# SHIRE OF KOJONUP

# AGENDA

## Ordinary Council Meeting

## 25 February 2025

TO: THE SHIRE PRESIDENT AND COUNCILLORS

NOTICE is hereby given that an Ordinary Meeting of the Council will be held in the Council Chambers, Administration Building, 93 Albany Highway, Kojonup on Tuesday, 25 February 2025 commencing at 3:00pm.

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

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

GRANT THOMPSON
CHIEF EXECUTIVE OFFICER
21 February 2025

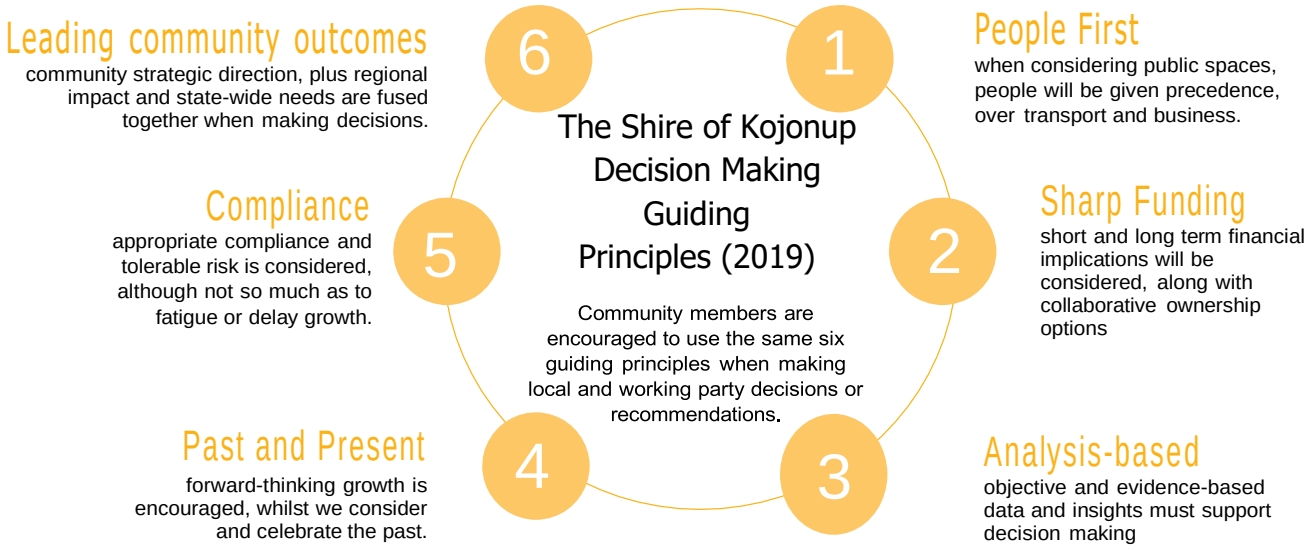
AGENDA FOR AN ORDINARY COUNCIL MEETING TO BE HELD ON 25 FEBRUARY 2025

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



# AGENDA

## 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President shall declare the meeting open at ____ and draw the meeting's attention to the disclaimer below:

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

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

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

### Acknowledgement of Country

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

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

### Prayer

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

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

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

*Amen*

## 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

## 3 ATTENDANCE

COUNCILLORS

| | |
|---|---|
| Cr Bilney | Shire President |
| Cr Wieringa | Deputy Shire President |
| Cr Radford | |
| Cr Egerton-Warburton | |
| Cr Mathwin | |
| Cr Mickle | |
| Cr Webb | |

STAFF

| | |
|---|---|
| Grant Thompson | Chief Executive Officer |
| Tonya Pearce | Governance and Rates Officer |

### 3.1 APOLOGIES

### 3.2 APPROVED LEAVE OF ABSENCE

## 4 DECLARATION OF INTEREST

## 5 PUBLIC QUESTION TIME

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

Not applicable

### 5.2 PUBLIC QUESTION TIME

# 6 CONFIRMATION OF MINUTES

## 6.1 ORDINARY COUNCIL MEETING 10 DECEMBER 2024

Unconfirmed Minutes of an Ordinary Council Meeting held 10 December 2024 are at attachment 6.1.1.

| OFFICER RECOMMENDATION |
| --- |
| That the Minutes of an Ordinary Council Meeting held 10 December 2024 be confirmed as a true record. |

# 7 PRESENTATIONS

## 7.1 PETITIONS

## 7.2 PRESENTATIONS

## 7.3 DEPUTATIONS

## 7.4 DELEGATES' REPORTS

# 8 METHOD OF DEALING WITH AGENDA BUSINESS

# 9 REPORTS

## 9.1 KEY PILLAR 'LIFESTYLE' REPORTS

Nil

## 9.2 KEY PILLAR 'ECONOMICS' REPORTS

### 9.2.1 PROPOSED WORKSHOP/MAINTENANCE SHED – LOT 9999 THORNBURY CLOSE, KOJONUP

| | |
|---|---|
| AUTHOR | Steve Thompson - Consultant Planner, Edge Planning & Property |
| DATE | Thursday, 13 February 2025 |
| FILE NO | A22323 |
| ATTACHMENT | 9.2.1.1 - Approved subdivision plan and industrial estate road layout<br>9.2.1.2 - Plans and letter from applicant<br>9.2.1.3 - Extract from *Planning and Development (Local Planning Scheme) Regulations 2015* |

| 'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033<br>To be *"The Cultural Experience Centre of the Great Southern"*<br>STRATEGIC/CORPORATE IMPLICATIONS | | |
|---|---|---|
| Key Strategic Pillar/s | Community Goal/s | Corporate Objective/s |
| Economics | 4. Grown Existing Business | 4.1 Economic support program |

DECLARATION OF INTEREST

Edge Planning & Property receive payment for planning advice to the Shire and declare a Financial Interest (section 5.70 of the *Local Government Act 1995*).

SUMMARY

To consider an application for development approval for a workshop/maintenance shed (transport depot use) at Lot 9999 Thornbury Close, Kojonup.

BACKGROUND

The application site is owned by the Shire, is 21.5746 hectares in area, is vacant and is generally cleared. There are plans to extend the industrial estate southwards including an extension of Thornbury Close via a loop road (see Attachment 9.2.1.1).

Proposal

The applicant seeks approval to construct a shed for storage, workshop, and maintenance (transport depot use). The proposed shed is 496m² in floor area (32m long, 15.5m wide, 6.6m wall height) and will consist of Trimdek Zincalume cladding for the roof and walls. Details provided by the applicant are set out in Attachment 9.2.1.2.

The plans show the proposed shed will be setback 113m from the western boundary (to Thornbury Close), 44m to the northern property boundary (Roche Street) and 99m to the eastern property boundary.

The proposed shed is partially located within the designated bushfire prone area.

## COMMENT

Following an assessment of the Development Application against the planning framework, it is recommended that Council conditionally approve the Development Application given:

- It is consistent with the planning framework;
- The shed has generous setbacks from property boundaries;
- The shed's location has taken account of the proposed road extension to the south, in the completion of the Thornbury Close loop (or to the east of the proposed shed);
- The proposed storage, workshop and maintenance shed (transport depot use) will have minimal off site impacts;
- The proposed shed and uses are not considered to create any significant amenity impacts;
- There are manageable bushfire risks;
- There are expected to be minimal environmental impacts;
- It assists to diversify and grow the local economy;
- There are no objections from other Shire officers/units; and
- Recommended development conditions and advice can assist to control the use, address amenity, limit off-site impacts and seek effective management of the development.

## ALTERNATIVE OPTIONS AND THEIR IMPLICATIONS

The Council has a number of options available to it, which are discussed below:

*1. Not approve the proposal*

The Council can choose to not approve the application and advise the proponent giving reasons. If this option were chosen, the shed would not be able to be constructed.

*2. Approve the proposal*

The Council can choose to approve the application, with or without conditions. If this option were chosen, the development can proceed subject to gaining a Building Permit.

*3. Defer the proposal*

The Council can choose to defer the matter and seek additional information from the applicant before proceeding to make a decision.

This is a discretionary decision and the applicant has a right to request a review of any decision and/or condition made by the local government to the State Administrative Tribunal if aggrieved by the decision and/or any condition.

## CONSULTATION

Nil

## STATUTORY REQUIREMENTS

*Planning and Development Act 2005* and *Planning and Development (Local Planning Schemes) Regulations 2015* - the processing of the Development Application is required to comply with the requirements of Town Planning Scheme No. 3 (TPS3) which is an operative local planning scheme under the provisions of the Act and Regulations.

The site is zoned 'Industry' under TPS3.

'Light industry', 'warehouse' (storage) and 'transport depot' are all 'P' (permitted) uses in the Industry Zone. The proposed uses are subject to various requirements in TPS3 including addressing amenity, servicing, managing stormwater and the provision of landscaping. For instance, TPS3 sets a landscaping standard of 10% of the site area associated with industrial development. This standard can be modified if it addresses clause 5.6 of TPS3.

Attachment 9.2.1.3 is an extract from the *Planning and Development (Local Planning Schemes) Regulations 2015* which sets out matters to be considered by local government in assessing a Development Application.

## POLICY IMPLICATIONS

Nil.

## FINANCIAL IMPLICATIONS

The applicant has paid the Development Application fee.

## RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risk Description/Cause | Key Control | Current Action |
| 3 – Compliance | Impulsive decision making<br><br>Ineffective monitoring of changes to legislation | Professional accreditation / certification maintained | Nil |
| 6 – Engagement | Inadequate documentation or procedures | Public notices / local papers / website communication | Nil |
| 7 – Environment | Inadequate local laws / planning schemes | Environmental management compliance | Nil |
| 8 – Errors, Omissions and Delays | Complex legislation<br><br>Incorrect information | Development Approval performance report | Nil |
| *Risk rating: Adequate* | | | |
| IMPLICATIONS | | | |
| Applicants need to ensure that Development Applications accord with the intent of the Shire of Kojonup Planning Scheme. Council in assessing applications needs to adopt a similar approach that reflects present and future requirements without compromising amenity or establishing precedents. | | | |

## ASSET MANAGEMENT IMPLICATIONS

Nil.

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

VOTING REQUIREMENTS
Simple Majority.

OFFICER RECOMMENDATION

That Council grant Development Approval for a workshop/maintenance and storage shed and associated transport depot use at Lot 9999 on Deposited Plan 39776 Thornbury Close, Kojonup pursuant to Schedule 2, Clause 68 of the *Planning and Development (Local Planning Schemes) Regulations 2015* and subject to the following conditions and advice notes:

1. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.

2. The provision of details with the Building Permit application as to how stormwater and associated earthworks will be addressed for the proposed development to the satisfaction of the local government. The local government will require that all stormwater from the building and other impervious areas are collected and detained on site to the satisfaction of the local government prior to occupation. Connection to the Shire's drainage system is at the applicant/owner's cost to the specification and satisfaction of the local government. The stormwater facilities provided in accordance with this condition shall be permanently maintained in an operative condition to the satisfaction of the local government.

3. The development is connected to the reticulated water system prior to occupation.

4. The development is connected to an on-site sewage disposal system, to the satisfaction of the local government, prior to occupation.

5. An access and parking plan is provided to the satisfaction of the local government prior to the issue of a Building Permit. The vehicle access ways, vehicle manoeuvring areas and car parking spaces are then designed, constructed (unsealed standard other than the crossovers) and drained to the satisfaction of the local government prior to occupation. These areas shall be permanently maintained for vehicle parking, access and manoeuvring areas to the satisfaction of the local government.

6. The vehicle crossovers are suitably designed, drained, constructed (sealed) and maintained to the satisfaction of the local government.

7. A Dust Suppression Plan for the unsealed internal roadways and car parking bays must be prepared and submitted to the satisfaction of the local government prior to the commencement of proposed development works. Following this, the plan is to be suitably implemented to the satisfaction of the local government.

8. The provision of details, with the Building Permit, which show a Landscaping Plan to the satisfaction of the local government. The site is then landscaped in accordance with the approved Landscaping Plan prior to occupation. Following this, the landscaped area shall be suitably maintained to the satisfaction of the local government at all times.

9. A Bushfire Attack Level Assessment is to be submitted with the Building Permit Application. The development is to be constructed in accordance with *AS3959 Construction of Buildings in Bushfire Prone Areas.* The Asset Protection Zone is to be permanently maintained around the building in accordance with the Bushfire Attack Level assessment.

10. An Emergency Evacuation Plan is to be prepared and/or updated to the satisfaction of the local government and then implemented prior to occupation. All measures contained in the Plan are to be maintained to the satisfaction of the local government. The Emergency Evacuation Plan is to be prominently displayed at all times in the approved building.

11. The location and design of the building, servicing, associated improvements, vehicle access and parking do not impact the planned extension of Thornbury Close as a loop road, including the road construction of a public road to the east of the proposed shed.

Advice:

A) This is not a Building Permit. A Building Permit must be obtained before any building works commence.

B) The applicant is advised that the approved development must comply with all relevant provisions of the of the *Public Health Act 2016*, the *Health (Miscellaneous Provisions) Act 1911*, the *Shire of Kojonup Health Local Law* and the *National Construction Code*.

C) The level of noise emanating from the premises shall not exceed that prescribed in the *Environmental Protection Act 1986*, and the *Environmental Protection (Noise) Regulations 1997.*

D) Any lighting device shall be positioned and shielded so as not to cause any direct, reflected or incidental light beyond the property boundaries. Lighting should be designed in accordance with *AS 4282-2019 Control of the Obtrusive Effects of Outdoor Lighting.*

E) With regard to signage the applicant is advised that any sign affixed to the approved building wall does not require development approval. However, any form of freestanding signage may require a further application for development approval to be submitted and determined by the local government.

F) The applicant is responsible for meeting the cost of power provision to the development. Unless an alternative on-site power supply is provided, any works should address Western Power requirements.

G) If the applicant is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

## 9.3 KEY PILLAR 'VISITATION' REPORTS

Nil

## 9.4 KEY PILLAR 'PERFORMANCE' REPORTS

### 9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY (DECEMBER 2024 & JANUARY 2025)

| | |
|---|---|
| AUTHOR | Jill Johnson – Manager Financial and Corporate Services |
| DATE | Monday, 17 February 2025 |
| FILE NO | FM.FNR.2 |
| ATTACHMENT(S) | 9.3.1.1 – Monthly Financial Statements December 2024<br>9.3.1.2 – Monthly Financial Statements January 2025 |

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

### DECLARATION OF INTEREST

Nil

### SUMMARY

The purpose of this report is to note the Monthly Financial Statement for the months ending 31 December 2024 and 31 January 2025.

### BACKGROUND

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

### COMMENT

The attached Statement of Financial Activity for the period 1 December 2024 to 31 January 2025 represents seven (7) months, or 58% of the year.

The following items are worthy of noting:

- Closing surplus position of $3,696,749.
- Capital expenditure achieved 26.8% of budgeted projects.
- Cash holdings of $4,480m of which $1,166m is held in cash backed reserve accounts and $3,314 is unrestricted cash.
- Rates debtors outstanding equate to 18% of total rates raised for 2024/2025.
- Page 11 of the statements detail major variations comparing year to date (amended) budgets to year-to-date actuals in accordance with Council Policy 2.1.6.

## CONSULTATION
Nil

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

## POLICY IMPLICATIONS
Council Policy 2.1.6 defines the content of the financial reports.

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

## RISK MANAGEMENT IMPLICATIONS
Nil

## ASSET MANAGEMENT IMPLICATIONS
Nil

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

## VOTING REQUIREMENTS
Simple Majority

## OFFICER RECOMMENDATION

That the monthly financial statements for the period ending 31 December 2024 & 31 January 2025, as attached, be noted.

## 9.4.2 MONTHLY PAYMENTS LISTING – DECEMBER 2024 AND JANUARY 2025

| | |
|---|---|
| AUTHOR | Rachael Egerton-Warburton – Finance and Payroll Officer |
| DATE | Friday, 14 February 2025 |
| FILE NO | FM.AUT.1 |
| ATTACHMENT | 9.4.2.1 - Monthly Payment Listing December 2024<br>9.4.2.2 - Monthly Payment Listing January 2025 |

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

### DECLARATION OF INTEREST
Nil

### SUMMARY
To receive the list of payments covering the months of December 2024 and January 2025.

### BACKGROUND
Nil

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

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

### CONSULTATION
Nil

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

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

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

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

## FINANCIAL IMPLICATIONS
All payments are made in line with Council Policy.

## STRATEGIC/CORPORATE IMPLICATIONS
There are no strategic/corporate implications involved with presentation of the list of payments.

## RISK MANAGEMENT IMPLICATIONS
A control measure to ensure transparency of financial systems and controls regarding creditor payments.

## ASSET MANAGEMENT PLAN IMPLICATIONS
There are no asset management implications for this report.

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

## VOTING REQUIREMENTS
Simple Majority

### OFFICER RECOMMENDATION

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

| FROM – 1 December 2024 | | TO – 31 January 2025 |
|---|---|---|
| | | |
| Municipal Cheques | 14395-14396 | $40,750.70 |
| EFTs | 35260 - 35588 | $1,788,827.77 |
| Direct Debits | | $986,699.85 |
| Total | | $2,816,278.32 |

be received.

## 9.4.3 DELEGATION REGISTER – ANNUAL REVIEW

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Monday, 2 December 2024 |
| FILE NO | PE.AUT.2 |
| ATTACHMENT | 9.4.3.1 - Delegation Register – existing (November 2023) copy – showing changes |

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

### DECLARATION OF INTEREST
Nil

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

### BACKGROUND
Section 5.46 (2) of the *Local Government Act 1995* requires that delegations be reviewed at least once every financial year. Council's Delegation Register was last reviewed by the Council in December 2023.

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

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

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

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

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

- ADMIN 005 – Appointment of Authorised Persons

Update of sub-delegation authority and Act information.

- ADMIN 011 – Authorising Officers to Impound Goods & Sell Uncollected Goods

Update of sub-delegation authority and Act information.

- ADMIN 012 – Power of Entry onto Private Land

Update of sub-delegation authority and Act information.

- ADMIN 013 – Native Title – Party to an Application

Repeal.

- ADMIN 014 – Prosecutions, Enforcement & Legal Proceedings

Update of sub-delegation authority and Act information.

- ADMIN 015 – Tenders or Quotations for the Supply of Goods & Services

Update of sub-delegation authority and Act information.

- EMPL 004 – Staff Employment, Salaries & Contracts

Update conditions.

- FIN 001 – Payments from Municipal & Trust Fund

Update heads of power of sub-delegation and authorisation

- FIN 003 – Write Off Money owed to Shire

Update of sub-delegation authority

- BLDG 001 – Building and Demolition Permits

No longer repealed

- BLDG 004 – Issuing Notices for Building Works

Update of sub-delegation authority, heads of power and statutory framework

- FIRE 002 – Varying Prohibited/Restricted Burning Times (Variations)

Update delegate and information

- FIRE 003 – Institute Prosecutions for Breaches of the *Bush Fire Act 1954*

Update Act information

- FIRE 006 – Varying Restricted Burning Times

Repeal, covered by delegation FIRE 002

- FIRE 008 – Exemptions for Bush Fire Act

New delegation

- RANGER 001 – Institute Proceedings for Offences Under the Cat Acts

Update of sub-delegation authority, head of power, conditions and statutory framework

- RANGER 002 – Institute Proceedings for Offences Under the Dog Acts

New delegation

- RANGER 004 – Institute Proceedings for Offences Under the *Litter Act 1979*

Update head of power information

- ROADS 011 – Activities on Thoroughfares & Trading in Thoroughfares & Public Places Local Law

Update of sub-delegation authority and conditions

## CONSULTATION

Chief Executive Officer
Manager Works and Infrastructure
Manager Financial and Corporate Services
Project Manager and Regulatory Services
Manager Kodja Place, Tourism and Marketing
Governance and Rates Officer

## STATUTORY REQUIREMENTS

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

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

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

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

## POLICY IMPLICATIONS

There are no policy implications for this report.

## FINANCIAL IMPLICATIONS

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

## RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risk Description/Cause | Key Control | Current Action |
| 3 - Compliance | Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. | Ineffective policies & processes;<br>Ineffective monitoring of changes to legislation. | Nil |
| *Risk rating: Adequate* | | | |
| IMPLICATIONS | | | |

This report ensures legislative compliance and continues a framework of delegations to ensure that the Council and staff are aware of and are undertaking their respective roles and responsibilities.

## ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications for this report.

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

Nil

## VOTING REQUIREMENTS

Absolute Majority

## OFFICER RECOMMENDATION

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

## 9.4.4 POLICY MANUAL REVIEW

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Monday, 2 December 2024 |
| FILE NO | CM.POL.2 |
| ATTACHMENT | 9.4.4.1 - Policy Manual – existing (December 2023) copy showing proposed changes |

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

### DECLARATION OF INTEREST
Nil

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

### BACKGROUND
Council's Policy Manual is reviewed, in its entirety, on an annual basis and was last reviewed by Council in December 2023. Amendments to, and formation of, individual policies have been presented to Council for its consideration on an as needs basis in the interim, being incorporated into the Policy Manual at the time of amendment or formation.

### COMMENT
The annual review of the Policy Manual has been undertaken by staff and proposed amendments are shown (tracked) in attachment 9.4.4.1.

Please refer to the attachment for detailed information.

### CONSULTATION
Chief Executive Officer and Senior Management Team
Administration Staff via Administration Staff Meetings – review of a different policy on a regular basis to ensure relevance of content

### STATUTORY REQUIREMENTS
While policies have no legal status, it is considered best practice for local governments to have a set of policies that provide guidance to staff, effectively negating the need for staff to constantly refer to Council. Council may adopt, amend or waive policies under Section 2.7 (2) of the *Local Government Act 1995*.

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

## FINANCIAL IMPLICATIONS
Nil

## RISK MANAGEMENT IMPLICATIONS

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

## ASSET MANAGEMENT IMPLICATIONS
Nil

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

## VOTING REQUIREMENTS
Simple Majority

## OFFICER RECOMMENDATION

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

## 9.4.5 ANNUAL FINANCIAL REPORT 2023/2024 AND GENERAL MEETING OF ELECTORS

| | |
|---|---|
| AUTHOR | Grant Thompson – Chief Executive Officer |
| DATE | Tuesday, 23 January 2024 |
| FILE NO | FM.AUD.2 & FM.FNR.1 |
| ATTACHMENT(S) | 9.4.5.1 - Annual Financial Report - Shire of Kojonup - 30 June 2024<br>9.4.5.2 - Final Management Letter - Shire of Kojonup - 30 June 2024<br>9.4.5.3 - Transmittal Letter to CEO - Shire of Kojonup - 30 June 2024<br>9.4.5.4 - Opinion - Shire of Kojonup - 30 June 2024 |

| 'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033<br>To be *"The Cultural Experience Centre of the Great Southern"*<br>STRATEGIC/CORPORATE IMPLICATIONS | | |
|---|---|---|
| Key Strategic Pillar/s | Community Goal/s | Corporate Objective/s |
| Performance | 12. A High Performing Council | 12.1 SoK finances and funding<br>12.2 SoK monitoring and reporting |

### DECLARATION OF INTEREST
Nil

### SUMMARY
The purpose of this report is to consider the 2023/2024 Audited Annual Financial Report, incorporating the Audit Report and associated correspondence and consider whether to recommend to the Council to adopt the 2023/2024 Audited Reports.

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

### COMMENT
The Audit Report and Annual Financial Report will be considered by the Council at its 25 February 2025 Ordinary Meeting. The Auditor's Management Letter is provided as additional information to the Committee and Council for transparency and full disclosure. It is suggested that the Audited Annual Financial Report, incorporating the aforementioned documents, be considered by Council at an Ordinary Council Meeting to be called for 3.00pm, Tuesday, 25 February 2025.

The Annual Electors Meeting must be held within 56 days of the Council accepting the Annual Financial Report, with appropriate time being allowed after adoption to give notice of the meeting, say 14 days. This effectively means that the Annual Electors Meeting needs to be held by 22 April 2025. In previous years, the Annual Electors Meeting has been held in the evening following the Ordinary Council Meeting (OCM). However, as the OCM is in late April it is recommended that the Annual Electors Meeting be held on Wednesday 9 April 2025 at the Kojonup Sporting Complex.

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

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

| Index of findings | Potential impact on audit opinion | Rating | | | Prior year finding |
|---|---|---|---|---|---|
| | | Significant | Moderate | Minor | |
| 1. Employee related provisions | No | ✓ | | | ✓ |
| 2. Credit card transactions not reported to council | No | | | ✓ | |
| 3. Asset register – land & buildings | No | | ✓ | | |

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

Contained within the 2023/2024 Audit Report were matters identified as significant by the Auditor. The matters raised as significant by the Auditor were as follows:

**1.** *Employee related provisions*

*Finding*

*This issue was first raised in 2023.*

*From our review of employee long-service leave provisions at 30 June 2024 we noted provisions balances still exist for 76 employees that are no longer employed by the Shire. The estimated overstatement of the Shire's long service leave provision was $162,721 at 30 June 2024. Subsequently this finding was corrected in the financial report.*

***Rating:*** *Significant (2023 Significant)*

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

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

*Management comment*
*The Shire will enforce an exit process and checklist when employees leave the Shire to ensure their entitlements are removed from the payroll system. In 2025 the Shire intends to hire a Human Resource Coordinator to coordinate with payroll on exiting the employee from the Shire.*

**2.** *Credit card transactions not reported to council*

*Finding*
*During our review of the minutes from the Shire Council meetings, we observed that the accounts paid listing presented to the council did not include transactions made using credit cards or purchasing cards. This omission is not in compliance with Section 13A of the Local Government Act (Financial Management) Regulations 1996, which mandates that all accounts paid, including credit card transactions, must be listed. We did not identify any fraudulent transactions in our review of credit card or purchasing card transactions.*

***Rating:*** *Minor*

*Implication*
*The exclusion of credit card and purchasing card transactions constitutes a Non-compliance with the Local Government (financial management) Regulations 1996 requirements and limits visibility into these transactions, increasing the risk of undetected errors, misuse, or fraud.*

*Recommendation*
*All corporate credit and purchasing card transactions be submitted to the council for review and approval at the meeting immediately following the payment of these cards. This practice will ensure compliance with the Local Government Financial Management Regulations and enhance transparency and accountability to both the council and the public.*

*Management comment*
*The Shire recognises that more information is required to be reported and will improve the reporting process to include the data in the agenda report for Council at the same time the monthly payment listings are provided.*

**3.** *Asset register – land & buildings*

*Finding*
*During our review asset records and the asset register we noted the following:*

- *We were unable to identify or locate the following properties in order to confirm ownership via Landgate online enquiry:*
  - *LB0097 – Harper Road – Townsite ($38,000)*
  - *LB0236 – Lot 19 Bowler Place – Townsite ($14,000).*
- *The following properties are included in the Shire's asset register, but are not owned by the Shire:*
  - *LB0221 – 33 Newstead Road – Townsite ($35,000)*
  - *LB0235 – Lot 107A Albany Highway - Townsite ($500).*
- *Land additions totalling $10,661 that were included in the general ledger were not reflected in the additions to the asset register.*

*The lots identified above have been reported as uncorrected errors in the management representation letter and should be subject to further review & adjustment if required in 2024- 25.*

*Rating: Moderate*

*Implication*
*Asset transactions that are not recorded correctly or in a timely manner can result in the misstatement of asset values in the financial report.*

*Recommendation*
*Management should ensure that asset records and registers are regularly reviewed and movements during the period have been appropriately reflected on the registers. Where assets that are not owned by the Shire are identified, they should be removed from the asset register using the appropriate accounting treatment. We also recommend that adequate detail be included for all assets in order to enable these assets to be identified easily.*

*Management comment*
*The Shire will implement a verification process of ownership. Once ownership determined the Shire will either remove them from the asset register or confirm Shire ownership.*
*Secondary the Shire will implement a review process for the asset register to verify the Shires assets at least once per financial year or as required when assets are purchased or disposed of.*

Greater detail of all findings can be read in the management letter and correspondence attached.

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

## STATUTORY REQUIREMENTS
Section 5.26 to 5.33; 5.53 & 5.54 of the *Local Government Act 1995*
Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*
Regulation 50(1) (c) of the Local Government (Financial Management) Regulations 1996

## POLICY IMPLICATIONS
There are no policy implications for this report.

## FINANCIAL IMPLICATIONS
This item reports on the financial position of the Shire as at 30 June 2024. The recommendation does not in itself have a financial implication.

## RISK MANAGEMENT IMPLICATIONS
There are no risk management implications for this report.

## ASSET MANAGEMENT IMPLICATIONS
There are no asset management implications for this report.

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

## VOTING REQUIREMENTS
Absolute Majority

## OFFICER RECOMMENDATION/COMMITTEE DECISION

That the Audit & Risk Committee present the 2023/24 Audited Annual Financial Report to the Council and recommend to Council that:
1. The 2023/2024 Audited Annual Financial Report, and accompanying correspondence, 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:
- present the finalised 'Electors Annual Report' for consideration to the March Ordinary Council Meeting held at 3.00pm, Tuesday, 25 March 2025; and
- schedule an Annual Electors Meeting to be held at 6.00pm, Wednesday, 9 April 2025 at the Kojonup Sporting Complex.

## 9.4.6 COMPLIANCE AUDIT RETURN 2024

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Monday, 20 January 2025 |
| FILE NO | CM.REP.1 |
| ATTACHMENT(S) | 9.4.6.1 - Compliance Audit Return 2024 |

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

### DECLARATION OF INTEREST
Nil

### SUMMARY
The purpose of this report is for the Audit and Risk Committee to consider, and recommend to Council, the adoption of the Compliance Audit Return for 2024.

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

Items of note for the Committee in the previous 2023 CAR included the following:

- all relevant persons to have lodged an annual return by 31 August annually;
- delayed receipt of the Shire's Audit Report;
- the need to complete a report on the training completed by Council members in the 2022/2023 year, by 31 July 2023; and
- the need for Council to adopt and publish a policy dealing with attendance of Council members and the Chief Executive Officer (CEO) at events.

It should be noted that all of the above matters were dealt with accordingly. A policy dealing with Councillor and CEO attendance at events was adopted by Council at its 12 December 2023 Ordinary Meeting (CM 141/23).

### COMMENT
The 2024 CAR has been completed following a review of processes and documentation for each activity/area in which compliance is being assessed against the *Local Government Act 1995* and its associated regulations.

There are three items of Non-Conformance for the Audit Committees consideration in the 2024 CAR:

| Question # | Section of the Act | Question | Response | Comment |
|---|---|---|---|---|
| Optional Questions # 8 | s6.4(3) | By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024? | No | However, an Exemption was applied for, supported by the auditors, and extension granted to 31/10/2024 |
| Finance Questions # 5 | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? | Yes/No | Significant item actions were completed and letter outlining remedies sent to Auditors and OAG, but inadvertently not sent to the Minister. The Shire will rectify this in the coming audit outcomes. |
| Finance Questions # 6 | s7.12A(5) | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the *Local Government Act 1995*, did the CEO publish a copy of the report on the local government's official website? | No | Significant item actions were completed and letter outlining remedies was sent to Auditors and OAG, but inadvertently not sent to the Minister. The Shire will rectify this in the coming audit outcomes. |

This item is for the Audit and Risk Committee's consideration and recommendation to the Council for adoption and subsequent submission to the Department by 31 March 2025.

## CONSULTATION

Chief Executive Officer
Governance and Rates Officer
Audit & Risk Committee

## STATUTORY REQUIREMENTS

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

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

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

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

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

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

*(b) adopted by the council; and*

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

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

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

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

*(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*

*(b) any additional information explaining or qualifying the compliance audit,*

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

*(2) In this regulation —*

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

*(a) the mayor or president; and*

*(b) the CEO.*

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

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

Nil

## RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risk Description/Cause | Key Control | Current Action |
| 3. Failure to Fulfil Compliance Requirements (Statutory/Regulatory) | Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. | Compliance Audit Report | Internal and External Layered Audits<br><br>Process Reviews |
| Risk rating – High<br>Control Rating - Adequate | | | |
| IMPLICATIONS | | | |
| Maximising compliance with legislation mitigates risk of damage to image and reputation as well as penalties associated with non-compliance; compliance demonstrates good practice methodology is in place. | | | |

## ASSET MANAGEMENT IMPLICATIONS

Nil

## GREAT SOUTHERN ALLIANCE (FORMERLY VROC) IMPLICATIONS

Nil

## VOTING REQUIREMENTS

Simple Majority

## OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

That Council;

1. Accept the Audit & Risk Committee recommendation that:
   i. a certified copy of the Compliance Audit Return for 2024, as attached; and
   ii. the relevant section of the Council minutes; and
   iii. any additional information explaining or qualifying the compliance audit;
   be adopted.

2. Authorise the CEO to submit the Compliance and Audit Return, as accepted, to the relevant authority by 31 March 2025.

## 9.4.7 REVIEW OF VOLUNTEER HANDBOOK

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Tuesday, 21 February 2025 |
| FILE NO | CM.POL.1 |
| ATTACHMENT(S) | 9.4.7.1 - Volunteer Handbook –2025 Review showing changes |

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

### DECLARATION OF INTEREST
Nil

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

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

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

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

### COMMENT
The main suggested updates as of this review are to remove references to Springhaven Lodge as a place to volunteer for the Shire, as this is now directly through Hall and Prior (attachment 9.4.7.1).

### CONSULTATION
Chief Executive Officer
Governance and Rates Officer
Audit & Risk Committee

## STATUTORY REQUIREMENTS

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

> *5.40. Principles affecting employment by local governments*
>
> *The following principles apply to a local government in respect of its employees —*
>
> *(e) employees are to be provided with safe and healthy working conditions in accordance with the Work Health and Safety Act 2020;*

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

> ***volunteer** means a person who is acting on a voluntary basis (irrespective of whether the person receives out-of-pocket expenses);*
>
> *Section 7. Meaning of worker*
>
> *(1) A person is a worker if the person carries out work in any capacity for a person conducting a business or undertaking, including work as —*
>
> *(h) a volunteer;*

## POLICY IMPLICATIONS

Policy 2.3.8 – Volunteer Management

## FINANCIAL IMPLICATIONS

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

## RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risk Description/Cause | Key Control | Current Action |
| 5 - Employment Practices | Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).<br><br>Inadequate induction practices. | Induction process | Nil |
| 14 - Safety and Security | Inadequate policy, frameworks, systems and structure to prevent the injury of visitors, staff, volunteers, contractors and/or tenants. | Contractor/Staff/Volunteer site inductions | Nil |

| Risk rating – Adequate/Adequate |
| --- |
| IMPLICATIONS |
| A Volunteer Handbook ensures that the Shire's volunteers, and their managers, are provided with the necessary information to ensure duties are undertaken in a safe manner and volunteers are informed of their rights and obligations. |

## ASSET MANAGEMENT IMPLICATIONS
Nil

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

## VOTING REQUIREMENTS
Simple Majority

## OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

That the revised Volunteer Handbook 2025, as attached, be adopted.

## 9.4.8 FUNDING ALLOCATION TO THE ADVOCACY PROJECT FOR PREVENTATIVE HEALTHCARE FUNDING IN RURAL WESTERN AUSTRALIA

| | |
|---|---|
| AUTHOR | Grant Thompson – Chief Executive Officer |
| DATE | Monday, 17 February 2025 |
| FILE NO | CS.SVP.25 |
| ATTACHMENT(S) | 9.4.8.1 - ALGA Submission - Provision of remote GP services<br>9.4.8.2 - Provision Of Medical Services in Rm 6 And 7 Communities Final Submission |

| 'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033<br>To be *"The Cultural Experience Centre of the Great Southern"*<br>STRATEGIC/CORPORATE IMPLICATIONS | | |
|---|---|---|
| Key Strategic Pillar/s | Community Goal/s | Corporate Objective/s |
| Performance | 12. A High Performing Council | 12.1 SoK finances and funding |

### DECLARATION OF INTEREST
Nil

### SUMMARY
The purpose of this report is to consider a recommendation from the Kojonup Ageing in Place committee to allocate $5,000.00 to the advocacy project for provision of primary and preventative health care funding in regional and remote Western Australia.

### BACKGROUND-
Members of the Kojonup Aging in Place Committee have advised the Council, it would like the Council to consider allocating $5,000.00 to the advocacy project for primary and preventative health care funding in regional and remote Western Australia.

A group of six shires, Jerramungup, Ravensthorpe, Lake Grace, Narembeen, Gnowangerup, and Kojonup which all separately use the services of Livingston Medical have come together to advocate for the Federal and State Governments to support the necessary funding of primary and preventative health care in regional and remote communities.

Two advocacy papers have been formed to be presented to relevant forums (Refer to attachments 9.4.8.1 - ALGA Submission - Provision of remote GP services and 9.4.8.2 - Provision Of Medical Services In Rm 6 And 7 Communities Final Submission)

### COMMENT
The outcome from this advocacy project is to seek an increase in funding from Federal and State Governments to the Shire for the provision of the current medical services through the George Church Community Medical Centre.

The author recommendation to the Council is to support the funding as a worthwhile purpose.

Any funding to subsidise these services will also reduce the unnecessary competition for medical services in regional areas.

This allocation is being considered in the 2024/25 budget review process.

## CONSULTATION
Chief Executive Officer
Manager Financial and Corporate Services
Kojonup Aging in Place Committee
Remote and Regional Medical Advocacy Group of Shires

## STATUTORY REQUIREMENTS
Nil

## POLICY IMPLICATIONS
Nil

## FINANCIAL IMPLICATIONS
The Shire will allocate and fund $5,000.00 from its operating expenditure to fund the current advocacy works.

## RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risks Description/Cause | Key Controls | Current Action |
| 6 – Engagement | Relationship breakdowns with community groups | Support local community groups | Review and assess Community Engagement Strategy and Plan |
| IMPLICATIONS | | | |
| The risk implication of not advocating is the Shire continues to fund the medical expenses for the provision of a medical service | | | |

## ASSET MANAGEMENT IMPLICATIONS
Nil

## GREAT SOUTHERN ALLIANCE IMPLICATIONS (Formerly VROC, VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
Nil

## VOTING REQUIREMENTS
Absolute Majority

## OFFICER RECOMMENDATION

That Council:

1. Approve and allocate $5,000 to the Regional and Remote Medical Services advocacy project for preventative and primary health care funding in regional Western Australia.

2. Authorises the CEO to present the expense in the 2024/25 budget review.

## 9.4.9 KOJONUP AGING IN PLACE COMMITTEE MEETING 4 DECEMBER 2024 - MINUTES

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Monday, 17 February 2025 |
| FILE NO | GP.CNM.9 |
| ATTACHMENT(S) | 9.4.9.1 - Unconfirmed minutes of a Kojonup Aging in Place Committee Meeting held 4 December 2024 |

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

### DECLARATION OF INTEREST
Nil

### SUMMARY
The purpose of this report is to receive the unconfirmed minutes of a Kojonup Aging in Place Committee meeting held 4 December 2024.

### BACKGROUND
The Kojonup Aging in Place Committee replaced the Springhaven Working Group in November 2023 with an objective of recommending to Council on matters related to future proofing infrastructure and facilities for the aged and aged care in Kojonup. The Kojonup Aging in Place Committee held its first meeting on 7 February 2024.

### COMMENT
This item is solely the Council receiving the minutes of its Kojonup Aging in Place Committee meeting held 4 December 2024.

### CONSULTATION
Nil

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

### POLICY IMPLICATIONS
Nil

### FINANCIAL IMPLICATIONS
Nil

## RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risk Description/Cause | Key Control | Current Action |
| 3. Failure to Fulfil Compliance Requirement's | 3rd party adverse findings against Shire | Audit and Risk Committee | 4 Meetings held per annum |
| *Risk rating: Low* | | | |
| IMPLICATIONS | | | |
| The Kojonup Aging in Place Committee is an advisory committee that reports and makes recommendations for Council consideration; timely receipt of the minutes of this Committee and consideration of items, if any, is conducive to quality management of accommodation, infrastructure and services for the aged and aged care in Kojonup. | | | |

## ASSET MANAGEMENT IMPLICATIONS

Nil

## GREAT SOUTHER ALLIANCE IMPLICATIONS (Formerly VROC, VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)

Nil

## VOTING REQUIREMENTS

Simple Majority

## OFFICER RECOMMENDATION

That Council receive the unconfirmed minutes of a Kojonup Aging in Place Committee meeting held 4 December 2024.

## 9.4.10 KEVIN O'HALLORAN SWIMMING POOL EARTHING OF METAL STRUCTURES – RESERVE EMERGENCY FUNDING – VARIATION REQUEST

| | |
|---|---|
| AUTHOR | Du-Wayne Lottering – Property Services Manager and NRM |
| DATE | Monday, 17 February 2025 |
| FILE NO | FM.FNR.2 |
| ATTACHMENT(S) | 9.4.10.1 – Royal Life Saving 2020 Audit Extract<br>9.4.10.2 – BK Thomson Quote 00003307 – Old<br>9.4.10.3 – BK Thomson Quote 00003384 – New<br>9.4.10.4 – Salty Creek Electrical Quote QT00198<br>9.4.10.5 – Variation Request – Swimming Pool |

| 'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033<br>To be *"The Cultural Experience Centre of the Great Southern"*<br>STRATEGIC/CORPORATE IMPLICATIONS | | |
|---|---|---|
| Key Strategic Pillar/s | Community Goal/s | Corporate Objective/s |
| Performance | 12. A high Performing Council | SoK Finances and Funding<br>SoK Asset Management |

### DECLARATION OF INTEREST
Nil

### SUMMARY
To consider a variation in capital request to transfer funds from the Sporting Facility Reserve Account (which includes the Swimming Pool) for an emergency asset maintenance request to electrically bond all metal items within 1.25m from the pool to the main earthing system of the premises.

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

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

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

1. *To smooth funding allocations over future years;*
2. *To offset liabilities in respect of previously earned employee entitlements to the extent they require an outflow of funds not allocated in the annual budget;*
3. *To meet statutory obligations;*
4. *To fund renewal of existing physical/built assets;*
5. *To fund future strategic initiatives and the provision of new services and facilities to future residents;*
6. *To buffer against unpredictable events;*
7. *To hold unspent grants and contributions; and*
8. *Other purposes as determined by the Council from time to time.*

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

In September 2024 the Projects Manager and Regulatory Services requested Council to approve withdrawing $7,453.60 from the Sporting Facility Reserve to fund urgent earthing of metal structures at the swimming pool to ensure safety of the Community and Team Members.

This was approved by Council.

## COMMENT

This report is seeking a variation in the cost of earthing the pool facility as required by regulation. An additional $9,299.04 is required to bring the earthing up to the revised standards.

Since the original quote to undertake this work the standards for the earthing have been revised and the cost to execute the standards has increased.

The original quote each metal structure was expected to be earthed next to the metal assets. New Regulations state all structures earthing needs to go into an underground earthing cable conduit leading to the main switchboard.

The scope was changed and revised quotes were requested from Contractors and established that an additional $9299.04 would be needed to complete the work to standard. This comes down to the total of $ 16,752.64 to be withdrawn from the Sporting Reserve.

It requires an urgent correction for the safety of our community members and Shire staff.

Quotes received for replacement equipment:

1. BK Thomson – Quote 00003307
2. Salty Creek Electrical – Quote QT00198 - $19473.63

Quotes received for variation Earthing around Swimming Pool:

1. BK Thomson – Quote 00003384 - $16752.64
2. Salty Creek Electrical – Quote QT00198 - $19473.63

The author recommends using BK Thomson as it is a less expensive option, and BK Thomson is a local contractor used by the Shire for many years.

It is recommended that the variation funds be sourced from the Sporting Facility Reserve and transferred to fund this work.

## CONSULTATION
Royal Life Saving Western Australian 2020 Audit

## STATUTORY REQUIREMENTS
The Local Government Act 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

## POLICY IMPLICATIONS
Nil

## FINANCIAL IMPLICATIONS
There is no impact to the budget if the funds are transferred from the Sporting Complex Reserve. The Sporting Facility Reserve will decrease in value by the selected quote amount.

## RISK MANAGEMENT IMPLICATIONS
If the swimming pool is not adequately bonded, the risk of electrical hazards significantly increases. In the absence of proper bonding, electrical faults can lead to energized metal components, pool water electrification, or potential difference between various metal parts.

## ASSET MANAGEMENT IMPLICATIONS
The Swimming Pool will be implementing a safety feature to ensure the safety of the Shire of Kojonup community while enjoying the pool over the coming annual summer months.

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

## VOTING REQUIREMENTS
Absolute Majority

## OFFICER RECOMMENDATION

That Council approves a capital variation request of $9299.04 to complete the earthing works at the Pool facility. and withdraw the total amount of $16,752.64 from the Sporting Facility Reserve to fund the required earthing of metal structures to ensure Work Health and Safety standards are met and keeping the Community safe from risk of electrocution.

## 10 APPLICATIONS FOR LEAVE OF ABSENCE

## 11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

## 12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

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

## 14 MEETING CLOSED TO THE PUBLIC

### 14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

### 14.1.1 COMMUNITY EMERGENCY SERVICES MANAGER

| | |
|---|---|
| AUTHOR | Grant Thompson – Chief Executive Officer |
| DATE | Monday, 17 February 2025 |
| FILE NO | ES.CIR.2 |
| ATTACHMENT(S) | 14.1.1.1 – Draft Recruitment Package CESM<br>14.1.1.2 – CESM Performance Plan |

### 14.1.2 FUNDING CULTURAL SURVEY – WAGYL KAIP

| | |
|---|---|
| AUTHOR | Grant Thompson – Chief Executive Officer |
| DATE | Tuesday, 18 February 2025 |
| FILE NO | PR.RES.26159 |
| ATTACHMENT(S) | 14.1.2.1 - ABH consultation policy section 18<br>14.1.2.2 - aboriginal heritage act 1972 guidelines<br>14.1.2.3 - aboriginal heritage survey program information and applicant guidelines<br>14.1.2.4 - Email Wagyl Kaip - Survey Grant<br>14.1.2.5 - Kojonup Fire Break Freeze Letter<br>14.1.2.6 - Kojonup Reserves Cultural Survey Plan 2025<br>14.1.2.7 - Report on a Site Inspection at Myrtle Benn Flora and Fauna Reserve<br>14.1.2.8 - SoKO Reserves Map - ID Reserves<br>14.1.2.9 - WKSN-PW-018 Survey Quote |

STATUTORY REQUIREMENTS

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

(a) a matter affecting an employee or employees; and
(b) the personal affairs of any person; and
(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
(d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and
(e) a matter that if disclosed, would reveal —
    (i) a trade secret; or
    (ii) information that has a commercial value to a person; or
    (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and
(f) a matter that if disclosed, could be reasonably expected to —
    (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
    (ii) endanger the security of the local government's property; or
    (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and
(g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971*.

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

**PROCEDURAL MOTION**

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

**PROCEDURAL MOTION**

**That the meeting be reopened to the public at _____pm.**

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

14.1.1 COMMUNITY EMERGENCY SERVICES MANAGER

14.1.2 FUNDING CULTURAL SURVEY – WAGYL KAIP

15 CLOSURE

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

## 16 ATTACHMENTS (SEPARATE)

| | | |
|---|---|---|
| 6.1 | 6.1.1 | Unconfirmed Minutes of an Ordinary Council Meeting held on 10 December 2024 |
| 9.2.1 | 9.2.1.1 | Approved subdivision plan and industrial estate road layout |
| | 9.2.1.2 | Plans and letter from applicant |
| | 9.2.1.3 | Extract from *Planning and Development (Local Planning Scheme) Regulations 2015* |
| 9.4.1 | 9.4.1.1 | Monthly Financial Statements December 2024 |
| | 9.4.1.2 | Monthly Financial Statements January 2025 |
| 9.4.2 | 9.4.2.1 | Monthly Payment Listing December 2024 |
| | 9.4.2.2 | Monthly Payment Listing January 2025 |
| 9.4.3 | 9.4.3.1 | Delegation Register – existing (November 2023) copy – showing changes |
| 9.4.4 | 9.4.4.1 | Policy Manual – existing (December 2023) copy showing proposed changes |
| 9.4.5 | 9.4.5.1 | Annual Financial Report - Shire of Kojonup - 30 June 2024 |
| | 9.4.5.2 | Final Management Letter - Shire of Kojonup - 30 June 2024 |
| | 9.4.5.3 | Transmittal Letter to CEO - Shire of Kojonup - 30 June 2024 |
| | 9.4.5.4 | Opinion - Shire of Kojonup - 30 June 2024 |
| 9.4.6 | 9.4.6.1 | Compliance Audit Return 2024 |
| 9.4.7 | 9.4.7.1 | Volunteer Handbook –2025 Review showing changes |
| 9.4.8 | 9.4.8.1 | ALGA Submission - Provision of remote GP services |
| | 9.4.8.2 | Provision Of Medical Services In Rm 6 And 7 Communities Final Submission |

| | | |
|---|---|---|
| 9.4.9 | 9.4.9.1 | Unconfirmed minutes of a Kojonup Aging in Place Committee Meeting held 4 December 2024 |
| 9.4.10 | 9.4.10.1 | Royal Life Saving 2020 Audit Extract |
| | 9.4.10.2 | BK Thomson Quote 00003307 – Old |
| | 9.4.10.3 | BK Thomson Quote 00003384 – New |
| | 9.4.10.4 | Salty Creek Electrical Quote QT00198 |
| | 9.4.10.5 | Variation Request – Swimming Pool |

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| | | |
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| 14.1.1 | 14.1.1.1 | Draft Recruitment Package CESM |
| | 14.1.1.2 | CESM Performance Plan |
| 14.1.2 | 14.1.2.1 | ABH consultation policy section 18 |
| | 14.1.2.2 | aboriginal heritage act 1972 guidelines |
| | 14.1.2.3 | aboriginal heritage survey program information and applicant guidelines |
| | 14.1.2.4 | Email Wagyl Kaip - Survey Grant |
| | 14.1.2.5 | Kojonup Fire Break Freeze Letter |
| | 14.1.2.6 | Kojonup Reserves Cultural Survey Plan 2025 |
| | 14.1.2.7 | Report on a Site Inspection at Myrtle Benn Flora and Fauna Reserve |
| | 14.1.2.8 | SoKO Reserves Map - ID Reserves |
| | 14.1.2.9 | WKSN-PW-018 Survey Quote |

SHIRE OF KOJONUP

# MINUTES

# Ordinary Council Meeting

# 10 December 2024

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MINUTES OF AN ORDINARY COUNCIL MEETING HELD ON 10 DECEMBER 2024

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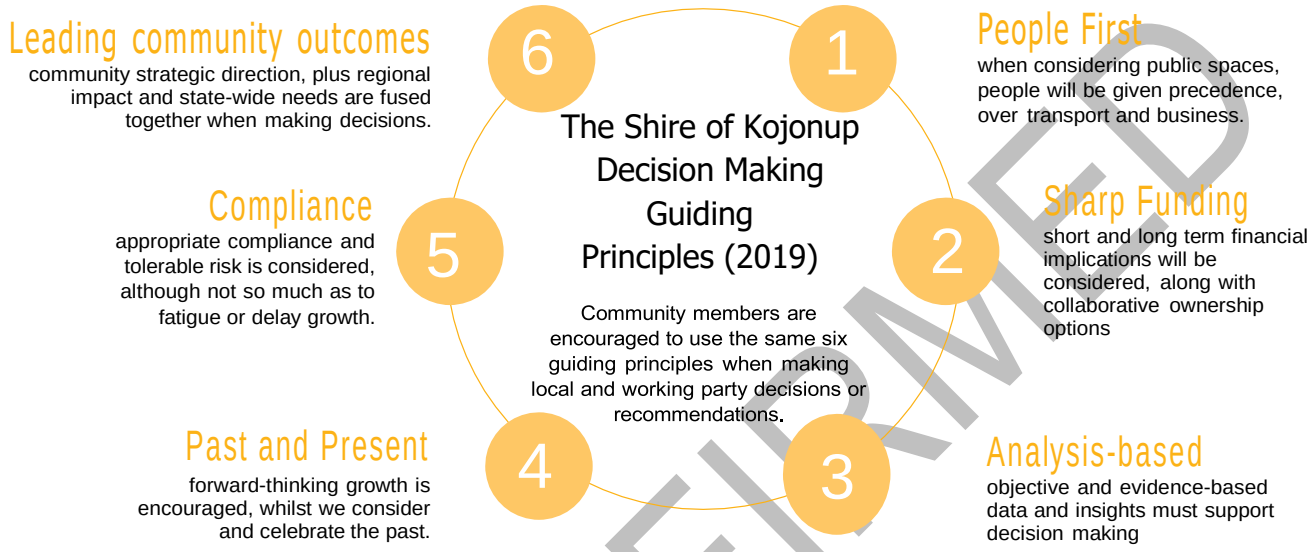
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The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.




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MINUTES

## 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President shall declare the meeting open at 3.00pm and draw the meeting's attention to the disclaimer below:

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

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

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

### Acknowledgement of Country

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

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

### Prayer

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

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

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

*Amen*

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## 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

## 3 ATTENDANCE

### COUNCILLORS

| | |
|---|---|
| Cr Bilney | Shire President |
| Cr Wieringa | Deputy Shire President |
| Cr Radford | |
| Cr Egerton-Warburton | |
| Cr Mathwin | |
| Cr Mickle | |
| Cr Webb | |

### STAFF

| | |
|---|---|
| Grant Thompson | Chief Executive Officer |
| Tonya Pearce | Governance and Rates Officer |
| Darryn Watkins | Manager Works and Infrastructure |
| Estelle Lottering | Project Manager and Regulatory Services |

### MEMBER OF PUBLIC

| | |
|---|---|
| Aaron Pontifex | Kojonup Feeds |

### 3.1 APOLOGIES

### 3.2 APPROVED LEAVE OF ABSENCE

## 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

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# 6 CONFIRMATION OF MINUTES

## 6.1 ORDINARY COUNCIL MEETING 19 NOVEMBER 2024

Unconfirmed Minutes of an Ordinary Council Meeting held 19 November 2024 are at attachment 6.1.1.

OFFICER RECOMMENDATION/COUNCIL DECISION

149/24 Moved Cr Wieringa Seconded Cr Radford

That the Minutes of an Ordinary Council Meeting held 19 November 2024 be confirmed as a true record.

CARRIED 7/0

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

# 7 PRESENTATIONS

## 7.1 PETITIONS

## 7.2 PRESENTATIONS

## 7.3 DEPUTATIONS

## 7.4 DELEGATES' REPORTS

# 8 METHOD OF DEALING WITH AGENDA BUSINESS

Nil

# 9 REPORTS

## 9.1 KEY PILLAR 'LIFESTYLE' REPORTS

Nil

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## 9.2 KEY PILLAR 'ECONOMICS' REPORTS

### 9.2.1 ADDITIONAL TWO SILOS FOR EXISTING RURAL INDUSTRY (STOCK FEED) BUSINESS - LOT 1 (No. 23368) ALBANY HIGHWAY, LUMEAH

| | |
|---|---|
| AUTHOR | Steve Thompson - Consultant Planner, Edge Planning & Property |
| DATE | Friday, 6 December 2024 |
| FILE NO | A24200 |
| ATTACHMENT(S) | 9.2.1.1 - Development Plans<br>9.2.1.2 - Development Application Report<br>9.2.1.3 – Environmental Assessment Report and License Supporting Information<br>9.2.1.4 - Extract from *Planning and Development (Local Planning Scheme) Regulations 2015* |

| 'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033<br>To be *"The Cultural Experience Centre of the Great Southern"*<br>STRATEGIC/CORPORATE IMPLICATIONS | | |
|---|---|---|
| Key Strategic Pillar/s | Community Goal/s | Corporate Objective/s |
| Economics | 4. Grown Existing Business | 4.1 Economic support program |

### DECLARATION OF INTEREST

Edge Planning & Property receive payment for planning advice to the Shire and declare a Financial Interest (section 5.70 of the *Local Government Act 1995*).

### SUMMARY

To consider an application for development approval for two additional silos for an existing stock feed business (Kojonup Feeds Pty Ltd).

### BACKGROUND

The application site contains the existing business, Kojonup Feeds Pty Ltd which consists of various sheds, tanks, silos, and a weighbridge. The site is 16.4354 hectares in area and is cleared. Kojonup Feeds has been operated since 2014. The site is approximately 18km south-south east of the Kojonup townsite.

Proposal

The applicant seeks approval to construct two overhead 13m high by 3.7m wide silos. The silos have a capacity of 100m$^3$ and will support the established stockfeed plant. The height and width of the proposed silos are consistent with the existing silos on site. The new silos assist to increase production from approximately 35,000 tonnes per annum at present to approximately 55,000 tonnes per annum.

Development plans are set out in Attachment 9.2.1.1. Attachments 9.2.1.2 and 9.2.1.3 provide extensive information relating to the property, planning and environmental framework, existing operations, proposed development and how relevant matters will be addressed.

Given the scale of the business, Kojonup Feeds separately need to obtain a licence under the *Environmental Protection Act 1986* from the Department of Water and Environmental

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Regulation (DWER). Animal feed manufacturing which produces 1,000 tonnes or more per year is a 'prescribed premise'. Accordingly, Kojonup Feeds needs a licence from DWER and needs to comply with the environmental standards.

## COMMENT

The proposed silos are supported to assist expanding an existing business operating from the property. Following an assessment of the Development Application against the planning framework and site features, it is recommended that Council conditionally approve the Development Application given:

- It is consistent with the planning framework;
- The proposed development meets Town Planning Scheme No. 3 setbacks from property boundaries;
- The proposed development is not considered to create any significant amenity impacts, noting neighbours' dwellings are well setback from the facility. The closest dwelling, on adjoining Lot 4, is located approximately 150 metres from the Kojonup Feeds mill. The owner of Lot 4 advises this dwelling is not in a condition for human habitation. The owner of Lot 4, who owns adjoining Lots 2, 3 and 4, has provided written support to the application;
- There are manageable bushfire risks;
- There are expected to be minimal environmental impacts;
- Large vehicles access the site via Jingalup Road;
- The facility is well setback from Albany Highway and there are modest visual impacts associated with the proposed silos. It is suggested that silos are generally accepted in a rural landscape;
- It supports diversifying and growing the local economy and supports job creation;
- The Shire has not received objections to the Kojonup Feeds operations since it commenced operations;
- There are no objections from other Shire officers/units; and
- Development conditions can assist to control the use and management of the development.

Following the Council determining the Development Application, DWER will consider a licence under the *Environmental Protection Act 1986.*

## ALTERNATIVE OPTIONS AND THEIR IMPLICATIONS

The Council has a number of options available to it, which are discussed below:

*1. Not approve the proposal*

The Council is unable to refuse the application as 'Industry – Rural' is a 'P' use in the Rural Zone as set out in the TPS3 Zoning Table. If this option were chosen, it is suggested that the State Administrative Tribunal would overturn the Council's decision.

*2. Approve the proposal*

The Council can choose to approve the application, with or without conditions. If this option were chosen, the development can proceed subject to obtaining DWER approval.

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*3. Defer the proposal*

The Council can choose to defer the matter and seek additional information from the applicant before proceeding to make a decision.

This is a discretionary decision and the applicant has a right to request a review of any decision and/or condition made by the local government to the State Administrative Tribunal if aggrieved by the decision and/or any condition.

## CONSULTATION

No consultation is required given Rural-Industry is a 'P' (permitted) use in the Rural zone. Kojonup Feeds has received written support from an adjoining landowner who owns various adjoining lots.

## STATUTORY REQUIREMENTS

*Planning and Development Act 2005* and *Planning and Development (Local Planning Schemes) Regulations 2015* - the processing of the Development Application is required to comply with the requirements of the *Shire of Kojonup Town Planning Scheme No. 3* (TPS3) which is an operative local planning scheme under the provisions of the Act and Regulations.

The site is zoned 'Rural' in TPS3. 'Industry – Rural' is a 'P' use in the Rural Zone as set out in the TPS3 Zoning Table. The local government is not able to refuse a 'P' use. TPS3 defines Industry – Rural as 'an industry handling, treating, processing or packing primary products grown, reared or produced in the locality, and a workshop servicing plant or equipment used for rural purposes in the locality.'

The *Shire of Kojonup Strategic Community Plan* supports a diversified economic base.

The site is partly located within a bushfire prone area as designated by the Fire and Emergency Services Commissioner. The proposed silos are located outside of the bushfire prone area.

Attachment 9.2.1.4 is an extract from the *Planning and Development (Local Planning Schemes) Regulations 2015* which sets out matters to be considered by local government in assessing a Development Application.

## POLICY IMPLICATIONS

Relevant policy documents include:

- *State Planning Policy 2.5 Rural Planning*
- *State Planning Policy 3.7 Bushfire*
- *State Planning Policy 4.1 Industrial Interface*
- *Rural Planning Guidelines*
- *EPA Separation Distances between Industrial and Sensitive Land Uses* – sets a separation distance (buffer distance) for animal feed manufacturing of 500m. Key impacts to address are noise, dust and odour.

## FINANCIAL IMPLICATIONS

The applicant has paid the Development Application fee.

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RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risk Description/Cause | Key Control | Current Action |
| 3 – Compliance | Impulsive decision making<br><br>Ineffective monitoring of changes to legislation | Professional accreditation / certification maintained | Nil |
| 6 – Engagement | Inadequate documentation or procedures | Public notices / local papers / website communication | Nil |
| 7 – Environment | Inadequate local laws / planning schemes | Environmental management compliance | Nil |
| 8 – Errors, Omissions and Delays | Complex legislation<br><br>Incorrect information | Development Approval performance report | Nil |
| *Risk rating: Adequate* | | | |
| IMPLICATIONS | | | |
| Applicants need to ensure that Development Applications accord with the intent of the Shire of Kojonup Planning Scheme. Council in assessing applications needs to adopt a similar approach that reflects present and future requirements without compromising amenity or establishing precedents. | | | |

ASSET MANAGEMENT IMPLICATIONS

Nil.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION/COUNCIL DECISION

150/24 Moved Cr Webb Seconded Cr Mickle

That Council grant Development Approval for two additional silos to support the industry-rural use at Lot 1 on Deposited Plan 73131 (No. 23368) Albany Highway, Lumeah, *pursuant to Schedule 2, Clause 68 of the Planning and Development (Local Planning Schemes) Regulations 2015* and subject to the following conditions and advice notes:

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1. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.

2. If the development subject of this approval is not substantially commenced within a period of 2 years, or such other period as specified in the approval after the date of the determination, the approval shall lapse and be of no further effect. Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.

3. Any further use, addition to and/or intensification of any part of the subject development that is not in accordance with the approved application and the Conditions of Approval, and that is not considered minor, shall be subject to a new Development Application and approval for that use, addition and/or intensification.

4. The use hereby permitted shall not cause injury to or prejudicially affect the amenity of the locality by reason of the emission of dust.

5. Access by large vehicles, to and from the site, is limited via Jingalup Road. No large vehicles are to access or leave the site directly to/from Albany Highway.

Advice

A) The applicant is encouraged to:
   - Maintain a low fuel area around the silos at all times;
   - Prepare and implement a Bushfire Emergency Evacuation Plan for the overall operations;
   - Prepare and implement a Vermin Management Plan;
   - Ensure that any lighting device is positioned and shielded so as not to cause any direct, reflected or incidental light beyond the property boundaries. Lighting should be designed in accordance with *AS 4282-2019 Control of the Obtrusive Effects of Outdoor Lighting;* and
   - Work with the owner of adjoining Lot 4 on Deposited Plan 73131 to decommission or remove the dwelling on Lot 4 which is located approximately 150 metres from the Kojonup Feeds mill.

B) If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

AMENDMENT

151/24 Moved Cr Mathwin Seconded Cr Webb

That:
Point 5 of the motion, be removed.
5. Access by large vehicles, to and from the site, is limited via Jingalup Road. No large vehicles are to access or leave the site directly to/from Albany Highway.

UNCONFIRMED

MOTION AS AMENDED WAS PUT

That Council grant Development Approval for two additional silos to support the industry-rural use at Lot 1 on Deposited Plan 73131 (No. 23368) Albany Highway, Lumeah, *pursuant to Schedule 2, Clause 68 of the Planning and Development (Local Planning Schemes) Regulations 2015* and subject to the following conditions and advice notes:

1. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.

2. If the development subject of this approval is not substantially commenced within a period of 2 years, or such other period as specified in the approval after the date of the determination, the approval shall lapse and be of no further effect. Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.

3. Any further use, addition to and/or intensification of any part of the subject development that is not in accordance with the approved application and the Conditions of Approval, and that is not considered minor, shall be subject to a new Development Application and approval for that use, addition and/or intensification.

4. The use hereby permitted shall not cause injury to or prejudicially affect the amenity of the locality by reason of the emission of dust.

Advice

A) The applicant is encouraged to:
   - Maintain a low fuel area around the silos at all times;
   - Prepare and implement a Bushfire Emergency Evacuation Plan for the overall operations;
   - Prepare and implement a Vermin Management Plan;
   - Ensure that any lighting device is positioned and shielded so as not to cause any direct, reflected or incidental light beyond the property boundaries. Lighting should be designed in accordance with *AS 4282-2019 Control of the Obtrusive Effects of Outdoor Lighting;* and
   - Work with the owner of adjoining Lot 4 on Deposited Plan 73131 to decommission or remove the dwelling on Lot 4 which is located approximately 150 metres from the Kojonup Feeds mill.

B) If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

CARRIED 7/0

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

UNCONFIRMED

Note: Aaron from Kojonup Feeds commented that this item is for a local business upgrading facilities and is seeking development approval.

*Estelle Lottering entered the meeting at 3.07pm*
*Estelle Lottering and Aaron Pontifex left the meeting at 3.08pm*

UNCONFIRMED

## 9.3 KEY PILLAR 'VISITATION' REPORTS

### 9.3.1 RECEIVE CIRCA. $40,000 FROM KODJA PLACE COMMUNITY FUND INC. AND TRANSFER TO KODJA PLACE RESERVE

| | |
|---|---|
| AUTHOR | Grant Thompson – Chief Executive Officer |
| DATE | Wednesday, 4 December 2024 |
| FILE NO | FM.BNK.13 |
| ATTACHMENT(S) | Nil |

| 'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033<br>To be "The Cultural Experience Centre of the Great Southern"<br>STRATEGIC/CORPORATE IMPLICATIONS | | |
|---|---|---|
| Key Strategic Pillar/s | Community Goal/s | Corporate Objective/s |
| Visitation | 7 – Experience Kojonup Anytime Adventures | 7.1 Kodja Place Cultural Upscale |

DECLARATION OF INTEREST
Nil

SUMMARY
The purpose of this report is to consider a foreshadowed transferal of funds from the Kodja Place Community Fund Inc. (KPCFI) to the Shire of Kojonup (Shire) in the event that the KPCFI becomes unable to continue to operate.

BACKGROUND-
Members of the Kojonup Historical Tourism Cultural Committee have advised the Shire it needs to prepare to receive approximately $40,000 from the KPCFI on the winding up of the association.

The Shire has not received any formal correspondence.

The Shire is aware the KPCFI has consciously moved to instigate the process of winding up the organisation.

COMMENT
The conditions of this transfer include placing the money in trust for the Kodja Place and $20,000 be allocated to capital improvements and $20,000 be allocated to supporting the storytelling and day to day operations of the Gallery, more specifically to leverage Grants in parallel.

The Shire finance team will determine whether a new reserve is required or one of the current Kodja Place reserves is appropriate and can be utilised to place the funds in trust for the future of Kodja Place.

The main item today is to consider approving receival of the funds.

UNCONFIRMED

## CONSULTATION
Manager Financial and Corporate Services

## STATUTORY REQUIREMENTS
NA

## POLICY IMPLICATIONS
Nil

## FINANCIAL IMPLICATIONS
The Shire will receive $40,000 in cash, into the municipal account and transfer the funds to a 'Kodja Place Reserve' yet to be decided.

## RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risks Description/Cause | Key Controls | Current Action |
| 6 – Engagement | Relationship breakdowns with community groups | Support local community Volunteer groups | Review and assess Community Engagement Strategy and Plan |
| IMPLICATIONS | | | |
| Risk of funds not being governed correctly and lost to the community. Ensures that community funds stay in the Gallery and used for the purpose of Kodja Place. Demonstrates a commitment to maintaining the history of Kojonup. | | | |

## ASSET MANAGEMENT IMPLICATIONS
Nil

## GREAT SOUTHERN ALLIANCE IMPLICATIONS (Formerly VROC, VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
Nil

## VOTING REQUIREMENTS
Simple Majority

## OFFICER RECOMMENDATION/COUNCIL DECISION

152/24 Moved Cr Mathwin Seconded Cr Warburton

That Council:

1. Receive the funds from the Kodja place Community Fund Inc. and transfer those funds to a relevant Kodja Place Reserve; and,

2. Agree to allocate and spend the funds as per the following:
   a) $20,000 to be allocated to leveraging Grants for storytelling and other activities in the Gallery; and,

UNCONFIRMED

b) $20,000 to use for capital expenditure within the Kodja Place Gallery (for clarity this is not to be used on the building or maintenance).

AMENDMENT

153/24 Moved Cr Mathwin Seconded Cr Egerton-Warburton

That Council remove points 2 a) and 2 b) of the motion and amend point 2 to state:

2. Council agree the money received is not to be spent on the building or maintenance of the building.

MOTION AS AMENDED WAS PUT

That Council:

1. Receive the funds from the Kodja place Community Fund Inc. and transfer those funds to a relevant Kodja Place Reserve; and,

2. Council agree the money received is not to be spent on the building or maintenance of the building.

CARRIED 7/0

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

UNCONFIRMED

## 9.4 KEY PILLAR 'PERFORMANCE' REPORTS

### 9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY (OCTOBER AND NOVEMBER 2024)

| | |
|---|---|
| AUTHOR | Jill Johnson – Manager Financial and Corporate Services |
| DATE | Wednesday, 4 December 2024 |
| FILE NO | FM.FNR.2 |
| ATTACHMENT(S) | 9.4.1.1 – Monthly Financial Statements; October 2024<br>9.4.1.2 - Monthly Financial Statements; November 2024 |

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

DECLARATION OF INTEREST
Nil

SUMMARY
The purpose of this report is to note the Monthly Financial Statement for the months ending 31 October 2024 and 30 November 2024.

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

COMMENT
The attached Statement of Financial Activity for the period 1 October 2024 to 30 November 2024 represents five (5) months, or 41% of the year.

The following items are worthy of noting:

- Closing surplus position of $5,510,178.
- Capital expenditure achieved 19.2% of budgeted projects.
- Cash holdings of $5,519m of which $1,160m is held in cash backed reserve accounts and $4,359m is unrestricted cash.
- Rates debtors outstanding equate to 26% of total rates raised for 2024/2025.
- Page 11 of the statements detail major variations comparing year to date (amended) budgets to year to date actuals in accordance with Council Policy 2.1.6.

CONSULTATION
Nil

UNCONFIRMED

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

## POLICY IMPLICATIONS
Council Policy 2.1.6 defines the content of the financial reports.

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

## RISK MANAGEMENT IMPLICATIONS
Nil

## ASSET MANAGEMENT IMPLICATIONS
Nil

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

## VOTING REQUIREMENTS
Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

**154/24 Moved Cr Egerton-Warburton Seconded Cr Mathwin**

**That the monthly financial statements for the period ending 31 October & 30 November 2024, as attached, be noted.**

**CARRIED 7/0**

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

*Estelle Lottering entered the meeting at 3.14pm*

UNCONFIRMED

## 9.4.2 MONTHLY PAYMENTS LISTING – OCTOBER AND NOVEMBER 2024

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Monday, 2 December 2024 |
| FILE NO | FM.AUT.1 |
| ATTACHMENT | 9.4.2.1 - Monthly Payment Listing October 2024<br>9.4.2.2 - Monthly Payment Listing November 2024 |

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

### DECLARATION OF INTEREST
Nil

### SUMMARY
To receive the list of payments covering the month of October and November 2024.

### BACKGROUND
Nil

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

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

### CONSULTATION
Nil

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

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

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

UNCONFIRMED

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

## FINANCIAL IMPLICATIONS
All payments are made in line with Council Policy.

## STRATEGIC/CORPORATE IMPLICATIONS
There are no strategic/corporate implications involved with presentation of the list of payments.

## RISK MANAGEMENT IMPLICATIONS
A control measure to ensure transparency of financial systems and controls regarding creditor payments.

## ASSET MANAGEMENT PLAN IMPLICATIONS
There are no asset management implications for this report.

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

## VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

155/24 Moved Cr Radford Seconded Cr Mathwin

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

| FROM – 1 October 2024 | | TO – 30 November 2024 |
|---|---|---|
| | | |
| Municipal Cheques | 14392-14394 | $32,135.79 |
| EFTs | 34885 - 35259 | $1,494,985.84 |
| Direct Debits | | $4,650,789.91 |
| Total | | $6,177,911.54 |

be received.

CARRIED 7/0

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

UNCONFIRMED

## 9.4.3 DELEGATION REGISTER – ANNUAL REVIEW

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Monday, 2 December 2024 |
| FILE NO | PE.AUT.2 |
| ATTACHMENT(S) | 9.4.3.1 Delegation Register – existing (November 2023) copy – showing changes |

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

### DECLARATION OF INTEREST
Nil

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

### BACKGROUND
Section 5.46 (2) of the *Local Government Act 1995* requires that delegations be reviewed at least once every financial year. Council's Delegation Register was last reviewed by the Council in December 2023.

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

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

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

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

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

UNCONFIRMED

- ADMIN 005 – Appointment of Authorised Persons
  Update of sub-delegation authority and Act information.

- ADMIN 011 – Authorising Officers to Impound Goods & Sell Uncollected Goods
  Update of sub-delegation authority and Act information.

- ADMIN 012 – Power of Entry onto Private Land
  Update of sub-delegation authority and Act information.

- ADMIN 013 – Native Title – Party to an Application
  Repeal.

- ADMIN 014 – Prosecutions, Enforcement & Legal Proceedings
  Update of sub-delegation authority and Act information.

- ADMIN 015 – Tenders or Quotations for the Supply of Goods & Services
  Update of sub-delegation authority and Act information.

- EMPL 004 – Staff Employment, Salaries & Contracts
  Update conditions.

- FIN 001 – Payments from Municipal & Trust Fund
  Update heads of power of sub-delegation and authorisation

- FIN 003 – Write Off Money owed to Shire
  Update of sub-delegation authority

- BLDG 001 – Building and Demolition Permits
  No longer repealed

- BLDG 004 – Issuing Notices for Building Works
  Update of sub-delegation authority, heads of power and statutory framework

- FIRE 002 – Varying Prohibited/Restricted Burning Times (Variations)
  Update delegate and information

- FIRE 003 – Institute Prosecutions for Breaches of the *Bush Fire Act 1954*
  Update Act information

- FIRE 006 – Varying Restricted Burning Times
  Repeal, covered by delegation FIRE 002

- FIRE 008 – Exemptions for Bush Fire Act
  New delegation

- RANGER 001 – Institute Proceedings for Offences Under the Cat Acts
  Update of sub-delegation authority, head of power, conditions and statutory framework

UNCONFIRMED

- RANGER 002 – Institute Proceedings for Offences Under the Dog Acts
  New delegation

- RANGER 004 – Institute Proceedings for Offences Under the *Litter Act 1979*
  Update head of power information

- ROADS 011 – Activities on Thoroughfares & Trading in Thoroughfares & Public Places Local Law
  Update of sub-delegation authority and conditions

## CONSULTATION

Chief Executive Officer
Manager Works and Infrastructure
Manager Financial and Corporate Services
Project Manager and Regulatory Services
Manager Kodja Place, Tourism and Marketing
Governance and Rates Officer

## STATUTORY REQUIREMENTS

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

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

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

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

## POLICY IMPLICATIONS

There are no policy implications for this report.

## FINANCIAL IMPLICATIONS

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

## RISK MANAGEMENT IMPLICATIONS

| RISK MANAGEMENT FRAMEWORK | | | |
|---|---|---|---|
| Risk Profile | Risk Description/Cause | Key Control | Current Action |
| 3 - Compliance | Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a | Ineffective policies & processes; Ineffective monitoring of changes to legislation. | Nil |

UNCONFIRMED

| | | | |
|---|---|---|---|
| | result of an inadequate compliance framework. | | |
| *Risk rating: Adequate* | | | |
| IMPLICATIONS | | | |
| This report ensures legislative compliance and continues a framework of delegations to ensure that the Council and staff are aware of and are undertaking their respective roles and responsibilities. | | | |

ASSET MANAGEMENT IMPLICATIONS
There are no asset management implications for this report.

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

VOTING REQUIREMENTS
Absolute Majority

OFFICER RECOMMENDATION

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

PROCEDURAL MOTION EN BLOC

156/24 Moved Cr Mathwin Seconded Cr Mickle

That Council adjourn, en bloc, items 9.4.3 and 9.4.4 to be tabled to the 25 February 2024 Ordinary Council Meeting.

CARRIED 7/0

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

NB: Council requested a detailed briefing session in February and required more time to consider the changes in both the policy manual and the delegation register.

UNCONFIRMED

## 9.4.4 POLICY MANUAL REVIEW

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Monday, 2 December 2024 |
| FILE NO | CM.POL.2 |
| ATTACHMENT(S) | 9.4.4.1 - Policy Manual – existing (December 2023) copy showing proposed changes |

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

### DECLARATION OF INTEREST
Nil

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

### BACKGROUND
Council's Policy Manual is reviewed, in its entirety, on an annual basis and was last reviewed by Council in December 2023. Amendments to, and formation of, individual policies have been presented to Council for its consideration on an as needs basis in the interim, being incorporated into the Policy Manual at the time of amendment or formation.

### COMMENT
The annual review of the Policy Manual has been undertaken by staff and proposed amendments are shown (tracked) in attachment 9.4.4.1.

Please refer to the attachment for detailed information.

### CONSULTATION
Chief Executive Officer and Senior Management Team
Administration Staff via Administration Staff Meetings – review of a different policy on a regular basis to ensure relevance of content

### STATUTORY REQUIREMENTS
While policies have no legal status, it is considered best practice for local governments to have a set of policies that provide guidance to staff, effectively negating the need for staff to constantly refer to Council. Council may adopt, amend or waive policies under Section 2.7 (2) of the *Local Government Act 1995*.

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

UNCONFIRMED

FINANCIAL IMPLICATIONS
Nil

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS
Nil

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

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

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

PROCEDURAL MOTION EN BLOC

156/24 Moved Cr Mathwin Seconded Cr Mickle

That Council adjourn, en bloc, items 9.4.3 and 9.4.4 to be tabled to the 25 February 2024 Ordinary Council Meeting.

CARRIED 7/0

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

NB: Council requested a detailed briefing session in February and required more time to consider the changes in both the policy manual and the delegation register.

UNCONFIRMED

## 9.4.5 LOCAL EMERGENCY MANAGEMENT COMMITTEE (LEMC) MEETING MINUTES – 6 MAY 2024, 5 AUGUST 2024, 4 NOVEMBER 2024

| | |
|---|---|
| AUTHOR | Estelle Lottering – Project Manager and Regulatory Services |
| DATE | Tuesday, 3 December 2024 |
| FILE NO | ES.MET.1 |
| ATTACHMENT(S) | 9.4.5.1 – Unconfirmed LEMC Meeting minutes 6 May 2024<br>9.4.5.2 – Unconfirmed LEMC Meeting minutes 5 August 2024<br>9.4.5.3 – Unconfirmed LEMC Meeting minutes 4 November 2024 |

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

### DECLARATION OF INTEREST
Nil

### SUMMARY
The purpose of this report is to receive the unconfirmed minutes of a LEMC Meetings held on the 6 May 2024, 5 August 2024 and 4 November 2024.

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

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

### CONSULTATION
Members of the Local Emergency Management Committee.

### STATUTORY REQUIREMENTS
Section 38 of the *Emergency Management Act 2005*

### POLICY IMPLICATIONS
Nil

### FINANCIAL IMPLICATIONS
Nil

UNCONFIRMED

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS
Nil

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

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

That Council:

Receives the unconfirmed minutes of the Local Emergency Management Committee meetings held on the May 2024, 5 August 2024 and 4 November 2024.

OFFICER RECOMMENDATION/COUNCIL DECISION EN BLOC

157/24 Moved Cr Mickle Seconded Cr Radford

That Council receives en bloc the unconfirmed minutes of:

1. the Local Emergency Management Committee meetings held on the May 2024 and 5 August 2024 and 4 November 2024.
2. the unconfirmed minutes of a Kojonup Historical, Tourism and Cultural Committee meeting held 12 November 2024.
3. the unconfirmed minutes of the Natural Resource Management Advisory Committee meeting held on 14 November 2024.

CARRIED 7/0

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

UNCONFIRMED

## 9.4.6 BUSH FIRE ADVISORY COMMITTEE (BFAC) MEETING MINUTES – 6 NOVEMBER 2024

| | |
|---|---|
| AUTHOR | Estelle Lottering – Project Manager and Regulatory Services |
| DATE | Tuesday, 3 December 2024 |
| FILE NO | ES.CIR.2 |
| ATTACHMENT(S) | 9.4.6.1 – Unconfirmed BFAC Meeting Minutes – 6 December 2024<br>9.4.6.2 – Recommendations to BFAC – Jingalup Brigade – November 2024<br>9.4.6.3 – Shire of Kojonup Farmer Response SOP<br>9.4.6.4 – Shire of Kojonup Volunteer BFB's Induction<br>9.4.6.5 – Derek Jones – BFAC Notes – Kojonup Nov 2024 |

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

### DECLARATION OF INTEREST
Nil

### SUMMARY
The purpose of this report is to receive the unconfirmed minutes of a BFAC meeting held 6 November 2024.

### BACKGROUND
The BFAC is established under Section 67 of the *Bush Fires Act 1954* and plays an important role in the Council's decision-making process.

### COMMENT
Unconfirmed minutes of a BFAC meeting held 6 November 2024 are attached.

### CONSULTATION
Nil

### STATUTORY REQUIREMENTS
Section 67 of the *Bush Fires Act 1954*

### POLICY IMPLICATIONS
Nil

### FINANCIAL IMPLICATIONS
Nil

UNCONFIRMED

## RISK MANAGEMENT IMPLICATIONS

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

## ASSET MANAGEMENT IMPLICATIONS

Nil

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

Nil

## VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

158/24 Moved Cr Mathwin Seconded Cr Egerton-Warburton

That Council:
1. receives the unconfirmed minutes of a Bush Fire Advisory Committee meeting held 6 November 2024; and
2. approves the Shire of Kojonup Farmer Response Standard Operating Practices (SOP), as presented.

CARRIED 7/0

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

UNCONFIRMED

## 9.4.7 MINUTES OF A KOJONUP HISTORICAL, TOURISM AND CULTURAL COMMITTEE MEETING HELD 12 NOVEMBER 2024

| | |
|---|---|
| AUTHOR | Tonya Pearce |
| DATE | Monday, 2 December 2024 |
| FILE NO | GP.CNM.9 |
| ATTACHMENT(S) | 9.4.7.1 - Unconfirmed minutes of a Kojonup Historical, Tourism and Cultural Committee Meeting held 12 November 2024 |

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

### DECLARATION OF INTEREST
Nil

### SUMMARY
The purpose of this report is to receive the unconfirmed minutes of a Kojonup Historical, Tourism and Cultural Committee meeting held 12 November 2024.

### BACKGROUND
The Kojonup Historical, Tourism and Cultural Committee was established following Council's 2023 Local Government Election with defined terms of reference and a membership consisting of five (5) committee members being one (1) Councillor, one (1) Delegate Proxy and three (3) Community Members.

### COMMENT
This item is solely the Council receiving the minutes of its Kojonup Historical, Tourism and Cultural Committee meeting held 12 November 2024.

### CONSULTATION
Nil

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

### POLICY IMPLICATIONS
Nil

### FINANCIAL IMPLICATIONS
Nil

UNCONFIRMED

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS
Nil

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

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

That Council receive the unconfirmed minutes of a Kojonup Historical, Tourism and Cultural Committee meeting held 12 November 2024.

OFFICER RECOMMENDATION/COUNCIL DECISION EN BLOC

157/24 Moved Cr Mickle Seconded Cr Radford

That Council receives en bloc the unconfirmed minutes of:

1. the Local Emergency Management Committee meetings held on the May 2024 and 5 August 2024 and 4 November 2024.
2. the unconfirmed minutes of a Kojonup Historical, Tourism and Cultural Committee meeting held 12 November 2024.
3. the unconfirmed minutes of the Natural Resource Management Advisory Committee meeting held on 14 November 2024.

CARRIED 7/0

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

UNCONFIRMED

## 9.4.8 NATURAL RESOURCE MANAGEMENT ADVISORY COMMITTEE (NRMAC) MEETING 14 NOVEMBER 2024 – MINUTES

| | |
|---|---|
| AUTHOR | Tonya Pearce – Governance and Rates Officer |
| DATE | Monday, 2 December 2024 |
| FILE NO | GP.CNM.9 |
| ATTACHMENT(S) | 9.4.8.1 - Unconfirmed minutes of a Natural Resource Management Advisory Committee Meeting held 14 November 2024 |

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

### DECLARATION OF INTEREST
Nil

### SUMMARY
The purpose of this report is to receive the unconfirmed minutes of the NRMAC meeting held 14 November 2024.

### BACKGROUND
The NRMAC's purpose is to advise Council on issues in relation to the Shire of Kojonup's natural resources and environmental management.

### COMMENT
This item is solely the Council receiving the unconfirmed minutes of the NRMAC meeting held 14 November 2024.

### CONSULTATION
Nil

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

### POLICY IMPLICATIONS
Nil

### FINANCIAL IMPLICATIONS
Nil

UNCONFIRMED

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS
Nil

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

VOTING REQUIREMENTS
Simple Majority

OFFICER RECOMMENDATION

That the unconfirmed minutes of the Natural Resource Management Advisory Committee meeting held on 14 November 2024 be received.

OFFICER RECOMMENDATION/COUNCIL DECISION EN BLOC

157/24 Moved Cr Mickle Seconded Cr Radford

That Council receives en bloc the unconfirmed minutes of:

1. the Local Emergency Management Committee meetings held on the May 2024 and 5 August 2024 and 4 November 2024.
2. the unconfirmed minutes of a Kojonup Historical, Tourism and Cultural Committee meeting held 12 November 2024.
3. the unconfirmed minutes of the Natural Resource Management Advisory Committee meeting held on 14 November 2024.

CARRIED 7/0

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

*Estelle Lottering left the meeting at 3.25pm*

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## 10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

## 11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

### 11.1 FORSHADOWING A MOTION RELATED TO THE BUSH FIRE MITIGATION PROGRAM

Cr. Roger Bilney is foreshadowing a motion related to the Bush Fire Mitigation Program of Sensitive Aboriginal Cultural sites and will speak to it at the meeting.

The foreshadowed motion will be associated with an apology to the Community for the lack of consultation process.

**Note: 11.1 proceeded behind closed doors as the Mover Cr Bilney requested to discuss it confidentially.**

## 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

### 14.1.1 QUOTATION FOR PROVISION OF BITUMEN SEALING SERVICES

| | |
|---|---|
| AUTHOR | Darryn Watkins – Manager Works and Infrastructure |
| DATE | Monday, 2 December 2024 |
| FILE NO | FM.TND.13 |
| ATTACHMENT(S) | CONFIDENTIAL<br>14.1.1.1 – RFQ – Bituminous Surfacing Kojonup 2024<br>14.1.1.2 - Quotation – Bitumen Sealing - Fulton Hogan<br>14.1.1.3 - Quotation – Bitumen Sealing - Monarch Civil |

STATUTORY REQUIREMENTS

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

(a) a matter affecting an employee or employees; and
(b) the personal affairs of any person; and
(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
(d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and

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(e) a matter that if disclosed, would reveal —
  (i) a trade secret; or
  (ii) information that has a commercial value to a person; or
  (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and

(f) a matter that if disclosed, could be reasonably expected to —
  (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
  (ii) endanger the security of the local government's property; or
  (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and

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

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

**PROCEDURAL MOTION**

**159/24 Moved Cr Mathwin** **Seconded Cr Webb**

**That the meeting proceed behind closed doors in accordance with Section 5.23(2) (e) of the *Local Government Act 1995* at 3.27pm.**

**CARRIED 7/0**

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

**PROCEDURAL MOTION**

**164/24 Moved Cr Wieringa** **Seconded Cr Mickle**

**That the meeting be reopened to the public at 3.58pm.**

**CARRIED 7/0**

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

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## 14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

### 14.1.1 QUOTATION FOR PROVISION OF BITUMEN SEALING SERVICES

OFFICER RECOMMENDATION/COUNCIL DECISION

160/24 Moved Cr Egerton-Warburton Seconded Cr Webb

That Council approves the quotation from Fulton Hogan for the sum of up to $474,294.00 excluding GST for the provision of bitumen sealing services.

CARRIED 7/0

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

*Darryn Watkins left the meeting at 3.35pm*

### 11.1.1 SUPPORT 'APOLOGY TO THE COMMUNITY' LETTER

COUNCIL RECOMMENDATION/COUNCIL DECISION

161/24 Moved Cr Bilney Seconded Cr Mathwin

That Council support Cr Bilney's apology to the community letter to go into the Kojonup News.

CARRIED 7/0

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

### 11.1.2 FINALISE 'APOLOGY TO THE COMMUNITY' LETTER

COUNCIL RECOMMENDATION/COUNCIL DECISION

162/24 Moved Cr Mathwin Seconded Cr Mickle

That Council supports the apology and delegates to Cr Bilney and Cr Wieringa to liaise and finalise the apology to the community, distribute to the Council and CEO prior to sending to the Kojonup News for publishing.

CARRIED 7/0

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

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### 11.1.3 DIRECT CEO TO INVESTIGATE

COUNCIL RECOMMENDATION/COUNCIL DECISION

163/24 Moved Cr Mathwin Seconded Cr Egerton-Warburton

That Council direct the CEO to investigate:
1. A Keneang Noongar Advisory Committee to Council;
2. In co-operation with the Keneang Noongar Advisory Committee, a Reconciliation Action Plan for the Shire of Kojonup;
3. Councillor Awareness Training Program for Shire Staff and Councillors.

CARRIED 7/0

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

## 15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 3.58pm.

UNCONFIRMED

## 16 ATTACHMENTS (SEPARATE)

| | | |
|---|---|---|
| 6.1 | 6.1.1 | Unconfirmed Minutes of an Ordinary Council Meeting held on 19 November 2024 |
| 9.2.1 | 9.2.1.1 | Development Plans |
| | 9.2.1.2 | Development Application Report |
| | 9.2.1.3 | Environmental Assessment Report and License Supporting Information |
| | 9.2.1.4 | Extract from *Planning and Development (Local Planning Scheme) Regulations 2015* |
| 9.4.1 | 9.4.1.1 | Monthly Financial Statement; October 2024 |
| | 9.4.1.2 | Monthly Financial Statement; November 2024 |
| 9.4.2 | 9.4.2.1 | Monthly Payment Listing October 2024 |
| | 9.4.2.2 | Monthly Payment Listing November 2024 |
| 9.4.3 | 9.4.3.1 | Delegation Register – existing (November 2023) copy – showing changes |
| 9.4.4 | 9.4.4.1 | Policy Manual – existing (December 2023) copy showing proposed changes |
| 9.4.5 | 9.4.5.1 | Unconfirmed LEMC Meeting minutes 6 May 2024 |
| | 9.4.5.2 | Unconfirmed LEMC Meeting minutes 5 August 2024 |
| | 9.4.5.3 | Unconfirmed LEMC Meeting minutes 4 November 2024 |
| 9.4.6 | 9.4.6.1 | Unconfirmed BFAC Meeting Minutes – 6 November 2024 |
| | 9.4.6.2 | Recommendations to BFAC – Jingalup Brigade – November 2024 |
| | 9.4.6.3 | Shire of Kojonup Farmer Response SOP |
| | 9.4.6.4 | Shire of Kojonup Volunteer BFB's Induction |
| | 9.4.6.5 | Derek Jones – BFAC Notes – Kojonup Nov 2024 |
| 9.4.7 | 9.4.7.1 | Unconfirmed minutes of a Kojonup |

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| | | |
|---|---|---|
| | | Historical, Tourism and Cultural Committee Meeting held 12 November 2024 |
| 9.4.8 | 9.4.8.1 | Unconfirmed minutes of a Natural Resource Management Advisory Committee Meeting held 14 November 2024 |

CONFIDENTIAL

| | | |
|---|---|---|
| 14.1.1 | 14.1.1.1 | RFQ – Bituminous Surfacing Kojonup 2024 |
| | 14.1.1.2 | Quotation – Bitumen Sealing – Fulton Hogan |
| | 14.1.1.3 | Quotation – Bitumen Sealing – Monarch Civil |

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N

PROJECT NAME
WORKSHOP SHED

CLIENT
NEVILLE MATTHEWS

PROJECT ADDRESS
LOT 9999 Thornbury Close, Kojonup, WA 6395

DATE MODIFIED
December 24, 2024

PROJECT NO.
1692

DRAWN
TB

CHECKED

DRAWING TITLE
SITE PLANS

PROJECT STAGE
SHIRE APPROVALS

PAPER SIZE
A3

DRAWING NUMBER
A101

REVISION
1




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PROJECT NAME
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CLIENT
NEVILLE MATTHEWS

PROJECT ADDRESS
LOT 9999 Thornbury Close, Kojonup, WA 6395

DATE MODIFIED
December 24, 2024

PROJECT NO.
1692

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SHIRE APPROVALS

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N

PROJECT NAME
WORKSHOP SHED

CLIENT
NEVILLE MATTHEWS

PROJECT ADDRESS
LOT 9999 Thornbury Close, Kojonup, WA 6395

DATE MODIFIED
December 24, 2024

PROJECT NO.
1692

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DRAWING TITLE
SITE PLANS

PROJECT STAGE
SHIRE APPROVALS

PAPER SIZE
A3

DRAWING NUMBER
A103

REVISION
1

AUSPAN

AUSPAN COMMERCIAL AUSPAN AGRICULTURAL AUSPAN EQUESTRIAN

Shire of Kojonup,
93-95 Albany Highway,
Kojonup, WA 6395

Attn: Planning Department

To Whom it May Concern,

Please see attached Development Application on behalf of the Shire of Kojonup, for the proposed construction of a Workshop/Maintenance Shed, located at Lot 9999 Thornbury Close, Kojonup, WA 6395, to complement the primary production business of Mr Neville Matthews.

The proposed development will be sited at least 50 meters from any natural creek line and over the minimum setbacks to any neighboring boundary, with access via Thornbury Close to the west of the lot. It is constructed to be 32m long, 15.5m wide and 6.6m in height to the gutter. The North and South sides of the shed are designed with three sliding doors on each end enabling drive-through access, while the East and West sides of the shed are fully enclosed to ensure protection from the elements, with one personnel door on each side for making enabling easy access into the shed when needed. Made from fabricated structural steel with trimdek zincalume to the roof and walls, and industrial tapered gutters directing any stormwater to run off, (to be maintained on site).

The proposed development will be used as a storage and maintenance facility for Mr. Neville Matthews transporting company, to store and maintain vehicles such as utes, cars, trucks and any other vehicle associated with Mr. Matthews' company. An ablution block is also proposed for the block, however, will be separate to this application.

The proposed development does not affect the amount of traffic coming to or from the property and the area of development does not require any clearing of vegetation and will not pose any threats to nearby vegetation either. This operation does not have set hours of operation and there will be times when the proposed development is unoccupied.

We look forward to a prompt approval for this development, and please insist that you contact us should you have any questions or require any clarification.

Kind regards,
**Tenisca Bushell**
**Project Coordinator | Auspan Group**
0448 347 991

**67. Consideration of application by local government**

(1) Development approval cannot be granted on an application for approval of —

(a) development that is a class X use in relation to the zone in which the development is located, unless —

(i) the development relates to land that is being used for a non-conforming use; and

(ii) the local government considers that the proposed use of the land would be less detrimental than the non-conforming use;

or

(b) development that otherwise does not comply with a requirement of this Scheme, unless —

(i) this Scheme gives the local government discretion to waive or vary the requirement or to grant development approval despite non-compliance with the requirement; or

(ii) the development is permitted under a provision of this Scheme in relation to non-conforming uses.

(2) In considering an application for development approval (other than an application on which approval cannot be granted under subclause (1)), the local government is to have due regard to the following matters to the extent that, in the opinion of the local government, those matters are relevant to the development the subject of the application —

(a) the aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area;

(b) the requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the *Planning and Development (Local Planning Schemes) Regulations 2015* or any other proposed planning instrument that the local government is seriously considering adopting or approving;

(c) any approved State planning policy;

(d) any environmental protection policy approved under the *Environmental Protection Act 1986* section 31(d);

(e) any policy of the Commission;

(f) any policy of the State;

(fa) any local planning strategy for this Scheme endorsed by the Commission;

(g) any local planning policy for the Scheme area;

(h) any structure plan or local development plan that relates to the development;

(i) any report of the review of the local planning scheme that has been published under the *Planning and Development (Local Planning Schemes) Regulations 2015*;

(j) in the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve;

(k) the built heritage conservation of any place that is of cultural significance;

(l) the effect of the proposal on the cultural heritage significance of the area in which the development is located;

(m) the compatibility of the development with its setting, including —

(i) the compatibility of the development with the desired future character of its setting; and

(ii) the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development;

(n) the amenity of the locality including the following —

(i) environmental impacts of the development;

(ii) the character of the locality;

(iii) social impacts of the development;

(o) the likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource;

(p) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;

(q) the suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bush fire, soil erosion, land degradation or any other risk;

(r) the suitability of the land for the development taking into account the possible risk to human health or safety;

(s) the adequacy of —

(i) the proposed means of access to and egress from the site; and

(ii) arrangements for the loading, unloading, manoeuvring and parking of vehicles;

(t) the amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety;

(u) the availability and adequacy for the development of the following —

(i) public transport services;

(ii) public utility services;

(iii) storage, management and collection of waste;

(iv) access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities);

(v) access by older people and people with disability;

(v) the potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses;

(w) the history of the site where the development is to be located;

(x) the impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals;

(y) any submissions received on the application;

(za) the comments or submissions received from any authority consulted under clause 66;

(zb) any other planning consideration the local government considers appropriate.

(3) Subclause (1) has effect despite the zoning table for this Scheme.

*[Clause 67 amended: SL 2020/252 r. 74.]*

# MONTHLY FINANCIAL REPORT

## 31 DECEMBER 2024

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**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED 31 DECEMBER 2024**

## PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 DECEMBER 2024

Prepared by: Darren Long (Finance Consultant)
Reviewed by: Jill Johnson (MFCS)

## BASIS OF PREPARATION

**REPORT PURPOSE**
This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**
This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Council curently holds no monies in the Trust Fund.

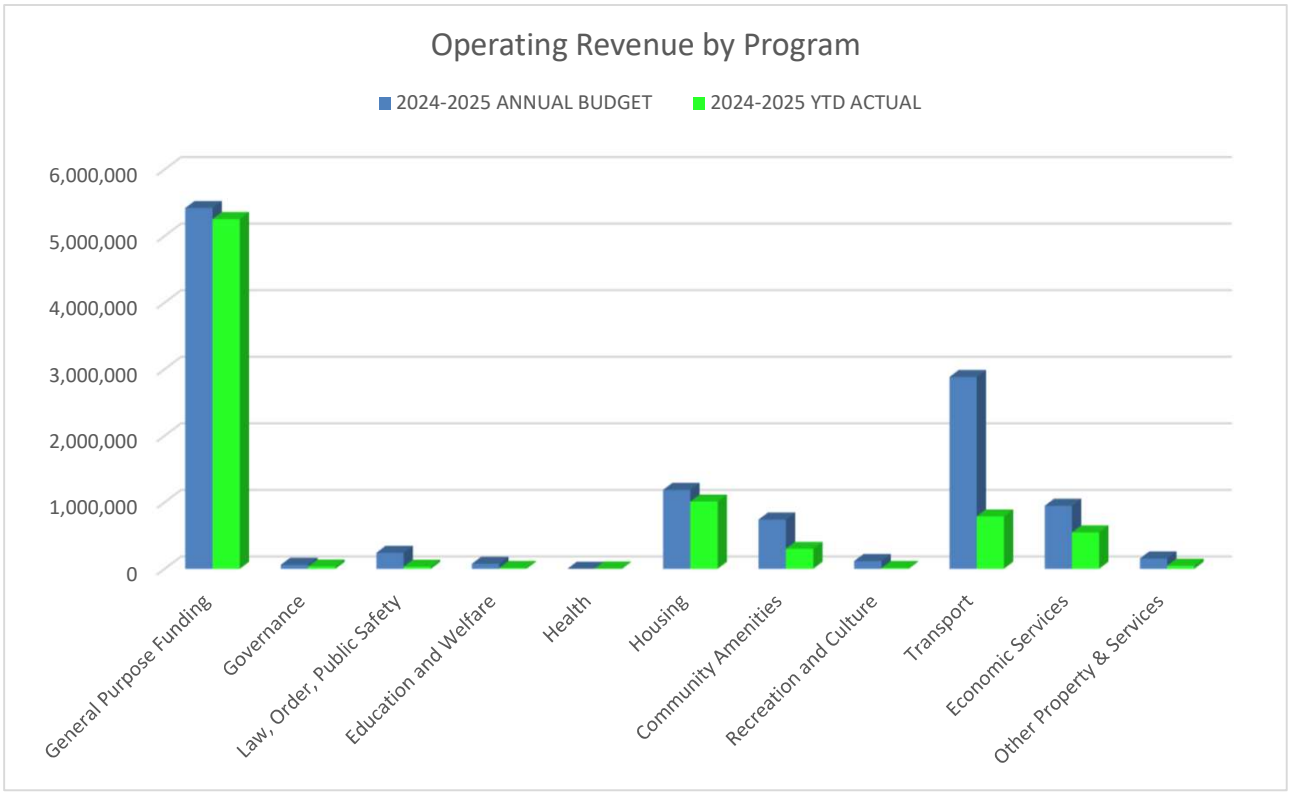
## SIGNIFICANT ACCOUNTING POLICES

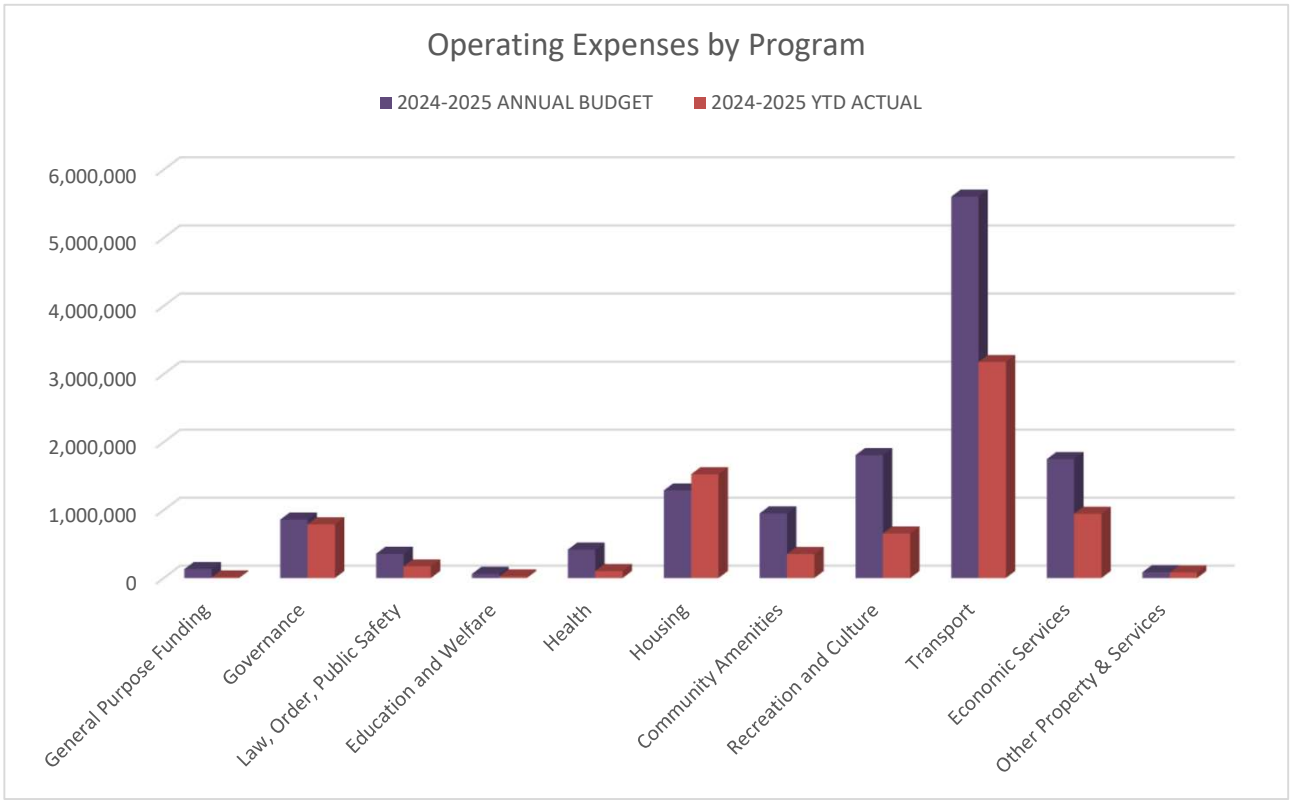
**GOODS AND SERVICES TAX**
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable 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.

**CRITICAL ACCOUNTING 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.

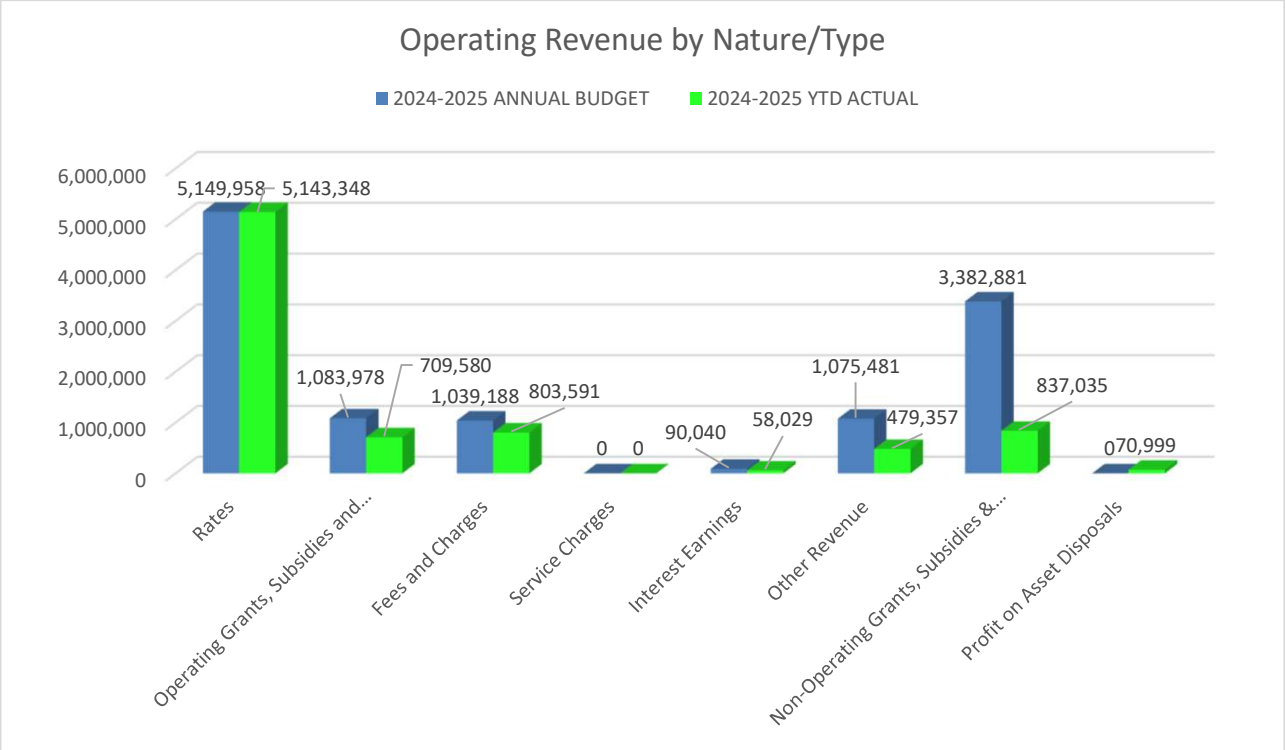
**ROUNDING OFF FIGURES**
All figures shown in this statement are rounded to the nearest dollar.

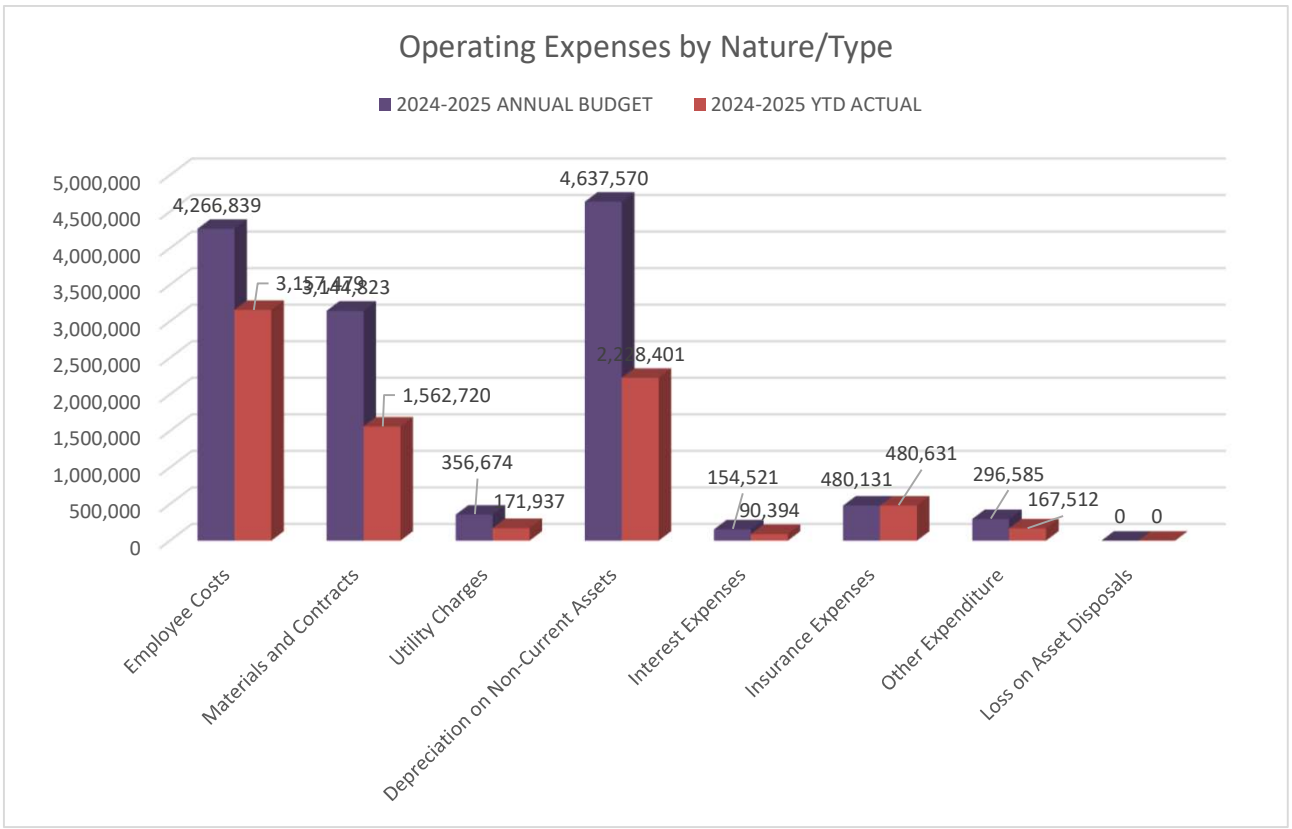
**SHIRE OF KOJONUP**
**EXECUTIVE SUMMARY**
**FOR THE PERIOD ENDING 31 DECEMBER 2024**



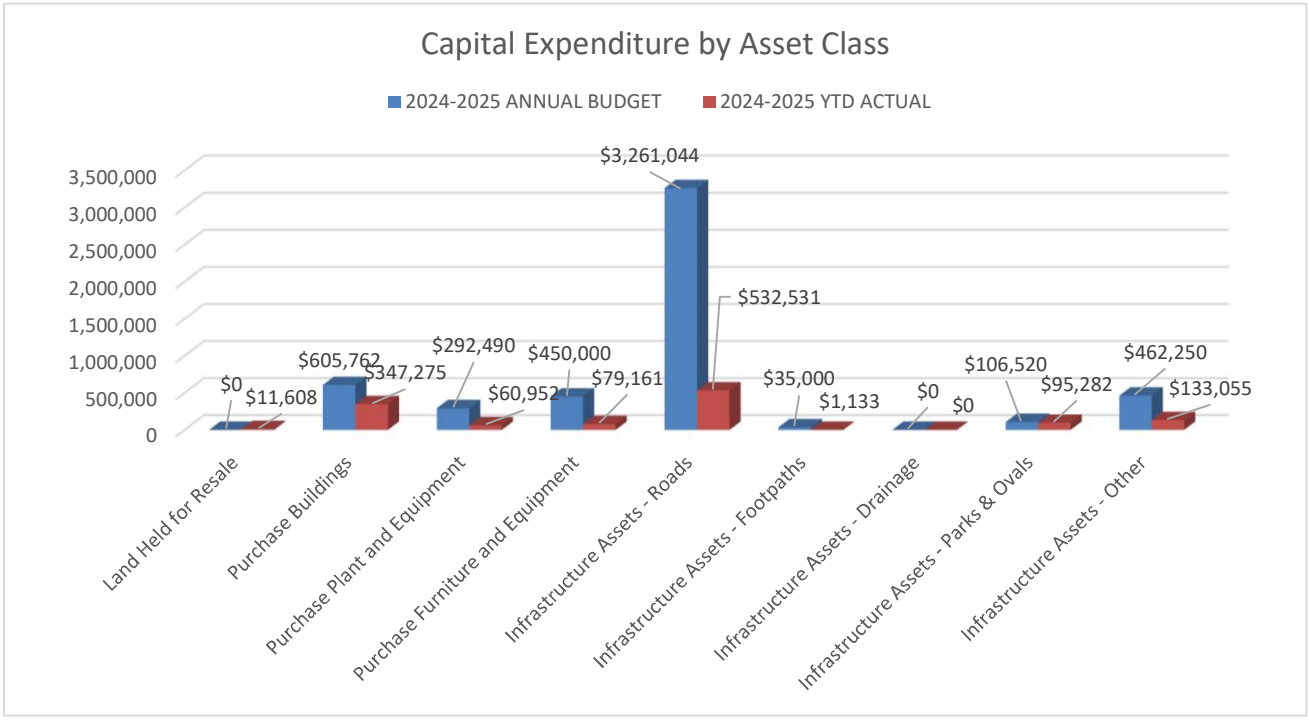



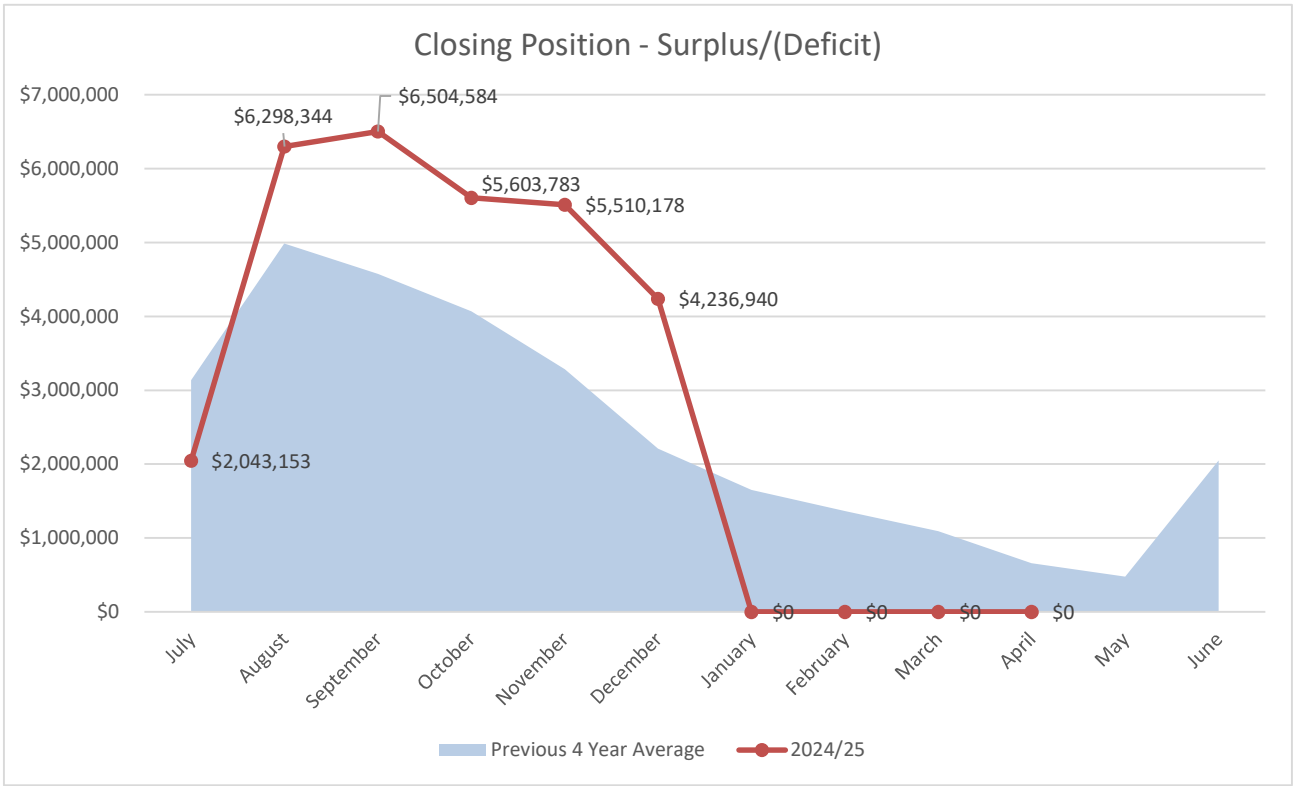
**SHIRE OF KOJONUP**
**EXECUTIVE SUMMARY**
**FOR THE PERIOD ENDING 31 DECEMBER 2024**



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



**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED 31 DECEMBER 2024**

## STATUTORY REPORTING PROGRAMS

The local governments operations as disclosed in these financial statements encompass the following service orientated activities/programs.

| | ACTIVITIES |
|---|---|
| **GOVERNANCE** | |
| To provide a decision making process for the efficient allocation of scarce resources. | Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services. |
| **GENERAL PURPOSEFUNDING** | |
| To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| **LAW, ORDER, PUBLIC SAFETY** | |
| To provide services to help ensure a safer community. | Supervision of various by-laws, fire prevention, emergency services and animal control. |
| **HEALTH** | |
| To provide an operational framework for good community health. | Food and water quality, pest control, immunisation services, child health services and health education. |
| **EDUCATION AND WELFARE** | |
| To meet the needs of the community in these areas. | Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools. |
| **HOUSING** | |
| To help ensure adequate housing. | Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees. |
| **COMMUNITY AMENITIES** | |
| Provide services required by the community. | Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets). |
| **RECREATION AND CULTURE** | |
| To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community. | Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture. |
| **TRANSPORT** | |
| To provide effective and efficient transport services to the community. | Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance. |
| **ECONOMIC SERVICES** | |
| To help promote the Shire and its economic wellbeing. | The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes. |
| **OTHER PROPERTY AND SERVICES** | |
| To monitor and control Shire's overhead operating accounts. | Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs. |

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

| | 2024-2025 ANNUAL BUDGET | 2024-2025 YTD BUDGET | 2024-2025 YTD ACTUAL | VARIANCE |
|---|---|---|---|---|
| **EXPENDITURE (Exluding Finance Costs)** | **$** | **$** | **$** | |
| General Purpose Funding | (130,881) | (61,145) | (9,880) | -84% |
| Governance | (859,593) | (491,070) | (789,406) | 61% |
| Law, Order, Public Safety | (357,103) | (213,504) | (170,486) | -20% |
| Education and Welfare | (60,870) | (32,534) | (23,665) | -27% |
| Health | (416,187) | (208,928) | (101,934) | -51% |
| Housing | (1,251,417) | (981,735) | (1,509,298) | 54% |
| Community Amenities | (950,890) | (531,297) | (353,504) | -33% |
| Recreation and Culture | (1,730,704) | (891,656) | (608,555) | -32% |
| Transport | (5,601,720) | (2,819,102) | (3,176,077) | 13% |
| Economic Services | (1,737,577) | (902,874) | (944,608) | 5% |
| Other Property and Services | (85,680) | (152,080) | (81,265) | -47% |
| **Operating Expenses** | (13,182,621) | (7,285,924) | (7,768,679) | |
| **REVENUE** | | | | |
| General Purpose Funding | 5,419,882 | 5,292,175 | 5,252,921 | -1% |
| Governance | 59,925 | 31,962 | 34,038 | 6% |
| Law, Order, Public Safety | 105,080 | 52,539 | 31,018 | -41% |
| Education and Welfare | 25,496 | 1,248 | 11,619 | 831% |
| Health | 1,400 | 700 | 2,118 | 203% |
| Housing | 1,185,364 | 989,944 | 1,009,797 | 2% |
| Community Amenities | 307,134 | 295,759 | 299,921 | 1% |
| Recreation and Culture | 71,660 | 14,429 | 11,385 | -21% |
| Transport | 213,791 | 203,791 | 4,909 | -98% |
| Economic Services | 893,770 | 446,867 | 489,899 | 10% |
| Other Property & Services | 155,143 | 77,568 | 46,280 | -40% |
| **Operating Revenue** | 8,438,645 | 7,406,983 | 7,193,905 | |
| *Sub-total* | (4,743,976) | 121,060 | (574,774) | |
| **FINANCE COSTS (INTEREST)** | | | | |
| Law & Order | (24,905) | (16,980) | (18,320) | 8% |
| Health | (1,800) | (919) | (919) | 0% |
| Housing | (36,763) | (18,808) | (18,201) | -3% |
| Recreation & Culture | (77,120) | (36,582) | (45,799) | 25% |
| Transport | (1,721) | (880) | (880) | 0% |
| Economic Services | (12,212) | 0 | (6,275) | 0% |
| **Total Finance Costs** | (154,521) | (74,169) | (90,394) | |
| **NON-OPERATING REVENUE** | | | | |
| Law, Order & Public Safety | 135,335 | 0 | 0 | 0% |
| Education & Welfare | 50,000 | 0 | 0 | 0% |
| Housing | 0 | 0 | 0 | 0% |
| Community Amenities | 433,053 | 0 | 0 | 0% |
| Recreation & Culture | 44,411 | 0 | 0 | 0% |
| Transport | 2,667,671 | 928,727 | 781,317 | -16% |
| Economic Services | 52,411 | 0 | 55,718 | 0% |
| Other Property & Services | 0 | 0 | 0 | |
| **Total Non-Operating Revenue** | 3,382,881 | 928,727 | 837,035 | |
| **PROFIT/(LOSS) ON SALE OF ASSETS** | | | | |
| Housing - Profit | 0 | | 70,999 | 0% |
| Other Property & Services - Loss | 0 | 0 | 0 | 0% |
| Other Property & Services - Profit | 0 | 0 | 0 | 0% |
| **Total Profit/(Loss)** | 0 | 0 | 70,999 | |
| **NET RESULT** | (1,515,616) | 975,617 | 242,866 | |
| Changes in Revaluation Surplus | | | 0 | |
| **TOTAL COMPREHENSIVE INCOME** | **(1,515,616)** | **975,617** | **242,866** | |

**"Traffic Lights" Colour Coding:**

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

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

**Revenue:**

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

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

**Expenditure:**

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

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



## NATURE OR TYPE DESCRIPTIONS

### REVENUE

**RATES**
All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**
Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**PROFIT ON ASSET DISPOSAL**
Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**FEES AND CHARGEES**
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**
Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**
Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

### EXPENSES

**EMPLOYEE COSTS**
All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**
Loss on the disposal of fixed assets.

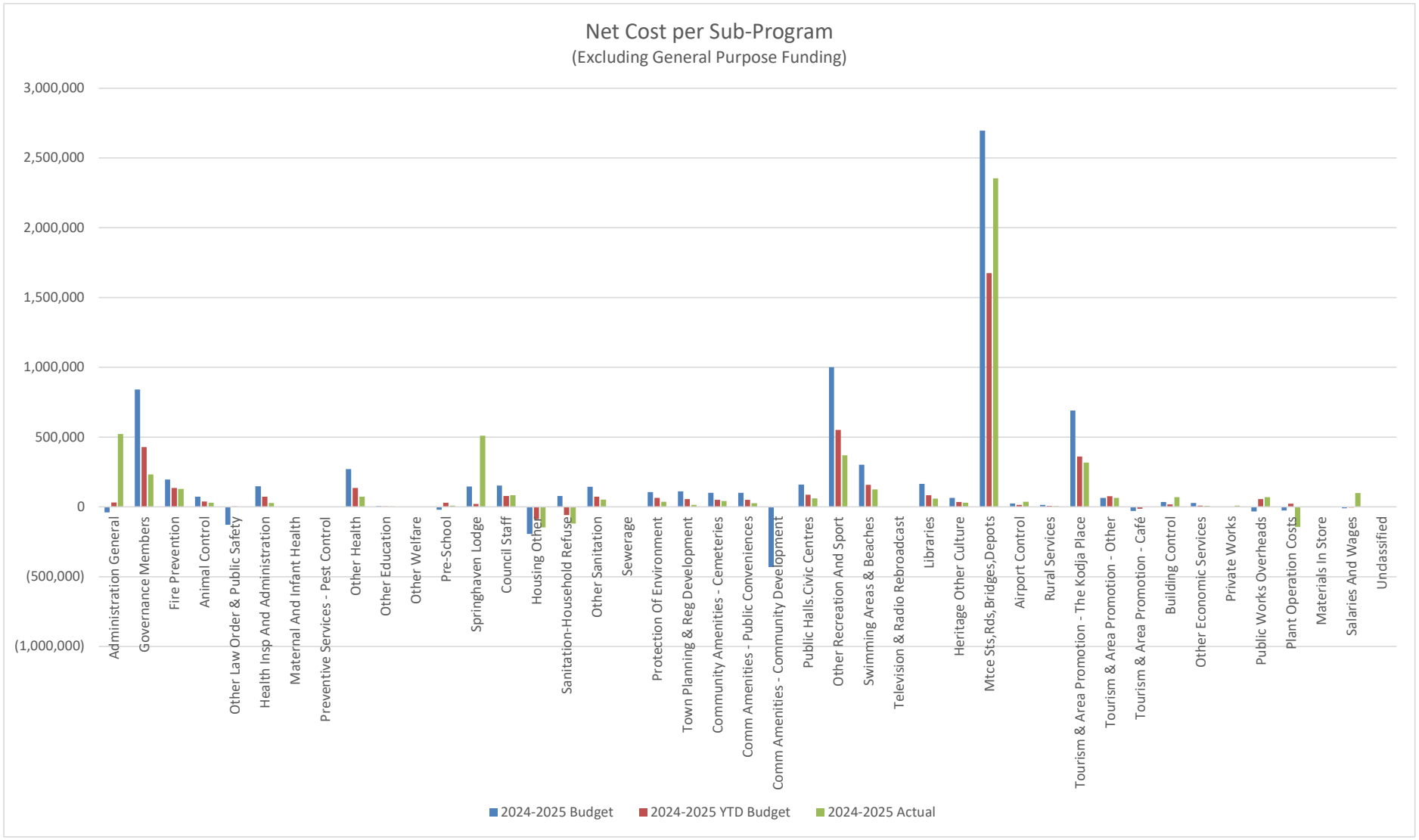
**DEPRECIATION**
Depreciation expense raised on all classes of assets.

**FINANCE COSTS**
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**
Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

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

| | 2024-2025 ANNUAL BUDGET | 2024-2025 YTD BUDGET | 2024-2025 YTD ACTUAL |
|---|---|---|---|
| **Expenses** | | | |
| Employee Costs | (4,266,839) | (2,333,566) | (3,157,479) |
| Materials and Contracts | (3,144,823) | (1,746,218) | (1,562,720) |
| Utility Charges | (356,674) | (184,780) | (171,937) |
| Depreciation on Non-Current Assets | (4,637,570) | (2,318,692) | (2,228,401) |
| Interest Expenses | (154,521) | (74,169) | (90,394) |
| Insurance Expenses | (480,131) | (474,877) | (480,631) |
| Other Expenditure | (296,585) | (227,790) | (167,512) |
| | (13,337,142) | (7,360,093) | (7,859,073) |
| **Revenue** | | | |
| Rates | 5,149,958 | 5,149,963 | 5,143,348 |
| Operating Grants, Subsidies and Contributions | 1,083,978 | 867,883 | 709,580 |
| Fees and Charges | 1,039,188 | 735,274 | 803,591 |
| Service Charges | 0 | 0 | 0 |
| Interest Earnings | 90,040 | 54,740 | 58,029 |
| Other Revenue | 1,075,481 | 599,123 | 479,357 |
| | 8,438,645 | 7,406,983 | 7,193,905 |
| | (4,898,497) | 46,891 | (665,168) |
| Non-Operating Grants, Subsidies & Contributions | 3,382,881 | 928,727 | 837,035 |
| Fair Value Adjustments to financial assets at fair value through profit/loss | 0 | 0 | 0 |
| Profit on Asset Disposals | 0 | 0 | 70,999 |
| Loss on Asset Disposals | 0 | 0 | 0 |
| | 3,382,881 | 928,727 | 908,034 |
| **Net Result** | **(1,515,616)** | **975,617** | **242,866** |
| **Other Comprehensive Income** | | | |
| Changes on revaluation of non-current assets | 0 | 0 | 0 |
| **Total Other Comprehensive Income** | 0 | 0 | 0 |
| **TOTAL COMPREHENSIVE INCOME** | **(1,515,616)** | **975,617** | **242,866** |


Net Cost per Sub-Program
(Excluding General Purpose Funding)
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
(500,000)
(1,000,000)
Administration General
Governance Members
Fire Prevention
Animal Control
Other Law Order & Public Safety
Health Insp And Administration
Maternal And Infant Health
Preventive Services - Pest Control
Other Health
Other Education
Other Welfare
Pre-School
Springhaven Lodge
Council Staff
Housing Other
Sanitation-Household Refuse
Other Sanitation
Sewerage
Protection Of Environment
Town Planning & Reg Development
Community Amenities - Cemeteries
Comm Amenities - Public Conveniences
Comm Amenities - Community Development
Public Halls.Civic Centres
Other Recreation And Sport
Swimming Areas & Beaches
Television & Radio Rebroadcast
Libraries
Heritage Other Culture
Mtce Sts,Rds,Bridges,Depots
Airport Control
Rural Services
Tourism & Area Promotion - The Kodja Place
Tourism & Area Promotion - Other
Tourism & Area Promotion - Café
Building Control
Other Economic Services
Private Works
Public Works Overheads
Plant Operation Costs
Materials In Store
Salaries And Wages
Unclassified
2024-2025 Budget
2024-2025 YTD Budget
2024-2025 Actual

**SHIRE OF KOJONUP**
**STATEMENT OF FINANCIAL ACTIVITY BY NATURE**
**FOR THE PERIOD ENDING 31 DECEMBER 2024**

| | 2024-2025 ANNUAL BUDGET | 2024-2025 YTD BUDGET (a) | 2024-2025 YTD ACTUAL (b) | MATERIAL $ (b)-(a) | MATERIAL % (b)-(a)/(a) | VAR |
|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | **$** | **$** | **$** | | | |
| Rates | 5,149,958 | 5,149,963 | 5,143,348 | Within Threshold | Within Threshold | |
| Operating Grants and Subsidies | 1,083,978 | 867,883 | 709,580 | (158,304) | (18.24%) | ▼ |
| Fees and Charges | 1,039,188 | 735,274 | 803,591 | 68,317 | Within Threshold | |
| Interest Earnings | 90,040 | 54,740 | 58,029 | Within Threshold | Within Threshold | |
| Profit on Asset Disposal | 0 | 0 | 70,999 | 70,999 | 0.00% | |
| Other Revenue | 1,075,481 | 599,123 | 479,357 | (119,765) | (19.99%) | ▼ |
| | **8,438,645** | **7,406,983** | **7,264,904** | | | |
| **LESS OPERATING EXPENDITURE** | | | | | | |
| Employee Costs | (4,266,839) | (2,333,566) | (3,157,479) | (823,913) | (35.31%) | ▼ |
| Materials & Contracts | (3,144,823) | (1,746,218) | (1,562,720) | 183,499 | 10.51% | ▲ |
| Utilities | (356,674) | (184,780) | (171,937) | 12,843 | Within Threshold | |
| Depreciation on Non-Current Assets | (4,637,570) | (2,318,692) | (2,228,401) | 90,291 | Within Threshold | |
| Interest Expense | (154,521) | (74,169) | (90,394) | (16,225) | (21.88%) | ▼ |
| Insurances | (480,131) | (474,877) | (480,631) | Within Threshold | Within Threshold | |
| Loss on Asset Disposal | 0 | 0 | 0 | Within Threshold | 0.00% | |
| Other Expenditure | (296,585) | (227,790) | (167,512) | 60,278 | 26.46% | ▲ |
| | **(13,337,142)** | **(7,360,094)** | **(7,859,073)** | | | |
| *Increase(Decrease)* | **(4,898,497)** | **46,891** | **(594,169)** | | | |
| **ADD** | | | | | | |
| Movement in Employee Benefits (Non-current) | 0 | 0 | 0 | Within Threshold | 0.00% | |
| Movement in Employee Benefits (Current) | 0 | 0 | 0 | Within Threshold | 0.00% | |
| Movement in Doubtful Debt Provision | 2,000 | 0 | 0 | Within Threshold | 0.00% | |
| Movement in Deferred Pensioners (Non-current) | 0 | | 0 | Within Threshold | 0.00% | |
| Movement in Accrued Interest on Loans | 0 | 0 | 0 | Within Threshold | 0.00% | |
| Movement in LG House Unit Trust | 0 | 0 | 0 | Within Threshold | 0.00% | |
| Land Held for Resale | 0 | 0 | (63,458) | | | |
| Movement in Provision for Doubtful Debts | 0 | | 0 | Within Threshold | 0.00% | |
| Movement in Springhaven Bonds | 0 | 0 | (3,695,000) | (3,695,000) | 0.00% | |
| Movement in SS Loan (Non-current) | 0 | | 0 | Within Threshold | 0.00% | |
| Profit/Loss on Revaluation of Assets | 0 | | 0 | Within Threshold | 0.00% | |
| Profit on the disposal of assets | 0 | 0 | (70,999) | (70,999) | 0.00% | |
| Depreciation Written Back | 4,637,570 | 2,318,692 | 2,228,401 | (90,291) | Within Threshold | |
| | **4,639,570** | **2,318,692** | **(1,601,057)** | | | |
| *Sub Total* | **(258,928)** | **2,365,583** | **(2,195,226)** | | | |
| **INVESTING ACTIVITIES** | | | | | 0.00% | |
| Land Held for Resale | 0 | 0 | (11,608) | (11,608) | 0.00% | |
| Purchase Buildings | (605,762) | (389,566) | (347,275) | 42,291 | 10.86% | |
| Purchase Plant and Equipment | (292,490) | (142,490) | (60,952) | 81,538 | 57.22% | |
| Purchase Furniture and Equipment | (450,000) | (200,000) | (79,161) | 120,839 | 60.42% | |
| Infrastructure Assets - Roads | (3,261,044) | (1,438,572) | (532,531) | 906,041 | 62.98% | |
| Infrastructure Assets - Footpaths | (35,000) | 0 | (1,133) | Within Threshold | 0.00% | |
| Infrastructure Assets - Drainage | 0 | 0 | 0 | Within Threshold | 0.00% | |
| Infrastructure Assets - Parks & Ovals | (106,520) | (64,020) | (95,282) | (31,262) | 48.83% | |
| Infrastructure Assets - Other | (462,250) | (267,000) | (133,055) | 133,945 | 50.17% | |
| Proceeds from Sale of Assets | 135,000 | 0 | 250,000 | 250,000 | 0.00% | |
| Contributions for the Development of Assets | 3,382,881 | 928,727 | 837,035 | (91,692) | Within Threshold | |
| | **(1,695,185)** | **(1,572,921)** | **(173,963)** | | | |
| **FINANCING ACTIVITIES** | | | | | | |
| Repayment of Debt - Loan Principal | (508,766) | (265,138) | (274,260) | Within Threshold | Within Threshold | |
| Transfer from Reserves | 0 | 0 | 4,095,000 | 4,095,000 | 0.00% | |
| Transfer to Reserves | (156,955) | (14,346) | (414,723) | (400,377) | (2790.88%) | |
| | **(665,721)** | **(279,484)** | **3,406,016** | | | |
| Plus Rounding | | | | | | |
| *Sub Total* | **(2,619,834)** | **513,178** | **1,036,828** | | | |
| **FUNDING FROM** | | | | | | |
| Estimated Opening Surplus at 1 July | 2,619,834 | 2,619,834 | $3,200,112 | 580,278 | 22.15% | ▲ |
| Closing Funds | 0 | 0 | 0 | | | |
| | **2,619,834** | **2,619,834** | **3,200,112** | | | |
| **NET SURPLUS/(DEFICIT)** | **1** | **3,133,012** | **4,236,940** | | | |

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

| | ACTUAL 30 JUNE 2024 | ACTUAL YTD |
|---|---|---|
| Cash - Unrestricted | $3,265,077 | $3,745,741 |
| Cash - Restricted General | $0 | $0 |
| Cash - Restricted Reserves | $4,840,738 | $1,160,462 |
| Accounts Receivable - Rates | $473,511 | $1,307,745 |
| Accounts Receivable - Sundry | $713,284 | $253,576 |
| GST Receivable | ($0) | $70,073 |
| Contract Assets | $3,766 | $3,766 |
| Inventories | $1,452 | $85,494 |
| Land held for Resale | $214,458 | $226,066 |
| Loans - Clubs | **$0** | $0 |
| **CURRENT ASSETS** | **$9,512,286** | **$6,852,923** |
| | | |
| **LESS: CURRENT LIABILITIES** | | |
| Payables | ($418,286) | ($319,211) |
| ATO Liabilities | ($69,859) | ($77,953) |
| Unspent Grant Liabilities | ($841,286) | ($841,286) |
| Employee Provisions | ($741,815) | ($741,815) |
| Accrued Interest on Loans | ($41,618) | ($41,618) |
| Interest Bearing Loans | ($517,952) | ($243,692) |
| Springhaven Accommodation Bonds | ($3,695,000) | $0 |
| **CURRENT LIABILITIES** | ($6,325,816) | ($2,265,576) |
| | | |
| **LESS: EXCLUSIONS** | | |
| Cash - Restricted Reserves | ($4,840,738) | ($1,160,462) |
| Cash - Restricted Cash | $0 | $0 |
| Interest Bearing Loans | $517,952 | $243,692 |
| Self Supporting Loan Debtors | $0 | $0 |
| Less Land held for Resale | ($151,000) | ($226,066) |
| Less Provision for Doubtful Debts | $8,993 | $8,993 |
| Add back Cash backed LSL Provision | | |
| Add Back Springhaven Bonds | $3,695,000 | $0 |
| Add Back Accrued Interest on Loans | $41,618 | $41,618 |
| Add: Current liabilities not expected to be cleared at end of year | $741,815 | $741,815 |
| Unspent loan funds - Loan 150 | $0 | |
| Roundings | $1 | $2 |
| **NET CURRENT POSITION - SURPLUS/(DEFICIT)** | **$3,200,111** | **$4,236,940** |

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

**EXPLANATION OF MATERIAL VARIANCES**

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**Defining a 'Material Variance'**

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

| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Operating Revenue | | | | | | |
| Operating Grants | 867,883 | 709,580 | (158,304) | -18% | PERMANENT/ TIMING | Decrease in General Purpose Grant $61k, Increase in Local Road Grant $17K, Decrease in ESL Grant $14k, Increase in Springhaven Personal Care Subsidy $276k, Decrease in MRWA Direct Maintenance Grant $203k. |
| Profit on Sale of Assets | 0 | 70,999 | 70,999 | 0% | PERMANENT | Increase on profit on disposal of assets - relating to Springhaven assets disposed of to Hall and Prior. |
| Other Revenue | 599,123 | 479,357 | (119,765) | -20% | PERMANENT/ TIMING | Decrease Springhaven Misc. Income $129k, Decrease in Events Income $16k, Increase in Black Cockatoo Trading Income $44k, Decrease in Diesel Fuel Rebates $12k, Increase in Sundry MISC income $10k, Decrease in KSC Properties Lease Income $13k. |

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

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| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Operating Expenses | | | | | | |
| Employee Costs | (2,333,566) | (3,157,479) | (823,913) | -35% | PERMANENT/ TIMING | Increase in A/L Springhaven $64k, Increase in LSLSpringhaven $53k, Decrease in Rating salaries by $20k, Decrease in admin salaries by $55k, Increase in hazard reduction wages $16k, Increase in health staff FBT $10k, Increase in Spring Haven salaries and wages $266k,Increase Springhaven superannuation $25k, Decrease in Springhaven Maintenance $16k, Decrease in salaries swimming pool $17k, Decrease Apex Park Ground Maint $16k, Decrease in Sport complex Ground Maint $48k, Decrease in Library salaries $15k, Increase in Salaries Tourism $43k, Decrease in Kodja Place Tour Expenses $22k, Increase in Cafe salaries and wages $39k, Increase Building Admin Salaries $59k, Increase Salaries Workers Supervisors,assisstant $145k, Decrease in Superannuation Supervisors $16k, Decrease in Public Holidays $14k, Decrease in sick leave $13k, Decrease in Superannuation $12k, Decrease in Long Service Leave $179k, Decrease in Allocated to works and services $242k, Increase in Maintenance Grading Wages $38k, Increase in Drainage Maintenance Wages $77k, Increase in Bitumen Patching Wages $77k, Increase in Guide Posts & Signage $52k, Increase in Rural Tree Removal $82k, Increase in Trees Rural Major Works by $31k. |

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

**EXPLANATION OF MATERIAL VARIANCES**

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| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Materials & Contracts | (1,746,218) | (1,562,720) | 183,499 | 11% | TIMING | Increase in subscribtons $12k, Increase in Integrated Planing Expense $10k, Decrease in Telephon & Internet $13k, Decrease in Software Licensing Fees $53k, Increase in ICT support $35k, Decrease in ICT website expenses $16k, Decrease in Admin Vehicle expense $12k, Increase in Admin Legal Expense $24k, Increase in financial consultant $17k, Increase in brigade expenses $60k, Increase in Animal Control Expenses $21k, Decrease in contract Ranger Expenses $12k, Decrease Health Expenses $12k, Decrease in Health contractors $22k, Decrease in Doctor Services Contribution $62k, Increase in Springhaven contract staff $64k, Increase in SHL Building Maintenance-unforseen $14k, Decrease in Recycle Depot/Transfer Station $51k, Decrease in Verge Pick up-Hard Waste $15k, Decrease in Local Planing Strategy $12k, Decrease in Kojonup Marketing And Promotions $10k, Decrease in Kodja Place Events $16k, Decrease in Kodja Place-Retail Stock $25k, Increase in Black Cockatoo Minor Expense $14k, Decrease in Other staff Expenses $10k, Increase in Ramm Road Inventory $12k, Increase in PWOH Training Expenses $15k, Decrease in Fuel &Oil $103k, Increase in Parts ,Ext Work & Sundries $47k, Decrease in Plant Costs allocated $47k, Increase Grading Expenses $278k, Increase in Draining Maintenance Expenses $39k, Increase in Rural Trees Major Works expenses $11k. |
| Utilities | (184,780) | (171,937) | 12,843 | Within Threshold | TIMING | Decrease in Swimming pool utilities $11k. |

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

**EXPLANATION OF MATERIAL VARIANCES**

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| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Depreciation on Assets | (2,318,692) | (2,228,401) | 90,291 | Within Threshold | TIMING | Decrease in Governance Depreciation $13k, Increase in Springhaven Depreciation $48k, Decrease in Recreation & Culture Depreciation $30k, Decrease in Transport Depreciation $203k, Decrease in Other Property Depreciation $58k. |
| Interest Expense | (74,169) | (90,394) | (16,225) | -22% | TIMING | Increase in interest on loans (Recrreation) by$14k. |
| Other Expenses | (227,790) | (167,512) | 60,278 | 26% | TIMING | Increase in Bank charges $12k, Increase in Springhaven Interest Paid$14k, Decrease in Southeren Dirt Contribution $15k, Increase in Great Southern Treasures $22k, Increase in Kodja Place Retail Stock Expenses $18k, Increase in Plant Costs Allocated To Works $18k. |

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

**EXPLANATION OF MATERIAL VARIANCES**

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

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

| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Investing Activities | | | | | | |
| Land held for Resale | 0 | 0 | Within Threshold | 0% | PERMANENT | Increase in expenditure on development costs for Land held for Resale. |
| Buildings | (389,566) | (347,275) | 42,291 | 11% | PERMANENT/ TIMING | Increase in Mens Shed project expenses $16k, Decrease in Swimming Pool Building project expenses $30k, Decrease in Harrison Place Toilets project expenses $40k, Decrease in Balck Cockatoo Café project expenses $25k. |
| Plant & Equipment | (142,490) | (60,952) | 81,538 | 57% | TIMING | Decrease in Major plant purchases $74k. |
| Furniture & Equipment | (200,000) | (79,161) | 120,839 | 60% | TIMING | Decrease in ICT Plan Implementation $121k. |
| Infrastructure - Roads | (1,438,572) | (532,531) | 906,041 | 63% | TIMING | Increase in Qualeup South Road project $14k, Increase in Balgarup Rd project $29k, Decrease in Shamrock RD 23/24 project $208k, Decrease in Shamrock Rd 24/25 project $536k, Decrease in Tambellup West Rd project $207k, Increase in Kojonup Frankland Rd project $12k, Decrease in Kojonup-Darkan Blackspot project $26k, Increase in Reilly's Creek Rd project $13k. |
| Infrastructure - Others | (267,000) | (160,562) | 106,438 | 40% | TIMING | Increase in Bushfire Repeater project $63k, Decrease in CCTV project $200k, Increase Showground Capital project $28k. |
| Proceeds from Sale of Assets | 0 | 250,000 | 250,000 | 0% | PERMANENT | Sale of Springhaven assets not anticipated. |
| Financing Activities | | | | | | |
| Transfer from Cash Backed Reserves | 0 | 4,095,000 | 4,095,000 | 0% | PERMANENT | Increase in transfer from Springhaven Lodge Res $585k, Springhaven Housing deposits transferred to Hall & Prior |
| Transfer to Cash backed Reserves | (14,346) | (414,723) | (400,377) | -2791% | TIMING | Increase in Transfers to Reserve, Springhaven Housing deposits received. |

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

| | Note | 2023-24 ACTUAL $ | 2024-25 ACTUAL $ | Variance $ |
|---|---|---|---|---|
| **Current assets** | | | | |
| Unrestricted Cash & Cash Equivalents | | 3,265,077 | 3,745,741 | 480,663 |
| Restricted Cash & Cash Equivalents | | 4,840,738 | 1,160,462 | -3,680,277 |
| Trade and other receivables | | 1,186,795 | 1,561,321 | 374,527 |
| ATO Receivables | | 0 | 70,073 | 70,073 |
| Contract Assets | | 3,766 | 3,766 | 0 |
| Inventories | | 1,452 | 85,494 | 84,042 |
| Land Held for Resale | | 214,458 | 226,066 | 11,608 |
| **Total current assets** | | **9,512,286** | **6,852,923** | -2,659,363 |
| | | | | |
| **Non-current assets** | | | | |
| Trade and other receivables | | 110,473 | 110,473 | 0 |
| LG House Unit Trust | | 103,963 | 103,963 | 0 |
| Land Held for Resale | | 0 | 0 | 0 |
| Land | | 2,292,085 | 2,292,085 | 0 |
| Buildings | | 27,039,482 | 27,099,802 | 60,320 |
| Furniture & Equipment | | 319,297 | 294,566 | -24,731 |
| Plant & Equipment | | 3,525,664 | 3,299,364 | -226,300 |
| Tools | | 0 | 0 | 0 |
| Roads Infrastructure | | 93,022,471 | 91,825,700 | -1,196,771 |
| Kerbing Infrastructure | | 2,684,095 | 2,684,095 | 0 |
| Drainage Infrastructure | | 11,518,902 | 11,518,902 | 0 |
| Bridges Infrastructure | | 5,793,354 | 5,793,354 | 0 |
| Footpaths Infrastructure | | 1,409,351 | 1,410,484 | 1,133 |
| Parks Infrastructure | | 2,539,850 | 2,607,625 | 67,775 |
| Other Infrastructure | | 6,368,951 | 6,529,513 | 160,562 |
| **Total non-current assets** | | **156,727,938** | **155,569,926** | -1,158,012 |
| **Total assets** | | **166,240,224** | **162,422,849** | -3,817,375 |
| | | | | |
| **Current liabilities** | | | | |
| Trade and other payables | | 4,154,904 | 478,554 | 3,676,350 |
| ATO Liabilities | | 69,859 | -39,771 | 109,630 |
| Contracts Liability | | 841,286 | 841,286 | 0 |
| Interest-bearing loans and borrowings | | 517,952 | 243,692 | 274,260 |
| Provisions | | 741,815 | 741,815 | 0 |
| **Total current liabilities** | | **6,325,816** | **2,265,576** | 4,060,241 |
| | | | | |
| **Non-current liabilities** | | | | |
| Interest-bearing loans and borrowings | | 4,479,878 | 4,479,878 | 0 |
| Non-Current Payables | | 0 | 0 | 0 |
| Provisions | | 69,293 | 69,293 | 0 |
| **Total non-current liabilities** | | **4,549,171** | **4,549,171** | 0 |
| **Total liabilities** | | **10,874,987** | **6,814,747** | 4,060,241 |
| **Net assets** | | **155,365,237** | **155,608,102** | 242,866 |
| | | | | |
| **Equity** | | | | |
| Retained surplus | | 69,384,025 | 73,064,302 | 3,680,277 |
| Net Result | | 0 | 242,866 | 242,866 |
| Reserve - asset revaluation | | 81,140,473 | 81,140,473 | 0 |
| Reserve - Cash backed | | 4,840,738 | 1,160,462 | -3,680,277 |
| **Total equity** | | **155,365,237** | **155,608,102** | 242,866 |

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

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

| COA | Description | SMART Implement. Ref. | Resp. Officer | Asset Class | Asset Invest. Type | 2023/2024 Original Budget | 2023/2024 YTD Budget | 2023/2024 YTD Actuals | % of Annual Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Governance** | | | | | | | | | |
| C137 | ICT Plan Implementation | | CEO | F&E | Renewal | 450,000 | 200,000 | 79,161 | 18% |
| | | | | | | **450,000** | **200,000** | **79,161** | |
| **Law Order & Public Safety** | | | | | | | | | |
| C138 | Bush Fire Repeater Tower | 5.1.2 | MRS | Infr. | New | 0 | 0 | 62,961 | 0% |
| 2885 | CCTV Infrastructure | | CEO | Infr. | New | 267,000 | 267,000 | 67,900 | 25% |
| | | | | | | **267,000** | **267,000** | **130,861** | |
| **Education & Welfare** | | | | | | | | | |
| C441 | Old School - Re-Roof | | BMC | L&B | Renewal | 1,994 | 798 | 0 | 0% |
| | | | | | | **1,994** | **798** | **0** | |
| **Housing** | | | | | | | | | |
| C157 | Staff - 15 Loton Close | | CEO | L&B | New | 80,000 | 0 | 0 | 0% |
| C156 | Staff - 30 Katanning Road | | CEO | L&B | New | 30,000 | 0 | 7,269 | 24% |
| C313 | Jean Sullivan Units - Building Renewal | | BMC | L&B | Upgrade | 10,000 | 0 | 0 | 0% |
| C145 | ILU's - Building Renewal | | BMC | L&B | Renewal | 10,000 | 0 | 0 | 0% |
| | | | | | | **130,000** | **0** | **7,269** | |
| **Community Amenities** | | | | | | | | | |
| C310 | Subdivision Construction | 2.4.3 | CEO | L4R | Upgrade | 0 | 0 | 11,608 | 0% |
| C407 | Refuse Site Development | | MRS | Infr. | Upgrade | 115,250 | 0 | 0 | 0% |
| C442 | Men's Shed - Construction of New | | MCCS | L&B | New | 323,768 | 323,768 | 340,006 | 105% |
| C355 | Town Furniture | | MWS | Infr. | New | 20,000 | 0 | 2,193 | 11% |
| | | | | | | **459,018** | **323,768** | **353,807** | |
| **Recreation & Culture** | | | | | | | | | |
| C198 | Historic Buildings - Capital Improvement | | BMC | L&B | Renewal | 35,000 | 0 | 0 | 0% |
| C105 | Memorial Hall Capital Expenditure | | BMC | L&B | Renewal | 30,000 | 0 | 0 | 0% |
| C295 | SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE | | BMC | L&B | Renewal | 30,000 | 30,000 | 0 | 0% |
| C408 | Harrison Place Toilets & Park | 1.1.8 | MWS | L&B | Upgrade | 10,000 | 10,000 | 0 | 0% |
| 6764 | Showgrounds Capital Expenditure | | MWS | Infr. | Upgrade | 30,000 | 30,000 | 27,507 | 92% |
| 6774 | The Spring Reserve Capital Expenditure | | MWS | L&B | Upgrade | 50,000 | 7,500 | 0 | 0% |
| C274 | Sporting Complex - Netball Court Resurface & Roof | 1.2.10, 1.2.13 | MCCS | Infr. | Renewal | 26,520 | 26,520 | 28,765 | 108% |
| C357 | Apex Park - Replace Equipment | | SH | Infr. | Renewal | 0 | 0 | 39,010 | 0% |
| | | | | | | **211,520** | **104,020** | **95,282** | |
| **Transport - Plant Purchases** | | | | | | | | | |
| C162 | Major Plant Repairs - Fuel Pump System | | MWS | P&E | New | 7,490 | 7,490 | 0 | |
| 7604 | Plant Major Purchases | | MWS | P&E | New | 285,000 | 135,000 | 60,952 | 21% |
| | | | | | | **292,490** | **142,490** | **60,952** | |

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

| COA | Description | SMART Implement. Ref. | Resp. Officer | Asset Class | Asset Invest. Type | 2023/2024 Original Budget | 2023/2024 YTD Budget | 2023/2024 YTD Actuals | % of Annual Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Transport - Infrastructure** | | | | | | | | | |
| R2R400 | R2R - Balgarup Road Tree Pruning Works | | MWS | Infr. | Upgrade | 0 | 0 | 28,918 | 0% |
| C417 | Widening - Shamrock Road | 1.1.5 | MWS | Infr. | Upgrade | 383,920 | 307,136 | 92,864 | 24% |
| C436 | Widening - Shamrock Road (2021/2022 Project) | 1.1.5 | MWS | Infr. | Upgrade | 690,000 | 648,600 | 112,063 | 16% |
| CJ227 | Broomehill Road Failure Repairs | | MWS | Infr. | Renewal | 45,000 | 0 | 0 | 0% |
| C319 | Bitumen Reseal - Kojonup-Frankland Road | 1.1.5 | MWS | Infr. | Renewal | 210,000 | 0 | 12,314 | 6% |
| C320 | Bitumen Reseal - Kojonup Darkan Road | 1.1.5 | MWS | Infr. | Renewal | 195,000 | 0 | 0 | 0% |
| C460 | Road Widening - Jingalup Rd 22/23 | | MWS | Infr. | Renewal | 210,000 | 0 | 682 | 0% |
| CJ079 | Reillys Creek Road - Gravel Sheet | | MWS | Infr. | Renewal | 255,000 | 0 | 13,250 | 5% |
| CJ055 | Newton Street Kerbing | | MWS | Infr. | Renewal | 26,000 | 0 | 0 | 0% |
| C172 | Seal - Riverdale Road | 1.1.5 | MWS | Infr. | Renewal | 0 | 0 | 216 | 0% |
| CJ453 | Seal - Balgarup Road RTR | 1.1.5 | MWS | Infr. | Renewal | 0 | 0 | 729 | 0% |
| C463 | Kojonup Darkan Shoulder Blackspot | | MWS | Infr. | Upgrade | 229,774 | 229,774 | 203,778 | 89% |
| CJ500 | Tone Road - RTR | | MWS | Infr. | Upgrade | 90,000 | 0 | 636 | 1% |
| C501 | Ballock Road - RTR | | MWS | Infr. | Upgrade | 0 | 0 | 3,638 | 0% |
| C505 | RTR - Tone Road - Failure 2 | | MWS | Infr. | Upgrade | 55,000 | 0 | 0 | 0% |
| C506 | RTR - Tone Road - Failure 3 | | MWS | Infr. | Upgrade | 70,000 | 0 | 0 | 0% |
| C507 | RTR - Spring Street Asphalt | | MWS | Infr. | Upgrade | 347,350 | 0 | 0 | 0% |
| C508 | RTR - Misson Road Floodway | | MWS | Infr. | Upgrade | 20,000 | 0 | 0 | 0% |
| C509 | RTR - Soldier Road - Asphalt | | MWS | Infr. | Upgrade | 75,000 | 0 | 0 | 0% |
| CJ510 | RTR - Wanwindup South Road Culvert | | MWS | Infr. | Upgrade | 25,000 | 0 | 2,857 | 11% |
| C511 | RTR - Qualeup South Road Failure Repairs | | MWS | Infr. | Upgrade | 35,000 | 0 | 14,380 | 41% |
| C512 | RTR - Newton Street Reseal | | MWS | Infr. | Upgrade | 44,000 | 0 | 0 | 0% |
| C450 | Widening - Tambellup West Road | | MWS | Infr. | Upgrade | 255,000 | 253,062 | 46,207 | 18% |
| C174 | Soldier Road - Footpath, Kerbing and Drainage | | MWS | Infr. | Upgrade | 0 | 0 | 1,133 | 0% |
| FPC02 | Footpath - Newton Street | | MWS | Infr. | Upgrade | 35,000 | 0 | 0 | 0% |
| | | | | | | **3,296,044** | **1,438,572** | **533,665** | |
| **Economic Services** | | | | | | | | | |
| C177 | Kodja Place - Capital Renewal/Improvement | 2.1.10 | BMC | L&B | Renewal | 20,000 | 0 | 0 | 0% |
| C349 | Black Cockatoo Café Capital Expenditure | | BMC | L&B | Renewal | 25,000 | 25,000 | 0 | 0% |
| C054 | Promotional Signage at Airstrip | 1.4.7 | MCCS | Infr. | New | 60,000 | 0 | 0 | 0% |
| | | | | | | **105,000** | **25,000** | **0** | |
| | **Total Capital Expenditure** | | | | | **5,213,066** | **2,501,648** | **1,260,997** | **24.2%** |

| **SUMMARIES:** | | | | |
|---|---|---|---|---|
| Land Held for Resale | 0 | 0 | 11,608 | 0.0% |
| Land & Buildings | 655,762 | 397,066 | 347,275 | 53.0% |
| Infrastructure | 3,814,814 | 1,762,092 | 762,002 | 20.0% |
| Plant & Equipment | 292,490 | 142,490 | 60,952 | 20.8% |
| Furn & Equipment | 450,000 | 200,000 | 79,161 | 17.6% |
| | **5,213,066** | **2,501,648** | **1,260,997** | **24.2%** |
| Asset Renewal | 1,569,514 | 282,318 | 174,126 | 11.1% |
| New Asset | 1,073,258 | 733,258 | 541,282 | 50.4% |
| Upgrading Asset | 2,570,294 | 1,486,072 | 545,589 | 21.2% |
| | **5,213,066** | **2,501,648** | **1,260,997** | **24.2%** |
| Chief Executive Officer | 827,000 | 467,000 | 165,938 | 20.1% |
| Manager Corporate & Community Services | 410,288 | 350,288 | 368,771 | 89.9% |
| Manager Works & Services | 3,698,534 | 1,628,562 | 624,318 | 16.9% |
| Senior Horticulturalist | 0 | 0 | 39,010 | 0.0% |
| Manager Regulatory Services | 115,250 | 0 | 62,961 | 54.6% |
| Building Maintenance Coordinator | 161,994 | 55,798 | 0 | 0.0% |
| Manager Aged Care Services | 0 | 0 | 0 | 0.0% |
| | **5,213,066** | **2,501,648** | **1,260,997** | **24.2%** |

**SHIRE OF KOJONUP**

**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDING 31 DECEMBER 2024**

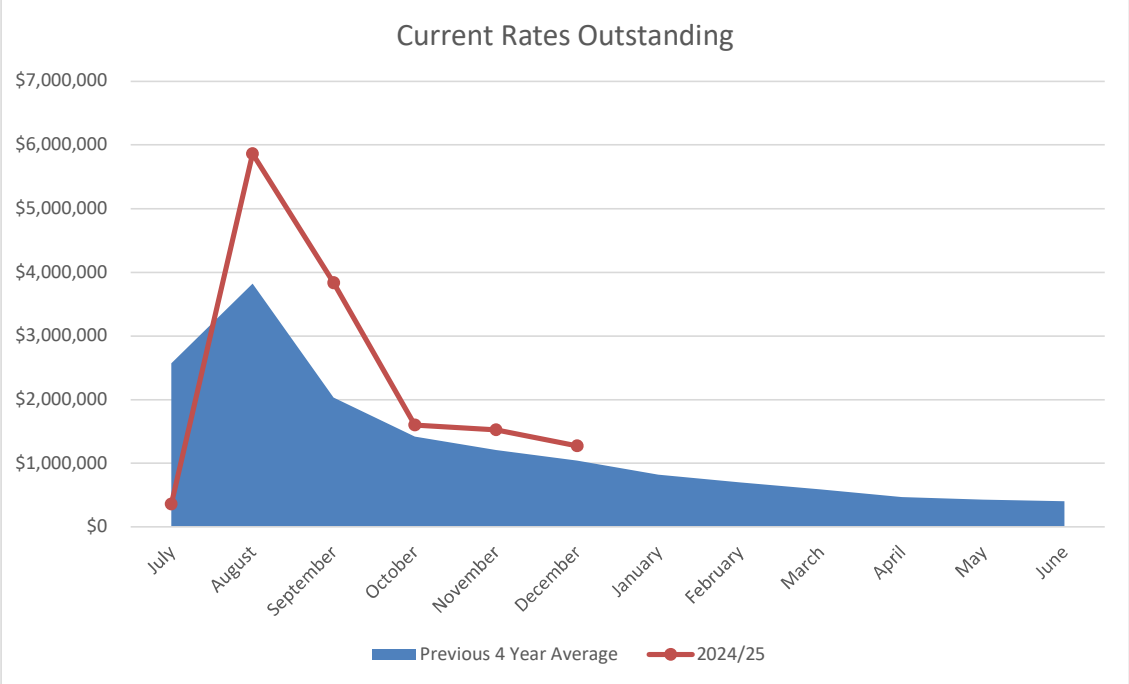
| RESERVES - CASH BACKED | 2024-25 Actual Opening Balance | 2024-25 Actual Transfer to | 2024-25 Actual Transfer (from) | 2024-25 Actual Closing Balance | 2024-25 Budget Opening Balance | 2024-25 Budget Transfer to | 2024-25 Budget Transfer (from) | 2024-25 Budget Closing Balance |
|---|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ | $ |
| Plant Replacement | 263,841 | 3,495 | 0 | 267,336 | 263,841 | 2,387 | 0 | 266,228 |
| Employee Leave | 290,394 | 3,440 | 0 | 293,834 | 290,394 | 34,634 | 0 | 325,028 |
| Springhaven Lodge (Bonds) | 3,695,000 | 400,000 | (4,095,000) | 0 | 3,695,000 | 0 | 0 | 3,695,000 |
| Low Income Housing | 88,963 | 1,178 | 0 | 90,142 | 88,963 | 3,020 | 0 | 91,983 |
| Sporting Facility | 66,819 | 885 | 0 | 67,704 | 66,819 | 2,270 | 0 | 69,089 |
| Landfill Waste Management | 85,302 | 1,130 | 0 | 86,431 | 85,302 | 2,897 | 0 | 88,199 |
| Kodja Place Tourist Precinct | 18 | 0 | 0 | 18 | 18 | 0 | (18) | 0 |
| Community Grant Scheme | 10,386 | 138 | 0 | 10,523 | 10,386 | 355 | 0 | 10,741 |
| Independent Living Units | 168,552 | 2,233 | 0 | 170,784 | 168,552 | 5,725 | 0 | 174,277 |
| Natural Resource Management | 103,826 | 1,375 | 0 | 105,201 | 103,826 | 3,525 | 0 | 107,351 |
| Swimming Pool | 43,126 | 571 | 0 | 43,697 | 43,126 | 1,464 | (44,590) | 0 |
| The Kodja Place Building Upgrade & Renewal | 18,769 | 249 | 0 | 19,017 | 18,769 | 655 | 0 | 19,424 |
| Sporting Complex Building Upgrade & Renewal | 1,193 | 16 | 0 | 1,209 | 1,193 | 41 | (1,234) | 0 |
| Netball Court Resurfacing | 4,548 | 14 | 0 | 4,562 | 4,548 | 0 | (4,548) | 0 |
| Trails Network Construction | 2 | 0 | 0 | 2 | 2 | 0 | (2) | 0 |
| Asset Acquisition and Replacement Reserve | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 100,000 |
| Sports Complex Building, Plant & Equipment Upgrade and Renewal Reserve | 0 | 0 | 0 | 0 | 0 | 50,374 | 0 | 50,374 |
| | **4,840,738** | **414,723** | **(4,095,000)** | **1,160,462** | **4,840,739** | **207,347** | **(50,392)** | **4,997,694** |

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

## RATES & SUNDRY RECEIVABLES

**Rates:**

| | 1-Jul-24 | Levy for 2024/25 | Collectable | Received | Outstanding |
|---|---|---|---|---|---|
| Property Rates | $ 217,867 | $ 5,141,978 | $ 5,359,844 | $ (4,361,915) | $ 997,929 |
| Rubbish Charges | $ 44,034 | $ 285,310 | $ 329,344 | $ (270,506) | $ 58,838 |
| Emergency Services Levy | $ 21,371 | $ 19,350 | $ 40,721 | $ - | $ 40,721 |
| Instalment fee & Interest | $ - | $ 17,715 | $ 17,715 | $ (17,715) | $ - |
| Penalty & ESL Interest | $ 110,922 | $ 25,151 | $ 136,074 | $ (9,688) | $ 126,385 |
| Excess Rates | $ (65,020) | $ - | $ (65,020) | $ 30,397 | $ (34,622) |
| **Sub- Total** | **$ 329,173** | **$ 5,489,504** | **$ 5,818,678** | **$ (4,629,427)** | **$ 1,189,251** |
| | | | | | 22% |
| **OTHER ITEMS** | | | | | |
| Pensioner Rebates to claim | $ 79,317 | $ - | $ 79,317 | $ 4,554 | $ 83,871 |
| Sub-Total | $ 408,491 | | | | **$ 1,273,122** |
| Pensioner Deferred Rates | $ 110,473 | $ - | $ 110,473 | $ - | $ 110,473 |
| **Total Outstanding** | **$ 439,647** | **$ 5,489,504** | **$ 5,929,151** | **$ (4,629,427)** | **$ 1,299,724** |




**Sundry Debtors:**

| | 30-Jun-24 | | 31/12/24 | | Movement This FY |
|---|---|---|---|---|---|
| Credit Balance | $ (6,180) | | $ (29,236) | | $ 23,056 |
| Current | $ 125,937 | | $ 49,903 | | $ 76,034 |
| 30 - 60 days | $ 469,099 | 65% | $ 11,870 | 4% | $ 457,229 |
| 60 - 90 days | $ 5,339 | 1% | $ 12,362 | 4% | $ (7,023) |
| Greater than 90 days | $ 126,515 | 18% | $ 244,260 | 84% | $ (117,745) |
| | **$ 720,710** | | **$ 289,159** | | |

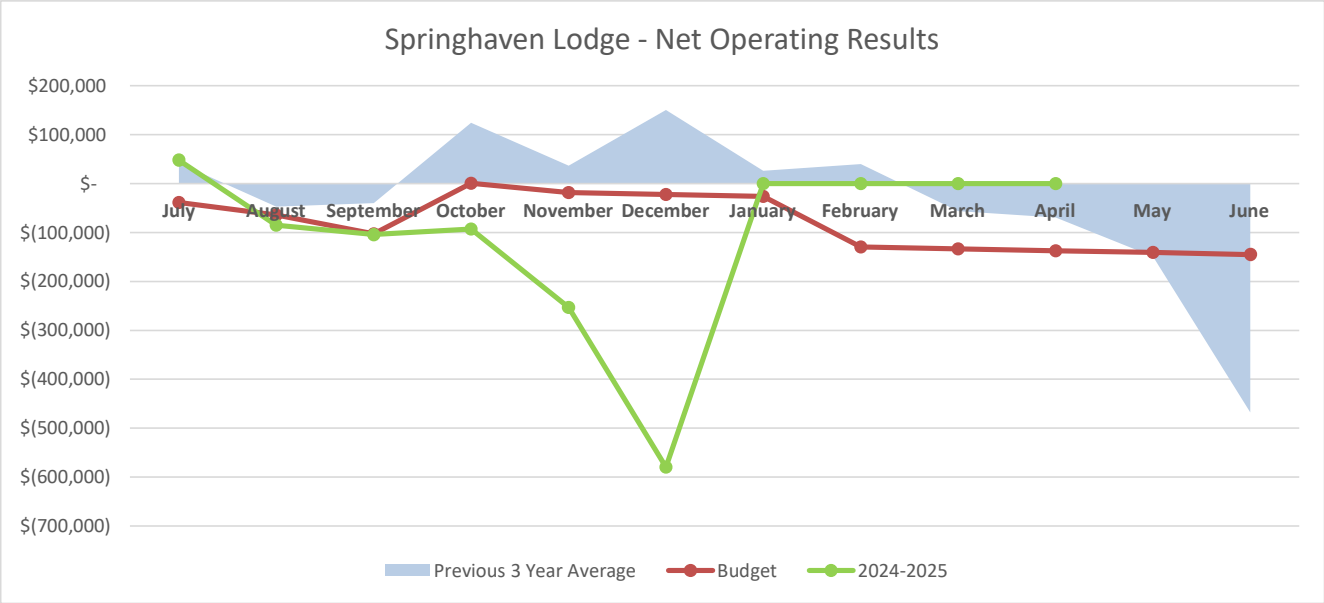
**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDING 31 DECEMBER 2024**

| LOAN REPAYMENTS | Loan Number | 2024-25 Actual Principal 1 July 2024 | 2024-25 New New Loans | 2024-25 New Principal Repayments | 2024-25 Actual Interest Repayments | 2024-25 Actual Principal Outstanding | 2024-25 Budget Principal 1 July 2024 | 2024-25 Budget New Loans | 2024-25 Budget Principal Repayments | 2024-25 Budget Interest Repayments | 2024-25 Budget Principal Outstanding |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | $ | | $ | $ | $ | $ | | $ | $ | $ |
| **Law, order, public safety** | | | | | | | | | | | |
| Communications Tower | 150 | 383,960 | 0 | (33,179) | (16,980) | 350,781 | 383,960 | 0 | (50,333) | (24,905) | 333,627 |
| **Health** | | | | | | | | | | | |
| Medical Centre Donation | 137 | 106,272 | 0 | (4,406) | (919) | 101,866 | 106,272 | 0 | (8,850) | (1,800) | 97,422 |
| **Housing** | | | | | | | | | | | |
| Bagg Street Unit | 135 | 43,687 | 0 | (5,174) | (671) | 38,513 | 43,687 | 0 | (10,428) | (1,262) | 33,259 |
| Aged Units - GSHI | 139 | 10,244 | 0 | (5,107) | (60) | 5,137 | 10,244 | 0 | (10,244) | (90) | 0 |
| Staff Housing - GSHI | 140 | 736,315 | 0 | (30,529) | (6,369) | 705,786 | 736,315 | 0 | (61,323) | (12,474) | 674,992 |
| GROH Housing - GSHI | 138 | 710,496 | 0 | (56,900) | (5,116) | 653,596 | 710,496 | 0 | (114,210) | (9,821) | 596,286 |
| Staff Housing - GSHI | 144 | 33,613 | 0 | (5,473) | (314) | 28,140 | 33,613 | 0 | (10,996) | (578) | 22,617 |
| GROH Housing - GSHI | 145 | 33,613 | 0 | (5,473) | (314) | 28,140 | 33,613 | 0 | (10,996) | (578) | 22,617 |
| Staff Housing Renovations | 148 | 270,403 | 0 | (7,812) | (5,966) | 262,591 | 270,403 | 0 | (15,731) | (11,960) | 254,672 |
| **Recreation and culture** | | | | | | | | | | | |
| Sports Complex | 134 | 180,685 | 0 | (18,465) | (9,131) | 162,220 | 180,685 | 0 | (18,921) | (9,800) | 161,764 |
| Sports Complex Wall | 136 | 52,474 | 0 | (5,017) | (522) | 47,457 | 52,474 | 0 | (10,083) | (1,192) | 42,391 |
| Netball Courts & Roof | 143 | 1,283,949 | 0 | (27,473) | (18,472) | 1,256,476 | 1,283,949 | 0 | (55,342) | (38,108) | 1,228,607 |
| Oval Lighting | 142 | 182,335 | 0 | (12,421) | (1,323) | 169,914 | 182,335 | 0 | (24,931) | (2,915) | 157,404 |
| Harrison Pl Toilets & Park | 146 | 331,909 | 0 | (17,864) | (6,501) | 314,045 | 331,909 | 0 | (36,078) | (12,652) | 295,831 |
| Harrison Pl Toilets & Park | 149 | 191,979 | 0 | (16,589) | (8,490) | 175,390 | 191,979 | 0 | (25,166) | (12,453) | 166,813 |
| **Transport** | | | | | | | | | | | |
| Airstrip Lighting | 141 | 116,421 | 0 | (5,136) | (880) | 111,285 | 116,421 | 0 | (10,311) | (1,721) | 106,110 |
| **Economic services** | | | | | | | | | | | |
| Land Development | 147 | 320,357 | 0 | (17,242) | (6,275) | 303,115 | 320,357 | 0 | (34,823) | (12,212) | 285,534 |
| | | 4,988,712 | 0 | (274,260) | (88,304) | 4,714,452 | 4,988,712 | 0 | (508,766) | (154,521) | 4,479,946 |

## MAJOR BUSINESS UNITS

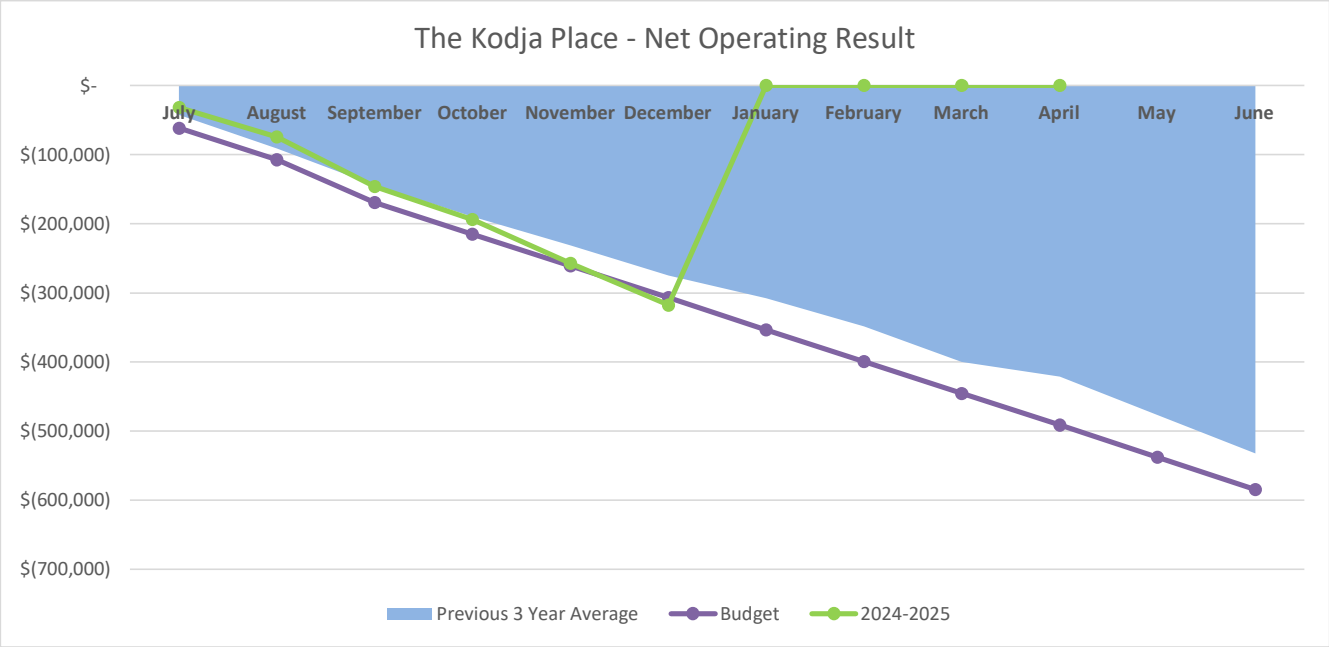
### Springhaven Lodge

The Shire of Kojonup owned and operated a 22 bed aged accommodation hostel known as Springhaven Lodge. The following graph shows the operations of Springhaven Lodge (profit or loss) excluding any capital grants. There is also capital expenditure and reserve accounts (p.16) associated with Springhaven Lodge. The Shire disposed of Springhaven Lodge operations and mangement in October 2024, whilst retaining ownership of the land and building assets.




### The Kodja Place Precinct

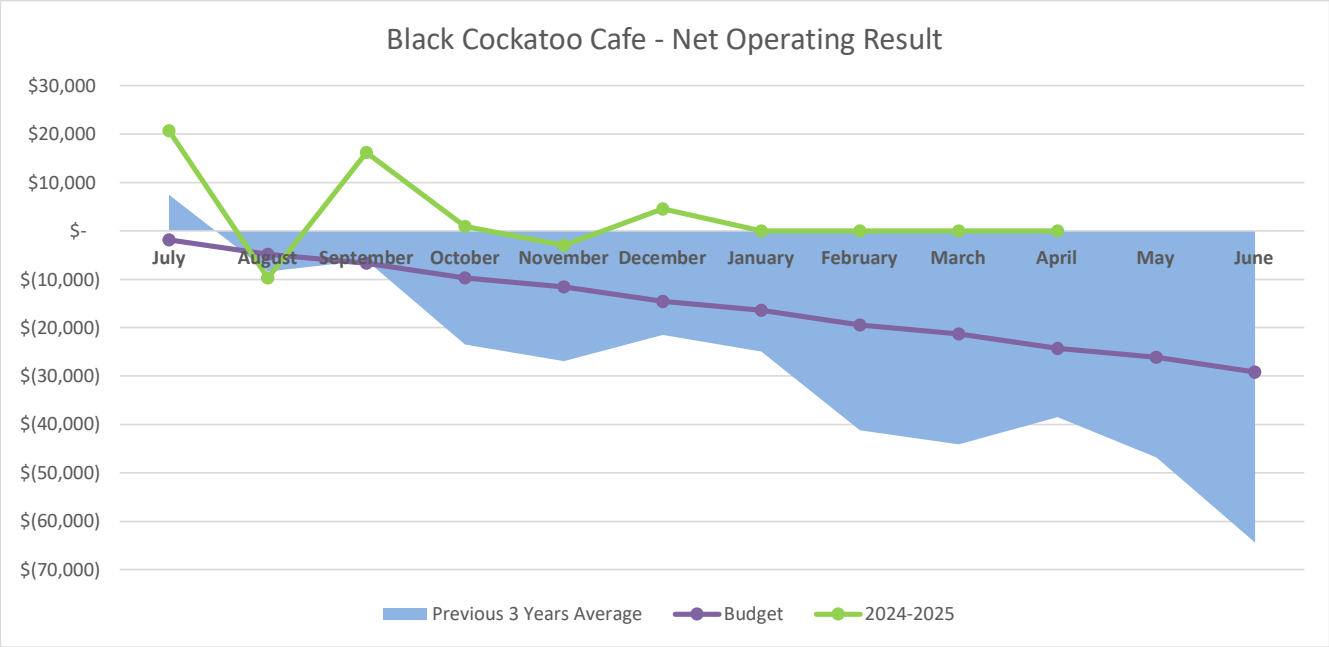
The Shire of Kojonup owns ands operates The Kodja Place precinct, a tourism, retail and cultural interpretive centre on Albany Highway. The following graph shows the operations of TKPP (profit or loss). There is also capital expenditure (p.13), a loan (p.15) and a reserve account (p.16) associated with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



**MAJOR BUSINESS UNITS**

**Black Cockatoo Café**

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



## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **Proceeds Sale of Assets** | | | | | | | |
| 9608 | | Proceeds Sale of Assets - Furniture & Equipment | $0 | ($123,225) | | ($123,225) | $0 | $0 | $0 |
| 9605 | | Proceeds Sale of Assets - Plant & Equipment | $0 | ($126,775) | 231% | ($126,775) | $0 | ($55,000) | $0 |
| New | | Proceeds Sale of Assets - Land | | | | $0 | $0 | ($80,000) | $0 |
| | | **Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET** | $0 | ($250,000) | | ($250,000) | $0 | ($135,000) | $0 |
| | | **Written Down Value** | | | | | | | |
| New | | 00000 Written Down Value- | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Sub Total - WDV ON SALE OF ASSET** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - GAIN/LOSS ON DISPOSAL OF ASSET** | **$0** | **($250,000)** | | **($250,000)** | **$0** | **($135,000)** | **$0** |
| | | **Total - OPERATING STATEMENT** | **$0** | **($250,000)** | | **($250,000)** | **$0** | **($135,000)** | **$0** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **GENERAL PURPOSE FUNDING - RATES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 1104 | | Rates Incentive Prize | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 1112 | | Admin Allocated to Rates (Cash) | $29,898 | $4,806 | 8% | $0 | $4,806 | $0 | $59,798 |
| 1122 | | Admin Allocated to Rates (Non-Cash) | $2,284 | $0 | 0% | $0 | $0 | $0 | $4,568 |
| 1132 | | Rating Salaries | $19,999 | $0 | 0% | $0 | $0 | $0 | $40,000 |
| 1162 | | Superannuation | $3,000 | $0 | 0% | $0 | $0 | $0 | $6,000 |
| 1182 | | Rates Printing/postage | $3,000 | $178 | 6% | $0 | $178 | $0 | $3,000 |
| 1192 | | Valuation Expenses | $704 | $2,844 | 21% | $0 | $2,844 | $0 | $13,400 |
| 1202 | | Title Searches | $245 | $0 | 0% | $0 | $0 | $0 | $500 |
| 1222 | | Insurance - Emp Costs (Rates) | $1,615 | $2,053 | 127% | $0 | $2,053 | $0 | $1,615 |
| 1262 | | Legal Costs Incurred - Rates | $400 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| | | **Sub Total - GENERAL RATES OP/EXP** | $61,145 | $9,880 | | $0 | $9,880 | $0 | $130,881 |
| | | **OPERATING INCOME** | | | | | | | |
| 1003 | | General Rates Levied | ($5,147,439) | ($5,141,941) | 100% | ($5,141,941) | $0 | ($5,147,439) | $0 |
| 1023 | | Interim Rates | ($300) | $0 | 0% | $0 | $0 | ($300) | $0 |
| 1053 | | Back Rates | ($100) | ($37) | 37% | ($37) | $0 | ($100) | $0 |
| 1013 | | Ex-Gratia Rates | ($2,219) | ($2,442) | 110% | ($2,442) | $0 | ($2,219) | $0 |
| 1043 | | Non Payment Penalty Interest | ($15,600) | ($25,151) | 84% | ($25,151) | $0 | ($30,000) | $0 |
| 1073 | | Instalment Administration Charge | ($4,000) | ($4,401) | 110% | ($4,401) | $0 | ($4,000) | $0 |
| 1063 | | Instalment Interest Charge | ($12,000) | ($13,314) | 111% | ($13,314) | $0 | ($12,000) | $0 |
| 1273 | | ESL Levy Admin Fee | ($4,000) | ($4,000) | 100% | ($4,000) | $0 | ($4,000) | $0 |
| 1092 | | Rates Written Off/Refunded | $95 | $1,071 | 1071% | $1,071 | $0 | $100 | $0 |
| 1283 | | Settlement & Search Charges | ($2,400) | ($2,895) | 72% | ($2,895) | $0 | ($4,000) | $0 |
| 1263 | | Legal Expenses - Recovered | ($400) | $0 | 0% | $0 | $0 | ($2,000) | $0 |
| | | **Sub Total - GENERAL RATES OP/INC** | ($5,188,363) | ($5,193,110) | | ($5,193,110) | $0 | ($5,205,958) | $0 |
| | | **Total - GENERAL RATES** | ($5,127,218) | ($5,183,230) | | ($5,193,110) | $9,880 | ($5,205,958) | $130,881 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER GENERAL PURPOSE FUNDING** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| | | **Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP** | | | | $0 | $0 | $0 | $0 |
| | | **OPERATING INCOME** | | | | | | | |
| 1333 | | Financial Assistance Grant | ($66,105) | ($4,748) | 4% | ($4,748) | $0 | ($132,209) | $0 |
| 1343 | | Grants Commission Local Roads Grant | ($23,108) | ($40,340) | 87% | ($40,340) | $0 | ($46,215) | $0 |
| 1373 | | Interest Received - Municipal | ($250) | $0 | 0% | $0 | $0 | ($500) | $0 |
| 1393 | | Interest Received - Reserves | ($14,350) | ($14,723) | 42% | ($14,723) | $0 | ($35,000) | $0 |
| | | **Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC** | ($103,812) | ($59,811) | | ($59,811) | $0 | ($213,924) | $0 |
| | | **Total - OTHER GENERAL PURPOSE FUNDING** | ($103,812) | ($59,811) | | ($59,811) | $0 | ($213,924) | $0 |
| | | **Total - GENERAL PURPOSE FUNDING** | **($5,231,030)** | **($5,243,041)** | | **($5,252,921)** | **$9,880** | **($5,419,882)** | **$130,881** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **GOVERNANCE - MEMBERS OF COUNCIL** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 002D | | Depreciation | $5,086 | $681 | 7% | $0 | $681 | $0 | $10,172 |
| 1502 | | Meeting Attendance Fees | $50,076 | $43,096 | 43% | $0 | $43,096 | $0 | $100,152 |
| 1508 | | Members Travelling | $469 | $2,520 | 360% | $0 | $2,520 | $0 | $700 |
| 1512 | | Conferences & Training Expenses | $15,250 | $8,305 | 54% | $0 | $8,305 | $0 | $15,500 |
| 1522 | | Members Communications Allowance | $10,500 | $9,000 | 43% | $0 | $9,000 | $0 | $21,000 |
| 1532 | | Election Expenses | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 1542 | | Presidents/Dep Allowances | $19,000 | $11,400 | 30% | $0 | $11,400 | $0 | $38,000 |
| 1562 | | Refreshments & Functions (Councillors) | $5,994 | $6,507 | 59% | $0 | $6,507 | $0 | $11,100 |
| 1572 | | Refreshments & Functions Staff) | $4,500 | $2,035 | 34% | $0 | $2,035 | $0 | $6,000 |
| 1592 | | Members Insurance | $11,100 | $10,703 | 96% | $0 | $10,703 | $0 | $11,100 |
| 1602 | | Subscriptions | $26,114 | $37,835 | 145% | $0 | $37,835 | $0 | $26,114 |
| 1612 | | Misc Expenses - Members | $990 | $44 | 3% | $0 | $44 | $0 | $1,500 |
| 1624 | | Integrated Planning Expenses | $10,000 | $0 | 0% | $0 | $0 | $0 | $20,000 |
| 1632 | | Vehicle Operating Expenses | $0 | $381 | 0% | $0 | $381 | $0 | $0 |
| 1662 | | Audit Fees | $1,940 | $4,580 | 9% | $0 | $4,580 | $0 | $48,500 |
| 1702 | | Administration Allocation (Cash) | $249,146 | $96,112 | 19% | $0 | $96,112 | $0 | $498,312 |
| 1712 | | Administration Allocation (Non-Cash) | $11,419 | $0 | 0% | $0 | $0 | $0 | $22,838 |
| 1772 | | Doubtful Debt Expenses | $0 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 1792 | | Legal Costs | $1,530 | $0 | 0% | $0 | $0 | $0 | $3,000 |
| 2075 | | VROC - Shared Services | $2,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 2078 | | VROC - Projects | $2,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| | | **Sub Total - MEMBERS OF COUNCIL OP/EXP** | $427,113 | $233,200 | | $0 | $233,200 | $0 | $839,988 |
| | | **OPERATING INCOME** | | | | | | | |
| 1725 | | Donations/Contributions | | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - MEMBERS OF COUNCIL OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - MEMBERS OF COUNCIL** | $427,113 | $233,200 | | $0 | $233,200 | $0 | $839,988 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **GOVERNANCE - GENERAL** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 003D | | Depreciation (Sch 4) | $57,093 | $44,534 | 39% | $0 | $44,534 | $0 | $114,190 |
| 1852 | | Salaries - Admin | $556,341 | $501,169 | 45% | $0 | $501,169 | $0 | $1,112,727 |
| 1882 | | Admin Superannuation | $61,245 | $63,534 | 52% | $0 | $63,534 | $0 | $122,495 |
| 1892 | | Staff Insurances | $37,235 | $43,107 | 116% | $0 | $43,107 | $0 | $37,235 |
| 1902 | | FBT Admin Staff | $8,670 | $0 | 0% | $0 | $0 | $0 | $17,000 |
| 1912 | | Conference & Training | $12,129 | $9,374 | 30% | $0 | $9,374 | $0 | $31,100 |
| 1921 | | Staff Housing Subsidy | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 1922 | | Advertising | $2,700 | $2,240 | 22% | $0 | $2,240 | $0 | $10,000 |
| 1931 | | Occupational Risk Co-Ordinator Costs | $4,500 | $0 | 0% | $0 | $0 | $0 | $9,000 |
| 1932 | | Occ Health & Safety | $3,390 | $3,232 | 48% | $0 | $3,232 | $0 | $6,780 |
| 1942 | | Staff Uniforms | $1,700 | $4,067 | 203% | $0 | $4,067 | $0 | $2,000 |
| 1952 | | Admin Staff Costs | $7,960 | $11,368 | 78% | $0 | $11,368 | $0 | $14,600 |
| 1957 | | Office Building Maintenance | $4,959 | $9,386 | 103% | $0 | $9,386 | $0 | $9,138 |
| 1958 | | Office - Cleaning & Assoc | $21,912 | $21,099 | 49% | $0 | $21,099 | $0 | $43,375 |
| 1959 | | Office - Utility Charges | $7,251 | $4,088 | 28% | $0 | $4,088 | $0 | $14,500 |
| 1962 | | Office Gardens & Surrounds-Mtce | $3,760 | $1,891 | 18% | $0 | $1,891 | $0 | $10,520 |
| 1972 | | Admin Printing & Stationery | $14,450 | $9,809 | 34% | $0 | $9,809 | $0 | $28,900 |
| 1982 | | Telephone & Internet | $13,303 | $10,257 | 37% | $0 | $10,257 | $0 | $27,715 |
| 2002 | | Office Equip Maint | $500 | $0 | 0% | $0 | $0 | $0 | $1,000 |
| 2004 | | Office - Insurance. | $40,699 | $38,296 | 94% | $0 | $38,296 | $0 | $40,699 |
| 2006 | | Donations CEO discretion | $500 | $500 | 50% | $0 | $500 | $0 | $1,000 |
| 2008 | | Donations - Council | $1,000 | $95 | 10% | $0 | $95 | $0 | $1,000 |
| 2012 | | Non Capital Purchases | $708 | $2,422 | 97% | $0 | $2,422 | $0 | $2,500 |
| 2022 | | Bank Charges | $10,324 | $22,231 | 125% | $0 | $22,231 | $0 | $17,800 |
| 2032 | | Postage & Freight | $3,780 | $3,847 | 64% | $0 | $3,847 | $0 | $6,000 |
| 2042 | | ICT Computer Support | $62,148 | $97,356 | 78% | $0 | $97,356 | $0 | $124,550 |
| 1992 | | ICT Software Licensing Fees | $77,117 | $24,248 | 18% | $0 | $24,248 | $0 | $136,735 |
| 2043 | | ICT Website Subscription & Upgrade | $15,890 | $0 | 0% | $0 | $0 | $0 | $16,140 |
| 2044 | | ICT Hardware Purchases (<$5,000) | $1,500 | $764 | 25% | $0 | $764 | $0 | $3,000 |
| 2052 | | Admin Vehicle Expenses | $17,249 | $5,164 | 15% | $0 | $5,164 | $0 | $34,500 |
| 2062 | | Admin Legal Expenses | $10,000 | $33,501 | 168% | $0 | $33,501 | $0 | $20,000 |
| 2072 | | Consultants Special Projects | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2274 | | HR/IR Consultants | $2,500 | $0 | 0% | $0 | $0 | $0 | $5,000 |
| 2277 | | Finance Consultants | $39,400 | $56,892 | 76% | $0 | $56,892 | $0 | $74,400 |
| 2275 | | Records Management | $2,940 | $54 | 1% | $0 | $54 | $0 | $5,880 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| 2278 | | Security Monitoring | $715 | $1,047 | 73% | $0 | $1,047 | $0 | $1,430 |
| 2287 | | Fair Value Revaluations | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2092 | | Mis Expense - Admin | $2,270 | $638 | 14% | $0 | $638 | $0 | $4,540 |
| 2102 | | Admin - Novated Lease Expenses | $9,802 | $10,555 | 54% | $0 | $10,555 | $0 | $19,605 |
| 2172 | | Less Admin Non Cash Realloc | ($57,093) | $0 | 0% | $0 | $0 | $0 | ($114,190) |
| 2182 | | Less Admin Cash Exp Realloc | ($996,590) | ($480,560) | 24% | $0 | ($480,560) | $0 | ($1,993,259) |
| | | **Sub Total - GOVERNANCE - GENERAL OP/EXP** | $63,957 | $556,207 | | $0 | $556,207 | $0 | $19,605 |
| | | **OPERATING INCOME** | | | | | | | |
| 2053 | | Sundry Misc Income - Admin | ($150) | ($3,749) | 1250% | ($3,749) | $0 | ($300) | $0 |
| 2083 | | Police Licensing Commissions | ($22,000) | ($19,718) | 49% | ($19,718) | $0 | ($40,000) | $0 |
| 2113 | | Admin - Novated Lease Contributions | ($9,802) | ($10,555) | | ($10,555) | $0 | ($19,605) | $0 |
| 2143 | | Photocopying Fees | ($10) | ($17) | 84% | ($17) | $0 | ($20) | $0 |
| | | **Sub Total - GOVERNANCE - GENERAL OP/INC** | ($31,962) | ($34,038) | | ($34,038) | $0 | ($59,925) | $0 |
| | | **Total - GOVERNANCE - GENERAL** | $31,995 | $522,168 | | ($34,038) | $556,207 | ($59,925) | $19,605 |
| | | **Total - GOVERNANCE** | **$459,107** | **$755,368** | | **($34,038)** | **$789,406** | **($59,925)** | **$859,593** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **LAW ORDER & PUBLIC SAFETY** | | | | | | | |
| | | **FIRE PREVENTION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 2272 | | Emergency Operating Expenses | $3,750 | $2,445 | 33% | $0 | $2,445 | $0 | $7,500 |
| 2271 | | Emergency Operations Room - Storage | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2281 | | Community Emergency Services Manager | $10,000 | $8,266 | 41% | $0 | $8,266 | $0 | $20,000 |
| 2292 | | Fire Hazard Reduction | $7,881 | $23,094 | 147% | $0 | $23,094 | $0 | $15,763 |
| 2302 | | Ground & Aerial Inspections | $4,600 | $0 | 0% | $0 | $0 | $0 | $4,600 |
| 2322 | | Administration Costs | $4,100 | $111 | 2% | $0 | $111 | $0 | $5,400 |
| 2342 | | Fire Fighting - Shire Resources | $2,512 | $1,878 | 42% | $0 | $1,878 | $0 | $4,424 |
| 2372 | | Brigade Expenses | $74,156 | $72,742 | 81% | $0 | $72,742 | $0 | $89,570 |
| 2374 | | BRPC - Other Employment Cost | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2284 | | BRPC - Salaries | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2294 | | BRPC - Superannuation | $0 | $83 | 0% | $0 | $83 | $0 | $0 |
| 2382 | | Administration Allocated - Cash | $29,898 | $14,417 | 24% | $0 | $14,417 | $0 | $59,798 |
| 2442 | | Administration Allocated - Non-Cash | $571 | $0 | 0% | $0 | $0 | $0 | $1,142 |
| 2443 | | Interest on Loan - Bushfire | $16,980 | $18,320 | 74% | $0 | $18,320 | $0 | $24,905 |
| 2444 | | Govt Guarantee Fee - Loan 150 Expense | $1,008 | $0 | | $0 | $0 | $0 | $1,680 |
| 004D | | Buildings Depreciation | $20,624 | $14,996 | 36% | $0 | $14,996 | $0 | $41,250 |
| | | **Sub Total - FIRE PREVENTION OP/EXP** | $176,080 | $156,351 | | $0 | $156,351 | $0 | $276,032 |
| | | **OPERATING INCOME** | | | | | | | |
| 2363 | | Fines & Penalties | ($1,000) | ($250) | 13% | ($250) | $0 | ($2,000) | $0 |
| 2383 | | Sale of Fire Maps | ($25) | ($127) | 255% | ($127) | $0 | ($50) | $0 |
| 2393 | | Sundry Misc income - Fire | ($1,600) | ($4,323) | 135% | ($4,323) | $0 | ($3,200) | $0 |
| 2373 | | ESL Levy Funding | ($37,500) | ($23,114) | 31% | ($23,114) | $0 | ($75,000) | $0 |
| 2463 | | BRMC - Grant Income | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - FIRE PREVENTION OP/INC** | ($40,125) | ($27,814) | | ($27,814) | $0 | ($80,250) | $0 |
| | | **Total - FIRE PREVENTION** | $135,955 | $128,538 | | ($27,814) | $156,351 | ($80,250) | $276,032 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **ANIMAL CONTROL** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 2492 | | Salaries | $0 | $20,853 | 0% | $0 | $20,853 | $0 | $0 |
| 2522 | | Superannuation | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2532 | | Other Employment Costs | $3,433 | $4,105 | 102% | $0 | $4,105 | $0 | $4,031 |
| 2542 | | Conference & Training | $750 | $0 | 0% | $0 | $0 | $0 | $1,500 |
| 2552 | | Ranger Vehicle | $0 | $1,317 | 0% | $0 | $1,317 | $0 | $0 |
| 2553 | | FBT Expenses | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2562 | | Dog Control Expenses | $1,597 | $502 | 16% | $0 | $502 | $0 | $3,195 |
| 2572 | | Dog Pound Expenses | $1,300 | $0 | 0% | $0 | $0 | $0 | $2,600 |
| 2573 | | Contract Ranger Expenses | $12,000 | $0 | | | | $0 | $24,000 |
| 2582 | | Other Animal Control | $250 | $0 | 0% | $0 | $0 | $0 | $500 |
| 2583 | | Cat Control Expenses | $330 | $5 | 1% | $0 | $5 | $0 | $660 |
| 2584 | | Cat Pound Expenses | $300 | $13 | 2% | $0 | $13 | $0 | $600 |
| 2602 | | Administration Allocated - Cash | $29,898 | $4,806 | 8% | $0 | $4,806 | $0 | $59,798 |
| 2612 | | Administration Allocated - Non-Cash | $571 | $0 | 0% | $0 | $0 | $0 | $1,142 |
| 005D | | Depreciation Buildings - Animal Control | $225 | $814 | 181% | $0 | $814 | $0 | $450 |
| | | **Sub Total - ANIMAL CONTROL OP/EXP** | $50,654 | $32,415 | | $0 | $32,415 | $0 | $98,476 |
| | | **OPERATING INCOME** | | | | | | | |
| 2613 | | Cat Pound Grant | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2633 | | Ranger Income | ($10,000) | $0 | 0% | $0 | $0 | ($20,000) | $0 |
| 2653 | | Fines & Penalties - Dog Act | ($115) | ($497) | 216% | ($497) | $0 | ($230) | $0 |
| 2654 | | Fines & Penalties - Cat Act | ($125) | $0 | 0% | $0 | $0 | ($250) | $0 |
| 2663 | | Impounding Fees - Dogs | ($175) | ($1,000) | 286% | ($1,000) | $0 | ($350) | $0 |
| 2664 | | Impounding Fees - Cats | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2673 | | Dog Registrations | ($1,750) | ($1,433) | 41% | ($1,433) | $0 | ($3,500) | $0 |
| 2674 | | Cat Registrations | ($250) | ($275) | 55% | ($275) | $0 | ($500) | $0 |
| | | **Sub Total - ANIMAL CONTROL OP/INC** | ($12,415) | ($3,205) | | ($3,205) | $0 | ($24,830) | $0 |
| | | **Total - ANIMAL CONTROL** | $38,240 | $29,210 | | ($3,205) | $32,415 | ($24,830) | $98,476 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER LAW ORDER & PUBLIC SAFETY** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 2832 | | Vehicle Impounding | $750 | $40 | 3% | $0 | $40 | $0 | $1,500 |
| 2752 | | Salaries | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2862 | | Local Law review | $3,000 | $0 | 0% | $0 | $0 | $0 | $6,000 |
| | | **Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP** | $3,750 | $40 | | $0 | $40 | $0 | $7,500 |
| | | **OPERATING INCOME** | | | | | | | |
| 2863 | | Income - Misc Other Law & Order | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2823 | | Non-Opertating Grant income | $0 | $0 | 0% | $0 | $0 | ($135,335) | $0 |
| | | **Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC** | $0 | $0 | | $0 | $0 | ($135,335) | $0 |
| | | **Total - OTHER LAW ORDER PUBLIC SAFETY** | $3,750 | $40 | | $0 | $40 | ($135,335) | $7,500 |
| | | **Total - LAW ORDER & PUBLIC SAFETY** | **$177,944** | **$157,787** | | **($31,018)** | **$188,805** | **($240,415)** | **$382,008** |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **HEALTH** | | | | | | | |
| | | **HEALTH ADMINISTRATION & INSPECTION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3102 | | Health Salaries | $0 | $10,850 | 0% | $0 | $10,850 | $0 | $0 |
| 3132 | | Superannuation | $0 | $10,189 | 0% | $0 | $10,189 | $0 | $0 |
| 3142 | | Fringe Benefits Tax | $6,000 | $0 | 0% | $0 | $0 | $0 | $12,000 |
| 3152 | | Conferences & Training | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 3162 | | Health - Other Employment Costs | $14,445 | $2,851 | 10% | $0 | $2,851 | $0 | $27,281 |
| 3164 | | Health - Contractors | $22,499 | $0 | 0% | $0 | $0 | $0 | $45,000 |
| 3212 | | Admin Allocation to HIA - Cash | $29,898 | $4,806 | 8% | $0 | $4,806 | $0 | $59,798 |
| 3242 | | Analytical Expenses | $1,000 | $479 | 24% | $0 | $479 | $0 | $2,000 |
| 3252 | | Administration Allocated - Non-cash | $856 | $0 | 0% | $0 | $0 | $0 | $1,713 |
| | | **Sub Total - HEALTH ADMIN & INSPECTION OP/EXP** | $74,699 | $29,175 | | $0 | $29,175 | $0 | $147,792 |
| | | **OPERATING INCOME** | | | | | | | |
| 3223 | | Health Act fees, Licences | ($600) | ($2,118) | 177% | ($2,118) | $0 | ($1,200) | $0 |
| 3233 | | Septic Tank Inspection Fees | ($100) | $0 | 0% | $0 | $0 | ($200) | $0 |
| 3253 | | Health Other income | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 3283 | | Health Consultancy Income - Resource Sharing | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - HEALTH ADMIN & INSPECTION OP/INC** | ($700) | ($2,118) | | ($2,118) | $0 | ($1,400) | $0 |
| | | **Total - HEALTH ADMIN & INSPECTION** | $73,999 | $27,057 | | ($2,118) | $29,175 | ($1,400) | $147,792 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER HEALTH** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3362 | | Doctor's Surgery Maint | $0 | $536 | 0% | $0 | $536 | $0 | $0 |
| 3360 | | Doctor Services Expenses | $124,980 | $62,500 | | $0 | $62,500 | $0 | $250,000 |
| 3361 | | Interest Paid on Loans | $919 | $919 | 51% | $0 | $919 | $0 | $1,800 |
| 3368 | | Loan Guarantee Fee | $312 | $376 | 72% | $0 | $376 | $0 | $520 |
| 009D | | Depreciation Buildings | $8,937 | $9,347 | 52% | $0 | $9,347 | $0 | $17,875 |
| | | **Sub Total - OTHER HEALTH OP/EXP** | $135,148 | $73,679 | | $0 | $73,679 | $0 | $270,195 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total - OTHER HEALTH OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - OTHER HEALTH** | $135,148 | $73,679 | | $0 | $73,679 | $0 | $270,195 |
| | | **Total - HEALTH** | **$209,147** | **$100,735** | | **($2,118)** | **$102,853** | **($1,400)** | **$417,987** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **EDUCATION & WELFARE** | | | | | | | |
| | | **EDUCATION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3455 | | Play in the Park | $1,250 | $0 | 0% | $0 | $0 | $0 | $2,500 |
| 3452 | | Smart Start Expenses | $1,430 | $2,860 | 100% | $0 | $2,860 | $0 | $2,860 |
| | | **Sub Total - EDUCATION OP/EXP** | $2,680 | $2,860 | | $0 | $2,860 | $0 | $5,360 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total-EDUCATION OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - EDUCATION** | $2,680 | $2,860 | | $0 | $2,860 | $0 | $5,360 |
| | | **PRE-SCHOOL/OTHER EDUCATION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3462 | | Child Care Centre - Building Maint | $3,477 | $1,877 | 43% | $0 | $1,877 | $0 | $4,369 |
| 3464 | | Child Care Centre - Grounds Maint | $500 | $0 | 0% | $0 | $0 | $0 | $1,000 |
| 3477 | | Kindy Café | $7,600 | $7,124 | 47% | $0 | $7,124 | $0 | $15,200 |
| 3472 | | Playgroup/Toy Library - Building Maint | $3,575 | $2,973 | 54% | $0 | $2,973 | $0 | $5,536 |
| 3474 | | Playgroup/Toy Library - Grounds Maint | $2,607 | $508 | 10% | $0 | $508 | $0 | $5,215 |
| 3478 | | SPARK - Expenditure | $1,500 | $258 | 9% | $0 | $258 | $0 | $3,000 |
| 006D | | DEPRECIATION (SCH 8) | $10,595 | $8,065 | 38% | $0 | $8,065 | $0 | $21,190 |
| | | **Sub Total - OTHER EDUCATION OP/EXP** | $29,854 | $20,805 | | $0 | $20,805 | $0 | $55,510 |
| | | **OPERATING INCOME** | | | | | | | |
| 3463 | | Occasional Care Rent | ($1,248) | ($1,459) | 58% | ($1,459) | $0 | ($2,496) | $0 |
| 3465 | | Grant - Kindy Café | $0 | ($7,820) | 39% | ($7,820) | $0 | ($20,000) | $0 |
| 3475 | | SPARK - Income | $0 | ($2,340) | 78% | ($2,340) | $0 | ($3,000) | $0 |
| 3483 | | LR&CIP Grant - Old School Roof | $0 | $0 | 0% | $0 | | ($50,000) | $0 |
| | | **Sub Total - OTHER EDUCATION OP/INC** | ($1,248) | ($11,619) | | ($11,619) | $0 | ($75,496) | $0 |
| | | **Total - OTHER EDUCATION** | $28,607 | $9,186 | | ($11,619) | $20,805 | ($75,496) | $55,510 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **WELFARE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 010D | | DEPRECIATION (SCH 8) | $0 | $0 | 0% | | | $0 | $0 |
| | | **Sub Total - WELFARE OP/EXP** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total - WELFARE OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - WELFARE** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - EDUCATION & WELFARE** | **$31,286** | **$12,046** | | **($11,619)** | **$23,665** | **($75,496)** | **$60,870** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **HOUSING** | | | | | | | |
| | | **SPRING HAVEN HOUSING** | | | | | | | |
| 3752 | | Spring Haven Salaries | $446,760 | $777,841 | 174% | $0 | $777,841 | $0 | $446,760 |
| 3742 | | Spring Haven - FBT Expenses | $5,071 | $0 | 0% | $0 | $0 | $0 | $5,071 |
| 3772 | | Spring Haven Superannuation | $43,775 | $68,279 | 47% | $0 | $68,279 | $0 | $143,775 |
| 3782 | | Conferences & Training | $3,500 | $1,685 | 48% | $0 | $1,685 | $0 | $3,500 |
| 3792 | | Uniforms & Protective Clothing | $1,250 | $441 | 35% | $0 | $441 | $0 | $1,250 |
| 3802 | | Recruitment Expenses | $350 | $3,059 | 874% | $0 | $3,059 | $0 | $350 |
| 3821 | | Spring H - Staff Housing Subsidy | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 3822 | | Vehicle Expenses | $1,750 | $737 | 42% | $0 | $737 | $0 | $1,750 |
| 3842 | | Spring Haven Telephone | $3,000 | $2,590 | 86% | $0 | $2,590 | $0 | $3,000 |
| 3862 | | Subscriptions | $5,945 | $4,220 | 71% | $0 | $4,220 | $0 | $5,945 |
| 3872 | | Postage & Freight | $355 | $713 | 201% | $0 | $713 | $0 | $355 |
| 3882 | | Minor Office Expenses/Stationery | $350 | $72 | 21% | $0 | $72 | $0 | $350 |
| 3892 | | Office Equipment Maintenance | $500 | $0 | 0% | $0 | $0 | $0 | $500 |
| 3893 | | Software Operating | $3,315 | $1,908 | 58% | $0 | $1,908 | $0 | $3,315 |
| 3902 | | Spring Haven Building Operating Expenses | $27,702 | $33,907 | 122% | $0 | $33,907 | $0 | $27,702 |
| 3903 | | Spring Haven Building Maint (Unforseen) | $3,400 | $17,891 | 526% | $0 | $17,891 | $0 | $3,400 |
| 3904 | | Spring Haven Grounds Maint | $22,775 | $2,381 | 10% | $0 | $2,381 | $0 | $22,775 |
| 3906 | | Springhaven Building Non Cap | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 3908 | | Spring H - Security | $3,500 | $0 | 0% | $0 | $0 | $0 | $3,500 |
| 3912 | | Medical/Pharmaceutical Services | $16,500 | $19,493 | 118% | $0 | $19,493 | $0 | $16,500 |
| 3913 | | Allied Health | $12,725 | $14,000 | 110% | $0 | $14,000 | $0 | $12,725 |
| 3914 | | Utilities | $12,873 | $21,424 | 166% | $0 | $21,424 | $0 | $12,873 |
| 3915 | | Refund of Interest on Depost Principal | $0 | $14,110 | 0% | $0 | $14,110 | $0 | $0 |
| 3812 | | Spring H - Workers Comp/Journey Ins | $11,285 | $57,477 | 509% | $0 | $57,477 | $0 | $11,285 |
| 3916 | | Insurance | $6,595 | $17,787 | 270% | $0 | $17,787 | $0 | $6,595 |
| 3922 | | Cleaning & Laundry | $10,300 | $3,070 | 30% | $0 | $3,070 | $0 | $10,300 |
| 3924 | | SPRING H - CLEANING & LAUNDRY | $0 | $64 | | $0 | $64 | $0 | $0 |
| 3932 | | Non-Capital Equiment Expenses | $2,375 | $2,419 | 102% | $0 | $2,419 | $0 | $2,375 |
| 3942 | | Meals & Refreshments | $30,230 | $36,159 | 120% | $0 | $36,159 | $0 | $30,230 |
| 3952 | | Residents Activities | $750 | $2,020 | 269% | $0 | $2,020 | $0 | $750 |
| 3962 | | Public Liability Insurance | $8,840 | $8,839 | 100% | $0 | $8,839 | $0 | $8,840 |
| 3974 | | Spring Haven Aged Care Consultants | $1,500 | $0 | 0% | $0 | $0 | $0 | $1,500 |
| 3918 | | Spring H - Consultants | $0 | $0 | 0% | $0 | $0 | $0 | $0 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| 3928 | | Spring H - COVID-19 Additional Costs | $1,250 | $0 | 0% | $0 | $0 | $0 | $1,250 |
| 3982 | | Administration Allocated Non-Cash | $5,710 | $0 | 0% | $0 | $0 | $0 | $5,710 |
| 3992 | | Administration Allocated - Cash | $99,663 | $72,084 | 72% | $0 | $72,084 | $0 | $99,663 |
| 012D | | Spring Haven Depreciation | $21,154 | $68,656 | 162% | $0 | $68,656 | $0 | $42,309 |
| 013D | | Spring Haven Depreciation | $1,666 | $5,580 | 167% | $0 | $5,580 | $0 | $3,333 |
| | | **Sub Total - SPRING HAVEN HOUSING OP/EXP** | $816,713 | $1,376,825 | | $0 | $1,376,825 | $0 | $939,535 |
| | | **OPERATING INCOME** | | | | | | | |
| 4003 | | Spring Haven Resident Rent | ($150,000) | ($187,326) | 125% | ($187,326) | $0 | ($150,000) | $0 |
| 4013 | | Spring Haven - Personal Care Grant Subsidy | ($500,000) | ($604,604) | 121% | ($604,604) | $0 | ($500,000) | $0 |
| 1395 | | INTEREST ON UNPAID BONDS | ($12,540) | ($4,841) | 39% | ($4,841) | $0 | ($12,540) | $0 |
| 4143 | | Miscellaneous Income | ($129,000) | $0 | 0% | $0 | $0 | ($129,000) | $0 |
| 4023 | | Spring Haven Donations | ($3,000) | $0 | 0% | $0 | $0 | ($3,000) | $0 |
| 3993 | | Spring H - Grant - ACAR | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 4303 | | Spring H - Grant - Security | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 022P | | Spring H - Profit on Sale of Assets | $0 | ($71,000) | | ($71,000) | $0 | $0 | $0 |
| | | **Sub Total - SPRING HAVEN HOUSING OP/INC** | ($794,540) | ($867,769) | | ($867,769) | $0 | ($794,540) | $0 |
| | | **Total - SPRING HAVEN HOUSING** | $22,173 | $509,056 | | ($867,769) | $1,376,825 | ($794,540) | $939,535 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **STAFF HOUSING** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3768 | | Staff Housing Building Maintenance | $7,975 | $9,852 | 62% | $0 | $9,852 | $0 | $15,950 |
| 3769 | | Staff Housing - Operating Expenses | $21,167 | $21,039 | 50% | $0 | $21,039 | $0 | $41,686 |
| 3764 | | Staff Housing - Ground Maint. Various | $6,350 | $5,290 | 42% | $0 | $5,290 | $0 | $12,700 |
| 3770 | | Loan Guarantee Fee L135 & L140 | $4,572 | $7,060 | 93% | $0 | $7,060 | $0 | $7,620 |
| 3771 | | Staff Housing Loan Interest | $13,005 | $9,813 | 38% | $0 | $9,813 | $0 | $25,696 |
| 011D | | Housing Depreciation | $47,758 | $39,991 | 42% | $0 | $39,991 | $0 | $95,520 |
| | | **Sub Total - STAFF HOUSING OP/EXP** | $100,827 | $93,045 | | $0 | $93,045 | $0 | $199,172 |
| | | **OPERATING INCOME** | | | | | | | |
| 3703 | | Residential Rent - Staff | ($23,451) | ($8,716) | 19% | ($8,716) | $0 | ($46,904) | $0 |
| | | **Sub Total - STAFF HOUSING OP/INC** | ($23,451) | ($8,716) | | ($8,716) | $0 | ($46,904) | $0 |
| | | **Total - STAFF HOUSING** | $77,376 | $84,329 | | ($8,716) | $93,045 | ($46,904) | $199,172 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **HOUSING OTHER** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 4062 | | Loton Close ILU's Building Maint | $7,337 | $3,419 | 24% | $0 | $3,419 | $0 | $13,974 |
| 4064 | | Loton Close ILU's Grounds Maint | $6,190 | $2,814 | 23% | $0 | $2,814 | $0 | $12,380 |
| 4065 | | Loton Close ILU's Utilities | $17,493 | $12,871 | 37% | $0 | $12,871 | $0 | $34,980 |
| 4066 | | Loton Close ILU's Insurance | $9,515 | $7,588 | 80% | $0 | $7,588 | $0 | $9,515 |
| 4202 | | J Sullivan Units Building Maintenance | $7,537 | $7,161 | 49% | $0 | $7,161 | $0 | $14,637 |
| 4204 | | J Sullivan Units Grounds Maintenance | $8,900 | $0 | 0% | $0 | $0 | $0 | $17,800 |
| 4205 | | J Sullivan Units Utilities | $5,374 | $3,163 | 29% | $0 | $3,163 | $0 | $10,745 |
| 4206 | | J Sullivan Units Insurance | $2,205 | $1,869 | 85% | $0 | $1,869 | $0 | $2,205 |
| 4254 | | Interest Paid on Loans | $5,803 | $8,388 | 76% | $0 | $8,388 | $0 | $11,067 |
| 4255 | | Loan Guarantee Fee (Housing Other) | $3,228 | $124 | 2% | $0 | $124 | $0 | $5,380 |
| 4232 | | Bagg Street Units Operating | $3,364 | $3,162 | 47% | $0 | $3,162 | $0 | $6,729 |
| 4256 | | GROH - Building Maintenance | $6,058 | $7,071 | 70% | $0 | $7,071 | $0 | $10,061 |
| | | **Sub Total - HOUSING OTHER OP/EXP** | $83,003 | $57,630 | | $0 | $57,630 | $0 | $149,473 |
| | | **OPERATING INCOME** | | | | | | | |
| 4083 | | Loton Close ILU's Rent | ($83,457) | ($96,797) | 58% | ($96,797) | $0 | ($166,920) | $0 |
| 4103 | | Loton Close ILU's - Power Recoups | ($7,500) | ($8,769) | 58% | ($8,769) | $0 | ($15,000) | $0 |
| 4203 | | J Sullivan Units - Rent | ($18,499) | ($20,440) | 55% | ($20,440) | $0 | ($37,000) | $0 |
| 4243 | | GROH - Rent | ($62,498) | ($78,305) | 63% | ($78,305) | $0 | ($125,000) | $0 |
| | | **Sub Total - HOUSING OTHER OP/INC** | ($171,953) | ($204,311) | | ($204,311) | $0 | ($343,920) | $0 |
| | | **Total - HOUSING OTHER** | ($88,950) | ($146,682) | | ($204,311) | $57,630 | ($343,920) | $149,473 |
| | | **Total - HOUSING** | **$10,599** | **$446,703** | | **($1,080,797)** | **$1,527,499** | **($1,185,364)** | **$1,288,180** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **COMMUNITY AMENITIES** | | | | | | | |
| | | **SANITATION - HOUSEHOLD REFUSE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5022 | | Refuse Collection - Kerbside | $40,038 | $39,070 | 49% | $0 | $39,070 | $0 | $80,080 |
| 5012 | | Refuse Site Maintenance | $5,775 | $930 | 8% | $0 | $930 | $0 | $11,550 |
| 5013 | | Refuse Site Rehabilitation | $1,759 | $310 | 9% | $0 | $310 | $0 | $3,518 |
| 5002 | | Recycling Depot/Transfer Stn - Contract | $141,858 | $90,582 | 46% | $0 | $90,582 | $0 | $195,385 |
| 5122 | | Recycling Collection - Kerbside | $34,684 | $33,660 | 49% | $0 | $33,660 | $0 | $69,370 |
| 5142 | | Recycling Education | $350 | $0 | 0% | $0 | $0 | $0 | $700 |
| 5123 | | Waste Management Planning | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 014D | | Depreciation (Sch 10) | $2,202 | $1,868 | 42% | $0 | $1,868 | $0 | $4,405 |
| | | **Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP** | $226,666 | $166,420 | | $0 | $166,420 | $0 | $365,008 |
| | | **OPERATING INCOME** | | | | | | | |
| 5023 | | Collection Charges - Kerbside | ($284,384) | ($285,310) | 100% | ($285,310) | $0 | ($284,384) | $0 |
| 5033 | | Recycling/Transfer Station Rental | ($1,150) | $0 | 0% | $0 | $0 | ($2,300) | $0 |
| 5183 | | Sale of Recyclables | ($175) | $0 | 0% | $0 | $0 | ($350) | $0 |
| | | **Sub Total - SANITATION H/HOLD REFUSE OP/INC** | ($285,709) | ($285,310) | | ($285,310) | $0 | ($287,034) | $0 |
| | | **Total - SANITATION HOUSEHOLD REFUSE** | ($59,043) | ($118,890) | | ($285,310) | $166,420 | ($287,034) | $365,008 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **SANITATION OTHER** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5027 | | Verge Pick Up - Hard Waste | $14,999 | $0 | 0% | $0 | $0 | $0 | $30,000 |
| 5251 | | Street Bins Collection - Contract | $20,042 | $21,145 | 53% | $0 | $21,145 | $0 | $40,085 |
| 5252 | | Street Bins Collection | $157 | $0 | 0% | $0 | $0 | $0 | $315 |
| 5262 | | Repair Street Bins | $100 | $0 | 0% | $0 | $0 | $0 | $200 |
| 5263 | | Drum Muster | $2,500 | $0 | 0% | $0 | $0 | $0 | $5,000 |
| 5264 | | Transport of Waste & Loader Hire | $35,649 | $32,022 | 45% | $0 | $32,022 | $0 | $71,300 |
| 5265 | | Bulk Bin Hire Expenses | $1,390 | $0 | 0% | $0 | $0 | $0 | $2,780 |
| 5266 | | Bulk Bin Removal Expenses | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - SANITATION OTHER OP/EXP** | $74,837 | $53,167 | | $0 | $53,167 | $0 | $149,680 |
| | | **OPERATING INCOME** | | | | | | | |
| 5103 | | Tip Fees | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5303 | | Litter Infringements | ($100) | ($500) | 250% | ($500) | $0 | ($200) | $0 |
| 5304 | | Drum Muster Reimbursement Income | ($2,500) | $0 | 0% | $0 | $0 | ($5,000) | $0 |
| | | **Sub Total - SANITATION OTHER OP/INC** | ($2,600) | ($500) | | ($500) | $0 | ($5,200) | $0 |
| | | **Total - SANITATION OTHER** | $72,237 | $52,667 | | ($500) | $53,167 | ($5,200) | $149,680 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **SEWERAGE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5090 | | Liquid Waste Pond - Maintenance | $685 | $435 | 32% | $0 | $435 | $0 | $1,370 |
| | | **Sub Total - SEWERAGE OP/EXP** | $685 | $435 | | $0 | $435 | $0 | $1,370 |
| | | **OPERATING INCOME** | | | | | | | |
| 5190 | | Liquid Waste Disposal Fees | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Sub Total - SEWERAGE OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - SEWERAGE** | $685 | $435 | | $0 | $435 | $0 | $1,370 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **PROTECTION OF THE ENVIRONMENT** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5619 | | Southern Dirt Contribution | $15,000 | $0 | 0% | $0 | $0 | $0 | $15,000 |
| 5612 | | NRM Office Expenses | $150 | $0 | 0% | $0 | $0 | $0 | $300 |
| 5616 | | NRM - Salaries & Wages/Consultancy Fees | $3,650 | $900 | 12% | $0 | $900 | $0 | $7,300 |
| 5689 | | NRM - Superannuation | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5601 | | NRM Vehicle Costs | $365 | $0 | 0% | $0 | $0 | $0 | $730 |
| 5614 | | NRM - Grant Expenditure | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5681 | | Noxious Weeds | $2,061 | $4,087 | 99% | $0 | $4,087 | $0 | $4,122 |
| 5684 | | Landcare Publications | $250 | $0 | 0% | $0 | $0 | $0 | $500 |
| 5686 | | NRM - Enviromental Reserve M'ment | $7,032 | $12,364 | 88% | $0 | $12,364 | $0 | $14,065 |
| 5687 | | Reserve Clean Up | $11,465 | $9,878 | 43% | $0 | $9,878 | $0 | $22,930 |
| 5722 | | NRM - State NRM Grant Expenditure | $7,059 | $0 | 0% | $0 | $0 | $0 | $7,059 |
| 5723 | | NRM - Myrtle Benn/Rob. Rd Reveg Plan | $5,000 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| 5734 | | NRM - Future Drought Fund Grant Exp. | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5752 | | Administration Allocation Cash | $9,966 | $9,611 | 48% | $0 | $9,611 | $0 | $19,933 |
| 5742 | | Administration Allocation Non-Cash | $1,427 | $0 | 0% | $0 | $0 | $0 | $2,855 |
| | | **Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP** | $63,425 | $36,840 | | $0 | $36,840 | $0 | $104,794 |
| | | **OPERATING INCOME** | | | | | | | |
| 5603 | | NRM Grants | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - PROTECTION OF THE ENVIRONMENT** | $63,425 | $36,840 | | $0 | $36,840 | $0 | $104,794 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **TOWN PLANNING AND REGIONAL DEVELOPMENT** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5842 | | Town Planning Expenses | $14,999 | $13,195 | 44% | $0 | $13,195 | $0 | $30,000 |
| 5922 | | TPS Review | $12,500 | $0 | 0% | $0 | $0 | $0 | $25,000 |
| 5923 | | Town Planning Consultants | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5962 | | Administration Allocated Cash | $29,898 | $4,806 | 8% | $0 | $4,806 | $0 | $59,798 |
| 5832 | | Administration Allocated Non-Cash | $571 | $0 | 0% | $0 | $0 | $0 | $1,142 |
| | | **Sub Total - TOWN PLAN & REG DEV OP/EXP** | $57,968 | $18,000 | | $0 | $18,000 | $0 | $115,940 |
| | | **OPERATING INCOME** | | | | | | | |
| 5973 | | Planning Fees | ($2,250) | ($4,496) | 100% | ($4,496) | $0 | ($4,500) | $0 |
| | | **Sub Total - TOWN PLAN & REG DEV OP/INC** | ($2,250) | ($4,496) | | ($4,496) | $0 | ($4,500) | $0 |
| | | **Total - TOWN PLANNING & REGIONAL DEVELOPMENT** | $55,718 | $13,505 | | ($4,496) | $18,000 | ($4,500) | $115,940 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **COMMUNITY AMENITIES - CEMETERIES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5999 | | Cemetery Digital Database | $400 | $0 | 0% | $0 | $0 | $0 | $800 |
| 6001 | | Cemetery - Grave Digging | $19,620 | $23,639 | 60% | $0 | $23,639 | $0 | $39,242 |
| 6006 | | Kojonup Cemetery - Niche Wall Maint | $1,181 | $208 | 9% | $0 | $208 | $0 | $2,362 |
| 6002 | | Kojonup Cemetery - Grounds Maint | $9,514 | $6,215 | 33% | $0 | $6,215 | $0 | $19,028 |
| 6000 | | Kojonup Cemetery - Trees | $1,240 | $0 | 0% | $0 | $0 | $0 | $2,480 |
| 6012 | | Boscabel Cemetery - Grounds Maint | $356 | $0 | 0% | $0 | $0 | $0 | $712 |
| 6014 | | Muradup Cemetery - Grounds Maintenance | $3,963 | $2,391 | 30% | $0 | $2,391 | $0 | $7,926 |
| 015D | | Community Amenities Buildings Depreciation | $19,433 | $19,846 | 51% | $0 | $19,846 | $0 | $38,868 |
| | | **Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP** | $55,707 | $52,298 | | $0 | $52,298 | $0 | $111,418 |
| | | **OPERATING INCOME** | | | | | | | |
| 6013 | | Cemetery Fees (Inc Gst) | ($4,950) | ($7,436) | 75% | ($7,436) | $0 | ($9,900) | $0 |
| 6023 | | Cemetery Fees Licences (Not Inc Gst) | ($250) | ($2,178) | 436% | ($2,178) | $0 | ($500) | $0 |
| | | **Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC** | ($5,200) | ($9,615) | | ($9,615) | $0 | ($10,400) | $0 |
| | | **Total - COMMUNITY AMENITIES CEMETERIES** | $50,507 | $42,684 | | ($9,615) | $52,298 | ($10,400) | $111,418 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6042 | | Harrison Place Conveniences - Maint | $125 | $11 | 4% | $0 | $11 | $0 | $250 |
| 6044 | | Harrison Place Conveniences - Cleaning | $14,819 | $11,837 | 40% | $0 | $11,837 | $0 | $29,290 |
| 6024 | | Curly Wig - Building Maintenance | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6034 | | CWA - Building Maintenance | $1,730 | $978 | 33% | $0 | $978 | $0 | $2,995 |
| 6052 | | Town Street & Park Seating | $1,168 | $0 | 0% | $0 | $0 | $0 | $2,336 |
| 6054 | | Townscape Plan | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6112 | | Community Resource Centre / Telecentre | $1,881 | $1,014 | 28% | $0 | $1,014 | $0 | $3,658 |
| 6132 | | Community Bus Maintenance | $250 | $220 | 88% | $0 | $220 | $0 | $250 |
| 6144 | | Loan Guarantee Fee - Loan 146 | $0 | $1,213 | 0% | $0 | $1,213 | $0 | $0 |
| 6142 | | Administration Allocated Non-Cash | $1,427 | $0 | 0% | $0 | $0 | $0 | $2,855 |
| 6152 | | Administration Allocated Cash | $29,898 | $10,813 | 18% | $0 | $10,813 | $0 | $59,798 |
| | | **Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP** | $51,298 | $26,087 | $2 | $0 | $26,087 | $0 | $101,432 |
| | | **OPERATING INCOME** | | | | | | | |
| 6133 | | Community Bus Hire | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | **Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER** | $51,298 | $26,087 | | $0 | $26,087 | $0 | $101,432 |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6064 | | Men's Shed - Building Maintenance | $711 | $258 | 21% | $0 | $258 | $0 | $1,249 |
| 6172 | | SMALL GRANT EXPENDITURE | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP** | $711 | $258 | | $0 | $258 | $0 | $1,249 |
| | | **OPERATING INCOME** | | | | | | | |
| 6045 | | LR&CIP Grant - Mens Shed | $0 | $0 | 0% | $0 | $0 | ($433,053) | $0 |
| 6123 | | Events - Ticket Sales and Misc Revenue | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6143 | | LotteryWest Grant - Mens Shed | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6173 | | SMALL GRANTS | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC** | $0 | $0 | | $0 | $0 | ($433,053) | $0 |
| | | **Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT** | $711 | $258 | | $0 | $258 | ($433,053) | $1,249 |
| | | **Total - COMMUNITY AMENITIES** | **$235,538** | **$53,584** | | **($299,921)** | **$353,504** | **($740,187)** | **$950,890** |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **RECREATION & CULTURE** | | | | | | | |
| | | **PUBLIC HALL & CIVIC CENTRES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6202 | | Memorial Hall - Cleaning & Operations | $20,565 | $15,428 | 49% | $0 | $15,428 | $0 | $31,595 |
| 6212 | | RSL Hall - Cleaning & Operations | $7,035 | $2,850 | 23% | $0 | $2,850 | $0 | $12,292 |
| 6214 | | Memorial Hall - Building Maintenance | $4,987 | $5,065 | 51% | $0 | $5,065 | $0 | $9,974 |
| 6216 | | Mobrup Hall - Building Expenses | $0 | $66 | 0% | $0 | $66 | $0 | $0 |
| 6218 | | Muradup Hall - Building Expenses | $1,705 | $1,602 | 80% | $0 | $1,602 | $0 | $2,005 |
| 6219 | | Qualeup Hall - Building Expenses | $209 | $16 | 4% | $0 | $16 | $0 | $349 |
| 6224 | | Memorial Hall - Grounds Maintenance | $4,285 | $673 | 8% | $0 | $673 | $0 | $8,170 |
| 6227 | | Boscabel Hall - Building Expenses | $484 | $16 | 2% | $0 | $16 | $0 | $784 |
| 6232 | | All Halls - Cutlery & Crockery | $1,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 6324 | | RSL Hall - Building Maintenance | $1,855 | $819 | 26% | $0 | $819 | $0 | $3,160 |
| 6146 | | Interest on Loan - Loan 146 & 149 | $11,700 | $6,501 | 26% | $0 | $6,501 | $0 | $25,105 |
| 6147 | | Loan Guarantee Fee - Loan 146 & 149 | $2,280 | $0 | 0% | $0 | $0 | $0 | $3,800 |
| 016D | | Public Halls Building Depreciation | $31,891 | $28,759 | 45% | $0 | $28,759 | $0 | $63,785 |
| | | **Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP** | $87,996 | $61,793 | | $0 | $61,793 | $0 | $163,019 |
| | | **OPERATING INCOME** | | | | | | | |
| 6203 | | Memorial Hall Rentals | ($1,400) | ($1,114) | 40% | ($1,114) | $0 | ($2,800) | $0 |
| 6213 | | RSL Hall Rentals | ($320) | ($645) | 101% | ($645) | $0 | ($640) | $0 |
| | | **Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC** | ($1,720) | ($1,759) | | ($1,759) | $0 | ($3,440) | $0 |
| | | **Total - PUBLIC HALL & CIVIC CENTRES** | $86,276 | $60,034 | | ($1,759) | $61,793 | ($3,440) | $163,019 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER RECREATION & SPORT** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6362 | | Kojonup Springs Conveniences | $15,766 | $11,306 | 36% | $0 | $11,306 | $0 | $31,533 |
| 6364 | | Kojonup Springs Grounds Maintenance | $4,310 | $6,549 | 76% | $0 | $6,549 | $0 | $8,620 |
| 6372 | | Apex Park Conveniences - Operating | $33,752 | $23,575 | 35% | $0 | $23,575 | $0 | $66,418 |
| 6373 | | Apex Park Conveniences - Building Maint | $2,310 | $934 | 20% | $0 | $934 | $0 | $4,620 |
| 6374 | | Apex Park - Grounds Maint | $34,059 | $16,617 | 25% | $0 | $16,617 | $0 | $67,795 |
| 6382 | | Railway Reserve Conveniences | $2,663 | $1,134 | 23% | $0 | $1,134 | $0 | $4,925 |
| 6392 | | Newstead Park - Grounds Maint | $6,649 | $3,377 | 25% | $0 | $3,377 | $0 | $13,299 |
| 6394 | | Railway Reserve Grounds Maint | $8,777 | $6,968 | 42% | $0 | $6,968 | $0 | $16,454 |
| 6402 | | Sports Complex - Netball Conveniences | $6,713 | $3,445 | 27% | $0 | $3,445 | $0 | $12,877 |
| 6403 | | Sports Complex - Netball Area Maint | $1,109 | $907 | 41% | $0 | $907 | $0 | $2,218 |
| 6404 | | Sports Complex - Grounds Maint | $97,696 | $42,487 | 22% | $0 | $42,487 | $0 | $195,400 |
| 6408 | | Sports Complex - Conveniences | $6,131 | $2,314 | 19% | $0 | $2,314 | $0 | $12,263 |
| 6412 | | Hillman Park - Grounds Maint | $10,633 | $5,029 | 24% | $0 | $5,029 | $0 | $21,266 |
| 6414 | | Sports Complex - Reticulation | $11,045 | $3,852 | 17% | $0 | $3,852 | $0 | $22,090 |
| 6415 | | Oval Lighting | $2,150 | $1,794 | 42% | $0 | $1,794 | $0 | $4,300 |
| 6422 | | Kojonup Bk (Piesse Park) - Grounds Maint | $6,579 | $4,566 | 35% | $0 | $4,566 | $0 | $13,159 |
| 6425 | | Sports Complex - Hockey Club Building | $235 | $200 | 45% | $0 | $200 | $0 | $440 |
| 6434 | | Turkey Nest Dam Maintenance | $9,112 | $2,515 | 14% | $0 | $2,515 | $0 | $18,223 |
| 6435 | | Water - Showgrounds Maint | $4,127 | $1,235 | 15% | $0 | $1,235 | $0 | $8,255 |
| 6444 | | Muradup Townsite Grounds | $4,954 | $1,613 | 16% | $0 | $1,613 | $0 | $9,909 |
| 6452 | | Playground Safety & Minor Upgrades | $1,918 | $82 | 2% | $0 | $82 | $0 | $3,836 |
| 6454 | | Kojonup Town Entrances | $3,073 | $1,356 | 22% | $0 | $1,356 | $0 | $6,146 |
| 6474 | | Industrial Area Slashing & Spraying | $1,335 | $528 | 20% | $0 | $528 | $0 | $2,671 |
| 6477 | | Sports Complex - Utilities & Insurance | $14,016 | $11,618 | 63% | $0 | $11,618 | $0 | $18,375 |
| 6486 | | Rail Trails | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6492 | | Myrtle Benn Reserve | $1,991 | $0 | 0% | $0 | $0 | $0 | $3,983 |
| 6494 | | Sundry Reserves | $12,116 | $951 | 4% | $0 | $951 | $0 | $22,771 |
| 6496 | | Kojonup Golf Club Community Grant | $153 | $0 | 0% | $0 | $0 | $0 | $306 |
| 6552 | | Sports Complex - Cleaning | $8,543 | $3,097 | 18% | $0 | $3,097 | $0 | $17,086 |
| 6554 | | Sports Complex - Building Maint | $4,068 | $3,214 | 40% | $0 | $3,214 | $0 | $8,136 |
| 6558 | | Loan Guaranteee Fee - Loans 136, 142, 143 | $5,820 | $5,377 | 55% | $0 | $5,377 | $0 | $9,700 |
| 6559 | | Recreation - Interest on Loans | $24,882 | $39,298 | 76% | $0 | $39,298 | $0 | $52,015 |
| 6592 | | Skate Park | $383 | $335 | 44% | $0 | $335 | $0 | $765 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| 6792 | | Admiin Allocation - Cash | $19,932 | $9,371 | 24% | $0 | $9,371 | $0 | $39,865 |
| 7107 | | Polocrosse Works Requested | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 017D | | Other Sport Buildings Depreciation | $185,882 | $156,286 | 42% | $0 | $156,286 | $0 | $371,778 |
| | | **Sub Total - OTHER RECREATION & SPORT OP/EXP** | $552,881 | $371,928 | | $0 | $371,928 | $0 | $1,091,497 |
| | | **OPERATING INCOME** | | | | | | | |
| 6463 | | Grant - Drought Communities (Netball Roof) | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6473 | | Grant - Rail Trails | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6564 | | Kidsport Funding | $0 | $0 | | $0 | $0 | $0 | $0 |
| 6513 | | Contrib-Foot Club Sports Complex | $0 | $0 | 0% | $0 | $0 | ($4,800) | $0 |
| 6523 | | Complex Bldg Fees | ($2,000) | ($2,182) | 55% | ($2,182) | $0 | ($4,000) | $0 |
| 6533 | | Rec Ground Lease Fees | $0 | $0 | 0% | $0 | $0 | ($3,000) | $0 |
| 6553 | | Contribution-Dept Education - Oval | $0 | $0 | 0% | $0 | $0 | ($35,000) | $0 |
| 6633 | | Grant - LR&CI Program | $0 | $0 | 0% | $0 | $0 | ($44,411) | $0 |
| 6643 | | Grant - Trails | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6663 | | Contribution - Apex Club | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - OTHER RECREATION & SPORT OP/INC** | ($2,000) | ($2,182) | | ($2,182) | $0 | ($91,211) | $0 |
| | | **Total - OTHER RECREATION & SPORT** | **$550,882** | **$369,746** | | **($2,182)** | **$371,928** | **($91,211)** | **$1,091,497** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **SWIMMING AREAS & BEACHES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6252 | | Building Maintenance | $3,000 | $841 | 14% | $0 | $841 | $0 | $6,000 |
| 6254 | | Consumables & Minor Expenses | $750 | $799 | 53% | $0 | $799 | $0 | $1,500 |
| 6257 | | Utilities & Telephone | $16,751 | $6,169 | 18% | $0 | $6,169 | $0 | $33,495 |
| 6258 | | Insurance | $12,756 | $12,915 | 101% | $0 | $12,915 | $0 | $12,756 |
| 6261 | | Maintenance - Pool Building | $1,895 | $2,384 | 70% | $0 | $2,384 | $0 | $3,420 |
| 6262 | | Grounds Maintenance | $2,584 | $5,613 | 109% | $0 | $5,613 | $0 | $5,169 |
| 6264 | | Swimmin Pool - Chemicals | $5,800 | $3,538 | 30% | $0 | $3,538 | $0 | $11,600 |
| 6271 | | Non-Capital Purchases per 10yr Plan | $750 | $0 | 0% | $0 | $0 | $0 | $1,500 |
| 6272 | | Equipment Maintenance | $10,490 | $29,749 | 142% | $0 | $29,749 | $0 | $20,980 |
| 6274 | | Kiosk - COGS | $1,750 | $1,606 | 46% | $0 | $1,606 | $0 | $3,500 |
| 6352 | | Swimming Pool Salaries | $51,901 | $35,329 | 34% | $0 | $35,329 | $0 | $103,806 |
| 6353 | | Superannuation | $8,450 | $4,154 | 25% | $0 | $4,154 | $0 | $16,900 |
| 6354 | | Conferences & Training | $750 | $1,869 | 125% | $0 | $1,869 | $0 | $1,500 |
| 6356 | | Staff Housing Subsidy (S/Pool) | $3,500 | $0 | 0% | $0 | $0 | $0 | $7,000 |
| 6292 | | Administration Allocated Cash | $19,932 | $4,806 | 12% | $0 | $4,806 | $0 | $39,865 |
| 050D | | Depreciation Buildings | $27,126 | $22,688 | 42% | $0 | $22,688 | $0 | $54,255 |
| | | **Sub Total - SWIMMING AREAS & BEACHES OP/EXP** | $168,184 | $132,460 | | $0 | $132,460 | $0 | $323,246 |
| | | **OPERATING INCOME** | | | | | | | |
| 6294 | | Pool Entry Fees | ($3,700) | ($3,541) | 48% | ($3,541) | $0 | ($7,400) | $0 |
| 6295 | | Pool Kiosk Sales | ($3,000) | ($1,912) | 32% | ($1,912) | $0 | ($6,000) | $0 |
| 6296 | | Pool Daily Entry Fees | ($4,000) | ($1,987) | 25% | ($1,987) | $0 | ($8,000) | $0 |
| | | **Sub Total - SWIMMING AREAS & BEACHES OP/INC** | ($10,700) | ($7,440) | | ($7,440) | $0 | ($21,400) | $0 |
| | | **Total - SWIMMING AREAS & BEACHES** | $157,484 | $125,021 | | ($7,440) | $132,460 | ($21,400) | $323,246 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **TV & RADIO BROADCASTING & RETRANSMISSION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6752 | | Television Translator | $77 | $37 | 48% | $0 | $37 | $0 | $77 |
| 6772 | | VHF Repeater Operating/Maintenance | $125 | $0 | 0% | $0 | $0 | $0 | $250 |
| | | **Sub Total - TV & RADIO RETRANSMISSION OP/EXP** | $202 | $37 | | 0 | $37 | $0 | $327 |
| | | **Total - TV & RADIO RETRANSMISSION** | $202 | $37 | | **$0** | **$37** | **$0** | **$327** |
| | | **LIBRARIES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6812 | | Library Salaries | $53,304 | $38,427 | 36% | $0 | $38,427 | $0 | $106,613 |
| 6842 | | Superannuation | $8,043 | $4,416 | 27% | $0 | $4,416 | $0 | $16,087 |
| 6852 | | Emp Insurances (Lib) | $2,836 | $4,105 | 145% | $0 | $4,105 | $0 | $2,836 |
| 6862 | | Conference & Training (Lib) | $500 | $0 | 0% | $0 | $0 | $0 | $1,000 |
| 6882 | | Library Operating Expenses | $4,000 | $1,161 | 15% | $0 | $1,161 | $0 | $8,000 |
| 6892 | | Lib Software Licencing | $2,050 | $3,820 | 93% | $0 | $3,820 | $0 | $4,100 |
| 6902 | | Library Resource Purchases | $1,000 | $332 | 17% | $0 | $332 | $0 | $2,000 |
| 6903 | | Library Regional Activity Plan Contribution | $1,250 | $1,834 | 73% | $0 | $1,834 | $0 | $2,500 |
| 6942 | | Administration Allocated Cash | $9,966 | $4,806 | 24% | $0 | $4,806 | $0 | $19,933 |
| 6952 | | Administration Allocated Non-Cash | $1,427 | $0 | 0% | $0 | $0 | $0 | $2,855 |
| | | **Sub Total - LIBRARIES OP/EXP** | $84,377 | $58,902 | | $0 | $58,902 | $0 | $165,924 |
| | | **OPERATING INCOME** | | | | | | | |
| 6963 | | Library Fines & Penalties - Lost Books | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6973 | | Sundry Income | ($10) | ($5) | 23% | ($5) | $0 | ($20) | $0 |
| 6983 | | Seniors Week Grant | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - LIBRARIES OP/INC** | ($10) | ($5) | | ($5) | $0 | ($20) | $0 |
| | | **Total - LIBRARIES** | $84,367 | $58,897 | | ($5) | $58,902 | ($20) | $165,924 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **HERITAGE & OTHER CULTURE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 7002 | | Historical Society - Donation | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 7012 | | Historical Soc. Rooms | $63 | $38 | | $0 | $38 | $0 | $125 |
| 7022 | | Old Military Barracks | $1,493 | $140 | 5% | $0 | $140 | $0 | $2,986 |
| 7024 | | Old Post Office - Building Maintenance | $2,445 | $831 | 20% | $0 | $831 | $0 | $4,105 |
| 7032 | | Elverd Cottage - Building Mtce | $951 | $1,105 | 61% | $0 | $1,105 | $0 | $1,805 |
| 7034 | | Elverd Cottage - Ground Maint | $1,263 | $385 | 15% | $0 | $385 | $0 | $2,525 |
| 7046 | | Old Post Office - Grounds Maintenance | $1,137 | $262 | 13% | $0 | $262 | $0 | $2,024 |
| 7106 | | Showgrounds - Building Maintenance | $4,835 | $4,087 | 66% | $0 | $4,087 | $0 | $6,235 |
| 7101 | | Annual Show - Works Assistance | $6,819 | $12,820 | 94% | $0 | $12,820 | $0 | $13,639 |
| 7103 | | Muradup & Jingalup War Memorials | $566 | $42 | 4% | $0 | $42 | $0 | $1,132 |
| 7222 | | Military Barracks - Ground Maint | $5,209 | $1,304 | 14% | $0 | $1,304 | $0 | $9,600 |
| 019D | | Depreciation Buildings | $9,817 | $8,220 | 42% | $0 | $8,220 | $0 | $19,635 |
| | | **Sub Total - OTHER CULTURE OP/EXP** | $34,598 | $29,234 | | $0 | $29,234 | $0 | $63,811 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total - OTHER CULTURE OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - OTHER CULTURE** | $34,598 | $29,234 | | $0 | $29,234 | $0 | $63,811 |
| | | **Total - RECREATION AND CULTURE** | **$913,808** | **$642,970** | | **($11,385)** | **$654,354** | **($116,071)** | **$1,807,824** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 7632 | | Town Streets - Drainage Mtce | $11,305 | $2,156 | 10% | $0 | $2,156 | $0 | $22,610 |
| 7642 | | ROADS MTCE - FLOOD DAMAGE. | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 7652 | | Road Maintenance | $4,413 | $0 | | $0 | $0 | $0 | $8,826 |
| 7662 | | Bridge Maintenance | $62,300 | $47,847 | 50% | $0 | $47,847 | $0 | $95,792 |
| 7672 | | Footpath Maintenance | $8,870 | $9,273 | 52% | $0 | $9,273 | $0 | $17,740 |
| 7682 | | Lighting Of Streets | $31,249 | $28,971 | 46% | $0 | $28,971 | $0 | $62,500 |
| 7692 | | Depot Maint | $23,325 | $22,637 | 53% | $0 | $22,637 | $0 | $42,715 |
| 7694 | | Depot - Grounds & Nursery Maint | $4,500 | $16,212 | 180% | $0 | $16,212 | $0 | $9,000 |
| 7695 | | Depot - OHS Minor Items | $679 | $126 | 9% | $0 | $126 | $0 | $1,359 |
| 7704 | | Depot Cleaning | $21,254 | $14,981 | 35% | $0 | $14,981 | $0 | $42,510 |
| RM01 | | Grading - Winter | $396,114 | $712,158 | 90% | $0 | $712,158 | $0 | $792,260 |
| RM02 | | Grading - Summer | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| RM03 | | Drainage Maintenance | $34,199 | $150,230 | 220% | $0 | $150,230 | $0 | $68,400 |
| RM04 | | Bitumen Patching/Repair | $45,258 | $105,709 | 117% | $0 | $105,709 | $0 | $90,520 |
| RM05 | | Guide Post & Signage | $22,299 | $76,113 | 171% | $0 | $76,113 | $0 | $44,600 |
| RM06 | | Roadside Spraying | $18,569 | $16,169 | 44% | $0 | $16,169 | $0 | $37,140 |
| RM08 | | Rural Limb & Tree Removal - Fallen | $19,905 | $111,326 | 280% | $0 | $111,326 | $0 | $39,812 |
| RM10 | | Traffic Counter Transportation | $2,211 | $12,251 | 277% | $0 | $12,251 | $0 | $4,422 |
| RM11 | | Kerb Maintenance | $2,945 | $912 | 15% | $0 | $912 | $0 | $5,890 |
| RM15 | | Trees Rural Major Works | $41,298 | $82,585 | 100% | $0 | $82,585 | $0 | $82,600 |
| RM16 | | Townsite-Kojonup-Verge Mtce | $29,399 | $41,470 | 75% | $0 | $41,470 | $0 | $55,600 |
| RM17 | | Townsite Trees - General Mtce | $9,035 | $1,036 | 6% | $0 | $1,036 | $0 | $18,070 |
| RM18 | | TOWNSITE TREES - UPGRADE, WATERING etc | $10,515 | $0 | 0% | $0 | $0 | $0 | $21,030 |
| RM19 | | Townsite Trees - Pruning - Contractor | $6,191 | $1,481 | 12% | $0 | $1,481 | $0 | $12,383 |
| RM20 | | Road Accident Recovery | $688 | $4,177 | 303% | $0 | $4,177 | $0 | $1,377 |
| RM22 | | Removal of Street Trees | $4,068 | $255 | 3% | $0 | $255 | $0 | $8,136 |
| RM23 | | Townsite Street Sweeping | $5,500 | $3,710 | 34% | $0 | $3,710 | $0 | $11,000 |
| RM24 | | Carpark Line marking | $2,760 | $255 | 5% | $0 | $255 | $0 | $5,520 |
| 7701 | | Blackwood Rd Solar Dam Maintenance | $3,354 | $1 | | $0 | $1 | $0 | $6,708 |
| 7702 | | Administration Allocated Cash | $199,318 | $96,112 | 24% | $0 | $96,112 | $0 | $398,652 |
| 020D | | Depreciation on Road Assets | $1,785,829 | $1,582,429 | 44% | $0 | $1,582,429 | $0 | $3,571,800 |
| | | **Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP** | $2,807,349 | $3,140,582 | | $0 | $3,140,582 | $0 | $5,578,972 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **OPERATING INCOME** | | | | | | | |
| 7405 | | Roads Grants RRG | ($138,960) | ($550,992) | 48% | ($550,992) | $0 | ($1,158,000) | $0 |
| 7323 | | Grant - LR&CIP | $0 | $0 | 0% | $0 | $0 | ($108,322) | $0 |
| 7375 | | Main Roads WA Direct Grant | ($203,791) | ($230,325) | 113% | ($230,325) | $0 | ($203,791) | $0 |
| 7325 | | Grant - Special Commodity Route Funding | $0 | $0 | 0% | $0 | $0 | ($170,000) | $0 |
| 7435 | | Roads to Recovery - Current Allocation | ($319,767) | $0 | 0% | $0 | $0 | ($761,349) | $0 |
| 7465 | | Government Road Grants - Blackspot Funding | ($470,000) | $0 | | $0 | $0 | ($470,000) | $0 |
| 7605 | | Sale of Small Items | $0 | ($4,909) | 0% | ($4,909) | $0 | $0 | $0 |
| 7683 | | Street Lighting Contribution | $0 | $0 | 0% | $0 | $0 | ($10,000) | $0 |
| | | **Sub Total - MTCE STREETS ROADS DEPOTS OP/INC** | ($1,132,518) | ($786,226) | | ($786,226) | $0 | ($2,881,462) | $0 |
| | | **Total - MTCE STREETS ROADS DEPOTS** | $1,674,831 | $2,354,356 | | ($786,226) | $3,140,582 | ($2,881,462) | $5,578,972 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **AERODROMES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 7762 | | Airport Building - Maintenance | $2,773 | $1,864 | 38% | $0 | $1,864 | $0 | $4,921 |
| 7761 | | Interest on Loan 141 ( Airstrip) | $880 | $880 | 51% | $0 | $880 | $0 | $1,721 |
| 7764 | | Airport Building - Cleaning | $1,259 | $458 | 18% | $0 | $458 | $0 | $2,518 |
| 7771 | | Loan Guarantee Fee (Airstrip) | $405 | $412 | 61% | $0 | $412 | $0 | $675 |
| 7772 | | Airstrip Operations | $25 | $0 | 0% | $0 | $0 | $0 | $50 |
| 7774 | | Airstrip Ground Maintenance | $7,292 | $32,762 | 225% | $0 | $32,762 | $0 | $14,584 |
| | | **Sub Total - AERODROMES OP/EXP** | $12,633 | $36,376 | | $0 | $36,376 | $0 | $24,469 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total - AERODROMES OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - AERODROMES** | $12,633 | $36,376 | | $0 | $36,376 | $0 | $24,469 |
| | | **Total - TRANSPORT** | **$1,687,464** | **$2,390,732** | | **($786,226)** | **$3,176,958** | **($2,881,462)** | **$5,603,441** |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

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|---|---|---|---|---|---|---|---|---|---|
| | | **ECONOMIC SERVICES** | | | | | | | |
| | | **RURAL SERVICES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 023D | | Depreciation (Sch 13) | $2,130 | $1,785 | 42% | $0 | $1,785 | $0 | $4,260 |
| 8002 | | Water Standpipes | $18,011 | $14,968 | 42% | $0 | $14,968 | $0 | $36,018 |
| 8006 | | Rural Street Addressing | $50 | $0 | 0% | $0 | $0 | $0 | $100 |
| | | **Sub Total - RURAL SERVICES OP/EXP** | $20,191 | $16,753 | | $0 | $16,753 | $0 | $40,378 |
| | | **OPERATING INCOME** | | | | | | | |
| 8003 | | Water Standpipe Charges | ($12,500) | ($11,612) | 46% | ($11,612) | $0 | ($25,000) | $0 |
| | | **Sub Total - RURAL SERVICES OP/INC** | ($12,500) | ($11,612) | | ($11,612) | $0 | ($25,000) | $0 |
| | | **Total - RURAL SERVICES** | $7,692 | $5,141 | | ($11,612) | $16,753 | ($25,000) | $40,378 |

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## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **TOURISM AND AREA PROMOTION - KODJA PLACE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8302 | | Salaries (Tour) | $118,494 | $161,437 | 68% | $0 | $161,437 | $0 | $236,998 |
| 8344 | | Superannuation - Visitors Centre | $19,064 | $23,652 | 62% | $0 | $23,652 | $0 | $38,129 |
| 8364 | | Tour Guide Expenses | $22,902 | $589 | 1% | $0 | $589 | $0 | $45,805 |
| 8322 | | Employee Insurances (Tour) | $6,447 | $8,211 | 127% | $0 | $8,211 | $0 | $6,447 |
| 8342 | | Conferences & Training | $2,000 | $597 | 15% | $0 | $597 | $0 | $4,000 |
| 8109 | | Story Area (Mosaic) | $5,000 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| 8367 | | Story Area (Digital) | $5,000 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| 8110 | | Catering | $2,375 | $335 | 7% | $0 | $335 | $0 | $4,750 |
| 8368 | | Activity (Educational) | $1,000 | $20 | 1% | $0 | $20 | $0 | $2,000 |
| 8126 | | Insurances - Various | $16,582 | $14,751 | 89% | $0 | $14,751 | $0 | $16,582 |
| 8152 | | Public Liability Insurance - Kodja Place | $9,725 | $9,723 | 100% | $0 | $9,723 | $0 | $9,725 |
| 8142 | | Printing, Stationary & Office Expenses | $5,500 | $2,062 | 19% | $0 | $2,062 | $0 | $11,000 |
| 8162 | | Building Maintenance | $2,071 | $2,835 | 68% | $0 | $2,835 | $0 | $4,142 |
| 8164 | | Utilities | $12,682 | $6,147 | 23% | $0 | $6,147 | $0 | $26,420 |
| 8166 | | Cleaning | $27,984 | $23,420 | 42% | $0 | $23,420 | $0 | $55,970 |
| 8172 | | Grounds Maintenance | $9,385 | $6,657 | 35% | $0 | $6,657 | $0 | $18,770 |
| 8174 | | Kodja Place Rose Maze Grounds Maint | $22,919 | $20,825 | 45% | $0 | $20,825 | $0 | $45,840 |
| 8192 | | Misc Expenses | $2,500 | $191 | 4% | $0 | $191 | $0 | $5,000 |
| 8358 | | Kodja Place Website | $1,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 8444 | | Retail Stock - COGS | $24,999 | $18,919 | 38% | $0 | $18,919 | $0 | $50,000 |
| 8394 | | Events | $24,999 | $14,375 | 29% | $0 | $14,375 | $0 | $50,000 |
| 8412 | | General Administration Allocated Cash | $49,830 | $42,289 | 42% | $0 | $42,289 | $0 | $99,663 |
| 8422 | | General Administration Allocated Non-Cash | $1,142 | $0 | 0% | $0 | $0 | $0 | $2,284 |
| 022D | | Depreciation | $33,324 | $27,707 | 42% | $0 | $27,707 | $0 | $66,650 |
| 055D | | Depreciation | $1,262 | $1,056 | 42% | $0 | $1,056 | $0 | $2,525 |
| | | **Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP** | $428,184 | $385,797 | | $0 | $385,797 | $0 | $824,700 |

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|---|---|---|---|---|---|---|---|---|---|
| | | **OPERATING INCOME** | | | | | | | |
| 8205 | | Kodja Place - Visitor Fees | ($1,900) | ($2,278) | 60% | ($2,278) | $0 | ($3,800) | $0 |
| 8203 | | Kodja Place - Hire Fees | ($1,750) | ($1,482) | 42% | ($1,482) | $0 | ($3,500) | $0 |
| 8204 | | Tour Groups | ($650) | ($1,309) | 101% | ($1,309) | $0 | ($1,300) | $0 |
| 8207 | | Kodja Place - Activity Fees | ($480) | ($464) | 48% | ($464) | $0 | ($960) | $0 |
| 8193 | | Sundry Misc Income - Kodja Place | $0 | $0 | | $0 | $0 | $0 | $0 |
| 8223 | | Membership Fees & Brochure Racking | ($115) | $0 | 0% | $0 | $0 | ($230) | $0 |
| 8233 | | Events | ($24,999) | ($23,422) | 47% | ($23,422) | $0 | ($50,000) | $0 |
| 8243 | | Retail Sales | ($33,999) | ($33,779) | 50% | ($33,779) | $0 | ($68,000) | $0 |
| 8263 | | Sales - Commissions | ($2,250) | ($3,992) | 89% | ($3,992) | $0 | ($4,500) | $0 |
| 8283 | | Donations | ($400) | ($541) | 68% | ($541) | $0 | ($800) | $0 |
| 8284 | | RV Fee Income | ($1,200) | ($859) | | ($859) | $0 | ($2,400) | $0 |
| 8285 | | Trans WA Income | $0 | $32 | | $32 | $0 | $0 | $0 |
| 8286 | | Photocopy Charges | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC** | ($67,742) | ($68,094) | | ($68,094) | $0 | ($135,490) | $0 |
| | | **Total - TOURISM & AREA PROMOTION KODJA PLACE** | $360,442 | $317,704 | | ($68,094) | $385,797 | ($135,490) | $824,700 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **TOURISM & AREA PROMOTION OTHER** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8101 | | Kojonup Marketing & Promotions | $15,200 | $5,719 | 37% | $0 | $5,719 | $0 | $15,310 |
| 8107 | | Great Southern Treasures | $20,000 | $22,000 | 110% | $0 | $22,000 | $0 | $20,000 |
| 8414 | | Wool Wagon | $125 | $0 | 0% | $0 | $0 | $0 | $250 |
| 8354 | | Subscriptions, Accreditation, etc. | $1,205 | $379 | 16% | $0 | $379 | $0 | $2,410 |
| 8374 | | Australia Day Breakfast | $1,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 8371 | | EV Charging Station | $0 | $379 | 0% | $0 | $379 | $0 | $0 |
| 8432 | | Railway Station Building Maintenance | $975 | $32 | 2% | $0 | $32 | $0 | $1,950 |
| 8402 | | Railway Station Building - Operating | $280 | $392 | 140% | $0 | $392 | $0 | $280 |
| 8544 | | Annual Bloom Festival Cash Contribution | $100 | $0 | 0% | $0 | $0 | $0 | $200 |
| 029D | | Depreciation | $37,608 | $36,776 | 49% | $0 | $36,776 | $0 | $75,220 |
| | | **Sub Total - TOURISM & AREA PROM OTHER OP/EXP** | $76,493 | $65,676 | | $0 | $65,676 | $0 | $117,620 |
| | | **OPERATING INCOME** | | | | | | | |
| 8494 | | EV Charging Station | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 8413 | | Tourism - Non-Operating Grant Income | $0 | ($55,718) | | ($55,718) | $0 | ($52,411) | $0 |
| | | **Sub Total - TOURISM & AREA PROM OTHER OP/INC** | $0 | ($55,718) | | ($55,718) | $0 | ($52,411) | $0 |
| | | **Total - TOURISM & AREA PROMOTION OTHER** | **$76,493** | **$9,958** | | **($55,718)** | **$65,676** | **($52,411)** | **$117,620** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **TOURISM & AREA PROMOTION - BLACK COCKATOO CAFÉ** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8502 | | Café Salaries | $160,410 | $198,965 | 62% | $0 | $198,965 | $0 | $320,833 |
| 8532 | | Café Superannuation | $18,201 | $22,226 | 61% | $0 | $22,226 | $0 | $36,404 |
| 8534 | | Café Utilities | $14,107 | $16,018 | 57% | $0 | $16,018 | $0 | $28,210 |
| 8536 | | Café Insurance | $1,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 8542 | | Café Bank Fees | $1,250 | $0 | 0% | $0 | $0 | $0 | $2,500 |
| 8545 | | Café Accrued Leave Expenses | | | | $0 | $0 | $0 | $0 |
| 8546 | | Café Minor Equipment & Repairs | $2,500 | $1,524 | 30% | $0 | $1,524 | $0 | $5,000 |
| 8554 | | Café Other Minor Expenses | $2,600 | $16,964 | 326% | $0 | $16,964 | $0 | $5,200 |
| 8555 | | Café Uniforms & Safety Wear | $750 | $26 | 2% | $0 | $26 | $0 | $1,500 |
| 8556 | | Café Telephone & IT | $375 | $214 | 28% | $0 | $214 | $0 | $750 |
| 8557 | | Café Building Maintenance | $3,305 | $1,084 | 16% | $0 | $1,084 | $0 | $6,610 |
| 8562 | | Café Training Expenses | $1,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 8564 | | Café Other Employment Costs | $1,410 | $0 | 0% | $0 | $0 | $0 | $2,820 |
| 8567 | | Cost of Goods Sold | $135,995 | $132,528 | 49% | $0 | $132,528 | $0 | $272,000 |
| | | **Sub Total - TOURISM & AREA PROM CAFE OP/EXP** | $342,903 | $389,548 | | $0 | $389,548 | $0 | $685,827 |
| | | **OPERATING INCOME** | | | | | | | |
| 8503 | | Trading Income | ($349,986) | ($393,393) | 0% | ($393,393) | $0 | ($700,000) | $0 |
| 8533 | | Catering | ($7,500) | ($690) | 0% | ($690) | $0 | ($15,000) | $0 |
| | | **Sub Total - TOURISM & AREA PROM CAFE OP/INC** | ($357,486) | ($394,083) | | ($394,083) | $0 | ($715,000) | $0 |
| | | **Total - TOURISM & AREA PROMOTION CAFÉ** | **($14,583)** | **($4,535)** | | **($394,083)** | **$389,548** | **($715,000)** | **$685,827** |

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|---|---|---|---|---|---|---|---|---|---|
| | | **BUILDING CONTROL** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8552 | | Building Admin. Salaries | $0 | $58,799 | 0% | $0 | $58,799 | $0 | $0 |
| 8572 | | Superannuation | $0 | $6,423 | 0% | $0 | $6,423 | $0 | $0 |
| 8602 | | Other Emp Costs (Bldg) | $0 | $4,105 | 0% | $0 | $4,105 | $0 | $0 |
| 8612 | | Vehicle Operating Bld Svyr | $0 | $2,800 | 0% | $0 | $2,800 | $0 | $0 |
| 8622 | | Building Control Expenses | $8,500 | $0 | 0% | $0 | $0 | $0 | $17,000 |
| 8672 | | Admin Realloc Cash (Bldg) | $9,966 | $4,806 | 24% | $0 | $4,806 | $0 | $19,933 |
| 8682 | | Admin Realloc Non Cash (Bldg) | $1,142 | $0 | 0% | $0 | $0 | $0 | $2,284 |
| 8684 | | Loan Guarantee Fee - Loan 147 | $0 | $1,171 | 0% | $0 | $1,171 | $0 | $0 |
| | | **Sub Total - BUILDING CONTROL OP/EXP** | $19,608 | $78,104 | | $0 | $78,104 | $0 | $39,217 |
| | | **OPERATING INCOME** | | | | | | | |
| 8653 | | Building Licence Fees | ($1,900) | ($8,164) | 215% | ($8,164) | $0 | ($3,800) | $0 |
| 8663 | | Bcitf & Brb Commissions | ($90) | ($196) | 109% | ($196) | $0 | ($180) | $0 |
| 8633 | | Private Pool Inspection Charges | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - BUILDING CONTROL OP/INC** | ($1,990) | ($8,360) | | ($8,360) | $0 | ($3,980) | $0 |
| | | **Total - BUILDING CONTROL** | $17,618 | $69,744 | | ($8,360) | $78,104 | ($3,980) | $39,217 |

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|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER ECONOMIC SERVICES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8011 | | Wash Down Bay - Repairs | $4,816 | $2,630 | 28% | $0 | $2,630 | $0 | $9,422 |
| 8801 | | Wash Down Bay - Other | $364 | $0 | 0% | $0 | $0 | $0 | $728 |
| 8807 | | Wash Down Bay - Utility Charges | $4,158 | $2,371 | 29% | $0 | $2,371 | $0 | $8,315 |
| 8800 | | Saleyards - Ground Maintenance | $3,672 | $3,317 | 45% | $0 | $3,317 | $0 | $7,345 |
| 8808 | | Saleyards - Insurances | $425 | $375 | 88% | $0 | $375 | $0 | $425 |
| 8802 | | Saleyards - Other | $500 | $36 | 4% | $0 | $36 | $0 | $1,000 |
| 8872 | | Loan Guarantee Fee | $1,560 | $0 | 0% | $0 | $0 | $0 | $2,600 |
| 8862 | | Subdivision - Interest on Loans | $0 | $6,275 | 51% | $0 | $6,275 | $0 | $12,212 |
| | | **Sub Total - OTHER ECONOMIC SERVICES OP/EXP** | $15,495 | $15,004 | | $0 | $15,004 | $0 | $42,047 |
| | | **OPERATING INCOME** | | | | | | | |
| 8013 | | Washdown Bay Fees | ($7,150) | ($7,749) | 54% | ($7,749) | $0 | ($14,300) | $0 |
| 8803 | | Saleyards - Income | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - OTHER ECONOMIC SERVICES OP/INC** | ($7,150) | ($7,749) | | ($7,749) | $0 | ($14,300) | $0 |
| | | **Total - OTHER ECONOMIC SERVICES** | $8,346 | $7,254 | | ($7,749) | $15,004 | ($14,300) | $42,047 |
| | | **Total - ECONOMIC SERVICES** | **$456,007** | **$405,266** | **$0** | **($545,617)** | **$950,883** | **($946,181)** | **$1,749,789** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER PROPERTY AND SERVICES** | | | | | | | |
| | | **PRIVATE WORKS** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9002 | | Private Works | $5,242 | $9,553 | 91% | $0 | $9,553 | $0 | $10,484 |
| | | **Sub Total - PRIVATE WORKS OP/EXP** | $5,242 | $9,553 | | $0 | $9,553 | $0 | $10,484 |
| | | **OPERATING INCOME** | | | | | | | |
| 9003 | | Private Works Income | ($5,242) | $0 | 0% | $0 | $0 | ($10,484) | $0 |
| | | **Sub Total - PRIVATE WORKS OP/INC** | ($5,242) | $0 | | $0 | $0 | ($10,484) | $0 |
| | | **Total - PRIVATE WORKS** | **$0** | **$9,553** | | **$0** | **$9,553** | **($10,484)** | **$10,484** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **PUBLIC WORKS OVERHEADS** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9022 | | Salaries-Works-Supervisors; Assistance | $155,627 | $300,728 | 97% | $0 | $300,728 | $0 | $311,267 |
| 9042 | | Superannuation (Supervisors) | $22,609 | $15,028 | 33% | $0 | $15,028 | $0 | $45,219 |
| 9052 | | Conferences & Training (Supervisors) | $1,950 | $136 | 3% | $0 | $136 | $0 | $3,900 |
| 9062 | | Emp Insurances (Supervisors) | $3,225 | $4,105 | 127% | $0 | $4,105 | $0 | $3,225 |
| 9072 | | Other Staff Expenses (Inc. FBT) | $14,500 | $4,912 | 17% | $0 | $4,912 | $0 | $29,000 |
| 9502 | | Allowances | $1,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 9081 | | Staff Housing Subsidy (Public Works) | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9082 | | Vehicle Operating | $13,749 | $2,569 | 9% | $0 | $2,569 | $0 | $27,500 |
| 9084 | | Consulting Technical | $8,255 | $6,455 | 39% | $0 | $6,455 | $0 | $16,510 |
| 9092 | | Office Expenses | $7,352 | $6,044 | 41% | $0 | $6,044 | $0 | $14,705 |
| 9094 | | Minor Equipment/Consumables | $4,135 | $4,928 | 60% | $0 | $4,928 | $0 | $8,270 |
| 9095 | | RAMM Inventory | $6,255 | $12,706 | 102% | $0 | $12,706 | $0 | $12,510 |
| 9102 | | Training | $25,974 | $42,547 | 82% | $0 | $42,547 | $0 | $51,950 |
| 9112 | | Meetings | $10,950 | $1,845 | 8% | $0 | $1,845 | $0 | $21,900 |
| 9122 | | Annual Leave | $99,772 | $98,682 | 49% | $0 | $98,682 | $0 | $199,551 |
| 9132 | | Public Holidays | $49,886 | $35,905 | 36% | $0 | $35,905 | $0 | $99,776 |
| 9142 | | Sick Leave | $49,886 | $37,050 | 37% | $0 | $37,050 | $0 | $99,776 |
| 9152 | | Superannuation | $132,941 | $120,884 | 33% | $0 | $120,884 | $0 | $365,893 |
| 9162 | | Workers Comp Ins | $67,495 | $73,534 | 109% | $0 | $73,534 | $0 | $67,495 |
| 9172 | | Staff Functions | $2,011 | $3,366 | 84% | $0 | $3,366 | $0 | $4,023 |
| 9182 | | INSURANCE ON WORKS | $6,963 | $5,720 | 82% | $0 | $5,720 | $0 | $6,963 |
| 9192 | | Long Service Leave | $184,871 | $6,217 | 3% | $0 | $6,217 | $0 | $209,744 |
| 9202 | | Safety Equipment & P.P.E. | $11,250 | $18,517 | 82% | $0 | $18,517 | $0 | $22,500 |
| 9232 | | PWOH - NOVATED LEASE EXPENSES | $16,678 | $8,982 | | $0 | $8,982 | $0 | $33,358 |
| 9262 | | Emp Insurances - Pwo | $5,745 | $5,745 | 100% | $0 | $5,745 | $0 | $5,745 |
| 9280 | | Cleaners - Annual Leave | $2,950 | $2,956 | 50% | $0 | $2,956 | $0 | $5,900 |
| 9281 | | Cleaners - Long Service Leave | $1,575 | $530 | 17% | $0 | $530 | $0 | $3,150 |
| 9282 | | Cleaners - Sick Leave | $1,075 | $397 | 18% | $0 | $397 | $0 | $2,150 |
| 9284 | | Cleaners - Public Holidays | $1,575 | $530 | 17% | $0 | $530 | $0 | $3,150 |
| 9286 | | Cleaners - Superannuation | $2,625 | $1,461 | 28% | $0 | $1,461 | $0 | $5,250 |
| 9254 | | Cleaners - Administration | $4,350 | $2,258 | 26% | $0 | $2,258 | $0 | $8,700 |
| 9302 | | Admin Realloc - Cash (Pwo) | $199,318 | $96,112 | 24% | $0 | $96,112 | $0 | $398,652 |
| 9332 | | Admin Non Cash Realloc (Pwo) | $31,401 | $0 | 0% | $0 | $0 | $0 | $62,805 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| 9421 | | Small Items (Chainsaws, Mowers, etc) | $1,655 | $0 | 0% | $0 | $0 | $0 | $3,310 |
| 9422 | | Sundry Plant Recovery - Automatic Recoveries | $10,000 | $4,003 | 20% | $0 | $4,003 | $0 | $20,000 |
| 9312 | | Less Allocated To Works & Services | ($1,087,879) | ($846,042) | 39% | $0 | ($846,042) | $0 | ($2,175,846) |
| | | **Sub Total - PUBLIC WORKS O/HEADS OP/EXP** | $71,721 | $78,813 | | $0 | $78,813 | $0 | $0 |
| | | **OPERATING INCOME** | | | | | | | |
| 9323 | | Sundry Misc Income - Pwo | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9233 | | PWOH - NOVATED LEASE CONTRIBUTION INCOME | ($16,678) | ($8,982) | 27% | ($8,982) | $0 | ($33,358) | $0 |
| | | **Sub Total - PUBLIC WORKS O/HEADS OP/INC** | ($16,678) | ($8,982) | | ($8,982) | $0 | ($33,358) | $0 |
| | | **Total - PUBLIC WORKS OVERHEADS** | **$55,043** | **$69,832** | | **($8,982)** | **$78,813** | **($33,358)** | **$0** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **PLANT OPERATION COSTS** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9372 | | Wages & Overheads | $69,267 | $45,553 | 33% | $0 | $45,553 | $0 | $138,540 |
| 9352 | | Tyres & Tubes | $9,000 | $0 | 0% | $0 | $0 | $0 | $18,000 |
| 9344 | | Vehicle Tracking | $11,000 | $10,797 | 49% | $0 | $10,797 | $0 | $22,000 |
| 9362 | | Parts,Ext Work & Sundries | $57,651 | $81,338 | 71% | $0 | $81,338 | $0 | $115,306 |
| 9382 | | Vehicles - Insurance | $72,441 | $67,391 | 93% | $0 | $67,391 | $0 | $72,441 |
| 9386 | | Vehicles - Licences | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9342 | | Fuels & Oils | $187,493 | $84,845 | 23% | $0 | $84,845 | $0 | $375,000 |
| 9363 | | Purchase of Tools | $1,650 | $1,501 | 45% | $0 | $1,501 | $0 | $3,300 |
| 9402 | | Less Poc Allocated To W. & S. | ($372,279) | ($343,871) | 46% | $0 | ($343,871) | $0 | ($744,587) |
| 021D | | Depreciation (Sch 12) | $198,380 | $140,772 | 35% | $0 | $140,772 | $0 | $396,775 |
| 025D | | Depreciation W/Back | ($198,380) | ($231,190) | 58% | $0 | ($231,190) | $0 | ($396,775) |
| | | **Sub Total - PLANT OPERATIONS COSTS OP/EXP** | $36,222 | ($142,864) | | $0 | ($142,864) | $0 | $0 |
| | | **OPERATING INCOME** | | | | | | | |
| 9393 | | Income - Diesel Fuel Rebates | ($12,500) | $0 | 0% | $0 | $0 | ($25,000) | $0 |
| | | **Sub Total - PLANT OPERATIONS COSTS OP/INC** | ($12,500) | $0 | | $0 | $0 | ($25,000) | $0 |
| | | **Total - PLANT OPERATIONS COSTS** | $23,722 | ($142,864) | | $0 | ($142,864) | ($25,000) | $0 |
| | | **MATERIALS AND STOCK** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9452 | | Stock Variance A/C | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - MATERIALS AND STOCK** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - MATERIALS AND STOCK** | $0 | $0 | | $0 | $0 | $0 | $0 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER PROPERTY AND SERVICES** | | | | | | | |
| | | **SALARIES AND WAGES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9482 | | Salaries & Wages Drawn | $2,261,145 | $2,723,017 | 60% | $0 | $2,723,017 | $0 | $4,522,470 |
| 9492 | | Workers Compensation | $24,999 | $27,015 | 54% | $0 | $27,015 | $0 | $50,000 |
| 9512 | | Salary & Wage Alloc To W. & S. | ($2,261,145) | ($2,624,193) | 58% | $0 | ($2,624,193) | $0 | ($4,522,470) |
| | | **Sub Total - SALARIES AND WAGES OP/EXP** | $24,999 | $125,839 | | $0 | $125,839 | $0 | $50,000 |
| | | **OPERATING INCOME** | | | | | | | |
| 9493 | | Workers Compensation Income | ($29,999) | ($26,858) | 45% | ($26,858) | $0 | ($60,000) | $0 |
| 9543 | | APPRENTICESHIP/TRAINEE GRANTS | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - SALARIES AND WAGES OP/INC** | ($29,999) | ($26,858) | | ($26,858) | $0 | ($60,000) | $0 |
| | | **Total - SALARIES AND WAGES** | ($5,000) | $98,981 | | ($26,858) | $125,839 | ($60,000) | $50,000 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **UNCLASSIFIED** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9572 | | Land Survey & Leasing | $1,750 | $0 | 0% | $0 | $0 | $0 | $3,500 |
| 9682 | | Misc Expenses-Other Property | $3,096 | $2,381 | 66% | $0 | $2,381 | $0 | $3,596 |
| 024D | | Depreciation on Assets | $9,050 | $7,543 | 42% | $0 | $7,543 | $0 | $18,100 |
| | | **Sub Total - UNCLASSIFIED OP/EXP** | $13,896 | $9,924 | | $0 | $9,924 | $0 | $25,196 |
| | | **OPERATING INCOME** | | | | | | | |
| 9625 | | SMALL ITEMS INSUR INCOME | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9626 | | Sundry Misc Income - Other Property | $0 | ($10,365) | 0% | ($10,365) | $0 | $0 | $0 |
| 9627 | | Sundry Inc - Insurance Premium Refund | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9683 | | Lease Of Ksc Properties | ($13,149) | $0 | 0% | $0 | $0 | ($26,300) | $0 |
| 9695 | | Recoverable Costs Income | ($0) | ($75) | 7548% | ($75) | $0 | ($1) | $0 |
| | | **Sub Total - UNCLASSIFIED OP/INC** | ($13,150) | ($10,440) | | ($10,440) | $0 | ($26,301) | $0 |
| | | **Total - UNCLASSIFIED** | $746 | ($517) | | ($10,440) | $9,924 | ($26,301) | $25,196 |
| | | **Total - OTHER PROPERTY AND SERVICES** | **$74,511** | **$34,985** | | **($46,280)** | **$81,265** | **($155,143)** | **$85,680** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **FUND TRANSFERS** | | | | | | | |
| | | **EXPENDITURE** | | | | | | | |
| | | Tfr to Employee Leave Res. | $4,400 | $3,440 | 10% | $0 | $3,440 | $0 | $34,634 |
| | | Transfer To Plant Res. | $0 | $3,495 | 146% | $0 | $3,495 | $0 | $2,387 |
| | | Transfer to Springhaven Lodge Res. | $0 | $400,000 | 0% | $0 | $400,000 | $0 | $0 |
| | | Transfer to Low Income Housing Res. | $1,510 | $1,178 | 39% | $0 | $1,178 | $0 | $3,020 |
| | | Transfer to Sporting Facility Res. | $1,135 | $885 | 39% | $0 | $885 | $0 | $2,270 |
| | | Transfer to Landfill Waste Mgmt Res. | $1,448 | $1,130 | 39% | $0 | $1,130 | $0 | $2,897 |
| | | Transfer to Community Grants Res. | $177 | $138 | 39% | $0 | $138 | $0 | $355 |
| | | Transfer To Independent Living Units Res. | $2,862 | $2,233 | 39% | $0 | $2,233 | $0 | $5,725 |
| | | Transfer to Natural Resource Mgmt Res. | $1,762 | $1,375 | 39% | $0 | $1,375 | $0 | $3,525 |
| | | Transfer To Swimming Pool Res. | $732 | $571 | 39% | $0 | $571 | $0 | $1,464 |
| | | Transfer to Kodja Place Building Res. | $318 | $249 | 39% | $0 | $249 | $0 | $637 |
| | | Transfer to Sporting Complex Building Upgrade Res. | $0 | $16 | 39% | $0 | $16 | $0 | $41 |
| | | Transfer to Netball Court Surfacing Res. | $0 | $14 | 0% | $0 | $14 | $0 | $0 |
| New | | Transfer to Asset Acquisiton & Replacement Reserve | | | | $0 | $0 | $0 | $100,000 |
| | | **Sub Total - TRANSFERS TO RESERVE** | $14,346 | $414,723 | | $0 | $414,723 | $0 | $156,955 |
| | | **INCOME** | | | | | | | |
| | | Transfer from Employee Reserve | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | Transfer from Plant Reserve | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | Transfer from Springhaven Lodge Res | $0 | ($4,095,000) | 0% | ($4,095,000) | $0 | $0 | $0 |
| | | **Sub Total - TRANSFERS FROM RESERVE** | $0 | ($4,095,000) | | ($4,095,000) | $0 | $0 | $0 |
| | | **Total - TRANSFERS** | $14,346 | ($3,680,277) | | ($4,095,000) | $414,723 | $0 | $156,955 |
| | | **Total - FUND TRANSFER** | **$14,346** | **($3,680,277)** | | **($4,095,000)** | **$414,723** | **$0** | **$156,955** |
| | | NEW - (Surplus) / Deficit - Opening 1 July | ($2,619,834) | ($3,200,112) | | ($3,200,112) | $0 | ($2,619,834) | $0 |
| | | **Sub Total - SURPLUS C/FWD** | ($2,619,834) | ($3,200,112) | | ($3,200,112) | $0 | ($2,619,834) | $0 |
| | | **Total - SURPLUS** | ($2,619,834) | ($3,200,112) | | **($3,200,112)** | **$0** | **($2,619,834)** | **$0** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **LIABILITY LOANS - PRINCIPAL REPAYMENT** | | | | | | | |
| | | **EXPENDITURE** | | | | | | | |
| New | | Loan 150 - Communications tower | $33,179 | $16,589 | 33% | $0 | $16,589 | $0 | $50,333 |
| New | | Loan 137 - Medical Centre | $4,406 | $4,406 | 50% | $0 | $4,406 | $0 | $8,850 |
| New | | Loan 135 - Bagg St House | $5,174 | $5,174 | 50% | $0 | $5,174 | $0 | $10,428 |
| New | | Loan 139 - Aged Units | $5,107 | $5,107 | 50% | $0 | $5,107 | $0 | $10,244 |
| New | | Loan 140 - Staff Housing | $30,529 | $30,529 | 50% | $0 | $30,529 | $0 | $61,323 |
| New | | Loan 138 - GROH Housing | $56,900 | $56,900 | 50% | $0 | $56,900 | $0 | $114,210 |
| New | | Loan 144 - Staff Housing | $5,472 | $5,473 | 50% | $0 | $5,473 | $0 | $10,996 |
| New | | Loan 145 - GROH Housing | $5,472 | $5,473 | 50% | $0 | $5,473 | $0 | $10,996 |
| New | | Loan 148 - Staff Housing renovations | $7,812 | $7,812 | 50% | $0 | $7,812 | $0 | $15,731 |
| New | | Loan 134 - Sports Complex | $9,345 | $18,465 | 98% | $0 | $18,465 | $0 | $18,921 |
| New | | Loan 136 - Sports Complex Wall | $5,017 | $5,017 | 50% | $0 | $5,017 | $0 | $10,083 |
| New | | Loan 143 - Netball Courts & Roof | $27,473 | $27,473 | 50% | $0 | $27,473 | $0 | $55,342 |
| New | | Loan 142 - Oval Lighting | $12,421 | $12,421 | 50% | $0 | $12,421 | $0 | $24,931 |
| New | | Loan 146 - Harrison Place Toilets & Park | $17,864 | $17,864 | 50% | $0 | $17,864 | $0 | $36,078 |
| New | | Loan 149 - Harrison Place Toilets & Park | $16,589 | $33,179 | 132% | $0 | $33,179 | $0 | $25,166 |
| New | | Loan 141 - Airstrip Lighting | $5,136 | $5,136 | 50% | $0 | $5,136 | $0 | $10,311 |
| New | | Loan 147 - Land Development | $17,242 | $17,242 | 50% | $0 | $17,242 | $0 | $34,823 |
| | | **Sub Total - LOAN REPAYMENTS** | $265,138 | $274,260 | | $0 | $274,260 | $0 | $508,766 |
| | | **INCOME** | | | | | | | |
| New | | Loan 133 - Kojonup Bowls Club S/S Principal Repayment | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS** | | | | **$0** | **$0** | **$0** | **$0** |
| | | **Total - NON CURRENT LIABILITIES** | $265,138 | $274,260 | | **$0** | **$274,260** | **$0** | **$508,766** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **NEW LOANS RAISED** | | | | | | | |
| | | **INCOME** | | | | | | | |
| 9967 | | New Loan 149 - Communications Tower | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9968 | | New Loan 150 - Harrison Place Toilets & Park | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - New Loans Raised** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - NEW LOANS - CURRENT LIABILITIES** | $0 | $0 | | **$0** | **0** | **$0** | **$0** |
| | | **NON CASH ITEMS EXCLUDED FROM OPERATING ACTIVITIES** | | | | | | | |
| | | Depreciation Written Back | ($2,318,692) | ($2,228,401) | | $0 | ($2,228,401) | $0 | ($4,637,570) |
| | | Profit on Sale of Assets Written Back | $0 | $70,999 | | $70,999 | $0 | $0 | $0 |
| | | Write back on Land held for Resale | $0 | $63,458 | | $0 | $63,458 | $0 | $0 |
| | | Movement in Springhaven Lodge Bonds Reserve Bank Account | $0 | $3,695,000 | | $3,695,000 | $0 | $0 | $0 |
| | | Movement in Doubtful Debts | $0 | $0 | | $0 | $0 | $0 | ($2,000) |
| | | **Sub Total - DEPRECIATION WRITTEN BACK** | ($2,318,692) | $1,601,057 | | $3,765,999 | ($2,164,943) | $0 | ($4,639,570) |
| | | **Total - NON CASH ITEMS** | ($2,318,692) | $1,601,057 | | $3,765,999 | ($2,164,943) | $0 | ($4,639,570) |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **FURNITURE AND EQUIPMENT** | | | | | | | |
| | | **GOVERNANCE - CAPITAL EXPENDITURE** | | | | | | | |
| C137 | | ICT Plan Implementation | $200,000 | $79,161 | 18% | $0 | $79,161 | $0 | $450,000 |
| | | **Sub Total - CAPITAL WORKS** | $200,000 | $79,161 | | $0 | $79,161 | $0 | $450,000 |
| | | **Total - GOVERNANCE** | $200,000 | $79,161 | | $0 | $79,161 | $0 | $450,000 |
| | | **Total - FURNITURE AND EQUIPMENT** | **$200,000** | **$79,161** | | **$0** | **$79,161** | **$0** | **$450,000** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **LAND HELD FOR RESALE** | | | | | | | |
| | | **COMMUNITY AMENITIES** | | | | | | | |
| | | **CAPITAL EXPENDITURE** | | | | | | | |
| C305 | | Purchase Land | $0 | $0 | | $0 | $0 | $0 | $0 |
| C310 | | Subdivision Construction | $0 | $11,608 | 0% | $0 | $11,608 | $0 | $0 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $11,608 | | $0 | $11,608 | $0 | $0 |
| | | **Total- COMMUNITY AMENITIES** | $0 | $11,608 | | $0 | $11,608 | $0 | $0 |
| | | **Total - LAND** | **$0** | **$11,608** | | **$0** | **$11,608** | **$0** | **$0** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **BUILDINGS** | | | | | | | |
| | | **GOVERNANCE - CAPITAL EXPENDITURE** | | | | | | | |
| C191 | | Office Building Capital Renewal | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **TOTAL - GOVERNANCE** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **BUILDINGS** | | | | | | | |
| | | **LAW ORDER AND PUBLIC SAFETY - CAPITAL EXPENDITURE** | | | | | | | |
| C440 | | Cat Pound | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **TOTAL - LAW ORDER AND PUBLIC SAFETY** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **BUILDINGS** | | | | | | | |
| | | **EDUCATION & WELFARE - CAPITAL EXPENDITURE** | | | | | | | |
| C441 | | Old School - Re-Roof | $798 | $0 | 0% | $0 | $0 | $0 | $1,994 |
| | | **Sub Total - CAPITAL WORKS** | $798 | $0 | | $0 | $0 | $0 | $1,994 |
| | | **TOTAL - EDUCATION & WELFARE** | $798 | $0 | | $0 | $0 | $0 | $1,994 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **BUILDINGS** | | | | | | | |
| | | **HOUSING - CAPITAL EXPENDITURE** | | | | | | | |
| C157 | | CEO Residence - 13/15 Loton Close | $0 | $0 | 0% | $0 | $0 | $0 | $80,000 |
| C156 | | Staff - 30 Katanning Road | $0 | $7,269 | | $0 | $7,269 | $0 | $30,000 |
| C140 | | Staff House - 34 Katanning Road | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| C195 | | Springhaven - Building | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| C313 | | Jean Sullivan Units | $0 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| C145 | | Loton Close Units | $0 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $7,269 | | $0 | $7,269 | $0 | $130,000 |
| | | **Total - HOUSING** | $0 | $7,269 | | $0 | $7,269 | $0 | $130,000 |
| | | **BUILDINGS** | | | | | | | |
| | | **COMMUNITY AMENITIES - CAPITAL EXPENDITURE** | | | | | | | |
| C442 | | Mens Shed - Construction of New | $323,768 | $340,006 | 105% | $0 | $340,006 | $0 | $323,768 |
| | | **Sub Total - CAPITAL WORKS** | $323,768 | $340,006 | | $0 | $340,006 | $0 | $323,768 |
| | | **Total - COMMUNITY AMENITIES** | $323,768 | $340,006 | | $0 | $340,006 | $0 | $323,768 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **BUILDINGS** | | | | | | | |
| | | **RECREATION AND CULTURE - CAPITAL EXPENDITURE** | | | | | | | |
| C198 | | Historic Buildings - Capital Improvement | $0 | $0 | 0% | $0 | $0 | $0 | $35,000 |
| C105 | | Memorial Hall Capital Expenditure | | | | $0 | $0 | $0 | $30,000 |
| C295 | | SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE | $30,000 | $0 | | $0 | $0 | $0 | $30,000 |
| C408 | | Harrison Place Toilets & Park | $10,000 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| | | **Sub Total - CAPITAL WORKS** | $40,000 | $0 | | $0 | $0 | $0 | $105,000 |
| | | **Total - RECREATION AND CULTURE** | $40,000 | $0 | | $0 | $0 | $0 | $105,000 |
| | | **BUILDINGS** | | | | | | | |
| | | **ECONOMIC SERVICES - CAPITAL EXPENDITURE** | | | | | | | |
| C177 | | Kodja Place Capital Expenditure | $0 | $0 | 0% | $0 | $0 | $0 | $20,000 |
| C349 | | Black Cockatoo Café Capital Expenditure | $25,000 | $0 | | $0 | $0 | $0 | $25,000 |
| | | **Sub Total - CAPITAL WORKS** | $25,000 | $0 | | $0 | $0 | $0 | $45,000 |
| | | **Total - ECONOMIC SERVICES** | $25,000 | $0 | | $0 | $0 | $0 | $45,000 |
| | | **Total - BUILDINGS** | **$389,566** | **$347,275** | | **$0** | **$347,275** | **$0** | **$605,762** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **PLANT AND EQUIPMENT** | | | | | | | |
| | | **TRANSPORT** | | | | | | | |
| | | **CAPITAL EXPENDITURE** | | | | | | | |
| 7604 | | Major Plant Purchases | $135,000 | $60,952 | 21% | $0 | $60,952 | $0 | $285,000 |
| C162 | | Major Plant Repairs - Fuel Pump System | $7,490 | $0 | | $0 | $0 | $0 | $7,490 |
| | | **Sub Total - CAPITAL WORKS** | $142,490 | $60,952 | | $0 | $60,952 | $0 | $292,490 |
| | | **Total - TRANSPORT** | $142,490 | $60,952 | | **$0** | $60,952 | $0 | $292,490 |
| | | **Total - PLANT AND EQUIPMENT** | **$142,490** | **$60,952** | | **$0** | **$60,952** | **$0** | **$292,490** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **INFRASTRUCTURE ASSETS - ROAD RESERVES** | | | | | | | |
| | | **CAPITAL EXPENDITURE** | | | | | | | |
| **Roads to Recovery Projects** | | | | | | | | | |
| CJ453 | | Seal - Balgarup Road | $0 | $729 | 0% | $0 | $729 | $0 | $0 |
| CJ500 | | RTR - Tone Road - Failure 1 | $0 | $636 | | $0 | $636 | $0 | $90,000 |
| C505 | CJ505 | RTR - Tone Road - Failure 2 | $0 | $0 | | $0 | $0 | $0 | $55,000 |
| C506 | CJ506 | RTR - Tone Road - Failure 3 | $0 | $0 | | $0 | $0 | $0 | $70,000 |
| C507 | CJ507 | RTR - Spring Street Asphalt | $0 | $0 | | $0 | $0 | $0 | $347,350 |
| C508 | CJ508 | RTR - Misson Road Floodway | $0 | $0 | | $0 | $0 | $0 | $20,000 |
| C509 | CJ509 | RTR - Soldier Road - Asphalt | $0 | $0 | | $0 | $0 | $0 | $75,000 |
| CJ510 | CJ510 | RTR - Wanwindup South Road Culvert | $0 | $2,857 | | $0 | $2,857 | $0 | $25,000 |
| C511 | CJ511 | RTR - Qualeup South Road Failure Repairs | $0 | $14,380 | | $0 | $14,380 | $0 | $35,000 |
| C512 | CJ512 | RTR - Newton Street Reseal | $0 | $0 | | $0 | $0 | $0 | $44,000 |
| C501 | | Ballock Road - RTR | $0 | $3,638 | 0% | $0 | $3,638 | $0 | $0 |
| R2R400 | | R2R - Balgarup Road Tree Pruning Works | $0 | $28,918 | | $0 | $28,918 | $0 | $0 |
| **RRG Projects** | | | | | | | | | |
| C417 | | Widening - Shamrock Road 23/24 C/Over | $307,136 | $92,864 | 24% | $0 | $92,864 | $0 | $383,920 |
| C436 | | Widening - Shamrock Road 24/25 | $648,600 | $112,063 | 16% | $0 | $112,063 | $0 | $690,000 |
| CJ227 | | Broomehill Road Failure Repairs | $0 | $0 | | $0 | $0 | $0 | $45,000 |
| C450 | | Widening - Tambellup West Road | $253,062 | $46,207 | 18% | $0 | $46,207 | $0 | $255,000 |
| C319 | | Bitumen Reseal - Kojonup-Frankland Road | $0 | $12,314 | 6% | $0 | $12,314 | $0 | $210,000 |
| C320 | | Bitumen Reseal - Kojonup Darkan Road | $0 | $0 | 0% | $0 | $0 | $0 | $195,000 |
| C460 | | Road Widening - Jingalup Rd 22/23 | $0 | $682 | 0% | $0 | $682 | $0 | $210,000 |
| C463 | | Kojonup Darkan Shoulder Blackspot | $229,774 | $203,778 | 89% | $0 | $203,778 | $0 | $229,774 |
| **Commodity Route Projects** | | | | | | | | | |
| C172 | | Seal - Riverdale Road | $0 | $216 | 0% | $0 | $216 | $0 | $0 |
| CJ079 | | Reillys Creek Road - Gravel Sheet | $0 | $13,250 | | $0 | $13,250 | $0 | $255,000 |
| **Municipal Fund Projects** | | | | | | | | | |
| CJ055 | | Newton Street Kerbing | $0 | $0 | | $0 | $0 | $0 | $26,000 |
| | | **Sub Total - CAPITAL WORKS** | $1,438,572 | $532,531 | | $0 | $532,531 | $0 | $3,261,044 |
| | | **Total - ROADS** | $1,438,572 | $532,531 | | $0 | $532,531 | $0 | $3,261,044 |
| | | **Total - INFRASTRUCTURE ASSETS ROAD RESERVES** | **$1,438,572** | **$532,531** | | **$0** | **$532,531** | **$0** | **$3,261,044** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **INFRASTRUCTURE - FOOTPATHS** | | | | | | | |
| C174 | | Footpath - Soldier Rd | $0 | $1,133 | 0% | $0 | $1,133 | $0 | $0 |
| FPC02 | | Footpath - Newton Street | $0 | $0 | | $0 | $0 | $0 | $35,000 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $1,133 | | $0 | $1,133 | $0 | $35,000 |
| | | **Total - INFRASTRUCTURE ASSETS FOOTPATHS** | **$0** | **$1,133** | | **$0** | **$1,133** | **$0** | **$35,000** |
| | | **INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE** | | | | | | | |
| | | **RECREATION & CULTURE** | | | | | | | |
| C357 | | Apex Park Playground | $0 | $39,010 | 0% | $0 | $39,010 | $0 | $0 |
| C274 | | Sporting Complex - Netball Court Project | $26,520 | $28,765 | 108% | $0 | $28,765 | $0 | $26,520 |
| C443 | | Showgrounds Retaining Wall | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6764 | | Showgrounds Capital Expenditure | $30,000 | $27,507 | | $0 | $27,507 | $0 | $30,000 |
| 6774 | | The Spring Reserve Capital Expenditure | $7,500 | $0 | | $0 | $0 | $0 | $50,000 |
| | | **Sub-Total - CAPITAL WORKS** | $64,020 | $95,282 | | $0 | $95,282 | $0 | $106,520 |
| | | **Total - RECREATION & CULTURE** | **$64,020** | **$95,282** | | $0 | $95,282 | $0 | $106,520 |
| | | **Total - INFRASTRUCTURE PARKS** | **$64,020** | **$95,282** | | **$0** | **$95,282** | **$0** | **$106,520** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 DECEMBER 2024 Budget | YEAR TO DATE 31 DECEMBER 2024 Actual | % of Annual Budget | ACTUAL 31 DECEMBER 2024 Income | ACTUAL 31 DECEMBER 2024 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE** | | | | | | | |
| | | **LAW, ORDER & PUBLIC SAFETY** | | | | | | | |
| C138 | | Bushfire Repeater Tower | $0 | $62,961 | 0% | $0 | $62,961 | $0 | $0 |
| 2885 | | CCTV Capital Expenditure | $267,000 | $67,900 | | $0 | $67,900 | $0 | $267,000 |
| | | **Sub-Total - CAPITAL WORKS** | $267,000 | $130,861 | | $0 | $130,861 | **$0** | **$267,000** |
| | | **Total - LAW, ORDER & PUBLIC SAFETY** | **$267,000** | **$130,861** | | **$0** | **$130,861** | **$0** | **$267,000** |
| | | **OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE** | | | | | | | |
| | | **COMMUNITY AMENITIES** | | | | | | | |
| C355 | | Town Furniture | $0 | $2,193 | 11% | $0 | $2,193 | $0 | $20,000 |
| C407 | | Refuse Site Develpoment | $0 | $0 | 0% | $0 | $0 | $0 | $115,250 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $2,193 | | $0 | $2,193 | $0 | $135,250 |
| | | **Total - OTHER COMMUNITY AMENITIES** | **$0** | **$2,193** | | **$0** | **$2,193** | **$0** | **$135,250** |
| | | **OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE** | | | | | | | |
| | | **ECONOMIC SERVICES** | | | | | | | |
| C054 | | Promotional Signage | $0 | $0 | 0% | $0 | $0 | $0 | $60,000 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $0 | | $0 | $0 | $0 | $60,000 |
| | | **Total - ECONOMIC SERVICES** | $0 | $0 | | **$0** | **$0** | **$0** | **$60,000** |
| | | **Total - INFRASTRUCTURE ASSETS - OTHER** | **$267,000** | **$133,055** | **$0** | **$0** | **$133,055** | **$0** | **$462,250** |
| | | **GRAND TOTALS** | **($3,133,012)** | **($4,236,940)** | | **($11,881,052)** | **$7,644,111** | **($14,576,360)** | **$14,576,360** |

# MONTHLY FINANCIAL REPORT

## 31 JANUARY 2025

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**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED 31 JANUARY 2025**

## PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 JANUARY 2025

Prepared by: Darren Long (Finance Consultant)
Reviewed by: Jill Johnson (MFCS)

## BASIS OF PREPARATION

**REPORT PURPOSE**
This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**
This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Council curently holds no monies in the Trust Fund.

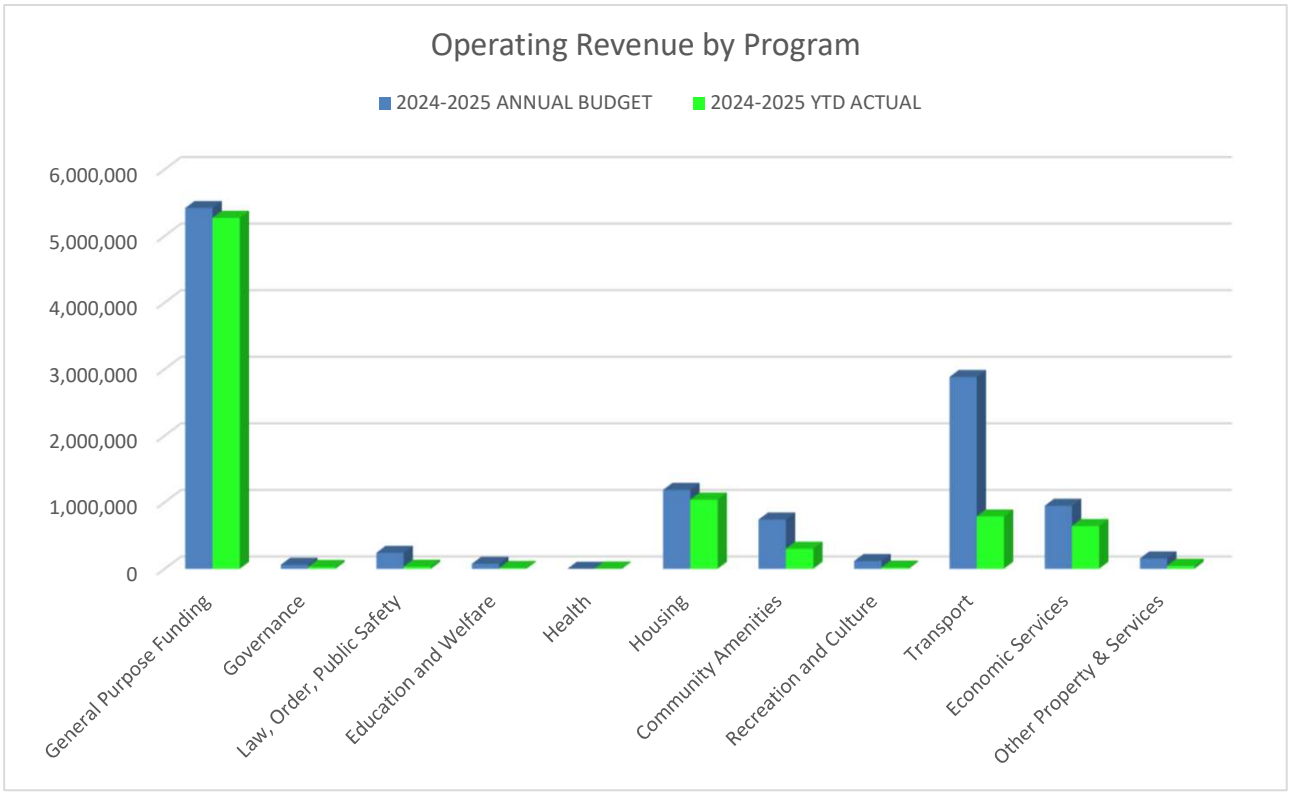
## SIGNIFICANT ACCOUNTING POLICES

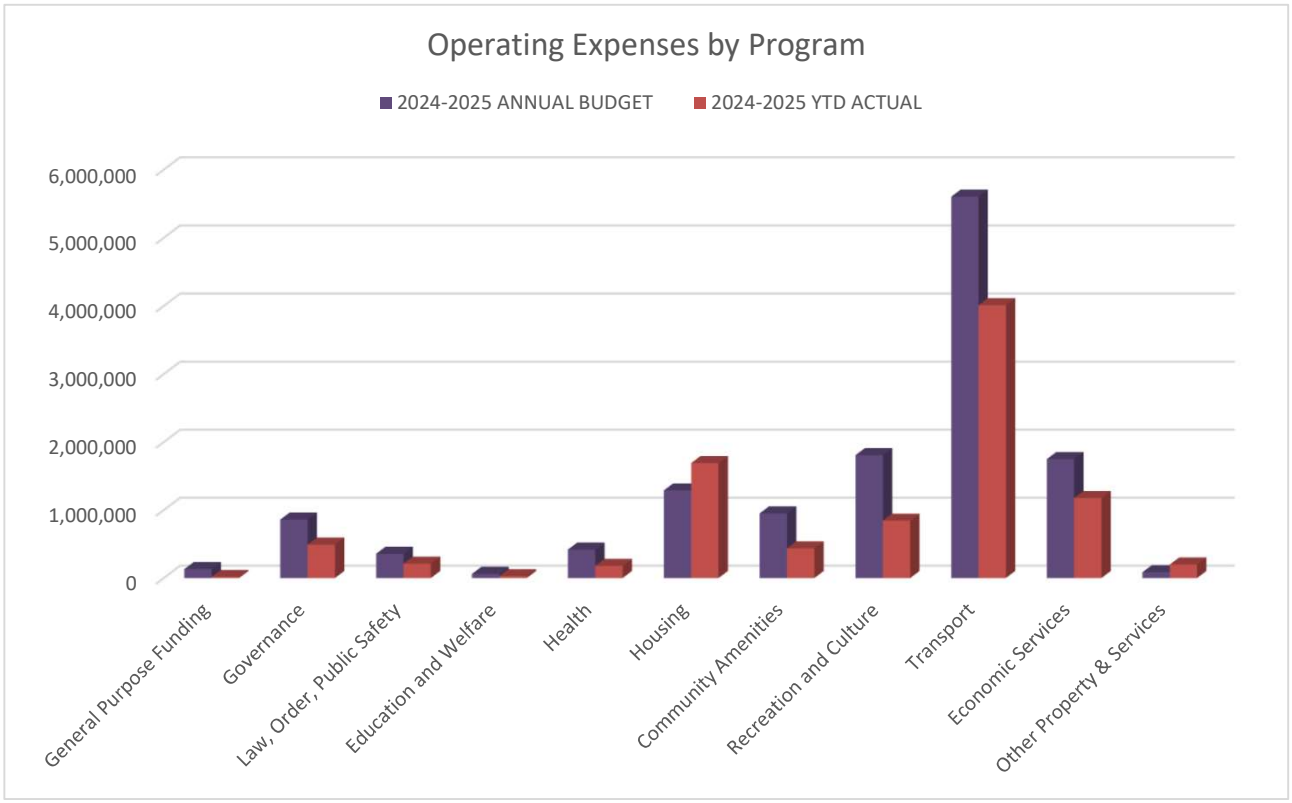
**GOODS AND SERVICES TAX**
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable 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.

**CRITICAL ACCOUNTING 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.

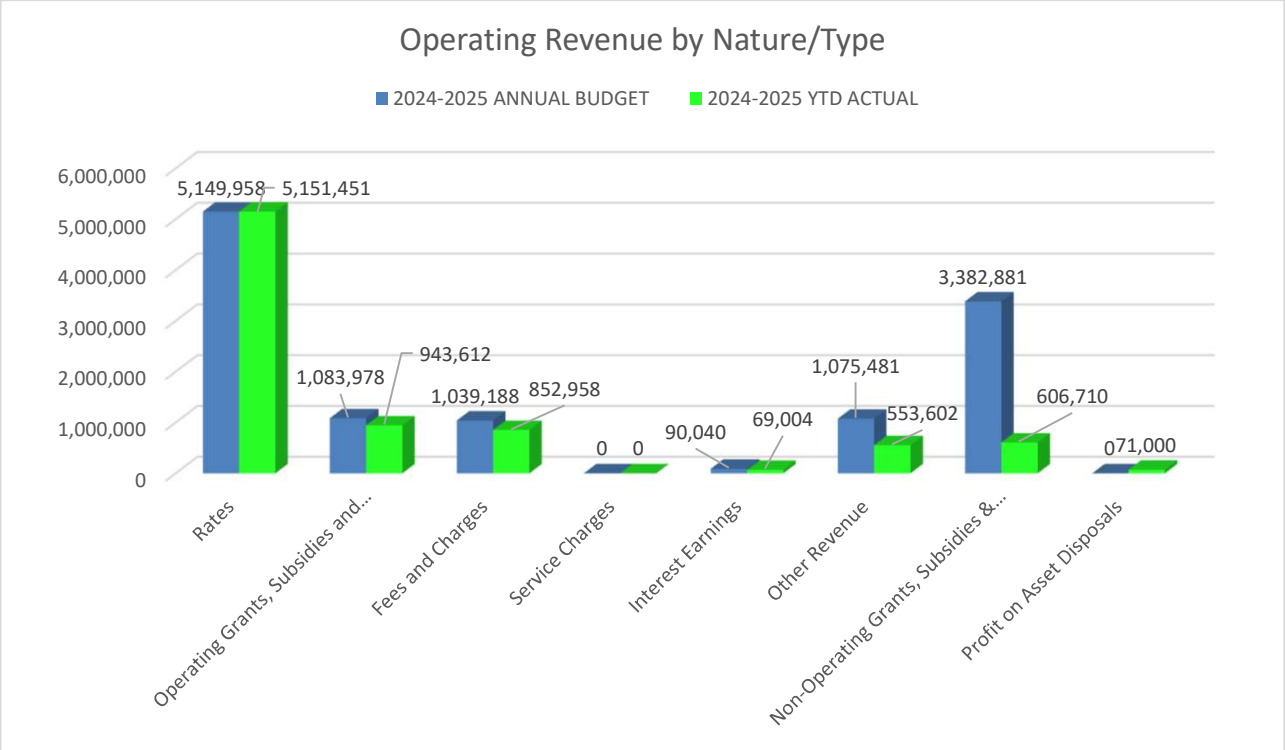
**ROUNDING OFF FIGURES**
All figures shown in this statement are rounded to the nearest dollar.

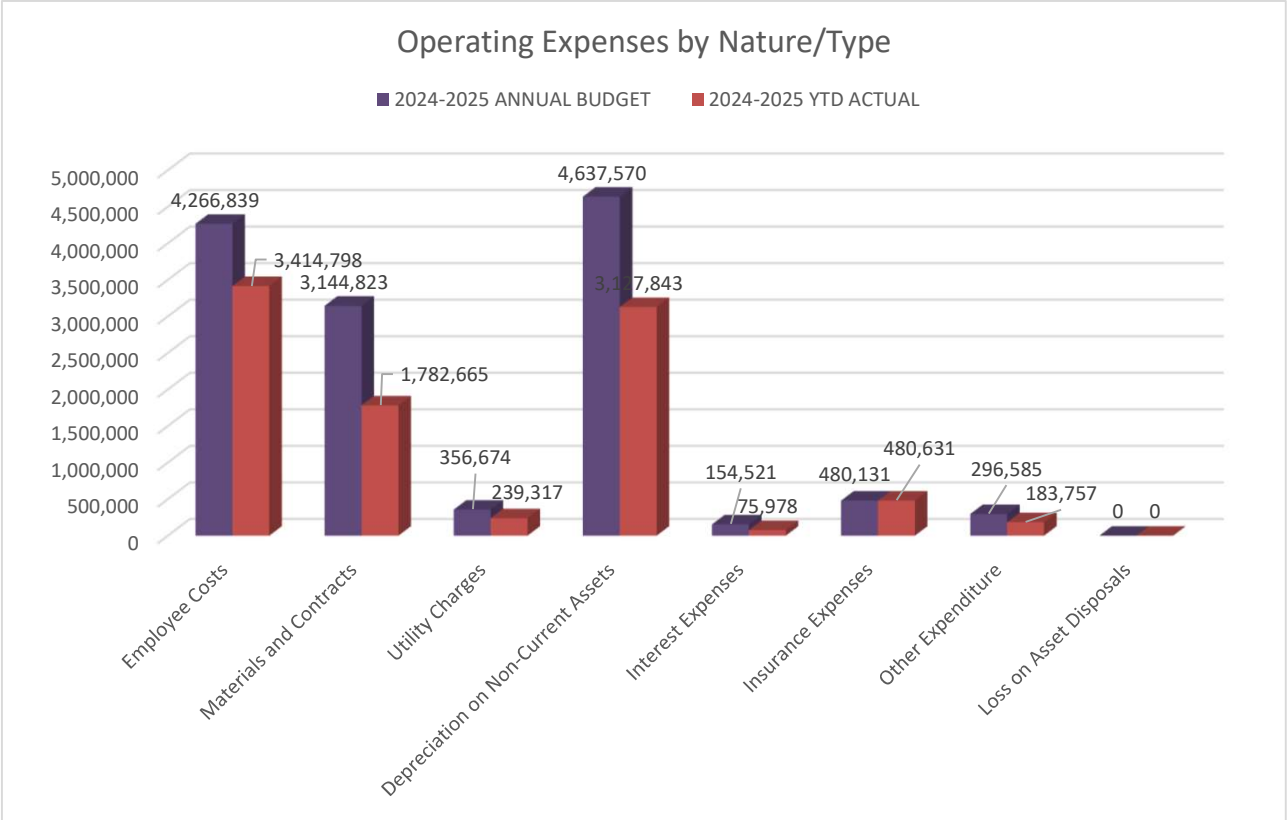
**SHIRE OF KOJONUP**
**EXECUTIVE SUMMARY**
**FOR THE PERIOD ENDING 31 JANUARY 2025**



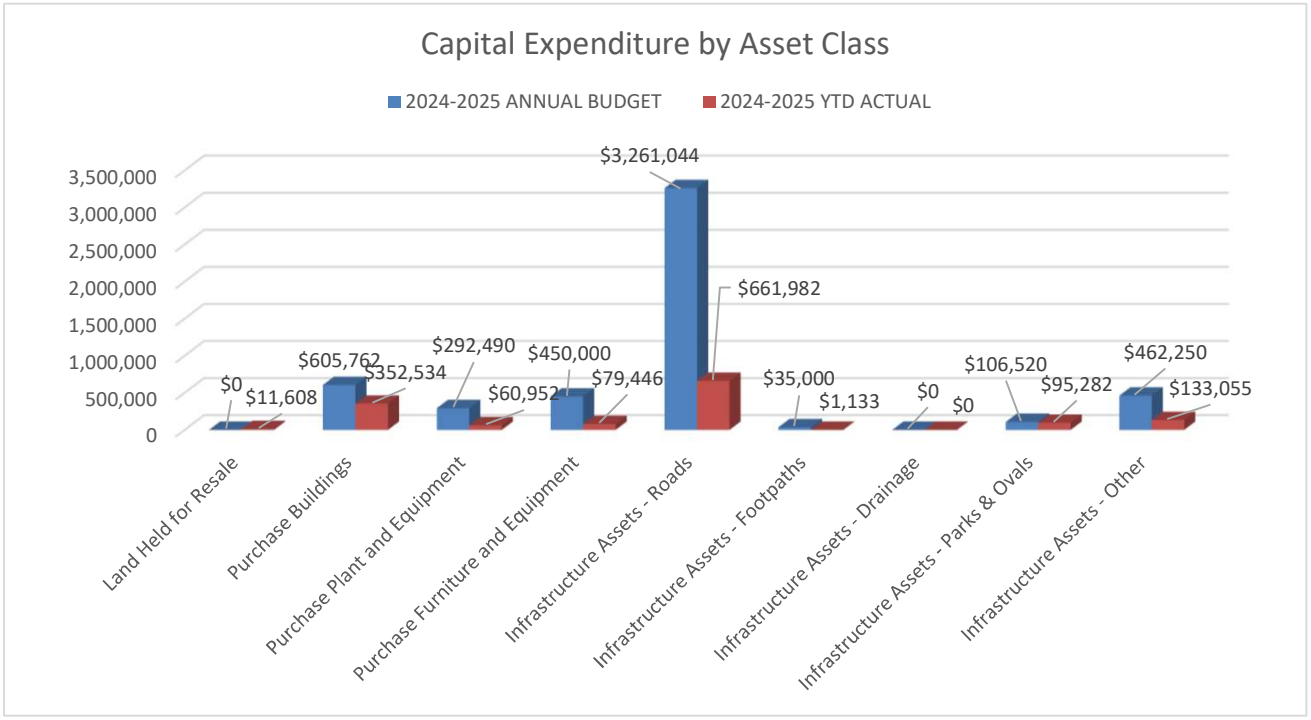



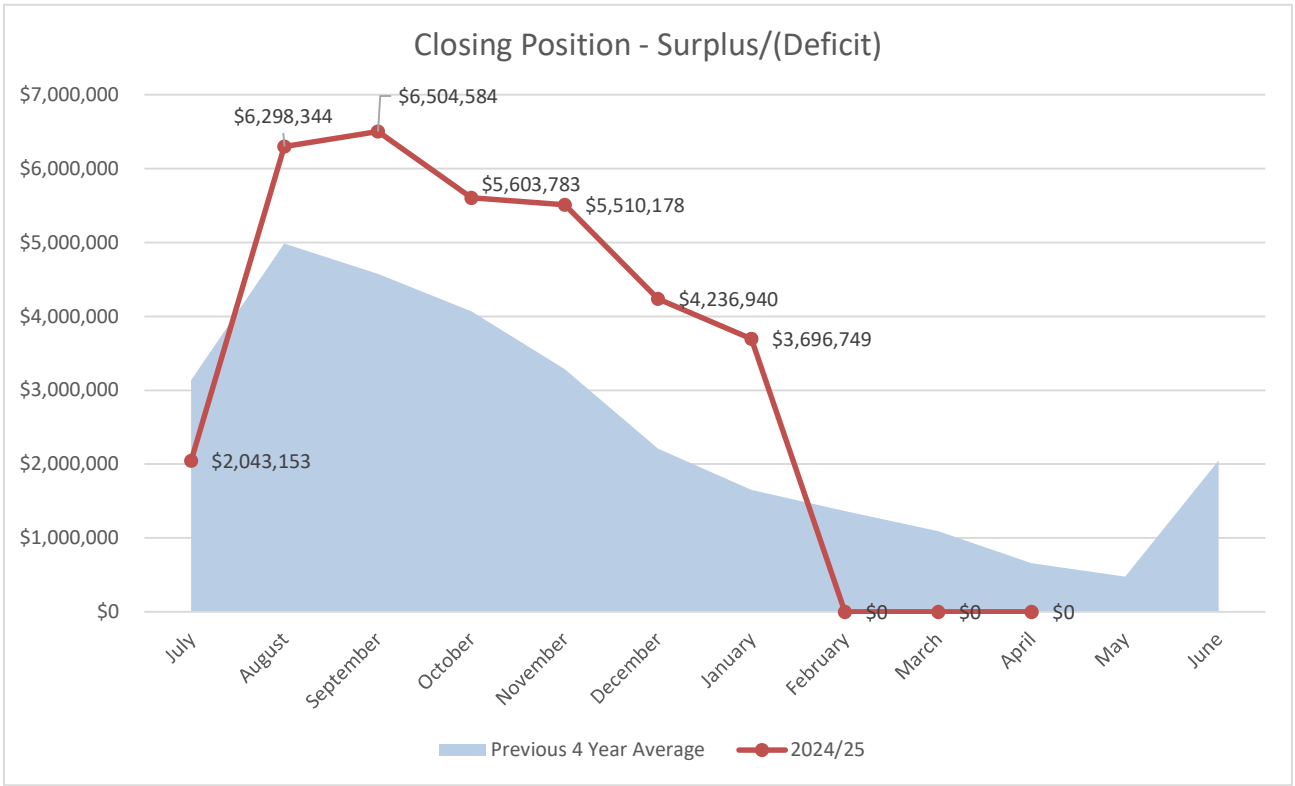
**SHIRE OF KOJONUP**
**EXECUTIVE SUMMARY**
**FOR THE PERIOD ENDING 31 JANUARY 2025**



**SHIRE OF KOJONUP**
**EXECUTIVE SUMMARY**
**FOR THE PERIOD ENDING 31 JANUARY 2025**



**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDED 31 JANUARY 2025**

## STATUTORY REPORTING PROGRAMS

The local governments operations as disclosed in these financial statements encompass the following service orientated activities/programs.

| | ACTIVITIES |
|---|---|
| **GOVERNANCE** | |
| To provide a decision making process for the efficient allocation of scarce resources. | Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services. |
| **GENERAL PURPOSEFUNDING** | |
| To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| **LAW, ORDER, PUBLIC SAFETY** | |
| To provide services to help ensure a safer community. | Supervision of various by-laws, fire prevention, emergency services and animal control. |
| **HEALTH** | |
| To provide an operational framework for good community health. | Food and water quality, pest control, immunisation services, child health services and health education. |
| **EDUCATION AND WELFARE** | |
| To meet the needs of the community in these areas. | Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools. |
| **HOUSING** | |
| To help ensure adequate housing. | Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees. |
| **COMMUNITY AMENITIES** | |
| Provide services required by the community. | Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets). |
| **RECREATION AND CULTURE** | |
| To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community. | Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture. |
| **TRANSPORT** | |
| To provide effective and efficient transport services to the community. | Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance. |
| **ECONOMIC SERVICES** | |
| To help promote the Shire and its economic wellbeing. | The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes. |
| **OTHER PROPERTY AND SERVICES** | |
| To monitor and control Shire's overhead operating accounts. | Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs. |

**SHIRE OF KOJONUP**
**STATEMENT OF COMPREHENSIVE INCOME**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

| | 2024-2025 ANNUAL BUDGET | 2024-2025 YTD BUDGET | 2024-2025 YTD ACTUAL | VARIANCE |
|---|---|---|---|---|
| **EXPENDITURE (Exluding Finance Costs)** | **$** | **$** | **$** | |
| General Purpose Funding | (130,881) | (70,587) | (16,104) | -77% |
| Governance | (859,593) | (525,345) | (490,492) | -7% |
| Law, Order, Public Safety | (357,103) | (236,270) | (211,103) | -11% |
| Education and Welfare | (60,870) | (37,208) | (27,344) | -27% |
| Health | (416,187) | (243,431) | (177,201) | -27% |
| Housing | (1,251,417) | (1,013,730) | (1,672,858) | 65% |
| Community Amenities | (950,890) | (601,005) | (436,413) | -27% |
| Recreation and Culture | (1,730,704) | (1,037,463) | (812,102) | -22% |
| Transport | (5,601,720) | (3,283,113) | (4,009,073) | 22% |
| Economic Services | (1,737,577) | (1,040,776) | (1,177,170) | 13% |
| Other Property and Services | (85,680) | (127,349) | (199,151) | 56% |
| **Operating Expenses** | (13,182,621) | (8,216,277) | (9,229,011) | |
| **REVENUE** | | | | |
| General Purpose Funding | 5,419,882 | 5,298,917 | 5,272,298 | -1% |
| Governance | 59,925 | 36,422 | 27,103 | -26% |
| Law, Order, Public Safety | 105,080 | 55,046 | 31,303 | -43% |
| Education and Welfare | 25,496 | 1,456 | 11,619 | 698% |
| Health | 1,400 | 817 | 2,118 | 159% |
| Housing | 1,185,364 | 1,022,512 | 1,039,007 | 2% |
| Community Amenities | 307,134 | 297,654 | 301,251 | 1% |
| Recreation and Culture | 71,660 | 16,834 | 19,283 | 15% |
| Transport | 213,791 | 203,791 | 235,234 | 15% |
| Economic Services | 893,770 | 521,345 | 585,964 | 12% |
| Other Property & Services | 155,143 | 90,496 | 45,447 | -50% |
| **Operating Revenue** | 8,438,645 | 7,545,290 | 7,570,627 | |
| *Sub-total* | (4,743,976) | (670,987) | (1,658,383) | |
| **FINANCE COSTS (INTEREST)** | | | | |
| Law & Order | (24,905) | (16,980) | (18,320) | 8% |
| Health | (1,800) | (919) | (919) | 0% |
| Housing | (36,763) | (18,808) | (18,201) | -3% |
| Recreation & Culture | (77,120) | (36,582) | (31,383) | -14% |
| Transport | (1,721) | (880) | (880) | 0% |
| Economic Services | (12,212) | 0 | (6,275) | 0% |
| **Total Finance Costs** | (154,521) | (74,169) | (75,978) | |
| **NON-OPERATING REVENUE** | | | | |
| Law, Order & Public Safety | 135,335 | 0 | 0 | 0% |
| Education & Welfare | 50,000 | 0 | 0 | 0% |
| Housing | 0 | 0 | 0 | 0% |
| Community Amenities | 433,053 | 0 | 0 | 0% |
| Recreation & Culture | 44,411 | 0 | 0 | 0% |
| Transport | 2,667,671 | 928,727 | 550,992 | -41% |
| Economic Services | 52,411 | 0 | 55,718 | 0% |
| Other Property & Services | 0 | 0 | 0 | |
| **Total Non-Operating Revenue** | 3,382,881 | 928,727 | 606,710 | |
| **PROFIT/(LOSS) ON SALE OF ASSETS** | | | | |
| Housing - Profit | 0 | | 71,000 | 0% |
| Other Property & Services - Loss | 0 | 0 | 0 | 0% |
| Other Property & Services - Profit | 0 | 0 | 0 | 0% |
| **Total Profit/(Loss)** | 0 | 0 | 71,000 | |
| **NET RESULT** | (1,515,616) | 183,571 | (1,056,652) | |
| Changes in Revaluation Surplus | | | 0 | |
| **TOTAL COMPREHENSIVE INCOME** | **(1,515,616)** | **183,571** | **(1,056,652)** | |

**"Traffic Lights" Colour Coding:**

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

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

**Revenue:**

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

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

**Expenditure:**

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

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



# NATURE OR TYPE DESCRIPTIONS

## REVENUE

**RATES**
All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**
Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**PROFIT ON ASSET DISPOSAL**
Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**FEES AND CHARGEES**
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**
Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**
Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

## EXPENSES

**EMPLOYEE COSTS**
All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**
Loss on the disposal of fixed assets.

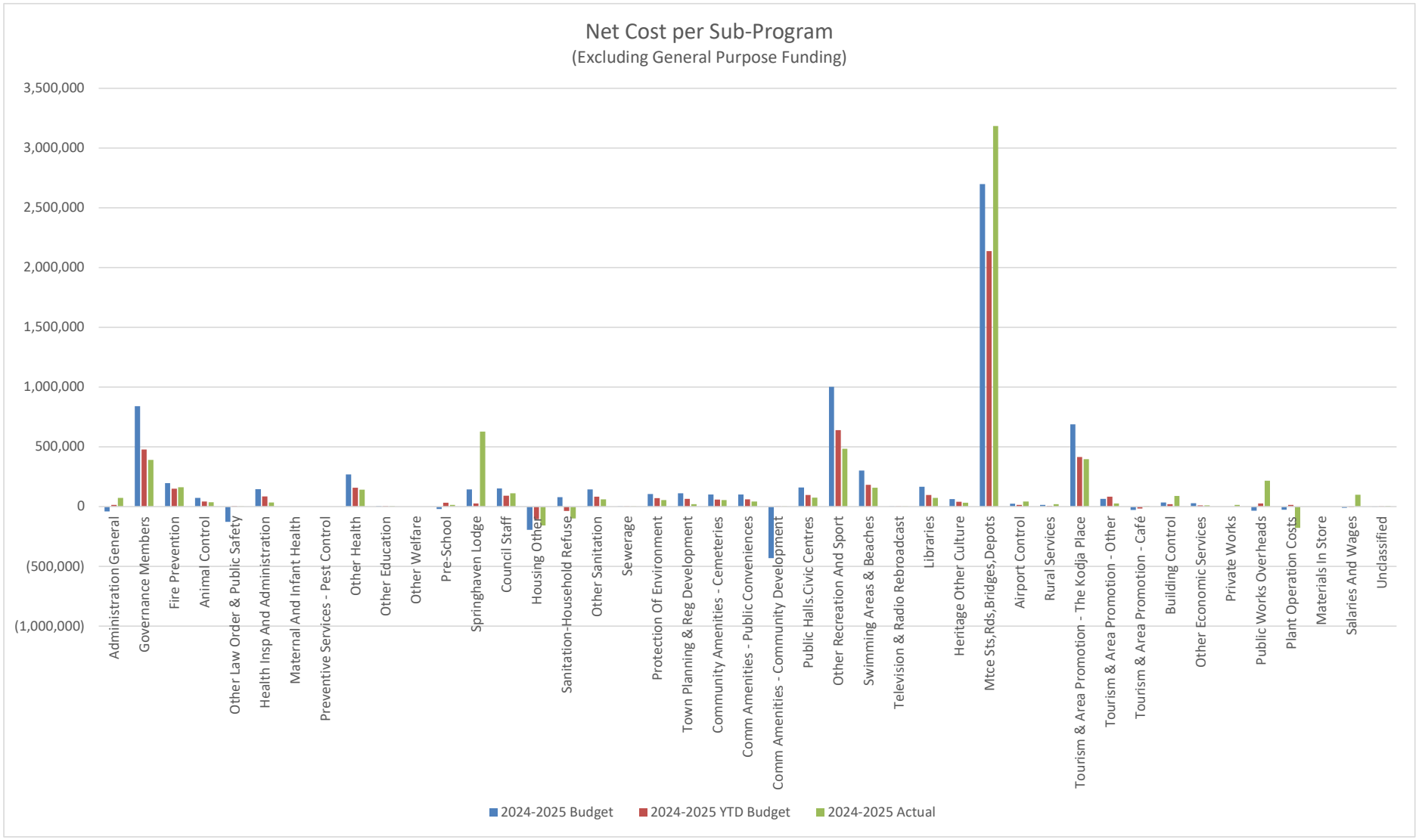
**DEPRECIATION**
Depreciation expense raised on all classes of assets.

**FINANCE COSTS**
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**
Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF KOJONUP**
**STATEMENT OF COMPREHENSIVE INCOME**
***BY NATURE/TYPE***
**FOR THE PERIOD ENDING 31 JANUARY 2025**

| | 2024-2025 ANNUAL BUDGET | 2024-2025 YTD BUDGET | 2024-2025 YTD ACTUAL |
|---|---|---|---|
| **Expenses** | | | |
| Employee Costs | (4,266,839) | (2,624,150) | (3,414,798) |
| Materials and Contracts | (3,144,823) | (1,963,000) | (1,782,665) |
| Utility Charges | (356,674) | (212,938) | (239,317) |
| Depreciation on Non-Current Assets | (4,637,570) | (2,705,141) | (3,127,843) |
| Interest Expenses | (154,521) | (74,169) | (75,978) |
| Insurance Expenses | (480,131) | (475,752) | (480,631) |
| Other Expenditure | (296,585) | (235,296) | (183,757) |
| | (13,337,142) | (8,290,446) | (9,304,989) |
| **Revenue** | | | |
| Rates | 5,149,958 | 5,149,963 | 5,151,451 |
| Operating Grants, Subsidies and Contributions | 1,083,978 | 873,613 | 943,612 |
| Fees and Charges | 1,039,188 | 784,556 | 852,958 |
| Service Charges | 0 | 0 | 0 |
| Interest Earnings | 90,040 | 61,282 | 69,004 |
| Other Revenue | 1,075,481 | 675,877 | 553,602 |
| | 8,438,645 | 7,545,290 | 7,570,627 |
| | (4,898,497) | (745,156) | (1,734,362) |
| Non-Operating Grants, Subsidies & Contributions | 3,382,881 | 928,727 | 606,710 |
| Fair Value Adjustments to financial assets at fair value through profit/loss | 0 | 0 | 0 |
| Profit on Asset Disposals | 0 | 0 | 71,000 |
| Loss on Asset Disposals | 0 | 0 | 0 |
| | 3,382,881 | 928,727 | 677,709 |
| **Net Result** | **(1,515,616)** | **183,571** | **(1,056,652)** |
| **Other Comprehensive Income** | | | |
| Changes on revaluation of non-current assets | 0 | 0 | 0 |
| **Total Other Comprehensive Income** | 0 | 0 | 0 |
| **TOTAL COMPREHENSIVE INCOME** | **(1,515,616)** | **183,571** | **(1,056,652)** |


Net Cost per Sub-Program
(Excluding General Purpose Funding)
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
(500,000)
(1,000,000)
Administration General
Governance Members
Fire Prevention
Animal Control
Other Law Order & Public Safety
Health Insp And Administration
Maternal And Infant Health
Preventive Services - Pest Control
Other Health
Other Education
Other Welfare
Pre-School
Springhaven Lodge
Council Staff
Housing Othe
Sanitation-Household Refuse
Other Sanitation
Sewerage
Protection Of Environment
Town Planning & Reg Development
Community Amenities - Cemeteries
Comm Amenities - Public Conveniences
Comm Amenities - Community Development
Public Halls.Civic Centres
Other Recreation And Sport
Swimming Areas & Beaches
Television & Radio Rebroadcast
Libraries
Heritage Other Culture
Mtce Sts,Rds,Bridges,Depots
Airport Control
Rural Services
Tourism & Area Promotion - The Kodja Place
Tourism & Area Promotion - Other
Tourism & Area Promotion - Café
Building Control
Other Economic Services
Private Works
Public Works Overheads
Plant Operation Costs
Materials In Store
Salaries And Wages
Unclassified
2024-2025 Budget
2024-2025 YTD Budget
2024-2025 Actual

**SHIRE OF KOJONUP**
**STATEMENT OF FINANCIAL ACTIVITY BY NATURE**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

| | 2024-2025 ANNUAL BUDGET | 2024-2025 YTD BUDGET (a) | 2024-2025 YTD ACTUAL (b) | MATERIAL $ (b)-(a) | MATERIAL % (b)-(a)/(a) | VAR |
|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | **$** | **$** | **$** | | | |
| Rates | 5,149,958 | 5,149,963 | 5,151,451 | Within Threshold | Within Threshold | |
| Operating Grants and Subsidies | 1,083,978 | 873,613 | 943,612 | 69,999 | Within Threshold | |
| Fees and Charges | 1,039,188 | 784,556 | 852,958 | 68,402 | Within Threshold | |
| Interest Earnings | 90,040 | 61,282 | 69,004 | Within Threshold | 12.60% | |
| Profit on Asset Disposal | 0 | 0 | 71,000 | 71,000 | 0.00% | |
| Other Revenue | 1,075,481 | 675,877 | 553,602 | (122,274) | (18.09%) | ▼ |
| | **8,438,645** | **7,545,290** | **7,641,627** | | | |
| **LESS OPERATING EXPENDITURE** | | | | | | |
| Employee Costs | (4,266,839) | (2,624,150) | (3,414,798) | (790,647) | (30.13%) | ▼ |
| Materials & Contracts | (3,144,823) | (1,963,000) | (1,782,665) | 180,334 | Within Threshold | |
| Utilities | (356,674) | (212,938) | (239,317) | (26,378) | 12.39% | ▼ |
| Depreciation on Non-Current Assets | (4,637,570) | (2,705,141) | (3,127,843) | (422,703) | 15.63% | ▼ |
| Interest Expense | (154,521) | (74,169) | (75,978) | Within Threshold | Within Threshold | |
| Insurances | (480,131) | (475,752) | (480,631) | Within Threshold | Within Threshold | |
| Loss on Asset Disposal | 0 | 0 | 0 | Within Threshold | 0.00% | |
| Other Expenditure | (296,585) | (235,296) | (183,757) | 51,539 | 21.90% | ▲ |
| | **(13,337,142)** | **(8,290,447)** | **(9,304,989)** | | | |
| *Increase(Decrease)* | **(4,898,497)** | **(745,156)** | **(1,663,362)** | | | |
| **ADD** | | | | | | |
| Movement in Doubtful Debt Provision | 2,000 | 0 | 0 | Within Threshold | 0.00% | |
| Land Held for Resale | 0 | 0 | (63,458) | | | |
| Movement in Springhaven Bonds | 0 | 0 | (3,695,000) | (3,695,000) | 0.00% | |
| Profit on the disposal of assets | 0 | 0 | (71,000) | (71,000) | 0.00% | |
| Depreciation Written Back | 4,637,570 | 2,705,141 | 3,127,843 | 422,703 | 15.63% | ▲ |
| | **4,639,570** | **2,705,141** | **(701,614)** | | | |
| *Sub Total* | **(258,928)** | **1,959,985** | **(2,364,977)** | | | |
| **INVESTING ACTIVITIES** | | | | | 0.00% | |
| Land Held for Resale | 0 | 0 | (11,608) | (11,608) | 0.00% | |
| Purchase Buildings | (605,762) | (390,363) | (352,534) | 37,829 | Within Threshold | |
| Purchase Plant and Equipment | (292,490) | (142,490) | (60,952) | 81,538 | 57.22% | |
| Purchase Furniture and Equipment | (450,000) | (200,000) | (79,446) | 120,554 | 60.28% | |
| Infrastructure Assets - Roads | (3,261,044) | (1,556,756) | (661,982) | 894,774 | 57.48% | |
| Infrastructure Assets - Footpaths | (35,000) | 0 | (1,133) | Within Threshold | 0.00% | |
| Infrastructure Assets - Drainage | 0 | 0 | 0 | Within Threshold | 0.00% | |
| Infrastructure Assets - Parks & Ovals | (106,520) | (71,520) | (95,282) | (23,762) | 33.22% | |
| Infrastructure Assets - Other | (462,250) | (273,600) | (133,055) | 140,545 | 51.37% | |
| Proceeds from Sale of Assets | 135,000 | 0 | 250,000 | 250,000 | 0.00% | |
| Contributions for the Development of Assets | 3,382,881 | 928,727 | 606,710 | (322,017) | (34.67%) | ▼ |
| | **(1,695,185)** | **(1,706,003)** | **(539,282)** | | | |
| **FINANCING ACTIVITIES** | | | | | | |
| Repayment of Debt - Loan Principal | (508,766) | (265,138) | (274,260) | Within Threshold | Within Threshold | |
| Transfer from Reserves | 0 | 0 | 4,095,000 | 4,095,000 | 0.00% | |
| Transfer to Reserves | (156,955) | (16,737) | (419,843) | (403,106) | (2408.49%) | |
| | **(665,721)** | **(281,875)** | **3,400,896** | | | |
| Plus Rounding | | | | | | |
| *Sub Total* | **(2,619,834)** | **(27,893)** | **496,637** | | | |
| **FUNDING FROM** | | | | | | |
| Estimated Opening Surplus at 1 July | 2,619,834 | 2,619,834 | $3,200,112 | 580,278 | 22.15% | ▲ |
| Closing Funds | 0 | 0 | 0 | | | |
| | **2,619,834** | **2,619,834** | **3,200,112** | | | |
| **NET SURPLUS/(DEFICIT)** | **1** | **2,591,941** | **3,696,749** | | | |

**SHIRE OF KOJONUP**
**SUMMARISED NET CURRENT POSITION**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

| | ACTUAL 30 JUNE 2024 | ACTUAL YTD |
|---|---|---|
| Cash - Unrestricted | $3,265,077 | $3,314,166 |
| Cash - Restricted General | $0 | $0 |
| Cash - Restricted Reserves | $4,840,738 | $1,165,581 |
| Accounts Receivable - Rates | $473,511 | $1,200,614 |
| Accounts Receivable - Sundry | $713,284 | $227,005 |
| GST Receivable | ($0) | $25,981 |
| Contract Assets | $3,766 | $3,766 |
| Inventories | $1,452 | $96,785 |
| Land held for Resale | $214,458 | $226,066 |
| Loans - Clubs | **$0** | $0 |
| **CURRENT ASSETS** | **$9,512,286** | **$6,259,964** |
| | | |
| **LESS: CURRENT LIABILITIES** | | |
| Payables | ($418,286) | ($379,152) |
| ATO Liabilities | ($69,859) | $39,875 |
| Unspent Grant Liabilities | ($841,286) | ($841,286) |
| Employee Provisions | ($741,815) | ($741,815) |
| Accrued Interest on Loans | ($41,618) | ($41,618) |
| Interest Bearing Loans | ($517,952) | ($243,692) |
| Springhaven Accommodation Bonds | ($3,695,000) | $0 |
| **CURRENT LIABILITIES** | ($6,325,816) | ($2,207,688) |
| | | |
| **LESS: EXCLUSIONS** | | |
| Cash - Restricted Reserves | ($4,840,738) | ($1,165,581) |
| Cash - Restricted Cash | $0 | $0 |
| Interest Bearing Loans | $517,952 | $243,692 |
| Self Supporting Loan Debtors | $0 | $0 |
| Less Land held for Resale | ($151,000) | ($226,066) |
| Less Provision for Doubtful Debts | $8,993 | $8,993 |
| Add back Cash backed LSL Provision | | |
| Add Back Springhaven Bonds | $3,695,000 | $0 |
| Add Back Accrued Interest on Loans | $41,618 | $41,618 |
| Add: Current liabilities not expected to be cleared at end of year | $741,815 | $741,815 |
| Unspent loan funds - Loan 150 | $0 | |
| Roundings | $1 | $1 |
| **NET CURRENT POSITION - SURPLUS/(DEFICIT)** | **$3,200,111** | **$3,696,749** |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

**EXPLANATION OF MATERIAL VARIANCES**

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Statement of Financial Activity for each months financial statements. Any material variances on the Statement of Financial Activity are be reported below.

**Defining a 'Material Variance'**

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

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

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

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

| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Operating Revenue | | | | | | |
| Operating Grants, Subsidies & Contributions | 873,613 | 943,612 | 69,999 | Within Threshold | PERMANENT/ TIMING | Decrease in General Purpose Grant $61k, Increase in Local Road Grant $17K, Decrease in ESL Grant $14k, Increase in Springhaven Personal Care Subsidy $105k, Increase in MRWA Direct Maintenance Grant $26k, Decrease in PWOH Contributions $10k. |
| Fees & Charges | 784,556 | 852,958 | 68,402 | Within Threshold | TIMING | Decrease in Ranger Income $12K, Decrease in Staff Residential Rent Income $17k, Increase in Spring H - Resident Rent $37K, Increase in ILUs - Rent $13K, Increase in GROH - Rent $16K, Increase in Economic Services Events $16k. |
| Profit on Sale of Assets | 0 | 71,000 | 71,000 | 0% | PERMANENT | Increase on profit on disposal of assets - relating to Springhaven assets disposed of to Hall and Prior. |
| Other Revenue | 675,877 | 553,602 | (122,274) | -18% | PERMANENT/ TIMING | Decrease in Police Licensing Commission income $12k, Decrease Springhaven Misc. Income $129k, Decrease in Events Income $19k, Increase in Black Cockatoo Trading Income $61k, Decrease in Diesel Fuel Rebates $14k, Increase in Sundry MISC income $10k, Decrease in KSC Properties Lease Income $15k. |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

**EXPLANATION OF MATERIAL VARIANCES**

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Statement of Financial Activity for each months financial statements. Any material variances on the Statement of Financial Activity are be reported below.

**Defining a 'Material Variance'**

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

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

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

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

| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Operating Expenses | | | | | | |
| Employee Costs | (2,624,150) | (3,414,798) | (790,647) | -30% | PERMANENT/ TIMING | Increase in A/L Springhaven $64k, Increase in LSL Springhaven $53k, Decrease in Rating salaries $23k, Decrease in admin salaries $77k, Decrease in Admin Staff FBT $13k, Increase in hazard reduction wages $9k, Increase in Health Salaries $11k, Increase in health Superannuation $11k, Increase in Spring Haven salaries and wages $266k, Increase Springhaven superannuation $24k, Decrease in Springhaven Grounds Maintenance $10k, Decrease in salaries swimming pool $18k, Decrease in Apex Park Conveniences $9k, Decrease Apex Park Ground Maint $14k, Decrease in Sport complex Ground Maint $52k, Decrease in Library salaries $17k, Decrease in Library Superannuation $10k, Increase in Salaries Tourism $43k, Decrease in Kodja Place Tour Expenses $22k, Increase in Cafe salaries and wages $39k, Increase Building Admin Salaries $59k, Increase Salaries Workers Supervisors,assisstant $145k, Decrease in Superannuation Supervisors $16k, Decrease in Public Holidays $14k, Decrease in sick leave $13k, Decrease in Superannuation $12k, Decrease in Long Service Leave $179k, Decrease in Allocated to works and services $242k, Increase in Drainage Maintenance Wages $78k, Increase in Bitumen Patching Wages $47k, Increase in Guide Posts & Signage $50k, Increase in Rural Tree Removal $88k, Increase in Trees Rural Major Works by $25k, Increase in Townsite Verge Maintenance $10k. |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

**EXPLANATION OF MATERIAL VARIANCES**

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| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Materials & Contracts | (1,963,000) | (1,782,665) | 180,334 | Within Threshold | TIMING | Increase in subscriptions $12k, Decrease in Integrated Planning Expense $11k, Increase in Audit Fees $45k, Decrease in Telephone Expenses $15k, Decrease in Software Licensing Fees $55k, Increase in ICT support $31k, Decrease in ICT website expenses $16k, Increase in Admin Legal Expense $22k, Increase in financial consultant expenses $23k, Increase in Fire Brigade expenses $56k, Increase in Contract Ranger Expenses $8k, Decrease Health Expenses $12k, Decrease in Health contractors $26k, Decrease in Doctor Services Contribution $20k, Increase in Springhaven contract staff $64k, Increase in SHL Building Maintenance $14k, Increase in SHL Building Maintenance-unforeseen $14k, Decrease in Recycle Depot/Transfer Station $52k, Decrease in Verge Pick up-Hard Waste $17k, Decrease in Local Planning Strategy $14k, Decrease in Swimming Pool Equipment Maintenance $15k, Decrease in Bridge Maintenance $15k, Decrease in Kojonup Marketing And Promotions $15k, Decrease in Great southern Treasures $20k, Decrease in Kodja Place Events $24k, Decrease in Kodja Place-Retail Stock $29k, Increase in Black Cockatoo Minor Expense $15k, Increase in Black Cockatoo Cost of Goods $11k, Decrease in Other staff Expenses $16k, Increase in Ramm Road Inventory $12k, Increase in PWOH Training Expenses $15k, Decrease in Novated Lease Expenses $10k, Decrease in Fuel &Oil $130k, Decrease in Tyres & Tubes $11k, Increase in Parts ,Ext Work & Sundries $19k, Decrease in Plant Costs allocated $64k, Increase Maintenance Grading Expenses $289k, Increase in Draining Maintenance Expenses $42k, Increase in Rural Limb & Tree Removal $10k, Increase in Rural Trees Major Works expenses $10k. |
| Utilities | (212,938) | (239,317) | (26,378) | 12% | TIMING | Increase in Administration Telephone & Internet expenses $11k, Increase in Standpipe Water expenses $15k. |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

**EXPLANATION OF MATERIAL VARIANCES**

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

| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Depreciation on Assets | (2,705,141) | (3,127,843) | (422,703) | 16% | TIMING | Increase in Springhaven Depreciation $68k, Increase in Transport Depreciation $140k, Increase in Plant Operations Depreciation $130k. |
| Other Expenses | (235,296) | (183,757) | 51,539 | 22% | TIMING | Increase in Bank charges $13k, Increase in Springhaven Interest Paid on Deposits $14k, Decrease in Southern Dirt Contribution $15k, Increase in Great Southern Treasures $22k, Increase in Kodja Place Retail Stock Expenses $22k, Increase in Plant Costs Allocated To Works $44k. |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

**EXPLANATION OF MATERIAL VARIANCES**

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

| REPORTING AREA | YTD BUDGET | YTD ACTUAL | VARIANCE $ | VARIANCE % | TIMING / PERMANENT | EXPLANATION |
|---|---|---|---|---|---|---|
| Investing Activities | | | | | | |
| Land held for Resale | 0 | (11,608) | (11,608) | 0% | PERMANENT | Increase in expenditure on development costs for Land held for Resale. |
| Buildings | (390,363) | (352,534) | 37,829 | Within Threshold | PERMANENT/ TIMING | Increase in 30 Katanning Road House $8k, Increase in Men's Shed project expenses $18k, Decrease in Swimming Pool Building project expenses $30k, Decrease in Harrison Place Toilets project expenses $10k, Decrease in Black Cockatoo Café project expenses $21k. |
| Plant & Equipment | (142,490) | (60,952) | 81,538 | 57% | TIMING | Decrease in Major plant purchases $74k. |
| Furniture & Equipment | (200,000) | (79,446) | 120,554 | 60% | TIMING | Decrease in ICT Plan Implementation $121k. |
| Infrastructure - Roads | (1,556,756) | (661,982) | 894,774 | 57% | TIMING | Increase in Qualeup South Road project $14k, Increase in Balgarup Rd project $29k, Decrease in Shamrock RD 23/24 project $250k, Decrease in Shamrock Rd 24/25 project $504k, Decrease in Tambellup West Rd project $287k, Increase in Kojonup Frankland Rd project $12k, Decrease in Kojonup-Darkan Blackspot project $26k, Increase in Reilly's Creek Rd project $13k. |
| Infrastructure - Parks & Ovals | (71,520) | (95,282) | (23,762) | 33% | PERMANENT | Increase in Apex Park - Replace Equipment $39k, Decrease in the Spring Reserve $15k. |
| Infrastructure - Others | (273,600) | (133,055) | 140,545 | 51% | TIMING | Increase in Bushfire Repeater project $63k, Decrease in CCTV project $200k. |
| Proceeds from Sale of Assets | 0 | 250,000 | 250,000 | 0% | PERMANENT | Sale of Springhaven assets not anticipated. |
| Financing Activities | | | | | | |
| Transfer from Cash Backed Reserves | 0 | 4,095,000 | 4,095,000 | 0% | PERMANENT | Increase in transfer from Springhaven Lodge Res $4.09M, Deposits refunded and balance of Springhaven Housing deposits transferred to Hall & Prior. |
| Transfer to Cash backed Reserves | (16,737) | (419,843) | (403,106) | -2408% | TIMING | Increase in Transfers to Reserve, Springhaven Housing deposits received. |

**SHIRE OF KOJONUP**
**STATEMENT OF FINANCIAL POSITION**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

| | Note | 2023-24 ACTUAL $ | 2024-25 ACTUAL $ | Variance $ |
|---|---|---|---|---|
| **Current assets** | | | | |
| Unrestricted Cash & Cash Equivalents | | 3,265,077 | 3,314,166 | 49,089 |
| Restricted Cash & Cash Equivalents | | 4,840,738 | 1,165,581 | -3,675,157 |
| Trade and other receivables | | 1,186,795 | 1,403,472 | 216,677 |
| ATO Receivables | | 0 | 50,128 | 50,128 |
| Contract Assets | | 3,766 | 3,766 | 0 |
| Inventories | | 1,452 | 96,785 | 95,333 |
| Land Held for Resale | | 214,458 | 226,066 | 11,608 |
| **Total current assets** | | **9,512,286** | **6,259,964** | -3,252,322 |
| | | | | |
| **Non-current assets** | | | | |
| Trade and other receivables | | 110,473 | 110,473 | 0 |
| LG House Unit Trust | | 103,963 | 103,963 | 0 |
| Land Held for Resale | | 0 | 0 | 0 |
| Land | | 2,292,085 | 2,292,085 | 0 |
| Buildings | | 27,039,482 | 26,988,779 | -50,703 |
| Furniture & Equipment | | 319,297 | 290,757 | -28,540 |
| Plant & Equipment | | 3,525,664 | 3,221,061 | -304,603 |
| Tools | | 0 | 0 | 0 |
| Roads Infrastructure | | 93,022,471 | 91,254,388 | -1,768,083 |
| Kerbing Infrastructure | | 2,684,095 | 2,684,095 | 0 |
| Drainage Infrastructure | | 11,518,902 | 11,518,902 | 0 |
| Bridges Infrastructure | | 5,793,354 | 5,793,354 | 0 |
| Footpaths Infrastructure | | 1,409,351 | 1,410,484 | 1,133 |
| Parks Infrastructure | | 2,539,850 | 2,607,625 | 67,775 |
| Other Infrastructure | | 6,368,951 | 6,529,513 | 160,562 |
| **Total non-current assets** | | **156,727,938** | **154,805,479** | -1,922,459 |
| **Total assets** | | **166,240,224** | **161,065,443** | -5,174,781 |
| | | | | |
| **Current liabilities** | | | | |
| Trade and other payables | | 4,154,904 | 420,111 | 3,734,793 |
| ATO Liabilities | | 69,859 | -39,216 | 109,075 |
| Contracts Liability | | 841,286 | 841,286 | 0 |
| Interest-bearing loans and borrowings | | 517,952 | 243,692 | 274,260 |
| Provisions | | 741,815 | 741,815 | 0 |
| **Total current liabilities** | | **6,325,816** | **2,207,688** | 4,118,128 |
| | | | | |
| **Non-current liabilities** | | | | |
| Interest-bearing loans and borrowings | | 4,479,878 | 4,479,878 | 0 |
| Non-Current Payables | | 0 | 0 | 0 |
| Provisions | | 69,293 | 69,293 | 0 |
| **Total non-current liabilities** | | **4,549,171** | **4,549,171** | 0 |
| **Total liabilities** | | **10,874,987** | **6,756,859** | 4,118,128 |
| **Net assets** | | **155,365,237** | **154,308,584** | -1,056,652 |
| | | | | |
| **Equity** | | | | |
| Retained surplus | | 69,384,025 | 73,059,182 | 3,675,157 |
| Net Result | | 0 | -1,056,652 | -1,056,652 |
| Reserve - asset revaluation | | 81,140,473 | 81,140,473 | 0 |
| Reserve - Cash backed | | 4,840,738 | 1,165,581 | -3,675,157 |
| **Total equity** | | **155,365,237** | **154,308,584** | -1,056,652 |

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

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

| COA | Description | SMART Implement. Ref. | Resp. Officer | Asset Class | Asset Invest. Type | 2023/2024 Original Budget | 2023/2024 YTD Budget | 2023/2024 YTD Actuals | % of Annual Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Governance** | | | | | | | | | |
| C137 | ICT Plan Implementation | | CEO | F&E | Renewal | 450,000 | 200,000 | 79,446 | 18% |
| | | | | | | **450,000** | **200,000** | **79,446** | |
| **Law Order & Public Safety** | | | | | | | | | |
| C138 | Bush Fire Repeater Tower | 5.1.2 | MRS | Infr. | New | 0 | 0 | 62,961 | 0% |
| 2885 | CCTV Infrastructure | | CEO | Infr. | New | 267,000 | 267,000 | 67,900 | 25% |
| | | | | | | **267,000** | **267,000** | **130,861** | |
| **Education & Welfare** | | | | | | | | | |
| C441 | Old School - Re-Roof | | BMC | L&B | Renewal | 1,994 | 1,595 | 0 | 0% |
| | | | | | | **1,994** | **1,595** | **0** | |
| **Housing** | | | | | | | | | |
| C157 | Staff - 15 Loton Close | | CEO | L&B | New | 80,000 | 0 | 0 | 0% |
| C156 | Staff - 30 Katanning Road | | CEO | L&B | New | 30,000 | 0 | 7,269 | 24% |
| C313 | Jean Sullivan Units - Building Renewal | | BMC | L&B | Upgrade | 10,000 | 0 | 0 | 0% |
| C145 | ILU's - Building Renewal | | BMC | L&B | Renewal | 10,000 | 0 | 0 | 0% |
| | | | | | | **130,000** | **0** | **7,269** | |
| **Community Amenities** | | | | | | | | | |
| C310 | Subdivision Construction | 2.4.3 | CEO | L4R | Upgrade | 0 | 0 | 11,608 | 0% |
| C407 | Refuse Site Development | | MRS | Infr. | Upgrade | 115,250 | 0 | 0 | 0% |
| C442 | Men's Shed - Construction of New | | MCCS | L&B | New | 323,768 | 323,768 | 341,786 | 106% |
| C355 | Town Furniture | | MWS | Infr. | New | 20,000 | 6,600 | 2,193 | 11% |
| | | | | | | **459,018** | **330,368** | **355,587** | |
| **Recreation & Culture** | | | | | | | | | |
| C198 | Historic Buildings - Capital Improvement | | BMC | L&B | Renewal | 35,000 | 0 | 0 | 0% |
| C105 | Memorial Hall Capital Expenditure | | BMC | L&B | Renewal | 30,000 | 0 | 0 | 0% |
| C295 | SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE | | BMC | L&B | Renewal | 30,000 | 30,000 | 0 | 0% |
| C408 | Harrison Place Toilets & Park | 1.1.8 | MWS | L&B | Upgrade | 10,000 | 10,000 | 0 | 0% |
| 6764 | Showgrounds Capital Expenditure | | MWS | Infr. | Upgrade | 30,000 | 30,000 | 27,507 | 92% |
| 6774 | The Spring Reserve Capital Expenditure | | MWS | L&B | Upgrade | 50,000 | 15,000 | 0 | 0% |
| C274 | Sporting Complex - Netball Court Resurface & Roof | 1.2.10, 1.2.13 | MCCS | Infr. | Renewal | 26,520 | 26,520 | 28,765 | 108% |
| C357 | Apex Park - Replace Equipment | | SH | Infr. | Renewal | 0 | 0 | 39,010 | 0% |
| | | | | | | **211,520** | **111,520** | **95,282** | |
| **Transport - Plant Purchases** | | | | | | | | | |
| C162 | Major Plant Repairs - Fuel Pump System | | MWS | P&E | New | 7,490 | 7,490 | 0 | |
| 7604 | Plant Major Purchases | | MWS | P&E | New | 285,000 | 135,000 | 60,952 | 21% |
| | | | | | | **292,490** | **142,490** | **60,952** | |

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

| COA | Description | SMART Implement. Ref. | Resp. Officer | Asset Class | Asset Invest. Type | 2023/2024 Original Budget | 2023/2024 YTD Budget | 2023/2024 YTD Actuals | % of Annual Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Transport - Infrastructure** | | | | | | | | | |
| R2R400 | R2R - Balgarup Road Tree Pruning Works | | MWS | Infr. | Upgrade | 0 | 0 | 28,918 | 0% |
| C417 | Widening - Shamrock Road | 1.1.5 | MWS | Infr. | Upgrade | 383,920 | 383,920 | 133,439 | 35% |
| C436 | Widening - Shamrock Road (2021/2022 Project) | 1.1.5 | MWS | Infr. | Upgrade | 690,000 | 690,000 | 186,605 | 27% |
| CJ227 | Broomehill Road Failure Repairs | | MWS | Infr. | Renewal | 45,000 | 0 | 0 | 0% |
| C319 | Bitumen Reseal - Kojonup-Frankland Road | 1.1.5 | MWS | Infr. | Renewal | 210,000 | 0 | 12,314 | 6% |
| C320 | Bitumen Reseal - Kojonup Darkan Road | 1.1.5 | MWS | Infr. | Renewal | 195,000 | 0 | 0 | 0% |
| C460 | Road Widening - Jingalup Rd 22/23 | | MWS | Infr. | Renewal | 210,000 | 0 | 682 | 0% |
| CJ079 | Reillys Creek Road - Gravel Sheet | | MWS | Infr. | Renewal | 255,000 | 0 | 13,250 | 5% |
| CJ055 | Newton Street Kerbing | | MWS | Infr. | Renewal | 26,000 | 0 | 0 | 0% |
| C172 | Seal - Riverdale Road | 1.1.5 | MWS | Infr. | Renewal | 0 | 0 | 216 | 0% |
| CJ453 | Seal - Balgarup Road RTR | 1.1.5 | MWS | Infr. | Renewal | 0 | 0 | 729 | 0% |
| C463 | Kojonup Darkan Shoulder Blackspot | | MWS | Infr. | Upgrade | 229,774 | 229,774 | 203,778 | 89% |
| CJ500 | Tone Road - RTR | | MWS | Infr. | Upgrade | 90,000 | 0 | 636 | 1% |
| C501 | Ballock Road - RTR | | MWS | Infr. | Upgrade | 0 | 0 | 3,638 | 0% |
| C505 | RTR - Tone Road - Failure 2 | | MWS | Infr. | Upgrade | 55,000 | 0 | 0 | 0% |
| C506 | RTR - Tone Road - Failure 3 | | MWS | Infr. | Upgrade | 70,000 | 0 | 0 | 0% |
| C507 | RTR - Spring Street Asphalt | | MWS | Infr. | Upgrade | 347,350 | 0 | 0 | 0% |
| C508 | RTR - Misson Road Floodway | | MWS | Infr. | Upgrade | 20,000 | 0 | 0 | 0% |
| C509 | RTR - Soldier Road - Asphalt | | MWS | Infr. | Upgrade | 75,000 | 0 | 0 | 0% |
| CJ510 | RTR - Wanwindup South Road Culvert | | MWS | Infr. | Upgrade | 25,000 | 0 | 2,857 | 11% |
| C511 | RTR - Qualeup South Road Failure Repairs | | MWS | Infr. | Upgrade | 35,000 | 0 | 14,380 | 41% |
| C512 | RTR - Newton Street Reseal | | MWS | Infr. | Upgrade | 44,000 | 0 | 0 | 0% |
| C450 | Widening - Tambellup West Road | | MWS | Infr. | Upgrade | 255,000 | 253,062 | 60,541 | 24% |
| C174 | Soldier Road - Footpath, Kerbing and Drainage | | MWS | Infr. | Upgrade | 0 | 0 | 1,133 | 0% |
| FPC02 | Footpath - Newton Street | | MWS | Infr. | Upgrade | 35,000 | 0 | 0 | 0% |
| | | | | | | **3,296,044** | **1,556,756** | **663,116** | |
| **Economic Services** | | | | | | | | | |
| C177 | Kodja Place - Capital Renewal/Improvement | 2.1.10 | BMC | L&B | Renewal | 20,000 | 0 | 0 | 0% |
| C349 | Black Cockatoo Café Capital Expenditure | | BMC | L&B | Renewal | 25,000 | 25,000 | 3,479 | 14% |
| C054 | Promotional Signage at Airstrip | 1.4.7 | MCCS | Infr. | New | 60,000 | 0 | 0 | 0% |
| | | | | | | **105,000** | **25,000** | **3,479** | |
| | **Total Capital Expenditure** | | | | | **5,213,066** | **2,634,729** | **1,395,992** | **26.8%** |

| **SUMMARIES:** | | | | |
|---|---|---|---|---|
| Land Held for Resale | 0 | 0 | 11,608 | 0.0% |
| Land & Buildings | 655,762 | 405,363 | 352,534 | 53.8% |
| Infrastructure | 3,814,814 | 1,886,876 | 891,453 | 23.4% |
| Plant & Equipment | 292,490 | 142,490 | 60,952 | 20.8% |
| Furn & Equipment | 450,000 | 200,000 | 79,446 | 17.7% |
| | **5,213,066** | **2,634,729** | **1,395,992** | **26.8%** |
| Asset Renewal | 1,569,514 | 283,115 | 177,890 | 11.3% |
| New Asset | 1,073,258 | 739,858 | 543,062 | 50.6% |
| Upgrading Asset | 2,570,294 | 1,611,756 | 675,040 | 26.3% |
| | **5,213,066** | **2,634,729** | **1,395,992** | **26.8%** |
| Chief Executive Officer | 827,000 | 467,000 | 166,223 | 20.1% |
| Manager Corporate & Community Services | 410,288 | 350,288 | 370,551 | 90.3% |
| Manager Works & Services | 3,698,534 | 1,760,846 | 753,769 | 20.4% |
| Senior Horticulturalist | 0 | 0 | 39,010 | 0.0% |
| Manager Regulatory Services | 115,250 | 0 | 62,961 | 54.6% |
| Building Maintenance Coordinator | 161,994 | 56,595 | 3,479 | 2.1% |
| Manager Aged Care Services | 0 | 0 | 0 | 0.0% |
| | **5,213,066** | **2,634,729** | **1,395,992** | **26.8%** |

**SHIRE OF KOJONUP**

**MONTHLY FINANCIAL REPORT**

**FOR THE PERIOD ENDING 31 JANUARY 2025**

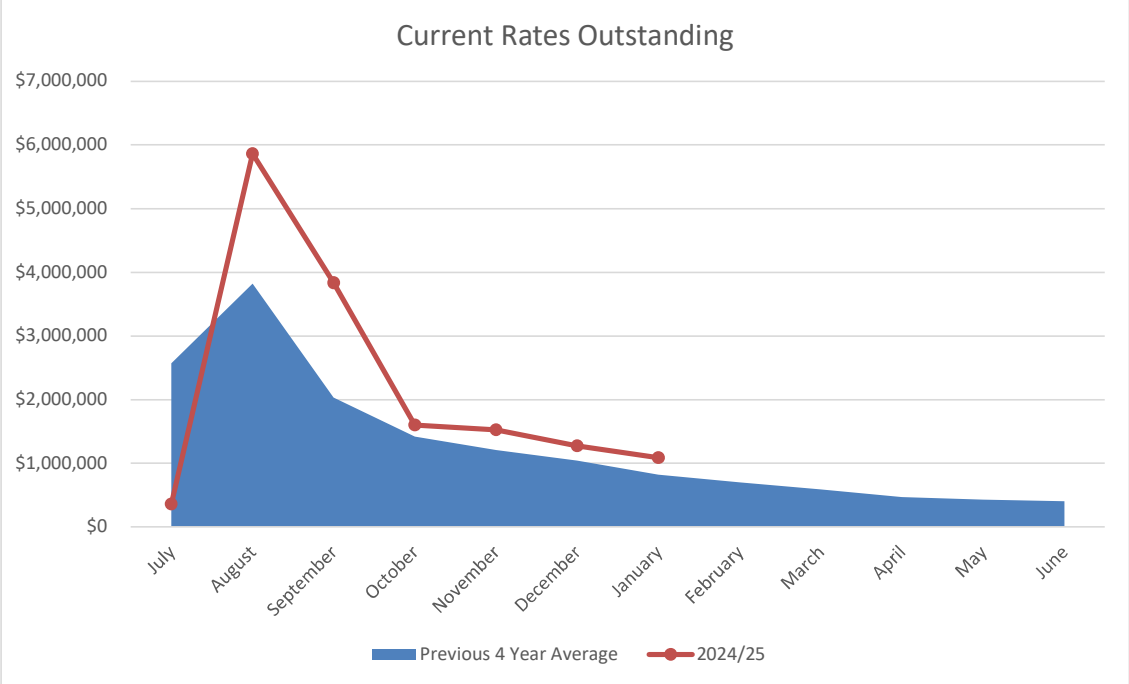
| RESERVES - CASH BACKED | 2024-25 Actual Opening Balance | 2024-25 Actual Transfer to | 2024-25 Actual Transfer (from) | 2024-25 Actual Closing Balance | 2024-25 Budget Opening Balance | 2024-25 Budget Transfer to | 2024-25 Budget Transfer (from) | 2024-25 Budget Closing Balance |
|---|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ | $ |
| Plant Replacement | 263,841 | 4,710 | 0 | 268,551 | 263,841 | 2,387 | 0 | 266,228 |
| Employee Leave | 290,394 | 4,636 | 0 | 295,030 | 290,394 | 34,634 | 0 | 325,028 |
| Springhaven Lodge (Bonds) | 3,695,000 | 400,000 | (4,095,000) | 0 | 3,695,000 | 0 | 0 | 3,695,000 |
| Low Income Housing | 88,963 | 1,588 | 0 | 90,552 | 88,963 | 3,020 | 0 | 91,983 |
| Sporting Facility | 66,819 | 1,193 | 0 | 68,012 | 66,819 | 2,270 | 0 | 69,089 |
| Landfill Waste Management | 85,302 | 1,523 | 0 | 86,824 | 85,302 | 2,897 | 0 | 88,199 |
| Kodja Place Tourist Precinct | 18 | 0 | 0 | 18 | 18 | 0 | (18) | 0 |
| Community Grant Scheme | 10,386 | 185 | 0 | 10,571 | 10,386 | 355 | 0 | 10,741 |
| Independent Living Units | 168,552 | 3,009 | 0 | 171,561 | 168,552 | 5,725 | 0 | 174,277 |
| Natural Resource Management | 103,826 | 1,853 | 0 | 105,679 | 103,826 | 3,525 | 0 | 107,351 |
| Swimming Pool | 43,126 | 770 | 0 | 43,896 | 43,126 | 1,464 | (44,590) | 0 |
| The Kodja Place Building Upgrade & Renewal | 18,769 | 335 | 0 | 19,104 | 18,769 | 655 | 0 | 19,424 |
| Sporting Complex Building Upgrade & Renewal | 1,193 | 21 | 0 | 1,214 | 1,193 | 41 | (1,234) | 0 |
| Netball Court Resurfacing | 4,548 | 19 | 0 | 4,567 | 4,548 | 0 | (4,548) | 0 |
| Trails Network Construction | 2 | 0 | 0 | 2 | 2 | 0 | (2) | 0 |
| Asset Acquisition and Replacement Reserve | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 100,000 |
| Sports Complex Building, Plant & Equipment Upgrade and Renewal Reserve | 0 | 0 | 0 | 0 | 0 | 50,374 | 0 | 50,374 |
| | **4,840,738** | **419,843** | **(4,095,000)** | **1,165,581** | **4,840,739** | **207,347** | **(50,392)** | **4,997,694** |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**
**FOR THE PERIOD ENDING 31 JANUARY 2025**

## RATES & SUNDRY RECEIVABLES

**Rates:**

| | 1-Jul-24 | Levy for 2024/25 | Collectable | Received | Outstanding |
|---|---|---|---|---|---|
| Property Rates | $ 217,867 | $ 5,150,080 | $ 5,367,947 | $ (4,499,369) | $ 868,578 |
| Rubbish Charges | $ 44,034 | $ 285,310 | $ 329,344 | $ (275,855) | $ 53,489 |
| Emergency Services Levy | $ 21,371 | $ 14,421 | $ 35,791 | $ - | $ 35,791 |
| Instalment fee & Interest | $ - | $ 17,715 | $ 17,715 | $ (17,715) | $ - |
| Penalty & ESL Interest | $ 110,922 | $ 31,006 | $ 141,928 | $ (12,268) | $ 129,660 |
| Excess Rates | $ (65,020) | $ - | $ (65,020) | $ (24,007) | $ (89,027) |
| **Sub- Total** | **$ 329,173** | **$ 5,498,532** | **$ 5,827,706** | **$ (4,829,214)** | **$ 998,492** |
| | | | | | 18% |
| **OTHER ITEMS** | | | | | |
| Pensioner Rebates to claim | $ 79,317 | $ - | $ 79,317 | $ 9,631 | $ 88,949 |
| Sub-Total | $ 408,491 | | | | **$ 1,087,440** |
| Pensioner Deferred Rates | $ 110,473 | $ - | $ 110,473 | $ - | $ 110,473 |
| **Total Outstanding** | **$ 439,647** | **$ 5,498,532** | **$ 5,938,179** | **$ (4,829,214)** | **$ 1,108,965** |




**Sundry Debtors:**

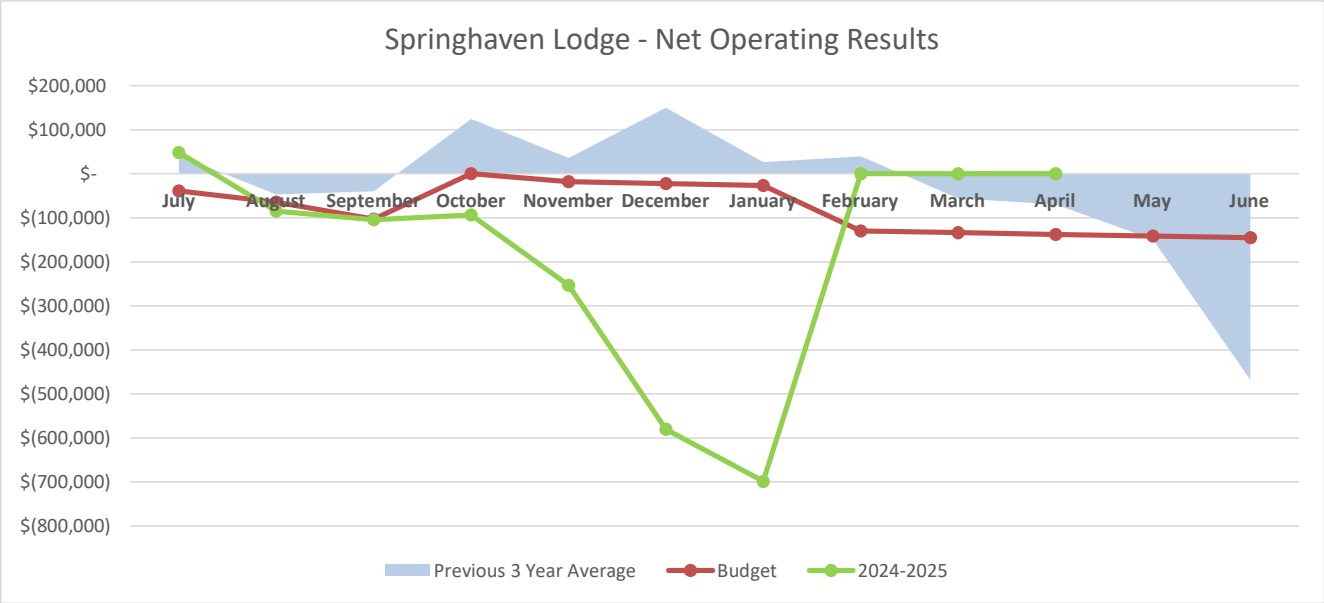
| | 30-Jun-24 | | 31/01/25 | | Movement This FY |
|---|---|---|---|---|---|
| Credit Balance | $ (6,180) | | $ (32,979) | | $ 26,799 |
| Current | $ 125,937 | | $ 19,352 | | $ 106,585 |
| 30 - 60 days | $ 469,099 | 65% | $ 3,613 | 2% | $ 465,486 |
| 60 - 90 days | $ 5,339 | 1% | $ 8,768 | 4% | $ (3,429) |
| Greater than 90 days | $ 126,515 | 18% | $ 237,245 | 101% | $ (110,730) |
| | **$ 720,710** | | **$ 235,998** | | |

| LOAN REPAYMENTS | Loan Number | 2024-25 Actual Principal 1 July 2024 | 2024-25 New New Loans | 2024-25 New Principal Repayments | 2024-25 Actual Interest Repayments | 2024-25 Actual Principal Outstanding | 2024-25 Budget Principal 1 July 2024 | 2024-25 Budget New Loans | 2024-25 Budget Principal Repayments | 2024-25 Budget Interest Repayments | 2024-25 Budget Principal Outstanding |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | $ | | $ | $ | $ | $ | | $ | $ | $ |
| **Law, order, public safety** | | | | | | | | | | | |
| Communications Tower | 150 | 383,960 | 0 | (33,179) | (16,980) | 350,781 | 383,960 | 0 | (50,333) | (24,905) | 333,627 |
| **Health** | | | | | | | | | | | |
| Medical Centre Donation | 137 | 106,272 | 0 | (4,406) | (919) | 101,866 | 106,272 | 0 | (8,850) | (1,800) | 97,422 |
| **Housing** | | | | | | | | | | | |
| Bagg Street Unit | 135 | 43,687 | 0 | (5,174) | (671) | 38,513 | 43,687 | 0 | (10,428) | (1,262) | 33,259 |
| Aged Units - GSHI | 139 | 10,244 | 0 | (5,107) | (60) | 5,137 | 10,244 | 0 | (10,244) | (90) | 0 |
| Staff Housing - GSHI | 140 | 736,315 | 0 | (30,529) | (6,369) | 705,786 | 736,315 | 0 | (61,323) | (12,474) | 674,992 |
| GROH Housing - GSHI | 138 | 710,496 | 0 | (56,900) | (5,116) | 653,596 | 710,496 | 0 | (114,210) | (9,821) | 596,286 |
| Staff Housing - GSHI | 144 | 33,613 | 0 | (5,473) | (314) | 28,140 | 33,613 | 0 | (10,996) | (578) | 22,617 |
| GROH Housing - GSHI | 145 | 33,613 | 0 | (5,473) | (314) | 28,140 | 33,613 | 0 | (10,996) | (578) | 22,617 |
| Staff Housing Renovations | 148 | 270,403 | 0 | (7,812) | (5,966) | 262,591 | 270,403 | 0 | (15,731) | (11,960) | 254,672 |
| **Recreation and culture** | | | | | | | | | | | |
| Sports Complex | 134 | 180,685 | 0 | (18,465) | (9,131) | 162,220 | 180,685 | 0 | (18,921) | (9,800) | 161,764 |
| Sports Complex Wall | 136 | 52,474 | 0 | (5,017) | (522) | 47,457 | 52,474 | 0 | (10,083) | (1,192) | 42,391 |
| Netball Courts & Roof | 143 | 1,283,949 | 0 | (27,473) | (18,472) | 1,256,476 | 1,283,949 | 0 | (55,342) | (38,108) | 1,228,607 |
| Oval Lighting | 142 | 182,335 | 0 | (12,421) | (1,323) | 169,914 | 182,335 | 0 | (24,931) | (2,915) | 157,404 |
| Harrison Pl Toilets & Park | 146 | 331,909 | 0 | (17,864) | (6,501) | 314,045 | 331,909 | 0 | (36,078) | (12,652) | 295,831 |
| Harrison Pl Toilets & Park | 149 | 191,979 | 0 | (16,589) | (8,490) | 175,390 | 191,979 | 0 | (25,166) | (12,453) | 166,813 |
| **Transport** | | | | | | | | | | | |
| Airstrip Lighting | 141 | 116,421 | 0 | (5,136) | (880) | 111,285 | 116,421 | 0 | (10,311) | (1,721) | 106,110 |
| **Economic services** | | | | | | | | | | | |
| Land Development | 147 | 320,357 | 0 | (17,242) | (6,275) | 303,115 | 320,357 | 0 | (34,823) | (12,212) | 285,534 |
| | | 4,988,712 | 0 | (274,260) | (88,304) | 4,714,452 | 4,988,712 | 0 | (508,766) | (154,521) | 4,479,946 |

## MAJOR BUSINESS UNITS

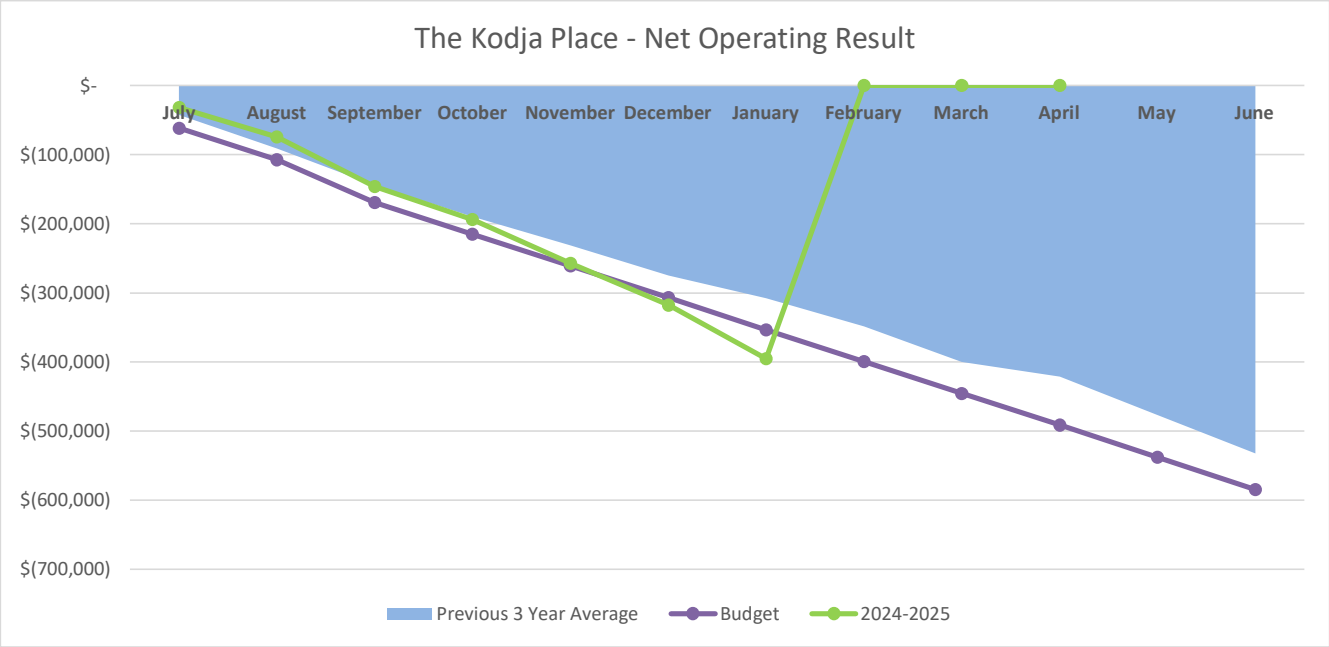
### Springhaven Lodge

The Shire of Kojonup owned and operated a 22 bed aged accommodation hostel known as Springhaven Lodge. The following graph shows the operations of Springhaven Lodge (profit or loss) excluding any capital grants. There is also capital expenditure and reserve accounts (p.16) associated with Springhaven Lodge. The Shire disposed of Springhaven Lodge operations and mangement in October 2024, whilst retaining ownership of the land and building assets.




### The Kodja Place Precinct

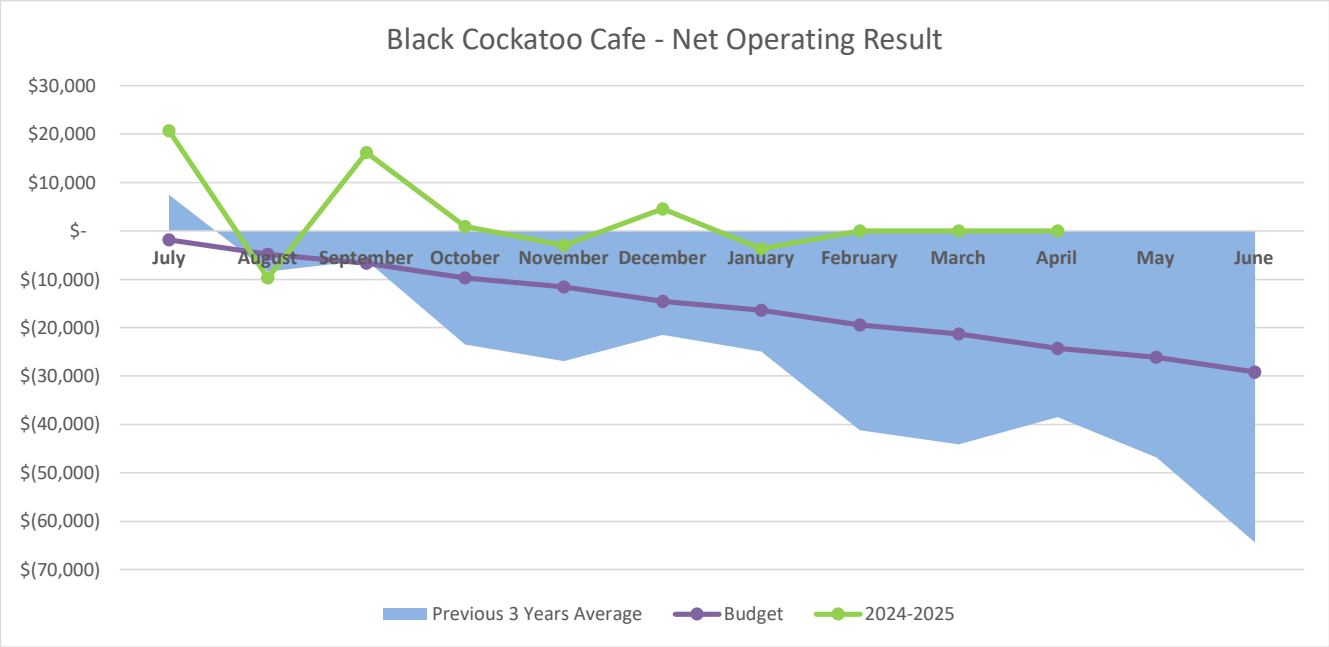
The Shire of Kojonup owns ands operates The Kodja Place precinct, a tourism, retail and cultural interpretive centre on Albany Highway. The following graph shows the operations of TKPP (profit or loss). There is also capital expenditure (p.13), a loan (p.15) and a reserve account (p.16) associated with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



**MAJOR BUSINESS UNITS**

**Black Cockatoo Café**

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



## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **Proceeds Sale of Assets** | | | | | | | |
| 9608 | | Proceeds Sale of Assets - Furniture & Equipment | $0 | ($123,225) | | ($123,225) | $0 | $0 | $0 |
| 9605 | | Proceeds Sale of Assets - Plant & Equipment | $0 | ($126,775) | 231% | ($126,775) | $0 | ($55,000) | $0 |
| New | | Proceeds Sale of Assets - Land | | | | $0 | $0 | ($80,000) | $0 |
| | | **Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET** | $0 | ($250,000) | | ($250,000) | $0 | ($135,000) | $0 |
| | | **Written Down Value** | | | | | | | |
| New | | 00000 Written Down Value- | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Sub Total - WDV ON SALE OF ASSET** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - GAIN/LOSS ON DISPOSAL OF ASSET** | **$0** | **($250,000)** | | **($250,000)** | **$0** | **($135,000)** | **$0** |
| | | **Total - OPERATING STATEMENT** | **$0** | **($250,000)** | | **($250,000)** | **$0** | **($135,000)** | **$0** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **GENERAL PURPOSE FUNDING - RATES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 1104 | | Rates Incentive Prize | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 1112 | | Admin Allocated to Rates (Cash) | $34,881 | $10,090 | 17% | $0 | $10,090 | $0 | $59,798 |
| 1122 | | Admin Allocated to Rates (Non-Cash) | $2,664 | $939 | 21% | $0 | $939 | $0 | $4,568 |
| 1132 | | Rating Salaries | $23,332 | $0 | 0% | $0 | $0 | $0 | $40,000 |
| 1162 | | Superannuation | $3,500 | $0 | 0% | $0 | $0 | $0 | $6,000 |
| 1182 | | Rates Printing/postage | $3,000 | $178 | 6% | $0 | $178 | $0 | $3,000 |
| 1192 | | Valuation Expenses | $880 | $2,844 | 21% | $0 | $2,844 | $0 | $13,400 |
| 1202 | | Title Searches | $315 | $0 | 0% | $0 | $0 | $0 | $500 |
| 1222 | | Insurance - Emp Costs (Rates) | $1,615 | $2,053 | 127% | $0 | $2,053 | $0 | $1,615 |
| 1262 | | Legal Costs Incurred - Rates | $400 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| | | **Sub Total - GENERAL RATES OP/EXP** | $70,587 | $16,104 | | $0 | $16,104 | $0 | $130,881 |
| | | **OPERATING INCOME** | | | | | | | |
| 1003 | | General Rates Levied | ($5,147,439) | ($5,145,093) | 100% | ($5,145,093) | $0 | ($5,147,439) | $0 |
| 1023 | | Interim Rates | ($300) | $0 | 0% | $0 | $0 | ($300) | $0 |
| 1053 | | Back Rates | ($100) | ($4,987) | 4987% | ($4,987) | $0 | ($100) | $0 |
| 1013 | | Ex-Gratia Rates | ($2,219) | ($2,442) | 110% | ($2,442) | $0 | ($2,219) | $0 |
| 1043 | | Non Payment Penalty Interest | ($18,600) | ($31,006) | 103% | ($31,006) | $0 | ($30,000) | $0 |
| 1073 | | Instalment Administration Charge | ($4,000) | ($4,401) | 110% | ($4,401) | $0 | ($4,000) | $0 |
| 1063 | | Instalment Interest Charge | ($12,000) | ($13,314) | 111% | ($13,314) | $0 | ($12,000) | $0 |
| 1273 | | ESL Levy Admin Fee | ($4,000) | ($4,000) | 100% | ($4,000) | $0 | ($4,000) | $0 |
| 1092 | | Rates Written Off/Refunded | $95 | $1,071 | 1071% | $1,071 | $0 | $100 | $0 |
| 1283 | | Settlement & Search Charges | ($2,600) | ($3,195) | 80% | ($3,195) | $0 | ($4,000) | $0 |
| 1263 | | Legal Expenses - Recovered | ($400) | $0 | 0% | $0 | $0 | ($2,000) | $0 |
| | | **Sub Total - GENERAL RATES OP/INC** | ($5,191,563) | ($5,207,368) | | ($5,207,368) | $0 | ($5,205,958) | $0 |
| | | **Total - GENERAL RATES** | ($5,120,976) | ($5,191,264) | | ($5,207,368) | $16,104 | ($5,205,958) | $130,881 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER GENERAL PURPOSE FUNDING** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| | | **Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP** | | | | $0 | $0 | $0 | $0 |
| | | **OPERATING INCOME** | | | | | | | |
| 1333 | | Financial Assistance Grant | ($66,105) | ($4,748) | 4% | ($4,748) | $0 | ($132,209) | $0 |
| 1343 | | Grants Commission Local Roads Grant | ($23,108) | ($40,340) | 87% | ($40,340) | $0 | ($46,215) | $0 |
| 1373 | | Interest Received - Municipal | ($292) | $0 | 0% | $0 | $0 | ($500) | $0 |
| 1393 | | Interest Received - Reserves | ($17,850) | ($19,843) | 57% | ($19,843) | $0 | ($35,000) | $0 |
| | | **Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC** | ($107,354) | ($64,931) | | ($64,931) | $0 | ($213,924) | $0 |
| | | **Total - OTHER GENERAL PURPOSE FUNDING** | ($107,354) | ($64,931) | | ($64,931) | $0 | ($213,924) | $0 |
| | | **Total - GENERAL PURPOSE FUNDING** | **($5,228,329)** | **($5,256,195)** | | **($5,272,298)** | **$16,104** | **($5,419,882)** | **$130,881** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **GOVERNANCE - MEMBERS OF COUNCIL** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 002D | | Depreciation | $5,933 | $957 | 9% | $0 | $957 | $0 | $10,172 |
| 1502 | | Meeting Attendance Fees | $50,076 | $43,096 | 43% | $0 | $43,096 | $0 | $100,152 |
| 1508 | | Members Travelling | $469 | $2,520 | 360% | $0 | $2,520 | $0 | $700 |
| 1512 | | Conferences & Training Expenses | $15,250 | $8,305 | 54% | $0 | $8,305 | $0 | $15,500 |
| 1522 | | Members Communications Allowance | $10,500 | $9,000 | 43% | $0 | $9,000 | $0 | $21,000 |
| 1532 | | Election Expenses | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 1542 | | Presidents/Dep Allowances | $19,000 | $11,400 | 30% | $0 | $11,400 | $0 | $38,000 |
| 1562 | | Refreshments & Functions (Councillors) | $6,549 | $6,653 | 60% | $0 | $6,653 | $0 | $11,100 |
| 1572 | | Refreshments & Functions Staff) | $4,980 | $4,928 | 82% | $0 | $4,928 | $0 | $6,000 |
| 1592 | | Members Insurance | $11,100 | $10,703 | 96% | $0 | $10,703 | $0 | $11,100 |
| 1602 | | Subscriptions | $26,114 | $38,522 | 148% | $0 | $38,522 | $0 | $26,114 |
| 1612 | | Misc Expenses - Members | $990 | $44 | 3% | $0 | $44 | $0 | $1,500 |
| 1624 | | Integrated Planning Expenses | $11,666 | $0 | 0% | $0 | $0 | $0 | $20,000 |
| 1632 | | Vehicle Operating Expenses | $0 | $381 | 0% | $0 | $381 | $0 | $0 |
| 1662 | | Audit Fees | $3,880 | $46,062 | 95% | $0 | $46,062 | $0 | $48,500 |
| 1702 | | Administration Allocation (Cash) | $290,670 | $201,809 | 40% | $0 | $201,809 | $0 | $498,312 |
| 1712 | | Administration Allocation (Non-Cash) | $13,322 | $6,258 | 27% | $0 | $6,258 | $0 | $22,838 |
| 1772 | | Doubtful Debt Expenses | $0 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 1792 | | Legal Costs | $1,620 | $0 | 0% | $0 | $0 | $0 | $3,000 |
| 2075 | | VROC - Shared Services | $2,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 2078 | | VROC - Projects | $2,000 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| | | **Sub Total - MEMBERS OF COUNCIL OP/EXP** | $476,120 | $390,639 | | $0 | $390,639 | $0 | $839,988 |
| | | **OPERATING INCOME** | | | | | | | |
| 1725 | | Donations/Contributions | | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - MEMBERS OF COUNCIL OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - MEMBERS OF COUNCIL** | $476,120 | $390,639 | | $0 | $390,639 | $0 | $839,988 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **GOVERNANCE - GENERAL** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 003D | | Depreciation (Sch 4) | $66,608 | $62,581 | 55% | $0 | $62,581 | $0 | $114,190 |
| 1852 | | Salaries - Admin | $649,065 | $571,616 | 51% | $0 | $571,616 | $0 | $1,112,727 |
| 1882 | | Admin Superannuation | $71,453 | $72,252 | 59% | $0 | $72,252 | $0 | $122,495 |
| 1892 | | Staff Insurances | $37,235 | $43,107 | 116% | $0 | $43,107 | $0 | $37,235 |
| 1902 | | FBT Admin Staff | $13,090 | $0 | 0% | $0 | $0 | $0 | $17,000 |
| 1912 | | Conference & Training | $12,129 | $10,953 | 35% | $0 | $10,953 | $0 | $31,100 |
| 1921 | | Staff Housing Subsidy | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 1922 | | Advertising | $4,100 | $2,240 | 22% | $0 | $2,240 | $0 | $10,000 |
| 1931 | | Occupational Risk Co-Ordinator Costs | $5,250 | $0 | 0% | $0 | $0 | $0 | $9,000 |
| 1932 | | Occ Health & Safety | $3,436 | $3,232 | 48% | $0 | $3,232 | $0 | $6,780 |
| 1942 | | Staff Uniforms | $1,700 | $4,067 | 203% | $0 | $4,067 | $0 | $2,000 |
| 1952 | | Admin Staff Costs | $8,626 | $11,832 | 81% | $0 | $11,832 | $0 | $14,600 |
| 1957 | | Office Building Maintenance | $5,440 | $9,417 | 103% | $0 | $9,417 | $0 | $9,138 |
| 1958 | | Office - Cleaning & Assoc | $25,489 | $23,694 | 55% | $0 | $23,694 | $0 | $43,375 |
| 1959 | | Office - Utility Charges | $8,585 | $6,284 | 43% | $0 | $6,284 | $0 | $14,500 |
| 1962 | | Office Gardens & Surrounds-Mtce | $4,386 | $2,079 | 20% | $0 | $2,079 | $0 | $10,520 |
| 1972 | | Admin Printing & Stationery | $16,828 | $12,660 | 44% | $0 | $12,660 | $0 | $28,900 |
| 1982 | | Telephone & Internet | $15,520 | $13,174 | 48% | $0 | $13,174 | $0 | $27,715 |
| 2002 | | Office Equip Maint | $583 | $0 | 0% | $0 | $0 | $0 | $1,000 |
| 2004 | | Office - Insurance. | $40,699 | $38,296 | 94% | $0 | $38,296 | $0 | $40,699 |
| 2006 | | Donations CEO discretion | $500 | $500 | 50% | $0 | $500 | $0 | $1,000 |
| 2008 | | Donations - Council | $1,000 | $95 | 10% | $0 | $95 | $0 | $1,000 |
| 2012 | | Non Capital Purchases | $708 | $2,422 | 97% | $0 | $2,422 | $0 | $2,500 |
| 2022 | | Bank Charges | $11,214 | $24,253 | 136% | $0 | $24,253 | $0 | $17,800 |
| 2032 | | Postage & Freight | $4,080 | $3,847 | 64% | $0 | $3,847 | $0 | $6,000 |
| 2042 | | ICT Computer Support | $73,797 | $101,366 | 81% | $0 | $101,366 | $0 | $124,550 |
| 1992 | | ICT Software Licensing Fees | $79,553 | $24,747 | 18% | $0 | $24,747 | $0 | $136,735 |
| 2043 | | ICT Website Subscription & Upgrade | $16,140 | $0 | 0% | $0 | $0 | $0 | $16,140 |
| 2044 | | ICT Hardware Purchases (<$5,000) | $1,750 | $764 | 25% | $0 | $764 | $0 | $3,000 |
| 2052 | | Admin Vehicle Expenses | $20,124 | $8,880 | 26% | $0 | $8,880 | $0 | $34,500 |
| 2062 | | Admin Legal Expenses | $11,666 | $33,501 | 168% | $0 | $33,501 | $0 | $20,000 |
| 2072 | | Consultants Special Projects | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2274 | | HR/IR Consultants | $2,917 | $0 | 0% | $0 | $0 | $0 | $5,000 |
| 2277 | | Finance Consultants | $46,400 | $69,437 | 93% | $0 | $69,437 | $0 | $74,400 |
| 2275 | | Records Management | $3,430 | $54 | 1% | $0 | $54 | $0 | $5,880 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| 2278 | | Security Monitoring | $935 | $1,265 | 88% | $0 | $1,265 | $0 | $1,430 |
| 2287 | | Fair Value Revaluations | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2092 | | Mis Expense - Admin | $2,648 | $798 | 18% | $0 | $798 | $0 | $4,540 |
| 2102 | | Admin - Novated Lease Expenses | $11,436 | $12,063 | 62% | $0 | $12,063 | $0 | $19,605 |
| 2172 | | Less Admin Non Cash Realloc | ($66,608) | ($62,581) | 55% | $0 | ($62,581) | $0 | ($114,190) |
| 2182 | | Less Admin Cash Exp Realloc | ($1,162,688) | ($1,009,043) | 51% | $0 | ($1,009,043) | $0 | ($1,993,259) |
| | | **Sub Total - GOVERNANCE - GENERAL OP/EXP** | $49,226 | $99,853 | | $0 | $99,853 | $0 | $19,605 |
| | | **OPERATING INCOME** | | | | | | | |
| 2053 | | Sundry Misc Income - Admin | ($175) | ($2,328) | 776% | ($2,328) | $0 | ($300) | $0 |
| 2083 | | Police Licensing Commissions | ($24,800) | ($12,678) | 32% | ($12,678) | $0 | ($40,000) | $0 |
| 2113 | | Admin - Novated Lease Contributions | ($11,436) | ($12,062) | | ($12,062) | $0 | ($19,605) | $0 |
| 2143 | | Photocopying Fees | ($12) | ($35) | 175% | ($35) | $0 | ($20) | $0 |
| | | **Sub Total - GOVERNANCE - GENERAL OP/INC** | ($36,422) | ($27,103) | | ($27,103) | $0 | ($59,925) | $0 |
| | | **Total - GOVERNANCE - GENERAL** | $12,803 | $72,750 | | ($27,103) | $99,853 | ($59,925) | $19,605 |
| | | **Total - GOVERNANCE** | **$488,923** | **$463,388** | | **($27,103)** | **$490,492** | **($59,925)** | **$859,593** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **LAW ORDER & PUBLIC SAFETY** | | | | | | | |
| | | **FIRE PREVENTION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 2272 | | Emergency Operating Expenses | $4,375 | $6,058 | 81% | $0 | $6,058 | $0 | $7,500 |
| 2271 | | Emergency Operations Room - Storage | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2281 | | Community Emergency Services Manager | $10,000 | $8,266 | 41% | $0 | $8,266 | $0 | $20,000 |
| 2292 | | Fire Hazard Reduction | $9,195 | $24,658 | 156% | $0 | $24,658 | $0 | $15,763 |
| 2302 | | Ground & Aerial Inspections | $4,600 | $0 | 0% | $0 | $0 | $0 | $4,600 |
| 2322 | | Administration Costs | $4,258 | $111 | 2% | $0 | $111 | $0 | $5,400 |
| 2342 | | Fire Fighting - Shire Resources | $2,831 | $1,878 | 42% | $0 | $1,878 | $0 | $4,424 |
| 2372 | | Brigade Expenses | $76,725 | $77,737 | 87% | $0 | $77,737 | $0 | $89,570 |
| 2374 | | BRPC - Other Employment Cost | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2284 | | BRPC - Salaries | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2294 | | BRPC - Superannuation | $0 | $83 | 0% | $0 | $83 | $0 | $0 |
| 2382 | | Administration Allocated - Cash | $34,881 | $30,271 | 51% | $0 | $30,271 | $0 | $59,798 |
| 2442 | | Administration Allocated - Non-Cash | $666 | $626 | 55% | $0 | $626 | $0 | $1,142 |
| 2443 | | Interest on Loan - Bushfire | $16,980 | $18,320 | 74% | $0 | $18,320 | $0 | $24,905 |
| 2444 | | Govt Guarantee Fee - Loan 150 Expense | $1,680 | $0 | | $0 | $0 | $0 | $1,680 |
| 004D | | Buildings Depreciation | $24,062 | $21,073 | 51% | $0 | $21,073 | $0 | $41,250 |
| | | **Sub Total - FIRE PREVENTION OP/EXP** | $190,251 | $189,080 | | $0 | $189,080 | $0 | $276,032 |
| | | **OPERATING INCOME** | | | | | | | |
| 2363 | | Fines & Penalties | ($1,167) | ($250) | 13% | ($250) | $0 | ($2,000) | $0 |
| 2383 | | Sale of Fire Maps | ($29) | ($127) | 255% | ($127) | $0 | ($50) | $0 |
| 2393 | | Sundry Misc income - Fire | ($1,867) | ($4,323) | 135% | ($4,323) | $0 | ($3,200) | $0 |
| 2373 | | ESL Levy Funding | ($37,500) | ($23,114) | 31% | ($23,114) | $0 | ($75,000) | $0 |
| 2463 | | BRMC - Grant Income | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - FIRE PREVENTION OP/INC** | ($40,562) | ($27,814) | | ($27,814) | $0 | ($80,250) | $0 |
| | | **Total - FIRE PREVENTION** | $149,689 | $161,267 | | ($27,814) | $189,080 | ($80,250) | $276,032 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **ANIMAL CONTROL** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 2492 | | Salaries | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2522 | | Superannuation | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2532 | | Other Employment Costs | $3,533 | $4,105 | 102% | $0 | $4,105 | $0 | $4,031 |
| 2542 | | Conference & Training | $875 | $0 | 0% | $0 | $0 | $0 | $1,500 |
| 2552 | | Ranger Vehicle | $0 | $1,726 | 0% | $0 | $1,726 | $0 | $0 |
| 2553 | | FBT Expenses | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2562 | | Dog Control Expenses | $1,864 | $502 | 16% | $0 | $502 | $0 | $3,195 |
| 2572 | | Dog Pound Expenses | $1,517 | $99 | 4% | $0 | $99 | $0 | $2,600 |
| 2573 | | Contract Ranger Expenses | $13,999 | $21,993 | 92% | $0 | $21,993 | $0 | $24,000 |
| 2582 | | Other Animal Control | $292 | $0 | 0% | $0 | $0 | $0 | $500 |
| 2583 | | Cat Control Expenses | $385 | $5 | 1% | $0 | $5 | $0 | $660 |
| 2584 | | Cat Pound Expenses | $350 | $13 | 2% | $0 | $13 | $0 | $600 |
| 2602 | | Administration Allocated - Cash | $34,881 | $10,090 | 17% | $0 | $10,090 | $0 | $59,798 |
| 2612 | | Administration Allocated - Non-Cash | $666 | $626 | 55% | $0 | $626 | $0 | $1,142 |
| 005D | | Depreciation Buildings - Animal Control | $262 | $1,144 | 254% | $0 | $1,144 | $0 | $450 |
| | | **Sub Total - ANIMAL CONTROL OP/EXP** | $58,624 | $40,303 | | $0 | $40,303 | $0 | $98,476 |
| | | **OPERATING INCOME** | | | | | | | |
| 2613 | | Cat Pound Grant | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2633 | | Ranger Income | ($11,666) | $0 | 0% | $0 | $0 | ($20,000) | $0 |
| 2653 | | Fines & Penalties - Dog Act | ($134) | ($557) | 242% | ($557) | $0 | ($230) | $0 |
| 2654 | | Fines & Penalties - Cat Act | ($146) | $0 | 0% | $0 | $0 | ($250) | $0 |
| 2663 | | Impounding Fees - Dogs | ($204) | ($1,000) | 286% | ($1,000) | $0 | ($350) | $0 |
| 2664 | | Impounding Fees - Cats | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2673 | | Dog Registrations | ($2,042) | ($1,458) | 42% | ($1,458) | $0 | ($3,500) | $0 |
| 2674 | | Cat Registrations | ($292) | ($475) | 95% | ($475) | $0 | ($500) | $0 |
| | | **Sub Total - ANIMAL CONTROL OP/INC** | ($14,484) | ($3,490) | | ($3,490) | $0 | ($24,830) | $0 |
| | | **Total - ANIMAL CONTROL** | $44,140 | $36,813 | | ($3,490) | $40,303 | ($24,830) | $98,476 |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER LAW ORDER & PUBLIC SAFETY** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 2832 | | Vehicle Impounding | $875 | $40 | 3% | $0 | $40 | $0 | $1,500 |
| 2752 | | Salaries | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2862 | | Local Law review | $3,500 | $0 | 0% | $0 | $0 | $0 | $6,000 |
| | | **Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP** | $4,375 | $40 | | $0 | $40 | $0 | $7,500 |
| | | **OPERATING INCOME** | | | | | | | |
| 2863 | | Income - Misc Other Law & Order | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 2823 | | Non-Opertating Grant income | $0 | $0 | 0% | $0 | $0 | ($135,335) | $0 |
| | | **Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC** | $0 | $0 | | $0 | $0 | ($135,335) | $0 |
| | | **Total - OTHER LAW ORDER PUBLIC SAFETY** | $4,375 | $40 | | $0 | $40 | ($135,335) | $7,500 |
| | | **Total - LAW ORDER & PUBLIC SAFETY** | **$198,204** | **$198,120** | | **($31,303)** | **$229,423** | **($240,415)** | **$382,008** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **HEALTH** | | | | | | | |
| | | **HEALTH ADMINISTRATION & INSPECTION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3102 | | Health Salaries | $0 | $10,850 | 0% | $0 | $10,850 | $0 | $0 |
| 3132 | | Superannuation | $0 | $11,176 | 0% | $0 | $11,176 | $0 | $0 |
| 3142 | | Fringe Benefits Tax | $7,000 | $0 | 0% | $0 | $0 | $0 | $12,000 |
| 3152 | | Conferences & Training | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 3162 | | Health - Other Employment Costs | $16,585 | $4,255 | 16% | $0 | $4,255 | $0 | $27,281 |
| 3164 | | Health - Contractors | $26,249 | $0 | 0% | $0 | $0 | $0 | $45,000 |
| 3212 | | Admin Allocation to HIA - Cash | $34,881 | $10,090 | 17% | $0 | $10,090 | $0 | $59,798 |
| 3242 | | Analytical Expenses | $1,167 | $479 | 24% | $0 | $479 | $0 | $2,000 |
| 3252 | | Administration Allocated - Non-cash | $999 | $939 | 55% | $0 | $939 | $0 | $1,713 |
| | | **Sub Total - HEALTH ADMIN & INSPECTION OP/EXP** | $86,880 | $37,789 | | $0 | $37,789 | $0 | $147,792 |
| | | **OPERATING INCOME** | | | | | | | |
| 3223 | | Health Act fees, Licences | ($700) | ($2,118) | 177% | ($2,118) | $0 | ($1,200) | $0 |
| 3233 | | Septic Tank Inspection Fees | ($117) | $0 | 0% | $0 | $0 | ($200) | $0 |
| 3253 | | Health Other income | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 3283 | | Health Consultancy Income - Resource Sharing | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - HEALTH ADMIN & INSPECTION OP/INC** | ($817) | ($2,118) | | ($2,118) | $0 | ($1,400) | $0 |
| | | **Total - HEALTH ADMIN & INSPECTION** | $86,063 | $35,671 | | ($2,118) | $37,789 | ($1,400) | $147,792 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER HEALTH** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3362 | | Doctor's Surgery Maint | $0 | $536 | 0% | $0 | $536 | $0 | $0 |
| 3360 | | Doctor Services Expenses | $145,813 | $125,000 | | $0 | $125,000 | $0 | $250,000 |
| 3361 | | Interest Paid on Loans | $919 | $919 | 51% | $0 | $919 | $0 | $1,800 |
| 3368 | | Loan Guarantee Fee | $312 | $740 | 142% | $0 | $740 | $0 | $520 |
| 009D | | Depreciation Buildings | $10,427 | $13,135 | 73% | $0 | $13,135 | $0 | $17,875 |
| | | **Sub Total - OTHER HEALTH OP/EXP** | $157,470 | $140,331 | | $0 | $140,331 | $0 | $270,195 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total - OTHER HEALTH OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - OTHER HEALTH** | $157,470 | $140,331 | | $0 | $140,331 | $0 | $270,195 |
| | | **Total - HEALTH** | **$243,533** | **$176,002** | | **($2,118)** | **$178,120** | **($1,400)** | **$417,987** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **EDUCATION & WELFARE** | | | | | | | |
| | | **EDUCATION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3455 | | Play in the Park | $1,458 | $0 | 0% | $0 | $0 | $0 | $2,500 |
| 3452 | | Smart Start Expenses | $1,668 | $2,860 | 100% | $0 | $2,860 | $0 | $2,860 |
| | | **Sub Total - EDUCATION OP/EXP** | $3,127 | $2,860 | | $0 | $2,860 | $0 | $5,360 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total-EDUCATION OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - EDUCATION** | $3,127 | $2,860 | | $0 | $2,860 | $0 | $5,360 |
| | | **PRE-SCHOOL/OTHER EDUCATION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3462 | | Child Care Centre - Building Maint | $3,578 | $1,877 | 43% | $0 | $1,877 | $0 | $4,369 |
| 3464 | | Child Care Centre - Grounds Maint | $583 | $0 | 0% | $0 | $0 | $0 | $1,000 |
| 3477 | | Kindy Café | $8,866 | $7,134 | 47% | $0 | $7,134 | $0 | $15,200 |
| 3472 | | Playgroup/Toy Library - Building Maint | $3,902 | $3,373 | 61% | $0 | $3,373 | $0 | $5,536 |
| 3474 | | Playgroup/Toy Library - Grounds Maint | $3,042 | $508 | 10% | $0 | $508 | $0 | $5,215 |
| 3478 | | SPARK - Expenditure | $1,750 | $258 | 9% | $0 | $258 | $0 | $3,000 |
| 006D | | DEPRECIATION (SCH 8) | $12,360 | $11,333 | 53% | $0 | $11,333 | $0 | $21,190 |
| | | **Sub Total - OTHER EDUCATION OP/EXP** | $34,082 | $24,484 | | $0 | $24,484 | $0 | $55,510 |
| | | **OPERATING INCOME** | | | | | | | |
| 3463 | | Occasional Care Rent | ($1,456) | ($1,459) | 58% | ($1,459) | $0 | ($2,496) | $0 |
| 3465 | | Grant - Kindy Café | $0 | ($7,820) | 39% | ($7,820) | $0 | ($20,000) | $0 |
| 3475 | | SPARK - Income | $0 | ($2,340) | 78% | ($2,340) | $0 | ($3,000) | $0 |
| 3483 | | LR&CIP Grant - Old School Roof | $0 | $0 | 0% | $0 | | ($50,000) | $0 |
| | | **Sub Total - OTHER EDUCATION OP/INC** | ($1,456) | ($11,619) | | ($11,619) | $0 | ($75,496) | $0 |
| | | **Total - OTHER EDUCATION** | $32,626 | $12,864 | | ($11,619) | $24,484 | ($75,496) | $55,510 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **WELFARE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 010D | | DEPRECIATION (SCH 8) | $0 | $0 | 0% | | | $0 | $0 |
| | | **Sub Total - WELFARE OP/EXP** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total - WELFARE OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - WELFARE** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - EDUCATION & WELFARE** | **$35,752** | **$15,724** | | **($11,619)** | **$27,344** | **($75,496)** | **$60,870** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles<br>And Type Of Activities Within The Programme | YEAR TO DATE<br>31 JANUARY 2025<br>Budget | <br><br>Actual | % of<br>Annual<br>Budget | ACTUAL<br>31 JANUARY 2025<br>Income | <br><br>Expense | ADOPTED BUDGET<br>2024-25<br>Income | <br><br>Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **HOUSING** | | | | | | | |
| | | **SPRING HAVEN HOUSING** | | | | | | | |
| 3752 | | Spring Haven Salaries | $446,760 | $777,841 | 174% | $0 | $777,841 | $0 | $446,760 |
| 3742 | | Spring Haven - FBT Expenses | $5,071 | $0 | 0% | $0 | $0 | $0 | $5,071 |
| 3772 | | Spring Haven Superannuation | $43,775 | $68,279 | 47% | $0 | $68,279 | $0 | $143,775 |
| 3782 | | Conferences & Training | $3,500 | $1,685 | 48% | $0 | $1,685 | $0 | $3,500 |
| 3792 | | Uniforms & Protective Clothing | $1,250 | $441 | 35% | $0 | $441 | $0 | $1,250 |
| 3802 | | Recruitment Expenses | $350 | $3,059 | 874% | $0 | $3,059 | $0 | $350 |
| 3821 | | Spring H - Staff Housing Subsidy | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 3822 | | Vehicle Expenses | $1,750 | $1,134 | 65% | $0 | $1,134 | $0 | $1,750 |
| 3842 | | Spring Haven Telephone | $3,000 | $3,462 | 115% | $0 | $3,462 | $0 | $3,000 |
| 3862 | | Subscriptions | $5,945 | $4,220 | 71% | $0 | $4,220 | $0 | $5,945 |
| 3872 | | Postage & Freight | $355 | $713 | 201% | $0 | $713 | $0 | $355 |
| 3882 | | Minor Office Expenses/Stationery | $350 | $72 | 21% | $0 | $72 | $0 | $350 |
| 3892 | | Office Equipment Maintenance | $500 | $0 | 0% | $0 | $0 | $0 | $500 |
| 3893 | | Software Operating | $3,315 | $1,908 | 58% | $0 | $1,908 | $0 | $3,315 |
| 3902 | | Spring Haven Building Operating Expenses | $27,702 | $33,907 | 122% | $0 | $33,907 | $0 | $27,702 |
| 3903 | | Spring Haven Building Maint (Unforseen) | $3,400 | $17,891 | 526% | $0 | $17,891 | $0 | $3,400 |
| 3904 | | Spring Haven Grounds Maint | $22,775 | $2,381 | 10% | $0 | $2,381 | $0 | $22,775 |
| 3906 | | Springhaven Building Non Cap | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 3908 | | Spring H - Security | $3,500 | $0 | 0% | $0 | $0 | $0 | $3,500 |
| 3912 | | Medical/Pharmaceutical Services | $16,500 | $19,493 | 118% | $0 | $19,493 | $0 | $16,500 |
| 3913 | | Allied Health | $12,725 | $14,000 | 110% | $0 | $14,000 | $0 | $12,725 |
| 3914 | | Utilities | $12,873 | $20,577 | 160% | $0 | $20,577 | $0 | $12,873 |
| 3915 | | Refund of Interest on Depost Principal | $0 | $14,110 | 0% | $0 | $14,110 | $0 | $0 |
| 3812 | | Spring H - Workers Comp/Journey Ins | $11,285 | $57,477 | 509% | $0 | $57,477 | $0 | $11,285 |
| 3916 | | Insurance | $6,595 | $17,787 | 270% | $0 | $17,787 | $0 | $6,595 |
| 3922 | | Cleaning & Laundry | $10,300 | $3,070 | 30% | $0 | $3,070 | $0 | $10,300 |
| 3924 | | SPRING H - CLEANING & LAUNDRY | $0 | $64 | | $0 | $64 | $0 | $0 |
| 3932 | | Non-Capital Equiment Expenses | $2,375 | $2,419 | 102% | $0 | $2,419 | $0 | $2,375 |
| 3942 | | Meals & Refreshments | $30,230 | $36,159 | 120% | $0 | $36,159 | $0 | $30,230 |
| 3952 | | Residents Activities | $750 | $2,020 | 269% | $0 | $2,020 | $0 | $750 |
| 3962 | | Public Liability Insurance | $8,840 | $8,839 | 100% | $0 | $8,839 | $0 | $8,840 |
| 3974 | | Spring Haven Aged Care Consultants | $1,500 | $0 | 0% | $0 | $0 | $0 | $1,500 |
| 3918 | | Spring H - Consultants | $0 | $0 | 0% | $0 | $0 | $0 | $0 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| 3928 | | Spring H - COVID-19 Additional Costs | $1,250 | $0 | 0% | $0 | $0 | $0 | $1,250 |
| 3982 | | Administration Allocated Non-Cash | $5,710 | $12,516 | 219% | $0 | $12,516 | $0 | $5,710 |
| 3992 | | Administration Allocated - Cash | $99,663 | $151,357 | 152% | $0 | $151,357 | $0 | $99,663 |
| 012D | | Spring Haven Depreciation | $24,679 | $92,908 | 220% | $0 | $92,908 | $0 | $42,309 |
| 013D | | Spring Haven Depreciation | $1,944 | $7,841 | 235% | $0 | $7,841 | $0 | $3,333 |
| | | **Sub Total - SPRING HAVEN HOUSING OP/EXP** | $820,517 | $1,495,549 | | $0 | $1,495,549 | $0 | $939,535 |
| | | **OPERATING INCOME** | | | | | | | |
| 4003 | | Spring Haven Resident Rent | ($150,000) | ($187,326) | 125% | ($187,326) | $0 | ($150,000) | $0 |
| 4013 | | Spring Haven - Personal Care Grant Subsidy | ($500,000) | ($604,604) | 121% | ($604,604) | $0 | ($500,000) | $0 |
| 1395 | | INTEREST ON UNPAID BONDS | ($12,540) | ($4,841) | 39% | ($4,841) | $0 | ($12,540) | $0 |
| 4143 | | Miscellaneous Income | ($129,000) | $0 | 0% | $0 | $0 | ($129,000) | $0 |
| 4023 | | Spring Haven Donations | ($3,000) | $0 | 0% | $0 | $0 | ($3,000) | $0 |
| 3993 | | Spring H - Grant - ACAR | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 4303 | | Spring H - Grant - Security | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 022P | | Spring H - Profit on Sale of Assets | $0 | ($71,000) | | ($71,000) | $0 | $0 | $0 |
| | | **Sub Total - SPRING HAVEN HOUSING OP/INC** | ($794,540) | ($867,769) | | ($867,769) | $0 | ($794,540) | $0 |
| | | **Total - SPRING HAVEN HOUSING** | $25,977 | $627,780 | | ($867,769) | $1,495,549 | ($794,540) | $939,535 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **STAFF HOUSING** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 3768 | | Staff Housing Building Maintenance | $9,304 | $14,260 | 89% | $0 | $14,260 | $0 | $15,950 |
| 3769 | | Staff Housing - Operating Expenses | $24,587 | $24,938 | 60% | $0 | $24,938 | $0 | $41,686 |
| 3764 | | Staff Housing - Ground Maint. Various | $7,408 | $6,184 | 49% | $0 | $6,184 | $0 | $12,700 |
| 3770 | | Loan Guarantee Fee L135 & L140 | $7,620 | $9,844 | 129% | $0 | $9,844 | $0 | $7,620 |
| 3771 | | Staff Housing Loan Interest | $13,005 | $9,813 | 38% | $0 | $9,813 | $0 | $25,696 |
| 011D | | Housing Depreciation | $55,718 | $56,196 | 59% | $0 | $56,196 | $0 | $95,520 |
| | | **Sub Total - STAFF HOUSING OP/EXP** | $117,641 | $121,236 | | $0 | $121,236 | $0 | $199,172 |
| | | **OPERATING INCOME** | | | | | | | |
| 3703 | | Residential Rent - Staff | ($27,360) | ($9,907) | 21% | ($9,907) | $0 | ($46,904) | $0 |
| | | **Sub Total - STAFF HOUSING OP/INC** | ($27,360) | ($9,907) | | ($9,907) | $0 | ($46,904) | $0 |
| | | **Total - STAFF HOUSING** | $90,282 | $111,329 | | ($9,907) | $121,236 | ($46,904) | $199,172 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **HOUSING OTHER** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 4062 | | Loton Close ILU's Building Maint | $8,443 | $7,879 | 56% | $0 | $7,879 | $0 | $13,974 |
| 4064 | | Loton Close ILU's Grounds Maint | $7,221 | $3,297 | 27% | $0 | $3,297 | $0 | $12,380 |
| 4065 | | Loton Close ILU's Utilities | $20,686 | $17,969 | 51% | $0 | $17,969 | $0 | $34,980 |
| 4066 | | Loton Close ILU's Insurance | $9,515 | $7,588 | 80% | $0 | $7,588 | $0 | $9,515 |
| 4202 | | J Sullivan Units Building Maintenance | $8,720 | $8,486 | 58% | $0 | $8,486 | $0 | $14,637 |
| 4204 | | J Sullivan Units Grounds Maintenance | $10,383 | $0 | 0% | $0 | $0 | $0 | $17,800 |
| 4205 | | J Sullivan Units Utilities | $5,374 | $4,883 | 45% | $0 | $4,883 | $0 | $10,745 |
| 4206 | | J Sullivan Units Insurance | $2,205 | $1,869 | 85% | $0 | $1,869 | $0 | $2,205 |
| 4254 | | Interest Paid on Loans | $5,803 | $8,388 | 76% | $0 | $8,388 | $0 | $11,067 |
| 4255 | | Loan Guarantee Fee (Housing Other) | $5,380 | $2,624 | 49% | $0 | $2,624 | $0 | $5,380 |
| 4232 | | Bagg Street Units Operating | $3,925 | $3,560 | 53% | $0 | $3,560 | $0 | $6,729 |
| 4256 | | GROH - Building Maintenance | $6,725 | $7,731 | 77% | $0 | $7,731 | $0 | $10,061 |
| | | **Sub Total - HOUSING OTHER OP/EXP** | $94,380 | $74,274 | | $0 | $74,274 | $0 | $149,473 |
| | | **OPERATING INCOME** | | | | | | | |
| 4083 | | Loton Close ILU's Rent | ($97,366) | ($110,677) | 66% | ($110,677) | $0 | ($166,920) | $0 |
| 4103 | | Loton Close ILU's - Power Recoups | ($8,750) | ($9,636) | 64% | ($9,636) | $0 | ($15,000) | $0 |
| 4203 | | J Sullivan Units - Rent | ($21,582) | ($23,360) | 63% | ($23,360) | $0 | ($37,000) | $0 |
| 4243 | | GROH - Rent | ($72,914) | ($88,657) | 71% | ($88,657) | $0 | ($125,000) | $0 |
| | | **Sub Total - HOUSING OTHER OP/INC** | ($200,612) | ($232,330) | | ($232,330) | $0 | ($343,920) | $0 |
| | | **Total - HOUSING OTHER** | ($106,232) | ($158,057) | | ($232,330) | $74,274 | ($343,920) | $149,473 |
| | | **Total - HOUSING** | **$10,026** | **$581,053** | | **($1,110,006)** | **$1,691,059** | **($1,185,364)** | **$1,288,180** |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **COMMUNITY AMENITIES** | | | | | | | |
| | | **SANITATION - HOUSEHOLD REFUSE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5022 | | Refuse Collection - Kerbside | $46,711 | $44,806 | 56% | $0 | $44,806 | $0 | $80,080 |
| 5012 | | Refuse Site Maintenance | $6,737 | $930 | 8% | $0 | $930 | $0 | $11,550 |
| 5013 | | Refuse Site Rehabilitation | $2,052 | $310 | 9% | $0 | $310 | $0 | $3,518 |
| 5002 | | Recycling Depot/Transfer Stn - Contract | $150,778 | $98,639 | 50% | $0 | $98,639 | $0 | $195,385 |
| 5122 | | Recycling Collection - Kerbside | $40,464 | $38,865 | 56% | $0 | $38,865 | $0 | $69,370 |
| 5142 | | Recycling Education | $408 | $0 | 0% | $0 | $0 | $0 | $700 |
| 5123 | | Waste Management Planning | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 014D | | Depreciation (Sch 10) | $2,569 | $2,625 | 60% | $0 | $2,625 | $0 | $4,405 |
| | | **Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP** | $249,721 | $186,175 | | $0 | $186,175 | $0 | $365,008 |
| | | **OPERATING INCOME** | | | | | | | |
| 5023 | | Collection Charges - Kerbside | ($284,384) | ($285,310) | 100% | ($285,310) | $0 | ($284,384) | $0 |
| 5033 | | Recycling/Transfer Station Rental | ($1,342) | $0 | 0% | $0 | $0 | ($2,300) | $0 |
| 5183 | | Sale of Recyclables | ($204) | $0 | 0% | $0 | $0 | ($350) | $0 |
| | | **Sub Total - SANITATION H/HOLD REFUSE OP/INC** | ($285,930) | ($285,310) | | ($285,310) | $0 | ($287,034) | $0 |
| | | **Total - SANITATION HOUSEHOLD REFUSE** | ($36,209) | ($99,135) | | ($285,310) | $186,175 | ($287,034) | $365,008 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **SANITATION OTHER** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5027 | | Verge Pick Up - Hard Waste | $17,499 | $0 | 0% | $0 | $0 | $0 | $30,000 |
| 5251 | | Street Bins Collection - Contract | $23,382 | $23,542 | 59% | $0 | $23,542 | $0 | $40,085 |
| 5252 | | Street Bins Collection | $184 | $0 | 0% | $0 | $0 | $0 | $315 |
| 5262 | | Repair Street Bins | $117 | $0 | 0% | $0 | $0 | $0 | $200 |
| 5263 | | Drum Muster | $2,917 | $0 | 0% | $0 | $0 | $0 | $5,000 |
| 5264 | | Transport of Waste & Loader Hire | $41,590 | $37,826 | 53% | $0 | $37,826 | $0 | $71,300 |
| 5265 | | Bulk Bin Hire Expenses | $1,622 | $0 | 0% | $0 | $0 | $0 | $2,780 |
| 5266 | | Bulk Bin Removal Expenses | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - SANITATION OTHER OP/EXP** | $87,310 | $61,368 | | $0 | $61,368 | $0 | $149,680 |
| | | **OPERATING INCOME** | | | | | | | |
| 5103 | | Tip Fees | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5303 | | Litter Infringements | ($117) | ($500) | 250% | ($500) | $0 | ($200) | $0 |
| 5304 | | Drum Muster Reimbursement Income | ($2,917) | $0 | 0% | $0 | $0 | ($5,000) | $0 |
| | | **Sub Total - SANITATION OTHER OP/INC** | ($3,033) | ($500) | | ($500) | $0 | ($5,200) | $0 |
| | | **Total - SANITATION OTHER** | $84,277 | $60,868 | | ($500) | $61,368 | ($5,200) | $149,680 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **SEWERAGE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5090 | | Liquid Waste Pond - Maintenance | $799 | $435 | 32% | $0 | $435 | $0 | $1,370 |
| | | **Sub Total - SEWERAGE OP/EXP** | $799 | $435 | | $0 | $435 | $0 | $1,370 |
| | | **OPERATING INCOME** | | | | | | | |
| 5190 | | Liquid Waste Disposal Fees | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Sub Total - SEWERAGE OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - SEWERAGE** | $799 | $435 | | $0 | $435 | $0 | $1,370 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **PROTECTION OF THE ENVIRONMENT** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5619 | | Southern Dirt Contribution | $15,000 | $0 | 0% | $0 | $0 | $0 | $15,000 |
| 5612 | | NRM Office Expenses | $175 | $0 | 0% | $0 | $0 | $0 | $300 |
| 5616 | | NRM - Salaries & Wages/Consultancy Fees | $4,258 | $900 | 12% | $0 | $900 | $0 | $7,300 |
| 5689 | | NRM - Superannuation | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5601 | | NRM Vehicle Costs | $426 | $0 | 0% | $0 | $0 | $0 | $730 |
| 5614 | | NRM - Grant Expenditure | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5681 | | Noxious Weeds | $2,404 | $4,087 | 99% | $0 | $4,087 | $0 | $4,122 |
| 5684 | | Landcare Publications | $292 | $0 | 0% | $0 | $0 | $0 | $500 |
| 5686 | | NRM - Enviromental Reserve M'ment | $8,204 | $12,364 | 88% | $0 | $12,364 | $0 | $14,065 |
| 5687 | | Reserve Clean Up | $13,375 | $16,448 | 72% | $0 | $16,448 | $0 | $22,930 |
| 5722 | | NRM - State NRM Grant Expenditure | $7,059 | $0 | 0% | $0 | $0 | $0 | $7,059 |
| 5723 | | NRM - Myrtle Benn/Rob. Rd Reveg Plan | $5,833 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| 5734 | | NRM - Future Drought Fund Grant Exp. | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5752 | | Administration Allocation Cash | $11,627 | $20,181 | 101% | $0 | $20,181 | $0 | $19,933 |
| 5742 | | Administration Allocation Non-Cash | $1,665 | $1,565 | 55% | $0 | $1,565 | $0 | $2,855 |
| | | **Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP** | $70,319 | $55,544 | | $0 | $55,544 | $0 | $104,794 |
| | | **OPERATING INCOME** | | | | | | | |
| 5603 | | NRM Grants | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - PROTECTION OF THE ENVIRONMENT** | $70,319 | $55,544 | | $0 | $55,544 | $0 | $104,794 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **TOWN PLANNING AND REGIONAL DEVELOPMENT** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5842 | | Town Planning Expenses | $17,499 | $13,195 | 44% | $0 | $13,195 | $0 | $30,000 |
| 5922 | | TPS Review | $14,583 | $0 | 0% | $0 | $0 | $0 | $25,000 |
| 5923 | | Town Planning Consultants | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 5962 | | Administration Allocated Cash | $34,881 | $10,090 | 17% | $0 | $10,090 | $0 | $59,798 |
| 5832 | | Administration Allocated Non-Cash | $666 | $626 | 55% | $0 | $626 | $0 | $1,142 |
| | | **Sub Total - TOWN PLAN & REG DEV OP/EXP** | $67,629 | $23,911 | | $0 | $23,911 | $0 | $115,940 |
| | | **OPERATING INCOME** | | | | | | | |
| 5973 | | Planning Fees | ($2,625) | ($4,496) | 100% | ($4,496) | $0 | ($4,500) | $0 |
| | | **Sub Total - TOWN PLAN & REG DEV OP/INC** | ($2,625) | ($4,496) | | ($4,496) | $0 | ($4,500) | $0 |
| | | **Total - TOWN PLANNING & REGIONAL DEVELOPMENT** | $65,004 | $19,415 | | ($4,496) | $23,911 | ($4,500) | $115,940 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **COMMUNITY AMENITIES - CEMETERIES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 5999 | | Cemetery Digital Database | $467 | $0 | 0% | $0 | $0 | $0 | $800 |
| 6001 | | Cemetery - Grave Digging | $22,890 | $23,639 | 60% | $0 | $23,639 | $0 | $39,242 |
| 6006 | | Kojonup Cemetery - Niche Wall Maint | $1,378 | $347 | 15% | $0 | $347 | $0 | $2,362 |
| 6002 | | Kojonup Cemetery - Grounds Maint | $11,099 | $12,164 | 64% | $0 | $12,164 | $0 | $19,028 |
| 6000 | | Kojonup Cemetery - Trees | $1,447 | $0 | 0% | $0 | $0 | $0 | $2,480 |
| 6012 | | Boscabel Cemetery - Grounds Maint | $415 | $0 | 0% | $0 | $0 | $0 | $712 |
| 6014 | | Muradup Cemetery - Grounds Maintenance | $4,623 | $2,391 | 30% | $0 | $2,391 | $0 | $7,926 |
| 015D | | Community Amenities Buildings Depreciation | $22,672 | $27,888 | 72% | $0 | $27,888 | $0 | $38,868 |
| | | **Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP** | $64,991 | $66,429 | | $0 | $66,429 | $0 | $111,418 |
| | | **OPERATING INCOME** | | | | | | | |
| 6013 | | Cemetery Fees (Inc Gst) | ($5,775) | ($7,436) | 75% | ($7,436) | $0 | ($9,900) | $0 |
| 6023 | | Cemetery Fees Licences (Not Inc Gst) | ($292) | ($3,508) | 702% | ($3,508) | $0 | ($500) | $0 |
| | | **Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC** | ($6,066) | ($10,945) | | ($10,945) | $0 | ($10,400) | $0 |
| | | **Total - COMMUNITY AMENITIES CEMETERIES** | $58,925 | $55,485 | | ($10,945) | $66,429 | ($10,400) | $111,418 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6042 | | Harrison Place Conveniences - Maint | $146 | $11 | 4% | $0 | $11 | $0 | $250 |
| 6044 | | Harrison Place Conveniences - Cleaning | $17,231 | $13,557 | 46% | $0 | $13,557 | $0 | $29,290 |
| 6024 | | Curly Wig - Building Maintenance | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6034 | | CWA - Building Maintenance | $2,025 | $1,106 | 37% | $0 | $1,106 | $0 | $2,995 |
| 6052 | | Town Street & Park Seating | $1,363 | $0 | 0% | $0 | $0 | $0 | $2,336 |
| 6054 | | Townscape Plan | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6112 | | Community Resource Centre / Telecentre | $1,881 | $1,438 | 39% | $0 | $1,438 | $0 | $3,658 |
| 6132 | | Community Bus Maintenance | $250 | $701 | 280% | $0 | $701 | $0 | $250 |
| 6144 | | Loan Guarantee Fee - Loan 146 | $0 | $1,213 | 0% | $0 | $1,213 | $0 | $0 |
| 6142 | | Administration Allocated Non-Cash | $1,665 | $1,565 | 55% | $0 | $1,565 | $0 | $2,855 |
| 6152 | | Administration Allocated Cash | $34,881 | $22,703 | 38% | $0 | $22,703 | $0 | $59,798 |
| | | **Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP** | $59,441 | $42,293 | $5 | $0 | $42,293 | $0 | $101,432 |
| | | **OPERATING INCOME** | | | | | | | |
| 6133 | | Community Bus Hire | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC** | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | **Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER** | $59,441 | $42,293 | | $0 | $42,293 | $0 | $101,432 |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6064 | | Men's Shed - Building Maintenance | $795 | $258 | 21% | $0 | $258 | $0 | $1,249 |
| 6172 | | SMALL GRANT EXPENDITURE | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP** | $795 | $258 | | $0 | $258 | $0 | $1,249 |
| | | **OPERATING INCOME** | | | | | | | |
| 6045 | | LR&CIP Grant - Mens Shed | $0 | $0 | 0% | $0 | $0 | ($433,053) | $0 |
| 6123 | | Events - Ticket Sales and Misc Revenue | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6143 | | LotteryWest Grant - Mens Shed | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6173 | | SMALL GRANTS | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC** | $0 | $0 | | $0 | $0 | ($433,053) | $0 |
| | | **Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT** | $795 | $258 | | $0 | $258 | ($433,053) | $1,249 |
| | | **Total - COMMUNITY AMENITIES** | **$303,351** | **$135,162** | | **($301,251)** | **$436,413** | **($740,187)** | **$950,890** |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **RECREATION & CULTURE** | | | | | | | |
| | | **PUBLIC HALL & CIVIC CENTRES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6202 | | Memorial Hall - Cleaning & Operations | $22,104 | $15,955 | 50% | $0 | $15,955 | $0 | $31,595 |
| 6212 | | RSL Hall - Cleaning & Operations | $7,911 | $2,850 | 23% | $0 | $2,850 | $0 | $12,292 |
| 6214 | | Memorial Hall - Building Maintenance | $6,052 | $5,290 | 53% | $0 | $5,290 | $0 | $9,974 |
| 6216 | | Mobrup Hall - Building Expenses | $0 | $66 | 0% | $0 | $66 | $0 | $0 |
| 6218 | | Muradup Hall - Building Expenses | $1,755 | $1,602 | 80% | $0 | $1,602 | $0 | $2,005 |
| 6219 | | Qualeup Hall - Building Expenses | $232 | $16 | 4% | $0 | $16 | $0 | $349 |
| 6224 | | Memorial Hall - Grounds Maintenance | $4,932 | $1,033 | 13% | $0 | $1,033 | $0 | $8,170 |
| 6227 | | Boscabel Hall - Building Expenses | $534 | $16 | 2% | $0 | $16 | $0 | $784 |
| 6232 | | All Halls - Cutlery & Crockery | $1,167 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 6324 | | RSL Hall - Building Maintenance | $2,123 | $1,102 | 35% | $0 | $1,102 | $0 | $3,160 |
| 6146 | | Interest on Loan - Loan 146 & 149 | $11,700 | $6,501 | 26% | $0 | $6,501 | $0 | $25,105 |
| 6147 | | Loan Guarantee Fee - Loan 146 & 149 | $3,800 | $2,460 | 65% | $0 | $2,460 | $0 | $3,800 |
| 016D | | Public Halls Building Depreciation | $37,206 | $40,413 | 63% | $0 | $40,413 | $0 | $63,785 |
| | | **Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP** | $99,516 | $77,301 | | $0 | $77,301 | $0 | $163,019 |
| | | **OPERATING INCOME** | | | | | | | |
| 6203 | | Memorial Hall Rentals | ($1,633) | ($1,114) | 40% | ($1,114) | $0 | ($2,800) | $0 |
| 6213 | | RSL Hall Rentals | ($373) | ($689) | 108% | ($689) | $0 | ($640) | $0 |
| | | **Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC** | ($2,007) | ($1,803) | | ($1,803) | $0 | ($3,440) | $0 |
| | | **Total - PUBLIC HALL & CIVIC CENTRES** | $97,509 | $75,498 | | ($1,803) | $77,301 | ($3,440) | $163,019 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER RECREATION & SPORT** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6362 | | Kojonup Springs Conveniences | $18,392 | $13,506 | 43% | $0 | $13,506 | $0 | $31,533 |
| 6364 | | Kojonup Springs Grounds Maintenance | $5,028 | $7,936 | 92% | $0 | $7,936 | $0 | $8,620 |
| 6372 | | Apex Park Conveniences - Operating | $39,434 | $27,392 | 41% | $0 | $27,392 | $0 | $66,418 |
| 6373 | | Apex Park Conveniences - Building Maint | $2,695 | $934 | 20% | $0 | $934 | $0 | $4,620 |
| 6374 | | Apex Park - Grounds Maint | $39,148 | $19,206 | 28% | $0 | $19,206 | $0 | $67,795 |
| 6382 | | Railway Reserve Conveniences | $3,000 | $1,591 | 32% | $0 | $1,591 | $0 | $4,925 |
| 6392 | | Newstead Park - Grounds Maint | $7,757 | $4,146 | 31% | $0 | $4,146 | $0 | $13,299 |
| 6394 | | Railway Reserve Grounds Maint | $10,056 | $9,090 | 55% | $0 | $9,090 | $0 | $16,454 |
| 6402 | | Sports Complex - Netball Conveniences | $7,902 | $4,186 | 33% | $0 | $4,186 | $0 | $12,877 |
| 6403 | | Sports Complex - Netball Area Maint | $1,294 | $907 | 41% | $0 | $907 | $0 | $2,218 |
| 6404 | | Sports Complex - Grounds Maint | $113,979 | $54,400 | 28% | $0 | $54,400 | $0 | $195,400 |
| 6408 | | Sports Complex - Conveniences | $7,153 | $2,438 | 20% | $0 | $2,438 | $0 | $12,263 |
| 6412 | | Hillman Park - Grounds Maint | $12,405 | $6,222 | 29% | $0 | $6,222 | $0 | $21,266 |
| 6414 | | Sports Complex - Reticulation | $12,885 | $5,034 | 23% | $0 | $5,034 | $0 | $22,090 |
| 6415 | | Oval Lighting | $2,752 | $2,249 | 52% | $0 | $2,249 | $0 | $4,300 |
| 6422 | | Kojonup Bk (Piesse Park) - Grounds Maint | $7,676 | $6,794 | 52% | $0 | $6,794 | $0 | $13,159 |
| 6425 | | Sports Complex - Hockey Club Building | $269 | $200 | 45% | $0 | $200 | $0 | $440 |
| 6434 | | Turkey Nest Dam Maintenance | $11,099 | $3,728 | 20% | $0 | $3,728 | $0 | $18,223 |
| 6435 | | Water - Showgrounds Maint | $4,815 | $1,235 | 15% | $0 | $1,235 | $0 | $8,255 |
| 6444 | | Muradup Townsite Grounds | $5,780 | $1,695 | 17% | $0 | $1,695 | $0 | $9,909 |
| 6452 | | Playground Safety & Minor Upgrades | $2,238 | $82 | 2% | $0 | $82 | $0 | $3,836 |
| 6454 | | Kojonup Town Entrances | $3,585 | $2,298 | 37% | $0 | $2,298 | $0 | $6,146 |
| 6474 | | Industrial Area Slashing & Spraying | $1,558 | $528 | 20% | $0 | $528 | $0 | $2,671 |
| 6477 | | Sports Complex - Utilities & Insurance | $15,469 | $12,430 | 68% | $0 | $12,430 | $0 | $18,375 |
| 6486 | | Rail Trails | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6492 | | Myrtle Benn Reserve | $2,323 | $0 | 0% | $0 | $0 | $0 | $3,983 |
| 6494 | | Sundry Reserves | $13,891 | $983 | 4% | $0 | $983 | $0 | $22,771 |
| 6496 | | Kojonup Golf Club Community Grant | $178 | $0 | 0% | $0 | $0 | $0 | $306 |
| 6552 | | Sports Complex - Cleaning | $9,966 | $3,097 | 18% | $0 | $3,097 | $0 | $17,086 |
| 6554 | | Sports Complex - Building Maint | $4,746 | $3,345 | 41% | $0 | $3,345 | $0 | $8,136 |
| 6558 | | Loan Guaranteee Fee - Loans 136, 142, 143 | $9,700 | $11,952 | 123% | $0 | $11,952 | $0 | $9,700 |
| 6559 | | Recreation - Interest on Loans | $24,882 | $39,298 | 76% | $0 | $39,298 | $0 | $52,015 |
| 6592 | | Skate Park | $510 | $453 | 59% | $0 | $453 | $0 | $765 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| 6792 | | Admiin Allocation - Cash | $23,254 | $19,676 | 49% | $0 | $19,676 | $0 | $39,865 |
| 7107 | | Polocrosse Works Requested | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 017D | | Other Sport Buildings Depreciation | $216,862 | $219,618 | 59% | $0 | $219,618 | $0 | $371,778 |
| | | **Sub Total - OTHER RECREATION & SPORT OP/EXP** | $642,682 | $486,648 | | $0 | $486,648 | $0 | $1,091,497 |
| | | **OPERATING INCOME** | | | | | | | |
| 6463 | | Grant - Drought Communities (Netball Roof) | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6473 | | Grant - Rail Trails | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6564 | | Kidsport Funding | $0 | $0 | | $0 | $0 | $0 | $0 |
| 6513 | | Contrib-Foot Club Sports Complex | $0 | $0 | 0% | $0 | $0 | ($4,800) | $0 |
| 6523 | | Complex Bldg Fees | ($2,333) | ($2,318) | 58% | ($2,318) | $0 | ($4,000) | $0 |
| 6533 | | Rec Ground Lease Fees | $0 | $0 | 0% | $0 | $0 | ($3,000) | $0 |
| 6553 | | Contribution-Dept Education - Oval | $0 | $0 | 0% | $0 | $0 | ($35,000) | $0 |
| 6633 | | Grant - LR&CI Program | $0 | $0 | 0% | $0 | $0 | ($44,411) | $0 |
| 6643 | | Grant - Trails | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6663 | | Contribution - Apex Club | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - OTHER RECREATION & SPORT OP/INC** | ($2,333) | ($2,318) | | ($2,318) | $0 | ($91,211) | $0 |
| | | **Total - OTHER RECREATION & SPORT** | **$640,349** | **$484,330** | | **($2,318)** | **$486,648** | **($91,211)** | **$1,091,497** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **SWIMMING AREAS & BEACHES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6252 | | Building Maintenance | $3,500 | $922 | 15% | $0 | $922 | $0 | $6,000 |
| 6254 | | Consumables & Minor Expenses | $875 | $799 | 53% | $0 | $799 | $0 | $1,500 |
| 6257 | | Utilities & Telephone | $19,654 | $18,470 | 55% | $0 | $18,470 | $0 | $33,495 |
| 6258 | | Insurance | $12,756 | $12,915 | 101% | $0 | $12,915 | $0 | $12,756 |
| 6261 | | Maintenance - Pool Building | $2,149 | $2,463 | 72% | $0 | $2,463 | $0 | $3,420 |
| 6262 | | Grounds Maintenance | $3,015 | $5,748 | 111% | $0 | $5,748 | $0 | $5,169 |
| 6264 | | Swimmin Pool - Chemicals | $6,766 | $5,081 | 44% | $0 | $5,081 | $0 | $11,600 |
| 6271 | | Non-Capital Purchases per 10yr Plan | $875 | $0 | 0% | $0 | $0 | $0 | $1,500 |
| 6272 | | Equipment Maintenance | $12,238 | $29,749 | 142% | $0 | $29,749 | $0 | $20,980 |
| 6274 | | Kiosk - COGS | $2,042 | $4,088 | 117% | $0 | $4,088 | $0 | $3,500 |
| 6352 | | Swimming Pool Salaries | $60,551 | $42,381 | 41% | $0 | $42,381 | $0 | $103,806 |
| 6353 | | Superannuation | $9,858 | $4,965 | 29% | $0 | $4,965 | $0 | $16,900 |
| 6354 | | Conferences & Training | $875 | $3,088 | 206% | $0 | $3,088 | $0 | $1,500 |
| 6356 | | Staff Housing Subsidy (S/Pool) | $4,083 | $0 | 0% | $0 | $0 | $0 | $7,000 |
| 6292 | | Administration Allocated Cash | $23,254 | $10,090 | 25% | $0 | $10,090 | $0 | $39,865 |
| 050D | | Depreciation Buildings | $31,647 | $31,882 | 59% | $0 | $31,882 | $0 | $54,255 |
| | | **Sub Total - SWIMMING AREAS & BEACHES OP/EXP** | $194,138 | $172,641 | | $0 | $172,641 | $0 | $323,246 |
| | | **OPERATING INCOME** | | | | | | | |
| 6294 | | Pool Entry Fees | ($4,316) | ($3,641) | 49% | ($3,641) | $0 | ($7,400) | $0 |
| 6295 | | Pool Kiosk Sales | ($3,500) | ($5,010) | 84% | ($5,010) | $0 | ($6,000) | $0 |
| 6296 | | Pool Daily Entry Fees | ($4,666) | ($6,507) | 81% | ($6,507) | $0 | ($8,000) | $0 |
| | | **Sub Total - SWIMMING AREAS & BEACHES OP/INC** | ($12,483) | ($15,158) | | ($15,158) | $0 | ($21,400) | $0 |
| | | **Total - SWIMMING AREAS & BEACHES** | $181,655 | $157,483 | | ($15,158) | $172,641 | ($21,400) | $323,246 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **TV & RADIO BROADCASTING & RETRANSMISSION** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6752 | | Television Translator | $77 | $37 | 48% | $0 | $37 | $0 | $77 |
| 6772 | | VHF Repeater Operating/Maintenance | $146 | $0 | 0% | $0 | $0 | $0 | $250 |
| | | **Sub Total - TV & RADIO RETRANSMISSION OP/EXP** | $223 | $37 | | 0 | $37 | $0 | $327 |
| | | **Total - TV & RADIO RETRANSMISSION** | $223 | $37 | | **$0** | **$37** | **$0** | **$327** |
| | | **LIBRARIES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 6812 | | Library Salaries | $62,188 | $45,096 | 42% | $0 | $45,096 | $0 | $106,613 |
| 6842 | | Superannuation | $9,384 | $5,183 | 32% | $0 | $5,183 | $0 | $16,087 |
| 6852 | | Emp Insurances (Lib) | $2,836 | $4,105 | 145% | $0 | $4,105 | $0 | $2,836 |
| 6862 | | Conference & Training (Lib) | $583 | $0 | 0% | $0 | $0 | $0 | $1,000 |
| 6882 | | Library Operating Expenses | $4,666 | $1,230 | 15% | $0 | $1,230 | $0 | $8,000 |
| 6892 | | Lib Software Licencing | $2,392 | $3,820 | 93% | $0 | $3,820 | $0 | $4,100 |
| 6902 | | Library Resource Purchases | $1,167 | $561 | 28% | $0 | $561 | $0 | $2,000 |
| 6903 | | Library Regional Activity Plan Contribution | $1,458 | $1,834 | 73% | $0 | $1,834 | $0 | $2,500 |
| 6942 | | Administration Allocated Cash | $11,627 | $10,090 | 51% | $0 | $10,090 | $0 | $19,933 |
| 6952 | | Administration Allocated Non-Cash | $1,665 | $1,565 | 55% | $0 | $1,565 | $0 | $2,855 |
| | | **Sub Total - LIBRARIES OP/EXP** | $97,967 | $73,483 | | $0 | $73,483 | $0 | $165,924 |
| | | **OPERATING INCOME** | | | | | | | |
| 6963 | | Library Fines & Penalties - Lost Books | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6973 | | Sundry Income | ($12) | ($5) | 23% | ($5) | $0 | ($20) | $0 |
| 6983 | | Seniors Week Grant | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - LIBRARIES OP/INC** | ($12) | ($5) | | ($5) | $0 | ($20) | $0 |
| | | **Total - LIBRARIES** | $97,955 | $73,479 | | ($5) | $73,483 | ($20) | $165,924 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **HERITAGE & OTHER CULTURE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 7002 | | Historical Society - Donation | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 7012 | | Historical Soc. Rooms | $63 | $67 | | $0 | $67 | $0 | $125 |
| 7022 | | Old Military Barracks | $1,742 | $140 | 5% | $0 | $140 | $0 | $2,986 |
| 7024 | | Old Post Office - Building Maintenance | $2,699 | $883 | 22% | $0 | $883 | $0 | $4,105 |
| 7032 | | Elverd Cottage - Building Mtce | $1,090 | $1,105 | 61% | $0 | $1,105 | $0 | $1,805 |
| 7034 | | Elverd Cottage - Ground Maint | $1,459 | $538 | 21% | $0 | $538 | $0 | $2,525 |
| 7046 | | Old Post Office - Grounds Maintenance | $1,268 | $262 | 13% | $0 | $262 | $0 | $2,024 |
| 7106 | | Showgrounds - Building Maintenance | $5,164 | $4,316 | 69% | $0 | $4,316 | $0 | $6,235 |
| 7101 | | Annual Show - Works Assistance | $7,956 | $12,903 | 95% | $0 | $12,903 | $0 | $13,639 |
| 7103 | | Muradup & Jingalup War Memorials | $660 | $42 | 4% | $0 | $42 | $0 | $1,132 |
| 7222 | | Military Barracks - Ground Maint | $5,966 | $1,569 | 16% | $0 | $1,569 | $0 | $9,600 |
| 019D | | Depreciation Buildings | $11,453 | $11,551 | 59% | $0 | $11,551 | $0 | $19,635 |
| | | **Sub Total - OTHER CULTURE OP/EXP** | $39,519 | $33,375 | | $0 | $33,375 | $0 | $63,811 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total - OTHER CULTURE OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - OTHER CULTURE** | $39,519 | $33,375 | | $0 | $33,375 | $0 | $63,811 |
| | | **Total - RECREATION AND CULTURE** | **$1,057,211** | **$824,202** | | **($19,283)** | **$843,485** | **($116,071)** | **$1,807,824** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 7632 | | Town Streets - Drainage Mtce | $13,189 | $2,156 | 10% | $0 | $2,156 | $0 | $22,610 |
| 7642 | | ROADS MTCE - FLOOD DAMAGE. | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 7652 | | Road Maintenance | $5,148 | $0 | | $0 | $0 | $0 | $8,826 |
| 7662 | | Bridge Maintenance | $67,881 | $47,847 | 50% | $0 | $47,847 | $0 | $95,792 |
| 7672 | | Footpath Maintenance | $10,348 | $9,273 | 52% | $0 | $9,273 | $0 | $17,740 |
| 7682 | | Lighting Of Streets | $36,457 | $33,906 | 54% | $0 | $33,906 | $0 | $62,500 |
| 7692 | | Depot Maint | $27,110 | $23,802 | 56% | $0 | $23,802 | $0 | $42,715 |
| 7694 | | Depot - Grounds & Nursery Maint | $5,250 | $21,709 | 241% | $0 | $21,709 | $0 | $9,000 |
| 7695 | | Depot - OHS Minor Items | $793 | $126 | 9% | $0 | $126 | $0 | $1,359 |
| 7704 | | Depot Cleaning | $24,797 | $16,789 | 39% | $0 | $16,789 | $0 | $42,510 |
| RM01 | | Grading - Winter | $462,133 | $753,799 | 95% | $0 | $753,799 | $0 | $792,260 |
| RM02 | | Grading - Summer | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| RM03 | | Drainage Maintenance | $39,898 | $157,725 | 231% | $0 | $157,725 | $0 | $68,400 |
| RM04 | | Bitumen Patching/Repair | $52,801 | $108,575 | 120% | $0 | $108,575 | $0 | $90,520 |
| RM05 | | Guide Post & Signage | $26,016 | $76,619 | 172% | $0 | $76,619 | $0 | $44,600 |
| RM06 | | Roadside Spraying | $21,664 | $16,169 | 44% | $0 | $16,169 | $0 | $37,140 |
| RM08 | | Rural Limb & Tree Removal - Fallen | $23,223 | $121,112 | 304% | $0 | $121,112 | $0 | $39,812 |
| RM10 | | Traffic Counter Transportation | $2,579 | $12,668 | 286% | $0 | $12,668 | $0 | $4,422 |
| RM11 | | Kerb Maintenance | $3,436 | $912 | 15% | $0 | $912 | $0 | $5,890 |
| RM15 | | Trees Rural Major Works | $48,181 | $82,585 | 100% | $0 | $82,585 | $0 | $82,600 |
| RM16 | | Townsite-Kojonup-Verge Mtce | $33,199 | $44,263 | 80% | $0 | $44,263 | $0 | $55,600 |
| RM17 | | Townsite Trees - General Mtce | $10,540 | $2,992 | 17% | $0 | $2,992 | $0 | $18,070 |
| RM18 | | TOWNSITE TREES - UPGRADE, WATERING etc | $12,267 | $454 | 2% | $0 | $454 | $0 | $21,030 |
| RM19 | | Townsite Trees - Pruning - Contractor | $7,223 | $1,481 | 12% | $0 | $1,481 | $0 | $12,383 |
| RM20 | | Road Accident Recovery | $803 | $4,177 | 303% | $0 | $4,177 | $0 | $1,377 |
| RM22 | | Removal of Street Trees | $4,746 | $255 | 3% | $0 | $255 | $0 | $8,136 |
| RM23 | | Townsite Street Sweeping | $6,416 | $3,710 | 34% | $0 | $3,710 | $0 | $11,000 |
| RM24 | | Carpark Line marking | $3,220 | $255 | 5% | $0 | $255 | $0 | $5,520 |
| 7701 | | Blackwood Rd Solar Dam Maintenance | $3,913 | $1 | | $0 | $1 | $0 | $6,708 |
| 7702 | | Administration Allocated Cash | $232,538 | $201,809 | 51% | $0 | $201,809 | $0 | $398,652 |
| 020D | | Depreciation on Road Assets | $2,083,467 | $2,223,674 | 62% | $0 | $2,223,674 | $0 | $3,571,800 |
| | | **Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP** | $3,269,235 | $3,968,841 | | $0 | $3,968,841 | $0 | $5,578,972 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OPERATING INCOME** | | | | | | | |
| 7405 | | Roads Grants RRG | ($138,960) | ($550,992) | 48% | ($550,992) | $0 | ($1,158,000) | $0 |
| 7323 | | Grant - LR&CIP | $0 | $0 | 0% | $0 | $0 | ($108,322) | $0 |
| 7375 | | Main Roads WA Direct Grant | ($203,791) | ($230,325) | 113% | ($230,325) | $0 | ($203,791) | $0 |
| 7325 | | Grant - Special Commodity Route Funding | $0 | $0 | 0% | $0 | $0 | ($170,000) | $0 |
| 7435 | | Roads to Recovery - Current Allocation | ($319,767) | $0 | 0% | $0 | $0 | ($761,349) | $0 |
| 7465 | | Government Road Grants - Blackspot Funding | ($470,000) | $0 | | $0 | $0 | ($470,000) | $0 |
| 7605 | | Sale of Small Items | $0 | ($4,909) | 0% | ($4,909) | $0 | $0 | $0 |
| 7683 | | Street Lighting Contribution | $0 | $0 | 0% | $0 | $0 | ($10,000) | $0 |
| | | **Sub Total - MTCE STREETS ROADS DEPOTS OP/INC** | ($1,132,518) | ($786,226) | | ($786,226) | $0 | ($2,881,462) | $0 |
| | | **Total - MTCE STREETS ROADS DEPOTS** | $2,136,718 | $3,182,615 | | ($786,226) | $3,968,841 | ($2,881,462) | $5,578,972 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **AERODROMES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 7762 | | Airport Building - Maintenance | $3,198 | $2,966 | 60% | $0 | $2,966 | $0 | $4,921 |
| 7761 | | Interest on Loan 141 ( Airstrip) | $880 | $880 | 51% | $0 | $880 | $0 | $1,721 |
| 7764 | | Airport Building - Cleaning | $1,469 | $540 | 21% | $0 | $540 | $0 | $2,518 |
| 7771 | | Loan Guarantee Fee (Airstrip) | $675 | $810 | 120% | $0 | $810 | $0 | $675 |
| 7772 | | Airstrip Operations | $29 | $0 | 0% | $0 | $0 | $0 | $50 |
| 7774 | | Airstrip Ground Maintenance | $8,507 | $35,915 | 246% | $0 | $35,915 | $0 | $14,584 |
| | | **Sub Total - AERODROMES OP/EXP** | $14,758 | $41,112 | | $0 | $41,112 | $0 | $24,469 |
| | | **OPERATING INCOME** | | | | | | | |
| | | **Sub Total - AERODROMES OP/INC** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - AERODROMES** | $14,758 | $41,112 | | $0 | $41,112 | $0 | $24,469 |
| | | **Total - TRANSPORT** | **$2,151,475** | **$3,223,727** | | **($786,226)** | **$4,009,953** | **($2,881,462)** | **$5,603,441** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **ECONOMIC SERVICES** | | | | | | | |
| | | **RURAL SERVICES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 023D | | Depreciation (Sch 13) | $2,485 | $2,509 | 59% | $0 | $2,509 | $0 | $4,260 |
| 8002 | | Water Standpipes | $19,032 | $29,895 | 83% | $0 | $29,895 | $0 | $36,018 |
| 8006 | | Rural Street Addressing | $58 | $0 | 0% | $0 | $0 | $0 | $100 |
| | | **Sub Total - RURAL SERVICES OP/EXP** | $21,575 | $32,404 | | $0 | $32,404 | $0 | $40,378 |
| | | **OPERATING INCOME** | | | | | | | |
| 8003 | | Water Standpipe Charges | ($14,583) | ($13,272) | 53% | ($13,272) | $0 | ($25,000) | $0 |
| | | **Sub Total - RURAL SERVICES OP/INC** | ($14,583) | ($13,272) | | ($13,272) | $0 | ($25,000) | $0 |
| | | **Total - RURAL SERVICES** | $6,993 | $19,133 | | ($13,272) | $32,404 | ($25,000) | $40,378 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **TOURISM AND AREA PROMOTION - KODJA PLACE** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8302 | | Salaries (Tour) | $138,243 | $171,182 | 72% | $0 | $171,182 | $0 | $236,998 |
| 8344 | | Superannuation - Visitors Centre | $22,241 | $25,845 | 68% | $0 | $25,845 | $0 | $38,129 |
| 8364 | | Tour Guide Expenses | $26,719 | $589 | 1% | $0 | $589 | $0 | $45,805 |
| 8322 | | Employee Insurances (Tour) | $6,447 | $8,211 | 127% | $0 | $8,211 | $0 | $6,447 |
| 8342 | | Conferences & Training | $2,333 | $597 | 15% | $0 | $597 | $0 | $4,000 |
| 8109 | | Story Area (Mosaic) | $5,833 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| 8367 | | Story Area (Digital) | $5,833 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| 8110 | | Catering | $2,771 | $335 | 7% | $0 | $335 | $0 | $4,750 |
| 8368 | | Activity (Educational) | $1,167 | $20 | 1% | $0 | $20 | $0 | $2,000 |
| 8126 | | Insurances - Various | $16,582 | $14,751 | 89% | $0 | $14,751 | $0 | $16,582 |
| 8152 | | Public Liability Insurance - Kodja Place | $9,725 | $9,723 | 100% | $0 | $9,723 | $0 | $9,725 |
| 8142 | | Printing, Stationary & Office Expenses | $6,416 | $2,848 | 26% | $0 | $2,848 | $0 | $11,000 |
| 8162 | | Building Maintenance | $2,416 | $2,835 | 68% | $0 | $2,835 | $0 | $4,142 |
| 8164 | | Utilities | $14,790 | $7,972 | 30% | $0 | $7,972 | $0 | $26,420 |
| 8166 | | Cleaning | $32,648 | $26,458 | 47% | $0 | $26,458 | $0 | $55,970 |
| 8172 | | Grounds Maintenance | $10,949 | $8,122 | 43% | $0 | $8,122 | $0 | $18,770 |
| 8174 | | Kodja Place Rose Maze Grounds Maint | $26,739 | $24,807 | 54% | $0 | $24,807 | $0 | $45,840 |
| 8192 | | Misc Expenses | $2,917 | $191 | 4% | $0 | $191 | $0 | $5,000 |
| 8358 | | Kodja Place Website | $1,167 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 8444 | | Retail Stock - COGS | $29,166 | $21,976 | 44% | $0 | $21,976 | $0 | $50,000 |
| 8394 | | Events | $29,166 | $14,874 | 30% | $0 | $14,874 | $0 | $50,000 |
| 8412 | | General Administration Allocated Cash | $58,134 | $88,796 | 89% | $0 | $88,796 | $0 | $99,663 |
| 8422 | | General Administration Allocated Non-Cash | $1,332 | $1,565 | 69% | $0 | $1,565 | $0 | $2,284 |
| 022D | | Depreciation | $38,878 | $38,935 | 58% | $0 | $38,935 | $0 | $66,650 |
| 055D | | Depreciation | $1,473 | $1,484 | 59% | $0 | $1,484 | $0 | $2,525 |
| | | **Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP** | $494,083 | $472,115 | | $0 | $472,115 | $0 | $824,700 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OPERATING INCOME** | | | | | | | |
| 8205 | | Kodja Place - Visitor Fees | ($2,217) | ($2,533) | 67% | ($2,533) | $0 | ($3,800) | $0 |
| 8203 | | Kodja Place - Hire Fees | ($2,042) | ($1,482) | 42% | ($1,482) | $0 | ($3,500) | $0 |
| 8204 | | Tour Groups | ($758) | ($1,309) | 101% | ($1,309) | $0 | ($1,300) | $0 |
| 8207 | | Kodja Place - Activity Fees | ($560) | ($464) | 48% | ($464) | $0 | ($960) | $0 |
| 8193 | | Sundry Misc Income - Kodja Place | $0 | ($5) | | ($5) | $0 | $0 | $0 |
| 8223 | | Membership Fees & Brochure Racking | ($134) | $0 | 0% | $0 | $0 | ($230) | $0 |
| 8233 | | Events | ($29,166) | ($25,240) | 50% | ($25,240) | $0 | ($50,000) | $0 |
| 8243 | | Retail Sales | ($39,665) | ($39,753) | 58% | ($39,753) | $0 | ($68,000) | $0 |
| 8263 | | Sales - Commissions | ($2,625) | ($4,428) | 98% | ($4,428) | $0 | ($4,500) | $0 |
| 8283 | | Donations | ($467) | ($561) | 70% | ($561) | $0 | ($800) | $0 |
| 8284 | | RV Fee Income | ($1,400) | ($982) | | ($982) | $0 | ($2,400) | $0 |
| 8285 | | Trans WA Income | $0 | $78 | | $78 | $0 | $0 | $0 |
| 8286 | | Photocopy Charges | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC** | ($79,033) | ($76,678) | | ($76,678) | $0 | ($135,490) | $0 |
| | | **Total - TOURISM & AREA PROMOTION KODJA PLACE** | $415,050 | $395,436 | | ($76,678) | $472,115 | ($135,490) | $824,700 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **TOURISM & AREA PROMOTION OTHER** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8101 | | Kojonup Marketing & Promotions | $15,200 | $5,719 | 37% | $0 | $5,719 | $0 | $15,310 |
| 8107 | | Great Southern Treasures | $20,000 | $22,000 | 110% | $0 | $22,000 | $0 | $20,000 |
| 8414 | | Wool Wagon | $146 | $0 | 0% | $0 | $0 | $0 | $250 |
| 8354 | | Subscriptions, Accreditation, etc. | $1,406 | $379 | 16% | $0 | $379 | $0 | $2,410 |
| 8374 | | Australia Day Breakfast | $1,167 | $1,482 | 74% | $0 | $1,482 | $0 | $2,000 |
| 8371 | | EV Charging Station | $0 | $512 | 0% | $0 | $512 | $0 | $0 |
| 8432 | | Railway Station Building Maintenance | $1,137 | $32 | 2% | $0 | $32 | $0 | $1,950 |
| 8402 | | Railway Station Building - Operating | $280 | $392 | 140% | $0 | $392 | $0 | $280 |
| 8544 | | Annual Bloom Festival Cash Contribution | $117 | $0 | 0% | $0 | $0 | $0 | $200 |
| 029D | | Depreciation | $43,877 | $51,679 | 69% | $0 | $51,679 | $0 | $75,220 |
| | | **Sub Total - TOURISM & AREA PROM OTHER OP/EXP** | $83,329 | $82,194 | | $0 | $82,194 | $0 | $117,620 |
| | | **OPERATING INCOME** | | | | | | | |
| 8494 | | EV Charging Station | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 8413 | | Tourism - Non-Operating Grant Income | $0 | ($55,718) | | ($55,718) | $0 | ($52,411) | $0 |
| | | **Sub Total - TOURISM & AREA PROM OTHER OP/INC** | $0 | ($55,718) | | ($55,718) | $0 | ($52,411) | $0 |
| | | **Total - TOURISM & AREA PROMOTION OTHER** | **$83,329** | **$26,476** | | **($55,718)** | **$82,194** | **($52,411)** | **$117,620** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **TOURISM & AREA PROMOTION - BLACK COCKATOO CAFÉ** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8502 | | Café Salaries | $187,145 | $238,436 | 74% | $0 | $238,436 | $0 | $320,833 |
| 8532 | | Café Superannuation | $21,235 | $25,821 | 71% | $0 | $25,821 | $0 | $36,404 |
| 8534 | | Café Utilities | $17,060 | $23,744 | 84% | $0 | $23,744 | $0 | $28,210 |
| 8536 | | Café Insurance | $1,167 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 8542 | | Café Bank Fees | $1,458 | $0 | 0% | $0 | $0 | $0 | $2,500 |
| 8545 | | Café Accrued Leave Expenses | | | | $0 | $0 | $0 | $0 |
| 8546 | | Café Minor Equipment & Repairs | $2,917 | $1,524 | 30% | $0 | $1,524 | $0 | $5,000 |
| 8554 | | Café Other Minor Expenses | $3,033 | $20,426 | 393% | $0 | $20,426 | $0 | $5,200 |
| 8555 | | Café Uniforms & Safety Wear | $875 | $26 | 2% | $0 | $26 | $0 | $1,500 |
| 8556 | | Café Telephone & IT | $437 | $656 | 87% | $0 | $656 | $0 | $750 |
| 8557 | | Café Building Maintenance | $3,856 | $1,324 | 20% | $0 | $1,324 | $0 | $6,610 |
| 8562 | | Café Training Expenses | $1,167 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 8564 | | Café Other Employment Costs | $1,645 | $0 | 0% | $0 | $0 | $0 | $2,820 |
| 8567 | | Cost of Goods Sold | $158,660 | $170,125 | 63% | $0 | $170,125 | $0 | $272,000 |
| | | **Sub Total - TOURISM & AREA PROM CAFE OP/EXP** | $400,654 | $482,083 | | $0 | $482,083 | $0 | $685,827 |
| | | **OPERATING INCOME** | | | | | | | |
| 8503 | | Trading Income | ($408,317) | ($477,669) | 0% | ($477,669) | $0 | ($700,000) | $0 |
| 8533 | | Catering | ($8,750) | ($690) | 0% | ($690) | $0 | ($15,000) | $0 |
| | | **Sub Total - TOURISM & AREA PROM CAFE OP/INC** | ($417,067) | ($478,359) | | ($478,359) | $0 | ($715,000) | $0 |
| | | **Total - TOURISM & AREA PROMOTION CAFÉ** | **($16,413)** | **$3,724** | | **($478,359)** | **$482,083** | **($715,000)** | **$685,827** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **BUILDING CONTROL** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8552 | | Building Admin. Salaries | $0 | $67,371 | 0% | $0 | $67,371 | $0 | $0 |
| 8572 | | Superannuation | $0 | $7,409 | 0% | $0 | $7,409 | $0 | $0 |
| 8602 | | Other Emp Costs (Bldg) | $0 | $4,105 | 0% | $0 | $4,105 | $0 | $0 |
| 8612 | | Vehicle Operating Bld Svyr | $0 | $6,020 | 0% | $0 | $6,020 | $0 | $0 |
| 8622 | | Building Control Expenses | $9,916 | $0 | 0% | $0 | $0 | $0 | $17,000 |
| 8672 | | Admin Realloc Cash (Bldg) | $11,627 | $10,090 | 51% | $0 | $10,090 | $0 | $19,933 |
| 8682 | | Admin Realloc Non Cash (Bldg) | $1,332 | $626 | 27% | $0 | $626 | $0 | $2,284 |
| 8684 | | Loan Guarantee Fee - Loan 147 | $0 | $1,171 | 0% | $0 | $1,171 | $0 | $0 |
| | | **Sub Total - BUILDING CONTROL OP/EXP** | $22,876 | $96,792 | | $0 | $96,792 | $0 | $39,217 |
| | | **OPERATING INCOME** | | | | | | | |
| 8653 | | Building Licence Fees | ($2,217) | ($8,426) | 222% | ($8,426) | $0 | ($3,800) | $0 |
| 8663 | | Bcitf & Brb Commissions | ($105) | ($333) | 185% | ($333) | $0 | ($180) | $0 |
| 8633 | | Private Pool Inspection Charges | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - BUILDING CONTROL OP/INC** | ($2,322) | ($8,759) | | ($8,759) | $0 | ($3,980) | $0 |
| | | **Total - BUILDING CONTROL** | $20,554 | $88,033 | | ($8,759) | $96,792 | ($3,980) | $39,217 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER ECONOMIC SERVICES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 8011 | | Wash Down Bay - Repairs | $5,583 | $2,630 | 28% | $0 | $2,630 | $0 | $9,422 |
| 8801 | | Wash Down Bay - Other | $425 | $0 | 0% | $0 | $0 | $0 | $728 |
| 8807 | | Wash Down Bay - Utility Charges | $4,358 | $3,147 | 38% | $0 | $3,147 | $0 | $8,315 |
| 8800 | | Saleyards - Ground Maintenance | $4,284 | $3,317 | 45% | $0 | $3,317 | $0 | $7,345 |
| 8808 | | Saleyards - Insurances | $425 | $375 | 88% | $0 | $375 | $0 | $425 |
| 8802 | | Saleyards - Other | $583 | $36 | 4% | $0 | $36 | $0 | $1,000 |
| 8872 | | Loan Guarantee Fee | $2,600 | $2,077 | 80% | $0 | $2,077 | $0 | $2,600 |
| 8862 | | Subdivision - Interest on Loans | $0 | $6,275 | 51% | $0 | $6,275 | $0 | $12,212 |
| | | **Sub Total - OTHER ECONOMIC SERVICES OP/EXP** | $18,259 | $17,857 | | $0 | $17,857 | $0 | $42,047 |
| | | **OPERATING INCOME** | | | | | | | |
| 8013 | | Washdown Bay Fees | ($8,341) | ($8,896) | 62% | ($8,896) | $0 | ($14,300) | $0 |
| 8803 | | Saleyards - Income | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - OTHER ECONOMIC SERVICES OP/INC** | ($8,341) | ($8,896) | | ($8,896) | $0 | ($14,300) | $0 |
| | | **Total - OTHER ECONOMIC SERVICES** | $9,918 | $8,961 | | ($8,896) | $17,857 | ($14,300) | $42,047 |
| | | **Total - ECONOMIC SERVICES** | **$519,431** | **$541,763** | **$0** | **($641,682)** | **$1,183,445** | **($946,181)** | **$1,749,789** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER PROPERTY AND SERVICES** | | | | | | | |
| | | **PRIVATE WORKS** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9002 | | Private Works | $6,115 | $12,837 | 122% | $0 | $12,837 | $0 | $10,484 |
| | | **Sub Total - PRIVATE WORKS OP/EXP** | $6,115 | $12,837 | | $0 | $12,837 | $0 | $10,484 |
| | | **OPERATING INCOME** | | | | | | | |
| 9003 | | Private Works Income | ($6,115) | $0 | 0% | $0 | $0 | ($10,484) | $0 |
| | | **Sub Total - PRIVATE WORKS OP/INC** | ($6,115) | $0 | | $0 | $0 | ($10,484) | $0 |
| | | **Total - PRIVATE WORKS** | **$0** | **$12,837** | | **$0** | **$12,837** | **($10,484)** | **$10,484** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **PUBLIC WORKS OVERHEADS** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9022 | | Salaries-Works-Supervisors; Assistance | $181,565 | $328,446 | 106% | $0 | $328,446 | $0 | $311,267 |
| 9042 | | Superannuation (Supervisors) | $26,377 | $17,218 | 38% | $0 | $17,218 | $0 | $45,219 |
| 9052 | | Conferences & Training (Supervisors) | $2,275 | $136 | 3% | $0 | $136 | $0 | $3,900 |
| 9062 | | Emp Insurances (Supervisors) | $3,225 | $4,105 | 127% | $0 | $4,105 | $0 | $3,225 |
| 9072 | | Other Staff Expenses (Inc. FBT) | $19,916 | $4,912 | 17% | $0 | $4,912 | $0 | $29,000 |
| 9502 | | Allowances | $1,167 | $0 | 0% | $0 | $0 | $0 | $2,000 |
| 9081 | | Staff Housing Subsidy (Public Works) | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9082 | | Vehicle Operating | $16,041 | $8,355 | 30% | $0 | $8,355 | $0 | $27,500 |
| 9084 | | Consulting Technical | $9,630 | $6,455 | 39% | $0 | $6,455 | $0 | $16,510 |
| 9092 | | Office Expenses | $8,578 | $7,017 | 48% | $0 | $7,017 | $0 | $14,705 |
| 9094 | | Minor Equipment/Consumables | $4,824 | $5,165 | 62% | $0 | $5,165 | $0 | $8,270 |
| 9095 | | RAMM Inventory | $7,297 | $12,706 | 102% | $0 | $12,706 | $0 | $12,510 |
| 9102 | | Training | $30,303 | $42,797 | 82% | $0 | $42,797 | $0 | $51,950 |
| 9112 | | Meetings | $12,774 | $2,012 | 9% | $0 | $2,012 | $0 | $21,900 |
| 9122 | | Annual Leave | $116,400 | $124,441 | 62% | $0 | $124,441 | $0 | $199,551 |
| 9132 | | Public Holidays | $58,200 | $54,441 | 55% | $0 | $54,441 | $0 | $99,776 |
| 9142 | | Sick Leave | $58,200 | $38,883 | 39% | $0 | $38,883 | $0 | $99,776 |
| 9152 | | Superannuation | $155,098 | $137,573 | 38% | $0 | $137,573 | $0 | $365,893 |
| 9162 | | Workers Comp Ins | $67,495 | $73,534 | 109% | $0 | $73,534 | $0 | $67,495 |
| 9172 | | Staff Functions | $2,347 | $3,366 | 84% | $0 | $3,366 | $0 | $4,023 |
| 9182 | | INSURANCE ON WORKS | $6,963 | $5,720 | 82% | $0 | $5,720 | $0 | $6,963 |
| 9192 | | Long Service Leave | $189,016 | $17,188 | 8% | $0 | $17,188 | $0 | $209,744 |
| 9202 | | Safety Equipment & P.P.E. | $13,124 | $18,517 | 82% | $0 | $18,517 | $0 | $22,500 |
| 9232 | | PWOH - NOVATED LEASE EXPENSES | $19,458 | $8,982 | | $0 | $8,982 | $0 | $33,358 |
| 9262 | | Emp Insurances - Pwo | $5,745 | $5,745 | 100% | $0 | $5,745 | $0 | $5,745 |
| 9280 | | Cleaners - Annual Leave | $3,442 | $2,956 | 50% | $0 | $2,956 | $0 | $5,900 |
| 9281 | | Cleaners - Long Service Leave | $1,837 | $794 | 25% | $0 | $794 | $0 | $3,150 |
| 9282 | | Cleaners - Sick Leave | $1,254 | $397 | 18% | $0 | $397 | $0 | $2,150 |
| 9284 | | Cleaners - Public Holidays | $1,837 | $795 | 25% | $0 | $795 | $0 | $3,150 |
| 9286 | | Cleaners - Superannuation | $3,062 | $1,536 | 29% | $0 | $1,536 | $0 | $5,250 |
| 9254 | | Cleaners - Administration | $5,075 | $2,828 | 33% | $0 | $2,828 | $0 | $8,700 |
| 9302 | | Admin Realloc - Cash (Pwo) | $232,538 | $201,808 | 51% | $0 | $201,808 | $0 | $398,652 |
| 9332 | | Admin Non Cash Realloc (Pwo) | $36,634 | $33,168 | 53% | $0 | $33,168 | $0 | $62,805 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| 9421 | | Small Items (Chainsaws, Mowers, etc) | $1,931 | $0 | 0% | $0 | $0 | $0 | $3,310 |
| 9422 | | Sundry Plant Recovery - Automatic Recoveries | $11,666 | $11,260 | 56% | $0 | $11,260 | $0 | $20,000 |
| 9312 | | Less Allocated To Works & Services | ($1,269,193) | ($957,293) | 44% | $0 | ($957,293) | $0 | ($2,175,846) |
| | | **Sub Total - PUBLIC WORKS O/HEADS OP/EXP** | $46,103 | $225,964 | | $0 | $225,964 | $0 | $0 |
| | | **OPERATING INCOME** | | | | | | | |
| 9323 | | Sundry Misc Income - Pwo | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9233 | | PWOH - NOVATED LEASE CONTRIBUTION INCOME | ($19,458) | ($8,982) | 27% | ($8,982) | $0 | ($33,358) | $0 |
| | | **Sub Total - PUBLIC WORKS O/HEADS OP/INC** | ($19,458) | ($8,982) | | ($8,982) | $0 | ($33,358) | $0 |
| | | **Total - PUBLIC WORKS OVERHEADS** | **$26,645** | **$216,983** | | **($8,982)** | **$225,964** | **($33,358)** | **$0** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **PLANT OPERATION COSTS** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9372 | | Wages & Overheads | $80,812 | $47,528 | 34% | $0 | $47,528 | $0 | $138,540 |
| 9352 | | Tyres & Tubes | $10,500 | $0 | 0% | $0 | $0 | $0 | $18,000 |
| 9344 | | Vehicle Tracking | $12,833 | $10,797 | 49% | $0 | $10,797 | $0 | $22,000 |
| 9362 | | Parts,Ext Work & Sundries | $67,259 | $86,005 | 75% | $0 | $86,005 | $0 | $115,306 |
| 9382 | | Vehicles - Insurance | $72,441 | $67,391 | 93% | $0 | $67,391 | $0 | $72,441 |
| 9386 | | Vehicles - Licences | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9342 | | Fuels & Oils | $218,741 | $87,748 | 23% | $0 | $87,748 | $0 | $375,000 |
| 9363 | | Purchase of Tools | $1,925 | $1,501 | 45% | $0 | $1,501 | $0 | $3,300 |
| 9402 | | Less Poc Allocated To W. & S. | ($434,325) | ($414,266) | 56% | $0 | ($414,266) | $0 | ($744,587) |
| 021D | | Depreciation (Sch 12) | $231,443 | $197,817 | 50% | $0 | $197,817 | $0 | $396,775 |
| 025D | | Depreciation W/Back | ($231,443) | ($262,991) | 66% | $0 | ($262,991) | $0 | ($396,775) |
| | | **Sub Total - PLANT OPERATIONS COSTS OP/EXP** | $30,185 | ($178,470) | | $0 | ($178,470) | $0 | $0 |
| | | **OPERATING INCOME** | | | | | | | |
| 9393 | | Income - Diesel Fuel Rebates | ($14,583) | $0 | 0% | $0 | $0 | ($25,000) | $0 |
| | | **Sub Total - PLANT OPERATIONS COSTS OP/INC** | ($14,583) | $0 | | $0 | $0 | ($25,000) | $0 |
| | | **Total - PLANT OPERATIONS COSTS** | $15,603 | ($178,470) | | $0 | ($178,470) | ($25,000) | $0 |
| | | **MATERIALS AND STOCK** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9452 | | Stock Variance A/C | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - MATERIALS AND STOCK** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - MATERIALS AND STOCK** | $0 | $0 | | $0 | $0 | $0 | $0 |

**SHIRE OF KOJONUP**
**MONTHLY FINANCIAL REPORT**

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER PROPERTY AND SERVICES** | | | | | | | |
| | | **SALARIES AND WAGES** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9482 | | Salaries & Wages Drawn | $2,638,002 | $3,030,508 | 67% | $0 | $3,030,508 | $0 | $4,522,470 |
| 9492 | | Workers Compensation | $29,166 | $27,015 | 54% | $0 | $27,015 | $0 | $50,000 |
| 9512 | | Salary & Wage Alloc To W. & S. | ($2,638,002) | ($2,931,684) | 65% | $0 | ($2,931,684) | $0 | ($4,522,470) |
| | | **Sub Total - SALARIES AND WAGES OP/EXP** | $29,166 | $125,839 | | $0 | $125,839 | $0 | $50,000 |
| | | **OPERATING INCOME** | | | | | | | |
| 9493 | | Workers Compensation Income | ($34,999) | ($26,858) | 45% | ($26,858) | $0 | ($60,000) | $0 |
| 9543 | | APPRENTICESHIP/TRAINEE GRANTS | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - SALARIES AND WAGES OP/INC** | ($34,999) | ($26,858) | | ($26,858) | $0 | ($60,000) | $0 |
| | | **Total - SALARIES AND WAGES** | ($5,833) | $98,981 | | ($26,858) | $125,839 | ($60,000) | $50,000 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **UNCLASSIFIED** | | | | | | | |
| | | **OPERATING EXPENDITURE** | | | | | | | |
| 9572 | | Land Survey & Leasing | $2,042 | $0 | 0% | $0 | $0 | $0 | $3,500 |
| 9682 | | Misc Expenses-Other Property | $3,179 | $2,381 | 66% | $0 | $2,381 | $0 | $3,596 |
| 024D | | Depreciation on Assets | $10,558 | $10,600 | 59% | $0 | $10,600 | $0 | $18,100 |
| | | **Sub Total - UNCLASSIFIED OP/EXP** | $15,779 | $12,981 | | $0 | $12,981 | $0 | $25,196 |
| | | **OPERATING INCOME** | | | | | | | |
| 9625 | | SMALL ITEMS INSUR INCOME | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9626 | | Sundry Misc Income - Other Property | $0 | ($10,365) | 0% | ($10,365) | $0 | $0 | $0 |
| 9627 | | Sundry Inc - Insurance Premium Refund | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9683 | | Lease Of Ksc Properties | ($15,341) | $0 | 0% | $0 | $0 | ($26,300) | $0 |
| 9695 | | Recoverable Costs Income | ($1) | $758 | -75760% | $758 | $0 | ($1) | $0 |
| | | **Sub Total - UNCLASSIFIED OP/INC** | ($15,342) | ($9,607) | | ($9,607) | $0 | ($26,301) | $0 |
| | | **Total - UNCLASSIFIED** | $437 | $3,373 | | ($9,607) | $12,981 | ($26,301) | $25,196 |
| | | **Total - OTHER PROPERTY AND SERVICES** | **$36,852** | **$153,704** | | **($45,447)** | **$199,151** | **($155,143)** | **$85,680** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **FUND TRANSFERS** | | | | | | | |
| | | **EXPENDITURE** | | | | | | | |
| | | Tfr to Employee Leave Res. | $5,133 | $4,636 | 13% | $0 | $4,636 | $0 | $34,634 |
| | | Transfer To Plant Res. | $0 | $4,710 | 197% | $0 | $4,710 | $0 | $2,387 |
| | | Transfer to Springhaven Lodge Res. | $0 | $400,000 | 0% | $0 | $400,000 | $0 | $0 |
| | | Transfer to Low Income Housing Res. | $1,762 | $1,588 | 53% | $0 | $1,588 | $0 | $3,020 |
| | | Transfer to Sporting Facility Res. | $1,324 | $1,193 | 53% | $0 | $1,193 | $0 | $2,270 |
| | | Transfer to Landfill Waste Mgmt Res. | $1,690 | $1,523 | 53% | $0 | $1,523 | $0 | $2,897 |
| | | Transfer to Community Grants Res. | $207 | $185 | 52% | $0 | $185 | $0 | $355 |
| | | Transfer To Independent Living Units Res. | $3,339 | $3,009 | 53% | $0 | $3,009 | $0 | $5,725 |
| | | Transfer to Natural Resource Mgmt Res. | $2,056 | $1,853 | 53% | $0 | $1,853 | $0 | $3,525 |
| | | Transfer To Swimming Pool Res. | $854 | $770 | 53% | $0 | $770 | $0 | $1,464 |
| | | Transfer to Kodja Place Building Res. | $372 | $335 | 53% | $0 | $335 | $0 | $637 |
| | | Transfer to Sporting Complex Building Upgrade Res. | $0 | $21 | 52% | $0 | $21 | $0 | $41 |
| | | Transfer to Netball Court Surfacing Res. | $0 | $19 | 0% | $0 | $19 | $0 | $0 |
| New | | Transfer to Asset Acquisiton & Replacement Reserve | | | | $0 | $0 | $0 | $100,000 |
| | | **Sub Total - TRANSFERS TO RESERVE** | $16,737 | $419,843 | | $0 | $419,843 | $0 | $156,955 |
| | | **INCOME** | | | | | | | |
| | | Transfer from Employee Reserve | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | Transfer from Plant Reserve | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | Transfer from Springhaven Lodge Res | $0 | ($4,095,000) | 0% | ($4,095,000) | $0 | $0 | $0 |
| | | **Sub Total - TRANSFERS FROM RESERVE** | $0 | ($4,095,000) | | ($4,095,000) | $0 | $0 | $0 |
| | | **Total - TRANSFERS** | $16,737 | ($3,675,157) | | ($4,095,000) | $419,843 | $0 | $156,955 |
| | | **Total - FUND TRANSFER** | **$16,737** | **($3,675,157)** | | **($4,095,000)** | **$419,843** | **$0** | **$156,955** |
| | | NEW - (Surplus) / Deficit - Opening 1 July | ($2,619,834) | ($3,200,112) | | ($3,200,112) | $0 | ($2,619,834) | $0 |
| | | **Sub Total - SURPLUS C/FWD** | ($2,619,834) | ($3,200,112) | | ($3,200,112) | $0 | ($2,619,834) | $0 |
| | | **Total - SURPLUS** | ($2,619,834) | ($3,200,112) | | **($3,200,112)** | **$0** | **($2,619,834)** | **$0** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **LIABILITY LOANS - PRINCIPAL REPAYMENT** | | | | | | | |
| | | **EXPENDITURE** | | | | | | | |
| New | | Loan 150 - Communications tower | $33,179 | $16,589 | 33% | $0 | $16,589 | $0 | $50,333 |
| New | | Loan 137 - Medical Centre | $4,406 | $4,406 | 50% | $0 | $4,406 | $0 | $8,850 |
| New | | Loan 135 - Bagg St House | $5,174 | $5,174 | 50% | $0 | $5,174 | $0 | $10,428 |
| New | | Loan 139 - Aged Units | $5,107 | $5,107 | 50% | $0 | $5,107 | $0 | $10,244 |
| New | | Loan 140 - Staff Housing | $30,529 | $30,529 | 50% | $0 | $30,529 | $0 | $61,323 |
| New | | Loan 138 - GROH Housing | $56,900 | $56,900 | 50% | $0 | $56,900 | $0 | $114,210 |
| New | | Loan 144 - Staff Housing | $5,472 | $5,473 | 50% | $0 | $5,473 | $0 | $10,996 |
| New | | Loan 145 - GROH Housing | $5,472 | $5,473 | 50% | $0 | $5,473 | $0 | $10,996 |
| New | | Loan 148 - Staff Housing renovations | $7,812 | $7,812 | 50% | $0 | $7,812 | $0 | $15,731 |
| New | | Loan 134 - Sports Complex | $9,345 | $18,465 | 98% | $0 | $18,465 | $0 | $18,921 |
| New | | Loan 136 - Sports Complex Wall | $5,017 | $5,017 | 50% | $0 | $5,017 | $0 | $10,083 |
| New | | Loan 143 - Netball Courts & Roof | $27,473 | $27,473 | 50% | $0 | $27,473 | $0 | $55,342 |
| New | | Loan 142 - Oval Lighting | $12,421 | $12,421 | 50% | $0 | $12,421 | $0 | $24,931 |
| New | | Loan 146 - Harrison Place Toilets & Park | $17,864 | $17,864 | 50% | $0 | $17,864 | $0 | $36,078 |
| New | | Loan 149 - Harrison Place Toilets & Park | $16,589 | $33,179 | 132% | $0 | $33,179 | $0 | $25,166 |
| New | | Loan 141 - Airstrip Lighting | $5,136 | $5,136 | 50% | $0 | $5,136 | $0 | $10,311 |
| New | | Loan 147 - Land Development | $17,242 | $17,242 | 50% | $0 | $17,242 | $0 | $34,823 |
| | | **Sub Total - LOAN REPAYMENTS** | $265,138 | $274,260 | | $0 | $274,260 | $0 | $508,766 |
| | | **INCOME** | | | | | | | |
| New | | Loan 133 - Kojonup Bowls Club S/S Principal Repayment | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS** | | | | **$0** | **$0** | **$0** | **$0** |
| | | **Total - NON CURRENT LIABILITIES** | $265,138 | $274,260 | | **$0** | **$274,260** | **$0** | **$508,766** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **NEW LOANS RAISED** | | | | | | | |
| | | **INCOME** | | | | | | | |
| 9967 | | New Loan 149 - Communications Tower | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 9968 | | New Loan 150 - Harrison Place Toilets & Park | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - New Loans Raised** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **Total - NEW LOANS - CURRENT LIABILITIES** | $0 | $0 | | **$0** | **0** | **$0** | **$0** |
| | | **NON CASH ITEMS EXCLUDED FROM OPERATING ACTIVITIES** | | | | | | | |
| | | Depreciation Written Back | ($2,705,141) | ($3,127,843) | | $0 | ($3,127,843) | $0 | ($4,637,570) |
| | | Profit on Sale of Assets Written Back | $0 | $71,000 | | $71,000 | $0 | $0 | $0 |
| | | Write back on Land held for Resale | $0 | $63,458 | | $0 | $63,458 | $0 | $0 |
| | | Movement in Springhaven Lodge Bonds Reserve Bank Account | $0 | $3,695,000 | | $3,695,000 | $0 | $0 | $0 |
| | | Movement in Doubtful Debts | $0 | $0 | | $0 | $0 | $0 | ($2,000) |
| | | **Sub Total - DEPRECIATION WRITTEN BACK** | ($2,705,141) | $701,614 | | $3,766,000 | ($3,064,385) | $0 | ($4,639,570) |
| | | **Total - NON CASH ITEMS** | ($2,705,141) | $701,614 | | $3,766,000 | ($3,064,385) | $0 | ($4,639,570) |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **FURNITURE AND EQUIPMENT** | | | | | | | |
| | | **GOVERNANCE - CAPITAL EXPENDITURE** | | | | | | | |
| C137 | | ICT Plan Implementation | $200,000 | $79,446 | 18% | $0 | $79,446 | $0 | $450,000 |
| | | **Sub Total - CAPITAL WORKS** | $200,000 | $79,446 | | $0 | $79,446 | $0 | $450,000 |
| | | **Total - GOVERNANCE** | $200,000 | $79,446 | | $0 | $79,446 | $0 | $450,000 |
| | | **Total - FURNITURE AND EQUIPMENT** | **$200,000** | **$79,446** | | **$0** | **$79,446** | **$0** | **$450,000** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **LAND HELD FOR RESALE** | | | | | | | |
| | | **COMMUNITY AMENITIES** | | | | | | | |
| | | **CAPITAL EXPENDITURE** | | | | | | | |
| C305 | | Purchase Land | $0 | $0 | | $0 | $0 | $0 | $0 |
| C310 | | Subdivision Construction | $0 | $11,608 | 0% | $0 | $11,608 | $0 | $0 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $11,608 | | $0 | $11,608 | $0 | $0 |
| | | **Total- COMMUNITY AMENITIES** | $0 | $11,608 | | $0 | $11,608 | $0 | $0 |
| | | **Total - LAND** | **$0** | **$11,608** | | **$0** | **$11,608** | **$0** | **$0** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **BUILDINGS** | | | | | | | |
| | | **GOVERNANCE - CAPITAL EXPENDITURE** | | | | | | | |
| C191 | | Office Building Capital Renewal | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **TOTAL - GOVERNANCE** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **BUILDINGS** | | | | | | | |
| | | **LAW ORDER AND PUBLIC SAFETY - CAPITAL EXPENDITURE** | | | | | | | |
| C440 | | Cat Pound | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **TOTAL - LAW ORDER AND PUBLIC SAFETY** | $0 | $0 | | $0 | $0 | $0 | $0 |
| | | **BUILDINGS** | | | | | | | |
| | | **EDUCATION & WELFARE - CAPITAL EXPENDITURE** | | | | | | | |
| C441 | | Old School - Re-Roof | $1,595 | $0 | 0% | $0 | $0 | $0 | $1,994 |
| | | **Sub Total - CAPITAL WORKS** | $1,595 | $0 | | $0 | $0 | $0 | $1,994 |
| | | **TOTAL - EDUCATION & WELFARE** | $1,595 | $0 | | $0 | $0 | $0 | $1,994 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **BUILDINGS** | | | | | | | |
| | | **HOUSING - CAPITAL EXPENDITURE** | | | | | | | |
| C157 | | CEO Residence - 13/15 Loton Close | $0 | $0 | 0% | $0 | $0 | $0 | $80,000 |
| C156 | | Staff - 30 Katanning Road | $0 | $7,269 | | $0 | $7,269 | $0 | $30,000 |
| C140 | | Staff House - 34 Katanning Road | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| C195 | | Springhaven - Building | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| C313 | | Jean Sullivan Units | $0 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| C145 | | Loton Close Units | $0 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $7,269 | | $0 | $7,269 | $0 | $130,000 |
| | | **Total - HOUSING** | $0 | $7,269 | | $0 | $7,269 | $0 | $130,000 |
| | | **BUILDINGS** | | | | | | | |
| | | **COMMUNITY AMENITIES - CAPITAL EXPENDITURE** | | | | | | | |
| C442 | | Mens Shed - Construction of New | $323,768 | $341,786 | 106% | $0 | $341,786 | $0 | $323,768 |
| | | **Sub Total - CAPITAL WORKS** | $323,768 | $341,786 | | $0 | $341,786 | $0 | $323,768 |
| | | **Total - COMMUNITY AMENITIES** | $323,768 | $341,786 | | $0 | $341,786 | $0 | $323,768 |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **BUILDINGS** | | | | | | | |
| | | **RECREATION AND CULTURE - CAPITAL EXPENDITURE** | | | | | | | |
| C198 | | Historic Buildings - Capital Improvement | $0 | $0 | 0% | $0 | $0 | $0 | $35,000 |
| C105 | | Memorial Hall Capital Expenditure | | | | $0 | $0 | $0 | $30,000 |
| C295 | | SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE | $30,000 | $0 | | $0 | $0 | $0 | $30,000 |
| C408 | | Harrison Place Toilets & Park | $10,000 | $0 | 0% | $0 | $0 | $0 | $10,000 |
| | | **Sub Total - CAPITAL WORKS** | $40,000 | $0 | | $0 | $0 | $0 | $105,000 |
| | | **Total - RECREATION AND CULTURE** | $40,000 | $0 | | $0 | $0 | $0 | $105,000 |
| | | **BUILDINGS** | | | | | | | |
| | | **ECONOMIC SERVICES - CAPITAL EXPENDITURE** | | | | | | | |
| C177 | | Kodja Place Capital Expenditure | $0 | $0 | 0% | $0 | $0 | $0 | $20,000 |
| C349 | | Black Cockatoo Café Capital Expenditure | $25,000 | $3,479 | | $0 | $3,479 | $0 | $25,000 |
| | | **Sub Total - CAPITAL WORKS** | $25,000 | $3,479 | | $0 | $3,479 | $0 | $45,000 |
| | | **Total - ECONOMIC SERVICES** | $25,000 | $3,479 | | $0 | $3,479 | $0 | $45,000 |
| | | **Total - BUILDINGS** | **$390,363** | **$352,534** | | **$0** | **$352,534** | **$0** | **$605,762** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | Expense | ADOPTED BUDGET 2024-25 Income | Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **PLANT AND EQUIPMENT** | | | | | | | |
| | | **TRANSPORT** | | | | | | | |
| | | **CAPITAL EXPENDITURE** | | | | | | | |
| 7604 | | Major Plant Purchases | $135,000 | $60,952 | 21% | $0 | $60,952 | $0 | $285,000 |
| C162 | | Major Plant Repairs - Fuel Pump System | $7,490 | $0 | | $0 | $0 | $0 | $7,490 |
| | | **Sub Total - CAPITAL WORKS** | $142,490 | $60,952 | | $0 | $60,952 | $0 | $292,490 |
| | | **Total - TRANSPORT** | $142,490 | $60,952 | | **$0** | $60,952 | $0 | $292,490 |
| | | **Total - PLANT AND EQUIPMENT** | **$142,490** | **$60,952** | | **$0** | **$60,952** | **$0** | **$292,490** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

| ACCOUNT | JOB | Details By function Under The Following Programme Titles And Type Of Activities Within The Programme | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **INFRASTRUCTURE ASSETS - ROAD RESERVES** | | | | | | | |
| | | **CAPITAL EXPENDITURE** | | | | | | | |
| **Roads to Recovery Projects** | | | | | | | | | |
| CJ453 | | Seal - Balgarup Road | $0 | $729 | 0% | $0 | $729 | $0 | $0 |
| CJ500 | | RTR - Tone Road - Failure 1 | $0 | $636 | | $0 | $636 | $0 | $90,000 |
| C505 | CJ505 | RTR - Tone Road - Failure 2 | $0 | $0 | | $0 | $0 | $0 | $55,000 |
| C506 | CJ506 | RTR - Tone Road - Failure 3 | $0 | $0 | | $0 | $0 | $0 | $70,000 |
| C507 | CJ507 | RTR - Spring Street Asphalt | $0 | $0 | | $0 | $0 | $0 | $347,350 |
| C508 | CJ508 | RTR - Misson Road Floodway | $0 | $0 | | $0 | $0 | $0 | $20,000 |
| C509 | CJ509 | RTR - Soldier Road - Asphalt | $0 | $0 | | $0 | $0 | $0 | $75,000 |
| CJ510 | CJ510 | RTR - Wanwindup South Road Culvert | $0 | $2,857 | | $0 | $2,857 | $0 | $25,000 |
| C511 | CJ511 | RTR - Qualeup South Road Failure Repairs | $0 | $14,380 | | $0 | $14,380 | $0 | $35,000 |
| C512 | CJ512 | RTR - Newton Street Reseal | $0 | $0 | | $0 | $0 | $0 | $44,000 |
| C501 | | Ballock Road - RTR | $0 | $3,638 | 0% | $0 | $3,638 | $0 | $0 |
| R2R400 | | R2R - Balgarup Road Tree Pruning Works | $0 | $28,918 | | $0 | $28,918 | $0 | $0 |
| **RRG Projects** | | | | | | | | | |
| C417 | | Widening - Shamrock Road 23/24 C/Over | $383,920 | $133,439 | 35% | $0 | $133,439 | $0 | $383,920 |
| C436 | | Widening - Shamrock Road 24/25 | $690,000 | $186,605 | 27% | $0 | $186,605 | $0 | $690,000 |
| CJ227 | | Broomehill Road Failure Repairs | $0 | $0 | | $0 | $0 | $0 | $45,000 |
| C450 | | Widening - Tambellup West Road | $253,062 | $60,541 | 24% | $0 | $60,541 | $0 | $255,000 |
| C319 | | Bitumen Reseal - Kojonup-Frankland Road | $0 | $12,314 | 6% | $0 | $12,314 | $0 | $210,000 |
| C320 | | Bitumen Reseal - Kojonup Darkan Road | $0 | $0 | 0% | $0 | $0 | $0 | $195,000 |
| C460 | | Road Widening - Jingalup Rd 22/23 | $0 | $682 | 0% | $0 | $682 | $0 | $210,000 |
| C463 | | Kojonup Darkan Shoulder Blackspot | $229,774 | $203,778 | 89% | $0 | $203,778 | $0 | $229,774 |
| **Commodity Route Projects** | | | | | | | | | |
| C172 | | Seal - Riverdale Road | $0 | $216 | 0% | $0 | $216 | $0 | $0 |
| CJ079 | | Reillys Creek Road - Gravel Sheet | $0 | $13,250 | | $0 | $13,250 | $0 | $255,000 |
| **Municipal Fund Projects** | | | | | | | | | |
| CJ055 | | Newton Street Kerbing | $0 | $0 | | $0 | $0 | $0 | $26,000 |
| | | **Sub Total - CAPITAL WORKS** | $1,556,756 | $661,982 | | $0 | $661,982 | $0 | $3,261,044 |
| | | **Total - ROADS** | $1,556,756 | $661,982 | | $0 | $661,982 | $0 | $3,261,044 |
| | | **Total - INFRASTRUCTURE ASSETS ROAD RESERVES** | **$1,556,756** | **$661,982** | | **$0** | **$661,982** | **$0** | **$3,261,044** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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|---|---|---|---|---|---|---|---|---|---|
| | | **INFRASTRUCTURE - FOOTPATHS** | | | | | | | |
| C174 | | Footpath - Soldier Rd | $0 | $1,133 | 0% | $0 | $1,133 | $0 | $0 |
| FPC02 | | Footpath - Newton Street | $0 | $0 | | $0 | $0 | $0 | $35,000 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $1,133 | | $0 | $1,133 | $0 | $35,000 |
| | | **Total - INFRASTRUCTURE ASSETS FOOTPATHS** | **$0** | **$1,133** | | **$0** | **$1,133** | **$0** | **$35,000** |
| | | **INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE** | | | | | | | |
| | | **RECREATION & CULTURE** | | | | | | | |
| C357 | | Apex Park Playground | $0 | $39,010 | 0% | $0 | $39,010 | $0 | $0 |
| C274 | | Sporting Complex - Netball Court Project | $26,520 | $28,765 | 108% | $0 | $28,765 | $0 | $26,520 |
| C443 | | Showgrounds Retaining Wall | $0 | $0 | 0% | $0 | $0 | $0 | $0 |
| 6764 | | Showgrounds Capital Expenditure | $30,000 | $27,507 | | $0 | $27,507 | $0 | $30,000 |
| 6774 | | The Spring Reserve Capital Expenditure | $15,000 | $0 | | $0 | $0 | $0 | $50,000 |
| | | **Sub-Total - CAPITAL WORKS** | $71,520 | $95,282 | | $0 | $95,282 | $0 | $106,520 |
| | | **Total - RECREATION & CULTURE** | **$71,520** | **$95,282** | | $0 | $95,282 | $0 | $106,520 |
| | | **Total - INFRASTRUCTURE PARKS** | **$71,520** | **$95,282** | | **$0** | **$95,282** | **$0** | **$106,520** |

## SHIRE OF KOJONUP
## MONTHLY FINANCIAL REPORT

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

| ACCOUNT | JOB | | YEAR TO DATE 31 JANUARY 2025 Budget | YEAR TO DATE 31 JANUARY 2025 Actual | % of Annual Budget | ACTUAL 31 JANUARY 2025 Income | ACTUAL 31 JANUARY 2025 Expense | ADOPTED BUDGET 2024-25 Income | ADOPTED BUDGET 2024-25 Expense |
|---|---|---|---|---|---|---|---|---|---|
| | | **OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE** | | | | | | | |
| | | **LAW, ORDER & PUBLIC SAFETY** | | | | | | | |
| C138 | | Bushfire Repeater Tower | $0 | $62,961 | 0% | $0 | $62,961 | $0 | $0 |
| 2885 | | CCTV Capital Expenditure | $267,000 | $67,900 | | $0 | $67,900 | $0 | $267,000 |
| | | **Sub-Total - CAPITAL WORKS** | $267,000 | $130,861 | | $0 | $130,861 | **$0** | **$267,000** |
| | | **Total - LAW, ORDER & PUBLIC SAFETY** | **$267,000** | **$130,861** | | **$0** | **$130,861** | **$0** | **$267,000** |
| | | **OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE** | | | | | | | |
| | | **COMMUNITY AMENITIES** | | | | | | | |
| C355 | | Town Furniture | $6,600 | $2,193 | 11% | $0 | $2,193 | $0 | $20,000 |
| C407 | | Refuse Site Develpoment | $0 | $0 | 0% | $0 | $0 | $0 | $115,250 |
| | | **Sub Total - CAPITAL WORKS** | $6,600 | $2,193 | | $0 | $2,193 | $0 | $135,250 |
| | | **Total - OTHER COMMUNITY AMENITIES** | **$6,600** | **$2,193** | | **$0** | **$2,193** | **$0** | **$135,250** |
| | | **OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE** | | | | | | | |
| | | **ECONOMIC SERVICES** | | | | | | | |
| C054 | | Promotional Signage | $0 | $0 | 0% | $0 | $0 | $0 | $60,000 |
| | | **Sub Total - CAPITAL WORKS** | $0 | $0 | | $0 | $0 | $0 | $60,000 |
| | | **Total - ECONOMIC SERVICES** | $0 | $0 | | **$0** | **$0** | **$0** | **$60,000** |
| | | **Total - INFRASTRUCTURE ASSETS - OTHER** | **$273,600** | **$133,055** | **$0** | **$0** | **$133,055** | **$0** | **$462,250** |
| | | **GRAND TOTALS** | **($2,591,941)** | **($3,696,750)** | | **($12,027,449)** | **$8,330,700** | **($14,576,360)** | **$14,576,360** |

# SHIRE OF KOJONUP

## Detailed December 2024 Creditors List

| Cheque Payments 1/12/24-31/12/24 | | | | |
|---|---|---|---|---|
| **Chq/EFT** | **Date** | **Name** | **Description** | **Amount** |
| **14395** | **19/12/2024** | **Shire of Kojonup** | **Float** | **-200.00** |
| FLOAT 24/25 | 19/12/2024 | Shire of Kojonup | Swimming Pool Float 2024-2025 | 200.00 |
| | | | | **200.00** |

| EFT Payments 1/12/24-31/12/24 | | | | |
|---|---|---|---|---|
| **Chq/EFT** | **Date** | **Name** | **Description** | **Amount** |
| **EFT35260** | **05/12/2024** | **Leah Joanne Cook** | **Staff reimbursement** | **-145.00** |
| REIM 25/10/24 | 27/11/2024 | Leah Joanne Cook | NDIS screening fee LC | 145.00 |
| **EFT35261** | **05/12/2024** | **Kojonup Agricultural Supplies** | **Hardware** | **-221.81** |
| 10233859 | 01/11/2024 | Kojonup Agricultural Supplies | pipe fittings - poly nipple 3 | 46.24 |
| 10233918 | 04/11/2024 | Kojonup Agricultural Supplies | Shrink wrap hand roll clear | 34.01 |
| 10233952 | 06/11/2024 | Kojonup Agricultural Supplies | nozzle holders, | 77.00 |
| 10234098 | 12/11/2024 | Kojonup Agricultural Supplies | Camlock fittings x 2 | 64.56 |
| **EFT35262** | **05/12/2024** | **Carony Pty Ltd** | **Hardware** | **-1625.35** |
| 03-142233 | 03/10/2024 | Carony Pty Ltd | Ratchet clips, poly tee 25mm - rose maze irrigation | 12.10 |
| 03-142200 | 03/10/2024 | Carony Pty Ltd | pipe stabiliser rod, reciprocating saw blade | 37.35 |
| 03-142185 | 03/10/2024 | Carony Pty Ltd | Pipe stabiliser rod, end plug 25mm barb, poly tee 25mm, ratchet clips | 34.65 |
| 03-142245 | 03/10/2024 | Carony Pty Ltd | Pipe fittings - Barbed poly joiner, end plug | 3.35 |
| 03-142463 | 07/10/2024 | Carony Pty Ltd | Nuts & bolt 3/8 x 1 1/2 x 10 | 21.50 |
| 03-142494 | 07/10/2024 | Carony Pty Ltd | Rapid Set cement 20kg x 3 | 37.05 |
| 03-142481 | 07/10/2024 | Carony Pty Ltd | small items required for compliancy prior to Springhaven transition | 206.75 |
| 03-142608 | 08/10/2024 | Carony Pty Ltd | Blu-tac & double sided tape | 9.40 |
| 03-142699 | 09/10/2024 | Carony Pty Ltd | Hardware for installing flyscreens at 30 Katanning Rd | 55.00 |
| 03-142793 | 10/10/2024 | Carony Pty Ltd | Hardware for installing flyscreens at 30 Katanning Rd | 14.25 |
| 01-245834 | 11/10/2024 | Carony Pty Ltd | Lock for flyscreen door 30 Katanning Rd | 97.00 |
| 03-143049 | 14/10/2024 | Carony Pty Ltd | Coach screws | 2.40 |
| 01-245966 | 17/10/2024 | Carony Pty Ltd | Paint for Springhaven Gate | 17.00 |
| 03-143536 | 21/10/2024 | Carony Pty Ltd | 20m rope - easy tie twist 6mm | 21.75 |
| 03-143674 | 22/10/2024 | Carony Pty Ltd | 20L Hydrochloric acid | 78.25 |
| 01-246044 | 23/10/2024 | Carony Pty Ltd | 2L measuring jug, All weather Bear Tape | 54.55 |
| 01-246045 | 23/10/2024 | Carony Pty Ltd | Clear Adhesive Seal 300mL - Pool signs | 86.00 |
| 03-143791 | 24/10/2024 | Carony Pty Ltd | Rapid set cement 20kg x 1, | 12.35 |
| 01-246096 | 25/10/2024 | Carony Pty Ltd | 20L liquid chlorine | 62.50 |
| 03-143858 | 25/10/2024 | Carony Pty Ltd | 20L liquid chlorine | 62.50 |
| 03-143872 | 25/10/2024 | Carony Pty Ltd | 5L Hydrocloric acid | 50.00 |
| 03-143871 | 25/10/2024 | Carony Pty Ltd | 20L Hydrochloric Acid | 78.25 |
| 03-144044 | 28/10/2024 | Carony Pty Ltd | 2 x 5L liquid chlorine | 39.50 |
| 03-144112 | 29/10/2024 | Carony Pty Ltd | Rigger gloves, swivel snaphook, rope 200m x 8mm | 86.65 |
| 03-144055 | 29/10/2024 | Carony Pty Ltd | 25L liquid chlorine | 82.25 |
| 08-000881 | 30/10/2024 | Carony Pty Ltd | Springhaven Newspaper October 2024 | 59.00 |
| 03-144261 | 31/10/2024 | Carony Pty Ltd | 2 x surehook small, 1 x surehook large | 40.50 |
| 03-144302 | 31/10/2024 | Carony Pty Ltd | Work boots KR - Garden Crew | 263.50 |
| **EFT35263** | **05/12/2024** | **Katanning Glazing & Security** | **Glazing & security** | **-250.00** |
| INV-1815 | 03/10/2024 | Katanning Glazing & Security | Supply of a new mirror in the sporting complex Ladies bathroom. Quote 0320 | 250.00 |
| **EFT35264** | **05/12/2024** | **Synergy** | **Electricity** | **-10833.46** |
| 3000229340 | 15/11/2024 | Synergy | Acc 104306350 Admin 7/9/24-5/11/24, Acc 105148670 Air strip 6/9/24-16/10/24, Acc 108640990 Apex Park 7/9/24-6/11/24, Acc 150868300 Independant living units 5/9/24-5/11/24, Acc 169800510 Boscabel Standpipe 6/9/24-17/10/24, Acc 189975470 Kojonup Spring Toilets 5/9/24-4/11/24, Acc 239108590 CWA Hall 7/9/24-5/11/24, Acc 251948190 Elverd Cottge 5/9/24-4/11/24, Acc 272131310 Old School 5/9/24-4/11/24, Acc 304755820 Depot 5/9/24-4/11/24, Acc 358833310 Depot 5/9/24-4/11/24, Acc 375969790 Swimming Pool 17/9/24-14/10/24, Acc 340194030 Springhaven 15/10/24-25/10/24, Acc 499920430 RSL Hall 7/9/24-5/11/24, Acc 510069810 Wool wagon 5/9/24-4/11/24, Acc 537275390 Barracks 5/9/24-4/11/24, Acc 545361230 Skate Park 5/9/24-4/11/24, Acc 647537230 Town Hall 9/10/24-12/11/24, Acc 705366590 Wash down bay 5/9/24-4/11/24, Acc 742636350 Play group 6/9/24-4/11/24, Acc 762855310 Railway toilets 5/9/24-4/11/24, Acc 447590190 Turkey nest dam pump 6/9/24-16/10/24, Acc 810101920 Information bay 7/9/24-5/11/24, Acc 834694030 Showgrounds 5/9/24-4/11/24, Late payment fee | 10833.46 |
| **EFT35265** | **05/12/2024** | **Kleenheat Gas Pty Ltd** | **Bulk gas supplies** | **-675.57** |

| | | | | |
|---|---|---|---|---|
| 22344588 | 05/11/2024 | Kleenheat Gas Pty Ltd | Supply bulk LPG 833.70 units Bloack Cockatoo | 675.57 |
| **EFT35266** | **05/12/2024** | **BK Thomson Electrical Service** | **Electrician** | **-1100.00** |
| 3410 | 12/11/2024 | BK Thomson Electrical Service | Connect airconditiners @ 30 and 34 Katanning road | 1100.00 |
| **EFT35267** | **05/12/2024** | **Kojonup Supermarket** | **Groceries** | **-3524.68** |
| 833 OCT | 30/10/2024 | Kojonup Supermarket | Springhaven Meals and Refreshments for October 2024 | 3524.68 |
| **EFT35268** | **05/12/2024** | **Westrac Equipment** | **Grader parts** | **-874.76** |
| SI1800035 | 11/11/2024 | Westrac Equipment | Fault diagnose and repair blade lift on grader | 874.76 |
| **EFT35269** | **05/12/2024** | **BOC Gases** | **Industrial gases** | **-132.23** |
| 5006496971 | 29/10/2024 | BOC Gases | Supply of industrial gases | 132.23 |
| **EFT35270** | **05/12/2024** | **Hersey's Safety Pty Ltd** | **Safety equipment** | **-3233.85** |
| S49417 | 08/11/2024 | Hersey's Safety Pty Ltd | Misc OHS Supplies and equipment | 3233.85 |
| **EFT35271** | **05/12/2024** | **CGS ENGINEERS** | **Metal fabrication** | **-2638.82** |
| 26902 | 13/11/2024 | CGS ENGINEERS | 4 x stainless steel Backstroke poles - Swimming Pool | 2638.82 |
| **EFT35272** | **05/12/2024** | **Western Australian Treasury Corporation** | **Loan Repayments** | **-47882.33** |
| DEC 091224 | 20/11/2024 | Western Australian Treasury Corporation | Capital Payment Loan 147, Interest Payment Loan 147, Capital Payment Loan 146, Interest Payment Loan 146 | 47882.33 |
| **EFT35273** | **05/12/2024** | **David Rodney Brockman** | **Charged incorrectly for transfer fee** | **-882.35** |
| REQ 2/12/24 | 03/12/2024 | David Rodney Brockman | Reimburse incorrect charge | 882.35 |
| **EFT35274** | **05/12/2024** | **Optus Billing Services Pty Ltd** | **Telephone** | **-1486.10** |
| 472400112 | 07/11/2024 | Optus Billing Services Pty Ltd | Acc 622 3521984 Admin Loop 7/10/24-6/11/24 | 1114.10 |
| 472968824 | 10/11/2024 | Optus Billing Services Pty Ltd | Acc 6220 3521 992. Kodja place telephone loop | 372.00 |
| **EFT35275** | **05/12/2024** | **Watson's Liquid Waste** | **Pump out grease trap** | **-341.00** |
| 3328 | 21/11/2024 | Watson's Liquid Waste | Pump Out Grease Trap at BCC | 341.00 |
| **EFT35276** | **05/12/2024** | **South Regional TAFE** | **Training** | **-150.00** |
| I0030169 | 24/09/2024 | South Regional TAFE | Aschem Course SA, KR | 150.00 |
| **EFT35277** | **05/12/2024** | **Harris's Garage** | **vehicle service** | **-1237.25** |
| 91 | 17/10/2024 | Harris's Garage | Kojonup Fire Truck Service | 1237.25 |
| **EFT35278** | **05/12/2024** | **KOJONUP BMC EMBROIDERY** | **Uniforms** | **-906.00** |
| 10419 | 25/10/2024 | KOJONUP BMC EMBROIDERY | Uniform for 3 x pool staff 9x Polo Shirts, 1x Long Sleeve, 3x Hat, 2x Hoodie | 579.00 |
| 10464 | 18/11/2024 | KOJONUP BMC EMBROIDERY | Uniforms for Works manager - 3 x shirts, 1 x softshell jacket, 1 x trousers | 327.00 |
| **EFT35279** | **05/12/2024** | **PFD Foodservices (Southway Distributors)** | **Food Supplies** | **-884.35** |
| LN648900 | 06/11/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 34.10 |
| LN648920 | 06/11/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 850.25 |
| **EFT35280** | **05/12/2024** | **BKS Refrigeration & Airconditioning Pty Ltd** | **Air condtioners** | **-4146.00** |
| INV-4103 | 12/11/2024 | BKS Refrigeration & Airconditioning Pty Ltd | Supply & Install split airconditioning systems for 30 and 34 Katanning road houses | 4036.00 |
| INV-4107 | 14/11/2024 | BKS Refrigeration & Airconditioning Pty Ltd | Filter in CEO housing Loton Close | 110.00 |
| **EFT35281** | **05/12/2024** | **CALIBRE CARE** | **Equipment supplies & service** | **-12061.30** |
| INV-11546 | 25/10/2024 | CALIBRE CARE | Springhaven equipment order for compliancy | 8041.30 |
| INV-11730 | 25/10/2024 | CALIBRE CARE | Springhaven equipment order for compliancy | 2022.00 |
| INV-11734 | 25/10/2024 | CALIBRE CARE | Repair to lock mechanism on medication trolley | 858.00 |
| INV-12036 | 28/11/2024 | CALIBRE CARE | Springhaven Equipment servicing | 1140.00 |
| **EFT35282** | **05/12/2024** | **The Cott Family Trust t/a FueleX** | **Diesel supplies** | **-15561.00** |
| INV05729 | 15/11/2024 | The Cott Family Trust t/a FueleX | 9000L Diesel @ $1.729/L | 15561.00 |
| **EFT35283** | **05/12/2024** | **Dardanup Butchering Company** | **Food supplies** | **-519.21** |
| BW386229 | 18/11/2024 | Dardanup Butchering Company | Black Cockatoo Cafe Supplies | 519.21 |
| **EFT35284** | **05/12/2024** | **Grande Food Service** | **Food supplies** | **-2518.03** |
| 4240405 | 20/11/2024 | Grande Food Service | Food supplies for Black Cockatoo | 396.73 |
| 4240399 | 20/11/2024 | Grande Food Service | Food supplies for Black Cockatoo | 2386.26 |
| 6018819 | 18/11/2024 | Grande Food Service | Credit Note - Food supplies for Black Cockatoo | -264.96 |
| **EFT35285** | **05/12/2024** | **Leaf Bean Machine** | **Coffee supplies** | **-366.86** |
| 131532 | 04/11/2024 | Leaf Bean Machine | Black Cockatoo Cafe Supplies | 366.86 |
| **EFT35286** | **05/12/2024** | **WA Contract Ranger Services** | **Contract Ranger** | **-2351.25** |
| 5929 | 15/11/2024 | WA Contract Ranger Services | WA Ranger Services 4/11/24 - 14/11/24 | 2351.25 |
| **EFT35287** | **05/12/2024** | **Adam Davey Consulting** | **Soil sampling** | **-2338.60** |
| IV00000001451 | 01/07/2024 | Adam Davey Consulting | Oval and hockey fields soil consultant for this season | 2338.60 |
| **EFT35288** | **05/12/2024** | **Alexandra Danielle Macfarlane** | **Staff reimbursement** | **-145.00** |
| REIM 1/11/24 | 27/11/2024 | Alexandra Danielle Macfarlane | NDIS screening Unit | 145.00 |
| **EFT35289** | **05/12/2024** | **Kojonup Light Civil** | **Contractor** | **-495.00** |
| 664 | 13/11/2024 | Kojonup Light Civil | Menshed - Plumbing snake to find sewer connection and mark out sewer and stormwater pipes and Telstra cables | 495.00 |
| **EFT35290** | **05/12/2024** | **DOR Trading Pty Limited T/A IMCO Australasia** | **Asphalt** | **-9680.00** |

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|---|---|---|---|---|
| INV-1521 | 07/11/2024 | DOR Trading Pty Limited T/A IMCO Australasia | Permanent Asphalt Repair - Road Patching. 200 x 20kg bags, Freight | 9680.00 |
| **EFT35291** | **05/12/2024** | **West End Fabricators** | **Shed building** | **-2585.00** |
| 821 | 14/11/2024 | West End Fabricators | Install 2 x whirly birds to Gardens Chemical shed roof, 1 louvered vent to front wall of shed 1m x 1m | 2585.00 |
| **EFT35292** | **05/12/2024** | **Mathwin Transport** | **Freight** | **-93.50** |
| 5981 | 19/11/2024 | Mathwin Transport | freight ex Sigma chemicals | 93.50 |
| **EFT35293** | **05/12/2024** | **Megacino's T/A Megan Robinson** | **Catering** | **-375.00** |
| 68 | 25/11/2024 | Megacino's T/A Megan Robinson | Catering for Cacti Cocktail & Canapes at Mary Jones | 375.00 |
| **EFT35294** | **05/12/2024** | **J B Lawn Care** | **Lawn maintenance** | **-132.00** |
| 730 | 19/11/2024 | J B Lawn Care | 15 Loton Close - Lawn and garden care | 132.00 |
| **EFT35295** | **05/12/2024** | **Jennifer Durano** | **Staff reimbursement** | **-145.00** |
| REIM 26/11/24 | 27/11/2024 | Jennifer Durano | NDIS Screening fee | 145.00 |
| **EFT35296** | **05/12/2024** | **Teletrac Navman and Transtech** | **Vehicle tracking** | **-2035.50** |
| 93187421 | 05/11/2024 | Teletrac Navman and Transtech | Vehicle Tracking Devices and Service Fees 5/11/24-4/12/24, | 2035.50 |
| **EFT35297** | **05/12/2024** | **Fresh Fields Aged Care Pty Ltd** | **Agency nurses** | **-42059.20** |
| KOJONUP2024-SEPTEMBER | 07/10/2024 | Fresh Fields Aged Care Pty Ltd | Agency Nursing Sept to Oct | 42059.20 |
| **EFT35298** | **05/12/2024** | **Mason's Family Farm** | **Eggs** | **-76.20** |
| INV-13961 | 19/11/2024 | Mason's Family Farm | Black Cockatoo Cafe Supplies | 76.20 |
| **EFT35299** | **05/12/2024** | **Jacinta McKenzie** | **Staff reimbursement** | **-145.00** |
| REIM 20/10/24 | 27/11/2024 | Jacinta McKenzie | NDIS screening fee | 145.00 |
| **EFT35300** | **05/12/2024** | **Sanctuary Contract Recruitment Queensland Pty Ltd** | **Agency nurses** | **-61000.31** |
| QLD-6417 | 27/09/2024 | Sanctuary Contract Recruitment Queensland Pty Ltd | Agency nurses required for Springhaven lodge during transition to Hall and Prior | 12821.62 |
| QLD-6443 | 02/10/2024 | Sanctuary Contract Recruitment Queensland Pty Ltd | Agency nurses required for Springhaven lodge during transition to Hall and Prior | 7200.00 |
| QLD-6443 | 02/10/2024 | Sanctuary Contract Recruitment Queensland Pty Ltd | Springhaven Agency Workforce RNS | 10346.31 |
| QLD-6481 | 10/10/2024 | Sanctuary Contract Recruitment Queensland Pty Ltd | Agency nurses required for Springhaven lodge during transition to Hall and Prior | 18658.89 |
| QLD-6521 | 17/10/2024 | Sanctuary Contract Recruitment Queensland Pty Ltd | Agency nurses required for Springhaven lodge during transition to Hall and Prior | 11973.49 |
| **EFT35301** | **05/12/2024** | **Scavenger Supplies Pty Ltd** | **PPE supplies** | **-2178.88** |
| INV-21208 | 28/10/2024 | Scavenger Supplies Pty Ltd | Wildlands Pants, Wildlands jackets, Scavenger Elite Gloves, Scavenger Elite Gloves Medium - Extra Large x 29, | 2178.88 |
| **EFT35302** | **05/12/2024** | **Farmlink Rural** | **Hardware** | **-2730.22** |
| 252510 | 02/10/2024 | Farmlink Rural | Pipe fittings for Swimming pool maintenance | 2135.10 |
| 252513 | 02/10/2024 | Farmlink Rural | 2 rolls polly pipe,Micro sprinklers, joiners - rose maze | 595.12 |
| **EFT35303** | **05/12/2024** | **CCAR Services** | **Contract repairs** | **-30.22** |
| 728 | 08/10/2024 | CCAR Services | Late payment fee, | 30.22 |
| **EFT35304** | **05/12/2024** | **Payroll Deductions - Shire of Kojonup** | **Payroll deductions** | **-1178.00** |
| DEDUCTION | 03/12/2024 | Payroll Deductions - Shire of Kojonup | Payroll Deduction for 03/12/2024 | 1078.00 |
| DEDUCTION | 03/12/2024 | Payroll Deductions - Shire of Kojonup | Payroll Deduction for 03/12/2024 | 100.00 |
| **EFT35305** | **05/12/2024** | **Child Support Agency** | **Payroll deductions** | **-439.95** |
| DEDUCTION | 03/12/2024 | Child Support Agency | Payroll Deduction for 03/12/2024 | 439.95 |
| **EFT35306** | **05/12/2024** | **Australian Services Union (LGO)** | **Payroll deductions** | **-26.50** |
| DEDUCTION | 03/12/2024 | Australian Services Union (LGO) | Payroll Deduction for 03/12/2024 | 26.50 |
| **EFT35307** | **05/12/2024** | **Australian Services Union (MEU)** | **Payroll deductions** | **-202.00** |
| DEDUCTION | 03/12/2024 | Australian Services Union (MEU) | Payroll Deductions | 202.00 |
| **EFT35308** | **05/12/2024** | **DL Consulting** | **Financial consultant** | **-14228.50** |
| 1257 | 31/10/2024 | DL Consulting | Financial Consulting Support - audit work | 14228.50 |
| **EFT35309** | **05/12/2024** | **Kojonup Supermarket** | **Groceries** | **-500.57** |
| 1027 OCT | 30/10/2024 | Kojonup Supermarket | Councillors refreshments, Admin tea & coffee, Dog control -biscuits, Kindy cafe, Ziploc bags for sample bags, Cleaning goods & supplies for Bagg St units, Depot tea & coffee, Groceries for KP events | 500.57 |
| **EFT35310** | **05/12/2024** | **Kojonup Country Kitchen** | **Catering** | **-175.00** |
| NOV 2024 | 20/11/2024 | Kojonup Country Kitchen | Sandwhiches for meeting 20/11/24 - 12 People | 175.00 |
| **EFT35311** | **05/12/2024** | **St Bernards School** | **BOND REFUND FOR HIRE OF MEMORIAL HALL** | **-450.00** |
| T136 | 05/12/2024 | St Bernards School | St Bernards (BOND) Hall Hire | 450.00 |
| **EFT35312** | **05/12/2024** | **Dardanup Butchering Company** | **Food Supplies** | **-854.98** |
| BW386749 | 25/11/2024 | Dardanup Butchering Company | Black Cockatoo Cafe Supplies | 854.98 |
| **EFT35313** | **05/12/2024** | **Grande Food Service** | **Food supplies** | **-2951.88** |

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|---|---|---|---|---|
| 4240766 | 27/11/2024 | Grande Food Service | Food & Dry goods supplies for Black Cockatoo | 2378.36 |
| 4240764 | 27/11/2024 | Grande Food Service | Dry goods supplies for Black Cockatoo | 99.16 |
| 4240775 | 27/11/2024 | Grande Food Service | Food supplies for Black Cockatoo | 474.36 |
| **EFT35314** | **05/12/2024** | **Mason's Family Farm** | **Eggs** | **-165.30** |
| INV-14051 | 26/11/2024 | Mason's Family Farm | Black Cockatoo Cafe Supplies | 165.30 |
| **EFT35315** | **05/12/2024** | **Hare and Forbes Pty Ltd** | **Machinery purchase** | **-253.00** |
| 3056128 | 28/11/2024 | Hare and Forbes Pty Ltd | Swivel Ute Crane | 253.00 |
| **EFT35316** | **09/12/2024** | **Fresh Fields Management Mertome Village Pty Ltd** | **Refund Springhaven Subsidy** | **-383962.72** |
| 09122024 | 09/12/2024 | Fresh Fields Management Mertome Village Pty Ltd | Nov 24 advance, Oct 24 advance, Nov 24 second payment, Oct 24 Apportioned (58.1% of payment $11286.40), | 383962.72 |
| **EFT35317** | **11/12/2024** | **Craig Jamie Mcvee** | **Goods sold on Consignment** | **-30.00** |
| REQ 301124 | 02/12/2024 | Craig Jamie Mcvee | November 2024 Goods sold on Consignment | 30.00 |
| **EFT35318** | **11/12/2024** | **Gary Raymond Fleay** | **Ticket sales** | **-291.75** |
| 1 | 27/11/2024 | Gary Raymond Fleay | Ticket Sales for Bloom Open Gardens 2024 through Humantix and Visitors Centre | 291.75 |
| **EFT35319** | **11/12/2024** | **Hi-Way Sales & Service** | **Engineering** | **-687.79** |
| 264431 | 13/11/2024 | Hi-Way Sales & Service | 6.06L ULP @ $1.82/L | 11.02 |
| 264468 | 13/11/2024 | Hi-Way Sales & Service | 17.04 L ULP @ $1.82/L | 31.00 |
| 264476 | 14/11/2024 | Hi-Way Sales & Service | 11.43 L ULP @ $1.82/L | 20.79 |
| 264717 | 19/11/2024 | Hi-Way Sales & Service | 2x new hydraulic hoses, new hydraulic hose | 624.98 |
| **EFT35320** | **11/12/2024** | **Kojonup Agricultural Supplies** | **Agricultural supplies** | **-72.90** |
| 10233956 | 06/11/2024 | Kojonup Agricultural Supplies | Spraying nozzles | 72.90 |
| **EFT35321** | **11/12/2024** | **Carony Pty Ltd** | **Hardware** | **-81.50** |
| 03-143605 | 22/10/2024 | Carony Pty Ltd | Mounting tape & adhesive sealant | 81.50 |
| **EFT35322** | **11/12/2024** | **Kojonup Tyre Service** | **Tyre service** | **-5890.50** |
| INV-11561 | 19/11/2024 | Kojonup Tyre Service | 1x front steering tyre | 814.44 |
| INV-11562 | 19/11/2024 | Kojonup Tyre Service | 1x new tyre | 745.14 |
| INV-11563 | 19/11/2024 | Kojonup Tyre Service | Rotate tyres on dolly & fit 4 x new tyres | 1660.56 |
| INV-11593 | 20/11/2024 | Kojonup Tyre Service | 3x new tyres | 1855.92 |
| INV-11592 | 20/11/2024 | Kojonup Tyre Service | 1x new steerer tyre | 814.44 |
| **EFT35323** | **11/12/2024** | **Kojonup Auto Electrical Services** | **Auto electrics** | **-19.90** |
| 20435 | 20/11/2024 | Kojonup Auto Electrical Services | Toggle switch - on/off | 19.90 |
| **EFT35324** | **11/12/2024** | **Westrac Equipment** | **Mechanical parts** | **-5389.37** |
| PI0313396 | 04/11/2024 | Westrac Equipment | 2x plastic wafer brush set 2x steel wafer brush set, 4x aircon vent louvres 1x screw | 3767.35 |
| PI0308608 | 13/11/2024 | Westrac Equipment | new airconditioner plenum | 1559.68 |
| PI0318052 | 15/11/2024 | Westrac Equipment | Seal | 62.34 |
| **EFT35325** | **11/12/2024** | **LGIS WA** | **Insurance** | **-284348.90** |
| 100-159712 | 10/09/2024 | LGIS WA | Local Government special risks | 4115.10 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Corporate travel second instalment | 512.05 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Personal accident insurance for Volunteers, second instalment | 304.70 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Crime & Cyber Liability second instalmant | 2322.65 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Second Instalment: Public Liability - members insurance, Public Liability - Office, Public Liability - Springhaven, Public Liability - Swimming Pool, Public Liability - Kodja Place, Public Liability | 24306.70 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Bushfire Injury - second instalment | 29621.90 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Second instalment- Management Liability - Members, Management Liability - Office, Management Liability - Springhaven, Management Liability - Swimming Pool, Management Liability - Kodja Place, Management Liability - Insurance on works | 20974.80 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Workers Compensation - second instalment | 101776.40 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Property insurance - second instalment | 62522.90 |
| 100-157515-02 | 31/10/2024 | LGIS WA | Motor vehicle insurance - second instalment | 37891.70 |
| **EFT35326** | **11/12/2024** | **Lotex Filter Cleaning Service** | **Filter service** | **-97.86** |
| 11020 | 04/10/2024 | Lotex Filter Cleaning Service | Filter replacement x 5 | 97.86 |
| **EFT35327** | **11/12/2024** | **Winc Australia Pty Ltd** | **Stationery** | **-192.56** |
| 9046195697 | 13/09/2024 | Winc Australia Pty Ltd | Stationery | 96.95 |
| 10177585 | 28/11/2024 | Winc Australia Pty Ltd | Stationery | 95.61 |
| **EFT35328** | **11/12/2024** | **Albany Printers** | **Business cards** | **-60.00** |
| 48679 | 31/10/2024 | Albany Printers | 100 x Business cards - DW | 60.00 |
| **EFT35329** | **11/12/2024** | **State Library of Western Australia** | **Library** | **-115.50** |
| RI038702 | 30/08/2024 | State Library of Western Australia | Better Beginnings contribution for 24/25, including birth packs, sing with me packs, and 4 year old packs. | 115.50 |
| **EFT35330** | **11/12/2024** | **Visimax** | **Books** | **-122.43** |
| INV-1385 | 25/10/2024 | Visimax | Firebreak Order Infringement books x 4 & Freight | 122.43 |
| **EFT35331** | **11/12/2024** | **Optus Billing Services Pty Ltd** | **Telephone** | **-240.00** |
| 473461332 | 13/11/2024 | Optus Billing Services Pty Ltd | Acc 6220 3522 214. Telephone loop for Depot 13/10/24-12/11/24 | 240.00 |
| **EFT35332** | **11/12/2024** | **BEST OFFICE SYSTEMS** | **Printer repairs** | **-205.70** |
| 639099 | 21/11/2024 | BEST OFFICE SYSTEMS | Maintenace Request For Printer | 205.70 |
| **EFT35333** | **11/12/2024** | **KOJONUP BMC EMBROIDERY** | **Uniforms** | **-29.00** |
| 9774 | 01/07/2024 | KOJONUP BMC EMBROIDERY | Black polo shirt for BCC | 29.00 |

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|---|---|---|---|---|
| **EFT35334** | **11/12/2024** | **PFD Foodservices (Southway Distributors)** | **Food supplies** | **-911.45** |
| LN721886 | 13/11/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 911.45 |
| **EFT35335** | **11/12/2024** | **Spare Parts Puppet Theatre** | **Entertainment** | **-330.00** |
| INV-0278 | 25/11/2024 | Spare Parts Puppet Theatre | 2 x Puppet Playtime Sessions on Monday 25th November 2024 | 330.00 |
| **EFT35336** | **11/12/2024** | **William Warrick Riley** | **Goods sold on Consignment** | **-32.50** |
| REQ 301124 | 02/12/2024 | William Warrick Riley | November 2024 Goods sold on Consignment | 32.50 |
| **EFT35337** | **11/12/2024** | **Christie Leanne McVee** | **Goods sold on Consignment** | **-43.00** |
| REQ 301124 | 02/12/2024 | Christie Leanne McVee | November 2024 Goods sold on Consignment | 43.00 |
| **EFT35338** | **11/12/2024** | **Edge Planning & Property** | **Planning service** | **-3465.00** |
| 2785 | 02/12/2024 | Edge Planning & Property | Town Planning Advice Nov 2024 - 22.5 Hours | 3465.00 |
| **EFT35339** | **11/12/2024** | **Leonie Jane Smith** | **Goods sold on Consignment** | **-105.50** |
| REQ 301124 | 02/12/2024 | Leonie Jane Smith | November 2024 Goods sold on Consignment | 105.50 |
| **EFT35340** | **11/12/2024** | **Dardanup Butchering Company** | **Food supplies** | **-1006.82** |
| BW387623 | 09/12/2024 | Dardanup Butchering Company | Black Cockatoo Cafe Supplies | 1006.82 |
| **EFT35341** | **11/12/2024** | **Grande Food Service** | **Food supplies** | **-3112.41** |
| 4241096 | 04/12/2024 | Grande Food Service | Food supplies for Black Cockatoo | 302.42 |
| 4241104 | 04/12/2024 | Grande Food Service | Food supplies for Black Cockatoo | 2880.19 |
| 6018874 | 09/12/2024 | Grande Food Service | Credit Note - Food supplies for Black Cockatoo | -70.20 |
| **EFT35342** | **11/12/2024** | **CJ Liquor Pty Ltd** | **Refreshments** | **-216.00** |
| 127067 | 29/11/2024 | CJ Liquor Pty Ltd | Beer, wine and ice for the Twilight Markets 23/11/2024 | 216.00 |
| **EFT35343** | **11/12/2024** | **Leaf Bean Machine** | **Coffee** | **-2433.46** |
| 132139 | 25/11/2024 | Leaf Bean Machine | Coffee supplies for Black Cockatoo | 1180.23 |
| 132307 | 28/11/2024 | Leaf Bean Machine | Service coffee machine - Black Cockatoo Cafe | 473.00 |
| 132356 | 02/12/2024 | Leaf Bean Machine | Coffee supplies for Black Cockatoo | 780.23 |
| **EFT35344** | **11/12/2024** | **Wendy Hayward** | **Goods sold on Consignment** | **-50.00** |
| REQ 301124 | 02/12/2024 | Wendy Hayward | November 2024 Goods sold on Consignment | 50.00 |
| **EFT35345** | **11/12/2024** | **Vivicka Renia Kahn** | **Staff reimbursement** | **-84.98** |
| REIM 101224 | 10/12/2024 | Vivicka Renia Kahn | Paper for home office - 2 x reams, Mobile phone 7 Dec 2024 | 84.98 |
| **EFT35346** | **11/12/2024** | **Lilly's Garden operated by Marina Murray** | **Goods for sale** | **-889.00** |
| 3 | 04/11/2024 | Lilly's Garden operated by Marina Murray | Assorted Jams, Relishes & Pickles to sell at The Kodja Place | 889.00 |
| **EFT35347** | **11/12/2024** | **3E Advantage Pty Ltd** | **Printing** | **-1533.61** |
| INV-140285-Y4N9N1 | 02/12/2024 | 3E Advantage Pty Ltd | Printing Charges Nov 2024 | 1533.61 |
| **EFT35348** | **11/12/2024** | **Rachael Egerton - Warburton** | **Staff reimbursement** | **-681.10** |
| REIM 29/11/24 | 09/12/2024 | Rachael Egerton - Warburton | Mileage & meals while attending training course in Perth RW | 681.10 |
| **EFT35349** | **11/12/2024** | **Pate's Press** | **Goods sold on Consignment** | **-30.00** |
| REQ 301124 | 02/12/2024 | Pate's Press | November 2024 Goods sold on Consignment | 30.00 |
| **EFT35350** | **11/12/2024** | **Oztrology Australian Greeting cards** | **Goods sold on Consignment** | **-7.50** |
| REQ 301124 | 02/12/2024 | Oztrology Australian Greeting cards | November 2024 Goods sold on Consignment | 7.50 |
| **EFT35351** | **11/12/2024** | **Fabric Covered Pots T/A Tammy McVee** | **Goods sold on Consignment** | **-130.00** |
| REQ 301124 | 02/12/2024 | Fabric Covered Pots T/A Tammy McVee | November 2024 Goods sold on Consignment | 130.00 |
| **EFT35352** | **11/12/2024** | **KOH Living** | **Goods for sale** | **-1201.71** |
| WHO#5415 | 21/11/2024 | KOH Living | Hand Creams, Candles, Scarves, Baubles, Coasters and Soaps to sell in the Kodja Place including freight | 1201.71 |
| **EFT35353** | **11/12/2024** | **J B Lawn Care** | **Fire hazard reduction** | **-550.00** |
| 753 | 04/12/2024 | J B Lawn Care | Fire hazard reduction work undertaken at Lot 43 Haggerty Street, Muradup. Remove all flammable material from the property to a height of no more than 150mm. - Rate payer to be invoiced | 550.00 |
| **EFT35354** | **11/12/2024** | **Monique Sackers T/A 3 Bridges Collections** | **Goods sold on Consignment** | **-257.01** |
| REQ 301124 | 02/12/2024 | Monique Sackers T/A 3 Bridges Collections | November 2024 Goods sold on Consignment | 257.01 |
| **EFT35355** | **11/12/2024** | **Sian Turner - Children's Books** | **Goods sold on Consignment** | **-10.17** |
| REQ 301124 | 02/12/2024 | Sian Turner - Children's Books | November 2024 Goods sold on Consignment | 10.17 |
| **EFT35356** | **11/12/2024** | **Energy Wise Australia C&F Building Approvals** | **Building approvals** | **-770.00** |
| INV-5992 | 21/11/2024 | Energy Wise Australia C&F Building Approvals | Rebecca Creighan - Building Surveyor - Nov 2024 - 2 x building permits., 665 Jingalup Rd, 11 Kojonup-Katanning Rd | 770.00 |
| **EFT35357** | **11/12/2024** | **Richard Nash T/A Old School Honey** | **Goods sold on Consignment** | **-8.50** |
| REQ 301124 | 02/12/2024 | Richard Nash T/A Old School Honey | November 2024 Goods sold on Consignment | 8.50 |
| **EFT35359** | **11/12/2024** | **Mason's Family Farm** | **Eggs** | **-165.30** |
| INV-14136 | 03/12/2024 | Mason's Family Farm | Black Cockatoo Cafe Supplies | 165.30 |

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|---|---|---|---|---|
| **EFT35360** | **11/12/2024** | **Harvey Fresh (1994) Ltd T/A Lactalis** | **Food supplies** | **-1702.46** |
| 240042376 | 20/11/2024 | Harvey Fresh (1994) Ltd T/A Lactalis | Black Cockatoo Cafe Supplies, Black Cockatoo Cafe Supplies | 856.36 |
| 240090476 | 27/11/2024 | Harvey Fresh (1994) Ltd T/A Lactalis | Black Cockatoo Cafe Supplies, Black Cockatoo Cafe Supplies | 846.10 |
| **EFT35361** | **11/12/2024** | **Pronghorn One Pty Ltd T/A Metropolitan Cash Register Co (MCR)** | **licence fees** | **-202.40** |
| INV-6403 | 01/07/2024 | Pronghorn One Pty Ltd T/A Metropolitan Cash Register Co (MCR) | Cash register POS licence | 202.40 |
| **EFT35362** | **11/12/2024** | **M.E. French** | **Goods sold on Consignment** | **-60.00** |
| REQ 301124 | 02/12/2024 | M.E. French | November 2024 Goods sold on Consignment | 60.00 |
| **EFT35363** | **11/12/2024** | **QHSE Integrated Solution (Skytrust)** | **IT subscription** | **-548.90** |
| INV-36141 | 18/11/2024 | QHSE Integrated Solution (Skytrust) | Skytrust - WHS Annual Subscription - December | 548.90 |
| **EFT35364** | **11/12/2024** | **Blue Wren Park** | **Goods sold on Consignment** | **-230.00** |
| REQ 301124 | 02/12/2024 | Blue Wren Park | November 2024 Goods sold on Consignment | 230.00 |
| **EFT35365** | **11/12/2024** | **Anne McIntosh T/A Jacaranda and Pine** | **Goods sold on Consignment** | **-108.00** |
| REQ 301124 | 02/12/2024 | Anne McIntosh T/A Jacaranda and Pine | November 2024 Goods sold on Consignment | 108.00 |
| **EFT35366** | **11/12/2024** | **Scavenger Supplies Pty Ltd** | **PPE** | **-3416.16** |
| INV-21455 | 04/12/2024 | Scavenger Supplies Pty Ltd | Bushfire Brigade PPE 4 x pants, 6 x jackets | 2343.66 |
| INV-21335 | 04/12/2024 | Scavenger Supplies Pty Ltd | Scavenger Elite Gloves Medium - Extra Large x 30 | 1072.50 |
| **EFT35367** | **11/12/2024** | **Bree Cavanagh** | **Staff reimbursement** | **-475.20** |
| REIM 130924 | 09/12/2024 | Bree Cavanagh | Mileage for DoT training 9/9/24-13/9/24 BC | 475.20 |
| **EFT35368** | **11/12/2024** | **Benjamin Graham Castle** | **Goods sold on Consignment** | **-150.00** |
| REQ 301124 | 02/12/2024 | Benjamin Graham Castle | November 2024 Goods sold on Consignment | 150.00 |
| **EFT35369** | **11/12/2024** | **Darryn Watkins** | **staff reimbursement** | **-183.03** |
| REIM 251124 | 25/11/2024 | Darryn Watkins | 60.69L Diesel @ 1.648/L | 100.02 |
| REIM251124 | 25/11/2024 | Darryn Watkins | 52.11L Diesel @ $1.593/L | 83.01 |
| **EFT35370** | **11/12/2024** | **Cric Croc Publishing** | **Book** | **-51.99** |
| 3 | 01/12/2024 | Cric Croc Publishing | Book Purchase - Spirited Away & freight | 51.99 |
| **EFT35371** | **11/12/2024** | **Dianne Strahan** | **Goods sold on Consignment** | **-140.00** |
| REQ 301124 | 02/12/2024 | Dianne Strahan | November 2024 Goods sold on Consignment | 140.00 |
| **EFT35372** | **11/12/2024** | **Alice Welsman** | **Springhaven reimbursement** | **-1445.52** |
| REQ 151124 | 19/11/2024 | Alice Welsman | Springhaven resident account in credit | 1445.52 |
| **EFT35373** | **11/12/2024** | **Westrac Equipment** | **Mechanical parts** | **-86.11** |
| PI0329647 | 19/11/2024 | Westrac Equipment | 2 x V Belts | 86.11 |
| **EFT35374** | **11/12/2024** | **Jill Johnson** | **Staff reimbursement** | **-180.00** |
| REIM 091224 | 09/12/2024 | Jill Johnson | Phone & Internet - working from home 28/10/24 and 28/11/24, | 180.00 |
| **EFT35375** | **11/12/2024** | **Optus Billing Services Pty Ltd** | **Telephone** | **-807.40** |
| 472400113 | 07/11/2024 | Optus Billing Services Pty Ltd | Acc: 6220 3522 008 7/10/24-6/11/24 | 490.00 |
| 474816465 | 20/11/2024 | Optus Billing Services Pty Ltd | Phone charges 20/10/24-19/11/24 Admin , Swimming pool, KP, Springhaven, Depot | 317.40 |
| **EFT35376** | **11/12/2024** | **Ramped Technology & Management Systems Pty Ltd** | **IT Support** | **-231.00** |
| INV-11772 | 30/11/2024 | Ramped Technology & Management Systems Pty Ltd | IT Support Nov 2024 | 231.00 |
| **EFT35377** | **11/12/2024** | **Department Of Mines, Industry Regulation And Safety** | **Building Service Levy** | **-176.32** |
| REQ AUG24 | 25/11/2024 | Department Of Mines, Industry Regulation And Safety | Building Service Levy - August 2024 | 176.32 |
| **EFT35378** | **11/12/2024** | **Data#3 Limited** | **Software licence** | **-386.33** |
| SIN000251401 | 19/11/2024 | Data#3 Limited | Microsoft 365 Business Premium 1/10/24-31/10/24 | 386.33 |
| **EFT35379** | **11/12/2024** | **Brolly Australasia Pty Ltd** | **Annual subscription** | **-1425.60** |
| INV-2024529 | 28/10/2024 | Brolly Australasia Pty Ltd | 250 new records per month | 1425.60 |
| **EFT35380** | **11/12/2024** | **Jill Watkin** | **Good sold on consignment** | **-61.45** |
| REQ NOV24 | 30/11/2024 | Jill Watkin | Goods sold on consignment KP Nov 2024 | 61.45 |
| **EFT35381** | **11/12/2024** | **Wagyl Kaip Southern Noongar Aboriginal Corporation** | **Consulting fees** | **-9129.06** |
| INV-0023 | 04/12/2024 | Wagyl Kaip Southern Noongar Aboriginal Corporation | Myrtle Benn Reserve Site Visit | 9129.06 |
| **EFT35382** | **16/12/2024** | **AUSTRALIAN TAXATION OFFICE** | **November 2024 BAS** | **-11058.00** |
| 161224 | 16/12/2024 | AUSTRALIAN TAXATION OFFICE | November 2024 BAS | 11058.00 |
| **EFT35383** | **17/12/2024** | **Cr Edwin James Radford** | **Councillor Fees** | **-3895.50** |
| OCT-DEC 24 | 10/12/2024 | Cr Edwin James Radford | Claim for Councillor Fees and Reimbursements 1/10/24 - 31/12/24 | 3895.50 |
| **EFT35384** | **17/12/2024** | **Cr Michael Mathwin** | **Councillor Fees** | **-8776.60** |
| JUL-SEPT 24 | 10/12/2024 | Cr Michael Mathwin | Claim for Councillor Fees and Reimbursements 1/07/24 - 30/09/24, Claim for Travel Expenses for Training and Conference in Perth | 4881.10 |

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|---|---|---|---|---|
| OCT-DEC 24 | 10/12/2024 | Cr Michael Mathwin | Claim for Councillor Fees and Reimbursements 1/10/24 - 31/12/24 | 3895.50 |
| **EFT35385** | **17/12/2024** | **Cr Paul Webb** | **Councillor Fees** | **-3895.50** |
| OCT-DEC 24 | 10/12/2024 | Cr Paul Webb | Claim for Councillor Fees and Reimbursements 1/10/24 - 31/12/24 | 3895.50 |
| **EFT35386** | **17/12/2024** | **Christine Ruth Norris** | **Rates refund for assessment A25969 LOT 210 KATANNING RD KOJONUP 6395** | **-402.47** |
| A25969 | 17/12/2024 | Christine Ruth Norris | Rates refund for assessment A25969 LOT 210 KATANNING RD KOJONUP 6395 | 402.47 |
| **EFT35387** | **17/12/2024** | **Cr Kerryn Raelene Mickle** | **Councillor Fees** | **-4367.18** |
| OCT - DEC 24 | 10/12/2024 | Cr Kerryn Raelene Mickle | Claim for Councillor Fees and Reimbursements 1/10/24 - 31/12/24, Claim for Travel Expenses for Training in Perth | 4367.18 |
| **EFT35388** | **17/12/2024** | **Cr. Alan Egerton- Warburton** | **Councillor Fees** | **-3895.50** |
| OCT-DEC 24 | 10/12/2024 | Cr. Alan Egerton- Warburton | Claim for Councillor Fees and Reimbursements 1/10/24 - 31/12/24 | 3895.50 |
| **EFT35389** | **17/12/2024** | **Cr Cynthia Wieringa** | **Councillor Fees** | **-5795.50** |
| OCT - DEC 24 | 10/12/2024 | Cr Cynthia Wieringa | Claim for Councillor Fees and Reimbursements 1/10/24 - 31/12/24 | 5795.50 |
| **EFT35390** | **18/12/2024** | **Forward Motion Pty Ltd t/a Bunbury Trucks** | **Mechanical repairs** | **-3074.83** |
| 206871C | 17/10/2024 | Forward Motion Pty Ltd t/a Bunbury Trucks | O2 sensor - repairs | 3074.83 |
| **EFT35391** | **18/12/2024** | **Allroads Transport Engineers** | **Mechanical parts** | **-62.98** |
| 3536 | 26/11/2024 | Allroads Transport Engineers | 6 x wheel nuts, 3 x long stud, 3 x short stud, freight, | 62.98 |
| **EFT35392** | **18/12/2024** | **Phillip Lewis Marinoni** | **Goods for sale** | **-675.00** |
| 70 | 17/12/2024 | Phillip Lewis Marinoni | 18 x Assorted Timber Cutting Boards, Bowls for sale at KP | 675.00 |
| **EFT35393** | **18/12/2024** | **Department of Fire & Emergency Services (DFES)** | **Emergency services** | **-38294.45** |
| 158455 | 21/11/2024 | Department of Fire & Emergency Services (DFES) | 2024/2025 - ESL Qtr2 Contribution | 38294.45 |
| **EFT35394** | **18/12/2024** | **MARY RACHAEL HOBBS** | **Goods for sale** | **-83.00** |
| 54 | 12/12/2024 | MARY RACHAEL HOBBS | Assorted Hand Towels, Towels and Serviettes to sell at KP | 83.00 |
| **EFT35395** | **18/12/2024** | **Australia Post** | **Postage** | **-289.93** |
| 1013662221 | 03/12/2024 | Australia Post | Postage & Freight November 2024 | 289.93 |
| **EFT35396** | **18/12/2024** | **Hi-Way Sales & Service** | **Engineering supplies** | **-1508.15** |
| 264719A | 14/11/2024 | Hi-Way Sales & Service | 6 metres of 8mm tie down chain and hooks | 124.00 |
| 264802 | 22/11/2024 | Hi-Way Sales & Service | 9.93 L ULP @ $1.82/L | 18.06 |
| 265182 | 30/11/2024 | Hi-Way Sales & Service | Brass fittings, thread tape, fuel hose, Jerry can for Kojonup bush fire truck, silastic, Trimmer head, Trimmer head, 5 x key cutting, 1 x key cutting, 6 x key tags, 1 x key husky | 253.80 |
| 264719 | 30/11/2024 | Hi-Way Sales & Service | 4 pack padlocks, 2 x force, 5/8 bearer hose, 2 x hose clamps. private works truck licencing, Gorilla tape, nitrile gloves, 1 x B4601 Ratchet binder, Rapid set glue, oil cap OC68, 1 tie down strap, 1 sling, 6 x key cutting - standpipe lock, 1 x allen head bolt, 1 x belt grip, 3/16 fuel hose & hose clamps | 457.30 |
| 265201 | 02/12/2024 | Hi-Way Sales & Service | 13.02L ULP @ $1.82/L | 23.68 |
| 265252 | 03/12/2024 | Hi-Way Sales & Service | 6.57L ULP @ $1.82/L - swimming pool maintenance | 11.94 |
| 265219 | 03/12/2024 | Hi-Way Sales & Service | 18.81L ULP @ $1.82/L | 34.21 |
| 265394 | 05/12/2024 | Hi-Way Sales & Service | 2x 20L drums of kerosene for the emulsion sprayer | 338.00 |
| 265398 | 05/12/2024 | Hi-Way Sales & Service | Patch up mud guard - labour and parts | 40.14 |
| 265342 | 06/12/2024 | Hi-Way Sales & Service | 32.56L ULP @ $1.82/L | 59.23 |
| 265626 | 10/12/2024 | Hi-Way Sales & Service | Make hydraulic hose for post hole digger | 147.79 |
| **EFT35397** | **18/12/2024** | **Kojonup Agricultural Supplies** | **Agricultural supplies** | **-2576.38** |
| 10233791 | 30/10/2024 | Kojonup Agricultural Supplies | Weed Control: Enviro Dye - red marking fluid | 654.50 |
| 10234350 | 20/11/2024 | Kojonup Agricultural Supplies | High Pressure Cleaner - STIHL RE170 Serial Number 836735466 | 1099.00 |
| 10234403 | 22/11/2024 | Kojonup Agricultural Supplies | IBC Connector - Intermediate bulk container | 16.00 |
| 10234433 | 25/11/2024 | Kojonup Agricultural Supplies | 20 x 165cm star pickets for fence to widen Shamrock Road | 196.00 |
| 10234645 | 02/12/2024 | Kojonup Agricultural Supplies | Brushcutter full harness | 75.00 |
| 10234687 | 03/12/2024 | Kojonup Agricultural Supplies | Adblue x 200L drum | 535.88 |
| **EFT35398** | **18/12/2024** | **Carony Pty Ltd** | **Hardware** | **-2244.85** |
| 03-143829 | 25/10/2024 | Carony Pty Ltd | Sunscreen 5 x 100mL | 100.00 |
| 03-144399 | 01/11/2024 | Carony Pty Ltd | Swimming pool - Coupler Hose 2 end PL 12mm | 7.00 |
| 03-144626 | 05/11/2024 | Carony Pty Ltd | Rivet steel/aluminium truss 4-2 SP30, Chrome Barrel Bolt 65mm - Bar locks - sporting complex | 28.60 |
| 03-144828 | 07/11/2024 | Carony Pty Ltd | Pest control swimming pool - Large Bait station | 59.40 |
| 03-144811 | 07/11/2024 | Carony Pty Ltd | Large Rodent bait station | 54.70 |
| 03-144913 | 08/11/2024 | Carony Pty Ltd | Metal Toolbox Latch 500mm, | 59.00 |
| 03-145058 | 11/11/2024 | Carony Pty Ltd | Sign - wet & cleaning | 21.50 |
| 03-145182 | 12/11/2024 | Carony Pty Ltd | 2 bags cement, , 2 bags cement, | 63.80 |
| 01-246530 | 18/11/2024 | Carony Pty Ltd | Kincrome auto wire strip/crimp, ratchet crimping plier, auto terminal assortment | 163.70 |
| 03-145582 | 18/11/2024 | Carony Pty Ltd | Laundry basket hip hugger 45L | 19.00 |
| 03-145835 | 21/11/2024 | Carony Pty Ltd | Ear plugs | 27.00 |
| 01-246622 | 22/11/2024 | Carony Pty Ltd | Reticulation Fittings | 408.50 |
| 03-145932 | 22/11/2024 | Carony Pty Ltd | Packing tape, gaffa tape, blu tac, cable ties, marker paint | 93.40 |
| 01-246651 | 25/11/2024 | Carony Pty Ltd | Work Boots x 4 CC, GA, JH | 959.80 |
| 03-146093 | 25/11/2024 | Carony Pty Ltd | Reticulation Fittings | 81.80 |

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|---|---|---|---|---|
| 03-146112 | 26/11/2024 | Carony Pty Ltd | 43mm bi-metal saw, Mandrewl Large saw 7/16 32-100mm, | 51.25 |
| 03-146187 | 27/11/2024 | Carony Pty Ltd | 13mm Poly director 1/2 BSP Male" | 0.65 |
| 03-146239 | 27/11/2024 | Carony Pty Ltd | Elbow slip 90deg 40mm | 31.50 |
| 01-246722 | 28/11/2024 | Carony Pty Ltd | Door bolt 300mm for flyscreen door at admin office | 14.25 |
| **EFT35399** | **18/12/2024** | **Shire Of Katanning** | **Local Government** | **-9367.60** |
| 47612 | 30/11/2024 | Shire Of Katanning | Shire of Katanning - Refuse site fees November 2024 | 9367.60 |
| **EFT35400** | **18/12/2024** | **Katanning Glazing & Security** | **Door installation** | **-4828.30** |
| INV-1836 | 09/10/2024 | Katanning Glazing & Security | Replace window in reception room main office - clear laminated safety glass | 1059.30 |
| INV-1997 | 25/11/2024 | Katanning Glazing & Security | Mesh screen door, 3 point locking system - admin office | 1591.00 |
| INV-1998 | 25/11/2024 | Katanning Glazing & Security | Replacement of 2 windows - Cathedral laminated safety glass | 394.00 |
| INV-1999 | 25/11/2024 | Katanning Glazing & Security | Install vented windows and security screens for cleaning materials storage | 1374.00 |
| INV-2002 | 27/11/2024 | Katanning Glazing & Security | Install dog door | 410.00 |
| **EFT35401** | **18/12/2024** | **Synergy** | **Electricity** | **-6550.32** |
| 2050289800 | 02/12/2024 | Synergy | Street Lights electricity - 25/10/24-24/11/24 | 5411.53 |
| 2070269431 | 02/12/2024 | Synergy | Acc 392675750  Powerwatch Nov 2024 | 184.29 |
| 2058293731 | 16/12/2024 | Synergy | Acc 375598950 28 Kojonup-Katanning Rd electricity supply & consumption | 266.79 |
| 2058293730 | 16/12/2024 | Synergy | Acc 375598810 26 Kojonup-Katanning Rd, Electricity supply & consumption | 687.71 |
| **EFT35402** | **18/12/2024** | **Kleenheat Gas Pty Ltd** | **Bulk gas supplies** | **-959.70** |
| 22344690 | 05/11/2024 | Kleenheat Gas Pty Ltd | Acc 657842 Supply bulk LPG 55.4 Units | 65.33 |
| 22353964 | 27/11/2024 | Kleenheat Gas Pty Ltd | Acc 657842 Supply bulk LPG Nov 2024 | 894.37 |
| **EFT35403** | **18/12/2024** | **Kojonup Tyre Service** | **Tyres** | **-5688.44** |
| INV-11652 | 26/11/2024 | Kojonup Tyre Service | 3x new tyres | 2114.64 |
| INV-11651 | 26/11/2024 | Kojonup Tyre Service | fit and replace new tyre | 2263.20 |
| INV-11843 | 09/12/2024 | Kojonup Tyre Service | Replace roller tyre - dispose of old one | 1242.40 |
| INV-11899 | 12/12/2024 | Kojonup Tyre Service | Pucture repair | 68.20 |
| **EFT35404** | **18/12/2024** | **CTI Logistics Regional Freight** | **Freight** | **-84.90** |
| CISF657757 | 30/11/2024 | CTI Logistics Regional Freight | Freight of pool water for testing | 84.90 |
| **EFT35405** | **18/12/2024** | **BK Thomson Electrical Service** | **Electrician** | **-3358.93** |
| 3319 | 10/09/2024 | BK Thomson Electrical Service | Replace heat lamp and fan at 12A Elverd St | 426.15 |
| 3338 | 01/10/2024 | BK Thomson Electrical Service | Supply and install admin lights | 752.20 |
| 3394 | 31/10/2024 | BK Thomson Electrical Service | Light replacement Unit 4 Elverd ST | 291.46 |
| 3431 | 29/11/2024 | BK Thomson Electrical Service | New hotwater system Soldier Rd GROH housing | 207.08 |
| 3449 | 03/12/2024 | BK Thomson Electrical Service | Replace sensor lights CEO's house | 1682.04 |
| **EFT35406** | **18/12/2024** | **Kojonup Auto Electrical Services** | **Auto Electrical Services** | **-10092.80** |
| 20122 | 11/11/2024 | Kojonup Auto Electrical Services | Fire truck - Muradup - Cel fi supplied and fitted | 1721.05 |
| 20123 | 11/11/2024 | Kojonup Auto Electrical Services | Fire truck - Kojonup- Cel fi supplied and fitted | 1725.00 |
| 20499 | 22/11/2024 | Kojonup Auto Electrical Services | Microphone T/s Tx4500 | 60.40 |
| 20544 | 26/11/2024 | Kojonup Auto Electrical Services | Battery replacement vehicle remote | 9.70 |
| 20400 | 29/11/2024 | Kojonup Auto Electrical Services | Diagnose and repair machine shut off problem - replaced solenoid | 512.85 |
| 19664 | 29/11/2024 | Kojonup Auto Electrical Services | Repairs to electric pool winder - damaged wiring, module replaced | 3277.45 |
| 20584 | 29/11/2024 | Kojonup Auto Electrical Services | 2 x Tradie Packs UHF Radios | 582.00 |
| 20439 | 03/12/2024 | Kojonup Auto Electrical Services | Repair UHF aerial - to improve reception, | 202.45 |
| 20757 | 06/12/2024 | Kojonup Auto Electrical Services | Muradup Brigade handheld radio battery replacment | 9.70 |
| 20569 | 11/12/2024 | Kojonup Auto Electrical Services | Signal booster and magnetic flashing beacons for Ford Ranger KO5 | 1992.20 |
| **EFT35407** | **18/12/2024** | **Kojonup Supermarket** | **Groceries** | **-1571.38** |
| NOV 2024 | 01/11/2024 | Kojonup Supermarket | Swimming Pool Kiosk Nov 2024 | 235.17 |
| 032902 | 22/11/2024 | Kojonup Supermarket | Assorted Lollies for Santa at the Twilight Markers | 260.18 |
| 023535 | 23/11/2024 | Kojonup Supermarket | Assorted Soft Drinks for the Twilight Markets | 113.60 |
| NOV 1027 | 30/11/2024 | Kojonup Supermarket | Groceries - Council, Tea & coffee - Admin, Kindy cafe, Seniors card event, Depot tea & coffee | 273.08 |
| 37315 NOV | 30/11/2024 | Kojonup Supermarket | Groceries for Black Cockatoo - November 2024 | 689.35 |
| **EFT35408** | **18/12/2024** | **Westrac Equipment** | **Mechanical parts** | **-1608.65** |
| PI0232616 | 23/10/2024 | Westrac Equipment | Door trim | 127.31 |
| PI0355173 | 26/11/2024 | Westrac Equipment | 2x fuel lines, fuel valve, vacuum valve, vacuum line and 10x hose clamps | 202.86 |
| PI0420616 | 26/11/2024 | Westrac Equipment | Vacuum valve | 56.13 |
| PI0380301 | 03/12/2024 | Westrac Equipment | Valve | 52.25 |
| PI0389338 | 05/12/2024 | Westrac Equipment | Tube filter | 47.81 |
| PI0410000 | 11/12/2024 | Westrac Equipment | 2x drive sprockets | 1122.29 |
| **EFT35409** | **18/12/2024** | **Kojonup Country Kitchen** | **Catering** | **-220.00** |
| 3068 | 10/12/2024 | Kojonup Country Kitchen | Council Morning Tea & Lunch - 10people - 10/12/24 | 220.00 |
| **EFT35410** | **18/12/2024** | **BOC Gases** | **Industrial gas** | **-37.95** |
| 4038023510 | 28/11/2024 | BOC Gases | Supply of industrial gases | 37.95 |
| **EFT35411** | **18/12/2024** | **Egabva Plumbing & Gas Service** | **Plumbing** | **-6533.47** |
| 4848 | 15/11/2024 | Egabva Plumbing & Gas Service | Swimming pool pump service and seal replacement | 1108.25 |
| 4850 | 15/11/2024 | Egabva Plumbing & Gas Service | Apex park - toilet blocked | 177.10 |
| 4852 | 15/11/2024 | Egabva Plumbing & Gas Service | Repair leak at stock road stand pipe | 297.17 |
| 4853 | 22/11/2024 | Egabva Plumbing & Gas Service | Hot Water System issues Bagg street | 193.82 |

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|---|---|---|---|---|
| 4845 | 22/11/2024 | Egabva Plumbing & Gas Service | RPZD back flow test Soldier road ILU, RPZD back flow test RV dump point, RPZD back flow test Sale Yards | 462.00 |
| 4854 | 26/11/2024 | Egabva Plumbing & Gas Service | New hot water system Soldier road GROH housing | 4295.13 |
| **EFT35412** | **18/12/2024** | **Wurth Australia Pty Ltd** | **Mechanical Parts** | **-999.90** |
| 4321210891 | 04/12/2024 | Wurth Australia Pty Ltd | 10x Diamond grinding pieces, | 107.47 |
| 4321211383 | 05/12/2024 | Wurth Australia Pty Ltd | 12 x PTFE lubricant, Oil spill absorber, halogen bulb, freight | 239.25 |
| 4321214841 | 06/12/2024 | Wurth Australia Pty Ltd | 3x 20l brake cleaner, new crawler board trolley - workshop | 653.18 |
| **EFT35413** | **18/12/2024** | **Station Motors Holden** | **vehicle parts** | **-2103.82** |
| 34760 | 10/12/2024 | Station Motors Holden | reconditioned catalytic converter, turbo intake hose | 693.95 |
| 34787 | 13/12/2024 | Station Motors Holden | DPF exhaust part assembly | 1760.62 |
| 34788 | 13/12/2024 | Station Motors Holden | Credit Note - return recondidtioned catalityc converter | -350.75 |
| **EFT35414** | **18/12/2024** | **CGS ENGINEERS** | **Engineering** | **-331.38** |
| 27010 | 10/12/2024 | CGS ENGINEERS | Re-weld broken aluminium pool blanket roller | 72.88 |
| 27032 | 12/12/2024 | CGS ENGINEERS | Reweld drive onto submersible pump - tranfer pump repair turkey nest dam/showgrounds dam | 258.50 |
| **EFT35415** | **18/12/2024** | **Western Australian Treasury Corporation** | **Loan repayments** | **-71050.03** |
| DEC 2024 | 23/12/2024 | Western Australian Treasury Corporation | Capital & Interest payment Loan 135 | 5844.69 |
| 30 DEC 2024 | 30/12/2024 | Western Australian Treasury Corporation | Capital & Interest payment Loan 134, Capital & Interest payment Loan 148, Capital & Interest payment Loan 150, Capital & Interest payment Loan 149 | 65205.34 |
| **EFT35416** | **18/12/2024** | **McLeods Lawyers Pty Ltd** | **Legal fees** | **-423.41** |
| 14213 | 29/11/2024 | McLeods Lawyers Pty Ltd | Advice of Disposal of Springhaven | 423.41 |
| **EFT35417** | **18/12/2024** | **Team Global Express Pty Ltd** | **Freight** | **-843.04** |
| 0570-S104118 | 20/10/2024 | Team Global Express Pty Ltd | Freight ex Maida Vale | 221.99 |
| 0378-80774145 | 17/11/2024 | Team Global Express Pty Ltd | Freight ex Westrac, Freight ex herseys - PPE gear | 68.75 |
| 0379-80774145 | 24/11/2024 | Team Global Express Pty Ltd | Freight | 504.41 |
| 0380-80774145 | 01/12/2024 | Team Global Express Pty Ltd | Freight for parts | 15.92 |
| 0381-80774145 | 08/12/2024 | Team Global Express Pty Ltd | Parts freight | 31.97 |
| **EFT35418** | **18/12/2024** | **Rotary Club of Kojonup Inc.** | **Service Club** | **-110.00** |
| 2024-1031 | 13/11/2024 | Rotary Club of Kojonup Inc. | Kojonup Rotary Business Directory - Kodja Place | 110.00 |
| **EFT35419** | **18/12/2024** | **Elders Limited - Kojonup** | **Hardware** | **-66.45** |
| CW74246 | 20/11/2024 | Elders Limited - Kojonup | PPE - 3 Pair 46cm Gauntlet gloves | 66.45 |
| **EFT35420** | **18/12/2024** | **Warren Blackwood Waste** | **Waste collection** | **-31634.07** |
| 19533 | 02/12/2024 | Warren Blackwood Waste | KJP Transfer Station Management, Transfer Station Extra costs, Transfer Bulk Bins Waste & recycle November 2024 | 10628.68 |
| 19501 | 02/12/2024 | Warren Blackwood Waste | Apex Park & Kojonup Tourist Railway - Front Lift bins, Kodja Place - Front Lift bins - November 2024 | 580.00 |
| 19534 | 02/12/2024 | Warren Blackwood Waste | 240Lt Bins Pick Up, KJP Street Bins Pick up, Travel Costs, 240Lt Recycling Bins Pick up, Service Town Site Area Bins Nov 2024 | 20425.39 |
| **EFT35421** | **18/12/2024** | **Sigma Telford Group** | **Pool chemicals** | **-538.87** |
| 186998/01 | 03/12/2024 | Sigma Telford Group | Pool chemicals November 2024 | 538.87 |
| **EFT35422** | **18/12/2024** | **Australia's South West** | **Advertising** | **-22000.00** |
| 12414 | 29/08/2024 | Australia's South West | Annual Subscription 2024-2025 Great Southern Treasures | 22000.00 |
| **EFT35423** | **18/12/2024** | **Lincolns Beyond Numb3rs** | **Auditing** | **-1320.00** |
| 46168 | 28/11/2024 | Lincolns Beyond Numb3rs | Audit for acquittal of Roads to Recovery for 23/24 | 1320.00 |
| **EFT35424** | **18/12/2024** | **St John Ambulance Kojonup Sub Centre** | **First aid** | **-95.85** |
| CYINV00369481 | 29/11/2024 | St John Ambulance Kojonup Sub Centre | 3 x snake bite first aid kits | 95.85 |
| **EFT35425** | **18/12/2024** | **ABCO Products** | **Cleaning supplies** | **-1453.35** |
| INV979974 | 14/10/2024 | ABCO Products | Tork Hand Towel, Tork Hand Towel, Tork Hand Towel, Tork Hand Towel, Tork Hand Towel, Tork Hand Towel | 1453.35 |
| **EFT35426** | **18/12/2024** | **KOJONUP BMC EMBROIDERY** | **Staff uniform** | **-152.00** |
| 10512 | 28/11/2024 | KOJONUP BMC EMBROIDERY | Uniform for works manager work pants | 152.00 |
| **EFT35427** | **18/12/2024** | **Lorreen Avis Greeuw** | **Staff reimbursement** | **-190.56** |
| REIM 091224 | 09/12/2024 | Lorreen Avis Greeuw | Groceries for 'Thank a Volunteer' morning tea, Purchase 'Kojonup-For King and Country' book by Louise Higham | 190.56 |
| **EFT35428** | **18/12/2024** | **PFD Foodservices (Southway Distributors)** | **Food supplies** | **-7427.55** |
| LN794567 | 20/11/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 1784.10 |
| LN794568 | 20/11/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 173.60 |
| LN794571 | 20/11/2024 | PFD Foodservices (Southway Distributors) | Swimming Pool Kiosk | 523.70 |
| LN867382 | 27/11/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 2039.80 |
| LN941627 | 04/12/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 1381.80 |
| LO218924 | 11/12/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 1482.25 |

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|---|---|---|---|---|
| LO218902 | 11/12/2024 | PFD Foodservices (Southway Distributors) | Swimming Pool Kiosk | 42.30 |
| **EFT35429** | **18/12/2024** | **AD Contractors Pty Ltd** | **Emulsion** | **-750.20** |
| 249190 | 11/12/2024 | AD Contractors Pty Ltd | 400lts emulsion | 750.20 |
| **EFT35430** | **18/12/2024** | **Katanning Glass Supplies** | **Door installation** | **-5632.00** |
| 9062 | 10/12/2024 | Katanning Glass Supplies | 4A Elverd Street , Font hinged security Fly screen door & Sliding Laundry Fly security Fly screen door | 2816.00 |
| 9063 | 10/12/2024 | Katanning Glass Supplies | 6 Elverd Street , Font hinged security Fly screen door & Sliding Laundry Fly security Fly screen door , | 2816.00 |
| **EFT35431** | **18/12/2024** | **Shire Of Broomehill-Tambellup** | **Golf tournament** | **-750.00** |
| 5788 | 29/11/2024 | Shire Of Broomehill-Tambellup | Hollow Log Golf Tournament - Depot team building | 750.00 |
| **EFT35432** | **18/12/2024** | **The Cott Family Trust t/a FueleX** | **Fuel supplies** | **-12103.00** |
| INV06027 | 30/11/2024 | The Cott Family Trust t/a FueleX | 7000L Diesel @ $1.729/L | 12103.00 |
| **EFT35433** | **18/12/2024** | **Ramped Technology & Management Systems Pty Ltd** | **IT support** | **-4411.00** |
| INV-11902 | 17/12/2024 | Ramped Technology & Management Systems Pty Ltd | IT Support Monthly service fee | 4411.00 |
| **EFT35434** | **18/12/2024** | **HEMA MAPS PTY LTD** | **Goods for sale** | **-373.60** |
| INV-232012 | 20/11/2024 | HEMA MAPS PTY LTD | Asssorted Maps and map books to sell at Kodja Place | 373.60 |
| **EFT35435** | **18/12/2024** | **Premier Smash Repairs** | **Smash repairs** | **-1385.15** |
| 19951 | 04/12/2024 | Premier Smash Repairs | windscreen replacement KO 118 plant 11029 | 1385.15 |
| **EFT35436** | **18/12/2024** | **Everlon** | **Plaque inscription** | **-228.80** |
| 19167 | 13/12/2024 | Everlon | Remake of plaque, as dates were transposed. | 228.80 |
| **EFT35437** | **18/12/2024** | **Wajon Publishing Company** | **Goods for sale** | **-94.50** |
| 3429 | 01/10/2024 | Wajon Publishing Company | Wildflowers book x 7 for the wildflower season, | 94.50 |
| **EFT35438** | **18/12/2024** | **Grande Food Service** | **Food supplies** | **-3084.13** |
| 4241530 | 11/12/2024 | Grande Food Service | Food supplies for Black Cockatoo | 2690.48 |
| 4241529 | 11/12/2024 | Grande Food Service | Food supplies for Black Cockatoo | 60.15 |
| 4241518 | 11/12/2024 | Grande Food Service | Food supplies for Black Cockatoo | 44.19 |
| 4241513 | 11/12/2024 | Grande Food Service | Food supplies for Black Cockatoo | 289.31 |
| **EFT35439** | **18/12/2024** | **WA Tool and Trade Supply Co** | **Tools** | **-74.98** |
| 1067 | 26/11/2024 | WA Tool and Trade Supply Co | Dry Graphite lubricant 400g, 8m metric tape measure | 74.98 |
| **EFT35440** | **18/12/2024** | **Instant Weighing** | **Calibration** | **-3256.88** |
| 5243 | 05/11/2024 | Instant Weighing | Calibration Caterpillar Loaders x 2 | 3256.88 |
| **EFT35441** | **18/12/2024** | **Leaf Bean Machine** | **coffee supplies** | **-3440.33** |
| 132581 | 09/12/2024 | Leaf Bean Machine | Coffee service & supplies - Black Cockatoo Café | 404.04 |
| 132673 | 11/12/2024 | Leaf Bean Machine | Coffee service & supplies - Black Cockatoo Café | 3036.29 |
| **EFT35442** | **18/12/2024** | **JTB Japanese Trucks & Bus Spares** | **Mechanical parts** | **-111.65** |
| 561760 | 26/11/2024 | JTB Japanese Trucks & Bus Spares | 5x wheel studs  5x wheel nuts | 111.65 |
| **EFT35443** | **18/12/2024** | **Department Of Mines, Industry Regulation And Safety** | **Building service levy** | **-3143.22** |
| REQ 301124 | 16/12/2024 | Department Of Mines, Industry Regulation And Safety | Building service levy Nov 2024 | 2560.20 |
| REQ 300924 | 16/12/2024 | Department Of Mines, Industry Regulation And Safety | Building service levy Sep 2024 | 583.02 |
| **EFT35444** | **18/12/2024** | **WA Contract Ranger Services** | **Contract Ranger** | **-3918.75** |
| 5964 | 30/11/2024 | WA Contract Ranger Services | Ranger Services 18/11/24-28/11/24 | 1881.00 |
| 5990 | 15/12/2024 | WA Contract Ranger Services | Ranger Services 2/12/24-12/12/24 | 2037.75 |
| **EFT35445** | **18/12/2024** | **Devina Aruelo Antao** | **Open Garden** | **-401.75** |
| 072 | 10/12/2024 | Devina Aruelo Antao | Ticket sales for Open Gardens 2024 through Humantix and Kodja Place | 401.75 |
| **EFT35446** | **18/12/2024** | **Kojonup Light Civil** | **Civil engineering** | **-13137.00** |
| 656 | 09/10/2024 | Kojonup Light Civil | Skid steer Hire roller compactor, Skid steer Hire roller compactor | 3910.00 |
| 672 | 27/11/2024 | Kojonup Light Civil | Menshed - Bollards along creek and parking (facing Albany highway) - safety aspect | 4290.00 |
| 671 | 27/11/2024 | Kojonup Light Civil | Menshed - Side path (Spencer road) to be concreted for safety | 2937.00 |
| 670 | 27/11/2024 | Kojonup Light Civil | 50T Sand delivery to end October - Grave back fill | 2000.00 |
| **EFT35447** | **18/12/2024** | **C & D Cutri** | **Bridge construction** | **-17281.00** |
| 406A | 17/12/2024 | C & D Cutri | Bridge 4726 Qualeup North Road preventative maintenance works | 17281.00 |
| **EFT35448** | **18/12/2024** | **Data#3 Limited** | **IT licences** | **-63.81** |
| SIN000255377 | 07/12/2024 | Data#3 Limited | Acrobat Pro for Teams Government - new licences | 63.81 |
| **EFT35449** | **18/12/2024** | **Mathwin Transport** | **Freight** | **-512.49** |
| 6118 | 02/12/2024 | Mathwin Transport | Freight ex Jason Signs | 412.50 |
| 6174 | 09/12/2024 | Mathwin Transport | Freight ex Sigma | 99.99 |
| **EFT35450** | **18/12/2024** | **Estelle Lottering** | **Staff reimbursement** | **-75.00** |
| REIM 161224 | 16/12/2024 | Estelle Lottering | Mobile Phone Charges Dec 2024 | 75.00 |
| **EFT35451** | **18/12/2024** | **Jill Watkin** | **Staff reimbursement** | **-138.41** |
| REIM 071124 | 27/11/2024 | Jill Watkin | Liquor licence for Twilight Markets | 123.00 |
| REIM 111224 | 11/12/2024 | Jill Watkin | Internet renewal for Kojonup Historical society website | 15.41 |
| **EFT35452** | **18/12/2024** | **J B Lawn Care** | **Lawn Maintenance** | **-132.00** |

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|---|---|---|---|---|
| 757 | 10/12/2024 | J B Lawn Care | 15 Loton Close - CEO Residence - Lawn care Dec 2024, | 132.00 |
| **EFT35453** | **18/12/2024** | **Du-wayne Lottering** | **Staff reimbursement** | **-75.00** |
| REIM 161224 | 16/12/2024 | Du-wayne Lottering | Mobile phone charges Derc 2024 | 75.00 |
| **EFT35454** | **18/12/2024** | **Energy Wise Australia C&F Building Approvals** | **Building surveyor** | **-825.00** |
| INV-6086 | 12/12/2024 | Energy Wise Australia C&F Building Approvals | NCC Compliance & Issue CDC for Class 1a Additions/alterations Lumeah - Dec 2024, | 825.00 |
| **EFT35455** | **18/12/2024** | **Tracy Wilson** | **Staff reimbursement** | **-145.00** |
| REIM 250624 | 11/12/2024 | Tracy Wilson | NDIS Screening | 145.00 |
| **EFT35456** | **18/12/2024** | **Chyan Berliner** | **Staff reimbursement** | **-64.90** |
| REIM 01/11/24 | 22/11/2024 | Chyan Berliner | CPR Training | 59.00 |
| REIM 31/10/24 | 22/11/2024 | Chyan Berliner | squeegee for flooding in tiled areas at the pool | 5.90 |
| **EFT35457** | **18/12/2024** | **Mason's Family Farm** | **Eggs** | **-165.30** |
| 10/12/24 | 18/12/2024 | Mason's Family Farm | Black Cockatoo Cafe Supplies | 165.30 |
| **EFT35458** | **18/12/2024** | **Harvey Fresh (1994) Ltd T/A Lactalis** | **Food supplies** | **-672.67** |
| 240185538 | 12/12/2024 | Harvey Fresh (1994) Ltd T/A Lactalis | Black Cockatoo Cafe Supplies | 672.67 |
| **EFT35459** | **18/12/2024** | **Wellsys Home Improvement** | **Handyman** | **-2807.20** |
| 229 | 14/10/2024 | Wellsys Home Improvement | 30 Katanning Road ceiling work - cornice repairs | 1259.50 |
| 246 | 08/12/2024 | Wellsys Home Improvement | Replace broken decking at front of cafe | 343.20 |
| 247 | 08/12/2024 | Wellsys Home Improvement | Repair ceiling in function room main office | 115.50 |
| 250 | 12/12/2024 | Wellsys Home Improvement | 14 Loton close replace gyprock ceiling board | 1089.00 |
| **EFT35460** | **18/12/2024** | **OCP Sales T/A Six Axis Nominees Pty Ltd** | **Communication products** | **-2221.01** |
| 70282 | 13/12/2024 | OCP Sales T/A Six Axis Nominees Pty Ltd | 2 x Vertex Standard handheld radio's - Lumeah and Kojonup Brigade | 2221.01 |
| **EFT35461** | **18/12/2024** | **Access Builders Hire** | **Toilet hire** | **-528.00** |
| A2935 | 01/11/2024 | Access Builders Hire | Portable Toilet Hire | 352.00 |
| A2954 | 30/11/2024 | Access Builders Hire | Portable Toilet Hire - returned to yard 13/11/24 | 176.00 |
| **EFT35462** | **18/12/2024** | **Tilelite Pty Ltd T/as Grace Training & Operations** | **Training provider** | **-9029.80** |
| INV-5411 | 29/11/2024 | Tilelite Pty Ltd T/as Grace Training & Operations | HC Driver Training GA. Training and Driving assessment CM,CC,DL as per quote QU-3120 | 9029.80 |
| **EFT35463** | **18/12/2024** | **Farmlink Rural** | **Fertiliser** | **-5267.60** |
| 253754 | 11/11/2024 | Farmlink Rural | Soil sample and report for the Rose maze | 165.00 |
| 253877 | 14/11/2024 | Farmlink Rural | Oval Ground Maintenance Microlife roots 120L, Super N 80L, IronMate 20L, Mangamate 20L, Potassium Nitrate 50kg, MAP 100kg, Magnesium Sulphate 100kg, Flobond Soil wetter 125kg, Flobond anti-salt 125kg, | 3873.10 |
| 253876 | 14/11/2024 | Farmlink Rural | Rose Maze. Flobond Soil wetter 25kg, Flobond AntiSalt 25kg, | 357.50 |
| 253923 | 15/11/2024 | Farmlink Rural | Microfoliar defence 20L | 300.00 |
| 254100 | 21/11/2024 | Farmlink Rural | Oval Ground Maintenance Microlife roots 40L, Super N 20L, Flobond Soil wetter 25kg, | 572.00 |
| **EFT35464** | **18/12/2024** | **SAPIO Mandurah WA Office SAPIO Pty Ltd** | **Solar CCTV** | **-74690.00** |
| 288172 | 29/11/2024 | SAPIO Mandurah WA Office SAPIO Pty Ltd | Progress claim 1 - Solar CCTV installation in Shire of Kojonup | 74690.00 |
| **EFT35465** | **18/12/2024** | **Emu Tracks** | **Goods for sale** | **-687.37** |
| 38485 | 29/11/2024 | Emu Tracks | Assorted Emu Oil Creams, Balms and Lotions to sell in Kodja Place | 687.37 |
| **EFT35466** | **19/12/2024** | **Air Liquide** | **Gas Cylinder rental** | **-25.22** |
| ZZ5569 | 30/11/2024 | Air Liquide | Cylinder Fee November 2024 | 25.22 |
| **EFT35467** | **19/12/2024** | **RENTOKIL INITIAL PTY LTD** | **Hygiene service** | **-1633.05** |
| 98156539 | 16/12/2024 | RENTOKIL INITIAL PTY LTD | Sharps disposal service Jan-Mar 25 | 1633.05 |
| **EFT35468** | **19/12/2024** | **Public Libraries WA** | **Library Membership** | **-300.00** |
| EBD341FE51 | 19/12/2024 | Public Libraries WA | Public Library Annual Membership - 2024/2025 | 300.00 |
| **EFT35469** | **19/12/2024** | **STACIA HAWKES** | **Staff reimbursement** | **-345.00** |
| REIM 181224 | 19/12/2024 | STACIA HAWKES | Framed gift for Craig McVee from Council | 345.00 |
| **EFT35470** | **20/12/2024** | **Payroll Deductions - Shire of Kojonup** | **Payroll deductions** | **-1178.00** |
| DEDUCTION | 17/12/2024 | Payroll Deductions - Shire of Kojonup | Payroll Deduction | 1078.00 |
| DEDUCTION | 17/12/2024 | Payroll Deductions - Shire of Kojonup | Payroll Deduction | 100.00 |
| **EFT35471** | **20/12/2024** | **Child Support Agency** | **Payroll deductions** | **-439.95** |
| DEDUCTION | 17/12/2024 | Child Support Agency | Payroll Deduction | 439.95 |
| **EFT35472** | **20/12/2024** | **Australian Services Union (LGO)** | **Payroll deductions** | **-26.50** |
| DEDUCTION | 17/12/2024 | Australian Services Union (LGO) | Payroll Deduction | 26.50 |
| **EFT35473** | **20/12/2024** | **Australian Services Union (MEU)** | **Payroll deductions** | **-202.00** |
| DEDUCTION | 17/12/2024 | Australian Services Union (MEU) | Payroll Deduction | 202.00 |
| | | | | **1,443,645.96** |

| Direct Deposits 1/12/24-31/12/24 | | | | |
|---|---|---|---|---|
| **Ref** | **Date** | **Name** | **Description** | **Amount** |
| **DD24306.1** | **03/12/2024** | **Aware Super** | **Payroll deductions** | **-9159.93** |
| SUPER | 03/12/2024 | Aware Super | Superannuation contributions | 8008.50 |
| DEDUCTION | 03/12/2024 | Aware Super | Payroll Deduction | 954.63 |
| DEDUCTION | 03/12/2024 | Aware Super | Payroll Deduction | 103.90 |
| DEDUCTION | 03/12/2024 | Aware Super | Payroll Deduction | 92.90 |
| **DD24306.2** | **03/12/2024** | **Australian Retirement Trust** | **Payroll deductions** | **-1408.17** |
| SUPER | 03/12/2024 | Australian Retirement Trust | Superannuation contributions | 1347.67 |
| DEDUCTION | 03/12/2024 | Australian Retirement Trust | Payroll Deduction | 60.50 |
| **DD24306.3** | **03/12/2024** | **Commonwealth Superannuation Savings Account** | **Superannuation contributions** | **-729.81** |
| SUPER | 03/12/2024 | Commonwealth Superannuation Savings Account | Superannuation contributions | 729.81 |
| **DD24306.4** | **03/12/2024** | **Sparky Downs Superannuation Fund** | **Superannuation contributions** | **-58.14** |
| SUPER | 03/12/2024 | Sparky Downs Superannuation Fund | Superannuation contributions | 58.14 |
| **DD24306.5** | **03/12/2024** | **Hesta Superannuation** | **Payroll deductions** | **-885.96** |
| SUPER | 03/12/2024 | Hesta Superannuation | Superannuation contributions | 760.47 |
| DEDUCTION | 03/12/2024 | Hesta Superannuation | Payroll Deduction | 125.49 |
| **DD24306.6** | **03/12/2024** | **Australian Ethical Superannuation Fund** | **Superannuation contributions** | **-27.71** |
| SUPER | 03/12/2024 | Australian Ethical Superannuation Fund | Superannuation contributions | 27.71 |
| **DD24306.7** | **03/12/2024** | **AMP Super Fund** | **Superannuation contributions** | **-322.26** |
| SUPER | 03/12/2024 | AMP Super Fund | Superannuation contributions | 322.26 |
| **DD24306.8** | **03/12/2024** | **Retirement Portfolio Service** | **Payroll deductions** | **-568.98** |
| SUPER | 03/12/2024 | Retirement Portfolio Service | Superannuation contributions | 441.00 |
| DEDUCTION | 03/12/2024 | Retirement Portfolio Service | Payroll Deduction | 127.98 |
| **DD24306.9** | **03/12/2024** | **Bendigo SmartStart Super** | **Superannuation contributions** | **-362.69** |
| SUPER | 03/12/2024 | Bendigo SmartStart Super | Superannuation contributions | 362.69 |
| **DD24309.1** | **03/12/2024** | **EasiSalary** | **Novated Lease Payments** | **-781.49** |
| 24/25 PP12 WEEK24 | 03/12/2024 | EasiSalary | Novated Lease | 781.49 |
| **DD24311.1** | **03/12/2024** | **AUSTRALIAN TAXATION OFFICE** | **PAYGW** | **-31809.62** |
| 24/25 PP12 WEEK22 | 03/12/2024 | AUSTRALIAN TAXATION OFFICE | STP 72235 | 31809.62 |
| **DD24340.1** | **17/12/2024** | **Aware Super** | **Payroll deductions** | **-9375.16** |
| SUPER | 17/12/2024 | Aware Super | Superannuation contributions | 8212.28 |
| DEDUCTION | 17/12/2024 | Aware Super | Payroll Deduction | 963.50 |
| DEDUCTION | 17/12/2024 | Aware Super | Payroll Deduction | 106.22 |
| DEDUCTION | 17/12/2024 | Aware Super | Payroll Deduction | 93.16 |
| **DD24340.2** | **17/12/2024** | **Australian Retirement Trust** | **Payroll deductions** | **-1408.17** |
| SUPER | 17/12/2024 | Australian Retirement Trust | Superannuation contributions | 1347.67 |
| DEDUCTION | 17/12/2024 | Australian Retirement Trust | Payroll Deduction | 60.50 |
| **DD24340.3** | **17/12/2024** | **Commonwealth Superannuation Savings Account** | **Superannuation contributions** | **-729.81** |
| SUPER | 17/12/2024 | Commonwealth Superannuation Savings Account | Superannuation contributions | 729.81 |
| **DD24340.4** | **17/12/2024** | **Sparky Downs Superannuation Fund** | **Superannuation contributions** | **-60.78** |
| SUPER | 17/12/2024 | Sparky Downs Superannuation Fund | Superannuation contributions | 60.78 |
| **DD24340.5** | **17/12/2024** | **Hesta Superannuation** | **Payroll deductions** | **-819.56** |
| SUPER | 17/12/2024 | Hesta Superannuation | Superannuation contributions | 696.47 |
| DEDUCTION | 17/12/2024 | Hesta Superannuation | Payroll Deduction | 123.09 |
| **DD24340.6** | **17/12/2024** | **Australian Ethical Superannuation Fund** | **Superannuation contributions** | **-27.71** |
| SUPER | 17/12/2024 | Australian Ethical Superannuation Fund | Superannuation contributions | 27.71 |
| **DD24340.7** | **17/12/2024** | **AMP Super Fund** | **Superannuation contributions** | **-322.26** |
| SUPER | 17/12/2024 | AMP Super Fund | Superannuation contributions | 322.26 |
| **DD24340.8** | **17/12/2024** | **Retirement Portfolio Service** | **Payroll deductions** | **-584.55** |
| SUPER | 17/12/2024 | Retirement Portfolio Service | Superannuation contributions | 450.78 |
| DEDUCTION | 17/12/2024 | Retirement Portfolio Service | Payroll Deduction | 133.77 |
| **DD24340.9** | **17/12/2024** | **Bendigo SmartStart Super** | **Superannuation contributions** | **-362.69** |
| SUPER | 17/12/2024 | Bendigo SmartStart Super | Superannuation contributions | 362.69 |

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|---|---|---|---|---|
| **DD24342.1** | **17/12/2024** | **EasiSalary** | **Novated Lease Payments** | **-781.49** |
| 24/25 PP13 WEEK26 | 17/12/2024 | EasiSalary | Novated Lease Payments | 781.49 |
| **DD24345.1** | **17/12/2024** | **AUSTRALIAN TAXATION OFFICE** | **PAYGW** | **-31926.62** |
| 24/25 PP13 WEEK26 | 17/12/2024 | AUSTRALIAN TAXATION OFFICE | STP 72641 | 31926.62 |
| **DD24348.1** | **31/12/2024** | **Aware Super** | **Payroll deductions** | **-9456.03** |
| SUPER | 31/12/2024 | Aware Super | Superannuation contributions | 8381.98 |
| DEDUCTION | 31/12/2024 | Aware Super | Superannuation contributions | 975.57 |
| DEDUCTION | 31/12/2024 | Aware Super | Payroll Deduction | 98.48 |
| **DD24348.2** | **31/12/2024** | **REST SUPERANNUATION** | **Superannuation contributions** | **-306.34** |
| SUPER | 31/12/2024 | REST SUPERANNUATION | Superannuation contributions | 306.34 |
| **DD24348.3** | **31/12/2024** | **Hesta Superannuation** | **Payroll deductions** | **-568.93** |
| SUPER | 31/12/2024 | Hesta Superannuation | Superannuation contributions | 436.62 |
| DEDUCTION | 31/12/2024 | Hesta Superannuation | Payroll Deduction | 132.31 |
| **DD24348.4** | **31/12/2024** | **AMP Super Fund** | **Superannuation contributions** | **-363.62** |
| SUPER | 31/12/2024 | AMP Super Fund | Superannuation contributions | 363.62 |
| **DD24348.5** | **31/12/2024** | **Retirement Portfolio Service** | **Payroll deductions** | **-646.58** |
| SUPER | 31/12/2024 | Retirement Portfolio Service | Superannuation contributions | 511.42 |
| DEDUCTION | 31/12/2024 | Retirement Portfolio Service | Payroll Deduction | 135.16 |
| **DD24348.6** | **31/12/2024** | **Bendigo SmartStart Super** | **Superannuation contributions** | **-385.24** |
| SUPER | 31/12/2024 | Bendigo SmartStart Super | Superannuation contributions | 385.24 |
| **DD24348.7** | **31/12/2024** | **Vanguard Super** | **Superannuation contributions** | **-209.42** |
| SUPER | 31/12/2024 | Vanguard Super | Superannuation contributions | 209.42 |
| **DD24348.8** | **31/12/2024** | **ANZ Smart Choice Super** | **Superannuation contributions** | **-371.73** |
| SUPER | 31/12/2024 | ANZ Smart Choice Super | Superannuation contributions | 371.73 |
| **DD24348.9** | **31/12/2024** | **Colonial First State FirstChioce Superannuation Trust** | **Payroll deductions** | **-1172.49** |
| SUPER | 31/12/2024 | Colonial First State FirstChioce Superannuation Trust | Superannuation contributions | 515.68 |
| DEDUCTION | 31/12/2024 | Colonial First State FirstChioce Superannuation Trust | Payroll Deduction | 156.27 |
| DEDUCTION | 31/12/2024 | Colonial First State FirstChioce Superannuation Trust | Payroll Deduction | 500.54 |
| **DD24349.1** | **31/12/2024** | **Australian Super Pty Ltd** | **Superannuation contributions** | **-1473.33** |
| SUPER | 31/12/2024 | Australian Super Pty Ltd | Superannuation contributions | 1473.33 |
| **DD24349.2** | **31/12/2024** | **Prime Super** | **Superannuation contributions** | **-72.02** |
| SUPER | 31/12/2024 | Prime Super | Superannuation contributions | 72.02 |
| **DD24349.3** | **31/12/2024** | **Hesta Superannuation** | **Superannuation contributions** | **-228.27** |
| SUPER | 31/12/2024 | Hesta Superannuation | Superannuation contributions | 228.27 |
| **DD24349.4** | **31/12/2024** | **Aware Super** | **Superannuation contributions** | **-24.86** |
| SUPER | 31/12/2024 | Aware Super | Superannuation contributions | 24.86 |
| **DD24360.1** | **31/12/2024** | **EasiSalary** | **Novated Lease Payments** | **-781.49** |
| 24/25 PP14 WEEK28 | 31/12/2024 | EasiSalary | Novated Lease Payments | 781.49 |
| **DD24362.1** | **31/12/2024** | **AUSTRALIAN TAXATION OFFICE** | **PAYGW** | **-33027.62** |
| 24/25 PP14 WEEK28 | 31/12/2024 | AUSTRALIAN TAXATION OFFICE | STP 72952 - Admin, Depot, KP, STP 72953 - Cafe | 33027.62 |
| **DD24367.1** | **21/12/2024** | **Ampol** | **Ampol December Fuel Card Expenses** | **-1302.61** |
| 679635 | 21/12/2024 | Ampol | Diesel - KO784, Diesel - KO914, Diesel - KO1022, Diesel - KO662, Diesel - KO095, Diesel - KO118, Card Fees | 1302.61 |
| **DD24373.1** | **21/12/2024** | **Caltex Star Card** | **Caltex December Fuel Card** | **-1468.53** |
| DECEMBER | 21/12/2024 | Caltex Star Card | KO5, KO914, 1KO, KO095, 2KO, Card Fees | 1468.53 |
| **DD24306.10** | **03/12/2024** | **Vanguard Super** | **Superannuation contributions** | **-209.42** |
| SUPER | 03/12/2024 | Vanguard Super | Superannuation contributions | 209.42 |
| **DD24306.11** | **03/12/2024** | **ANZ Smart Choice Super** | **Superannuation contributions** | **-313.02** |
| SUPER | 03/12/2024 | ANZ Smart Choice Super | Superannuation contributions | 313.02 |
| **DD24306.12** | **03/12/2024** | **Colonial First State FirstChioce Superannuation Trust** | **Payroll deductions** | **-1172.49** |
| SUPER | 03/12/2024 | Colonial First State FirstChioce Superannuation Trust | Superannuation contributions | 515.68 |
| DEDUCTION | 03/12/2024 | Colonial First State FirstChioce Superannuation Trust | Payroll Deduction | 156.27 |
| DEDUCTION | 03/12/2024 | Colonial First State FirstChioce Superannuation Trust | Payroll Deduction | 500.54 |
| **DD24306.13** | **03/12/2024** | **HOSTPLUS** | **Superannuation contributions** | **-679.16** |
| DEDUCTION | 03/12/2024 | HOSTPLUS | Payroll Deduction | 57.14 |
| SUPER | 03/12/2024 | HOSTPLUS | Superannuation contributions | 622.02 |
| **DD24306.14** | **03/12/2024** | **Prime Super** | **Superannuation contributions** | **-1599.88** |
| DEDUCTION | 03/12/2024 | Prime Super | Payroll Deduction | 40.00 |
| SUPER | 03/12/2024 | Prime Super | Superannuation contributions | 1559.88 |
| **DD24306.15** | **03/12/2024** | **REST SUPERANNUATION** | **Superannuation contributions** | **-642.60** |

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|---|---|---|---|---|
| SUPER | 03/12/2024 | REST SUPERANNUATION | Superannuation contributions | 642.60 |
| **DD24306.16** | **03/12/2024** | **Australian Super Pty Ltd** | **Superannuation contributions** | **-3388.34** |
| DEDUCTION | 03/12/2024 | Australian Super Pty Ltd | Payroll Deduction | 262.71 |
| SUPER | 03/12/2024 | Australian Super Pty Ltd | Superannuation contributions | 3125.63 |
| **DD24306.17** | **03/12/2024** | **Panorama Super** | **Superannuation contributions** | **-177.83** |
| SUPER | 03/12/2024 | Panorama Super | Superannuation contributions | 177.83 |
| **DD24306.18** | **03/12/2024** | **HUB24 Superannuation Fund** | **Superannuation contributions** | **-179.04** |
| SUPER | 03/12/2024 | HUB24 Superannuation Fund | Superannuation contributions | 179.04 |
| **DD24306.19** | **03/12/2024** | **Unisuper** | **Superannuation contributions** | **-39.23** |
| SUPER | 03/12/2024 | Unisuper | Superannuation contributions | 39.23 |
| **DD24340.10** | **17/12/2024** | **Vanguard Super** | **Superannuation contributions** | **-209.42** |
| SUPER | 17/12/2024 | Vanguard Super | Superannuation contributions | 209.42 |
| **DD24340.11** | **17/12/2024** | **ANZ Smart Choice Super** | **Superannuation contributions** | **-336.38** |
| SUPER | 17/12/2024 | ANZ Smart Choice Super | Superannuation contributions | 336.38 |
| **DD24340.12** | **17/12/2024** | **Colonial First State FirstChioce Superannuation Trust** | **Payroll deductions** | **-1172.49** |
| SUPER | 17/12/2024 | Colonial First State FirstChioce Superannuation Trust | Superannuation contributions | 515.68 |
| DEDUCTION | 17/12/2024 | Colonial First State FirstChioce Superannuation Trust | Payroll Deduction | 156.27 |
| DEDUCTION | 17/12/2024 | Colonial First State FirstChioce Superannuation Trust | Payroll Deduction | 500.54 |
| **DD24340.13** | **17/12/2024** | **HOSTPLUS** | **Superannuation contributions** | **-688.68** |
| DEDUCTION | 17/12/2024 | HOSTPLUS | Payroll Deduction | 57.59 |
| SUPER | 17/12/2024 | HOSTPLUS | Superannuation contributions | 631.09 |
| **DD24340.14** | **17/12/2024** | **Prime Super** | **Superannuation contributions** | **-1539.31** |
| DEDUCTION | 17/12/2024 | Prime Super | Payroll Deduction | 40.00 |
| SUPER | 17/12/2024 | Prime Super | Superannuation contributions | 1499.31 |
| **DD24340.15** | **17/12/2024** | **REST SUPERANNUATION** | **Superannuation contributions** | **-665.70** |
| SUPER | 17/12/2024 | REST SUPERANNUATION | Superannuation contributions | 665.70 |
| **DD24340.16** | **17/12/2024** | **Australian Super Pty Ltd** | **Superannuation contributions** | **-3614.48** |
| DEDUCTION | 17/12/2024 | Australian Super Pty Ltd | Payroll Deduction | 258.11 |
| SUPER | 17/12/2024 | Australian Super Pty Ltd | Superannuation contributions | 3356.37 |
| **DD24340.17** | **17/12/2024** | **Panorama Super** | **Superannuation contributions** | **-110.08** |
| SUPER | 17/12/2024 | Panorama Super | Superannuation contributions | 110.08 |
| **DD24340.18** | **17/12/2024** | **HUB24 Superannuation Fund** | **Superannuation contributions** | **-94.36** |
| SUPER | 17/12/2024 | HUB24 Superannuation Fund | Superannuation contributions | 94.36 |
| **DD24340.19** | **17/12/2024** | **Unisuper** | **Superannuation contributions** | **-57.53** |
| SUPER | 17/12/2024 | Unisuper | Superannuation contributions | 57.53 |
| **DD24348.10** | **31/12/2024** | **HOSTPLUS** | **Superannuation contributions** | **-747.27** |
| DEDUCTION | 31/12/2024 | HOSTPLUS | Payroll Deduction | 64.16 |
| SUPER | 31/12/2024 | HOSTPLUS | Superannuation contributions | 683.11 |
| **DD24348.11** | **31/12/2024** | **Prime Super** | **Superannuation contributions** | **-1347.16** |
| DEDUCTION | 31/12/2024 | Prime Super | Payroll Deduction | 40.00 |
| SUPER | 31/12/2024 | Prime Super | Superannuation contributions | 1307.16 |
| **DD24348.12** | **31/12/2024** | **Australian Super Pty Ltd** | **Superannuation contributions** | **-2289.18** |
| DEDUCTION | 31/12/2024 | Australian Super Pty Ltd | Payroll Deduction | 202.61 |
| SUPER | 31/12/2024 | Australian Super Pty Ltd | Superannuation contributions | 2086.57 |
| **DD24348.13** | **31/12/2024** | **Australian Retirement Trust** | **Superannuation contributions** | **-1490.36** |
| DEDUCTION | 31/12/2024 | Australian Retirement Trust | Payroll Deduction | 60.50 |
| SUPER | 31/12/2024 | Australian Retirement Trust | Superannuation contributions | 1429.86 |
| **DD24348.14** | **31/12/2024** | **Panorama Super** | **Superannuation contributions** | **-175.41** |
| SUPER | 31/12/2024 | Panorama Super | Superannuation contributions | 175.41 |
| **DD24348.15** | **31/12/2024** | **HUB24 Superannuation Fund** | **Superannuation contributions** | **-53.23** |
| SUPER | 31/12/2024 | HUB24 Superannuation Fund | Superannuation contributions | 53.23 |
| **DD24348.16** | **31/12/2024** | **Commonwealth Superannuation Savings Account** | **Superannuation contributions** | **-729.81** |
| SUPER | 31/12/2024 | Commonwealth Superannuation Savings Account | Superannuation contributions | 729.81 |
| **DD24417.1** | **30/12/2024** | **NAB** | **NAB December Credit Card - CEO** | **-1063.75** |
| December | 27/09/2024 | WALGA Events | Native Vegetation Management | $ 75.00 |
| December | 29/11/2024 | Outdoor Supa Centre | MWI - Car fridge & cover | $ 260.50 |
| December | 6/12/2024 | Company Director | CEO membership | $ 725.00 |
| December | 31/12/2024 | National Australia Bank | Card Fee | $ 3.25 |
| **DD24417.1** | **30/12/2024** | **NAB** | **NAB December Credit Card - MFCS** | **-4451.15** |
| December | 19/11/2024 | WA Newspapers | Subscription | $ 28.00 |
| December | 20/11/2024 | Shire of Kojonup | Staff License Upgade | $ 60.30 |
| December | 25/11/2024 | ASAHI Beverages | Café drinks | $ 1,616.80 |
| December | 25/11/2024 | Holiday Inn | Accomodation Pool Operator Course | $ 1,000.98 |
| December | 25/11/2024 | Telstra | Café phone (Nov) | $ 117.88 |
| December | 29/11/2024 | Temu | Office Christmas decorations | $ 64.94 |

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| December | 5/12/2024 | Quest Innaloo | DOT Training - RW | $ 1,022.12 |
| December | 9/11/2024 | Telstra | Café phone (Dec) | $ 132.88 |
| December | 11/12/2024 | Woolworths | Children Christmas Event | $ 52.40 |
| December | 11/12/2024 | Woolworths | Staff Christmas party | $ 203.00 |
| December | 12/12/2024 | Shire of Kojonup | Staff License Upgade | $ 60.30 |
| December | 12/12/2024 | Shire of Kojonup | Staff License Upgade | $ 60.30 |
| December | 18/12/2024 | WA Newspapers | Subscription | $ 28.00 |
| December | 31/12/2024 | National Australia Bank | Card Fee | $ 3.25 |
| **FEES** | **04/12/2024** | **WESTNET** | **Westnet** | **-620.89** |
| **FEES** | **16/12/2024** | **MESSAGE MEDIA** | **Sms Messages** | **-578.03** |
| **FEES** | **31/12/2024** | **NAB** | **MISCELLANEOUS BANK CHARGES** | **-1776.97** |
| **FEES** | **31/12/2024** | **2024** | **Centrelink Charge :** | **-6.93** |
| GJ24250605 | **06/12/2024** | | **DECEMBER PAYRIX** | **-12.54** |
| GJ24250604 | **05/12/2024** | | **DECEMBER PAYROLL CREDITORS** | **-233999.69** |
| GJ24250601 | **02/12/2024** | | **DECEMBER TRANSPORT LICENCING** | **-50841.85** |
| GJ24250601 | **02/12/2024** | | **DECEMBER Dishonoured cheque** | **-85.18** |
| | | | | **461,531.51** |

| **SUMMARY FOR DECEMBER 2024** | |
|---|---|
| Cheque 14395-14395 | 200.00 |
| EFT 35260 - 35473 | 1,443,645.96 |
| Direct Debits | 461,531.51 |
| **Total** | **1,905,377.47** |

# SHIRE OF KOJONUP
## Detailed January 2025 Creditors List

| Cheque Payments 1/1/25-31/1/25 | | | | |
|---|---|---|---|---|
| **Chq/EFT** | **Date** | **Name** | **Description** | **Amount** |
| **14396** | **09/01/2025** | **Water Corporation** | **Water** | **-40550.70** |
| 9007692223 JAN | 20/12/2024 | Water Corporation | Provide water supply Albany Highway Standpipe 18/10/24-18/12/24 | 12420.58 |
| 9007693605 JAN | 20/12/2024 | Water Corporation | Provide water supply Mens Shed 18/10/24-18/12/24 | 244.53 |
| 9007695686 JAN | 20/12/2024 | Water Corporation | Provide water supply Playgroup/Toy Library 18/10/24-18/12/24 | 8.82 |
| 9007695694 JAN | 20/12/2024 | Water Corporation | Provide water supply Old Post Office 18/10/24-18/12/24 | 51.88 |
| 9007695715 JAN | 20/12/2024 | Water Corporation | Provide water supply Toilets at Kojonup Spring 18/10/24-18/12/24 | 204.90 |
| 9007695766 JAN | 20/12/2024 | Water Corporation | Provide water supply Barracks 18/10/24-18/12/24 | 82.22 |
| 9007695790 JAN | 20/12/2024 | Water Corporation | Provide water supply Springhaven 22/10/24-18/12/24 | 3072.02 |
| 9007695803 JAN | 20/12/2024 | Water Corporation | Provide water supply Lot 8 Soldier Rd 22/10/24-18/12/24 | 410.07 |
| 9007695897 | 20/12/2024 | Water Corporation | Provide water supply Elverd Cottage 22/10/24-18/12/24 | 29.32 |
| 9007696056 JAN | 20/12/2024 | Water Corporation | Provide water supply Telecentre 23/10/24-18/12/24 | 424.05 |
| 9007696101 JAN | 20/12/2024 | Water Corporation | Provide water supply Memorial Hall 23/10/24-18/12/24 | 474.78 |
| 9007692987 JAN | 20/12/2024 | Water Corporation | Provide water supply Sports complex 18/10/24-18/12/24 | 111.68 |
| 9007696136 JAN | 20/12/2024 | Water Corporation | Provide water supply Lessor Hall 23/10/24-18/12/24 | 51.88 |
| 9007696793 JAN | 20/12/2024 | Water Corporation | Provide water supply Newstead Park 23/10/24-18/12/24 | 288.02 |
| 9007697710 JAN | 20/12/2024 | Water Corporation | Provide water supply 8 Newton St 18/10/24-18/12/24 | 20.02 |
| 9007797797 JAN | 20/12/2024 | Water Corporation | Provide water supply Muradup Standpipe 24/10/24-18/12/24 | 2396.76 |
| 9007697921 JAN | 20/12/2024 | Water Corporation | Water Use charges 18/10/24-18/12/24 39 Vanzuilecom st, Water service charges 1/11/24-31/12/24 39 Vanzuilecom st | 313.98 |
| 9007699572 JAN | 20/12/2024 | Water Corporation | Provide water supply Cemetery 22/10/24-18/12/24 | 79.35 |
| 9007699679 | 20/12/2024 | Water Corporation | Provide water supply Gordon St park 22/10/24-18/12/24 | 32.33 |
| 9008790482 JAN | 20/12/2024 | Water Corporation | Provide water supply Murby St (Koj Aboriginal Corp) 23/10/24-18/12/24 | 149.06 |
| 9010045713 JAN | 20/12/2024 | Water Corporation | Provide water supply 5A Vanzuilecom St (Jean Sullivan Units) 18/10/24-18/12/24 | 346.01 |
| 9010045721JAN | 20/12/2024 | Water Corporation | Provide water supply 5B Vanzuilecom St (Jean Sullivan Units) 18/10/24-18/12/24 | 297.96 |
| 9007693082 | 20/12/2024 | Water Corporation | Provide water supply Depot 18/10/24-18/12/24 | 169.00 |
| 9010312244 JAN | 20/12/2024 | Water Corporation | Water service charges 1/11/24-31/12/24 34 Katanning Rd | 267.93 |
| 9010312252 JAN | 20/12/2024 | Water Corporation | Water use charges 23/10/24-18/12/24 30 Katanning Rd, Water service charges 1/11/24-31/12/24 30 Katanning Rd | 418.08 |
| 9010495140 JAN | 20/12/2024 | Water Corporation | Provide water supply Kodja Place 18/10/24-18/12/24 | 4609.36 |
| 9012449121 JAN | 20/12/2024 | Water Corporation | Provide water supply Admin office 23/10/24-18/12/24 | 1335.53 |
| 9012927074 JAN | 20/12/2024 | Water Corporation | Provide water supply 6 Elverd St St (Jean Sullivan Units) 18/10/24-18/12/24 | 336.00 |
| 9012927082 JAN | 20/12/2024 | Water Corporation | Provide water supply 4 Elverd St (Jean Sullivan Units) 18/10/24-18/12/24 | 436.10 |
| 9012927090 JAN | 20/12/2024 | Water Corporation | Provide water supply 2 Elverd St (Jean Sullivan Units) 18/10/24-18/12/24 | 303.97 |
| 9021629554 JAN | 20/12/2024 | Water Corporation | Service charge 1 Loton Cl 1/11/24-31/12/24 | 267.93 |
| 9021629562 JAN | 20/12/2024 | Water Corporation | Service charge 3 Loton Cl 1/11/24-31/12/24 | 267.93 |
| 9021629570 | 20/12/2024 | Water Corporation | Service charge 5 Loton Cl 1/11/24-31/12/24 | 267.93 |
| 9007693146 JAN | 20/12/2024 | Water Corporation | Provide water supply Truck wash down bay 18/10/24-18/12/24 | 589.72 |
| 9021629589 JAN | 20/12/2024 | Water Corporation | Service charge 7 Loton Cl 1/11/24-31/12/24 | 267.93 |
| 9021629597 JAN | 20/12/2024 | Water Corporation | Service charge 9 Loton Cl 1/11/24-31/12/24 | 267.93 |
| 9021629618 JAN | 20/12/2024 | Water Corporation | Service charge 11 Loton Cl 1/11/24-31/12/24 | 267.93 |
| 9021629626 JAN | 20/12/2024 | Water Corporation | Common usage charges Soldier Rd 22/10/24-18/12/24 | 700.70 |
| 9021746216 JAN | 20/12/2024 | Water Corporation | Service charge 15 Loton Cl 1/11/24-31/12/24 | 267.93 |
| 9022950227 JAN | 20/12/2024 | Water Corporation | Service charge Front unit Bagg St 1/11/24-31/12/24 | 253.16 |
| 9022950235 JAN | 20/12/2024 | Water Corporation | Service charge Rear unit Bagg St 1/11/24-31/12/24 | 184.32 |
| 9022968291 JAN | 20/12/2024 | Water Corporation | Water Usage 93 Bagg St 23/10/24-18/12/24 | 12.01 |
| 9023522881 JAN | 20/12/2024 | Water Corporation | Service charge 79 Soldier Rd 1/11/24-31/12/24 | 165.17 |
| 9023522910 JAN | 20/12/2024 | Water Corporation | Service charge 13 Loton Cl 1/11/24-31/12/24 | 267.93 |
| 9007693330 JAN | 20/12/2024 | Water Corporation | Provide water supply Swimming Pool 18/10/24-18/12/24 | 4023.50 |
| 9023555392 JAN | 20/12/2024 | Water Corporation | Water Usage 18/10/24-18/12/24 12A Ëlverd St, Service charge 12A Ëlverd St 1/11/24-31/12/24 | 303.97 |
| 9023555405 JAN | 20/12/2024 | Water Corporation | Water Usage 12B Elverd St 18/10/24-18/12/24, Water service charge 12B Elverd St 1/11/24-31/12/24 | 273.94 |
| 9023603884 JAN | 20/12/2024 | Water Corporation | Water Usage 8C Newton St 18/10/24-18/12/24, Water service charge 8C Newton St 1/11/24-31/12/24 | 291.95 |
| 9023606321 JAN | 20/12/2024 | Water Corporation | Service charges 8A Newton St 1/11/24-31/12/24 | 267.93 |
| 9023606348 JAN | 20/12/2024 | Water Corporation | Service charges 8B Newton St 1/11/24-31/12/24 | 267.93 |
| 9023737401 JAN | 20/12/2024 | Water Corporation | Water Use charges 26 Katanning Rd 23/10/24-18/12/24, Service charges 1/11/24-31/12/24 26 Katanning Rd | 408.07 |
| 9023737428 JAN | 20/12/2024 | Water Corporation | Service charges 28 Katanning Rd 1/11/24-31/12/24 | 267.93 |

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|---|---|---|---|---|
| 9007693349 JAN | 20/12/2024 | Water Corporation | Provide water supply Benn Pde toilets 18/10/24-18/12/24 | 188.83 |
| 9007693357 JAN | 20/12/2024 | Water Corporation | Provide water supply Club Benn Pde 18/10/24-18/12/24 | 29.39 |
| 9007693445 JAN | 20/12/2024 | Water Corporation | Provide water supply Apex Park 18/10/24-18/12/24 | 672.20 |
| 9007693509 JAN | 20/12/2024 | Water Corporation | Provide water supply RSL Hall 18/10/24-18/12/24 | 120.35 |
| | | | | **40,550.70** |

| **EFT Payments 1/1/25-31/1/25** | | | | |
|---|---|---|---|---|
| **Chq/EFT** | **Date** | **Name** | **Description** | **Amount** |
| **EFT35474** | **09/01/2025** | **Glenys Elva Hill** | **Rates refund for assessment A14258 17 PENSIONER RD KOJONUP 6395** | **-801.50** |
| A14258 | 07/01/2025 | Glenys Elva Hill | Rates refund for assessment A14258 17 PENSIONER RD, KOJONUP 6395 | 801.50 |
| **EFT35475** | **09/01/2025** | **Hi-Way Sales & Service** | **Engineering** | **-112.69** |
| 265779 | 12/12/2024 | Hi-Way Sales & Service | Inv 265779 hydraulic hose | 112.69 |
| **EFT35476** | **09/01/2025** | **Synergy** | **Electricity** | **-10530.63** |
| 3000230596 | 13/12/2024 | Synergy | Acc 340194030 electricity supply - Springhaven 15/10/24-25/10/24, Acc 647537230 electricity supply - Memorial Hall 13/11/24-10/12/24, Acc 375969790 electricity supply - Swimming pool 15/10/24-18/11/24, , Acc 310216670 electricity supply - Turkey nest dam 3/10/24-29/11/24, , WA Small business & Commonwealth Energy Grants, Miscellaneaous adjustment | 6601.49 |
| 2074295310 | 07/01/2025 | Synergy | Acc 862761710 Provide electricity supply Oval 5/11/24-6/1/25 | 500.56 |
| 2018334676 | 07/01/2025 | Synergy | Acc 396753220 Provide electricity supply Black Cockatoo 5/11/24-6/1/25 | 3428.58 |
| **EFT35477** | **09/01/2025** | **Kojonup Auto Electrical Services** | **Auto Electrician** | **-1434.25** |
| 20646 | 09/12/2024 | Kojonup Auto Electrical Services | Muradup Brigade handheld radio battery replacment | 160.00 |
| 20806 | 17/12/2024 | Kojonup Auto Electrical Services | Repairs to Air conditioning | 1274.25 |
| **EFT35478** | **09/01/2025** | **Kojonup Supermarket** | **Groceries** | **-800.69** |
| 800 DEC 24 | 31/12/2024 | Kojonup Supermarket | Groceries for Black Cockatoo December 2024 | 800.69 |
| **EFT35479** | **09/01/2025** | **Kojonup Country Kitchen** | **Catering** | **-2696.00** |
| 3072 | 18/12/2024 | Kojonup Country Kitchen | Councillor Workshop 18/12/24 - 10 People - sandwiches & sausage rolls | 96.00 |
| 3073 | 19/12/2024 | Kojonup Country Kitchen | Shire staff Christmas party dinner - 50 Adults, 30 children | 2600.00 |
| **EFT35480** | **09/01/2025** | **BOC Gases** | **Gas service** | **-39.22** |
| 4038244790 | 29/12/2024 | BOC Gases | Acc 100247230 - Container service 28/11/24-28/12/24 | 39.22 |
| **EFT35481** | **09/01/2025** | **Winc Australia Pty Ltd** | **Stationery** | **-95.33** |
| 9046628782 | 13/11/2024 | Winc Australia Pty Ltd | Office supplies | 95.33 |
| **EFT35482** | **09/01/2025** | **Synergy - Street Lights** | **Electricity** | **-5428.01** |
| 2042305439 | 02/01/2025 | Synergy - Street Lights | Acc 131337630 Kojonup Street lights 25/11/24-24/12/24 | 5428.01 |
| **EFT35483** | **09/01/2025** | **Albany Printers** | **Printing** | **-350.00** |
| 48680 | 31/10/2024 | Albany Printers | DL Windowface Envelopes x 4 Boxes (500 per box) | 350.00 |
| **EFT35484** | **09/01/2025** | **Maureen Patricia Waters** | **Rates refund for assessment A1446 531 PEARCE RD KOJONUP 6395** | **-671.49** |
| A1446 | 07/01/2025 | Maureen Patricia Waters | Rates refund for assessment A1446 531 PEARCE RD KOJONUP 6395 | 671.49 |
| **EFT35485** | **09/01/2025** | **Team Global Express Pty Ltd** | **Freight** | **-97.66** |
| 0382-80774145 | 15/12/2024 | Team Global Express Pty Ltd | Freight | 97.66 |
| **EFT35486** | **09/01/2025** | **Optus Billing Services Pty Ltd** | **Telephone** | **-2058.50** |
| 000478038459 | 07/12/2024 | Optus Billing Services Pty Ltd | Admin Phone Loop 7/11/24-6/12/24 | 1114.10 |
| 000479241912 | 13/12/2024 | Optus Billing Services Pty Ltd | Phone Loop for Depot 13/11/24-12/12/24 | 240.00 |
| 000480619507 | 20/12/2024 | Optus Billing Services Pty Ltd | Phone charges for admin, Phone charges for swimming pool, Phone charges for Kodja Place, Phone charges for Springhaven, Phone charges for Depot 20/11/24-19/12/24 | 332.40 |
| 000478765161 | 14/01/2025 | Optus Billing Services Pty Ltd | Telephone Loop - Kodja Place 10/11/24-9/12/24 | 372.00 |
| **EFT35487** | **09/01/2025** | **PFD Foodservices (Southway Distributors)** | **Black Cockatoo Cafe Supplies** | **-2432.40** |
| LO294956 | 18/12/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 769.10 |
| LO361304 | 24/12/2024 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe Supplies | 1663.30 |
| **EFT35488** | **09/01/2025** | **The Cott Family Trust t/a FueleX** | **Diesel** | **-12420.00** |
| INV06220 | 16/12/2024 | The Cott Family Trust t/a FueleX | 7200 L Diesel @ $1.725/L | 12420.00 |
| **EFT35489** | **09/01/2025** | **Everlon** | **Plaque manufacture** | **-152.90** |
| 19217 | 31/12/2024 | Everlon | Plaque for cemetary | 152.90 |
| **EFT35490** | **09/01/2025** | **Dardanup Butchering Company** | **Food** | **-2146.85** |
| BW388156 | 16/12/2024 | Dardanup Butchering Company | Black Cockatoo Cafe Supplies | 593.60 |
| BW388477 | 23/12/2024 | Dardanup Butchering Company | Black Cockatoo Cafe Supplies | 786.60 |
| BW389217 | 06/01/2025 | Dardanup Butchering Company | Black Cockatoo Cafe Supplies | 766.65 |
| **EFT35491** | **09/01/2025** | **Grande Food Service** | **Food** | **-10179.94** |
| 4241963 | 18/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 455.44 |
| 4241947 | 18/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 204.17 |
| 4241946 | 18/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 2144.82 |
| 4241945 | 18/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 169.50 |
| 4241944 | 18/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 148.60 |

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|---|---|---|---|---|
| 424288 | 24/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 520.00 |
| 4242286 | 24/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 185.01 |
| 4242285 | 24/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 2419.19 |
| 4242271 | 24/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 372.07 |
| 4242581 | 31/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 3185.57 |
| 4242580 | 31/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 90.95 |
| 4242568 | 31/12/2024 | Grande Food Service | Black Cockatoo Cafe Supplies | 412.01 |
| 424925 | 08/01/2025 | Grande Food Service | Black Cockatoo Cafe Supplies | 110.94 |
| 6018919 | 30/12/2024 | Grande Food Service | Credit note - Black Cockatoo Cafe Supplies | -238.33 |
| **EFT35492** | **09/01/2025** | **CJ Liquor Pty Ltd** | **Refreshments** | **-61.00** |
| INV-0855 | 22/12/2024 | CJ Liquor Pty Ltd | Refreshments for staff Christmas function | 61.00 |
| **EFT35493** | **09/01/2025** | **Leaf Bean Machine** | **Coffee** | **-666.77** |
| 132849 | 16/12/2024 | Leaf Bean Machine | Coffee service & supplies - Black Cockatoo | 666.77 |
| **EFT35494** | **09/01/2025** | **Vivicka Renia Kahn** | **Staff reimbursement** | **-536.99** |
| REIM 060125 | 06/01/2025 | Vivicka Renia Kahn | A4 Lever arch file, Travel 528 km @ 88c/km, Mobile phone plan 7/1/25 | 536.99 |
| **EFT35495** | **09/01/2025** | **3E Advantage Pty Ltd** | **Printing** | **-1584.31** |
| INV-140285-Y4N9N1-A | 02/12/2024 | 3E Advantage Pty Ltd | Printing Charges November 2024 - previous invoice underpaid | 376.12 |
| INV-142271-Q0J5T5 | 24/12/2024 | 3E Advantage Pty Ltd | Printing Charges December 2024 | 1208.19 |
| **EFT35496** | **09/01/2025** | **D & T Window Cleaning** | **Window cleaning** | **-240.00** |
| 1398 | 23/12/2024 | D & T Window Cleaning | Window cleaning @ Black Cockatoo - Dec 2024 | 240.00 |
| **EFT35497** | **09/01/2025** | **Teletrac Navman and Transtech** | **Navman tracking** | **-2035.50** |
| 93207906 | 05/12/2024 | Teletrac Navman and Transtech | Vehicle Tracking Fees December 2024 | 2035.50 |
| **EFT35498** | **09/01/2025** | **Mason's Family Farm** | **Eggs** | **-247.95** |
| INV-14318 | 17/12/2024 | Mason's Family Farm | Black Cockatoo Cafe Supplies | 165.30 |
| INV-14404 | 23/12/2024 | Mason's Family Farm | Black Cockatoo Cafe Supplies | 82.65 |
| **EFT35499** | **09/01/2025** | **Kate Bordessa T/A Denz and co** | **Goods for sale** | **-1247.69** |
| #DWS2536 | 13/12/2024 | Kate Bordessa T/A Denz and co | Assorted Earrings to sell at Kodja Place | 1247.69 |
| **EFT35500** | **09/01/2025** | **Harvey Fresh (1994) Ltd T/A Lactalis** | **Food** | **-1395.33** |
| 240229852 | 17/12/2024 | Harvey Fresh (1994) Ltd T/A Lactalis | Black Cockatoo Cafe Supplies | 739.41 |
| 240293489 | 30/12/2024 | Harvey Fresh (1994) Ltd T/A Lactalis | Black Cockatoo Cafe Supplies | 655.92 |
| **EFT35501** | **09/01/2025** | **Riley Burnett Australia** | **Goods for Sale** | **-1597.73** |
| INV#28490 | 21/11/2024 | Riley Burnett Australia | Assorted Aprons, Earrings, Oven Mitts, Cosmetic bags, Napkins, Tablecloths to sell at Kodja Place., Freight Included | 1597.73 |
| **EFT35502** | **09/01/2025** | **Darryn Watkins** | **Staff Reimbursement** | **-143.06** |
| REIM 261224 | 07/01/2025 | Darryn Watkins | Diesel Fuel 50.06L @ $1.759/L, Puncture repair | 143.06 |
| **EFT35503** | **13/01/2025** | **Payroll Deductions - Shire of Kojonup** | **Payroll deductions** | **-1178.00** |
| DEDUCTION | 31/12/2024 | Payroll Deductions - Shire of Kojonup | Payroll deductions | 1078.00 |
| DEDUCTION | 31/12/2024 | Payroll Deductions - Shire of Kojonup | Payroll deductions | 100.00 |
| **EFT35504** | **13/01/2025** | **Child Support Agency** | **Payroll deductions** | **-439.95** |
| DEDUCTION | 31/12/2024 | Child Support Agency | Payroll deductions | 439.95 |
| **EFT35505** | **13/01/2025** | **Australian Services Union (LGO)** | **Payroll deductions** | **-26.50** |
| DEDUCTION | 31/12/2024 | Australian Services Union (LGO) | Payroll deductions | 26.50 |
| **EFT35506** | **13/01/2025** | **Australian Services Union (MEU)** | **Payroll deductions** | **-175.50** |
| DEDUCTION | 31/12/2024 | Australian Services Union (MEU) | Payroll deductions | 175.50 |
| **EFT35507** | **13/01/2025** | **Craig Jamie Mcvee** | **Easifleet - 1HKS786** | **-2958.80** |
| 130125 | 13/01/2025 | Craig Jamie Mcvee | Paid to Shire on 08/11/24 receipt 174739, refund excludes GST | 2958.80 |
| **EFT35508** | **13/01/2025** | **Wagyl Kaip Southern Noongar Aboriginal Corporation** | **Correct bank account** | **-9129.06** |
| INV-0023. | 04/12/2024 | Wagyl Kaip Southern Noongar Aboriginal Corporation | Refund received 20/12/24 receipt 175351 | 9129.06 |
| **EFT35509** | **17/01/2025** | **Payroll Deductions - Shire of Kojonup** | **Payroll deductions** | **-1178.00** |
| DEDUCTION | 14/01/2025 | Payroll Deductions - Shire of Kojonup | Payroll deductions | 1078.00 |
| DEDUCTION | 14/01/2025 | Payroll Deductions - Shire of Kojonup | Payroll deductions | 100.00 |
| **EFT35510** | **17/01/2025** | **Child Support Agency** | **Payroll deductions** | **-439.95** |
| DEDUCTION | 14/01/2025 | Child Support Agency | Payroll deductions | 439.95 |
| **EFT35511** | **17/01/2025** | **Australian Services Union (LGO)** | **Payroll deductions** | **-26.50** |
| DEDUCTION | 14/01/2025 | Australian Services Union (LGO) | Payroll deductions | 26.50 |
| **EFT35512** | **17/01/2025** | **Australian Services Union (MEU)** | **Payroll deductions** | **-202.00** |
| DEDUCTION | 14/01/2025 | Australian Services Union (MEU) | Payroll deductions | 202.00 |
| **EFT35513** | **22/01/2025** | **DL Consulting** | **Financial Consulting Support** | **-13799.50** |
| 1264 | 30/11/2024 | DL Consulting | Financial Consulting Support | 5716.50 |

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| 1264 | 30/11/2024 | DL Consulting | Financial Consulting Support | 4079.00 |
| 1270 | 31/12/2024 | DL Consulting | Financial Consulting Support | 4004.00 |
| **EFT35514** | **22/01/2025** | **Jill Johnson** | **Novated Lease Payment** | **-718.06** |
| 210125 | 21/01/2025 | Jill Johnson | Payroll deductions | 718.06 |
| **EFT35515** | **23/01/2025** | **West End Fabricators** | **Shed building** | **-5405.00** |
| 815 | 22/11/2024 | West End Fabricators | 50% completion payment Menshed -finalising bathroom tiling and paint, filled holes in wall | 1430.00 |
| 875 | 19/12/2024 | West End Fabricators | CEO house garage door repair | 3975.00 |
| **EFT35516** | **23/01/2025** | **BGL Solutions PTY LTD** | **Garden Maintenance** | **-825.00** |
| INV-0006940 | 22/01/2025 | BGL Solutions PTY LTD | 34 Katanning Road - Aug to December | 825.00 |
| **EFT35517** | **28/01/2025** | **Western Australian Treasury Corporation** | **Guarantee Fee** | **-17157.94** |
| DECEMBER 2024 | 31/12/2024 | Western Australian Treasury Corporation | Loan 142, Loan 144, Loan 145, Loan 143, Loan 147, Loan 146, Loan 148, Loan 150, Loan 149, Loan 134, Loan 135, Loan 136, Loan 137, Loan 138, Loan 139, Loan 140, Loan 141 | 17157.94 |
| **EFT35518** | **31/01/2025** | **Payroll Deductions - Shire of Kojonup** | **Payroll deductions** | **-1178.00** |
| DEDUCTION | 28/01/2025 | Payroll Deductions - Shire of Kojonup | Payroll deductions | 1078.00 |
| DEDUCTION | 28/01/2025 | Payroll Deductions - Shire of Kojonup | Payroll deductions | 100.00 |
| **EFT35519** | **31/01/2025** | **Child Support Agency** | **Payroll deductions** | **-439.95** |
| DEDUCTION | 28/01/2025 | Child Support Agency | Payroll deductions | 439.95 |
| **EFT35520** | **31/01/2025** | **Australian Services Union (LGO)** | **Payroll deductions** | **-26.50** |
| DEDUCTION | 28/01/2025 | Australian Services Union (LGO) | Payroll deductions | 26.50 |
| **EFT35521** | **31/01/2025** | **Australian Services Union (MEU)** | **Payroll deductions** | **-204.00** |
| DEDUCTION | 28/01/2025 | Australian Services Union (MEU) | Payroll deductions | 204.00 |
| **EFT35522** | **31/01/2025** | **Craig Jamie Mcvee** | **Goods sold on Consignment** | **-47.25** |
| REQ 311224 | 31/12/2024 | Craig Jamie Mcvee | Goods sold on Consignment Dec 24 | 47.25 |
| **EFT35523** | **31/01/2025** | **Phillip Lewis Marinoni** | **Goods sold on Consignment** | **-110.00** |
| REQ 311224 | 31/12/2024 | Phillip Lewis Marinoni | Goods sold on Consignment Dec 2024 | 110.00 |
| **EFT35524** | **31/01/2025** | **Ian K McDonald** | **Goods sold on Consignment** | **-39.00** |
| REQ 311224 | 31/12/2024 | Ian K McDonald | Goods sold on Consignment December 2024 | 39.00 |
| **EFT35525** | **31/01/2025** | **Carony Pty Ltd** | **Hardware** | **-734.40** |
| 01-246812 | 03/12/2024 | Carony Pty Ltd | 20L Hydrochloric acxid | 78.25 |
| 03-146686 | 04/12/2024 | Carony Pty Ltd | Dead lock for door in admin building | 33.30 |
| 03-147104 | 10/12/2024 | Carony Pty Ltd | Laminating pouches - Property admin | 66.45 |
| 03-147161 | 11/12/2024 | Carony Pty Ltd | barrel union 20mm | 12.00 |
| 03-147146 | 11/12/2024 | Carony Pty Ltd | PVC Press end cap 100mm | 39.00 |
| 03-147137 | 11/12/2024 | Carony Pty Ltd | PVC Solvent cement, PVC Push on DWV 100mm | 24.75 |
| 03-147474 | 16/12/2024 | Carony Pty Ltd | Kinchrome jab saw 150mm | 22.95 |
| 01-247083 | 17/12/2024 | Carony Pty Ltd | pipe connection | 4.50 |
| 01-247143 | 19/12/2024 | Carony Pty Ltd | Dynabolts & screws | 42.00 |
| 01-247145 | 19/12/2024 | Carony Pty Ltd | bolts for installation of crane at pool | 28.40 |
| 01-247155 | 19/12/2024 | Carony Pty Ltd | bolts for installation of crane at pool | 15.80 |
| 01-247175 | 19/12/2024 | Carony Pty Ltd | Swimming pool - 20L liquid chlorine | 46.00 |
| 01-247176 | 19/12/2024 | Carony Pty Ltd | Swimming pool - 40L liquid chlorine | 92.00 |
| 01-247234 | 21/12/2024 | Carony Pty Ltd | Toilet seat - BCC | 76.00 |
| 03-148598 | 31/12/2024 | Carony Pty Ltd | Airport - Battery charger for water bomber foam | 153.00 |
| **EFT35526** | **31/01/2025** | **Synergy** | **Electricity** | **-15568.44** |
| 2054304025 | 07/01/2025 | Synergy | Acc: 337284750 Provide electricity supply Kodja place 5/11/24-6/1/25 | 1619.77 |
| 2010338785 | 09/01/2025 | Synergy | Acc 339632390 Provide electricity supply 8C Newton St 7/11/24-8/1/25 | 213.77 |
| 2010338784 | 09/01/2025 | Synergy | Acc 338398910 Provide electricity supply 12B Elverd St 7/11/24-8/1/25 | 93.20 |
| 2090273547 | 09/01/2025 | Synergy | Acc: 542221630 Provide electricity supply Muradup Fire Shed 17/10/24-13/12/24 | 167.56 |
| 2010338783 | 09/01/2025 | Synergy | Acc 338398720 Provide electricity supply 12A Elverd St 7/11/24-8/1/25 | 248.58 |
| 2078294659 | 09/01/2025 | Synergy | Acc: 356438440 Provide electricity supply 143A Albany Hway 7/11/24-8/1/25 | 146.43 |
| 2090273242 | 09/01/2025 | Synergy | Acc 423778570 Provide electricity supply 18 Spring St 5/11/24-7/1/25 | 129.36 |
| 2090274313 | 10/01/2025 | Synergy | Acc: 386279970 Provide electricity supply Netball Courts 5/11/24-7/1/25 | 543.62 |
| 2010341809 | 13/01/2025 | Synergy | Acc: 437847320 Provide electricity supply 32 Katanning Rd 6/11/24-8/1/25 | 196.26 |
| 2094267106 | 13/01/2025 | Synergy | Acc: 354238990 Provide electricity supply 8B Newton St 6/11/24-8/1/25 | 164.68 |
| 2042314320 | 13/01/2025 | Synergy | Acc 145682100 Provide electricity supply 34 Katanning Rd 6/11/24-8/1/25 | 267.00 |
| 2066311306 | 13/01/2025 | Synergy | Acc: 269776860 Provide electricity supply ILUs 8 Soldier Rd 6/11/24-7/1/25 | 1272.40 |

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|---|---|---|---|---|
| 2002391795 | 13/01/2025 | Synergy | Acc: 250826500 Provide electricity supply 10 Bagg St 6/11/24-8/1/25 | 267.14 |
| 2090276602 | 14/01/2025 | Synergy | Acc: 361072390 Electricity 39 Vanzuilecom St 6/11/24-8/1/25 | 435.66 |
| 3000232333 | 15/01/2025 | Synergy | Acc 169800510 Electricity supply Standpipe Crapella Rd Boscabel, 18/10/24-16/12/24, Acc 742636350 Provide electricity supply Toy Library 26 Pensioner Rd 5/11/24-7/1/25, Acc 105148670 Provide electricity supply Airstrip 17/10/24-13/12/24, Acc 304755820 Provide electricity supply Depot 5/11/24-6/1/25, Acc 647537230 Provide electricity supply Memorial Hall 11/12/24-7/1/25, , Acc 705366590 Provide electricity supply Washdown bay 5/11/24-7/1/25, , Acc 537275390 Provide electricity supply Barracks 5/11/24-7/1/25, , Acc 810101920 Provide electricity supply Information bay 6/11/24-8/1/25, , Acc 762855310 Provide electricity supply Railway toilets 5/11/24-7/1/25, , Acc 545361230 Provide electricity supply Skate park 5/11/24-7/1/25, , Acc 108640990 Provide electricity supply Apex Park toilets 7/11/24-8/1/25, , Acc 189975470 Provide electricity supply Kojonup spring toilets 5/11/24-6/1/25, , Acc 834694030 Provide electricity supply Showgrounds 5/11/24-7/1/25, , Acc 499920430 Provide electricity supply RSL 6/11/24-8/1/25, , Acc 510069810 Provide electricity supply Wool wagon 5/11/24-7/1/25, , Acc 358833310 Provide electricity supply Depot 5/11/24-6/1/25, , Acc 375969790 Provide electricity supply Swimming Pool 19/11/24-16/12/24, Acc 375969790 Provide electricity supply Sport Complex 19/11/24-16/12/24, Acc 447590190 Provide electricity supply Turkey nest dam 17/10/24-13/12/24, Acc 239108590 Provide electricity supply CWA Hall 6/11/24-7/1/25, Acc 272131310 Provide electricity supply Old School 5/11/24-7/1/25, Acc 104306350 Provide electricity supply Admin office 6/11/24-8/1/25, Acc 150868300 Provide electricity supply ILUs 6/11/24-7/1/25, Acc 673260350 fee, | 9803.01 |
| **EFT35527** | **31/01/2025** | **CTI Logistics Regional Freight** | **Freight** | **-68.57** |
| CISF661033 | 31/12/2024 | CTI Logistics Regional Freight | Freight of Pool water testing 16/12/24, | 68.57 |
| **EFT35528** | **31/01/2025** | **Kojonup Auto Electrical Services** | **Auto Electrical** | **-142.20** |
| 20658 | 17/12/2024 | Kojonup Auto Electrical Services | Fix UHF radio unit | 142.20 |
| **EFT35529** | **31/01/2025** | **Kojonup Supermarket** | **Groceries** | **-747.92** |
| 1027 DEC 24 | 06/12/2024 | Kojonup Supermarket | Thank a volunteer Day - Morning Tea (7/12/2024) | 189.27 |
| 1027 301224 | 31/12/2024 | Kojonup Supermarket | Swimming Pool Kiosk | 300.83 |
| 1027 DEC 24 | 31/12/2024 | Kojonup Supermarket | Council refreshments, staff refreshments - including Christmas party expenses, Kindy Cafe groceries, Depot groceries | 257.82 |
| **EFT35530** | **31/01/2025** | **Egabva Plumbing & Gas Service** | **Plumbing** | **-380.22** |
| 04877 | 18/12/2024 | Egabva Plumbing & Gas Service | Fix urinal at Spring toilet | 137.50 |
| 04876 | 18/12/2024 | Egabva Plumbing & Gas Service | Fix water leak 8 Loton Close | 242.72 |
| **EFT35531** | **31/01/2025** | **Winc Australia Pty Ltd** | **Stationery** | **-51.59** |
| 9046909200 | 18/12/2024 | Winc Australia Pty Ltd | Stationery | 51.59 |
| **EFT35532** | **31/01/2025** | **ABA Security** | **Sercurity** | **-719.94** |
| 43266 | 13/12/2024 | ABA Security | Depot - Security Alarm Monitoring | 239.98 |
| 43459 | 19/12/2024 | ABA Security | Security Alarm System for Kodja Place 19/12/24 - 18/03/2025 | 239.98 |
| 43625 | 02/01/2025 | ABA Security | Administration Building - Security Alarm Monitoring - 1/1/25-31/3/25 | 239.98 |
| **EFT35533** | **31/01/2025** | **Katanning Pest Management** | **Insect control** | **-660.00** |
| A3903 | 28/12/2024 | Katanning Pest Management | Spider infestation at 79 Soldier road and 13 Loton Close | 660.00 |
| **EFT35534** | **31/01/2025** | **CGS ENGINEERS** | **Engineering** | **-880.00** |
| 27074 | 07/01/2025 | CGS ENGINEERS | Transport of Container to Airport | 660.00 |
| 27074 | 07/01/2025 | CGS ENGINEERS | Transport of Office from Depot to Airstrip | 220.00 |
| **EFT35535** | **31/01/2025** | **Local Government Professionals Australia WA** | **Staff training** | **-715.00** |
| 41736 | 12/12/2024 | Local Government Professionals Australia WA | Microsoft Excel Workshop - Intermediate - February 2025 | 715.00 |
| **EFT35536** | **31/01/2025** | **Wendy Thorn** | **Goods sold on Consignment** | **-3.87** |
| REQ 311224 | 31/12/2024 | Wendy Thorn | Goods sold on Consignment Dec 24 | 3.87 |
| **EFT35537** | **31/01/2025** | **Team Global Express Pty Ltd** | **Freight** | **-123.96** |
| 0571-S104118 | 24/11/2024 | Team Global Express Pty Ltd | Freight charges for Libra enterprises | 68.01 |
| 0383-80774145 | 29/12/2024 | Team Global Express Pty Ltd | Freight for fire brigades | 55.95 |
| **EFT35538** | **31/01/2025** | **Optus Billing Services Pty Ltd** | **Telephone** | **-2274.10** |
| 478038460 | 07/12/2024 | Optus Billing Services Pty Ltd | Springhave phone loop 7/11/24-6/12/24 | 460.00 |
| 483876769 | 07/01/2025 | Optus Billing Services Pty Ltd | Springhaven phone loop 7/12/24-6/1/25 | 460.00 |
| 483876767 | 07/01/2025 | Optus Billing Services Pty Ltd | Phone loop Admin 7/12/24-6/1/25 | 1114.10 |
| 484892148 | 13/01/2025 | Optus Billing Services Pty Ltd | Phone loop Depot 13/12/24-12/1/25 | 240.00 |
| **EFT35539** | **31/01/2025** | **Warren Blackwood Waste** | **Waste management** | **-29919.64** |
| 19548 | 30/12/2024 | Warren Blackwood Waste | Apex Park & Kojonup Tourist Railway - Front Lift bins, Kodja Place - Front Lift bins - December 2024 | 580.00 |
| 19570 | 01/01/2025 | Warren Blackwood Waste | Transfer Bulk Bins Waste & recycle December 2024, Transfer station management & loader hire December 2024 | 11442.72 |

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|---|---|---|---|---|
| 19571 | 01/01/2025 | Warren Blackwood Waste | 240 lt bins pick up, KJP St Bins Pickup, 240 Lt Recycling bins, Travel cost, Service Town sites | 17896.92 |
| **EFT35540** | **31/01/2025** | **Jamie Rose McVee** | **Goods sold on Consignment** | **-6.50** |
| REQ 311224 | 31/12/2024 | Jamie Rose McVee | Goods sold on Consignment Dec 24 | 6.50 |
| **EFT35541** | **31/01/2025** | **Sigma Telford Group** | **Chemicals** | **-1212.97** |
| 187403/01 | 17/12/2024 | Sigma Telford Group | Dec 2024 Pool chemicals | 1212.97 |
| **EFT35542** | **31/01/2025** | **JENNIFER MAY EGERTON - WARBURTON** | **Goods sold on Consignment** | **-40.00** |
| REQ 311224 | 31/12/2024 | JENNIFER MAY EGERTON - WARBURTON | Goods sold on Consignment Dec 2024 | 40.00 |
| **EFT35543** | **31/01/2025** | **CATHERINE PATRICIA IVEY** | **REFUND OF BOND FOR HIRE OF RSL HALL - KOJONUP LIONS CLUB** | **-300.00** |
| T67 | 31/01/2025 | CATHERINE PATRICIA IVEY | LIONS CLUB AUS DAY HALL BOND | 300.00 |
| **EFT35544** | **31/01/2025** | **CITY OF ALBANY** | **Local Government** | **-5276.94** |
| 107101 | 01/11/2024 | CITY OF ALBANY | Long service leave liability for CF | 5276.94 |
| **EFT35545** | **31/01/2025** | **PFD Foodservices (Southway Distributors)** | **Food** | **-6438.60** |
| LO294955 | 18/12/2024 | PFD Foodservices (Southway Distributors) | Swimming pool kiosk food order | 295.35 |
| LO294949 | 18/12/2024 | PFD Foodservices (Southway Distributors) | Swimming pool kiosk food order | 369.25 |
| LO361295 | 24/12/2024 | PFD Foodservices (Southway Distributors) | Swimming pool kiosk food order | 1158.95 |
| LO423747 | 02/01/2025 | PFD Foodservices (Southway Distributors) | Swimming pool kiosk food order | 470.70 |
| LO423749 | 02/01/2025 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe expenses | 1687.75 |
| LO483016 | 08/01/2025 | PFD Foodservices (Southway Distributors) | Black Cockatoo Cafe expenses | 2456.60 |
| **EFT35546** | **31/01/2025** | **William Warrick Riley** | **Goods sold on Consignment** | **-151.20** |
| REQ 311224 | 31/12/2024 | William Warrick Riley | Goods sold on Consignment Dec 24 | 151.20 |
| **EFT35547** | **31/01/2025** | **Christie Leanne McVee** | **Goods sold on Consignment** | **-69.50** |
| REQ 311224 | 31/12/2024 | Christie Leanne McVee | Goods sold on Consignment Dec 24 | 69.50 |
| **EFT35548** | **31/01/2025** | **KOJONUP COMMUNITY MEN'S SHED** | **Transport** | **-480.00** |
| 47975 | 09/01/2025 | KOJONUP COMMUNITY MEN'S SHED | Transport of Portable toilet to and from Bunbury | 480.00 |
| **EFT35549** | **31/01/2025** | **COLIN CLINCH** | **Goods sold on Consignment** | **-129.60** |
| REQ 311224 | 31/12/2024 | COLIN CLINCH | Goods sold on Consignment Dec 24 | 129.60 |
| **EFT35550** | **31/01/2025** | **Ramped Technology & Management Systems Pty Ltd** | **IT Support** | **-4411.00** |
| INV-12053 | 14/01/2025 | Ramped Technology & Management Systems Pty Ltd | IT Support Jan 2025 | 4411.00 |
| **EFT35551** | **31/01/2025** | **MARGARET RAE HILL** | **Goods sold on Consignment** | **-67.00** |
| REQ 311224 | 31/12/2024 | MARGARET RAE HILL | Goods sold on Consignment Dec 24 | 67.00 |
| **EFT35552** | **31/01/2025** | **BJ Systems** | **Monitoring sports complex** | **-144.10** |
| 818301 | 18/12/2024 | BJ Systems | Monitoring Sport COmplex | 144.10 |
| **EFT35553** | **31/01/2025** | **Leonie Jane Smith** | **Goods sold on Consignment** | **-155.50** |
| REQ 311224 | 31/12/2024 | Leonie Jane Smith | Goods sold on Consignment Dec 24 | 155.50 |
| **EFT35554** | **31/01/2025** | **Grande Food Service** | **Food supplies for Black Cockatoo** | **-9175.19** |
| 4242958 | 08/01/2025 | Grande Food Service | Food supplies for Black Cockatoo | 354.96 |
| 4242962 | 08/01/2025 | Grande Food Service | Food supplies for Black Cockatoo | 3245.28 |
| 4242925 | 08/01/2025 | Grande Food Service | Food supplies for Black Cockatoo | 110.94 |
| 4242963 | 08/01/2025 | Grande Food Service | Food supplies for Black Cockatoo | 15.06 |
| 4243324 | 15/01/2025 | Grande Food Service | Food supplies for Black Cockatoo | 1829.66 |
| 4243599 | 21/01/2025 | Grande Food Service | Food supplies for Black Cockatoo | 129.14 |
| 4243598 | 21/01/2025 | Grande Food Service | Food supplies for Black Cockatoo | 177.95 |
| 4243718 | 22/01/2025 | Grande Food Service | Food supplies for Black Cockatoo | 3312.20 |
| **EFT35555** | **31/01/2025** | **OFFICE OF THE AUDITOR GENERAL** | **Auditing** | **-45630.20** |
| INV-1521 | 06/01/2025 | OFFICE OF THE AUDITOR GENERAL | Audit fees for the 23/24 financial year, with additional fees to review adjustments | 45630.20 |
| **EFT35556** | **31/01/2025** | **Leaf Bean Machine** | **Coffee supplies** | **-535.68** |
| 133247 | 13/01/2025 | Leaf Bean Machine | Coffe service & supplies | 535.68 |
| **EFT35557** | **31/01/2025** | **Klopper Contracting T/A Ron Wright Bulldozing** | **Machinery contracting** | **-7227.00** |
| IV00000002697 | 29/11/2024 | Klopper Contracting T/A Ron Wright Bulldozing | Myrtle Benn Fire Mitigation (MAF) cleaning up of firebreaks with Skidsteer | 7227.00 |
| **EFT35558** | **31/01/2025** | **WA Contract Ranger Services** | **Ranger service** | **-1254.00** |
| 6020 | 21/12/2024 | WA Contract Ranger Services | WA Ranger Services 17-19/12/24 | 1254.00 |
| **EFT35559** | **31/01/2025** | **The George Church Community Medical Centre Incorporated** | **Medical Services** | **-68750.00** |

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|---|---|---|---|---|
| KSC02 | 31/12/2024 | The George Church Community Medical Centre Incorporated | Medical Services 1/10/24-31/12/24 | 68750.00 |
| **EFT35560** | **31/01/2025** | **Lilly's Garden operated by Marina Murray** | **Goods for Sale** | **-449.50** |
| 4 | 20/01/2025 | Lilly's Garden operated by Marina Murray | Assorted Jams, Pickles and Relishes for sale at The Kodja Place | 449.50 |
| **EFT35561** | **31/01/2025** | **Mathwin Transport** | **Freight** | **-199.98** |
| 6332 | 02/01/2025 | Mathwin Transport | Deliver crane for swimming pool | 199.98 |
| **EFT35562** | **31/01/2025** | **Estelle Lottering** | **Staff reimbursement** | **-75.00** |
| REIM 220125 | 22/01/2025 | Estelle Lottering | Mobile phone charges Jan 2025 | 75.00 |
| **EFT35563** | **31/01/2025** | **Oztrology Australian Greeting cards** | **Goods sold on Consignment** | **-2.50** |
| REQ 311224 | 31/12/2024 | Oztrology Australian Greeting cards | Goods sold on Consignment Dec 24 | 2.50 |
| **EFT35564** | **31/01/2025** | **Glenlossie Homestead T/A Colin Rourke** | **Open Gardens tickets** | **-271.75** |
| 271124 | 27/11/2024 | Glenlossie Homestead T/A Colin Rourke | Ticket Sales for Bloom Open Gardens 2024 through Humantix and Visitors Centre | 271.75 |
| **EFT35565** | **31/01/2025** | **Fabric Covered Pots T/A Tammy McVee** | **Goods sold on Consignment** | **-30.00** |
| REQ 311224 | 31/12/2024 | Fabric Covered Pots T/A Tammy McVee | Goods sold on Consignment Dec 24 | 30.00 |
| **EFT35566** | **31/01/2025** | **Jill Watkin** | **Good sold on consignment** | **-243.77** |
| REQ 311224 | 31/12/2024 | Jill Watkin | Goods sold on consignment December 2024 | 170.73 |
| REIM 171224 | 08/01/2025 | Jill Watkin | Mileage - meeting with James Wood at Katanning Art Gallery | 73.04 |
| **EFT35567** | **31/01/2025** | **Saje Creative Co T/A Samantha Relph** | **Goods sold on Consignment** | **-3.51** |
| REQ 311224 | 31/12/2024 | Saje Creative Co T/A Samantha Relph | Goods sold on Consignment Dec 24 | 3.51 |
| **EFT35568** | **31/01/2025** | **Megacino's T/A Megan Robinson** | **REFUND BOND FOR HIRE OF RSL HALL** | **-300.00** |
| T232 | 09/01/2025 | Megacino's T/A Megan Robinson | BOND - RSL HALL HIRE 20 DEC 2024 | 300.00 |
| **EFT35569** | **31/01/2025** | **Monique Sackers T/A 3 Bridges Collections** | **Goods sold on Consignment** | **-214.64** |
| REQ 311224 | 31/12/2024 | Monique Sackers T/A 3 Bridges Collections | Goods sold on Consignment Dec 24 | 214.64 |
| **EFT35570** | **31/01/2025** | **Du-wayne Lottering** | **Staff reimursement** | **-75.00** |
| REIM 220125 | 22/01/2025 | Du-wayne Lottering | Jan 2025 Mobile phone charges | 75.00 |
| **EFT35571** | **31/01/2025** | **Lisa Evon Newbey** | **REFUND OF BOND FOR HIRE OF SPORTING COMPLEX** | **-550.00** |
| T215 | 31/01/2025 | Lisa Evon Newbey | Sporting Complex Hire (Bond) | 550.00 |
| **EFT35572** | **31/01/2025** | **Lisa Martello-Hart** | **Goods sold on Consignment** | **-30.00** |
| REQ 311224 | 31/12/2024 | Lisa Martello-Hart | Goods sold on Consignment Dec 24 | 30.00 |
| **EFT35573** | **31/01/2025** | **Mason's Family Farm** | **Eggs** | **-247.95** |
| INV-14643 | 14/01/2025 | Mason's Family Farm | Black Cockatoo Cafe Supplies | 165.30 |
| INV-14727 | 21/01/2025 | Mason's Family Farm | Black Cockatoo Cafe Supplies | 82.65 |
| **EFT35574** | **31/01/2025** | **Salty Creek Electrical Pty Ltd** | **Electrician** | **-10746.99** |
| INV-0546 | 31/12/2024 | Salty Creek Electrical Pty Ltd | Deep Clean aircon units Internal & external, 1,2,3,4,5,6,7,8,9,10,11,12,14 Loton Close; 73A,73B,73C Soldier | 4664.00 |
| INV0546 | 31/12/2024 | Salty Creek Electrical Pty Ltd | Deep Clean aircon units Internal & external units J Sullivan units 2, 4, 6 Elverd Street; 5A, 5B VanZuilecom | 1457.50 |
| INV-0546A | 31/12/2024 | Salty Creek Electrical Pty Ltd | Deep Clean aircon units Internal & external units Staff housing 12A Elverd Street, 8C Newton, 16 Loton Close(CEO) | 874.50 |
| INV-0545 | 31/12/2024 | Salty Creek Electrical Pty Ltd | Install air-conditioner at Black Cockatoo | 3750.99 |
| **EFT35575** | **31/01/2025** | **Bronwyen Teale T/A Daisy Nation** | **Goods sold on Consignment** | **-24.00** |
| REQ 311224 | 31/12/2024 | Bronwyen Teale T/A Daisy Nation | Goods sold on Consignment Dec 24 | 24.00 |
| **EFT35576** | **31/01/2025** | **Harvey Fresh (1994) Ltd T/A Lactalis** | **Food supplies** | **-1628.94** |
| 240247685 | 23/12/2024 | Harvey Fresh (1994) Ltd T/A Lactalis | Black Cockatoo Cafe Supplies | 570.17 |
| 240437754 | 23/01/2025 | Harvey Fresh (1994) Ltd T/A Lactalis | Black Cockatoo Cafe Supplies | 1058.77 |
| **EFT35577** | **31/01/2025** | **QHSE Integrated Solution (Skytrust)** | **WHS subscription** | **-548.90** |
| INV-36608 | 18/12/2024 | QHSE Integrated Solution (Skytrust) | WHS monthly subscription - December 2024 | 548.90 |
| **EFT35578** | **31/01/2025** | **Hilary Phillips-Ryley** | **Goods sold on Consignment** | **-20.00** |
| REQ 311224 | 31/12/2024 | Hilary Phillips-Ryley | Goods sold on Consignment Dec 24 | 20.00 |
| **EFT35579** | **31/01/2025** | **Blue Wren Park** | **Goods sold on Consignment** | **-265.00** |
| REQ 311224 | 31/12/2024 | Blue Wren Park | Goods sold on Consignment Dec 24 | 265.00 |
| **EFT35580** | **31/01/2025** | **DEKK Rubber Tracks and Pads** | **Mechanical parts** | **-3511.20** |
| #INVDT0021059 | 08/01/2025 | DEKK Rubber Tracks and Pads | replacement tracks for compact track loader | 3511.20 |

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|---|---|---|---|---|
| **EFT35581** | **31/01/2025** | **Rangali Mel** | **Tea towel cleaning** | **-900.00** |
| REQ 291224 | 29/12/2024 | Rangali Mel | Tea towel Cleaning for BCC 18 weeks 5/9/24-12/1/25 | 900.00 |
| **EFT35582** | **31/01/2025** | **Anne McIntosh T/A Jacaranda and Pine** | **Goods sold on Consignment** | **-115.00** |
| REQ 311224 | 31/12/2024 | Anne McIntosh T/A Jacaranda and Pine | Goods sold on Consignment Dec 24 | 115.00 |
| **EFT35583** | **31/01/2025** | **Scavenger Supplies Pty Ltd** | **Fire fighting supplies** | **-1402.50** |
| INV-21526 | 18/12/2024 | Scavenger Supplies Pty Ltd | Scavenger Elite Bushfire Kits - Masks | 1402.50 |
| **EFT35584** | **31/01/2025** | **Benjamin Graham Castle** | **Goods sold on Consignment** | **-110.00** |
| REQ 311224 | 31/12/2024 | Benjamin Graham Castle | Goods sold on Consignment Dec 24 | 110.00 |
| **EFT35585** | **31/01/2025** | **Tracey Reeves - trading as Wonky Wombat** | **Goods sold on Consignment** | **-222.00** |
| REQ 301124 | 30/11/2024 | Tracey Reeves - trading as Wonky Wombat | Goods sold on Consignment Nov 2024 | 14.00 |
| REQ 311224 | 31/12/2024 | Tracey Reeves - trading as Wonky Wombat | Goods sold on Consignment Dec 2024 | 208.00 |
| **EFT35586** | **31/01/2025** | **Beverley Prideaux** | **Goods sold on Consignment** | **-180.00** |
| REQ 311224 | 31/12/2024 | Beverley Prideaux | Goods sold on Consignment Dec 24 | 180.00 |
| **EFT35587** | **31/01/2025** | **Rachelle Clare Newman** | **Goods sold on Consignment** | **-60.00** |
| REQ 311224 | 31/12/2024 | Rachelle Clare Newman | Goods sold on Consignment Dec 2024, | 60.00 |
| **EFT35588** | **31/01/2025** | **Active Farmers Ltd** | **REFUND BOND FOR HIRE OF SPORTING COMPLEX** | **-400.00** |
| T219 | 31/01/2025 | Active Farmers Ltd | SPORTING COMPLEX STANDARD BOND, COMPLEX BOND FEE | 400.00 |
| | | | | **345,181.81** |

**Direct Deposits 1/1/25-31/1/25**

| Ref | Date | Name | Description | Amount |
|---|---|---|---|---|
| **DD24371.1** | **21/01/2025** | **Ampol** | **Ampol January Fuel Card** | **-1062.82** |
| 737583 | 21/01/2025 | Ampol | KO784, KO1022, KO662, KO095, KO118, Card Fees | 1062.82 |
| **DD24375.1** | **21/01/2025** | **Caltex Star Card** | **Caltex January Fuel Card** | **-2179.02** |
| JANUARY | 21/01/2025 | Caltex Star Card | KO5, KO914, 1KO, KO095, 2KO, KO525, Card Fees | 2179.02 |
| **DD24376.1** | **14/01/2025** | **Aware Super** | **Payroll deductions** | **-8983.90** |
| SUPER | 14/01/2025 | Aware Super | Superannuation contributions | 7863.21 |
| DEDUCTION | 14/01/2025 | Aware Super | Payroll deductions | 982.37 |
| DEDUCTION | 14/01/2025 | Aware Super | Payroll deductions | 108.05 |
| DEDUCTION | 14/01/2025 | Aware Super | Payroll deductions | 30.27 |
| **DD24376.2** | **14/01/2025** | **Hesta Superannuation** | **Payroll deductions** | **-816.44** |
| SUPER | 14/01/2025 | Hesta Superannuation | Superannuation contributions | 690.65 |
| DEDUCTION | 14/01/2025 | Hesta Superannuation | Payroll deductions | 125.79 |
| **DD24376.3** | **14/01/2025** | **REST SUPERANNUATION** | **Superannuation contributions** | **-315.77** |
| SUPER | 14/01/2025 | REST SUPERANNUATION | Superannuation contributions | 315.77 |
| **DD24376.4** | **14/01/2025** | **AMP Super Fund** | **Superannuation contributions** | **-350.02** |
| SUPER | 14/01/2025 | AMP Super Fund | Superannuation contributions | 350.02 |
| **DD24376.5** | **14/01/2025** | **Bendigo SmartStart Super** | **Superannuation contributions** | **-366.87** |
| SUPER | 14/01/2025 | Bendigo SmartStart Super | Superannuation contributions | 366.87 |
| **DD24376.6** | **14/01/2025** | **Vanguard Super** | **Payroll deductions** | **-355.10** |
| SUPER | 14/01/2025 | Vanguard Super | Superannuation contributions | 282.26 |
| DEDUCTION | 14/01/2025 | Vanguard Super | Payroll deductions | 72.84 |
| **DD24376.7** | **14/01/2025** | **ANZ Smart Choice Super** | **Superannuation contributions** | **-343.70** |
| SUPER | 14/01/2025 | ANZ Smart Choice Super | Superannuation contributions | 343.70 |
| **DD24376.8** | **14/01/2025** | **Retirement Portfolio Service** | **Payroll deductions** | **-560.25** |
| SUPER | 14/01/2025 | Retirement Portfolio Service | Superannuation contributions | 429.96 |
| DEDUCTION | 14/01/2025 | Retirement Portfolio Service | Payroll deductions | 130.29 |
| **DD24376.9** | **14/01/2025** | **Colonial First State FirstChioce Superannuation Trust** | **Payroll deductions** | **-1197.23** |
| SUPER | 14/01/2025 | Colonial First State FirstChioce Superannuation Trust | Superannuation contributions | 534.67 |
| DEDUCTION | 14/01/2025 | Colonial First State FirstChioce Superannuation Trust | Payroll deductions | 162.02 |
| DEDUCTION | 14/01/2025 | Colonial First State FirstChioce Superannuation Trust | Payroll deductions | 500.54 |
| **DD24379.1** | **14/01/2025** | **EasiSalary** | **Novated Lease Payments** | **-781.49** |
| 24/25 PP15 WEEK30 | 14/01/2025 | EasiSalary | Novated Lease Payments | 781.49 |
| **DD24382.1** | **14/01/2025** | **AUSTRALIAN TAXATION OFFICE** | **PAYGW** | **-33548.62** |
| 24/25 PP15 WEEK30 | 14/01/2025 | AUSTRALIAN TAXATION OFFICE | STP 73146 | 33548.62 |
| **DD24396.1** | **28/01/2025** | **Aware Super** | **Payroll deductions** | **-8670.79** |
| SUPER | 28/01/2025 | Aware Super | Superannuation contributions | 7622.54 |
| DEDUCTION | 28/01/2025 | Aware Super | Payroll deductions | 942.79 |
| DEDUCTION | 28/01/2025 | Aware Super | Payroll deductions | 105.46 |
| **DD24396.2** | **28/01/2025** | **Hesta Superannuation** | **Payroll deductions** | **-705.64** |
| SUPER | 28/01/2025 | Hesta Superannuation | Superannuation contributions | 643.01 |
| DEDUCTION | 28/01/2025 | Hesta Superannuation | Payroll deductions | 62.63 |

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|---|---|---|---|---|
| **DD24396.3** | **28/01/2025** | **REST SUPERANNUATION** | **Superannuation contributions** | **-305.72** |
| SUPER | 28/01/2025 | REST SUPERANNUATION | Superannuation contributions | 305.72 |
| **DD24396.4** | **28/01/2025** | **AMP Super Fund** | **Superannuation contributions** | **-322.26** |
| SUPER | 28/01/2025 | AMP Super Fund | Superannuation contributions | 322.26 |
| **DD24396.5** | **28/01/2025** | **Retirement Portfolio Service** | **Payroll deductions** | **-568.98** |
| SUPER | 28/01/2025 | Retirement Portfolio Service | Superannuation contributions | 441.00 |
| DEDUCTION | 28/01/2025 | Retirement Portfolio Service | Payroll deductions | 127.98 |
| **DD24396.6** | **28/01/2025** | **Bendigo SmartStart Super** | **Superannuation contributions** | **-362.69** |
| SUPER | 28/01/2025 | Bendigo SmartStart Super | Superannuation contributions | 362.69 |
| **DD24396.7** | **28/01/2025** | **Vanguard Super** | **Payroll deductions** | **-382.49** |
| SUPER | 28/01/2025 | Vanguard Super | Superannuation contributions | 304.03 |
| DEDUCTION | 28/01/2025 | Vanguard Super | Payroll deductions | 78.46 |
| **DD24396.8** | **28/01/2025** | **ANZ Smart Choice Super** | **Superannuation contributions** | **-313.02** |
| SUPER | 28/01/2025 | ANZ Smart Choice Super | Superannuation contributions | 313.02 |
| **DD24396.9** | **28/01/2025** | **Colonial First State FirstChioce Superannuation Trust** | **Payroll deductions** | **-1172.49** |
| SUPER | 28/01/2025 | Colonial First State FirstChioce Superannuation Trust | Superannuation contributions | 515.68 |
| DEDUCTION | 28/01/2025 | Colonial First State FirstChioce Superannuation Trust | Payroll deductions | 156.27 |
| DEDUCTION | 28/01/2025 | Colonial First State FirstChioce Superannuation Trust | Payroll deductions | 500.54 |
| **DD24398.1** | **28/01/2025** | **EasiSalary** | **Novated Lease Payments** | **-781.49** |
| 24/25 PP16 WEEK32 | 28/01/2025 | EasiSalary | Novated Lease Payments | 781.49 |
| **DD24399.1** | **28/01/2025** | **Hesta Superannuation** | **Superannuation contributions** | **152.66** |
| REVERSAL | 28/01/2025 | Hesta Superannuation | Reversal of Superannuation | -152.66 |
| **DD24400.1** | **14/01/2025** | **Hesta Superannuation** | **Superannuation contributions** | **-139.73** |
| SUPER | 28/01/2025 | Hesta Superannuation | Superannuation contributions | 139.73 |
| **DD24403.1** | **28/01/2025** | **AUSTRALIAN TAXATION OFFICE** | **PAYGW** | **-32577.62** |
| 24/25 PP16 WEEK32 | 28/01/2025 | AUSTRALIAN TAXATION OFFICE | STP 73424, STP 73425, STP 73426 | 32577.62 |
| **DD24409.1** | **28/01/2025** | **Aware Super** | **Superannuation contributions** | **-526.55** |
| SUPER | 04/02/2025 | Aware Super | Superannuation contributions | 526.55 |
| **DD24376.10** | **14/01/2025** | **HOSTPLUS** | **Superannuation contributions** | **-825.09** |
| DEDUCTION | 14/01/2025 | HOSTPLUS | Payroll deductions | 87.55 |
| SUPER | 14/01/2025 | HOSTPLUS | Superannuation contributions | 737.54 |
| **DD24376.11** | **14/01/2025** | **Prime Super** | **Superannuation contributions** | **-1388.95** |
| DEDUCTION | 14/01/2025 | Prime Super | Payroll deductions | 40.00 |
| SUPER | 14/01/2025 | Prime Super | Superannuation contributions | 1348.95 |
| **DD24376.12** | **14/01/2025** | **Australian Super Pty Ltd** | **Superannuation contributions** | **-3420.91** |
| DEDUCTION | 14/01/2025 | Australian Super Pty Ltd | Payroll deductions | 177.60 |
| SUPER | 14/01/2025 | Australian Super Pty Ltd | Superannuation contributions | 3243.31 |
| **DD24376.13** | **14/01/2025** | **Panorama Super** | **Superannuation contributions** | **-53.23** |
| SUPER | 14/01/2025 | Panorama Super | Superannuation contributions | 53.23 |
| **DD24376.14** | **14/01/2025** | **Australian Retirement Trust** | **Superannuation contributions** | **-1608.32** |
| DEDUCTION | 14/01/2025 | Australian Retirement Trust | Payroll deductions | 60.50 |
| SUPER | 14/01/2025 | Australian Retirement Trust | Superannuation contributions | 1547.82 |
| **DD24376.15** | **14/01/2025** | **HUB24 Superannuation Fund** | **Superannuation contributions** | **-26.61** |
| SUPER | 14/01/2025 | HUB24 Superannuation Fund | Superannuation contributions | 26.61 |
| **DD24376.16** | **14/01/2025** | **Commonwealth Superannuation Savings Account** | **Superannuation contributions** | **-808.37** |
| SUPER | 14/01/2025 | Commonwealth Superannuation Savings Account | Superannuation contributions | 808.37 |
| **DD24396.10** | **28/01/2025** | **HOSTPLUS** | **Superannuation contributions** | **-953.46** |
| DEDUCTION | 28/01/2025 | HOSTPLUS | Payroll deductions | 120.93 |
| SUPER | 28/01/2025 | HOSTPLUS | Superannuation contributions | 832.53 |
| **DD24396.11** | **28/01/2025** | **Prime Super** | **Superannuation contributions** | **-1576.38** |
| DEDUCTION | 28/01/2025 | Prime Super | Payroll deductions | 40.00 |
| SUPER | 28/01/2025 | Prime Super | Superannuation contributions | 1536.38 |
| **DD24396.12** | **28/01/2025** | **Australian Super Pty Ltd** | **Superannuation contributions** | **-2818.46** |
| DEDUCTION | 28/01/2025 | Australian Super Pty Ltd | Payroll deductions | 147.22 |
| SUPER | 28/01/2025 | Australian Super Pty Ltd | Superannuation contributions | 2671.24 |
| **DD24396.13** | **28/01/2025** | **Australian Retirement Trust** | **Superannuation contributions** | **-1611.78** |
| DEDUCTION | 28/01/2025 | Australian Retirement Trust | Payroll deductions | 60.50 |
| SUPER | 28/01/2025 | Australian Retirement Trust | Superannuation contributions | 1551.28 |
| **DD24396.14** | **28/01/2025** | **Panorama Super** | **Superannuation contributions** | **-26.61** |
| SUPER | 28/01/2025 | Panorama Super | Superannuation contributions | 26.61 |
| **DD24396.15** | **28/01/2025** | **HUB24 Superannuation Fund** | **Superannuation contributions** | **-89.52** |
| SUPER | 28/01/2025 | HUB24 Superannuation Fund | Superannuation contributions | 89.52 |
| **DD24396.16** | **28/01/2025** | **Commonwealth Superannuation Savings Account** | **Superannuation contributions** | **-741.03** |

| | | | | |
|---|---|---|---|---|
| SUPER | 28/01/2025 | Commonwealth Superannuation Savings Account | Superannuation contributions | 741.03 |
| **DD24419.1** | **28/01/2025** | **NAB** | **NAB Januray Credit Card - MFCS** | **-74.07** |
| January | 9/01/2025 | Australian Financials | Subscriptions | $ 15.00 |
| January | 9/01/2025 | Australian Financials | Subscriptions | $ 15.00 |
| January | 17/01/2025 | Kings Park Resturant | Meeting CEO - Cr R Bilney | $ 40.82 |
| January | 28/01/2025 | | Card Fee | $ 3.25 |
| **DD24419.1** | **28/01/2025** | **NAB** | **NAB Januray Credit Card - MFCS** | **-374.42** |
| January | 23/12/2024 | Callows | Stationery/diaries MFCS | $ 61.74 |
| January | 14/01/2025 | WA Newspapers | Subscription | $ 28.00 |
| January | 14/01/2025 | 4/06/1923 | Staff license renewal (5 years) | $ 163.50 |
| January | 17/01/2025 | Telstra | Café phone (Dec) | $ 117.93 |
| January | 28/01/2025 | | Card Fee | $ 3.25 |
| **FEES** | **06/01/2025** | **WESTNET** | **Westnet** | **-620.89** |
| **FEES** | **14/01/2025** | **MESSAGE MEDIA** | **Sms Messages** | **-3314.12** |
| **FEES** | **31/01/2025** | **NAB** | **MISCELLANEOUS BANK CHARGES** | **-1778.19** |
| **FEES** | **31/01/2025** | **2024** | **Centrelink Charge :** | **-6.93** |
| GJ24250701 | **02/01/2025** | | **JANUARY PAYROLL CREDITORS** | **-348553.65** |
| GJ24250703 | **08/01/2025** | | **JANUARY TRANSPORT LICENCING** | **-56806.65** |
| | | | | **525,168.34** |

| **SUMMARY FOR JANUARY 2025** | |
|---|---|
| Cheque 14396-14396 | 40,550.70 |
| EFT 35474 - 35588 | 345,181.81 |
| Direct Debits | 525,168.34 |
| **Total** | **910,900.85** |



# SHIRE OF KOJONUP

## Delegation Register

~~December~~ ~~NOVEMBER~~DECEMBER ~~2023~~2024

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# INTRODUCTION

The aim of Delegated Authority is to assist with the efficiency of the Shire of Kojonup (Shire) by way of being agile and allowing for business continuity between Council meetings. It also removes congestion and improves Council decision making at Council meetings, allowing Council to focus on more strategic issues. This is consistent with the Shire of Kojonup's Strategic Community Plan and Customer Service Charter; it also aligns to the Shire's Elected Member Charter. This Delegation Register will be reviewed on an annual basis in accordance with the *Local Government Act 1995* requirements.

The *Local Government Act 1995 (Act)* provides the power to delegate certain local government functions to the Chief Executive Officer. Furthermore, the *Act* allows for the Chief Executive Officer to sub delegate to another employee (Section 5.44 (1)). This must be done in writing (Section 5.44 (2)). The *Act* allows for the Chief Executive Officer to place conditions on any delegations, if desired (Section 5.44 (4)).

Other Acts administered by local government such as the *Building Act 2011*, *Food Act 2008, Bushfires Act 1954* and *Planning and Development Act 2005* also provide the power to delegate functions of local government and references within each delegation subject to provision of information on the respective head of power.

Once a decision has been made under delegation it is deemed the Council itself has made the decision. That is, it is not subject to approval or ratification by the Council.

# CORPORATE SERVICES

## INSTRUMENT OF DELEGATION

### ADMIN 001 CERTAIN ACTIONS TO BE TAKEN ON PRIVATE LAND

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | ~~12/12/2023~~10/12/2024 |

**POWER/DUTY**

The Chief Executive Officer is, under section 3.24 of the *Local Government Act 1995*, expressly authorised on behalf of the Shire to exercise any of the powers, any of the functions and any of the duties given to the Shire under Subdivision 2 of Division 3 of Part 3 of the *Local Government Act 1995* as amended.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) sections 5.42(1) and 3.24

**CONDITIONS**

Council to be advised of notices issued and outcome.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Notices to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 002 MINOR VARIATIONS TO APPROVED CONTRACTS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | ~~12/12/2023~~10/12/2024 |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to approve variations to contracts (not exceeding 10% of the contract price as per conditions below) entered into by the Shire.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

Subject to the variation not exceeding 10% of the contract price up to a maximum of $50,000 and the funds required to meet the cost of the variation being included in the Shire's adopted budget.

Does not include extension of contract where no option period or renewal is explicit in prior agreement.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 003 SALE & CONSUMPTION OF LIQUOR ON SHIRE PROPERTY

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Financial and Corporate Services |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to determine applications for the sale of liquor from property under the care, control and management of the Shire and to approve applications to consume liquor on property under the care, control and management of the Shire.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

*Liquor Licensing Act 1998* section 119(1)

**CONDITIONS**

Nil

### SUB-DELEGATION – ADMIN (S) 003

Discharge of power and duty in accordance with the conditions of Delegation Admin 003, without further conditions being imposed under this sub Delegation.

**HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION**

The CEO sub-delegates this delegation to the Manager of Financial and Corporate Services under section 5.44 of the *Local Government Act 1995.*

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 004 REIMBURSEMENT OF EXPENSES INCURRED BY COUNCILLORS & EMPLOYEES WHILE ON SHIRE BUSINESS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to reimburse all reasonable expenses to Councillors and employees incurred whilst attending authorised conferences, seminars and training courses and during such absences from the district on business deemed necessary by the CEO.

Such expenses may include registration fees, accommodation, meals, refreshments, travel and appropriate out of pocket expenses.

This Delegation also applies to the payment of expenses of partners when the Council has specifically resolved that it is appropriate for a Councillor or employee to be accompanied by a partner.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

In exercising this Delegation, the CEO shall obtain from the Councillor or employee receipts or other appropriate proof that the expense was incurred, along with a declaration that the expense was incurred wholly whilst on Shire business.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Refer also to Council Policy 2.2.3 (Employee Conferences, Seminars & Workshops) and 3.10 (Councillors Fees & Reimbursements).

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

## ADMIN 005 APPOINTMENT OF AUTHORISED PERSONS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | ~~Nil~~Manager of Property Services and NRM,<br>Manager Works & Infrastructure,<br>Manager Projects and Regulatory Services,<br>Ranger,<br>Environmental Health Officer, |
| **Adopted by Council:**<br>**Amended:** | 21/08/2007<br>16/02/2021<br>10/12/2024 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

### POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority, in respect of the relevant legislation outlined under the head of power of this Delegation, to:

1. Exercise the powers and the discharge duties of the local government, permit authority and/or enforcement agency; and
2. Appoint where considered necessary by the CEO, -
   a) any employee of the Shire as an "Authorised Officer", "Authorised Person", "Pound keeper" or "Ranger"; "Environmental Health Officer" and
   b) appoint any person to the position of "Authorised Person"

to undertake the functions and responsibilities authorised therein.

### HEAD OF POWER

*Local Government Act 1995* (as amended) section 5.42(1) and otherwise as stated in the legislation column of the table below:

| LEGISLATION | FUNCTIONS AND DUTIES |
|---|---|
| *Local Government (Miscellaneous Provisions) Act 1960* s.449 | To perform the general functions and exercise the powers of a Pound keeper and Ranger. |
| *Building Act 2011* | To undertake the functions of an "Authorised Person" conferred on that office.<br>*Building Act 2011* - Entry Powers<br>*Building Act 2011* s.96(3) Authorised persons<br>Div 3 – Powers of authorised persons<br>s.100 Entry powers<br>s.101 Powers after entry for compliance purposes<br>s.102 Obtaining information and documents<br>s.103 Use of force and assistance<br>s.106 Entry warrant to enter place |
| *Local Government Act 1995* s.3.24, 3.31 and 3.33 | To enter land to perform any function that the Shire has under the *Local Government Act 1995 (LGA)* if entry is required for the performance of the function or in any other case in which entry is authorised by this LGA other than by a local law. (Refer to Subdivision 3 of Part 3 of the LGA and especially section 3.31 and 3.33). |
| *Local Government Act 1995 s3.18(1)* | To undertake the functions of an "Authorised Person" conferred on that office under a local law. |
| *Local Government Act 1995 s9.10* | Parking Local Law 2022<br>The administration of the Parking Local Law 2022, including the appointment of Authorised Persons (under section 9.10 of the Act) to perform any of the functions of the authorised person under this local law, be delegated to the CEO. |

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| LEGISLATION | FUNCTIONS AND DUTIES |
|---|---|
| | |
| *Food Act 2008 s.118 (Functions of enforcement agencies and delegation* | To undertake any of the functions of an "Authorised Officer" under the *Food Act 2008.*<br>Authority to serve a prohibition order on the proprietor of a food business in accordance with s.65 of the Food Act 2008 [s.65(1)].<br>Authority to give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices [s.66].<br>Authority to give written notice to a proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)]. |
| *Food Act 2008 s122(1) – Appointment of authorised officers*<br><br>*Food Act 2008 s126(6), (7), and (13) – Infringements Officers* | Authority to appoint a person to be an authorised officer for the purposes of the *Food Act 2008* [s.122(2)].<br>Authority to appoint an Authorised Officer appointed under s.122(2) of this Act or the s.24(1) of the *Public Health Act 2016*, to be a Designated Officer for the purposes of issuing Infringement Notices under the *Food Act 2008* [s.126(13)].<br>Authority to appoint as Authorised Officer to be a Designated Officer (who is prohibited by s.126(13) from also being a Designated Officer for the purpose of issuing infringements), for the purpose of extending the time for payment of modified penalties [s.126(6)] and determining withdrawal of an infringement notice [s.126(7)]. |
| *Caravan Parks and Camping Grounds Act 1995 s.17*<br>*Caravan and Camping Ground Regulations 1997*<br><br>*Carvan Parks and Camping Grounds Act 1995 s.22*<br>*Caravan Parks and Camping Grounds Act 1995 s.23* | To undertake any of the functions of an "authorised person" under the *Caravan Parks and Camping Grounds Act 1995*.<br>Caravan and Camping Ground Regulations 1997 r.6 Local Government: A function conferred on a local government by these regulations may be performed by an authorised person appointed by that local government who is authorised in writing by that government to do so.<br>Initiate legal proceedings under this Act.<br><br>To sign and give notices under this Act. |
| *Health (Miscellaneous Provisions) Act 1911* | To undertake the functions of an 'Authorised Officer" conferred on that office. Includes approval under subsidiary legislation. |
| *Public Health Act 2016*<br><br>*Public Health Act 2016 s.24(1) and (3) – Designation of authorised officers* | To undertake the functions of an "Authorised Officer" conferred on that office. Includes the designation "Environmental Health Officer".<br>Authority to designate a person or class of persons as authorised officers for the purposes of:<br>The Public Health Act 2016 or other specified Act<br>Specified provisions of the Public Health Act 2016 or other specified Act<br>Provisions of the Public Health Act 2016 or another specified Act, other than the specified provisions of that Act.<br>Including:<br>a) an environmental health officer or environmental health officers as a class; OR<br>b) a person who is not an environmental health officer or a class of persons who are not environmental health officers; OR<br>c) a mixture of the two. [s.24(1) and (3)]. |
| *Fines, Penalties & Infringement Notices Enforcement Act 1994 s.16 and s.22* | To hold the position of "prosecuting officer".<br>[Under s.13(2), the Council may give the Registrar written notice of those officers that are designated as prosecuting officers for the purposes of and in accordance with sections 16 and 22]. |
| ~~*Litter Act 1979 s. 27AA.*~~ | ~~To appoint a person to be an honorary inspector.~~ |
| ~~*Litter Act 1979 s.30 (1)*~~ | ~~Notwithstanding the general authorisation contained within s.26 of the Litter Act 1979 – Under s.30 (1): to undertake the functions of authorised officer as generally specified in the *Litter Act 1979* including the initiation of legal proceedings for offences under the *Act*.~~ |

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| LEGISLATION | FUNCTIONS AND DUTIES |
|---|---|
| ~~*Caravan Parks and Camping Grounds Act 1995 s.17*~~ | ~~To perform the functions and duties of an authorised person for the purposes of this *Act*.~~ |
| ~~*Caravan Parks and Camping Grounds Act 1995 s.22*~~ | ~~Initiate legal proceedings under this *Act*.~~ |
| ~~*Caravan Parks and Camping Grounds Act 1995 s.23*~~ | ~~To sign and give notices under this *Act*.~~ |
| *Control of Vehicles (Off Road Areas) Act 1978 - (COV) S. 38(3)* | To be an authorised officer for the purposes of this *Act* either in respect of the whole of its district or any part thereof defined in the appointment. |
| *Control of Vehicles (Off Road Areas) Act 1978 - (COV) S. 40* | To initiate legal proceedings under the *Control of Vehicles (Off Road Areas) Act 1978.* |
| *Food Act 2008* | Administer the functions of the Shire of Kojonup as an "enforcement agency", pursuant to the *Food Act 2008* and the Food Regulations 2009. |
| *Food Act 2008* | Appoint Authorised officers in accordance with Section 122. |
| *Graffiti Vandalism Act 2016 S.15* | For the purpose of the *Local Government Act 1995* Part 9 Divisions 1 and 2, a function that a person may be authorised to perform under this Part.<br><br>Local Government Act 1995:<br>s.18(2) Notice requiring removal of graffiti<br>s.19(3) & (4) Additional powers when notice is given |
| *Cemeteries Act 1986* | |
| *Environmental Protection Act 1986 s.20* | Noise Control – Environmental Protection Notices [Reg.65(1)]<br><br>All the powers and duties of the Chief Executive Officer, where any noise is being or is likely to be emitted from any premises not being premises licensed under the Act, to serve an environmental protection notice under section 65(1) in respect of those premises, and where an environmental protection notice is so served in such a case, all the powers and duties of the Chief Executive Officer under Part V of the Act in respect of that environmental protection notice. Persons to whom delegation made— This delegation is made to any person for the time being holding or acting in the office of Chief Executive Officer under the Local Government Act 1995<br><br>Noise Management Plan – Keeping Logbooks, Noise Control Notices, Calibration and Approval of Non-complying Events<br><br>Any person for the time being holding or acting in the office of a Chief Executive Officer under the Local Government Act 1995, powers and duties under the Environmental Protection (Noise) Regulations 1997, other than this power of delegation, in relation to— waste collection and other works—noise management plans relating to specified works under regulation 14A or 14B; a. bellringing or amplified calls to worship—the keeping of a log of bellringing or amplified calls to worship requested under regulation 15(3)(c)(vi); b. community activities—noise control notices in respect of community noise under regulation 16; c. motor sport venues—noise management plans in relation to motor sport venues under Part 2 Division 3; d. shooting venues—noise management plans in relation to shooting venues under Part 2 Division 4; e. calibration results—requesting, under regulation 23(b), details of calibration results undertaken and obtained under Schedule 4; f. sporting, cultural and entertainment events—approval of events or venues for sporting, cultural and entertainment purposes under Part 2 Division 7, subject to the following limitation— i. Subregulation 18(13)(b) is not delegated. |
| Local Government (Model Code of Conduct) Regulations 2021 – cl. 11 (3) | To appoint an authorised officer/s for the purpose of receiving complaints and withdrawals of complaints relating to Council Members, Committee Members and Candidates. |

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**CONDITIONS**

In exercising this Delegation, the CEO shall have regard to the qualifications and experience of the person to be appointed and must consider them a fit and proper person. The CEO shall consider any prescribed qualifications or prerequisite registrations applicable to the appointment.

Each person authorised under this Delegation must be given a certificate of authority or identity card outlining the power or responsibilities they have been delegated.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Copies of appointment certificates to be kept in personnel file.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

~~**INSTRUMENT OF DELEGATION**~~

~~**ADMIN 006 **DELETED** - OBTAINING LEGAL ADVICE**~~

## INSTRUMENT OF DELEGATION

## ADMIN 007 ENTERING INTO CONTRACTS OF INSURANCE

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Financial and Corporate Services |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

### POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to enter into appropriate contracts of insurance. In exercising the Delegated Authority the CEO is to have regard to the provisions of the Annual Budget.

### HEAD OF POWER

*Local Government Act 1995* (as amended) section 5.42(1)

### CONDITIONS

Subject to sufficient provision being made in the Shire's Annual Budget for insurance expenses.

## SUB-DELEGATION - ADMIN (S) 007

Discharge of power and duty in accordance with the conditions of Delegation Admin 007, without further conditions being imposed under this sub Delegation.

### HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION

The CEO sub-delegates this delegation to the Manager Financial and Corporate Services under section 5.44 of the *Local Government Act 1995*

### RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Contracts entered into are to be saved in the Record Management System.

Copies of full policy documentation and certificates of currency to be obtained.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 008 ACCEPT OR DENY CLAIMS AGAINST THE SHIRE FOR PROPERTY DAMAGE

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to consider claims against the Shire for property damage that do not exceed the insurance policy excess levels and to accept or deny liability on behalf of the Shire.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

In cases where liability is accepted, payment may only be made up to the value of the Shire's relevant insurance excess amount and then only upon receipt of an appropriate release form provided by the Shire's insurers.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Letter seeking advice and the advice received to be placed on file in a manner that maintains any legal privilege of the documentation.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 009 ENGROSSMENT OF CONTRACT DOCUMENTS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to prepare the necessary documentation taking into account any specific or policy requirements of Council and arrange for engrossment of contract documents without further reference to the Council.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

The CEO is only to exercise the Delegation where:

a) The Council has authorised entering into a formal contract, or
b) A formal contract is authorised under a Delegated Authority from the Council, or
c) A formal contract is considered necessary by the CEO as part of the day to day operation of the Council.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Executed formal contracts/deeds and important documents must be logged noting expiry dates or reporting requirements and originals kept within the separate locked fire rated cabinet, as well as copies kept within the relevant file. Where the common seal is used it is to be recorded separately in the *Common Seal Register*.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

| ADMIN 011 | AUTHORISING OFFICERS TO IMPOUND GOODS & SELL UNCOLLECTED GOODS |
|---|---|

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | ~~Nil~~Manager Works and Services<br>Manager Property Services and NRM<br>Ranger |
| **Adopted by Council:**<br>**Amended:** | 21/08/2007<br>10/12/2024 | **Last Reviewed:** | ~~12/12/2023~~ 10/12/2024 |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to:

a) Authorise an employee under Section 3.39 to remove and impound any "goods" that are involved in a contravention that can lead to impounding.
b) Authorise an employee under Section 3.40A to remove and impound a vehicle that in the opinion of the person authorised is an abandoned vehicle wreck.
c) Give notice to an owner under section 3.40A (2).
d) Take appropriate action under Section 3.42 in respect to impounded non-perishable goods.
e) Give notice in accordance with Section 3.44 to collect goods.
f) Under Section 3.46 refuse to allow goods to be collected until all costs have been paid.
g) Under Section 3.47 sell or otherwise dispose of confiscated or uncollected goods.

**HEAD OF POWER**

*Local Government Act 1995*:-(as amended)

~~section~~ s.-5.42~~(1)~~ – Delegation of some powers or duties to the CEO

s.5.43 – Limitations on delegations to the CEO

s.36(1), 3.40A – Abandoned vehicle wreck may be taken

**CONDITIONS**

Nil

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Full details of impounded property, including a picture, are required to be kept in the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 012 POWER OF ENTRY ONTO PRIVATE LAND

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Works and Infrastructure<br>Ranger<br>Environmental Health Officer<br>~~Nil~~ |
| **Adopted by Council:**<br>**Amended:** | 21/08/2007<br>10/12/2024 | **Last Reviewed:** | ~~12/12/2023~~ 10/12/2024 |

**POWER/DUTY**

The Chief Executive Officer is expressly authorised on behalf of the Shire to exercise any of the powers, any of the functions and any of the duties given to the Shire under *Local Government Act 1995:*

S3.28 – When this Subdivision applies

s.3.32 – Notice on entry

s.3.33 – Entry under warrant

s.3.34 – Entry in an emergency

s3.36 – Opening fences

~~Subdivision 3 of Division 3 of Part 3 of the *Local Government Act 1995* as amended.~~

**HEAD OF POWER**

*Local Government Act 1995* ~~(as amended)~~ section 5.42(1) – Delegation of some powers or duties to the CEO

*Local Government Act 1995 s.*5.43 – Limitations on delegations to the CEO

**CONDITIONS**

Council to be advised of any notices issued and the outcome. Delegated authority under s3.34(1) and (3) may only be used, where there is imminent or substantial risk to public safety or property.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Written notices to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

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## INSTRUMENT OF DELEGATION

### ADMIN 013 NATIVE TITLE – PARTY TO AN APPLICATION

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/202412/12/2023 |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to register an interest in any Native Title claim affecting the Shire in order to have sufficient interest to become a party to the Native Title Application.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

Council to be advised of any interests registered.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Interests registered to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 014 PROSECUTIONS, ENFORCSEMENT & LEGAL DEFENCEPROCEEDINGS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | NilManager Financial and Corporate Services<br>Ranger<br>Environmental Health Officer |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 12/12/2023 10/12/2024 |
| **Amended:** | 10/12/2024 | **Last Updated:** | 12/12/2023 10/12/2024 |

**POWER/DUTY**

Within budgetary constraints, the Chief Executive Officer is delegated authority to appoint persons to initiate prosecutions on behalf of Council and appoint persons, or classes of persons, to be authorised for specific purposes as stated under the Local Government Act s9.10 Appointment of authorised persons (1) In this section — law means any of the following —

(a) this Act;

(b) the Caravan Parks and Camping Grounds Act 1995;

(c) the Cat Act 2011;

(d) the Cemeteries Act 1986;

(e) the Control of Vehicles (Off-road Areas) Act 1978;

(f) the Dog Act 1976;

(g) subsidiary legislation made under an Act referred to in any of paragraphs (a) to (f);

(h) a written law prescribed for the purposes of this section; specified means specified in the instrument of appointment

The Chief Executive Officer is Delegated Authority to initiate prosecutions, issue statutory orders and generally conduct legal activities, including seeking legal advice at the CEO's discretion, on behalf of Council and to take any other action incidental to such prosecutions or legal defence.

**HEAD OF POWER**

*Local Government Act 1995*: ~~(as amended)~~

~~section~~ s.5.42~~(1)~~ – Delegation of some powers or duties to the CEO

s.5.43 – Limitations on delegations to the CEO

**CONDITIONS**

Council to be advised of any prosecution initiated by the Shire or any legal claim lodged against the Shire.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Documentation and notices to comply with any statutory provisions and treated in a manner that protects legal privilege and privacy as required.

All legal proceedings that are to be initiated by the Shire, ~~of Kojonup~~ must be referred to Council prior to proceeding.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 015 ~~INVITING~~ TENDERS OR QUOTATIONS FOR THE SUPPLY OF GOODS & SERVICES

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | ~~12/12/2023~~ 10/12/2024 |
| **Amended:** | 10/12/2024 | | |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to invite quotations or tenders for the supply of goods and services provided for within the Shire's Annual Budget.

The Chief Executive Officer is delegated authority to:

1.Determine the selection criteria that will be used to assess the competence of the tender.

2. Advertise tenders inviting the supply of goods or services, under the provisions of the Council's annual approved expenditure budget (s3.57).

3. To accept a tender not exceeding $250,000.

4. Assess all valid tenders, through written evaluations that score each tender submission under the criteria.

5. Make recommendations to Council based on the conclusion of the evaluation assessment

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**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

Local Government Act 1995:

s.3.57 Tenders for providing goods or services

Local Government (Functions and General) Regulations 1996:

r.11 When tenders have to be publicly invited,

r.13 Requirements when local government invites tenders though not required to do so,

r.14 Publicly inviting tenders, requirements for,

r.18 Rejecting and accepting tenders,

r.20 Variation of requirements before entry into contract,

r.21A Varying a contract for the supply of goods or services.

**CONDITIONS**

Exercise of the Delegated Authority to be in accordance with Council Purchasing Policy.

Where a formal tender process is entered into, the determination of the tender rests with the Council.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 016 ACQUISITION & DISPOSAL OF PROPERTY

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is delegated the authority to:

a) acquire or accept proposals for service provision valued at an amount not exceeding $150,000; and

b) dispose of any property (other than land) with an estimated value not exceeding $20,000.

**HEAD OF POWER**

*Local Government Act 199*5 (as amended) section 5.42(1)

**CONDITIONS**

Exercising of the delegated authority to be in accordance with Council Policy 2.1.2 (Purchasing and Creditor Control) and appropriate provision must be made in the Annual Budget.

If a formal tender process is enacted then regardless of value the process must comply with all *Local Government Act 1995* and Tender regulation provisions and be presented to the Council for decision.

This delegation cannot be used for the appointment of the Shire's auditor.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ADMIN 017 VEHICLE LICENSING & REGISTRATION AGENCY CONTRACT

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to negotiate the renewal of future contracts with the State Government for the delivery of vehicle licensing and registration services.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

Agreements entered into not to exceed a term of three years.

The Council to be advised of agreements entered into.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

## ADMIN 018 DONATIONS TO LOCAL GROUPS OR INDIVIDUALS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 12/12/2023 |
| | | **Last Updated:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to determine requests for donation of monies (cash) up to the value of $2,000 when a group or individual can demonstrate:

1. Significant direct benefit to the local community
2. The group is a community group or non-profit making organisation or running a non-profit activity
3. The group's financial status is such as to justify a donation from the Shire
4. Special circumstances or needs exist in the opinion of the CEO to warrant a donation, e.g. support of needy groups and individuals who bring credit to the district by achieving State or National representation or awards, which sees them requiring financial assistance for travelling, accommodation or other incidental expenses.

The Chief Executive Officer (CEO) is Delegated Authority to determine requests for waiving fees for community asset use as a donation to community or special groups where the CEO can justify community benefit.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

The aggregate of any cash donations made by the CEO under this Delegated Authority shall not exceed the amount allocated in the Shire's Annual Budget for the purpose without prior approval from the Council.

Requests for amounts over $2,000 must be approved by the Council and should have regard to the annual community grant submission process.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### EMPL 004 STAFF EMPLOYMENT, SALARIES & CONTRACTS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |
| | | **Last Updated:** | 12/12/2023 |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to employ staff and review conditions of employment.

CEO is Delegated Authority to negotiate all value points of contracted positions with flexibility to package the remuneration to attract the right skilled and qualified persons.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

Employees can be appointed to roles that are approved in the Shire's Workforce and Diversity Plan (WDP) and aligned to the budget, noting that the WDP is a guiding document and structural changes may occur.

Contracted roles are negotiated between the CEO and the individual.

All other roles appointed are as per the relevant award and/or industrial instrument under the current ~~industrial~~ framework the Shire operates within i.e. Enterprise Bargaining Agreement WAIRC.

~~Salary~~ Performance and salary reviews are undertaken annually or as nominated by industrial instrument or contract of employment.

The salary review shall have regard for level classification and band/increment increases covered by the appropriate industrial instrument or existing contract of employment, and be contingent on satisfactory performance appraisal.

Proposals to employ or dismiss a senior employee must be considered by the Council (in accordance with s5.37 of the *Act*); however, the CEO is authorised to renew contracts and remuneration levels for continuing senior staff, subject to successful performance reviews.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Arrangements to be recorded on appropriate personnel file.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### FIN 001 PAYMENTS FROM MUNICIPAL & TRUST FUND

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Financial and Corporate Services |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |
| | | **Last Updated:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to make payments from the Municipal Fund Bank Account and the Trust Fund Bank Account.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

*Local Government (Financial Management) Regulations 1996* Regulation 12

**CONDITIONS**

Each payment is to be noted on a list compiled for each month showing:

- the payee's name
- amount of the payment
- date of the payment
- sufficient information to identify the transaction

### SUB-DELEGATION - FIN (S) 001

Discharge of power and duty in accordance with the conditions of Delegation FIN 001, without further conditions being imposed under this sub Delegation.

**HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION**

Under section 5.44 of the *Local Government Act 1995* the CEO can sub delegate this Delegation Authority to the following relevant Senior Employees;

- Manager Financial and Corporate Services
- ~~Manager Governance and Administration~~
- Senior Employee Acting in the CEO Role in the absence of the CEO.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

List to go to next Ordinary monthly meeting of the Council and is to appear in the minutes of that meeting.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### FIN 002 INVESTMENT OF SURPLUS FUNDS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Financial and Corporate Services |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to invest surplus Shire municipal and trust funds with recognised financial institutions to achieve the maximum investment potential.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

Investments to be undertaken in line with the Council Policy.

### SUB-DELEGATION - FIN (S) 002

Discharge of power and duty in accordance with the conditions of Delegation FIN 002, without further conditions being imposed under this sub Delegation.

**HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION**

The CEO exercises this Delegation to the Manager Financial and Corporate Services under section 5.44 of the *Local Government Act 1995*

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Investments to be recorded in an Investment Register and be included in the monthly finance report to the next Ordinary monthly meeting of the Council.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### FIN 003 WRITE OFF MONEY OWED TO SHIRE

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | ~~Nil~~Manager Financial and Corporate Services |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

1. The Chief Executive Officer is delegated authority under section 6.12 (1) (c) of *the Local Government Act 1995* to write off an amount of money owed to the Shire. This delegation is limited to the amount of $250 per use.
2. The Chief Executive Officer is delegated authority under section 6.47 to write off small rates balances owed to the Shire less than $5.00.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1), and 6.12(1) (c)

**CONDITIONS**

The Council to be advised as part of the monthly financial report presented to the Ordinary meeting.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Authority of write off to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### FIN 005 RATING

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is Delegated the performance of the following functions of the local government under the *Local Government Act 1995*:

1. The time allowed for the payment of the rate before it becomes in arrear, s. 6.50 (1) & (2).
2. The powers conferred in s. 6.40 (3)
3. The exercise of discretion in regard to granting of any extension of time for service of objections to the Rate Book, s. 6.76 (4)
4. The recovery of rates by complaint or action pursuant to the provisions of s. 6.56 (1)
5. Entering into an agreement in accordance with s. 6.49
6. Requiring the lessee to pay rent to the Shire in satisfaction of rates or service charges due and payable in accordance with s. 6.60 (2)
7. Lodge caveats on land where the rates are in arrears and it is considered that the interests of the Shire should be protected and the subsequent withdrawal of caveats once arrears of rates have been settled, s. 6.64 (3).
8. Allow or disallow in accordance with s. 6.75 (5) any objection to the rate record lodged under s. 6.76(1) and to serve notice of the decision and a statement of reasons for the decision upon the person lodging the objection in accordance with s. 6.76 (6).

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42 (1)

**CONDITIONS**

Nil

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

All decisions or approvals are to be saved into the relevant property file in the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

# REGULATORY SERVICES

## INSTRUMENT OF DELEGATION

### BLDG 001 BUILDING AND DEMOLITION PERMITS ~~– REPEALED~~

| | | | |
|---|---|---|---|
| **Delegate:** | ~~Building Surveyor~~Chief Executive Officer | **Sub Delegate:** | ~~Nil~~<br>Building Surveyor |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | ~~18/10/2022~~ 10/12/2024 |
| **Amended:** | 10/12/2024 | | |

~~Repealed – Refer to delegation ADMIN 005.~~

**POWER/DUTY**

The Chief Executive Officer is delegated authority under s127(1) of the Building Act 2011 to exercise powers and duties as a permit authority under the Act, including the appointment of authorised persons.

**HEAD OF POWER**

*Building Act 2011* s.127 (1) & (3) Delegation: special permit authorities and local government.

*Building Act 2011 s.127(6A)* Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO) Local Government.

**CONDITIONS**

Delegated authority in accordance with r.5 of the *Building Regulations 2012*

In accordance with r70(1) of the *Building Regulations 2012:*

*Local Government Act 1995* s9.19 - extend time to pay a Building Act infringement notice and s9.20 withdraw an infringement notice

**STATUTORY FRAMEWORK**

- *Building Act 2011*

i. s.119 Building and demolition permits – application for review by SAT

ii. s.23 Time for deciding application for building or demolition permits.

iii. s.17 Uncertified application to be considered by building surveyor

- *Building Regulations 2012* – r.25 Review of decision to refuse to extend time during which permit has effect (s.32(3)) – reviewable by SAT
- *Building Services (Registration Act) 2011* – Section 7
- *Home Building Contracts Act 1991* – Part 3A, Division 2 – Part 7, Division 2
- *Building and Construction Industry Training Levy Act 1990*
- *Heritage of Western Australia Act 1990*
- *Heritage Act 2018*

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

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## INSTRUMENT OF DELEGATION

| BLDG 002 | BUILDING AND DEMOLITION PERMIT EXTENSION OF TIME TO COMPLETE - REPEALED |
|---|---|

| | | | |
|---|---|---|---|
| **Delegate:** | Building Surveyor | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 18/10/2022 |

Repealed – This is covered by the *Building Act 2011* (prescribed form, fee & process). Also refer to delegation ADMIN 005.

## INSTRUMENT OF DELEGATION

| BLDG 003 | PERMISSION TO DEPOSIT MATERIALS ON OR EXCAVATE ADJACENT TO A STREET |
|---|---|

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |
| **Amended:** | 10/12/2024 | | |

**POWER/DUTY**

The Chief Executive Officer is Delegated the Authority to grant consent to deposit materials on a street, way or other public place and to excavate on land abutting or adjoining a street, way or other public place in accordance with Section 76 of the *Building Act 2011*.

**HEAD OF POWER**

*Local Government Act 1995* Section 5.42

**CONDITIONS**

The Chief Executive Officer shall first obtain confirmation from the Environmental Health Officer, Building Surveyor and Manager Works ~~& Services~~and infrastructure that the proposed activity will not create undue interference with the operation of the street, way or public place.

Authorisations for encroachment over Crown Land may require authorisation under the Land Administration Act 1997.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### BLDG 004 ISSUING NOTICES FOR BUILDING WORKS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | ~~Nil~~<br>Building Surveyor |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | ~~12/12/2023~~ 10/12/2024 |
| **Amended:** | 10/12/2024 | | |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to:

a) Issue building orders in relation to (Section 110 of the *Building Act 2011*)
- Stop work, alter a building or evacuate a building where there is a contravention of the provisions of the *Act*
- Take specific action to prevent contravention of the *Act*;
- Finish an outward facing side of a wall.

b) Authority to revoke building orders (section 117 of the *Building Act 2011*)
c) Authority to commence prosecution (Section 139 of the *Building Act 2011*).

**HEAD OF POWER**

*Building Act 2011* *s127(1) & (3) Delegation: special permit authorities and local government*
*Building Act 2011: s.18 Further Information; s.20 Grant of building permit*
*s.22 Further grounds for not granting an application;s.27(1) and (3) Impose Conditions on Permit*
*Building Regulations 2012: r.23 Application to extend time during which permit has effect (s.32);*
*r.24 Extension of time during which permit has effect s.32(3))*
*r.26 Approval of new responsible person (s.35(c))*
*s20 Grant building permit;*
*s21 Grant demolition permit;*
*s22 Further grounds for not granting an application;*
*s24 Notice of decision to not grant building or demolition permit*
*s32 Application to extend duration of building or demolition permit*
*s58 Grant of occupancy permit, building approval certificate*
*s60 Notice of decision to not grant occupancy permit, building approval certificate;*
*s65 Extension of duration - occupancy permit, building approval certificate*
*s110 Building orders;*
*s111 Notice of proposed building order other than building order (emergency);*
*s117 Revocation of building order;*
*s118 Permit authority may give effect to building order if noncompliant*
*s128 Register of permits, building approval certificates, building orders;*

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**CONDITIONS**

The Chief Executive Officer is to report to the Council the exercise of any powers of this Delegation.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council fortnightly.

**STATUTORY FRAMEWORK**

- *Building Act 2011*

iv. s.119 Building and demolition permits – application for review by SAT

v. s.23 Time for deciding application for building or demolition permits.

vi. s.17 Uncertified application to be considered by building surveyor

- *Building Regulations 2012* – r.25 Review of decision to refuse to extend time during which permit has effect (s.32(3)) – reviewable by SAT
- *Building Services (Registration Act) 2011* – Section 7
- *Home Building Contracts Act 1991* – Part 3A, Division 2 – Part 7, Division 2
- *Building and Construction Industry Training Levy Act 1990*
- *Heritage of Western Australia Act 1990*
- *Heritage Act 2018*

## INSTRUMENT OF DELEGATION

### FIRE 001 APPROVAL TO BURN ROAD VERGES

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to approve applications submitted by the relevant Fire Control Officer to burn a road verge vested in the care, control and management of the Shire of Kojonup providing that the burn has Department of Water and Environmental Regulation approval.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1)

**CONDITIONS**

Approval of applications to impose a condition that any burning comply with the requirements of the *Bush Fires Act 1954*, Environmental Protection (Clearing of Native Vegetation) Regulations 2004 and have regard to the environmental impacts.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

All decisions or approvals are to be saved into the relevant file within the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### FIRE 002 VARYING PROHIBITED / RESTRICTED BURNING TIMES (VARIATIONS)

| | | | |
|---|---|---|---|
| **Delegate:** | ~~Shire President~~Chief Executive Officer<br>Chief Bushfire Control Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |
| **Amended:** | 10/12/2024 | | |

**POWER/DUTY**

The ~~Shire President~~Chief Executive Officer and Chief Bushfire Control Officer are jointly Delegated Authority to exercise the Council's powers within section 17 (7) and 17 (8) of the *Bushfires Act 1954* (relates to the varying of the prohibited burning times in the ~~District~~ Shire and giving notice of the change).

**HEAD OF POWER**

*Bush Fires Act 1954* s. 17(10)

**CONDITIONS**

Any variation approved is to comply with the requirements of s. 17, 18 and 48 of the *Bush Fires Act 1954* and after consultation with the ~~Officer in Charge of the Department of Biodiversity, Conservation and Attractions~~Community Emergency Services Manager.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Variation to be advertised within the Shire.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

Note: The Bush Fires Act does not permit this delegation to be delegated to anyone other than the Chief Executive Officer or on-delegated by the Chief Executive Officer.

## INSTRUMENT OF DELEGATION

| FIRE 003 | INSTITUTE PROSECUTIONS FOR BREACHES OF THE *BUSH FIRES ACT 1954* |
|---|---|

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |
| **Amended** | 10/12/2024 | | |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated G~~g~~eneral Authority to consider allegations of offences alleged to have been committed against the *Bush Fires Act 1954* within the district and, if the Chief Executive Officer thinks fit, to institute and carry out proceedings in the name of the Shire against any person alleged to have committed any of those offences against this Act [s.59].

This Delegation extends to the issue/serve of infringement notices for an offence ~~in accordance~~ against this Act [s59*A(2)]. ~~with s 59A of the *Bush Fire Act 1954*.~~

**HEAD OF POWER**

*Bush Fires Act 1954* s. 59(3)

*Bush Fires Act 1954 s.45 Delegation by Local Government*

*Bush Fires Act 1954 s59 Prosecution of offences*

*Bush Fires Act 1954 s59A(2) Alternative procedure – infringement notices*

**CONDITIONS**

CEO to consult with the Chief Bush Fire Control Officer and other appropriate Bush Fire Officers before instituting proceedings. The Council to be advised when appropriate.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Record of proceedings instituted to be kept within the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

~~FIRE 004 APPOINTMENT OF BUSH FIRE CONTROL OFFICERS - REPEALED~~

| | | | |
|---|---|---|---|
| ~~Delegate:~~ | ~~Chief Executive Officer~~ | ~~Sub Delegate:~~ | ~~Nil~~ |
| ~~Adopted by Council:~~ | ~~21/08/2007~~ | ~~Last Reviewed:~~ | ~~18/10/2022~~ |

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~~REPEALED 18 NOVEMBER 2014~~

## INSTRUMENT OF DELEGATION

~~FIRE 005 APPOINTMENT OF AUTHORISED PERSONS - REPEALED~~

| | | | |
|---|---|---|---|
| ~~Delegate:~~ | ~~Chief Executive Officer~~ | ~~Sub Delegate:~~ | ~~Nil~~ |
| ~~Adopted by Council:~~ | ~~21/08/2007~~ | ~~Last Reviewed:~~ | ~~18/10/2022~~ |

~~REPEALED 17 MAY 2016~~

## INSTRUMENT OF DELEGATION

| FIRE 006 | ~~VARYING RESTRICTED BURNING TIMES~~ – REPEAL | | |
|---|---|---|---|
| **Delegate:** | Shire President<br>Chief Bushfire Control Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 17/5/2016 | **Last Reviewed:** | 10/12/2024~~n/a~~ |

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**~~POWER/DUTY~~**

~~The Shire President and Chief Bushfire Control Officer are jointly Delegated Authority to exercise the Council's powers within section 18 (5) and 18 (5B) of the *Bushfires Act 1954* (relates to the varying of the restricted burning times in the District and the giving notice of the change).~~

**~~HEAD OF POWER~~**

~~*Bush Fires Act 1954* s. 18 (5C)~~

**~~CONDITIONS~~**

- ~~Any variation approved is to comply with the requirements of the s7 of the *Bush Fires Act 1954* and after consultation with the Officer in Charge of the Department of Biodiversity, Conservation and Attractions.~~
- ~~A variation shall not have the effect of shortening or suspending those restricted burning times by or for more than 14 successive days per calendar year.~~

**~~RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS~~**

~~Variation to be advertised within the Shire.~~

~~Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.~~

Covered ~~in~~by delegation FIRE 002

## INSTRUMENT OF DELEGATION

### FIRE 007 APPOINTMENT OF DUAL BUSH FIRE CONTROL OFFICERS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 18/09/2018 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is delegated authority to appoint persons to the position of Dual Bush Fire Control Officer with adjoining local governments, as provided for under Section 40 of the *Bush Fires Act 1954*.

**HEAD OF POWER**

*Bush Fires Act 1954* s38

**CONDITIONS**

The Chief Executive Officer shall have regard to the provisions of the *Bush Fires Act 1954* and in particular Section 40.

The Council to be advised of appointments made.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Record of appointments to be kept in relevant file.

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to Council regularly.

# INSTRUMENT OF DELEGATION

## FIRE 008 EXEMPTIONS FOR BUSH FIRE ACT

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 10/12/2024 | **Last Reviewed:** | 10/12/2024 |

### POWER/DUTY

The Chief Executive Officer is delegated authority to for providing Local Government approval or refusal to exemptions sought through Department of Fire and Emergency Services (DFES) by residents, businesses and property owners under the *Bush Fires Act 1954*.

This delegation of this authority also includes:

1. Requesting to DFES that additional conditions to be included in any exemption being sought from DFES; or
2. Requesting to DFES that proposed conditions be excluded from any exemption being sought from DFES;

Prior to the exercising of this delegated authority.

Despite other indications in this delegation, where the proposed exemption is considered by the Chief Executive Officer to be of a contentious nature, a decision on a proposed exemption is to be determined by Council.

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### HEAD OF POWER

*Bush Fires Act 1954* s38

*Bush Fires Regulations 1954*

### CONDITIONS

The Chief Executive Officer shall have regard to the provisions of the *Bush Fires Act 1954* and in particular Section 40.

The Council to be advised of appointments made.

### RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

The approval of the Shire of Kojonup Chief Bush Fire Control Officer should be obtained prior to exercising of any aspect of this delegation. The local volunteer bush fire brigade, relevant to the area where ethe exemption being sought is to provide comment on any exemption prior to the exercising of this delegation.

Record of appointments to be kept in relevant file.

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to Council regularly.

## INSTRUMENT OF DELEGATION

### ~~HEALTH 002 – DELETED – ADMINISTRATION OF THE HEALTH ACT~~

### ~~COVERED BY DELEGATION ADMIN 005 INSTRUMENT OF DELEGATION~~

~~Covered by delegation ADMIN 005.~~

### ~~HEALTH 003 – APPROVAL OF APPLICATIONS UNDER HEALTH LOCAL LAWS - REPEALED~~

| | | | |
|---|---|---|---|
| **~~Delegate:~~** | ~~Environmental Health Officer~~ | **~~Sub Delegate:~~** | ~~Nil~~ |
| **~~Adopted by Council:~~** | ~~21/08/2007~~ | **~~Last Reviewed:~~** | ~~18/10/2022~~ |

~~Repealed – covered by delegation HEALTH 002.~~

## ~~INSTRUMENT OF DELEGATION~~

### ~~HEALTH 004 – PERMITS FOR CAMPING ON PRIVATE PROPERTY - REPEALED~~

| | | | |
|---|---|---|---|
| **~~Delegate:~~** | ~~Chief Executive Officer~~ | **~~Sub Delegate:~~** | ~~Nil~~ |
| **~~Adopted by Council:~~** | ~~21/08/2007~~ | **~~Last Reviewed:~~** | ~~18/10/2022~~ |

~~Repealed – refer to delegation ADMIN 005 and HEALTH 005.~~

## INSTRUMENT OF DELEGATION

~~HEALTH 005 – DELETED – APPOINTMENT OF AUTHORISED PERSONS~~

| | | | |
|---|---|---|---|
| ~~**Delegate:**~~ | ~~Chief Executive Officer~~ | ~~**Sub Delegate:**~~ | ~~Nil~~ |
| ~~**Adopted by Council:**~~ | ~~21/08/2007~~ | ~~**Last Reviewed:**~~ | ~~18/10/2022~~ |

~~Incorporated into ADMIN 005~~

## INSTRUMENT OF DELEGATION

RANGER 001 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE ~~DOG AND~~ CAT ACTS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | ~~Nil~~<br>Ranger<br>Manager Property Services and NRM |
| **Adopted by Council:**<br>**Amended:** | 21/08/2007<br>10/12/2024 | **Last Reviewed:** | ~~12/12/2023~~10/12/2024 |

**POWER/DUTY**

The Chief Executive Officer is, in accordance with s. 44 of the *Dog Act 1976*, authorised to institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against that *Act*.

This appointment also applies under s. 29(1) of the *Dog Act 1976* as an authorised person to exercise the powers of the Shire under that *Act*.

The Chief Executive Officer is authorised to institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against the *Cat Act 2011*.

**HEAD OF POWER**

*Dog Act 1976* s 44 and 29(1)

*Cat Act 2011* *s.44(1) – Delegation by local government*

**CONDITIONS**

A power of duty under s63, s64, and s65 concerning infringements cannot be delegated.

The Council to be informed when appropriate.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

**STATUTORY FRAMEWORK**

*Cat Act 2011;*

*Cat Regulations 2012; Cat(Uniform Local Provisions) Regulations 2013*

*Shire of Kojonup Cat Local Law*

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## INSTRUMENT OF DELEGATION

**RANGER 002** ~~APPOINTMENT OF AUTHORISED PERSONS *RENUMBERED TO RANGER 006~~

**INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE DOG ACTS**

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | ~~Nil~~<br>Ranger<br>Manager of Property Services and NRM<br>Projects Manager and Regulatory Services |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | ~~18/10/2022~~10/12/2024 |
| **Amended:** | 10/12/2024 | | |

**POWER/DUTY**

The Chief Executive Officer is, in accordance with s. 44 of the *Dog Act 1976*, authorised to institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against that *Act*.

This appointment also applies under s. 29(1) of the *Dog Act 1976* as an authorised person to exercise the powers of the Shire under that *Act*.

**HEAD OF POWER**

*Dog Act 1976*

**CONDITIONS**

The Council to be informed when appropriate.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

**STATUTORY FRAMEWORK**

Dog Act 1974;

Dog Regulations 2013

Shire of Kojonup Dog Local Law

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## INSTRUMENT OF DELEGATION

### RANGER 003 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE CARAVAN PARKS AND CAMPING GROUNDS ACT 1995

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 12/12/2023 | **Last Reviewed:** | 10/12/2024 |

**POWER/DUTY**

The Chief Executive Officer is, in accordance with s. 17 of the *Caravan Parks and Camping Grounds Act 1995*, authorised to institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against that *Act*.

**HEAD OF POWER**

*Caravan Parks and Camping Grounds Act 1995 s.17(1)*

**CONDITIONS**

The Council to be informed when appropriate.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly

## INSTRUMENT OF DELEGATION

### RANGER 004 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE LITTER ACT 1979

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 12/12/2023 | | |
| **Amended:** | 10/12/2024 | **Last Reviewed:** | 10/12/2024 |

**POWER/DUTY**

For the purposes of this Act an authorised officer is within the district of a local government, any person who is an employee of the local government

**HEAD OF POWER**

*Litter Act 1979 s.26(1)(c)(ii)*

Litter Act 1979 s27AA – To appoint a person to be an honorary inspector

Litter Act 1979 s30(1) – Notwithstanding the general authorisation contained within s.26 if the *Litter Act 1979* – Under s.30(1): to undertake the functions of authorised officer as generally specified in the *Litter Act 1979* including the initiation of legal proceedings for offences under the Act.

**CONDITIONS**

The Council to be informed when appropriate.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly

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## INSTRUMENT OF DELEGATION

### RANGER 005 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE CONTROL OF VEHICLES (OFF-ROAD AREAS) ACT 1978

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 12/12/2023 | **Last Reviewed:** | 10/12/2024 |

**POWER/DUTY**

A person is appointed as an authorised person under this 38(3) if the person is appointed under the *Local Government Act 1995* section 9.10(2)

**HEAD OF POWER**

*Control of vehicles (off-road areas) Act 1978 s.38(3)*

**CONDITIONS**

The Council to be informed when appropriate.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly

# INSTRUMENT OF DELEGATION

## RANGER 006 APPOINTMENT OF AUTHORISED PERSONS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority, in respect of the relevant legislation outlined under the head of power of this Delegation, to:

9. Exercise the powers and discharge the duties of the Council; and
10. Appoint where considered necessary by the CEO, -
    a) any officer of the Shire as an "Authorised Officer"; and
    b) appoint any person to the position of "Authorised Person"

to undertake the functions and responsibilities authorised therein.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1) and otherwise as stated in the legislation column of the table below:

| LEGISLATION | FUNCTIONS AND DUTIES |
|---|---|
| *Dog Act 1976* Part 3 | To undertake the functions and powers of a Registration Officer under Part 3 of the Dog Act 1976 |
| *Dog Act 1976* s.11(1) | To undertake the functions and powers (*of a fit and proper persons)* to administer a pound and otherwise to carry out the objects of this *Act*. |
| *Dog Act 1976* s.26(3) | To grant an exemption in respect of premises. |
| *Dog Act 1976* s. 27(4) | To grant a licence for a kennel establishment. |
| *Dog Act 1976* s.29(1) | To exercise on behalf of the local government the powers conferred on an authorised person by this *Act* but not including authorisation to initiate legal proceedings. |
| *Cat Act 2011* | Appoint of Authorised persons in accordance with Section 48 and the Power to Delegate in accordance with Section 45. |
| *Control of vehicles (off-road areas) Act 1978* s.38(3) | A person is appointed as an authorised person under this 38(3) if the person is appointed under the *Local Government Act 1995* section 9.10(2) |
| *Litter Act 1979* s.26(1)(c)(ii) | For the purposes of this Act an authorised officer is within the district of a local government, any person who is an employee of the local government |
| *Caravan Parks and Camping Grounds Act 1995* s.17(1) | The chief executive officer of the Department may appoint such persons to be authorised persons for the purposes of this Act as the chief executive officer considers necessary |

**CONDITIONS**

In exercising this Delegation, the CEO shall have regard to the qualifications and experience of the person to be appointed and must consider them a fit and proper person.

Each person authorised under this Delegation must be given a certificate outlining the power or responsibilities they have been Delegated.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Copies of appointment certificates to be kept in personnel file.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

## PLAN 001 DEVELOPMENT APPLICATIONS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 19/05/2009 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |
| | | **Last Updated:** | 18/8/2020 |

**POWER/DUTY**

The Chief Executive Officer (CEO) is authorised under the Shire of Kojonup Town Planning Scheme No.3 and *Planning and Development Act 2005* to exercise the following functions:

| Delegated Power | Conditions |
|---|---|
| a) Approve all 'P' permitted development applications including the placement of conditions on the approval where the use and development complies with the standards prescribed by the Scheme and any relevant Local Planning Policies.<br>Approve all 'D' discretionary development applications including the placement of conditions on the approval, subject to:<br>i) The use and development complying with objectives for the zone;<br>ii) The use and development complying with the standards prescribed by the Scheme; and<br>iii) Complying with any relevant Local Planning Policies.<br>In exercising this power, the CEO may require an application to be advertised under c.6.2. if considered necessary prior to determining the application. Any decision to refuse an application shall be referred to Council. | Where no objections have been received (or where the objections have been resolved), and where the application meets the performance criteria of the Residential Design Codes, and relevant policies. |
| b) Approve requests for boundary setback variations required by the Residential Design Codes, the Scheme and relevant Local Planning Policies (where there is power to vary the standard) and where the variation will not adversely impact on the amenity of adjoining residence/s and adjoining owners support has been received, if deemed necessary. | For single storey residential buildings and sheds under 65 sq. metres only.<br>Where the use is permitted under the Town Planning Scheme No 3. and no objections have been received (or where the objections have been resolved), and the application meets the performance criteria of the Residential Design Codes and relevant policies. |
| c) To recommend approval to the WA Planning Commission (WAPC) for subdivision or amalgamation proposals and request WAPC apply relevant conditions. | 1. Only for subdivision proposals creating 2 lots, where the proposal complies with TPS 3 Policy and Provisions.<br>2. There is no limit on the size or number of lots under this Delegation for subdivision proposals where the property is covered by an adopted Guide Development Plan and the proposal complies with TPS3 Policy, Provisions and the adopted Guided Development Plan.<br>3. There is no limit on the size or number of lots under this Delegation for amalgamations. |
| d) Endorse clearance of Freehold title and Strata Title subdivisions on Deposited Plans or Plans of Strata/Survey Strata and Strata documents when compliant with all conditions imposed by Council have been satisfactorily met. | |

| Delegated Power | Conditions |
|---|---|
| e) To approve proposals for outbuildings where such outbuildings exceed a maximum floor area or height limit specified by a TPS Policy or Scheme. | Only up to 80 square metres on the basis that adjoining owners' support has been received and the outbuilding will not have an adverse visual impact on the amenity of the locality. The approval can include conditions which may limit the floor area or height or specify external colours and finishes and will have regard to the size of the block, R Code (density of development), intended use and access. |
| f) To initiate the necessary public advertisement of 'SA' development applications prior to determination by Council.<br>i) The CEO may, without referral to Council, approve the application including the placement of conditions on the approval following the closure of the advertising period subject to no valid objection (s) being received. Any decision to refuse an application shall be referred to Council.<br>ii) Initiate the advertising process under c.6.2 of the Scheme for a 'Use Not Listed' under c.3.3.5 prior to determination by the Council. The CEO may, without referral to the Council, approve the application including the placements of conditions on the approval following the closure of the advertising period subject to no valid objection (s) being received. Any decision to refuse an application shall be referred to the Council. | |
| g) To endorse clearance of freehold title and strata title subdivisions on Diagrams or Plans of Survey and strata documents. | That are in accordance with any approved subdivision plan. |
| h) To approve or refuse applications for advertising signs. | Where the proposed sign(s) comply with the standards prescribed in Town Planning Scheme No.3 and any adopted Town Planning Scheme Policy.<br>Signs may be refused on the basis of safety, failure to meet sub Delegation conditions from Main Roads WA, inadequate or no space allocated at the proposed location, adverse impact on the amenity, non-compliance with policy or building licence. |
| i) To provide responses to the Minister or the State Administrative Tribunal on any development decision appeal. | Legal representation and advice to be sought by the CEO. |
| j) To approve applications for tree plantations. | That:<br>➢ are eucalypt or pine species and deemed appropriate land use for the zone;<br>➢ are presented with an appropriate plantation plan;<br>➢ comply with the industry Code of Practice for timber plantations;<br>➢ are less than 200 Ha. |
| k) To approve demolition of collapsed, damaged and/or destroyed farm buildings including machinery/storage sheds, shearing sheds, worker's quarters, dwellings, silos etc. on rural properties. | Where the property and/or building has no cultural heritage values. |
| l) Approve development applications in a Local Scheme Reserve where the proposed use is consistent with the ultimate purpose intended for the reserve under the Scheme. | |

| Delegated Power | Conditions |
|---|---|
| m) Provide responses to mobile phone carriers in accordance with the *Telecommunications Act 1997* in respect of the installation of low impact facilities. | |
| n) Approve applications for advertisements that comply with the requirements of the Scheme and any relevant Local Planning Policies. | |

**CONDITIONS GENERALLY**

There are no delegations to refuse an application, other than for advertising signs, which may be refused on the basis of safety, failure to meet sub Delegation conditions from Main Roads WA, inadequate or no space allocated at the proposed location, non-compliance with policy or building permit. If the CEO is not in a position to approve an application under delegation then it must be referred to the Council.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1) and 3.24

Shire of Kojonup Town Planning Scheme No 3

*Planning and Development Act 2005*

**CONDITIONS**

The Council to be advised of notices issued and outcome.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Determinations to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### PLAN 002 LAND USE APPLICATIONS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 27/08/2009 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is authorised under the Town Planning Scheme No.3 and *Planning and Development Act 2005* to determine land use proposals within the particular zones as set out in the following table:

| | ZONE | | | | | |
|---|---|---|---|---|---|---|
| **LAND USE** | **DEFINITION (FROM TPS 3)** | **RESIDENTIAL** | **COMMERCIAL** | **INDUSTRIAL** | **SPECIAL RURAL** | **RURAL** |
| Agroforestry | Land used commercially for both tree production and agriculture were trees are planted in blocks of more than 1 hectare | | | | X | X* |
| Ancillary Accommodation | Self-contained living accommodation on the same lot as a single house that may be attached or detached from the single house occupied by members of the same family as the occupiers of the main dwelling | X | | | X | X |
| Animal Boarding House | Land and buildings used for the boarding and breeding of animals where such premises are registered or required to be registered by the Council, these premises include a cattery; and may include the sale of animals where such use is incidental to the predominant use | | | X | | |
| Bed & Breakfast | Short-stay residential accommodation offering overnight lodgings, with or without breakfast, in a domestic environment | | X | | | X |
| Betting Agency | A totalisator agency established and operated in accordance with *Totalisator Agency Board Act 1960* | | X | | | |
| Caretaker's Dwelling | A building used as a residence by the proprietor or manager of an industry, business, office building or recreation area existing upon the same site and occupied by a person having the care of the building, plant, equipment or grounds thereof | | X | X | | |
| Civic Use | Land and buildings used by a Government Department, an instrumentality of the Crown, or the Council, for administrative, recreational or other purpose | | X | X | | |
| Community Use | Land used by a club or association or other body approved by the Council as a meeting place for formal and informal activity, including entertainment and includes any land appurtenant thereto used for recreation, and includes a residential club | | X | | | |
| Convenience Store | Land and buildings, used for the retail sale of convenience goods being those goods commonly sold in supermarkets, delicatessens and newsagents but including the sale of petrol and operated during hours which include but which may not extend beyond normal trading hours and provide associated parking. The buildings associated with a convenience store shall not exceed 200m² gross leasable area. | | X | | | |
| Day Care Centre | Land and buildings used for the daily or occasional care of children in accordance with the *Child Welfare (Care Centres) Regulation 1968 (as amendment)* | | X | | | |
| Fast Food Outlet | Land and buildings used for the preparation, sale and serving of food to customers in a form ready to be eaten without further preparation, primarily off the premises, including drive in facilities, but does not include a fish shop | | X | | | |
| Garden Centre | Land and buildings used for the sale and display of garden products, including garden ornaments, plants, seeds, domestic garden implements and motorised implements and the display but not manufacture of prefabricated garden buildings | | X | X | | |
| Grouped Dwelling | A dwelling that is one of a group of two or more dwellings on the same lot such that no dwelling is placed wholly or partly vertically above another, except where special conditions of landscape or topography dictate otherwise, and includes a dwelling on a survey strata with common property | X* | X | | | |
| Holiday Accommodation | Accommodation comprising two or more cabins, apartments, chalets, cottages or flats which, by way of trade or business, or for the purpose of any trade or business is held out as being available or is made available for holiday purposes for occupation by persons other than the proprietor | | X | | | |

| | ZONE | | | | | |
|---|---|---|---|---|---|---|
| **LAND USE** | **DEFINITION (FROM TPS 3)** | **RESIDENTIAL** | **COMMERCIAL** | **INDUSTRIAL** | **SPECIAL RURAL** | **RURAL** |
| Home Occupation | A business or activity carried on with the written permission of the Council within a dwelling house or the curtilage of a house by a person resident therein or within a domestic outbuilding by a person resident in the dwelling house to which it is appurtenant | X* | X* | X* | X* | X* |
| Industry – Cottage | A trade or light industry producing arts and craft goods which does not fall within the definition of a home occupation and which:<br>a) does not cause injury to or adversely affect the amenity of the neighbourhood including (but without limiting the generality of the foregoing) injury, or prejudicial affection, due to the emission of light, noise, vibration, steam, soot, ash, dust, grit, oil, liquid waste or waste products;<br>b) where operated in a residential zone, does not entail the employment of any person not a member of the occupier's family normally resident on the land;<br>c) is conducted in an outbuilding which is compatible to the zone and its amenity and does not occupy an area in excess of 55m²;<br>d) does not require the provision of any essential service main of a greater capacity than normally required in the zone in which it is located; and<br>e) does not display a sign exceeding 0.2m² in area | | X | X | | |
| Industry – General | An industry other than a cottage, extractive, hazardous, light, noxious, rural or service industry | | | X | | |
| Industry – Light | An industry:<br>a) in which the processes carried on, the machinery used, and the goods and commodities carried to and from the premises will not cause any injury to, or will not adversely affect the amenity of the locality by reason of the emission of light, noise, electrical interference, vibration, smell, fumes, smoke, vapour steam, soot, ash, dust, waste water or other waste products; and<br>b) the establishment of which will not or the conduct of which does not impose an undue load on any existing or projected service for the supply or provision of water, gas, electricity, sewerage facilities, or any other like services | | X | X | | |
| Industry – Rural | An industry handling, treating, processing or packing primary products grown, reared or produced in the locality, and a workshop servicing plant or equipment used for rural purposes in the locality | | | | | X |
| Industry – Service | A light industry carried out on land or in buildings which may have a retail shop front and from which goods manufactured on the premises may be sold; or land and buildings having a retail shop front and used as a depot for receiving goods to be serviced | | X | X | | |
| Liquor Store | Premises in respect of which a store licence has been granted under the *Liquor Act 1970* | | X | | | |
| Market | Land and buildings used for a fair, a farmer's or producer's market, or a swap meet in which the business or selling carried on or the entertainment provided is by independent operators or stallholders carrying on their business or activities independently of the market operator save for the payment where appropriate of a fee or rental | | X | | | |

| | ZONE | | | | | |
|---|---|---|---|---|---|---|
| **LAND USE** | **DEFINITION (FROM TPS 3)** | **RESIDENTIAL** | **COMMERCIAL** | **INDUSTRIAL** | **SPECIAL RURAL** | **RURAL** |
| Medical Centre | A building (other than a hospital) that contains or is designed to contain facilities not only for the practitioner or practitioner(s) mentioned under the interpretations of consulting rooms but also for ancillary services such as chemists, pathologists and radiologists | | X | | | |
| Medical Clinic | Premises in which facilities are provided for two or more of the following: a medical practitioner, a dental practitioner, physiotherapist, chiropractor, masseur | | X | | | |
| Office | A building used for the conduct of administration, the practice of a profession, the carrying on of agencies, banks, typist and secretarial services, and services of a similar nature | | X | X | | |
| Plant Nursery | The growing of trees, plants, shrubs or flowers, for replanting in domestic, commercial or industrial gardens | | X | X | | |
| Private Recreation | Premises used for leisure, recreation or sporting activities which are not normally open to the public without charge (from new draft TPS) | | X | | | |
| Public Utility | Any work or undertaking constructed or maintained by a public Authority or the Council as may be required to provide water, sewerage, electricity, gas, drainage, communications or other similar services | X | X | X | X | X |
| Restaurant | A building or portion of a building wherein food is prepared for sale and consumption within the building or portion thereof and the expression shall include a licensed restaurant, café or nightclub, and also includes a restaurant at which food for consumption outside the building, or portion thereof, is sold where the Council is of the opinion that it forms a minor part of the business only | | X | | | |
| Rural Pursuit | The use of land for any of the purposes set out hereunder and shall include such outbuildings normally associated therewith:<br>a) growing of vegetable, fruit, cereals or food crops;<br>b) the rearing or agistment of poultry, sheep, cattle or beasts of burden;<br>c) the stabling, agistment or training of horses;<br>d) the sale of produce grown solely on the lot<br>but does not include the following except as approved by the Council:<br>i) the keeping of pigs;<br>ii) the processing, treatment or packing of produce;<br>iii) the breeding, rearing or boarding of domestic pets | | | | | X |
| Shop | Land and a building or portion of a buildings wherein goods are kept, exposed or offered for sale by retail, and includes a convenience store or an establishment by any name retailing convenience goods but does not include a bank, fuel depot, a wholesale market, service station, milk depot, marine store, timber yard or land or buildings used for the sale of vehicles or for any purpose falling within the definition of industry and does not include a warehouse | | X | X | | |
| Service Station | Land buildings used for the supply of petroleum products and motor vehicle accessories and for carrying out greasing, tyre repairs, and minor mechanical repairs and may include a cafeteria, restaurant or shop incidental to the primary use; but does not include transport deport, panel beating, spray painting, major repairs or wrecking | | X | X | | |

| | ZONE | | | | | |
|---|---|---|---|---|---|---|
| **LAND USE** | **DEFINITION (FROM TPS 3)** | **RESIDENTIAL** | **COMMERCIAL** | **INDUSTRIAL** | **SPECIAL RURAL** | **RURAL** |
| Showroom | A building wherein goods are displayed and may be offered for sale by wholesale and/or retail, excluding the sale by retail of: foodstuffs, liquor or beverages; items of clothing or apparel; magazines, books or paper products; medical or pharmaceutical products; china, glassware or domestic hardware; and items of personal adornment | | X | X | | |
| Single House | A dwelling standing wholly on its own green title or survey strata lot, together with any easement over adjoining land for support of a wall or for access or services and excludes dwellings on titles with areas held in common property | X* | | | | X |
| Trade Display | Land and buildings used for the display of trade goods and equipment for the purposes of advertisement | | X | X | | |
| Transport Depot | Land or a building or buildings used for the parking or garaging of road motor vehicles (including taxis) which are used or intended to be used for the carriage of passengers or goods, or land or a building or buildings used for the transfer of goods from one such motor vehicle to another of such motor vehicles and includes the maintenance of such vehicles | | | X | | |
| Tree Plantation | Has the same meaning as in the *Code of Practice for Timber Plantations in Western Australia (1997)* published by the CALM and the Australian Forest Growers | | | | | X* |
| Warehouse | a) a building or enclosed land, or part of a building or enclosed land, used for the storage of goods, the carrying out of commercial transactions involving the sale of such goods by wholesale; or<br>b) a bulk store or depot | | | X | | |
| Wineshop | Means premises in respect of which a winehouse licence has been granted under the *Liquor Act 1970*. | | X | | | |

**CONDITIONS GENERALLY**

There are no delegations to refuse an application, other than for advertising signs, which may be refused on the basis of safety, failure to meet sub delegation conditions from Main Roads WA, in adequate or no space allocated at the proposed location, non-compliance with policy or building permit. If the Chief Executive Officer is not in a position to approve an application under Delegation then it must be referred to the Council.

**HEAD OF POWER**

*Local Government Act 1995* (as amended) section 5.42(1) and 3.24

Shire of Kojonup Town Planning Scheme No 3

*Planning and Development Act 2005*

**CONDITIONS**

The Council to be advised of notices issued and outcome.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### PLAN 003 APPOINTMENT OF AUTHORISED PERSONS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Shire Planner |
| **Adopted by Council:** | 17/5/2016 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is delegated authority in accordance with clause 7.1(c) of the Shire of Kojonup Town Planning Scheme No.3 to:

*'at all reasonable times enter any building or land for the purpose of ascertaining whether the provisions of the Scheme are being served.'*

**HEAD OF POWER**

*Planning and Development Act 2005*

Clause 7.1 (c) of the Shire of Kojonup Town Planning Scheme No.3

**CONDITIONS**

In exercising this Delegation, the CEO shall have regard to the qualifications and experience of the person to be appointed and must consider them a fit and proper person.

Each person authorised under this Delegation must be given a certificate or identification card outlining the power or responsibilities they have been delegated.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Copies of appointment certificates to be kept in the records management system (personnel file).

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

# WORKS & SERVICES

## INSTRUMENT OF DELEGATION

### ROADS 001 TEMPORARY CLOSURE OF ROADS FOR PUBLIC EVENTS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | ~~Nil~~ Manager Works and Infrastructure |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to determine applications for the temporary closure of roads for public events. The determination shall be in accordance with provisions of the *Road Traffic (Events on Roads) Regulations 1991* and the *Local Government Act 1995*.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42 (1)

**CONDITIONS**

Approval shall contain the following conditions:

1. the closure is to be advertised in a local newspaper
2. arrangements are to be made for appropriate signposting to effect the closure
3. applicant is to take out a public risk insurance policy which indemnifies the Shire against any damages claims and a copy is to be delivered to Council
4. Applicant is to notify the local Emergency Services and ensure that whilst the event is in progress, satisfactory arrangements are made to allow access to premises by Emergency Services.

CEO may determine other conditions to be imposed on any approvals issued.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Applications with notification of approval or refusal are to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ROADS 002 TEMPORARY CLOSURE OF ROADS FOR REPAIRS & MAINTENANCE

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Works ~~& Services~~and Infrastructure |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |
| **Amended:** | 10/12/2024 | | |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority under section 3.50A of the *Local Government Act 1995* to partially and temporarily close a thoroughfare, without giving public notice, for the purpose of carrying out repairs or maintenance and the closure is unlikely to have a significant adverse effect on road users.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

**CONDITIONS**

For periods in excess of five working days, local public notice is to be given.

Councillors to be informed of any significant temporary road closures.

### SUB-DELEGATION - ROADS (S) 002

Discharge of power and duty in accordance with the conditions of Delegation Roads 002, without further conditions being imposed under this sub Delegation.

**HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION**

The CEO on-delegates this to the Manager Works ~~& Services~~and Infrastructure in accordance with s5.44 of the *Local Government Act 1995*

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ROADS 003 CLOSURE OF ROADS FOR A PERIOD NOT EXCEEDING FOUR WEEKS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Works ~~& Services~~and Infrastructure |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |
| **Amended:** | 10/12/2024 | | |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority under section 3.50 (1a) of the *Local Government Act 1995* to wholly or partially close a thoroughfare to the passage of vehicles for a period not exceeding four weeks. Under section 3.50 (2) the order may limit the closure to vehicles of any class, to particular times, or to such other case or class of case as deemed appropriate and may contain exceptions.

**HEAD OF POWER**

*Local Government Act 1995* section 3.50

**CONDITIONS**

Councillors to be informed of any closure and the reasons for the closures.

### SUB-DELEGATION - ROADS (S) 003

Discharge of power and duty in accordance with the conditions of Delegation Roads 003, without further conditions being imposed under this sub Delegation.

**HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION**

The CEO on-delegates this to the Manager Works ~~& Services~~and Infrastructure- in accordance with s5.44 of the *Local Government Act 1995*

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Closure to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ROADS 004 CLOSURE OF ROADS FOR A PERIOD EXCEEDING FOUR WEEKS

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority under section 3.50 (1a) of the *Local Government Act 1995* to, by local public notice, order that a thoroughfare is wholly or partially closed to the passage of vehicles for a period exceeding four weeks. Under section 3.50 (2) the order may limit the closure to vehicles of any class, to particular times, or to such other case or class of case as deemed appropriate and may contain exceptions.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

**CONDITIONS**

Delegated Authority is limited to periods of closure not exceeding three months.

Councillors to be informed of any closure and the reasons for the closures.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Closure to be properly recorded in the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ROADS 005 OVER DIMENSION VEHICLES

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to consider and determine all applications for the use of over dimension vehicles.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

**CONDITIONS**

The CEO shall take into account any existing Shire policies and is authorised to impose any conditions considered appropriate.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Records of approval or rejection to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ROADS 006 ROAD TRAIN AND EXTRA MASS VEHICLES

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is Delegated Authority to determine any application recommending approval or refusal, with conditions as follows, for referral to Main Roads WA, to use road trains and applications for extra mass permits on any local road.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

**CONDITIONS**

Conditions:

a) All roads are subject to the appropriate approval by the Main Roads WA and subsequent issue of relevant permits;
b) Applicant to supply the Shire with a copy of Main Roads WA permit before operations commence;
c) The speed limits of vehicles do not exceed 60kmh on gravel roads;
d) Applicants are requested to utilise sealed routes, where possible, particularly during periods of wet weather;
e) Applicant to be advised that approval may be withdrawn; and
f) Other conditions such as curfews, communication requirements with school buses or pilot vehicles may be considered.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Compliance with Main Roads WA network access permit guidelines and restricted access permits – see *https://mrapps.mainroads.wa.gov.au/RavNetworkMap*

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ROADS 007 GATE OR OTHER DEVICE ACROSS THOROUGHFARE

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Nil |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is, under Regulation 9 of the *Local Government (Uniform Local Provisions) Regulations 1996*, authorised to approve applications for a person to have a gate or other device across a public thoroughfare that enables motor traffic to pass across but prevents livestock from straying.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

**CONDITIONS**

Register to be kept of gates or other devices approved.

The Council to be advised of approvals given.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

*Shire of Kojonup Activities on Thoroughfares and Trading in Thoroughfares & Public Places Local Law*

Records of approval or rejection to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

| ROADS 008 | CONSTRUCTION OF CROSSING FROM THOROUGHFARE TO PRIVATE LAND (CROSSOVER) |
|---|---|

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Works ~~& Services~~and Infrastructure |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is, under Regulation 12 of the Local Government (Uniform Local Provisions) Regulations 1996, on receipt of an application Delegated Authority to approve the construction of a crossing giving access from a public thoroughfare under the management and control of the Shire to the land or a private thoroughfare serving the land.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

**CONDITIONS**

That the construction of the crossing be under the supervision of the Shire and completed to the satisfaction of the Shire.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Approvals and refusals to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

### ROADS 009 NOTICE TO CONSTRUCT OR REPAIR CROSSING

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Works ~~& Services~~and Infrastructure |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer is, under Regulation 13 of the Local Government (Uniform Local Provisions) Regulations 1996, is authorised to give a person who is the owner or occupier of private land a notice requiring the person to construct or repair a crossing from a public thoroughfare under the management and control of the Shire to the land or a private thoroughfare serving the land.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

**CONDITIONS**

Failure of the person to comply with the notice to be presented to Council for a decision on further action.

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Notices given to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

| ROADS 010 | MAKE SAFE DANGEROUS EXCAVATION IN OR NEAR PUBLIC THOROUGHFARE |
|---|---|

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | Manager Works ~~& Services~~and Infrastructure |
| **Adopted by Council:** | 21/08/2007 | **Last Reviewed:** | 10/12/2024~~12/12/2023~~ |

**POWER/DUTY**

The Chief Executive Officer (CEO) is Delegated Authority to the necessary action under Local Government (Uniform Local Provisions) Regulations 1996 Regulation 11 to make safe a dangerous excavation in or near a public thoroughfare.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

**CONDITIONS**

Nil

**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

*Shire of Kojonup Activities on Thoroughfares and Trading in Thoroughfares & Public Places Local Law*

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

## INSTRUMENT OF DELEGATION

| ROADS 011 | ACTIVITIES ON THOROUGHFARES & TRADING IN THOROUGHFARES & PUBLIC PLACES LOCAL LAW |
|---|---|

| | | | |
|---|---|---|---|
| **Delegate:** | Chief Executive Officer | **Sub Delegate:** | ~~Nil~~<br>Manager of Works and Services<br>Manager of Property Services and NRM<br>Ranger<br>Environmental Health Officer |
| **Adopted by Council:** | 17/2/2015 | **Last Reviewed:** | ~~12/12/2023~~10/12/2024 |
| **Amended:** | 10/12/2024 | | |

**POWER/DUTY**

The Chief Executive Officer (CEO) is, on receipt of an application, delegated authority to issue any of the permits referred to in the *Shire of Kojonup Activities on Thoroughfares and Trading in Thoroughfares & Public Places Local Law 2020*.

**HEAD OF POWER**

*Local Government Act 1995* section 5.42(1)

*Local Government Act 1995 s3.18, s.5.42 & s.9.10*

*Activities in Thoroughfares and Public Places and Trading Local Law 2020*

**CONDITIONS**

In exercising this delegation, the CEO, in addition to the existing considerations contained within the local law, shall have regard to the potential risks of the application with respect to existing Shire assets.

The CEO may refer any matter to the council

Council is to be informed of any prosecution under the local law

Council decision is required to:

i. Make a determination under Part 2

ii. Hear an objection under Part 8

iii. Appoint authorised persons who are not employees under section 9.10 of the act

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**RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS**

Approvals and refusals to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.



# SHIRE OF KOJONUP

## Policy Manual

DECEMBER 2024~~3~~

Kojonup

One community, many choices

**FOREWORD**

This publication is a "living" document which has been designed to serve as a tool for the Council, Staff and any other person who wishes to use it in their dealings with the Shire. It is only one of several reference sites to guide you in conducting your daily business with the Shire of Kojonup.

Users should be mindful of the fact that in simple terms:

- Policy provides what can be done;
- Procedures provide how to do it; and
- Delegation provides who can do it.

It is important to note that the Council's adopted policies have been made to facilitate:

- Consistency and equity in decision making;
- Promptness in responding to customer needs; and
- Operational efficiency.

Several other related policies and procedures have also been developed relating to specific operational areas; however, have been recorded separately due to their size and for ease of use. These documents are available on request and should be read in conjunction with this manual. They include:

- ~~Springhaven Lodge Policy Manual;~~
- Employee Manual;
- Asset Management Plan;
- Information Communication Technology Plan (Draft);
- Risk Management Plan;
- Business Continuity and Disaster Recovery Plan;
- Volunteer Management Plan;
- Elected Member Manual; and
- Work Health and Safety Procedure Manual.

All policies are reviewed on an annual basis; however, this does not prevent or preclude a policy from an independent review if circumstances (e.g., a change in legislation etc.) warrant a review to be undertaken.

The *Freedom of Information Act 1992* embodies the following basic principles:

1. That members of the public have a legally enforceable right of access to government information;
2. That government departments and agencies are required to publish information concerning the documents they hold;
3. That people may ask for inaccurate, incomplete, out of date or misleading information to their personal records to be amended;
4. That people may appeal against a decision by a government body not to give access to the information or not to amend a personal record; and
5. *The Freedom of Information Act 1992* provides the opportunity for public access to certain Council documents and the Council fully supports these principles and makes a wide range of information available to the public.

***Grant Thompson***
***Chief Executive Officer (CEO)***

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# 1 COMMUNITY DEVELOPMENT & TOURISM

## ~~1.1 KOJONUP COMMUNITY BUS~~

~~**Adopted or Reviewed by Council:** 15/11/16 **Council Minute Reference:** 151/16~~

~~**Reviewer:** Chief Executive Officer~~
~~**Local Law:**~~
~~**Procedure:** 13 Procedure & Bus Hire Form~~
~~**Delegation:**~~

~~**OBJECTIVE**~~
~~To provide access to specialist transport facilities to the residents of Kojonup for educational, recreational and social outings to improve their quality of life.~~

~~**POLICY**~~
~~It is the policy of the Shire of Kojonup to provide a wheelchair adapted bus for the primary use of residents of Springhaven Lodge for recreational outings and also for the use of local groups, organisations and private individuals.~~

~~Procedures define the eligibility for, and conditions of use, when hiring the bus.~~

## ~~1.2 ** DELETED** COMMUNITY FUNDING PROGRAM (CAPITAL & OPERATING)~~

~~Policy 1.2 was deleted 15 November 2016~~

## 1.3 COMMUNITY ORGANISATION WAIVING OF DEVELOPMENT FEES

**Adopted or Reviewed by Council:** 14/11/17 **Council Minute Reference:** 183/15
**Date/s Amended:** 20/11/18 143/18

**Reviewer:** Chief Executive Officer~~/Manager Regulatory Services~~
**Local Law:**
**Procedure:**
**Delegation:** Admin 18 – Donations to Local Groups or Individuals

**OBJECTIVE**
To encourage, develop and promote community organisations.

**POLICY**
Fees and charges associated with the development of facilities for community or sporting groups may be waived where the community will benefit from or have use of the facility, programme etc., at the discretion of the CEO.

Donations to be journaled from the Donation Account to the relevant income account so that the value of donations can be recorded.

## ~~1.4 ** MOVED TO POLICY 2.2.14 **~~

## 1.5 MEMORIAL AND LESSER HALLS COMMUNITY USAGE/MANAGEMENT

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer~~/Manager Governance and Administration~~
**Local Law:** Local Government Property Local Law 2020
**Procedure:**
**Delegation:**

**OBJECTIVE**

To provide a framework for the equitable, efficient and effective management of the usage and hire of the Shire of Kojonup Memorial/Lesser Halls.

The Policy outlines the use, occupancy arrangements and management of the hire of the Memorial/Lesser Halls.

**PRINCIPLES**

Priority for use of the Memorial/Lesser Halls will be given to residents from the Shire of Kojonup, locally based groups and not for profit organisations.

The Memorial/Lesser Halls are not to be used for the purpose of holding any activities that may be deemed discriminatory or racially intolerant.

The Memorial/Lesser Halls will be used primarily for activities that provide community development outcomes and benefits for residents of the Shire.

The Shire recognises the need to provide community facilities that are equipped for a range of different uses and cater to the needs of a range of different users.

The Shire will ensure fair and equitable access for all user groups to the Memorial/Lesser Halls.

**POLICY**

1. All hirers of the Memorial/Lesser Halls will be required to enter into an agreement with the Shire to comply with the terms and conditions of hire and payment of fees and charges. This Agreement can be downloaded from the website at: https://www.kojonup.wa.gov.au/community/facilities/memorial-hall-lesser-hall.aspx or obtained from the Shire office.

2. Use of the Memorial/Lesser Halls for conducting commercial or business activities unless run by and for a not for profit organisation, will require the approval of the Shire or its delegate and must demonstrate community benefit.

3. The Memorial/Lesser Halls will support a range of activities, events and functions conducted by community organisations and residents; be used for both public and private events and functions; and primarily support activities and functions conducted by residents of the Shire of Kojonup or locally based organisations.

4. The closing time for any functions will be agreed/set by the Shire, having regard to the duration of the event, size, potential for noise/disturbance, sale of alcohol and direction from any other regulatory or enforcement body.

5. Fees and charges will be applied to hire the Memorial/Lesser Halls in accordance with the Shire's fees and charges schedule. Application of a discount for not for profit community organisations is currently discounted by 50% of the full fee. The CEO is delegated authority to waive fees for Community Groups.

6. Fees and charges are reviewed and set each year. These charges are based on the use of the Kojonup Memorial and Lesser Halls or part thereof. Please refer to Fees and Charges on our website at: https://www.kojonup.wa.gov.au/community/facilities/memorial-hall-lesser-hall.aspx or obtain from Shire Office.

7. Bond payments will be collected from all hirers, including any groups where fees are waived, and will be refunded to the hirer only if all of the conditions of hire have been met.

8. If catering for a large function, the hirer will be expected to pay for additional waste management.

9. Priority of use of the Memorial/Lesser Halls may be given for the purpose of delivering Shire managed community programs and services.

10. The CEO or nominee will be delegated authority to make decisions dealing with special requests and those users which are not covered in the Policy.

11. Response for requests for hire of the Memorial/Lesser Halls will be in accordance with the Shire's Customer Service Charter.

12. Complaints from hirers in relation to the use of the facility or the service received should be directed via email to council@kojonup.wa.gov.au or by mail to the CEO, Shire of Kojonup, PO Box 163, Kojonup, WA, 6395.

## 1.6 HALL EQUIPMENT – RSL HALL

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer~~/Manager Governance and Administration~~
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**
To maintain an inventory of hall equipment available for external hire.

**POLICY**
~~An equipment register and inventory (asset management) will be maintained for the RSL and all other mobile and small equipment associated with asset hiring.~~

Equipment from the RSL Hall is available for general hire (external to the facility) and not necessarily restricted to Shire of Kojonup residents.

The CEO has delegated authority on what ~~E~~equipment can be utilised and which~~from any~~ other Council operated facility ~~is not to be hired externally to the venue~~it is sourced from.

An equipment register and inventory (asset management) will be maintained for the RSL and all other mobile and small equipment associated with asset hiring.
A schedule of hall equipment (not including fixtures) but primarily being tables, chairs and crockery, be maintained with a view to the equipment being available for hire, with the fees (including bonds ~~if considered necessary~~where necessary) to be set by Council. Refer to the adopted annual list of fees and charges.

Equipment from the RSL Hall is not available for hire if the venue has ~~also~~ been hired during the corresponding time period (regardless of when the bookings are made). Hall hire events have priority over the small equipment.

# 2 CORPORATE SERVICES

## 2.1 FINANCE

### ~~2.1.1 ** MOVED TO POLICY 3.23 **~~

### 2.1.2 PURCHASING & CREDITOR CONTROL

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/05/16<br>20/11/18 | **Council Minute Reference:** | 60/16<br>143/18 |
| **Date/s Amended:** | 19/11/19<br>17/05/20<br>17/11/20<br>28/09/21 | | 156/19<br>60/20<br>156/20<br>110/21 |
| **Reviewer:** | Chief Executive Officer/Manager Financial and Corporate Services | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | ADMIN 015 - Inviting Tenders or Quotations for the Supply of Goods & Services<br>ADMIN 016 - Acquisition & Disposal of Property | | |

**PURPOSE**

To clearly articulate the parameters for purchasing on behalf of the Shire of Kojonup.

**OBJECTIVES**

1. To provide compliance with the *Local Government Act 1995,* the Local Government (Functions and General) Regulations 1996 and the Local Government (Financial Management) Regulations 1996;
2. To deliver a best practice approach and procedures to internal purchasing; and
3. To ensure consistency for all purchasing activities throughout the Shire's operational areas.

**PRINCIPLES**

**1. Ethics and Integrity**

All employees of the Shire of Kojonup shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Shire of Kojonup.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

a. Full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
b. All purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with Shire of Kojonup policies and its Code of Conduct;
c. Purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
d. All processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;

e. Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and

f. Any information provided to the Shire of Kojonup by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

## 2. Purchasing Thresholds

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:

| Amount of Purchase | Policy | Authorised Officers |
|---|---|---|
| ***$0 to $100*** | **No formal process**<br>Small incidental purchases made from local suppliers with a running monthly account to the value of $100 do not require quotations or purchase orders e.g. Milk from the Supermarket. All care and responsibility must still be taken as is expected when spending public money. | Shire of Kojonup Employees |
| ***$101 - $5,000*** | **Direct purchase from suppliers requiring only one verbal quotation**.<br>Where the value of procurement of goods or services does not exceed $5,000 purchase on the basis of at least one verbal quotation, is permitted. However, it is recommended to use professional discretion and occasionally undertake market testing with a greater number or more formal forms of quotation to ensure best value is maintained.<br>This purchasing method is suitable where the purchase is relatively small and low risk.<br>A purchase order is required for all purchases with the exception:<br>1. Purchases under $100.00 in value<br>2. Utilities, fuel, and payments setup for regular annual payments.<br><br>Managers are responsible to ensure all verbal quotes shall be documented in the quotes register. | CEO, Senior Managers |
| ***$5,001 - $20,000*** | **Obtain at least two verbal or written quotations.**<br>Where possible, at least two verbal or written quotations (or a combination of both) are required. A "Record of Quotes" form must still be completed where no written quote is available, i.e.; for verbal quotations or when obtaining multiple quotes is not practical (e.g.; when due to limited suppliers, it must be noted by completing a Record of Quotes form).<br>All verbal quotes should be documented in the quotes register.<br>The general principles for obtaining verbal quotations are:<br>1. Ensure that the requirement/specification is clearly understood by the employee seeking the verbal quotations; | CEO, Senior Managers |

| | | |
|---|---|---|
| | 2. Ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote;<br>3. Read back the details to the Supplier contact person to confirm their accuracy; and<br>4. Written notes detailing each verbal quotation must be recorded.<br>Record keeping requirements must be maintained in accordance with record keeping policies.<br>A purchase order is required for all purchases. | |
| ***$20,001 - $50,000*** | **Where possible, obtain at least three written quotations**<br>The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.<br>It is required to obtain at least three written quotes; should three quotes not be possible, a "Record of Quotes" form is to be completed and attached to the purchase order.<br>**NOTE**: The general principles relating to written quotations are:<br>• An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion;<br>• The request for written quotation should include as a minimum:<br>1. Written Specification;<br>2. Selection Criteria to be applied;<br>3. Price Schedule;<br>4. Conditions of responding;<br>5. Validity period of offer;<br>6. Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond;<br>7. Offer to all prospective suppliers at the same time any new information that is likely to change the requirements;<br>8. Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented; and<br>9. Respondents should be advised in writing as soon as possible after the final determination is made and approved.<br>A purchase order is required for all purchases. | CEO~~-~~, Senior Managers |
| ***$50,001 - less than $250,000*** | **Obtain at least three written quotations containing price and specification of goods and services.**<br>For the procurement of goods or services where the value exceeds $50,000 but is less than $250,000, it is required that procurements be requested in writing and at least three written quotations obtained that contain price and a sufficient amount of information relating to the specification of goods and | CEO |

| | | |
|---|---|---|
| | services being purchased. Record keeping requirements must be maintained in accordance with record keeping policies.<br>For this procurement range, the selection should not be based on price alone, and the CEO shall consider ~~some of the~~ qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.<br>A purchase order is required for all purchases. | |
| ***Above $250,000*** | **TENDER**<br>Conduct a public tender process (See also clause 3 – Regulatory Compliance). | Full Council |

Other purchasing threshold points to note:

a. The requirement for quotations and purchase orders contained above do not apply to the following purchase types:
   i. Fuels and Oils
   ii. Great Southern Treasures
   iii. Great Southern Alliance (Formerly VROC)
   ~~ii.~~
   ~~iii.~~iv. Postage and Freight
   ~~iv.~~v. Annual Subscription and Membership Renewals
   ~~v.~~vi. Telephone and Utilities
   ~~vi.~~vii. Audits
b. Where the Shire has already conducted a similar quotation process within the previous two years or is currently using a regular supplier, an existing supplier may be used with the approval of the CEO. This only applies to purchases below the tender threshold and where it would be financially and/or operationally beneficial to do so.
c. Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the $250,000 threshold (excluding GST). If a decision is made to seek public tenders for contracts of less than $250,000, the tender process outlined in the *Local Government Act 1995* must be followed in full (r13).
d. When assessing quotes please refer to section 3. d. Regional Price Preference.
e. The authorised officer that is signatory on the purchase order must also be the signatory on the corresponding invoice.
f. All requisitions must be created by one officer and authorised by a different officer, resulting in a purchase order that has been seen by two different officers prior to dispatch to a creditor. The Authorising Officer must only authorise to the amount prescribed in the Purchasing Thresholds above.
~~g. Springhaven Lodge purchasing may deviate from this policy to meet other legislative requirements (such as contractors requiring a Police Clearance – Aged Care Acts).~~

## 3. Regulatory Compliance

a. Tender Exemption

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

i. An emergency situation as defined by the *Local Government Act 1995,* providing that the goods and services are required to address needs arising from, or impacts or consequences of, the hazard to which the emergency relates;
ii. The purchase is under a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (P~~p~~ermitted Common Use Arrangements), Regional Council, or another Local Government;
iii. The purchase is under auction which has been authorised in advance by the Council;
iv. The contract is for petrol, oil, or other liquid or gas used for internal combustion engines; and
v. Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

b. Sole Source of Supply (Monopoly Suppliers)

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit and must be approved in writing by the CEO.

**Note:** The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

c. Anti-Avoidance
Authorised Officers shall not enter into two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of $250,000, thereby avoiding the need to publicly tender.

d. Regional Price Preference
Preference may be given to a regional supplier by assessing the quote from that regional supplier as if the quote were reduced by:
i. 5% for goods or services for a supplier from within the Shire of Kojonup; and
ii. 2.5% for goods or services for a supplier from a Shire within the Great Southern Region of Western Australia (as defined by the Great Southern Zone of the Western Australian Local Government Association)

if price then demonstrates best value outcome for the Shire.

## 4. Records Management

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:
a. Tender documentation;
b. Internal documentation;
c. Evaluation documentation;
d. Enquiry and response documentation; and
e. Notification and award documentation.

For a direct purchasing process this shall be via the attachments tab in the SynergySoft requisition module and includes:
a. Quotation documentation;

b. Internal documentation; and
c. Order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the *State Records Act 2000*, and the Shire of Kojonup's internal Records Management Policy.

## 5. Payment of Creditors

The Chief Executive Officer is delegated authority to make payments from the Municipal Fund or the Trust Fund. Each payment from the Municipal Fund or the Trust Fund is to be noted on a list compiled for each month showing:

a. The payee's name;
b. The amount of the payment;
c. The date of the payment; and
d. Sufficient information to identify the transaction.

The list referred to above is to be presented to the Council at each ordinary meeting of the Council and is to be recorded in the minutes of the meeting at which it is presented.

The CEO can delegate to authorised officers as per the delegations register.

Authorised Officers for this purpose are:

1. Governance & Rates Officer
2. Manager Financial & Corporate Services
~~1.~~3. Senior Finance Officer

## 2.1.3 DEBTOR CONTROL

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15 | **Council Minute Reference:** | 183/15 |

**Reviewer:** Chief Executive Officer/Manager Financial and Corporate Services
**Local Law:**
**Procedure:**
**Delegation:** FIN 003

**OBJECTIVE**
To ensure Council receives payment for goods and services provided within its credit terms, bad debts are minimised and debtor control is cost effective.

**POLICY**
**Sundry Debtors**
1. The following accounts are to be paid for prior to the service being provided:
   a. Photocopying;
   b. Sale of Goods, Materials or Publications;
   c. Hall Hire and ancillary charges;
   d. Building Applications;
   e. Septic Tank Application Fees;
   f. *Freedom of Information Act 1992* Application Fees;
   g. *Planning Plans; and*
   h. *Development Plans.*
2. The terms of credit given by the Shire of Kojonup via the *Local Government Act 1995* is 30 days. The Manager of Financial and Corporate Services is to ensure that procedures are in place to limit the risk of debts turning bad.
3. Where Private Works are to be undertaken an estimated value is to be provided to the person/group/firm requesting the private works. The Shire of Kojonup requires an agreement to be signed for any private works prior to the work being undertaken.

**Rates Debtors**
Options for payment and associated matters:
~~1. By one (1) Instalment within 14 days of date of issue of Rate Notice (early payment discount to apply);~~
~~2.~~1. By one (1) Instalment within 35 days of date of issue of Rate Notice;
~~3.~~2. By way of two (2) instalments; and
~~4.~~3. By way of four (4) instalments.
Rate Debtors that remain outstanding after the due date for payment will incur late payment interest as per the *Local Government Act 1995*. Interest is to be calculated using the prescribed maximum as per regulation 70 of the Local Government (Financial Management) Regulations 1996.

Where the option to pay by two (2) or four (4) instalments is taken, instalment interest and administration fees as per the *Local Government Act 1995* are to apply. Interest is to be calculated using the prescribed maximum as per regulation 68 of the Local Government (Financial Management) Regulations 1996.

The Manager of Financial and Corporate Services is to ensure that procedures are in place to ensure the timely recovery of outstanding amounts and to limit the risk of debts turning bad.

Debtors who do not pay their accounts within the Shire's terms are not to be offered any further line of credit.

## 2.1.4 SELF SUPPORTING LOANS

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 14/11/17 | **Council Minute Reference:** | 183/15 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |

**Reviewer:** Chief Executive Officer/Manager of Financial and Corporate Services
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To provide financial assistance, by way of self-supporting loans to local non-profit clubs or organisations, for capital improvement works to land, facilities or buildings owned or vested in the Shire of Kojonup.

**POLICY**

Self-supporting loans may be considered by the Council on behalf of incorporated local clubs or organisations who occupy land or buildings owned by or vested in the Shire of Kojonup and who undertake to meet the capital, interest and loan guarantee payments.

Council's requirements for self-supporting loan applications will be made on a case-by-case basis and may include some or all of the following:

1. Applicant organisations must be an incorporated body and occupy land or buildings owned by or vested in the Shire of Kojonup;
2. A formal application shall be submitted, which shall include as a minimum:
    a. Details of the amount requested, the term, purpose and any security offered;
    b. Sufficient financial information to determine the capacity to repay the borrowing operational cash flows;
    c. Evidence of a minuted request from the controlling Board/Committee;
    d. Evidence of researching other funding sources e.g.; Lotterywest;
    e. The club or organisation is to demonstrate how it will fund the replacement or refurbishment of those improvements whilst still servicing the loan; and
    f. For requests over $200,000, a formal business plan evidencing appropriate financial planning.
3. The funds are to be used for capital improvements to the land, facilities or buildings they occupy including matching contributions to grants;
4. Approval will only be considered where the club or organisation can adequately demonstrate, by the provision of forward financial plans covering the life of the loan, a capacity to meet the loan repayments;
5. The term of the loan should be less than or equal to the life of the capital works or improvements being undertaken;
6. All applications for self-supporting loans shall be considered by the Council for approval or rejection;
7. Where approval is granted, loan funding is to be sourced in accordance with s. 6.20 of the Local Government Act 1995 – "Power to Borrow";
8. An "Acknowledgement of Debt Agreement" or alternative written agreement is to be entered into before any release of funding to the club or organisation is made.

## 2.1.5 INVESTMENTS

| | | | |
|---|---|---|---|
| **Adopted or Amended by Council:** | 20/02/18 | **Council Minute Reference:** | 9/18 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |
| | 19/11/19 | | 156/19 |
| **Reviewer:** | Chief Executive Officer/Manager Financial and Corporate Services | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | FIN 002 - Investment of Surplus Funds | | |

**OBJECTIVE**

To invest the local government's surplus funds, with consideration of risk and at the most favourable rate of interest available to it at the time for that investment type, while ensuring that its liquidity requirement are being met. While exercising the power to invest, consideration is to be given in preservation of capital, liquidity, and the return of investment.

Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio.

The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.

The investment is expected to achieve a predetermined market average rate of return that takes into account the Council's risk tolerance. Any additional return target set by Council will also consider the risk limitation and prudent investment principles.

**POLICY**

1. Investment of surplus Municipal, Reserve, Trust and Loan Funds shall be the responsibility of the Manager Financial and Corporate Services;
2. The total amount of investments is to be recorded separately in the general ledger for Municipal, Reserve, Trust and Loan Funds;
3. A summary of the nature, location, amount and interest rate applicable to each investment will be reported to Council as part of the monthly Statement of Financial Activity;
4. Only 'Authorised Institutions', as defined by the Local Government (Financial Management) Regulations 1996, that have a fully operational Branch presence with local employment in the Kojonup town site, may be used; and
5. All fixed investments must be for a term of 12 months or less.
6. ~~To ensure that the Shire has sufficient funds to refund any accommodation bond balance or entry contribution balance for Springhaven Lodge as and when they fall due an amount of no less $1,000,000.00 will be held at call. These funds will be held in either the Shire of Kojonup Reserve account or Term Deposits held at the NAB.~~

All investments are to comply with the following:

1. Local Government Act 1995 – s. 6.14;
2. The Trustees Act 1962 – Part III Investments;
3. Local Government (Financial Management) Regulations 1996 – Regulation 19, Regulation 19C, Regulation 28, and Regulation 49; and
4. Australian Accounting Standards.

**Prudent Person Standard**

The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolios to safeguard the portfolios in accordance with the spirit of this Investment Policy, and not for speculative purposes.

**Ethics and Conflicts of Interest**

Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio. This policy requires officers to disclose any conflict of interest to the CEO.

**Approved Investments**

Without approvals from Council, investments are limited to:

1. State/Commonwealth Government Bonds;
2. Interest bearing deposits;
3. Bank accepted/endorsed bank bills;
4. Commercial paper;
5. Bank negotiable Certificate of Deposits; and
6. Managed Funds with a minimum long term Standard & Poor (S&P) rating of "A" and short term rating of "A2".

**Prohibited Investments**

This Investments Policy prohibits any investment carried out for speculative purposes including:

1. Derivative based instruments;
2. Principal only investments or securities that provide potentially negative cash flow;
3. Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind;
4. Investment in foreign currency/bonds; or
5. Cryptocurrency e.g.; Bitcoin.

This policy also prohibits the use of leveraging (borrowing to invest) of an investment. A file is to be maintained detailing all investments and associated transactions. Investments to be reconciled to source documentation on a monthly basis.

## 2.1.6 MONTHLY FINANCIAL STATEMENTS

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 15/11/16<br>19/11/19<br>17/11/20 | **Council Minute Reference:** | 151/16<br>156/19<br>156/20 |

**Reviewer:** Manager Financial and Corporate Services
**Local Law:**
**Procedure:**
**Delegation:** FIN 001

**OBJECTIVE**

To define the information contained within:

1. The monthly and quarterly financial statements; and
2. The material variance level for financial reporting in accordance with Local Government (Financial Management) Regulations 1996 r.34.

**POLICY**

**Format of Monthly Financial Statements**

The monthly financial statements to be prepared in accordance with Local Government (Financial Management) Regulation 34 shall be prepared in the following manner:

1. Quarterly (months ending September, December, March and June) – A detailed financial description of the Shire's operations;
2. Monthly (remaining 8 months) – A short and succinct overview, or snap shot, of the financial position at month's end; and
3. Variances will only be reported where it has a negative impact on the Shire's finances. For example; over expenditure and under revenue will be reported; under expenditure or excess revenue will not.

As such, the Monthly Financial Statements will contain the following information as a minimum:

| **QUARTERLY** | **MONTHLY** |
|---|---|
| • Executive Summary | • Executive Summary |
| • Municipal Fund Summary (Rate Setting Statement) | • Municipal Fund Summary (Rate Setting Statement) |
| • Income Statement by Nature & Type | • Income Statement by Nature & Type |
| • Variance Report | • Variance Report |
| • Progress of the Capital Program | |
| • Reserve Accounts | |
| • Rates and Sundry Receivables | |
| • Information on Borrowings | |
| • Details of Major Business Units | |
| • Description of Programs | |
| • Detailed Statement of Operating Income | |
| • Plant Replacement Details | |
| • Capital Grants and Restricted Cash | |
| • Summary of Budget Amendments | |

## Defining Material Variances

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

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

Material variances will be reported when exceeding 10%, or a minimum of $10,000, of the items contained within the Rate Setting Statement. Examples of how this formula will be implemented, providing that this remains as a guide only with staff free to additionally identify or comment on greater variances and where other factors warrant, are as follows:

| | Annual Budget | YTD Budget | YTD Actual | Variance % | Comments |
|---|---|---|---|---|---|
| **Operating Revenue** | | | | | |
| General Purpose Funding | -$5,759,496 | -$4,198,600 | -$4,226,968 | 1% | No Report - More revenue is advantageous |
| Governance | -$48,028 | -$16,000 | -$15,721 | -2% | No Report - less than 10% |
| Law, Order, Public Safety | -$58,250 | -$19,404 | -$25,000 | 29% | No Report - More revenue is advantageous |
| Health | -$44,162 | -$14,712 | -$9,240 | -37% | Variance Explanation Required |
| Education and Welfare | -$2,850 | -$944 | $0 | -100% | No Report - less than $5,000 |
| **Operating Expenditure** | | | | | |
| General Purpose Funding | $132,097 | $80,722 | $78,042 | -3% | No Report - under expenditure is advantageous |
| Governance | $587,197 | $233,784 | $240,464 | 3% | No Report - less than 10% |
| Law, Order, Public Safety | $294,005 | $97,964 | $110,006 | 12% | Variance Explanation Required |
| **Loans** | | | | | |
| Repayment of Debentures | $47,306 | $15,769 | $0 | -100% | No Report - under expenditure is advantageous |
| Proceeds from New Debentures | -$950,000 | -$316,667 | $0 | -100% | Variance Explanation Required |

## ~~2.1.7 ** DELETED ** MAJOR GRANT APPLICATIONS~~

~~Policy 2.1.7 was deleted 19 November 2019~~

~~Covered in Capital Evaluation Framework~~

## 2.1.8 FINANCIAL GOVERNANCE

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 13/12/16 | **Council Minute Reference:** | 165/16 |
| **Amended:** | 21/05/19 | | 49/19 |
| | 19/11/19 | | 156/19 |
| | 14/12/21 | | 154/21 |

**Reviewer:** Chief Executive Officer/Manager Financial and Corporate Services
**Local Law:**
**Procedure:**
**Delegation:**

**BACKGROUND**

This financial governance policy should be read in conjunction with other financial management policies which contain the Shire's overarching financial objectives.

**OBJECTIVE**

The objective is to establish financial management and governance principles to be applied to general financial decision making.

**POLICY**

**General Principles**

The Shire will make decisions in relation to financial management and financial governance that encompass the following principles:

1. Management of financial risk prudently, having regard to economic circumstances;
2. Examples of financial risks to be managed prudently include the level of debt, commercial activities, community business activities, financial assets and liabilities;
3. Implement spending and rating policies to promote stability and predictability;
4. Fund physical assets with regard to intergenerational equity;
5. Manage and maintain physical assets to achieve the maximum useful life from the initial investment; and
6. Ensure full, accurate and timely disclosure of financial information, unless commercial in confidence.
7. ~~To ensure that the Shire has sufficient funds to refund any accommodation bond balance or entry contribution balance for Springhaven Lodge as and when they fall due an amount of no less $1,000,000.00 will be held at call. These funds will be held in either the Shire of Kojonup Reserve account or Term Deposits held at the NAB.~~

**Major Projects**

Each major building project or budget item coming before the Council for consideration shall be assessed against the following factors:

1. Demonstrated community need;
2. Estimated annual cost to the Shire of operating;
3. Estimated annual cost to the Shire of maintenance;

4. Agreed lease or tenure conditions by third party;
5. Savings required to fund asset replacement at the end of its useful life;
6. Economic or community development advantages to the area;
7. Identified funding sources, both for construction and operating, secured and potential;
8. Council's Capital Evaluation Framework; and
9. Council's Risk Management Framework.

**Operating Results**

The Council will structure its budget to achieve an outcome where operating revenue (less capital contributions) is at least sufficient to meet operating expenses. The extent of any operating surplus will be dependent on the resources necessary to manage the renewal of assets (including infrastructure assets and business activity assets) and considering intergenerational equity issues.

**Cash Reserves**

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

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

1. To smooth funding allocations over future years;
2. To offset liabilities in respect of previously earned employee entitlements to the extent they require an outflow of funds not allocated in the annual budget;
3. To meet statutory obligations;
4. To fund renewal of existing physical/built assets;
5. To fund future strategic initiatives and the provision of new services and facilities to future residents;
6. To buffer against unpredictable events;
7. To hold unspent grants and contributions; and
8. Other purposes as determined by the Council from time to time.

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

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

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

- Employee Leave – As a minimum, the level of this reserve should meet both:
  - The EBA sick leave liability (clause 29); and
  - The current portion of the long service leave liability for staff with seven (7) years or more service.

This funding goal is to be implemented over several financial years up to 2021/2022 to manage the financial impact.

- Day Care Building Maintenance – 100% of annual rent paid by the tenant is deposited into this account;
- ~~Springhaven Building Upgrade & Renewal - This reserve receives 100% of interest earned from the 'Springhaven Lodge' (bonds paid by residents) reserve account;~~

- Low Income Housing - All operating profit/(loss) is to be transferred to/(from) this reserve in accordance with the joint venture agreement with the Department of Housing;
- Independent Living Units - Operating profits from Loton Close & Soldier Road units are transferred to this reserve;
- Landfill Waste Management - 10% of total rubbish & recycle bin charges are to be allocated to this reserve annually;
- Saleyards - The profit or loss from annual operations of the Saleyards to be transferred to this account;
- Netball Court Resurfacing Reserve – A $3,500 annual contribution will be made to this reserve to make provision for the resurfacing of the acrylic surface at the end of its useful life.

**Borrowing**
Borrowing will be undertaken in accordance with the Shire's Borrowing Management Policy.

**Regulatory Role**
Where the Shire operates in a competitive environment while providing a regulatory or statutory role in that environment, it will maintain a management structure designed to minimise the potential for conflict between these two roles and through transparency to maintain confidence in its regulatory independence.

## 2.1.9 BORROWING MANAGEMENT

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/Manager Financial and Corporate Services
**Local Law:**
**Procedure:**
**Delegation:**

**BACKGROUND**
This Borrowing Management Policy should be read in conjunction with other Financial Management Policies which contain the Shire of Kojonup's overarching financial objectives.

A local government may borrow to perform the functions and exercise the powers conferred on it under the *Local Government Act 1995.*

**OBJECTIVE**
The objective is to define the conditions under which the Council will consider the use of borrowings to fund its activities.

**PRINCIPLES**
The Shire of Kojonup will exercise its power to borrow in a financially responsible and prudent way so as to promote equity amongst current and future ratepayers.

**STATEMENT OF POLICY**

**Overview**

The following is a general description of the Shire's policy objectives with respect to borrowing management:

1. Prudently manage the Council's borrowing to ensure sustainable funding;
2. Minimise borrowing costs;
3. Manage short-term cash flows in an efficient and prudent manner;
4. Maintain market confidence in the local government's creditworthiness and financial stability;
5. Plan future cash flow needs to assist with borrowing decisions; and
6. Maintain sufficient liquidity to meet planned and un-planned cash flow needs.

**Matching revenue sources to service debt**
To achieve prudent use of the Shire's borrowing powers, it is our objective that debt repayments are:

1. Matched by investments or assets that produce or have the potential to produce income that can service the debt; or
2. Matched by binding agreements entered into with external parties to service the debts (e.g.; self-supporting loans for community groups); or
3. Supported by identified specific revenue sources (e.g.; Specified Area Rates); or
4. Supported by specific general revenue sources (such as rates or fees and charges) or identified reductions in future operating expenditure sufficient to match the repayment schedule.

**Purpose of Borrowing**
In general, the Shire will not borrow to fund operating expenditure, unless it is explicitly approved by Council. Loan funds are viewed as a valid form of funding source, under certain circumstances:

1. Loans can be used when funding an asset that has a useful life exceeding the term of loan;
2. ~~Loans will not be used for plant and equipment, or assets that can easily be removed;~~
2. Loans can be used for large Plant & Equipment purchases where it is explicitly approved by Council
3. Capital expenditure that provides a new intergenerational service or renews an existing service;
4. Short-term peak working capital requirements (overdraft or short-term fixed amounts);
5. Investment in Major Land Transactions (Post Business Plan adoption);
6. Investment in Major Trading Undertakings (Post Business Plan adoption)
7. Investment in Community Business Activities;
8. Transitional/bridging funding for projects or acquisitions; and
9. Loans help spread the cost of providing long term assets (such as land and buildings) to future users of the facility.

Borrowing in exception to this policy will only occur in either an emergency or when considered necessary and financially prudent on a case-by-case basis. In such cases, the Council would consider:

1. Special circumstances;
2. Nature of the borrowing;
3. Its repayment terms; and
4. The source of funding.

Before committing to a loan the Council needs to consider the following:

1. ~~,~~ a report outlining future loan commitments (both existing and planned)~~,~~;
2. impact on financial ratios and the Shire's borrowing capacity will be prepared and presented to the Council; and,~~.~~
3. Consideration of the impact on the Shires Long Term Financial Plan and different scenarios being considered.

**Term of Debt**

The maximum debt repayment period will be determined by taking into account:

1. The expected useful lives of assets financed by the debt;
2. Considerations relating to intergenerational equity; and
3. Preference for loan terms not exceeding fifteen (15) years~~, nor more than half of the total project cost~~.

Debt repayments levels (both interest and principal) will be determined by:

1. The need to maintain prudent and sustainable debt levels;
2. Comparison with the borrowing levels of WA local governments with similar economic profiles;
3. Prevailing interest rates and possible future movements;
4. The need to re-negotiate borrowings at future periods;
5. The cash flow forecasts of any supporting asset used as a source of funds to service the debt; and
6. The transitional or bridging nature of the borrowing.

The Council will consider its forecast borrowing requirements as part of its:

1. Community Strategic Plan;
2. Corporate Business Plan;
3. Long Term Financial Plan;
4. Asset Management Plan; and
5. Adoption of the annual budget.

**Borrowing Parameters**

To help ensure that the Shire achieves the objectives of its Borrowing Management Policy, the following outstanding borrowing parameters will prevail:

Measurement ratio:

Total principal outstanding *less* self-supporting loan principal

General Funds (S 6.21 *Act*)

**Restriction on Borrowings**
To be prudent with its borrowing powers, the Shire will restrict its 'own purpose' borrowings to a measurement ratio of 0.80.

A measurement ratio exceeding 0.80 may be specifically approved by a resolution of the Council providing the amount above the threshold relates to a community business or commercial activity (as defined) that generates positive cash flows sufficient to offset the debt repayments without a negative impact upon general revenue.

**Interest Rate Risk**
To promote interest rate predictability and a linkage with nominated revenue sources, the Shire's preferred borrowing instrument is a fixed interest rate debenture. Within any total loan portfolio the maximum amount of loans with a variable floating interest rate is not to exceed 15%.

**Institution Selection**
In selecting the lender the Shire will undertake a transparent process which tests the current credit market and displays good governance principals. The WATC is the Shire's preferred lender.

**Self-Supporting Loans**
Refer to Council policy 2.1.4 – Self-Supporting Loans.

## 2.1.10 CORPORATE CREDIT CARDS

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by** | 17/11/15 | **Council Minute** | 183/15 |
| **Council:** | 20/11/18 | **Reference:** | 143/18 |
| **Date/s Amended:** | 19/11/19 | | 156/19 |

**Reviewer:** Chief Executive Officer/Manager Financial and Corporate Services
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**
To establish the use of Corporate credit cards and outline the responsibilities of card holders.

**POLICY STATEMENT**
Corporate credit cards can deliver significant benefits through improved administrative practices and more effective cash management. They can, however, also expose a local government to significant risks if not properly controlled; these risks can be minimised by implementing policies to control their use. Credit cards can be a more efficient purchasing method than that of formal methods in some circumstances and can reduce administration costs, and the need to carry cash.

It is important to have a communication strategy that informs new employees and reminds existing employees of the policies that govern the use of credit cards.

**LEGISLATION**
The use of credit cards is not specifically mentioned in the *Local Government Act 1995*; however, the following sections of this *Act* impact the use and control of corporate credit cards:

1. s. 2.72(2) (a) and (b) requires the Council to oversee the allocation of the local government's finances and resources and to determine the policies of the local government.
2. s. 6.5(a) requires the CEO to ensure proper accounts and records of the transactions and affairs of the local government are kept in accordance with regulations.

Local Government (Financial Management) Regulations 1996 r. 11(1) (a) requires local governments to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for, and properly authorised use of cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained.

The *Local Government Act 1995* does not allow for the issue of Corporate Credit Cards to elected members. There are no provisions within this *Act* which allow an elected member to incur a debt, as would be the case with a credit card.

**GENERAL**
Corporate Credit Cards shall only be issued to the Chief Executive Officer. The CEO has discretion under delegated authority to determine which ~~and~~ Executive Managers will hold a Shire credit card.

If the CEO delegates a credit card to an officer, ~~E~~each officer shall sign an agreement which sets out the cardholder's responsibilities and legal obligations when using the credit card:

1. A register of all current cardholders shall be kept which includes card number, expiry date of the credit card, credit limit and details of goods and services the cardholder has authority to purchase;
2. In the event of their employment ceasing, the cardholder is to immediately return the credit card for destruction, in accordance with employee termination procedures;
3. If a card is lost or misplaced, the cardholder shall notify the Chief Executive Officer immediately to enable the loss to be reported and to arrange a replacement card;
4. Credit cards should never be transferred to other users; and
5. There will be no reward schemes (such as frequent flyer points) attached to the cards.

**PURCHASING**

1. Corporate credit cards are only to be used for purchasing goods and services on behalf of the local government which have been authorised in the current annual budget;
2. Cardholders should ensure that suppliers record an adequate description of goods or services on the tax invoice to ensure appropriate levels of accountability. Appropriate documentation should be obtained to ensure that the purchase can be verified to the satisfaction of the CEO. Wherever possible, a tax invoice must be obtained;
3. Cardholders must adhere to Council Policy 2.1.2 - Purchasing and Creditors Control;
4. Personal expenditure is strictly prohibited and disciplinary action may be taken;
5. The CEO may use the crad as per the employment contract for expense accounts if the expense account is explicitly stipulated as a part of their employment contract;
~~5.~~6. Cash withdrawals are not available on the cards;
~~6.~~7. Each credit card provided shall have a maximum limit of $3,000 except for the Chief Executive Officer whose maximum limit shall be $10,000;
8. Where a cardholder undertakes purchases by way of facsimile, telephone or over the internet, a tax invoice or receipt is required in all circumstances and must contain details of the purchase; and
~~7.~~9. All credit cards used for expenditure must be accompanied with an authorised persons form
~~8.~~10. All invoices/receipts, complete with general ledger/job number allocations, must be provided to the Manager Financial and Corporate Services as soon as practicable after the credit card purchase is made.

**PAYMENTS**

1. On receipt of the monthly statement, the Manager Financial and Corporate Services will attach all invoices/receipts to the statement and assign GL/Job number allocations;
2. The monthly credit card statement will be distributed to the respective cardholder to certify transactions; and
3. The monthly balance for each credit card will be recouped by direct debit from the Municipal Fund on the statement due date.

**AUSTRALIAN BUSINESS NUMBER (ABN)**

Cardholders should remember that if a supplier does not have an ABN and Pay As You Go tax has not been withheld on the credit card statement, the local government is still liable to pay the corporate credit card provider the full amount and also the ATO prevailing ABN Withholding Tax Rate (46.5% as at 1 July 2014) of the purchase price.

**GUIDELINES FOR USE OF CORPORATE CREDIT CARDS**

It is not proposed to list or describe every situation where the corporate credit card can or should be used but rather to provide general guidelines to be followed – S~~s~~enior ~~e~~Officers should be scrupulous

in the usage of corporate credit cards and always have appropriate documentation which can verify and justify the expenditure to the CEO.

Expenditure utilising the corporate credit card should, where possible, be kept to a minimum. The preferred method for purchasing goods or services is by using an official Shire purchase order in accordance with Council Policy 2.1.2.

With the rise of internet purchases it is recognised that often and on ~~On~~ occasion ~~it is recognised that some~~certain services and goods cannot be purchased by purchase order or credit facilities, because of circumstances ~~(i.e.; away from the office),~~ it is more convenient to use the credit card.

Purchase of food, drink or other forms of entertainment should be restricted to officially sanctioned events such as:

1. Whilst travelling on Shire business – training, conferences, reasonable meals drink etc;
2. Providing sustenance for councillors or Team Members;
3. Meals following Council meetings or other approved meetings; and
4. Meals for emergency personnel during an emergency.

It is recognised that the CEO travels extensively through-out the region and to Perth for approved meetings. On these occasions the Council acknowledges that reasonable drinks and food may be purchased as sustenance for either themselves or others who are attending these meetings. This would be deemed entertainment and must be within budget as approved by the Council.

This policy also acknowledges that the CEO has an unrestricted expense account, limited in value, as a part of their contract of employment and has Council permission to use the credit card for the moral and ethical purpose of reasonable expenses, such as meals and other sustenance items or day to day living expenses such as groceries, buying uniforms and clothes for work purposes, but all within the rules and framework of the agreed account. The CEO should scrupulously and diligently consider any and all expenditure in this respect, and ensure they are morally and ethically relevant to the needs of the Shire of Kojonup and pass the reasonableness test.

~~Purchase of food, drink or other forms of entertainment should be restricted to officially sanctioned events such as:~~

~~1. Whilst travelling on Shire business – training, conferences etc.;~~
~~2. Providing sustenance for councillors or staff;~~
~~3. Meals following Council meetings; and~~
~~4. Meals for emergency personnel during an emergency.~~

## 2.1.11 RELATED PARTY TRANSACTION DISCLOSURES

**Adopted or Reviewed by Council:** 15/08/2017 **Council Minute Reference:** 90/17

**Reviewer:** ~~Manager Governance and Administration~~Chief Executive Officer
**Local Law:**
**Procedure:** Related Party Disclosures – Declaration Form
**Delegation:**

**OBJECTIVE**
This policy relates to the requirements of Related Party Disclosures to be made in the Shire's Annual Financial Reports in compliance with Australian Accounting Standards Board (AASB) 124.

To provide guidance to elected members and identified Key Management Personnel (KMP) to assist in them making an informed judgement as to who is considered to be a related party and what transactions need to be considered when determining if disclosure is required.

**POLICY STATEMENT**
The purpose of this policy is to stipulate the information to be requested from related parties to enable an informed judgement to be made and that:

1. The Council recognises the requirement to comply with AASB 124 and thus disclose Related Party Disclosures in each Annual Financial Report commencing from 1 July 2016; and
2. This policy outlines required mechanisms to meet the disclosure requirements of AASB 124.

**1.0 IDENTIFICATION OF RELATED PARTIES**
AASB 124 provides that the Shire will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.

***Related parties*** includes a person who has significant influence over the reporting entity, a member of KMP of the entity, or a close family member of that person who may be expected to influence that person.

***Key Management Personnel*** (KMP) are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.
For the purposes of determining the application of the standard, the Shire has identified the following persons as meeting the definition of *Related Party*:

1. An elected Council member;
2. Key management personnel being a person employed under s. 5.36 of the *Local Government Act 1995* in the capacity of Chief Executive Officer or Manager;
3. Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependants of that person or person's spouse or domestic partner; and
4. Entities that are controlled or jointly controlled by a Council member, KMP or their close family members (entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

The Shire will, therefore, be required to assess all transactions made with these persons or entities.

**2.0 IDENTIFICATION OF RELATED PARTY TRANSACTIONS**
A related party transaction is a transfer of resources, services or obligations between the Shire (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria:

1. Paying rates;
2. Fines;
3. Use of Shire owned facilities such as Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not);
4. Attending Council functions that are open to the public;
5. Employee compensation whether it is for KMP or close family members of KMP;
6. Application fees paid to the Shire for licences, approvals or permits;
7. Lease agreements for housing rental (whether for a Shire owned property or property sub-leased by the Shire through a Real Estate Agent);
8. Lease agreements for commercial properties;
9. Monetary and non-monetary transactions between the Shire and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire (trading arrangement);
10. Sale or purchase of any property owned by the Shire, to a person identified above;
11. Sale or purchase of any property owned by a person identified above, to the Shire;
12. Loan Arrangements; and
13. Contracts and agreements for construction, consultancy or services.

Some of the transactions listed above occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives. These transactions are those that an ordinary citizen would undertake with the Shire and are referred to as an Ordinary Citizen Transaction (OCT).

Where the Shire can determine that an OCT was provided at arms-length and in similar terms and conditions to other members of the public and that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

**3.0 DISCLOSURE REQUIREMENTS**

For the purposes of determining relevant transactions in 2.0 above, elected Council members and key management personnel, will be required to complete a *Related Party Disclosures - Declaration* form for submission to the Manager Financial and Corporate Services.

**Ordinary Citizen Transactions (OCTs)**

Based on the facts and circumstances, the following OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make. As such, no disclosure in the *Related Party Disclosures - Declaration* form will be required.

1. Paying rates;
2. Fines;
3. Use of Shire owned facilities such as Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not); and
4. Attending Council functions that are open to the public.

Where these services were not provided at arms-length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form about the nature of any discount or special terms received.

**All other transactions**

For all other transactions listed above in 2.0, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form.

**Frequency of disclosures**

1. Elected Council members and KMP will be required to complete a *Related Party Disclosures - Declaration* form each year.
2. Disclosures must be made by all Councillors immediately prior to any ordinary or extraordinary election.
3. Disclosures must be made immediately prior to the termination of employment of/by a KMP.

**4.0 CONFIDENTIALITY**

All information contained in a disclosure return will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and, as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

**5.0 MATERIALITY**

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements. In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

## ~~2.1.12 **DELETED** COVID-19 FINANCIAL HARDSHIP~~

~~Policy 2.1.23 no longer valid~~

# *2.2 HUMAN RESOURCES*

## 2.2.1 STAFF EQUAL OPPORTUNITY

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15<br>19/11/19 | **Council Minute Reference:** | 183/15<br>156/19 |

**Reviewer:** Chief Executive Officer/Manager Financial and Corporate Services
**Local Law:**
**Procedure:** Section 4, Supporting our Staff in the Workplace, Policy 14 – Equality Policy, p82 – Employee Manual, Employee Code of Conduct
**Delegation:**

**OBJECTIVE**

To comply with the provisions of the *WA Equal Opportunity Act 1984*.

**POLICY**

The Shire of Kojonup is an equal opportunities employer and ensures that there is no discrimination on grounds unrelated to the job requirements. In particular, there will not be any contravention of the *WA Equal Opportunity Act 1984* which prohibits discrimination in employment on the basis of sex, age, marital status, parenthood, race, colour, pregnancy, religious or political activity or views, physical or mental impairment, sexual orientation, family responsibility or family status, or breastfeeding.

**POLICY STATEMENT**

The Shire of Kojonup recognises that discrimination and victimisation is unacceptable and that it is in the interests of the Shire and its employees to utilise the skills of the total workforce. It is the aim of the Shire to ensure that no employee or job applicant receives less favourable facilities or treatment (either directly or indirectly) in recruitment or employment on grounds of age, disability, gender/ gender reassignment, marriage/civil partnership, pregnancy/maternity, race, religion or belief, sex, or sexual orientation (the **protected characteristics**).

Our aim is that our workforce will be truly representative of all sections of society and each employee feels respected and able to give of their best.

We oppose all forms of unlawful and unfair discrimination or victimisation. To that end the purpose of this policy is to provide equality and fairness for all in our employment.

All employees, whether part-time, full-time or temporary, will be treated fairly and with respect. Selection for employment, promotion, training or any other benefit will be on the basis of aptitude and ability. All employees will be helped and encouraged to develop their full potential and the talents and resources of the workforce will be fully utilised to maximise the efficiency of the Shire.

Our staff will not discriminate directly or indirectly, or harass customers or clients because of age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, and sexual orientation in the provision of the Shire's goods and services.

**1. Our Commitment**

- To create an environment in which individual differences and the contributions of all staff are recognised and valued.
- Every employee is entitled to a working environment that promotes dignity and respect to all. No form of intimidation, bullying or harassment will be tolerated.
- Training, development and progression opportunities are available to all staff.
- The Shire of Kojonup will review all our employment practices and procedures to ensure fairness regularly.
- Breaches of the equality policy will be regarded as misconduct and could lead to disciplinary proceedings.

**2. Responsibilities of Management**

Managers will ensure that they and their staff to operate within this policy and arrangements, and that all reasonable and practical steps are taken to avoid discrimination. Each manager will ensure that:

- all their staff are aware of the policy and the arrangements, and the reasons for the policy;
- grievances concerning discrimination are dealt with properly, fairly and as quickly as possible;
- proper records are maintained.

The Chief Executive Officer will be responsible for monitoring the operation of the policy in respect of employees and job applicants.

**3. Responsibilities of Staff and Elected Members**

Responsibility for ensuring that there is no unlawful discrimination rests with all staff and elected members and the attitudes of staff and elected members are crucial to the successful operation of fair employment practices. In particular, all members of staff and elected members should:

- comply with the policy and arrangements;
- not discriminate in their day to day activities or induce others to do so;
- not victimise, harass or intimidate other staff or elected members or groups who have, or are perceived to have one of the protected characteristics;
- ensure no individual is discriminated against or harassed because of their association with another individual who has a protected characteristic; and
- inform their manager if they become aware of any discriminatory practice.

**4. Third Parties**

Third-party harassment occurs where a Shire employee or elected member is harassed, and the harassment is related to a protected characteristic, by third parties such as clients or customers. The Shire of Kojonup will not tolerate such actions against its staff or elected members, and the employee/elected member concerned should inform their manager/supervisor/Shire President at once that this has occurred. The Shire of Kojonup will fully investigate and take all reasonable steps to ensure such harassment does not happen again.

**5. Related Policies and Arrangements**

All employment policies and arrangements have a bearing on equality of opportunity. The Shire policies will be reviewed regularly and any discriminatory elements removed by the CEO.

**6. Rights of Disabled People**

The Shire attaches particular importance to the needs of disabled people.

Under the terms of this policy, managers are required to:

- make reasonable adjustment to maintain the services of an employee who becomes disabled, for example, training, provision of special equipment, reduced working hours. (NB: managers are expected to seek advice on the availability of advice and guidance from external agencies to maintain disabled people in employment);
- include disabled people in training/development programs;
- give full and proper consideration to disabled people who apply for jobs, having regard to making reasonable adjustments for their particular aptitudes and abilities to allow them to be able to do the job.

**7. Equality Training**

A series of regular briefing sessions will be held for staff and elected members on equality issues. These will be repeated as necessary.

Training will be provided on this policy and the associated arrangements. All staff and elected members who have an involvement in the recruitment and selection process will receive specialist training.

**8. Monitoring**

- The Shire deems it appropriate to state its intention not to discriminate and assumes that this will be translated into practice consistently across the Shire as a whole. Accordingly, a monitoring system will be introduced to measure the effectiveness of the policy and arrangements.
- The system will involve the routine collection and analysis of information on employees by gender, marital status, ethnic origin, sexual orientation, religion / beliefs, grade and length of service in current grade. Information regarding the number of staff who declare themselves as disabled will also be maintained.
- There will also be regular assessments to measure the extent to which recruitment to first appointment, internal promotion and access to training/development opportunities affect equal opportunities for all groups.
- The information collected for monitoring purposes will be treated as confidential and it will not be used for any other purpose.
- If monitoring shows that the Shire, or areas within it, are not representative, or that sections of our workforce are not progressing properly within the Shire, then an action plan will be developed to address these issues. This will include a review of recruitment and selection procedures, Shire policies and practices as well as consideration of taking legal Positive Action.

**9. Grievances/Discipline**

Employees have a right to pursue a complaint concerning discrimination or victimisation via the Shire *Workplace Discrimination and Harassment Policy* *and the Employee Code of Conduct*.

## 2.2.2 ELIMINATION OF HARASSMENT IN THE WORKPLACE

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15 | **Council Minute Reference:** | 183/15 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |

**Reviewer:** Chief Executive Officer/all personnel Managers
**Local Law:**
**Procedure:** Employee Manual, Employee Code of Conduct
**Delegation:**

**OBJECTIVE**

To provide a workplace that is free from all forms of harassment and victimisation.

**POLICY**

It is the right of every individual to be able to carry out their job in an environment which promotes job satisfaction and maximises performance. Such an environment is dependent on it being free from all forms of harassment and victimisation.

**Note:** Reference also the *WA Equal Employment Opportunity Act 1984 and Employee Code of Conduct*. *Fair Work Act 2009, Work Health and Safety Act 2011 and Sex Discrimination Act 1984.*

## 2.2.3 EMPLOYEE CONFERENCES, SEMINARS & WORKSHOPS

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15<br>17/11/20 | **Council Minute Reference:** | 183/15<br>156/20 |

**Reviewer:** Chief Executive Officer/all personnel Managers
**Local Law:**
**Procedure:**
**Delegation:** ADMIN 004

**OBJECTIVE**

To provide employees with opportunities to attend conferences, seminars and workshops that "add value" and continuous improvement to their positions as well as enhance skill sets and knowledge to the benefit of the employee, Shire and Community in meeting and delivering effective strategic and operational outcomes.

**POLICY**

1. The progression of employee development and continuous improvement is an ongoing commitment of Council, ensuring the effective and efficient performance of employees as recognised in the Workforce Plan.
2. In respect of employees attending approved conferences, seminars or workshops with the Shire's approval, the following expenses will be met by the Shire:
   (a) Registration Fees;
   (b) Accommodation and reasonable meal costs, excluding minibar and alcohol;
   (c) Incidental expenses such as ~~-~~work related parking, taxis and telephone calls; and
   (d) Reasonable ~~T~~travelling costs.

   All travelling procedures must comply with Work Health and Safety (WHS) requirements.
3. The Shire will allow employees to travel to the course in work time; that is, if the course is held in Perth, the employee can depart Kojonup at 1.00 p.m. on the day prior to the course in order to arrive at the approximate normal finishing time. The same principle would apply for any other destinations. It is the objective of the Council to ensure that all Team members arrive and return safely.
4. The Shire may provide a vehicle for travel; however, the vehicle must be returned to the Shire immediately on return to Kojonup, unless arrangements are made to the Shire's satisfaction for an extension. If a Shire vehicle is unavailable, the Shire will reimburse travelling expenses in accordance with Australian Taxation Office kilometre allowances as varied each year.
5. Dependent on the type of conference, seminar or workshop and content thereof, an employee may be required as directed by their respective Manager, CEO or Council to submit a report or make a presentation enabling Council to remain informed of benefits derived from an employee's attendance which may also be of benefit to the organisation in building corporate and employee knowledge and awareness.
6. No overtime or penalty rates will apply for any employee attending a conference, seminar or workshop under this policy.
7. An employee attending a conference, seminar or workshop, subject to WHS requirements, will be expected to wear the corporate uniform wherever possible to signify your representation of the Shire of Kojonup.
8. ~~Employees~~ Team Members will adhere to the Shire's Employee Code of Conduct at all times.

## 2.2.4 EDUCATION ASSISTANCE

**Adopted or Reviewed by Council:** 14/11/17 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/all personnel Managers
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To provide assistance to employees when undertaking courses of study to improve job skills and knowledge in better equipping employees to contribute to the objectives of the Council.
Specifically, the objective is to increase the efficiency of Council through the provision of suitably qualified and trained employees, improved work performance and improved adaptability of employees to organisational change.

**POLICY**

That the Council provides the following support to employees desiring to undertake courses of study in enhancing their skills and knowledge:

1. Reimbursement of prepaid compulsory fees upon successful completion of each unit including enrolment fees, subject fees and Government fees subject to a maximum of $2,000 excluding GST per annum per employee;
2. The cost of accommodation and travelling costs will not be reimbursed;
3. The cost of textbooks, instruments, and materials up to $250 will be refunded upon production of receipts;
4. Special leave of up to four days per annum will be granted to employees required to attend examinations, compulsory seminars, workshops, or practical sessions;
5. The CEO is responsible for approving any application for Educational Assistance in accordance with the Policy objectives and may consider amending specific conditions due to financial hardship requests or other mitigating circumstances~~requests~~.

The employee is to satisfy the CEO that any course of study proposed to be undertaken will benefit the ~~organisation~~ Shire's core business in accordance with workforce planning and/or performance appraisals.

## 2.2.5 PRESENTATIONS – DEPARTING EMPLOYEES

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15 | **Council Minute Reference:** | 183/15 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |

**Reviewer:** Chief Executive Officer/all personnel Managers
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To ensure a policy exists which clarifies presentations by Council to retiring or departing employees.

**POLICY**

This policy intention is to reward longer term employees who have served the Council continuously in good stead and at a high performance standard throughout their career. There should be no expectation that this will be paid and it is important that Managers requesting this for their Team Members should wholly justify their request with evidence.

Upon resignation or retirement of an employee, the Shire may at the CEO's sole discretion, as a token of appreciation for many years of continuous service, provide one or both of the following:

1. A gift (or money/gift card) valued at up to $100 for each completed year of service, to a maximum of $1,000;
2. Gift selection to be discussed with the Chief Executive Officer.

CEO to take into consideration the ~~employee's~~ Team Members performance history and continuous time with the Shire.

~~This policy intention is to reward long term employees who have served the Council continuously in good stead throughout their career.~~

It is not intended to reward short term employees; as an example, of less than 5 years' service, and is Delegated Authority to the CEO to manage at their discretion.

**Note:**

Reference s. 5.50 of the *Local Government Act 1995,* as amended, which requires action if paying in excess of this Policy.

## 2.2.6 SALARY PACKAGING

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 20/02/18 | **Council Minute Reference:** | 13/18 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |
| | 12/12/23 | | 141/23 |
| **Reviewer:** | Chief Executive Officer | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | | | |

**OBJECTIVE**

To recognise the importance of establishing the correct packages for each of these key positions in order to attract the person with the skills and experience necessary to perform in the top quartile of the performance spectrum.

To ensure that the parameters for the calculation of salary and other salary package items for senior employees is comparable, in at least some key aspects of its operations and responsibilities, with other Band 3 shires.

To recognise the special role played by these officers in the development of the Shire of Kojonup.

**POLICY**

It is acknowledged by Council that Salary packaging, in the recruiting environment, is a tool to attract the right person to a required role. The Chief Executive Officer (CEO) requires flexibility when negotiating Employee Contracts and their remuneration packages.

The Council delegates and authorises the CEO, in their operational capacity, to decide and negotiate remuneration packages.

This policy covers all contracted positions in the Shire. The following positions are established as Designated Officers under s5.37 of the *Local Government Act 1995*:

- Chief Executive Officer;
- ~~Manager Governance & Administration;~~
- Manager of Financial & Corporate Services;
- ~~Manager of Works & Services;~~
- ~~Manager of Regulatory & Technical Services; and~~
- ~~Manager of Aged Care Services.~~
- Property Services Manager
- Manager Works and Infrastructure
- Project Manager and Regulatory Services
- Manager of The Kodja Place, Tourism and Marketing
-

The Salary Packaging Policy of the Shire of Kojonup is constructed to provide flexibility to attract and retain skilled and experienced management necessary to professionally manage the Council as follows:

1. Council expects outstanding professional and management performance from contracted officers in the delivery of agreed outcomes and the delivery of services to the ratepayers and residents of the Shire;
2. To reward these skilled and experienced management personnel with realistic and competitive salary packages;
3. To convey to each of the appointees that the Shire has selected the person with the most appropriate skills and qualifications for the position and that this is clearly identified in the package offered to the recommended appointee;
4. To construct salary packages that are easily understood by the beneficiary and operable without the need for the raising of minor charges invoices;
5. To recognise that it will be necessary to pay Fringe Benefits Tax on these packages and to provide for such FBT in the staff budget;
6. To undertake at least one regular and professional review and assessment of the performance of each of these officers during each twelve month period;
7. To recognise the trend is towards senior officers being engaged on shorter term contractual basis to achieve specific outcomes and that the Council will consider performance related rewards for outstanding achievements at the end of such contracts; and
8. To comply with the requirements of the appropriate legislation and regulations.

**SALARY PACKAGING – ~~ALL STAFF~~SENIOR OFFICERS**

The CEO is responsible for determining salary packages and may include but is not limited to:

1. A competitive cash salary component in each package;
2. Provision of a motor vehicle as per Policy 2.2.8 Motor Vehicles - Officers;
3. Provision of housing as per Policy 2.2.7 Staff Housing;
4. Novated leasing of a vehicle (refer policy 2.2.8);
5. Bundling of Australian Taxation Office approved private housing expenses; and
6. Additional superannuation payments.
7. ~~6.~~ Utility payments and other related expense items e.g. gardening applicable to working and living in Kojonup

Employees shall be able to take advantage of salary sacrificing provisions on the basis that it will be at no cost to Council.

Any of the above arrangements shall be stipulated in the respective Manager's/Employee's Contract of Employment.

**Provision of Housing**

Housing may be provided and, if so, supply will be in accordance with Council's Policy 2.2.7 Staff Housing, with a Residential Tenancy Agreement completed separately to an Officer's contract.

This is deemed a part of the remuneration package value~~package~~.

**Service Charges**

Electricity and gas charges for the duration of the occupancy may be negotiated as part of the package or be for the account of the Officer concerned - charges for water, sewerage, rates, rubbish and other property charges are for the account of the Shire.

**Annual Leave**

Standard Annual Leave is 4 weeks.

1. Where an officer is required to regularly attend evening meetings, an extra week's leave may be granted in full recognition of the need to attend these meetings after hours.
2. These extra days may be taken either as part of annual leave or as accumulated during the year.
3. Annual leave loading - applicable at the rate of 17.5% to the standard annual leave.
   The CEO has delegated authority to offer an additional week's annual leave where it is justified. This is deemed a part of the remuneration package.

**Professional Organisation Membership Dues**

The Shire will pay the annual membership fees for the State/National Professional Association of the Officer's choice that relates directly to the Officer's responsibilities to Council.

**Salary Sacrifice**

This policy allows Senior Officers the opportunity of Salary Sacrificing within their salary package based on sound accounting/taxation advice being available to both employer and employee.

**Miscellaneous Expenses**

Reimbursement for expenses are not considered part of the salary package.

Participation in conferences will be considered in the Annual Budget process and, where approved, the expenses for the activity will be covered in the Budget item.

Professional Development will be considered in the Annual Budget process and, where approved, the expenses for the activity will be covered in the Budget item.

Operational expenses incurred during the conduct of Council business are reimbursed to the Officer concerned or paid direct by the Council through the Council's financial processes and are not deemed salary for the purpose of negotiating a remuneration package.

## 2.2.7 STAFF HOUSING

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 14/11/17 | **Council Minute Reference:** | 183/15 |
| | 20/11/18 | | 143/18 |
| | 19/11/19 | | 156/19 |
| **Date/s Amended:** | 19/05/20 | | 57/20 |
| | 17/08/21 | | 99/21 |
| | 18/10/22 | | 111/22 |
| | 12/12/23 | | 141/23 |

**Reviewer:** Chief Executive Officer
**Local Law:** Nil
**Procedure:** Nil
**Delegation:** EMPL 004

**OBJECTIVE**

To support Council Policy 2.2.6 Salary Packaging in attracting the person with the skills and experience necessary to fill the senior staff positions.

**POLICY**

The Shire owns a range of housing for Team Members from executive homes to apartments.

It is acknowledged by Council that Housing, in the recruiting environment, is a tool to attract the right person to a required role. The Chief Executive Officer (CEO) requires flexibility when negotiating Employee Contracts and their remuneration packages.

The Council delegates and authorises the CEO, in their operational capacity, to decide and negotiate which roles access housing in their remuneration package.

It is the preference of the Council to offer Shire owned housing as a priority to the following role:

- Chief Executive Officer ~~————————~~15 Loton Close

As a priority for housing supply and determined by the authority delegated to the CEO then to other senior ~~employee~~ officer roles in the first instance:

- ~~Manager Regulatory Services~~
- Manager Financial and Corporate Services
- ~~Manager Works and Services~~
- ~~Manager Aged Care Services~~
- Manager Project and ~~Community~~ Regulatory Services
- ~~Manager Governance and Administration~~
- Manager Works and Infrastructure
- Property Services Manager
- Manager of The Kodja Place, Tourism and Marketing

The rent for the above houses is established through negotiation of a manager's individual employment contract, decided by the CEO, and ~~the~~ subsidies are set by the Council through the fees and charges process.

Other Shire roles:

To attract and retain professional, technical and specialised roles, it is also policy to offer available housing to other Team Members as determined, at the discretion of the Chief Executive Officer.

The rental charged on these properties will be 60% of the list of fees and charges (market value) with the balance of 40% being a subsidy under the prospective employee's employment conditions or contract of employment.

To attract other qualified roles and senior managers, the CEO has delegated authority to negotiate all aspects of a rental agreement including foregoing rent to attract the right person to the role.

Bagg Street units:

Temporary Bagg Street accommodation may be offered to staff, at the CEO's discretion, if required and available, at either 1A (one bedroom) or 1B (two bedroom) Bagg Street units.

The CEO may negotiate weekly rental for all staff in accordance with annual performance reviews.

**No-Smoking**
Smoking is strictly prohibited within the premises of all Shire owned houses and buildings at ~~all~~ any time~~s~~.

**Bond**
All tenants, unless negotiated with the CEO, will be required to lodge a sum equivalent to four weeks' rent as set out in the Fees and Charges Schedule, ~~as per Council's Fees and Charges,~~ as a bond towards any damage sustained by the tenant during the tenancy. All tenancies, unless negotiated with the CEO, will have a written residential tenancy agreement.

The CEO housing is exempt from this clause.

**Private Rentals**
In the event that any Council provided accommodation is, at any time, not required for entitled Council employees identified above, then the CEO is delegated authority to rent the accommodation to other persons, including other Shire employees, provided the residential tenancy arrangement is on a fixed basis and includes a clause that the property will be vacated if required for the priority roles listed above.

**Relocation Assistance**
The CEO may, at the CEO's discretion and Delegated Authority, financially assist new ~~staff~~ appointments by covering relocation expenses of up to $5,000 ~~or 50% of cost whichever is the lesser~~.

## 2.2.8 MOTOR VEHICLES - OFFICERS

| | | |
|---|---|---|
| **Adopted or Reviewed by Council:** | 20/02/18<br>12/12/23 | 13/18<br>141/23 |
| **Reviewer:** | Chief Executive Officer | |
| **Local Law:** | | |
| **Procedure:** | | |
| **Delegation:** | | |

**OBJECTIVE**

To provide motor vehicles for senior employees used in a manner comparable to shires with similar operations and responsibilities.

**POLICY**

It is acknowledged by Council that Motor Vehicles, in the recruiting environment, are a tool to attract the right person to a required role. The CEO requires flexibility when negotiating Employee Contracts and their remuneration packages.

The Council delegates and authorises the CEO, in their operational capacity, to decide and negotiate which roles incur a vehicle in their remuneration package.

It is the policy of the Shire of Kojonup, in the first instance, to supply motor vehicles to officers appointed to the following positions, if so negotiated by the officer, under Policy 2.26 - Salary Packaging.

However, the Council has ~~d~~Delegated ~~a~~Authority to the CEO to negotiate remuneration packages with all employees and use discretion to nominate vehicles to other roles if required:

- Chief Executive Officer;
- ~~Manager Governance and Administration~~
- ~~Project Manager/Community Services officer~~Manager Project and Regulatory Services
- Manager Financial and Corporate Services;
- Manager Works and ~~Services~~Infrastructure;
- ~~Manager Regulatory Services;~~
- ~~Manager Aged Care Services;~~
- Mechanic;
- Works Foreman;~~ and,~~
- ~~Horticultural Supervisor~~
- Property Services Manager
- Property Services Team Leader
- Environmental Health Officer
- Community Emergency Services Manager
- Manager of The Kodja Place, Tourism and Marketing~~.~~

Use of the vehicle shall include the following conditions:

1. Smoking is strictly prohibited within Council motor vehicles at all times;
2. Private use of the motor vehicle outside the state of Western Australia or North of the 26th parallel and for long service leave will require the officer to obtain permission in writing from

Council. Where private use is approved outside of this region, all fuel and expenses are to be borne by the officer;

3. The Council may also provide motor vehicles for permanent, acting or temporary officers when specific terms and conditions may be offered and agreed;
4. In the event that any of the positions become vacant and are re-advertised, any private usage will be negotiated at the time of appointment;
5. Spouses or partners are allowed to drive ~~these~~ motor vehicles allocated as personal use only, provided that this does not disrupt the Shire business for which that vehicle is allocated, in any way, Commute vehicles may only be driven by the Team Member allocated to drive the vehicle;
6. Council does not expect other dependants or other persons to be driving these vehicles unless there is a specific need related to Shire business or in an emergency situation or where the CEO has granted specific approval;
7. Staff and elected members are to meet the costs of any parking or traffic infringements incurred whilst driving Council vehicles;
8. Where the motor vehicle has been equipped with a first aid kit and/or fire extinguisher, it is the responsibility of the primary user to ensure that the first aid kit or fire extinguisher is adequately stocked/changed at all times or replacement stock ordered through Council's Works and Services Division when used/expired;
9. All vehicles are regarded as pool vehicles for general use by Council employees for work related purposes during office hours;
10. The vehicle must be used by the employee in executing their role within the Shire and not claim mileage for private vehicle use, where private use is not a negotiated part of an employee's employment;
11. The Chief Executive Officer has the ability to negotiate with Council with respect to the provision of a motor vehicle or, alternatively, salary sacrifice arrangements in lieu of Council providing a motor vehicle; and
12. Motor vehicles shall not be used for approved secondary employment or in the conduct of private commercial business, unless express written approval of the CEO is given.

**NOVATED LEASES:**

When a novated lease is taken by an employee, their employment contract shall contain the following clause:

A vehicle allowance of $XXXXX per annum (taxable) is provided in lieu of the provision of a motor vehicle. Allowances may be utilised to purchase a vehicle through a novated lease in accordance with the following:

1. The vehicle must be utilised by the employee for work purposes and that employee is not able to utilise "pool" vehicles for work or private purposes;
2. The insurance for a novated leased vehicle is the employee's sole responsibility.

Any arrangement under this policy is to be included in the employee's Contract of Employment.

## 2.2.9 WORKPLACE DRUG & ALCOHOL USE

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15<br>04/12/24 | **Council Minute Reference:** | 183/15 |

**Reviewer:** Chief Executive Officer
**Local Law:**
**Procedure:** Employee Manual

**Delegation:**

~~**OBJECTIVE**~~

~~The aim of this policy is to ensure a safe workplace free from the effects of drugs and alcohol. The policy is directed towards the welfare of the individual and the safety and health of other people. Although disciplinary action may be necessary, the focus is on preventative measures.~~

~~**POLICY**~~

~~Employees are obliged to present themselves for work in a fit state so that in carrying out normal work activities they do not expose themselves, their co-workers or the public to unnecessary risks to safety and health. The employee is responsible for any civil or criminal penalty, which results from being under the influence of drugs or alcohol in the workplace.~~

~~The use of drugs or alcohol in the workplace including Council premises, parks, reserves, vehicles, plant, or any other Local Government building or physical asset, is forbidden at any time; please refer to the Employee Manual.~~

**PURPOSE**

People who are impaired by alcohol and other drugs (AOD) are not 'fit for work' and pose a potential risk to themselves and to other people. In addition there are legislative requirements to create a safe work place for all Team Members. Penalties for failure to comply with this legislation can be severe and include custodial sentences for personnel and management alike along with significant fines.

SoK is committed to the provision of a work environment which is free from the risks associated with the misuse of alcohol and other drugs. This Procedure provides a framework for dealing with this difficult and often sensitive area.

SoK highly values its workforce and believes that early intervention (through education, awareness, assistance, counselling and, if required, disciplinary procedures) in the inappropriate use of alcohol and other drugs can motivate people to deal with a situation which may otherwise cause serious harm or injury and jeopardise their careers.

**SCOPE**

This procedure applies to the whole of SoK operations and any other activities that are associated with the SoK including volunteers. It is important to understand that this procedure does not seek to interfere with personnel's private lives and activities they may choose to undertake in their personal time. However, this procedure will address activities which potentially cause an adverse affect on the workplace and the health and safety those working with them in the SoK environment in general and those who may be affected by their activities in the organisation.

This procedure will apply to all SoK Managers, Team members, Contractors, Contractors' team members working at or visitors to, the premises owned or controlled by SoK and associated work areas where related work activities are being conducted.

Combined with Fatigue, the issue of Alcohol & Other Drugs (AOD) and Medical Fitness is a keystone in ensuring all personnel are and remain "Fit for Duty". This procedure should be read and managed as an intrinsic part of this process.

## RESPONSIBILITIES

### Chief Executive Officer (CEO)

The CEO is responsible for ensuring:

- Provision of suitable and sufficient resources for the implementation of this procedure
- Authorising any functions to be held for the business e.g. Team Member events
- Ensuring that any and all functions so authorised by the CEO are held away from operational safety related areas and that "responsible server" provisions are implemented.

### Senior Management Team

The senior management team members in co-operation with the WHS Coordinators are responsible for ensuring the effective and timely implementation and maintenance of the AOD procedure. This includes procedural implementation, education, training, counselling and professional support as well as resources, workplace and job design which may stem from this procedure.

### Managers and Supervisors

Managers and Supervisors are responsible for assessing fitness for work of individuals under their control and taking prompt and appropriate action to address impaired fitness for work, compromised safety and declining performance caused by any factor including the misuse of alcohol or other drugs. This may include isolating the individual from the workplace, and will include:

- Documenting instances of the compromise of safety or performance
- Discussion with and feedback to the team member
- Assisting the team member to access support such as the Team Member Assistance Procedure
- Implementing any appropriate disciplinary action
- Arranging for the conduct of 'for cause' drug testing as required

### All Team Members (including Volunteers)

All persons are responsible for:

- Ensuring they are not in an unfit state for any reason, including the adverse effects of alcohol or other drugs;
- Notifying their supervisor of any concerns that their fitness for work may be impaired;
- Raising any concerns about a person's fitness for work with that person;
- Identifying safety risks including co-workers who may be unfit for work and bringing them to the attention of the appropriate personnel for their management;
- Ensuring that any prescription or non-prescription medication is taken safely and in

accordance with this procedure;

- Notifying their supervisor or local safety representative of any ***unauthorised*** possession or consumption of alcohol or other drugs on the site or during work time;
- Cooperating with a request by a Manager/Supervisor or an authorised collector to undertake an alcohol or other drug screening test.

**Contractors and Visitors**

SoK requires all contractors to put in place their own procedure to deal with inappropriate use of alcohol and other drugs, the terms of which should comply with the law and be consistent with this procedure. In the event that the contractor does not have such a procedure, then that contractor is required to conform to the terms and conditions of this procedure which will be provided to the contractor upon engagement and additionally on request/advice as may be necessary.

It is the responsibility of all contractors to ensure that their Team Members comply with the requirements of their own or this procedure.

It is a condition of entry to SoK premises or any work or construction site, that any contractor or Team Member of a contractor or any visitor complies with this procedure fully at all times and undergoes a test in accordance with this procedure when requested to do so by the SoK management or authorised representative.

If any person requested to undergo an AOD test in accordance with this control procedure refuses to do so, that person shall be asked to immediately leave the site and where applicable, the employer will be notified. If the person undergoes the test and the result is a reading above the limits defined by either law or the Australian Standard, the person shall be asked to immediately leave the site and where applicable, the employer will be notified and, under the relevant circumstances. SoK may have an obligation to report offences to relevant regulating authorities.

**DEFINITIONS**

For SoK the following definitions issued within this procedure apply:

***Alcohol and Other Drugs (AOD)*** - refers to psychoactive or mind altering substances which affect the central nervous system altering mood, way of thinking or behaviour.

***Safety –*** In this procedure the term "safety" shall be understood to include WHS and SoK Policy obligations.

**REFERENCES**

**NOTE:** the current "in date" version shall always be sourced. Legislative, National Codes and Australian Standards are under continuous review and only internet sourced current documents from the respective authorities are to be utilised.

**Statutory Legislation**

- The use, possession, manufacture and distribution of many drugs (including those mentioned in this procedure) are illegal under the WA Drugs Act and Regulations.

- The driving or attempted driving of a motor vehicle, truck, mobile equipment, etc. whilst under the influence of any drug or medicine (whether legally prescribed or not) is illegal under the traffic laws.

- *Work Health Safety Act 2021 WA*

The organisation and its team members have obligations under legislation in relation to safety. The applicable legal requirements are:

a. "General Duty of Care under the Work Safe Health Act and Regulations."

The above list of legislative references is not exhaustive and will be reviewed and added to as relevant legislative changes are implemented and/or as business processes expand into specific areas as works progress in the SoK development. Management reserves the right to extend this policy into other work areas as it sees necessary to ensure safety and safe operations for its Team Members and Contractors.

***Australian Standards***

AS4308 Measurement & Quantitation of Drugs of Abuse in Urine

## 2.2.10 LEAVE – COMMUNITY SERVICE

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 15/11/16<br>20/11/18 | **Council Minute Reference:** | 151/16<br>143/18 |

**Reviewer:** Chief Executive Officer/all personnel Managers
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To recognise that members of the Defence Reserve Service that are employed by the Shire of Kojonup are able to access a reasonable amount of additional leave for that purpose.

To ensure that all employees fulfil their obligations with regard to witness and jury service.

To recognise the members of the local Emergency Services employed by the Shire are able to respond to a reasonable number of callouts during working hours without loss of income.

**POLICY**

**Defence Reservist Leave**

It is recognised that the Defence Reserve Service provides an economical method of maintaining Defence Forces in peacetime and can be a valuable addition to staff development within the Organisation.

Employees seeking Defence Reservist Leave under this Policy must provide certification that they have become reserve members of the Armed Services.

1. Leave not exceeding two weeks in any one year will be granted to employees who are members of the Defence Forces Reserves for the purpose of participating in training camps, or equivalent continuous duty. This leave will be in addition to annual leave entitlements.
2. The payment for Defence Reservist Leave will be on the basis of the difference between the employee's normal weekly salary (calculated on the same basis as annual leave provisions) and the remuneration received from the Armed Services. Should the amount received from the Armed Services be greater than the normal weekly salary, no additional payments will be made by the Shire. Superannuation contributions will be based on the employee's normal weekly salary.
3. Defence Reservist Leave granted under this Policy will be treated as continuous service for the purposes of calculating annual leave, long service leave, sick leave or any other entitlements.
4. Staff taking Defence Reservist Leave are required to pay normal rental during their absence should they have access to employee housing.
5. Employees wishing to take Defence Reservist Leave are to provide reasonable notification to the Shire and have the leave approved by the Chief Executive Officer.

**Witness and Jury Service Leave**

The Shire will ensure that all employees are granted relevant leave to attend any obligation associated with court proceedings as either a witness or juror.

An employee who is called to serve on a jury or is subpoenaed or called as a witness to give evidence in any proceeding, shall notify their Manager or Supervisor, as soon as practicable.

Where an employee is required to serve on a jury or is subpoenaed or called as a witness to give evidence on behalf of the Shire or the Crown, that employee shall be granted paid leave for that period.
If the employee is on leave, when required to attend on behalf of the Local Government, the period of leave lost shall be reinstated, if appropriate documentation is provided.
An employee subpoenaed or called as a witness under any other circumstances other than specified above shall be granted leave of absence without pay.
Where an employee is on any form of paid leave, they are not entitled to retain any witness fee.

**Emergency Services**

It is recognised that the Local Emergency Services (St John's Ambulance, Kojonup Fire and Rescue Service, local Volunteer Bush Fire Brigades) provide an economical method of responding to local emergencies and can be a valuable addition to staff development within the Shire.

In instances when a Shire staff member is called out to attend an emergency during working hours, the Shire will pay his/her normal wages or salary as a community benefit~~, to a maximum of 38 hours per financial year.~~. Individuals will keep timesheets of the hours they utilise for these services.

All staff are required to provide details to their Supervisor/Manager of any local emergency service organisations in which they are members.

In all instances where a staff member is called to respond to an emergency, the staff member must inform his/her immediate Supervisor/Manager before leaving the work site. The Supervisor/Manager will keep records and
~~The CEO will be provided a quarterly~~ report ~~from Managers or Payroll~~ to monitor any employee ~~exceeding 38 hours per financial year~~ for emergency service provision. ~~An employee who has exceeded the maximum will be required to lodge a submission to their supervisor/Manager who, in turn, will lodge a submission to the CEO to consider exercising discretion on the enforcement of this policy.~~

## 2.2.11 SHIRE UNIFORMS

| | | | |
|---|---|---|---|
| **Adopted or Amended by Council:** | 12/02/17 | **Council Minute Reference:** | 148/17 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |
| | 19/11/19 | | 156/19 |
| | 14/12/21 | | 153/21 |
| **Reviewer:** | Chief Executive Officer/all personnel Managers | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | | | |

**OBJECTIVE**

This policy endeavours to enhance the corporate image of the Shire and its employees. The Council recognises that a corporate wardrobe promotes a:

1. Professional image;
2. Strong customer focus; and a
3. Safe work environment.

This policy applies to elected members, all employees in all departments (permanent and casual), and contractors at the discretion of the Chief Executive Officer.

The objectives of this policy are to:

1. Establish guidelines for the purchasing and wearing of Shire of Kojonup corporate uniform;
2. Outline dress standards staff are to observe when representing the Shire in a professional capacity and provide staff with clear guidelines for accepted standards of dress and appearance during work hours; and
3. Provide senior management with clear guidelines to use in monitoring and managing the standard of dress and appearance of staff in their department.

**POLICY**

1. Employees who are ceasing work with the Shire of Kojonup must return their uniforms which have the corporate logo embroidered or permanently printed on tops, vests, shirts, jackets, etcetera prior to the completion of their final working day.
2. Primarily, uniforms are to be worn only during working hours and employees should take care to refrain from wearing uniforms outside of work.
3. Employees must recognise that when wearing the uniform, they are recognised as representing the Shire of Kojonup. Employees must adhere to the Code of Conduct and Shire policies and procedures if they are wearing the uniform outside of work.
4. Employees who consume alcohol or act in an inappropriate manner whilst wearing a Shire uniform may face disciplinary action.

**Personal Presentation**

A high standard of personal presentation is required from employees at all times whilst on duty. It is expected that items of personal hygiene are attended to daily and all clothing is clean, neatly pressed and in good condition.

The following list of non-exhaustive items of clothing are considered inappropriate corporate attire:

1. Crop tops, backless and strapless tops and singlets; and
2. Denim jeans, denim skirts or shorts, and miniskirts or mini-shorts.

**Body Art and Piercing**

Tattoos that could be perceived as offensive should be discreetly covered where possible (e.g.; tattoos of naked men/women, skulls or daggers dripping blood). This item is to be administered at the discretion of the Department Manager.

The Shire's image and that of the region can be affected by the presentation of our staff. Any form of body piercing, other than ear piercing, must be discreet and ensure a professional image is portrayed at all times.

Staff working around or on machinery are not permitted to wear earrings that protrude or hang below the ear lobe, as they can become entangled in machinery.

Long hair must be worn up and back or in a hair net when working in areas with machinery and other moving parts or during food preparation. Jewellery, including earrings and/or other items that have the potential to get caught in machinery, must be removed whilst on duty.

**Safety**

It is the Supervisor's/Managers responsibility to ensure that appropriate Personal Protective Equipment (PPE) is supplied to and worn by Employees. Employees who mistreat, abuse or fail to comply with Council's requirements for safety and PPE will be subject to disciplinary action.

**Identification**

The wearing of identification improves visibility with the public and friendliness within the work environment. Employees should wear a form of visible identification at all times.

Name badges are a form of visual identification. 1 (one) name badge will be supplied to elected members, all employees in ~~all~~ departments that are customer facing (permanent and casual), and contractors at the discretion of the Chief Executive Officer. Name badges must be kept in good condition and worn in a place that is visible to others. If an allocated name badge is lost, damaged etc., the individual is responsible for purchasing a replacement at cost price. Employees may opt for this to be deducted from their Uniform Allowance.

Embroidery is another form of visual identification and may be more appropriate ~~to outside staff~~.

**Outside Staff Uniforms**

1. The Shire of Kojonup shall supply up to 3 (three) sets of work clothes per annum to each operational employee who is based at the Works Depot or predominately in an outside position.
2. ~~Work clothes~~A set represents ~~footwear~~, shirts, trousers, vests, polo tops, jumpers, jackets and shorts. A set of work clothes consists of 6 items that are interchangeable; for example, 2 shirts, 2 trousers and 2 jumpers = 6 items or 2 shirts and 4 trousers = 6 items.

~~1.~~3. Boots will be provided on an as needs basis and will be at the discretion of the CEO. Team members will need to demonstrate and justify the need for a new pair of boots. Old boots should be presented to their manager for consideration.

~~2.~~1. ~~Work clothes represent footwear, shirts, trousers, vests, polo tops, jumpers, jackets and shorts. A set of work clothes consists of 6 items that are interchangeable; for example, 2 shirts, 2 trousers and 2 jumpers = 6 items or 2 shirts and 4 trousers = 6 items.~~

~~3.~~4. Part time and casual staff entitlements will be on a pro-rata basis based on standard hours of employment (e.g.; 0.5FTE is entitled to 1.5 sets).

~~4.~~5. An employee will be required to pay immediately, in full or via agreed deductions from fortnightly pay, for any item in addition to the 6 items allocated in any one financial year.

~~5.~~6. The Shire's Work Health and Safety Committee shall make ~~input~~ recommendations to the CEO into the appropriate types of clothing and footwear issued.

~~6.~~7. In the event that an employee terminates their employment with the Shire within 6 months of their initial engagement, the employee will be required to refund the full contribution made by the Shire to the purchase of their uniforms. Emplyees understand this may be deducted from their final pay.

**Inside Staff Uniforms**

1. The Shire shall meet 50% of the initial cost of corporate wardrobe uniforms up to a maximum contribution of $650 per employee (total expenditure $1,300) in the first year of employment; that is; the Shire will pay 50% of all orders up to these amounts.
2. In each subsequent year of employment, the Shire shall provide $450 uniform allowance per employee.
3. Part time and casual staff entitlements will be on a pro-rata basis based on standard hours of employment (e.g.; 0.5FTE is entitled to $325 in year one and $225 each subsequent year).
4. An employee will be required to pay immediately in full or via agreed deductions from fortnightly pay for any expenditure in addition to the allocation in points 1 and 2 above.
5. In the event that an employee terminates their employment with the Shire within 6 months of their initial engagement, the employee will be required to refund the full contribution made by the Shire to the purchase of their uniforms.

**Prescription Safety Glasses**

The Shire of Kojonup will contribute up to $200 biennially to permanent full time employees who require prescription safety glasses for work purposes (subject to provision by the employee of an optometrist's prescription/quotation which will in turn effect a purchase order to the optometrist or on provision by the employee of a receipt for payment for prescription safety glasses from an optometrist). The Chief Executive Officer will assess each request separately.

In the event that an employee terminates their employment with the Shire within 6 months of their initial engagement, the employee will be required to refund the full contribution made by the Shire to the purchase of their prescription safety glasses.

**Footwear**

Shoes are the responsibility of individual staff members, unless negotiated with the Chief Executive Officer is explicitly stated elsewhere in this Policy. It is recommended that covered shoes be worn at all times in conjunction with the corporate uniform.

As with clothing, Council expects all employees to wear shoes which meet a presentable standard for their particular work area. The following non-exhaustive list of items of footwear may be considered inappropriate corporate footwear:

1. Thongs;
2. Runners or sandshoes; and/or
3. Ugg boots.

**Polo Shirts**

All elected members, employees, and applicable contractors (at the discretion of the Chief Executive Officer) are entitled to 1 (one) corporate polo shirt every two years. If an allocated shirt is lost,

damaged etc., the individual is responsible for purchasing a replacement at cost price and may opt for this to be deducted from their uniform allowance.

Generally, a corporate polo shirt will not be a day to day uniform item for staff; however, it can be worn on "free dress days" or at events/training days representing the Shire. The Chief Executive Officer or relevant manager may give approval to employees to incorporate the polo shirt into their uniform, where appropriate.

It is also possible that volunteers may be able to wear the corporate polo at the discretion of the Chief Executive Officer or relevant manager. This would be paid by the relevant department's budget.

The Corporate Polo Shirt shall only be worn whilst undertaking work related activities. Consideration should be given to maintaining the image of the Shire whilst wearing the corporate polo shirt.

**Dispute Resolution**

If a Manager considers that a particular staff member's attire is inappropriate according to the standards set in this policy, they may approach the individual and ask appropriate changes be made.

**Free Dress Days**

The CEO has sole discretion on whether free dress days are instigated. ~~The first~~One working day of the month is approved by Council and may work in conjunction with the social club to determine the best way to manage the day. ~~and shall be in conjunction with the fundraising and awareness activities of well-known and registered charities such as 'Jeans for Genes' Day. On these allocated days, staff will be permitted to wear appropriate dress that reflects the theme of the fundraising event. The Chief Executive Officer or relevant manager may allocate additional "free dress days" for inside staff.~~

Free dress days must not compromise safety, customer service or the perception of Council staff within the community. Staff shall be made aware of these allocated days by way of email from the Chief Executive Officer or delegated officer. ~~Funds raised on these specific days will be presented to the relevant charity.~~

## 2.2.12 EMPLOYEE TRAINING

**Adopted or Reviewed by Council:** 14/11/17 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/all personnel Managers
**Local Law:** N/A
**Procedure:**
**Delegation:**

**OBJECTIVES**

1. To provide development opportunities to all employees, as recognised in the Shire of Kojonup Workforce Plan, as the Shire is committed to the provision of employee training and professional development opportunities to ensure that employees achieve productivity aims relevant to their position.
2. All training needs will be considered as part of the annual performance review process and Annual Budget provisions.
   a) Where an employee undertakes such training it shall be conducted as far as practicable in the employee's usual working time and the employee shall not lose pay for attendance for extra travel associated with such training.
   b) Fees, materials or any other reasonable costs associated with the training shall be reimbursed by the employer.
3. Relevant training is to be identified and documented during an individual's annual performance review.
4. It is recognised that employees will take ownership of their training needs and consult their managers to ensure that their training needs are met.

**POLICY**

The progression of employees through training and personnel development is an ongoing Workforce Plan goal (continuous improvement) ensuring the effective and efficient performance of employees.

Training and development opportunities will benefit the Shire of Kojonup through an improved knowledge base, increased skills and performance of employees and provide a platform for career pathways. The Council has adopted a Workforce Plan which meets organisational, occupational and individual needs.

**Specific aims of the Employee Training Policy include but are not limited to the following:**

1. Develop an annual training calendar to ensure that training opportunities are provided to all employees and routinely encouraged;
2. Ensuring that all staff have the skills necessary to perform the requirements of their position description;
3. In consultation with employees, continue to develop the annual Development Review process identifying key achievements and commitment to the Shire;
4. Providing staff with training and education identified through the Development Review process;
5. Ensuring that links to the Strategic Plan and Customer Service Charter are made within staff review processes;
6. Ensuring that supervisors and managers provide open and ongoing feedback to employees; and
7. Developing and implementing ongoing two-way communication processes that encourage staff to be involved in the organisation and their own professional growth.

## 2.2.13 EMPLOYEE ASSISTANCE PROGRAM

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15 | **Council Minute Reference:** | 183/15 |

**Reviewer:** Chief Executive Officer
**Local Law:**
**Procedure:** Policy to capture previous inclusion in All of Staff Agreement 2011
**Delegation:**

**OBJECTIVE**

Where appropriate and required, provide provision for employees and elected members to access **confidential qualified support and assistance.**

**POLICY**

1. The Shire of Kojonup will provide~~, via LGIS Counselling Services and Southern Agcare,~~ an Employee Assistance Program that provides professional counselling for all elected members, employees and/or their immediate families wishing to access such counselling to help to resolve personal problems.

2. Employees accessing this counselling service shall be guaranteed total confidentiality and anonymity by the service provider. The Shire will only be informed of the number of workers that have accessed the service.

3. Employees are encouraged to make use of the Employee Assistance Program if they are experiencing difficulties in areas such as:
   (a) Emotional problems;
   (b) Marital or family concerns;
   (c) Relationship difficulties;
   (d) Financial concerns;
   (e) Alcohol or other drug problems; or
   (f) Problems such as those above that may result in conflict and absenteeism.

4. Employees are reminded that problems primarily stemming from issues in the workplace should be resolved through the Shire of Kojonup Employee Manual Section 7.1: Employee Concern and Grievance Process and/or Clause ~~23~~ for Dispute Settlement Procedure ~~of the All of Staff Agreement 2011~~in the negotiated industrial agreements.

## 2.2.14 WORK HEALTH AND SAFETY

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 15/11/16 | **Council Minute Reference:** | 151/16 |
| **Amended:** | 19/11/19 | | 156/19 |
| | 17/11/20 | | 156/20 |
| | 16/11/21 | | 135/21 |

**Reviewer:** Chief Executive Officer/Project Manager and ~~Community~~ Regulatory Services
**Local Law:**
**Procedure:**
**Delegation:**

This Policy statement aims to example the commitment and steadfast aspiration of everyone at the Shire of Kojonup (Shire) in creating and maintaining a safe and healthy place to work. We realise that our fellow workers, volunteers and the contractors who come and work for us are of value and worth to our organisation and our community, and that everyone should enjoy a safe and healthy work environment here.

We also realise that the work we do can impact our community and the visitors travelling to or through our Shire and we will aim to do our work safely in order that their safety and health is not adversely affected by what we do.

We believe good performance of Work Health and Safety (WHS) practices is essential to everyone's professional being.

In summary, we expect of our leaders:

- To lead by good example, create, adopt and maintain safe work practices and behaviours that lend to safe & healthy team environments;
- To resource our workplace and our teams so they can operate safely;
- To remove barriers that could prevent a safe and healthy environment;
- To promote and maintain standards defined by our ~~Safety Management Plan,~~ practices and WHS legislation;
- To supervise effectively, encourage and foster work practices, and implement hazard management and work planning to the requirements ~~of our WHS Safety Management Plan~~.

We expect all our workers and volunteers:

- To lead by good example, participate in safe work practices and behaviours that lend to safe and healthy team environments;
- To work respectfully and foster professional and healthy relationships with fellow team members and co-workers;
- To follow work procedures and instructions that will assist in meeting the objectives of this Policy;
- To follow the training they have been provided with in order to work safely;
- To report on hazards, incidents and safety concerns within the procedures of our Safety Management Plan and practices.

We expect all our contractors:

- To work within their own safety management plans and to liaise with us on ours when we share work spaces and areas;

- To work with us in identifying and reporting on hazards, incidents and safety concerns;
- To work respectfully in our environment and foster professional and healthy relationships with our workers and volunteers and our other contractors;
- To represent positive, safe and healthy practices as contractors doing work for us in our community.

In order to continually improve our performance, we will regularly review our WHS Safety Management Plan, this Policy statement and our WHS Committee's Terms of Reference. By all of us working together and aspiring to meet the standards, expectations, and obligations in our Safety Management Plan, we believe we can create a work environment that is safe and healthy, and makes our Shire a great place to work or volunteer within.

Work Health and Safety Act 2020
Work Health and Safety (General) Regulations 2022

## 2.2.15 GRIEVANCES, INVESTIGATION & RESOLUTION POLICY

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/20 | **Council Minute Reference:** | 156/20 |
| **Reviewer:** | Chief Executive Officer | | |
| **Local Law:** | | | |
| **Procedure:** | XXXX - Grievances, Investigations & Resolution Procedure | | |
| **Delegation:** | | | |

**OBJECTIVE**

To foster a safe and inclusive work environment where all employees, volunteers and contractors have a right to express any genuine grievances or complaints via an impartial internal process.

**POLICY**

The Shire of Kojonup supports the rights of employees, volunteers and contractors to achieve their full potential free from discrimination, bullying, harassment, victimisation and vilification and, in circumstances in which they feel aggrieved, provide a mechanism to raise a complaint or grievance in relation to:

- Employment conditions;
- Breaches of policy;
- Conflict (including working relationships or interaction with colleagues).

The Shire of Kojonup supports a collegial approach to concerns, complaints and grievance resolution through informal processes where possible, with access to formal mechanisms for resolving complaints and grievances if required.

All employees, volunteers and contractors involved in a grievance process are expected to participate in good faith.

**SCOPE**

For the purposes of this Grievances, Investigations and Resolution Policy (Policy), the term "employee(s)" will extend to cover contractors, volunteers and any person performing work for or with the Shire of Kojonup in any capacity.

This Policy works in conjunction with other policies and may not apply in situations where there is another more appropriate policy in force, including in relation to complaints made under:

- 2.2.1 Staff Equal Opportunity
- 2.2.2 Elimination of Harassment in the Workplace
- 2.2.14 Work Health and Safety
- 3.1 Code of Conduct

**DEFINITIONS**

**Complainant** – A person who raises a complaint about a matter regarding the workplace.

**Respondent** – A person who is alleged to have acted in a manner which caused the Complainant to raise a complaint.

**Support Person** – A person who may provide emotional support to either the Complainant or the Respondent and who may be present during meetings; however, may not interact with proceedings.

**Witness** – A person (including an employee) who is requested by the Shire of Kojonup to assist the process by providing relevant information regarding the complaint.

**KEY PRINCIPLES IN THE COMPLAINT RESOLUTION PROCESS**

The following principles are necessary for the fair investigation and resolution of a complaint:

- Confidential – Only those employees directly investigating or addressing the complaint will have access to the information about the complaint. The Shire of Kojonup may inform or appoint a third party to investigate or advise on the investigation. All parties involved in dealing with a complaint are required to keep the matter confidential. *Information will only be placed on an employee's personnel file if they are disciplined as a result of the complaint.*
- Impartial (fair/unbiased) – Both parties will have an opportunity to put their case and no assumptions will be made or action taken until available and relevant information has been collected and considered.
- Sensitive – Employees who assist in responding to complaints should be specifically trained or equipped to treat all complaints sensitively and ensure the process is free of coercion or intimidation.
- Timely – The Shire of Kojonup aims to deal with all complaints as quickly as possible and in accordance with any legislative requirements.
- Records – All complaints and investigations must be documented and formal records must be kept of all documents collected and/or drafted as part of that process.

**~~Natural Justice~~Just Culture – The principles of ~~natural justice~~a Just Culture provide that:**

- an employee against whom an allegation is made has the right to respond to the allegations before any determination is made;
- an employee against whom an allegation is made has the right to be told (where appropriate to do so) who made the allegation;
- anyone involved in the investigation should be unbiased and declare any conflict of interest; and
- decisions must be based on objective considerations and substantiated facts.

**Procedural Fairness – The principles of procedural fairness provide that:**

- the Respondent is advised of the details (as precisely and specifically as possible) of any allegations when reasonably practicable;
- the Respondent is entitled to receive verbal and written communication from the Shire of Kojonup of the potential consequences of given forms of conduct, as applicable to the situation;
- the Respondent is given an opportunity to respond to any allegations made against them by a Complainant;
- any mitigating circumstances presented to the Shire of Kojonup through the grievance process are investigated and considered;
- the Complainant and Respondent have the right to have an appropriate support person present during any inquiry or investigation process where practicable or necessary;
- any witnesses who can reasonably be expected to help with any inquiry or investigation process should be interviewed; and
- all interviews of witnesses are conducted separately and confidentially.

**Outcome of Making a Complaint**

If a complaint is substantiated and involves a performance issue, the Manager of the Respondent may commence a formal performance management process with the Respondent or elect to discipline the Respondent in accordance with any applicable policy~~.~~

If the complaint is substantiated and involves a breach of a policy, the Manager of the Respondent, in consultation with the Chief Executive Officer, may elect to discipline the Respondent appropriately in accordance with the severity of the matter. Disciplinary Processes are undertaken separate from the initial dispute hearing.

**Vexatious or Malicious Complaints**

Where an employee has deliberately made a vexatious or malicious complaint, that employee may be subject to disciplinary action including, but not limited to, termination of employment.

**Victimisation of Complainant**

A Complainant must not be victimised by the Respondent or any other employee of the Shire of Kojonup for making a complaint. Anyone responsible for victimising a Complainant may be subject to disciplinary action including, but not limited to, termination of employment.

## *2.3ADMINISTRATION*

### ~~2.3.1 ** MOVED TO POLICY 1.6 **~~

### 2.3.1 PRIVACY POLICY

**Adopted or Amended by Council:** 20/08/24 **Council Minute Reference:** 100/24

**Reviewer:** Chief Executive Officer/Records Officer
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

This policy is committed to providing quality services and outlines our ongoing obligations, in respect of how we manage personal information.

The Australian Privacy Principles (APP's) contained in the Privacy Act 1988 (Cth) (the Privacy Act) has been adopted. The APP's govern the way in which we collect, use, disclose, store, secure and dispose of personal information.

**POLICY**

**What is Personal Information and why do we collect it?**

Personal Information is information or an opinion that identifies an individual. Examples of Personal Information we collect include, is names, addresses, email addresses, phone and facsimile numbers. This Personal Information is obtained in many ways including interviews, correspondence, by telephone and facsimile, by email, via our website www.kojonup.wa.gov.au, from media and publications, from other publicly available sources, from cookies and from third parties. We don't guarantee website links or policy of authorised third parties.

We collect Personal Information for the primary purpose of providing our services to you, providing information to our service providers and internal marketing services. We may also use Personal Information for secondary purposes closely related to the primary purpose, in circumstances where you would reasonably expect such use or disclosure. You may unsubscribe from our mailing/marketing lists at any time by contacting the shire in writing.

When collecting Personal Information, where appropriate and where possible, explain to you why we are collecting the information and how we plan to use it.

**Sensitive Information**

Sensitive information is defined in the *Privacy Act* to include information or opinion about such things as an individual's racial or ethnic origin, political opinions, membership of a political association, religious or philosophical beliefs, membership of a trade union or other professional body, criminal record or health information.

Sensitive information will be used by us only:

- For the primary purpose for which it was obtained
- For a secondary purpose that is directly related to the primary purpose
- With your consent; or where required or authorised by law.

**Third Parties**

Where reasonable and practicable to do so, we will collect your Personal Information only from you. However, in some circumstances we may be provided with information by third parties. In the latter

case, reasonable steps to ensure that you are made aware of the information provided to us by the third party.

**Disclosure of Personal Information**

Personal Information may be disclosed in a number of circumstances including the following:

- Third parties where you consent to the use or disclosure; and
- Where required or authorised by law.

**Security of Personal Information**

Personal Information is stored in a manner that reasonably protects it from misuse, loss and from unauthorized access, modification or disclosure.

When Personal Information is no longer needed for the purpose for which it was obtained, reasonable steps will be taken, to destroy or permanently de-identify the Personal Information. However, most of the Personal Information is or will be stored in client files which will be kept by the shire for a minimum of 7 years or at the minimum time required by the State Records Office (SRO).

**Access to your Personal Information**

You may access the Personal Information we hold about you and to update and/or correct it, subject to certain exceptions. If you wish to access your Personal Information, please contact us in writing. The Shire of Kojonup will not charge any fee for your access request but may charge an administrative fee for providing a copy of your Personal Information.

In order to protect your Personal Information, we may require identification from you (this may be a driver's licence, birth certificate or passport; however, proof is not limited to these three pieces of identification) before releasing the requested information.

**Maintaining the Quality of your Personal Information**

It is important to the shire that your Personal Information is up to date. Reasonable steps will be taken to make sure that your Personal Information is accurate, complete and up to date. If you find that the information we have is not up to date or is inaccurate, please advise us as soon as practicable so we can update our records and ensure we can continue to provide quality services to you.

## 2.3.2 RECORDS MANAGEMENT

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15<br>19/11/19 | **Council Minute Reference:** | 183/15<br>156/19 |

**Reviewer:** Manager ~~Governance and Administration~~Financial and Corporate Services/Records Officer
**Local Law:**
**Procedure:** Contained within the Recordkeeping Plan
**Delegation:**

**OBJECTIVE**

The purpose of this policy is to define the principles of the Shire of Kojonup's record management function. This policy applies to all staff, elected members, contractors and volunteers.

1. All records are to be managed according to whether they are significant or ephemeral records, vital or non-vital records, and in accordance with their security classification.

2. All communications in the form of records which are handled, received or generated by the Shire of Kojonup, whether paper or electronic, and whether internal or external, are to be captured within the appropriate recordkeeping system ~~(SynergySoftAltus)~~implemented at the Shire.

3. Registers are to be maintained of all records including, but not limited to registers of policies, databases, Freedom of Information applications, assets, tenders and quotations, forms, vital records, files and contracts.

4. All contractual arrangements are to ensure the Shire of Kojonup's ownership of significant records.

5. Any records/files in the possession of individual staff are to be registered to them and, dependent upon security classification, kept accessible.

6. Only approved record formats are to be used in effecting the Shire of Kojonup's business.

7. Records are not to be removed from the Shire of Kojonup's sites unless in accordance with the approved retention and disposal schedule, or in the custody of an officer performing official business.

**POLICY**

The purpose of this policy is to define the principles of the Shire of Kojonup's records management function and to document an orderly and efficient approach to the proper management of records.

Records are recognised as an important information resource in the Shire of Kojonup and it is accepted that sound record management practices are vital and integral to the overall efficiency and effectiveness of the Shire of Kojonup. Due to legislative requirement, the Shire of Kojonup is obliged to maintain a records management system that completely, accurately and reliably creates and maintains evidential records, and to dispose of those records only through an approved scheme.

The policy and associated procedure applies to all external and internal records which are handled, received or generated by the Shire of Kojonup, regardless of their physical format or media type.

The Council reviews the Recordkeeping Plan every five years which contains the procedure for recordkeeping in accordance with the *State Records Act 2000*. The next review is due in March 202~~1~~5.

**Guidelines:**
**Roles and Responsibilities**

Chief Executive Officer
The CEO is to ensure there is a system for the maintenance and management of records that is compliant with records management legislation and State guidelines and procedures. This includes the provisions of s. 5.11(h) of the *Local Government Act 1995*.

Managers
Managers are to ensure their staff are familiar with, and adhere to, the Records Management Policy and any associated procedures endorsed by the CEO.

Staff
Staff are to ensure they retain records relating to the business activities they perform. They are to identify significant and ephemeral records, ensure significant records are registered in the records management system ~~(SynergySoftAltus)~~, and protected and disposed of in accordance with the State Records Office of Western Australia's General Disposal Authority.

**General Disposal Schedule for Local Government Records**

All records within the recordkeeping system maintained by the Shire of Kojonup are to be disposed of in accordance with the State Records Office's General Disposal Schedule for Local Government Records.

**Custodianship**

The Shire's records are a government-owned asset. The records created during the course of business belong to the Shire of Kojonup by virtue of their possession and not to the individuals who created such records during their time as a public officer or elected member at the Shire of Kojonup. Officers or elected members who acquire or create any records in the course of business shall not retain proprietary interest. Ownership of these records is vested in the Shire.

**Council Meetings**

Once the minutes of a Council Meeting have been confirmed by the Council, all individual elected member and staff notes made, including in the Docs on Tap app., will be deleted.

**Definitions**

A Record

A record as defined in the *State Records Act 2000* means any record of information however recorded and includes:

1. Anything on which there is writing or Braille;
2. A map, plan, diagram or graph;
3. A drawing, pictorial or graphic work or photograph;
4. Anything on which there are figures, marks, perforations, or symbols, having a meaning for persons qualified to interpret them;
5. Anything from which images, sounds or writings can be reproduced with or without the aid of anything else; and
6. Anything on which information has been stored or recorded either mechanically, magnetically, or electronically.

Records in the public sector are referred to as:

Government Records (or Public Records)
Records created or received by a public officer or elected member in the course of his or her duties regardless of whether the communication is between staff in the same agency, between different agencies, or between public officers and members of the community (both private and business).

Records may be categorised as:
Ephemeral Records
Ephemeral records are duplicated records and/or those that have only short-term value to the Shire, with little or no on-going administrative, fiscal, legal, evidential or historical value. They may include insignificant drafts and rough notes, records of routine enquiries.

Significant Records
Significant records contain information which is of administrative, legal, fiscal, evidential or historical value and are not recorded elsewhere on the public record. They describe an issue, record who was involved, record why a decision was made, and may embody actual guidelines.

*Important Note: Distinguishing between significant and ephemeral records is a matter of judgment and the above definitions can only act as a guide. Reference to "records" in this guideline document should be read as relating to significant public records unless otherwise stated.*

Vital Records
Vital records are records which are essential to the continued business of the Shire. Vital records include those that protect the rights of individuals and the Shire, and are absolutely essential for the Shire's reconstruction in the event of a disaster.

The Shire of Kojonup considers that the following are vital records:
Computer system records, Council and Committee Minutes and Agendas, Title Deeds, Policy and Procedure Manuals, Registers, Contracts/Tenders, Licences, Historical documents, Delegation of Authority, Insurance Policies, Cemetery Records, Town Planning Scheme deeds/information, Financial documents such as Budgets & Annual Financial Statements and any documents detailing approvals of some kind.

Non-Records

Non-records are documents that are generally available in the public domain and do not form part of a business process in respect to the Shire's activities. They are generally used for reference and information purposes, such as reports or plans from another organisation, a published directory, or a training manual of a third party.

Records Disposal

Disposal/Archiving is conducted in accordance with the General Disposal Authority for Local Government Records. Records are stored onsite at the Shire of Kojonup Office and offsite at the Shire of Kojonup Works Depot, Springhaven Frail Aged Lodge and the Broomehill Repository.

Procedures

Procedures have been developed by the Shire of Kojonup to ensure correct treatment of incoming, outgoing, internal and confidential mail.

## ~~2.3.3 NATIVE TITLE CLAIMS PROCESS~~

| | | | |
|---|---|---|---|
| **~~Adopted or Reviewed by Council:~~** | ~~17/11/15~~ | **~~Council Minute Reference:~~** | ~~183/15~~ |
| **~~Reviewer:~~** | ~~Chief Executive Officer~~ | | |
| **~~Local Law:~~** | | | |
| **~~Procedure:~~** | | | |
| **~~Delegation:~~** | | | |

**~~OBJECTIVE~~**

~~To consult with the claimants and their local representatives in the spirit of reconciliation to avoid protracted negotiations or expensive litigation exposure to the Shire.~~

**~~POLICY~~**

~~At all times the Council will consider Native Title claim/s made over any or all crown reserves vested in the Shire, through dialogue with local elders and relevant representative bodies.~~

~~The Shire of Kojonup is subject to a number of native title claims and will adhere to accepted protocols of consultation with the Native Title claimants and their local representatives.~~

Redundant Policy with South West Native Title Settlement Agreement with state government

## 2.3.4 ASSET MANAGEMENT

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 18/04/17 | **Council Minute Ref:** | 41/17 |
| **Amended by Council:** | 16/11/21 | | 135/21 |

**Reviewer:** Chief Executive Officer/all Managers
**Local Law:**
**Procedure:** Asset Management Plan
**Delegation:**

**OBJECTIVE**

To guide the management of the Shire's infrastructure assets to meet agreed service delivery and performance expectations, as the asset custodian for the community.

**DEFINITIONS**

- "Asset" A physical item of value that is owned by the Shire of Kojonup and provides or contributes to the provision of services to the community (in this context excluding financial, intellectual, and non-tangible assets).
- "Asset Management" The combination of management, financial, economic, engineering, and other practices applied to physical assets with the objective of providing the required level of service in the most cost effective manner to meet Council's priorities for service delivery.
- "Asset Management Plan" developed for each Asset Class to outline the management activities to meet defined levels of service with available resources. These are long term plans that investigate future demand and forecast lifecycle costs for existing assets.
- "Council" The elected members of the Council of the Shire of Kojonup.
- "Infrastructure Assets" are fixed network assets that support the delivery of services to the community. These include Transport Assets (roads, footpaths, kerbing, drainage etc.), Buildings, Park and recreation infrastructure.
- "Level of Service" is the measurable objective of the Shire in relation to assets based on the criteria of safety, quality, quantity, reliability, responsiveness, cost/efficiency and legislative compliance. The aim is to balance the level of service of the asset to community expectations with what is financially sustainable.
- "Whole of Life cost(s)" Is the total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, and rehabilitation and disposal costs.
- "Maintenance" means regular ongoing day-to-day work necessary to keep an asset operating and to achieve its optimum life expectancy.
- "Operations" – means the regular activities to provide public health, safety and amenity and to enable the assets to function e.g.; road grading, grass mowing, cleaning, street lighting and graffiti removal.
- "New" means creation of a new asset to meet additional service level requirements.
- "Resources" means the combination of plant, labour and materials, whether they be external (contactors/consultants) or internal (staff/day labour).
- "Renewal" relates to expenditure on an existing asset, which returns the service potential or the life of the asset up to that which it had originally.
- "Risk" is the likelihood and consequence of an event that may impact on the Council's ability to meet its strategic objectives.
- "Shire" refers to the collective Shire of Kojonup organisation. The Chief Executive Officer of the Shire of Kojonup is responsible for ensuring the Shire's obligations and commitments are met.

- "Stakeholders" are those people/sectors of the community that have an interest or reliance upon an asset and who may be affected by changes in the level of service of an asset.
- "Upgrade" relates to expenditure that enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally.

**POLICY**

To achieve the policy objective, the Shire of Kojonup is committed to ensuring that Asset Management is recognised as a major corporate function.

The Shire is committed to making informed decisions in relation to its infrastructure assets. To achieve this, the Shire will maintain an Asset Management Improvement Strategy that guides the implementation of asset management across the organisation. The key outcome being the adoption by Council of an Asset Management Plan for the following classes of infrastructure assets:

1. Infrastructure (including roads, footpaths, kerbing and signs);
2. Drainage;
3. Buildings; and
4. Parks & Reserves.

Asset Management Plans will form part of the Shire's day-to-day business practices and will be used to make informed decisions in relation to service delivery across:

1. New asset acquisition;
2. Renewal of assets;
3. Upgrade of assets; and
4. Disposal of assets.

Asset Management Plans will be prepared in accordance with the IPWEA's (The Institute of Public Works Engineering Australasia) International Infrastructure Management Manual Guidelines and will include long term financial modelling of the renewal profile and whole of life costs of each asset class to underpin Long Term Financial Plans.

The Shire of Kojonup has limited resources and is the custodian of a large number of assets. Therefore, when making decisions in relation to infrastructure assets, the Shire is committed to the philosophy of renewing assets before acquiring new assets. In addition and where possible, the Shire is also committed to rationalising assets that are no longer used or do not provide the agreed level of service.

The Shire of Kojonup is committed to determining the Level of Service required for infrastructure assets in a collaborative manner with asset stakeholders and the wider community, primarily through community consultation during the Integrated Planning & Reporting process.

**LINKAGE TO STRATEGIC PLAN**

This policy links to the Shire of Kojonup's Community Strategic Plan - undertake an asset management planning process to review and rationalise Shire buildings to maximise their use and value to the community.

The Asset Management Plan also links very closely to the Shire's Long Term Financial Plan which is the primary funding planning tool to enable achievement of the Plan's objectives.

**RESPONSIBILITY AND REPORTING**

**Council** - Council is responsible for ensuring (upon recommendation of the CEO) that resources are allocated to achieve the objectives of any adopted Asset Management Plans. In adopting Asset Management Plans, Council is also determining the Level of Service for each asset class.

**Chief Executive Officer (CEO)** - is responsible for ensuring that systems are in place to ensure that Council's Asset Management (AM) Policy, AM Improvement Strategy, and AM Plans are prepared and kept up to date, reviewed at least annually and that recommendations are put to Council in relation

to appropriate resource allocation to fulfil the objectives of the above documents. The CEO reports to Council on all matters relating to Asset Management.

**All Managers** – are responsible for ensuring that resources under their control are appropriately allocated to resource asset management. All Managers report to the CEO on all matters relating to Asset Management under their area of control.
All Managers will ensure that relevant staff are appropriately trained in asset management and that funds are put aside each year to ensure that this training occurs.

**Building Assessment Framework**
The following building assessment framework has been adopted by the Shire of Kojonup:

| **Criteria** | **Assessment Considerations** |
|---|---|
| Degree to which provision of the building meets Community Strategic Plan commitments (Weighting 30%) | 5 = Addresses all commitments to some degree (may be indirectly) or four or more to a significant degree<br>4 = Addresses six or seven commitments to some degree (may be indirectly) and/or three to a significant degree<br>3 = Addresses four or five commitments to some degree (may be indirectly) and/or two to a significant degree<br>2 = Addresses two or three commitments to some degree (may be indirectly) and/or one to a significant degree<br>1 = Addresses a single commitment to some degree<br>0 = Does not address any CSP objectives |
| Level of efficiency with regards to operational and maintenance costs (Weighting 20%) | Comparative assessment considering whole of life cost on a like for like basis for the type of building/construction.<br>5 = Highly efficient and low whole of life cost<br>4 = Moderately efficient and moderately low whole of life cost<br>3 = Average efficiency and average whole of life cost<br>2 = Moderately inefficient and/or moderately high whole of life cost<br>1 = Highly inefficient and/or very high whole of life cost |
| Fit for Purpose/Adaptability for new purpose/Risk and BCA Compliance (score to the highest possible use) (Weighting 35%) | Comparative assessment taking into account:<br>a. Degree building meets requirements for current use;<br>b. Adaptability for new use/potential for dual/multi-use;<br>c. Frequency of use;<br>d. Level of risk associated with continued use; and<br>e. BCA compliance.<br>5= Meets standards, excellent fit for purpose or adaptability for new purpose1= Major compliance issues, poor fit for purpose or poor adaptability for new purpose |
| Historical and cultural value (Weighting 15%) | Elements of significance to be considered include:<br>a. Aesthetic significance;<br>b. Architectural significance;<br>c. Historical significance;<br>d. Scientific significance;<br>e. Social significance;<br>f. Other significance;<br>g. Significance to past, present and future generations; and<br>h. Period of significance. |

| | |
|---|---|
| | 5 = Listed on State Heritage Register and/or Nationally significant and/or profoundly culturally and historically significant for the majority of the Kojonup population<br>4 = On State Heritage list and/or strongly culturally and historically significant for the majority of the Kojonup population<br>3 = Strongly culturally and historically significant for a small proportion and/or moderately significant for a large proportion of the Kojonup community<br>2 = Culturally and historically significant for a moderate proportion of the Kojonup community<br>1 = Culturally and historically significant for a small proportion of the Kojonup community<br>0= Not culturally and historically significant |

In the event any building scores a total weighted score of 30 or less out of 100 in the assessment, then officers will subsequently prepare a detailed assessment of the building and present the results to the Council. The assessment will include at a minimum:

1. Background information about the building;
2. Valuation and asset management condition scoring information;
3. A detailed option and impact assessment of the pros and cons of renewal/repurposing, replacement, rationalisation and/or other relevant options; and
4. Recommendations.

**Capital Evaluation Framework**

To ensure that Capital Projects are evaluated against an appropriate framework so that Council attains best value for money to meet the community's needs while complying with all other relevant Council policies and procedures. The most appropriate mix of projects will then be selected for delivery within the available budget while maximising external funding.

The Shire shall develop and implement a 'Capital Evaluation Framework' to evaluate all capital projects to feed into the Corporate Business Plan and Annual Budget. The framework will be documented within 'Capital Evaluation Procedures' and include:

1. A logical, consistent process to allow all projects to be comparatively evaluated and decisions made;
2. Assessment of the degree each project meets Council objectives;
3. Assessment of risk relating to the consequences of inaction for each project;
4. Assessment of the financial viability of each project, including the level of external funding;
5. Assessment of the degree of positive impact implementation of each project will have to the community and organisation; and
6. Assessment of the level of 'project readiness' for each project.

This policy applies to all Council projects valued at over $50,000 and all road construction projects valued at over $100,000.

**Roles and Responsibilities**

<u>The Elected Member Body (Council)</u>

Responsible for ensuring (upon recommendation of the CEO) that resources are allocated to achieve the objectives of this Policy.

Council is also responsible for reviewing the results and recommendations from staff assessment, where a project's scope/cost reaches a defined threshold, and making appropriate determinations.

Chief Executive Officer (CEO)

Responsible for ensuring that systems are in place to develop, implement, maintain and regularly review Council's 'Capital Evaluation Policy' and associated procedures.

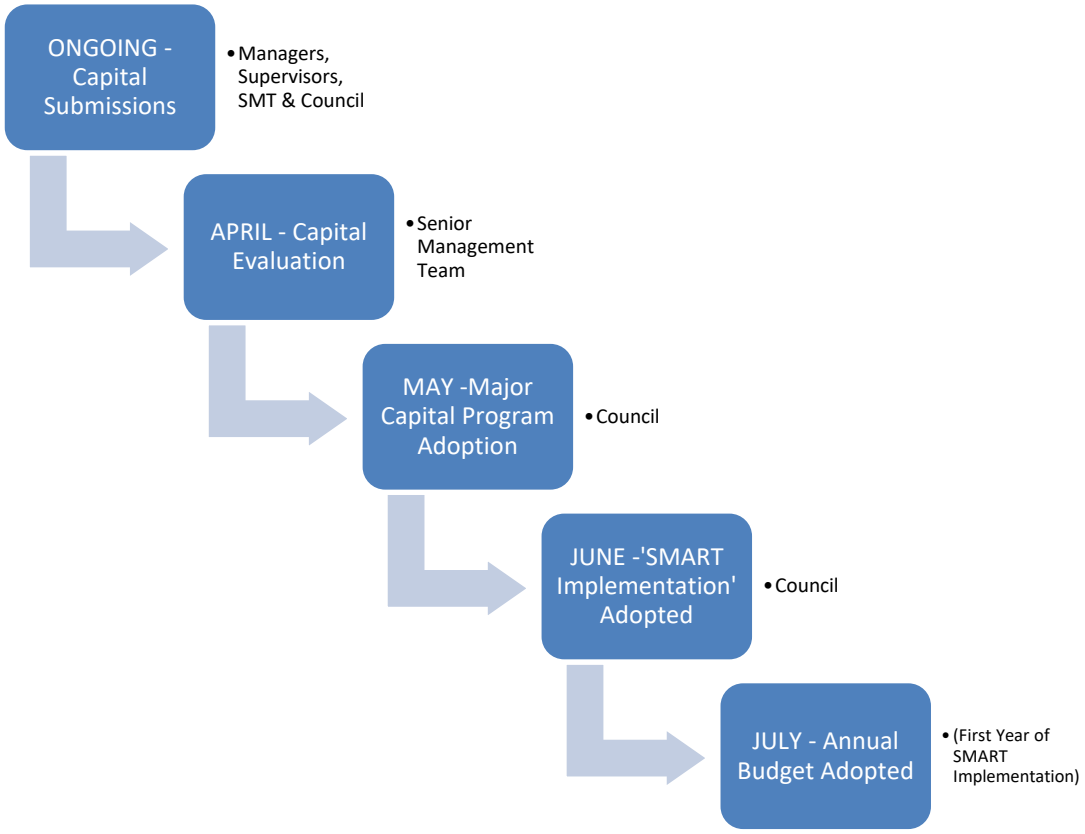
Senior Management Team (SMT)

Responsible for implementation of this Policy and associated procedures across the organisation. Where aspects of Council's Policy and procedures are not being achieved or adhered to, the SMT will maintain a list of non-compliances and take corrective action. The SMT reports to the CEO (who is also a member of the group) on all matters relating to capital evaluation.

All Managers/Co-ordinators

Responsible for ensuring that resources under their control are appropriately allocated to resource capital evaluation. All Managers/Co-ordinators must report to the CEO on all matters relating to capital evaluation under their area of control.

**Integrated Process**




(Note – SMART Implementation is the Shire of Kojonup's Corporate Business Plan as required by the *Local Government Act 1995*)

**Review and Evaluation**

The effectiveness of the Policy shall be reviewed annually, both as part of the capital evaluation assessment presented to Council and via the annual review of Council Policies.

**Policy Review**

This policy is to be reviewed annually by senior staff and Council.

## 2.3.5 RISK MANAGEMENT

| | | | |
|---|---|---|---|
| Adopted or Reviewed by Council: | 17/11/15 | Council Minute Reference: | 183/15 |
| Amended: | 21/05/19 | | 52/19 |
| | 19/11/19 | | 156/19 |
| | 16/11/21 | | 135/21 |
| Reviewer/s: | Chief Executive Officer~~/Manager Governance and Administration~~ | | |
| Local Law: | | | |
| Procedure: | ~~Risk Management Framework/Business Continuity and Disaster Recovery Plan~~Shire of Kojonup Business Continuity and Disaster Recovery Plan May 2024 | | |
| Delegation: | | | |

**OBJECTIVE**

The objective of this Policy is to state the Shire of Kojonup's (the 'Shire's') intention to identify potential risks before they occur so that impacts can be minimised or opportunities realised; ensuring that the Shire achieves its strategic and corporate objectives efficiently, effectively and within good corporate governance principles.

**POLICY STATEMENT**

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2018 Risk management – Guidelines) in the management of all risks that may affect the Shire meeting its objectives.

The Shire is committed to organisation-wide risk management principles, systems and processes that ensure consistent, efficient, and effective assessment of risk in all planning, decision making and operational processes. This will ensure compliance with the Integrated Planning requirements of the *Local Government Act (1995)* s. 5.56(2).

Risk management functions will be resourced appropriately to match the size and scale of the Shire's operations and will form part of the Strategic, Operational, and Project responsibilities and be incorporated within the Shire's Integrated Planning Framework.

This policy applies to Council Members, Executive Management, all employees, volunteers and contractors involved in any Shire operations.

**KEY POLICY DEFINITIONS**

**Risk:** Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

**Risk Management:** Coordinated activities to direct and control an organisation with regard to risk.

**Risk Management Process:** Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

**POLICY DETAILS**

The following points provide detail on the objective specifics:

1. Aligns with and assists the implementation of all Shire policies.
2. Optimises the achievement of the Shire's vision, mission, strategies, goals and objectives.
3. Provides transparent and formal oversight of the risk and control environment enabling effective decision-making.
4. Enhances risk versus return within the Shire's risk appetite.

5. Embeds appropriate and effective controls to mitigate risk.
6. Achieves effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
7. Enhances organisational resilience.
8. Identifies and provides for the continuity of critical operations.

**RISK ASSESSMENT AND ACCEPTANCE CRITERIA**

The Shire quantified its broad risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework and as a component of this Policy.

All organisational risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilized; however, these cannot exceed the Organisation's appetite and are to be noted within the individual risk assessment.

**MONITOR & REVIEW**

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends. A copy of the Risk Management Framework's Risk Dashboard Report and the Prioritised Actions List will be provided to Council's Audit and Risk Committee at each meeting of the Committee.

This Policy will be kept under review by the Shire's Management Team and its employees. It will be formally reviewed annually.

For staff purposes, the following links directly to the Risk Management Framework Risk Profiles:

G:\Governance\Risk Management\2024~~G:\Governance\Risk Management\2019\Current RM Framework & Profile Register 2019\Current\2019 Kojonup Risk Profile and Reporting Tool.xlsm~~

**Risk Assessment and Acceptance Criteria**

| Shire of Kojonup Measures of Consequence | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Rating (Level)** | **Health** | **Financial Impact** | **Service Interruption** | **Compliance** | **Reputational** | **Property** | **Environment** | **Project TIME** | **Project COST** |
| **Insignificant (1)** | Near miss. Minor first aid injuries | Less than $10,000 | No material service interruption | No noticeable regulatory or statutory impact | Unsubstantiated, low impact, low profile or 'no news' item | Inconsequential damage. | Contained, reversible impact managed by on site response | Exceeds deadline by 10% of project timeline | Exceeds project budget by 10% |
| **Minor (2)** | Medical type injuries | $10,001 - $100,000 | Short term temporary interruption – backlog cleared < 1 day | Some temporary non compliances | Substantiated, low impact, low news item | Localised damage rectified by routine internal procedures | Contained, reversible impact managed by internal response | Exceeds deadline by 15% of project timeline | Exceeds project budget by 15% |
| **Moderate (3)** | Lost time injury <30 days | $100,001 - $500,000 | Medium term temporary interruption – backlog cleared by additional resources < 1 week | Short term non-compliance but with significant regulatory requirements imposed | Substantiated, public embarrassment, moderate impact, moderate news profile | Localised damage requiring external resources to rectify | Contained, reversible impact managed by external agencies | Exceeds deadline by 20% of project timeline | Exceeds project budget by 20% |
| **Major (4)** | Lost time injury >30 days | $500,001 - $1,000,000 | Prolonged interruption of services – additional resources; performance affected < 1 month | Non-compliance results in termination of services or imposed penalties | Substantiated, public embarrassment, high impact, high news profile, third party actions | Significant damage requiring internal & external resources to rectify | Uncontained, reversible impact managed by a coordinated response from external agencies | Exceeds deadline by 25% of project timeline | Exceeds project budget by 25% |
| **Catastrophic (5)** | Fatality, permanent disability | More than $1,000,000 | Indeterminate prolonged interruption of | Non-compliance results in | Substantiated, public embarrassment, | Extensive damage requiring | Uncontained, irreversible impact | Exceeds deadline by 30% of | Exceeds project |

| Shire of Kojonup Measures of Consequence | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Rating (Level)** | **Health** | **Financial Impact** | **Service Interruption** | **Compliance** | **Reputational** | **Property** | **Environment** | **Project TIME** | **Project COST** |
| | | | services – non-performance > 1 month | litigation, criminal charges or significant damages or penalties | very high multiple impacts, high widespread multiple news profile, third party actions | prolonged period of restitution Complete loss of plant, equipment & building | | project timeline | budget by 30% |

| Measures of Likelihood | | | |
|---|---|---|---|
| **Level** | **Rating** | **Description** | **Frequency** |
| **5** | **Almost Certain** | The event is expected to occur in most circumstances | More than once per year |
| **4** | **Likely** | The event will probably occur in most circumstances | At least once per year |
| **3** | **Possible** | The event should occur at some time | At least once in 3 years |
| **2** | **Unlikely** | The event could occur at some time | At least once in 10 years |
| **1** | **Rare** | The event may only occur in exceptional circumstances | Less than once in 15 years |

| Risk Matrix | | | | | | |
|---|---|---|---|---|---|---|
| **Consequence** / **Likelihood** | | **Insignificant** | **Minor** | **Moderate** | **Major** | **Catastrophic** |
| | | **1** | **2** | **3** | **4** | **5** |
| **Almost Certain** | **5** | **Moderate (5)** | **High (10)** | **High (15)** | **Extreme (20)** | **Extreme (25)** |
| **Likely** | **4** | **Low (4)** | **Moderate (8)** | **High (12)** | **High (16)** | **Extreme (20)** |
| **Possible** | **3** | **Low (3)** | **Moderate (6)** | **Moderate (9)** | **High (12)** | **High (15)** |
| **Unlikely** | **2** | **Low (2)** | **Low (4)** | **Moderate (6)** | **Moderate (8)** | **High (10)** |
| **Rare** | **1** | **Low (1)** | **Low (2)** | **Low (3)** | **Low (4)** | **Moderate (5)** |

| Risk Acceptance Criteria | | | |
|---|---|---|---|
| **Risk Rank** | **Description** | **Criteria** | **Responsibility** |
| **LOW** | Acceptable | Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring | Operational Manager |
| **MODERATE** | Monitor | Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring | Operational Manager |
| **HIGH** | Urgent Attention Required | Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring | Executive Manager / CEO |
| **EXTREME** | Unacceptable | Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring | CEO / Council |

| Existing Control Ratings | | |
|---|---|---|
| **Rating** | **Foreseeable** | **Description** |
| **Effective** | There is little scope for improvement. | Processes (Controls) operating as intended and aligned to Policies / Procedures.<br>Subject to ongoing monitoring.<br>Reviewed and tested regularly. |
| **Adequate** | There is some scope for improvement. | Processes (Controls) generally operating as intended, however inadequacies exist.<br>Nil or limited monitoring.<br>Reviewed and tested, but not regularly. |
| **Inadequate** | There is a need for improvement or action. | Processes (Controls) not operating as intended.<br>Processes (Controls) do not exist, or are not being complied with.<br>Have not been reviewed or tested for some time. |

## ~~2.3.6 **DELETED** BUSINESS CONTINUITY~~

~~Policy 2.3.6 was deleted 16 November 2021~~
~~Business Continuity is addressed under Policy 2.3.5 – Risk Management~~

## 2.3.7 DEPARTMENT OF TRANSPORT LICENSING SERVICES

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15 | **Council Minute Reference:** | 183/15 |

**Reviewer:** Chief Executive Officer
**Local Law:**
**Procedure:**
**Delegation:** ADMIN 017 - Vehicle Licensing & Registration Agency Contract

**OBJECTIVE**

Set a position on the provision of localised licensing services at no cost to Council.

**POLICY**

The Shire of Kojonup is committed to maintaining the traffic licensing agency role subject to the financial commissions received from the State Government providing sufficient revenue such that there is a net benefit to Council, or community benefit.

The Chief Executive Officer is delegated authority to negotiate the renewal of future contracts for the delivery of traffic licensing and services.

## 2.3.8 VOLUNTEER MANAGEMENT

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 16/02/16 | **Council Minute Reference:** | 19/16 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |
| | 19/11/19 | | 156/19 |
| **Reviewer:** | Chief Executive Officer ~~/Manager Governance and Administration~~/all volunteer Managers | | |
| **Local Law:** | | | |
| **Procedure:** | Volunteer Management Handbook | | |
| **Delegation:** | | | |

**OBJECTIVE**

To provide a Volunteer Management system that integrates and coordinates the core policies processes and activities the organisation has in place for working with volunteers. It is made up of policies, procedures and work documents which control how the volunteer program is implemented from day to day.

**POLICY**

Volunteering promotes civic participation and encourages local people to be active, shape, contribute and make a difference to their local community. Volunteering benefits everyone including the individuals involved, the Council and the wider community.

Council is committed to utilising and valuing the skills, time, talents and energy of volunteers effectively which is supported through the provision of a comprehensive volunteer management framework.

This policy defines the relationship between the Shire and its volunteers; setting out the role and responsibility of Council and outlining the rights and responsibilities of volunteers.

**Volunteers** working on behalf of the Shire will be defined as individuals who:

1. Provide their services of their own free will;
2. Do not receive any monetary reward (out of pocket expenses are not regarded as monetary reward);
3. Benefit the community and themselves by participating in volunteer programs; and
4. Complement, but do not replace or threaten the livelihood of, paid workers in designated positions.

**LEGISLATION AND REFERENCES**

Volunteers are entitled to protection through the following legislation:

- *Work Health and Safety Act 2020*
- *Equal Opportunity Act 1984* (WA)

This policy is to be read in conjunction with the Volunteer Handbook.

**BACKGROUND**

The Shire of Kojonup has many volunteers across a range of differing activities. Volunteers work alongside staff to deliver and enhance a diverse number of services and initiatives offered by the Shire. Many of these services and initiatives would not occur or would not be sustainable in the long term without the support and contribution of volunteers.

The following outlines the various categories of volunteering throughout Council:

- ~~Springhaven Lodge;~~
- The Kodja Place Precinct; and
- Library.

**PRINCIPLES**

The following principles underpin Council's approach to volunteering:

**Council performance:** Volunteers contribute to the delivery of the Shire's Community Strategic Plan;
**Community participation:** All citizens have the right to apply to volunteer and the Shire will provide opportunities for members of the community to participate as volunteers in a variety of programs and Shire activities;
**Inclusiveness:** The Shire will ensure its programs and activities meet individual needs, are welcoming of diversity, and value the strengths and abilities of all community members;
**Training:** Volunteers will be equipped with the necessary skills and resources required to successfully fulfil the positions;
**Identifying strengths & meeting individual needs:** Volunteers expectations, interests, availability, abilities, skills and knowledge will be taken into account when matching them with a volunteer position;
**Balance of paid staff and volunteers:** Volunteers will complement but not threaten the livelihood of paid workers or replace the services or roles provided by paid staff;
**Risk Management:** Council will provide a safe working environment and address risks that affect the safety and wellbeing of volunteers;
**Mutual benefit:** Volunteering remains a mutually beneficial activity for the individual volunteer, the program, the community and Council; and
**Volunteer Management:** Volunteers will be managed in a structured, organised and professional manner.

**VOLUNTEER RIGHTS AND RESPONSIBILITIES**

Unlike paid staff, volunteers are not covered by awards or workplace agreements. Volunteers, however, have rights and responsibilities which are in part defined by legislation and in recognition of the significant value that volunteers bring to Council and the community.

**Volunteer Rights**

1. To be respected and valued in the role as a volunteer.
2. To work in a healthy and safe environment.
3. To choose the type of activities they are to be involved in, in accordance with their skills, interests and needs.
4. To receive an orientation and induction to the Shire of Kojonup and individual program areas.
5. To have their ideas welcomed and acknowledged by their Manager and other staff.
6. To be able to raise any grievances or issues in accordance with the Shire's process.
7. To receive reimbursement for out of pocket expenses.
8. To have the training, equipment and resources required to do the duties.
9. To have open communication between Volunteers and Managers.
10. To be protected by insurance.
11. To be actively involved in the decision making that affects them.

**Responsibilities of Volunteers**

Volunteers have obligations to Council and will be required to:

1. Fulfil the duties as specified in their position description in accordance with relevant legislation;
2. Understand and acknowledge the requirements of the Shire's Code of Conduct and relevant policies and guidelines;
3. Participate in the appropriate induction and on-going training as provided;
4. Operate under the direction and supervision of Shire staff to achieve the objectives required;
5. Maintain confidentiality regarding Shire business, program information or any other sensitive, private information they come across during their volunteer duties;
6. Report any unsafe working conditions/potential hazards to their Manager; and
7. Report any injury/damage to themselves or a third party.

**Supporting Documentation**

Volunteer Handbook
Employee Manual
Risk Management Framework
Business Continuity & Disaster Recovery Plan
Shire of Kojonup Bush Fire Brigades Local Law 2020

## 2.3.9 CLOSED CIRCUIT TELEVISION (CCTV) OPERATIONS AND RECORDING

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 18/04/17 | **Council Minute** | 40/17 |
| **Date last amended:** | 20/11/18 | **Reference:** | 143/18 |
| | 20/08/19 | | 85/19 |
| | 19/11/19 | | 156/19 |
| **Reviewers:** | Chief Executive Officer/Project Manager and Regulatory Services | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | ADMIN 014 – Prosecutions & Legal Defence | | |

**OBJECTIVE**

This policy applies to Closed Circuit Television (CCTV) and any other device capable of recording video footage in the performance of Shire duties by employees, contractors and elected members.

Provisions relating to recording devices such as Dash Cam will be separately addressed as part of Councils Motor Vehicle/Plant policies/procedures.

This policy document provides guidance on operation, management and reporting protocols for Closed Circuit Television (CCTV) leased, owned or controlled by the Shire of Kojonup:

1. Within, on or around Shire facilities; and
2. In public places within the Shire of Kojonup.

The policy also provides guidance to ensure a consistent approach in identifying suitable locations when considering future public place CCTV installation within the Shire of Kojonup.

**POLICY**

Purpose

The Shire of Kojonup conducts CCTV operations in order to:

1. Assist in deterring, detecting and responding to criminal offences against people or property;
2. Record evidence to support investigations and prosecutions by Police in relation to offences; and
3. Address community safety concerns of residents, workers, business proprietors, visitors and employees of the Shire of Kojonup.

**CCTV OPERATIONS**

The objectives established for CCTV operations should be based on measurable criteria, which may include:

1. Reducing crime and incidents reported to Police;
2. Reducing damage and graffiti reported to the Shire of Kojonup;
3. Improving perceptions of safety and reducing fear of crime; and
4. Evidence purposes.

**Ownership**

The CCTV Operation is owned by and is the sole property of the Shire of Kojonup, unless partnered with WA Police.

**Determining CCTV Camera Location**

In determining CCTV camera location and placement in public places, the following factors (in consultation with key stakeholders) will be considered:

1. Incidence of criminal activity;
2. Level of human activity;
3. Level of deterrent;
4. Logistical requirements; and
5. The surveillance is legally permitted.

The selection criteria for each camera placement and location should be documented and the effectiveness of the installation should be measurable and reviewed annually.

A replacement or upgrade program based on system value should be implemented as part of the Shire of Kojonup Information & Communications Technology Plan. Camera technology is continuously evolving and, as a result, the Shire must be aware of the need to remain up-to-date with technology improvements and to factor general maintenance, regular servicing, software upgrades and replacement hardware into the annual budget.

**Access and Security of CCTV Equipment**
All CCTV recording equipment will be located within secure areas and not accessible to unauthorised persons.

**Storage and disposal of surveillance images**
Storage and disposal of records from CCTV is to be in accordance with the General Disposal Authority for Local Government Records (DA2015-001) as follows:

| No | Function/Activity | Description | Disposal Action | Custody |
|---|---|---|---|---|
| 100.4 | **Surveillance - Investigations** | Surveillance/CCTV footage **REQUIRED** for investigations and/or court proceedings. **NB: If a tape forms part of a case file, it should be sentenced in accordance with the related case records.** | | |
| 100.4.1 | | Footage presented by the local government (LG) to the authorities where the LG is not party to the investigation in any further capacity. In these situations, the LG is merely the provider of the footage and the incident does not involve LG staff or assets. | Destroy | Retain 7 years after provision of footage then destroy |
| 100.4.2 | | Footage concerning incidents involving local government staff or assets, required for investigations. | Destroy | Retain 7 years after investigation finalised, then Destroy. |

| | | | | |
|---|---|---|---|---|
| 100.5 | **Surveillance - No Investigations** | Surveillance/CCTV footage NOT REQUIRED for investigations. | | |
| 100.5.1 | | Surveillance/CCTV footage taken from fixed cameras around public open spaces and public access areas. | Destroy | Destroy or re-use tape 30 days after footage taken |
| 100.5.2 | | Surveillance/CCTV footage taken by mobile cameras or car-based cameras. | Destroy | Destroy or re-use tape 7 days after footage taken |
| 100.5.3 | | Surveillance/CCTV footage taken from fixed cameras around local government buildings and assets with staff in attendance on a regular basis. | Destroy | Destroy or re-use tape 7 days after footage taken |

All hardware purchased for CCTV use must have adequate capacity available to meet the minimum retention period above.

**Requests for Stored Information**

1. Access to designated surveillance areas and data will be restricted to Authorised Personnel or with written authorisation from the CEO.
2. Any person requesting a copy of any CCTV data records is to apply in writing to the Chief Executive Officer, outlining reasons for such requests. This excludes WAPOL as they have direct access.~~This includes the Senior Management Team, insurance companies and WA Police.~~
3. At no time will any original or copied video recordings, or still photographs, be released to any media organisation, journalist, individual or group without prior approval of the Chief Executive Officer. If access is denied, applicants are able to utilise the Freedom of Information application process.
4. Recorded material released shall be verified for accuracy, relevance and must not exceed that necessary to fulfil the purposes of the written request.
5. Access is allowed by ~~the~~ the CEO and any CEO authorised Senior Management role ~~Team~~ to live CCTV images which may be required to view public areas for reviewing, monitoring or verifying maintenance services and public works.
6. All reasonable attempts will be made to serve the interests of anyone affected by public space surveillance with a focus on community safety and crime prevention, and not be confined to the interests of the Shire of Kojonup or operational needs of the WA Police.

**The recording of Audio**

There is no foreseen use of audio recording within the CCTV system. However, before audio recording is introduced, a policy for its proper use must be defined.

**Complaints Handling**

Any complaints regarding CCTV operations are to be directed in writing to the Chief Executive Officer.

**Audit & Review**
CCTV operations will be monitored and evaluated to verify compliance.

**Privacy Principles**
CCTV will be operated within the *Surveillance Devices Act 1998* and only for the purposes defined in this policy.

**ROLES AND RESPONSIBILITIES**
Council Authorised Officers
Chief Executive Officer

As authorised by the ~~The~~ CEO Senior Management ~~Team~~ will be able to view live footage of their department on their smart phone or tablet as follows:

1. Manager Works ~~& Services~~and Infrastructure – Works Depot, Blackwood Road, Kojonup
2. Manager Financial and Corporate Services~~/Manager Governance and Administration~~ – Administration Office & Library, 93-95 Albany Highway, Kojonup
3. ~~Manager Regulatory Services~~Property Services Manager – Administration Office~~, &~~ Library and The Kodja Place, 93-95 Albany Highway, Kojonup.
~~4. Manager Aged Care Services – Springhaven Lodge, Barracks Place, Kojonup~~
4. Chief Executive Officer – All departments of the Shire
5. WAPOL – All departments of the Shire

The Chief Executive Officer is responsible for the application of delegations in regards to the policy.

The ~~Senior Ranger/Building Maintenance Coordinator,~~Manager Property Services ~~–~~under the supervision of the CEO, is responsible for addressing any technical aspects for CCTV equipment owned, operated or leased by the Shire of Kojonup including equipment maintenance and upgrades and signage. ~~The Senior Ranger/Building Maintenance Coordinator, as part of technical checks, is to arrange viewing with each manager.~~

The Records Officer, under the supervision of the CEO, is responsible for reviewing and monitoring operations of the policy.

The following CCTV Authority Table reflects operational responsibility per Officer Position:

| **CCTV Authority Table** | | | | | |
|---|---|---|---|---|---|
| **OFFICER** | **CCTV BUILDING ACCESS** | **DEVICE** | **REAL TIME LIVE VIEW** | **HISTORICAL PLAYBACK** | **DOWNLOAD FOOTAGE** |
| **CHIEF EXECUTIVE** | ALL BUILDINGS | SMART PHONE/ TABLET/ COMPUTER | LIVE VIEW | PLAYBACK | Yes |
| ~~**MANAGER FINANCIAL & CORPORATE SERVICES/ MANAGER**~~ | ~~SHIRE ADMIN/ KODJA PLACE~~ | ~~SMART PHONE/ TABLET/ COMPUTER~~ | ~~LIVE VIEW~~ | ~~PLAYBACK~~ | ~~NO~~ |

| | | | | | |
|---|---|---|---|---|---|
| ~~**GOVERNANCE & ADMINISTRATION**~~ | | | | | |
| **MANAGER WORKS & ~~SERVICES~~INFRASTRUCTURE** | WORKS DEPOT | SMART PHONE/ TABLET/ COMPUTER | LIVE VIEW | PLAYBACK | NO |
| ~~**MANAGER AGED CARE**~~ | ~~SPRINGHAVEN~~ | ~~SMART PHONE/ TABLET/ COMPUTER~~ | ~~LIVE VIEW~~ | ~~PLAYBACK~~ | ~~NO~~ |
| ~~**SENIOR RANGER/ BUILDING MAINTENANCE COORDINATOR**~~ **PROPERTY SERVICES MANAGER** | ALL BUILDINGS | COMPUTER/SMART PHONE/TABLET | | PLAYBACK FOR POLICE ENQUIRIES – MAINTENANCE /TECHNICAL CHECKS | ~~NO - CEO APPROVAL~~YES |
| **RECORDS** | ALL BUILDINGS | COMPUTER | | PLAYBACK | NO - CEO APPROVAL |

**ETHICAL USE OF CCTV SYSTEMS AND RECORDED MATERIAL**

This policy represents the formal policy and expected standards of Council. Approval of Council is required prior to any deviation from this policy. Elected Members and Employees are reminded of their obligations under Council's Code of Conduct to give full effect to the lawful policies, decisions and practices of Council.

1. The CCTV System will be operated within applicable law and for the ethical and beneficial purposes for which it is established or which are subsequently agreed in accordance with these approved policy statements.
2. The CCTV System will be operated with due regard to the privacy and civil liberties of individual members of the public, including the rights to freedom of religious and political expression and assembly.
3. The public interest in CCTV Operations will be recognised by ensuring the security and integrity of recorded material.

The Shire of Kojonup has the highest expectation of all Authorised Personnel to:

1. At all times, act in an honest and legal manner to carry out duties which reflects community values;
2. Treat all live and recorded images in an ethical manner and with the utmost of care, respect and dignity;
3. Interact with WA Police and stakeholders in a timely, courteous and cooperative manner; and
4. Ensure toilets, showers and change rooms and other similar areas shall not be subject to CCTV surveillance.

**CONFIDENTIALITY**

The Shire of Kojonup expects Authorised Personnel to ensure confidentiality of information gathered by or from CCTV Operations by not disclosing or discussing any events with unauthorised Personnel or associates who have no direct responsibility relating to CCTV operations.

In addition, Authorised Personnel will not explicitly identify any involved person or party with family, friends, or acquaintances and will not disclose any information to third parties, including the media without prior written approval from the Chief Executive Officer.

## 2.3.10 SOCIAL MEDIA

| | | |
|---|---|---|
| **Adopted by Council:** | 17/03/20 | **Council Minute Reference:** 26/20 |
| **Date last amended:** | 20/10/20 | 141/20 |
| | 12/12/23 | 141/23 |
| **Reviewer:** | Chief Executive Officer/Project Manager and ~~Community~~ Regulatory Services | |
| **Local Law:** | | |
| **Procedure:** | | |
| **Delegation:** | | |

Social media is revolutionising the way we stay connected with our family, friends and communities. It is growing with evidence from statistics for Facebook showing more than 14 million Australians are active each month.

**OBJECTIVES**

The use of social media within the Shire of Kojonup has the objective of making content available to engage the people who connect with the Shire via this medium.

This policy establishes the use of social media within the organisation to make content available, provide feedback and communicate with others who are interested in similar topics, and help the Shire of Kojonup find new ways of engaging with people who live, work or spend time within the Shire.

By implementing social media more effectively, the Shire will improve communication, engagement and collaboration with its community to help strengthen the positive and professional identity of the Shire.

This policy is intended to provide clear guidance with respect to the appropriate use of Social Media by all employees. The appropriate use of Social Media applies as it is defined by this policy, the Shire's Code of Conduct and individual contracts of employment.

**POLICY**

This policy is applicable to all Shire staff, Elected Members and Volunteers. It applies to any social media activity on behalf of the Shire or for staff in contexts that relate to the Shire or the performance of their responsibilities.

Social media platforms may include but are not limited to:

- blogs;
- photo and video sharing such as YouTube and Instagram;
- social networks such as Facebook, Twitter and Linked In;
- mobile phone applications;
- texting;
- digital TV services;
- wikis;
- collaboration tools;
- websites; and
- online forums

**PURPOSE**

The Shire uses social media for:

- **Communication**

  Social media tools are used to tell people what's happening in the Shire of Kojonup. For example, using the Shire's Facebook page to promote major events and to share the latest news.

- **Engagement**

  Social media is used to help people to get involved in their community and in local decision making by encouraging discussion on a range of different topics across the different platforms such as Facebook and YouTube. It also means that the Shire can respond to comments and concerns faster, reduce the requirement for customers having to visit the Shire office and reduce the risk and impact of negative comments and bad publicity.

- **Collaboration**

  Social media is used to find new, more efficient ways of working together with the community. The Shire's expansion into Social Media provides the opportunity to encourage residents to share content, thoughts and ideas across different platforms such as Instagram.

**1.Organisational Use**

Any use of social media within the Shire must:

- Follow these social media process and guidelines. These guidelines are in addition to any professional standards that govern specific areas of work and all other relevant policies;
- Ensure appropriate authorisations are obtained before providing any information for posting on social media site;
- Ensure that any information posted online serves to enhance the services of the Shire, is in line with the Shire's missions and values, and will not bring the Shire into disrepute;
- Comply with all laws relating to copyright, record keeping, privacy and defamation, including the need for accurate information and constantly ensuring comments are free from harassment and discrimination;
- Cite all sources quoted within information posted;
- Social Media use on the Shire's relevant media is limited to those employees expressly authorised by the CEO and the following:
  - Shire of Kojonup Facebook Page - Customer Service Officer, Records Officer , Project Manager/~~Community~~ Regulatory Services, Manager ~~Governance and Administration~~Financial and Corporate Services, and Chief Executive Officer.
  - Kojonup Library Facebook Page – Chief Executive Officer, Project Manager and ~~Community~~ Regulatory Services, Senior Library Officer, Records Officer, Manager ~~Governance and Administration~~Financial and Corporate Services.
  - Kojonup Play in the Park Facebook Page – Play Café Coordinator, Senior Library Officer, Manager ~~Governance and Administration~~Financial and Corporate Services, Project Manager/~~Community~~ Regulatory Services, and Chief Executive Officer.
  - Kojonup Visitors Centre Facebook Page - Visitor Services Officer, Manager Kodja Place, Tourism and Marketing, Project Manager and Regulatory Services and Chief Executive Officer.

All the Shire's digital communication channels are filtered through the CEO/Executive Assistant to ensure the appropriate moderation and security measures are taken. **Before setting up any new** digital platforms (inc social media channels, websites, analytics and applications) the CEO and relevant manager are to be engaged prior to any decision being made.

**2. Guidelines for using Social Media on behalf of the Shire of Kojonup**

The following information is provided to assist staff when preparing social media content and responses:

- The Shire President and the CEO are the official spokespersons for the Shire of Kojonup; any statements on behalf of the Council and the Shire are only to be made with specific authority (see above);
- Ensure content is accurate, relevant and complies with current policies, if in doubt always check;
- Avoid offensive, defamatory, intimidating and provocative language, and avoid commenting on or liking posts that contain this type of language;
- Avoid making personal comments about elected members, staff or members of the community;
- Maintain a professional, positive and respectful tone;
- Adhere to copyright, privacy, defamation, discrimination, harassment and other applicable laws;
- If in doubt, do not post – Do not reveal any confidential or time sensitive information that has not yet been made publically available and, if you are not sure on how to respond to a post, refer to the CEO.
- All posts to be written in the third person point of view;
- Liking, sharing or reacting to a post on Social Media is generally taken to be an endorsement of that material, as if you had created it yourself, and may be seen by a wider audience than intended.
- Be responsive – Replying to comments and messages needs to be in a timely manner;
- Keep in mind that you are responding to comments on behalf of the whole organisation;
- There is no such thing as 'off the record' for social media. Staff should understand that conversations are in the public domain and can be re-posted elsewhere online and quoted by the media without asking for permission;
- Remember the audience the Shire is targeting when determining which platform you would use to engage with the Shire's followers;
- Each post must have a photo or picture;
- Always complete each post with a contact: i.e.; If you have any queries, please do not hesitate to contact me on 9831 2400 or email *your email*.

**3. Personal Use**

Social Media is now a part of daily life and an accepted method of instant communication. The Shire of Kojonup recognises that its staff use social media in a personal capacity outside the context of the workplace. This policy is not intended to discourage nor unduly limit personal expression or online activities. An individual acting on behalf of the Shire, acting in a capacity that they could be seen as representing the Shire or a person seen as, by the public, to be working for the Shire needs to be aware that there is the potential their comments, endorsements and social media activity after hours could influence people to question their ability to remain apolitical and impartial.

It is important, however, to remember that the use of social media is not without risk and the speed and reach of publishing online means content is available immediately to a wide audience. Anything posted online can be difficult to delete and may be replicated to a wide audience. It may be sent to, or seen by people the author never intended or expected would see it. Staff must therefore

recognise the need to exercise caution when posting or endorsing content on social media.

The nature of social media often identifies the place of work of the individual using it. In any circumstance where the person is using social media outside the context of the workplace and can be identified as a Shire of Kojonup employee, they are personally responsible for the content they publish and the content published by others to their social media platforms.

Comments or endorsements of content posted on social media by staff members must ensure their actions/posts/content do not provide grounds for a reasonable person to conclude that they could not serve the Local Government impartially and professionally. Staff should also follow and adhere to relevant policies and procedures in a professional manner that is free from bias.

The more senior you are within the organisation, the more weight your opinions will carry and have a greater capacity to impact the reputation of the Shire.

**Private Profiles and Private Groups**

Nothing that is posted on-line is truly 'private'. Private profile settings and private groups are no guarantee information is only seen by the target audience. Posts may have been screenshot and distributed to individuals, groups and organisations that were never intended to see the content, even after the original post has been deleted.

Privacy settings are not enough to stop someone who disagrees with what has been posted from copying and using it (privacy settings are also constantly being changed and upgraded from social media platform to platform). As staff members of the Shire, your comments have the capacity to affect the Shire's reputation or impact perceptions of you in your role within the Shire.

## 4. Social Media Management

The Shire's use of social media is intended to be holistic, cross-functional, and owned by all Service Areas.

All defamatory postings will be removed and or hidden through either Facebook's profanity filter or by a manager/CEO at their discretion.

Defamatory postings include but are not limited to those that are racist, sexist, threatening, insulting, and/or unlawful and threatening to another's privacy or safety, possibly constituting a breach of the Shire's Code of Conduct.

### 4.1 Managing Content (Refer to below organisational charts)

In the case of any particular comment, there are ways to take action;

- No action at all – the comment is allowed to stand as is. This is by far the most common "action" you will take
- An answer or response may be provided to a contributor's query or comment
- The comment may be drawn to the attention of a manager/ CEO for consideration or action
- The comment may be deleted

### 4.2 Record Keeping Requirements

Social media postings by the Shire are considered the same as any other means of

communication, are often considered a record of the Shire's activities and are subject to freedom of information requests. This means that the posting and any comments made on the platform must be captured within the Shire's records management systems. Any required guidance on records management of social media should be referred to the Records Administration Officer.

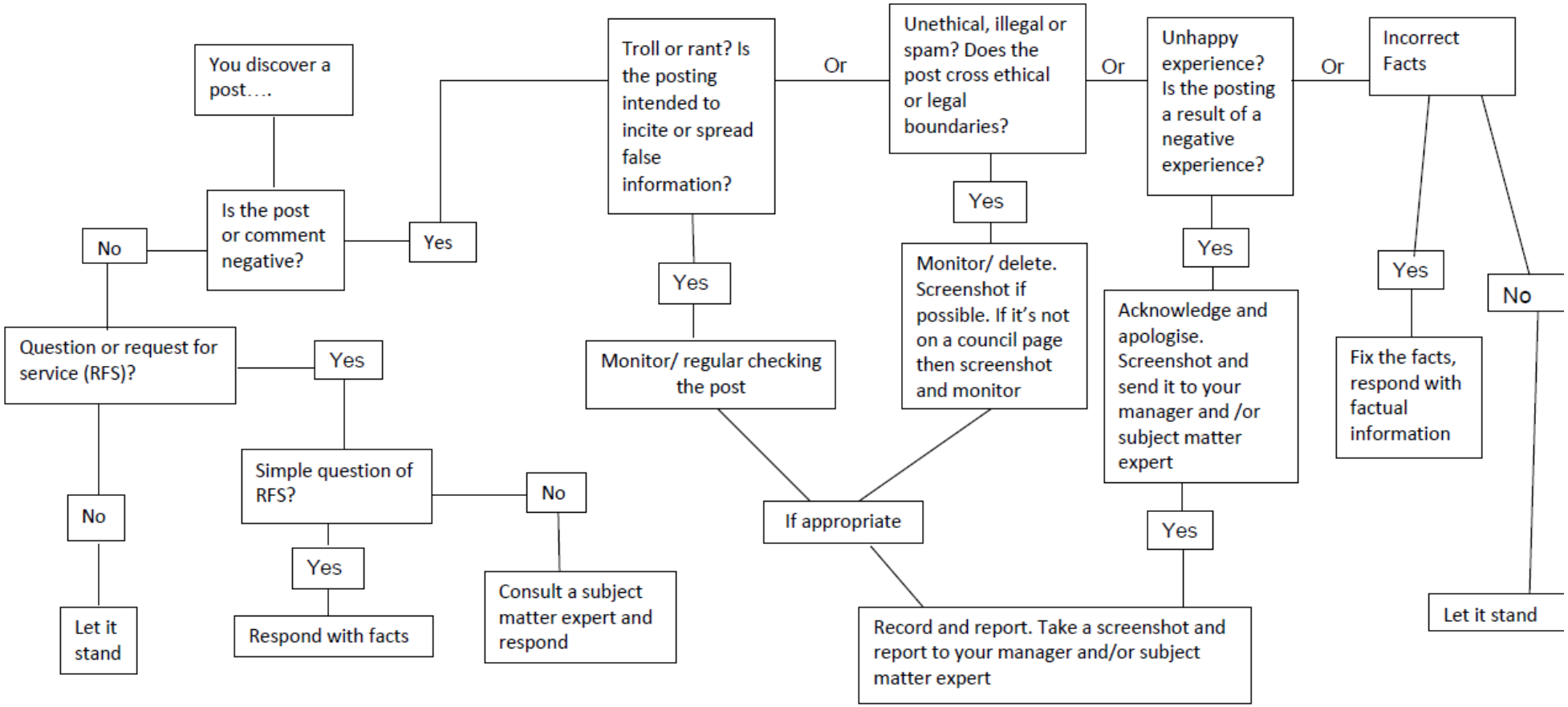
**5. Breaches**

Employees who breach this policy may face disciplinary action which may include a review of their employment with the Shire of Kojonup.

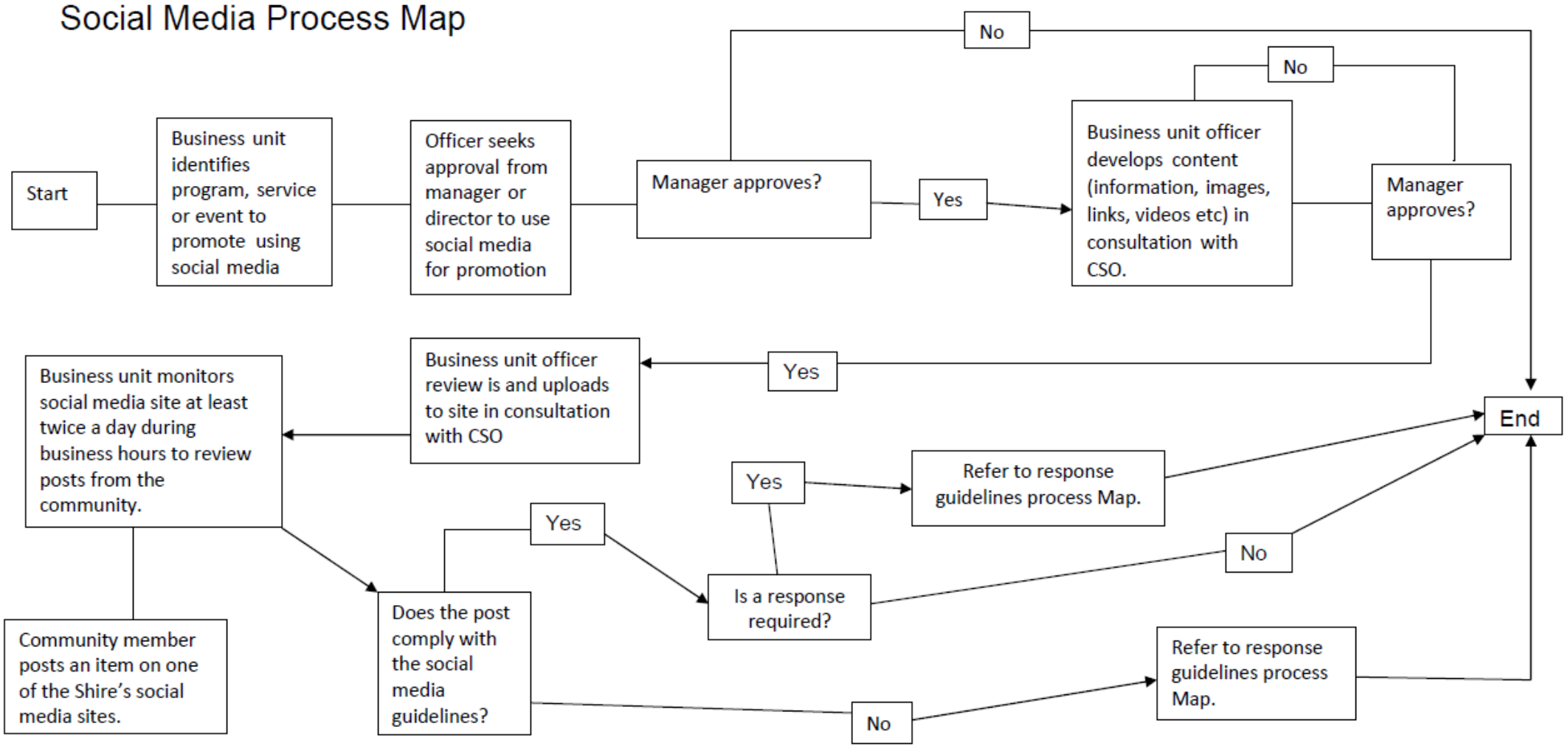
Inappropriate use of social media will not be tolerated by the Shire of Kojonup. An employee who engages in any conduct in breach of this policy will be subject to disciplinary action up to and including instant dismissal.

Any manager who is made aware of any of the behaviour outlined in this policy and who does not deal with the code of conduct appropriately or report the inappropriate usage will also be subject to disciplinary action.

# Response Guidelines
# Shire Approved social media administrators and editors only



# Social Media Process Map



# 3 EXECUTIVE & GOVERNANCE

## ~~3.1 **DELETED** CODE OF CONDUCT~~

| | | | |
|---|---|---|---|
| ~~**Adopted or Reviewed by Council:**~~ | ~~17/11/15~~ | ~~**Council Minute Reference:**~~ | ~~183/15~~ |
| ~~**Deleted by Council:**~~ | ~~12/12/23~~ | | ~~141/23~~ |

~~**Reviewer:** Chief Executive Officer/Manager Governance and Administration~~
~~**Local Law:** Local Government (Council Meetings) Local Law 2020~~
~~**Procedure:**~~
~~**Delegation:**~~

~~Replaced with Policy 3.25 – Code of Conduct for Council Members, Committee Members and Candidates – 18 May 2021~~

## ~~3.2 **DELETED** ECONOMIC DEVELOPMENT INCENTIVES - BUILDING & PLANNING FEES & RATES~~

~~Policy 3.2 was deleted on 17 November 2020~~

## 3.3 COUNCILLOR INDUCTION

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15<br>17/11/20<br>12/12/23 | **Council Minute Reference:** | 183/15<br>156/20<br>141/23 |

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer
**Local Law:**
**Procedure:** Councillor Induction Manual
**Delegation:**

**OBJECTIVE**

To ensure that elected Council members have sufficient opportunity to be conversant with their legal responsibilities and local government practices and procedures, by undergoing an induction at commencement of their term.

**POLICY**

**Induction**

All elected Council members shall, following their swearing in, be given an induction session by the CEO to acquaint themselves with the operations of the Shire of Kojonup and local government in general.

**Training**

Elected Council members are required to complete the following training in the first year of their term:

1. Understanding Local Government;
2. Conflicts of Interest;
3. Serving on Council;
4. Meeting Procedures;
5. Understanding Financial Reports and Budgeting; and
6. CEO Performance Appraisal

Attendance is encouraged at seminars, workshops or conferences that are applicable to local government and which will also provide improved knowledge, business practices and procedures for

the benefit of the Shire of Kojonup – see Policy 3.28 – Councillors Continued Professional Development.

## ~~3.4 **DELETED** SHIRE BOUNDARY CHANGES~~

~~Policy 3.4 was deleted on 14 November 2017.~~

## 3.5 USE OF COUNCIL CHAMBERS & RECEPTION LOUNGE

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 14/11/17 | **Council Minute Reference:** | 183/15 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |
| **Reviewer:** | Chief Executive Officer | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | | | |

**OBJECTIVE**

To ensure the Council Chambers are recognised and utilised specifically for local government related activities, and to establish a protocol of use.

**POLICY**

The Council Chambers are to be used for local government meeting purposes only, except where otherwise approved by the Chief Executive Officer or the Shire President.

Any requests for usage of the Council Chambers not conforming to this policy are to be referred to the CEO.

The Council Reception Lounge is available for restricted Community use in accordance with the adopted fees and charges, whereby either a Councillor or Staff member is in attendance or by a community group approved by the CEO.

The Council Chambers and Reception Lounge may be used as a Local Emergency Management Centre.

## 3.6 CERTIFICATES OF APPRECIATION

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15 | **Council Minute Reference:** | 183/15 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |
| | 16/11/21 | | 135/21 |

**Reviewer:** Chief Executive Officer/all personnel Managers
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To recognise contributions and achievements from Staff, local residents and organisations.

**POLICY**

To recognise valuable contributions to the community and the good governance of the district, the Council may award Appreciation Certificates, with eligibility guidelines being:

1. Community Organisations/Individuals
2. Following receipt of a written submission containing detailed information on the nominee whether the nominee be from a recreational club, service club or community organisation;
3. Employee
4. Continuous periods of 5 years, 10 years, 15 years, 20 years, 25 years, 30 years or over to be based upon anniversary date; and
5. Others
6. As determined by Council from time to time
7. As determined by the Chief Executive Officer from time to time.

**PROCEDURE**

Community Organisation/Individual

- Ideally, presented at a formal meeting of Council or, alternatively, at a Community/Volunteer Recognition BBQ held either March/April annually.

Employee

- In respect of Council Employees, subject to the approval of the recipient, certificates will generally be presented at a formal meeting of Council (family members may attend).

## 3.7 PRESENTATIONS – RETIRING COUNCILLORS

**Adopted or Reviewed by Council:** 14/11/17 **Council Minute Reference:** 151/16

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To ensure a policy exists which clarifies presentations by Council to retiring Councillors.

**POLICY**

Upon resignation or retirement as a Councillor, the Shire may, provided the Councillor has served at least one full 4 year term of office and as a token of appreciation for the years of service, provide one or both of the following:

1. A gift (or money/gift card) valued at up to a maximum of $200; and/or
2. A presentation made at an appropriate function approved by the Shire President.

Note:
When reviewing the policy, reference should also be made to r. 34AC. of the Local Government (Administration) Regulations 1996 which sets the four year minimum referenced above and also sets a maximum gift value of $100 per year to a permissible total of $1,000.

## 3.8 COMMON SEAL

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15<br>12/12/23 | **Council Minute Reference:** | 183/15<br>141/23 |

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To clearly define who is authorised to affix the Common Seal, and in what circumstances and to provide a standard sealing clause.

**POLICY**

That the President and Chief Executive Officer be authorised to use the Shire of Kojonup's Common Seal when and as required to comply with contractual and legal obligations and that the wording be as follows:

*"The Common Seal of the Shire of Kojonup was hereunto affixed in the presence of:*
*Chief Executive Officer* _____
*Date* _____
*Shire President* _____
*Date* _____*"*

The guidelines for use of the Common Seal are as follows:

1. The ~~Manager Governance and Administration~~Governance and Rates Officer is to have charge of the Shire of Kojonup's Common Seal, and is responsible for the safe custody and proper use of it;
2. The Common Seal of the Shire of Kojonup is to be affixed to any local law, which is made by Council;
3. The ~~Manager Governance and Administration~~Governance and Rates Officer is to record in a register each date on which the Common Seal is affixed to a document, the nature of the document, and the parties to any agreement to which the Common Seal is affixed; and
4. For use in legal and contractual forms, as deemed appropriate or required by law.

## 3.9 FLYING OF FLAGS

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 14/11/17 | **Council Minute Reference:** | 183/15 |
| **Date amended:** | 19/11/19 | | 156/19 |
| | 16/11/21 | | 135/21 |

**Reviewer:** Chief Executive Officer/Manager ~~Governance and Administration~~Financial and Corporate Services/Customer Service Officer
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To ensure that a consistent policy is applied to requests for flying of legitimate and recognised flags.

**POLICY**

The Australian, State and Aboriginal flags are to be flown at The Kodja Place on a permanent basis.
The Australian, Aboriginal and Shire of Kojonup flags are to be flown at the Council administration offices.
When requests are received for the flying of other flags on Council's flagpoles, the Western Australian state flag be substituted unless protocol (as described below) dictates otherwise.
**Note:** Many protocols exist for the flying of flags. The following is an excerpt from the booklet '*Australian flags'* – Part 2: The protocols for the appropriate use and the flying of the flag. Refer to *www.itsanhonour.gov.au* for more information.

*"Flying and handling*
*When flown in Australia or on Australian territory the Australian National Flag takes precedence over all other flags with the exception of the United Nations Flag on United Nations Day (refer to page 35). See the order of precedence (page 25) when flying the Australian National Flag in company with other flags.*
*The flag should not be flown in a position inferior to that of any other flag or ensign. The superior position is based on the formation of the flagpoles in the set, not the height of the flag on the flagpole."*
*"Order of Precedence*
*The Australian National Flag takes precedence in Australia over all other flags when it is flown in company with other flags. Thereafter when flown in the community the order of precedence of flags is:*

*1: National Flag of other nations*
*2: State and Territory Flags*
*3: Other flags prescribed by the Flags Act 1953 including:*
*> the Australian Aboriginal Flag and the Torres Strait Islander Flag in either order; and*
*> the Defence ensigns which should be flown in the following order:*
*- the Australian Defence Force Ensign*
*- the Australian White Ensign*
*- the Royal Australian Air Force Ensign.*
*4: Ensigns and pennants – local government; Commonwealth, state and territory agencies; non-government organisations.*

*The order of precedence may be varied in the following circumstances:*

*> On military occasions or establishments, the Australian National Flag may be followed in the order of precedence by the prescribed Defence ensigns and military pennants ahead of other flags, ensigns and pennants.*

*> On Commonwealth occasions and Aboriginal or Torres Strait Island occasions for their peoples, the Australian Aboriginal Flag or the Torres Strait Islander Flag may follow the Australian National Flag ahead of other flags prescribed under the Flags Act 1953, state and territory flags and other ensigns and pennants."…*

*"In the absence of a flag or flags higher in the order, a flag shall follow the flag being flown that is higher in the order. The order of precedence does not require that a flag listed in the order must be flown in company with other flags in the order".*

Other:

1. Flags will be flown at half-mast during a funeral held in Kojonup.
2. Directives from government departments are in addition to the above policy and will be complied with.

## 3.10 COUNCILLORS FEES & REIMBURSEMENTS

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer/Manager Financial and Corporate Services
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To define elected member fees and allowances as determined by the *Local Government Act 1995*, Local Government (Administration) Regulations 1996 and the *Salaries and Allowances Act 1975.*
To encourage elected members' use of Council vehicles, where possible, for Council business.

**POLICY**

**Fees and Allowances**

Elected member fees and allowances are set annually by the Salaries and Allowances Tribunal and are to be set at 75%, determined by the allocated band, of the maximum level permitted under the *Local Government Act 1995* and *Salaries and Allowances Act 1975*.
The Information and Communication Technology allowance be set at $3,000 or 75% of the maximum level permitted, whichever is the greater.

**Reimbursement of Expenses**

Conferences

Council will pay for reasonable expenses incurred (including out of pocket expenses) in relation to nomination, travel and accommodation of any Councillor that is authorised by Council to attend a conference relating to Council Business. The President and Chief Executive Officer of the Shire shall approve the amount of expenses to be incurred.

Travel

Council will reimburse Councillors' travelling expenses when attending Council Meetings, Committee Meetings, Advisory Committees and Council authorised meetings. Travel with the Shire President or Council Officer is encouraged where this is convenient and effective. If this is not convenient or effective, a Councillor may claim the appropriate mileage allowance. Reimbursement will be at the current rate per kilometre in the Local Government Industry Award on presentation of a completed log book.

Out of Pocket Expenses

Reasonable out of pocket expenses will be reimbursed on presentation of a receipt to the Manager Financial and Corporate Services.

**Administration**

1. Councillors attending official Council meetings as an observer authorised by the Presiding Member or the Council in general will be entitled to travel reimbursement.
2. Councillors attending Council related meetings in a private capacity are not entitled to travel reimbursement.
3. Councillors may elect not to receive meeting fees and other allowances.
4. Councillor fees and allowances shall be paid on a quarterly basis, in arrears.

5. Payment of travel reimbursements and out of pocket expenses shall be made on application to the Manager Financial and Corporate Services.
6. Only one amount can be claimed for annual attendance fees i.e.; two positions cannot be added so as to get a higher figure.

## ~~3.11 ** MOVED TO POLICY 2.3.7 **~~

## 3.12 COUNCIL ADVISORY COMMITTEES

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer
**Local Law:** Local Government (Council Meetings) Local Law 2020
**Procedure:**
**Delegation:**

**OBJECTIVE**

The Shire of Kojonup appreciates the service provided by members of Council Committees. In providing these services, however, a standard of professional behaviour must be demonstrated that maintains and promotes confidence and trust in the work of Council.

Advisory Committees are appointed to provide input and overview to Council on a specific topic either to a term of reference or on an ongoing basis.

Advisory Committees:

1. Advise Council on current and emerging issues;
2. Promote the awareness of a specific topic within Council and the community;
3. Provide a process for input into the planning and provision of services and facilities; and
4. Provide a process for feedback from community to Council.

This policy provides guidelines for consistent practice in the way Advisory Committees are formed and operate.

**POLICY**

**Legal Environment**

In accordance with s. 5.8 of the *Local Government Act 1995,* the Council may convene a Committee of three or more persons for the purpose of assisting the Council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

A Committee shall operate in accordance with the relevant requirements of:

1. *Local Government Act 1995*, Part 5, Division 2;
2. Local Government (Administration) Regulations 1996;
3. Shire of Kojonup Policy 3.1 Code of Conduct; and
4. Local Government (Council Meetings) Local Law 2020 ; and
5. This policy.

A committee member ceases to be a member of a committee if the member has been absent from three consecutive meetings of the committee without having been given a leave of absence.

**Resources**

The Chief Executive Officer will appoint a responsible officer for ensuring that a committee is provided with appropriate administrative support and professional advice. Committee members shall ensure that matters regarding the operation of a committee are referred, in the first instance, to the responsible officer.

Shire resources can only be used for Shire purposes if the CEO has given specific approval. Shire resources include:

1. Materials;
2. Equipment;
3. Facilities;

4. Vehicles;
5. Documents;
6. Staff time; and
7. Records, Data and Information.

Advisory committees cannot commit Council resources.

**Recommendations to Council**

Unless a specific Delegation of Statutory Authority has been established in accordance with s. 5.16 of the *Local Government Act 1995*, the decision making of a committee of Council is limited to providing recommendations for Council's consideration. The recommendations of advisory committees can assist Council in making informed decisions on complex matters.

Recommendations to Council shall be strategic in nature and reflect the role of the Council; that is, they shall not be of an administrative nature.

**Conduct of Committee Members**

Committee members are responsible for their own good conduct when providing services to Council and to the community. They are to know and understand the standards set out in this policy and in the Council's Code of Conduct. All relevant laws must also be obeyed. Any breaches of the Council's Code of Conduct will result in loss of membership to the committee.

Representing the Council on an advisory committee is an important responsibility and each member is to sign a declaration, as attached. Community members are unable to serve on Council committees if they have not signed the declaration.

When representing or providing services to the Council, committee members should, at all times, be courteous towards the public, Councillors, Council Staff and other committee members so as not to bring Council into disrepute.

All public comments and media statements representing the Shire of Kojonup or its committees must first be approved by the Shire President or the Chief Executive Officer.

**Meetings**

No Council Advisory Committee shall call a meeting without first obtaining written permission of the CEO detailing the purpose of the meeting. Approval will determine the following:

1. Who chairs the meeting;
2. The format of the meeting; and
3. Whether recommendations for consideration will be accepted.

Each committee of Council must ensure that full and accurate minutes of the proceedings of its meetings are kept in accordance with Local Government (Administration) Regulations 1996 r. 11. Minutes of Committee meetings shall be referred to the next available ordinary Council meeting, where appropriate.

**Safety**

Council is responsible for providing a safe work environment and gives priority to the health, safety and welfare of Council officials and committee members. Committee members should protect their safety and that of others in the work environment and public areas. All safety concerns should be reported immediately to Council staff.

No member shall take part in activities or attend meetings of a Council committee while under the influence of alcohol or other drugs which could impair abilities or cause danger to themselves or others.

**Disclosure of Interest**

A member of a Council Advisory Committee who has a pecuniary or financial interest in any matter with which the Committee is concerned and who is present at a meeting of the Committee at which the matter is being considered, must disclose the nature of the interest to the meeting as soon as practicable.

The member declaring an interest must not be present at, or in sight of, the meeting of the committee:

1. At any time during which the matter is being considered or discussed by the Committee; or
2. At any time during which the Committee is voting on any question in relation to the matter.

# DECLARATION BY ADVISORY COMMITTEE MEMBER

**Declaration by Advisory Committee Member**

I,

_____

of [1]

_____

,

having been elected to the [2] _____ Advisory Committee of the Shire of Kojonup, declare that I take the office upon myself and will duly, faithfully, honestly, and with integrity, fulfil the duties of the Advisory Committee for the people in the district according to the best of my judgement and ability, and will observe the Shire of Kojonup's Policies *3.12 Council Advisory Committees* and *3.25 Code of Conduct.*

Signed: _____

Date: _____

Witness Name: _____

Witness Signature: _____

Date: _____

[1] *Insert your residential address.*
[2] *Insert Name of Advisory Committee*

## 3.13 PUBLIC QUESTION TIME

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer
**Local Law:** Local Government (Council Meetings) Local Law 2020
**Procedure:**
**Delegation:**

**OBJECTIVE**

The Shire of Kojonup provides the public with the opportunity to raise questions (as per s. 5.24 of the *Local Government Act 1995*), or to make a brief statement on issues of concern at all Ordinary Meetings and Standing Committee Meetings of Council. The purpose of this policy is to ensure that the Public Question Time during these meetings is conducted with respect, discretion and morality.

**POLICY**

The *Local Government Act 1995* requires that a minimum of 15 minutes is to be provided at the beginning of the meeting for question time (where members of the public wish to ask questions). Question time is the first item on the agenda and the following procedures apply:

1. Council encourages input from its residents but will not debate any issue with those in attendance at meetings;
2. Questions should be directed to the Shire President (or Chairman at Committee Meetings). Where appropriate, the President may ask another Councillor or Officer to respond if necessary. If the answer is not known and requires further investigation, a written response will be provided at a later date;
3. The President (or Chairman) has the right to determine any address, question or statement made by a member of the public to be out of order if it is considered to be:
   i. A personal attack or adverse reflection on the integrity of Councillors or Staff; or
   ii. Inappropriate behaviour and use of public question time.

   Such behaviour will not be permitted or tolerated;
4. Prevention of Disturbance:
   a. Any member of the public addressing Council or a Council committee is to extend due courtesy and respect to the Council or committee and the processes under which they operate and must take direction from the person presiding whenever called upon to do so; and
   b. No person observing a meeting is to create a disturbance at a meeting by interrupting or interfering with the proceedings, whether by expressing approval or dissent, by conversing or by any other means.

5. Taped recording of Ordinary Council meetings is ~~not permitted~~now regulated and required as of January 1 2025.

~~5.~~6. Taped recordings of other meetings is not permitted.

~~6.~~7. Copies of the Council's Public Question Time Policy are to be distributed at Council/Committee Meetings where members of the public are in attendance.

## 3.14 LATE AGENDA ITEMS – COUNCIL MEETINGS

**Adopted or Reviewed by Council:** 15/11/16 **Council Minute Reference:** 151/16

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer
**Local Law:** Local Government (Council Meetings) Local Law 2020
**Procedure:**
**Delegation:**

**OBJECTIVE**

To ensure that the decision-making process enables all issues to be properly considered in a professional and timely manner.

**POLICY**

1. The submission of late items to a Council meeting is only permitted with the prior permission of the Chief Executive Officer or the Presiding Member.
2. Late items must be in the approved report format including all relevant information and where possible late items are to be e-mailed to all elected members and loaded onto Docs-on-Tap.
3. Under the section of the Agenda titled "*NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING"* the meeting of the Council is to decide by a properly recorded vote whether to accept the late report before proceeding.

## 3.15 CITIZENSHIP CEREMONIES

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15 | **Council Minute Reference:** | 183/15 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |
| | 19/02/19 | | 10/19 |
| | 12/12/23 | | 141/23 |

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer

**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

Ensure that people receiving the Certificate of Australian Citizenship be given a ceremony of their choice, as per the options below.

**POLICY**

Candidates for Australian Citizenship will be given the opportunity to choose from the following options for their ceremony:

1. A private ceremony with the President or, in the President's absence, the Deputy President or, in the Deputy President's absence, the CEO;
2. A formal ceremony within three months of receipt of a conferral list from the Department of Home Affairs and during an Ordinary Council Meeting; or

In the interests of building community relations, citizenship ceremonies conducted by the Shire of Kojonup provide for the attendance of any family or supporting friends and for the attendance of all Councillors provided each applicant is consulted beforehand and approves.

**PROCEDURES – CEREMONIES**

People receiving the Certificate of Australian Citizenship will receive a gift up to the value of $50 (subject to the discretion of the Shire President), such as:

1. Native Plant;
2. Souvenir relative to Kojonup;
3. Commemorative item; or
4. Item relative to Adult/Youth/Child.

Citizenship ceremonies are to be held in accordance with the Australian Citizenship Ceremonies Code.

## 3.16 COMMUNITY CONSULTATION CHARTER

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 14/11/17<br>19/11/19<br>16/11/21 | **Council Minute Reference:** | 183/15<br>156/19<br>135/21 |
| **Reviewer:** | Chief Executive Officer/Project Manager and ~~Community~~ Regulatory Services | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | | | |

**OBJECTIVE**

The following Community Consultation Charter be adopted as Council's policy for consulting and communicating with the community.

**POLICY**

**THE SHIRE OF KOJONUP'S COMMITMENT**

The Community Consultation Charter reflects Council's commitment to open and effective consultation and communication with the community when progressing the aspirations contained within the ~~Community Strategic Plan 'SMART Possibilities' 2027+~~ Strategic Community Plan 2023-2033 and effective decision making.

**OUR VISION**

Kojonup is to be the cultural experience centre of the Great Southern. The Kojonup people are committed to advancing their engagement with each other, and with the Shire of Kojonup through Inclusivity, Diversity and Ongoing engagement.~~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.

**WHY WE CONSULT AND HOW WE COMMUNICATE**

Division 2 of the *Local Government Act 1995* stipulates the requirements for holding and conducting Council Meetings, Committee Meetings and Elector Meetings. In addition to these statutory requirements, the Shire of Kojonup establishes Advisory Committees and Work Groups, such as the Kojonup Spring Advisory Committee and Sporting Precinct Advisory Committee, allowing community members an opportunity to contribute positively to the things that are important to them and to the decisions and outcomes that impact on their lives. It also assists the Council to make good decisions on behalf of the community.

**FORMAL ADVISORY COMMITTEES:**

Established under the *Local Government Act 1995 (Act),* these Committees are an immediate extension of the Council; for example:

- Audit and Risk Committee;
- Bush Fire Advisory Committee;
- Kojonup Natural Resource Management Advisory Committee.
- Kojonup Ageing in Place Committee
- NRM Advisory Committee
- Disability Access and Inclusion Committee
- Roads and Technical Services Advisory Committee
- Kojonup Historical, Tourism and Cultural Committee
-

Each meeting shall be called, conducted and recorded in accordance with the *Local Government Act 1995* (i.e.; local public notice of meetings, Standing Orders Local Law, formal minutes, etc.). Minutes of these meetings will be presented to the Council and all recommendations considered through a written report.

**OTHER SHIRE COMMITTEES:**

These Committees are less formal groups established by the Council~~; for example: Sporting Precinct Advisory Committee; and Kojonup Spring Advisory Committee~~.

-

While they play an equally important advisory role to the Council's decision-making process, they are not established in accordance with Section 5.8 of the *Act* and are deliberately less formal than the Advisory Committees to better reflect the subject matter concerned, or are established under another Act such as the *Bush Fire Act 1954.* Minutes of these meetings will be presented to the Council to ensure information flow.

**DELEGATES TO OTHER LOCAL & REGIONAL ORGANISATIONS:**

This category lists the outside organisations that the Shire is either a member of and, therefore, needs representatives to attend meetings or is invited to have a delegate to represent the Shire:

- Great Southern Zone of WA Local Government Assoc.;
- ~~Southern Link VROC~~Great Southern Alliance (Formerly Voluntary Regional Organisation of Councils, VROC);

- ~~Great Southern~~Regional Joint Development Assessment Panel;
- Great Southern Regional Road Group;
- Kojonup Homes for the Aged Committee;
- Great Southern Recreation Advisory Group;
- Great Southern Treasures~~; and~~ .
- ~~Kojonup Historical Society Inc.~~

Council, via elected members, is charged with the responsibility to make many decisions on behalf of, and that impact on, the community and to deliver a wide range of infrastructure and community services. Council endeavour to fulfil these responsibilities in an effective and efficient manner, while providing as much opportunity for the community to contribute through consultative processes as possible and where appropriate. Council will continue to strive to get this balance right.

The Chief Executive Officer is charged with the responsibility of ensuring that Council receives qualified advice and the following declaration is included in each Council agenda:
*"I certify that with respect to all advice, information or recommendation provided to the Council in or with this Agenda:*

*i. The advice, information or recommendation is given by a person who has the qualifications or experience necessary to give such advice, information or recommendation; and*

*ii. Where any advice is directly given by a person who does not have the required qualifications or experience, that person has obtained and taken into account in that person's general advice the advice from an appropriately qualified or experienced person."*

The Shire of Kojonup website contains:

- Council, Elector and formal Committee Agendas, Minutes, and Discussion Papers;
- Integrated Planning & Reporting Documents such as the Shire's:
  - Community Strategic Plan;
  - Corporate Business Plan;
  - Annual Budget, Fees and Charges Register;
  - Long Term Financial Plan;
  - Asset Management Plan; and
  - Workforce Plan;
- Risk Management Plan;
- Business Continuity Plan;
- Capital Evaluation Framework;
- Plant & Equipment 10 year Replacement Program;
- 10 year Road and Footpath Plan ~~Replacement Program~~;
- ~~10 year Roads Program;~~
- Concept plans.
- Business Continuity and Disaster Recovery Plan
- ~~Briefing Session agendas and notes of discussions held.~~

~~Council also publishes the Shire of Kojonup E-News every fortnight.~~

**WHEN WE WILL CONSULT**

The decision to undertake community consultation will only be made where there are a number of possible options or directions that could be taken by Council and Council has the flexibility/ability to consider same within statutory, budgetary and other limitations.

The Shire of Kojonup (Staff and Councillors) will consider the need for, and type of, consultation required for each situation where Council is required to make an important decision about a matter that is likely to have a significant impact on the lives, homes or localities of residents, businesses, groups and organisations.

This assessment will be made in the context of the scale, importance, likelihood and expected onset of impact of the decision being made or action being taken by Council and the expected level of community interest and concern. It will also be made in the context of the level of risk or security.

**THE CONSULTATION & COMMUNICATION PROCESS**

Each specific community consultation process may be undertaken in a slightly different way, reflecting the differing nature of the issue at hand. However, all community consultation undertaken by the Shire will be carried out in accordance with this Charter. Clearly, in effectively consulting the community, many diverse and different views, opinions and preferences will be conveyed to Council. We will not always be able to reconcile these differences, nor make decisions or take actions that align with everyone's viewpoint.

The important thing, we believe, is that everyone in Kojonup has an open, accessible and equal opportunity to 'have a say' on important issues that impact their lives and an explanation of Council's position in relation to that matter.

In many cases, Council is required by legislation to carry out community consultation in a very specific manner; for example, when selling Council land or in processing planning permit applications. This legislative requirement may either set a minimum standard/method of consultation or an exact standard/method of consultation.

Council is committed to:

(a) All community consultation and communication being undertaken in a manner that is consistent with our guiding values and it is expected that all parties to a community consultation process, including community members, would behave in a way consistent with these values;

(b) Working with established networks, groups and forums of active community members, while respecting that all community members have a right to contribute to consultation and decision-making processes, irrespective of whether they are part of an established forum or interest group;

(c) Effective two-way communication to ensure that Council has qualitative and quantitative information available in a timely manner to make informed decisions aligned to the Community Strategic Plan;

(d) Respecting that not everyone in the community has a civic interest and wishes to participate in consultative engagements; and

(e) Meeting our obligations under the *Information Privacy Act 2000* and *Public Disclosures Act 2003*, regarding the handling of all personal information.

Based on all of these inputs, including a range of community views, opinions and preferences, Council will make a decision or take a course of action that it believes best serves the interests of the Kojonup community.

**CUSTOMER FEEDBACK**

To gauge our performance in relation to our consultation and communication commitments, Council encourages responses from our customers, whether they be complaints, compliments or comments noting that Community Engagement Surveys are required to be conducted every two years, the Corporate Strategic Plan is reviewed every four years, Integrated Planning documents (including Council Policies) are reviewed annually and opportunity exists for community members to make submissions or participate in 'Public Question Time' at the commencement of Ordinary Council Meetings or to make presentations at Briefing Sessions.

The Community Consultation & Communication Charter is intended as a collaboration between the Council and the community it serves. Therefore, if there is something that you feel unhappy about, please utilise our simple feedback process.

Please give us the opportunity to improve our service to you. Comments, suggestions and compliments all provide an effective means by which to assess the existing service you receive.

Copies of our Complaints and Compliments Form can be downloaded from our website *www.kojonup.wa.gov.au* or obtained from one of our Customer Service Officers.

If we can help, please contact us:

| | |
|---|---|
| In Person: | Administration Centre<br>93-95 Albany Highway<br>KOJONUP WA 6395 |
| By Mail: | PO Box 163<br>KOJONUP WA 6395 |
| By Telephone: | 08 9831 2400~~/08 9831 1566~~ |
| By Email: | council@kojonup.wa.gov.au |

## 3.17 CUSTOMER SERVICE CHARTER

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 14/11/17 | **Council Minute Reference:** | 183/15 |
| **Date/s Amended:** | 20/11/18 | | 143/18 |
| | 19/11/19 | | 156/19 |
| **Reviewer:** | Chief Executive Officer/Manager ~~Governance and Administration~~Financial and Corporate Services/Customer Service Officer | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | | | |

**OBJECTIVE**

The following Customer Service Charter is Council's policy for interacting and liaising with the community.

**POLICY**

**The Shire of Kojonup's commitment to you**

Our Customer Service Charter reflects our commitment to the quality of the service which we provide to you.

The Shire of Kojonup has a large number of transactions with our community each month including approximately 350 licensing transactions, emptying of 2000 rubbish/recycle bins, receipt of 210 pieces of incoming correspondence and 2,800 swimmers through the Pool. When there is an issue with this level of service, this Customer Service Charter outlines how we will deal with such issues.

**Our Vision**

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

**Our customers include:**

1. Residents, ratepayers, business proprietors, community sporting and recreation clubs, and associations;
2. Visitors to the Shire of Kojonup;
3. Employees; and
4. Government departments and non-government agencies and organisations.

**We will achieve our commitment to you by:**

1. Progressively reviewing and improving forms, systems and procedures from a customer's perspective;
2. Conducting regular customer service Employee training programs;
3. Incorporating customer service improvements into all Business Plans;
4. Making the development of positive customer service attitudes part of the annual performance review program for all Employees;
5. Progressively improving access to our services to people with disabilities and people from culturally and linguistically diverse backgrounds;
6. Making information available in alternative formats for people with specific requirements;
7. Improving access to Council information by utilising a wide range of media types; and

8. Ensuring all complaints are dealt with fairly, quickly and equitably.

**You can assist us by:**

1. Providing accurate and complete details, such as distances or road names, when contacting us with any queries or requests for assistance.
2. Contacting us to make an appointment if you have a complex enquiry or need to see a specific officer.
3. Contacting the officer nominated on correspondence sent to you and quoting the reference number of the letter.
4. Treating Employees with the same courtesy and respect given to you.
5. Acknowledging that the Shire may not have the authority to deal with your request/complaint and that you may need to refer it to another agency/organisation.

**Service Standards (in general)**

We will advise you of the progress of your request at least every 15 working days, until the matter is resolved.

**Service Standards (in person)**

We will:

1. Promptly attend to you at all times in a professional, polite and attentive manner;
2. Listen attentively in order to understand your needs;
3. Aim to attend and complete your request at the time of your visit;
4. When enquiries of a technical or specialist nature are made at the Customer Service Centre, ensure that the appropriate Employee is called, if available, or that contact is made within 24 hours to arrange an appointment;
5. Ensure all Employees who have face-to-face contact with customers wear a name badge for ease of communication; and
6. Always be appropriately dressed and wear name badges.

**Service Standards (on the telephone)**

We will:

1. Promptly answer all telephone calls during working hours (by a human and not a machine);
2. Introduce ourselves over the phone by name and provide a direct contact number for future communications when necessary;
3. Reply to telephone enquiries on the same day or the next working day, as appropriate;
4. Take personal responsibility for your enquiry to reduce the transfer of calls and inform you of any delays if you are 'on hold';
5. Provide a 24-hour after hours telephone service for emergency calls; and
6. Promote direct dial telephone numbers in all correspondence.

**Service Standards (in writing including emails)**

We will:

1. Acknowledge your written request within 10 working days of receipt;
2. Whenever possible provide a completion date when requests require in-depth research which will take longer than 10 working days;
3. Write to you in clear, concise language that is easily understood; and
4. Send out standard information within 24 hours of the request being received.

**Customer Feedback**

To gauge our performance in relation to our service commitments, the Council encourages responses from our customers, whether they be complaints or compliments.

This Service Charter is intended as collaboration between the Council and the community it serves. Therefore, if there is something that you feel unhappy about, please utilise our simple feedback process. Please give us the opportunity to improve our service to you. Comments, suggestions and compliments all provide an effective means by which to assess the existing service you receive.

Copies of our Complaints and Compliments Form can be downloaded from our website www.kojonup.wa.gov.au or obtained from one of our Customer Service Officers.

If we can help please contact us:

In person: Administration Centre
93-95 Albany Highway
KOJONUP WA 6395

By Mail: P O Box 163
KOJONUP WA 6395

By Telephone: 08 9831 2400
By Email: *council@kojonup.wa.gov.au*

## 3.18 ELECTED MEMBERS – INFORMATION & COMMUNICATION TECHNOLOGY (ICT)

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 18/4/2017 | **Council Minute Reference:** | 54/17 |
| **Reviewer:** | Chief Executive Officer | | |
| **Local Law:** | | | |
| **Procedure:** | "Getting Started" instructions for Councillors available | | |
| **Delegation:** | | | |

**OBJECTIVE**

The purpose of this policy is to define the ICT device requirements for elected members and to clarify the provision and ownership of such.

**POLICY**

Reference should also be made to Council Policy 3.10 – 'Councillors Fees & Reimbursements' which sets the level of Councillor allowances, including the ICT Allowance.

**Shire of Kojonup ICT Environment**

The Shire of Kojonup predominately utilises the application (app) 'Docs-on-Tap' for the dissemination of agendas, minutes and other Shire documents and information. 'Docs-on-Tap' is available on mobile devices that utilise the following platforms:

- iPad – iOS 6.0 Prerequisite
- Android
- Windows 10
- Windows 8
- ~~Windows 7~~

In addition to the 'Docs-on-Tap' app, email is also utilised as a primary source of communication. Councillors will be issued with a Shire of Kojonup email address in the format of *cr.surname@kojonup.wa.gov.au* which is operated through Microsoft Exchange Server. In addition to accessing email through standard email apps, email can be accessed via *https://remote.kojonup.wa.gov.au/owa* by logging in using your user name (first part of email address) and password.

The following apps are suggested for use by elected members to assist in the performance of their role:

| Type of App | Suggested | Other Products |
|---|---|---|
| Email | Microsoft Outlook | Mail (default iPad App) |
| Calendar / Diary | Microsoft Outlook | Calendar (default iPad App) |
| Word Processor | Word (by Microsoft) | Pages (by Apple)<br>Docs (by Google) |
| Spreadsheets | Excel (by Microsoft) | Numbers (by Apple)<br>Sheets (by Google) |
| Presentations | PowerPoint (by Microsoft) | Keynote (by Apple)<br>Slides (by Google) |

| Type of App | Suggested | Other Products |
|---|---|---|
| Cloud Storage | OneDrive;<br>Dropbox; or<br>Google Drive | iCloud (Apple default) |
| Note Taking | OneNote (by Microsoft) | Evernote<br>Keep (by Google) |
| Other | • MyScript Calculator – hand drawn calculator;<br>• YouTube – thousands of free videos, including "how-to" videos;<br>• TED – Educational Talks;<br>• Borrowbox, Rb Digital and Kanopy – see library staff for more information. | |

**1. Ownership & ICT Requirements**

Elected Members of the Shire of Kojonup shall provide their ICT device, data and communication requirements to fulfil the requirements of the position and an ICT Allowance is provided to enable this to occur. It is suggested, as a minimum, that the following be utilised to enable an elected member to undertake their duties:

- Mobile telephone – The elected member's mobile telephone number will be publicly advertised on the Shire website and some correspondence; and
- Mobile computing device – such as a tablet, laptop computer or iPad. This device will need to be compatible with the Shire email network and Docs-on-Tap application. Assistance is available from the Manager Financial and Corporate Services if required prior to purchase.

Pre-payment of an individual Councillor's ICT Allowance of up to $1,000 is available for the purchase or upgrade of either of the two (2) components above, if not already privately owned.

As all devices are purchased by the individual elected member, all ownership and maintenance of such devices remains with the individual, both during and after their term of office.

**2. Data/Internet Access**

Each mobile computing device *should* also utilise a data pack (sim card) to increase the mobility and effectiveness of the device. This data pack will be the responsibility of the individual elected member and the service provider and monthly package chosen is at their total discretion.

When Councillors are in Shire buildings, internet access will be provided by connecting to the Shire's wireless network (Wi-Fi) where available. Access information (password etc.) will be provided upon request. To ensure the integrity of the Shire's computer network, the password for the Wi-Fi must never be disclosed to another party.

**3. Terms and Conditions**

The following terms and conditions must be adhered to at all times:-

- The Shire's Wi-Fi network must not be used to access any information, applications or videos that are deemed inappropriate by Council policies or the Chief Executive Officer (such as pornography etc.);
- A 'Bring Your Own Device' (BYOD) policy is currently being formulated by the Manager of Corporate and Financial Services. This policy will address issues such as virus protection, SPAM and security when utilising personally owned devices on the Shire network, including those of elected members covered by this policy; and
- Elected Members' computing devices such as tablets, smart phones and laptops that access the Shire's network shall be fitted with an access password to ensure security if the device is lost.

**4. Reimbursement**

Any applications (Apps) deemed by the Chief Executive Officer to be imperative for operations are to be funded from the ICT allowance.

**5. Documents Relating to Council Use**

All documents required for Council and Committee meetings, information bulletins and Council Corporate documents will be uploaded into the "Docs on Tap" App.

The agenda for all Council meetings is required to be available 72 hours prior to the meeting (*Local Government Act 1995* s. 5.5(1)). Councillors will receive an email in the week prior to the ordinary Council meeting advising that the agenda is available for viewing.

Councillors will be advised by email that new documents have been uploaded into Docs on Tap. It is the responsibility of the individual Councillor to ensure that they have read all information uploaded into the App. Any problems should be reported to the CEO immediately.

## 3.19 COMMERCIAL TRADERS – FACILITY HIRE

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To ensure that commercial traders do not gain an unfair advantage over commercial businesses within the Shire of Kojonup, which have their own premises and are required to meet ongoing operational costs associated with business operations.

**POLICY**

That no Shire of Kojonup owned facilities be hired or made available to commercial traders that will be in direct competition with local business operators; however, this does not include local non-profit making organisations conducting prima facie commercial operations.

~~**3.20 **DELETED** MOTOR VEHICLE USE – SHIRE PRESIDENT**~~

~~**Adopted or Reviewed by Council:** 21/03/17 **Council Minute Reference:** 28/17~~

~~**Reviewer:** Chief Executive Officer~~
~~**Local Law:**~~
~~**Procedure:**~~
~~**Delegation:**~~

~~**COMMERCIAL TRADERS – FACILITY HIRE**~~

## 3.21 APPOINTMENT OF OFFICERS TO ACTING CEO

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15<br>16/11/21<br>19/07/23 | **Council Minute Reference:** | 183/15<br>135/21<br>85/23 |

**Reviewer:** Chief Executive Officer
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To ensure that the Shire of Kojonup maintains continuity of business relating to the CEO's responsibilities and duties in the CEO's absence as well as Delegated Authority to that role.

**POLICY**

That:

In the event the Chief Executive Officer (CEO) is on leave for a period of more than seven (7) business days, the CEO has delegated authority to determine which Senior Employee will appointed to the position of Acting CEO during their absence of leave.

The higher duties salary for the Acting CEO role is to be set at a rate of the mid-point between the current CEO's salary and the current Senior Employee's salary.

Where a Senior Employee is appointed as Acting CEO, the Council Delegates CEO Authority to that person.

Council determines that Senior Employees in the Shire of Kojonup, as per the *Local Government Act 1995,* are:

~~1. Manager Governance & Administration;~~
~~2.~~1. Manager Financial and~~&~~ Corporate Services;
~~3. Manager Regulatory Services;~~
~~4.~~2. Manager Works ~~&~~ and ~~Services~~Infrastructure.

## ~~3.22 MOVED TO POLICY 5.3 – INDEPENDENT LIVING UNITS~~

## 3.23 LEGAL REPRESENTATION COSTS INDEMNIFICATION

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 17/11/15<br>12/12/23 | **Council Minute Reference:** | 183/15<br>141/23 |
| **Reviewer:** | Chief Executive Officer | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | | | |

**OBJECTIVE**

This policy is designed to protect the interests of Council members and Employees (including past members and former employees) where they become involved in civil legal proceedings because of their official functions. In most situations Council may assist the individual in meeting reasonable expenses and liabilities incurred in relation to those proceedings.

**POLICY**

In each case it will be necessary to determine whether assistance with legal costs and other liabilities is justified for the good governance of the district.

1. The local government may provide financial assistance to Members and Employees in connection with the performance of their duties provided that the Member or Employee has acted reasonably and has not acted illegally, dishonestly, against the interests of the local government or otherwise in bad faith.
2. The local government may provide such assistance in the following types of legal proceedings
    a. Proceedings brought by Members and Employees to enable them to carry out their local government functions (e.g.; where a Member or Employee seeks a restraining order against a person using threatening behaviour);
    b. Proceedings brought against members or employees [this could be in relation to a decision of Council or an employee which aggrieves another person (e.g. refusing a development application) or where the conduct of a member or employee in carrying out his or her functions is considered detrimental to the person (e.g. defending defamation actions)]; and
    c. Statutory or other inquiries where representation of members or employees is justified.
3. The local government will not support any defamation actions seeking the payment of damages for individual Members or Employees in regard to comments or criticisms levelled at their conduct in their respective roles. Members or Employees are not precluded, however, from taking their own private action. Further, the local government may seek its own advice on any aspect relating to such comments and criticisms of relevance to it.

The legal services the subject of assistance under this policy will usually be provided by the local government's solicitors. Where this is not appropriate for practical reasons or because of a conflict of interest, then the service may be provided by other solicitors approved by the local government.

**Applications for Financial Assistance:**

1. The Council may:
    a. refuse;

   b. grant; or
   c. grant subject to conditions an application for payment of legal representation costs.
2. Decisions as to financial assistance under this policy are to be made by the Council.
3. A Member or Employee requesting financial support for legal services under this policy is to make an application in writing, where possible in advance, to the Council providing full details of the circumstances of the matter and the legal services required.
4. An application to the Council is to be accompanied by an assessment of the request and with a recommendation which has been prepared by, or on behalf of, the Chief Executive Officer (CEO).
5. A member or employee requesting financial support for legal services, or any other person who might have a financial interest in the matter, should take care to ensure compliance with the financial interest provisions of the *Local Government Act 1995*.
6. Where there is a need for the provision of urgent legal services before an application can be considered by Council, the CEO may give an authorisation to the value of $5,000 provided that the power to make such an authorisation has been delegated to the CEO in writing under s. 5.42 of the *Local Government Act 1995*.
7. Where it is the CEO who is seeking urgent financial support for legal services, the Council shall deal with the application.
8. The Council will not refuse a request for legal funding if the request is on reasonable grounds and where the proceedings arise from the business undertakings of the Shire.

**Repayment of Assistance**

Any amount recovered by a Member or Employee in proceedings, whether for costs or damages, will be offset against any moneys paid or payable by the Shire of Kojonup.

1. Assistance will be withdrawn where the Council determines, upon legal advice, that a person has acted unreasonably, illegally, dishonestly, against the interests of the Shire of Kojonup or otherwise in bad faith, or where information from the person is shown to have been false or misleading.
2. Where assistance is so withdrawn, the person who obtained financial support is to repay any moneys already provided. The Shire of Kojonup may take action to recover any such moneys in a court of competent jurisdiction.

## 3.24 FRAUD, CORRUPTION AND MISCONDUCT PREVENTION POLICY

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 19/11/19 | **Council Minute Reference:** | 152/19 |
| **Amended by Council:** | 16/11/21 | | |
| **Reviewer:** | Chief Executive Officer | | |
| **Local Law:** | | | |
| **Procedure:** | Public Interest Disclosure<br>Fraud, Corruption and Misconduct Prevention Plan | | |
| **Delegation:** | | | |

**BACKGROUND**

This Fraud, Corruption and Misconduct Prevention Policy should be read in conjunction with Council Policies 3.1 - Code of Conduct and 2.3.5 – Risk Management and the Shire of Kojonup Public Interest Disclosure Procedure.

Sections 5.103 through to s. 5.125 of the *Local Government Act 1995* and Part 9 of the Local Government (Rules of Conduct) Regulations 2007 are relevant to this Policy.

A Public Officer or any other person may report to the Corruption and Crime Commission or the Public Sector Commission any matter they suspect on reasonable grounds may constitute serious or minor misconduct. Further information is available on the websites of these Commissions.

**OBJECTIVE**

To take a zero-tolerance approach to fraud, corruption and misconduct and to prevent, deter and detect incidents of fraud and corruption wherever possible. This will be strived for by raising the awareness of the risk of fraud, corruption and misconduct, taking necessary actions for its prevention (as per a Fraud, Corruption and Misconduct Prevention Plan), providing processes for the reporting and investigation of incidents, and protecting those who report suspected fraud or corruption incidents.

**SCOPE**

The management of fraud, corruption and misconduct is the collective responsibility of all persons associated with the Shire; that is:

- Council as the decision making body
- Councillors and Committee members as individuals
- Employees and volunteers
- Contractors, suppliers, consultants and/or service providers

**DEFINITIONS**

The Australian Standard on Fraud and Corruption Control AS 8001-2008 defines fraud as:

> *"Dishonest activity, causing actual or potential financial loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position for personal*

*benefit. The theft of property belonging to an entity by a person or persons internal to the entity but where deception is not used is also considered 'fraud' for the purposes of this standard."*

The Australian Standard on Fraud and Corruption Control AS 8001-2008 defines corruption as:

*"Dishonest activity in which a director, executive, manager, employee or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity. The concept of 'corruption' within this standard can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity either directly or indirectly."*

The *Corruption, Crime and Misconduct Act 2003* (Section 4) defines misconduct, for public officers, as follows:

Misconduct occurs if —

(a) a public officer corruptly acts or corruptly fails to act in the performance of the functions of the public officer's office or employment; or

(b) a public officer corruptly takes advantage of the public officer's office or employment as a public officer to obtain a benefit for himself or herself or for another person or to cause a detriment to any person; or

(c) a public officer whilst acting or purporting to act in his or her official capacity, commits an offence punishable by 2 or more years' imprisonment; or

(d) a public officer engages in conduct that —

(i) adversely affects, or could adversely affect, directly or indirectly, the honest or impartial performance of the functions of a public authority or public officer whether or not the public officer was acting in their public officer capacity at the time of engaging in the conduct; or

(ii) constitutes or involves the performance of his or her functions in a manner that is not honest or impartial; or

(iii) constitutes or involves a breach of the trust placed in the public officer by reason of his or her office or employment as a public officer; or

(iv) involves the misuse of information or material that the public officer has acquired in connection with his or her functions as a public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person,

and constitutes or could constitute —

*[(v) deleted]*

(vi) a disciplinary offence providing reasonable grounds for the termination of a person's office or employment as a public service officer under the *Public Sector Management Act 1994* (whether or not the public officer to whom the allegation relates is a public service officer or is a person whose office or employment could be terminated on the grounds of such conduct).

To delineate, clauses (a), (b) and (c) above constitute serious misconduct and clause (d) constitutes minor misconduct (Public Sector Commission/Corruption and Crime Commission '*Notifying misconduct – A guide for Principal Officers of Notifying Authorities*').

The *Corruption, Crime and Misconduct Act 2003* defines public authority and public officer as:

***public authority*** means —

(a) a notifying authority; or

(b) a body mentioned in Schedule V Part 3 to the *Constitution Acts Amendment Act 1899*; or

(c) an authority, board, corporation, commission, council, committee, local government, regional local government, regional subsidiary or similar body established under a written law; or

(d) a body that is the governing authority of a body referred to in paragraph (b) or (c); or

(e) a contractor or subcontractor;

***public officer*** has the meaning given by section 1 of *The Criminal Code*;

*The Criminal Code,* in relation to local government, defines 'public officer' as —

(d) a member, officer or employee of any authority, board, corporation, commission, local government, council of a local government, council or committee or similar body established under a written law.

**RESPONSIBILITY**

Councillors

Collectively, Councillors are responsible for ensuring that Council, as the decision making body:

- promotes community awareness of Council's commitment to the prevention of fraud and corruption;
- provides for the prevention of fraud and corruption by way of budgetary provision for secure storage of assets;
- ensures that, where appropriate (if the Chief Executive Officer [CEO] is the perpetrator), proper investigations are conducted into allegations that involve fraud or corruption;
- ensures that the CEO is aware of his/her responsibilities in relation to fraud and corruption through the provision of appropriate and regular training; and
- promotes a culture and environment in which fraud and corruption is actively discouraged and is readily reported should it occur.

**PREVENTION**

Council recognises that the most effective way to prevent the occurrence of fraud and corruption is to promote an ethical environment fully supported and demonstrated by management and in which internal control mechanisms have been implemented. Council's fraud and corruption prevention strategies include the following elements:

- Codes of Conduct, one for Councillors and one for staff, that outline statements of values and detail unacceptable behaviour;
- Recognition from Management who adhere to, promote and maintain an ethical culture and actively promote such a culture;
- A program for communicating Council's Code of Conducts through regular dissemination of material;
- Ongoing training in the use of codes of behaviour and ethical standards; and
- Ensuring the CEO has developed a mechanism to report ethical complaints or concerns inside and outside the normal channels of communication.

## 3.25 CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

**Adopted or Reviewed by Council:** 18/05/2021 **Council Minute Reference:** 53/21
**Amended by Council:**

**Reviewer:** Chief Executive Officer /~~Manager Governance and Administration~~ Governance and Rates Officer
**Local Law:**
**Procedure:** Public Interest Disclosure
Fraud, Corruption and Misconduct Prevention Plan
**Delegation:**

**Policy Purpose:**
This Policy is adopted in accordance with section 5.104 of the *Local Government Act 1995*.

Refer to Elected Member Code of Conduct document.

~~**Division 1 — Preliminary provisions**~~

~~**1. Citation**~~

~~This is the Shire of Kojonup Code of Conduct for Council Members, Committee Members and Candidates.~~

~~**2. Terms used**~~

~~(1) In this code —~~

~~***Act*** means the Local Government Act 1995;~~
~~***candidate*** means a candidate for election as a council member;~~
~~***complaint*** means a complaint made under clause 11(1);~~
~~***publish*** includes to publish on a social media platform.~~

~~(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.~~

~~**Division 2 — General principles**~~

~~**3. Overview of Division**~~

~~This Division sets out general principles to guide the behaviour of council members, committee members and candidates.~~

~~**4. Personal integrity**~~

~~(1) A council member, committee member or candidate should —~~

~~(a) act with reasonable care and diligence; and~~
~~(b) act with honesty and integrity; and~~
~~(c) act lawfully; and~~
~~(d) identify and appropriately manage any conflict of interest; and~~
~~(e) avoid damage to the reputation of the local government.~~

~~(2) A council member or committee member should —~~

~~(a) act in accordance with the trust placed in council members and committee members; and~~
~~(b) participate in decision making in an honest, fair, impartial and timely manner; and~~

~~(c) actively seek out and engage in training and development opportunities to improve the performance of their role; and~~

~~(d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.~~

~~**5. Relationship with others**~~

~~(1) A council member, committee member or candidate should —~~

~~(a) treat others with respect, courtesy and fairness; and~~

~~(b) respect and value diversity in the community.~~

~~(2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.~~

~~**6. Accountability**~~

~~A council member or committee member should —~~

~~(a) base decisions on relevant and factually correct information; and~~

~~(b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and~~

~~(c) read all agenda papers given to them in relation to council or committee meetings; and~~

~~(d) be open and accountable to, and represent, the community in the district.~~

~~**Division 3 — Behaviour**~~

~~**7. Overview of Division**~~

~~This Division sets out —~~

~~(a) requirements relating to the behaviour of council members, committee members and candidates; and~~

~~(b) the mechanism for dealing with alleged breaches of those requirements.~~

~~**8. Personal integrity**~~

~~(1) A council member, committee member or candidate —~~

~~(a) must ensure that their use of social media and other forms of communication complies with this code; and~~

~~(b) must only publish material that is factually correct.~~

~~(2) A council member or committee member —~~

~~(a) must not be impaired by alcohol or drugs in the performance of their official duties; and~~

~~(b) must comply with all policies, procedures and resolutions of the local government.~~

~~**9. Relationship with others**~~

~~A council member, committee member or candidate —~~

~~(a) must not bully or harass another person in any way; and~~

~~(b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and~~

~~(c) must not use offensive or derogatory language when referring to another person; and~~

~~(d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and~~

~~(e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.~~

**~~10. Council or committee meetings~~**

~~When attending a council or committee meeting, a council member, committee member or candidate —~~

~~(a) must not act in an abusive or threatening manner towards another person; and~~
~~(b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and~~
~~(c) must not repeatedly disrupt the meeting; and~~
~~(d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and~~
~~(e) must comply with any direction given by the person presiding at the meeting; and~~
~~(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.~~

**~~11. Complaint about alleged breach~~**

~~(1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.~~
~~(2) A complaint must be made —~~
~~(a) in writing in the form approved by the local government; and~~
~~(b) to a person authorised under subclause (3); and~~
~~(c) within 1 month after the occurrence of the alleged breach.~~
~~(3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.~~

**~~12. Dealing with complaint~~**

~~(1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.~~
~~(2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.~~
~~(3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.~~
~~(4) If the local government makes a finding that the alleged breach has occurred, the local government may —~~
~~(a) take no further action; or~~
~~(b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.~~
~~(5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.~~
~~(6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —~~
~~(a) engage in mediation;~~
~~(b) undertake counselling;~~

~~(c) undertake training;~~
~~(d) take other action the local government considers appropriate.~~

~~(7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —~~
~~(a) its finding and the reasons for its finding; and~~
~~(b) if its finding is that the alleged breach has occurred — its decision under subclause (4).~~

### ~~13. Dismissal of complaint~~

~~(1) The local government must dismiss a complaint if it is satisfied that —~~
~~(a) the behaviour to which the complaint relates occurred at a council or committee meeting; and~~
~~(b) either —~~
~~(i) the behaviour was dealt with by the person presiding at the meeting; or~~
~~(ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.~~

~~(2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.~~

### ~~14. Withdrawal of complaint~~

~~(1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.~~

~~(2) The withdrawal of a complaint must be —~~
~~(a) in writing; and~~
~~(b) given to a person authorised under clause 11(3).~~

### ~~15. Other provisions about complaints~~

~~(1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.~~

~~(2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.~~

## ~~Division 4 — Rules of conduct~~

~~*Notes for this Division:*~~
~~*1. Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.*~~
~~*2. A minor breach is dealt with by a standards panel under section 5.110 of the Act.*~~

### ~~16. Overview of Division~~

~~(1) This Division sets out rules of conduct for council members and candidates.~~

~~(2) A reference in this Division to a council member includes a council member when acting as a committee member.~~

**~~17. Misuse of local government resources~~**

~~(1) In this clause —~~

~~***electoral purpose*** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;~~

~~***resources*** of a local government includes —~~

~~(a) local government property; and~~

~~(b) services provided, or paid for, by a local government.~~

~~(2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.~~

**~~18. Securing personal advantage or disadvantaging others~~**

~~(1) A council member must not make improper use of their office —~~

~~(a) to gain, directly or indirectly, an advantage for the council member or any other person; or~~

~~(b) to cause detriment to the local government or any other person.~~

~~(2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.~~

**~~19. Prohibition against involvement in administration~~**

~~(1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.~~

~~(2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.~~

**~~20. Relationship with local government employees~~**

~~(1) In this clause —~~

~~***local government employee*** means a person —~~

~~(a) employed by a local government under section 5.36(1) of the Act; or~~

~~(b) engaged by a local government under a contract for services.~~

~~(2) A council member or candidate must not —~~

~~(a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or~~

~~(b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or~~

~~(c) act in an abusive or threatening manner towards a local government employee.~~

~~(3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.~~

~~(4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —~~

~~(a) make a statement that a local government employee is incompetent or dishonest; or~~

~~(b) use an offensive or objectionable expression when referring to a local government employee.~~

~~(5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.~~

**~~21. Disclosure of information~~**

~~(1) In this clause —~~

~~***closed meeting*** means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;~~

~~***confidential document*** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;~~

~~***document*** includes a part of a document;~~

~~***non confidential document*** means a document that is not a confidential document.~~

~~(2) A council member must not disclose information that the council member —~~

~~(a) derived from a confidential document; or~~

~~(b) acquired at a closed meeting other than information derived from a non-confidential document.~~

~~(3) Subclause (2) does not prevent a council member from disclosing information —~~

~~(a) at a closed meeting; or~~

~~(b) to the extent specified by the council and subject to such other conditions as the council determines; or~~

~~(c) that is already in the public domain; or~~

~~(d) to an officer of the Department; or~~

~~(e) to the Minister; or~~

~~(f) to a legal practitioner for the purpose of obtaining legal advice; or~~

~~(g) if the disclosure is required or permitted by law.~~

**~~22. Disclosure of interests~~**

~~(1) In this clause —~~

~~***interest*** —~~

~~(a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and~~

~~(b) includes an interest arising from kinship, friendship or membership of an association.~~

~~(2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —~~

~~(a) in a written notice given to the CEO before the meeting; or~~

~~(b) at the meeting immediately before the matter is discussed.~~

~~(3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.~~

~~(4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —~~

~~(a) that they had an interest in the matter; or~~

~~(b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.~~

~~(5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —~~

~~(a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and~~

~~(b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.~~

~~(6) Subclause (7) applies in relation to an interest if —~~

~~(a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or~~

~~(b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.~~

~~(7) The nature of the interest must be recorded in the minutes of the meeting.~~

~~**23. Compliance with plan requirement**~~

~~If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.~~ ~~**1 — Preliminary provisions**~~

## 3.26 CHILD SAFE~~TY~~ AWARENESS POLICY

**Adopted or Reviewed by Council:** 16/08/2022 **Council Minute Reference: 73/22**

**Reviewer:** Chief Executive Officer/Project Manager and ~~Community~~ Regulatory Services

**Local Law:**

**Procedure:**

**Delegation:**

**Policy Statement**

- The Shire of Kojonup (Shire) supports and values all children and young people. The Shire of Kojonup~~. Local Government~~ makes a commitment to support the safety and wellbeing of all children and young people, including protection from abuse. This Child Safe Awareness policy is one of the ways The Shire of Kojonup demonstrates its commitment to being child safe and zero-tolerance approach to child abuse. This policy aims to reduce the risk of harm and child abuse in our communities by encouraging child safe environments to be created and maintained.
- The Shire takes seriously its commitment to encourage local organisations to be child safe and ensure children are empowered~~, is committed to being child safe and demonstrating a zero-tolerance approach towards child abuse.~~.
- This Child Safe Awareness policy has been developed in response to recommendation 6.12 of the Royal Commission into Institutional Responses to Child Sexual Abuse and recognizes that The Shire of Kojonup is uniquely placed within the local community to demonstrate leadership by supporting organisations to be child safe and to protect children and young people from harm and/or abuse. The Shire of Kojonup will promote the safety and wellbeing of children across the community. ~~recognises that the Shire is uniquely placed within the local community to demonstrate leadership in supporting organisations to be child safe to protect children from harm or abuse.~~
- This policy serves as a framework that outlines our role of the Shire of Kojonup in supporting local organisations to be child safe through access to resources~~, support~~, awareness raising and sharing relevant information. We will be guided by the National Principles for Child Safe Organisations and Commonwealth Child Safe Framework.

**Scope**

- The safety and wellbeing of children is everyone's responsibility. This Child Safe Awareness policy applies to all, employees, volunteers, trainees, work experience students, interns, and anyone else who undertakes work on behalf of The Shire of Kojonup, regardless of their work related to children or young people. It applies to occupants of The Shire of Kojonup facilities and venues, including visitors, contractors and suppliers.

- ~~Child safety is everyone's responsibility.~~
- ~~This policy applies to all Elected Members, employees, volunteers, trainees, work experience students and interns at the Shire. It applies to occupants of Local Government facilities and venues, contractors and suppliers and anyone else who undertakes work on behalf of the Shire, irrespective of their involvement in child related work.~~

**Definitions**

- **Abuse:** Abuse is an act, or a failure to act, toward or on behalf of a child that may result in harm. It can occur on one occasion or multiple occasions. Sometimes the impact of multiple evens leads to harm that becomes cumulative in nature. Types of abuse include physical, emotional and sexual abuse, and neglect.
- **Child/young person:** Means a person under 18 years of age, and in the absence of positive evidence as to age, means a person who is apparently under 18 years of age.

**Child Safe Organisation**: ~~Refers to organisations that:~~ is defined in the Royal Commission Final Report as one that:

- ~~C~~creates an environment where children's safety and wellbeing are at the centre of thought, values, and actions.
- ~~P~~places emphasis on genuine engagement with and valuing of children and young people.
- ~~C~~creates conditions that reduce the likelihood of harm to children and young people.

- ~~C~~creates conditions that increase the likelihood of identifying any harm, and~~.~~
- ~~R~~responds to any concerns, disclosures, allegations, or suspicions of harm. ~~(n~~Note: in the context of local governments this would involve referring to the Department of Communities or WA Police to respond as appropriate~~)~~.

Implementation of the National Principles for Child Safe Organisations give effect to the above.

- **Child safe:** In this policy, child safe means protecting the rights of children/young people to be safe by taking actions that can help prevent harm and abuse.
- **Harm**: Means any detrimental effect of a significant nature on the child's or young person's wellbeing, whether caused by a single act, omission or circumstance; or a series or combination of acts, omissions or circumstances. ~~including physical, emotional, or psychological development.~~
-

**Policy Principles**

- The rights of children and young people are upheld.
- Children and young people are respected, listened to, and informed about their rights.
- Children and young people have the fundamental right to be safe and cared for.
- Children and young people have the right to speak up, be heard and taken seriously without the threat of negative consequences.
- The best interests of children and young people are a primary consideration ~~come first~~ when making decisions.
- Access to trusted and reliable information, including the National Principles for Child Safe Organisations, helps support organisations to understand what they must do to help reduce the risk of harm and abuse.
- Communities are informed and involved in promoting child safety and wellbeing of children and young people including protection from harm.
- Collaboration with the community and our partners promotes the safety, participation and empowerment of all children and young people.

**Policy Functions**

**The Shire of Kojonup will ensure the following functions of this policy are resourced and assigned to the relevant officers for implementation.**

- **Developing a process to deliver child safe messages (for example at The Shire of Kojonup venues, grounds and facilities or events).**
- **Connecting and supporting local community groups, organisations, and stakeholders to child safe resources (including culturally safe and inclusive resources).**

**Roles and responsibilities**

- The Shire of Kojonup has a leadership role in our community to support relevant organisations to be child safe and promote child safe practices.
- Although the Shire of Kojonup is not legally responsible for providing oversight of compliance with child safe practices, it will take any reasonable steps to engage with persons who utilise the Shire of Kojonup facilities to operate in alignment with the Child Safe Awareness policy.
- The Shire will ensure the following functions of this policy are resourced and assigned to the relevant officers for implementation.

- Developing a process to deliver child safe messages (for example at Shire venues, grounds
  and facilities or events).
- Connecting and supporting local community groups, organisations, and stakeholders to child safe resources (including culturally safe and inclusive resources).
- ~~The Shire does not have oversight, control, responsibility, or accountability for third parties to uphold legal and moral compliance for child safety, or to be a child safe organisation. The Shire is taking on a leadership role within community to support community organisations fulfil their responsibilities.~~
- Local Government roles involved in the implementation of this policy (examples only)
- CEO
- Community Services
- Communications
- Governance
- Local government is not responsible for developing child safe messages but is responsible for sharing them.

**Related Legislation (examples only)**

- *Child Care Services Act 2007*
- *Children and Community Services Act 2004*
- *Civil Liability Act 2002*
- *Corruption, Crime and Misconduct Act 2003*
- *Equal Opportunity Act 1984*
- *Local Government Act 1995*
- *Freedom of Information Act 1997*
- *National Principles for Child Safety Organisations*
- *Parliamentary Commissioner Act 1971*
- *Public Interest Disclosure Act 2003r*
- *Public Sector Management Act 1994*
- *United Nations Convention on the Rights of the Child (CRC)*
- *Work Health and Safety Act 2020*
- *Working with Children (Criminal Record Checking) Act 2004*

**Review**

- This policy will be reviewed every two years or upon the introduction of other policy or legislation related to child safety.

## 3.27 ATTENDANCE AT EVENTS (COUNCILLORS AND CHIEF EXECUTIVE OFFICER)

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 12/12/23 | **Council Minute Reference** | 141/23 |
| **Reviewer:** | Chief Executive Officer | | |
| **Local Law:** | | | |
| **Procedure:** | | | |
| **Delegation:** | | | |

Introduction:
Section 5.90A of the *Local Government Act 1995* provides that a local government must prepare and adopt, by absolute majority, an Attendance at Events policy. The Attendance at Events policy is to enable Council members and the Chief Executive Officer (CEO) to attend events as a representative of Council without restricting their ability to participate in Council meetings. It is not intended to be used as a mechanism to avoid conflict of interest provisions where significant matters are likely to come before Council from the provider of the invitation.

Objectives:

- To provide a framework for the acceptance of invitations to various events and clarification of who will pay for tickets or the equivalent value of the invitation whether free of charge, part of a sponsorship agreement, or paid by the local government.

- To ensure attendance at events is dealt with in a transparent manner and takes into consideration benefits to the community or local government.

- To ensure any actual or potential conflicts of interest are mitigated and decision making is free from influence in the best interests of the community.

Definitions
An **'event'** includes, but is not limited to, the following:

- A concert;
- A conference;
- A function;
- A sporting event;
- Agricultural shows/field days;
- School awards nights;
- Cultural events;
- An occasion of a kind prescribed for the purposes of this definition.

A **'gift'** is defined under section 5.57 *Local Government Act (1995)* as a conferral of a financial benefit (including a disposition of property) made by one person in favour of another person unless adequate consideration in money or money's worth passes from the person whose favour the conferral is made to the person who makes the conferral. It includes any contributions to travel.
Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if the ticket is above $300 and the donor has a matter before Council. Any gift received that is less than $300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.

See also Local Government Operational Guidelines – Disclosure of gifts and disclosure of interests relating to gifts – May 2022.
A door prize or raffle prize received by chance is not considered a gift.
A '**ticket'** includes an admission ticket to an event, an invitation to attend an event, or a complimentary registration to an event, that is offered by a third party.
Policy:
This Policy applies to Councillors and the Chief Executive Officer (CEO) and deals with matters relating to event attendance including:

- The provision of tickets to events;
- Payments in respect of attendance;
- Approval of attendance by the local government and criteria for approval; and
- Any event from a specified entity under r. 20B of the *Local Government (Administration) Regulations 1996*.

Provision of tickets/invitations to events
Any ticket/invitation to an event must be provided to the Councillor or CEO in their capacity as a Councillor or CEO.
Any ticket provided to a Councillor or the CEO to attend an event in their personal capacity is not captured by this Policy and must be treated as a gift.
To assist in determining if the ticket is received in the capacity as a Councillor or CEO, the following question can be asked: *'Would the ticket to the event have been given to me if I was not a Councillor or the CEO?'* If the answer is no, then the ticket was received in the capacity of Councillor or CEO.
Tickets should preferably be provided to the local government and not individuals.

Attendance at pre-approved events
Council approves attendance by Councillors and the CEO at the following events (pre-approved events):

- Shire organised events;
- Events that are a free event to members of the public;
- Events where a Councillor or the CEO is a representative on an external committee or organisation and the Councillor or CEO is in attendance for the purposes of fulfilling their role on the external committee or organisation;
- Where the ticket to an event is from a specified entity under *r. 20B of Local Government (Administration) Regulations 1996*, which includes:

o Western Australian Local Government Association (WALGA);
o Australian Local Government Association (ALGA);
o Local Government Professionals Australia WA (LG Pro);
o Department of a Public Service;
o Commonwealth, State or Territory government department;
o Local government or regional local government.

Council approves attendance by the Shire President and the CEO at the following events (pre-approved events):

- events held by local community or sporting groups;
- events held by not-for-profit organisations;
- events within the Shire run by schools and universities;
- local community cultural events/festivals/art exhibitions;
- events held by industry associations relevant to the local area;
- Shire funded events; or
- Events organised by the embassy or consulate of another nation.

If the Shire President cannot attend, then the Deputy President may attend or any Councillor delegated by the Shire President or Deputy Shire President to attend in their place.
Council approves attendance by the Shire President at events (pre-approved events) where the Shire President is performing any of the following functions:

- presenting at the event;
- participating as a member in a panel;
- opening or launching an event or facility;
- presenting or accepting awards or prizes to others on behalf of the Shire; or
- any other civic or ceremonial duty on behalf of the Shire

If the Shire President is unable to attend, then the Deputy President may attend or any Councillor delegated by the Shire President or Deputy Shire President to attend in their place.

Council approves attendance by the CEO at events (pre-approved events) where the CEO is performing any of the following functions:

- presenting at an event;
- participating as a member on a panel; or
- accepting an award on behalf of the Shire of Kojonup (Shire).

In relation to attendance at a pre-approved event in accordance with the above, the following applies in respect to payment of tickets:

- Where the ticket is offered free of charge and tickets are also offered to members of the public free of charge, the ticket may be accepted (ticket is not considered a gift);
- Where the ticket is offered free of charge but a member of the public is required to pay, the ticket is a gift; the ticket may be accepted (as per gift disclosure requirements – see Local Government Operational Guideline as above);
- Where the ticket is offered and a benefit will be received such as dinner and beverages, but there is no purchase price for the ticket, the ticket may be accepted (as per gift disclosure requirements – see Local Government Operational Guideline as above);
- Where the Shire President or the CEO performs a function at the event, providing adequate consideration, or partial consideration for the ticket, the ticket may be accepted, (as per gift disclosure requirements – see Local Government Operational Guideline as above);
- Where the ticket is offered at a discounted rate, the ticket may be paid for by the Shire administration if adequate funding is available in the budget (as per gift disclosure requirements – see Local Government Operational Guideline as above);
- Where the ticket requires payment: the ticket may be paid for by Shire administration or a Councillor may pay for the ticket and request a reimbursement of the expense (prior CEO approval is required), if adequate funding is available in the budget.

See below *Disclosure requirements relating to tickets accepted as gifts* for further gift disclosure information.
In relation to attendance at pre-approved events, in accordance with the above, the following applies in respect to payment of expenses associated with attendance:
The Shire may pay reasonable expenses associated with attendance by a Councillor or the CEO, such as travel and accommodation expenses, within the expenditure limitations prescribed in the current Determination of the Salaries and Allowances Tribunal on Local Government Chief Executive Officers and Elected Members under the *Salaries and Allowances Act 1975*: section 7B ('Determination'), if adequate

funds are available in the allocated budget. Accommodation expenses will only be paid for events outside of the Shire.
Where an invitation or ticket to an event is provided free of charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside of the district if the Council determines attendance to be of public value and the budget allows for the expense.

A Councillor may seek reimbursement of reasonable expenses associated with attendance (such as travel and accommodation expenses) if adequate funding is available in the budget. Accommodation expenses will only be reimbursed for events outside of the Shire.
For any events where a member of the public is required to pay, unless previously approved, Council will determine whether it is in the best interests of the local government for a Councillor or the CEO or another officer to attend on behalf of the Council.

If the Council determines that a Councillor or CEO should attend a paid event, the local government will pay the cost of attendance and reasonable expenses, such as travel and accommodation.

Where partners of an authorised local government representative attend an event, any tickets for that person, if paid for by the local government, must be reimbursed by the representative unless expressly authorised by the Council.

If a Councillor or the CEO is invited to attend an event that is not a pre-approved event or are not authorised to attend the event, as above, then:

- the Councillor or CEO can request Council approval to attend the event; or
- pay for the ticket to attend the event at their own expense.

<u>Attendance at events requiring approval</u>

Attendance by a Councillor or the CEO at an event which is not a pre-approved event, as above, must be determined by Council in the case of a Councillor's attendance or the Shire President in the case of the CEO's attendance at the event (simple majority).
Key factors for consideration include:

- Who is providing the ticket to the event;
- The location of the event in relation to the Shire;
- The role of the Councillor or CEO when attending the event (participant, observer, presenter) and the value of their contribution;
- The benefit to the community in the Councillor or CEO attending the event;
- The benefit to the organisation in the Councillor or CEO attending event;
- Alignment to the Shire's strategic objectives;
- Whether the event is funded by the Shire;
- The number of invitations /tickets received;
- The cost to attend the event (if any) and any other expenses such as travel and accommodation.
- Whether there is a personal benefit to a Councillor or the CEO in attending the event; for example, if food and alcohol are included, or if the benefit is primarily for entertainment;
- The likely community perception of a Councillor or the CEO attending the event; or
- Whether the ticket can be paid for to avoid the acceptance of a gift and risk of influenced (or perception of influenced) decision-making.

Approval is required in respect of:

- Attendance at the event by a Councillor or the CEO;
- Whether the ticket is accepted as a gift, or is paid for by the Shire; or
- Whether the Shire pays or contributes to associated expenses such as travel or accommodation.

Decisions to attend events in accordance with this Policy will be made by simple majority.

Partners

Where attendance to an event is approved under this Policy, the following applies in respect of tickets for partners to attend:

A Councillor or the CEO may accept a ticket for their partner to attend an event if the ticket is offered free of charge and tickets are also offered to members of the public free of charge or if it is a Shire organised event (ticket is not considered a gift).

The CEO or Councillor may accept a ticket for their partner to attend an event where a benefit is received, such as dinner and beverages, but there is no purchase price for the ticket, and the ticket for partner cannot be purchased by the CEO or Councillor.

A Councillor or the CEO must not accept a gifted or discounted ticket for their partner to attend, where a member of the public is required to pay for a ticket.

A Councillor or the CEO can purchase a ticket for their partner to attend the event at their own expense. The Shire will not pay for, or reimburse, the cost of tickets or associated expenses such as travel or accommodation for partners to attend events, unless expressly authorised by Council. A Councillor or the CEO may purchase travel or accommodation for a partner at their own expense.

Disclosure requirements relating to tickets accepted as gifts

Where, in accordance with this Policy, a Councillor or the CEO has accepted:

- a ticket free of charge where members of the public are required to pay;
- a ticket where a benefit is received, such as dinner and beverages, but there is no purchase price for the ticket;
- a ticket at a discounted rate; or
- a ticket where they have provided partial consideration in money's worth through the performance of a function at the event

and the value of the benefit received is over $300 (or is one of a series of gifts received by the same donor in a 12 month period over the value of $300), a Councillor or the CEO is required to make a gift disclosure under the gift provisions according to s5.87A and 5.87B of the *Local Government Act 1995.* The disclosure will be published on the gift register on the Shire's website (s5.89A - *Local Government Act 1995*).

In accordance with the above, where a Councillor or the CEO has accepted a ticket for their partner to attend an event where a benefit is received, such as dinner and beverages, but there is no purchase price for the ticket and the ticket for the partner cannot be purchased by the Councillor or CEO, then, if the total value of the benefit received by the Councillor or CEO and partner is over $300 (or is one of a series of gifts received by the same donor in a 12 month period over the value of $300), the Councillor or CEO is required to make a gift disclosure under the gift provisions s5.87A and 5.87B of the *Local Government Act 1995*. The disclosure will be published on the gift register on the Shire's website (s5.89A of the *Local Government Act 1995*.

The gift disclosure by a Councillor must be made to the CEO (or Shire President in the case of the CEO disclosing the gift) within 10 days of the Councillor or CEO receiving the ticket and is to include, under s5.87C of the *Local Government Act 1995*:

- a description of the gift;
- the name and address of the person who gave the gift;

- the date on which the gift was received;
- the estimated value of the gift at the time it was made; and
- the nature of the relationship between the person who made the gift and the person who received it.

Provision of tickets/invitations to events

All invitations or offers of tickets for a Councillor or the CEO to attend an event should be in writing and addressed to the Chief Executive Officer.

Any invitation or offer of tickets not addressed to the CEO is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the *Local Government Act 1995*.

## 3.28 COUNCILLORS CONTINUING PROFESSIONAL DEVELOPMENT

**Adopted or Reviewed by Council:** 12/12/23 **Council Minute Reference:** 141/23
**Amended by Council:**

**Reviewer:** Chief Executive Officer/~~Manager Governance and Administration~~Governance and Rates Officer
**Local Law:**
**Procedure:**
**Delegation:**

*See also:*

- *Policy 3.3 Councillor Induction & Training*
- *Policy 3.10 Councillors Fees & Reimbursements*

Introduction

Section 5.128 of the *Local Government Act 1995* (*Act*) requires that a Local Government prepare and adopt, by absolute majority, a policy in relation to the continuing professional development of elected members.

The continuing professional development of Councillors is in addition to the compulsory training required to be undertaken by newly elected Councillors that must be taken within twelve months of election (as per s. 5.126 (1) of the *Local Government Act 1995* and r.35 of the *Local Government (Administration) Regulations 1996)*. Councillors have a responsibility to complete compulsory training in accordance with the legislation and non-compliance is an offence under the *Act,* punishable by a fine not exceeding $5,000. The Chief Executive Officer will ensure newly elected Councillors are able to select a training option that is suitable to their availability and learning style.

Policy

The Shire is committed to supporting continuing professional development of Councillors to the benefit of Council, the Shire and the Community. Continuing professional development includes attendance at training events such as, but not limited to, those organised or conducted by the following organisations/individuals:

- Western Australian Local Government Association (WALGA);
- Local Government Professionals Western Australia;
- Department of Local Government, Sport and Cultural Industries;
- Accredited training organisations offering training that directly relates to the role and responsibilities of Councillors;
- Seminars, training and/or information sessions provided by individuals with a strong knowledge of local government in Western Australian
- Australian Institute of Management
- Australian Institute of Company Directors
- National General Assembly of Local Government
- Annual Road Congress

WALGA Annual General Meeting (AGM) and Convention

The Shire President and Deputy Shire President are Council's nominated delegates to the WALGA AGM and Convention. Any other Councillor attendance at the WALGA AGM and/or Convention is required to be authorised by resolution of Council. The WALGA AGM and Convention is budgeted separately to other continuing professional development.

Choice of Training Events/Conferences etc

Councillors wishing to attend a training event should indicate same to the President or Chief Executive Officer in a timely manner so that eligibility and budget consideration can be taken into account and bookings/registration and other arrangements made.

Interstate Training/Conference Events etc

Attendance at interstate events is at the discretion of Council.

Air Travel

Any airline travel for a Councillor is to be booked at economy level. Other than to amend departure times, tickets provided to representatives of the Shire shall not be exchanged, upgraded, downgraded or rebated and may not be altered to include personal travel that is not part of the scheduled training/conference itinerary.

Expenses associated with air travel will extend to the following:

- Air fare;
- Travel insurance;
- Training/conference registration;
- Room accommodation;
- Reasonable telephone utilisation;
- Reasonable laundry expenses (if away from home for more than one week);
- Meals in the hotel where registered if not provided during the course of the training/conference;
- Travel to and from the training/conference venue; and
- Travel to and from airport destinations relevant to the training/conference.

Budgetary Consideration

All training attendance requests will take into account other costs including travel, accommodation and incidentals related to undertaking the training, and those costs will be allocated to the training budget. Any training requests that would exceed the budgeted amount may only be approved by resolution of Council.

In accordance with Policy 3.10 *Councillors Fees & Reimbursements,* Council will pay for all reasonable expenses incurred (including out of pocket expenses) that relate to conferences and Council business, and upon presentation of a receipt to the Manager Governance and Administration. Such expenses will be reimbursed on a quarterly basis. Councillors may elect to not be reimbursed for such expenses.

If a Councillor requiring accommodation, for training/conference purposes, elects to stay with relatives or friends (as an alternative to staying in motel/hotel accommodation), they may be paid an amount as set out under the Public Service Award 1992 issued by the Western Australian Industrial Relations Commission. Councillors may elect to not be reimbursed for such expenses.

Where a Councillor is accompanied by an accompanying person, all costs incurred for/by the accompanying person are to be borne by the Councillor or accompanying person and not by the Shire unless the Council has approved that the partner accompany the elected member. The exception to this being the cost of attending any official event dinners where partners would normally attend; for example, the WALGA Convention Gala Dinner or Sundowner drinks at the event opening.

Vehicle travel for training/conferences

Travel should be undertaken by Council vehicle, where a suitable Council vehicle is available, unless authorisation is received from the CEO for use of a private vehicle. In the instance where a Council vehicle is used, Councillors will have access to the fuel cards relevant to the Council vehicle for use when driving in the location of the training/conference and nearby locations.

Councillors are to provide receipts and traceable evidence (Odometer readings etc) to the CEO of all reimbursements being claimed. Councillors may elect to not be reimbursed for fuel expenses.

Where a Council vehicle is not available and it is necessary to use a personal vehicle, the Australian Taxation Office kilometre rate will be reimbursed to the Councillor. Councillors may elect to not be reimbursed for such expenses.

NB: Council's Policy 3.10 *Councillors Fees & Reimbursement* applies to Councillors attending Council and Committee Meetings, Advisory Committees and Council authorised meetings rather than training/conferences.

Reporting and Publishing

All Councillors attending any training, conferences or meetings are expected to create a report and submit for Ordinary Council Meeting agendas soonest after the date of the event, and report on the benefits achieved by attending and should make any training/conference papers available to other Councillors.

A record of training/conferences attended by Councillors will be maintained by the CEO. The CEO is to ensure a register is kept and a report prepared each financial year on prescribed professional development training undertaken in the previous financial year. That report is to be published on the Shire of Kojonup's official website within one (1) month of the end of the financial year to which the report relates, in accordance with s. 5.127 of the *Act*.

# 4 WORKS & ENGINEERING

## 4.1 VEHICULAR CROSSINGS (DRIVEWAYS)

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | | **Council Minute Reference:** | 69/18 |
| **Amended by Council:** | 19/06/18 | | |
| **Reviewer:** | Manager Works and~~&~~ ~~Services~~Infrastructure | | |
| **Local Law:** | Activities in Thoroughfares and Public Places and Trading Local Law 2020 | | |
| **Procedure:** | | | |
| **Delegation:** | ROADS 008 – Construction of Crossing from Thoroughfare to Private Land | | |

**OBJECTIVE**

- To define the Council's requirements and financial obligations for the construction of vehicle crossovers.
- Outline the approval process for constructing crossovers.

**POLICY**

Definition – A crossover is the section of a driveway from the property boundary to the edge of the road carriageway.

The policy applies to the installation of crossovers for properties within the Shire of Kojonup.

In accordance with Schedule 9.1; Clause 7 of the Local Government (Uniform Local Provisions) Regulations 1996, an application to the Local Government must be made by the landowners to request approval to construct a crossover.

**GUIDELINES**

The following specifications set out the minimum standards for the construction of a vehicle crossover.

'Standard Crossover' means the first constructed crossover to a lot that is constructed in accordance with the specifications fixed by the resolution of Council. The specifications relate to the following types of materials used in construction:

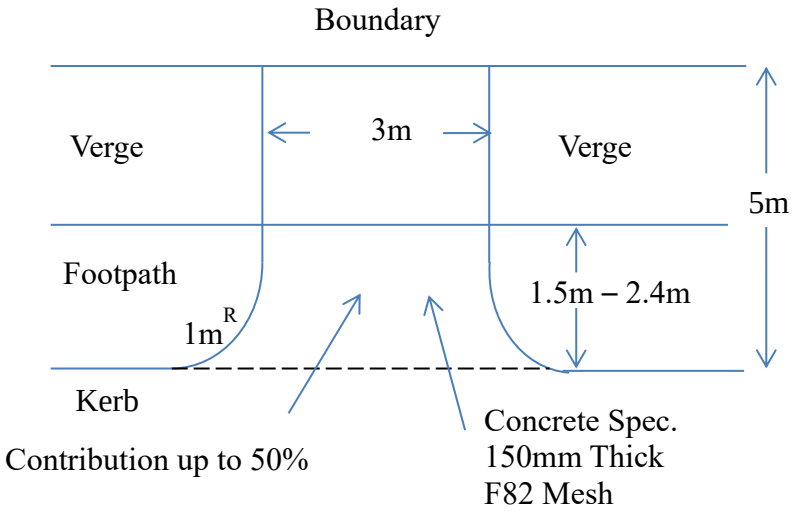
Type 1 Concrete
Type 2 Bitumen
Type 3 Brick Paving
Type 4 Gravel

**Standard Crossover**

1. Urban – sealed: 3.0m wide (excluding splays), constructed in gravel and sealed with bitumen.
2. Urban – unsealed: 3.0m wide (excluding splays), constructed in gravel with a minimum thickness of 200mm
3. Urban – concrete 3.0m wide (excluding spays), constructed in concrete 150mm thick with mesh
4. Rural – unsealed: 4.5m wide (excluding splays), constructed in gravel with a minimum thickness of 200mm.

5.

**Example Standard Crossover**




In accordance with the *Local Government Act 1995* and regulations, the Shire will permit the crossover to be constructed by a Private Contractor under the supervision of and to the satisfaction of the Shire. If the crossover is a standard crossover, or superior to a standard crossover, Council shall bear one half the cost of a standard crossover as estimated by Council but, if the crossing is a type that is inferior to a standard crossover, then Council shall bear no part of the cost thereof.

**CONTRIBUTION BY COUNCIL**

Crossover contribution by Shire of 50% of the cost of a standard crossover based on an area of 15m$^2$ and that crossover being the first to that lot.

Should larger than 300mm diameter pipes be required – the landowner will pay for the difference. Council will fix the position of the crossover, where the Manager of Works and~~&~~ ~~Services~~ Infrastructure deems necessary.

Property owners are required to complete and submit an Application for Approval to Construct a Vehicle Crossover for assessment before a crossover is constructed or modified. Construction may not commence until written permission has been granted by Council.

Approval to construct a crossover is valid for a two year period from the date it is issued. If construction of the crossover has not been commenced within this period, a new application must be submitted to the Council for consideration.

All crossovers must be constructed with Council's Specification for the Construction of Vehicle Crossovers. Where a crossing adjoins a sealed road within a townsite, a sealed crossover must be constructed. In all other cases, a sealed or unsealed crossover is permitted.

Upon application from the property owner, Council will bear one half of a standard crossover subject to the crossover being the first constructed to that lot.

## 4.2 STREET TREES

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/Manager Works and ~~Services~~Infrastructure
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To obtain and maintain uniformity of tree planting to enhance the visual aspect of streetscape and beautification of parks, gardens and reserves and to preserve public infrastructure such as electricity, sewer and drainage.

**POLICY**

The Shire undertakes maintenance of verge trees, including pruning and removal. Private planting, removal or pruning on all Road Reserves shall first require the approval of the Manager of Works and ~~Services~~ Infrastructure and shall be in accordance with this policy.

The length of the verge will determine how many trees will be planted. Residents should be aware that any trees planted on the verge remain the property of the Shire.

The Shire has the right to remove trees that create a hazardous situation.

A systematic program to remove all Queensland Box Trees shall be undertaken throughout the town site as budget resources permit.

A detailed policy on street tree varieties, themed locations, edible verges, fruit trees and community gardens is to be developed for the Council's consideration prior to 31 December 2014.

## 4.3 NAMING AND/OR CHANGING OF ROAD, STREET OR PLACE NAMES

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/Manager Works and ~~Services~~Infrastructure
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To ensure that aspects of the District's history are not inadvertently lost due to the changing of a name, and to provide community and public consultation.

**POLICY**

Requests to name and/or change either a road, street or place name in the District may not be approved until after Council has advertised the proposal in the local press and received written comments from the Kojonup Historical Society.

Council does not favour changing a road name which would result in portions of the road having different names.

## 4.4 TIMBER HARVEST AND HAULAGE USE OF ROADS WITHIN SHIRE OF KOJONUP

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Manager Works and ~~Services~~Infrastructure
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To maintain the condition of our roads and ensure the safety of the Shire of Kojonup's residents.

**POLICY**

The Council will provide letters of support for Main Roads WA permits for log/woodchip haulage on roads within the Shire of Kojonup provided that the Manager of Works and ~~Services~~ Infrastructure is satisfied with the proposed haulage route and provided that the following conditions are adhered to by the tree farm companies:

1. All heavy haulage permits being obtained from Main Roads WA;
2. Neighbouring properties to access routes being notified of the commencement date and anticipated duration at least two weeks prior to the commencement of harvest;
3. Speeds being limited to 60km p/h on unsealed roads and 80km p/h on sealed roads without pavement markings or 10km p/h lower than the posted speed limit of the roads under 80km p/h;
4. Cartage being limited to daylight hours and with all care taken to absolutely avoid use of the road by trucks during school bus running hours;
5. School bus operators being notified of the commencement date and anticipated duration at least two weeks prior to the commencement of harvest;
6. 'School Bus Hours' signs are to be erected at the start of all roads concerned with the school bus routes, together with "Trucks on Road" signs along the lengths of road concerning the truck use;
7. Drivers comply with restrictions on traffic movement on school bus routes between the signed hours and contact bus operators on UHF Channel 25 to confirm safe passage during the sign posted times;
8. An audit being conducted on the condition of the proposed route(s) by the haulage company and Manager of Works and~~&~~ ~~Services~~ Infrastructure prior to commencement and roads being reinstated to pre haulage condition by the tree farm companies at the completion of harvest;
9. Council being advised of any gravel/pavement failures on roads within 24 hours so that repairs can be carried out;
10. Inspection of the road condition is required after any rain event prior to the re-commencement of haulage operations; Council reserves the right to suspend haulage operations based on road condition or road closure as specified in s. 3.50 of the *Local Government Act 1995*; and
11. All cartage and harvesting operators to comply with the harvest and movement of vehicle bans as ordered by the Shire of Kojonup. Operators must check the fire ban hotline on (08) 9831 0145 as required for harvest and vehicle movement ban information.

The Council reserves the right to revoke support if any of the above conditions are not adhered to, or road condition/user safety is in question.

## 4.5 BACK FILLING GRAVES

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Manager Works and ~~Services~~Infrastructure
**Local Law:** Cemeteries Local Law 2020
**Procedure:**
**Delegation:**

**OBJECTIVE**

To meet cultural and religious expectations and the specific needs of families, relating to the backfill of graves where active participation is sought. Also, to provide religious and cultural groups and families an opportunity to participate in backfilling a grave following the conduct of a funeral, while ensuring that the Shire meets its obligations under the *Work Health and Safety Act 2020*.

**POLICY**

For religious, cultural and personal reasons, people or groups may, following the conduct of a funeral, seek to assist in the full or partial backfill of a grave. It is important that requests of this nature be managed in a way that not only protects the safety and health of individuals but follows an established process that is respectful of those involved.

Requirements:

1. Request for private backfilling is to be received no less than five (5) hours prior to the conduct of a funeral;
2. The request is to be included on the Digging Requisition submitted by the Funeral Director;
3. Participation in the backfilling of a grave will not reduce the amount of the burial fee payable;
4. Backfilling is limited to the use of hand tools by members of the public;
5. Backfilling is limited to a maximum of six people;
6. If shoring is to be removed from the grave, this will be done only by a Shire of Kojonup employee or the Shire's nominated sub-contractor; and
7. Individual family members are not permitted to enter the grave.

Families may simply request to observe the Shire of Kojonup backfilling a grave and this can be accommodated on a request being made no less than five (5) hours prior to the conduct of a funeral.

## 4.6 GRAVEL AND SAND EXTRACTION

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Manager Works ~~& Services~~and Infrastructure
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

The objective of this policy is to provide clear guidelines for the Shire of Kojonup to approach and make an agreement with a landowner for the purpose of extracting gravel or sand for road works or general use.

**POLICY**

The Council will provide a written signed agreement between the landowner and Shire for the extraction of gravel or sand. The Manager of Works and ~~Services~~ Infrastructure will approach the landowner and will draw up the Gravel/Sand Agreement.

1. Agreement will detail the period of time.
2. The value of gravel or sand at a rate of $#/ $m^3$, not exceeding #/$m^3$.
3. The Manager of Works and ~~Services~~ Infrastructure and the landowner will sign off on quantities.
4. Photos of before and after extraction will be taken and logged in Records.
5. The works will be carried out on the property which materials have been extracted from and are to be carried out as soon as practicable.
6. Agreement of the area for gravel or sand extraction is to be agreed upon prior to extraction commencing. The area of the extraction site shall be pegged.
7. The topsoil (approx. 150mm) will be windrowed to the side of the area and after the excavation is complete, the floor will be ripped and the topsoil will be respread.
8. The Shire will construct a track to the extraction site and install a new gate in the boundary fences if required. Any tracks which are used by the Council staff will be maintained during use and, where a new gate is fitted, it will be left in place after this agreement has expired.
9. The Shire undertakes to rehabilitate the track and the extraction site after excavation is complete, to the satisfaction of the landowner and the Council's authorised officer.
10. The Shire will obtain all necessary clearances for the extraction of the required materials and be in accordance with all relevant Acts and Regulations.

## 4.7 DIRECTIONAL SERVICE AND TOURISM SIGNAGE

**Adopted or Reviewed by Council:** 19/9/17 **Council Minute Reference:** 103/17

**Reviewer:** Manager Works ~~& Services~~and Infrastructure
**Local Law:** Activities in Thoroughfares and Public Places and Trading Local Law 2020
Local Government Property Local Law 2020
**Procedure:**
**Delegation:**

**OBJECTIVE**

1. Provide an environment in which efficient placement of signs enhances a street, road reserve or precinct by increasing the overall impact and effectiveness of individual signs.
2. Provide clear and logical directional signs through the use of standardised dimensions, symbols and consistent colour coding compliant with Australian Standards.
3. Maintain effectiveness of traffic control signs that regulate, warn and guide traffic and facilitate safe, efficient and orderly travel.
4. Clearly identify those facilities that may qualify for directional signs and the conditions under which they may be permitted.
5. Provide and allow for adequate and suitable promotion of local businesses.

**POLICY**

The Shire of Kojonup acknowledges the need to regulate signs on its road reserves, footpaths and public spaces to maintain the effectiveness of priority traffic control signs and directional signs and to ensure the amenity of the townships and rural areas is appropriate. A proliferation of signs and advertising can reduce the overall effectiveness of the sign.

**REGULATORY, WARNING, GUIDE SIGNS**

These signs are Traffic Control Devices (e.g.; 'Stop' sign, 'Give Way' sign) installed by Statutory Authorities. Missing or damaged signs should be reported to Main Roads WA or the Shire Office.

**FINGERBOARD SIGNS**

A fingerboard sign portrays the name or type of service provided by a facility, is small and rectangular in shape with the long axis horizontal (similar in characteristic to a street name sign), secured to a post and positioned directly below a street name sign. Its purpose is to advise road users of the direction to facilities located on side streets.

Fingerboard signs are to only include street name, emergency services and community service information signs. Commercial and tourist business signs not permitted as finger board signs.

A written request, addressing the following, is required to be lodged with the Shire and approved prior to the installation of all fingerboard signs:

1. Applications for new fingerboard signs should be made to the Shire in writing and may be addressed in terms of the need, the usefulness, desirability and availability of space in relation to this policy; and
2. No more than four (4) fingerboard signs may be placed on a post in accordance with Australian Standards. Street addresses are the primary means of locating particular facilities. For this reason all streets and roads should be clearly identified with street name signs. Priority for placing signs to be in the order of:

a. Street name
b. Street information (e.g.; "No Through Road")
c. Emergency Services
d. Community facilities

Fingerboard signs are to be installed in accordance with Australian Standards, Codes of Practice and adopted Council policies. This is to provide a consistent standard throughout the Shire and throughout the state and country.
No fees apply for fingerboard signs. Fingerboard signs may not be supported for those facilities situated on main roads. A maximum of two fingerboard signs may be supported per facility.

**TOURIST SIGN**
Tourist signs safely and efficiently guide visitors to their destination, identify and guide visitors along touring routes, welcome visitors to the region and inform visitors of the range of attractions and services available at the destination.

A written request, addressing the following, is required to be lodged with the Shire and approved prior to the installation of all tourist signs:

1. Applications for tourist signs to be considered in accordance with this policy;
2. Applications for new tourist signs should be made to the Shire in writing;
3. Standard fees for assessment and installation apply in accordance with Council's current adopted Annual Fees and Charges; and
4. Premises that are predominantly retail/sales outlets should not be considered as tourist establishments but as commercial establishments.

**TEMPORARY SIGN**
Temporary advertising signs are defined as those signs that announce a local event of a religious, cultural, political or recreational nature, for a fixed time period.

An application is required to be lodged with the Shire and approved prior to the installation of all temporary signs.

Temporary Signs are those that announce a local event of a religious, educational, cultural, social or recreational nature or that relate to an event of a political nature. This type of sign does not require Development Approval from Council if:

1. The total area of advertisements of that type on the site is not more than 2 square metres (except for a sign advertising a federal, state or local government election), the advertisement is displayed for a period not exceeding 1 month prior to the event and 1 week after the conclusion of the event; and
2. That the advertisement does not move, flash or reflect light, so as to cause distraction to motorists, and is not internally illuminated.

Temporary Signs that are to be placed on public or Council controlled land require the permission of Council prior to their display; no fees apply for temporary signs. Council reserves the right to remove any temporary signs that:

1. Contain offensive or inappropriate wording;
2. The design or construction of is determined to be unsuitable;
3. Unreasonably restrict the use of the road; or
4. Unreasonably endangers the safety of members of the public.

**COMMERCIAL SIGN**

Commercial advertising signs promote a commercial activity, service or product rather than give directions to it.

A Development Application is required to be lodged with the Shire of Kojonup and approved prior to the installation of all commercial and advertising signs.

1. Commercial advertising signs require Development Approval. A Development Application form is required to be lodged with Council along with the required plans and written details. Should a person propose to erect an advertising sign on a road reserve or Council land, consent is unlikely to be granted unless circumstances are exceptional. Permission needs to be obtained from the relevant land owner (e.g.; Shire, Main Roads WA, etc.) and a Development Application needs to be lodged and approved. The applicant needs to demonstrate that they have Public Liability Insurance (in the Shire's name) to the value of $10 million which needs to remain current for the lifetime of the sign and adequate structural plans need to be submitted with the application.
2. Commercial advertising signs are not permitted on fingerboard signs.
3. Fixed commercial advertising signs should be located only on the property of the premises being advertised.
4. Precinct signs advertising or listing individual businesses as "cluster" signs may be installed at the entrance to a recognised estate where there is an incorporated association or body that represents that estate and this body takes the responsibility for the sign.
5. Property identification displayed on signs that do not exceed a total area of 0.5m² may be erected without development approval.

**EXISTING SIGNS**

1. Existing signs may be allowed to remain at the Council's discretion.
2. Council maintains the right to remove any signs if any of the following occurs:
    a. The existing sign does not comply with the Council policy in place at the time of its installation;
    b. The facility no longer conforms with the conditions of the sign approval;
    c. The sign is in a poor state of repair;
    d. The facility no longer operates as an eligible community facility;
    e. The facility ceases to operate;
    f. There is a demonstrated need for aggregating signs in a particular location;
    g. The road authority needs to resume the land;
    h. The sign contains offensive or inappropriate wording;
    i. The design or construction is determined to be unsuitable;
    j. The sign unreasonably restricts the use of the road;
    k. The sign unreasonably endangers the safety of members of the public; or
    l. Replacement of any existing sign is subject to this policy and requires an application as applicable.

Replacement signs to only be approved in accordance with this policy; prior existence of signs does not infer automatic approval of new signage.

**SIGN COLOURS**

Directional signs to be coloured in accordance with the Australian Standards 1742.2-1994, 1742.5-1997, and 1742.6-2004 as per the table below:

| | **Font Size** | **Colours** | |
|---|---|---|---|
| **Category** | | **Text** | **Background** |
| Street Name – including Shire logo against post | 150mm | Black | White Reflective |
| Street Information, e.g.; "No Through Road" Or "One Way" | As per Standard | Black | White Reflective |
| Emergency Services (e.g.; Police, Hospital, Ambulance) | As per Standard | White | Blue Reflective |
| Visitor Services Roadside & Commercial Services (e.g.; Motel, Caravan Park, Parking, Public Toilets, Information Centre) | As per Standard | White | Blue Reflective |
| Community Facilities Likely To Be Sought By Visitors (e.g.; Post Office, Shopping Centre, Civic Centre, Library, Art Gallery, Railway Station) | As per Standard | White | Blue Reflective |
| Tourist Attractions (e.g.; Lookout, Winery, Botanic Gardens) | As per Standard | White | Brown Reflective |
| Other Community Facilities (e.g.; Church, Sports Grounds, Youth Centre, Cemetery) | As per Standard | White | Blue Reflective |
| Specified Commercial And All Other Business Activities, All Other Destinations | As per Standard | White | Green Reflective |

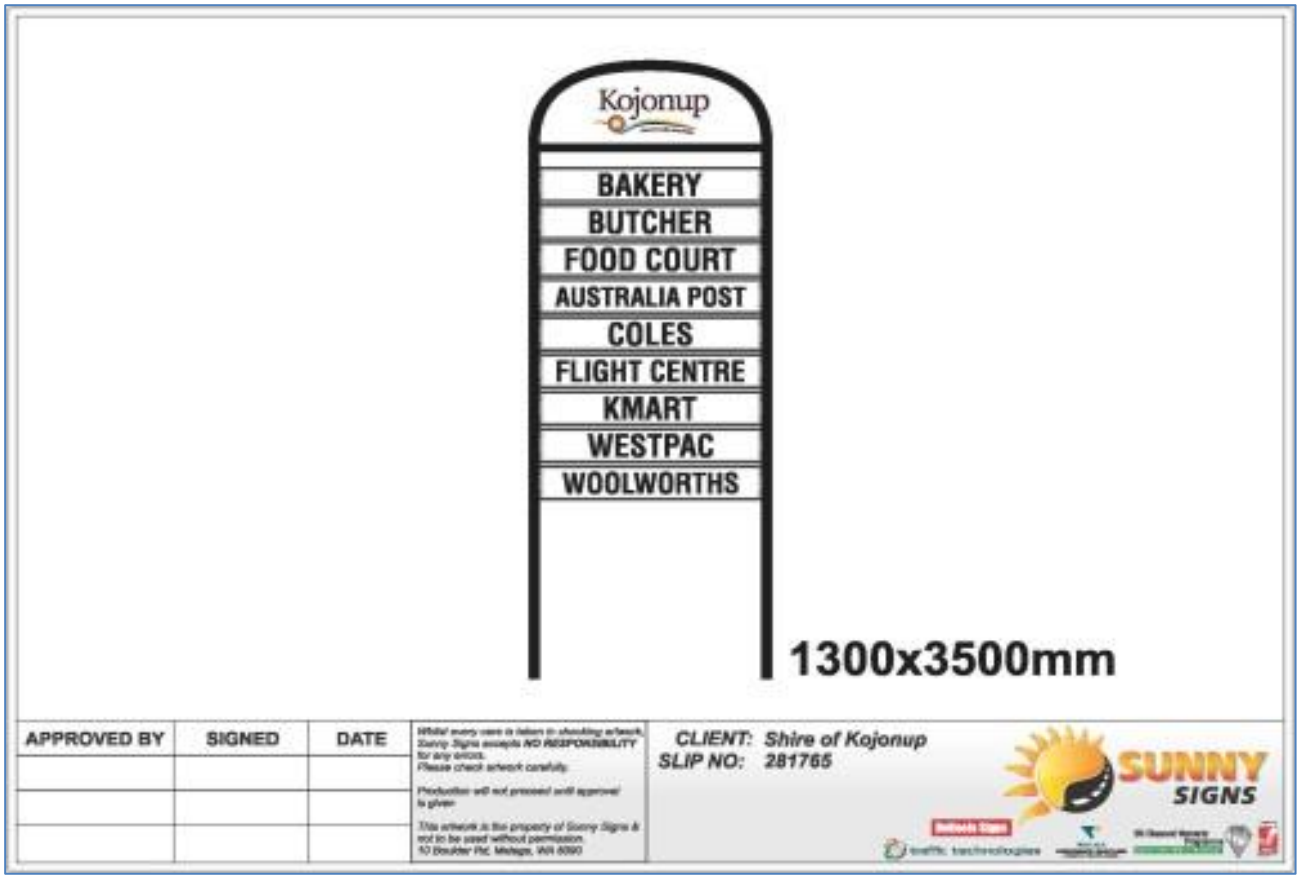












Kojonup
BAKERY
BUTCHER
FOOD COURT
AUSTRALIA POST
COLES
FLIGHT CENTRE
KMART
WESTPAC
WOOLWORTHS
1300x3500mm
APPROVED BY
SIGNED
DATE
CLIENT: Shire of Kojonup
SLIP NO: 281765
SUNNY SIGNS

## 4.8 NO SPRAY REGISTER

**Adopted Council:** 19 June 2018 **Council Minute Reference:** 69/18

**Reviewer:** ~~Manager Works and Services/Horticultural Supervisor~~Property Services Manager/Property Services Team Leader

**Local Law:**

**Procedure:**

**Delegation:**

**OBJECTIVE**

This policy is intended to allow property owners and residents to apply to Council to request that vegetation on Council road reserves and/or Council land directly abutting their property not be sprayed with chemical herbicides.

**POLICY**

Council is responsible for vegetation management within its road reserves. Management methods for the control of vegetation include hand weeding, slashing and the use of chemical herbicides to eradicate vegetation growing in the road reserve.

Council acknowledges that there will be residents within the Shire that do not wish to have the frontage of their property sprayed with chemical herbicides due to a variety of reasons including registered organic farms, where residents have a medical condition where avoidance of spray is necessary, and where residents look after their own verges.

**Rural Roads** – Council has responsibility for maintenance of Council owned or management of roadways. This includes, but may not be limited to, spraying verges, drains, woody weeds within the entire road reserve, around ends of culverts, marker posts and other street furniture. Declared weeds and other priority pest plants are a priority of Council to be controlled within the road reserve.

**Urban Roads** – Council endeavours to keep the roadway between the back edges of any kerb and the full width of footpaths free of vegetation. Additionally, Council endeavours to keep the road reserve free of declared weeds and priority pest plants in a prioritised manner which is consistent with Council's various weed management strategies.

**Council Land** – Council is required to manage declared and pest weeds in its reserves.

This policy applies to vegetation management on Council managed road reserves and Council land. Council will consider applications to cease spraying operations where Council road reserves and/or land abut private land on a case by case basis.

Note: This Policy does not relate to Road Reserves managed by Main Roads WA and/or the Department of Parks and Wildlife.

**PROCEDURE**

This policy will be administered by the ~~Manager of Works & Services~~Property Services Manager and the ~~Horticultural Supervisor~~Property Services Team Leader as part of the Council land and road reserves maintenance program.

**Applications to No Spray Register**

An advertisement will be placed in the Kojonup News~~, E-News Bulletin~~ and Shire website no later than 30 March each year advising that applications are invited for road reserves frontage and for the frontage of Council land directly abutting a person's land to be placed on the No Spray Register.

An application must be undertaken in writing on the approved application form and lodged with Council no later than 30 April each year. An application can only be applicable to the entire frontage of the resident's immediate property and for the area parallel to a distance of no greater than 10m.

In completing the application, the resident agrees to take over the responsibility for:

1. Controlling all National, State and Locally-listed pest plants;
2. Keeping the road frontage clear and/or tidy;
3. Keeping drainage and/or paths free of obstruction and fully operational at all times; and
4. Ensuring kerbs, footpaths and gutters are free of vegetation growth.

Removal of native vegetation must not occur without prior written approval from Council and in accordance with the Environmental Protection (Clearing of Native Vegetation) Regulations 2004.

In considering an application, the following shall be taken into consideration:

1. Whether the adjoining land is used for certified organic vegetable/fruit/cereal production;
2. Existence of a medical condition in the household which may be exacerbated by exposure to herbicides or associated additives; and
3. The applicant has other mitigating circumstances that would warrant an area not being exposed to the use of herbicide chemicals.

Council reserves the right to reject any applications on the grounds that it is not within the overall interest of Council to include the area within the No Spray Register.

Upon acceptance or refusal of an application for the No Spray Register, Council Staff will reply in writing to the resident with the outcome.

Where the application is approved, Council Staff will add the property onto the No Spray Register. Applications are non-transferrable.

Residents who are not the landowner must provide written confirmation from the landowner that they do not object to the request.

If an application is refused, applicants will be informed in writing by Council Staff outlining the reasons for refusal. Applicants may reapply if they feel they can adequately address the concerns that caused Council Staff to refuse their initial applications.

**No Spray Register**

The register will be in the form of an electronic spreadsheet detailing the residents' details, area to be excluded from herbicide chemical spraying and the date the application was approved and date of expiry.

Each application will have a valid period of three (3) years in which the applicant will have to reapply after that expiry date.
The register shall be maintained by Council's ~~Works and~~Property Services Department and be available in an appropriate Drive for all relevant staff to be able to access.

**Failure to Comply**
In agreeing to take over the responsibility for managing Council's road reserves and/or Council land abutting the applicant's property, the applicant will maintain the above areas to the same standard that can be achieved by the herbicide control method. If Council's standards for management are not being met, the following will occur;

1. Council will advise the applicant in writing that maintenance must occur within ~~twenty one (~~21~~)~~ days of the date of the correspondence;
2. Failure by the applicant to conduct maintenance of the area within 21 days will result in Council undertaking, without further notice, any necessary work to reduce the vegetation; and
3. The applicant will be removed from the No Spray Register at the end of the ~~twenty one (~~21~~)~~ day period if the required maintenance has not been completed. The applicant may reapply at the next application period.

**Roadside Spraying and Slashing Contractors**
In the event that the Shire employs the services of a contractor for roadside spraying, the Council Staff will ensure that the roadside spraying contractor has acknowledged the No Spray Zones and ensure that the contractor does not breach contract by spraying within the zone.

## 4.9 PRIVATE USE OF COUNCIL PLANT AND EQUIPMENT POLICY

| | | | |
|---|---|---|---|
| **Adopted by Council:** | 19 June 2018 | **Council Minute Reference:** | 69/18 |

**Reviewer:** Manager Works ~~& Services~~and Infrastructure
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

The objective of this policy is to ensure that the private use of Council's plant and equipment is transparent and to retain community confidence that the hire of plant and equipment is consistent for both Council employees and the general public.

**POLICY**

The policy shall apply to all parties who utilise any of Council's plant and or equipment for private or commercial use.

1. Council will not "dry hire" any plant or equipment to outside parties for commercial use.
2. Hire of plant or equipment for commercial use will be charged in accordance with plant hire and labour rates as detailed in Council's fees and charges.
3. Permission for the hire of all plant and equipment by any party must be authorised by the Manager ~~of~~ Works and ~~Services~~Infrastructure.
4. Small plant and general plant/equipment, may be utilised by community groups or individual employees of Council in accordance with the following conditions:
    a. The user shall enter into a Private Agreement with council prior to any plant or equipment being obtained for use;
    b. In the case of a club or other organisation wishing to utilise Council plant at no cost, a community grants form must be completed and approved prior to use;
    c. Only duly trained personnel may operate plant and equipment outside work hours for private use (including operating plant for clubs or organisations in the Shire) with no labour hire component being applied to the cost;
    d. Actual hours and/or kilometres associated with the use of the plant, equipment and/or operator is recorded on the Private Works Agreement immediately after return so the item can be charged out appropriately;
    e. Council's external Plant Hire Rates shall apply for private use and/or where no community grant approval has been received;
    f. The plant and equipment is available and does not adversely inconvenience or delay Council's Works Program. No private works shall take precedence over the completion of Council's Works Program;
    g. The plant and equipment is utilised for private use only and not for commercial gain;
    h. The plant or equipment is returned to Council premises in a clean, tidy and fully serviceable condition;
    i. Any damage to plant or equipment will be repaired at the employee's/organisation's/ general public's costs.

5. Where plant and equipment is operated by a Council employee in accordance with this policy:
    a. It is to be understood by all staff that use of shire plant and equipment is not an entitlement, and that a hire fee is payable for equipment that the shire own;
    b. That any employee who agrees to operate Shire plant and equipment such as on behalf of clubs and organisations within the Shire, does so in a voluntary capacity and no remuneration will be made to the employee;

c. Council does not take any responsibility in relation to break downs, faults or mishaps that may occur while the plant is being used;
d. Where plant is required to be towed by a private vehicle, it is the responsibility of the user to ensure that the vehicle has the capacity to handle the additional towing load;
e. All plant and equipment must be secured when being transported; and
f. Where Personal Protective Equipment (PPE) e.g.; ear plugs is required, it is the responsibility of the employee to ensure such PPE is used when operating the plant.

# 5 AGED CARE

## 5.1 SPRINGHAVEN BOND RELEASE

**Adopted or Reviewed by Council:** 14/11/17 **Council Minute Reference:** 183/15

**Reviewer:** Chief Executive Officer/Manager Aged Care Services/Manager Financial and Corporate Services
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To provide reason for not releasing Accommodation Bonds (Bonds) held at Springhaven Aged Care Facility in Kojonup (Springhaven) until Probate has been issued on the death of residents.

**Background**

Council presently releases Bonds on the death of a Springhaven resident, to their Estate. The risk associated in continuing this practice is that the Shire of Kojonup (Shire) cannot be guaranteed that the Bond is being paid to the Executor or Administrator of the deceased resident's estate. This is only confirmed by production of a Grant of Probate (where there is a last Will) or Letters of Administration (where there is no Will) granted from the Supreme Court of Western Australia.

**What is Probate?**

1. Extract from Public Trustee WA website 9 Jan 2014:
   *"Probate is the process of proving and registering in the Supreme Court the last Will of a deceased person. When a person dies, somebody has to deal with their estate.*
2. *It is usually the executor of their Will who administers the estate and handles the disposal of their assets and debts. In order to get authority to do this, they usually need to obtain a legal document called a 'Grant of Probate'.*
3. *To protect the interests of those who hold the deceased's assets (for example banks) the executor may be asked to prove they are authorised to administer the Will before the assets can be released. The Grant of Probate is the proof required.*
4. *To obtain a Grant of Probate, the executor named in the Will must apply to the Probate Office of the Supreme Court. If their application is approved, the executor is given a Grant of Probate to confirm the author of the Will has died, the Will is authentic and the executor is who they say they are.*
5. *An executor can be an individual or a trustee company like the Public Trustee. Once a Grant of Probate has been given, management of the deceased's assets can safely be transferred to the executor.*
6. *All Grants of Probate are stored, along with the corresponding Will, at the Supreme Court. These are public documents. If a deceased person does not have a Will, validation of their estate and benefactors is not done with a Grant of Probate, but with a similar document known as 'Letters of Administration'.*
7. *In these circumstances, the Probate Registry refers to the Administration Act 1903 to assess applications."*

**Implications**

Without the production of a Grant of Probate or Letters of Administration the Shire of Kojonup is at risk of providing the refund of any Bond to the incorrect person and can be liable for the debts of the deceased particularly where the Bond is the only asset of the estate and there are debts of the estate to be settled.

**~~POLICY~~**

~~Bonds will not be released by the Shire until a Grant of Probate or Letters of Administration, or a certified copy of same, have been provided by the Executor/Administrator.~~
~~Interest accrued from the day following the date of death of the Resident will be calculated based on/as determined by the MPRI (maximum permissible rate of interest) as at the date of the contract.~~
~~The balance of the Bond is payable together with the interest earned thereon from the day following the date of the death of the Resident upon production to the Shire of the original or certified copy of the Grant of Probate or Letters of Administration.~~

**~~Recommendation for Current Residents~~**

~~Obtain information as to whether they each hold a valid Will and where it is currently lodged.~~
~~All future Resident Agreements to include the process for release of Bonds and the interest payable after death to the Executor/Administrator.~~

## 5.2 SPRINGHAVEN POLICY MANUAL

**Adopted or Reviewed by Council:** 17/11/15 **Council Minute Reference:** 183/15

**Reviewer:** Manager Aged Care Services
**Local Law:**
**Procedure:**
**Delegation:**

### OBJECTIVE

To provide a range of guidelines and procedures for staff to follow in response to various services, practices, improvements, regulatory compliance, procedures, standard operating procedures, health care and medical treatments etc.

### POLICY

Council adopts the Policies regarding Management Systems, Staff, Health Care, Residents Lifestyle and Safety and Security as developed for the residents of Springhaven Lodge.

All Staff employed at the Springhaven Lodge are required to familiarise themselves and comply with the Policies.

The Springhaven Policy Manual is located in the Manager's Office at Springhaven and is reviewed annually.

## 5.3 INDEPENDENT LIVING UNITS

| | | | |
|---|---|---|---|
| **Adopted or Reviewed by Council:** | 13/12/16<br>19/11/19 | **Council Minute Reference:** | 172/16<br>156/19 |

**Reviewer:** Chief Executive Officer/~~Manager Regulatory Services~~Property Services Manager
**Local Law:**
**Procedure:**
**Delegation:**

**OBJECTIVE**

To provide Independent Living Units to the elderly (Over 55 as per the R-Code definitions) of Kojonup, ensuring that:

- They are able to remain living locally, maintain family connections and age 'in place' in familiar surroundings; and
- Larger homes in the Shire become available for family structures with more occupants.

**POLICY**

**Loton Close Units**

The Shire of Kojonup has built 13 Independent Living Units situated in Loton Close, Kojonup. The Shire of Kojonup recognises that the elderly in the district are proud of and loyal to Kojonup and wish to remain in the community that they call home.

The following guidelines apply:

**Eligibility:**

To help keep our elderly in town, preference is given to:

1. Locals (defined as those currently residing in the Shire of Kojonup); and
2. At least one permanent resident to be Over 55

**Process:**

1. Two lists of interested tenants is maintained by the Shire with priority given to those listed on the 'Local' list over those listed on the 'Non-Local' list;
2. The list is prioritised in date order when prospective tenants lodge an interest (first in, first served);
3. When a unit becomes vacant, it is offered to the first person on the list. If the first person offered declines, then it is offered to the next person on the list until such time as a prospective tenant accepts;
4. If a prospective tenant refuses an offer, they retain their position on the list;
5. The shire does not maintain a priority list;
6. Once an Independent Living Unit is leased, the lease agreement is valid until such time as the lessee may not operate independently as defined under the lease agreement;
7. Carers are permitted to live-in but once a lease holder ceases occupation, the Carer must vacant the premises as well.

**Costs/Lease Conditions:**
The units are on a weekly rental basis with a bond of 4 weeks' rent being applicable. The rent is reviewed annually and is set by the Council as part of the annual Fees and Charges. Tenants are liable for power and water usage and are sub-metered. All telecommunications are between the tenant and the supplier of their choice. All building maintenance is to be performed by the Shire. The gardens are to be maintained by the tenant.

**Soldier Road Units:**
The following process and criteria applies to the three (3) independent living units located at Soldier Road.

*Note:*
*These units were funded through Royalties for Regions (Regional Aged Accommodation Program (RAAP)) Funding via the State Department of Primary Industries and Regional Development and this eligibility criteria for these units should not be altered without first seeking written approval of the Department.*

**Process:**
1. Three (3) lists of interested and eligible tenants is maintained by the Shire (see eligibility criteria below);
2. Each list is prioritised in date order when prospective eligible tenants lodge an interest (first in, first served);
3. When a unit becomes vacant, it is offered to the first person on the list for Band A. If the first person offered declines, then it is offered to the next person on the list until such time as a prospective tenant accepts;
4. If the unit cannot be tenanted from the list for Band A, it is offered to the first person on the list for Band B. If the first person offered declines, then it is offered to the next person on the list until such time as a prospective tenant accepts;
5. If a prospective tenant refuses an offer, they retain their relevant position on the list;
6. The Shire does not maintain a priority list;
7. Once a Unit is leased, the lease agreement is valid until such time as the lessee may not operate independently as defined under the lease agreement;
8. Carers are permitted to live-in but once a lease holder ceases occupation, the Carer must vacant the premises as well.

**Eligibility Criteria:**
To be eligible to be placed onto the list for Band A or Band B referred to above, residents must:
a) Satisfy the means testing outlined in the (former) Department of Housing 'Community Housing Income and Asset Limits' Policy – refer to *http://www.housing.wa.gov.au/HousingDocuments/CH_Income_and_Asset_Limits_Policy.pdf*; and
b) Be over the age of 65 years at the commencement of the lease (over the age of 55 years for indigenous Australians);

If there are no applicants on the waiting list that meet the criteria above, or if the offer to lease is not taken by anyone on the list for Band A or List for Band B, then the unit may be offered to residents on the Loton Close waiting list in accordance with the policy or procedure for those units.

# 6 REGULATORY SERVICES

## 6.1 FIRE MANAGEMENT PLAN

**Adopted or Reviewed by Council:** 19/9/17 **Council Minute Reference:** 115/17

**Reviewer:** ~~Manager Regulatory Services~~Chief Executive Officer/Project Manager and Regulatory Service
**Local Law:** Bush Fire Brigades Local Law 2020
**Procedure:**
**Delegation:**

**POLICY**

The ~~Wheatbelt Regional Fire Management Plan 2012-2017~~ Shire of Kojonup Bushfire Risk Management Plan is adopted in its entirety to be the Council's policy.

**SHIRE OF KOJONUP**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2024**

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

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

Principal place of business:
93 Albany Highway
Kojonup WA 6395

**SHIRE OF KOJONUP**
**FINANCIAL REPORT**
**FOR THE YEAR ENDED 30 JUNE 2024**

*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 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 20th day of DECEMBER 2024

CEO

GRANT THOMPSON
Name of CEO



OAG AUDITED

**SHIRE OF KOJONUP**
**STATEMENT OF COMPREHENSIVE INCOME**
**FOR THE YEAR ENDED 30 JUNE 2024**

| | NOTE | 2024 Actual | 2024 Budget | 2023 Actual |
|---|---|---|---|---|
| | | $ | $ | $ |
| **Revenue** | | | | |
| Rates | 2(a),23 | 4,895,815 | 4,892,541 | 4,593,076 |
| Grants, subsidies and contributions | 2(a) | 4,227,254 | 2,067,218 | 4,133,200 |
| Fees and charges | 2(a) | 1,571,978 | 1,460,385 | 1,455,695 |
| Interest revenue | 2(a) | 156,794 | 82,500 | 78,200 |
| Other revenue | 2(a) | 1,020,803 | 960,271 | 339,984 |
| | | 11,872,644 | 9,462,915 | 10,600,155 |
| **Expenses** | | | | |
| Employee costs | 2(b) | (5,632,862) | (5,227,726) | (4,842,312) |
| Materials and contracts | | (2,794,347) | (3,597,906) | (2,272,579) |
| Utility charges | | (449,295) | (378,064) | (381,105) |
| Depreciation | | (5,189,105) | (4,497,915) | (4,822,083) |
| Finance costs | | (142,449) | (137,918) | (132,107) |
| Insurance | | (471,633) | (501,145) | (422,807) |
| Other expenditure | 2(b) | (354,330) | (347,008) | (130,121) |
| | | (15,034,021) | (14,687,682) | (13,003,114) |
| | | (3,161,377) | (5,224,767) | (2,402,959) |
| Capital grants, subsidies and contributions | 2(a) | 3,301,772 | 3,882,617 | 4,786,956 |
| Profit on asset disposals | | 10,320 | - | 16,320 |
| Loss on asset disposals | | - | - | (12,308) |
| Fair value adjustments to financial assets at fair value through profit or loss | 4(a) | 2,100 | - | 4,608 |
| | | 3,314,192 | 3,882,617 | 4,795,576 |
| **Net result for the period** | | **152,815** | **(1,342,150)** | **2,392,617** |
| **Total comprehensive income for the period** | | **152,815** | **(1,342,150)** | **2,392,617** |

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



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**SHIRE OF KOJONUP**
**STATEMENT OF FINANCIAL POSITION**
**AS AT 30 JUNE 2024**

| | NOTE | 2024 | 2023 |
|---|---|---|---|
| | | $ | $ |
| **CURRENT ASSETS** | | | |
| Cash and cash equivalents | 3 | 8,105,816 | 6,019,273 |
| Trade and other receivables | 5 | 1,186,795 | 2,307,951 |
| Inventories | 6 | 215,910 | 166,878 |
| Other assets | 7 | 3,766 | 12,760 |
| **TOTAL CURRENT ASSETS** | | 9,512,287 | 8,506,862 |
| **NON-CURRENT ASSETS** | | | |
| Trade and other receivables | 5 | 110,473 | 110,473 |
| Other financial assets | 4(a) | 103,962 | 101,862 |
| Inventories | 6 | - | 18,861 |
| Property, plant and equipment | 8 | 33,176,529 | 33,568,228 |
| Infrastructure | 9 | 123,336,973 | 122,628,808 |
| **TOTAL NON-CURRENT ASSETS** | | 156,727,937 | 156,428,232 |
| **TOTAL ASSETS** | | 166,240,224 | 164,935,094 |
| **CURRENT LIABILITIES** | | | |
| Trade and other payables | 11 | 4,224,764 | 2,588,706 |
| Other liabilities | 12 | 841,285 | 819,546 |
| Borrowings | 13 | 517,952 | 447,038 |
| Employee related provisions | 14 | 741,815 | 786,161 |
| **TOTAL CURRENT LIABILITIES** | | 6,325,816 | 4,641,451 |
| **NON-CURRENT LIABILITIES** | | | |
| Borrowings | 13 | 4,479,878 | 4,988,862 |
| Employee related provisions | 14 | 69,293 | 176,707 |
| **TOTAL NON-CURRENT LIABILITIES** | | 4,549,171 | 5,165,569 |
| **TOTAL LIABILITIES** | | 10,874,987 | 9,807,020 |
| **NET ASSETS** | | 155,365,237 | 155,128,074 |
| **EQUITY** | | | |
| Retained surplus | | 69,384,025 | 71,068,011 |
| Reserve accounts | 26 | 4,840,738 | 3,003,937 |
| Revaluation surplus | 15 | 81,140,474 | 81,056,126 |
| **TOTAL EQUITY** | | 155,365,237 | 155,128,074 |

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

OAG AUDITED

SHIRE OF KOJONUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

| | NOTE | RETAINED SURPLUS | RESERVE ACCOUNTS | REVALUATION SURPLUS | TOTAL EQUITY |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| **Balance as at 1 July 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 | - | - | 2,392,617 |
| Total comprehensive income for the period | | 2,392,617 | - | - | 2,392,617 |
| Transfers from reserve accounts | 26 | 1,062,701 | (1,062,701) | - | - |
| Transfers to reserve accounts | 26 | (46,724) | 46,724 | - | - |
| **Balance as at 30 June 2023** | | **71,068,011** | **3,003,937** | **81,056,126** | **155,128,074** |
| Write back of trade & other payables | | - | - | 84,348 | 84,348 |
| **Restated balance at 1 July 2023** | | **71,068,011** | **3,003,937** | **81,140,474** | **155,212,422** |
| Comprehensive income for the period | | | | | |
| Net result for the period | | 152,815 | - | - | 152,815 |
| Total comprehensive income for the period | | 152,815 | - | - | 152,815 |
| Transfers to reserve accounts | 26 | (1,836,801) | 1,836,801 | - | - |
| **Balance as at 30 June 2024** | | **69,384,025** | **4,840,738** | **81,140,474** | **155,365,237** |

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



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**SHIRE OF KOJONUP**
**STATEMENT OF CASH FLOWS**
**FOR THE YEAR ENDED 30 JUNE 2024**

| | NOTE | 2024 Actual $ | 2023 Actual $ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| **Receipts** | | | |
| Rates | | 4,878,209 | 4,611,407 |
| Grants, subsidies and contributions | | 5,362,272 | 2,576,965 |
| Fees and charges | | 1,579,829 | 1,455,695 |
| Interest revenue | | 156,794 | 78,200 |
| Goods and services tax received | | 163,223 | 87,441 |
| Other revenue | | 1,020,803 | 339,984 |
| | | 13,161,130 | 9,149,692 |
| **Payments** | | | |
| Employee costs | | (5,775,646) | (4,695,030) |
| Materials and contracts | | (1,006,529) | (2,800,692) |
| Utility charges | | (449,295) | (381,105) |
| Finance costs | | (142,449) | (132,107) |
| Insurance paid | | (471,633) | (422,807) |
| Goods and services tax paid | | (264,895) | - |
| Other expenditure | | (354,330) | (130,121) |
| | | (8,464,777) | (8,561,862) |
| **Net cash provided by operating activities** | | 4,696,353 | 587,830 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Payments for purchase of property, plant & equipment | 8(a) | (903,018) | (830,662) |
| Payments for construction of infrastructure | 9(a) | (4,641,732) | (4,052,337) |
| Capital grants, subsidies and contributions | | 3,323,511 | 4,557,200 |
| Proceeds from sale of property, plant & equipment | | 49,499 | 69,773 |
| **Net cash (used in) investing activities** | | (2,171,740) | (256,026) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| Repayment of borrowings | 25(a) | (438,070) | (413,215) |
| Proceeds from new borrowings | 25(a) | - | 600,000 |
| **Net cash provided by (used in) financing activities** | | (438,070) | 186,785 |
| **Net increase in cash held** | | 2,086,543 | 518,589 |
| Cash at beginning of year | | 6,019,273 | 5,500,684 |
| **Cash and cash equivalents at the end of the year** | 3 | 8,105,816 | 6,019,273 |

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

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SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

| | NOTE | 2024 Actual | 2024 Budget | 2023 Actual |
|---|---|---|---|---|
| | | $ | $ | $ |
| **OPERATING ACTIVITIES** | | | | |
| **Revenue from operating activities** | | | | |
| General rates | 23 | 4,895,815 | 4,892,541 | 4,593,076 |
| Grants, subsidies and contributions | | 4,227,254 | 2,067,218 | 4,133,200 |
| Fees and charges | | 1,571,978 | 1,460,385 | 1,455,695 |
| Interest revenue | | 156,794 | 82,500 | 78,200 |
| Other revenue | | 1,020,803 | 960,271 | 339,984 |
| Profit on asset disposals | | 10,320 | - | 16,320 |
| Fair value adjustments to financial assets at fair value through profit or loss | 4(a) | 2,100 | - | 4,608 |
| | | 11,885,064 | 9,462,915 | 10,621,083 |
| **Expenditure from operating activities** | | | | |
| Employee costs | | (5,632,862) | (5,227,726) | (4,842,312) |
| Materials and contracts | | (2,794,347) | (3,597,906) | (2,272,579) |
| Utility charges | | (449,295) | (378,064) | (381,105) |
| Depreciation | | (5,189,105) | (4,497,915) | (4,822,083) |
| Finance costs | | (142,449) | (137,918) | (132,107) |
| Insurance | | (471,633) | (501,145) | (422,807) |
| Other expenditure | | (354,330) | (347,008) | (130,121) |
| Loss on asset disposals | | - | - | (12,308) |
| | | (15,034,021) | (14,687,682) | (13,015,422) |
| Non cash amounts excluded from operating activities | 24(a) | 6,901,752 | 4,499,915 | 4,658,060 |
| **Amount attributable to operating activities** | | 3,752,795 | (724,852) | 2,263,721 |
| **INVESTING ACTIVITIES** | | | | |
| **Inflows from investing activities** | | | | |
| Capital grants, subsidies and contributions | | 3,301,772 | 3,882,617 | 4,786,956 |
| Proceeds from disposal of assets | | 49,499 | - | 69,773 |
| | | 3,351,271 | 3,882,617 | 4,856,729 |
| **Outflows from investing activities** | | | | |
| Payments for land held for resale | | - | (100,000) | - |
| Purchase of property, plant and equipment | 8(a) | (903,018) | (1,544,696) | (830,662) |
| Purchase and construction of infrastructure | 9(a) | (4,641,732) | (4,517,921) | (4,052,337) |
| | | (5,544,750) | (6,162,617) | (4,882,999) |
| **Amount attributable to investing activities** | | (2,193,479) | (2,280,000) | (26,270) |
| **FINANCING ACTIVITIES** | | | | |
| **Inflows from financing activities** | | | | |
| Proceeds from borrowings | 25(a) | - | - | 600,000 |
| Transfers from reserve accounts | 26 | - | - | 1,062,701 |
| | | - | - | 1,662,701 |
| **Outflows from financing activities** | | | | |
| Repayment of borrowings | 25(a) | (438,070) | (447,119) | (413,215) |
| Transfers to reserve accounts | 26 | (1,836,801) | (37,569) | (46,724) |
| | | (2,274,871) | (484,688) | (459,939) |
| **Amount attributable to financing activities** | | (2,274,871) | (484,688) | 1,202,762 |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | |
| **Surplus or deficit at the start of the financial year** | 24(b) | 3,915,666 | 3,490,000 | 475,453 |
| Amount attributable to operating activities | | 3,752,795 | (724,852) | 2,263,721 |
| Amount attributable to investing activities | | (2,193,479) | (2,280,000) | (26,270) |
| Amount attributable to financing activities | | (2,274,871) | (484,688) | 1,202,762 |
| **Surplus or deficit after imposition of general rates** | 24(b) | **3,200,111** | **460** | **3,915,666** |

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



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## SHIRE OF KOJONUP
## FOR THE YEAR ENDED 30 JUNE 2024
## INDEX OF NOTES TO THE FINANCIAL REPORT


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## 1. BASIS OF PREPARATION

The financial report of the Shire of Kojonup which is a Class 3 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 *Local Government Act 1995*, 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 *Leases* which would have required the Shire to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Measurement of employee benefits - note 14

Fair value hierarchy information can be found in note 22

**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 27 of the financial report.

**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 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

**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 2021-7c 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*

These amendments are not expected to have any material impact on the financial report on initial application.
- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

## 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, | Over time | Fixed terms transfer of funds based on agreed milestones and | Contract obligation if project not complete | Output method based on project milestones and/or completion |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of recognisable non- | Over time | Fixed terms transfer of funds based on agreed milestones and | Contract obligation if project not complete | Output method based on project milestones and/or completion |
| Grants with no contract commitments | General appropriations and contributions with no | No obligations | Not applicable | Not applicable | When assets are controlled |
| Fees and charges | Building, cemetery services, library fees, property hire, private | Single point in time | Full payment prior to issue | None | Output method based on provision of service or completion of |
| Commissions | Commissions on licencing and ticket sales | Over time | Payment in full on sale | None | When assets are controlled |
| Reimbursements | Insurance claims and reimbursable expenses | Single point in time | Payment in arrears for claimable event | None | When claim is agreed or when expense is incurred |

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

**Revenue Recognition**

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

**For the year ended 30 June 2024**

| Nature | Contracts with customers | Capital grant/contributions | Statutory Requirements | Other | Total |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Rates | - | - | - | 4,895,815 | 4,895,815 |
| Grants, subsidies and contributions | 2,345,752 | - | - | 1,881,502 | 4,227,254 |
| Fees and charges | 1,244,679 | - | 327,299 | - | 1,571,978 |
| Interest revenue | - | - | 52,301 | 104,493 | 156,794 |
| Other revenue | 762,954 | - | 106 | 257,743 | 1,020,803 |
| Capital grants, subsidies and contributions | - | 3,359,305 | - | (57,533) | 3,301,772 |
| **Total** | 4,353,385 | 3,359,305 | 379,706 | 7,082,020 | 15,174,416 |

**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 |

## 2. REVENUE AND EXPENSES (Continued)

### (a) Revenue (Continued)

| | Note | 2024 Actual | 2023 Actual |
|---|---|---|---|
| | | $ | $ |
| **Interest revenue** | | | |
| Interest on reserve account | | 52,643 | 38,584 |
| Trade and other receivables overdue interest | | 39,903 | 39,544 |
| Other interest revenue | | 64,248 | 72 |
| | | 156,794 | 78,200 |
| The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was $30,000. | | | |
| **Fees and charges relating to rates receivable** | | | |
| Charges on instalment plan | | 4,293 | 3,951 |
| The 2024 original budget estimate in relation to: Charges on instalment plan was $4,000. | | | |

### (b) Expenses

| | | | |
|---|---|---|---|
| **Auditors remuneration** | | | |
| - Audit of the Annual Financial Report | | 40,000 | 34,200 |
| - Other services – grant acquittals | | 5,895 | 3,500 |
| | | 45,895 | 37,700 |
| **Employee Costs** | | | |
| Employee benefit costs | | 5,632,862 | 4,842,312 |
| | | 5,632,862 | 4,842,312 |
| **Finance costs** | | | |
| Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss | | 142,449 | 132,107 |
| | | 142,449 | 132,107 |
| **Other expenditure** | | | |
| Sundry expenses | | 354,330 | 130,121 |
| | | 354,330 | 130,121 |

## 3. CASH AND CASH EQUIVALENTS

| | Note | 2024 | 2023 |
|---|---|---|---|
| | | $ | $ |
| Cash at bank and on hand | | 8,105,816 | 6,019,273 |
| **Total cash and cash equivalents** | | 8,105,816 | 6,019,273 |
| Held as | | | |
| - Unrestricted cash and cash equivalents | | 2,296,340 | 1,901,911 |
| - Restricted cash and cash equivalents | 16 | 5,809,476 | 4,117,362 |
| | | 8,105,816 | 6,019,273 |

**MATERIAL 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

| | Note | 2024 | 2023 |
|---|---|---|---|
| | | $ | $ |
| (a) **Non-current assets** | | | |
| Financial assets at fair value through profit or loss | | 103,962 | 101,862 |
| | | 103,962 | 101,862 |
| **Financial assets at fair value through profit or loss** | | | |
| Units in Local Government House Trust - opening balance | | 101,862 | 97,254 |
| Movement attributable to fair value increment | | 2,100 | 4,608 |
| Units in Local Government House Trust - closing balance | | 103,962 | 101,862 |

**MATERIAL ACCOUNTING POLICIES**

**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.

## 5. TRADE AND OTHER RECEIVABLES

| | Note | 2024 | 2023 |
|---|---|---|---|
| | | $ | $ |
| **Current** | | | |
| Rates and statutory receivables | | 473,511 | 451,798 |
| Trade receivables | | 722,277 | 1,857,295 |
| Allowance for credit losses of trade receivables | | (8,993) | (1,142) |
| | | 1,186,795 | 2,307,951 |
| **Non-current** | | | |
| Pensioner's rates and ESL deferred | | 110,473 | 110,473 |
| | | 110,473 | 110,473 |

**Disclosure of opening and closing balances related to contracts with customers**

| Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is: | Note | 30 June 2024 Actual | 30 June 2023 Actual | 1 July 2022 Actual |
|---|---|---|---|---|
| | | $ | $ | $ |
| Contract assets | 7 | 3,766 | 12,760 | |
| Allowance for credit losses of trade receivables | | (8,993) | (1,142) | (1,142) |
| Total trade and other receivables from contracts with customers | | (5,227) | 11,618 | (1,142) |

**MATERIAL 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 or for the construction of recognisable non financial assets 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 and amounts received as 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.

## 6. INVENTORIES

| | Note | 2024 | 2023 |
|---|---|---|---|
| | | $ | $ |
| **Current** | | | |
| Fuel and materials | | 1,452 | 15,878 |
| Land held for resale | | | |
| Cost of acquisition | | 214,458 | 151,000 |
| | | 215,910 | 166,878 |
| **Non-current** | | | |
| Land held for resale | | | |
| Cost of acquisition | | 0 | 18,861 |
| | | 0 | 18,861 |

The following movements in inventories occurred during the year:

| | | |
|---|---|---|
| **Balance at beginning of year** | 185,739 | 171,905 |
| Inventories expensed during the year | (319,700) | (320,158) |
| Additions to inventory | 349,871 | 333,992 |
| **Balance at end of year** | 215,910 | 185,739 |

### MATERIAL 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 Shire's intentions to release for sale.

## 7. OTHER ASSETS

| | 2024 | 2023 |
|---|---|---|
| | $ | $ |
| **Other assets - current** | | |
| Contract assets | 3,766 | 12,760 |
| | 3,766 | 12,760 |

**MATERIAL 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.

## 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.

| | Assets not subject to operating lease | | | | Plant and equipment | | | |
|---|---|---|---|---|---|---|---|---|
| | Land | Buildings - non-specialised | Buildings - specialised | Total Property | Furniture and equipment | Plant and equipment | Tools | Total property, plant and equipment |
| | $ | $ | $ | $ | $ | $ | $ | $ |
| **Balance at 1 July 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) |
| 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 |
| Additions | 10,661 | 206,785 | 536,978 | 754,424 | - | 148,594 | - | 903,018 |
| Disposals | - | - | - | - | - | (39,179) | - | (39,179) |
| Depreciation | - | (227,588) | (440,076) | (667,664) | (37,625) | (549,452) | (797) | (1,255,538) |
| **Balance at 30 June 2024** | 2,292,085 | 10,528,774 | 16,510,709 | 29,331,568 | 319,297 | 3,525,664 | - | 33,176,529 |
| **Comprises:** | | | | | | | | |
| Gross balance amount at 30 June 2024 | 2,292,085 | 10,983,211 | 17,378,580 | 30,653,876 | 427,750 | 5,667,488 | 12,541 | 36,761,655 |
| Accumulated depreciation at 30 June 2024 | - | (454,437) | (867,871) | (1,322,308) | (108,453) | (2,141,824) | (12,541) | (3,585,126) |
| **Balance at 30 June 2024** | 2,292,085 | 10,528,774 | 16,510,709 | 29,331,568 | 319,297 | 3,525,664 | - | 33,176,529 |

## 8. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Carrying Amount Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|---|---|---|---|---|---|
| **(i) Fair Value - as determined at the last valuation date** | | | | | |
| **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 m²/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 |
| **(ii) Cost** | | | | | |
| **Furniture and equipment** | | N/A | Cost | N/A | N/A |
| **Plant and equipment** | | N/A | Cost | N/A | N/A |

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

## 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 2022** | 93,409,952 | 2,684,095 | 11,492,499 | 5,793,354 | 1,110,450 | 2,041,885 | 5,783,894 | 122,316,129 |
| 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 |
| Additions | 3,802,734 | - | - | - | 298,901 | 70,030 | 470,067 | 4,641,732 |
| Depreciation | (2,648,763) | (199,439) | (500,411) | (113,328) | (61,557) | (126,819) | (283,250) | (3,933,567) |
| **Balance at 30 June 2024** | 95,572,871 | 2,285,217 | 10,518,565 | 5,566,698 | 1,287,056 | 2,295,838 | 5,810,728 | 123,336,973 |
| **Comprises:** | | | | | | | | |
| Gross balance at 30 June 2024 | 151,611,037 | 4,985,965 | 25,020,548 | 11,332,778 | 2,122,877 | 2,551,039 | 6,368,951 | 203,993,195 |
| Accumulated depreciation at 30 June 2024 | (56,038,166) | (2,700,748) | (14,501,983) | (5,766,080) | (835,821) | (255,201) | (558,223) | (80,656,222) |
| **Balance at 30 June 2024** | 95,572,871 | 2,285,217 | 10,518,565 | 5,566,698 | 1,287,056 | 2,295,838 | 5,810,728 | 123,336,973 |

## 9. INFRASTRUCTURE (Continued)

### (b) Carrying Amount Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|---|---|---|---|---|---|
| **(i) Fair Value - as determined at the last valuation date** | | | | | |
| **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 | Approach using depreciated replacement | registered valuers/Managemen | 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.

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

## 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 |

## 10. FIXED ASSETS (Continued)

### MATERIAL ACCOUNTING POLICIES

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

Land and buildings classified as property, plant and equipment, *infrastructure or vested improvements that the local government* controls and measured at reportable value, are only required to be revalued 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 land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings 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.

**Impairment**

In accordance with *Local Government (Financial Management)* Regulations 17A(4C), the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the 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.

## 11. TRADE AND OTHER PAYABLES

| | 2024 Actual | 2023 Actual |
|---|---|---|
| | $ | $ |
| **Current** | | |
| Sundry creditors | 120,191 | 234,601 |
| Prepaid rates | 65,020 | 60,913 |
| Accrued payroll liabilities | 143,844 | 134,868 |
| ATO liabilities | 69,860 | 153,273 |
| Bonds and deposits held | 31,428 | - |
| Accured interest on long term borrowings | 41,618 | 25,851 |
| Springhaven accommodation bonds | 3,695,000 | 1,945,000 |
| Accrued expenses | 57,803 | 34,200 |
| | 4,224,764 | 2,588,706 |

### MATERIAL 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.

## 12. OTHER LIABILITIES

| | 2024 | 2023 |
|---|---|---|
| | $ | $ |
| **Current** | | |
| Capital grant/contributions liabilities | 841,285 | 819,546 |
| | 841,285 | 819,546 |
| **Reconciliation of changes in capital grant/contribution liabilities** | | |
| Opening balance | 819,546 | 1,049,302 |
| Additions | 841,285 | 819,546 |
| Revenue from capital grant/contributions held as a liability at the start of the period | (819,546) | (1,049,302) |
| | 841,285 | 819,546 |
| **Expected satisfaction of capital grant/contribution liabilities** | | |
| Less than 1 year | 841,285 | 819,546 |

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.

**MATERIAL ACCOUNTING POLICIES**

**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 22(i)) due to the unobservable inputs, including own credit risk.

## 13. BORROWINGS

| | | 2024 | | | 2023 | | |
|---|---|---|---|---|---|---|---|
| | Note | Current | Non-current | Total | Current | Non-current | Total |
| | | $ | $ | $ | $ | $ | $ |
| **Secured** | | | | | | | |
| Debentures | | 517,952 | 4,479,878 | 4,997,830 | 447,038 | 4,988,862 | 5,435,900 |
| **Total secured borrowings** | 25(a) | 517,952 | 4,479,878 | 4,997,830 | 447,038 | 4,988,862 | 5,435,900 |

**Secured liabilities and assets pledged as security**

The Shire of Kojonup has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. 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 hierachy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 25(a).

## 14. EMPLOYEE RELATED PROVISIONS

**Employee Related Provisions**

| | 2024 | 2023 |
|---|---|---|
| | $ | $ |
| **Current provisions** | | |
| **Employee benefit provisions** | | |
| Annual leave | 429,832 | 414,455 |
| Long service leave | 228,776 | 281,339 |
| | 658,608 | 695,794 |
| **Employee related other provisions** | | |
| Employment on-costs | 83,207 | 90,367 |
| | 83,207 | 90,367 |
| **Total current employee related provisions** | 741,815 | 786,161 |
| **Non-current provisions** | | |
| **Employee benefit provisions** | | |
| Long service leave | 60,783 | 155,007 |
| | 60,783 | 155,007 |
| **Employee related other provisions** | | |
| Employment on-costs | 8,510 | 21,700 |
| | 8,510 | 21,700 |
| **Total non-current employee related provisions** | 69,293 | 176,707 |
| **Total employee related provisions** | 811,108 | 962,868 |

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

**MATERIAL 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 c... obligations are presented as current provisions

## 15. REVALUATION SURPLUS

| | 2024 Opening Balance | Total Movement on Revaluation | 2024 Closing Balance | 2023 Opening Balance | 2023 Closing Balance |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Revaluation surplus - Land & Buildings | 11,589,786 | 69,831 | 11,659,617 | 11,589,786 | 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 | 14,517 | 62,418,740 | 62,404,223 | 62,404,223 |
| Revaluation surplus - Other infrastructure | 6,487,126 | - | 6,487,126 | 6,487,126 | 6,487,126 |
| | 81,056,126 | 84,348 | 81,140,474 | 81,056,126 | 81,056,126 |

## 16. RESTRICTIONS OVER FINANCIAL ASSETS

| | Note | 2024 Actual | 2023 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 | 5,809,476 | 4,117,362 |
| | | 5,809,476 | 4,117,362 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | |
| Restricted reserve accounts | 26 | 4,840,738 | 3,003,937 |
| Contract liabilities | 12 | - | - |
| Capital grant liabilities | 12 | 841,285 | 819,546 |
| Bonds and Deposits | | 31,428 | - |
| Unspent loans | 25(b) | 96,025 | 293,879 |
| **Total restricted financial assets** | | 5,809,476 | 4,117,362 |

## 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** | | 230,000 | 222,455 |
| **Loan facilities** | | | |
| Loan facilities - current | | 517,952 | 447,038 |
| Loan facilities - non-current | | 4,479,878 | 4,988,862 |
| **Total facilities in use at balance date** | | 4,997,830 | 5,435,900 |
| **Unused loan facilities at balance date** | | NIL | NIL |

## 18. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003* Section 11, the Shire of Kojonup has identified the following sites to be possible sources of contamination:

Kojonup Shire Airport, Lot 3 on diagram 72650, 175 Aerodrome Road, Kojonup.
Kojonup Shire Depot, Lot 31 on diagram 63815, 19 Bilson Street, Kojonup.

Until the Shire conducts and investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation or a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

## 19. RELATED PARTY TRANSACTIONS

### (a) Elected Member Remuneration

| Fees, expenses and allowances to be paid or reimbursed to elected council members. | Note | 2024 Actual | 2024 Budget | 2023 Actual |
|---|---|---|---|---|
| | | $ | $ | $ |
| President's annual allowance | | 12,582 | 30,400 | 28,411 |
| President's meeting attendance fees | | 22,800 | 21,400 | 19,482 |
| President's annual allowance for ICT expenses | | - | - | 3,000 |
| | | 35,382 | 51,800 | 50,893 |
| Deputy President's annual allowance | | 13,845 | 7,600 | 5,327 |
| Deputy President's meeting attendance fees | | 9,376 | 12,228 | 9,436 |
| Deputy President's annual allowance for ICT expenses | | - | - | 2,250 |
| Deputy President's travel and accommodation expenses | | 175 | | |
| | | 23,396 | 19,828 | 17,013 |
| All other council member's meeting attendance fees | | 73,765 | 73,372 | 72,270 |
| All other council member's annual allowance for ICT expenses | | - | - | 17,250 |
| All other council member's travel and accommodation expenses | | 604 | 700 | 339 |
| | | 74,369 | 74,072 | 89,859 |
| | 19(b) | 133,147 | 145,700 | 157,765 |

### (b) Key Management Personnel (KMP) Compensation

| The total of compensation paid to KMP of the Shire during the year are as follows: | | | | |
|---|---|---|---|---|
| Short-term employee benefits | | 575,218 | | 685,886 |
| Post-employment benefits | | 69,391 | | 75,300 |
| Employee - other long-term benefits | | 11,071 | | 14,288 |
| Council member costs | 19(a) | 133,147 | | 157,765 |
| | | 788,827 | | 933,239 |

*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.

## 19. 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 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: | 2024 Actual $ | 2023 Actual $ |
|---|---|---|
| Sale of goods and services | 2,912 | 4,698 |
| Purchase of goods and services | 412,223 | 301,012 |
| **Amounts outstanding from related parties:** | | |
| Trade and other receivables | 145 | 2,018 |
| **Amounts payable to related parties:** | | |
| Trade and other payables | 167 | 11,687 |

**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 Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(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.

## 20. JOINT ARRANGEMENTS

**Share of joint operations**

In 1998/99, the Shire in conjunction with Homeswest, constructed 2 units for low income residents in the Kojonup townsite. In 2002 an additional 3 units were constructed. The Shire's interest in these units is as follows:

5A and 5B Vanzuilecom Street (2 x 2 Bedroom Units) - 18.20%
2,4 and 6 Elverd Street (2 x 2 Bedroom Units & 1x3 bedroom Unit) - 20.65%

| **Statement of Financial Position** | **2024 Actual** | **2023 Actual** |
|---|---|---|
| | $ | $ |
| Land and Buildings | 236,209 | 227,409 |
| Less: accumulated depreciation | (8,372) | (4,108) |
| Cash backed reserve account | 88,963 | 84,750 |
| **Total assets** | 316,800 | 308,051 |
| | | |
| Accumulated surplus | 227,837 | 223,301 |
| Reserve accounts | 88,963 | 84,750 |
| **Total equity** | 316,800 | 308,051 |
| | | |
| **Statement of Comprehensive Income** | | |
| | | |
| Other revenue | 37,960 | 37,960 |
| | | |
| Depreciation | (4,264) | (4,108) |
| Other expense | (29,530) | (19,372) |
| **Profit/(loss) for the period** | 4,166 | 14,480 |
| | | |
| **Total comprehensive income for the period** | 4,166 | 14,480 |
| | | |
| **Statement of Cash Flows** | | |
| | | |
| Other revenue | 37,960 | 37,960 |
| | | |
| Other expense | (29,530) | (19,372) |
| **Net cash provided by (used in) operating activities** | 8,430 | 18,588 |

**MATERIAL 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.

## 21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

On 14 October 2024 the Shire of Kojonup entered into business sale, property lease and residential lease agreements to transfer the accreditation and operations of Springhaven Aged Care Facility to Hall and Prior.

The estimated financial impact of the business sale will result in:
A reduction in operating expenditure of $2,940,000 per annum
A reduction in operating income in the form of grants and subsidies of $2,983,000 per annum.
An increase in operating revenue from fees and charges for rent of residential property of $100,000 per annum.
A one-off cash settlement sum received by the Shire for sale of assets for $250,000, less employee leave liability of $131,480.
A transfer of $3,110,000 for refundable accommodation deposits held to Hall and Prior.

## 22. OTHER MATERIAL 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 Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**
Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**
The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**
Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**
Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**
Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**j) Impairment of assets**
In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

## 23. RATING INFORMATION

### (a) General Rates

| RATE TYPE<br>Rate Description | Basis of valuation | Rate in $ | Number of Properties | 2023/24 Actual Rateable Value* | 2023/24 Actual Rate Revenue | 2023/24 Actual Interim Rates | 2023/24 Actual Total Revenue | 2023/24 Budget Rate Revenue | 2023/24 Budget Interim Rate | 2023/24 Budget Total Revenue | 2022/23 Actual Total Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ | $ | $ |
| **(i) General rates** | | | | | | | | | | | |
| GRV - Urban | Gross rental valuation | 0.147157 | 562 | 7,572,037 | 1,114,278 | 5,147 | 1,119,425 | 1,114,279 | 300 | 1,114,579 | 1,040,057 |
| UV - Rural | Unimproved valuation | 0.006398 | 494 | 573,649,010 | 3,670,206 | 2,284 | 3,672,490 | 3,670,206 | - | 3,670,206 | 3,446,413 |
| **Total general rates** | | | 1,056 | 581,221,047 | 4,784,484 | 7,431 | 4,791,915 | 4,784,485 | 300 | 4,784,785 | 4,486,470 |
| | | **Minimum Payment $** | | | | | | | | | |
| **(ii) Minimum payment** | | | | | | | | | | | |
| GRV - Urban | Gross rental valuation | 831 | 71 | 113,267 | 59,001 | - | 59,001 | 59,001 | - | 59,001 | 60,840 |
| UV - Rural | Unimproved valuation | 831 | 56 | 3,696,490 | 46,536 | - | 46,536 | 46,536 | - | 46,536 | 43,680 |
| **Total minimum payments** | | | 127 | 3,809,757 | 105,537 | - | 105,537 | 105,537 | - | 105,537 | 104,520 |
| **Total general rates and minimum payments** | | | 1,183 | 585,030,804 | 4,890,021 | 7,431 | 4,897,452 | 4,890,022 | 300 | 4,890,322 | 4,590,990 |
| | | **Rate in** | | | | | | | | | |
| **(iii) Ex-gratia Rates** | | | | | | | | | | | |
| CBH Ex-gratia rates | | | | | | 2,046 | 2,046 | 2,219 | - | 2,219 | 2,219 |
| **Total amount raised from rates (excluding general rates)** | | | - | - | - | 2,046 | 2,046 | 2,219 | - | 2,219 | 2,219 |
| Rate write-offs | | | | | | | (3,683) | | | - | (133) |
| **Total Rates** | | | | | | | 4,895,815 | | | 4,892,541 | 4,593,076 |
| Rate instalment interest | | | | | | | 12,399 | | | - | 12,432 |
| Rate overdue interest | | | | | | | 39,902 | | | - | 27,112 |

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.

## 24. DETERMINATION OF SURPLUS OR DEFICIT

| | Note | 2023/24 (30 June 2024 Carried Forward) | 2023/24 Budget (30 June 2024 Carried Forward) | 2022/23 (30 June 2023 Carried Forward (Restated*) |
|---|---|---|---|---|
| | | $ | $ | $ |
| **(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 *Financial Management Regulation 32.* | | | | |
| **Adjustments to operating activities** | | | | |
| Less: Profit on asset disposals | | (10,320) | - | (16,320) |
| Less: Fair value adjustments to financial assets at fair value through profit or loss | 4(a) | (2,100) | - | (4,608) |
| Add: Loss on disposal of assets | | - | - | 12,308 |
| Add: Impairment of Plant and Equipment | | - | - | - |
| Add: Movement on springhaven bonds | | 1,750,000 | - | (250,000) |
| Add: Depreciation | | 5,189,105 | 4,497,915 | 4,822,083 |
| Add: Provisions fro doubtful debt movement | | 7,851 | 2,000 | - |
| Non-cash movements in non-current assets and liabilities: | | - | - | - |
| Pensioner deferred rates | | - | - | (13,591) |
| Employee benefit provisions | | (151,760) | - | 128,804 |
| Movement in accured interest on loans | | 15,767 | - | (1,755) |
| Other Current Liabilities | | 84,348 | - | - |
| Inventory | | 18,861 | - | (18,861) |
| **Non-cash amounts excluded from operating activities** | | 6,901,752 | 4,499,915 | 4,658,060 |
| **(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 *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates. | | | | |
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 26 | (4,840,738) | (3,037,229) | (3,003,937) |
| Less: Financial assets at amortised cost | | | | |
| Less: Current assets not expected to be received at end of year | | | | |
| - Land held for resale | 6 | (151,000) | (269,861) | (151,000) |
| - Provision for doubtful debts | | 8,993 | 3,142 | 1,142 |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | 13 | 517,952 | 508,767 | 447,038 |
| - Accrued interest on loans | 11 | 41,618 | 25,851 | 25,851 |
| - Springhaven Lodge bonds | 11 | 3,695,000 | 1,945,000 | 1,945,000 |
| - Employee benefit provisions | 14 | 741,815 | 786,161 | 786,161 |
| **Total adjustments to net current assets** | | 13,640 | (38,169) | 50,255 |
| **Net current assets used in the Statement of Financial Activity** | | | | |
| Total current assets | | 9,512,287 | 4,218,307 | 8,506,862 |
| Less: Total current liabilities | | (6,325,816) | (4,179,678) | (4,641,451) |
| Less: Total adjustments to net current assets | | 13,640 | (38,169) | 50,255 |
| **Surplus or deficit after imposition of general rates** | | 3,200,111 | 460 | 3,915,666 |

## 25. BORROWING AND LEASE LIABILITIES

### (a) Borrowings

| | | Actual | | | | | | | Budget | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Purpose | Note | Principal at 1 July 2022 | New Loans During 2022-23 | Principal Repayments During 2022-23 | Principal at 30 June 2023 | New Loans During 2023-24 | Principal Repayments During 2023-24 | Principal at 30 June 2024 | Principal at 1 July 2023 | New Loans During 2023-24 | Principal Repayments During 2023-24 | Principal at 30 June 2024 |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Medical Centre Donation | | 123,523 | - | (4,294) | 119,229 | - | (8,699) | 110,530 | 114,972 | - | (8,700) | 106,272 |
| Bagg Street unit | | 63,613 | - | (9,811) | 53,802 | - | (10,115) | 43,687 | 53,802 | - | (10,115) | 43,687 |
| GROH Housing - GSHI | | 934,058 | - | (115,236) | 818,822 | - | (112,583) | 706,239 | 823,079 | - | (112,583) | 710,496 |
| Aged Units - GSHI | | 30,377 | - | (10,008) | 20,369 | - | (10,125) | 10,244 | 20,369 | - | (10,125) | 10,244 |
| Staff Housing - GSHI | | 855,837 | - | (64,268) | 791,569 | - | (60,276) | 731,293 | 796,591 | - | (60,276) | 736,315 |
| Sports Complex | | 215,867 | - | (17,162) | 198,705 | - | (8,900) | 189,805 | 198,705 | - | (18,020) | 180,685 |
| Sports Complex Retaining Wall | | 72,051 | - | (9,692) | 62,359 | - | (9,885) | 52,474 | 62,359 | - | (9,885) | 52,474 |
| Oval Lighting | | 231,128 | - | (24,220) | 206,908 | - | (24,573) | 182,335 | 206,908 | - | (24,573) | 182,335 |
| Netball Courts & Roof | | 1,390,000 | - | (52,268) | 1,337,732 | - | (53,783) | 1,283,949 | 1,337,732 | - | (53,783) | 1,283,949 |
| Airstrip Lighting | | 136,583 | - | (4,984) | 131,599 | - | (10,157) | 121,442 | 126,578 | - | (10,157) | 116,421 |
| Staff Housing | | 55,000 | - | (10,594) | 44,406 | - | (10,793) | 33,613 | 44,406 | - | (10,793) | 33,613 |
| GROH Housing | | 55,000 | - | (10,594) | 44,406 | - | (10,793) | 33,613 | 44,406 | - | (10,793) | 33,613 |
| Harrison Place Toilets & Park | | 400,000 | - | (33,385) | 366,615 | - | (34,706) | 331,909 | 366,615 | - | (34,706) | 331,909 |
| Land development | | 386,078 | - | (32,223) | 353,855 | - | (33,498) | 320,357 | 353,855 | - | (33,498) | 320,357 |
| Staff Housing Renovations | | 300,000 | - | (14,476) | 285,524 | - | (15,121) | 270,403 | 285,524 | - | (15,049) | 270,475 |
| Communications Tower | | - | 400,000 | - | 400,000 | - | (16,042) | 383,958 | 400,000 | - | (16,042) | 383,958 |
| Harrison Place Toilets & Park (New) | | - | 200,000 | - | 200,000 | - | (8,021) | 191,979 | 200,000 | - | (8,021) | 191,979 |
| **Total** | | 5,249,115 | 600,000 | (413,215) | 5,435,900 | - | (438,070) | 4,997,830 | 5,435,901 | - | (447,119) | 4,988,782 |

## 25. BORROWING AND LEASE LIABILITIES (Continued)

### (a) Borrowings (Continued)

**Borrowing Finance Cost Payments**

| Purpose | Loan Number | Institution | Interest Rate | Date final payment is due | Actual for year ending 30 June 2024 | Budget for year ending 30 June 2024 | Actual for year ending 30 June 2023 |
|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | $ |
| Medical Centre Donation | 137 | WATC* | 1.73% | 28/02/2035 | (1,902) | (1,952) | (2,050) |
| Bagg Street unit | 135 | WATC* | 3.07% | 22/06/2028 | (1,567) | (1,575) | (1,871) |
| GROH Housing - GSHI | 138 | WATC* | 1.44% | 28/02/2030 | (10,907) | (11,449) | (12,509) |
| Aged Units - GSHI | 139 | WATC* | 1.17% | 28/02/2025 | (169) | (209) | (287) |
| Staff Housing - GSHI | 140 | WATC* | 1.73% | 28/02/2035 | (13,178) | (13,521) | (14,203) |
| Sports Complex | 134 | WATC* | 4.94% | 29/06/2032 | (9,591) | (9,800) | (10,450) |
| Sports Complex Retaining Wall | 136 | WATC* | 1.99% | 31/05/2029 | (1,175) | (1,192) | (1,370) |
| Oval Lighting | 142 | WATC* | 1.45% | 28/04/2031 | (2,853) | (2,915) | (3,206) |
| Netball Courts & Roof | 143 | WATC* | 2.88% | 4/03/2042 | (37,607) | (38,108) | (39,136) |
| Airstrip Lighting | 141 | WATC* | 1.51% | 28/08/2034 | (1,825) | (1,875) | (1,976) |
| Staff Housing | 144 | WATC* | 1.87% | 4/03/2027 | (715) | (780) | (915) |
| GROH Housing | 145 | WATC* | 1.87% | 4/03/2027 | (715) | (780) | (915) |
| Harrison Place Toilets & Park | 146 | WATC* | 3.92% | 8/06/2032 | (13,939) | (14,025) | (15,263) |
| Land development | 147 | WATC* | 3.92% | 8/06/2032 | (13,454) | (13,537) | (14,732) |
| Staff Housing Renovations | 148 | WATC* | 4.49% | 28/06/2037 | (6,295) | (12,643) | (13,076) |
| Communications Tower | 150 | WATC* | 4.52% | 29/06/2033 | (17,705) | (9,038) | (49) |
| Harrison Place Toilets & Park (New) | 149 | WATC* | 4.52% | 29/06/2033 | (8,852) | (4,519) | (99) |
| **Total** | | | | | (142,449) | (137,918) | (132,107) |
| **Total Finance Cost Payments** | | | | | (142,449) | (137,918) | (132,107) |

* WA Treasury Corporation

### (b) Unspent Borrowings

| Particulars | Institution | Date Borrowed | Unspent Balance 1 July 2023 | Borrowed During Year | Expended During Year | Unspent Balance 30 June 2024 |
|---|---|---|---|---|---|---|
| | | | $ | $ | $ | $ |
| Loan 148 - Staff house renovations | WATC* | 24/06/2022 | 293,879 | - | (197,854) | 96,025 |
| | | | 293,879 | - | (197,854) | 96,025 |

* WA Treasury Corporation

## 26. RESERVE ACCOUNTS

| | | 2024 Actual Opening Balance | 2024 Actual Transfer to | 2024 Actual Transfer (from) | 2024 Actual Closing Balance | 2024 Budget Opening Balance | 2024 Budget Transfer to | 2024 Budget Transfer (from) | 2024 Budget Closing Balance | 2023 Actual Opening Balance | 2023 Actual Transfer to | 2023 Actual Transfer (from) | 2023 Actual Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| | **Restricted by council** | | | | | | | | | | | | |
| (a) | Leave reserve | 247,421 | 42,973 | - | 290,394 | 245,886 | 30,908 | - | 276,794 | 235,650 | 11,771 | - | 247,421 |
| (b) | Plant reserve | 251,346 | 12,495 | - | 263,841 | 252,079 | 2,611 | - | 254,690 | 582,448 | 6,733 | (337,835) | 251,346 |
| (c) | Economic development reserve | - | - | - | - | - | - | - | - | 88,507 | 786 | (89,293) | - |
| (d) | Springhaven lodge reserve | 1,945,000 | 1,750,000 | - | 3,695,000 | 1,945,000 | - | - | 1,945,000 | 2,195,000 | - | (250,000) | 1,945,000 |
| (e) | Low income housing reserve | 84,750 | 4,213 | - | 88,963 | 84,224 | 83 | - | 84,307 | 83,483 | 1,267 | - | 84,750 |
| (f) | Sporting facility reserve | 63,655 | 3,164 | - | 66,819 | 63,260 | 63 | - | 63,323 | 62,737 | 918 | - | 63,655 |
| (g) | Springhaven buildings upgrade and renewal reserve | - | - | - | - | - | - | - | - | 2,165 | 15,904 | (18,069) | - |
| (h) | Bushfire communications reserve | - | - | - | - | - | - | - | - | 89,346 | 793 | (90,139) | - |
| (i) | Landfill waste management reserve | 81,262 | 4,040 | - | 85,302 | 80,758 | 80 | - | 80,838 | 80,047 | 1,215 | - | 81,262 |
| (k) | Land acquisition and development reserve | - | - | - | - | - | - | - | - | 37,289 | 333 | (37,622) | - |
| (l) | Community grants reserve | 9,894 | 492 | - | 10,386 | 9,832 | 10 | - | 9,842 | 9,745 | 149 | - | 9,894 |
| (m) | Independent living units reserve | 160,569 | 7,983 | - | 168,552 | 159,573 | 158 | - | 159,731 | 158,168 | 2,401 | - | 160,569 |
| (n) | Spencer street youth precinct reserve | - | - | - | - | - | - | - | - | 31,270 | 278 | (31,548) | - |
| (o) | Natural resource management reserve | 98,909 | 4,917 | - | 103,826 | 98,295 | 97 | - | 98,392 | 97,430 | 1,479 | - | 98,909 |
| (p) | Memorial hall & lesser hall upgrades reserve | - | - | - | - | - | - | - | - | 7,146 | 63 | (7,209) | - |
| (q) | Day care building maintenance reserve | - | - | - | - | - | - | - | - | 14,766 | 146 | (14,912) | - |
| (r) | Swimming pool reserve | 41,083 | 2,042 | - | 43,125 | 40,829 | 40 | - | 40,869 | 40,469 | 614 | - | 41,083 |
| (s) | Springhaven equipment reserve | - | - | - | - | - | - | - | - | 16,503 | 146 | (16,649) | - |
| (t) | Saleyards reserve | - | - | - | - | - | - | - | - | 39,555 | 351 | (39,906) | - |
| (u) | RSL hall renewal reserve | - | - | - | - | - | - | - | - | 10,300 | 92 | (10,392) | - |
| (u) | Benn parade multi-facility reserve | - | - | - | - | - | - | - | - | 14,301 | 119 | (14,420) | - |
| (v) | Townscape reserve | - | - | - | - | - | - | - | - | 49,801 | 442 | (50,243) | - |
| (v) | Kodja place building upgrade & renewal reserve | 17,880 | 889 | - | 18,769 | 17,769 | 18 | - | 17,787 | 17,630 | 250 | - | 17,880 |
| (v) | Kodja place tourist precinct reserve | 17 | 1 | - | 18 | 17 | - | - | 17 | 10,007 | 89 | (10,079) | 17 |
| (w) | Shire office/library building upgrade & renewal reserve | - | | - | - | - | - | - | - | 1,007 | - | (1,007) | - |
| (x) | Works depot building upgrade & renewal reserve | - | | - | - | - | - | - | - | 1,006 | - | (1,006) | - |
| (y) | Netball court resurface reserve | 1,013 | 3,535 | - | 4,548 | 1,007 | 3,501 | - | 4,508 | 1,007 | 6 | - | 1,013 |
| (z) | The spring reserve | - | - | - | - | - | - | - | - | 16,018 | 142 | (16,160) | - |
| (aa) | Sporting complex building upgrade & renewal reserve | 1,136 | 57 | - | 1,193 | 1,129 | - | - | 1,129 | 1,080 | 56 | - | 1,136 |
| (ab) | Playgrounds & parks reserve | - | - | - | - | - | - | - | - | 20,026 | 179 | (20,205) | - |
| (ac) | Trails network construction reserve | 2 | - | - | 2 | 2 | - | - | 2 | 6,007 | 2 | (6,007) | 2 |
| | | 3,003,937 | 1,836,801 | - | 4,840,738 | 2,999,660 | 37,569 | - | 3,037,229 | 4,019,914 | 46,724 | (1,062,701) | 3,003,937 |

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

## 26. RESERVE ACCOUNTS (continued)

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

| | Name of reserve account | Purpose of the reserve account |
|---|---|---|
| | **Restricted by council** | |
| (a) | Leave reserve | To be used to fund annual and long service leave requirements. |
| (b) | Plant reserve | To smooth funding allocations over financial years for the purchase of major plant items. |
| (c) | Economic development reserve | To be used for Pillar 5 - 'Digital' within 'Smart Possibilities' in the Kojonup Community Strategic Plan. |
| (d) | Springhaven lodge reserve | To cash back refundable bonds paid by residents of the facility. |
| (e) | Low income housing reserve | 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 | 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 | To be used for major maintenance and capital renewal of Springhaven facility buildings. |
| (h) | Bushfire communications reserve | To construct and maintain critical bushfire communication infrastructure. |
| (i) | Landfill waste management reserve | 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 | To fund energy efficiency initiatives within the Shire's operations. 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve. |
| (k) | Land acquisition and development reserve | To fund the purchase of land, sub-division expenses and receipt sub-division sales revenue. |
| (l) | Community grants reserve | 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 | 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 | 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 | For the Shire of Kojonup to progress the following projects:-<br>1. Bridal Creeper and tagasaste Eradication program.<br>2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer.<br>3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as:<br>a) Myrtle Benn, Farrar and Quin Quin;<br>b) Showground's area; and<br>c) Blackwood Road arboretum<br>to improve bio diversity, fauna habitat and natural resource management outcomes. |
| (p) | Memorial hall & lesser hall upgrades reserve | To construct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3. |
| (q) | Day care building maintenance reserve | For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd & Honner Streets, Kojonup. |
| (r) | Swimming pool reserve | To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool. |
| (s) | Springhaven equipment reserve | To fund major euipment purchases at Springhaven Lodge. |
| (t) | Saleyards reserve | To fund capital renewal and upgrades to the Kojonup Saleyards |
| (u) | RSL hall renewal reserve | To be used for major refurbishment and/or re-purposing of the Kojonup RSL Hall. |
| (u) | Benn parade multi-facility reserve | To be used to fund the co-locatyion of Historial Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway precinct. |
| (v) | Townscape reserve | To be used for major townscape improvements to the Kojonup Town Centre. |
| (v) | Kodja place building upgrade & renewal reserve | To be used for building upgrades and renewals to Kodja Place. |
| (v) | Kodja place tourist precinct reserve | To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan. |
| (w) | Shire office/library building upgrade & renewal reserve | To be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings. |
| (x) | Works depot building upgrade & renewal reserve | To be used for major upgrade and capital renewal of the Works & Services Depot buildings. |
| (y) | Netball court resurface reserve | To be used for the future replacement of the netball court playing surfaces. |
| (z) | The spring reserve | To be used for major capital upgrades and improvements at the Kojonup Spring aea. |
| (aa) | Sporting complex building upgrade & renewal reserve | To be used for major upgrade and renewal of the Sporting Complex Building. |
| (ab) | Playgrounds & parks reserve | To be used to fund the major asset renewal of playground equipment and park infrastructure. |
| (ac) | Trails network construction reserve | 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. |

## 27. 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 2023 | Amounts Received | Amounts Paid | 30 June 2024 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| Loton Close bonds | 761 | 0 | 0 | 761 |
| | 761 | 0 | 0 | 761 |

**SHIRE OF KOJONUP**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

| Index of findings | Potential impact on audit opinion | Rating | | | Prior year finding |
|---|---|---|---|---|---|
| | | **Significant** | **Moderate** | **Minor** | |
| 1. Employee related provisions | No | ✓ | | | ✓ |
| 2. Credit card transactions not reported to council | No | | | ✓ | |
| 3. Asset register – land & buildings | No | | ✓ | | |

**Key to ratings**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

**Significant -** Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

**Moderate -** Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

**Minor -** Those findings that are not of primary concern but still warrant action being taken.

**SHIRE OF KOJONUP**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

## 1. Employee related provisions

**Finding**
This issue was first raised in 2023.

From our review of employee long-service leave provisions at 30 June 2024 we noted provisions balances still exist for 76 employees that are no longer employed by the Shire. The estimated overstatement of the Shire's long service leave provision was $162,721 at 30 June 2024. Subsequently this finding was corrected in the financial report.

**Rating:** Significant (2023 Significant)

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

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

**Management comment**
*The Shire will enforce an exit process and checklist when employees leave the Shire to ensure their entitlements are removed from the payroll system. In 2025 the Shire intends to hire a Human Resource Coordinator to coordinate with payroll on exiting the employee from the Shire.*

**Responsible person:** Jill Johnson, Manager Financial & Corporate Services
**Completion date:** 30 April 2025

**SHIRE OF KOJONUP**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

## 2. Credit card transactions not reported to council

**Finding**
During our review of the minutes from the Shire Council meetings, we observed that the accounts paid listing presented to the council did not include transactions made using credit cards or purchasing cards. This omission is not in compliance with Section 13A of the Local Government Act (Financial Management) Regulations 1996, which mandates that all accounts paid, including credit card transactions, must be listed. We did not identify any fraudulent transactions in our review of credit card or purchasing card transactions.

**Rating:** Minor

**Implication**
The exclusion of credit card and purchasing card transactions constitutes a Non-compliance with the Local Government (financial management) Regulations 1996 requirements and limits visibility into these transactions, increasing the risk of undetected errors, misuse, or fraud.

**Recommendation**
All corporate credit and purchasing card transactions be submitted to the council for review and approval at the meeting immediately following the payment of these cards. This practice will ensure compliance with the Local Government Financial Management Regulations and enhance transparency and accountability to both the council and the public.

**Management comment**
*The Shire recognises that more information is required to be reported and will improve the reporting process to include the data in the agenda report for Council at the same time the monthly payment listings are provided.*

**Responsible person:** Jill Johnson, Manager Financial & Corporate Services
**Completion date:** 25 February 2025

**SHIRE OF KOJONUP**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

### 3. Asset register – land & buildings

**Finding**
During our review asset records and the asset register we noted the following:

- We were unable to identify or locate the following properties in order to confirm ownership via Landgate online enquiry:
  - LB0097 – Harper Road – Townsite ($38,000)
  - LB0236 – Lot 19 Bowler Place – Townsite ($14,000).
- The following properties are included in the Shire's asset register, but are not owned by the Shire:
  - LB0221 – 33 Newstead Road – Townsite ($35,000)
  - LB0235 – Lot 107A Albany Highway - Townsite ($500).
- Land additions totalling $10,661 that were included in the general ledger were not reflected in the additions to the asset register.

The lots identified above have been reported as uncorrected errors in the management representation letter and should be subject to further review & adjustment if required in 2024-25.

**Rating:** Moderate

**Implication**
Asset transactions that are not recorded correctly or in a timely manner can result in the misstatement of asset values in the financial report.

**Recommendation**
Management should ensure that asset records and registers are regularly reviewed and movements during the period have been appropriately reflected on the registers. Where assets that are not owned by the Shire are identified, they should be removed from the asset register using the appropriate accounting treatment. We also recommend that adequate detail be included for all assets in order to enable these assets to be identified easily.

**Management comment**
*The Shire will implement a verification process of ownership. Once ownership determined the Shire will either remove them from the asset register or confirm Shire ownership.*

*Secondary the Shire will implement a review process for the asset register to verify the Shires assets at least once per financial year or as required when assets are purchased or disposed of.*

**Responsible person:** Vivicka Kahn, Senior Finance Officer
**Completion date:** 30 June 2025

Office of the Auditor General
Serving the Public Interest

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469 Wellington Street, Perth

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Our Ref: 8326-002

Mr Grant Thompson
Chief Executive Officer
Shire of Kojonup
93 Albany Highway
KOJONUP WA 6395

Email: ceo@kojonup.wa.gov.au

Dear Mr Thompson

**ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024**

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

**Management control issues**
I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

**Unresolved matters from prior audits**
We also draw your attention to the Matters Outstanding from Prior Audits issues set out in the attachment. We would appreciate your attention to these matters before next year's audit.

The date the financial statements submitted by your entity and considered to be of audit ready quality is 31 October 2024. This date will be reported in our local government sector audit results report to be tabled in Parliament. I am providing this date for completeness of our Office's procedural fairness process.

If you have any queries in relation to this date, please contact me on 6557 7534 within 14 days of the date of this letter. If we do not hear from you, we will take this as confirmation of the date.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours sincerely

Mikey Fiorucci
Director
Financial Audit
20 December 2024

Attach

Auditor General

**INDEPENDENT AUDITOR'S REPORT**

**2024**

**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 2024, 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 material 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 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, 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 2024, 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.



7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

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, the Regulations and 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 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

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

Department of
Local Government, Sport
and Cultural Industries
GOVERNMENT OF
WESTERN AUSTRALIA

# COMPLIANCE AUDIT RETURN 2024

| Commercial Enterprises by Local Governments | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | s3.59(2)(a) F&G Regs 7,9,10 | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024? | Yes | |
| **2** | s3.59(2)(b) F&G Regs 7,8A, 8, 10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2024? | Yes | Springhaven major land transaction - advertised |
| **3** | s3.59(2)(c) F&G Regs 7,8A, 8,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024? | Yes | |
| **4** | s3.59(4) | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024? | Yes | |
| **5** | s3.59(5) | During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? | Yes | |

| Delegation of Power/Duty | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | s5.16 (1) | Were all delegations to committees resolved by absolute majority? | N/A | |
| **2** | s5.16 (2) | Were all delegations to committees in writing? | N/A | |
| **3** | s5.17 | Were all delegations to committees within the limits specified in section 5.17 of the *Local Government Act 1995*? | N/A | |
| **4** | s5.18 | Were all delegations to committees recorded in a register of delegations? | N/A | |
| **5** | s5.18 | Has council reviewed delegations to its committees in the 2023/2024 financial year? | Yes | |
| **6** | s5.42(1) & s5.43 Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the *Local Government Act 1995*? | Yes | |
| **7** | s5.42(1) | Were all delegations to the CEO resolved by an absolute majority? | Yes | |
| **8** | s5.42(2) | Were all delegations to the CEO in writing? | Yes | |

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| **9** | s5.44(2) | Were all delegations by the CEO to any employee in writing? | Yes | |
| **10** | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority? | N/A | |
| **11** | s5.46(1) | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees? | Yes | |
| **12** | s5.46(2) | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year? | Yes | |
| **13** | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with *Local Government (Administration) Regulations 1996,* regulation 19? | Yes | |

| Disclosure of Interest | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | s5.67 | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the *Local Government Act 1995,* did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes | |
| **2** | s5.68(2) & s5.69(5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the *Local Government (Administration) Regulations 1996* regulation 21A, recorded in the minutes of the relevant council or committee meeting? | Yes | |
| **3** | s5.73 | Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the *Local Government Act 1995* recorded in the minutes of the meeting at which the disclosures were made? | Yes | |
| **4** | s5.75 Admin Reg 22, Form 2 | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? | Yes | |
| **5** | s5.76 Admin Reg 23, Form 3 | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024? | Yes | |
| **6** | s5.77 | On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return? | Yes | |

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|---|---|---|---|---|
| **7** | s5.88(1) & (2)(a) | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the *Local Government Act 1995*? | Yes | |
| **8** | s5.88(1) & (2)(b) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the *Local Government Act 1995,* in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? | Yes | |
| **9** | s5.88(3) | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the *Local Government Act 1995*, did the CEO remove from the register all returns relating to that person? | Yes | |
| **10** | s5.88(4) | Have all returns removed from the register in accordance with section 5.88(3) of the *Local Government Act 1995* been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? | Yes | |
| **11** | s5.89A(1), (2) & (3) Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the *Local Government Act 1995*, in the form prescribed in the *Local Government (Administration) Regulations 1996,* regulation 28A? | Yes | |
| **12** | s5.89A(5) & (5A) | Did the CEO publish an up-to-date version of the gift register on the local government's website? | Yes | |
| **13** | s5.89A(6) | When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the *Local Government Act 1995*, did the CEO remove from the register all records relating to those people? | Yes | |
| **14** | s5.89A(7) | Have copies of all records removed from the register under section 5.89A(6) *Local Government Act 1995* been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? | Yes | |
| **15** | s5.70(2) & (3) | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? | Yes | |
| **16** | s5.71A & s5.71B(5) | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the *Local Government Act 1995* relates, did the application include details of the nature of the | N/A | |

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| | | interest disclosed and any other information required by the Minister for the purposes of the application? | | |
| **17** | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under section 5.71B(6) of the *Local Government Act 1995,* recorded in the minutes of the council meeting at which the decision was considered? | N/A | |
| **18** | s5.104(1) | Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct? | Yes | |
| **19** | s5.104(3) & (4) | Did the local government adopt additional requirements in addition to the model code of conduct?<br>If yes, does it comply with section 5.104(3) and (4) of the *Local Government Act 1995*? | N/A | |
| **20** | s5.104(7) | Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? | Yes | |
| **21** | s5.51A(1) & (3) | Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government?<br>If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? | Yes | |

| Disposal of Property | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | s3.58(3) | Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the *Local Government Act 1995* (unless section 3.58(5) applies)? | Yes | |
| **2** | s3.58(4) | Where the local government disposed of property under section 3.58(3) of the *Local Government Act 1995*, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property? | Yes | |

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| Elections | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | Elect Regs 30G(1) & (2) | Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the *Local Government (Elections) Regulations 1997*? | N/A | |
| **2** | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the *Local Government (Elections) Regulations 1997*? | N/A | |
| **3** | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the *Local Government (Elections) Regulations 1997*? | N/A | |

| Finance | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the *Local Government Act 1995*? | Yes | Current Audit and Risk Committee established in 2021/2022 |
| **2** | s7.1B | Where the council delegated to its audit committee any powers or duties under Part 7 of the *Local Government Act 1995*, did it do so by absolute majority? | N/A | |
| **3** | s7.9(1) | Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024? | Yes | |

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|---|---|---|---|---|
| **4** | s7.12A(3) | Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the *Local Government Act 1995* required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? | Yes | |
| **5** | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? | Yes/No | Significant items were completed and letter outlining remedies was sent to Auditors and OAG, but inadvertently not sent to the Minister. The Shire will rectify this in the coming audit outcomes. |
| **6** | s7.12A(5) | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the *Local Government Act 1995*, did the CEO publish a copy of the report on the local government's official website? | Yes/No | See above. The management letter outlining the remedies for significant items is published on the Shire website. The Shire will rectify the reporting in the coming audit outcomes. |
| **7** | Audit Reg 10(1) | Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit? | Yes | |

| Integrated Planning and Reporting | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | Admin Reg 19C | Has the local government adopted by absolute majority a strategic community plan?<br>If yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | 21/03/2023 |
| **2** | Admin Reg 19DA(1) & (4) | Has the local government adopted by absolute majority a corporate business plan?<br>If yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | 20/02/2024 |
| **3** | Admin Reg 19DA(2) & (3) | Does the corporate business plan comply with the requirements of *Local Government (Administration) Regulations 1996* 19DA(2) & (3)? | Yes | |

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| Local Government Employees | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | s5.36(4) & s5.37(3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with *Local Government (Administration) Regulations 1996*, regulation 18A? | Yes | |
| **2** | Admin Reg 18E | Was all information provided in applications for the position of CEO true and accurate? | N/A | |
| **3** | Admin Reg 18F | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the *Local Government Act 1995*? | N/A | |
| **4** | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss senior employee? | Yes | |
| **5** | s5.37(2) | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? | N/A | |

| Official Conduct | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | s5.120 | Has the local government designated an employee to be its complaints officer? | Yes | |
| **2** | s5.121(1) & (2) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the *Local Government Act 1995*? | Yes | Nil complaints in 2024 |
| **3** | S5.121(2) | Does the complaints register include all information required by section 5.121(2) of the *Local Government Act 1995*? | Yes | |
| **4** | s5.121(3) | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? | Yes | |

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| Optional Questions | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | Financial Management Reg 5(2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the *Local Government (Financial Management) Regulations 1996* regulations 5(2)(c) within the three financial years prior to 31 December 2024?<br>If yes, please provide the date of council's resolution to accept the report. | Yes | 21/03/2023 |
| **2** | Audit Reg 17 | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with *Local Government (Audit) Regulations 1996* regulation 17 within the three financial years prior to 31 December 2024?<br>If yes, please provide date of council's resolution to accept the report. | Yes | 19/11/2024 |
| **3** | s5.87C | Where a disclosure was made under sections 5.87A or 5.87B of *the Local Government Act 1995,* were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act? | N/A | |
| **4** | s5.90A(2) & (5) | Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events? | Yes | |
| **5** | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the *Local Government Act 1995?* | Yes | |
| **6** | s5.128(1) | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members? | Yes | |
| **7** | s5.127 | Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024? | Yes | |

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| **8** | s6.4(3) | By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024? | No | Exemption applied and granted to 31/10/2024 |
| **9** | s.6.2(3) | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income? | Yes | |

| Tenders for Providing Goods and Services | | | | |
|---|---|---|---|---|
| **No** | **Reference** | **Question** | **Response** | **Comments** |
| **1** | F&G Reg 11A(1) & (3) | Did the local government comply with its current purchasing policy, adopted under the *Local Government (Functions and General) Regulations 1996*, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less? | Yes | |
| **2** | s3.57 F&G Reg 11 | Subject to *Local Government (Functions and General) Regulations 1996*, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? | Yes | |
| **3** | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 of the *Local Government Functions and General) Regulations 1996*, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? | Yes | |
| **4** | F&G Reg 12 | Did the local government comply with *Local Government (Functions and General) Regulations 1996,* Regulation 12 when deciding to enter into multiple contracts rather than a single contract? | Yes | |
| **5** | F&G Reg 14(5) | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation? | Yes | |
| **6** | F&G Regs 15 & 16 | Did the local government's procedure for receiving and opening tenders comply with the requirements of *Local Government (Functions and General) Regulations 1996*, Regulation 15 and 16? | Yes | |

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| **7** | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of the *Local Government (Functions and General) Regulations 1996*, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? | Yes | |
| **8** | F&G Reg 18(1) | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? | Yes | |
| **9** | F&G Reg 18(4) | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? | Yes | |
| **10** | F&G Reg 19 | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? | Yes | |
| **11** | F&G Regs 21 & 22 | Did the local government's advertising and expression of interest processes comply with the requirements of the *Local Government (Functions and General) Regulations 1996,* Regulations 21 and 22? | Yes | |
| **12** | F&G Reg 23(1) & (2) | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? | Yes | |
| **13** | F&G Reg 23(3) & (4) | Were all expressions of interest that were not rejected under the *Local Government (Functions and General) Regulations 1996,* Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? | Yes | |
| **14** | F&G Reg 24 | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with *Local Government (Functions and General) Regulations 1996,* Regulation 24? | Yes | |
| **15** | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with *Local Government (Functions & General) Regulations 1996* regulations 24AD(4) and 24AE? | N/A | |
| **16** | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? | N/A | |

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| **17** | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of *Local Government (Functions and General) Regulations 1996*, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A | |
| **18** | F&G Reg 24AG | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of *Local Government (Functions and General) Regulations 1996,* Regulation 24AG? | N/A | |
| **19** | F&G Reg 24AH(1) | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? | N/A | |
| **20** | F&G Reg 24AH(3) | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? | N/A | |
| **21** | F&G Reg 24AI | Did the CEO send each applicant written notice advising them of the outcome of their application? | N/A | |
| **22** | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of *Local Government (Functions and General) Regulations 1996,* Regulation 24E and 24F? | N/A | |

_____ _____

Chief Executive Officer Date

_____ _____

Mayor/President Date



# VOLUNTEER HANDBOOK

February 2025 ~~2024~~

Kojonup

One community, many choices

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## Introduction

Thank you for giving, or considering giving, your time to the Shire of Kojonup (Shire).

A volunteer is an individual who undertakes work of their own free will, without financial payment and for the mutual benefit of the Shire of Kojonup, the volunteer and the community. Volunteers extend, enhance and support the work of paid staff but do not displace paid staff. Individuals participate directly in programs organised by the Shire of Kojonup in a designated volunteer role, both short and long term. Volunteering supports skill development, socialisation, fun and can also address human, environmental and social needs.

As a volunteer, you are a very important part of our organisation and an integral part of what makes living in country towns so amazing.

## Benefits of Volunteering

You will be invited to our 'Thank a Volunteer' Day and our annual Christmas Party, and be informally and formally recognised for your contribution, as described later in this Handbook. Where Council requires a Working with Children Check, 1st Aid Certificate, National Police Clearance, Medical report, etc., Council will pay or reimburse a volunteer the expense incurred. The Shire recognises the value and importance of volunteering and sees increased levels of volunteering as one of the key components of a cohesive and harmonious community.

The Shire engages many volunteers through a number of different programs, mainly:

- The Kodja Place Cultural Centre
- ~~Springhaven Frail Aged Lodge~~; and
- Kojonup Library.

As with employees, our volunteers will:

- Undergo a selection process;
- Be provided with a written position outline clearly showing the duties to be performed;
- Undergo a formal induction process;
- Have access to training and development; and
- Be able to participate in an annual feedback process.

Each volunteer, or prospective volunteer, is given a copy of this Volunteer Handbook (Handbook) – if you choose to volunteer with the Shire of Kojonup, please use this resource to help ensure a safe working environment for all volunteers and staff.

A number of Shire of Kojonup policies and procedures apply to volunteers as well as staff, contractors and other workers. A copy of the Shire's Policy Manual and Risk Management and Business Continuity and Disaster Recovery Plan are available on the Shire of Kojonup website; a hardcopy of these documents is also available on request.

## Opportunities for Volunteering and Activities

### The Kodja Place Cultural Precinct

The Kodja Place Cultural Precinct was created by the local community and was funded by the Shire, Kojonup Aboriginal Corporation and the community. This award winning centre is unique within Australia and incorporates the Visitor Information Centre, Aboriginal Cultural Heritage Centre, Historical Interpretive Museum and the Australian Rose Maze.

The most powerful aspect of the Centre is the "One Story Many Voices" approach which tells the stories jointly of the local KeneangKaneang Noongar community alongside Settler stories. The Rose Maze offers the cultural interpretations of three women and their stories (KeneangKaneang, English and Italian) of survival and life experiences in the twentieth century. Complementing these stories are the Kodja Gallery and Storyplace displays in which many local Noongar and non-indigenous people's experiences and perspectives are also combined in imaginative and richly layered interpretations.

Kojonup celebrates the wildflower season by holding events which coincide with the Bloom Festival each spring. Visitors flock to Kojonup for the Festival and the wonderful bushwalks in the many reserves displaying a rich diversity of orchid species. Bird lovers can keep their eyes peeled for some of the 80 species of native birds found in the district.

***Volunteer Roles***

- Working in the Cultural Centre retail shop
- Working in conjunction with the manager and staff at events
- Visitor meet and greet and providing Visitor Centre Information
- Marketing
- Leading and teaching new activities
- Festivals and Events
- Tours
- Assistance with pruning of roses in Rose Maze and maintaining the courtyard
- Assistance with updating museum items and multimedia upgrades
- Maintenance of MoSAIC database

~~**Springhaven Lodge**~~

~~Springhaven Lodge was established in 1982, is managed by the Shire of Kojonup and provides aged care accommodation to 22 residents in a friendly and supportive environment.~~

~~***Volunteer Roles***~~

- ~~Fundraising~~
- ~~Gardening~~
- ~~Minor maintenance~~
- ~~Transport and outings~~
- ~~Music~~
- ~~Arts and crafts~~
- ~~Hobbies~~
- ~~In-house activities~~
- ~~Reading and writing~~
- ~~Chatting to residents~~

## Kojonup Library

The Library provides many services including free internet access for school work and research, project and assignment information, computer access, photocopying, laminating, research assistance, links to online services of the WA State Library, language learning centre, books, talking books, e-streaming, DVDs, jigsaw puzzles, and e-magazines for borrowing. Library staff are also heavily involved in early childhood programs e.g.; A Smart Start (early childhood literacy), Play Café (3yo kindergarten) and Better Beginnings.

***Volunteer Roles***

- Meet and greet
- Assist with reading stories to young children
- Assist with filing of books etc.
- Play in the Park
- Craft Activities

## Shire of Kojonup – other areas

***Volunteer Roles***

As they present, for example:

- Community Sport and Recreation Programs
- Youth Programs
- Natural Resource Management/Landcare Projects
- Townscape Projects
- Sport Coaching

## Volunteer Charter

### Shire of Kojonup Volunteer Charter

**Volunteers can expect the Shire of Kojonup to:**

- ✓ involve volunteers in meaningful and worthwhile tasks
- ✓ recognise the different roles of volunteers and paid staff
- ✓ provide and maintain a safe and healthy work environment
- ✓ assess volunteer skills to match tasks with expectations, interests and time commitments
- ✓ respect and acknowledge the contribution of volunteers
- ✓ provide an agreed level of supervision, support, resources, instruction and training
- ✓ maintain effective dialogue and build trusting relationships with volunteers
- ✓ provide adequate formal and informal channels of communication for positive and constructive feedback, consultation and the exchange of relevant information
- ✓ provide personal accident and public liability insurance

**The Shire of Kojonup requires volunteers to:**

- ✓ abide by the Shire's Code of Conduct which strictly applies to all employees, contractors, members and volunteers
- ✓ work as part of the Shire of Kojonup team and demonstrate professional behaviour towards Shire staff, other volunteers and the community
- ✓ respect and maintain confidentiality and privacy
- ✓ comply with the Shire's Work Health and Safety requirements and to wear any personal protective equipment (PPE) provided
- ✓ have a clear understanding of the duties of the role and follow specific instructions, requirements, policies and guidelines and take reasonable care of themselves and others
- ✓ undertake appropriate orientation and training relevant and necessary to the volunteer role
- ✓ recognise and not exceed individual physical and skill limits
- ✓ provide feedback and constructive comment aimed at improving the Shire of Kojonup's volunteer activities

## Applications and Recruitment

Volunteer recruitment is planned and follows standardised procedures to ensure a fair, inclusive and transparent approach in line with relevant legislation. All volunteers complete Registration and Agreement forms before commencement. The Shire of Kojonup complies with non-discriminatory principles and promotes diversity in its recruitment process.

In some circumstances, for specific volunteer roles, volunteers may be required to undergo a medical check (at the Shire's cost) with their own General Practitioner (GP) to ensure they have the capability to perform the volunteer role and associated tasks outlined in the Volunteer Position Outline. If a volunteer's health condition significantly changes, they may be requested to undergo a medical check (at the Shire's cost) to ensure ongoing suitability for the role.

Volunteers may be requested to undergo 'buddy' sessions for a specific volunteer program before officially commencing a role; volunteers may also prefer to participate in a trial before a commitment is made. Before undergoing a trial period or commencement of volunteering, volunteers must be inducted in accordance with the Shire of Kojonup's induction process.

The Shire of Kojonup will select volunteers based on merit and suitability for the role. The following may be required (at the Shire's cost):

- Volunteers may be required to submit a satisfactory National Police Clearance (where relevant to a volunteer program). A *satisfactory* police check for volunteering with the Shire of Kojonup will ***not*** include any convictions which may place staff, volunteers, clients or the Shire of Kojonup at any risk (*unsatisfactory* police checks may include, but are not restricted to, violence, fraud, sexual abuse and theft);

- Applicants may organise to obtain their own National Police Clearance or the Shire can assist with the provision of an application form (and will reimburse volunteers for the cost of the National Police Clearance if obtained for Shire of Kojonup volunteering purposes);

- The Shire of Kojonup will not undertake any screening process that could be deemed unnecessary for the role or potentially discriminating.

## Volunteer Supervision

A Manager or designated staff member is assigned to each volunteer, taking into consideration the skills required for the task, health and safety matters and the volunteer program. On occasion, it may be appropriate for a volunteer to act as a leader to supervise other volunteer/s. Any such additional responsibility will be reflected in position outlines. The relevant Manager, or designated staff member, will ensure a volunteer supervisor is adequately briefed and supported to undertake supervision responsibilities.

In some programs, volunteers may work alone; however, for safety reasons, individual volunteers are encouraged to work with at least one other person, where possible. If

supervision and management is required but not available, volunteers will be informed of the situation and asked to suspend work until the situation can be resolved.

### Induction and Orientation

All new volunteers with the Shire of Kojonup will be provided with an induction and orientation to the organisation and program area as soon as possible upon commencement. Volunteers currently in other volunteering roles within the Shire of Kojonup may participate in an adapted induction and orientation process at the discretion of the relevant Manager, if changing roles.

### Reimbursements

The Shire of Kojonup will offer to reimburse reasonable out-of-pocket expenses incurred by volunteers (receipt required); any such expenses, wherever possible, must be pre-approved by the relevant Manager.

### Communication

The Shire of Kojonup is committed to a work environment where volunteers are included, informed, consulted, and have the opportunity to provide feedback. Where issues arise, volunteers will be informed and consulted as appropriate regarding potential solutions.

All volunteers are expected to sign a confidentiality agreement and it is an expectation of management that volunteers do not discuss confidential issues related to Shire facilities, staff or residents (Springhaven and tenanted housing) or customers outside the organisation. This includes posting or commenting on all social media outlets.

The Shire of Kojonup will ensure an environment that provides for regular, clear and open communication which is professional, respectful and mutually beneficial.

### Hazardous Materials and Personal Protective Equipment

Along with appropriate information, instruction, training and supervision needed to ensure health and safety while participating in volunteer activities, volunteers will be provided with appropriate equipment to undertake their role safely.

As our facilities are smoke free, smoking by staff/volunteers is only permitted in designated smoking areas.

### Insurance

The Shire is committed to providing an attractive and beneficial volunteering experience for all of its volunteers. In meeting this commitment the Shire considers it important to ensure that should volunteers injure themselves or cause a loss or damage to a third party, they are provided with the protection of insurance in order to minimise any personal financial impact.

The Shire commits to having in place a Personal Accident Policy and Public Liability Policy which will provide cover for volunteers of the Shire. This policy will be subject to conditions and limitations which may vary from time to time. Volunteers are not covered by WorkCover WA

and are, therefore, not entitled to workers compensation in respect of any injury suffered whilst working as a volunteer.

### Feedback/Training and Development

Feedback opportunities provide volunteers and supervising staff with an opportunity to discuss the following:

- Updating of personal records e.g.; medical, contact details and emergency contacts
- Volunteer satisfaction with the role, service delivery and workplace
- Review of the volunteer position outline for currency and relevance
- Addressing of issues or raising of concerns
- Identification of professional development requirements/training goals and achievements
- Suggested improvements or new initiatives

Feedback will be sought on an annual basis at a mutually convenient time but can be provided at any time. Volunteers will be given an Annual Feedback form and a copy of their position outline prior to the meeting to assist in considering/identifying any position changes/updates, any training or support required, and any other matters that either party may wish to raise.

### Resignation/Stop Volunteering

If you cease volunteering, your Manager or supervising staff member may undertake an exit meeting or interview with you to gain feedback regarding your experiences and satisfaction while volunteering with the Shire of Kojonup. An exit interview document is used to capture feedback and may be beneficial for continuous improvement purposes.

### Recognition

The Shire of Kojonup will both informally and formally recognise, acknowledge and affirm the value of volunteers who are involved in the delivery of Shire of Kojonup programs. This recognition may take the form of, but is not limited to, the following:

- Acknowledgement in reports and/or program newsletters and other communication materials
- Special volunteer recognition events, including the Shire's Community Volunteer Awards program
- Recognition of personal milestones such as birthdays and anniversaries
- Media releases
- Personal thank you's
- Participation opportunities in events, conferences, seminars etc.
- Leadership and training opportunities
- Provision of references upon request

- Acknowledgement during National Volunteer Week and International Volunteer Day

## Volunteer Documentation and Records

Access to, generation and storage of accurate records and documents is vital to the efficient operation of the Shire of Kojonup.

All volunteers will be adequately briefed in documentation and record-keeping requirements and processes, relevant to their role.

Examples of records and documents may include:

- Volunteer records
- Project or work-related documents and materials
- Minutes from meetings
- Reference materials, resources and presentations
- Reporting back on participation in training, conferences and events
- Volunteer attendance records
- Monthly statistics and reports
- Statement of attendance

At any time volunteers may seek clarification or advice regarding documentation and recording processes. Volunteers may request access to their own record from the relevant Manager. All information is to be kept confidential; information should only be provided to relevant staff for the purpose for which it is intended.

## Gratuities

~~As with staff, volunteers are not permitted to accept gifts from the residents of Springhaven Lodge – residents can be referred to the Manager if they wish to express their appreciation.~~

For ~~other~~ all volunteering work areas, please refer to Council's Code of Conduct for guidance as to the acceptance of gifts (in accordance with s. 5.74 of the *Local Government Act 1995)*.

## Continuous Improvement

The Shire of Kojonup is building a corporate culture of quality and customer care that is responsive to business and community expectations, encourages a supportive and participative work environment for its volunteers and employees, and promotes improvement of its work practices.

Volunteers will be encouraged to provide feedback about their role and input into relevant operational and strategic processes via supervising staff. Volunteers may elect to maintain anonymity with regard to feedback and suggestions for improvement. For Continuous

Improvement purposes, feedback and information is sought from the Shire of Kojonup's relevant stakeholders including ratepayers, volunteers, employees, and supervising staff.

Changes made to relevant aspects of the Volunteer Handbook will be communicated to all volunteers and other stakeholders.

## Volunteer Registration Form

| | | | |
|---|---|---|---|
| **Personal Details** | | | |
| Title (Circle one) | Mr/Mrs /Ms | First Name | Surname |
| Home address | | | |
| Postal address | | | Post Code |
| Phone | | Mobile | |
| Email | | Preferred contact method | |
| Date of Birth | | Date of application | |
| Do you speak other languages? | | Are you a permanent resident of Australia? | YES NO (Circle one) |
| **Emergency Contact Details Primary Contact** | | | |
| Name | | | |
| Relationship | | | |
| Address | | | |
| Phone number | | | |
| **Emergency Contact Details Second Contact** | | | |
| Name | | | |
| Relationship | | | |
| Address | | | |
| Phone number | | | |

| Medical Information | | | | | | | |
|---|---|---|---|---|---|---|---|
| Do you have an existing medical disability/condition/injury? (including allergic reactions) Please detail: | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Do you take any medication that may affect your volunteer work? Please provide details: | | | | | | | |
| | | | | | | | |
| Volunteer Position | | | | | | | |
| Please provide details of the program or specific volunteer role(s) that you are interested in (in order of preference, if more than one): | | | | | | | |
| Program Area | Location | Volunteer Role | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Skills and Qualifications | | | | | | | |
| Knowledge and experience | | | | | | | |
| Current Driver's Licence | YES NO | If yes, please list number | | | | | |
| Availability to Volunteer | | | | | | | |
| No. hours/week | | Start Date | | | | | |
| Preferred Days (Please circle) | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday |
| Preferred Time/s | | | | | | | |

| Employment and/or Volunteering History | | |
|---|---|---|
| Have you worked/volunteered for the Shire of Kojonup before (Circle one)? YES NO<br><br>If yes, in what capacity and when? | | |
| Have you, or do you currently, volunteer for other organisations (Circle One)? YES NO<br>If yes, please specify: | | |
| Referees | | |
| Please provide the contact details of two people who are not family members and who are willing to act as referees for your chosen voluntary role. One referee is mandatory and a second is optional. | | |
| Referee 1<br>Name | Relationship | How long have you known this referee? |
| Phone | Mobile | Email |
| Referee 2<br>Name | Relationship | How long have you known this referee? |
| Phone | Mobile | Email |
| How did you become aware of the Volunteering opportunities at the Shire? | | |
| Friend | Newspaper | Other |

Thank you for registering to become a volunteer with the Shire of Kojonup.
You will be advised if a suitable volunteer placement is available.
Please forward your completed registration form to:
Shire of Kojonup, PO Box 163, Kojonup, WA, 6395 or via email at:
council@kojonup.wa.gov.au

## Volunteer Agreement

I, _____

- Agree I have been shown and will abide by the Volunteer Charter, which includes my rights and responsibilities as a volunteer with the Shire of Kojonup.
- Agree to abide by the Shire of Kojonup Code of Conduct and to represent the organisation in a positive way.
- Agree to not discuss or disclose confidential information that I may come across in my volunteering role.
- Will not take illegal drugs or consume alcohol, or be under the influence of same, whilst engaged in volunteer activities.
- Give permission for the Shire of Kojonup to maintain on file, my personal information relevant to my voluntary duties, which may be accessed by relevant staff members of the organisation in the case of an emergency. I understand this information will not be given to any other person or agency unless I give my specific permission or required by law.
- Understand photographs may be taken by and of people participating in activities with the Shire of Kojonup. I understand it is my responsibility to remove myself if I do not wish to appear in photographs.
- Agree to follow grievance procedures as set out by the Shire of Kojonup.
- Agree to support a non-discriminatory and harassment-free work environment.
- Agree to treat clients, staff and volunteers with respect, courtesy and consideration.
- Agree to participate in essential orientation and ongoing training arranged by the Shire of Kojonup as required.
- Verify I have received all documents in the Volunteer Induction and Orientation Kit.
- Agree to work as part of a team.
- Agree to sign the Attendance Register at each volunteering session.
- Agree to inform the Volunteer Supervisor/Relevant Manager if I am unable to attend a rostered session.
- Agree to inform the Relevant Manager if I am unable to continue as a volunteer.
- Agree to a 3 month review of the volunteer role, where required, leading to a mutual evaluation of the suitability of the role for me.
- Agree to maintain a current driver's licence and third party or comprehensive insurance if I am required to use my own vehicle for volunteering purposes.
- Hereby authorise/do not authorise (strike whichever does not apply) the Shire of Kojonup and its licensees and associates permission to use my image/s and/or the reproduction of any or all images in any form or composite representation by the Shire of Kojonup and its licensees and associates without compensation to me. I agree that all images shall remain the property of the Shire of Kojonup in all forms.

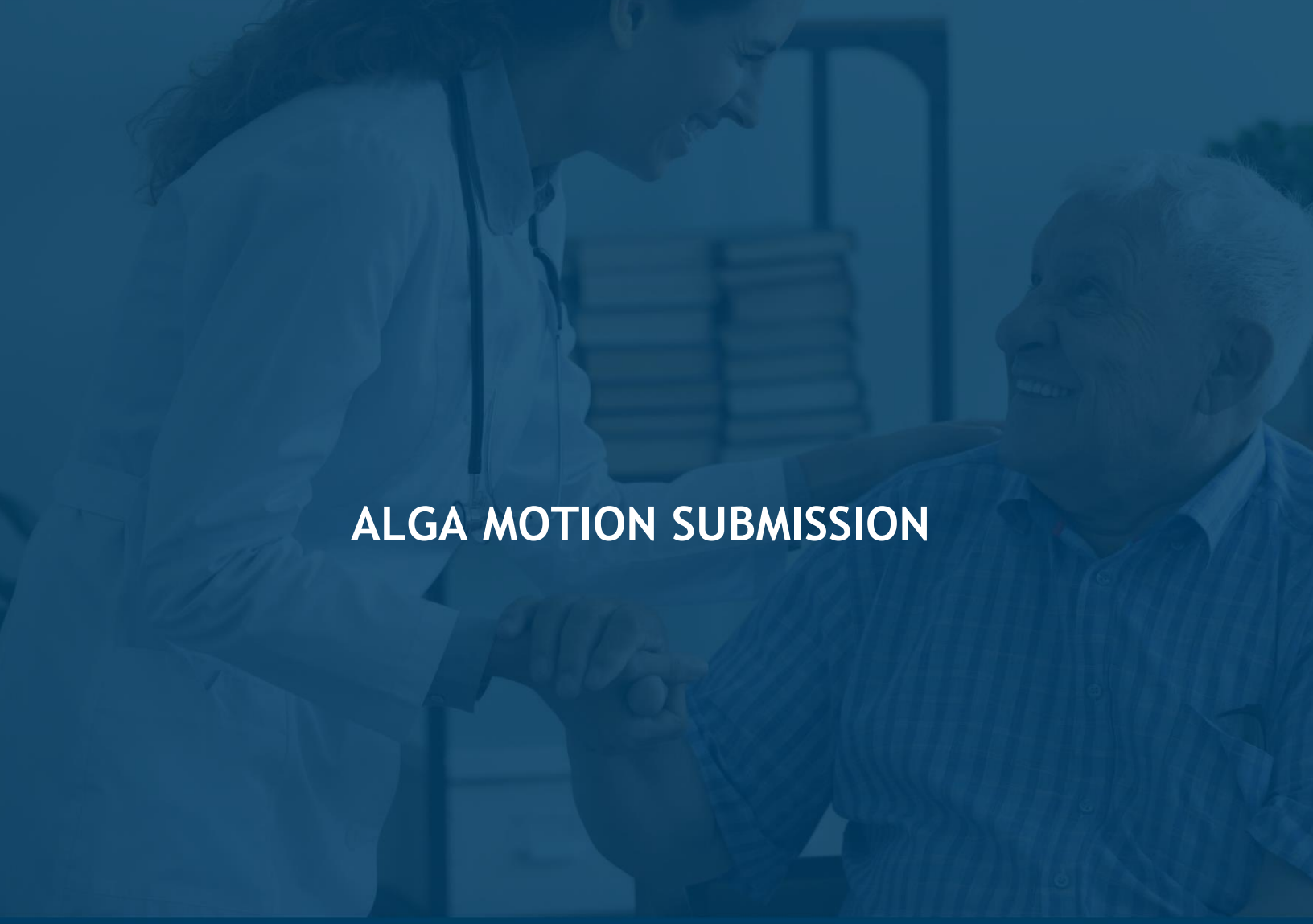
_____ _____

**Name and Signature of Volunteer** **Date**

_____ _____

**Name and Signature of Staff Member** **Date**

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# ALGA MOTION SUBMISSION

**ALLIANCE OF RM 6 and RM 7 COUNCILS**

Shire of Gnowangerup | Shire of Jerramungup | Shire of Kojonup

Shire of Narembeen | Shire of Lake Grace | Shire of Ravensthorpe

**National Priorities Need Local Solutions**
**ALGA Motion Submission**

**MOTION**

*This National General Assembly calls on the Australian Government to increase the Medical Facilities Cost Adjustor and ultimately the Financial Assistance Grants for regional and remote local governments (RM6 and RM7) to assist in funds associated with attracting and retaining general practitioners, therefore redirecting ratepayer funds to local government responsibilities.*

**National Objective Alignment:**

The issue of attracting and retaining General Practitioners in remote locations is a national concern for several reasons:

1. **Health Disparities**: Rural and remote areas experience reduced access to healthcare services, leading to poorer health outcomes compared to urban areas. This disparity is a significant public health issue that affects the overall well-being of the population.
2. **Workforce Distribution**: GPs tend to prefer working in urban areas with better facilities, professional support, and personal amenities. Attracting GPs to remote local governments that are geographically isolated with less amenities makes it difficult to maintain essential medical services.
3. **Economic Impact**: Local governments in remote areas are forced to allocate substantial portions of their rates to attract and retain GPs. This financial strain diverts funds from core services that local governments are responsible for and is unsustainable in the long term.
4. **Policy Gaps**: Current Commonwealth and State government policies and financial incentives are insufficient. This inadequacy necessitates a national debate to develop more effective strategies and support mechanisms for remote local governments.
5. **Community Health**: Ensuring that rural communities have access to quality healthcare is crucial for their sustainability and growth.

It is essential to raise awareness about this issue and develop **tailored policies and programs** that address GP attraction and retention in RM6 and RM7 local governments.

**Summary of Key Arguments:**

Many countries face the problem of shortages of health workers in rural and remote areas. Health workers generally prefer to be located close to major hospitals and health facilities where they trained and with good professional support and resources, and in areas with family and social support and access to schools for their children. According to the World Health Organisation, rural health workforce shortages are one of the major impediments to well-functioning health systems

with a lack of General Practitioners (GPs) in rural communities associated with reduced access and inferior health outcomes.[1]

A January 2025 position paper, *Provision of Remote GP Services,* released by the alliance of the Shires of Gnowangerup, Jerramungup, Kojonup, Lake Grace, Narembeen, and Ravensthorpe in Western Australia was created to raise awareness and suggest a solution to attract and retain GPs in their rural and remote communities. The six local governments have been required to step into the space of primary health care because the per capita expenditure by the Commonwealth and States on health is lower in the regions, the viability of practices is challenged due to remote geography, increased business costs and less patients.

There are minimum floor costs that exist to maintain basic medical services in any location. These include GPs, nursing and administration staff, premises, equipment and ongoing overheads. In remote communities, Medicare billing alone cannot cover these floor costs for a variety of reasons. The six local governments collectively contribute over $1.475 million cash (sourced through rates) annually to attract and retain resident GP services, plus housing, vehicles, and surgeries.

Additionally, there is a widely held view that telehealth may potentially mitigate the negative impact of health workforce shortages in rural areas and achieve early intervention in health problems. An overreliance and dependency on telehealth can [however] mask the need to invest long term to improve rural health, such as direct investment in infrastructure and the rural health workforce. By relying on metropolitan centres to provide care to rural Australians, telehealth essentially redirects rural resources to these centres, reducing future rural health care funding.

The current Commonwealth and State government policy settings are inadequate and are a broad brushed approach to general practitioner attraction and retention – meaning local governments are competing for a contestable resource (GPs), against each other and GPs still receive the same incentives whether they are in a rural location adjacent to the metropolitan area or a very remote location - making the choice to work in a remote location unattractive unless a cash payment is made by an entity such as a local government.

The six remote local governments (RM6 and RM7 under the Modified Monash Model) are using a substantial portion of their ratepayer funds to attract and retain GPs (some up to 16% of their rates). This is unsustainable and yet this is the market rate. The six local governments have trialed multiple models and service delivery mechanisms for the past decade, all are exhausted.

Local governments are required to step into the space of primary health care because the per capita expenditure by the Commonwealth and States on health is lower in the regions. The current Medical Facilities Cost Adjustor within the Financial Assistance Grants paid to local governments is insufficient but is the ideal mechanism to address the issue.

[1] Impact of rural workforce incentives on access to GP services in underserved areas: Evidence from a natural experiment, Swami and Scott, 2021



JANUARY 2025

POSITION PAPER

# PROVISION OF REMOTE GP SERVICES


**ALLIANCE OF RM 6 and RM 7 COUNCILS**

Shire of Gnowangerup | Shire of Jerramungup | Shire of Kojonup
Shire of Narembeen | Shire of Lake Grace | Shire of Ravensthorpe



This position paper is prepared by the alliance of Councils including Gnowangerup, Jerramungup, Kojonup, Lake Grace, Narembeen and Ravensthorpe.

Version: 1

Adopted: February 2025

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# DEFINITIONS

**Remote**: The Australian Statistical Geographical Standard (ASGS) system has been used to categorise rural and remote communities in Australia. The ASGS is a geographical classification system which ranks areas rurality or remoteness by the Australian Bureau of Statistics (ABS) gathered from federal census data. In the ASGS areas are ranked from RA1 to RA5, with RA1 being major cities and RA5 for very remote locations.

| | Classification | Ranking |
|---|---|---|
| Shire of Gnowangerup | Remote Australia | RA4 |
| Shire of Jerramungup | Remote Australia | RA4 |
| Shire of Kojonup | Outer Regional Australia | RA3 |
| Shire of Lake Grace | Remote Australia | RA4 |
| Shire of Narembeen | Remote Australia | RA4 |
| Shire of Ravensthorpe | Very Remote Australia | RA5 |

# EXECUTIVE SUMMARY

Many countries face the problem of shortages of health workers in rural and remote areas. Health workers generally prefer to be located close to major hospitals and health facilities where they trained and with good professional support and resources, and in areas with family and social support and access to schools for their children. According to the World Health Organisation, rural health workforce shortages are one of the major impediments to well-functioning health systems with a lack of General Practitioners (GPs) in rural communities associated with reduced access and inferior health outcomes.[1]

Factors contributing to rural medical workforce shortages include training pathways with little rural exposure, demanding working conditions, inadequate remuneration and professional development opportunities in rural practice, and social isolation. Financial incentives are widely used by Commonwealth and State policy makers as well as local governments to improve recruitment and retention of GPs to rural and remote communities.

There are minimum floor costs that exist to maintain basic medical services in any location. These include GPs, nursing and administration staff, premises, equipment and ongoing overheads. In remote communities, Medicare billing alone cannot cover these floor costs for a variety of reasons.

The alliance of councils comprising the Shires of Gnowangerup, Jerramungup, Kojonup, Lake Grace, Narembeen, and Ravensthorpe have prepared this position paper to raise awareness and suggest a solution to attract and retain GPs in their rural and remote communities, where current Commonwealth and State government policy settings are inadequate.

The six local governments collectively contribute over $1.475 million cash annually to attract and retain resident GP services, plus housing, vehicles, and surgeries. These financial contributions are sourced through rates and are unsustainable. They are essential for community health but place a significant financial strain on local government resources, diverting funds from other vital services that are well within the remit of local government.

The six remote local governments (RM6 and RM7 under the Modified Monash Model) are using a substantial portion of their ratepayer funds to attract and retain GPs (some up to 16% of their rates). The financial incentives to attract a GP are currently heavily influenced by the local government tender process where providers have the ability to set and negotiate the market rate. This is unsustainable.

Local governments are required to step into the space of primary health care because the per capita expenditure by the Commonwealth and States on health is lower in the regions, the viability of practices is challenged due to remote geography, increased business costs and less patients.

The current Medical Facilities Cost Adjustor within the Financial Assistance Grants paid to local governments is insufficient. Higher income incentives are currently required by local governments and practice operators to attract GPs to remote areas, and existing programs do not meet these needs.

The alliance is though raising awareness to the fact that market rates to attract a GP in a RM 6 and RM 7 community are significantly rising, with Commonwealth and State Government programs needed to match these market rates. The alliance is also raising awareness that

[1] Impact of rural workforce incentives on access to GP services in underserved areas: Evidence from a natural experiment, Swami and Scott, 2021

telehealth is not the answer to shortages of GPs in remote communities and a rural generalist model, which is currently provided across the Shires is well received and delivering immense benefits.

They are seeking sustainability payments from Commonwealth and State Governments to local governments to reduce ratepayer funding towards primary health care.

# 1. BACKGROUND

In Australia, shortages and the inequitable distribution of general practitioners (GPs) remain a significant policy issue despite the fact that since the 1990s the Commonwealth Government has been implementing a range of initiatives to address rural workforce shortages.

A 2023 Rural Health West study found that 53% of non-metropolitan local governments in WA were spending money to provide GP services, costing just under $7.8million annually (Note this was from the 2021/22 Financial Year and has substantially increased not only through inflation but market rates). Communities across the country are also experiencing a GP shortage, and according to the Commonwealth's Department of Health report (August 2024), the shortage is most pronounced in rural areas.

At the Australian Local Government Association national meeting in September 2024, the Shire of Dundas put forward the following motion (113), which was carried:

*This National General Assembly calls upon the Australian Government and the Commonwealth Minister for Health and Aged Care, Hon Mark Butler MP, to plan and fund the provision of medical services (in consultation with relevant local governments) to regional, rural and remote communities.*

On Friday November 11, 2024 the WA Local Government Association (WALGA) convened a meeting of band 4 local governments. The purpose of the meeting was to identify the strategic priorities of the members, to help inform WALGA policies on a variety of issues. It was agreed at the meeting that *"Local Governments allocating ratepayer funds towards delivering medical services or contracting medical service providers to have a presence in their community"* was the second highest priority to all band 4 local governments in WA.

In response to both the ALGA and WALGA meetings, the Shire of Lake Grace called a meeting of six local governments (band 3 and band 4) and key stakeholders to meet at the Lake Grace Sportsmans Club on Friday 29 November 2024. The purpose of the meeting was to discuss the financial and in-kind contributions made by local governments to secure consistent and accessible medical service providers in their communities.

This position paper is in response to the meeting outcomes from the Lake Grace meeting.

Participating local governments in this position paper include:

Figure 1: Classification of local governments by the Modified Monash Model

| | Modified Monash Model classification (RM) | Number of doctor surgeries within and provided by the Local Government |
|---|---|---|
| Shire of Gnowangerup | 7 | 1 |
| Shire of Jerramungup | 7 | 2 |
| Shire of Kojonup | 6 | 1 |
| Shire of Lake Grace | 7 | 2 |
| Shire of Narembeen | 7 | 1 |
| Shire of Ravensthorpe | 7 | 2 |

# 2. CURRENT SITUATION

The six local governments annually contribute $1.475m of ratepayer funds towards the provision of resident GP services in their communities plus the provision of houses, vehicles, surgeries and carry the maintenance and depreciation of these assets.

The expenditure by the six local governments is crucial for maintaining the health and well-being of their communities who otherwise face barriers to accessing primary health care. This significant financial strain on rural local governments reduces resources available for other vital community services and infrastructure that is within the legislated role of local government (roads, community infrastructure, waste services etc) highlighting the significant need for more sustainable solutions to primary health care access, particularly in RM 6 and 7 communities.

Understanding the community profile, economy, health services, health condition and health needs of those living in the six local governments is the first step in improving service provision and access.

## 2.1 Community Profile

The six local governments are located within the Wheatbelt and Great Southern regions of Western Australia. They are classified as either RM6 or RM7 by the MMM and are similar in population size, demographics and economy.

The communities of the six local governments are:

- Median age is increasing across all local governments and there is an ageing population (see appendice)
- The Socio-Economic Indexes for Areas (SEIFA) ranks areas in Australia according to relative socio-economic advantage and disadvantage. Four of the six local governments are considered disadvantaged.
- Major industries include: agriculture, mining, education, tourism and professional services.

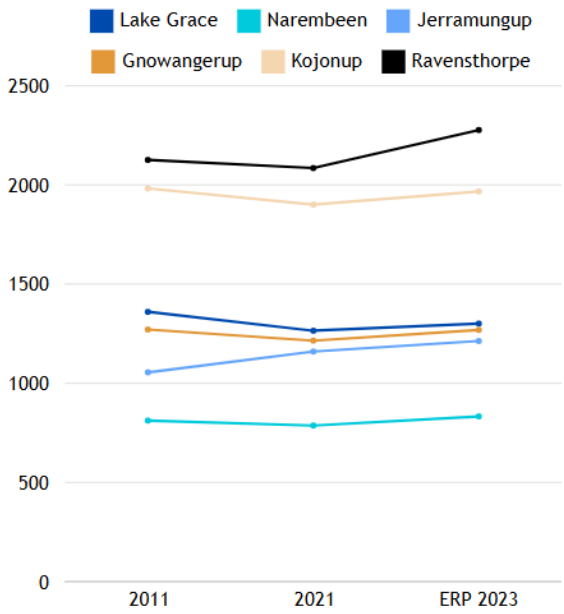
Figure: Population, Ratepayers and SEIFA score by Local Government

| | Service Towns | LGA Population[2] | SEIFA score[3] |
|---|---|---|---|
| Shire of Gnowangerup | Gnowangerup | 1,215 | 996 |
| Shire of Jerramungup | Bremer Bay<br>Jerramungup | 1,160 | 996 |
| Shire of Kojonup | Kojonup | 1,901 | 997 |
| Shire of Lake Grace | Lake Grace<br>Newdegate | 1,265 | 1051 |
| Shire of Narembeen | Narembeen | 787 | 1028 |
| Shire of Ravensthorpe | Hopetoun<br>Ravensthorpe | 2,085 | 1002 |

Figure: Population by local government in 2011, 2021 and future estimate (2023)

[2] Census, 2021

[3] Socio-Economic Indexes for Areas (SEIFA), Australia, 2021




## 2.2 Health Profile

The National Rural Health Alliance 2023 report *Evidence base for additional investment in rural health in Australia* demonstrates a clear healthcare disparity between rural and urban Australia: rural Australians have a poorer health status, and even before accounting for the increased cost of health service, receive significantly less funding per capita than their urban counterparts.

Compared with major cities, the life expectancy in regional areas is one to three years lower, and in remote areas it is up to seven years lower. According to the Australian Institute of Health and Welfare, the burden of disease and life expectancy disparities are even more pronounced for rural, regional and remote Aboriginal and Torres Strait Islander peoples and communities.[4]

Examining the social determinants of health and related risk factors across the six local governments highlights the necessity for accessible primary health care services, such as nearby GPs. As remoteness increases, many essential quality of life factors decline, leading to poorer health outcomes.

The education levels, collective scope of job opportunities and limitations in income potential in remote communities, all influence health outcomes for people living in the communities.

[4] AMA plan for improving access to rural general practice, AMA, 2023

Figure: Country of birth, language, education and employment by Local Government[5]

| | Population | Born overseas | Households who don't speak English at home | Attained Yr 10 as highest level of education | Median weekly personal income | Unemployment rate[6] |
|---|---|---|---|---|---|---|
| WA Average | | | 21.2% | 11.3% | $848 | 4.2% |
| Shire of Gnowangerup | 1215 | 293 | 30 / 6.9% | 18% | $911 | 4.3% |
| Shire of Jerramungup | 1,160 | 250 | 23 / 5.4% | 15.5% | $870 | 1.5% |
| Shire of Kojonup | 1,901 | 423 | 50 / 6.8% | 16.3% | $882 | 1.5% |
| Shire of Lake Grace | 1,265 | 278 | 30 / 6.4% | 16.4% | $1,001 | 1.3% |
| Shire of Narembeen | 787 | 199 | 22 / 8.4% | 16.1% | $923 | 3.8% |
| Shire of Ravensthorpe | 2,085 | 616 | 56 / 7.1% | 15.3% | $926 | 2.5% |

The WA Country Health Service (WACHS) Health Profiles (2022) identifies the health behaviours and risk factors prevalent in the three WACHS regions. The majority of health behaviours and risk factors in the communities are above state averages.

| **Wheatbelt (Inclusive of the local governments of Narembeen, Lake Grace)** | **Central Great Southern (Inclusive of the local governments of Gnowangerup, Kojonup)** | **Lower Great Southern (Inclusive of the local governments of Jerramungup, Ravensthorpe)** |
|---|---|---|
| ▪ 88.1% did not eat the daily recommended serves of vegetables<br>▪ 51.8% did not eat the daily recommended serve of fruit<br>▪ 21.7% had high blood pressure (WA 16.5%)<br>▪ 13.5% had self-reported a current mental health problem<br>▪ 36.6% are overweight (WA 38.9%)<br>▪ 38.8% are obese (WA 29.7%)<br>▪ 45.8% did less than 150mins of physical activity in a week (WA 38.3%) | ▪ 85% did not eat the daily recommended serves of vegetables<br>▪ 53% did not eat the daily recommended serve of fruit<br>▪ 17.8% had high blood pressure (WA 16.5%)<br>▪ 11.9% had self-reported a current mental health problem<br>▪ 35.5% are overweight (WA 38.9%)<br>▪ 38.9% are obese (WA 29.7%) | ▪ 87.7% did not eat the daily recommended serves of vegetables<br>▪ 48.7% did not eat the daily recommended serve of fruit<br>▪ 20% had high blood pressure (WA 16.5%)<br>▪ 14.3% had self-reported a current mental health problem<br>▪ 39% are overweight (WA 38.9%)<br>▪ 34.5% are obese (WA 29.7%) |

[5] Census, 2021
[6] WA Treasury 2025

The Australian Health Tracker data breaks the risk factors down by local governments and supports the WACHS profiles and the ABS' National Health Survey conclusions that remote people are at greater risk of poorer health outcomes. All the estimates below are above average when compared to metropolitan communities.

Figure: Health Risk Factors by Local Government

| | Risk Factor (estimate) 2-17yrs who are obese / per 100 | Risk Factor (estimate) adults who are overweight or obese / per 100 | Alcohol consumption considered at risky levels / per 100 | No or low physical activity / per 100[7] |
|---|---|---|---|---|
| Shire of Gnowangerup | 10.9 | 72.3 | 30 | 71.2 |
| Shire of Jerramungup | Greater than 10.9 | 72.3 | Unknown | Unknown |
| Shire of Kojonup | 10.9 | 72.3 | 30 | 71.2 |
| Shire of Lake Grace | 10.8 | 70.9 | 28.2 | 71.3 |
| Shire of Narembeen | 10.8 | 70.9 | 28.2 | 71.3 |
| Shire of Ravensthorpe | Greater than 10.9 | Unknown | Unknown | Unknown |

There are a number of social determinants for children in the six local governments that support the evidence and need for local access to primary health services. It is well recognised that vulnerable children and their families may require more assistance, support and intervention than families with no identified vulnerabilities. Assistance, support and intervention also needs to be in close proximity of residences for children and their families to access.

Figure[8]: Child and Youth Wellbeing by Local Government

| | Children living in household earning less than $1000 per week | Learning – developmentally vulnerable on one or more domains (AEDC) | Primary health care access (GP attendance 0-24yrs/100) | Primary health care access (GP Medicare benefits 0-24yrs / 100) $ |
|---|---|---|---|---|
| Shire of Gnowangerup | 37% | 29.63% | 268.24 | 11,364 |
| Shire of Jerramungup | 44% | 14.71% | 164.77 | 7054 |
| Shire of Kojonup | 41% | 26.67% | 268.24 | 11,364 |
| Shire of Lake Grace | 33% | 29.41% | 264.19 | 11,095 |
| Shire of Narembeen | 33% | 29.41% | 264.19 | 11,095 |
| Shire of Ravensthorpe | 44% | 14.71% | 164.77 | 7054 |

[7] Australia's Health Tracker by Area, Australian Health Policy Collaboration, 2020
[8] Australian Child and Youth Wellbeing Atlas, 2021

## 2.3 General Practitioners

A declining number of GPs in remote communities of Western Australia creates significant gaps in healthcare access. The lack of GP services contributes to people living in country areas utilising hospital emergency departments as a substitute for GPs, more than their metropolitan counterparts. WACHS reports that over half of emergency department presentations are non-urgent presentations related to the lack of access to local GPs.[9]

The investment made by the six local governments to attract and retain resident GPs is necessary for the following reasons:

1. **Critical Role of Primary Care**: Primary care is the most significant contributor to positive health outcomes. With the number of general practitioners in Australia declining, especially in rural areas, ensuring access to primary care is crucial.[10] Additionally, reducing emergency department presentations in rural communities with the provision of a local GP reduces the financial burden on State Governments and pressure on the hospital workforce.

2. **Acute Shortages in Rural Areas**: The reduction in the primary care workforce is felt most keenly in rural communities, where dependence on primary health care is more pronounced. For example, Western Australia (WA) has just 77.1 full-time equivalent (FTE) GPs per 100,000 people in outer regional, remote, and very remote areas, compared to the national average of 88.9 FTE GPs.[11]

3. **Comparative Disadvantage**: WA's overall GP per capita is 101.8 FTE GPs per 100,000 people, which is lower than the national average of 115.2 FTE GPs. This disparity highlights the need for targeted measures to attract and retain doctors in these underserved areas.

By offering financial programs, local governments can attract more doctors to rural areas, thereby improving access to primary care and overall health outcomes for these communities.

## 2.4 Travel Distances

The six local governments seek to ensure that residents in their communities have access to a doctor, within a reasonable driving distance.

According to the National Rural Health Alliance the number of doctors providing care per capita drops with increasing remoteness: for the year 2021-22 125/100,000 people in metropolitan areas compared to 84.9 in small rural towns and 66.8 in very remote communities.

In 2022, 57,899 living in Australia did not have access to general practitioner services within a 60-minute drive from their place of residence. The following table demonstrates the furthest distance a rural resident (outside of the townsite) must travel in each Shire to access the doctor; and if the doctor was not provided, the alternative.

[9] Support and service improvement for people in country areas, Department of Health, 2019
[10] Decline in new medical graduates registered as general practitioners, Denese Playford, Jennifer A May, Hanh Ngo, Ian B Puddey, 2020
[11] Australian Government Productivity Commission Report on Government Services 2024

Figure: GP travel distances (average)

| | Surgery and doctor (provided by local government) | Furthest travel distance WITHIN the local government to provided doctor (estimate) | Closest alternative doctor and if NO doctor is provided by any of the six local governments | Furthest travel distance to alternative (estimate) |
|---|---|---|---|---|
| Shire of Gnowangerup | Gnowangerup | 77km | Katanning (western residents) Albany (eastern and southern residents) | Between 108km – 172km |
| Shire of Jerramungup | Jerramungup | 96km (south) | Albany | 234km (from Fitzgerald) |
| | Bremer Bay | 65km (west) | Albany | 180km (from Bremer Bay) |
| Shire of Kojonup | Kojonup | 49km (south) | Katanning | 89km (from Mobrup) |
| Shire of Lake Grace | Lake Grace | 115kms (east) | Kondinin (Shire of Kondinin supported) | 184kms (from Lake King) |
| | Newdegate | 62kms (east) | Kondinin (Shire of Kondinin supported) | 184kms (from Lake King) |
| Shire of Narembeen | Narembeen | 85kms (east) | Bruce Rock (Shire of Bruce Rock supported) | 120kms (from West Holleton / Woolocutty) |
| Shire of Ravensthorpe | Ravensthorpe | 80km (east) | Esperance | 107km (from Munglinup) |
| | Hopetoun | 80km (east) | Esperance | 191km (from Hopetoun) |

It should be noted that people do not stick to local government boundaries. For example, the furthest eastern residents amongst the six local governments, in Holt Rock, Varley and Lake King travel to practices in either Jerramungup and Lake Grace / Newdegate – regardless of which local government delivers the service. The six local governments in this paperwork together informally to ensure there are reasonable distances between GPs.

## 2.5 Rural Generalist

The six local governments are currently served under a rural generalist model. A rural generalist is a medical practitioner who is trained to meet the specific current and future healthcare needs of Australian rural and remote communities, in a cost-effective way, by providing both comprehensive general practice and emergency care and required components of other medical specialty care in a hospital and community settings as part of a rural healthcare team.

Under this model there are 10 practices across the six Shires with services including emergency care, palliative care, aboriginal health clinics and skin cancer clinics, with additional team members who are Geriatricians, Psychiatrists and Optometrists. The model is multi-site with multiple purposes and through a shared system and use of technology delivers a timely service with reduced latency and downtime.

The local governments are observing under this model, reduced hospital transfers and emergency retrieval costs as well as a comprehensive suite of services delivered locally by a well-connected team.

# 3. THE PROBLEM

## 3.1 Local Government Rates Expended on Primary Health

The National Rural Health Alliance 2023 report *Evidence base for additional investment in rural health in Australia* clearly demonstrates, using publicly available data, that there is disparity in health expenditure between metropolitan and rural, regional, and remote Australia, with more expenditure per capita in the metropolitan areas by State and Commonwealth Government.

*Who picks up this gap in per capita health expenditure to ensure accessible health services?*

The Sustainable Health Review (SHR) by the WA State Government heard that health service delivery in rural and remote areas presents considerable challenges and due to remoteness, it is generally considered more costly to deliver 'small scale' services in the country than in the metropolitan area. Due to scale, management issues arise such as rostering, increased reliance on staff being on-call (to hospitals) and services being vulnerable if a staff member is away sick or on leave. It is very difficult to attract health practitioners to work in many country locations and staff turnover rates are high.[12]

The smaller populations, high demand for health professionals, complex health needs, and higher cost of delivering services in the regions means that many communities don't have access to adequate primary healthcare services.[13]

It is evident through the local government tender / recruitment process that:

- The current State and Commonwealth Government incentives to reside and work in a remote community as a GP are inadequate.
- There are higher costs to operate in remote communities; and
- Smaller patient bases.

These all contribute to less profitability for practices, declining confidence by GPs to operate their own practice and the need for practice owners to provide higher incentives (sometimes up to 85% of billing hours) to attract GPs.

The majority of general practice services in Australia are funded through a combination of the Medicare system, direct patient billing and delivery of occupational medicine and other forms of non-Medicare medical service provision. Many general practices throughout rural Western Australia, particularly smaller, rural practices are only marginally viable under the existing funding models, such as the Medicare Benefits Scheme, Practice Incentive Payment and others.

In major cities and inner regional areas, health services are mainly supported through activity-based funding and fee-for-service funding, while block funding is common in remote areas such as what is occurring in the six local governments[14].

How doctors in private practice manage their billing and workload is a key issue in the problem as well. Doctors are continuing to increase their bulk-billing rates, especially for non-GP specialists, to help maintain volume, whilst fees for non-bulk billed services increase. Whilst

[12] Support and service improvement for people in country areas

[13] Local Government Primary Healthcare Services Survey Report

[14] Evidence base for additional investment in rural health in Australia, National Rural Health Alliance, 2023

discretion on setting fees has provided some flexibility, there is only so much that can be done if there are fewer patients to go around[15] - particularly in rural and remote areas.

Local government funds are increasingly being used to address funding shortfalls in practices (in some cases up to 16% of rates income). This means that a significant portion of local rates is allocated to ensure a GP is firstly attracted to the community and then retained, so that residents have access to essential healthcare.

The six local governments annually contribute in excess of $5m towards the provision of resident GP services in their communities (cash, houses, vehicles, surgeries, depreciation of assets).

The expenditure by rural WA local governments is crucial for maintaining the health and well-being of rural populations, who otherwise face significant barriers to accessing health care. This significant financial strain on rural local governments reduces resources available for other vital community services and infrastructure.

To attract and retain a resident GP, the following contributions are made by each local government in this alliance:

Figure: Cash and other contributions to attract and retain a doctor in each local government.

| Local Government | Number of GPs | Annual cash | Additional contributions | 23/24 Rates | % of rates income 23/24 |
|---|---|---|---|---|---|
| Shire of Gnowangerup (1 surgery) | 1 | $250K | ✓ Provision of surgery<br>✓ Executive House<br>✓ Vehicle | $4.9m | **7%** |
| Shire of Jerramungup (2 surgeries) | 1 | $220K | ✓ Executive House in Bremer Bay<br>✓ Vehicle and servicing<br>✓ costs<br>✓ Contribution to vehicle running costs<br>✓ WACHS owns the medical centre, arrangement between them and the Shire | $3.8m | **5.7%** |
| Shire of Kojonup (1 surgery) | 1 | $250K | ✓ House<br>✓ Vehicle<br>✓ Plus servicing of the loan for the construction of the medical centre | $5.4m | **4.6%** |
| Shire of Lake Grace (2 surgeries) | 1 | $250K | ✓ Provision of surgeries<br>✓ Executive House<br>✓ Vehicle and fuel | $5.1m | **7.3%** |

[15] The evolution of the medical workforce

| | | | | | |
|---|---|---|---|---|---|
| Shire of Narembeen (1 surgery) | 1 | $305K | ✓ Provision of surgery<br>✓ Vehicle<br>✓ New Executive House | $2.6m | **16%** |
| Shire of Ravensthorpe (2 surgeries) | 2 | $200K | ✓ Provision of surgeries<br>✓ House provided by FQM | $5.7m | **5%** |
| **TOTAL** | **$1,475,000 pa** | | | | |

# 4. THE CONTRIBUTING FACTORS

There are systemic challenges in the current health system for rural Australians.

This position paper is advocating for a solution to reduce the financial burden faced by remote local governments to attract and retain resident GPs, either through the expansion of existing programs or new initiatives.

## 4.1 Procurement Process

The six local governments are reluctant to take on the provision of primary health services. However, when they did so, they were mandated by the WA Local Government Act to tender medical service practices due to exceeding the procurement threshold of $250,000 (when the service goes to market on the first occasion a tender needs to be conducted however not if the same providers contract is extended). Example responses below:

| | Tender Close Date | Number of responses received | Applicant requests |
|---|---|---|---|
| Shire of Gnowangerup | 31st May 2024 | 3 | Applicant 1 $250,000 cash per annum Executive house, car (including maintenance) medical practice. Provider to pay utilities, cleaners, supports staff (reception, nurse, practice manager), IT expenses, medical equipment.<br>Submission 2 $90,000 cash per annum. Deemed high risk due to shortfall between their projected operating costs ($790k pa) versus requested contribution. Also requested house, car and practice. Submission 3 $200,000 cash per annum Predominantly telehealth service with occasional face to face with a visiting doctor maximum service 4 days per week. No hospital cover and dependant on suitable internet speed (to allow for telehealth). Provide medical practice. |
| Shire of Jerramungup | August 2021 | 1 | Applicant 1<br>$200,000<br>House, car and running expenses of the practice |
| Shire of Lake Grace | August 2023 | 2 | Applicant 1<br>$250,000pa<br>House, car and medical practice premises and equipment to be supplied<br>Provider to pay utilities, cleaners, IT upgrades, upgrades to medical equipment et al.<br>Applicant 2<br>$100,000pa no further details<br>House, car and medical practice premises and equipment to be supplied<br>No experience in running a rural practice. |

| | | | |
|---|---|---|---|
| Shire of Narembeen | 3 July 2023 | 1 | Applicant 1<br>$280,000 - $300,000 per annum<br>Additional provision of house, car and commercial space. Applicant to pay all running costs and replace medical equipment at their own cost, which is to remain the property of the Shire. |

The WA State Government has since removed the requirement of local governments to go to tender to extend an existing GP contract or attract a new one. Regardless, this has not solved the problem of recruiting and attracting GPs for a reasonable and sustainable amount. In the above table, it demonstrates the limited number of applications in the process and highlights why the local governments are paying significant ratepayer funds to attract a GP.

Providing significant funds to attract and retain resident GPs through an open process also creates competition amongst rural Western Australian local governments. They are competing for limited human resources. GPs are also leveraging local governments against each other to match cash payments and supporting incentives. This is evident through the tender process, but it should be remembered, that local governments should not be required to undertake a tender process for GP services, if current incentives and programs were enhanced to reflect the true cost of service delivery in remote communities.

## 4.2 Inadequate Financial Assistance Grants

Local Government Financial Assistance Grants are funded by the Commonwealth Government and distributed among 137 local governments in Western Australia each year.

The Financial Assistance Grants are the State's entitlement for financial assistance from the Commonwealth Government, paid upfront for a financial year, under the Local Government (Financial Assistance) Act 1995.

The WA Grants Commission recommends allocations to the WA Minister for Local Government. In 2024/25 the WA Grants Commission allocated $2,189,431 for the Medical Facilities cost adjustor to acknowledge the costs that some regional local governments must contribute to employ a doctor.

In 2024/25 there were 54 local governments who received the maximum allowance of $100,000. Only 5 of the 6 local governments party to this paper received the Medical Facilities cost adjustor. The Shire of Kojonup did not receive the Medical Facilities cost adjustor as they work with a local not-for-profit to engage a GP.

The Shires of Narembeen, Lake Grace, Kojonup did not receive the maximum amount.

Included in the Medical Facilities cost adjustor eligible expenditure is; GP salaries / retainer, car, housing, LG related administration costs, GP surgery (rent or forgone rent), GP surgery administrative costs, surgical and medical equipment, communication expenses, stationery, loan costs and depreciation.

| | Financial Assistance Grants – Medical Facilities Cost Assessment | 3yr Average Medical Expenditure (reported to WA Grants Commission) | GAP between MFCA and 24/25 actuals |
|---|---|---|---|
| Shire of Gnowangerup | $100,000 | $165,178 | $150,000 |
| Shire of Jerramungup | $100,000 | $207,083 | $100,000 |
| Shire of Kojonup | 0 | 0 | $250,000 |

| | | | |
|---|---|---|---|
| Shire of Lake Grace | $36,392 | $44,380 | $213,608 |
| Shire of Narembeen | $54,008 | $44,287 | $250,992 |
| Shire of Ravensthorpe | $100,000 | $184,096 | $100,000 |

## 4.3 Attracting GPs

Using data from the *Medicine in Australia: Balancing Employment and Life (MABEL)* survey, research has shown that to move a GP from the city to a rural area would take an increase in income of between 18% and 130%, depending on the rural area.[16]

For an average GP who reported their annual income in the MABEL survey as $222,535, this means they would need to be paid between $261,700 and $511,830 to go rural[17]. This is coincidentally in line with the current cash component that six local governments are paying in RM6 and RM7 communities to attract and retain local doctors – essentially covering their operating costs and setting a baseline income for them – in addition to the Commonwealth and State government rural incentive programs.

There are a range of Commonwealth Government policies, programs and incentives for GPs, including financial incentives under the Practice Incentive Program and the Workforce Incentive Scheme for GPs - **but these are not specific to remote communities**.

The Commonwealth Government's Strengthening Medicare Reforms does not include programs or incentives for rural practices; MyMedicare is for telephone consultations for registered users, the General Practice Grants Program does not specifically support rural or remote GPs because it can be accessed by RM 2 practices in metropolitan areas.

In Western Australia there are incentives such as the Country Health Innovation (CHI) financial incentive obtained through the Department of Primary Industries and Regional Development (DPIRD) Royalties for Regions (RfR) Program. The program within regional catchment areas provides for Emergency Department incentives, procedural incentives, additional Procedural incentives, a location incentive, Small Town GP incentive and an Aboriginal Health Community incentive. However, the majority of these incentives are only available to fellows and again, offered to the same communities closer to the metropolitan area.

The challenge faced by the six rural WA local governments included in this position paper is certainly not unique. The Shire of Bogan in Queensland is currently paying $500,000 towards the operational costs of its medical centre.[18] It is very rare that a rural local government in Western Australia (and indeed within other states) is not contributing to payments that attract and retain resident GPs.

So, why despite current Commonwealth and State Government policies and programs to attract and retain resident GPs in remote communities, are the six local governments still paying significant retainers to ensure their local medical centres remain open?

There are some policies and programs that are specifically for rural and remote communities, however they are not reflective of the true cost of providing a GP service or encourage GPs to go and live in the community.

[16] Medicine in Australia: Balancing Employment and Life Australia's national longitudinal survey of doctors; University of Melbourne

[17] Professor Anthony Scott, University of Melbourne, It's more than the money: Getting GPs to go to rural areas, 2021

[18] Local council running medical centre at $500k shortfall | Health Services Daily

All six local governments have tried various providers and models of service delivery, they have provided different incentives, equipment and resources plus lifestyle amenities to secure the services of a GP. The local governments have tried to work with the Commonwealth Government on fly in fly out services in partnership with the Royal Flying Doctor, hub and spoke models, a pool of locums, recruiting overseas doctors, accessing Commonwealth and State incentives, operating the medical centres themselves to alleviate the challenges of operating a compliant practice, but the same challenges present;

- Smaller populations in the communities and therefore revenue generation;
- Perceived lower status of general practice (and particularly being based in remote areas);
- The generally lower income provided by Medicare fees;
- The burden of practice accreditation;
- Geographical distances;
- Work–life balance in rural communities[19];
- GPs requiring a locum to cover periods of leave e.g. annual leave (in some cases this is extremely costly at $10K per week);
- WA Country Health policies are not fit for purpose;
- Commonwealth and State Government incentives see RM 6 and RM 7 communities compete against RM 2 communities; and
- Fluctuations in patronage due to local economic conditions e.g. agriculture and mining.

Regardless of the current provider arrangements with each local government, the six local governments are contributing a total of $1.435m cash to provide their communities with access to resident GPs across 9 towns (and indeed additional communities that neighbour them). Collectively this is 5.1% of the rate base across six local governments.

The local governments are also contributing to surgery infrastructure, GP vehicles and residences and depreciation cost of assets accounting for an estimated $4.5m/pa.

The geographic spread of people in the six local governments creates both issues with logistics of access and efficiency of utilisation of resources. This impacts upon the costs, both of delivering services and for patients attending care, often requiring a greater time commitment and transportation costs to physically access services. The larger geographic footprint involved with creating a patient pool sufficient to sustain a clinic or service on a fee for-service basis results can result in lower utilisation. This is typically reflected in lowered utilisation of staff and services in these regions, and a greater reliance on grant and block funding to address shortfalls. Paying for these ‘gaps’ in remote and very remote communities through grants or block funding, is 3.46 times more per capita than that of metropolitan settings.[20]

Additionally, fluctuations in patronage for medical centres due to local economic conditions that are beyond the control of GPs, impact the break even point of rural medical centres. One such example of a fluctuating local economy has been in the Shire of Ravensthorpe. In April 2024 First Quantum Minerals confirmed the Ravensthorpe nickel mine would be placed into care and maintenance, with 330 jobs to be lost. [21]First Quantum Minerals is a financial contributor to the Ravensthorpe and Hopetoun surgeries, ultimately a service that supports

[19] Decline in new medical graduates registered as general practitioners, Denese Playford, Jennifer A May, Hanh Ngo, Ian B Puddey, 2020

[20] Evidence base for additional investment in rural health in Australia, National Rural Health Alliance, 2023

[21] First Quantum Minerals to close Ravensthorpe nickel project with loss of 330 jobs - ABC News

their workforce. The closure of the nickel mine places significant pressure on local businesses and service providers, such as the medical centre, as patronage declines.

When providing cash payments to GPs, the RM 6 and RM 7 local governments may be asked why they don't just implement gap fees, which potentially could be much lower than what they are currently paying.

In the 2021 Commonwealth Budget the GP revenue for a Standard Level B consultation rose from $48.55 to $50.45 for remote communities. This increase only applies to under 16yr olds and concession card holders. Consultations for other patients continue to receive the basic $38.75.

The number of under 16yrs and concession card holder consultations is not significant enough to attract additional income under Medicare for the doctors in the six local governments (the majority of the communities only have primary and secondary schools to yr 10, many young people attend high school in the metropolitan and regional centres) and hence implementing gap fees is not advantageous (see below).

| | Under 16yrs of age | Aboriginal and Torres Strait Islanders | Under 16yrs of age as a percentage of the total population | Commonwealth Seniors Health Card | Health Care Card | Low Income Card | Pension Concession Card[22] |
|---|---|---|---|---|---|---|---|
| Shire of Gnowangerup | 260 | 93 | / 1215 | 10 | 60 | 5 | 195 |
| Shire of Kojonup | 371 | 99 | / 1901 | 65 | 85 | 5 | 310 |
| Shire of Narembeen | 154 | 25 | / 787 | 20 | 30 | 5 | 95 |
| Shire of Ravensthorpe | 389 | 88 | / 2085 | 35 | 80 | 5 | 345 |
| Shire of Jerramungup | 250 | 39 | / 1160 | 15 | 50 | 10 | 145 |
| Shire of Lake Grace | 250 | 29 | / 1265 | 20 | 45 | 5 | 105 |

[22] DSS Payments by 2022 LGA - June 2023 to September 2024, Department of Social Services

## 4.4 Why Does this Problem Need to be Solved?

### Limited Ratepayer Funds

Over the past ten years the six local governments collectively have paid in excess of $6m of ratepayer funds to retain resident GPs.

Not only is this a significant opportunity cost for local governments and their communities but it diverts their limited funds towards a service that should be funded by State and/or Commonwealth Government. It means core local government services and infrastructure are underfunded, not pursued or not maintained to an adequate level (impacting Councils ability to adequately manage their asset maintenance and preservation programs).

In WA, local governments are also now required to prepare public health plans. These are essentially primary health plans and whilst community socio and economic health is an outcome in the provision of local government services and facilities, they are not responsible for primary health services and facilities which is included in the plans.

### Access to Healthcare is linked to Economic Health

Providing quality healthcare in a rural community goes beyond immediate healthcare services; it also has a positive impact on the economic health of a community – its productivity, absenteeism rates, workforce participation and more.

Rural health and rural community and economic development are also inextricably connected—neither field can be successful without the other. Thriving economies and communities require healthy people, and people need strong economic and health systems to thrive.

### Unintended consequences of the reliance on telehealth in rural Australia[23]

Studies and experience have identified that telehealth — the use of electronic means such as video or telephone to deliver health care remotely — has many benefits for patients, health care providers and health systems, including reduced costs, improved health care access, productivity gains, and increased satisfaction, convenience and efficiency. Beyond direct benefits, there is a widely held view that telehealth may potentially mitigate the negative impact of health workforce shortages in rural areas and achieve early intervention in health problems.

Telehealth can help enhance the health status of rural and remote communities by improving accessibility. By cutting travel costs such as fuel, accommodation, and lost wages due to work disruption, telehealth contributes positively to socio-economic wellbeing and helps relieve some of the financial burden rural communities face to access services.

While providing tangible support to rural clinicians on the ground, dependency on telehealth can [however] mask the need to invest long term to improve rural health, such as direct investment in infrastructure and the rural health workforce. By relying on metropolitan centres to provide care to rural Australians, telehealth essentially redirects rural resources to these centres, reducing future rural health care funding. This deflection of resources could threaten the viability and existence of rural practice altogether, eroding health services in rural areas and exacerbating the situation in a vicious cycle of overdependency and inaccessibility. Reliance on metropolitan doctors reduces opportunities for training in rural health, potentially

[23] Beyond the planned and expected: the unintended consequences of telehealth in rural and remote Australia through a complexity lens, Medical Journal of Australia, Osman et al, 2024

deskilling clinicians, especially those early in their career, thereby undermining the quality of health care rural patients receive over time. Intermittent metropolitan telehealth service providers do not participate in local call rosters nor have an understanding of the complex and chronic conditions of local, and especially Indigenous, patients needing personalised care. And predatory providers seeking to expand their business model might not be in the best interest of local communities due to this lack of local and contextual knowledge.

All in all, inherent limitations of telehealth, such as the inability to examine patients physically, may leave staff in rural primary care and emergency settings less skilled, and hence more vulnerable to medicolegal liabilities and overstretched as telehealth adds to their workload by transferring examining patients on behalf of the consulting physician or performing other clinical tasks outside their scope of work. Other concerns include that medicolegal consequences may arise due to miscommunication, lack of local context by the physician providing care via telehealth, and the hesitation of nurses and junior doctors to raise any concerns to a remote clinician. This may make work environments less attractive, further increasing the challenge of recruiting and retaining junior clinicians to rural practice.

Anecdotally reports within remote communities that support staff such as nurses feel pressure when there is no doctor in the room, particularly during emergency situations and the absence of collegiately is missed.

The continuity of care is also essential for every patient and the continuity of doctors through the telehealth service is clearly lacking and not avoidable.

There may also be social and economic consequences on rural communities due to the missed opportunity of having clinicians relocate to rural areas, contribute to the rural economy, bring investments, and attract more businesses to rural areas. And if the converse occurs, and telehealth fuels migration of rural Australians to metropolitan centres seeking specialist care or clinicians to work in cities, this can exacerbate the metropolitan housing crisis and the economy.

These actual and potential effects are largely unintended consequences of the implementation or telehealth in rural Australia and have not to date been subject to overt planning. They nonetheless can have considerable impact on rural and remote communities.

# 5. SOLUTION

Countries with a strong primary health care system experience better population health and lower rates of unnecessary hospital admissions. General practice is the bedrock of healthcare in rural areas. Ongoing access relies on being able to recruit and retain enough properly distributed GPs in all parts of the country.[24] The six local governments have tried various business models and incentives over the past decade and worked with organisations that are funded to support primary health care in the regions to attract GPs. They have resisted at every opportunity to part with ratepayer funds to attract and retain a GP, knowing firsthand that they have limited income but increasing needs for infrastructure and services across their communities that are required for current residents but also necessary for communities and industry to grow.

The Australian and Western Australian health systems are complex. However, despite complexities it is well evidenced that the third tier of government, local government, is not responsible for the delivery of primary health care, specifically the provision of GPs.

While local governments supporting GPs are rightly proud of securing and/or retaining these essential services for their communities, this should not distract from the fact that such support is a financial impost and takes away from other essential local government services and functions.[25]

Local government support for primary healthcare services is grounded in their pursuit of creating thriving communities. Local governments are stepping in to provide support for these services due to Commonwealth and State Governments failing in their responsibilities to ensure the adequate provision of essential services.[26]

The Local Government Primary Healthcare Services Survey Report by Rural Health West in 2024 identified a number of recommendations, one being the WA State Government establish a Local Government Primary Healthcare funding program. Based on the survey findings an initial annual fund of $5 million per annum is recommended across the State. However, this amount will likely be inadequate. Potentially such a fund should only be applied to RM6 and RM7 local governments.

Policy makers may say, set a gap fee payment or raise rates in each local government, to cover the cost of the provision of GP services, but the local conditions (population, demographics and local economy) are not favourable or sustainable to see these solutions last.

Investing in the general practice workforce in remote WA communities requires additional and distinct solutions to overcome unique workforce issues such as professional isolation, uncompetitive remuneration compared to metropolitan practices, state hospital salaries and locum rates and the viability challenges of running a rural general practice. It is critical State Governments and the Commonwealth Government work together to resolve GP workforce issues.[27]

Some policies have been introduced recently, such as rural generalist training pathways and will not yet show an effect, but other policies such as financial incentives have been in place

[24] AMA plan for improving access to rural general practice, AMA, 2023
[25] Local Government Primary Healthcare Services Survey Report, Rural Health West, 2024
[26] Local Government Primary Healthcare Services Survey Report, Rural Health West, 2024
[27] AMA plan for improving access to rural general practice, AMA, 2023

for a long time. Evidence shows that financial incentives may not be effective (Scott et al., 2013), or if they are it is only for GP Registrars who are the most mobile (Yong et al., 2018).

Due to the complexity of the health care system, there are many levers that could be used to help resolve the issues experienced by remote communities to attract and retain a GP. This position paper is not advocating to amend Medicare. The local governments are also not advocating to directly fund private enterprise or amend training and workforce policies. There are also WA Country Health policies for hospitals, locums and close availability GPs to service hospitals that influence the position the six local governments are faced with – the alliance will advocate on these separately.

The alliance is though raising awareness to the fact that market rates to attract a GP in a RM 6 and RM 7 community are significantly rising, with Commonwealth and State Government programs needed to match these market rates. The alliance is also raising awareness that telehealth is not the answer to shortages of GPs in remote communities.

The six local governments agree to continue to support GPs through the provision of a space for a practice under peppercorn leases, a house and vehicle, however the ongoing cash payment towards operations is unsustainable.

The six local governments need the Commonwealth and State Government's to consider a sustainability payment to assist in attracting and retaining resident GPs. This would reduce the cash component provided by local governments to GPs. The Tasmanian and Queensland Government provide similar programs.

Such a program for local governments would also reduce health inequalities experienced in the remote communities.[28]

A custom-made variation in the allocation of resources is required. Resourcing for such a solution can still be funded centrally, flexibility at the regional decision-making level uses local information better and is more adaptable.

Primary healthcare funding is a Commonwealth responsibility. In remote communities there are significant funding gaps.

The State Government has primary health care responsibilities as well, more than that of local governments.

**The Alliance is requesting the Commonwealth include a sustainability payment in the Federal Budget 25/26; directly to the six RM6 and RM7 local governments as a pilot program over a 3yr period; to the value of $4,425,000 plus CPI.**

**This could be distributed through the Medical Facilities cost adjustor (Financial Assistance Grants additional contribution).**

[28] Regional health inequalities in Australia and social determinants of health: analysis of trends and distribution by remoteness, Flavel et all, 2023

# APPENDICE

Figure: Location of hospitals neighbouring the alliance of Councils.

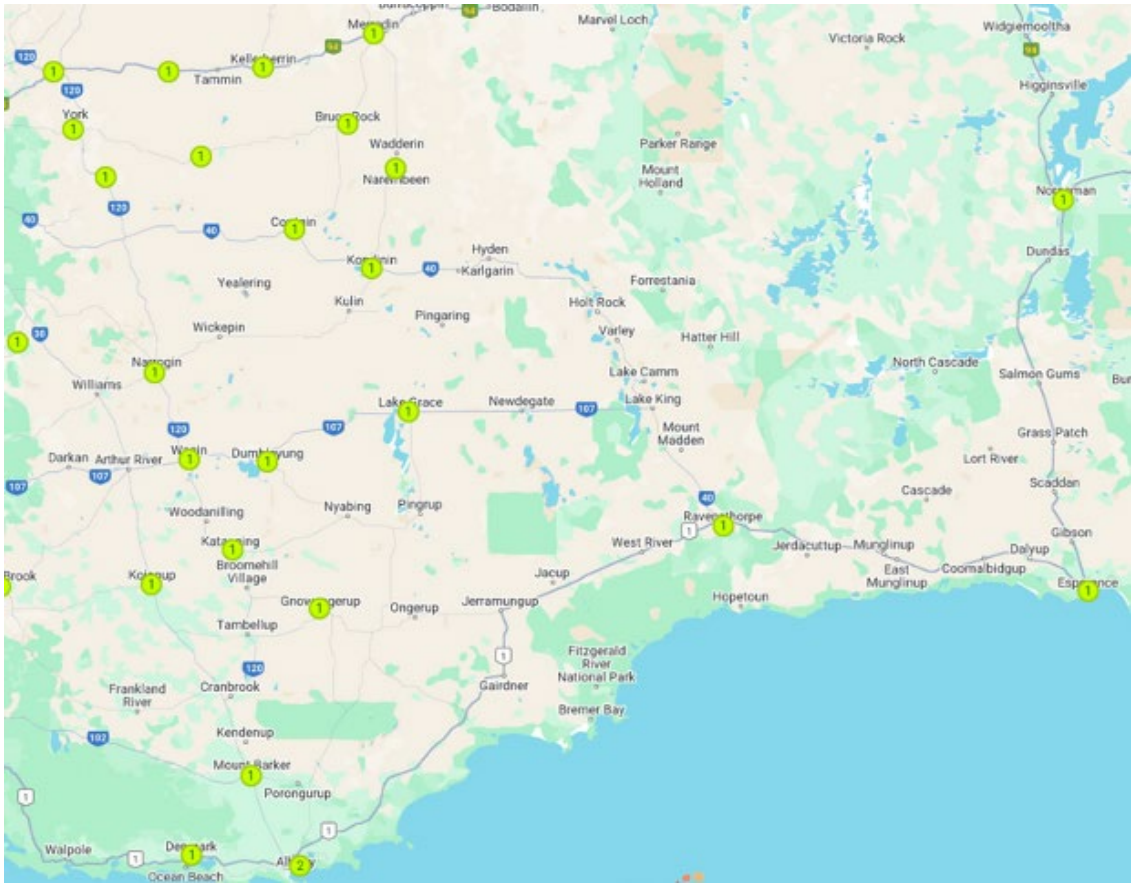


Figure: Location of GPs neighbouring the alliance of Councils.

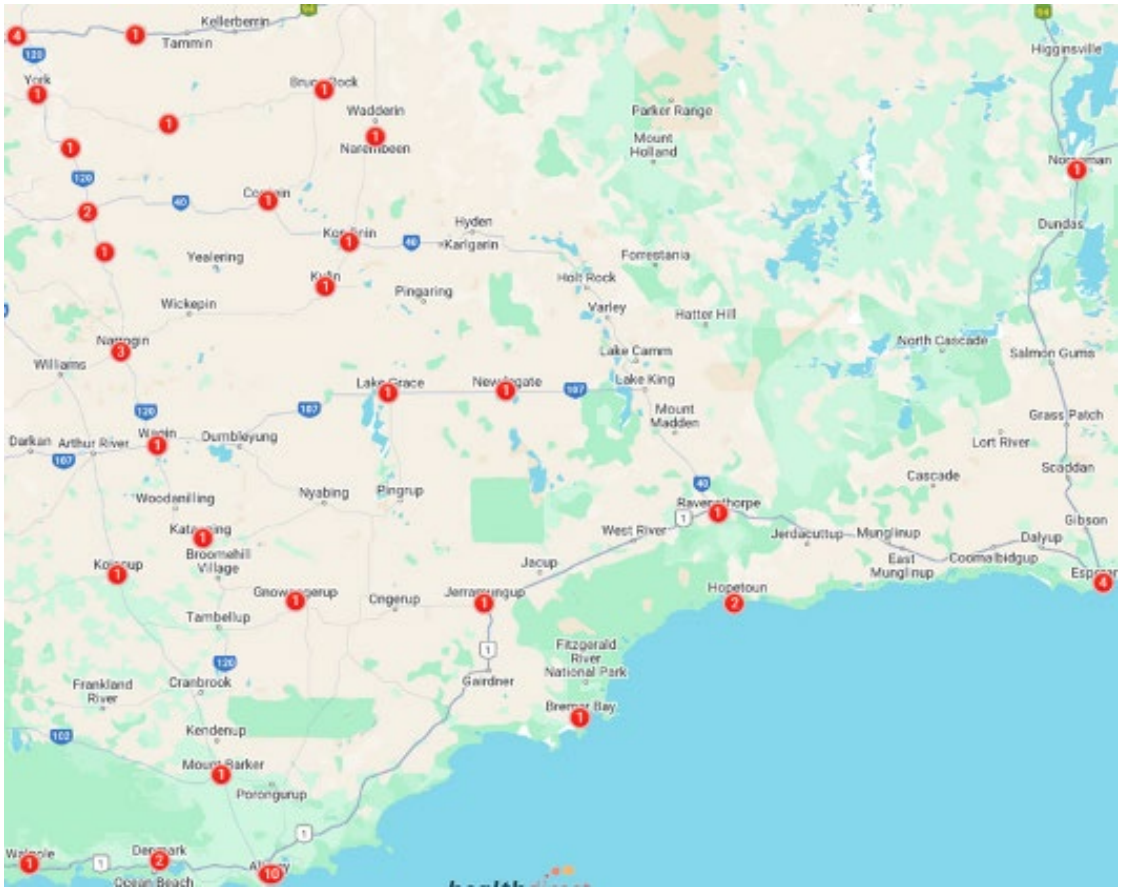
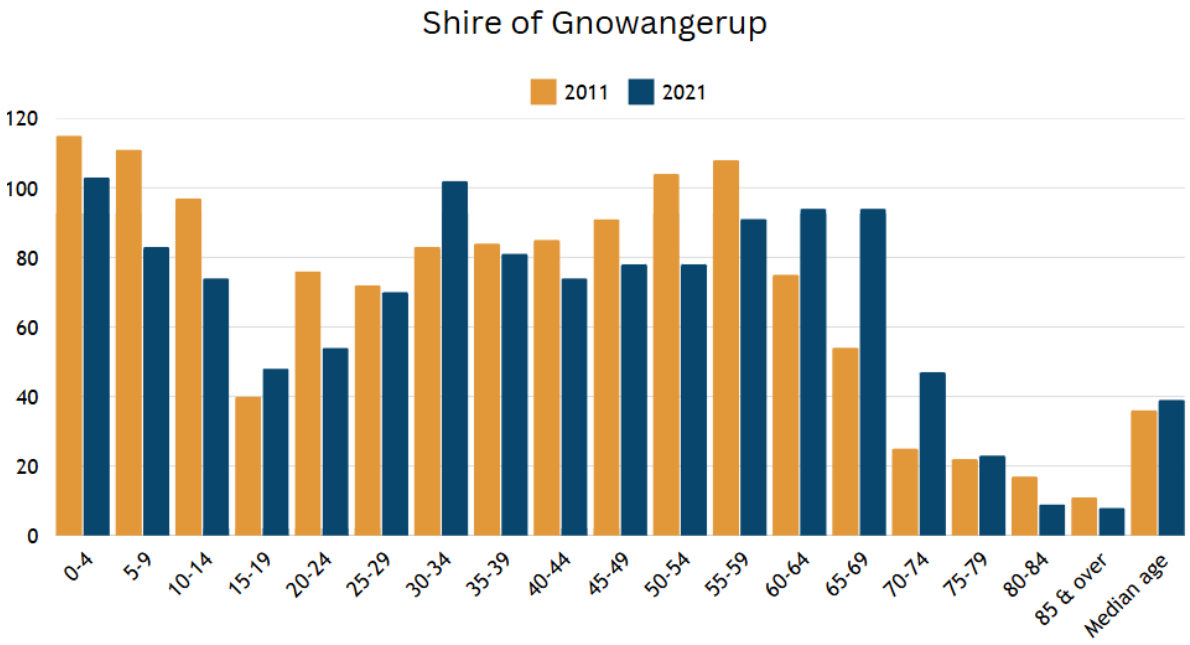
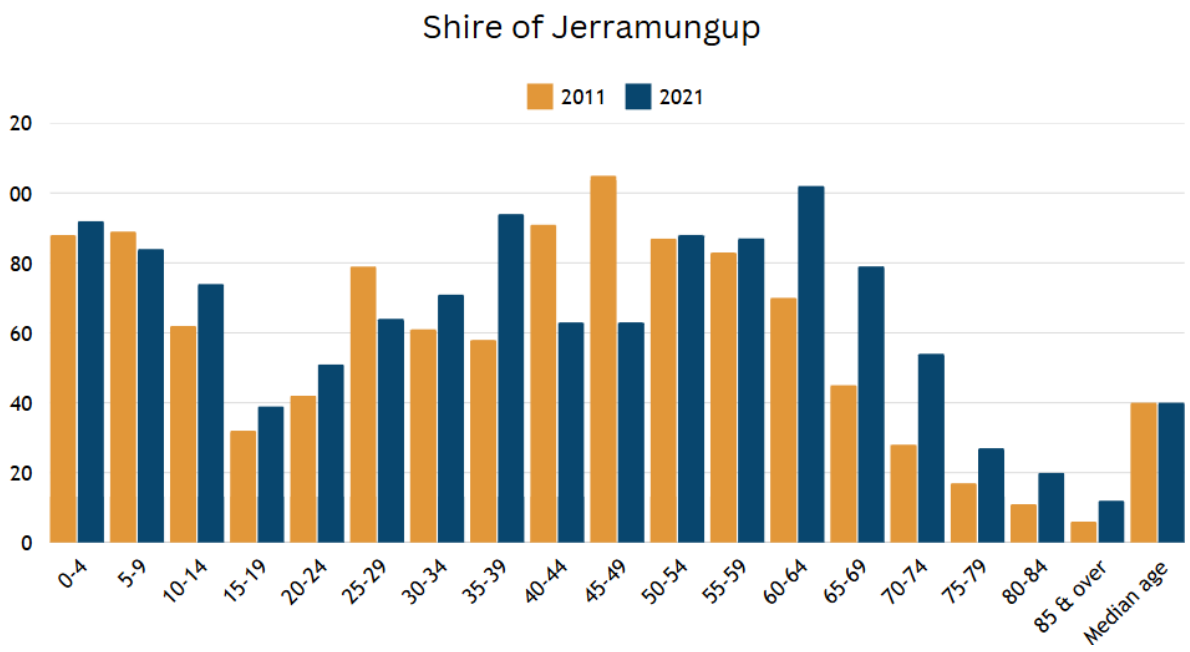
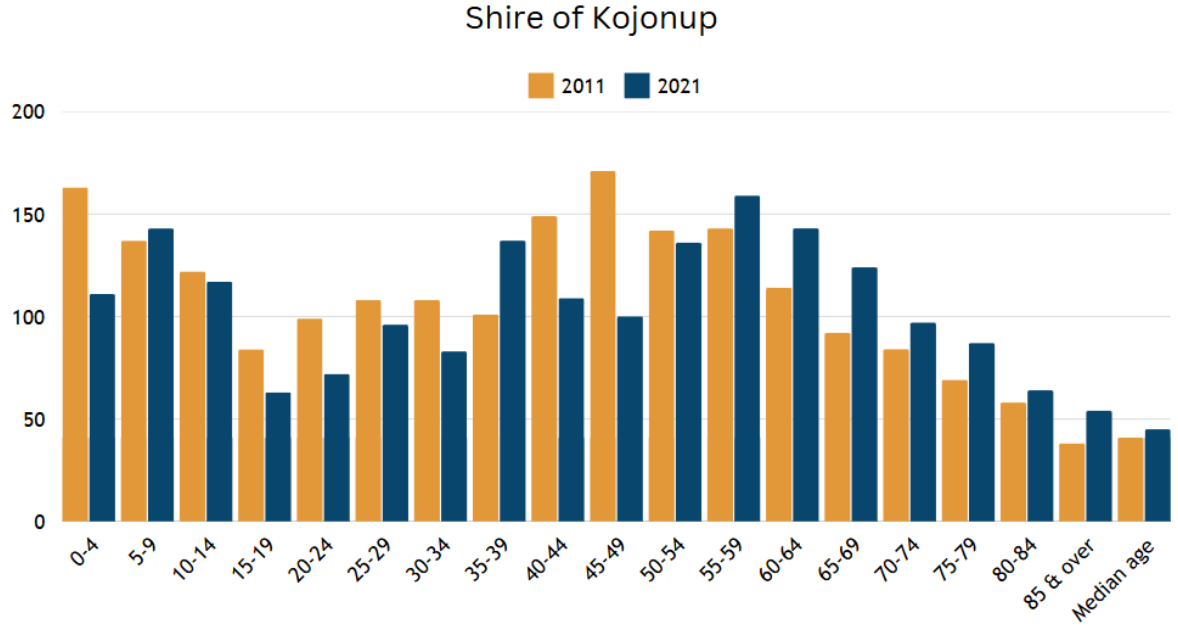
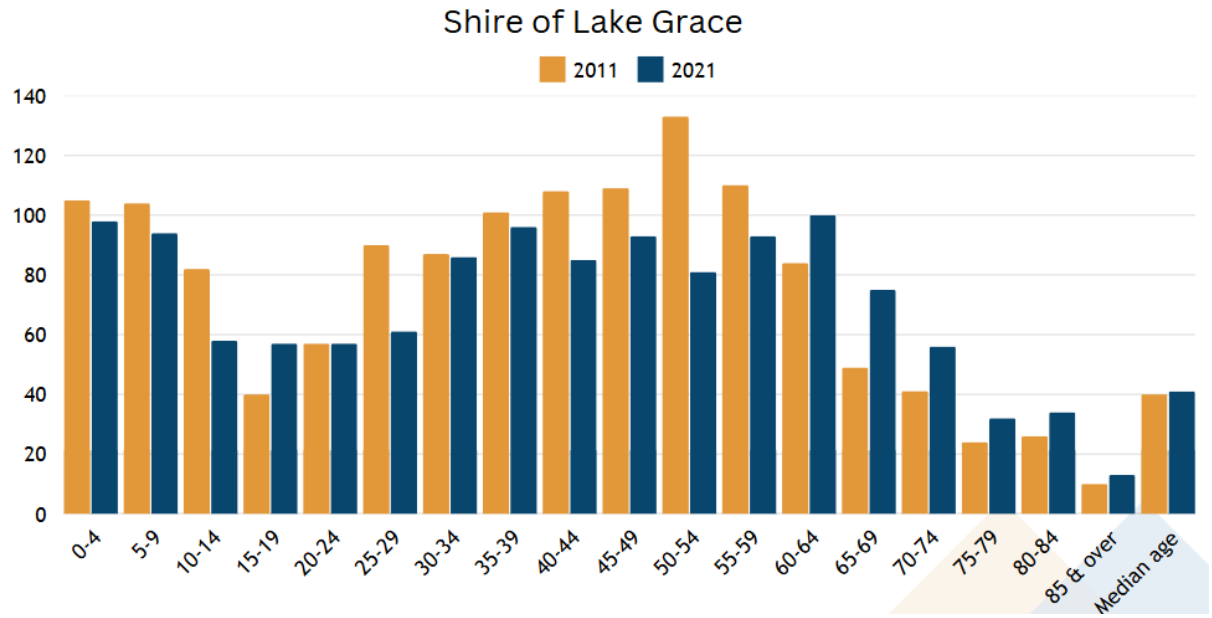


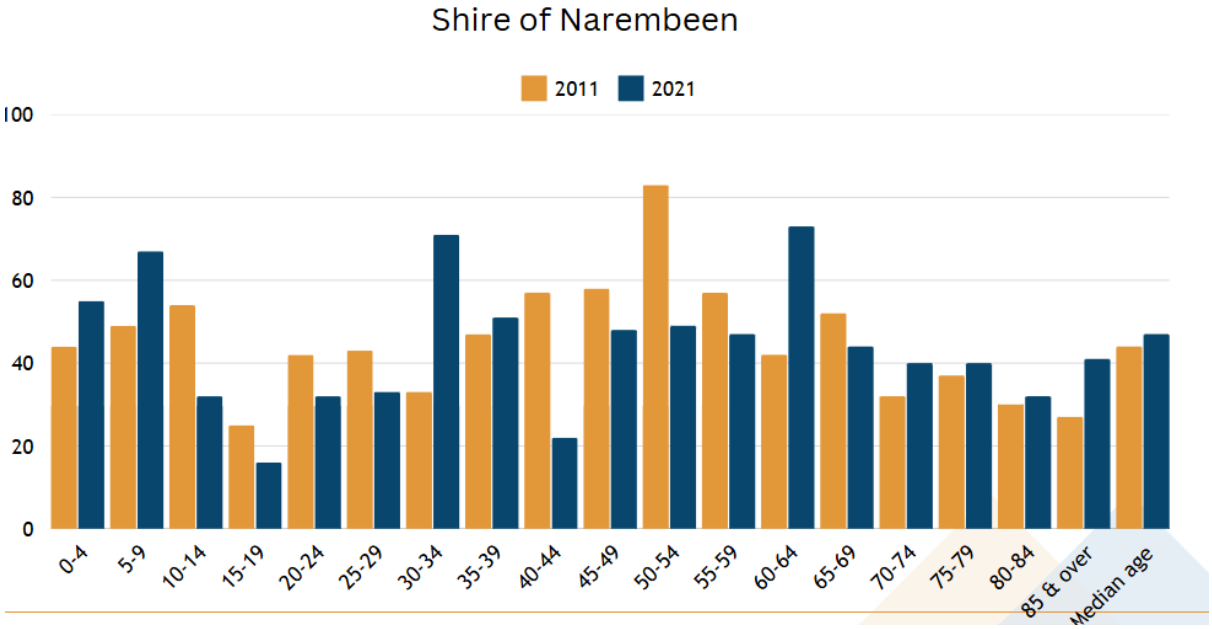

Figure: Age Profiles

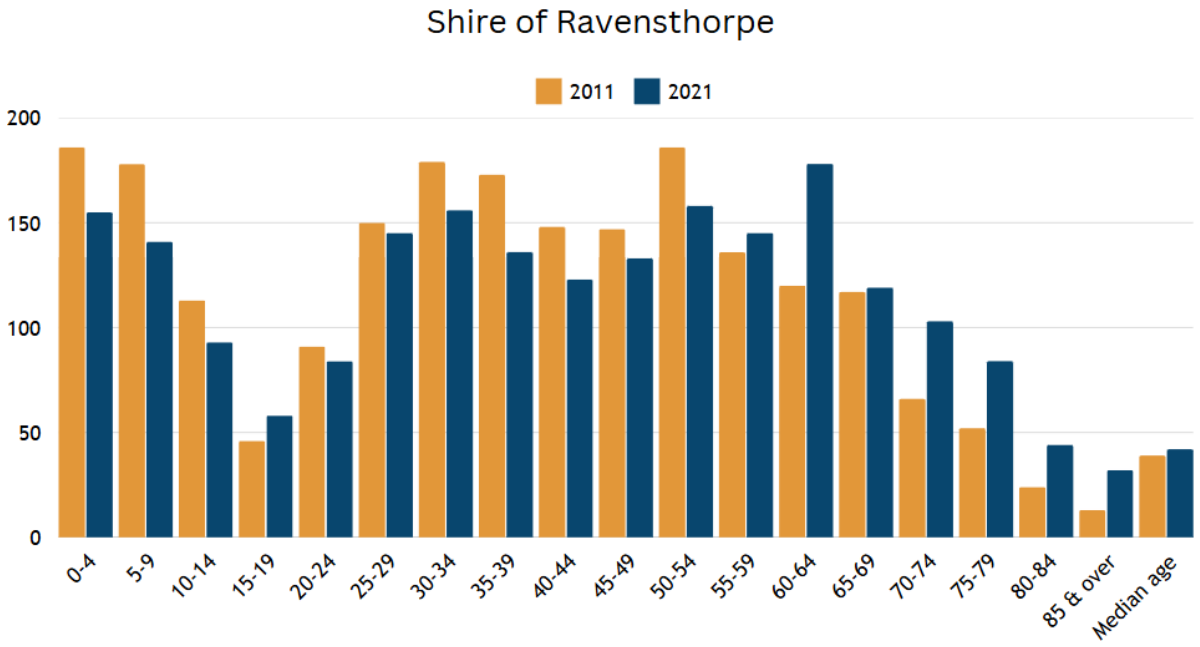



Shire of Jerramungup
2011
2021
20
00
80
60
40
20
0
0-4
5-9
10-14
15-19
20-24
25-29
30-34
35-39
40-44
45-49
50-54
55-59
60-64
65-69
70-74
75-79
80-84
85 & over
Median age


Shire of Kojonup
2011
2021
200
150
100
50
0
0-4
5-9
10-14
15-19
20-24
25-29
30-34
35-39
40-44
45-49
50-54
55-59
60-64
65-69
70-74
75-79
80-84
85 & over
Median age


Shire of Lake Grace
2011
2021
140
120
100
80
60
40
20
0
0-4
5-9
10-14
15-19
20-24
25-29
30-34
35-39
40-44
45-49
50-54
55-59
60-64
65-69
70-74
75-79
80-84
85 & over
Median age


Shire of Narembeen
2011
2021
100
80
60
40
20
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0-4
5-9
10-14
15-19
20-24
25-29
30-34
35-39
40-44
45-49
50-54
55-59
60-64
65-69
70-74
75-79
80-84
85 & over
Median age


Shire of Ravensthorpe
2011
2021
200
150
100
50
0
0-4
5-9
10-14
15-19
20-24
25-29
30-34
35-39
40-44
45-49
50-54
55-59
60-64
65-69
70-74
75-79
80-84
85 & over
Median age

# SHIRE OF KOJONUP

# KOJONUP AGING IN PLACE COMMITTEE MEETING

# MINUTES

4 DECEMBER 2024

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# TERMS OF REFERENCE

# KOJONUP AGING IN PLACE COMMITTEE

1. Objectives

1.1 Primary Objective

The primary objective of the Kojonup Aging in Place Committee is to recommend to Council on matters related to "future proofing" infrastructure and facilities for the aged and aged care in Kojonup including but not limited to: strategic issues, financial reporting, management of risk, maintaining a reliable system of internal controls and facilitating the achievement of regulatory standards for aged care.

The Committee is not responsible for the executive management of these functions. The Committee will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

1.2 Functions

As part of Council's governance obligations to its community and aged care legislation, the Kojonup Aging in Place Committee will review, monitor and advise Council on:

- the Strategic options for sustainability of infrastructure and facilities for the aged and aged care in Kojonup;
- effective management options relating to operational costs, financial and other risks and the protection of Council's aged care assets;
- Recommend strategies on the Aged Care Portfolio of assets including the ILU's;
- Revenue generating options and the funding model for the aged care facility; and
- Compliance with legislation as well as use of clinical best practice guidelines.

2. General

The Kojonup Aging in Place Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility. The Kojonup Aging in Place Committee does not have any management functions.

The Kojonup Aging in Place Committee's role is to report to Council and provide appropriate recommendations and advice on matters relevant to its Terms of Reference in order to facilitate decision-making by Council in relation to the discharge of Council's responsibilities.

2.1 Membership

(a) The Kojonup Aging in Place Committee will consist of three (3) delegated members from the Council and external independent person/s with relevant expertise in aged care, as appropriate.

(b) The Chairperson of the Kojonup Aging in Place Committee will be a councillor appointed by the Council.

The evaluation of a potential external independent person/s will be undertaken by the Chairperson of the Kojonup Aging in Place Committee and the Chief Executive Officer (CEO) who will take into account the experience of this person/s and their likely ability to apply appropriate skills.

(c) Appointments of any external person/s shall be made by Council. Their tenure is at the discretion of the Council.

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(d) There will be no remuneration paid to members of the Kojonup Aging in Place Committee including any external person/s.
(e) The Shire of Kojonup CEO shall be responsible for the provision of secretarial and administrative support to the Kojonup Aging in Place Committee.

2.2 Meetings
The Kojonup Aging in Place Committee shall meet as deemed appropriate by the Chairperson, and at least four times per year.

2.3 Reporting
The Kojonup Aging in Place Committee shall, after every meeting, forward a record of that meeting to the next practical Ordinary Meeting of the Council including any recommendations and key outcomes.

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# MINUTES OF A KOJONUP AGING IN PLACE COMMITTEE MEETING HELD ON 4 DECEMBER 2024

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# MINUTES

## 1 DECLARATION OF OPENING

The Chairperson declared the meeting open at 9.00am and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

## 2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

### MEMBERS

| | |
|---|---|
| Cr Bilney | Elected Member (Chairperson) |
| Cr Egerton-Warburton | Elected Member |
| Jill Mathwin | Community Member |
| Kevin Broom | Community Member |

### STAFF (OBSERVERS)

| | |
|---|---|
| Grant Thompson | Chief Executive Officer (CEO) |
| Tonya Pearce | Governance and Rates Officer |

### APOLOGIES

| | |
|---|---|
| Cr Mathwin | Elected Member |
| Cathy Ivey | Community Member |

## 3 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

## 4 CONFIRMATION OF MINUTES

Kojonup Aging in Place (KAIP) Committee meeting held 4 September 2024 (attachment 4.1)

OFFICER RECOMMENDATION/COMMITTEE DECISION

5KAIP Moved J Mathwin Seconded K Broom

That the minutes of a Kojonup Aging in Place Committee meeting held on 4 September 2024 be confirmed as a true and correct record.

CARRIED 4/0

For: Cr Bilney, Cr Egerton-Warburton, J Mathwin, K Broom

## 5 BUSINESS ARISING

Nil

## 6 DECLARATIONS OF INTEREST

Nil

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## 7 COMMITTEE STATUS REPORT

| Date | Item Number & Title | Issue | Response | Status |
|---|---|---|---|---|
| *4 December 2024* | *8.1 Hall and Prior Business Sale Transaction* | *Shire to invite Hall and Prior to attend a Committee Meeting at least once a year.* | *CEO to action* | |
| *4 December 2024* | *8.1 Hall and Prior Business Sale Transaction* | *Shire to invite Hall and Prior to update the Committee on home care plans.* | *CEO to action* | |

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## 8 GENERAL BUSINESS

8.1 Hall and Prior Business sale transaction.

- Two months post transaction, have been tidying up discrepancies
- Seamless transaction, everything in compliance with the contract
- A Licence Agreement to protect the Soldier Road units access to their units, has been signed
- May be issues with development due to Department of Planning, Lands and Heritage, having a back log for land to be surveyed.
- A spot audit was done at Springhaven two (2) weeks ago, facility accredited for another three (3) years.

8.2 George Church Community Medical Centre (GCCMC) Memorandum of Understanding.

- Memorandum of Understanding has been signed and first payments have been made
- Write a business case and advertise to the local community in the new year

8.3 Advocacy position for preventative health care funding in rural western Australia.

- Cr Bilney went to a meeting in Lake Grace last week, where all shires were represented, only three (3) Shire presidents attended.
- Most other medical practices are tendered through the Shires; whereas Kojonup is through a Community Group which makes us a unique outlier in this advocacy program.
- Lake Grace, Jerramungup, Narembeen, Wagin and Ravensthorpe were involved
- Request for a contribution of $5,000 from each Shire to prepare the advocacy position
- Livingston's is looking to have Dr Shadi as a big part of Aboriginal Health

## 9 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS

COMMITTEE DECISION

6KAIP Moved K Broom Seconded J Mathwin

That the Committee recommend to Council that it allocate $5,000 to the advocacy project for preventative health care funding in rural Western Australia, in the next budget review.

CARRIED 4/0

For: Cr Bilney, Cr Egerton-Warburton, J Mathwin, K Broom

## 10 NEXT MEETING

The next meeting of the Kojonup Aging in Place Committee is scheduled to be held at 9.00am 6 February 2025.

## 11 CLOSURE

There being no further business to discuss, the Chairperson thanked members for their attendance and declared the meeting closed at 9.43am.

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## ATTACHMENTS (SEPARATE)

4.1 Unconfirmed Minutes of a Kojonup Aging in Place Committee meeting held 4 September 2024

UNCONFIRMED

| Item 2.43: | Are metallic objects greater than 100mm in size earthed? | |
|---|---|---|
| **Observations:** | | |
| For Kojonup Swimming Pool management considerations.<br><br>Observation. |  |  |

| References: | • Section 2.28 – Code of Practice<br>• AS 3000 – Electrical Wiring<br>• Generic Operations Manual Section 2.3e<br>• RLSSA Guidelines for Safe Pool Operations – Facility Design |
|---|---|

**Treatment Options:**

The following items must be equip potentially bonded in accordance with the method prescribed in Section 5 of AS/NZS 3000:2000 - Electrical installations (Wiring rules):

- Lane Rope Anchor Points
- Handrails
- Shade sail structures

All metallic lane rope anchors, deck sockets or other metallic objects with a dimension greater than 100mm in a location accessible to the public that is likely to become wet whilst the public are in attendance.







| Type of Measure: | Engineering | Regulation |
|---|---|---|

| Actions: | Date: | Signed Off: |
|---|---|---|
| | | |

# BK THOMSON ELECTRICAL SERVICE

PO BOX 177
KOJONUP WA 6395
PHONE: 0429859106
rino.6@bigpond.com

## Quote

A.B.N. 15 717 586 997

**Invoice No.:** 00003307

SHIRE OF KOJONUP
PO BOX 163
KOJONUP WA 6395

**BANKING DETAILS**
**BSB 086-746**
**ACC 746531721**
**PLEASE INCLUDE INVOICE NUMBER**

| Sales Person | Your No. | Ship Via | COD | Prepaid | Ship Date | Terms | Date |
|---|---|---|---|---|---|---|---|
| | | | | | | Net 30th after EOM | 4/09/2024 |

| QTY | ITEM NO. | DESCRIPTION | PRICE | UNIT | DISC% | EXTENDED | CODE |
|---|---|---|---|---|---|---|---|
| | | ESTIMAED EARTHING OF KOJONUP SWIMMING POOL METAL STRUCTURES. SUPPLY AND INSTALL EARTH PIT AND EARTH ROD FOR EACH POINT. TOTAL 14 POINTS | | | | | |
| 14 | SC | MATERIALS AND LABOUR | $532.40 | 1 | | $7,453.60 | GST |

**Comment:**

*We appreciate your business.*

| Code | Rate | GST | Sale Amount |
|---|---|---|---|
| GST | 10% | $677.60 | $6,776.00 |

| | |
|---|---|
| Sale Amount: | $7,453.60 |
| GST: | $677.60 |
| Total: | $7,453.60 |

**Customer ABN:**

**Balance Due:** **$7,453.60**

# BK THOMSON ELECTRICAL SERVICE (DPJ)

PO BOX 177
KOJONUP WA 6395
0429859106 FAX 98311106
rino.6@bigpond.com
ABN: 15 717 586 997

## Quote

| Quote number | Issue date | Expiry date |
|---|---|---|
| 00003384 | 31/10/2024 | 07/11/2024 |

*SHIRE OF KOJONUP*
PO BOX 163
KOJONUP WA 6395

| Item ID | Description | UoM | Qty | Unit price ($) *excluding tax* | Tax | Amount ($) *excluding tax* |
|---|---|---|---|---|---|---|
| | EARTHING OF KOJONUP SWIMMING POOLS CONDUCTIVE FIXTURES WITHIN ARM'S REACH OF POOLS EDGE. SUPPLY AND INSTALL EARHTING CABLE AND DUCTING AROUND POOLS EDGE TO EARTH LADDERS DIVING BOARDS ETC. 32 EARTHING FIXTURES IN TOTAL. | | | 0.00 | GST | |
| SC | MATERIALS AND LABOUR - PER FIXTURE | 1 | 32 | 475.93 | GST | 15,229.67 |

| | |
|---|---|
| Subtotal *(exc. tax)* | $15,229.67 |
| Tax | $1,522.97 |
| **Total amount** *including tax* | **$16,752.64** |

Brett Howe
Director
0400367310
Bretth@saltycreekelectrical.com
254 Alger Rd, Lumeah, WA, 6395.

# Quote QT00198

Shire Of Kojonup
93 Albany Highway
Kojonup
Western Australia
6395
Australia

**Date** 19 September 2024
**Expiry Date** 19 October 2024
**ABN** 70665687785

Install stainless steel earthing strap around perimeter of swimming pool to bond all conducive items within 1.25m of the pool.

Bonding to be ran from site main switch cord at front of pool area to minimise disruption to pavers and lawn area.

Minimal pavers will be lifted only enough to get an earth wire between both pools and from kids pool to SMSB near the shade sail.

Recessing bonding straps into pool edge to minimise trip risk

Very minimal work to be done via others as we are only disturbing minimal paving.

316 grade stainless and tinned copper to be used to minimise corrosion against pool chemicals.

ECLUSIONS:

Paving to be made good by others
Any services damaged to be repaired by others (all digging will be done by hand to minimise risk)
any delays from other parties will be charged as extra
Pool must be closed to public during the installation.
Relocation of pool depth signs on edge of pool to be done by others
Concrete on pool edge to be made good by others if we need to cut any away to recess bonding.
Any welding to be done by others if fittings require an attachment point to connect earth too.

| Description | Quantity | Unit Price | Amount |
|---|---|---|---|
| **Bonding swimming pool fittings** | | | |
| labour | 50 | 140.00 | 7,000.00 |
| Apprentice Labour | 50 | 94.00 | 4,700.00 |
| CABLE BUILDING WIRE EARTH WIRE16MM 7/170 1C 100M GRN/YLW | 50 | 4.998 | 249.90 |
| Consumables (stainless steel fixings, bolts, sealants, etc.) | 1,000 | 1.00 | 1,000.00 |
| stainless steel | 1 | 4,000.00 | 4,000.00 |

| | | | |
|---|---|---|---|
| bonding straps | 40 | 15.00 | 600.00 |
| 25mm HD ridgid | 10 | 14.50 | 145.00 |
| 25mm HD flexible P/M | 4 | 2.10 | 8.40 |

| | |
|---|---|
| Subtotal | 17,703.30 |
| Total GST | 1,770.33 |
| **Total AUD** | **19,473.63** |

All Quotes are only valid for 30 days.
50% deposit required to accept quote and the final payment on completion.

# SCOPE AND CONTRACT VARIATION REQUEST FORM

Pursuant to the terms and conditions of this Contract, this Variation is issued to vary the Contract, as detailed below. All terms and conditions of the Contract shall remain in full force and effect, with the only exclusion(s) as expressly modified in this Variation.

**GENERAL CONTRACT INFORMATION (ALL PRICES GST EXCLUSIVE)**

| | | |
|---|---|---|
| Date | | **17-Feb-25** |
| Project Name / No. | | **Swimming Pool Earthing** |
| Contract No. | | |
| Variation No. | | **01-Jan-00** |
| Original Contract Price | $ | 7,453.60 |
| Contractor | | **BK Thomson** |

**DESCRIPTION OF VARIATION***

Earthig of Kojonup Swimming Pools, Conductive fixtures within arms reach of pools edge,supply and install earthing cable and ducting around pools edge to earth ladders, diving boards etc. Urgently needed to make Kojonup Swimming Pool compliant with regulations

**COST OF VARIATION**

| | | |
|---|---|---|
| Contract Price (up to and including last Variation) | $ | 7,453.60 |
| Value of this Variation | $ | 9,299.04 |
| Revised Contract Price (including this Variation) | $ | 16,752.64 |

**COMPLETION DATE**

| | |
|---|---|
| Completion date up to and including last Variation | Date:30 November 2024 |
| Extension of time for this Variation | |
| Revised Contract Completion Date | Date: 30/03/2025 |

**CONTRACTOR'S ACCEPTANCE**

| | | |
|---|---|---|
| Date:17/02/2025 | Title: Chief Executive Officer | Signature: |

*Proposed Contract Variations are to be submitted with the appropriate support documentation (eg. -authorised time sheets, equipment hire invoices, material supply invoices, transportation invoices, site instructions etc.)

| | |
|---|---|
| Submitted for Approval<br><br>Date: 17/02/2025<br><br>……<br>**Project Owner** | Approved for Council Consideration<br><br>Date: ……/……/…200...<br><br>……<br>**CEO** |