



SHIRE OF KOJONUP

AGENDA

Ordinary Council Meeting

16 December 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, 16 December 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.

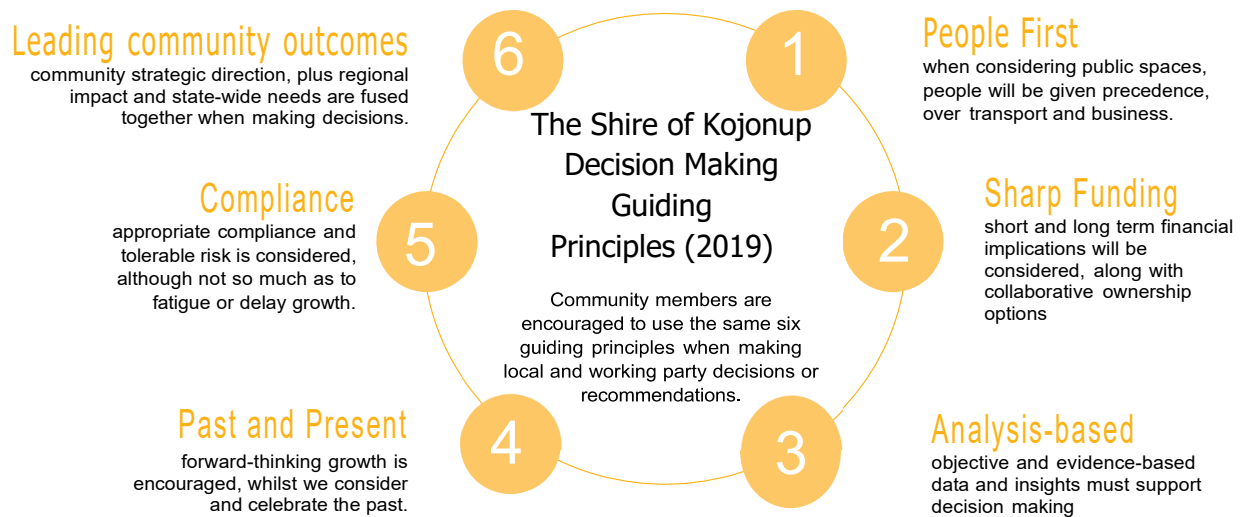
GRANT THOMPSON
CHIEF EXECUTIVE OFFICER
12 December 2025

AGENDA FOR AN ORDINARY COUNCIL MEETING TO BE HELD ON 16 DECEMBER 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 Mathwin	Deputy Shire President
Cr Mickle	
Cr Michael	
Cr Mitchell	
Cr Wieringa	

STAFF

Grant Thompson	Chief Executive Officer
Jill Johnson	Manager Finance Corporate Community
Estelle Lottering	Manager Regulatory Services

3.1 APOLOGIES

3.2 APPROVED LEAVE OF ABSENCE

Cr Radford

4 DECLARATION OF INTEREST

5 PUBLIC QUESTION TIME

5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Refer to Unconfirmed Minutes of Meeting held 25 November 2025 Number 5.2

5.2 PUBLIC QUESTION TIME

Not Applicable

6 CONFIRMATION OF MINUTES

6.1 ORDINARY COUNCIL MEETING MINUTES 25 NOVEMBER 2025

Unconfirmed Minutes of an Ordinary Council Meeting held 25 November 2025 are at [attachment 6.1.1.](#)

Officer Recommendation

That the Minutes from an Ordinary Council meeting held 25 November 2025 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

Nil

9.3 KEY PILLAR ‘VISITATION’ REPORTS

9.3.1 MEMORIAL HALL FEE VARIATION JANUARY TO DECEMBER 2026

AUTHOR	Jill Watkin – Heritage & Tourism Experience Curator
DATE	Wednesday 10 December 2025
FILE NO	
ATTACHMENT(S)	Nil

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	11 Fresh Community Engagement	11.5 Visionary milestone celebrations

DECLARATION OF INTEREST

Nil

SUMMARY

To consider a variation to the Memorial Hall, hire fees between January and December 2026.

BACKGROUND

The Memorial Hall Centennial year is between 11 November 2025 and 26 December 2026.

Community consultation determined a desire for monthly events to be held at the Hall with the support of community.

COMMENT

To mark the Centenary, the Shire plans to encourage local community groups, sports clubs and Not-For-Profits to use the Hall during the Centennial year for their fundraising events.

As such, it is being recommended that the Hall Hire fees be waived for the 2026 calendar year.

A full deposit (as per fees and charges) would be incurred and refunded if the Hall is left in original condition.

Additionally, if the Hall requires further cleaning, an additional fee would still be applicable to the hirer.

The aim is to re-invigorate interest in the community to hire and utilize the Hall .

Current hire fees are:

Reference to Council Approved Fees and Charges Schedule

Community Functions

Hire fees:

Main Hall	\$125
Lesser Hall	\$85
Kitchen	\$75
Entire Facility	\$250

Deposits:

Standard Bond	\$450
Additionally with Liquor being served	\$600

CONSULTATION

Chief Executive Officer

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

By waving the hire fees for the Memorial Hall cashflow will be impacted negatively.

The 2025/2026 budget has a revenue target of \$1625.00 in the 2025/2026 financial year.

The Shire has collected YTD December 2025 \$1354.55 in revenue for the 2025/26 budget.

The financial impact on revenue at this stage on the 2025/26 budget is not material and estimated at a deficit of \$270.45 for the 2025/26 budget year.

For the 2026 calendar year the revenue impact is expected to be approximately \$1625.00 in total.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
10 – Facilities, Venues and Events	Failure to effectively manage the day-to-day operations of facilities, venues and/or events	Booking process	Draft improved planning process guidelines
Risk Rating: Adequate			
IMPLICATIONS			
Encouraging the hire and utilization of the Memorial Hall by the community aligns with the effective management of the day-to-day operations associated with the Shire facilities, venues and/or events.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council approve:

1. A variation to waive the Memorial Hall Community hire fees for the Calendar Year 2026 in support of encouraging the community to utilise the Hall during its Centennial year.
2. The varied Memorial Hall Community hire fees be advertised on the Shire of Kojonup website and via local public notice.

9.3.2 MEMORIAL HALL MILITARY MUSEUM CREATION

AUTHOR	Jill Watkin – Heritage & Tourism Experience Curator
DATE	Wednesday 10 December 2025
FILE NO	
ATTACHMENT(S)	Nil

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	11 Fresh Community Engagement	11.5 Visionary milestone celebrations

DECLARATION OF INTEREST

Nil

SUMMARY

To consider the creation of a Military Museum in the larger north and south anterooms of the Memorial Hall to commemorate Kojonup's service personnel, serving in conflicts since WW1 and to mark the Centennial year of the Memorial Hall.

BACKGROUND

The Memorial Hall Centennial year is between 11 November 2025 and 26 September 2026.

A Government grant 'Saluting Their Service' has been identified in consultation with Kojonup RSL to fund the creation of a Military Museum.

Approximately \$70,000.00 will be requested as a part of the grant application to fund the creation of the Musuem.

Consultation with the RSL will occur in early 2026 and the grant application will be submitted by the 5th of February 2026.

COMMENT

The creation of a Military Musuem is a fitting tribute and testimony of both remembrance and in commemoration of the Memorial Hall's Centennial year.

The creation of a Military Musuem aligns with the Shire strategy for the 2025/26 financial year to launch a new Military History Trail and Tours that coincide with Albany's Bicentennial celebrations.

The Centennial year of the Memorial Hall presents as a timely opportunity to apply for the grant and leverage the \$55,000.00 spent by the Shire recently to restore the lead lights and stained-glass windows in the Memorial Hall.

The outcome of the grant application will be announced in June 2026.

It should be considered by Councilors, that currently, the Shire utilizes one of the ante rooms for short term records storage. The discussion with the Records and Cemeteries Officer suggests the smaller anteroom on the south side of the building may be more suitable as a records storage room in the short term. Records requirements will be fully considered in the planning of the Museum.

To commemorate the Memorial Hall Centennial Year and opening of the Military Musuem, the Shire would host a community celebration estimated to cost circa \$4000.

The Author is requesting the Shire support the allocation of the \$4,000 in the 2026/27 budget to fund an event associated with the new museum opening and supporting the grant application.

This is all dependent on the aforementioned grant being approved.

CONSULTATION

Chief Executive Officer

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Council would be forward committing to allocating approximately \$4,000 in the 2026/27 annual budget in order to support the grant application for 'Saluting Their Service'.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6 - Engagement	Inadequate involvement with or support of community groups	Community engagement/networking	Nil
Risk Rating: Adequate			
IMPLICATIONS			
Creation of a Military Musuem at the Memorial Hall and celebration of the opening of it and the Centennial year of the Hall aligns with maintaining and re-engaging with community groups and encouraging the continued utilization of the historical facilities within the Shire of Kojonup.			

ASSET MANAGEMENT IMPLICATIONS

Better utilisation of the Memorial Hall for its intended purpose.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council approve:

1. The Shire providing written support to the Kojonup RSL grant application for a museum to be created in the Memorial Hall for *'Saluting Their Service'*.
2. The request to utilize the larger north and south anterooms of the Memorial Hall to develop a military history museum, taking into consideration the Shires requirement for short term records storage; and
3. To allocate \$4,000 in the 2026/27 annual budget to hold a community celebration to mark the opening of the new museum dependent on the RSL being approved for the *'Saluting Their Service'* grant to the amount of \$70,000.

9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY (NOVEMBER 2025)

AUTHOR	Jill Johnson – Manager Financial, Corporate & Community
DATE	Thursday, 11th December 2025
FILE NO	FM.FNR.2
ATTACHMENT	9.4.1.1 – Monthly Financial Statements to 30 November 2025

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>“The Cultural Experience Centre of the Great Southern”</i> 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 30 November 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 November 2025 to 30 November 2025 represents four (5) months, or 41% of the year.

9.4.5.1 - Monthly Financial Statements to 30 November 2025.

The following items are worthy of noting:

- Closing surplus position of \$6,319,583m.
- Capital expenditure achieved 22.6% of budgeted projects.
- Cash holdings of \$7,115 of which \$1,137m is held in cash backed reserve accounts and \$5,978m is unrestricted cash.
- Rates debtors outstanding equate to 25% of total rates raised for 2025/2026
- 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.

STRATEGIC/CORPORATE IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) <i>Financial Sustainability</i>	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	<i>Budget Controls</i>	Cash Flow Budget and reporting to be implemented
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Financial reporting is required to create transparency.			

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That the monthly financial statement for the period ending 30 November as attached, be noted.

9.4.2 MONTHLY PAYMENTS LISTING – OCTOBER 2025

AUTHOR	Rachael Egerton-Warburton – Finance Officer
DATE	Monday, 8 December 2025
FILE NO	FM.AUT.1
ATTACHMENT	9.4.2.1 Creditors report for Council - October 2025

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

DECLARATION OF INTEREST

Nil

SUMMARY

To receive the list of payments covering the month of October 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 is to be directed to the Chief Executive Officer prior to the meeting.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
Risk rating: Adequate			
IMPLICATIONS			
Financial reporting is required to create transparency.			

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 October 2025		TO – 31 October 2025
Municipal Cheques	14409-14410	\$575.95
EFTs	36841-37044	\$704,888.76
Direct Debits		\$544,592.34
Total		\$1,250,057.05

be received.

9.4.3 MONTHLY PAYMENTS LISTING – NOVEMBER 2025

AUTHOR	Rachael Egerton-Warburton – Finance Officer
DATE	Tuesday, 9 December 2025
FILE NO	FM.AUT.1
ATTACHMENT	9.4.3.1 Creditors report for Council - November 2025

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

DECLARATION OF INTEREST

Nil

SUMMARY

To receive the list of payments covering the month of November 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 is to be directed to the Chief Executive Officer prior to the meeting.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
Risk rating: Adequate			
IMPLICATIONS			
Financial reporting is required to create transparency.			

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 November 2025		TO – 30 November 2025
Municipal Cheques	14411-14412	\$14,672.84
EFTs	37045-37203	\$432,257.78
Direct Debits		\$456,273.79
Total		\$903,204.41

be received.

9.4.4 AUDITED ANNUAL FINANCIAL STATEMENTS 2024/2025 AND GENERAL MEETINGS OF ELECTORS

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Wednesday, 10 December 2025
FILE NO	FM.AUD.2 & FM.FNR.1
ATTACHMENT(S)	<p>9.4.4.1 Audited Annual Financial Report - Shire of Kojonup - 30 June 2025</p> <p>9.4.4.2 Interim Management Letter Attachment - Shire of Kojonup - 30 June 2025</p> <p>9.4.4.3 Transmittal Letter to CEO - Shire of Kojonup - 30 June 2025</p> <p>9.4.4.4 Opinion - Shire of Kojonup - 30 June 2025</p>

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

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to consider the 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 recommended that the Audited Annual Financial Report, incorporating the aforementioned documents and the regulatory reporting, be considered by Council at a Special Council Meeting to be called for 3.00pm, Tuesday, 3 February 2026.

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.

If the Council adopts this recommendation it effectively means that the Annual Electors

Meeting needs to be held prior to the 25 April 2026.

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 Tuesday 17 April 2026 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. Monthly reconciliation process	No	✓			✓
2. General journal review processes	No	✓			✓
3. General IT controls – Access rights & permissions	No		✓		✓
4. Quotes	No			✓	
5. Leave applications	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. The auditors give consideration to 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. Monthly reconciliation process

Finding

The auditors identified weaknesses with the preparation and review of monthly reconciliations, including the following observations:

- Several key account reconciliations (e.g. bank, debtors, creditors, and rates) were not performed on a timely basis for the months of July 2024 to January 2025
- The August 2024 reconciliation for Trust and Reserve bank accounts had no evidence of review by an authorised officer
- Debtors' reconciliations for August 2024, February & March 2025 were either not completed or not evidenced.

The auditors acknowledged the Shire has made improvements to its monthly reconciliation processes from when this finding was first identified in 2023.

Rating: Significant (2024: Significant)

Implication

Reconciliations are a key control to ensure financial data is completely and accurately reflected in the general ledger from which financial statements are derived. There is a risk that internal controls are not being fully applied and that unreconciled or unauthorised transactions may go undetected and/or unresolved.

Recommendation

Management should ensure that all month-end reconciliations are completed and reviewed by an independent officer as soon as practicable in the following month. Evidence of review and follow-up actions taken where required should also be retained.

Management comment

- *The Shire has taken the steps to train the Senior Finance Officer in bank reconciliations to support the process by providing a back-up officer with this skillset in the event these circumstances prevail again.*
- *Key finance personal have now been appointed and will oversee the monthly processes in Creditors and Debtors.*

2. General journal review processes Finding

From our sample of 30 journal entries examined, we noted the following:

- *Seventeen journals relating to Department of Transport payments made were*

incorrectly processed via general journals instead of the appropriate payment process

- *Two rates journal entries for amalgamations and adjustments did not include evidence of review prior to posting.*

This finding was first identified in 2024.

Rating: Significant (2024: Significant)

Implication

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

Recommendation

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

General journals should also not be used to recognise payments made; this should be performed using the appropriate accounts payable functions.

Management comment

- *Acknowledged that the current process of raising journals to receipt Department of Transport payments is perhaps not a preferred process by the auditor's method but was in place in the absence of other controls.*
- *Changes will be instigated immediately and the payments received on the bank, will now be processed via the Creditors function in Synergy where 2 Factor authorisation is in place.*
- *It is already the Shire policy/procedure that all general journals are reviewed by an appropriate officer.*
- *As such the Rates Officer will receive training on providing following the correct process for Rate journals, which will be approved by an authorised officer.*

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

Further to this the Shire officers received the audited financials on 3 December 2025.

CONSULTATION

Auditors – Lincolns Accountants Albany
The Office of the Auditor General
Audit Riak & Improvement Committee
Shire President
Briefing Session
Manager Financial Corporate Community

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

The Local Government Act 1995 Division 5, Section 5.54 states the following:

5.54. Acceptance of annual reports

(1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

(2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

The Auditors report was received on 3rd December. As a result Shire Officers do not have available time from when the statements were received to compile the report before the 15 December Ordinary Council meeting which is the next available timeframe it could be accepted.

Therefore, we are applying section 5.54 subsection (2) to carry forward the compilation of the Annual Report to be finalized on or before the 3rd February 2026.

In the meantime the Annual Financial Statements may be adopted by Council and this ensures our auditing compliance with the 31st December deadline as per the recommendation.

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 Council receive the 2024/25 Audited Annual Financial Statements and:

1. The 2024/2025 Audited Annual Financial Statements, and accompanying correspondence, be approved by Council; and,
2. The Chief Executive Officer be requested to forward a copy of this 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*; and,
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. Due to the lack of available time for the annual report to be compiled for the 2024/2025 financial year to be accepted by 31 December 2025, the Council direct the Chief Executive Officer to complete the Annual Report compilation and:
 - present the finalized 'Electors Annual Report' for consideration to a Special Council Meeting to be held at 3.00pm, Tuesday, 3 February 2026 (within 2 months of the receipt of the audited financials); and
 - schedule an Annual Electors Meeting to be held at 6.00pm, Tuesday, 17 April 2026 at the Kojonup Sporting Complex.

9.4.5 VARIATION TO COMMITTEES OF COUNCIL - MEETING DATES FOR 2026

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Wednesday, 19 November 2025
FILE NO	
ATTACHMENT	

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

DECLARATION OF INTEREST

Nil

SUMMARY

Council to consider a schedule of meeting place, dates and times for Committees of Council for the 2026 calendar year.

BACKGROUND

At the November 2025 Ordinary Council meeting the Council approved the meeting dates and times for the 2026 Calendar year as following:

That Council:

1. Approve dates and times for the 2026 calendar year for the respective Committees of Council as follows:

- The Audit, Risk and Improvement (ARIC) Committee schedules its meetings to be held on 3 March, 2 June, 1 September and 2 December for the 2026 calendar year and meet time be established as 10:00 am.*
- The Natural Resource Management Advisory Committee (NRMAC) meetings be held on 4 February, 6 May, 2 September for the 2026 calendar year, times as presented.*
- The Noongar Advisory Committee schedule its meetings to be held on 3 March, 4 August and 3 November for the 2026 calendar year, times as presented.*
- The Bush Fire Advisory Committee (BFAC) schedule its meetings to be held on 3 February and 5 August for the 2026 calendar year, times as presented.*
- The Historical, Tourism and Cultural Committee schedules its meetings to be held on 3 March, 4 August, 3 November for the 2026 calendar year, times as presented.*

- *The Kojonup Aging, Disability, Access, Inclusion and Health Committee schedules its meetings to be held on 3 March, 2 June, 1 September and 2 December for the 2026 calendar year and meet time be established as 10:00 am.*
 - *The Roads and Technical Services Advisory Committee schedule its meetings to be held on 3 February, 5 May, 3 June, 5 August and 4 November for the 2026 calendar year and meet time be established as 9:00 am.*
 - *The Muradup Community Advisory Committee schedule its meetings to be held on 4 February, 6 May and 2 September for the 2026 calendar year and meet time be established as 2:00 pm.*
2. *Direct the CEO to publish the Council Committee Meetings schedule, as presented, on the Shire of Kojonup website and local public notice given.*

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

A conflict has been identified on the 3 March schedule of meetings between the Audit Risk and Improvement Committee, Kojonup Aging, Health and DAIP Committee, Noongar Advisory Committee, Historical, Tourism and Cultural Committee.

COMMENT

To resolve the conflict the Author is requesting the Council support changing the schedule of the Audit Risk and Improvement Committee and the Kojonup Aging, Health and DAIP Committee to the 4 March 2026 at the same times already approved.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Section 5.25 (1) (g) - Local Government Act 1995:

5.25. Regulations about council and committee meetings and committees

(1) *Without limiting the generality of s. 9.59, regulations may make provision in relation to—*

- (g) *the giving of public notice of the date and agenda for council or committee meetings;*

Regulation 12 - Local Government (Administration) Regulations 1996 –

12. Publication of meeting details [Act s. 5.25(1) (g)]

(1) *In this regulation —*

meeting details, *for a meeting, means the date and time when, and the place where, the meeting is to be held.*

(2) *The CEO must publish on the local government’s official website the meeting details for the following meetings before the beginning of the year in which the meetings are to be held—*

- (a) *ordinary council meetings;*
- (b) *committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public.*

- (3) Any change to the meeting details for a meeting referred to in sub-regulation (2) must be published on the local government's official website as soon as practicable after the change is made.
- (4) If a local government decides that a special meeting of the council is to be open to members of the public, the CEO must publish the meeting details for the meeting and the purpose of the meeting on the local government's official website as soon as practicable after the decision is made.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC/CORPORATE IMPLICATIONS

Nil

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. This includes new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.	Councillor/Staff Induction Process Councillor/Staff training	Nil
6 - Engagement Practices	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members.	Policies and Procedures	Nil
Risk rating: Adequate			
IMPLICATIONS			

Allows compliance with s. 5.25 (1) (g) of the Local Government Act 1995 and r. 12 – Local Government (Administration) Regulations 1996 - publication of meeting details.

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Amend the scheduled dates for the following committees from 3 March 2026 to the 4 March 2026 as follows:
 - The Audit, Risk and Improvement (ARIC) Committee reschedules its meeting from the 3 March 2026 to 4 March 2026 at 9:00am.
 - The Kojonup Aging, Disability, Access, Inclusion and Health Committee reschedules its meeting from the 3 March 2026 to 4 March 2026 at 2:00pm.
2. Direct the CEO to publish the amended Council Committee Meetings schedule, as presented, on the Shire of Kojonup website and local public notice given.

9.4.6 REQUEST SHIRE OF KOJONUP TO SIGN COMMITMENT STATEMENT - RECONCILIATION WESTERN AUSTRALIA

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Thursday, 20th November 2025
FILE NO	
ATTACHMENT	9.4.6.1 – Commitment Statement

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	10. Contributed Socially	10.2 Shire and Community reconciliation plan

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider signing a commitment statement with Reconciliation WA toward creating a local reconciliation pathway with the local Keneang Noongar.

BACKGROUND

This relates to reconciliation WA creating a place-based pathway for reconciliation in the Great Southern.

As a part of a Federally funded reconciliation plan, the Great Southern has been involved in a Pilot program to involve all key stakeholders including Local Government Authorities to participate in a program to move toward reconciliation at a local level.

COMMENT

The Shire President was invited to participate in a regional workshop to define pathways toward reconciliation

One of the outcomes from this is for stakeholders to sign a commitment statement that means we all walk together toward reconciliation in local place-based manner.

The statement itself does not commit funds or resources but rather an intent to undertake place-based reconciliation.

The statement of commitment is attached for Council to consider.

The Author recommends the Council support the Shire President to sign the commitment statement on behalf of the Council and Shire.

CONSULTATION

Shire President
Briefing Session

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6. <i>Engagement</i>	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.	<i>Community-based Committees, forums & workshops</i>	Stakeholder Engagement Plan to be created
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Minimal risk involved and works toward building a local relationship with the Keneang Noongar.			

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. supports the Commitment Statement intent and authorises the Shire President to sign and support the intention on behalf of the Council and Shire.
2. Directs the CEO to create a plan to address the intention of the Commitment Statement in-line with the Community Strategic Plan.

9.4.7 MEMORANDUM OF UNDERSTANDING (DRAFT) BETWEEN GREAT SOUTHERN TREASURES AND THE SHIRE OF KOJONUP

AUTHOR	Grant Thompson, CEO
DATE	Tuesday, 9 December 2025
FILE NO	FM.AUT.1
ATTACHMENT	9.4.7.1 – GST DRAFT MOU 9.4.7.2 – GST Annual Report 2024-2025

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	11 Fresh Community Engagement	11.4 Innovative Partnerships

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of the report is for Council to consider;

1. receiving and considering a draft Memorandum of Understanding between Great Southern Treasures shire members and the Shire of Kojonup;
2. Noting the GST Annual Report;
3. approving the Great Southern Treasures MOU subject to no significant change, committing the Shire to participate for a further three (3) years to 2029;
4. delegating authority to the CEO to execute the MOU
4. approving the membership fees of GST to be included in the budget until the termination of the MOU in 2029.

BACKGROUND

Great Southern Treasures (GST) is primarily comprised of Councils within the Great Southern region, the composition of the consortium has changed over time. Currently the consortium comprises the Shires of Broomhill-Tambellup, Cranbrook, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup and Woodanilling.

The primary purpose of Great Southern Treasures is to:

1. Maximise the economic return from tourists and visitors to the participant local governments.
2. Promote and develop the tourism assets of the participant local governments.
3. Cooperate and take an active interest in tourism matters affecting the participant communities.
4. Nurture industry partners and key stakeholders within the local, regional, state and national tourism industry.

At the Great Southern VROC CEO Strategic Planning Workshop held on 2 October 2025, discussion was held regarding the upcoming renewal of the Great Southern Treasures (GST) Memorandum of Understanding (MOU), which is due to expire on 30 June 2026.

To support the members in considering future participation, Sophie Zalokar, representing Great Southern Treasures and Australia Southwest (ASW), attended the Great Southern VROC meeting on 3 November 2025 to provide a presentation outlining the organisations recent activities, including the Bloom Festival.

Following the presentation, member Shires discussed the value and level of benefit derived from participation in GST, noting varying views regarding local impact, volunteer reliance, and the level of return on financial contributions.

A number of participating members have highlighted the reliance on volunteers and the limited local economic return to their communities with a question being posed: does this investment of the current annual contribution provide sufficient value for ratepayers?

The meeting acknowledged the broader importance of regional collaboration and agreed that the value of participation in GST is influenced by the level of engagement and contribution from each Council.

The Great Southern VROC resolved to note the presentation and to list the matter for further consideration at its February 2026 meeting.

It was agreed that:

- Each member Shire would review its position and level of commitment to the GST MOU renewal prior to the February meeting;
- A GSVROC CEOs meeting, including the Shire of Jerramungup, would be held prior to the February 2026 VROC meeting to discuss a collective position and formulate a recommendation; and

COMMENT

Great Southern Treasures contracts Australia Southwest (ASW), the major tourism body for the South of the State, to manage the executive functions and marketing of GST, via a 3 year service level agreement aligned to the term of the MOU.

ASW is required to deliver on marketing, brand and communication initiatives that comprise:

- Regional branding and communication
- The Bloom festival
- Other festivals

The success of these initiatives is tracked via the following key performance indicators (KPIs):

- Intrastate visitation.
- Brand awareness.
- Industry and stakeholder awareness.
- Growth in the financial contribution from the Bloom festival.

One of the essential outputs for successful events and tourism is promotion and marketing, particularly social media platforms. The primary purpose of Great Southern Treasures is to provide this service to Local Government and have well-established channels in which to do so.

The Shire's contribution to GST will be \$20,000 per annum for a 3-year agreement.

An alternative would be to withdraw from the partnership and look at funding marketing Kojonup Tourism internally.

The Shire would need to bring all its tourism promotion in-house. This would create resource and budget implications.

The Author believes the Shire of Kojonup's investment in GST, and then on to ASW, is value for money. The networks and marketing that ASW bring to the table is good value for the \$20,000 investment. The Shire could spend more than that on marketing and sales collateral and still not have the same impact with visitors. That being said the Shires human assets and other assets are fully employed in this space and do most of the ground work with the planning and execution of activities and events held in Kojonup during the year.

Should the Shires enter into this MOU, it is likely a Service Level Agreement will be entered into between GST and ASW reflecting the term and ongoing arrangement.

It is the Authors recommendation that the Shire commits to funding GST for a further three year period on the basis that ASW is the service provider for marketing purposes and the membership remains at a similarly funded scale and GST remains viable.

CONSULTATION

Nil

LEGAL & STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The operational costs for GST are shared between the member councils. As per the MOU ongoing contributions of Kojonup for the three-year term will be \$20,000 per financial year. The Shire of Kojonup is a tier one council for this purpose.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3) <i>Compliance</i>	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework.	<i>Audit Risk & Improvement Committee</i>	Internal Audits
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Minimal risk involved and works toward building a local relationship with the Keneang Noongar.			

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

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Notes the Great Southern Treasures Annual Report 2024 – 2025;
2. Delegates Authority and authorises the CEO to sign the Memorandum of Understanding with Great Southern Treasures on behalf of the Council, subject to no material changes; and
3. Approves the membership fees of Great Southern Treasures and directs the CEO to include the amount of \$20,000 (excluding Goods and Services Tax) in the budget until the end of the Memorandum of Understanding period in 2029, on the basis that GST remains a viable Great Southern Shire member based group.

10 APPLICATIONS FOR LEAVE OF ABSENCE

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 QUESTIONS FROM ELECTED MEMBERS WITHOUT NOTICE

Nil

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

NIL

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 proceeds 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 RESOLUTIONS THAT MAY BE MADE PUBLIC

15 CLOSURE

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

16 **ATTACHMENTS (SEPARATE)**

- 6.1.1. Unconfirmed Minutes of an Ordinary Council Meeting held 25 November 2025

- 9.4.1.1 Monthly Financial Statements to 30 November 2025
- 9.4.2.1 Creditors report for Council - October 2025
- 9.4.3.1 Creditors report for Council - November 2025

- 9.4.4.1 Audited Annual Financial Report - Shire of Kojonup - 30 June 2025
- 9.4.4.2 Interim Management Letter Attachment - Shire of Kojonup - 30 June 2025
- 9.4.4.3 Transmittal Letter to CEO - Shire of Kojonup - 30 June 2025
- 9.4.4.4 Opinion - Shire of Kojonup - 30 June 2025

- 9.4.6.1 Commitment Statement

- 9.4.7.1 GST DRAFT MOU
- 9.4.7.2 GST Annual Report 2024-2025



SHIRE OF KOJONUP

MINUTES

Ordinary Council Meeting

25 November 2025

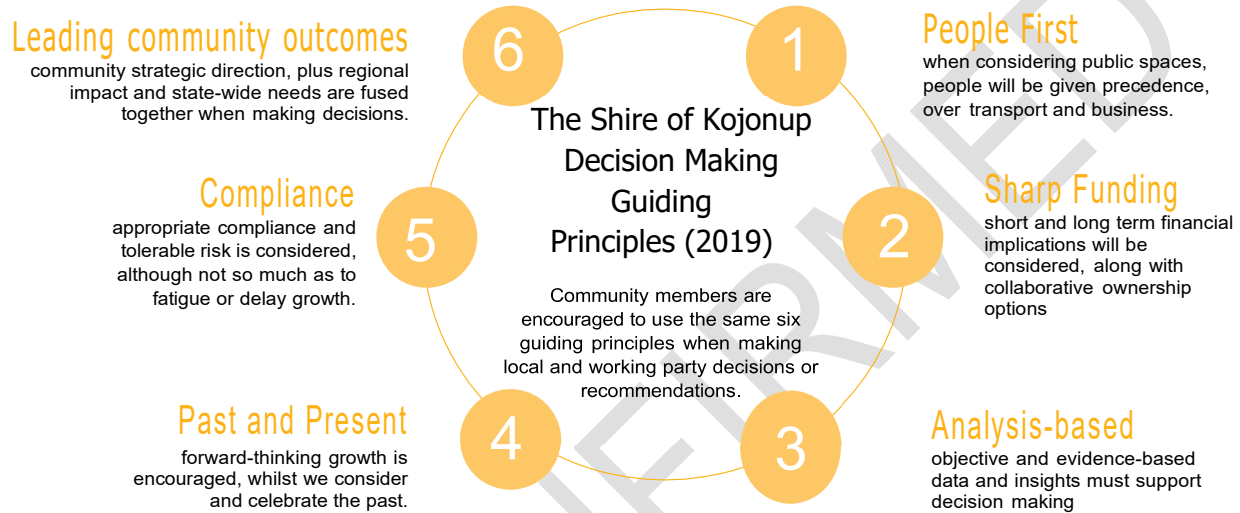
MINUTES OF AN ORDINARY COUNCIL MEETING HELD ON 25 NOVEMBER 2025

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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.



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

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

**3 ATTENDANCE
COUNCILLORS**

Cr Bilney
Cr Mathwin
Cr Radford
Cr Mickle
Cr Michael
Cr Mitchell
Cr Wieringa

Shire President
Deputy Shire President

STAFF

Grant Thompson
Jill Johnson
Annabelle Harvey
Estelle Lottering

Chief Executive Officer
Manager Finance Corporate Community
Human Resource Advisor
Manager Regulatory Services

Guests

Ross Goodall
Paul Webb
Tony Fisher

3.1 APOLOGIES

Nil

3.2 APPROVED LEAVE OF ABSENCE

Nil

4 DECLARATION OF INTEREST

Nil

5 PUBLIC QUESTION TIME

5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Not Applicable

5.2 PUBLIC QUESTION TIME

Refer to attached Correspondence from Community Member Mr Paul Webb, [attachment 5.2.1](#).

1. Is the Shire aware of the current fuel load situation in the Myrtle Benn Flora and Fauna Sanctuary?

Answer in Meeting: Yes, the Shire is aware and we have put in a mitigation plan for a round of funding last year outlining what those mitigations should be. Obviously, the sensitivities and the issues related to Myrtle Benn have created an access and a permission issue to undertake the works. So yes, the Shire is very aware of the fuel load situation.

2. Does the Shire have a planned program (such as hazard-reduction burning, mechanical slashing/mulching or other mitigation works) to reduce the fire risk in the reserve before the 2025/26 fire season? If so, could you please advise the timing and scope of any proposed works?

Answer in Meeting: The Shire has had a plan for some time now. As far as the timing and the scope goes, the timing is dependent on permission from the Wagyl Kaip Southern Noongar Aboriginal Corporation and the local traditional owners and the relevant approvals that is required.

The Shire has a meeting tomorrow night to discuss this exact issue, and we do have immediate plans to, if we do get permission to go in there and resolve the weed issue as soon as practical for this season.

And then follow up in the non-prohibited season to do the rest of the mitigations that we've got grant money to do it. So yes, there is a plan, the timing is very dependent on permission that we're going to ask for at a meeting tomorrow night.

3. In the event that a fire originates in, or is significantly worsened by fuel within the Myrtle Benn Sanctuary, who is ultimately responsible (legally and financially) for damage caused to private property, infrastructure or the community - the Shire of Kojonup, the Department of Biodiversity, Conservation and Attractions, or another entity?

Answer in Meeting: For clarity, the land is vested in the Shire. There are six reserves in the area that the Shire is responsible for managing.

Liability is another question, and it depends on different circumstances, particularly where the source of the fire comes from. And of course, what the negligence is around that. So, it's a difficult one to answer because liability obviously rests with the landowner, but at the same time it depends on the circumstances of the fire so whilst we would never admit liability, at the end of the day, the land is vested in the shore and therefore it's our responsibility to manage.

4. Has the Shire got an evacuation plan for Springhaven, the Hospital and town?

Answer in Meeting: The Shire has a Local Emergency Management Arrangement (LEMA) that incorporates all the different organisations. The Shire's also got a Local Emergency Management Committee (LEMC) and the committee itself discusses evacuation plans and does desktop exercises on a regular basis.

But each of the organisations that are within the surrounds of that area have their own plans for evacuation that includes Spring Haven, the Hospital, the Medical Centre and above mentioned for the town itself, the Shire has one through the Local Emergency Management committee.

The Shire has evacuation centers (muster points) both in Boyup-Brook and Katanning for any evacuation of the town, but at the end of the day, the Shire works with those other organisations who's got their own plans in place to evacuate because of the complexity around the palliative care, the aged care facility and moving people is always complex and difficult.

5. Why has it taken so long to undertake the mitigations at Myrtle Benn?

Answer in Meeting: The Shire has commitments related to the Aboriginal Heritage Act to undertake a cultural survey of the reserves. As commitments have been made not to undertake further work as material Aboriginal cultural sites have been identified in the reserves. The process to undertake surveys and identify the sites has taken time.

6. Question by Ross Goodall: Why are regulations so constraining?

Answer in Meeting: The Shire is endeavouring to fulfill its obligations under the legal framework we operate under. We take our responsibilities seriously as the community is vulnerable to the consequences of inaction.

The Shire is trying to apply the regulations consistently to all residents. Our focus is to educate and trying not to impose these regulations too harshly. It will be a long-term journey.

There is resistance however that is because some people don't do the right thing. We need to work, educate everybody in the community.

The Shire is constantly under pressure to enforce the regulations from the relevant departments. In this day and age of transparency the Shire is highly visible to the state government for our enforcement functions.

7. Question by Tony Fisher: Is the Shire aware of the illegal dumping of rubbish in reserves and if you are what are you doing about it?

Answer in Meeting: The Shire is very aware of the illegal dumping of rubbish. We are trying to do everything in our power to identify the people that do it and to reduce the frequency of it.

We have cited infringements on people and will continue to do so. The Shire will investigate and act on picking the rubbish picked up.

The Shire has taken this on board and will act.

8. Question by Tony Fisher: The Shire has an EHO appointed, what are they doing to educate and engage the community?

Answer in Meeting: Clarity requested that it is the Environmental Health Officer not Occupation Safety Officer, Yes this is the case.

The direction to the EHO is to make sure the Shire is educating people and that means being front and centre, being accountable to the Community and being out there talking to people. Obviously, there are ways and means that can do that in a better way.

The community will see better communications and education over the few years in the Environmental Health Officer space. The Shire shares the EHO with Katanning, 2/5 of the role to Kojonup 3/5 to Katanning.

9. Question by Paul Webb: Who fixed the potholes on Jingalup Road and why have they only done some of the potholes and passed others?

Answer to question Taken on Notice: The Shire engaged a contractor "Potholes Perth" to undertake pothole patching for 1 day on Jingalup Road, Jingalup.

The contractor's truck has a 1200kg capacity of pre-mix asphalt and once stock are exhausted they finish works and return to Perth. Potholes Perth was engaged as the Works Team did not have capacity due to the construction requirements of capex projects.

The contractor was advised to treat moderate failures suitable for cold patch asphalt.

They contractor was instructed to leave minor faults as these are best treated with bitumen emulsion and fine aggregate to achieve durability and mitigate water ingress. Not all potholes are suited to the use of pre-mix asphalt.

The shire will treat minor faults with bitumen emulsion and aggregate post-harvest.

In the meantime, a road inspection has not revealed any asphalt repairs sitting "proud" of the road surface to cause any safety issues.

The failure at SLK 6 near Aus Oils requires geotechnical investigation to determine suitable remedial works. The investigation will take place after harvest.

There is a current 5-year plan co-funded by Regional Road Group to carry out preservation works i.e. pavement repairs and reseals along Jingalup Rd as the existing seal is at the end of its life showing binder embrittlement, cracking and aggregate loss.

Commentary related to several other questions: Roads is an important core function of the Shire. There are other core regulatory functions that the Shire is obligated to undertake, and the Environmental Health Officer's role is one of those mandatory functions.

The Shire can just not employ this role and transfer the money into roads. Those functions cannot be compromised. We need to clarify that these are mandatory functions of local government.

A balance of funding for these regulatory functions is essential. The Council is considering where funding for roads is coming from and how it is going to spend those funds in the future. The Shire has a high debt load at the moment, which presents a high cost of borrowing. That is money that is more than likely coming from the maintenance roads program over the last 4-5 years. And what we're doing now is we are developing a plan over the next two years to utilise funds from sources such as Roads to Recovery back into the local road program so that the Shire can improve the standards of gravel roads. The Manager of Works and Infrastructure, Darren Watkins, is working on that plan now for the next two to five years.

The focus will be on increasing the pruning activities and the grading of the gravel roads. This will not happen overnight, but the performance is expected to gradually increase over the next two years.

6 CONFIRMATION OF MINUTES

130/25 Moved Cr. Mathwin Seconded Cr Wieringa

That items 6.1, 6.2, 6.3, 6.4 in this agenda be moved En Bloc.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

131/25 Moved Cr. Mathwin Seconded Cr Mickle

That items 6.1, 6.2, 6.3, 6.4 in this agenda be carried En Bloc.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

6.1 SPECIAL COUNCIL MEETING 29 JULY 2025

Unconfirmed Minutes of an Ordinary Council Meeting held 29 July 2025 are at [attachment 6.1.1.](#)

Officer Recommendation

That the Minutes from an Ordinary Council meeting held 29 July 2025 be confirmed as a true record.

6.2 ORDINARY COUNCIL MEETING 23 SEPTEMBER 2025

Unconfirmed Minutes of an Ordinary Council Meeting held 23 September 2025 are at [attachment 6.2.1.](#)

Officer Recommendation

That the Minutes from an Ordinary Council meeting held 23 September 2025 be confirmed as a true record.

6.3 ORDINARY COUNCIL MEETING 28 OCTOBER 2025

Unconfirmed Minutes of an Ordinary Council Meeting held 28 October 2025 are at [attachment 6.3.1.](#)

Officer Recommendation

That the Minutes from an Ordinary Council meeting held 28 October 2025 be confirmed as a true record.

6.4 SPECIAL COUNCIL MEETING 3 NOVEMBER 2025

Unconfirmed Minutes of an Ordinary Council Meeting held 3 November 2025 are at [attachment 6.4.1.](#)

Officer Recommendation

That the Minutes from an Ordinary Council meeting held 3 November 2025 be confirmed as a true record.

7 PRESENTATIONS

7.1 PETITIONS

Nil

7.2 PRESENTATIONS

Nil

7.3 DEPUTATIONS

Nil

7.4 DELEGATES' REPORTS

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS

UNCONFIRMED

9 **REPORTS**

9.1 KEY PILLAR 'LIFESTYLE' REPORTS

9.1.1 HALL & PRIOR GROUP REFINANCING RIGHT OF ENTRY (BUSINESS GOODS)
KOJONUP SPRINGHAVEN FRAIL AGED CARE LEASE

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Thursday, 20th November 2025
FILE NO	FM.FNR.2
ATTACHMENT	9.1.1.1 - Hall & Prior - 2025 Group Refinancing - Right of Entry (Business and Goods) - Kojonup Lease

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Lifestyle	1. Diverse Accommodation Options	1.3 Future-proof aged care

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to consider authorizing the execution of a Deed ([attachment 9.1.1.1 - Hall & Prior - 2025 Group Refinancing - Right of Entry \(Business and Goods\) - Kojonup Lease](#)) related to the Shire providing consent to mortgage the lease and a right of entry of the Security trustee to a Lender of Hall & Prior.

BACKGROUND

This relates to the lease of Springhaven Frail Aged Lodge.

The Lessee has entered into new financing arrangements and requires the Shire's consent to the mortgage of the lease.

This will be formalised by way of a consent document (namely the Right of Entry document) between the lessor (Shire), the lessee, and the security trustee (acting on behalf of the lenders).

COMMENT

The Lessee's solicitors have provided the Shire's solicitors with copies of the relevant security documents referred to in the Right of Entry provisions so that these could be reviewed in context.

Under the terms of the Springhaven Lease, the Shire must not unreasonably withhold its consent to the mortgage of the Lease. Strictly speaking, the Shire is not required to enter into a Right of Entry Deed with the lenders, as the mortgage is between the lessee and the lender.

The lender is requesting the Shire's involvement to protect monies payable under the mortgage. If the Lessee were to default under the lease and the lease was terminated, the lender would lose the benefit of its mortgage and have limited ability to recover outstanding amounts. The Right of Entry Deed addresses this by:

- ensuring the Lease remains on foot;
- requiring that the lender be given notice of any breaches and the opportunity to remedy them; and
- allowing the lender to sell the Lessee's fittings to recover amounts owing under the mortgage.

In practice, these arrangements generally do not prejudice a landlord's position and may, in fact, strengthen it.

It is in the lender's interests to ensure the lease is complied with, and the landlord benefits from having a financially secure party standing behind the tenant.

In addition, from a practical perspective, the Lessee's ability to obtain finance may depend on the Shire entering into the Right of Entry Deed, as lenders are often unwilling to advance funds without this protection.

The Shire's solicitors have reviewed the Right of Entry document, required certain amendments to protect the Shire's interests, and have recommended that the Shire proceed to enter into the Right of Entry document.

The Author recommends supporting the request and executing the Deed of Right of Entry, [attachment 9.1.1.1 - Hall & Prior - 2025 Group Refinancing - Right of Entry \(Business and Goods\) - Kojonup Lease](#).

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil impact - All legal costs have been paid through Hall and Prior's Solicitors.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
15. <i>Supplier - Contracts</i>	Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. Inadequate contract management practices	<i>Contract Management</i> <i>Documented authorisation and approvals process for contracts</i>	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Limiting the lessee's security holder has two impacts: <ol style="list-style-type: none"> 1. May lessen protections of the Shire for Lessee to remain viable to maintain the lease conditions. 2. May limit the lessee's funding arrangements limiting growth of the business and therefore limiting the controls for the Shire to future proof aged care. 			

ASSET MANAGEMENT PLAN IMPLICATIONS

Protects the asset Lease at Springhaven Frail Aged Lodge

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

132/25 Moved Cr Mickle

Seconded Cr Michael

That Council approve the Execution of the Right of Entry Deed as presented and authorise the Shire President and Chief Executive Officer to execute the Deed and apply the Shire Seal to the Deed.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

9.2 KEY PILLAR ‘ECONOMICS’ REPORTS

Nil

9.3 KEY PILLAR ‘VISITATION’ REPORTS

Nil

9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 SHUTDOWN DURING THE 2025/2026 CHRISTMAS AND NEW YEAR PERIOD

AUTHOR	Annabelle Harvey – HR Advisor
DATE	Wednesday, 11 October 2024
FILE NO	
ATTACHMENT(S)	9.4.1.1 Shutdown Schedule

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033

To be *“The Cultural Experience Centre of the Great Southern”*

STRATEGIC/CORPORATE IMPLICATIONS

Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

The author is a Shire of Kojonup employee and, as such, is affected by the outcome of this report.

SUMMARY

To consider a shutdown period for the Depot, Swimming Pool, Administration Office/ Library, Kodja Place and Black Cockatoo Café shutdown during the 2025/2026 Christmas and New Year period.

BACKGROUND

A shutdown during the Christmas and New Year holiday period has occurred year on year; it is suggested that the same occurs during the 2025/2026 Christmas and New Year period.

COMMENT

In 2025 Christmas Day and Boxing Day fall on Thursday, 25 December and Friday, 26 December with the public holidays to be observed on those days. New Year’s Day falls on Thursday, 1 January 2026 with the public holiday to be observed on that day.

It is proposed that the Shire Depot, Swimming Pool, Administration Office/Library, Kodja and Black Cockatoo Café be closed in accordance with the attached schedule, [attachment 9.4.1.1 Shutdown Schedule](#).

Team Members will be required to utilise leave accruals which can include:

- annual leave
- rostered days off
- Local Government days
- time in lieu; or
- leave without pay (only by prior arrangement with the Chief Executive Officer [CEO]).

Staff planning to work throughout this period can only do so with the approval of the CEO. A skeleton crew may be required for emergencies and/or call outs.

In summary, the Shire Administration Office will be closed from 2.00pm on Tuesday 23rd December, through until usual hours Monday, 5 January 2026.

Please refer to the [attachment 9.4.1.1 Shutdown Schedule](#) for detail outlining the other departments.

CONSULTATION

Chief Executive Officer

Manager Finance Corporate Community

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Team Members will be required to utilise leave accruals which are accounted for in the 2025/2026 Annual Budget and reduces the Shires benefits liability. The only impact will be cashflow which is accounted for in the Team Member benefit provisions reserve account. Therefore, the financial impact is minimal.

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	Health and Wellbeing initiatives	Nil
<i>Risk rating: High</i>			
IMPLICATIONS			
Continuing the practice of shutting down operations over the Christmas/New Year period, as occurs in many local governments and has occurred for many years at the Shire of Kojonup, aligns with health and wellbeing initiatives. A Skeleton crew may be required to remain accessible for essential services.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

133/25 Moved Cr Radford Seconded Cr Mitchell

That Council approve:

1. An operational shutdown of the Administration Office, Library, Kodja Place and Depot during the 2025/2026 Christmas and New Year period as presented in the *Shutdown Schedule*, *attachment 9.4.1.1*; and
2. The above-mentioned closure be advertised on the Shire of Kojonup website and via local public notice.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

9.4.2 ORDINARY COUNCIL MEETING DATES FOR 2026

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Wednesday, 19 November 2025
FILE NO	
ATTACHMENT	

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

DECLARATION OF INTEREST

Nil

SUMMARY

Council to consider its Ordinary Meeting schedule for the 2026 calendar year.

BACKGROUND

In accordance with Regulation 12 of the *Local Government (Administration) Regulations 1996*, local governments are required to give local public notice and publish on their websites the date, time and place of ordinary council meetings and committee meetings which are proposed to be open to members of the public and shall be held within the proceeding 12 month period.

COMMENT

In October 2005 it was resolved that Council's ordinary meetings would be held on the third Tuesday of each month commencing at 3:00pm except where dates clash with a public holiday or internal staffing management.

The author is recommending changing this resolution to generally the fourth Tuesday of the month in line with the general dates recommended in this report.

This is in-line with the discussions at the 20 August 2024 Briefing Session, where the concept of briefing sessions be reduced to one day a month and Council meetings continue to generally be held on the fourth Tuesday of a month in the 2025 calendar year.

Occasionally, timeframes associated with specific matters may alter scheduled ordinary meeting dates due to the circumstances in that month. The following recommendation represents changes to the scheduled fourth Tuesday of each month for the holding of Council's Ordinary Meetings in 2025:

- There is no ordinary meeting of Council held during the month of January.
- The December ordinary meeting date has typically been held a week earlier and it is recommended that this practice continues to align to the Christmas and New Year period shutdown.

Regulation 12 of the Local Government (Administration) Regulations 1996 requires that Council's scheduled ordinary meetings, which will be open to the public, are published on the local government's official website before the beginning of the year in which the meetings are to be held and that the notice should include the date, time and location of the meetings.

Considering the above the recommended 2026 ordinary meeting schedule for Council is as follows:

24	February	2026
24	March	2026
28	April	2026
26	May	2026
23	June	2026
28	July	2026
25	August	2026
29	September	2026
27	October	2026
24	November	2026
15	December	2026

CONSULTATION

Briefing Session – 18 November 2025

STATUTORY REQUIREMENTS

Section 5.25 (1) (g) - *Local Government Act 1995*:

5.25.Regulations about council and committee meetings and committees

(1) *Without limiting the generality of s. 9.59, regulations may make provision in relation to—*

- (g) *the giving of public notice of the date and agenda for council or committee meetings;*

Regulation 12 - *Local Government (Administration) Regulations 1996 –*

12. Publication of meeting details [Act s. 5.25(1) (g)]

(1) *In this regulation —*

meeting details, for a meeting, means the date and time when, and the place where, the meeting is to be held.

(2) *The CEO must publish on the local government's official website the meeting details for the following meetings before the beginning of the year in which the meetings are to be held—*

- (a) *ordinary council meetings;*
(b) *committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public.*

(3) *Any change to the meeting details for a meeting referred to in sub-regulation (2) must be published on the local government's official website as soon as practicable after the change is made.*

(4) *If a local government decides that a special meeting of the council is to be*

open to members of the public, the CEO must publish the meeting details for the meeting and the purpose of the meeting on the local government's official website as soon as practicable after the decision is made.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC/CORPORATE IMPLICATIONS

Nil

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. This includes new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.	Councillor/Staff Induction Process Councillor/Staff training	Nil
6 - Engagement Practices	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members.	Policies and Procedures	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Allows compliance with s. 5.25 (1) (g) of the Local Government Act 1995 and r. 12 – Local Government (Administration) Regulations 1996 - publication of meeting details.			

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

134/25 Moved Cr Wieringa Seconded Cr Mickle

Council Approve that:

1. Ordinary Meetings of Council be scheduled to be held in the Shire of Kojonup (Shire) Council Chambers, 93 Albany Highway, Kojonup, generally on the fourth Tuesday of each month in 2026 commencing at 3:00pm, with the following principles:
 - No scheduled meeting to be held in January.
 - Month of December to be held earlier to align to the Christmas and New Year shutdown.
2. The following dates be approved for the 2026 calendar year for Ordinary Meetings of Council:

24	February	2026
24	March	2026
28	April	2026
26	May	2026
23	June	2026
28	July	2026
25	August	2026
29	September	2026
27	October	2026
24	November	2026
15	December	2026
3. The Ordinary Council Meeting schedule for 2026, as above, be published on the Shire of Kojonup website and local public notice given.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

9.4.3 COMMITTEES OF COUNCIL - MEETING DATES FOR 2026

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Wednesday, 19 November 2025
FILE NO	
ATTACHMENT	9.4.3.1 - Calendar of meetings 2026

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

DECLARATION OF INTEREST

Nil

SUMMARY

Council to consider a schedule of meeting place, dates and times for Committees of Council for the 2026 calendar year.

BACKGROUND

In accordance with Regulation 12 of the Local Government (Administration) Regulations 1996, local governments are required to give local public notice and publish on their websites the date, time and place of meetings of Council committees that shall be held within the proceeding 12 month period.

COMMENT

Council Committees include:

- Audit, Risk & Improvement Committee (required to meet a minimum quarterly)
- Kojonup Keneang Noongar Advisory Committee (minimum four (4) times per year)
- Kojonup Natural Resource Management (NRM) Advisory Committee (required to meet minimum biannually [twice a year])
- Bush Fire Advisory Committee (required to meet a minimum biannually [twice a year])
- Kojonup Aging, Disability, Access, Inclusion and Health Committee (required to meet four times per year)
- Historical, Tourism and Cultural Committee (required to meet a minimum biannually [twice a year])
- Roads and Technical Services Advisory Committee (required to meet a minimum quarterly)
- Muradup Community Advisory Committee (required to meet a minimum biannually [twice a year])

Based on the minimum number of meetings required it is proposed that:

- The Audit, Risk and Improvement Committee schedules its meetings to be held on 3 March, 2 June, 1 September and 2 December for the 2026 calendar year.
- The NRM meetings be held on 4 February, 6 May, 2 September for the 2026 calendar year.
- The Noongar Advisory Committee schedule its meetings to be held on 3 March, 4 August and 3 November for the 2026 calendar year.
- The Bush Fire Advisory Committee (BFAC) schedule its meetings to be held on 3 February and 5 August for the 2026 calendar year.
- The Historical, Tourism and Cultural Committee schedules its meetings to be held on 3 March, 4 August, 3 November for the 2026 calendar year.
- The Kojonup Aging, Disability, Access, Inclusion and Health Committee schedules its meetings to be held on 3 March, 2 June, 1 September and 2 December for the 2026 calendar year.
- The Roads and Technical Services Advisory Committee schedule its meetings to be held on 3 February, 5 May, 3 June, 5 August and 4 November for the 2026 calendar year.
- The Muradup Community Advisory Committee schedule its meetings to be held on 4 February, 6 May and 2 September for the 2026 calendar year.

Any re-scheduling or new meeting dates will be advertised to the public.

Please refer to [attachment 9.4.3.1 - Calendar of meetings 2026](#) for detailed scheduling of date and time of the specific committee meetings and the optimal alignment of the dates.

CONSULTATION

Briefing Session – 18 November 2025

STATUTORY REQUIREMENTS

Section 5.25 (1) (g) - *Local Government Act 1995*:

5.25.Regulations about council and committee meetings and committees

(1) *Without limiting the generality of s. 9.59, regulations may make provision in relation to—*

- (g) *the giving of public notice of the date and agenda for council or committee meetings;*

Regulation 12 - *Local Government (Administration) Regulations 1996 –*

12. Publication of meeting details [Act s. 5.25(1) (g)]

(1) *In this regulation —*

meeting details, for a meeting, means the date and time when, and the place where, the meeting is to be held.

- (2) *The CEO must publish on the local government’s official website the meeting details for the following meetings before the beginning of the year in which the meetings are to be held—*
- (a) *ordinary council meetings;*
 - (b) *committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public.*
- (3) *Any change to the meeting details for a meeting referred to in sub-regulation (2) must be published on the local government’s official website as soon as practicable after the change is made.*
- (4) *If a local government decides that a special meeting of the council is to be open to members of the public, the CEO must publish the meeting details for the meeting and the purpose of the meeting on the local government’s official website as soon as practicable after the decision is made.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC/CORPORATE IMPLICATIONS

Nil

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. This includes new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.	Councillor/Staff Induction Process Councillor/Staff training	Nil
6 - Engagement Practices	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key	Policies and Procedures	Nil

	Private Sector Companies, Government Agencies and/or Elected Members.		
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Allows compliance with s. 5.25 (1) (g) of the Local Government Act 1995 and r. 12 – Local Government (Administration) Regulations 1996 - publication of meeting details.			

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

135/25 Moved Cr Mathwin

Seconded Cr Mitchell

That Council:

1. Approve dates for the 2026 calendar year for the respective Committees of Council as follows:

- The Audit, Risk and Improvement (ARIC) Committee schedules its meetings to be held on 3 March, 2 June, 1 September and 2 December for the 2026 calendar year.
- The Natural Resource Management Advisory Committee (NRMAC) meetings be held on 4 February, 6 May, 2 September for the 2026 calendar year.
- The Noongar Advisory Committee schedule its meetings to be held on 3 March, 4 August and 3 November for the 2026 calendar year.
- The Bush Fire Advisory Committee (BFAC) schedule its meetings to be held on 3 February and 5 August for the 2026 calendar year.
- The Historical, Tourism and Cultural Committee schedules its meetings to be held on 3 March, 4 August, 3 November for the 2026 calendar year.
- The Kojonup Aging, Disability, Access, Inclusion and Health Committee schedules its meetings to be held on 3 March, 2 June, 1 September and 2 December for the 2026 calendar year.
- The Roads and Technical Services Advisory Committee schedule its meetings to be held on 3 February, 5 May, 3 June, 5 August and 4 November for the 2026 calendar year.
- The Muradup Community Advisory Committee schedule its meetings to be held on 4 February, 6 May and 2 September for the 2026 calendar year.

2. Direct the CEO to publish the Council Committee Meetings schedule, as presented, on the Shire of Kojonup website and local public notice given.

AMENDMENT TO MOTION

136/25 Moved Cr Wieringa Seconded Cr Mickle

That Council amend and publish times for the following committees:

- a) Audit, Risk and Improvement (ARIC) committee to 10:00 am and the Kojonup Aging, Disability, Access, Inclusion and Health Committee to 1:00 pm;
- b) Road Technical Services Committee to 9:00 am;
- c) Muradup Community Committee to 2:00 pm.
- d) Other committee times as presented.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

UNCONFIRMED

AMENDMENT BECOMES THE MOTION

135/25 Moved Cr Mathwin

Seconded Cr Mitchell

That Council:

1. Approve dates and times for the 2026 calendar year for the respective Committees of Council as follows:

- The Audit, Risk and Improvement (ARIC) Committee schedules its meetings to be held on 3 March, 2 June, 1 September and 2 December for the 2026 calendar year and meet time be established as 10:00 am.
- The Natural Resource Management Advisory Committee (NRMAC) meetings be held on 4 February, 6 May, 2 September for the 2026 calendar year, times as presented.
- The Noongar Advisory Committee schedule its meetings to be held on 3 March, 4 August and 3 November for the 2026 calendar year, times as presented.
- The Bush Fire Advisory Committee (BFAC) schedule its meetings to be held on 3 February and 5 August for the 2026 calendar year, times as presented.
- The Historical, Tourism and Cultural Committee schedules its meetings to be held on 3 March, 4 August, 3 November for the 2026 calendar year, times as presented.
- The Kojonup Aging, Disability, Access, Inclusion and Health Committee schedules its meetings to be held on 3 March, 2 June, 1 September and 2 December for the 2026 calendar year and meet time be established as 10:00 am.
- The Roads and Technical Services Advisory Committee schedule its meetings to be held on 3 February, 5 May, 3 June, 5 August and 4 November for the 2026 calendar year and meet time be established as 9:00 am.
- The Muradup Community Advisory Committee schedule its meetings to be held on 4 February, 6 May and 2 September for the 2026 calendar year and meet time be established as 2:00 pm.

2. Direct the CEO to publish the Council Committee Meetings schedule, as presented, on the Shire of Kojonup website and local public notice given.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

9.4.4 BUSH FIRE ADVISORY COMMITTEE (BFAC) MEETING MINUTES – 11 NOVEMBER 2025

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Wednesday, 19 November 2025
FILE NO	
ATTACHMENT	9.4.4.1 – BFAC Unconfirmed Meeting Minutes – 11 November 2025

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

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to receive the unconfirmed minutes of a BFAC meeting held 11 November 2025.

BACKGROUND

The BFAC is established under Section 67 of the Bush Fires Act 1954 and plays an important role in the Council’s decision-making process. Minutes are required to be noted by Council.

COMMENT

Unconfirmed minutes of a BFAC meeting held 11 November 2025, [attachment 9.4.4.1 –BFAC Unconfirmed Meeting Minutes – 11 November 2025](#), for Council noting.

CONSULTATION

Community Emergency Services Manager
Regulatory Services Manager

STATUTORY REQUIREMENTS

Section 67 of the Bush Fires Act 1954

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC/CORPORATE IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular LEMC, DEMC Meetings	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Under legislation, the Shire of Kojonup (Shire) may establish and maintain a BFAC. The risk of not creating a BFAC is that the Shire supports the knowledge and capability in the Shire to manage 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 PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

136/25 Moved Cr Radford Cr Michael

That Council receives and notes the unconfirmed minutes of a Bush Fire Advisory Committee meeting held 7 May 2025.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

RECOMMENDATION TO COUNCIL FROM BUSHFIRE ADVISORY COMMITTEE

137/25 Moved Cr Radford Cr Wieringa

That Council appoint the Community Emergency Services Manager to a Fire Control Officer (FCO) in the Shire of Kojonup without the power to write permits.

AMENDMENT TO MOTION

138/25 Moved Cr Mathwin Cr Mitchell

That Council appoint the Community Emergency Services Manager to a Fire Control Officer (FCO) in the Shire of Kojonup without the power to write permits for the 2025/26 bushfire season.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

AMENDMENT BECOMES THE MOTION

137/25 Moved Cr Radford Cr Wieringa

That Council appoint the Community Emergency Services Manager to a Fire Control Officer (FCO) in the Shire of Kojonup without the power to write permits for the 2025/26 bushfire season.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

9.4.5 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY (SEPTEMBER & OCTOBER 2025)

AUTHOR	Jill Johnson – Manager Financial, Corporate & Community
DATE	Thursday, 20th November 2025
FILE NO	FM.FNR.2
ATTACHMENT	9.4.5.1 – Monthly Financial Statements to 1 September 2025 9.4.5.2 - Monthly Financial Statements to 31 October 2025

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

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to note the Monthly Financial Statement for the months ending 30 September & 31 October 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 Statements of Financial Activity for the period 1 September 2025 to 31 October 2025 represents four (4) months, or 33% of the year **attachments 9.4.5.1 – Monthly Financial Statements to 1 September 2025, and 9.4.5.2 - Monthly Financial Statements to 31 October 2025.**

The following items are worthy of noting:

- Closing surplus position of \$6,312,894m.
- Capital expenditure achieved 15.8% of budgeted projects.
- Cash holdings of \$5,849 of which \$1,137m is held in cash backed reserve accounts and \$4,712m is unrestricted cash.
- Rates debtors outstanding equate to 31% of total rates raised for 2025/2026
- 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.

STRATEGIC/CORPORATE IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
Risk rating: Adequate			
IMPLICATIONS			
Financial reporting is required to create transparency.			

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

139/25 Moved Cr Michael Cr Mickle

That the monthly financial statements for the periods ending 30 September & 31 October 2025, as attached, be noted.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

UNCONFIRMED

9.4.6 MONTHLY PAYMENTS LISTING – SEPTEMBER 2025

AUTHOR	Rachael Egerton-Warburton – Finance Officer
DATE	Thursday, 20th November 2025
FILE NO	FM.FNR.2
ATTACHMENT	9.4.6.1 - Monthly Payment Listing September 2025

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

DECLARATION OF INTEREST

Nil

SUMMARY

To receive the list of payments covering the month of September 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 list of payments is submitted for receipt by the Council.

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

CONSULTATION

Manager Finance Corporate Community

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

Payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) <i>Financial Sustainability</i>	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	<i>Budget Controls</i>	Cash Flow Budget and reporting to be implemented
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Financial reporting is required to create transparency.			

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

140/25 Moved Cr Wieringa Cr Mickle

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 September 2025		TO - 30 September 2025
Municipal Cheques	14408	\$17,733.08
EFTs	36688-36840	\$402,787.35
Direct Debits		\$401,551.52
Total		\$822,071.95

be received.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

10 APPLICATIONS FOR LEAVE OF ABSENCE

REQUEST FOR LEAVE – CR NED RADFORD

141/25 Moved Cr Mathwin Cr Michael

That a Leave of Absence be approved for Cr. Ned Radford for 16 December Ordinary Council Meeting.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 QUESTIONS FROM ELECTED MEMBERS WITHOUT NOTICE

Nil

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

Urgent Item

This item needs to be received and a decision to be reached

Vote Required

Absolute Majority

OFFICER RECOMMENDATION

142/25 Moved Cr Mickle Cr Wieringa

That Council approves the late matter “13.1. *REQUEST TO REVOKE PENALTY FEE (UNAUTHORISED DEVELOPMENT – KOJONUP FEEDS PTY LTD & VAUDAN HOLDINGS PTY LTD)*” to be considered in the standing orders of this Ordinary Council Agenda dated 25 November 2025.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

13.1. REQUEST TO REVOKE PENALTY FEE (UNAUTHORISED DEVELOPMENT – KOJONUP FEEDS PTY LTD & VAUDAN HOLDINGS PTY LTD)

AUTHOR	Estelle Lottering – Manager Regulatory Services
DATE	24/11/2025
ATTACHMENT(S)	13.1.1 – Letter from Aaron Pontifex 13.1.2 – Extract from Shire of Kojonup 2025/2026 Fees and Charges

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN 2023 – 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Lifestyle Economics Performance	2. Proactive Community Spirit 5. Assisted New Business 12. A High Performing Council	2.6 Wellbeing advancement 5.1 Industrial land release

DECLARATION OF INTEREST

Nil

SUMMARY

For Council to consider a request from the applicant to revoke the penalty fee associated with the retrospective development application submitted for a grain handling facility commenced without approval.

BACKGROUND

On 12 September 2025, the Shire identified earthworks and construction activity occurring on the site without a Development Application (DA), contrary to the *Planning and Development Act 2005* and Shire of Kojonup Town Planning Scheme No. 3 (TPS3).

A retrospective DA was later submitted (24 September 2025). The penalty fee was applied consistent with Council’s Fees & Charges Schedule. The applicant has written to the Shire President and Council (received 14 November 2025) requesting revocation of the penalty.

COMMENT

Applicant’s claims & Officer Responses

Claim: The use is “Industry – Rural”, which is a permitted (P) use in Rural Zone.

Officer Response:

Permitted (‘P’) use status does not remove the requirement for a DA. Under TPS3 and Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, development approval is required unless explicitly exempt. Bulk grain handling, large-scale storage pads, augers, conveyors and earthworks on this scale are not exempt.

Claim: They relied on advice from two contractors that no DA was needed.

Officer Response:

Contractors are not authorised to give planning advice. The responsibility to obtain correct approvals lies solely with the landowner (*Planning and Development Act s.174*)
Incorrect third-party advice does not create grounds to waive a statutory penalty.

Claim: Similar facilities in other Shires did not require a DA.

Officer Response:

Planning requirements differ between local governments. Kojonup has consistently required DAs for grain handling facilities, pads, storage infrastructure and bulk commodity operations. Other LG decisions do not override Kojonup's Scheme.

Claim: Other Shires (Wagin, Wandering) supported similar operations.

Officer Response:

Support by another LG is irrelevant to Kojonup's statutory obligations. Compliance with the Shire of Kojonup TPS3 is mandatory regardless of regional practice.

Claim: They cooperated once informed.

Officer Response:

Cooperation is noted and appreciated. However, cooperation after works have commenced does not negate the breach nor the Shire's compliance costs (assessment, site inspection, enforcement).

Claim: Jingalup Road title complications contributed to delays.

Officer Response:

This matter is unrelated to the unauthorised earthworks already underway. Road access/title issues do not provide legal justification for bypassing approvals.

Claim: The penalty is "unreasonable" and lacks precedent.

Officer Response:

The penalty is applied consistently with other unauthorised developments in Kojonup. The Shire has applied retrospective penalty fees to multiple applicants over the years. There is established precedent for strict enforcement to support compliance.

Claim: The decision was influenced by "one or two individuals."

Officer Response:

This is incorrect. The penalty arises directly from Council-adopted **Fees & Charges** and standard enforcement of unauthorised development under the Planning Act. [Attachment 13.1.2 – Extract from Shire of Kojonup 2025/2026 Fees and Charges](#)
No personal discretion was exercised.

Claim: The project benefits the district and should not be penalised.

Officer Response:

Economic benefit does not remove the requirement to follow statutory planning processes. Approval pathways and penalties apply equally to all applicants regardless of project scale.

CONSULTATION

Steve Thompson – Edge Planning

Grant Thompson – Chief Executive Officer

STATUTORY REQUIREMENTS

Planning and Development Act 2005

Planning and Development Regulations 2009 (Regulation 52)

Local Government Act 1995 (s6.16)

Shire of Kojonup Town Planning Scheme No. 3 (TPS3)

Shire of Kojonup Delegation Register (Dec 2023)

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Shire would absorb compliance and administrative costs.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 – Compliance	Impulsive decision making Ineffective monitoring of changes to legislation	Professional accreditation / certification maintained	Compliance Risk High: Waiving the fee risks incentivising unauthorised development
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 Incorrect information	Development Approval performance report	Nil
<i>Risk rating: Adequate</i>			
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

143/25 Moved Cr Mathwin Cr Radford

That Council:

- A) Does not support the revocation of the penalty as the fee was correctly issued under the Planning and Development Act 2005 and approved in the Shire's Fees & Charges Schedule as per Council decision and there has been no clear justification to waive or revoke the charge.
- B) Writes to the applicant advising that, whilst Council respects the right of the applicant to raise these matters, the request to revoke the penalty for the Kojonup Feeds Pty Ltd & Vaudan Holdings Pty Ltd retrospective development application at Lot 23368 is not supported, as the fee was correctly issued under the Planning and Development Act 2005 and the Shire's Fees & Charges Schedule as per Council decision.

Carried 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

14 **MEETING CLOSED TO THE PUBLIC**

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

NIL

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 RESOLUTIONS THAT MAY BE MADE PUBLIC

15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 4:06pm.

UNCONFIRMED

16 ATTACHMENTS (SEPARATE)

- 6.1.1. Unconfirmed Minutes of an Ordinary Council Meeting held 29 July 2025
- 6.2.1. Unconfirmed Minutes of an Ordinary Council Meeting held 23 September 2025
- 6.3.1. Unconfirmed Minutes of an Ordinary Council Meeting held 28 October 2025
- 6.4.1. Unconfirmed Minutes of an Ordinary Council Meeting held 3 November 2025
- 9.1.1.1 Hall & Prior - 2025 Group Refinancing - Right of Entry (Business and Goods) -
Kojonup Lease
- 9.4.1.1 Shutdown Schedule
- 9.4.3.1 Calendar of meetings 2026
- 9.4.4.1 BFAC Unconfirmed Meeting Minutes – 11 November 2025
- 9.4.5.1 Monthly Financial Statements to 1 September 2025
- 9.4.5.2 Monthly Financial Statements to 31 October 2025
- 9.4.6.1 Monthly Payment Listing September 2025
- Late Item Attachments
- 13.1.1 Letter from Aaron Pontifex
- 13.1.2 Extract from Shire of Kojonup 2025.2026 Fees and Charges



MONTHLY FINANCIAL REPORT

30 NOVEMBER 2025

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**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 NOVEMBER 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 currently 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

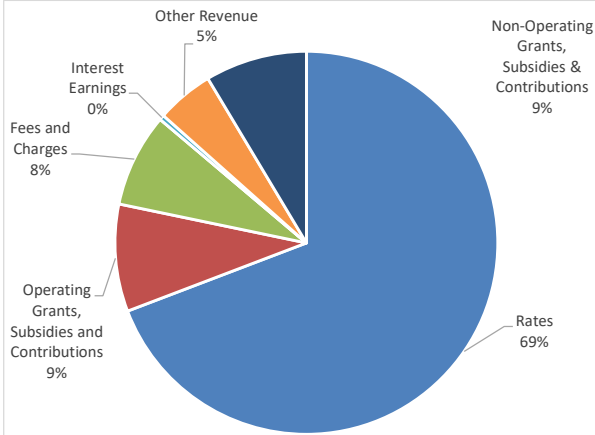
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

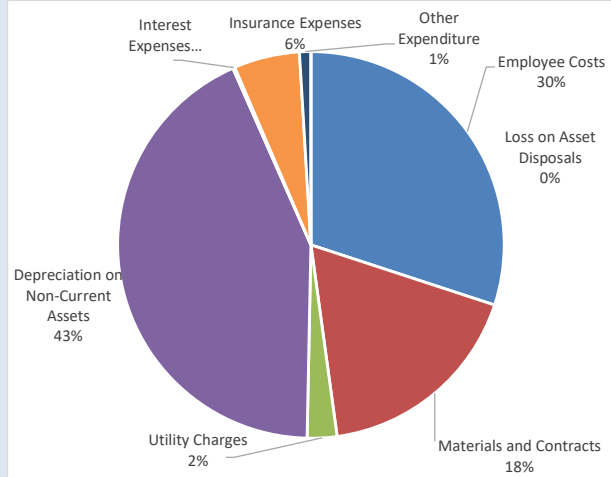
All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

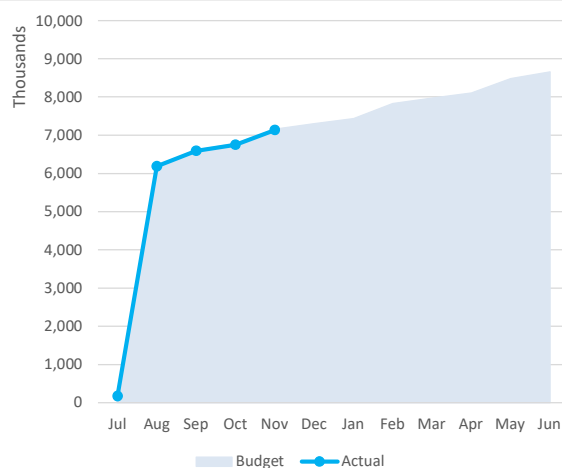
OPERATING REVENUE



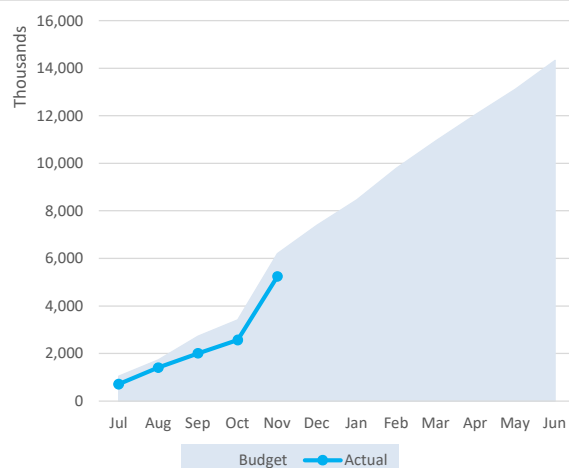
OPERATING EXPENSES



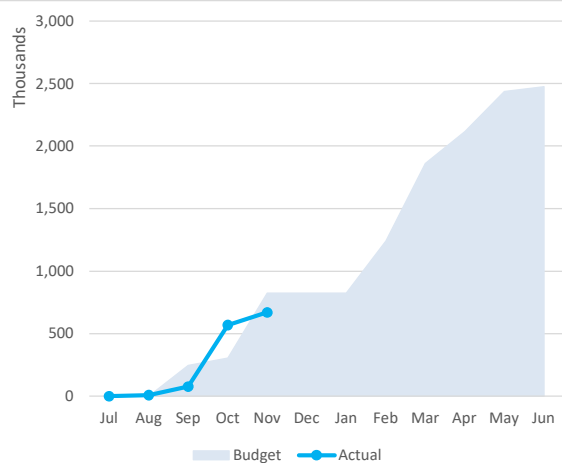
OPERATING REVENUE - Budget-v-YTD Actual



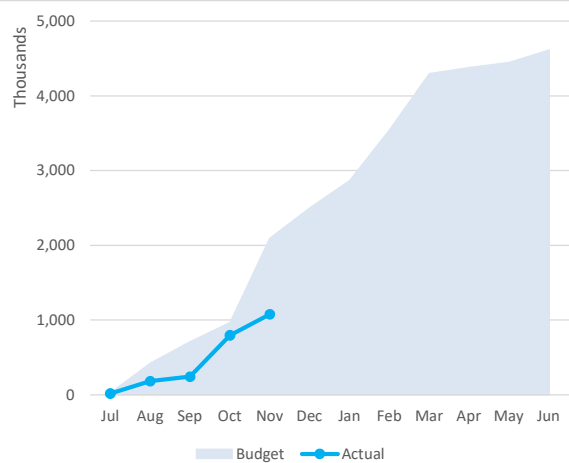
OPERATING EXPENSES - Budget-v-YTD Actual



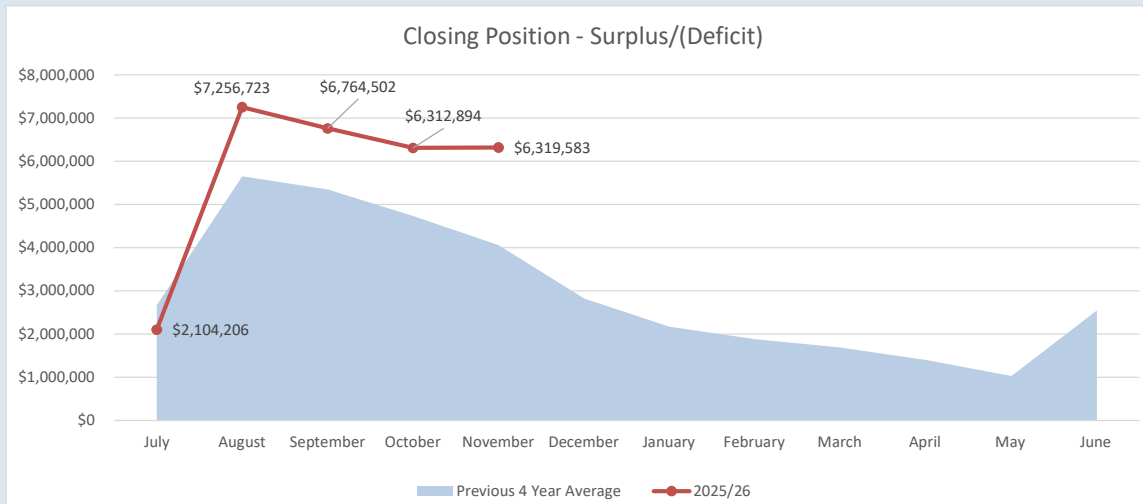
CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 30 NOVEMBER 2025**



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 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 PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer 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 BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)	\$	\$	\$	
General Purpose Funding	(85,551)	(31,697)	(11,599)	-63%
Governance	(1,190,673)	(583,727)	(301,749)	-48%
Law, Order, Public Safety	(627,836)	(268,890)	(196,291)	-27%
Education and Welfare	(52,978)	(23,835)	(15,489)	-35%
Health	(529,526)	(222,054)	(98,958)	-55%
Housing	(397,618)	(176,225)	(228,917)	30%
Community Amenities	(932,923)	(446,021)	(306,173)	-31%
Recreation and Culture	(1,615,138)	(705,981)	(649,324)	-8%
Transport	(6,718,327)	(2,820,233)	(2,712,574)	-4%
Economic Services	(1,969,818)	(852,992)	(770,280)	-10%
Other Property and Services	(77,325)	(27,048)	63,077	-333%
Operating Expenses	(14,197,712)	(6,158,704)	(5,228,278)	
REVENUE				
General Purpose Funding	6,232,974	5,820,340	5,803,240	0%
Governance	60,040	25,550	53,798	111%
Law, Order, Public Safety	256,136	124,774	43,738	-65%
Education and Welfare	20,580	1,117	1,292	16%
Health	3,000	1,250	1,329	6%
Housing	406,420	186,835	190,183	2%
Community Amenities	317,300	303,591	368,570	21%
Recreation and Culture	67,386	11,827	32,500	175%
Transport	253,357	253,357	248,444	-2%
Economic Services	952,860	397,009	365,692	-8%
Other Property & Services	83,450	34,769	28,227	-19%
Operating Revenue	8,653,503	7,160,419	7,137,013	
Sub-total	(5,544,209)	1,001,715	1,908,736	
FINANCE COSTS (INTEREST)				
Law & Order	(19,970)	(8,675)	82	-101%
Health	(1,647)	(919)	(270)	-71%
Housing	(32,315)	(12,172)	(3,279)	-73%
Recreation & Culture	(64,449)	(20,317)	(6,103)	-70%
Transport	(1,565)	(880)	(257)	-71%
Economic Services	(10,834)	0	703	0%
Total Finance Costs	(130,780)	(42,963)	(9,123)	
NON-OPERATING REVENUE				
Transport	2,365,133	825,676	670,531	-19%
Total Non-Operating Revenue	2,365,133	825,676	670,531	
PROFIT/(LOSS) ON SALE OF ASSETS				
Transport - Loss on Sale	0	0	0	0%
Transport - Profit on Sale	0	0	0	0%
Total Profit/(Loss)	0	0	0	
NET RESULT	(3,309,856)	1,784,428	2,570,143	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(3,309,856)	1,784,428	2,570,143	

"Traffic Lights" Colour Coding:

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

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

Revenue:

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

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

Expenditure:

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

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



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

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 30 NOVEMBER 2025

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
Expenses				
Employee Costs	(4,695,071)	(1,826,941)	(1,573,507)	-14%
Materials and Contracts	(3,166,263)	(1,424,986)	(932,255)	-35%
Utility Charges	(397,675)	(161,283)	(129,046)	-20%
Depreciation on Non-Current Assets	(5,155,411)	(2,148,002)	(2,256,112)	5%
Interest Expenses	(130,780)	(42,963)	(9,123)	-79%
Insurance Expenses	(496,255)	(487,793)	(288,153)	-41%
Other Expenditure	(287,037)	(109,700)	(49,204)	-55%
Operating Expenses	(14,328,492)	(6,201,667)	(5,237,401)	
Revenue				
Rates	5,405,109	5,405,114	5,402,360	0%
Operating Grants, Subsidies and Contributions	1,322,758	774,772	706,824	-9%
Fees and Charges	906,330	550,244	617,118	12%
Service Charges	0	0	0	0%
Interest Earnings	75,500	35,868	33,473	-7%
Other Revenue	943,806	394,421	377,238	-4%
Operating Revenue	8,653,503	7,160,419	7,137,013	
Sub-total	(5,674,989)	958,752	1,899,612	
Non-Operating Grants, Subsidies & Contributions	2,365,133	825,676	670,531	-19%
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0	0%
Profit on Asset Disposals	0	0	0	0%
Loss on Asset Disposals	0	0	0	0%
Non-Operating Revenue	2,365,133	825,676	670,531	
Net Result	(3,309,856)	1,784,428	2,570,143	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(3,309,856)	1,784,428	2,570,143	

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$			
Rates	5,405,109	5,405,114	5,402,360	Within Threshold	Within Threshold	
Operating Grants and Subsidies	1,322,758	774,772	706,824	(67,948)	Within Threshold	
Fees and Charges	906,330	550,244	617,117	66,873	12.15%	▲
Interest Earnings	75,500	35,868	33,473	Within Threshold	Within Threshold	
Profit on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Revenue	943,806	394,421	377,238	(17,183)	Within Threshold	
	8,653,503	7,160,419	7,137,012			
LESS OPERATING EXPENDITURE						
Employee Costs	(4,695,071)	(1,826,941)	(1,573,507)	253,434	13.87%	▲
Materials & Contracts	(3,166,264)	(1,424,986)	(932,255)	492,731	34.58%	▲
Utilities	(397,675)	(161,283)	(129,046)	32,237	19.99%	▲
Depreciation on Non-Current Assets	(5,155,411)	(2,148,002)	(2,256,112)	(108,110)	Within Threshold	
Interest Expense	(130,780)	(42,963)	(9,123)	33,840	78.77%	▲
Insurances	(496,255)	(487,793)	(288,153)	199,640	40.93%	▲
Loss on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Expenditure	(287,036)	(109,700)	(49,204)	60,496	55.15%	▲
	(14,328,492)	(6,201,668)	(5,237,400)			
Amount Attributable to Operating Activities	(5,674,989)	958,752	1,899,612			
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Movement in Doubtful Debt Provision	500	0	0	Within Threshold	0.00%	
Movement in Accrued Interest on Loans	0	0	(21,895)	(21,895)	0.00%	
Profit on the disposal of assets	0	0	0	Within Threshold	0.00%	
Depreciation Written Back	5,155,411	2,148,002	2,256,112	108,110	Within Threshold	
Total Items Excluded	5,155,911	2,148,002	2,234,217			
Sub Total	(519,078)	3,106,754	4,133,829			
INVESTING ACTIVITIES					0.00%	
Outflows from investing activities						
Land Held for Resale	(200,000)	0	0	Within Threshold	0.00%	
Purchase Buildings	(112,000)	(90,000)	(102,970)	(12,970)	(14.41%)	
Purchase Plant and Equipment	(306,500)	(46,500)	(54,870)	Within Threshold	18.00%	
Purchase Furniture and Equipment	(315,000)	(75,000)	(16,907)	58,093	77.46%	
Infrastructure Assets - Roads	(3,073,381)	(1,660,474)	(753,227)	907,246	54.64%	
Infrastructure Assets - Parks & Ovals	(33,480)	(33,480)	0	33,480	100.00%	
Infrastructure Assets - Other	(60,000)	0	0	Within Threshold	0.00%	
Inflows from investing activities						
Proceeds from Sale of Assets	72,000	0	0	Within Threshold	0.00%	
Contributions for the Development of Assets	2,365,133	825,676	670,531	(155,145)	(18.79%)	▼
Amount Attributable to Investing Activities	(1,663,228)	(1,079,778)	(257,443)			
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(486,694)	(177,432)	(150,501)	26,931	15.18%	
Transfer to Reserves	(28,000)	(11,185)	(1,388)	Within Threshold	87.59%	
Inflows from financing activities						
Transfer from Reserves	37,000	0	0	Within Threshold	0.00%	
Amount Attributable to Financing Activities	(477,694)	(188,617)	(151,889)			
Sub Total	(2,660,000)	1,838,360	3,724,498			
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,660,000	2,660,000	2,595,085	(64,915)	Within Threshold	
Closing Funds	0	0	0			
	2,660,000	2,660,000	2,595,085			
NET SURPLUS/(DEFICIT)	(0)	4,498,360	6,319,583			

SHIRE OF KOJONUP
SUMMARISED NET CURRENT POSITION
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	ACTUAL 30 JUNE 2025	ACTUAL YTD
Cash - Unrestricted	\$2,451,286	\$5,977,718
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$1,135,419	\$1,136,807
Accounts Receivable - Rates	\$492,025	\$1,585,700
Accounts Receivable - Sundry	\$237,010	\$319,694
GST Receivable	\$1,842	(\$2,367)
Contract Assets	\$296,070	\$296,070
Inventories	\$22,290	\$29,878
Land held for Resale	\$233,584	\$233,584
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$4,869,526	\$9,577,083
LESS: CURRENT LIABILITIES		
Payables	(\$475,862)	\$68,753
ATO Liabilities	\$57,476	(\$361,176)
Unspent Grant Liabilities	(\$496,045)	(\$1,603,679)
Employee Provisions	(\$524,215)	(\$524,215)
Accrued Interest on Loans	(\$21,895)	\$0
Interest Bearing Loans	(\$486,694)	(\$336,194)
Springhaven Accommodation Bonds	\$0	\$0
CURRENT LIABILITIES	(\$1,947,235)	(\$2,756,511)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$1,135,419)	(\$1,136,807)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$486,694	\$336,194
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$233,584)	(\$233,584)
Less Provision for Doubtful Debts	\$8,993	\$8,993
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$0	\$0
Add Back Accrued Interest on Loans	\$21,895	\$0
Add: Current liabilities not expected to be cleared at end of year	\$524,215	\$524,215
Unspent loan funds - Loan 150	\$0	\$0
Roundings	\$0	\$0
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$2,595,086	\$6,319,583

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 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 Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

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

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

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

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

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Revenue</u>						
Operating Grants	774,772	706,824	(67,948)	Within Threshold	TIMING	Decrease in General Purpose Grant \$22k, Increase in Local Roads Grant \$16k, Decrease in CESM Contributions \$21k, Decrease in CESM Grant \$14k, Decrease in GSDC GS Homes Grant \$30k.
Fees & Charges	550,244	617,117	66,873	12%	TIMING	Decrease in Water Standpipe Charges \$11k, Increase in Private Works Income \$20k.
Other Revenue	394,421	377,238	(17,183)	Within Threshold	TIMING	Decrease in Sundry Income \$26k, Decrease in Sundry MISC Income - Fire \$14k, Decrease in Workers Compensation Income \$10k, Decrease in Lease of KSC properties \$11k.
<u>Operating Expenses</u>						
Employee Costs	(1,826,941)	(1,573,507)	253,434	14%	PERMANENT/ TIMING	Increase in Salaries Admin \$40k, Decrease in FBT Admin staff \$33k, Decrease in BRCP- Salaries \$30k, Decrease in Health Salaries \$46k, Decrease in Staff Housing Ground Manlt \$15k, Decrease in Swimming Pool Salaries \$34k, Increase in Library Salaries \$19k, Decrease in Tourism Salaries \$19k, Decrease in Salaries -Works Supervisors \$42k, Decrease in Superannuation (Supervisors) \$10k, Decrease in Annual Leave \$15k, Decrease in Public Holidays Wages \$25k, Decrease in Sick Leave Wages \$10k, Increase in Long Service Leave Wages \$33k, Increase in Less Allocated to Works & Services \$14k, Decrease in Grading Wages \$121k, Increase in Drainage Maintenance \$59k, Decrease in Guide Post & Signage wages \$14k, Increase in Trees Rural Major Works Wages \$42k, Increase in Townsite- Kojonup Verge wages \$28k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

EXPLANATION OF MATERIAL VARIANCES

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

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

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

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Materials & Contracts	(1,424,986)	(932,255)	492,731	35%	TIMING	Decrease in Election & Poll Expenses \$22k, Decrease in Integrated Planning Expenses \$36k, Decrease in Audit Fees \$47k, Decrease in Telephone & Internet \$11k, Decrease in Software Licensing Fees \$71k, Decrease in ICT Support \$25k, Increase in ICT Website \$11k, Decrease in VROC- Shared Services \$22k, Decrease in Health Contractors \$14k, Decrease in Doctor Services \$40k, Increase in Staff Housing Maintenance \$16k, Decrease in Housing- GS Homes \$12k, Decrease in Recycle Depot /Transfer Station \$81k, Decrease in Verge Pick Up \$12k, Decrease in Bridge Maintenance \$23k, Decrease in Story Area expenses \$19k, Decrease in Other Staff Expenses \$14k, Increase in RAMM Road Inventory \$13k, Decrease in Fuel & Oil expenses \$34k, Decrease in Tyres & Tubes Expenses \$10k, Increase in Parts and Repairs \$29k, Increase in Grading \$34k, Increase in Trees Rural Major Works \$17k.
Utilities	(161,283)	(129,046)	32,237	20%	TIMING	Decrease in Swimming Pool Utilities \$11k, Decrease in Standpipe Water \$18k.
Interest Expense	(42,963)	(9,123)	33,840	79%	TIMING	Decrease in Recreation Loan interest \$13k. Other minor decrease in loan interest due to reversal of accrued interest from previous year.
Insurances	(487,793)	(288,153)	199,640	41%	TIMING	Decrease in staff insurances by \$ 13k, Decrease in office insurance \$21k, Decrease in Bridge Insurance \$33k, Decrease in Employee Insurance \$10k, Decrease in Workers Comp Insurance \$17k, Decrease in Plant Insurance \$46k.
Other Expenses	(109,700)	(49,204)	60,496	55%	TIMING	Decrease in Member Conference Expenses \$15k, Decrease in less POC allocated to Works \$27k.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 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 Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

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

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

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

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

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Investing Activities</u>						
Buildings	(90,000)	(102,970)	(12,970)	-14%	TIMING	Increase in Memorial Hall Project \$40k, Decrease in Black Cockatoo Café project \$23k.
Furniture & Equipment	(75,000)	(16,907)	58,093	77%	TIMING	Decrease in ICT Plan Implementation \$58k.
Infrastructure - Roads	(1,660,474)	(753,227)	907,246	55%	TIMING	Decrease in RTR - Spring Street Asphalt \$116k, Decrease in Shamrock Rd Widen \$246k, Increase in Kojonup Darkan Rd Reseal \$10k, Decrease in Kojonup Darkan Rd Reconstruction \$390k, Decrease in Jingalup Rd Reseal \$99k, Decrease in Thornbury Close Construction including fire road (Industrial Area) \$75k.
Infrastructure - Parks & Ovals	(33,480)	0	33,480	100%	PERMANENT	Decrease in Apex Park Playground \$33k.
Non-Operating Grants	825,676	670,531	(155,145)	-19%	TIMING	Increase in Commodity Route Grant \$9k, Increase in RRG Grants \$349k, Decrease in Roads to Recovery grants \$512k.
<u>Financing Activities</u>						
Loan Principal Repayments	(177,432)	(150,501)	26,931	15%	TIMING	Decrease Communications Tower Loan repayment \$16k.

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 NOVEMBER 2025

	Note	2024-25 ACTUAL \$	2025-2026 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		2,451,286	5,977,718	3,526,433
Restricted Cash & Cash Equivalents		1,135,419	1,136,807	1,388
Trade and other receivables		729,035	1,905,394	1,176,358
ATO Receivables		1,842	-2,367	-4,209
Contract Assets		296,070	296,070	0
Inventories		22,290	29,878	7,587
Land Held for Resale		233,584	233,584	0
Total current assets		4,869,526	9,577,083	4,707,557
Non-current assets				
Trade and other receivables		114,776	114,776	0
LG House Unit Trust		99,524	99,524	0
Land Held for Resale		0	0	0
Land		2,292,085	2,292,085	0
Buildings		26,749,619	26,562,432	-187,186
Furniture & Equipment		367,345	374,148	6,804
Plant & Equipment		3,049,662	2,918,585	-131,077
Tools		0	0	0
Roads Infrastructure		94,871,109	93,854,429	-1,016,679
Kerbing Infrastructure		2,085,779	2,085,779	0
Drainage Infrastructure		10,018,154	10,018,154	0
Bridges Infrastructure		5,875,371	5,875,371	0
Footpaths Infrastructure		1,217,497	1,217,497	0
Parks Infrastructure		2,234,623	2,234,623	0
Other Infrastructure		5,820,586	5,820,586	0
Total non-current assets		154,796,130	153,467,992	-1,328,138
Total assets		159,665,656	163,045,075	3,379,419
Current liabilities				
Trade and other payables		497,757	205,633	292,124
ATO Liabilities		-57,476	86,790	-144,266
Contracts Liability		496,045	1,603,679	-1,107,634
Interest-bearing loans and borrowings		486,694	336,194	150,501
Provisions		524,215	524,215	0
Total current liabilities		1,947,235	2,756,511	-809,276
Non-current liabilities				
Interest-bearing loans and borrowings		3,993,184	3,993,184	0
Non-Current Payables		0	0	0
Provisions		94,599	94,599	0
Total non-current liabilities		4,087,783	4,087,783	0
Total liabilities		6,035,019	6,844,295	-809,276
Net assets		153,630,638	156,200,780	2,570,143
Equity				
Retained surplus		71,354,745	71,353,357	-1,388
Net Result		0	2,570,143	2,570,143
Reserve - asset revaluation		81,140,473	81,140,473	0
Reserve - Cash backed		1,135,419	1,136,807	1,388
Total equity		153,630,638	156,200,780	2,570,143

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

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2025/2026 Original Budget	2025/2026 YTD Budget	2025/2026 YTD Actuals	% of Annual Budget
Governance									
C137	ICT Plan Implementation		CEO	F&E	Renewal	300,000	75,000	16,907	6%
2104	Purchase of Light Vehicles		CEO	P&E	Renewal	107,000	0	0	0%
						407,000	75,000	16,907	
Housing									
C142	8 Soldier Road - Building renewal	2.2.14	MPS	L&B	Renewal	35,000	35,000	27,414	78%
C313	Jean Sullivan Units - Building Renewal		MPS	L&B	Renewal	10,000	0	0	0%
C145	ILU's - Building Renewal		MPS	L&B	Renewal	12,000	0	0	0%
						57,000	35,000	27,414	
Community Amenities									
C310	Subdivision Construction	2.4.3	CEO	L4R	Upgrade	200,000	0	0	0%
						200,000	0	0	
Recreation & Culture									
C158	Swimming Pool Equipment		MPS	P&E	Renewal	46,500	46,500	0	0%
6644	Sports Complex - New oven		MPS	F&E	Renewal	15,000	0	0	0%
C295	Swimming Pool - Cover over pool		MPS	L&B	Renewal	15,000	15,000	13,840	92%
C105	Memorial Hall Capital Expenditure - Replace ceiling		MPS	L&B	Renewal	0	0	39,840	0%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	33,480	33,480	0	0%
						109,980	94,980	53,680	
Transport - Plant Purchases									
7604	Plant Major Purchases		MWS	P&E	New	153,000	0	54,870	36%
						153,000	0	54,870	
Transport - Infrastructure									
C507	RTR - Spring Street Asphalt		MWS	Infr.	Renewal	375,000	124,988	8,810	2%
CJ508	RTR - Misson Road Floodway		MWS	Infr.	Renewal	20,000	0	0	0%
CJ509	RTR - Soldier Road - Asphalt		MWS	Infr.	Renewal	75,000	0	0	0%
CJ512	RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26		MWS	Infr.	Renewal	18,530	0	0	0%
R2R400	R2R - Balgarup Road Tree Pruning/Verge Mulching Works		MWS	Infr.	Renewal	75,000	0	0	0%
R2R401	RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90		MWS	Infr.	Renewal	145,000	0	0	0%
R2R402	RTR - Frankland Rd Repair Pavement SLK 19.94		MWS	Infr.	Renewal	112,136	0	0	0%
R2R403	RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06		MWS	Infr.	Renewal	85,000	0	0	0%
R2R404	RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22		MWS	Infr.	Renewal	95,000	0	0	0%
R2R405	RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25		MWS	Infr.	Renewal	60,000	0	0	0%
R2R406	RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16		MWS	Infr.	Renewal	60,000	0	0	0%
R2R407	RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65		MWS	Infr.	Renewal	60,000	0	0	0%
RRG001	Shamrock Rd Widen SLK 15.8 - 18.8		MWS	Infr.	Upgrade	705,000	705,000	458,697	65%
RRG002	Kojonup Darkan Rd Reseal SLK 3.8 - 5.0		MWS	Infr.	Renewal	105,000	0	10,354	10%
RRG003	Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8		MWS	Infr.	Upgrade	615,000	615,000	225,377	37%
RRG004	Jingalup Rd Reseal SLK 2.0 - 4.0		MWS	Infr.	Renewal	210,000	139,986	41,380	20%
CJ079	Reillys Creek Road - Gravel Sheet		MWS	Infr.	Upgrade	76,715	0	8,610	11%
RC003	Thornbury Close Construction including fire road (Industrial Area)		MWS	Infr.	Upgrade	151,000	75,500	0	0%
RC004	Jingalup Road Re-Alignment		MWS	Infr.	Upgrade	30,000	0	0	0%
						3,073,381	1,660,474	753,227	
Economic Services									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	MCCS	L&B	Renewal	15,000	15,000	19,750	132%
C349	Black Cockatoo Café Capital Expenditure		MCCS	L&B	Renewal	25,000	25,000	2,126	9%
C054	Promotional Signage at Airstrip	1.4.7	CEO	Infr.	New	60,000	0	0	0%
						100,000	40,000	21,877	
Total Capital Expenditure						4,100,361	1,905,454	927,974	22.6%

SUMMARIES:

Land Held for Resale	200,000	0	0	0.0%
Land & Buildings	112,000	90,000	102,970	91.9%
Infrastructure	3,166,861	1,693,954	753,227	23.8%
Plant & Equipment	306,500	46,500	54,870	17.9%
Furn & Equipment	315,000	75,000	16,907	5.4%
	4,100,361	1,905,454	927,974	22.6%
At No Cost	0		0	0.0%
Asset Renewal	2,109,646	509,954	180,420	8.6%
New Asset	213,000	0	54,870	25.8%
Upgrading Asset	1,777,715	1,395,500	692,684	39.0%
	4,100,361	1,905,454	927,974	22.6%
Chief Executive Officer	667,000	75,000	16,907	2.5%
Manager Corporate & Community Services	40,000	40,000	21,877	54.7%
Manager Works & Services	3,226,381	1,660,474	808,097	25.0%
Senior Horticulturalist	33,480	33,480	0	0.0%
Manager Property Services	133,500	96,500	81,093	60.7%
	4,100,361	1,905,454	927,974	22.6%

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 30 NOVEMBER 2025

UNSPENT CAPITAL GRANTS

Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Transport							
MRWA - Regional Road Group Grants 2024-2025	142,379	0	0	142,379	0	0	0
DITRDC - Roads to Recovery Grant 2024-2025	349,997	0	(8,810)	341,187	548,997	0	8,810
DITRDC - Roads to Recovery Grant 2025-2026	0	0	0	0	692,136	521,276	(0)
MRWA - Commodity Route Grants 2025-2026	0	68,000	(8,610)	59,390	34,000	0	8,610
MRWA - RRG 25-26 Shamrock Rd Widen	0	376,000	(376,000)	0	470,000	56,400	376,000
MRWA RRG 25-26 Jingalup Rd Reseal	0	56,000	(41,380)	14,620	140,000	56,000	41,380
MRWA RRG 25-26 Kojonup Darkan Reseal	0	28,000	(10,354)	17,646	70,000	28,000	10,354
MRWA RRG 25-26 Kojonup Darkan Reconstruction	0	328,000	(225,377)	102,623	410,000	164,000	225,377
MRWA Regional Road Safety Project	0	922,165	0	922,165	0	0	0
Economic Services							
Dept of Water - Water Re-use (Community Drought)	3,669	0	0	3,669	0	0	0
Total Unspent Capital Grants	496,045	1,778,165	(670,531)	1,603,679	2,365,133	825,676	670,531

CONTRACT LIABILITIES

Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Housing							
GSDC - Great Southern Homes Grant	0	30,000	(30,000)	0	30,000	30,000	30,000
Total Contract Liabilities	-	30,000	(30,000)	-	30,000	30,000	30,000
TOTAL LIABILITIES & REVENUE	496,045	1,808,165	(700,531)	1,603,679	2,395,133	855,676	700,531

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025

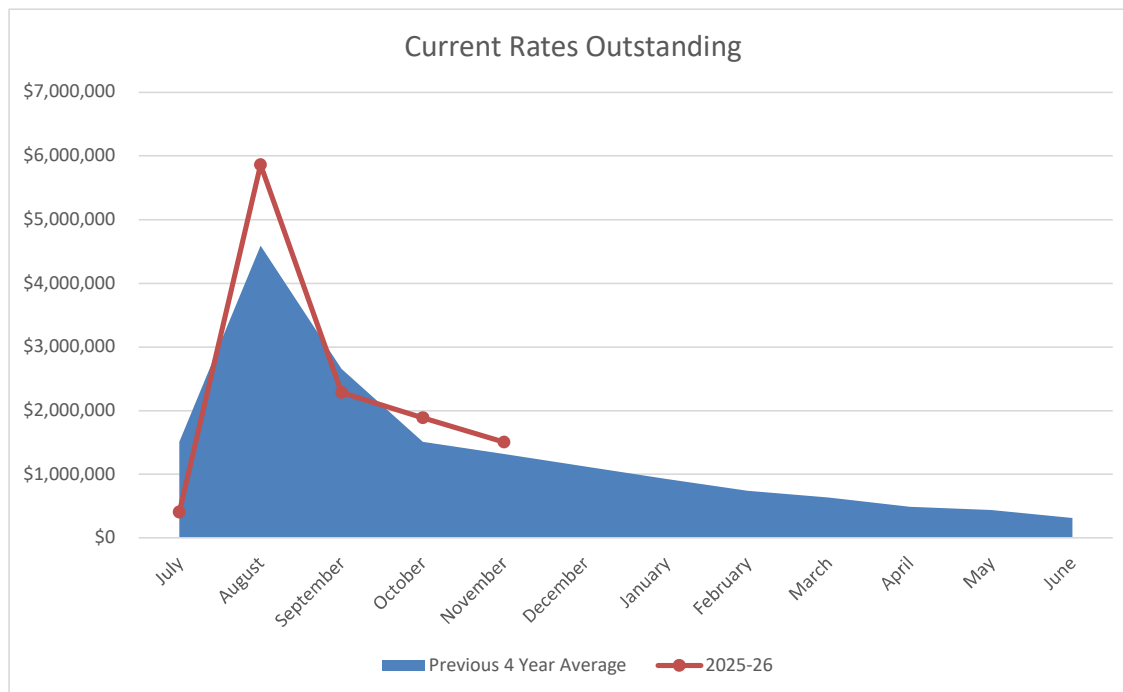
RESERVES - CASH BACKED	2025-2026 Actual Opening Balance	2025-2026 Actual Transfer to	2025-2026 Actual Transfer (from)	2025-2026 Actual Closing Balance	2025-2026 Budget Opening Balance	2025-2026 Budget Transfer to	2025-2026 Budget Transfer (from)	2025-2026 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Plant Reserve	269,951	330	0	270,281	269,771	7,800	0	277,571
Employee Leave	296,408	362	0	296,770	296,230	7,800	0	304,030
Low Income Housing	91,023	111	0	91,134	90,963	1,850	0	92,813
Sporting Facility	0	0	0	0	68,321	1,380	(15,000)	54,701
Landfill Waste Management	87,276	107	0	87,383	87,217	1,770	0	88,987
Kodja Place Tourist Precinct	0	0	0	0	18	0	0	18
Community Grants Reserve	10,627	13	0	10,640	10,619	215	0	10,834
Independent Living Units	172,455	211	0	172,665	172,339	3,490	(22,000)	153,829
Natural Resource Management	106,230	130	0	106,360	106,159	2,150	0	108,309
The Kodja Place Building Upgrade & Renewal	19,222	24	0	19,245	19,191	390	0	19,581
Asset Acquisition and Replacement Reserve	0	0	0	0	0	0	0	0
Sports Complex Building, Plant & Equipment Upgrade and Renewal Reserve	82,228	101	0	82,329	13,830	1,155	0	14,985
	1,135,420	1,388	0	1,136,807	1,134,658	28,000	(37,000)	1,125,658

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025

RATES & SUNDRY RECEIVABLES

Rates:

	1-Jul-25	Levy for 2025/26	Collectable	Received	Outstanding
Property Rates	\$ 213,171	\$ 5,402,469	\$ 5,615,639	\$ (4,342,440)	\$ 1,273,200
Rubbish Charges	\$ 46,040	\$ 287,080	\$ 333,120	\$ (273,513)	\$ 59,607
Emergency Services Levy	\$ 22,122	\$ 22,220	\$ 44,342	\$ -	\$ 44,342
Instalment fee & Interest	\$ -	\$ 19,461	\$ 19,461	\$ (19,461)	\$ -
Penalty & ESL Interest	\$ 131,124	\$ 16,747	\$ 147,870	\$ (23,717)	\$ 124,153
Excess Rates	\$ (70,709)	\$ -	\$ (70,709)	\$ (12,534)	\$ (83,243)
Sub- Total	\$ 341,748	\$ 5,747,977	\$ 6,089,724	\$ (4,671,666)	\$ 1,418,058
					25%
OTHER ITEMS					
Pensioner Rebates to claim	\$ 79,569	\$ -	\$ 79,569	\$ 4,830	\$ 84,399
Sub-Total	\$ 421,316				\$ 1,502,457
Pensioner Deferred Rates	\$ 114,776	\$ -	\$ 114,776	\$ -	\$ 114,776
Total Outstanding	\$ 456,523	\$ 5,747,977	\$ 6,204,500	\$ (4,671,666)	\$ 1,532,834



Sundry Debtors:

	30-Jun-25		30/11/25		Movement This FY
Credit Balance	\$ (7,112)		\$ (7,634)		\$ 523
Current	\$ 364,492		\$ 191,944		\$ 172,548
30 - 60 days	\$ 6,417	1%	\$ 16,148	5%	\$ (9,732)
60 - 90 days	\$ 1,562	0%	\$ 2,913	1%	\$ (1,351)
Greater than 90 days	\$ 127,516	26%	\$ 120,466	37%	\$ 7,050
	\$ 492,875		\$ 323,837		

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025

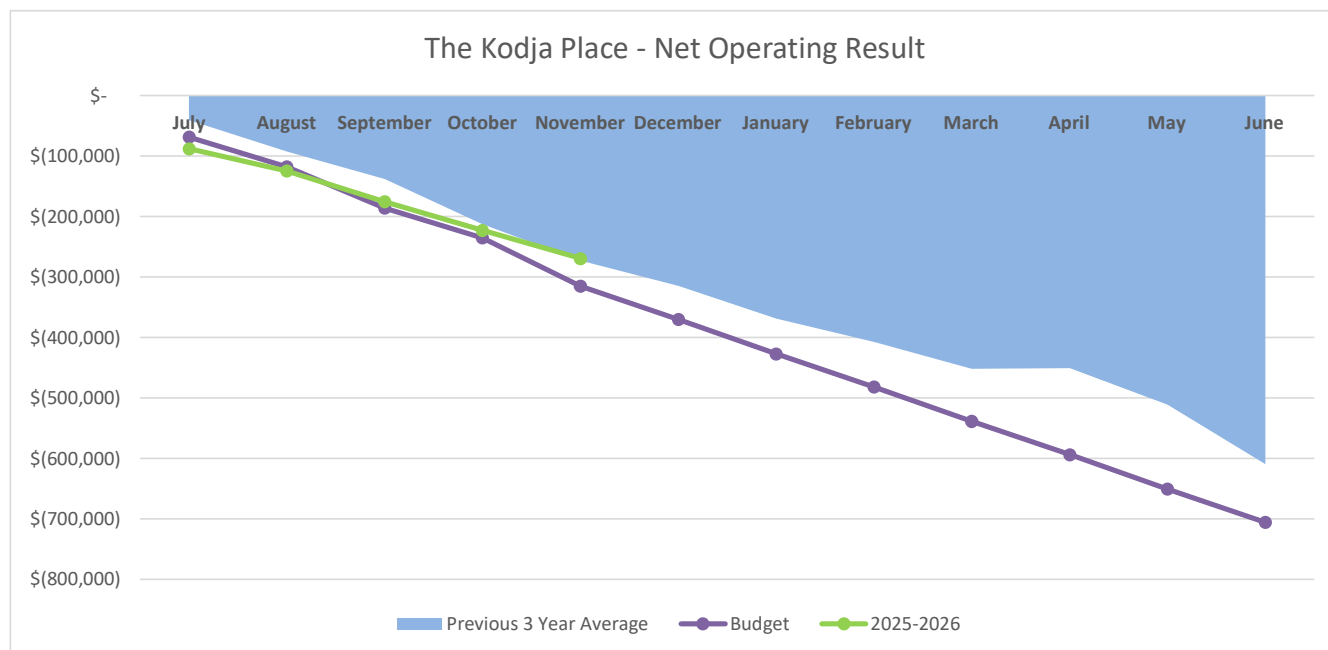
LOAN REPAYMENTS	Loan Number	2025-2026 Actual	2025-2026 Actual	2025-2026 Actual	2025-2026 Actual	2025-2026 Actual	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget
		Principal 1 July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal 1 July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding
		\$		\$	\$	\$	\$		\$	\$	\$
Law, order, public safety											
Communications Tower	150	358,792	0	0	82	358,792	358,792	0	(35,479)	(19,970)	323,313
Health											
Medical Centre Donation	137	101,679	0	(4,483)	(270)	97,196	101,679	0	(9,005)	(1,647)	92,674
Housing											
Bagg Street Unit	135	33,259	0	0	25	33,259	33,259	0	(10,750)	(929)	22,509
Aged Units - GSHI	139	0	0	0	0	0	0	0	0	0	0
Staff Housing - GSHI	140	669,970	0	(31,060)	(1,871)	638,910	669,970	0	(62,388)	(11,409)	607,582
GROH Housing - GSHI	138	592,029	0	(57,722)	(1,376)	534,307	592,029	0	(115,860)	(8,171)	476,169
Staff Housing - GSHI	144	22,617	0	(5,575)	(75)	17,042	22,617	0	(11,203)	(375)	11,414
GROH Housing - GSHI	145	22,617	0	(5,575)	(75)	17,041	22,617	0	(11,203)	(375)	11,414
Staff Housing Renovations	148	254,607	0	0	92	254,607	254,607	0	(16,501)	(11,056)	238,106
Recreation and culture											
Sports Complex	134	161,764	0	0	44	161,764	161,764	0	(19,867)	(7,952)	141,897
Sports Complex Wall	136	42,391	0	0	71	42,391	42,391	0	(10,285)	(793)	32,106
Netball Courts & Roof	143	1,228,607	0	(28,269)	(6,244)	1,200,338	1,228,607	0	(56,945)	(34,945)	1,171,662
Oval Lighting	142	157,404	0	(12,601)	(743)	144,802	157,404	0	(25,294)	(2,194)	132,110
Harrison PI Toilets & Park	146	295,831	0	0	728	295,831	295,831	0	(37,506)	(7,340)	258,325
Harrison PI Toilets & Park	149	141,646	0	0	41	141,646	141,646	0	(17,740)	(11,225)	123,906
Transport											
Airstrip Lighting	141	111,131	0	(5,214)	(257)	105,917	111,131	0	(10,468)	(1,565)	100,663
Economic services											
Land Development	147	285,534	0	0	703	285,534	285,534	0	(36,200)	(10,834)	249,334
		4,479,877	0	(150,501)	(9,123)	4,329,377	4,479,878	0	(486,694)	(130,780)	3,993,184

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 NOVEMBER 2025**

MAJOR BUSINESS UNITS

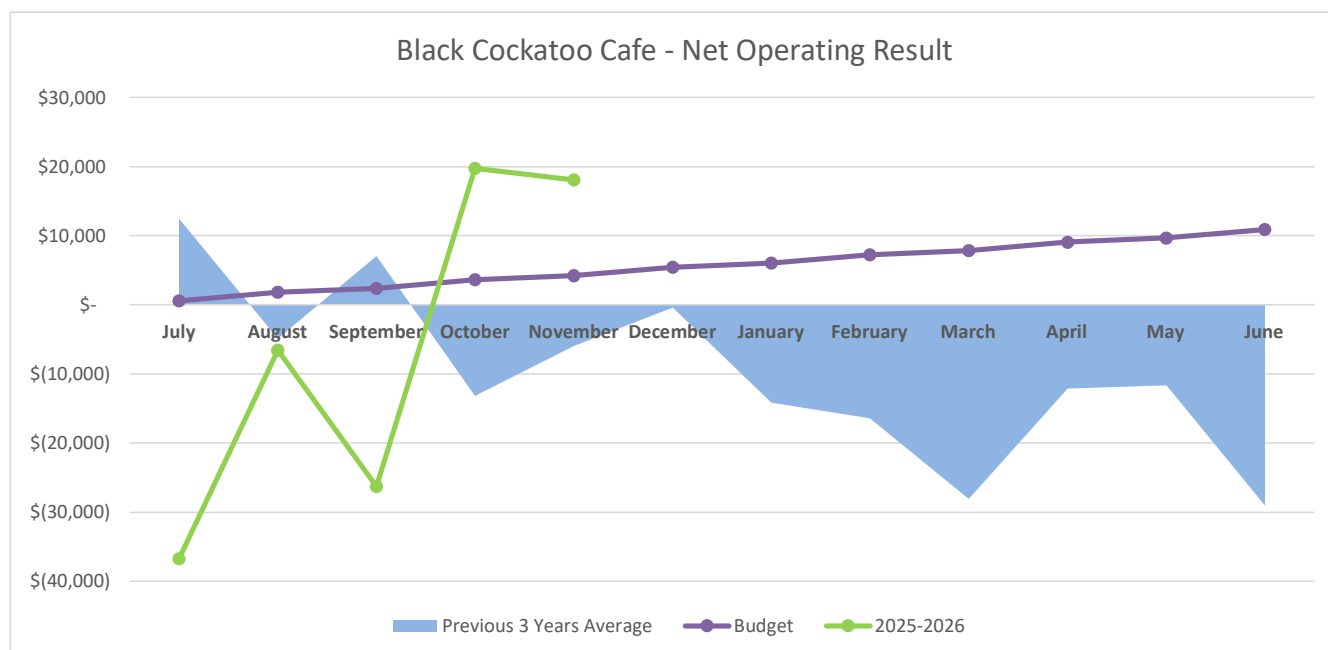
The Kodja Place Precinct

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



Black Cockatoo Café

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



SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
9605	Proceeds Sale of Assets - Plant & Equipment	\$0	\$0	\$0	\$0	(\$72,000)	\$0
	Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET	\$0	\$0	\$0	\$0	(\$72,000)	\$0
	WRITTEN DOWN VALUE						
	Sub Total - WDV ON SALE OF ASSET	\$0	\$0	\$0	\$0	\$0	\$0
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	\$0	\$0	\$0	\$0	(\$72,000)	\$0
	Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - OPERATING STATEMENT	\$0	\$0	\$0	\$0	(\$72,000)	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
And Type Of Activities Within The Programme		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
GENERAL PURPOSE FUNDING - RATES							
OPERATING EXPENDITURE							
1112	Admin Allocated to Rates (Cash)	\$24,924	\$6,726	\$0	\$6,726	\$0	\$59,821
1122	Admin Allocated to Rates (Non-Cash)	\$1,770	\$666	\$0	\$666	\$0	\$4,247
1132	Rating Salaries	\$0	\$0	\$0	\$0	\$0	\$0
1162	Superannuation	\$0	\$0	\$0	\$0	\$0	\$0
1182	Rates Printing/postage	\$980	\$0	\$0	\$0	\$0	\$1,000
1192	Valuation Expenses	\$1,120	\$2,712	\$0	\$2,712	\$0	\$15,725
1202	Title Searches	\$245	\$0	\$0	\$0	\$0	\$500
1222	Insurance - Emp Costs (Rates)	\$2,258	\$1,495	\$0	\$1,495	\$0	\$2,258
1262	Legal Costs Incurred - Rates	\$400	\$0	\$0	\$0	\$0	\$2,000
Sub Total - GENERAL RATES OP/EXP		\$31,697	\$11,599	\$0	\$11,599	\$0	\$85,551
OPERATING INCOME							
1003	General Rates Levied	(\$5,402,594)	(\$5,402,594)	(\$5,402,594)	\$0	(\$5,402,594)	\$0
1053	Back Rates	(\$100)	\$125	\$125	\$0	(\$100)	\$0
1013	Ex-Gratia Rates	(\$2,515)	\$0	\$0	\$0	(\$2,515)	\$0
1043	Non Payment Penalty Interest	(\$14,700)	(\$16,747)	(\$16,747)	\$0	(\$35,000)	\$0
1073	Instalment Administration Charge	(\$4,000)	(\$4,122)	(\$4,122)	\$0	(\$4,000)	\$0
1063	Instalment Interest Charge	(\$12,000)	(\$15,339)	(\$15,339)	\$0	(\$12,000)	\$0
1273	ESL Levy Admin Fee	(\$4,000)	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
1092	Rates Written Off/Refunded	\$95	\$108	\$108	\$0	\$100	\$0
1283	Settlement & Search Charges	(\$2,025)	(\$2,414)	(\$2,414)	\$0	(\$4,500)	\$0
1263	Legal Expenses - Recovered	(\$400)	\$0	\$0	\$0	(\$2,000)	\$0
Sub Total - GENERAL RATES OP/INC		(\$5,442,239)	(\$5,444,982)	(\$5,444,982)	\$0	(\$5,466,609)	\$0
Total - GENERAL RATES		(\$5,410,542)	(\$5,433,382)	(\$5,444,982)	\$11,599	(\$5,466,609)	\$85,551

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

		COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP				\$0	\$0	\$0	\$0
OPERATING INCOME							
1333	Grants Commission General Purpose Grant	(\$177,104)	(\$132,402)	(\$132,402)	\$0	(\$354,208)	\$0
1343	Grants Commission Local Roads Grant	(\$191,829)	(\$224,469)	(\$224,469)	\$0	(\$383,657)	\$0
1373	Interest Received - Municipal	(\$208)	\$0	\$0	\$0	(\$500)	\$0
1393	Interest Received - Reserves	(\$8,960)	(\$1,388)	(\$1,388)	\$0	(\$28,000)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$378,101)	(\$358,258)	(\$358,258)	\$0	(\$766,365)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$378,101)	(\$358,258)	(\$358,258)	\$0	(\$766,365)	\$0
Total - GENERAL PURPOSE FUNDING		(\$5,788,643)	(\$5,791,641)	(\$5,803,240)	\$11,599	(\$6,232,974)	\$85,551

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		30 NOVEMBER 2025	30 NOVEMBER 2025	30 NOVEMBER 2025	30 NOVEMBER 2025	2025-2026	2025-2026
		Budget	Actual	Income	Expense	Income	Expense
GOVERNANCE - MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
002D	Depreciation	\$677	\$681	\$0	\$681	\$0	\$1,625
1502	Meeting Attendance Fees	\$25,789	\$24,223	\$0	\$24,223	\$0	\$103,157
1508	Members Travelling	\$964	\$868	\$0	\$868	\$0	\$2,920
1512	Conferences & Training Expenses	\$15,250	\$0	\$0	\$0	\$0	\$15,500
1522	Members Communications Allowance	\$5,250	\$4,500	\$0	\$4,500	\$0	\$21,000
1532	Election Expenses	\$21,589	\$0	\$0	\$0	\$0	\$36,100
1542	Presidents/Dep Allowances	\$9,500	\$9,500	\$0	\$9,500	\$0	\$38,000
1562	Refreshments & Functions (Councillors)	\$5,106	\$3,904	\$0	\$3,904	\$0	\$11,100
1572	Refreshments & Functions Staff)	\$743	\$416	\$0	\$416	\$0	\$6,190
1592	Members Insurance	\$11,775	\$7,359	\$0	\$7,359	\$0	\$11,775
1602	Subscriptions	\$36,110	\$28,783	\$0	\$28,783	\$0	\$37,870
1612	Misc Expenses - Members	\$990	\$0	\$0	\$0	\$0	\$1,500
1624	Integrated Planning Expenses	\$36,421	\$0	\$0	\$0	\$0	\$87,415
1632	Vehicle Operating Expenses	\$450	\$0	\$0	\$0	\$0	\$500
1662	Audit Fees	\$7,226	(\$39,750)	\$0	(\$39,750)	\$0	\$51,650
1702	Administration Allocation (Cash)	\$290,786	\$134,526	\$0	\$134,526	\$0	\$697,914
1712	Administration Allocation (Non-Cash)	\$8,848	\$8,877	\$0	\$8,877	\$0	\$21,237
1772	Doubtful Debt Expenses	\$0	\$0	\$0	\$0	\$0	\$500
1792	Legal Costs	\$1,530	\$0	\$0	\$0	\$0	\$3,000
2075	VROC - Shared Services	\$22,000	\$0	\$0	\$0	\$0	\$22,000
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$501,004	\$184,568	\$0	\$184,568	\$0	\$1,170,953
OPERATING INCOME							
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$501,004	\$184,568	\$0	\$184,568	\$0	\$1,170,953

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
GOVERNANCE - GENERAL							
OPERATING EXPENDITURE							
003D	Depreciation (Sch 4)	\$44,242	\$44,387	\$0	\$44,387	\$0	\$106,185
1852	Salaries - Admin	\$444,264	\$484,587	\$0	\$484,587	\$0	\$1,066,276
1882	Admin Superannuation	\$56,021	\$58,155	\$0	\$58,155	\$0	\$134,456
1892	Staff Insurances	\$47,418	\$34,500	\$0	\$34,500	\$0	\$47,418
1902	FBT Admin Staff	\$8,670	(\$24,417)	\$0	(\$24,417)	\$0	\$17,000
1912	Conference & Training	\$7,032	\$15,713	\$0	\$15,713	\$0	\$18,030
1922	Advertising	\$2,160	\$300	\$0	\$300	\$0	\$8,000
1931	Occupational Risk Co-Ordinator Costs	\$3,750	\$0	\$0	\$0	\$0	\$9,000
1932	Occ Health & Safety	\$2,825	\$1,120	\$0	\$1,120	\$0	\$12,780
1942	Staff Uniforms	\$4,180	\$329	\$0	\$329	\$0	\$5,500
1952	Admin Staff Costs	\$7,266	\$6,342	\$0	\$6,342	\$0	\$14,985
1957	Office Building Maintenance	\$3,360	\$2,418	\$0	\$2,418	\$0	\$7,675
1958	Office - Cleaning & Assoc	\$17,114	\$23,574	\$0	\$23,574	\$0	\$41,075
1959	Office - Utility Charges	\$5,559	\$5,332	\$0	\$5,332	\$0	\$13,200
1962	Office Gardens & Surrounds-Mtce	\$1,785	\$2,628	\$0	\$2,628	\$0	\$6,284
1972	Admin Printing & Stationery	\$12,632	\$9,192	\$0	\$9,192	\$0	\$28,400
1982	Telephone & Internet	\$10,773	\$9,458	\$0	\$9,458	\$0	\$26,275
2002	Office Equip Maint	\$417	\$0	\$0	\$0	\$0	\$1,000
2004	Office - Insurance.	\$42,124	\$21,405	\$0	\$21,405	\$0	\$42,124
2006	Donations CEO discretion	\$250	\$0	\$0	\$0	\$0	\$500
2008	Donations - Council	\$0	\$100	\$0	\$100	\$0	\$1,000
2012	Non Capital Purchases	\$208	\$0	\$0	\$0	\$0	\$2,500
2022	Bank Charges	\$16,660	\$11,130	\$0	\$11,130	\$0	\$34,000
2032	Postage & Freight	\$3,180	\$4,253	\$0	\$4,253	\$0	\$6,000
2042	ICT Computer Support	\$52,223	\$25,928	\$0	\$25,928	\$0	\$121,865
1992	ICT Software Licensing Fees	\$79,495	\$17,127	\$0	\$17,127	\$0	\$146,036
2044	ICT Hardware Purchases (<\$5,000)	\$625	\$554	\$0	\$554	\$0	\$1,500
2052	Admin Vehicle Expenses	\$6,916	\$3,852	\$0	\$3,852	\$0	\$16,600
2062	Admin Legal Expenses	\$10,416	\$5,354	\$0	\$5,354	\$0	\$25,000
2277	Finance Consultants	\$37,850	\$37,274	\$0	\$37,274	\$0	\$89,600
2275	Records Management	\$19,041	\$12,892	\$0	\$12,892	\$0	\$45,700
2278	Security Monitoring	\$0	\$436	\$0	\$436	\$0	\$1,600
2092	Mis Expense - Admin	\$1,108	\$581	\$0	\$581	\$0	\$2,660
2102	Admin - Novated Lease Expenses	\$8,216	\$8,293	\$0	\$8,293	\$0	\$19,720
2172	Less Admin Non Cash Realloc	(\$44,242)	(\$44,387)	\$0	(\$44,387)	\$0	(\$106,185)
2182	Less Admin Cash Exp Realloc	(\$830,816)	(\$672,629)	\$0	(\$672,629)	\$0	(\$1,994,039)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$82,723	\$117,182	\$0	\$117,182	\$0	\$19,720

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
And Type Of Activities Within The Programme		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
	OPERATING INCOME						
2053	Sundry Misc Income - Admin	(\$125)	(\$25,701)	(\$25,701)	\$0	(\$300)	\$0
2083	Police Licensing Commissions	(\$17,200)	(\$19,804)	(\$19,804)	\$0	(\$40,000)	\$0
2113	Admin - Novated Lease Contributions	(\$8,216)	(\$8,293)	(\$8,293)	\$0	(\$19,720)	\$0
2143	Photocopying Fees	(\$8)	\$0	\$0	\$0	(\$20)	\$0
	Sub Total - GOVERNANCE - GENERAL OP/INC	(\$25,550)	(\$53,798)	(\$53,798)	\$0	(\$60,040)	\$0
	Total - GOVERNANCE - GENERAL	\$57,173	\$63,384	(\$53,798)	\$117,182	(\$60,040)	\$19,720
	Total - GOVERNANCE	\$558,178	\$247,952	(\$53,798)	\$301,749	(\$60,040)	\$1,190,673

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
LAW ORDER & PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
2272	Emergency Operating Expenses	\$5,702	\$10,031	\$0	\$10,031	\$0	\$13,685
2271	Emergency Operations Room - Storage	\$208	\$0	\$0	\$0	\$0	\$500
2281	Community Emergency Services Manager Wages Expense	\$32,434	\$40,279	\$0	\$40,279	\$0	\$129,737
2283	CESM Other Expenses	\$10,050	\$3,641	\$0	\$3,641	\$0	\$40,200
2292	Fire Hazard Reduction	\$14,010	\$30,315	\$0	\$30,315	\$0	\$33,625
2302	Ground & Aerial Inspections	\$0	\$0	\$0	\$0	\$0	\$6,000
2322	Administration Costs	\$3,883	\$2,642	\$0	\$2,642	\$0	\$5,060
2342	Fire Fighting - Shire Resources	\$2,797	\$633	\$0	\$633	\$0	\$5,873
2372	Brigade Expenses	\$71,992	\$40,741	\$0	\$40,741	\$0	\$87,130
2284	Bushfire Risk Mitigation Officer (BRMO)- Salaries	\$30,103	\$0	\$0	\$0	\$0	\$72,250
2294	BRMO - Superannuation	\$3,627	\$0	\$0	\$0	\$0	\$8,706
2382	Administration Allocated - Cash	\$24,924	\$20,179	\$0	\$20,179	\$0	\$59,821
2442	Administration Allocated - Non-Cash	\$442	\$444	\$0	\$444	\$0	\$1,062
2443	Interest on Loan - Bushfire	\$8,675	(\$82)	\$0	(\$82)	\$0	\$19,970
2444	Govt Guarantee Fee - Loan 150 Expense	\$1,008	\$0	\$0	\$0	\$0	\$1,680
004D	Buildings Depreciation	\$17,187	\$14,038	\$0	\$14,038	\$0	\$41,250
Sub Total - FIRE PREVENTION OP/EXP		\$227,044	\$162,860	\$0	\$162,860	\$0	\$526,549
OPERATING INCOME							
2363	Fines & Penalties	(\$458)	(\$1,515)	(\$1,515)	\$0	(\$1,100)	\$0
2383	Sale of Fire Maps	(\$67)	(\$73)	(\$73)	\$0	(\$160)	\$0
2393	Sundry Misc income - Fire	(\$13,541)	\$0	\$0	\$0	(\$32,500)	\$0
2373	ESL Levy Funding	(\$37,500)	(\$38,316)	(\$38,316)	\$0	(\$75,000)	\$0
2343	Operating Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
2403	Operating Grants, Subsidies & contributions	(\$70,808)	\$0			(\$141,616)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$122,374)	(\$39,904)	(\$39,904)	\$0	(\$250,376)	\$0
Total - FIRE PREVENTION		\$104,670	\$122,956	(\$39,904)	\$162,860	(\$250,376)	\$526,549

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
ANIMAL CONTROL							
OPERATING EXPENDITURE							
2542	Conference & Training	\$1,458	\$1,313	\$0	\$1,313	\$0	\$3,500
2562	Dog Control Expenses	\$815	\$93	\$0	\$93	\$0	\$1,955
2572	Dog Pound Expenses	\$764	\$184	\$0	\$184	\$0	\$1,834
2573	Contract Ranger Expenses	\$17,708	\$19,843	\$0	\$19,843	\$0	\$42,500
2582	Other Animal Control	\$83	\$0	\$0	\$0	\$0	\$200
2583	Cat Control Expenses	\$317	\$182	\$0	\$182	\$0	\$760
2584	Cat Pound Expenses	\$150	\$13	\$0	\$13	\$0	\$360
2602	Administration Allocated - Cash	\$24,924	\$6,726	\$0	\$6,726	\$0	\$59,821
2612	Administration Allocated - Non-Cash	\$442	\$444	\$0	\$444	\$0	\$1,062
005D	Depreciation Buildings - Animal Control	\$735	\$814	\$0	\$814	\$0	\$1,765
Sub Total - ANIMAL CONTROL OP/EXP		\$47,397	\$33,041	\$0	\$33,041	\$0	\$113,757
OPERATING INCOME							
2633	Ranger Income	(\$167)	\$0	\$0	\$0	(\$400)	\$0
2653	Fines & Penalties - Dog Act	(\$208)	(\$200)	(\$200)	\$0	(\$500)	\$0
2663	Impounding Fees - Dogs	(\$504)	\$0	\$0	\$0	(\$1,210)	\$0
2673	Dog Registrations	(\$1,312)	(\$2,381)	(\$2,381)	\$0	(\$3,150)	\$0
2674	Cat Registrations	(\$208)	(\$444)	(\$444)	\$0	(\$500)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$2,400)	(\$3,024)	(\$3,024)	\$0	(\$5,760)	\$0
Total - ANIMAL CONTROL		\$44,997	\$30,016	(\$3,024)	\$33,041	(\$5,760)	\$113,757

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
		OTHER LAW ORDER & PUBLIC SAFETY					
		OPERATING EXPENDITURE					
2832	Vehicle Impounding	\$625	\$308	\$0	\$308	\$0	\$1,500
2862	Local Law review	\$2,500	\$0	\$0	\$0	\$0	\$6,000
	Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$3,125	\$308	\$0	\$308	\$0	\$7,500
		OPERATING INCOME					
2863	Income - Misc Other Law & Order	\$0	(\$810)	(\$810)	\$0	\$0	\$0
	Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	\$0	(\$810)	(\$810)	\$0	\$0	\$0
	Total - OTHER LAW ORDER PUBLIC SAFETY	\$3,125	(\$503)	(\$810)	\$308	\$0	\$7,500
	Total - LAW ORDER & PUBLIC SAFETY	\$152,791	\$152,470	(\$43,738)	\$196,209	(\$256,136)	\$647,806

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	HEALTH						
	HEALTH ADMINISTRATION & INSPECTION						
	OPERATING EXPENDITURE						
3102	Health - Salaries	\$45,516	\$0	\$0	\$0	\$0	\$109,243
3132	Superannuation	\$5,462	\$5,646	\$0	\$5,646	\$0	\$13,109
3142	Fringe Benefits Tax	\$5,000	\$0	\$0	\$0	\$0	\$12,000
3162	Health - Other Employment Costs	\$3,752	\$3,013	\$0	\$3,013	\$0	\$5,840
3164	Health - Contractors	\$23,332	\$9,005	\$0	\$9,005	\$0	\$56,000
3212	Admin Allocation to HIA - Cash	\$24,924	\$6,726	\$0	\$6,726	\$0	\$59,821
3242	Analytical Expenses	\$417	\$492	\$0	\$492	\$0	\$1,000
3252	Administration Allocated - Non-cash	\$664	\$666	\$0	\$666	\$0	\$1,593
	Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$109,066	\$25,548	\$0	\$25,548	\$0	\$258,606
	OPERATING INCOME						
3223	Health Act fees, Licences	(\$1,042)	(\$1,093)	(\$1,093)	\$0	(\$2,500)	\$0
3233	Septic Tank Inspection Fees	(\$208)	(\$236)	(\$236)	\$0	(\$500)	\$0
	Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$1,250)	(\$1,329)	(\$1,329)	\$0	(\$3,000)	\$0
	Total - HEALTH ADMIN & INSPECTION	\$107,817	\$24,219	(\$1,329)	\$25,548	(\$3,000)	\$258,606

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	OTHER HEALTH						
	OPERATING EXPENDITURE						
3360	Doctor Services Expenses	\$104,148	\$64,063	\$0	\$64,063	\$0	\$250,000
3361	Interest Paid on Loans	\$919	\$270	\$0	\$270	\$0	\$1,647
New	Vehicle Operating Expenses			\$0	\$0	\$0	\$0
3368	Loan Guarantee Fee	\$405	\$0	\$0	\$0	\$0	\$675
009D	Depreciation Buildings	\$8,435	\$9,347	\$0	\$9,347	\$0	\$20,245
	Sub Total - OTHER HEALTH OP/EXP	\$113,907	\$73,680	\$0	\$73,680	\$0	\$272,567
	OPERATING INCOME						
	Sub Total - OTHER HEALTH OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - OTHER HEALTH	\$113,907	\$73,680	\$0	\$73,680	\$0	\$272,567
	Total - HEALTH	\$221,723	\$97,899	(\$1,329)	\$99,228	(\$3,000)	\$531,173

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

		COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
EDUCATION & WELFARE							
EDUCATION							
OPERATING EXPENDITURE							
3455	Play in the Park	\$1,042	\$0	\$0	\$0	\$0	\$2,500
3452	Smart Start Expenses	\$1,298	\$0	\$0	\$0	\$0	\$3,115
Sub Total - EDUCATION OP/EXP		\$2,339	\$0	\$0	\$0	\$0	\$5,615
OPERATING INCOME							
Sub Total-EDUCATION OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - EDUCATION		\$2,339	\$0	\$0	\$0	\$0	\$5,615

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
	PRE-SCHOOL/OTHER EDUCATION						
	OPERATING EXPENDITURE						
3462	Child Care Centre - Building Maint	\$1,995	\$2,062	\$0	\$2,062	\$0	\$2,750
3476	Play Group Community Assistance		\$79	\$0	\$79		
3477	Kindy Café	\$6,333	\$966	\$0	\$966	\$0	\$15,200
3472	Playgroup/Toy Library - Building Maint	\$3,237	\$4,187	\$0	\$4,187	\$0	\$5,578
3474	Playgroup/Toy Library - Grounds Maint	\$1,404	\$130	\$0	\$130	\$0	\$3,370
3478	SPARK - Expenditure	\$1,250	\$0	\$0	\$0	\$0	\$3,000
006D	DEPRECIATION (SCH 8)	\$7,277	\$8,065	\$0	\$8,065	\$0	\$17,465
	Sub Total - OTHER EDUCATION OP/EXP	\$21,496	\$15,489	\$0	\$15,489	\$0	\$47,363
	OPERATING INCOME						
3463	Occasional Care Rent	(\$1,042)	(\$1,042)	(\$1,042)	\$0	(\$2,500)	\$0
3465	Grant - Kindy Café	\$0	\$0	\$0	\$0	(\$14,900)	\$0
3473	Playgroup/Toy Library Fees	(\$75)	\$0	\$0	\$0	(\$180)	\$0
3475	SPARK - Income	\$0	(\$250)	(\$250)	\$0	(\$3,000)	\$0
			\$0		\$0		
	Sub Total - OTHER EDUCATION OP/INC	(\$1,117)	(\$1,292)	(\$1,292)	\$0	(\$20,580)	\$0
	Total - OTHER EDUCATION	\$20,379	\$14,196	(\$1,292)	\$15,489	(\$20,580)	\$47,363
	Total - EDUCATION & WELFARE	\$22,719	\$14,196	(\$1,292)	\$15,489	(\$20,580)	\$52,978

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	HOUSING						
	SPRING HAVEN HOUSING						
012D	Spring Haven Depreciation	\$29,332	\$28,944	\$0	\$28,944	\$0	\$70,400
013D	Spring Haven Depreciation	\$937	\$891	\$0	\$891	\$0	\$2,250
	Sub Total - SPRING HAVEN HOUSING OP/EXP	\$30,270	\$70,664	\$0	\$70,664	\$0	\$72,650
	OPERATING INCOME						
	Sub Total - SPRING HAVEN HOUSING OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - SPRING HAVEN HOUSING	\$30,270	\$70,664	\$0	\$70,664	\$0	\$72,650
	STAFF HOUSING						
	OPERATING EXPENDITURE						
3768	Staff Housing Building Maintenance	\$4,119	\$6,096	\$0	\$6,096	\$0	\$9,887
3769	Staff Housing - Operating Expenses	\$18,425	\$15,511	\$0	\$15,511	\$0	\$42,261
3764	Staff Housing - Ground Maint. Various	\$11,742	\$21,993	\$0	\$21,993	\$0	\$28,181
3767	Housing - Great Southern Homes MoU Expenses	\$12,500	\$0	\$0	\$0	\$0	\$30,000
3770	Loan Guarantee Fee L135, L140, L144 & L148	\$3,969	\$0	\$0	\$0	\$0	\$6,615
3771	Staff Housing Loan Interest	\$6,369	\$1,965	\$0	\$1,965	\$0	\$23,769
011D	Housing Depreciation	\$36,086	\$74,392	\$0	\$74,392	\$0	\$86,610
	Sub Total - STAFF HOUSING OP/EXP	\$93,210	\$119,958	\$0	\$119,958	\$0	\$227,323
	OPERATING INCOME						
3703	Residential Rent - Staff	(\$5,750)	(\$3,498)	(\$3,498)	\$0	(\$13,800)	\$0
3706	Operating Grants, Subsidies & Contributions	(\$30,000)	(\$30,000)	(\$30,000)	\$0	(\$30,000)	\$0
	Sub Total - STAFF HOUSING OP/INC	(\$35,750)	(\$33,498)	(\$33,498)	\$0	(\$43,800)	\$0
	Total - STAFF HOUSING	\$57,460	\$86,460	(\$33,498)	\$119,958	(\$43,800)	\$227,323

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		30 NOVEMBER 2025	30 NOVEMBER 2025	30 NOVEMBER 2025	30 NOVEMBER 2025	2025-2026	2025-2026
		Budget	Actual	Income	Expense	Income	Expense
HOUSING OTHER							
OPERATING EXPENDITURE							
4062	Loton Close ILU's Building Maint	\$4,734	\$5,839	\$0	\$5,839	\$0	\$10,383
4064	Loton Close ILU's Grounds Maint	\$4,087	\$997	\$0	\$997	\$0	\$9,810
4065	Loton Close ILU's Utilities	\$14,168	\$18,209	\$0	\$18,209	\$0	\$33,670
4066	Loton Close ILU's Insurance	\$8,350	\$3,975	\$0	\$3,975	\$0	\$8,350
4202	J Sullivan Units Building Maintenance	\$7,597	\$0	\$0	\$0	\$0	\$17,555
4204	J Sullivan Units Grounds Maintenance	\$2,292	\$6	\$0	\$6	\$0	\$5,500
4205	J Sullivan Units Utilities	\$3,637	\$3,166	\$0	\$3,166	\$0	\$10,910
4206	J Sullivan Units Insurance	\$2,055	\$979	\$0	\$979	\$0	\$2,055
4254	Interest Paid on Loans	\$5,803	\$1,314	\$0	\$1,314	\$0	\$8,546
4255	Loan Guarantee Fee (Housing Other)	\$2,082	\$0	\$0	\$0	\$0	\$3,470
4232	Bagg Street Units Operating	\$2,502	\$3,544	\$0	\$3,544	\$0	\$6,006
4256	GROH - Building Maintenance	\$7,609	\$3,547	\$0	\$3,547	\$0	\$13,705
Sub Total - HOUSING OTHER OP/EXP		\$64,917	\$41,574	\$0	\$41,574	\$0	\$129,960
OPERATING INCOME							
4083	Loton Close ILU's Rent	(\$69,547)	(\$76,340)	(\$76,340)	\$0	(\$166,920)	\$0
4103	Loton Close ILU's - Power Recoups	(\$5,625)	(\$10,171)	(\$10,171)	\$0	(\$13,500)	\$0
4203	J Sullivan Units - Rent	(\$15,416)	(\$13,607)	(\$13,607)	\$0	(\$37,000)	\$0
4243	GROH - Rent	(\$60,498)	(\$56,566)	(\$56,566)	\$0	(\$145,200)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$151,086)	(\$156,685)	(\$156,685)	\$0	(\$362,620)	\$0
Total - HOUSING OTHER		(\$86,168)	(\$115,111)	(\$156,685)	\$41,574	(\$362,620)	\$129,960
Total - HOUSING		\$1,561	\$42,013	(\$190,183)	\$232,196	(\$406,420)	\$429,933

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	COMMUNITY AMENITIES						
	SANITATION - HOUSEHOLD REFUSE						
	OPERATING EXPENDITURE						
5022	Refuse Collection - Kerbside	\$33,957	\$32,313	\$0	\$32,313	\$0	\$81,500
5012	Refuse Site Maintenance	\$2,733	\$0	\$0	\$0	\$0	\$6,560
5013	Refuse Site Rehabilitation	\$1,292	\$0	\$0	\$0	\$0	\$3,102
5002	Recycling Depot/Transfer Stn - Contract	\$141,496	\$60,026	\$0	\$60,026	\$0	\$204,495
5122	Recycling Collection - Kerbside	\$30,707	\$29,296	\$0	\$29,296	\$0	\$73,700
5142	Recycling Education	\$104	\$930	\$0	\$930	\$0	\$250
014D	Depreciation (Sch 10)	\$1,685	\$1,868	\$0	\$1,868	\$0	\$4,045
	Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$211,975	\$124,432	\$0	\$124,432	\$0	\$373,652
	OPERATING INCOME						
5023	Collection Charges - Kerbside	(\$293,800)	(\$287,080)	(\$287,080)	\$0	(\$293,800)	\$0
5033	Recycling/Transfer Station Rental	(\$958)	\$0	\$0	\$0	(\$2,300)	\$0
	Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$294,758)	(\$287,080)	(\$287,080)	\$0	(\$296,100)	\$0
	Total - SANITATION HOUSEHOLD REFUSE	(\$82,783)	(\$162,648)	(\$287,080)	\$124,432	(\$296,100)	\$373,652

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	SANITATION OTHER						
	OPERATING EXPENDITURE						
5027	Verge Pick Up - Hard Waste	\$12,500	\$0	\$0	\$0	\$0	\$30,000
5251	Street Bins Collection - Contract	\$17,708	\$13,750	\$0	\$13,750	\$0	\$42,500
5262	Repair Street Bins	\$83	\$0	\$0	\$0	\$0	\$200
5263	Drum Muster	\$1,042	\$0	\$0	\$0	\$0	\$2,500
5264	Transport of Waste & Loader Hire	\$34,915	\$26,535	\$0	\$26,535	\$0	\$83,800
	Sub Total - SANITATION OTHER OP/EXP	\$66,247	\$40,285	\$0	\$40,285	\$0	\$159,000
	OPERATING INCOME						
5303	Litter Infringements	(\$83)	\$0	\$0	\$0	(\$200)	\$0
5304	Drum Muster Reimbursement Income	(\$1,042)	\$0	\$0	\$0	(\$2,500)	\$0
	Sub Total - SANITATION OTHER OP/INC	(\$1,125)	\$0	\$0	\$0	(\$2,700)	\$0
	Total - SANITATION OTHER	\$65,122	\$40,285	\$0	\$40,285	(\$2,700)	\$159,000
	SEWERAGE						
	OPERATING EXPENDITURE						
5090	Liquid Waste Pond - Maintenance	\$571	\$1,304	\$0	\$1,304	\$0	\$1,370
	Sub Total - SEWERAGE OP/EXP	\$571	\$1,304	\$0	\$1,304	\$0	\$1,370
	OPERATING INCOME						
	Sub Total - SEWERAGE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - SEWERAGE	\$571	\$1,304	\$0	\$1,304	\$0	\$1,370

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	PROTECTION OF THE ENVIRONMENT						
	OPERATING EXPENDITURE						
5616	NRM - Salaries & Wages/Consultancy Fees	\$2,083	\$0	\$0	\$0	\$0	\$5,000
5681	Noxious Weeds	\$1,932	\$0	\$0	\$0	\$0	\$4,637
5686	NRM - Environmental Reserve M'ment	\$5,541	\$7,574	\$0	\$7,574	\$0	\$13,300
5687	Reserve Clean Up	\$8,565	\$0	\$0	\$0	\$0	\$20,556
5752	Administration Allocation Cash	\$8,308	\$13,453	\$0	\$13,453	\$0	\$19,940
5742	Administration Allocation Non-Cash	\$1,106	\$1,110	\$0	\$1,110	\$0	\$2,655
	Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	\$27,535	\$22,136	\$0	\$22,136	\$0	\$66,088
	OPERATING INCOME						
	Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - PROTECTION OF THE ENVIRONMENT	\$27,535	\$22,136	\$0	\$22,136	\$0	\$66,088
	TOWN PLANNING AND REGIONAL DEVELOPMENT						
	OPERATING EXPENDITURE						
5842	Town Planning Expenses	\$12,500	\$8,494	\$0	\$8,494	\$0	\$30,000
5922	TPS Review	\$10,416	\$12,228	\$0	\$12,228	\$0	\$25,000
5962	Administration Allocated Cash	\$24,924	\$6,726	\$0	\$6,726	\$0	\$59,821
5832	Administration Allocated Non-Cash	\$442	\$444	\$0	\$444	\$0	\$1,062
	Sub Total - TOWN PLAN & REG DEV OP/EXP	\$48,283	\$27,892	\$0	\$27,892	\$0	\$115,883
	OPERATING INCOME						
5973	Planning Fees	(\$2,708)	(\$71,265)	(\$71,265)	\$0	(\$6,500)	\$0
	Sub Total - TOWN PLAN & REG DEV OP/INC	(\$2,708)	(\$71,265)	(\$71,265)	\$0	(\$6,500)	\$0
	Total - TOWN PLANNING & REGIONAL DEVELOPMENT	\$45,574	(\$43,373)	(\$71,265)	\$27,892	(\$6,500)	\$115,883

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
COMMUNITY AMENITIES - CEMETERIES							
OPERATING EXPENDITURE							
5999	Cemetery Digital Database	\$542	\$0	\$0	\$0	\$0	\$1,300
6001	Cemetery - Grave Digging	\$18,843	\$23,823	\$0	\$23,823	\$0	\$45,225
6006	Kojonup Cemetery - Niche Wall Maint	\$677	\$66	\$0	\$66	\$0	\$1,625
6002	Kojonup Cemetery - Grounds Maint	\$8,618	\$10,679	\$0	\$10,679	\$0	\$20,685
6000	Kojonup Cemetery - Trees	\$625	\$0	\$0	\$0	\$0	\$1,501
6012	Boscabel Cemetery - Grounds Maint	\$246	\$0	\$0	\$0	\$0	\$590
6014	Muradup Cemetery - Grounds Maintenance	\$2,156	\$4,260	\$0	\$4,260	\$0	\$5,175
015D	Community Amenities Buildings Depreciation	\$19,751	\$22,712	\$0	\$22,712	\$0	\$47,405
Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP		\$51,459	\$61,540	\$0	\$61,540	\$0	\$123,506
OPERATING INCOME							
6013	Cemetery Fees (Inc Gst)	(\$4,167)	(\$9,526)	(\$9,526)	\$0	(\$10,000)	\$0
6023	Cemetery Fees Licences (Not Inc Gst)	(\$833)	(\$699)	(\$699)	\$0	(\$2,000)	\$0
Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC		(\$5,000)	(\$10,225)	(\$10,225)	\$0	(\$12,000)	\$0
Total - COMMUNITY AMENITIES CEMETERIES		\$46,459	\$51,315	(\$10,225)	\$61,540	(\$12,000)	\$123,506

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER							
OPERATING EXPENDITURE							
6042	Harrison Place Conveniences - Maint	\$104	\$133	\$0	\$133	\$0	\$250
6044	Harrison Place Conveniences - Cleaning	\$10,128	\$10,262	\$0	\$10,262	\$0	\$22,550
6034	CWA - Building Maintenance	\$1,406	\$783	\$0	\$783	\$0	\$2,378
6052	Town Street & Park Seating	\$464	\$0	\$0	\$0	\$0	\$1,113
6112	Community Resource Centre / Telecentre	\$1,235	\$833	\$0	\$833	\$0	\$3,488
6142	Administration Allocated Non-Cash	\$1,106	\$1,110	\$0	\$1,110	\$0	\$2,655
6152	Administration Allocated Cash	\$24,924	\$15,134	\$0	\$15,134	\$0	\$59,821
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP		\$39,367	\$28,255	\$0	\$28,255	\$0	\$92,255
OPERATING INCOME							
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER		\$39,367	\$28,255	\$0	\$28,255	\$0	\$92,255
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT							
OPERATING EXPENDITURE							
6064	Men's Shed - Building Maintenance	\$583	\$328	\$0	\$328	\$0	\$1,170
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$583	\$328	\$0	\$328	\$0	\$1,170
OPERATING INCOME							
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		\$583	\$328	\$0	\$328	\$0	\$1,170
Total - COMMUNITY AMENITIES		\$142,430	(\$62,397)	(\$368,570)	\$306,173	(\$317,300)	\$932,923

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT			COMPARATIVES					
Details By function Under The Following Programme Titles			YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
And Type Of Activities Within The Programme			30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB		Budget	Actual	Income	Expense	Income	Expense
RECREATION & CULTURE								
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
6202		Memorial Hall - Cleaning & Operations	\$15,928	\$11,208	\$0	\$11,208	\$0	\$24,710
6212		RSL Hall - Cleaning & Operations	\$2,974	\$1,463	\$0	\$1,463	\$0	\$4,638
6214		Memorial Hall - Building Maintenance	\$3,258	\$6,697	\$0	\$6,697	\$0	\$7,376
6218		Muradup Hall - Building Expenses	\$1,660	\$2,045	\$0	\$2,045	\$0	\$2,010
6219		Qualeup Hall - Building Expenses	\$184	\$22	\$0	\$22	\$0	\$330
6224		Memorial Hall - Grounds Maintenance	\$6,111	\$7,907	\$0	\$7,907	\$0	\$14,226
6227		Boscabel Hall - Building Expenses	\$507	\$629	\$0	\$629	\$0	\$945
6232		All Halls - Cutlery & Crockery	\$833	\$0	\$0	\$0	\$0	\$2,000
6324		RSL Hall - Building Maintenance	\$1,483	\$959	\$0	\$959	\$0	\$2,780
6146		Interest on Loan - Loan 146 & 149	\$0	(\$769)	\$0	(\$769)	\$0	\$18,565
6147		Loan Guarantee Fee - Loan 146 & 149	\$1,950	\$0	\$0	\$0	\$0	\$3,250
016D		Public Halls Building Depreciation	\$25,951	\$28,811	\$0	\$28,811	\$0	\$62,285
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$60,840	\$59,136	\$0	\$59,136	\$0	\$143,115
OPERATING INCOME								
6203		Memorial Hall Rentals	(\$677)	(\$1,355)	(\$1,355)	\$0	(\$1,625)	\$0
6213		RSL Hall Rentals	(\$523)	(\$695)	(\$695)	\$0	(\$1,255)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			(\$1,200)	(\$2,050)	(\$2,050)	\$0	(\$2,880)	\$0
Total - PUBLIC HALL & CIVIC CENTRES			\$59,640	\$57,087	(\$2,050)	\$59,136	(\$2,880)	\$143,115

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
6362	Kojonup Springs Conveniences	\$10,104	\$10,837	\$0	\$10,837	\$0	\$24,333
6364	Kojonup Springs Grounds Maintenance	\$5,583	\$5,386	\$0	\$5,386	\$0	\$13,400
6372	Apex Park Conveniences - Operating	\$22,895	\$20,764	\$0	\$20,764	\$0	\$52,852
6373	Apex Park Conveniences - Building Maint	\$1,492	\$1,120	\$0	\$1,120	\$0	\$3,580
6374	Apex Park - Grounds Maint	\$22,875	\$32,030	\$0	\$32,030	\$0	\$59,680
6382	Railway Reserve Conveniences	\$1,692	\$1,130	\$0	\$1,130	\$0	\$3,450
6392	Newstead Park - Grounds Maint	\$3,739	\$4,466	\$0	\$4,466	\$0	\$8,975
6394	Railway Reserve Grounds Maint	\$7,591	\$11,027	\$0	\$11,027	\$0	\$16,745
6402	Sports Complex - Netball Conveniences	\$4,044	\$3,534	\$0	\$3,534	\$0	\$8,595
6403	Sports Complex - Netball Area Maint	\$1,504	\$702	\$0	\$702	\$0	\$3,610
6404	Sports Complex - Grounds Maint	\$70,070	\$67,929	\$0	\$67,929	\$0	\$168,175
6408	Sports Complex - Conveniences	\$2,145	\$3,258	\$0	\$3,258	\$0	\$5,148
6412	Hillman Park - Grounds Maint	\$4,989	\$5,722	\$0	\$5,722	\$0	\$11,973
6414	Sports Complex - Reticulation	\$11,037	\$4,605	\$0	\$4,605	\$0	\$26,490
6415	Oval Lighting	\$2,305	\$1,819	\$0	\$1,819	\$0	\$4,800
6422	Kojonup Bk (Piesse Park) - Grounds Maint	\$6,796	\$7,043	\$0	\$7,043	\$0	\$16,310
6425	Sports Complex - Hockey Club Building	\$655	\$762	\$0	\$762	\$0	\$1,543
6434	Turkey Nest Dam Maintenance	\$5,629	\$738	\$0	\$738	\$0	\$12,558
6435	Water - Showgrounds Maint	\$2,076	\$409	\$0	\$409	\$0	\$4,983
6444	Muradup Townsite Grounds	\$2,114	\$5,834	\$0	\$5,834	\$0	\$5,075
6452	Playground Safety & Minor Upgrades	\$933	\$0	\$0	\$0	\$0	\$2,240
6454	Kojonup Town Entrances	\$2,133	\$0	\$0	\$0	\$0	\$5,120
6474	Industrial Area Slashing & Spraying	\$310	\$147	\$0	\$147	\$0	\$743
6477	Sports Complex - Utilities & Insurance	\$14,626	\$7,368	\$0	\$7,368	\$0	\$20,035
6492	Myrtle Benn Reserve	\$744	\$4	\$0	\$4	\$0	\$1,785
6494	Sundry Reserves	\$4,006	\$369	\$0	\$369	\$0	\$8,495
6496	Kojonup Golf Club Community Grant	\$102	\$0	\$0	\$0	\$0	\$245
6552	Sports Complex - Cleaning	\$2,929	\$1,983	\$0	\$1,983	\$0	\$7,030
6554	Sports Complex - Building Maint	\$4,164	\$5,514	\$0	\$5,514	\$0	\$9,993
6558	Loan Guarantee Fee - Loans 134, 136, 142, 143	\$6,069	\$0	\$0	\$0	\$0	\$10,115
6559	Recreation - Interest on Loans	\$20,317	\$6,872	\$0	\$6,872	\$0	\$45,884
6592	Skate Park	\$358	\$348	\$0	\$348	\$0	\$715
6792	Admin Allocation - Cash	\$16,616	\$13,116	\$0	\$13,116	\$0	\$39,881
7107	Polocrosse Works Requested	\$92	\$0	\$0	\$0	\$0	\$221
017D	Other Sport Buildings Depreciation	\$155,536	\$156,275	\$0	\$156,275	\$0	\$373,301
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$418,269	\$381,113	\$0	\$381,113	\$0	\$978,078

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
And Type Of Activities Within The Programme		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
OPERATING INCOME							
6523	Complex Bldg Fees	(\$1,875)	(\$2,650)	(\$2,650)	\$0	(\$4,500)	\$0
6533	Rec Ground Lease Fees	\$0	\$0	\$0	\$0	(\$3,000)	\$0
6553	Contribution-Dept Education - Oval	\$0	\$0	\$0	\$0	(\$36,000)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$1,875)	(\$3,559)	(\$3,559)	\$0	(\$43,500)	\$0
Total - OTHER RECREATION & SPORT		\$416,394	\$377,554	(\$3,559)	\$381,113	(\$43,500)	\$978,078

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	SWIMMING AREAS & BEACHES						
	OPERATING EXPENDITURE						
6252	Building Maintenance	\$1,937	\$1,685	\$0	\$1,685	\$0	\$4,650
6254	Consumables & Minor Expenses	\$625	\$1,325	\$0	\$1,325	\$0	\$1,500
6257	Utilities & Telephone	\$16,797	\$5,242	\$0	\$5,242	\$0	\$39,330
6258	Insurance	\$14,008	\$8,829	\$0	\$8,829	\$0	\$14,008
6261	Maintenance - Pool Building	\$3,108	\$3,234	\$0	\$3,234	\$0	\$6,941
6262	Grounds Maintenance	\$5,344	\$7,810	\$0	\$7,810	\$0	\$12,825
6264	Swimming Pool - Chemicals	\$3,750	\$3,961	\$0	\$3,961	\$0	\$9,000
6271	Non-Capital Purchases per 10yr Plan	\$625	\$0	\$0	\$0	\$0	\$1,500
6272	Equipment Maintenance	\$3,583	\$3,531	\$0	\$3,531	\$0	\$8,600
6274	Kiosk - COGS	\$2,829	\$2,123	\$0	\$2,123	\$0	\$6,790
6352	Swimming Pool Salaries	\$52,913	\$23,662	\$0	\$23,662	\$0	\$126,997
6353	Superannuation	\$6,265	\$2,237	\$0	\$2,237	\$0	\$15,037
6354	Conferences & Training	\$1,792	\$1,125	\$0	\$1,125	\$0	\$4,300
6292	Administration Allocated Cash	\$16,616	\$6,726	\$0	\$6,726	\$0	\$39,881
050D	Depreciation Buildings	\$22,614	\$22,666	\$0	\$22,666	\$0	\$54,275
	Sub Total - SWIMMING AREAS & BEACHES OP/EXP	\$152,806	\$94,157	\$0	\$94,157	\$0	\$345,634
	OPERATING INCOME						
6294	Pool Entry Fees	(\$1,750)	(\$5,500)	(\$5,500)	\$0	(\$4,200)	\$0
6295	Pool Kiosk Sales	(\$3,250)	(\$1,395)	(\$1,395)	\$0	(\$7,800)	\$0
6296	Pool Daily Entry Fees	(\$3,750)	(\$883)	(\$883)	\$0	(\$9,000)	\$0
	Sub Total - SWIMMING AREAS & BEACHES OP/INC	(\$8,750)	(\$7,778)	(\$7,778)	\$0	(\$21,000)	\$0
	Total - SWIMMING AREAS & BEACHES	\$144,056	\$86,380	(\$7,778)	\$94,157	(\$21,000)	\$345,634

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	TV & RADIO BROADCASTING & RETRANSMISSION						
	OPERATING EXPENDITURE						
6752	Television Translator	\$45	\$19	\$0	\$19	\$0	\$45
6772	VHF Repeater Operating/Maintenance	\$42	\$0	\$0	\$0	\$0	\$100
	Sub Total - TV & RADIO RETRANSMISSION OP/EXP	\$87	\$19	0	\$19	\$0	\$145
	Total - TV & RADIO RETRANSMISSION	\$87	\$19	\$0	\$19	\$0	\$145
	LIBRARIES						
	OPERATING EXPENDITURE						
6812	Library Salaries	\$40,187	\$67,855	\$0	\$67,855	\$0	\$96,453
6842	Superannuation	\$6,483	\$2,469	\$0	\$2,469	\$0	\$15,559
6852	Emp Insurances (Lib)	\$4,516	\$3,335	\$0	\$3,335	\$0	\$4,516
6862	Conference & Training (Lib)	\$417	\$0	\$0	\$0	\$0	\$1,000
6882	Library Operating Expenses	\$2,708	\$731	\$0	\$731	\$0	\$6,500
6892	Lib Software Licencing	\$1,735	\$5,547	\$0	\$5,547	\$0	\$4,165
6902	Library Resource Purchases	\$833	\$34	\$0	\$34	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$833	\$1,904	\$0	\$1,904	\$0	\$2,000
6942	Administration Allocated Cash	\$8,308	\$6,726	\$0	\$6,726	\$0	\$19,940
6952	Administration Allocated Non-Cash	\$1,106	\$1,110	\$0	\$1,110	\$0	\$2,655
	Sub Total - LIBRARIES OP/EXP	\$67,127	\$89,710	\$0	\$89,710	\$0	\$154,788
	OPERATING INCOME						
6973	Sundry Income	(\$2)	(\$16,093)	(\$16,093)	\$0	(\$6)	\$0
	Sub Total - LIBRARIES OP/INC	(\$2)	(\$19,113)	(\$19,113)	\$0	(\$6)	\$0
	Total - LIBRARIES	\$67,124	\$70,597	(\$19,113)	\$89,710	(\$6)	\$154,788

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
And Type Of Activities Within The Programme		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
HERITAGE & OTHER CULTURE							
OPERATING EXPENDITURE							
7012	Historical Soc. Rooms	\$57	\$66	\$0	\$66	\$0	\$170
7022	Old Military Barracks	\$673	\$155	\$0	\$155	\$0	\$1,616
7024	Old Post Office - Building Maintenance	\$1,479	\$610	\$0	\$610	\$0	\$2,505
7032	Elverd Cottage - Building Mtce	\$1,052	\$4,584	\$0	\$4,584	\$0	\$2,373
7034	Elverd Cottage - Ground Maint	\$1,341	\$1,854	\$0	\$1,854	\$0	\$3,219
7046	Old Post Office - Grounds Maintenance	\$702	\$43	\$0	\$43	\$0	\$1,375
7106	Showgrounds - Building Maintenance	\$4,217	\$2,550	\$0	\$2,550	\$0	\$5,341
7101	Annual Show - Works Assistance	\$7,293	\$10,904	\$0	\$10,904	\$0	\$17,505
7103	Muradup & Jingalup War Memorials	\$102	\$0	\$0	\$0	\$0	\$245
7222	Military Barracks - Ground Maint	\$2,087	\$2,082	\$0	\$2,082	\$0	\$3,878
019D	Depreciation Buildings	\$8,166	\$8,442	\$0	\$8,442	\$0	\$19,600
Sub Total - OTHER CULTURE OP/EXP		\$27,170	\$31,290	\$0	\$31,290	\$0	\$57,827
OPERATING INCOME							
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER CULTURE		\$27,170	\$31,290	\$0	\$31,290	\$0	\$57,827
Total - RECREATION AND CULTURE		\$714,471	\$622,926	(\$32,500)	\$655,426	(\$67,386)	\$1,679,587

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
7632	Town Streets - Drainage Mtce	\$12,666	\$0	\$0	\$0	\$0	\$30,400
7652	Road Maintenance	\$1,931	\$0	\$0	\$0	\$0	\$4,635
7662	Bridge Maintenance	\$53,426	\$12,810	\$0	\$12,810	\$0	\$90,145
7672	Footpath Maintenance	\$7,250	\$910	\$0	\$910	\$0	\$17,400
7682	Lighting Of Streets	\$24,374	\$25,473	\$0	\$25,473	\$0	\$58,500
7692	Depot Maint	\$14,134	\$14,612	\$0	\$14,612	\$0	\$28,712
7694	Depot - Grounds & Nursery Maint	\$9,264	\$3,385	\$0	\$3,385	\$0	\$22,235
7695	Depot - OHS Minor Items	\$528	\$0	\$0	\$0	\$0	\$1,268
7704	Depot Cleaning	\$14,597	\$11,919	\$0	\$11,919	\$0	\$35,035
RM01	Grading - Winter	\$431,418	\$334,703	\$0	\$334,703	\$0	\$1,035,445
RM03	Drainage Maintenance	\$82,215	\$149,616	\$0	\$149,616	\$0	\$197,325
RM04	Bitumen Patching/Repair	\$59,352	\$58,212	\$0	\$58,212	\$0	\$142,450
RM05	Guide Post & Signage	\$47,384	\$24,017	\$0	\$24,017	\$0	\$113,725
RM06	Roadside Spraying	\$15,218	\$51	\$0	\$51	\$0	\$36,525
RM08	Rural Limb & Tree Removal - Fallen	\$53,500	\$71,679	\$0	\$71,679	\$0	\$128,405
RM10	Traffic Counter Transportation	\$6,094	\$2,733	\$0	\$2,733	\$0	\$14,625
RM11	Kerb Maintenance	\$1,767	\$1,894	\$0	\$1,894	\$0	\$4,240
RM15	Trees Rural Major Works	\$47,627	\$106,667	\$0	\$106,667	\$0	\$114,310
RM16	Townsite-Kojonup-Verge Mtce	\$27,735	\$51,730	\$0	\$51,730	\$0	\$60,725
RM17	Townsite Trees - General Mtce	\$6,812	\$3,600	\$0	\$3,600	\$0	\$16,350
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$3,281	\$0	\$0	\$0	\$0	\$7,875
RM19	Townsite Trees - Pruning - Contractor	\$5,091	\$0	\$0	\$0	\$0	\$12,219
RM20	Road Accident Recovery	\$1,229	\$3,076	\$0	\$3,076	\$0	\$2,950
RM22	Removal of Street Trees	\$2,723	\$0	\$0	\$0	\$0	\$6,535
RM23	Townsite Street Sweeping	\$4,375	\$0	\$0	\$0	\$0	\$10,500
RM24	Carpark Line marking	\$2,292	\$859	\$0	\$859	\$0	\$5,500
7701	Blackwood Rd Solar Dam Maintenance	\$827	\$0	\$0	\$0	\$0	\$1,984
7702	Administration Allocated Cash	\$290,786	\$198,662	\$0	\$198,662	\$0	\$697,914
7703	Plant Auction Selling Expenses	\$208	\$0	\$0	\$0	\$0	\$500
020D	Depreciation on Road Assets	\$1,572,885	\$1,624,947	\$0	\$1,624,947	\$0	\$3,775,075
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$2,800,989	\$2,701,553	\$0	\$2,701,553	\$0	\$6,673,507

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	OPERATING INCOME						
7405	Roads Grants RRG	(\$304,400)	(\$653,111)	(\$653,111)	\$0	(\$1,090,000)	\$0
7415	Roads Grants Regional Road Safety Program	\$0	\$0	\$0	\$0	\$0	\$0
7375	Main Roads WA Direct Grant	(\$253,357)	(\$248,630)	(\$248,630)	\$0	(\$253,357)	\$0
7325	Grant - Special Commodity Route Funding	\$0	(\$8,610)	(\$8,610)	\$0	(\$34,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$521,276)	(\$8,810)	(\$8,810)	\$0	(\$1,241,133)	\$0
	Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	(\$1,079,033)	(\$918,975)	(\$918,975)	\$0	(\$2,618,490)	\$0
	Total - MTCE STREETS ROADS DEPOTS	\$1,721,956	\$1,782,578	(\$918,975)	\$2,701,553	(\$2,618,490)	\$6,673,507
	AERODROMES						
	OPERATING EXPENDITURE						
7762	Airport Building - Maintenance	\$2,147	\$3,831	\$0	\$3,831	\$0	\$4,102
7761	Interest on Loan 141 (Airstrip)	\$880	\$257	\$0	\$257	\$0	\$1,565
7764	Airport Building - Cleaning	\$435	\$424	\$0	\$424	\$0	\$1,043
7771	Loan Guarantee Fee (Airstrip)	\$432	\$0	\$0	\$0	\$0	\$720
7772	Airstrip Operations	\$21	\$0	\$0	\$0	\$0	\$50
7774	Airstrip Ground Maintenance	\$16,210	\$6,767	\$0	\$6,767	\$0	\$38,905
	Sub Total - AERODROMES OP/EXP	\$20,124	\$11,279	\$0	\$11,279	\$0	\$46,385
	OPERATING INCOME						
	Sub Total - AERODROMES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - AERODROMES	\$20,124	\$11,279	\$0	\$11,279	\$0	\$46,385
	Total - TRANSPORT	\$1,742,080	\$1,793,857	(\$918,975)	\$2,712,831	(\$2,618,490)	\$6,719,892

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

		COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
	ECONOMIC SERVICES						
	RURAL SERVICES						
	OPERATING EXPENDITURE						
023D	Depreciation (Sch 13)	\$1,775	\$1,785	\$0	\$1,785	\$0	\$4,260
8002	Water Standpipes	\$22,203	\$2,961	\$0	\$2,961	\$0	\$64,480
8006	Rural Street Addressing	\$42	\$0	\$0	\$0	\$0	\$100
	Sub Total - RURAL SERVICES OP/EXP	\$24,019	\$4,746	\$0	\$4,746	\$0	\$68,840
	OPERATING INCOME						
8003	Water Standpipe Charges	(\$23,749)	(\$2,791)	(\$2,791)	\$0	(\$57,000)	\$0
	Sub Total - RURAL SERVICES OP/INC	(\$23,749)	(\$2,791)	(\$2,791)	\$0	(\$57,000)	\$0
	Total - RURAL SERVICES	\$270	\$1,955	(\$2,791)	\$4,746	(\$57,000)	\$68,840

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
TOURISM AND AREA PROMOTION - KODJA PLACE							
OPERATING EXPENDITURE							
8302	Salaries (Tour)	\$116,439	\$97,242	\$0	\$97,242	\$0	\$279,464
8344	Superannuation - Visitors Centre	\$14,415	\$17,347	\$0	\$17,347	\$0	\$34,598
8364	Tour Guide Expenses	\$5,846	\$1,325	\$0	\$1,325	\$0	\$14,031
8322	Employee Insurances (Tour)	\$8,705	\$6,555	\$0	\$6,555	\$0	\$8,705
8342	Conferences & Training	\$437	\$1,200	\$0	\$1,200	\$0	\$1,050
8109	Story Area (Mosaic)	\$4,167	\$0	\$0	\$0	\$0	\$10,000
8367	Story Area (Digital)	\$20,973	\$0	\$0	\$0	\$0	\$50,337
8110	Catering	\$833	\$257	\$0	\$257	\$0	\$2,000
8368	Activity (Educational)	\$333	\$84	\$0	\$84	\$0	\$800
8126	Insurances - Various	\$15,637	\$8,219	\$0	\$8,219	\$0	\$15,637
8152	Public Liability Insurance - Kodja Place	\$10,306	\$5,917	\$0	\$5,917	\$0	\$10,306
8142	Printing, Stationary & Office Expenses	\$4,583	\$4,311	\$0	\$4,311	\$0	\$11,000
8162	Building Maintenance	\$2,708	\$7,239	\$0	\$7,239	\$0	\$6,499
8164	Utilities	\$5,719	\$7,508	\$0	\$7,508	\$0	\$11,470
8166	Cleaning	\$18,774	\$19,756	\$0	\$19,756	\$0	\$45,060
8172	Grounds Maintenance	\$8,208	\$11,875	\$0	\$11,875	\$0	\$19,700
8174	Kodja Place Rose Maze Grounds Maint	\$18,099	\$14,679	\$0	\$14,679	\$0	\$43,440
8192	Misc Expenses	\$1,250	\$2,978	\$0	\$2,978	\$0	\$3,000
8358	Kodja Place Website	\$833	\$0	\$0	\$0	\$0	\$2,000
8444	Retail Stock - COGS	\$11,458	\$8,519	\$0	\$8,519	\$0	\$27,500
8394	Events & Exhibitions Expenses	\$6,250	\$457	\$0	\$457	\$0	\$15,000
8395	Community Events Expenses	\$10,416	\$5,987	\$0	\$5,987	\$0	\$25,000
8412	General Administration Allocated Cash	\$41,541	\$59,191	\$0	\$59,191	\$0	\$99,702
8422	General Administration Allocated Non-Cash	\$885	\$1,110	\$0	\$1,110	\$0	\$2,124
022D	Depreciation	\$27,770	\$27,707	\$0	\$27,707	\$0	\$66,650
055D	Depreciation	\$1,052	\$1,056	\$0	\$1,056	\$0	\$2,525
Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP		\$357,638	\$310,521	\$0	\$310,521	\$0	\$807,598

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OPERATING INCOME							
8205	Kodja Place - Visitor Fees	(\$1,583)	(\$1,486)	(\$1,486)	\$0	(\$3,800)	\$0
8203	Kodja Place - Hire Fees	(\$1,458)	(\$949)	(\$949)	\$0	(\$3,500)	\$0
8204	Tour Groups	(\$542)	(\$3,121)	(\$3,121)	\$0	(\$1,300)	\$0
8207	Kodja Place - Activity Fees	(\$400)	(\$532)	(\$532)	\$0	(\$960)	\$0
8233	Events & Exhibitions Income	(\$6,250)	(\$2,275)	(\$2,275)	\$0	(\$15,000)	\$0
8234	Community Events Income	(\$6,250)	(\$5,795)	(\$5,795)	\$0	(\$15,000)	\$0
8243	Retail Sales	(\$22,916)	(\$21,603)	(\$21,603)	\$0	(\$55,000)	\$0
8263	Sales - Commissions	(\$1,875)	(\$2,073)	(\$2,073)	\$0	(\$4,500)	\$0
8283	Contributions & Donations	(\$333)	(\$1,632)	(\$1,632)	\$0	(\$800)	\$0
8284	RV Fee Income	(\$875)	(\$700)	(\$700)	\$0	(\$2,100)	\$0
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC		(\$42,482)	(\$41,091)	(\$41,091)	\$0	(\$101,960)	\$0
Total - TOURISM & AREA PROMOTION KODJA PLACE		\$315,157	\$269,430	(\$41,091)	\$310,521	(\$101,960)	\$807,598
TOURISM & AREA PROMOTION OTHER							
OPERATING EXPENDITURE							
8101	Kojonup Marketing & Promotions	\$5,331	\$20	\$0	\$20	\$0	\$8,415
8107	Great Southern Treasures	\$22,000	\$20,000	\$0	\$20,000	\$0	\$22,000
8414	Wool Wagon	\$104	\$0	\$0	\$0	\$0	\$250
8354	Subscriptions, Accreditation, etc.	\$1,010	\$593	\$0	\$593	\$0	\$2,425
8374	Australia Day Breakfast	\$833	\$0	\$0	\$0	\$0	\$2,000
8432	Railway Station Building Maintenance	\$698	\$104	\$0	\$104	\$0	\$1,675
8402	Railway Station Building - Operating	\$415	\$173	\$0	\$173	\$0	\$415
029D	Depreciation	\$31,340	\$36,776	\$0	\$36,776	\$0	\$75,220
Sub Total - TOURISM & AREA PROM OTHER OP/EXP		\$61,732	\$58,049	\$0	\$58,049	\$0	\$112,400
OPERATING INCOME							
Sub Total - TOURISM & AREA PROM OTHER OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - TOURISM & AREA PROMOTION OTHER		\$61,732	\$58,049	\$0	\$58,049	\$0	\$112,400

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
TOURISM & AREA PROMOTION - BLACK COCKATOO CAFÉ							
OPERATING EXPENDITURE							
8502	Café Salaries	\$141,067	\$136,678	\$0	\$136,678	\$0	\$338,575
8532	Café Superannuation	\$16,928	\$13,438	\$0	\$13,438	\$0	\$40,628
8534	Café Utilities	\$19,638	\$11,309	\$0	\$11,309	\$0	\$46,360
8546	Café Minor Equipment & Repairs	\$1,458	\$875	\$0	\$875	\$0	\$3,500
8554	Café Other Minor Expenses	\$3,958	\$8,173	\$0	\$8,173	\$0	\$9,500
8555	Café Uniforms & Safety Wear	\$625	\$0	\$0	\$0	\$0	\$1,500
8556	Café Telephone & IT	\$396	\$580	\$0	\$580	\$0	\$950
8557	Café Building Maintenance	\$2,327	\$1,984	\$0	\$1,984	\$0	\$5,585
8567	Cost of Goods Sold - Food Supplies Purchased	\$131,245	\$125,403	\$0	\$125,403	\$0	\$315,000
Sub Total - TOURISM & AREA PROM CAFE OP/EXP		\$317,641	\$298,440	\$0	\$298,440	\$0	\$761,598
OPERATING INCOME							
8503	Trading Income	(\$320,821)	(\$313,919)	(\$313,919)	\$0	(\$770,000)	\$0
8533	Catering	(\$1,042)	(\$2,604)	(\$2,604)	\$0	(\$2,500)	\$0
Sub Total - TOURISM & AREA PROM CAFE OP/INC		(\$321,862)	(\$316,523)	(\$316,523)	\$0	(\$772,500)	\$0
Total - TOURISM & AREA PROMOTION CAFÉ		(\$4,221)	(\$18,083)	(\$316,523)	\$298,440	(\$772,500)	\$761,598

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
	BUILDING CONTROL						
	OPERATING EXPENDITURE						
8552	Building Admin. Salaries	\$51,152	\$52,563	\$0	\$52,563	\$0	\$122,770
8572	Superannuation	\$6,057	\$7,550	\$0	\$7,550	\$0	\$14,537
8602	Other Emp Costs (Bldg)	\$1,667	\$3,335	\$0	\$3,335	\$0	\$4,000
8612	Vehicle Operating Bld Control	\$4,779	\$3,664	\$0	\$3,664	\$0	\$11,470
8622	Building Control Expenses	\$7,083	\$12,670	\$0	\$12,670	\$0	\$17,000
8672	Admin Realloc Cash (Bldg)	\$8,308	\$6,726	\$0	\$6,726	\$0	\$19,940
8682	Admin Realloc Non Cash (Bldg)	\$885	\$444	\$0	\$444	\$0	\$2,124
	Sub Total - BUILDING CONTROL OP/EXP	\$79,930	\$86,953	\$0	\$86,953	\$0	\$191,841
	OPERATING INCOME						
8653	Building Licence Fees	(\$3,542)	(\$1,435)	(\$1,435)	\$0	(\$8,500)	\$0
8663	Bcittf & Brb Commissions	(\$167)	(\$123)	(\$123)	\$0	(\$400)	\$0
	Sub Total - BUILDING CONTROL OP/INC	(\$3,708)	(\$1,558)	(\$1,558)	\$0	(\$8,900)	\$0
	Total - BUILDING CONTROL	\$76,222	\$85,395	(\$1,558)	\$86,953	(\$8,900)	\$191,841

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
And Type Of Activities Within The Programme		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
8011	Wash Down Bay - Repairs	\$3,487	\$350	\$0	\$350	\$0	\$8,103
8807	Wash Down Bay - Utility Charges	\$2,100	\$2,476	\$0	\$2,476	\$0	\$5,700
8800	Saleyards - Ground Maintenance	\$4,370	\$8,526	\$0	\$8,526	\$0	\$10,488
8808	Saleyards - Insurances	\$400	\$188	\$0	\$188	\$0	\$400
8802	Saleyards - Other	\$83	\$32	\$0	\$32	\$0	\$200
8872	Loan Guarantee Fee	\$1,590	\$0	\$0	\$0	\$0	\$2,650
8862	Subdivision - Interest on Loans	\$0	(\$703)	\$0	(\$703)	\$0	\$10,834
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$12,031	\$10,869	\$0	\$10,869	\$0	\$38,375
OPERATING INCOME							
8013	Washdown Bay Fees	(\$5,208)	(\$3,729)	(\$3,729)	\$0	(\$12,500)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$5,208)	(\$3,729)	(\$3,729)	\$0	(\$12,500)	\$0
Total - OTHER ECONOMIC SERVICES		\$6,822	\$7,140	(\$3,729)	\$10,869	(\$12,500)	\$38,375
Total - ECONOMIC SERVICES		\$455,983	\$403,885	(\$365,692)	\$769,577	(\$952,860)	\$1,980,652

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	OTHER PROPERTY AND SERVICES						
	PRIVATE WORKS						
	OPERATING EXPENDITURE						
9002	Private Works	\$11,854	\$2	\$0	\$2	\$0	\$28,450
	Sub Total - PRIVATE WORKS OP/EXP	\$11,854	\$2	\$0	\$2	\$0	\$28,450
	OPERATING INCOME						
9003	Private Works Income	(\$11,854)	(\$27,419)	(\$27,419)	\$0	(\$28,450)	\$0
	Sub Total - PRIVATE WORKS OP/INC	(\$11,854)	(\$27,419)	(\$27,419)	\$0	(\$28,450)	\$0
	Total - PRIVATE WORKS	\$0	(\$27,416)	(\$27,419)	\$2	(\$28,450)	\$28,450

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
		30 NOVEMBER 2025	30 NOVEMBER 2025	30 NOVEMBER 2025	30 NOVEMBER 2025	2025-2026	2025-2026
		Budget	Actual	Income	Expense	Income	Expense
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
9022	Salaries-Works-Supervisors; Assistance	\$191,004	\$149,704	\$0	\$149,704	\$0	\$458,428
9042	Superannuation (Supervisors)	\$22,920	\$12,691	\$0	\$12,691	\$0	\$55,011
9052	Conferences & Training (Supervisors)	\$1,625	\$0	\$0	\$0	\$0	\$3,900
9062	Emp Insurances (Supervisors)	\$12,836	\$3,335	\$0	\$3,335	\$0	\$12,836
9072	Other Staff Expenses (Inc. FBT)	\$13,583	\$404	\$0	\$404	\$0	\$29,000
9502	Allowances	\$833	\$0	\$0	\$0	\$0	\$2,000
9082	Vehicle Operating	\$7,083	\$10,886	\$0	\$10,886	\$0	\$17,000
9084	Consulting Technical	\$6,854	\$5,005	\$0	\$5,005	\$0	\$16,450
9092	Office Expenses	\$6,083	\$2,018	\$0	\$2,018	\$0	\$14,600
9094	Minor Equipment/Consumables	\$3,417	\$4,382	\$0	\$4,382	\$0	\$8,200
9095	RAMM Inventory	\$5,725	\$13,049	\$0	\$13,049	\$0	\$13,740
9102	Training	\$16,212	\$20,712	\$0	\$20,712	\$0	\$38,910
9112	Meetings	\$3,083	\$1,333	\$0	\$1,333	\$0	\$7,400
9122	Annual Leave	\$73,610	\$60,340	\$0	\$60,340	\$0	\$176,672
9132	Public Holidays	\$32,628	\$8,074	\$0	\$8,074	\$0	\$78,310
9142	Sick Leave	\$32,628	\$22,953	\$0	\$22,953	\$0	\$78,310
9152	Superannuation	\$100,474	\$95,474	\$0	\$95,474	\$0	\$511,147
9162	Workers Comp Ins	\$77,946	\$61,353	\$0	\$61,353	\$0	\$77,946
9172	Staff Functions	\$979	\$90	\$0	\$90	\$0	\$2,350
9182	INSURANCE ON WORKS	\$6,848	\$3,805	\$0	\$3,805	\$0	\$6,848
9202	Safety Equipment & P.P.E.	\$10,045	\$14,933	\$0	\$14,933	\$0	\$24,110
9262	Emp Insurances - Pwo	\$6,090	\$4,324	\$0	\$4,324	\$0	\$6,090
9280	Cleaners - Annual Leave	\$5,487	\$0	\$0	\$0	\$0	\$13,169
9281	Cleaners - Long Service Leave	\$1,613	\$0	\$0	\$0	\$0	\$3,872
9282	Cleaners - Sick Leave	\$2,723	\$0	\$0	\$0	\$0	\$6,535
9284	Cleaners - Public Holidays	\$2,744	\$0	\$0	\$0	\$0	\$6,585
9286	Cleaners - Superannuation	\$7,478	\$830	\$0	\$830	\$0	\$17,947
9254	Cleaners - Administration	\$3,000	\$2,879	\$0	\$2,879	\$0	\$7,200
9332	Admin Non Cash Realloc (Pwo)	\$26,545	\$27,964	\$0	\$27,964	\$0	\$63,711
9421	Small Items (Chainsaws, Mowers, etc)	\$2,083	\$0	\$0	\$0	\$0	\$5,000
9422	Sundry Plant Recovery - Automatic Recoveries	\$6,864	\$6,669	\$0	\$6,669	\$0	\$16,475
9312	Less Allocated To Works & Services	(\$741,534)	(\$727,224)	\$0	(\$727,224)	\$0	(\$1,779,752)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		(\$50,490)	(\$26,113)	\$0	(\$26,113)	\$0	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OPERATING INCOME							
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS		(\$50,490)	(\$26,113)	\$0	(\$26,113)	\$0	\$0
PLANT OPERATION COSTS							
OPERATING EXPENDITURE							
9372	Wages & Overheads	\$43,140	\$33,937	\$0	\$33,937	\$0	\$103,540
9352	Tyres & Tubes	\$10,416	\$50	\$0	\$50	\$0	\$25,000
9344	Vehicle Tracking	\$9,166	\$9,252	\$0	\$9,252	\$0	\$22,000
9362	Parts,Ext Work & Sundries	\$54,165	\$83,142	\$0	\$83,142	\$0	\$130,000
9382	Vehicles - Insurance	\$75,165	\$29,487	\$0	\$29,487	\$0	\$75,165
9342	Fuels & Oils	\$135,411	\$101,873	\$0	\$101,873	\$0	\$325,000
9363	Purchase of Tools	\$3,750	\$63	\$0	\$63	\$0	\$9,000
9402	Less Poc Allocated To W. & S.	(\$287,366)	(\$267,355)	\$0	(\$267,355)	\$0	(\$689,705)
021D	Depreciation (Sch 12)	\$127,026	\$133,962	\$0	\$133,962	\$0	\$304,875
025D	Depreciation W/Back	(\$127,026)	(\$173,912)	\$0	(\$173,912)	\$0	(\$304,875)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$43,848	(\$49,500)	\$0	(\$49,500)	\$0	\$0
OPERATING INCOME							
9373	Income - Contribution Plant Op Costs	(\$417)	\$0	\$0	\$0	(\$1,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$417)	\$0	\$0	\$0	(\$1,000)	\$0
Total - PLANT OPERATIONS COSTS		\$43,431	(\$49,500)	\$0	(\$49,500)	(\$1,000)	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

		COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
	OTHER PROPERTY AND SERVICES						
	SALARIES AND WAGES						
	OPERATING EXPENDITURE						
9482	Salaries & Wages Drawn	\$1,874,875	\$1,737,428	\$0	\$1,737,428	\$0	\$4,499,879
9492	Workers Compensation	\$10,416	\$3,788	\$0	\$3,788	\$0	\$25,000
9512	Salary & Wage Alloc To W. & S.	(\$1,874,875)	(\$1,737,428)	\$0	(\$1,737,428)	\$0	(\$4,499,879)
	Sub Total - SALARIES AND WAGES OP/EXP	\$10,416	\$3,788	\$0	\$3,788	\$0	\$25,000
	OPERATING INCOME						
9493	Workers Compensation Income	(\$10,416)	\$0	\$0	\$0	(\$25,000)	\$0
	Sub Total - SALARIES AND WAGES OP/INC	(\$10,416)	\$0	\$0	\$0	(\$25,000)	\$0
	Total - SALARIES AND WAGES	\$0	\$3,788	\$0	\$3,788	(\$25,000)	\$25,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
	UNCLASSIFIED						
	OPERATING EXPENDITURE						
9572	Land Survey & Leasing	\$1,250	\$0	\$0	\$0	\$0	\$3,000
9682	Misc Expenses-Other Property	\$2,629	\$1,203	\$0	\$1,203	\$0	\$2,775
9687	LOSS ON LG HOUSE UNIT TRUST	\$0	\$0	\$0	\$0	\$0	\$0
024D	Depreciation on Assets	\$7,541	\$7,543	\$0	\$7,543	\$0	\$18,100
	Sub Total - UNCLASSIFIED OP/EXP	\$11,420	\$8,746	\$0	\$8,746	\$0	\$23,875
	OPERATING INCOME						
9683	Lease Of Ksc Properties	(\$11,041)	\$0	\$0	\$0	(\$26,500)	\$0
9695	Recoverable Costs Income	(\$1,042)	(\$808)	(\$808)	\$0	(\$2,500)	\$0
	Sub Total - UNCLASSIFIED OP/INC	(\$12,083)	(\$808)	(\$808)	\$0	(\$29,000)	\$0
	Total - UNCLASSIFIED	(\$662)	\$7,938	(\$808)	\$8,746	(\$29,000)	\$23,875
	Total - OTHER PROPERTY AND SERVICES	(\$7,722)	(\$91,304)	(\$28,227)	(\$63,077)	(\$83,450)	\$77,325

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

		COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
FUND TRANSFERS							
EXPENDITURE							
New	Tfr to Employee Leave Res.	\$3,250	\$362	\$0	\$362	\$0	\$7,800
New	Transfer To Plant Res.	\$3,250	\$330	\$0	\$330	\$0	\$7,800
New	Transfer to Low Income Housing Res.	\$771	\$111	\$0	\$111	\$0	\$1,850
New	Transfer to Sporting Facility Res.	\$575	\$0	\$0	\$0	\$0	\$1,380
New	Transfer to Landfill Waste Mgmt Res.	\$737	\$107	\$0	\$107	\$0	\$1,770
New	Transfer to Community Grants Res.	\$90	\$13	\$0	\$13	\$0	\$215
New	Transfer To Independent Living Units Res.	\$1,454	\$211	\$0	\$211	\$0	\$3,490
New	Transfer to Natural Resource Mgmt Res.	\$896	\$130	\$0	\$130	\$0	\$2,150
New	Transfer to Kodja Place Building Res.	\$162	\$24	\$0	\$24	\$0	\$390
New	Transfer to Sporting Complex Building Upgrade Res.	\$0	\$0	\$0	\$0	\$0	\$1,155
Sub Total - TRANSFERS TO RESERVE		\$11,185	\$1,388	\$0	\$1,388	\$0	\$28,000
INCOME							
	Transfer from Independent Living Units Res.	\$0	\$0	\$0	\$0	(\$22,000)	\$0
	Transfer from Sporting Facility Res.	\$0	\$0	\$0	\$0	(\$15,000)	\$0
Sub Total - TRANSFERS FROM RESERVE		\$0	\$0	\$0	\$0	(\$37,000)	\$0
Total - TRANSFERS		\$11,185	\$1,388	\$0	\$1,388	(\$37,000)	\$28,000
Total - FUND TRANSFER		\$11,185	\$1,388	\$0	\$1,388	(\$37,000)	\$28,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT JOB		COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
SURPLUS CARRIED FORWARD							
	NEW - (Surplus) / Deficit - Opening 1 July	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0
	Sub Total - SURPLUS C/FWD	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0
	Total - SURPLUS	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENT							
EXPENDITURE							
New	Loan 150 - Communications tower	\$16,404	\$0	\$0	\$0	\$0	\$35,479
New	Loan 137 - Medical Centre	\$4,406	\$4,483	\$0	\$4,483	\$0	\$9,005
New	Loan 135 - Bagg St House	\$0	\$0	\$0	\$0	\$0	\$10,750
New	Loan 140 - Staff Housing	\$30,529	\$31,060	\$0	\$31,060	\$0	\$62,388
New	Loan 138 - GROH Housing	\$56,900	\$57,722	\$0	\$57,722	\$0	\$115,860
New	Loan 144 - Staff Housing	\$5,472	\$5,575	\$0	\$5,575	\$0	\$11,203
New	Loan 145 - GROH Housing	\$5,472	\$5,575	\$0	\$5,575	\$0	\$11,203
New	Loan 148 - Staff Housing renovations	\$0	\$0	\$0	\$0	\$0	\$16,501
New	Loan 134 - Sports Complex	\$0	\$0	\$0	\$0	\$0	\$19,867
New	Loan 136 - Sports Complex Wall	\$5,017	\$0	\$0	\$0	\$0	\$10,285
New	Loan 143 - Netball Courts & Roof	\$27,473	\$28,269	\$0	\$28,269	\$0	\$56,945
New	Loan 142 - Oval Lighting	\$12,421	\$12,601	\$0	\$0	\$0	\$25,294
New	Loan 146 - Harrison Place Toilets & Park	\$0	\$0	\$0	\$0	\$0	\$37,506
New	Loan 149 - Harrison Place Toilets & Park	\$8,202	\$0	\$0	\$0	\$0	\$17,740
New	Loan 141 - Airstrip Lighting	\$5,136	\$5,214	\$0	\$5,214	\$0	\$10,468
New	Loan 147 - Land Development	\$0	\$0	\$0	\$0	\$0	\$36,200
	Sub Total - LOAN REPAYMENTS	\$177,432	\$150,501	\$0	\$150,501	\$0	\$486,694
INCOME							
	Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS			\$0	\$0	\$0	\$0
	Total - NON CURRENT LIABILITIES	\$177,432	\$150,501	\$0	\$150,501	\$0	\$486,694

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
NON CASH ITEMS EXCLUDED FROM OPERATING ACTIVITIES							
	Depreciation Written Back	(\$2,148,002)	(\$2,256,112)	\$0	(\$2,256,112)	\$0	(\$5,155,411)
	Profit on Sale of Assets Written Back	\$0	\$0	\$0	\$0	\$0	\$0
	Write back on Land held for Resale	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest Expense	\$0	\$21,895	\$0	\$21,895	\$0	\$0
	Movement in Doubtful Debts	\$0	\$0	\$0	\$0	\$0	(\$500)
	Sub Total - DEPRECIATION WRITTEN BACK	(\$2,148,002)	(\$2,234,217)	\$0	(\$2,234,217)	\$0	(\$5,155,911)
	Total - NON CASH ITEMS	(\$2,148,002)	(\$2,234,217)	\$0	(\$2,234,217)	\$0	(\$5,155,911)

SHIRE OF KOJONUP MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
		30 NOVEMBER 2025		30 NOVEMBER 2025		2025-2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense	Income	Expense
C137	FURNITURE AND EQUIPMENT						
	GOVERNANCE - CAPITAL EXPENDITURE						
	ICT Plan Implementation	\$75,000	\$16,907	\$0	\$16,907	\$0	\$300,000
	Sub Total - CAPITAL WORKS	\$75,000	\$16,907	\$0	\$16,907	\$0	\$300,000
	Total - GOVERNANCE	\$75,000	\$16,907	\$0	\$16,907	\$0	\$300,000
6644	FURNITURE AND EQUIPMENT						
	RECREATION & CULTURE						
	CAPITAL EXPENDITURE						
	Sports Complex Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$15,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$15,000
	Total - RECREATION & CULTURE	\$0	\$0	\$0	\$0	\$0	\$15,000
	Total - FURNITURE AND EQUIPMENT	\$75,000	\$16,907	\$0	\$16,907	\$0	\$315,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	LAND HELD FOR RESALE						
	COMMUNITY AMENITIES						
	CAPITAL EXPENDITURE						
C310	Subdivision Construction	\$0	\$0	\$0	\$0	\$0	\$200,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$200,000
	Total- COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$200,000
	Total - LAND	\$0	\$0	\$0	\$0	\$0	\$200,000

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	BUILDINGS						
	HOUSING - CAPITAL EXPENDITURE						
C142	8 Soldier Road	\$35,000	\$27,414	\$0	\$27,414	\$0	\$35,000
C313	Jean Sullivan Units	\$0	\$0	\$0	\$0	\$0	\$10,000
C145	Loton Close Units	\$0	\$0	\$0	\$0	\$0	\$12,000
	Sub Total - CAPITAL WORKS	\$35,000	\$27,414	\$0	\$27,414	\$0	\$57,000
	Total - HOUSING	\$35,000	\$27,414	\$0	\$27,414	\$0	\$57,000
	BUILDINGS						
	COMMUNITY AMENITIES - CAPITAL EXPENDITURE						
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$0
	BUILDINGS						
	RECREATION AND CULTURE - CAPITAL EXPENDITURE						
C105	Memorial Hall Capital Expenditure	\$0	\$39,840	\$0	\$39,840	\$0	\$0
C295	SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE	\$15,000	\$13,840	\$0	\$13,840	\$0	\$15,000
	Sub Total - CAPITAL WORKS	\$15,000	\$53,680	\$0	\$53,680	\$0	\$15,000
	Total - RECREATION AND CULTURE	\$15,000	\$53,680	\$0	\$53,680	\$0	\$15,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

			COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
ACCOUNT	JOB		Budget	Actual	Income	Expense	Income	Expense
BUILDINGS								
ECONOMIC SERVICES - CAPITAL EXPENDITURE								
C177	C507	Kodja Place Capital Expenditure	\$15,000	\$19,750	\$0	\$19,750	\$0	\$15,000
C349		Black Cockatoo Café Capital Expenditure	\$25,000	\$2,126	\$0	\$2,126	\$0	\$25,000
Sub Total - CAPITAL WORKS			\$40,000	\$21,877	\$0	\$21,877	\$0	\$40,000
Total - ECONOMIC SERVICES			\$40,000	\$21,877	\$0	\$21,877	\$0	\$40,000
Total - BUILDINGS			\$90,000	\$102,970	\$0	\$102,970	\$0	\$112,000

SHIRE OF KOJONUP MONTHLY FINANCIAL REPORT

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

MONTHLY FINANCIAL REPORT		COMPARATIVES					
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
ACCOUNT	JOB	30 NOVEMBER 2025	30 NOVEMBER 2025	30 NOVEMBER 2025	30 NOVEMBER 2025	2025-2026	2025-2026
		Budget	Actual	Income	Expense	Income	Expense
2104	PLANT AND EQUIPMENT						
	GOVERNANCE - CAPITAL EXPENDITURE						
	Purchase of Light Vehicles	\$0	\$0	\$0	\$0	\$0	\$107,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$107,000
	Total - GOVERNANCE	\$0	\$0	\$0	\$0	\$0	\$107,000
C158	PLANT AND EQUIPMENT						
	RECREATION AND CULTURE						
	CAPITAL EXPENDITURE						
	Swimming Pool Equipment	\$46,500	\$0	\$0	\$0	\$0	\$46,500
	Sub Total - CAPITAL WORKS	\$46,500	\$0	\$0	\$0	\$0	\$46,500
	Total - RECREATION AND CULTURE	\$46,500	\$0	\$0	\$0	\$0	\$46,500
7604	PLANT AND EQUIPMENT						
	TRANSPORT						
	CAPITAL EXPENDITURE						
	Major Plant Purchases	\$0	\$54,870	\$0	\$54,870	\$0	\$153,000
	Sub Total - CAPITAL WORKS	\$0	\$54,870	\$0	\$54,870	\$0	\$153,000
	Total - TRANSPORT	\$0	\$54,870	\$0	\$54,870	\$0	\$153,000
	Total - PLANT AND EQUIPMENT	\$46,500	\$54,870	\$0	\$54,870	\$0	\$306,500

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB		COMPARATIVES		ACTUAL		ADOPTED BUDGET	
			YEAR TO DATE		30 NOVEMBER 2025		2025-2026	
			30 NOVEMBER 2025		30 NOVEMBER 2025			
			Budget	Actual	Income	Expense	Income	Expense
INFRASTRUCTURE ASSETS - ROAD RESERVES								
CAPITAL EXPENDITURE								
Roads to Recovery Projects								
C507		RTR - Spring Street Asphalt	\$124,988	\$8,810	\$0	\$8,810	\$0	\$375,000
C508	CJ508	RTR - Misson Road Floodway 24/25 C/Over	\$0	\$0	\$0	\$0	\$0	\$20,000
C509	CJ509	RTR - Soldier Road - Asphalt 24/25 C/Over	\$0	\$0	\$0	\$0	\$0	\$75,000
C512	CJ512	RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26	\$0	\$0	\$0	\$0	\$0	\$18,530
7424	R2R400	R2R - Balgarup Road Tree Pruning/Verge Mulching Works	\$0	\$0	\$0	\$0	\$0	\$75,000
7424	R2R401	RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90	\$0	\$0	\$0	\$0	\$0	\$145,000
7424	R2R402	RTR - Frankland Rd Repair Pavement SLK 19.94	\$0	\$0	\$0	\$0	\$0	\$112,136
7424	R2R403	RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06	\$0	\$0	\$0	\$0	\$0	\$85,000
7424	R2R404	RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22	\$0	\$0	\$0	\$0	\$0	\$95,000
7424	R2R405	RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25	\$0	\$0	\$0	\$0	\$0	\$60,000
7424	R2R406	RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16	\$0	\$0	\$0	\$0	\$0	\$60,000
7424	R2R407	RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65	\$0	\$0	\$0	\$0	\$0	\$60,000
C117	CJ117	Darkan/Kojonup Road - Stage 2	\$0	\$0	\$0	\$0	\$0	\$0
RRG Projects								
7394	RRG001	Shamrock Rd Widen SLK 15.8 - 18.8	\$705,000	\$458,697	\$0	\$458,697	\$0	\$705,000
7394	RRG002	Kojonup Darkan Rd Reseal SLK 3.8 - 5.0	\$0	\$10,354	\$0	\$10,354	\$0	\$105,000
7394	RRG003	Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8	\$615,000	\$225,377	\$0	\$225,377	\$0	\$615,000
7394	RRG004	Jingalup Rd Reseal SLK 2.0 - 4.0	\$139,986	\$41,380	\$0	\$41,380	\$0	\$210,000
Commodity Route Projects								
C079	CJ079	Reillys Creek Road - Gravel Sheet	\$0	\$8,610	\$0	\$8,610	\$0	\$76,715
Regional Road Safety Projects								
7434	RSP001	Broomehill-Kojonup Road AEL/ACL	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Fund Projects								
7484	RC003	Council - Thornbury Close Construction including fire road (Industrial Area)	\$75,500	\$0	\$0	\$0	\$0	\$151,000
7484	RC004	Jingalup Road Re-Alignment	\$0	\$0	\$0	\$0	\$0	\$30,000
Sub Total - CAPITAL WORKS			\$1,660,474	\$753,227	\$0	\$753,227	\$0	\$3,073,381
Total - ROADS			\$1,660,474	\$753,227	\$0	\$753,227	\$0	\$3,073,381
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			\$1,660,474	\$753,227	\$0	\$753,227	\$0	\$3,073,381

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 NOVEMBER 2025		ACTUAL 30 NOVEMBER 2025		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
		INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE					
		RECREATION & CULTURE					
C357	Apex Park Playground	\$33,480	\$0	\$0	\$0	\$0	\$33,480
	Sub-Total - CAPITAL WORKS	\$33,480	\$0	\$0	\$0	\$0	\$33,480
	Total - RECREATION & CULTURE	\$33,480	\$0	\$0	\$0	\$0	\$33,480
	Total - INFRASTRUCTURE PARKS	\$33,480	\$0	\$0	\$0	\$0	\$33,480
		OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE					
		ECONOMIC SERVICES					
C054	Community Promotional Signage	\$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	\$0	\$0	\$0	\$0	\$0	\$60,000
	GRAND TOTALS	(\$4,498,360)	(\$6,319,583)	(\$10,402,629)	\$4,083,046	(\$13,787,636)	\$13,787,636



SHIRE OF KOJONUP

Detailed October 2025 Creditors List

Cheque Payments 1/10/25-31/10/25				
Chq/EFT	Date	Name	Description	Amount
14409	27/10/2025	Shire of Kojonup	Float 25/26	-200.00
271025	27/10/2025	Shire of Kojonup	Swimming Pool Float 25/26	200.00
14410	28/10/2025	Water Corporation	Trade waste	-375.95
9011484777 OCT25	07/10/2025	Water Corporation	Trade waste charges 20/6/25-19/9/25 175kL	375.95
				575.95

EFT Payments 1/10/25-31/10/25				
EFT36841	02/10/2025	WALGA (Western Australian Local Government Association)	Local Government Association	-550.00
SI-015671	08/09/2025	WALGA (Western Australian Local Government Association)	Annual Subscription 2025-26 Great Southern Country Zone	550.00
EFT36842	02/10/2025	MARY RACHAEL HOBBS	Goods for sale	-48.00
62	01/10/2025	MARY RACHAEL HOBBS	Hand towels for sale at visitors centre	48.00
EFT36843	02/10/2025	Kojonup Agricultural Supplies	Chainsaw parts	-367.68
10243085	09/09/2025	Kojonup Agricultural Supplies	6x Stihl bumper strip, and 2x bar nuts	42.00
10243079	09/09/2025	Kojonup Agricultural Supplies	3 x Stihl Sprocket 3/8 pitch, chain 3/8 rapid micro, chaisaw bar 20 inch 3/8, washer sprocket, needle cage, E clip	325.68
EFT36844	02/10/2025	Carony Pty Ltd	Hardware	-110.00
03-160694	17/06/2025	Carony Pty Ltd	Pallet hire fee - cement delivery	110.00
EFT36845	02/10/2025	Telstra	Telecommunications	-269.18
8602216000 SEP	15/09/2025	Telstra	Acc 8602216000 Internet charges Modem to 7/9/25, bushfire telecommunications, Depot security, Airstrip security, Complex security	241.76
3916895091 OCT	18/09/2025	Telstra	Acc 3916895091 Avdata monitoring system 16/8/25-17/9/25, , Acc 3916895091 Springhaven Solar panels16/8/25-17/9/25,	27.42
EFT36846	02/10/2025	Synergy	Electricity	-12406.79
2050525399	15/09/2025	Synergy	Acc 361072390 Electricity 39 VanZuilecom St 11/7/25-8/9/25	918.42
2050525035	15/09/2025	Synergy	Acc 145682100 Electricity 34 Katanning Rd 11/7/25-8/9/25	526.64
3000244261	15/09/2025	Synergy	Acc 673260350 Electricity Boscabel Standpipe 4/7/25-20/8/25, Playgroup 9/7/25-5/9/25, Airstrip 4/7/25-19/8/25, Depot 10/7/25-5/9/25, Memorial Hall 13/8/25-9/9/25, Saleyards 9/7/25-8/9/25, Old Barracks 9/7/25-5/9/25, Information Bay 11/7/25-8/9/25, Railway toilets 9/7/25-8/9/25, Skate Park 9/7/25-8/9/25, Apex Park 12/7/25-9/9/25, Elverds Cottage 10/7/25-5/9/25, Kojonup Spring 10/7/25-5/9/25, Showgrounds 9/7/25-8/9/25, RSL Hall 11/7/25-8/9/25, Wool Wagon 9/7/25-5/9/25, Depot 10/7/25-5/9/25, Swimming Pool 15/7/25-18/8/25, Complex 15/7/25-18/8/25, Turkey Nest Dam 4/7/25-19/8/25, CWA Hall 11/7/25-8/9/25, Old School 9/7/25-5/9/25, Admin Office 11/7/25-8/9/25, Lot 19 Soldier Rd 11/7/25-8/9/25	10961.73
EFT36847	02/10/2025	RENTOKIL INITIAL PTY LTD	Cleaning supplies	-2287.46
98367273	15/09/2025	RENTOKIL INITIAL PTY LTD	Hygiene Treatment, Sharps disposal	1693.46
98368483	17/09/2025	RENTOKIL INITIAL PTY LTD	3 cartons of sanitary lids	594.00
EFT36848	02/10/2025	Westrac Equipment	Mechanical repairs	-1912.71
PI1376524	09/09/2025	Westrac Equipment	flashing beacon, wiper blades	1912.71
EFT36849	02/10/2025	Kojonup Country Kitchen	Catering	-406.00
3127	16/09/2025	Kojonup Country Kitchen	Council Briefing Refreshments for 10 people 16 September 2025	199.00
3128	23/09/2025	Kojonup Country Kitchen	Council Meeting Refreshments for 10 people 23 September 2025	207.00
EFT36850	02/10/2025	Egabva Plumbing & Gas Service	Plumber	-1454.96

5150	22/09/2025	Egabva Plumbing & Gas Service	Complex Hockey club drinking fountain, Complex Pool plant room Complex Fire Service Complex Mains Water Service (this one required service kit and retesting), , Murudup Standpipe, (this one required service kit and retesting)	1454.96
EFT36851	02/10/2025	Lotex Filter Cleaning Service	Filter cleaning	-142.00
12055	15/08/2025	Lotex Filter Cleaning Service	Filters, Filters, Filters, Filters, Filters	142.00
EFT36852	02/10/2025	Winc Australia Pty Ltd	Stationery	-66.25
9048747394	15/09/2025	Winc Australia Pty Ltd	General use labels L7163,	48.39
9048789042	19/09/2025	Winc Australia Pty Ltd	2x scotch packaging tape, Velcro mini dots	17.86
EFT36853	02/10/2025	Hersey's Safety Pty Ltd	PPE supplies	-119.20
INV-4450	08/09/2025	Hersey's Safety Pty Ltd	Ear Plugs for works team	119.20
EFT36854	02/10/2025	Optus Billing Services Pty Ltd	Telecommunications	-1349.00
528878236	07/09/2025	Optus Billing Services Pty Ltd	Acc 62203521984 Admin telephone Loop 7/8/25-6/9/24	1109.00
529894188	13/09/2025	Optus Billing Services Pty Ltd	Acc 62203522214 Depot Phone service 13/9/25-12/10/25	240.00
EFT36855	02/10/2025	Public Transport Authority	Bus ticket sales	-380.43
C0581502	17/03/2025	Public Transport Authority	Credit note - invoice adjustment, commission top up	-55.23
DEC 2024	31/12/2024	Public Transport Authority	Bus ticket sales 1/12/24-31/12/24	176.83
AUG 2025	01/09/2025	Public Transport Authority	Bus tickets sold 4/8/25-1/9/25	258.83
EFT36856	02/10/2025	Sigma Telford Group	Pool chemicals	-1094.94
193404/01	24/09/2025	Sigma Telford Group	Chlorine swimming Pool preseason start	1094.94
EFT36857	02/10/2025	Harris's Garage	Vehicle servicing	-412.26
1188	23/09/2025	Harris's Garage	CESM ute servicing - 123908km, replace wipers, oil filter, fuel filter	412.26
EFT36858	02/10/2025	PFD Foodservices (Southway Distributors)	Food & cleaning supplies	-1854.35
LR514406	10/09/2025	PFD Foodservices (Southway Distributors)	Cleaning supplies BCC, Food supplies BCC, Food supplies BCC	1854.35
EFT36859	02/10/2025	ROYAL LIFE SAVING SOCIETY WA	Lifeguard training	-339.00
AX-16423	22/09/2025	ROYAL LIFE SAVING SOCIETY WA	Pool Lifeguard training 2 Day's	339.00
EFT36860	02/10/2025	William Barrett & Sons	BOND REFUND FOR HIRE OF SPORTING COMPLEX	-400.00
T245	02/10/2025	William Barrett & Sons	FUNERAL SERVICE - BOND	400.00
EFT36861	02/10/2025	Ramped Technology & Management Systems Pty Ltd	IT supplies	-440.00
INV-14006	03/09/2025	Ramped Technology & Management Systems Pty Ltd	Docking Station for HR officer	440.00
EFT36862	02/10/2025	BJ Systems	Security monitoring	-144.10
820751	22/09/2025	BJ Systems	Sporting complex monitoring - 1/10/25-31/12/25	144.10
EFT36863	02/10/2025	Clarke's Furniture & Kitchen Design	Carpentry services	-66.00
3193	18/09/2025	Clarke's Furniture & Kitchen Design	Cut supplied marine plywood sheet into 10 x shelves	66.00
EFT36864	02/10/2025	Lucindas Everlastings	Goods for sale	-195.00
18169	21/09/2025	Lucindas Everlastings	30x Bags of Everlasting Seeds for sale in Visitor Centre Shop	195.00
EFT36865	02/10/2025	Dardanup Butchering Company	Meat supplies	-1070.93
BW405398	09/09/2025	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	1070.93
EFT36866	02/10/2025	Grande Food Service	Food supplies	-4290.45
4255130	24/09/2025	Grande Food Service	Food supplies for Black Cockatoo Café	2228.62
4255414	30/09/2025	Grande Food Service	Food & Cleaning supplies for Black Cockatoo Café	2061.83
EFT36867	02/10/2025	Leaf Bean Machine	Coffee supplies & service	-1518.20
140705	22/09/2025	Leaf Bean Machine	Coffee supplies & service Black Cockatoo Café	1518.20
EFT36868	02/10/2025	Ronice Blair	Elverd Cottage	-300.00
REIM 050925	05/09/2025	Ronice Blair	2 x radio rockers for Elverd Cottage	300.00
EFT36869	02/10/2025	Trekaway Pty Ltd t/a Envirobook	Goods for sale	-71.98
7349	20/11/2024	Trekaway Pty Ltd t/a Envirobook	3 x Birds of WA (Nevill)	71.98
EFT36870	02/10/2025	Kojonup Light Civil	Sand delivery	-450.00
744	15/09/2025	Kojonup Light Civil	Sand delivery show grounds	450.00
EFT36871	02/10/2025	Great Southern Nougat Company	Goods for sale	-1210.00
INV-0255	24/09/2025	Great Southern Nougat Company	Nougat bars for sale in Black Cockatoo - 10x strawberry, 10x pistachio & cranberry, 10x orange & apricot, 10x coffee & almond, 10x quandong & macadamia	605.00

INV-0254	24/09/2025	Great Southern Nougat Company	Nougat for sale in Kodja Place Shop - 10x strawberry, 10x pistachio & cranberry, 10x orange & apricot, 10x coffee & almond, 10x quandong & macadamia	605.00
EFT36872	02/10/2025	Jill Watkin	Staff reimbursement	-101.58
REIM 030925	10/09/2025	Jill Watkin	Toy insects for Bloom scavenger hunt at Elverd's Cottage	31.83
REIM 170925	30/09/2025	Jill Watkin	Postage of rose maze book to researcher from Gardening Australia	19.75
REIM 210925	30/09/2025	Jill Watkin	ULP for 2 volunteers x 3 journeys to assist with hanging exhibition	50.00
EFT36873	02/10/2025	Teletrac Navman and Transtech	Vehicle Tracking	-2035.50
93387447	05/09/2025	Teletrac Navman and Transtech	Vehicle tracking and cameras September 2025	2035.50
EFT36874	02/10/2025	Energy Wise Australia C&F Building Approvals	Building services contractor	-385.00
INV-7466	19/09/2025	Energy Wise Australia C&F Building Approvals	Issue of occupancy permit	385.00
EFT36875	02/10/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-336.25
242071117	25/09/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	336.25
EFT36876	02/10/2025	WA Fuel Supplies Pty Ltd	Diesel supplies	-13564.61
224287	22/08/2025	WA Fuel Supplies Pty Ltd	8009L @ \$1.5397/L	13564.61
EFT36877	02/10/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-85.25
2125	22/09/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	UHF Radio operation - Antenna repaired	85.25
EFT36878	02/10/2025	Michael Magic	Conduct tours	-97.50
56	15/09/2025	Michael Magic	Tour, billy tea & damper for 11 TAFE students and 2 teachers	97.50
EFT36879	02/10/2025	Westshred Documents Disposal	23 x archive boxes for destruction & bi-monthly bin collection	-389.40
21434	04/09/2025	Westshred Documents Disposal	2 x 240l security bins collection bi-monthly, , 23 x archive boxes for destruction & bi-monthly bin collection	389.40
EFT36880	02/10/2025	Beau Riley	Staff reimbursement	-333.63
REIM 190925	25/09/2025	Beau Riley	Pre employment medical cost	333.63
EFT36881	03/10/2025	Roger Frederick Bilney	Councillor Fees and Reimbursement	-13530.80
JUL-SEP 25	30/09/2025	Roger Frederick Bilney	01/07/25 - 30/09/25 Council Meetings and Conferences, 01/07/25 - 30/09/25 President Allowance	12950.00
JUL-SEP 25 KMS	30/09/2025	Roger Frederick Bilney	Meeting Minister Jarvis in Forts Valley Perth 660km @0.88	580.80
EFT36882	03/10/2025	Cr Edwin James Radford	Councillor Fees and Reimbursement	-3895.50
JUL-SEP 25	30/09/2025	Cr Edwin James Radford	01/07/25 - 30/09/25 Council Meetings and Conferences, , 01/07/25 - 30/09/25 Communication Allowance,	3895.50
EFT36883	03/10/2025	Cr Michael Mathwin	Councillor Fees and Reimbursement	-3895.50
JUL-SEP 25	30/09/2025	Cr Michael Mathwin	01/07/25 - 30/09/25 Council Meetings and Conferences, , 01/07/25 - 30/09/25 Communication Allowance,	3895.50
EFT36884	03/10/2025	Cr Kerryn Raelene Mickle	Councillor Fees and Reimbursement	-4182.38
JUL-SEP 25	30/09/2025	Cr Kerryn Raelene Mickle	01/07/25 - 30/09/25 Council Meetings and Conferences, 01/07/25 - 30/09/25 Communication Allowance	3895.50
JUL-SEP 25 KMS	30/09/2025	Cr Kerryn Raelene Mickle	GSRAAC Meeting on 28/08/25 from Kojonup to Jerramunp 326km @ 0.88	286.88
EFT36885	03/10/2025	Cr. Alan Egerton- Warburton	Councillor Fees and Reimbursement	-3895.50
JUL-SEP25	30/09/2025	Cr. Alan Egerton- Warburton	01/07/25 - 30/09/25 Council Meetings and Conferences, , 01/07/25 - 30/09/25 Communication Allowance,	3895.50
EFT36886	03/10/2025	Cr Cynthia Wieringa	Councillor Fees and Reimbursement	-5795.50
JUL-SEP 25	30/09/2025	Cr Cynthia Wieringa	01/07/25 - 30/09/25 Council Meetings and Conferences, , 01/07/25 - 30/09/25 Communication Allowance, , 01/07/25 - 30/09/25 Deputy President Allowance,	5795.50
EFT36887	08/10/2025	MARY RACHAEL HOBBS	Good sold on consignment	-20.00
REQ SEP	30/09/2025	MARY RACHAEL HOBBS	Good sold on consignment - September 2025	20.00
EFT36888	08/10/2025	Shire Of Katanning	Refuse fees	-6128.60
48445	22/09/2025	Shire Of Katanning	Shire of Katanning Refuse site fees August 2025	6128.60
EFT36889	08/10/2025	Telstra	Telecommunications	-503.90
3916895109 SEP	25/09/2025	Telstra	Acc 3916895109 - 25/9/25-24/10/25 CEO mobile phone, Swimming coordinator mobile phone, Works Manager, Foreman, Technical Officer mobile phone, TWIG zone device, CCTV data charges, Emergency phone, data charges, AVDATA water controllers	503.90
EFT36890	08/10/2025	Synergy	Electricity	-1314.02

2078492922	10/09/2025	Synergy	Acc 338398910 Electricity 12B Elverd St 12/7/25-9/9/25	890.30
2078492921	10/09/2025	Synergy	Acc 338398720 Electricity 12A Elverd St 12/7/25-9/9/25	423.72
EFT36891	08/10/2025	Kojonup Tyre Service	Tyre service	-570.08
INV-14771	19/09/2025	Kojonup Tyre Service	Supply & fit double coin 265/70R19.5 RT500 143/141K truck tyre	570.08
EFT36892	08/10/2025	Kojonup Supermarket	Groceries	-1946.73
800 SEP	30/09/2025	Kojonup Supermarket	Groceries for BCC - September, Groceries for BCC - September	1946.73
EFT36893	08/10/2025	Westrac Equipment	Mechanical repairs	-3364.24
PI1386636	11/09/2025	Westrac Equipment	engine bay door and wiper blades	3364.24
EFT36894	08/10/2025	BOC Gases	Industrial gases	-42.24
4040136899	28/09/2025	BOC Gases	Container service Oxygen G size 29/8/25-27/9/25	42.24
EFT36895	08/10/2025	Synergy - Street Lights	Electricity	-5769.42
2026553797	03/10/2025	Synergy - Street Lights	ACC 131337630 Street Light tariff 25/8/25-24/9/25	5769.42
EFT36896	08/10/2025	St Bernards School	Good sold on consignment	-10.00
REQ SEP 25	30/09/2025	St Bernards School	Good sold on consignment - September 2025	10.00
EFT36897	08/10/2025	ABA Security	Security	-239.98
47777	13/09/2025	ABA Security	SOK Depot Alarm	239.98
EFT36898	08/10/2025	Kojonup Aboriginal Corporation	Good sold on consignment	-215.18
SEP 2025	30/09/2025	Kojonup Aboriginal Corporation	Good sold on consignment - September 2025	215.18
EFT36899	08/10/2025	Avdata Australia	Water pipes	-10.00
15063520 SEP25	22/09/2025	Avdata Australia	Acc 150063520 Checked the standpipe was working - Muradup 1/8/25	10.00
EFT36900	08/10/2025	McLeods Lawyers Pty Ltd	Legal advice	-5555.00
147685	30/09/2025	McLeods Lawyers Pty Ltd	McLeods Lawyers, Industrial HR Advice	4347.20
147712	30/09/2025	McLeods Lawyers Pty Ltd	Springhaven contract advice	1207.80
EFT36901	08/10/2025	Team Global Express Pty Ltd	Freight	-277.44
0400-80774145	14/09/2025	Team Global Express Pty Ltd	Freight charges for parts ex Westrac	58.78
0401-80774145	21/09/2025	Team Global Express Pty Ltd	Freight for firefighting equipment - Scavenger 9/7/25, Freight for cleaning equipment - Rentokill 16/9/25, Freight for parts - Westrac 18/9/25	160.58
0402-80774145	28/09/2025	Team Global Express Pty Ltd	Freight for PPE from Herseys, Freight for for parts ex Westrac	58.08
EFT36902	08/10/2025	Optus Billing Services Pty Ltd	Telecommunications	-554.40
529419560	10/09/2025	Optus Billing Services Pty Ltd	Acc 62203521992 Kodja Place Telephone Loop 10/9/25-9/10/25	372.00
531236387	20/09/2025	Optus Billing Services Pty Ltd	Acc 62197291735 Admin Internet 20/8/25-19/9/25, Swimming Pool Internet 20/8/25-19/9/25	182.40
EFT36903	08/10/2025	Warren Blackwood Waste	Waste management	-31945.46
20022	02/10/2025	Warren Blackwood Waste	Apex park and Kodja Front lift bin September 2025	660.00
20012	02/10/2025	Warren Blackwood Waste	Kojonup transfer station management September 25, extra costs, bulk bin empty	12344.30
20013	02/10/2025	Warren Blackwood Waste	Travel Costs, 240 LT Recycling Bins Pick Up, KJP Bins Pick up, 240L Bins Pick up, Service Town Site Bins	18941.16
EFT36904	08/10/2025	Australia's South West	Tourism	-22000.00
12674	09/07/2025	Australia's South West	Great Southern Treasures Partnership MOU 2023 - 2026	22000.00
EFT36905	08/10/2025	Harris's Garage	Mechanic	-1675.82
1186	23/09/2025	Harris's Garage	Muradup Bushfire Truck Service - ESL 5	1337.57
1200	26/09/2025	Harris's Garage	Vehicle impounding	338.25
EFT36906	08/10/2025	KOJONUP BMC EMBROIDERY	Uniform	-153.00
11371	06/09/2025	KOJONUP BMC EMBROIDERY	E Lottering - High Vis PPE jacket & vest	153.00
EFT36907	08/10/2025	KOJONUP DISTRICT HIGH SCHOOL P&C	REFUND BOND FOR HIRE OF SPORTING COMPLEX	-400.00
T49	08/10/2025	KOJONUP DISTRICT HIGH SCHOOL P&C	Debbie Fardig - School Disco - Bond for Sport Complex	400.00
EFT36908	08/10/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies	-1642.50
LR298704	20/08/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	59.95
LR585734	17/09/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies for BCC	1582.55
EFT36909	08/10/2025	Shire Of Broomehill-Tambellup	Local government	-1789.05
6175	16/09/2025	Shire Of Broomehill-Tambellup	WALGA Emergency managment training for managers and councillors - 5 attendees	1789.05
EFT36910	08/10/2025	Christie Leanne McVee	Goods sold on consignment	-66.47

REQ SEP 25	30/09/2025	Christie Leanne McVee	Goods sold on consignment - September 2025	66.47
EFT36911	08/10/2025	MARGARET RAE HILL	Goods sold on consignment	-7.00
REQ SEP 25	30/09/2025	MARGARET RAE HILL	Goods sold on consignment - September 2025	7.00
EFT36912	08/10/2025	Dardanup Butchering Company	Meat supplies	-502.83
BW405787	15/09/2025	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	502.83
EFT36913	08/10/2025	Grande Food Service	Food supplies	-70.92
6019587	07/11/2025	Grande Food Service	Credit Note - Food supplies Black Cockatoo	-34.68
4255513	02/10/2025	Grande Food Service	Food supplies for Black Cockatoo Cafe	105.60
EFT36914	08/10/2025	WA Contract Ranger Services	Ranger Services	-4284.50
6536	30/08/2025	WA Contract Ranger Services	Ranger Services 20/8/25-27/8/25,	2090.00
6600	27/09/2025	WA Contract Ranger Services	Ranger Services 17/9/25-23/9/25,	2194.50
EFT36915	08/10/2025	Warriedar Kojonup	Plant nursery	-165.00
INV-0188	07/10/2025	Warriedar Kojonup	Native plants for Kojonup Show	165.00
EFT36916	08/10/2025	The George Church Community Medical Centre Incorporated	Medical Services	-70468.75
SEP 25	30/09/2025	The George Church Community Medical Centre Incorporated	Medical Services 1/7/25-30/9/25	70468.75
EFT36917	08/10/2025	Vivicka Renia Kahn	Staff reimbursement	-532.88
REIM 071025	07/10/2025	Vivicka Renia Kahn	Travel 526 km @ 88c/km - onsite audit 6/10/25-8/10/25, Mobile phone plan 7/9/25-6/10/25	532.88
EFT36918	08/10/2025	3E Advantage Pty Ltd	Printing Charges	-2380.85
INV-197005-Q0M5F8	28/09/2025	3E Advantage Pty Ltd	Printing Charges September 2025	2380.85
EFT36919	08/10/2025	Estelle Lottering	Staff reimbursement	-186.21
REIM 061025	06/10/2025	Estelle Lottering	Novelties for Kojonup Show - Ranger/Health/Environmental, Novelties for Kojonup Show - Fire/Emergency Services	186.21
EFT36920	08/10/2025	Oztrology Australian Greeting cards	Goods sold on consignment	-12.50
REQ SEP 25	30/09/2025	Oztrology Australian Greeting cards	Goods sold on consignment - September 2025	12.50
EFT36921	08/10/2025	Fabric Covered Pots T/A Tammy McVee	Goods sold on consignment	-10.00
REQ SEP 25	30/09/2025	Fabric Covered Pots T/A Tammy McVee	Goods sold on consignment - September 2025	10.00
EFT36922	08/10/2025	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment	-225.14
REQ SEP 25	30/09/2025	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment - September 2025	225.14
EFT36923	08/10/2025	Richard Nash T/A Old School Honey	Goods sold on consignment	-8.50
REQ SEP 25	30/09/2025	Richard Nash T/A Old School Honey	Goods sold on consignment - September 2025	8.50
EFT36924	08/10/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-683.49
242112068	02/10/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	683.49
EFT36925	08/10/2025	M.E. French	Goods sold on consignment	-68.00
REQ SEP 25	30/09/2025	M.E. French	Goods sold on consignment - September 2025	68.00
EFT36926	08/10/2025	Hilary Phillips-Riley	Goods sold on consignment	-20.00
REQ SEP 25	30/09/2025	Hilary Phillips-Riley	Goods sold on consignment - September 2025	20.00
EFT36927	08/10/2025	Benjamin Graham Castle	Goods sold on consignment	-90.00
REQ SEP 25	30/09/2025	Benjamin Graham Castle	Goods sold on consignment - September 2025	90.00
EFT36928	08/10/2025	FVS Fire P/L	Fire equipment inspections	-708.40
765297	30/09/2025	FVS Fire P/L	Inspections of Fire hydrant system at sporting complex	708.40
EFT36929	08/10/2025	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment	-60.00
REQ SEP 25	30/09/2025	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment - September 2025	60.00
EFT36930	08/10/2025	Jennifer Hughes	Goods sold on consignment	-50.00
REQ SEP 25	30/09/2025	Jennifer Hughes	Goods sold on consignment - September 2025	50.00
EFT36931	08/10/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-31.00
2196	22/09/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	1 x lock out lever kit red Oex	31.00

EFT36932	13/10/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	-820.00
DEDUCTION	07/10/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	820.00
EFT36933	13/10/2025	Child Support Agency	Payroll deductions	-437.69
DEDUCTION	07/10/2025	Child Support Agency	Payroll deductions	437.69
EFT36934	13/10/2025	Australian Services Union (MEU)	Payroll deductions	-128.50
DEDUCTION	07/10/2025	Australian Services Union (MEU)	Payroll deductions	128.50
EFT36935	16/10/2025	Hi-Way Sales & Service	Mechanical supplies	-1345.49
274955	30/09/2025	Hi-Way Sales & Service	hydraulic hose repair	93.89
274953A	30/09/2025	Hi-Way Sales & Service	20L bucket of grease for T25, full service kit	581.00
274953B	30/09/2025	Hi-Way Sales & Service	new quick couplings for broom attachment skidsteer, locktite and thread tape	278.00
274953	30/09/2025	Hi-Way Sales & Service	1L Two stroke oil, Oil system cleaner, , Duct tape, 100mph tape, 5L 10-40 Formula SP, 5L 10-40 Formula SP, 2 x key cutting & rings, epoxy glue, 2 x graphite spray, Lochtite 243, Fortron oil system cleaner	392.60
EFT36936	16/10/2025	Kojonup Agricultural Supplies	Agricultural supplies	-1522.46
10243302	18/09/2025	Kojonup Agricultural Supplies	208L 15w 40 engine oil	1522.46
EFT36937	16/10/2025	Carony Pty Ltd	Hardware	-1442.39
1-03-166259	02/09/2025	Carony Pty Ltd	Battery - lithium coin ECR1220	11.20
1-01-252835	04/09/2025	Carony Pty Ltd	Replace shelving in freezer - shelving unit & marine ply	307.95
1-03-166506	05/09/2025	Carony Pty Ltd	Acrylic paint tubes & paint set for KKASA	43.93
1-01-252971	08/09/2025	Carony Pty Ltd	Padlock for multi message trailer	78.25
1-03-166822	10/09/2025	Carony Pty Ltd	Drain away caustic drain cleaner x 1L	36.00
1-01-253025	10/09/2025	Carony Pty Ltd	Special order screws to repair playground equipment apex park	134.95
1-03-167033	15/09/2025	Carony Pty Ltd	Utility Bar	108.75
1-03-167057	15/09/2025	Carony Pty Ltd	Rat trap, mouse traps, Rodent bait pellets	26.65
1-03-167111	16/09/2025	Carony Pty Ltd	Cable ties 100pk - Saleyards	29.25
1-01-253093	17/09/2025	Carony Pty Ltd	Yarn & Curtain rod for KKASA	57.16
1-01-253102	17/09/2025	Carony Pty Ltd	Blue tac - Kodja Place	13.95
1-03-167233	18/09/2025	Carony Pty Ltd	sealant Roof & gutter 300g	19.75
1-01-253126	20/09/2025	Carony Pty Ltd	Masking tape	7.90
1-03-167519	22/09/2025	Carony Pty Ltd	Antrid	8.50
1-03-167616	23/09/2025	Carony Pty Ltd	Cutting disk 125 x1.2x 22.23 pack, Screw longthread x 2	35.40
1-03-167636	23/09/2025	Carony Pty Ltd	Garden Edging 30 Katanning Road	250.00
1-01-253159	24/09/2025	Carony Pty Ltd	Hard tip Safety boots Parks and Gardens, Property Services	263.50
1-03-168141	30/09/2025	Carony Pty Ltd	Clear storage container, Avery labels	9.30
EFT36938	16/10/2025	Katanning Glazing & Security	Glazing & security	-1180.00
INV-2936	30/09/2025	Katanning Glazing & Security	Repair windows, Playgroup & PSM office - using clear safety glass	1180.00
EFT36939	16/10/2025	Synergy	Electricity	-184.05
2090482610	30/09/2025	Synergy	Acc 392675750 Powerwatch 400 HPS WP 1/9/25-30/9/25	184.05
EFT36940	16/10/2025	Kojonup Tyre Service	Tyre service	-2919.40
INV-14919	08/10/2025	Kojonup Tyre Service	2x new tyres - Yokohama 265/65R17 GO16 X-AT 120/117Q Light truck, for KO10 & tyre disposal	823.90
INV-14970	11/10/2025	Kojonup Tyre Service	1x new tyre - supply & fit Loader tyre	2095.50
EFT36941	16/10/2025	Syd Matthews & Co Pty Ltd	Aggregate deliveries	-59340.28
C13852	30/09/2025	Syd Matthews & Co Pty Ltd	54.4 tonne roadbase delivered to saleyard 11/9/25	2992.00
C13852	30/09/2025	Syd Matthews & Co Pty Ltd	Kojonup Darkan Rd RRG 003, 165T 10mm aggregate @ \$63/T ex GST, 219T 14mm aggregate @ \$63/T ex GST, , Jinalup Rd RRG 004, 221.9T 10mm aggregate @ \$67/T ex GST, 27.05T 14mm aggregate @ 67/T ex GST, , Kojonup Darkan Rd RRG 002, 164.35 tonne 10mm aggregate @ \$63 per tonne ex GST,	56348.28
EFT36942	16/10/2025	Kojonup Supermarket	Groceries	-99.33
648 SEP 25	30/09/2025	Kojonup Supermarket	Catering groceries, Community Events groceries, Kindy Cafe, Tour groceries	99.33
EFT36943	16/10/2025	Westrac Equipment	Machinery repairs	-82.90
PI1411065	18/09/2025	Westrac Equipment	Filter 7W-2326	82.90
EFT36944	16/10/2025	Lotex Filter Cleaning Service	Filter cleaning	-301.10

11855	06/06/2025	Lotex Filter Cleaning Service	Filter, Filter x 2, Filter, Filter, Filter x2, Filter x2, Filter, Filter, Filter	301.10
EFT36945	16/10/2025	MJC Holdings (WA) Pty Ltd t/as Albany Scaffold Hire	Scaffold hire	-3190.00
10330	30/09/2025	MJC Holdings (WA) Pty Ltd t/as Albany Scaffold Hire	Preparation, erection, hire & dismantle mobile scaffold to clean stained glass windows Memorial Hall	3190.00
EFT36946	16/10/2025	Western Australian Treasury Corporation	Guarantee fees	-7830.09
SEP 25	30/09/2025	Western Australian Treasury Corporation	Accrued guarantee fees 30/9/25 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 140, Loan 141	7830.09
EFT36947	16/10/2025	Watson's Liquid Waste	Liquid waste removal	-407.00
3634	10/10/2025	Watson's Liquid Waste	Pump out grease trap at BCC October 2025	407.00
EFT36948	16/10/2025	Public Transport Authority	Bus Tickets	-145.97
SEP 25	30/09/2025	Public Transport Authority	Bus tickets purchased from visitors centre September 2025	145.97
EFT36949	16/10/2025	GREAT SOUTHERN TOYOTA	Vehicle service	-438.02
JC34052421	01/10/2025	GREAT SOUTHERN TOYOTA	CEO Car 140,000km service	438.02
EFT36950	16/10/2025	Readytech T/A IT Vision Australia PTY LTD	IT Support	-277.20
INITV042641	23/09/2025	Readytech T/A IT Vision Australia PTY LTD	Upload STSL tax patch update	277.20
EFT36951	16/10/2025	CITY OF ALBANY	Regional WA Library Consortium	-6941.00
1328	19/09/2025	CITY OF ALBANY	Annual Spydus License 25/26, Annual support - City of Albany 25/26, Freight charges 25/26	6941.00
EFT36952	16/10/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies	-2201.90
LR658905	24/09/2025	PFD Foodservices (Southway Distributors)	Cleaning supplies for BCC, Food supplies for BCC	1889.55
LR658913	24/09/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	384.10
LR670894	25/09/2025	PFD Foodservices (Southway Distributors)	Credit Note - Food supplies Black Cockatoo	-71.75
EFT36953	16/10/2025	ROYAL LIFE SAVING SOCIETY WA	Life Guard Training	-339.00
AX-16912	10/10/2025	ROYAL LIFE SAVING SOCIETY WA	Pool Life Guard training for new staff member	339.00
EFT36954	16/10/2025	M & L Leusciatti & Sons	Gravel supply	-27225.00
INV-0280	06/10/2025	M & L Leusciatti & Sons	5500 tonne Gravel at \$4.50	27225.00
EFT36955	16/10/2025	Environmental Health Australia (New South Wales) Inc	Environmental health	-330.00
6264	07/10/2025	Environmental Health Australia (New South Wales) Inc	I'm Alert Health - Subscription July 25-June26,	330.00
EFT36956	16/10/2025	NATASHA CLARKE	Staff Reimbursement	-32.89
REIM 081025	08/10/2025	NATASHA CLARKE	Buttons, plywood coasters amd rod ends for KKASA	32.89
EFT36957	16/10/2025	Clarke's Furniture & Kitchen Design	Carpentry	-5583.50
3197	14/10/2025	Clarke's Furniture & Kitchen Design	construction of storage cabinets - 50% deposits,	3125.50
3196	14/10/2025	Clarke's Furniture & Kitchen Design	counter on castor wheels at Kodja Place - 50% deposit	2458.00
EFT36958	16/10/2025	Harbour Software Pty Ltd	Software	-3855.50
2881	13/10/2025	Harbour Software Pty Ltd	Docs on Tap annual subscription fee 1/1/26-31/12/26	3855.50
EFT36959	16/10/2025	Katie Joy's Free Range Eggs	Eggs	-108.15
333493	06/10/2025	Katie Joy's Free Range Eggs	10.5kg Eggs for Black Cockatoo Cafe	108.15
EFT36960	16/10/2025	Denmark Good Food Factory	Assorted Toffee, Brittle and Nuts For Sale at Visitors Centre	-1762.86
5011	19/09/2025	Denmark Good Food Factory	Assorted Toffee, Brittle and Nuts For Sale in Visitor Centre Shop, Assorted Toffee, Brittle and Nuts For Sale in Black Cockatoo Cafe	1762.86
EFT36961	16/10/2025	Dardanup Butchering Company	Meat supplies	-401.86
BW406225	22/09/2025	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	401.86
EFT36962	16/10/2025	Grande Food Service	Food supplies	-2707.40
4255867	08/10/2025	Grande Food Service	Food supplies for Black Cockatoo Cafe, Food supplies for Black Cockatoo Cafe	2707.40
EFT36963	16/10/2025	Leaf Bean Machine	Coffee supplies & service	-1929.91
140922	30/09/2025	Leaf Bean Machine	Coffee supplies & service Black Cockatoo Cafe	313.91
141125	06/10/2025	Leaf Bean Machine	Coffee supplies & service Black Cockatoo Café	881.75
141136	06/10/2025	Leaf Bean Machine	Coffee supplies & service Black Cockatoo Cafe	734.25

EFT36964	16/10/2025	Klopper Contracting T/A Ron Wright Bulldozing	Machinery contractor	-12540.00
IV00000002971	01/10/2025	Klopper Contracting T/A Ron Wright Bulldozing	Push up 5700 cubic m Gravel - Kojonup Darkan Rd at Leusciatti's pit	12540.00
EFT36965	16/10/2025	DOR Trading Pty Limited T/A IMCO Australasia	Asphalt supplies	-2420.00
INV-1711	02/10/2025	DOR Trading Pty Limited T/A IMCO Australasia	1 x Pallet Perm Asphalt repair required 12/09/2025 50 x 20kg bags	2420.00
EFT36966	16/10/2025	Lilly's Garden	Goods for sale	-992.00
10	08/10/2025	Lilly's Garden	Assorted jams, relish and pickles for sale in Black Cockatoo Cafe	992.00
EFT36967	16/10/2025	Specialised Building Solutions Pty Ltd	Building plans	-12672.00
INV-8254	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01040 - Netball Courts - water tank drawings, assessment, certificate & submission	1408.00
INV-8255	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01042 - Men's Shed water tank drawings, assessment, certificate & submission	1408.00
INV-8253	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01044 - Changerup Hall water tank drawings, assessment, certificate & submission	1408.00
INV-8252	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01045 - Muradup Hall water tank drawings, assessment, certificate & submission	1408.00
INV-8251	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01043 - Shire Admin water tank drawings, assessment, certificate & submission	1408.00
INV-8250	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01046 - Muradup Fire Shed water tank drawings, assessment, certificate & submission	1408.00
INV-8249	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01048 - Shire Depot water tank drawings, assessment, certificate & submission,	1408.00
INV-8248	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01039 - Showgrounds Main Display shed water tank drawings, assessment, certificate & submission	1408.00
INV-8247	08/10/2025	Specialised Building Solutions Pty Ltd	Quote Q01037 - Showgrounds Shearing Shed - water tank drawings, assessment, certificate & submission	1408.00
EFT36968	16/10/2025	Mathwin Transport	Freight	-273.24
8116	30/09/2025	Mathwin Transport	2 x pallets of swimming pool chemicals ex Sigma	213.84
8135	02/10/2025	Mathwin Transport	Freight 3 x boxes Allied Express	59.40
EFT36969	16/10/2025	Glenlossie Homestead T/A Colin Rourke	Gift cards	-115.40
OCT 2025	01/10/2025	Glenlossie Homestead T/A Colin Rourke	Assorted gift cards for sale in Visitor Centre Shop	115.40
EFT36970	16/10/2025	D & T Window Cleaning	Window Cleaning	-4240.00
1469	07/10/2025	D & T Window Cleaning	Window Cleaning Sporting Complex & Pool Offices, Memorial Hall, Admin Office, Kodja Place, Cafe	4240.00
EFT36971	16/10/2025	Brandy Newton	Live music	-600.00
INV-0017	04/10/2025	Brandy Newton	Singing entertainment at the Christmas Twilight Markets - Saturday 29 November 4pm-8pm, includes travel and equipment	600.00
EFT36972	16/10/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-569.52
242153690	09/10/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	569.52
EFT36973	16/10/2025	QHSE Integrated Solution (Skytrust)	WHS program	-548.90
INV-40844	18/09/2025	QHSE Integrated Solution (Skytrust)	Skytrust - WHS program - September 2025	548.90
EFT36974	16/10/2025	Farmlink Rural	Fertiliser	-6578.00
260467	17/09/2025	Farmlink Rural	Soil Amendments Oval and Hockey Field, Microlife roots 280L, Flobond Antil salt 250kg, Flobond Aqua 150kg, Microfoliar NRG 360L	6578.00
EFT36975	16/10/2025	Phillip Gunn	Staff reimbursement	-110.41
REIM 081025	14/10/2025	Phillip Gunn	Diesel purchased from Jerramungup Roadhouse - no volume specified on receipt	110.41
EFT36976	16/10/2025	SD & A De Garis	Build fast fill unit	-10532.50
12745	27/08/2025	SD & A De Garis	Fast Fill unit for Kojonup Brigade inc 12 month registration	10532.50
EFT36977	16/10/2025	Monsterball Amusements	Amusements hire	-695.00
52716345	02/10/2025	Monsterball Amusements	50% deposit for hire of Bouncy Castle for Twilight Christmas Markets	695.00
EFT36978	21/10/2025	Air Liquide	Industrial gases	-25.22
NS0525	30/09/2025	Air Liquide	Cylinder Fee 01/09/25-30/9/25	25.22
EFT36979	21/10/2025	WALGA (Western Australian Local Government Association)	Training	-1364.00

SI-015908	25/09/2025	WALGA (Western Australian Local Government Association)	Oversee Asset Management Staregy Taining DW & EB	1364.00
EFT36980	21/10/2025	DL Consulting	Financial Consultant	-10153.00
1332	30/09/2025	DL Consulting	Financial Consultant - September 2025 Preparing Annual financial report and audit papers	10153.00
EFT36981	21/10/2025	Australia Post	Postage	-1721.14
1014285542	03/10/2025	Australia Post	Acc 6063078 - Postage September 2025	1721.14
EFT36982	21/10/2025	Kojonup Supermarket	Groceries	-251.82
046618/1014	15/09/2025	Kojonup Supermarket	Acc 617 Bushfire awareness training and workshops - groceries, Acc 617 Bushfire awareness training and workshops - groceries	129.99
617 SEP	30/09/2025	Kojonup Supermarket	Groceries for councillors, Groceries for staff, Fire brigade, Groceries for Depot	121.83
EFT36983	21/10/2025	Westrac Equipment	Mechanical repairs	-423.46
PI1436643	25/09/2025	Westrac Equipment	1x windscreen glass. *INSURANCE*	423.46
EFT36984	21/10/2025	Egabva Plumbing & Gas Service	Plumber	-1689.06
05158	13/10/2025	Egabva Plumbing & Gas Service	Replaced urinal cistern at Apex Park - Previous flush mechanism broken	949.85
5157	13/10/2025	Egabva Plumbing & Gas Service	Leaking toilet repair at Airstrip	156.15
5109	13/10/2025	Egabva Plumbing & Gas Service	No hot water replacment of tempering valve. 73A soldier road , ,	328.96
5126	13/10/2025	Egabva Plumbing & Gas Service	Shower hose leaking replaced	141.90
5148	13/10/2025	Egabva Plumbing & Gas Service	Repair leaking mixer tap and pot washer at BCC	112.20
EFT36985	21/10/2025	ABA Security	Secuirity services	-479.96
47847	19/09/2025	ABA Security	Kodja monitoring security alarm 19/9/25-18/12/25	239.98
48158	01/10/2025	ABA Security	SOK Administration security alarm system 1/10/25-31/12/25	239.98
EFT36986	21/10/2025	Kojonup District High School	School	-50.00
6353	15/10/2025	Kojonup District High School	Donation - 2025 End of Year Award	50.00
EFT36987	21/10/2025	Shire of Cranbrook	Local Government	-3592.36
6965	01/10/2025	Shire of Cranbrook	CESM contribution July - September 2025	3592.36
EFT36988	21/10/2025	Western Australian Treasury Corporation	Loan repayments	-13743.98
OCT 25	14/10/2025	Western Australian Treasury Corporation	Interest payment on loan 142, Capital payment on loan 142	13743.98
EFT36989	21/10/2025	Jill Johnson	Staff reimbursement	-2500.00
REIM 161025	16/10/2025	Jill Johnson	Fence installed at 34 Katanning Rd (as per utilities employment contract)	2500.00
EFT36990	21/10/2025	LANDGATE	Land Information Authority	-2681.00
1514343	01/10/2025	LANDGATE	Annual subscription charge - valuation services	2681.00
EFT36991	21/10/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies	-2137.50
LR728886	01/10/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies for BCC	212.80
LR755723	03/10/2025	PFD Foodservices (Southway Distributors)	Credit Note - Food supplies Black Cockatoo	-16.10
LR728887	01/10/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies for BCC	1940.80
EFT36992	21/10/2025	Southern Dirt Inc	BOND REFUND FOR HIRE OF SPORTING COMPLEX	-400.00
T138	21/10/2025	Southern Dirt Inc	Bond for hire of Sporting complex	400.00
EFT36993	21/10/2025	Ramped Technology & Management Systems Pty Ltd	IT Support	-4411.00
INV-14383	14/10/2025	Ramped Technology & Management Systems Pty Ltd	ICT support for October 2025 Monthly service fee	4411.00
EFT36994	21/10/2025	Katie Joy's Free Range Eggs	Eggs	-93.15
333639	13/10/2025	Katie Joy's Free Range Eggs	Eggs for Black Cockatoo Cafe 2025-2026	93.15
EFT36995	21/10/2025	Dardanup Butchering Company	Meat supplies	-395.37
BW406552	26/09/2025	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	395.37
EFT36996	21/10/2025	Grande Food Service	Food supplies	-1546.44
4256218	14/10/2025	Grande Food Service	Food supplies for Black Cockatoo Café	1546.44
EFT36997	21/10/2025	Leaf Bean Machine	Coffee supplies & service	-1020.70
141335	13/10/2025	Leaf Bean Machine	Coffee supplies & service Black Cockatoo Café	1020.70
EFT36998	21/10/2025	Katanning Districts Carpet Care	Carpet Cleaning	-4510.00
72	13/10/2025	Katanning Districts Carpet Care	Carpet Cleaning admin office, Carpet Cleaning Sporting complec	4510.00
EFT36999	21/10/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-682.50

242202058	16/10/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	682.50
EFT37000	21/10/2025	Techvision Australia - TVA	IT services	-9570.00
INV-0109	13/10/2025	Techvision Australia - TVA	Data Migration from Altus to Monarch - project sign off and completion of Metadata preparation phase - 30%	9570.00
EFT37001	21/10/2025	Supagas Pty Ltd	Industrial gases	-750.22
C651476-9-2025	30/09/2025	Supagas Pty Ltd	Industrial gas supplies - september 2025, Industrial gas supplies - Annual rental charge sporting complex	750.22
EFT37002	27/10/2025	Cr Paul Webb	Councillor fees	-3895.50
FEES	30/09/2025	Cr Paul Webb	Attendance at Council related meetings 1/7/25-30/9/25, , Communication related expenses 1/7/25-30/9/25,	3895.50
EFT37003	27/10/2025	Jazz Pedersen	Staff training expenses	-200.00
REQ 271025	27/10/2025	Jazz Pedersen	Food & Travel for DOT Training	200.00
EFT37004	29/10/2025	Hi-Way Sales & Service	Fuel supplies	-56.79
275627	21/10/2025	Hi-Way Sales & Service	ULP 30.55L @ \$1.86/L	56.79
EFT37005	29/10/2025	Telstra	Telecommunications	-241.76
8602216000 OCT	15/10/2025	Telstra	Acc 8602216000 to 7 Oct 25 - Modem stationery room, Bushfire line & listing, Depot security, Airstrip security, Sports complex security	241.76
EFT37006	29/10/2025	Synergy	Electricity	-1016.71
3000245713	15/10/2025	Synergy	Acc 673260350 Electricity supply for Turkey Nest dam 6/8/25-3/10/25, Memorial Hall 10/9/25-7/10/25, Swimming Pool 19/8/25 - 15/9/25, Complex 19/8/25 - 15/9/25, Commonwealth Energy Bill relief (2025 offset)	1016.71
EFT37007	29/10/2025	BK Thomson Electrical Service	Electrician	-982.41
3935	24/10/2025	BK Thomson Electrical Service	Connect data point to improve internet to office based on ramped technologies advice	982.41
EFT37008	29/10/2025	Syd Matthews & Co Pty Ltd	Aggregate supplies	-41729.83
C13870	10/10/2025	Syd Matthews & Co Pty Ltd	274.55 tonne 10mm aggregate @ \$69 per tonne ex GST, 275.25 tonne 14mm aggregate @ \$69 per tonne ex GST	41729.83
EFT37009	29/10/2025	Team Global Express Pty Ltd	Freight	-157.82
0403-80774145	05/10/2025	Team Global Express Pty Ltd	Freigh ex Westrac 25/9/25	28.53
0590-S104118	19/10/2025	Team Global Express Pty Ltd	Freight ex Corsign 14/10/25	129.29
EFT37010	29/10/2025	South Regional TAFE	Training services	-496.40
I0034247	08/10/2025	South Regional TAFE	Working at Height x 7 staff, Confined spaces x 5 Staff, Chainsaw operation x 2 staff	496.40
EFT37011	29/10/2025	KOJONUP BMC EMBROIDERY	Staff Uniforms	-1370.00
11412	13/10/2025	KOJONUP BMC EMBROIDERY	Uniforms as per Quote 11381 DL	302.00
11441	23/10/2025	KOJONUP BMC EMBROIDERY	Pool Staff Uniforms 2025/2026 Season	1068.00
EFT37012	29/10/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies	-2680.65
LR797168	08/10/2025	PFD Foodservices (Southway Distributors)	Cleaning supplies for BCC, Food supplies for BCC	2223.60
LR797194	08/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	33.00
LR797155	08/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	215.65
LR797147	08/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	208.40
EFT37013	29/10/2025	BETTA ROADS	Roadworks supplies	-61446.00
645	21/10/2025	BETTA ROADS	Poylcom stabilising binder for 19500m2@250mm @ 2% - Deliver to site mid Oct TBC	61446.00
EFT37014	29/10/2025	St John Ambulance WA	First Aid Training	-180.00
FAINV01345302	15/10/2025	St John Ambulance WA	First Aid Training New Pool Staff Member BM	180.00
EFT37015	29/10/2025	Department of Water and Environmental Regulations (DWER)	Licence fees	-1303.50
W-PAY-004006-AF	22/10/2025	Department of Water and Environmental Regulations (DWER)	Kojonup liquid waste ponds annual licence fee	1303.50
EFT37016	29/10/2025	Edge Planning & Property	Town Planning	-3247.20
3033	15/10/2025	Edge Planning & Property	Planning services in September 20.5 hours.	3247.20
EFT37017	29/10/2025	Katie Joy's Free Range Eggs	Eggs	-93.15

333774	20/10/2025	Katie Joy's Free Range Eggs	Eggs for Black Cockatoo Cafe 10.5kg catering tray	93.15
EFT37018	29/10/2025	Dardanup Butchering Company	Meat supplies	-617.23
BW407026	06/10/2025	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	617.23
EFT37019	29/10/2025	Grande Food Service	Food supplies	-1852.94
4256555	21/10/2025	Grande Food Service	Food supplies for Black Cockatoo Cafe	240.00
4256553	21/10/2025	Grande Food Service	Food supplies for Black Cockatoo Café	1612.94
EFT37020	29/10/2025	Leaf Bean Machine	Coffee supplies & service	-751.81
141542	20/10/2025	Leaf Bean Machine	Coffee supplies & service for BCC	751.81
EFT37021	29/10/2025	WA Contract Ranger Services	Ranger Services	-2692.25
6642	21/10/2025	WA Contract Ranger Services	Ranger Services 7/10/25-18/10/25,	2692.25
EFT37022	29/10/2025	Kojonup Light Civil	Sand delivery	-450.00
751	20/10/2025	Kojonup Light Civil	Sand required for Grave works	450.00
EFT37023	29/10/2025	SIRM24 PTY LTD	Service Range hoods	-2200.00
INV-1554	22/10/2025	SIRM24 PTY LTD	Service and deep clean of range hood BCC	1100.00
INV-1553	22/10/2025	SIRM24 PTY LTD	Service and deep clean of range hood Complex	1100.00
EFT37024	29/10/2025	Jessica Romic	Washing Tea Towels	-150.00
16	21/10/2025	Jessica Romic	Washing Tea Towels for BCC - tree weeks ending 20/10/25	150.00
EFT37025	29/10/2025	Mathwin Transport	Freight	-38.02
8225	14/10/2025	Mathwin Transport	Freight for two boxes to Community services	38.02
EFT37026	29/10/2025	BGL Solutions PTY LTD	Turf management	-12663.00
INV-0007672	21/10/2025	BGL Solutions PTY LTD	Garden maintenance 34 Katanning Road October 2025	198.00
INV-0007683	24/10/2025	BGL Solutions PTY LTD	Liquid Soil amendment vertiMow and sweep, top dressing and smudging & travel,	12465.00
EFT37027	29/10/2025	A&M Medical Services Pty Ltd	Service Medical Oxygen Equipment	-523.22
20241720	16/10/2025	A&M Medical Services Pty Ltd	Annual Service 7 x Medical Oxygen Equipment - bushfire brigades	523.22
EFT37028	29/10/2025	Estelle Lottering	Staff reimbursement	-80.00
REIM 131025	13/10/2025	Estelle Lottering	Mobile phone charges October 2025	80.00
EFT37029	29/10/2025	FAE Australia Pacific Pty Ltd	Mechanical parts	-4218.50
01055	06/10/2025	FAE Australia Pacific Pty Ltd	drive belt for mulcher	4218.50
EFT37030	29/10/2025	Megacino's T/A Megan Robinson	REFUND BOND FOR HIRE OF SPORTING COMPLEX	-400.00
T232	28/10/2025	Megacino's T/A Megan Robinson	Hall Bond - Sporting Complex	400.00
EFT37031	29/10/2025	Du-wayne Lottering	Staff reimbursement	-80.00
REIM 131025	13/10/2025	Du-wayne Lottering	Mobile phone charge October 2025	80.00
EFT37032	29/10/2025	Teletrac Navman and Transtech	Vehicle tracking and cameras	-2035.50
93407327	05/10/2025	Teletrac Navman and Transtech	Vehicle tracking and cameras - October 2025	2035.50
EFT37033	29/10/2025	Good Batch Co.	Floral arranging	-770.00
INV-0041	17/10/2025	Good Batch Co.	Blooms and Bubbles Event - Floral arranging workshop 16 October 2025	770.00
EFT37034	29/10/2025	Scavenger Supplies Pty Ltd	PPE supplies	-6429.50
INV-23485	15/10/2025	Scavenger Supplies Pty Ltd	Bushfire Brigade PPE Order	6429.50
EFT37035	29/10/2025	Allwest Plant Hire Australia	Plant hire	-4702.50
43608	30/09/2025	Allwest Plant Hire Australia	multi tyred roller 2 weeks hire (4 days per week) mobe and demobe for 1/9/25-30/9/25,	4702.50
EFT37036	29/10/2025	Lisa Berry	Staff reimbursement	-833.33
REIM 230925	25/10/2025	Lisa Berry	Travel allowance as per contract October 2025,	833.33
EFT37037	29/10/2025	WA Fuel Supplies Pty Ltd	Fuel supplies	-26524.07
230362	13/10/2025	WA Fuel Supplies Pty Ltd	Diesel 15381L @ \$1.5677/L	26524.07
EFT37038	29/10/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-1553.52
2171	15/10/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	Isolator switch and aerial	177.72
2480	22/10/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	fault diagnose and repair on air con for John Deere Mower	1375.80
EFT37039	29/10/2025	Quoin Consulting - Structural & Heritage Engineers	Structural engineer	-4400.00
QC23169	30/09/2025	Quoin Consulting - Structural & Heritage Engineers	Structural inspection of Elverd's cottage	4400.00
EFT37040	29/10/2025	Potholes Perth	Pothole repairs	-2289.50

9964	21/10/2025	Potholes Perth	1 x Techs day rate includes truck, technician and load. Apply TAC solution Install black asphalt to various areas as directed, Water bind and compact	2289.50
EFT37041	29/10/2025	Mint Renewabls	REFUND BOND FOR HIRE OF RSL HALL	-300.00
T246	28/10/2025	Mint Renewabls	BOND FOR HIRE OF HALL	300.00
EFT37042	31/10/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	-1070.00
DEDUCTION	21/10/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	820.00
DEDUCTION	21/10/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	250.00
DEDUCTION REVERSAL	21/10/2025	Payroll Deductions - Shire of Kojonup	Payroll Deduction for 21/10/2025	-250.00
DEDUCTION	21/10/2025	Payroll Deductions - Shire of Kojonup	Payroll Deduction for 21/10/2025	250.00
EFT37043	31/10/2025	Child Support Agency	Payroll deductions	-437.69
DEDUCTION	21/10/2025	Child Support Agency	Payroll deductions	437.69
EFT37044	31/10/2025	Australian Services Union (MEU)	Payroll deductions	-128.50
DEDUCTION	21/10/2025	Australian Services Union (MEU)	Payroll deductions	128.50
				704,888.76

<u>Direct Deposits 1/10/25-31/10/25</u>				
DD24796.1	07/10/2025	Aware Super	Payroll deductions	-10347.23
SUPER	07/10/2025	Aware Super	Superannuation contributions	8842.81
DEDUCTION	07/10/2025	Aware Super	Superannuation contributions	1354.42
DEDUCTION	07/10/2025	Aware Super	Superannuation contributions	150.00
DD24796.2	07/10/2025	Sparky Downs Superannuation Fund	Superannuation contributions	-39.77
SUPER	07/10/2025	Sparky Downs Superannuation Fund	Superannuation contributions	39.77
DD24796.3	07/10/2025	Hesta Super	Superannuation contributions	-629.55
SUPER	07/10/2025	Hesta Super	Superannuation contributions	574.20
DEDUCTION	07/10/2025	Hesta Super	Superannuation contributions	55.35
DD24796.4	07/10/2025	AMP Super Fund	Superannuation contributions	-459.77
SUPER	07/10/2025	AMP Super Fund	Superannuation contributions	459.77
DD24796.5	07/10/2025	Retirement Portfolio Service	Superannuation contributions	-595.46
SUPER	07/10/2025	Retirement Portfolio Service	Superannuation contributions	462.41
DEDUCTION	07/10/2025	Retirement Portfolio Service	Superannuation contributions	133.05
DD24796.6	07/10/2025	Bendigo SmartStart Super	Superannuation contributions	-389.82
SUPER	07/10/2025	Bendigo SmartStart Super	Superannuation contributions	389.82
DD24796.7	07/10/2025	Vanguard Super	Superannuation contributions	-397.57
SUPER	07/10/2025	Vanguard Super	Superannuation contributions	307.21
DEDUCTION	07/10/2025	Vanguard Super	Superannuation contributions	90.36
DD24796.8	07/10/2025	ANZ Smart Choice Super	Superannuation contributions	-449.56
SUPER	07/10/2025	ANZ Smart Choice Super	Superannuation contributions	414.56
DEDUCTION	07/10/2025	ANZ Smart Choice Super	Superannuation contributions	35.00
DD24796.9	07/10/2025	Care Super	Superannuation contributions	-547.69
SUPER	07/10/2025	Care Super	Superannuation contributions	447.69
DEDUCTION	07/10/2025	Care Super	Superannuation contributions	100.00
DD24799.1	07/10/2025	AUSTRALIAN TAXATION OFFICE	PAYGW	-34735.38
25/26 PP8 WEEK16	07/10/2025	AUSTRALIAN TAXATION OFFICE	STP 79187	34735.38
DD24801.1	07/10/2025	Easigroup	Novated Lease Payments	-781.48
25/26 PP8 WEEK16	07/10/2025	Easigroup	JJ - Novated Lease Post Tax , Novated Lease Pre Tax	781.48
DD24805.1	21/10/2025	Caltex Star Card	Fuel card	-1498.24
130	21/10/2025	Caltex Star Card	222.09L ULP for KO662, 158.58L Diesel for KO5, 124.76L Diesel for CB126, 107.91L Diesel for KO914, 30.81L Diesel for KO784, 49.42L ULP for KO1022, 63.35L ULP for KO118, 60L Diesel for 2KO, Card fees	1498.24
DD24823.1	21/10/2025	Aware Super	Superannuation contributions	-9916.40

SUPER	21/10/2025	Aware Super	Superannuation contributions	8429.59
DEDUCTION	21/10/2025	Aware Super	Superannuation contributions	1336.81
DEDUCTION	21/10/2025	Aware Super	Superannuation contributions	150.00
DD24823.2	21/10/2025	Sparky Downs Superannuation Fund	Superannuation contributions	-166.16
SUPER	21/10/2025	Sparky Downs Superannuation Fund	Superannuation contributions	166.16
DD24823.3	21/10/2025	Hesta Super	Superannuation contributions	-620.23
SUPER	21/10/2025	Hesta Super	Superannuation contributions	564.88
DEDUCTION	21/10/2025	Hesta Super	Superannuation contributions	55.35
DD24823.4	21/10/2025	AMP Super Fund	Superannuation contributions	-449.73
SUPER	21/10/2025	AMP Super Fund	Superannuation contributions	449.73
DD24823.5	21/10/2025	Bendigo SmartStart Super	Superannuation contributions	-389.82
SUPER	21/10/2025	Bendigo SmartStart Super	Superannuation contributions	389.82
DD24823.6	21/10/2025	Vanguard Super	Superannuation contributions	-484.76
SUPER	21/10/2025	Vanguard Super	Superannuation contributions	374.59
DEDUCTION	21/10/2025	Vanguard Super	Superannuation contributions	110.17
DD24823.7	21/10/2025	ANZ Smart Choice Super	Superannuation contributions	-466.40
SUPER	21/10/2025	ANZ Smart Choice Super	Superannuation contributions	431.40
DEDUCTION	21/10/2025	ANZ Smart Choice Super	Superannuation contributions	35.00
DD24823.8	21/10/2025	Retirement Portfolio Service	Superannuation contributions	-585.42
SUPER	21/10/2025	Retirement Portfolio Service	Superannuation contributions	452.37
DEDUCTION	21/10/2025	Retirement Portfolio Service	Superannuation contributions	133.05
DD24823.9	21/10/2025	Care Super	Superannuation contributions	-547.69
SUPER	21/10/2025	Care Super	Superannuation contributions	447.69
DEDUCTION	21/10/2025	Care Super	Superannuation contributions	100.00
DD24824.1	21/10/2025	Australian Super Pty Ltd	Superannuation contributions	1085.54
REVERSAL	21/10/2025	Australian Super Pty Ltd	Reversal of Superannuation	-1085.54
DD24825.1	07/10/2025	Australian Super Pty Ltd	Superannuation contributions	-1623.11
SUPER	21/10/2025	Australian Super Pty Ltd	Superannuation contributions	1623.11
DD24827.1	21/10/2025	AUSTRALIAN TAXATION OFFICE	PAYGW	-37143.22
25/26 PP9 WEEK18	21/10/2025	AUSTRALIAN TAXATION OFFICE	STP 79598, STP 79599, STP 79600	37143.22
DD24830.1	21/10/2025	Easigroup	Novated Lease Payments	-781.48
25/26 PP9 WEEK18	21/10/2025	Easigroup	JJ - Novated Lease Post Tax , Novated Lease Pre Tax	781.48
DD24831.1	02/10/2025	Department of Transport	Department of Transport	-3894.85
20250930	02/10/2025	Department of Transport	02/10/25	3894.85
DD24831.2	15/10/2025	Department of Transport	Department of Transport	-5275.15
20251013	15/10/2025	Department of Transport	15/10/25	5275.15
DD24831.3	16/10/2025	Department of Transport	Department of Transport	-1000.10
20251014	16/10/2025	Department of Transport	16/10/25	1000.10
DD24831.4	17/10/2025	Department of Transport	Department of Transport	-108.70
20251015	17/10/2025	Department of Transport	17/10/25	108.70
DD24831.5	20/10/2025	Department of Transport	Department of Transport	-117.60
20251016	20/10/2025	Department of Transport	20/10/25	117.60
DD24831.6	21/10/2025	Department of Transport	Department of Transport	-8689.85
20251017	21/10/2025	Department of Transport	21/10/25	8689.85
DD24831.7	22/10/2025	Department of Transport	Department of Transport	-1527.40
20251020	22/10/2025	Department of Transport	22/10/25	1527.40
DD24831.8	23/10/2025	Department of Transport	Department of Transport	-84783.80
20251021	23/10/2025	Department of Transport	23/10/25	84783.80
DD24831.9	24/10/2025	Department of Transport	Department of Transport	-871.35
20251022	24/10/2025	Department of Transport	24/10/25	871.35
DD24856.1	21/10/2025	Prime Super	Superannuation contributions	-213.53
SUPER	04/11/2025	Prime Super	Superannuation contributions	213.53
DD24864.1	28/10/2025	NAB	Credit Cards	-3599.87
CEO CC OCT 25	02/10/2025	Australia Post	Library books postage	49.80

CEO CC OCT 25	02/10/2025	EG Group	ULP 16.2L	30.12
CEO CC OCT 25	06/10/2025	Adobe	Adobe Premier	419.89
CEO CC OCT 25	07/10/2025	Quest	DOT Training	1810.28
CEO CC OCT 25	07/10/2025	Heritage Motel	Pool supervisor training	380.00
CEO CC OCT 25	08/10/2025	Amity Motel	Accomodation training Este	149.36
CEO CC OCT 25	13/10/2025	Dropbox	Subscription	184.67
CEO CC OCT 25	13/10/2025	Microsoft	Subscription	159.00
CEO CC OCT 25	17/10/2025	NAB	Card Fee	3.25
MFCS CC OCT	19/09/2025	Kojonup Pharmacy	Gift for Café staff member baby	70.90
MFCS CC OCT	22/09/2025	WA Newspapers	Subscription	32.00
MFCS CC OCT	06/10/2025	Nightingales	Office plant	6.50
MFCS CC OCT	08/10/2025	Australia Post	Library books postage	20.85
MFCS CC OCT	08/10/2025	Dept of Transport	Transfer of licence for bushfire trailer	20.50
MFCS CC OCT	09/10/2025	Crime check	National Police Clearance JP	99.00
MFCS CC OCT	13/10/2025	Telstra	Café Phone to 22/9/25	122.95
MFCS CC OCT	17/10/2025	Australia Post	Library books postage	37.55
MFCS CC OCT	18/09/2025	National Bank	Card Fee	3.25
DD24796.10	07/10/2025	REST SUPERANNUATION	Superannuation contributions	-367.69
SUPER	07/10/2025	REST SUPERANNUATION	Superannuation contributions	367.69
DD24796.11	07/10/2025	HOSTPLUS	Superannuation contributions	-324.97
DEDUCTION	07/10/2025	HOSTPLUS	Superannuation contributions	73.86
SUPER	07/10/2025	HOSTPLUS	Superannuation contributions	251.11
DD24796.12	07/10/2025	HUB24 Superannuation Fund	Superannuation contributions	-404.43
DEDUCTION	07/10/2025	HUB24 Superannuation Fund	Superannuation contributions	75.00
SUPER	07/10/2025	HUB24 Superannuation Fund	Superannuation contributions	329.43
DD24796.13	07/10/2025	Prime Super	Superannuation contributions	-1665.74
DEDUCTION	07/10/2025	Prime Super	Superannuation contributions	40.00
SUPER	07/10/2025	Prime Super	Superannuation contributions	1625.74
DD24796.14	07/10/2025	Australian Super Pty Ltd	Superannuation contributions	-3541.60
DEDUCTION	07/10/2025	Australian Super Pty Ltd	Superannuation contributions	273.01
SUPER	07/10/2025	Australian Super Pty Ltd	Superannuation contributions	3268.59
DD24796.15	07/10/2025	Australian Retirement Trust	Superannuation contributions	-1151.89
DEDUCTION	07/10/2025	Australian Retirement Trust	Superannuation contributions	140.23
SUPER	07/10/2025	Australian Retirement Trust	Superannuation contributions	1011.66
DD24796.16	07/10/2025	Panorama Super	Superannuation contributions	-150.82
SUPER	07/10/2025	Panorama Super	Superannuation contributions	150.82
DD24796.17	07/10/2025	Commonwealth Superannuation Savings Account	Superannuation contributions	-856.15
SUPER	07/10/2025	Commonwealth Superannuation Savings Account	Superannuation contributions	856.15
DD24823.10	21/10/2025	REST SUPERANNUATION	Superannuation contributions	-368.86
SUPER	21/10/2025	REST SUPERANNUATION	Superannuation contributions	368.86
DD24823.11	21/10/2025	HOSTPLUS	Superannuation contributions	-369.68
DEDUCTION	21/10/2025	HOSTPLUS	Superannuation contributions	84.02
SUPER	21/10/2025	HOSTPLUS	Superannuation contributions	285.66
DD24823.12	21/10/2025	HUB24 Superannuation Fund	Superannuation contributions	-399.91
DEDUCTION	21/10/2025	HUB24 Superannuation Fund	Superannuation contributions	75.00
SUPER	21/10/2025	HUB24 Superannuation Fund	Superannuation contributions	324.91
DD24823.13	21/10/2025	Prime Super	Superannuation contributions	-1636.18
DEDUCTION	21/10/2025	Prime Super	Superannuation contributions	40.00
SUPER	21/10/2025	Prime Super	Superannuation contributions	1596.18
DD24823.14	21/10/2025	Australian Super Pty Ltd	Superannuation contributions	-3955.16
DEDUCTION	21/10/2025	Australian Super Pty Ltd	Superannuation contributions	264.53
SUPER	21/10/2025	Australian Super Pty Ltd	Superannuation contributions	3690.63
DD24823.15	21/10/2025	Australian Retirement Trust	Superannuation contributions	-1148.69
DEDUCTION	21/10/2025	Australian Retirement Trust	Superannuation contributions	137.03

SUPER	21/10/2025	Australian Retirement Trust	Superannuation contributions	1011.66
DD24823.16	21/10/2025	Panorama Super	Superannuation contributions	-183.32
SUPER	21/10/2025	Panorama Super	Superannuation contributions	183.32
DD24823.17	21/10/2025	Commonwealth Superannuation Savings Account	Superannuation contributions	-856.15
SUPER	21/10/2025	Commonwealth Superannuation Savings Account	Superannuation contributions	856.15
DD24831.10	27/10/2025	Department of Transport	Department of Transport	-2113.05
20251023	27/10/2025	Department of Transport	27/10/25	2113.05
DD24831.11	28/10/2025	Department of Transport	Department of Transport	-17888.70
20251024	28/10/2025	Department of Transport	28/10/25	17888.70
DD24831.12	03/10/2025	Department of Transport	Department of Transport	-2774.70
20251001	03/10/2025	Department of Transport	03/10/25	2774.70
DD24831.13	29/10/2025	Department of Transport	Department of Transport	-4062.20
20251027	29/10/2025	Department of Transport	29/10/25	4062.20
DD24831.14	30/10/2025	Department of Transport	Department of Transport	-186.15
20251028	30/10/2025	Department of Transport	30/10/25,	186.15
DD24831.15	31/10/2025	Department of Transport	Department of Transport	-502.00
20251029	31/10/2025	Department of Transport	31/10/25	502.00
DD24831.16	06/10/2025	Department of Transport	Department of Transport	-4980.15
20251002	06/10/2025	Department of Transport	06/10/25	4980.15
DD24831.17	07/10/2025	Department of Transport	Department of Transport	-76.45
20251003	07/10/2025	Department of Transport	07/10/25	76.45
DD24831.18	08/10/2025	Department of Transport	Department of Transport	-3297.30
20251006	08/10/2025	Department of Transport	08/10/25	3297.30
DD24831.19	09/10/2025	Department of Transport	Department of Transport	-4068.55
20251007	09/10/2025	Department of Transport	09/10/25	4068.55
DD24831.20	10/10/2025	Department of Transport	Department of Transport	-2146.80
20251008	10/10/2025	Department of Transport	10/10/25	2146.80
DD24831.21	13/10/2025	Department of Transport	Department of Transport	-4514.05
20251009	13/10/2025	Department of Transport	13/10/25	4514.05
DD24831.22	14/10/2025	Department of Transport	Department of Transport	-3480.30
20251010	14/10/2025	Department of Transport	14/10/25	3480.30

281,599.78

FEES	31/10/2025	2025	Centrelink Charge	-6.93
GJ25260401	06/10/2025	iiNet	October iiNet	-617.89
GJ25260401	14/10/2025	Message Media	SMS messages	-23.23
GJ25260401	01/10/2025	Klopper contracting INV2951	October incorrect bank account repayment	-15235.00
GJ25260401	01/10/2025	St John Ambulance FAINV01331298	October incorrect bank account repayment	-3697.60
GJ25260401	01/10/2025	NAB	October Bank Charges	-1662.13
GJ25260401	24/10/2025	Payroll	October Payroll Creditors	-241749.78

544,592.34

Summary for October 2025	
Cheque 14409-14410	575.95
EFT 36841 - 37044	704,888.76
Direct Debits	544,592.34
Total	1,250,057.05



SHIRE OF KOJONUP

Detailed November 2025 Creditors List

Cheque Payments 1/11/25-30/11/25				
Chq/EFT	Date	Name	Description	Amount
14411	07/11/2025	Water Corporation	Water Rates	-14037.40
9012927074 OCT25	23/10/2025	Water Corporation	Acc 9012927074 Water use & service charge 6 Elverd St 26/8/25-22/10/25	293.10
9012927082 OCT25	23/10/2025	Water Corporation	Acc 9012927082 Water use & service charge 4 Elverd st 26/8/25-22/10/25	307.46
9012927090 OCT25	23/10/2025	Water Corporation	Acc 9012927090 Water use & service charge 2 Elverd St 26/8/25-22/10/25	383.39
9007692987 OCT25	23/10/2025	Water Corporation	Acc 9007692987 water use Sports Oval 22/8/25-22/10/25	15.06
9007693082 OCT25	23/10/2025	Water Corporation	Acc 9007693082 Water use & service charge Depot 25/8/25-22/10/25	137.07
9007693146 OCT25	23/10/2025	Water Corporation	Acc 9007693146 Water use & service charge Wash bay Soldier Rd 25/8/25-22/10/25	200.77
9007693330 OCT25	23/10/2025	Water Corporation	Acc 9007693330 Water use & service charge Swimming pool 25/8/25-22/10/25	1117.55
9007693349 OCT25	23/10/2025	Water Corporation	Acc 9007693349 Water use & service charge Railway reserve	193.54
9007693357 OCT25	23/10/2025	Water Corporation	Acc 9007693357 Water use & service charge Lot 166 Benn Pde 25/8/25-22/10/25	42.17
9007693445 OCT25	23/10/2025	Water Corporation	Acc 9007693445 Water use & service charge Apex Park 25/8/25-22/10/25	676.86
9007697921 OCT25	23/10/2025	Water Corporation	Acc 9007697921 Water usage 39 Vanzuilecom St 26/8/25-22/10/25, Acc 9007697921 Water service fee 39 Vanzuilecom St 1/9/25-31/10/25	364.92
9007693509 OCT25	23/10/2025	Water Corporation	Acc 9007693509 Water use & service charge RSL Hall 25/8/25-22/10/25	129.38
9007695686 OCT25	23/10/2025	Water Corporation	Acc 9007695686 Water use & service charge Playgroup 26/8/25-22/10/25	102.41
9007695694 OCT25	23/10/2025	Water Corporation	Acc 9007695694 Water use & service charge Old post office 26/8/25-22/10/25	53.18
9007695715 OCT25	23/10/2025	Water Corporation	Acc 9007695715 Water use & service charge Barracks Pl toilets 26/8/25-22/10/25	173.86
9007695803 OCT25	23/10/2025	Water Corporation	Acc 9007695803 Water service charge Soldier Rd 1/9/25-31/10/25	274.63
9021629554 OCT25	23/10/2025	Water Corporation	Acc 9021629554 Water service charge 1 Loton Cl 1/9/25-31/10/25	274.63
9021629562 OCT25	23/10/2025	Water Corporation	Acc 9021629562 Water service charge 3 Loton Cl 1/9/25-31/10/25	274.63
9021629570 OCT25	23/10/2025	Water Corporation	Acc 9021629570 Water service charge 5 Loton Cl 1/9/25-31/10/25	274.63
9021629589 OCT25	23/10/2025	Water Corporation	Acc 9021629589 Water service charge 7 Loton Cl 1/9/25-31/10/25	274.63
9021629597 OCT25	23/10/2025	Water Corporation	Acc 9021629597 Water service charge 9 Loton Cl 1/9/25-31/10/25	274.63
9007693605 OCT25	23/10/2025	Water Corporation	Acc 9007693605 135 Albany Highway Water supply & usage 26/8/25-22/10/25	260.58
9021629618 OCT25	23/10/2025	Water Corporation	Acc 9021629618 Water service charge 11 Loton Cl 1/9/25-31/10/25	274.63
9021746216 OCT25	23/10/2025	Water Corporation	Acc 9021746216 Water service charge 15 Loton Cl 1/9/25-31/10/25	274.63
9023606348 OCT25	23/10/2025	Water Corporation	Acc 9023606348 Water service charge 8B Newton St 1/9/25-31/10/25	274.63
9023606321 OCT25	23/10/2025	Water Corporation	Acc 9023606321 Water service charge 8A Newton St 1/9/25-31/10/25	274.63
9023603884 OCT25	23/10/2025	Water Corporation	Acc 9023603884 Water service charge 8C Newton St 1/9/25-31/10/25	274.63
9021629626 OCT25	23/10/2025	Water Corporation	Acc 9021629626 Water use charge Soldier Rd 26/8/25-22/10/25	521.21
9007695790 OCT25	23/10/2025	Water Corporation	Acc 9007695790 Provide water supply 15 Barracks Pl 26/8/25-22/10/25,	2003.90
9023555405 OCT25	23/10/2025	Water Corporation	Acc 9023555405 Water use 12B Elverd St 26/8/25-22/10/25, Acc 9023555405 Water service charge 12B Elverd St 1/9/25-31/10/25	340.29

9023555392 OCT25	23/10/2025	Water Corporation	Acc 9023555392 Water service charge 12A Elverd St 1/9/25-31/10/25, Acc 9023555392 Water use 12A Elverd St 26/8/25-22/10/25	330.03
9023522910 OCT25	23/10/2025	Water Corporation	Acc 9023522910 Water service charge 13 Loton Cl 1/9/25-31/10/25	274.63
9023522881 OCT25	23/10/2025	Water Corporation	Acc 9023522881 Water service charge 79 Soldier Rd 1/9/25-31/10/25	180.98
9007697710 OCT25	23/10/2025	Water Corporation	Acc 9007697710 Water usage 8 Newton St 26/8/25-22/10/25	55.40
9010045713 OCT25	23/10/2025	Water Corporation	Acc 9010045713 Water use & service charge 26/8/25-22/10/25 5A Vanzuilecom St	321.83
9010045721 OCT25	23/10/2025	Water Corporation	Acc 90140045721 Water use & service charge 5B Vanzuilecom St 26/8/25-22/10/25	274.63
9007696056 OCT25	24/10/2025	Water Corporation	Acc 9007696056 Water use & service charge Telecentre 27/8/25-23/10/25	414.79
9007696101 OCT25	24/10/2025	Water Corporation	Acc 9007696101 Water use & service charge Memorial Hall 27/8/25-23/10/25	360.10
9010312244 OCT25	24/10/2025	Water Corporation	Acc 9010312244 Water use & service charge 34 katanning Rd 27/8/25-23/10/25	346.45
9012449121 OCT25	24/10/2025	Water Corporation	Acc 9012449121 Water use & service charge Admin office 27/8/25-23/10/25	209.10
9022950227 OCT25	24/10/2025	Water Corporation	Acc 9022950227 Water service charge Bagg St front unit 1/9/25-31/10/25	256.83
9022950235 OCT25	24/10/2025	Water Corporation	Acc 9023606348 Water service charge Bagg st Rear unit 1/9/25-31/10/25	187.17
9022968291 OCT25	24/10/2025	Water Corporation	Acc 9022968291 Water use 93 Bagg st 27/8/25-23/10/25,	6.16
9008790482 OCT25	24/10/2025	Water Corporation	Acc 9008790482 Water use & service charge Lot 343 Murby St 26/8/25-23/10/25	149.76
9010312252 OCT25	24/10/2025	Water Corporation	Acc 9010312252 Water usage 30 Katanning Rd 27/8/25-23/10/25, , Acc 9010312252 Water service charge 30 Katanning Rd 1/9/25-31/10/25,	278.73
9007696136 OCT25	27/10/2025	Water Corporation	Acc 9007696136 95 Albany Highway Water service charge 1/9/25-31/10/25	53.18
14412	11/11/2025	Water Corporation	Water	-635.44
9023737428 OCT25	24/10/2025	Water Corporation	Acc 9023737428 Water service charge 28 Katanning Rd 1/9/25-31/10/25	274.63
9023737401 OCT25	24/10/2025	Water Corporation	Acc 9023737401 Water use & service charge 26 Katanning Rd 27/8/25-23/10/25,	360.81
				14672.84

EFT Payments 1/11/25-30/11/25				
EFT37045	06/11/2025	Hi-Way Sales & Service	Hardware supplies	-1923.07
275650	22/10/2025	Hi-Way Sales & Service	19.89L ULP @ \$1.86/L	36.98
275883	28/10/2025	Hi-Way Sales & Service	2 x BRTS156 trim line, trimmer line, 1 x CO105 Hub, 1 x two stroke oil, 1 x CO105 hub, 1 x 80x50 socket, 1 x YCL200B, 1 x 3/4 Castle nut, 1 x B405 7/8 pin, 1 x lynch pin, 4 x key cutting & tags, R2720P and R2724P filter, 1 x T35 x 10mm trim head, 3 x survey paint - oval, 3 x graphite spray, 2 x brass, 2 x brass	808.20
275884	28/10/2025	Hi-Way Sales & Service	Silvan Fuel pump 12/24V 75Lpm	990.00
276039	30/10/2025	Hi-Way Sales & Service	19.2L ULP @ \$1.88/L	36.07
276125	31/10/2025	Hi-Way Sales & Service	27.58L ULP @ \$1.88/L	51.82
EFT37046	06/11/2025	Telstra	Telecommunications	-531.32
3916895091 OCT	18/10/2025	Telstra	Acc 3916895091 Springhaven Solar panels 18/10/25-17/11/25, Acc 3916895091 Avdata Saleyards 18/10/25-17/11/25	27.42
3916895109 NOV25	25/10/2025	Telstra	Acc 3916895109 CEO Mobile charges 25/10/25-24/11/25, Pool manager Mobile charges 25/10/25-24/11/25, Works manager, Foreman, Tech Officer Mobile charges 25/10/25-24/11/25, TWIG Zone device charges 25/10/25-24/11/25, CCTV Data charges 25/10/25-24/11/25, Standpipe controllers on stock Rd & Muradup charges 25/10/25-24/11/25, Emergency phone charges 25/10/25-24/11/25, data service charges 25/10/25-24/11/25	503.90
EFT37047	06/11/2025	Synergy	Electricity	-1610.25
2046551757	20/10/2025	Synergy	Acc 375598810 Electricity supply 26 Katanning Rd20/8/25-17/10/25	1150.79
2046551758	20/10/2025	Synergy	Acc 375598950 Electricity supply 28 Katanning Rd 20/8/25-17/10/25	459.46
EFT37048	06/11/2025	BK Thomson Electrical Service	Electrician	-543.40
3899	15/10/2025	BK Thomson Electrical Service	Locating electrical cable Muradup Hall	543.40
EFT37049	06/11/2025	Kojonup Country Kitchen	Catering	-207.00
3133	21/10/2025	Kojonup Country Kitchen	Catering for Briefing Sessions and Council Meetings - 21/10/25	207.00
EFT37050	06/11/2025	BOC Gases	Industrial gases	-43.65
4040415854	29/10/2025	BOC Gases	Container service Oxygen Industrial G size 28/9/25-28/10/25	43.65
EFT37051	06/11/2025	Winc Australia Pty Ltd	Stationery	-1049.80

9048524083	13/08/2025	Winc Australia Pty Ltd	18 x Jiffy bags various sizes	25.83
9048729745	11/09/2025	Winc Australia Pty Ltd	4x Permanent Markers, 1x Whiteboard Duster, 1x Folding Trolley, 1x Box Codafile Clips, 1x Box AA Batteries	511.74
9048793682	22/09/2025	Winc Australia Pty Ltd	Wireless mouse,	106.80
9048896910	07/10/2025	Winc Australia Pty Ltd	Document wallets, A4 laminating pouches, Office tape., A4 laminating pouches, A3 laminating pouches, Office tape, Tape dispenser, 6x A4 arch files	160.11
9048930214	10/10/2025	Winc Australia Pty Ltd	pack 12 permanent markers, 2 x white chalk markers, pack 12 black pens, 12 x gel pens	87.80
9048928838	10/10/2025	Winc Australia Pty Ltd	2 x pack 6 sticky notes, 3 x correction tape, pack 12 black pens, scissors, 2 x clear tape	90.21
9049081455	31/10/2025	Winc Australia Pty Ltd	200 x A4 laminating pouches, Dymo tape	67.31
EFT37052	06/11/2025	St Bernards School	School	-50.00
FTI00000215	28/10/2025	St Bernards School	2025 book prize donation	50.00
EFT37053	06/11/2025	Kojonup Aboriginal Corporation	Goods sold on consignment	-119.64
OCT 25	31/10/2025	Kojonup Aboriginal Corporation	Goods sold on consignment at KP Oct 2025	119.64
EFT37054	06/11/2025	Optus Billing Services Pty Ltd	Telecommunications	-1721.00
534434865	07/10/2025	Optus Billing Services Pty Ltd	Acc 62203521984 Telephone charges for Admin 7/9/25-6/10/25	1109.00
534980746	10/10/2025	Optus Billing Services Pty Ltd	Acc 62203521992 Telephone charges for Kodja Place 10/9/25-9/10/25	372.00
535454155	13/10/2025	Optus Billing Services Pty Ltd	Acc 62203522214 Phone charges for Depot 13/10/25-12/11/25	240.00
EFT37055	06/11/2025	Sigma Telford Group	Swimming pool chemicals	-1203.29
194172/01	28/10/2025	Sigma Telford Group	10 x 20L chlorine, 10 x 20L Poly blue, 4 x 200L liquid chlorine, 4 x 200L DG Poly blue & pallets	1203.29
EFT37056	06/11/2025	MARION GALE	Goods sold on consignment	-60.00
REQ OCT25	31/10/2025	MARION GALE	Goods sold on consignment October 25 Kodja Place	60.00
EFT37057	06/11/2025	BEST OFFICE SYSTEMS	Printer maintenance.	-115.50
651407	06/10/2025	BEST OFFICE SYSTEMS	Printer maintenance - smudging on bottom of pages - replaced black drum and LCT rollers	115.50
EFT37058	06/11/2025	ST BERNARDS P&F	REFUND OF BOND FOR HIRE	-300.00
T136	05/11/2025	ST BERNARDS P&F	NETBALL COURT HIRE 29/06/2025	200.00
T136	05/11/2025	ST BERNARDS P&F	Halloween Disco	100.00
EFT37059	06/11/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies	-2090.45
LR872632	15/10/2025	PFD Foodservices (Southway Distributors)	Cleaning supplies for BCC, Food supplies for BCC, Food supplies for BCC	1699.40
LR872630	15/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	94.70
LR872631	15/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	296.35
EFT37060	06/11/2025	William Warrick Riley	Goods sold on consignment	-25.00
REQ OCT25	31/10/2025	William Warrick Riley	Goods sold on consignment October 25 Kodja Place	25.00
EFT37061	06/11/2025	Christie Leanne McVee	Goods sold on consignment	-92.94
REQ OCT 25	31/10/2025	Christie Leanne McVee	Goods sold on consignment October 25 Kodja Place	92.94
EFT37062	06/11/2025	Ramped Technology & Management Systems Pty Ltd	IT supplies	-9575.50
INV-14452	28/10/2025	Ramped Technology & Management Systems Pty Ltd	HP ProBook 460 G11 16 Notebook - Intel Core uLTRA 5 125u - vPro Technology - 16 GB"	1380.50
INV-14441	28/10/2025	Ramped Technology & Management Systems Pty Ltd	6 x HP ProBook 460 G11 16 Notebook - WUXGA - Intel Core Ultra 5 125U - vPro Technology - 16 GB"	8195.00
EFT37063	06/11/2025	MARGARET RAE HILL	Goods sold on consignment	-76.00
REQ OCT25	31/10/2025	MARGARET RAE HILL	Goods sold on consignment October 25 Kodja Place	76.00
EFT37064	06/11/2025	ALBANY LOCK & SECURITY	Lock and security	-1883.33
43385	10/10/2025	ALBANY LOCK & SECURITY	Gain entry to locked store room 7 Loton Close screen door and glass door as per quote 00043385	618.80
43386	10/10/2025	ALBANY LOCK & SECURITY	Gain entry toilet door lock with fault and replace lock sporting complex as per quote 00043386, secondary door exterior plate replaced	1264.53
EFT37065	06/11/2025	Dardanup Butchering Company	Meat supplies	-410.45
BW407400	13/10/2025	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee for BCC	410.45
EFT37066	06/11/2025	Grande Food Service	Food supplies	-3613.76
4256920	29/10/2025	Grande Food Service	Food supplies for Black Cockatoo Café	1885.63
4257270	04/11/2025	Grande Food Service	Food & Cleaning supplies for Black Cockatoo Cafe,	1728.13
EFT37067	06/11/2025	Anna Macri	Goods sold on consignment	-25.00
REQ OCT25	31/10/2025	Anna Macri	Goods sold on consignment October 25 Kodja Place	25.00
EFT37068	06/11/2025	Cornwall House Accommodation	Accommodation	-350.00
10741	03/11/2025	Cornwall House Accommodation	2x nights accommodation 10/12/25-12/12/25	350.00
EFT37069	06/11/2025	Vivicka Renia Kahn	Staff reimbursement	-348.54
REIM 301025	30/10/2025	Vivicka Renia Kahn	Travel 248.4km @ 88c, Parking 27-29/10/25, Coffee, Mobile phone plan 7/10/25-6/11/25, 2 x reams paper, Highlighters, Note markers	348.54

EFT37070	06/11/2025	Caroline Louise Highman	Goods sold on consignment	-180.00
REQ OCT 25	31/10/2025	Caroline Louise Highman	Goods sold on consignment October 25 Kodja Place	180.00
EFT37071	06/11/2025	Corsign WA Pty Ltd	Signage	-1521.30
98532	14/10/2025	Corsign WA Pty Ltd	10 x MMS RC-11 - Water over Road, 10 x MMS RC-9 - Traffic Hazard, 1 X W2-3A - T Junction, 6 X QC Custom, 1 X SNP-150 B/W POTTS RD DS	1521.30
EFT37072	06/11/2025	Kelsey Batista	Staff reimbursements	-403.51
REIM 301025	03/11/2025	Kelsey Batista	Pre employment medical	403.51
EFT37073	06/11/2025	3E Advantage Pty Ltd	Printing Charges	-1609.81
INV-208855-H9Q2B9	28/10/2025	3E Advantage Pty Ltd	Printing Charges 1/10/25-30/10/25	1609.81
EFT37074	06/11/2025	BGL Solutions PTY LTD	Oval maintenance	-6135.00
INV-0007682	24/10/2025	BGL Solutions PTY LTD	Liquid Soil amendment, Liquid Soil amendment, Liquid Soil amendment, Hollow Coring and sweeping,	6135.00
EFT37075	06/11/2025	Estelle Lottering	Staff reimbursement	-169.62
REIM 281025	28/10/2025	Estelle Lottering	4 x days parking while on training, 2 x dinner while on training	169.62
EFT37076	06/11/2025	Oztrology Australian Greeting cards	Goods sold on consignment	-17.50
REQ OCT25	31/10/2025	Oztrology Australian Greeting cards	Goods sold on consignment October 25 Kodja Place	17.50
EFT37077	06/11/2025	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment	-215.46
REQ OCT25	31/10/2025	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment October 25 Kodja Place	215.46
EFT37078	06/11/2025	Nature on Linen - Kaylene Shepherd	Goods sold on consignment	-70.00
REQ OCT25	31/10/2025	Nature on Linen - Kaylene Shepherd	Goods sold on consignment October 25 Kodja Place	70.00
EFT37079	06/11/2025	Richard Nash T/A Old School Honey	Goods sold on consignment	-25.50
REQ OCT25	31/10/2025	Richard Nash T/A Old School Honey	Goods sold on consignment October 25 Kodja Place	25.50
EFT37080	06/11/2025	Salty Creek Electrical Pty Ltd	Electrician	-2007.97
1413	31/10/2025	Salty Creek Electrical Pty Ltd	Run power from airstrip building to sea container for fire fighting equipment	2007.97
EFT37081	06/11/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-525.07
242304479	30/10/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	525.07
EFT37082	06/11/2025	M.E. French	Goods sold on consignment	-162.00
REQ OCT25	31/10/2025	M.E. French	Goods sold on consignment October 25 Kodja Place	162.00
EFT37083	06/11/2025	Wellsys Home Improvement	Building repairs	-1925.00
314	03/11/2025	Wellsys Home Improvement	11 Loton Close, Replace 2 square metres of ceiling, flush and sand. Replace overflow on outside storm water drain with bigger overflow	1925.00
EFT37084	06/11/2025	Blue Wren Park	Goods sold on consignment	-10.00
REQ OCT25	31/10/2025	Blue Wren Park	Goods sold on consignment October 25 Kodja Place	10.00
EFT37085	06/11/2025	resQskin	Goods sold on consignment	-51.00
REQ OCT25	31/10/2025	resQskin	Goods sold on consignment October 25 Kodja Place	51.00
EFT37086	06/11/2025	Benjamin Graham Castle	Goods sold on consignment	-45.00
REQ OCT25	31/10/2025	Benjamin Graham Castle	Goods sold on consignment October 25 Kodja Place	45.00
EFT37087	06/11/2025	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment	-27.00
REQ OCT25	31/10/2025	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment October 25 Kodja Place	27.00
EFT37088	06/11/2025	Supagas Pty Ltd	Industrial Gas	-814.18
993048D36	10/10/2025	Supagas Pty Ltd	725.40L LPG Gas for BCC	776.40
996001D15	14/10/2025	Supagas Pty Ltd	Bulk LPG 35.30L	37.78
EFT37089	06/11/2025	Petrofes Studios	Workshop presentation	-535.00
INV-0074	27/10/2025	Petrofes Studios	Paint and Sip Event at The Kodja Place - 12 People - 24 October 2025	535.00
EFT37090	06/11/2025	Tradition Stained Glass P/L	Stained glass repairs	-7218.73
3378	06/08/2025	Tradition Stained Glass P/L	Cleaning of stained glass windows at Memorial Hall - final payment	7218.73
EFT37091	06/11/2025	Sandalwood Road	Goods for sale	-337.75
1025	29/10/2025	Sandalwood Road	5x Pure WA Sandalwood Oil, 10x Gentleman Scrub Soap and 10x Sandarosa bath Soap For Sale in Visitor Centre Shop	337.75
EFT37092	06/11/2025	Fi Goodall Photography	Gift cards	-89.00
22	02/11/2025	Fi Goodall Photography	20 x assorted Kojonup gift cards for sale in Visitor Centre shop	89.00
EFT37093	06/11/2025	Amber Poihipi	REFUND BOND FOR HIRE OF SPORTING COMPLEX	-400.00
T247	05/11/2025	Amber Poihipi	BOND FOR SPORTING COMPLEX	400.00
EFT37094	12/11/2025	WALGA (Western Australian Local Government Association)	Training	-220.00
SI-016236	16/10/2025	WALGA (Western Australian Local Government Association)	Environmental Protection Act - Authorised Officer Training 20 October 2025 - 24 October 2025	220.00
EFT37095	12/11/2025	Hi-Way Sales & Service	Hardware	-562.54

276144	29/10/2025	Hi-Way Sales & Service	Grease gun for greasing unit	389.00
276192	31/10/2025	Hi-Way Sales & Service	Pack zip ties, O ring, Trimmer head, Tread tape	108.00
276260	04/11/2025	Hi-Way Sales & Service	11.5L ULP @ \$1.88/L	21.61
276337	05/11/2025	Hi-Way Sales & Service	23.38L ULP @ \$ 1.88/L	43.93
EFT37096	12/11/2025	Synergy	Electricity	-190.19
2078536754	31/10/2025	Synergy	Acc 392675750 Powerwatch 400 HPS WP 1/10/25-31/10/25	190.19
EFT37097	12/11/2025	BK Thomson Electrical Service	Electrician	-372.26
3921	19/10/2025	BK Thomson Electrical Service	Replace 20 Amp Three phase powerpoint - Swimming Pool. Audit requirement.	372.26
EFT37098	12/11/2025	Katanning Furnishings	Furnishings	-8340.00
22704	11/10/2025	Katanning Furnishings	Roller blinds installed by Katanning Furnishings at Kodja Place	3274.00
22707	11/11/2025	Katanning Furnishings	6 roller blinds fitted in 4 bedrooms and corner living window 8 Soldier Rd	1730.00
22706	11/11/2025	Katanning Furnishings	Studio Style carpet Solution dyed nylon twist laid on new underlay in 4 bedrooms & Robe including door trims Take up & disposal of old floor coverings	3336.00
EFT37099	12/11/2025	Syd Matthews & Co Pty Ltd	Aggregate supply	-15653.56
C13931	31/10/2025	Syd Matthews & Co Pty Ltd	54.85 tonne 10mm aggregate Shamrock Rd, 55 tonne 10mm aggregate & 52.9 tonne 14mm aggregate Kojonup Darkan Rd, 54.45 tonne 14mm aggregate Jingalup Road	15653.56
EFT37100	12/11/2025	Kojonup Supermarket	Groceries	-1266.38
38375/10103	31/10/2025	Kojonup Supermarket	Acc 617 Soft drinks for pool kiosk, water for sale in pool kiosk	198.91
OCT 25 617	31/10/2025	Kojonup Supermarket	Acc 617 Refreshments for Councillors, Refreshments for Staff, Refreshments for Depot, Groceries for KP events, Cleaning supplies for Memorial Hall	217.19
OCT 25 800	31/10/2025	Kojonup Supermarket	Groceries for BCC - October	850.28
EFT37101	12/11/2025	Egabva Plumbing & Gas Service	Plumber	-1040.33
5203	07/11/2025	Egabva Plumbing & Gas Service	Loton Close - RPZD annual water flow tests Oct 25, , Men's Shed - RPZD annual water flow tests Oct 25,	319.00
5201	07/11/2025	Egabva Plumbing & Gas Service	Repair leaking tap in unit 5 Loton Close- replace kitchen taps with flick mixer, replace basin mixer.	721.33
EFT37102	12/11/2025	Winc Australia Pty Ltd	Stationery	-679.46
9048730741	11/09/2025	Winc Australia Pty Ltd	Activity Supplies for KKASA - twistable crayons, buttons, pencils, erasers	438.31
9048735580	12/09/2025	Winc Australia Pty Ltd	Activity Supplies for KKASA - beads, felt shapes, trolley	241.15
EFT37103	12/11/2025	Synergy - Street Lights	Electricity	-5565.69
2002652360	03/11/2025	Synergy - Street Lights	Electricity charge for street lighting 25/9/25-24/10/25	5565.69
EFT37104	12/11/2025	Hersey's Safety Pty Ltd	PPE supplies	-1319.01
INV-4691	17/10/2025	Hersey's Safety Pty Ltd	Earplugs, Bushman repellent, Gloves, multi tool, Caution tape,	1129.26
INV-4690	17/10/2025	Hersey's Safety Pty Ltd	Electrolyte icemix x 15	189.75
EFT37105	12/11/2025	CGS ENGINEERS	Engineering	-134.75
28113	28/10/2025	CGS ENGINEERS	Repair Pool Blanket Bracket	134.75
EFT37106	12/11/2025	Team Global Express Pty Ltd	Freight	-98.96
0404-80774145	02/11/2025	Team Global Express Pty Ltd	Freight charges ex Westrac	16.49
0591-S104118	02/11/2025	Team Global Express Pty Ltd	Freight for signage from Corsign 29/10/25	82.47
EFT37107	12/11/2025	Optus Billing Services Pty Ltd	Telecommunications	-182.40
536814929	20/10/2025	Optus Billing Services Pty Ltd	Acc 62197291735 Internet charges Admin 20/9/25-19/10/25, Internet charges Swimming Pool 20/9/25-19/10/25, Account fees	182.40
EFT37108	12/11/2025	Warren Blackwood Waste	Waste management	-32766.30
20055	01/11/2025	Warren Blackwood Waste	2025/2026 - Apex park and Kodja Front lift bins October 2025	825.00
20090	02/11/2025	Warren Blackwood Waste	Travel Costs, 240 LT Recycling Bins Pick Up, KJP Bins Pick up, 240L Bins Pick up, Service Town Site Bins	21014.54
20089	02/11/2025	Warren Blackwood Waste	Kojonup Transfer station Management October 25, Transfer station Management - Extra Costs, Transfer station Management - Transfer bulk bin	10926.76
EFT37109	12/11/2025	Lincolns Beyond Numb3rs	Auditors	-1870.00
50879	31/10/2025	Lincolns Beyond Numb3rs	LRCI Phase 4 Acquittal	1870.00
EFT37110	12/11/2025	SELECT A PART	Mechanical parts	-314.00
45858	21/10/2025	SELECT A PART	oil filter kit for Can-Am	314.00
EFT37111	12/11/2025	BUNNINGS WAREHOUSE ALBANY	Hardware	-1021.98
2181/00825568	03/11/2025	BUNNINGS WAREHOUSE ALBANY	30 meter hose reels x2, Industrial vacuum, Property Services High Pressure hose	1021.98
EFT37112	12/11/2025	KOJONUP BMC EMBROIDERY	Uniforms	-9467.00
114469	24/10/2025	KOJONUP BMC EMBROIDERY	Depot & Property staff uniforms as per quote QUO00007483	8450.00
11468	07/11/2025	KOJONUP BMC EMBROIDERY	18 tops, 2 x vests, 3 x chef jackets, 4 x aprons. BCC staff uniforms	1017.00
EFT37113	12/11/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies	-1736.20
LR946216	22/10/2025	PFD Foodservices (Southway Distributors)	Cleaning supplies for BCC, Food supplies for BCC, Food supplies for BCC	1459.10
LR946197	22/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	50.75

LR946203	22/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	226.35
EFT37114	12/11/2025	HAYLEY NICOLE CLARKE	REFUND BOND FOR HIRE OF SPORTING COMPLEX	-550.00
T248	11/11/2025	HAYLEY NICOLE CLARKE	St John Presentation Night	550.00
EFT37115	12/11/2025	Kate Saunders	REFUND BOND FOR HIRE OF CHAIRS	-200.00
T183	11/11/2025	Kate Saunders	Bond for hire of chairs	200.00
EFT37116	12/11/2025	Leonard Austin North	Reimbursement	-473.33
01	01/10/2025	Leonard Austin North	Supply an internet connection between KP and Perth Observatory meteor camera 1/12/23-1/10/25	473.33
EFT37117	12/11/2025	Katie Joy's Free Range Eggs	Eggs	-93.15
334059	03/11/2025	Katie Joy's Free Range Eggs	Eggs for Black Cockatoo Cafe 10.5kg catering	93.15
EFT37118	12/11/2025	Dardanup Butchering Company	Meat supplies	-324.47
BW407888	20/10/2025	Dardanup Butchering Company	Meat supplies for BCC, Conmsignment fee	324.47
EFT37119	12/11/2025	Leaf Bean Machine	Coffee supplies & service	-1070.91
142051	04/11/2025	Leaf Bean Machine	25kg Coffee beans & 500g decaffeinated coffee, 1000 pulp cup lids & 100 x cup carrier trays	1070.91
EFT37120	12/11/2025	WA Contract Ranger Services	Ranger Services	-2310.00
6661	01/11/2025	WA Contract Ranger Services	Ranger Services 21/10/25-30/10/25,	2310.00
EFT37121	12/11/2025	Data#3 Limited	IT services	-18598.20
SIN000327963	21/10/2025	Data#3 Limited	Microsoft 365 Business Premium Licenses x 43, Microsoft Teams Rooms Pro, Visio Plan 2. Billing period of 23/9/25-22/9/26	18598.20
EFT37122	12/11/2025	Mathwin Transport	Freight	-213.84
8377	05/11/2025	Mathwin Transport	Fright of swimming pool chemicals ex Sigma 1/11/25	213.84
EFT37123	12/11/2025	BGL Solutions PTY LTD	Oval maintenance	-2860.39
INV-0007732	06/11/2025	BGL Solutions PTY LTD	15 Replacement Sprinklers - Oval and Hockey Field	1782.39
INV-0007740	07/11/2025	BGL Solutions PTY LTD	Garden maintenance 34 Katanning Road November 2025	198.00
INV-0007738	07/11/2025	BGL Solutions PTY LTD	Mowing Oval and Hockey field - Tractor out of service	880.00
EFT37124	12/11/2025	Estelle Lottering	Staff reimbursement	-162.50
REIM111125	11/11/2025	Estelle Lottering	Mobile phone charges 5/11/25-4/12/25, Meals for four days whie attending training	162.50
EFT37125	12/11/2025	Saje Creative Co T/A Samantha Marinoni	Goods sold on consignment	-3.51
REQ 311025	31/10/2025	Saje Creative Co T/A Samantha Marinoni	Goods sold on consignment October 25	3.51
EFT37126	12/11/2025	Du-wayne Lottering	Staff Reimbursement	-80.00
REIM 111125	11/11/2025	Du-wayne Lottering	Mobile phone service 5/11/25-4/12/25	80.00
EFT37127	12/11/2025	Kojonup Retravisoin	White goods	-38.00
60004725	23/10/2025	Kojonup Retravisoin	Retravisoin - 1.7L kettle for depot	38.00
EFT37128	12/11/2025	Salty Creek Electrical Pty Ltd	Electrician	-290.84
1422	07/11/2025	Salty Creek Electrical Pty Ltd	Jingalup Radio repeater tower - replace faulty 25A pole circuit breaker	290.84
EFT37129	12/11/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-396.91
242359950	06/11/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	396.91
EFT37130	12/11/2025	QHSE Integrated Solution (Skytrust)	WHS program	-548.90
INV-41326	18/10/2025	QHSE Integrated Solution (Skytrust)	Skytrust - WHS program - October 2025,	548.90
EFT37131	12/11/2025	Meg's Muffins	Catering	-90.00
22	04/11/2025	Meg's Muffins	Savoury slice & sweet slices	90.00
EFT37132	12/11/2025	Scavenger Supplies Pty Ltd	Bushfire Brigade PPE	-99.00
INV-23520	30/10/2025	Scavenger Supplies Pty Ltd	Bushfire Brigade PPE Embroidered name badges	99.00
EFT37133	12/11/2025	Farmlink Rural	Chemicals	-2874.30
260958	07/10/2025	Farmlink Rural	5L red envirodye, 20L Brushwet, 20L Companion	1067.00
261526	24/10/2025	Farmlink Rural	20L Fusilade Forte `	1603.80
261618	28/10/2025	Farmlink Rural	5L Red enviro dye for Road verg Maintenance	203.50
EFT37134	12/11/2025	WA Fuel Supplies Pty Ltd	Diesel supplies	-25297.56
232144	04/11/2025	WA Fuel Supplies Pty Ltd	14256L Diesel @ \$1.6132/L	25297.56
EFT37135	12/11/2025	Edge Hire Pty Ltd T/as Edge Equipment	Equipment hire	-11176.00
INV00029	31/10/2025	Edge Hire Pty Ltd T/as Edge Equipment	5 days dry hire of survey UTS grader for Shamrock Road, 24 hours technician labour & transport of grader to Kojonup shire	11176.00
EFT37136	12/11/2025	Potholes Perth	Road repairs	-5019.86
10043	03/11/2025	Potholes Perth	Apply TAC solution Install black asphalt to various areas as directed Water bind and compact Shamrock Road, As per quote 10043	2509.93
10044	04/11/2025	Potholes Perth	Apply TAC solution Install black asphalt to various areas as directed Water bind and compact Shamrock Road, As per quote 10044	2509.93
EFT37137	12/11/2025	Jazz Pedersen	Staff reimbursement	-201.53
REIM 061125	06/11/2025	Jazz Pedersen	Bus tickets and uber fees for DOT training	201.53

EFT37138	12/11/2025	Guildford Grammar School	REFUND BOND FOR HIRE OF MEMORIAL HALL	-450.00
T250	11/11/2025	Guildford Grammar School	BOND FOR HALL HIRE	450.00
EFT37139	14/11/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	-1070.00
DEDUCTION	04/11/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	820.00
DEDUCTION	04/11/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	250.00
EFT37140	14/11/2025	Child Support Agency	Payroll deductions	-437.69
DEDUCTION	04/11/2025	Child Support Agency	Payroll deductions	437.69
EFT37141	14/11/2025	Australian Services Union (MEU)	Payroll deductions	-128.50
DEDUCTION	04/11/2025	Australian Services Union (MEU)	Payroll deductions	128.50
EFT37142	26/11/2025	Air Liquide	Industrial gas	-26.06
NV0998	31/10/2025	Air Liquide	Cylinder Fee 1/10/25-31/10/25	26.06
EFT37143	26/11/2025	DL Consulting	Financial consulting	-12655.50
1339	31/10/2025	DL Consulting	Financial consulting services October 2025, monthly financial report, Long term financial plan template	12655.50
EFT37144	26/11/2025	Department of Fire & Emergency Services (DFES)	Government agency	-7685.95
160146	30/10/2025	Department of Fire & Emergency Services (DFES)	2025/26 ESL Income Local Government	7685.95
EFT37145	26/11/2025	MARY RACHAEL HOBBS	Goods for sale at visitors centre	-106.00
63	14/11/2025	MARY RACHAEL HOBBS	2x handmade scarf, 3x embroided hand towels, 1x embroided bath towel for sale in Visitor Centre Shop	106.00
EFT37146	26/11/2025	Australia Post	Postage	-2101.14
1014345498	03/11/2025	Australia Post	Postage & Freight October 2025, 150 x reams A4 copy paper,	2101.14
EFT37147	26/11/2025	Hi-Way Sales & Service	Fuel supplies	-313.27
276519	11/11/2025	Hi-Way Sales & Service	18.4L ULP @ \$1.88/L, 1L two-stroke oil	62.57
276516	11/11/2025	Hi-Way Sales & Service	30.52L ULP @ \$1.88/L	57.35
277055	11/11/2025	Hi-Way Sales & Service	Cut & bend sheet metal for repairs to Excavator	44.96
276923	19/11/2025	Hi-Way Sales & Service	38.56L ULP @ \$1.88/L	72.45
276925	19/11/2025	Hi-Way Sales & Service	20.82L ULP @ \$1.88/L	39.12
277016	20/11/2025	Hi-Way Sales & Service	19.59L ULP @ \$1.88/L,	36.82
EFT37148	26/11/2025	Carony Pty Ltd	Hardware	-2327.03
1-03-168298	02/10/2025	Carony Pty Ltd	50pk disposable gloves	56.50
1-03-168359	03/10/2025	Carony Pty Ltd	3/4 Poly nipple, 1 x 3/4 Poly Bush, 1 ball valve - swimming pool maintenance	52.85
1-03-168585	06/10/2025	Carony Pty Ltd	Hard tip Safety boots Parks and Gardens, Property Services x 1	263.50
1-03-168725	08/10/2025	Carony Pty Ltd	baby card for staff member	7.99
1-03-168715	08/10/2025	Carony Pty Ltd	Clamp, Ball valve, Bush, nut & tail, nipple - pipe fittings for swimming pool	96.70
1-03-168735	08/10/2025	Carony Pty Ltd	PVC priming fluid clear 500mL	19.00
1-03-169105	13/10/2025	Carony Pty Ltd	white chalk marker, black permanent marker, butane blister pack, broom	35.85
1-03-169100	13/10/2025	Carony Pty Ltd	46L Black garbage bin	19.95
1-03-169119	13/10/2025	Carony Pty Ltd	1L methylated spirits, 500mL acetone - glass cleaners for applying signage	22.10
1-03-169193	14/10/2025	Carony Pty Ltd	600mL measuring jug, laser lkabers, strong sellotape - pool water testing supplies	24.45
1-03-169338	15/10/2025	Carony Pty Ltd	Hard tip Safety boots Parks and Gardens, Property Services x 2	519.80
1-03-169351	15/10/2025	Carony Pty Ltd	16 pk AA batteries	26.95
1-03-169291	15/10/2025	Carony Pty Ltd	Blue survey marker for oval	16.40
1-01-253320	16/10/2025	Carony Pty Ltd	4L weathershield, 63mm paint brush, Painting at pool	85.50
1-03-169406	16/10/2025	Carony Pty Ltd	Chlorine 20 L drums x 4 to level chemical balance for auto doser start	220.00
1-03-169413	16/10/2025	Carony Pty Ltd	Flash disk for camera George St	49.95
1-03-169463	17/10/2025	Carony Pty Ltd	Blue gloss spray paint - Oval	12.50
1-01-253331	17/10/2025	Carony Pty Ltd	1 kg painters rags, 1L blue weathershield for swimming pool	84.50
1-01-253354	20/10/2025	Carony Pty Ltd	1L weathershield brown	70.25
1-01-253368	23/10/2025	Carony Pty Ltd	4WD camping shovel, 16L flexi tub	73.75
1-03-169929	23/10/2025	Carony Pty Ltd	Nylon camplock adaptor, Magnetic fly curtain, thread sealing tape	35.41
1-03-169932	23/10/2025	Carony Pty Ltd	600mm pipe wrench	53.00
1-01-253374	23/10/2025	Carony Pty Ltd	WD-40 Aerosol 300g	7.00
1-01-253373	23/10/2025	Carony Pty Ltd	Adhesive and screws for pool signs	121.45
1-03-170147	27/10/2025	Carony Pty Ltd	Algae brush, nylon brush for pool maintenance	65.90
1-03-170329	29/10/2025	Carony Pty Ltd	100pk cable ties	36.25
1-03-170354	29/10/2025	Carony Pty Ltd	50m chicken netting, 40 x coach screws, 50 x Anchor screws, masonry drill bit, jobber drill bit	56.08
1-03-170358	29/10/2025	Carony Pty Ltd	Red spray marker, yellow survey marker	17.40
1-03-170368	29/10/2025	Carony Pty Ltd	4 x coach screws, 4 x Anchor screws	17.60

1-03-170326	29/10/2025	Carony Pty Ltd	Assorted coloured A4 paper, Avery laser labels 19x24mm	20.45
1-03-170476	30/10/2025	Carony Pty Ltd	3L measuring jug, 5L Liquid chlorine	48.75
1-03-170556	31/10/2025	Carony Pty Ltd	A4 notebook, A5 notebook, Dymo letter label cassette, USB C Wall charger	72.30
1-03-170566	31/10/2025	Carony Pty Ltd	4 piece Scissor set	16.95
EFT37149	26/11/2025	Kojonup Pharmacy	Pharmaceuticals	-233.85
108262	29/10/2025	Kojonup Pharmacy	Junior and Adult Epi Pens for 2025/2026 pool season	194.95
108473	31/10/2025	Kojonup Pharmacy	Venotlin & spacer for 25/26 swimming pool season	38.90
EFT37150	26/11/2025	Shire Of Katanning	Environmental Health Officer	-13502.40
48640	01/10/2025	Shire Of Katanning	Environmental Health Officer shared employment costs July-Sep 2025	9004.80
48626	30/10/2025	Shire Of Katanning	Shire of Katanning Refuse site fees - September 2025	2992.80
48637	30/10/2025	Shire Of Katanning	Shire of Katanning Refuse site fees - September 2025. costs missed on earlier invoice	1504.80
EFT37151	26/11/2025	Synergy	Electricity	-5370.71
2086531841	06/11/2025	Synergy	Acc 862761710 Electricity Oval lighting 6/9/25-5/11/25	259.62
207454598	06/11/2025	Synergy	Acc 337284750 Electricity Admin 6/9/25-5/11/25	2102.35
2014594672	06/11/2025	Synergy	Acc 396753220 Electricity for BCC 6/9/25-5/11/25	3008.74
EFT37152	26/11/2025	BK Thomson Electrical Service	Electrician	-272.80
3930	24/10/2025	BK Thomson Electrical Service	Repair fault to standpipe Stock Road	272.80
EFT37153	26/11/2025	Kojonup Supermarket	Groceries	-141.18
45 OCT	31/10/2025	Kojonup Supermarket	Acc 45 Kodja Place - Kindy Cafe Groceries, Groceries, sellotape, Dishwashing & handwash, Tour expenses, KKASA groceries	141.18
EFT37154	26/11/2025	Westrac Equipment	Mechanical parts	-202.91
PI1558238	29/10/2025	Westrac Equipment	horn and air relief valve	202.91
EFT37155	26/11/2025	Kojonup Country Kitchen	Catering	-622.00
3136	28/10/2025	Kojonup Country Kitchen	Catering for councillors 10 people lunch and morning tea, and 15 people afternoon tea for induction of new councillors	377.00
3140	18/11/2025	Kojonup Country Kitchen	Catering for Briefing Session, Tuesday 18 November - Morning Tea and Lunch for 10 people.	245.00
EFT37156	26/11/2025	Egabva Plumbing & Gas Service	Plumbing	-1766.12
5206	14/11/2025	Egabva Plumbing & Gas Service	Stock Road Potable water Standpipe repair - issue with gate valve which was replaced ,	716.27
5204	14/11/2025	Egabva Plumbing & Gas Service	Repairs to Bagg Street Unit 1 No hot water pressure - cleaned tempering valve ,	258.50
5151	14/11/2025	Egabva Plumbing & Gas Service	Repairs to tap horse toilets, Centenary hall tap and Shearing Mens Toilet repair, Shearing Ladies shower rose repair, repair hot tap	791.35
EFT37157	26/11/2025	Hersey's Safety Pty Ltd	Safety supplies	-1141.80
INV-4705	30/10/2025	Hersey's Safety Pty Ltd	2 x UHF XRS 660 Hand Held Radios as per quote QU1237	1141.80
EFT37158	26/11/2025	CGS ENGINEERS	Engineering	-4137.59
28148	10/11/2025	CGS ENGINEERS	Blast and paint stain-glass ceiling bars	1296.46
28147	10/11/2025	CGS ENGINEERS	Manufacture tank tap locks	1350.60
28146	10/11/2025	CGS ENGINEERS	Fabricate Netball ring and install by CGS for Kojonup Netball courts	573.88
28144	10/11/2025	CGS ENGINEERS	Repair netball ring for Kojonup Netball courts	52.25
28142	10/11/2025	CGS ENGINEERS	Blast and paint mesh cover and trays - swimming pool	770.90
28141	10/11/2025	CGS ENGINEERS	Trim Pool depth Signs	93.50
EFT37159	26/11/2025	Team Global Express Pty Ltd	Freight	-165.50
0592-S104118	09/11/2025	Team Global Express Pty Ltd	Freight for road signage from Corsign 5/11/25	82.48
0405-80774145	09/11/2025	Team Global Express Pty Ltd	Freight for parts from Bunbury Trucks 29/10/25	41.51
0406-80774145	16/11/2025	Team Global Express Pty Ltd	Freight ex Herseys Safety 12/11/25	41.51
EFT37160	26/11/2025	Rotary Club of Kojonup Inc.	Kojonup Rotary Business Directory	-370.00
2025-1003	18/11/2025	Rotary Club of Kojonup Inc.	Kojonup Rotary Business Directory 2026, with extra line. Black Cockatoo Cafe	70.00
2025-1047	18/11/2025	Rotary Club of Kojonup Inc.	Kojonup Rotary Business Directory 2026, with extra lines. Admin and depot information	190.00
2025-1031	18/11/2025	Rotary Club of Kojonup Inc.	Kojonup Rotary Business Directory 2026, with logo. Kodja Place	110.00
EFT37161	26/11/2025	Optus Billing Services Pty Ltd	Telecommunications	-1481.00
540002414	07/11/2025	Optus Billing Services Pty Ltd	Acc 62203521984 Admin Loop charges 7/10/25-6/11/25,	1109.00
540550048	10/11/2025	Optus Billing Services Pty Ltd	Acc 62203521992 Kodja Place Loop 10/10/25-9/11/25	372.00
EFT37162	26/11/2025	Public Transport Authority	Bus Tickets	-195.90
OCT 2025	31/10/2025	Public Transport Authority	Bus tickets for October 2025	195.90
EFT37163	26/11/2025	Sigma Telford Group	Swimming pool chemicals	-1005.46
194307/01	03/11/2025	Sigma Telford Group	swimming pool water testing supplies	376.26
194642/01	14/11/2025	Sigma Telford Group	10 x 25kg Dry Acid sodium bisulphate & pallet	629.20
EFT37164	26/11/2025	Albany Toyota	Car purchase	-48344.55
RI11103116	17/11/2025	Albany Toyota	1 new Toyota Rav 4 as per quote 22850, with on road costs	48344.55
EFT37165	26/11/2025	Lincolns Beyond Numb3rs	Auditing fees	-1375.00
51145	14/11/2025	Lincolns Beyond Numb3rs	LRCI Phase 4 Acquittal, Audit of the acquittal for Roads to recovery for year ending 30/6/25	1375.00

EFT37166	26/11/2025	Readytech T/A IT Vision Australia PTY LTD	IT support	-1663.20
INITV042715	29/10/2025	Readytech T/A IT Vision Australia PTY LTD	Upload and Reconcile 25/26 Rural and Urban UV Rolls and DFES Roll	1663.20
EFT37167	26/11/2025	Gwenda Mary Bow	Goods for sale	-731.00
29	19/11/2025	Gwenda Mary Bow	Assorted Kojonup printed tea-towels, locally made rugs and tap buddies for sale in the Visitor Centre Shop	731.00
EFT37168	26/11/2025	KOJONUP BMC EMBROIDERY	Uniforms	-556.00
11473	12/11/2025	KOJONUP BMC EMBROIDERY	Uniforms new depot staff member KB	326.00
11483	13/11/2025	KOJONUP BMC EMBROIDERY	Uniform for Stacey Smith - Polo shirt and Jacket with Shire logo	110.00
11475	18/11/2025	KOJONUP BMC EMBROIDERY	Pool Kiosk Staff Uniform 4 x polo shirts	120.00
EFT37169	26/11/2025	PFD Foodservices (Southway Distributors)	Food & Cleaning supplies	-4974.20
LS220262	29/10/2025	PFD Foodservices (Southway Distributors)	Confectionery for sale in Pool Kiosk	331.35
LS220261	29/10/2025	PFD Foodservices (Southway Distributors)	Food & drinks for sale in pool kiosk	1343.70
LS220264	29/10/2025	PFD Foodservices (Southway Distributors)	Cleaning supplies for BCC, Food supplies for BCC	1144.70
LS220265	29/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	236.20
LS220263	29/10/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	444.60
LS243750	29/10/2025	PFD Foodservices (Southway Distributors)	Credit note - Food supplies for BCC	-34.65
LS294537	05/11/2025	PFD Foodservices (Southway Distributors)	Cleaning supplies for BCC, Food supplies for BCC	1103.25
LS294523	05/11/2025	PFD Foodservices (Southway Distributors)	Food supplies for BCC	186.50
LS294511	05/11/2025	PFD Foodservices (Southway Distributors)	Cleaning supplies for BCC, Food supplies for BCC	218.55
EFT37170	26/11/2025	FULTON HOGAN INDUSTRIES PTY LTD	Roadworks supplies	-42430.30
20879376	29/10/2025	FULTON HOGAN INDUSTRIES PTY LTD	4 days wetmix stabilising Shamrock Rd SLK 15.9 18.8 Commencing 22nd Oct 2025 2.0 mt stabiliser,	42430.30
EFT37171	26/11/2025	Ramped Technology & Management Systems Pty Ltd	ICT support	-4411.00
INV-14669	18/11/2025	Ramped Technology & Management Systems Pty Ltd	ICT support for November 2025 monthly service fee	4411.00
EFT37172	26/11/2025	TMSW Pty Ltd t/a Traffic Force	Roadworks inspections	-2679.60
SO00000363	10/10/2025	TMSW Pty Ltd t/a Traffic Force	Site specific TMP Kojonup Darkan Rd as per quote	2679.60
EFT37173	26/11/2025	ALBANY LOCK & SECURITY	Keys & security	-325.00
43792	03/11/2025	ALBANY LOCK & SECURITY	6 Set of Pool Master keys, 22 x single sided key cut of copy, 28 x flouro key tags	325.00
EFT37174	26/11/2025	Edge Planning & Property	Town Planning	-3603.60
3055	17/11/2025	Edge Planning & Property	Planning services October 2025 22.75 hours	3603.60
EFT37175	26/11/2025	Katie Joy's Free Range Eggs	Eggs	-143.40
334184	10/11/2025	Katie Joy's Free Range Eggs	10.5kg catering eggs for BCC	71.70
334329	17/11/2025	Katie Joy's Free Range Eggs	10.5kg catering eggs for BCC	71.70
EFT37176	26/11/2025	Dardanup Butchering Company	Meat supplies	-592.40
BW408359	27/10/2025	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	302.40
BW408741	04/11/2025	Dardanup Butchering Company	Meat supplies for BCC	290.00
EFT37177	26/11/2025	Grande Food Service	Food supplies	-4413.58
6019683	07/11/2025	Grande Food Service	Credit note - Food supplies for Black Cockatoo Café	-40.76
4257658	11/11/2025	Grande Food Service	Food supplies for Black Cockatoo Café	2392.48
4257663	11/11/2025	Grande Food Service	Food supplies for Black Cockatoo Cafe	40.36
4258022	19/11/2025	Grande Food Service	Food & Cleaning supplies for Black Cockatoo Cafe	2021.50
EFT37178	26/11/2025	Leaf Bean Machine	Coffee supplies & service	-1821.12
142244	10/11/2025	Leaf Bean Machine	Coffee supplies & service for BCC	1060.68
142470	17/11/2025	Leaf Bean Machine	Coffee supplies & service for BCC	760.44
EFT37179	26/11/2025	Kojonup Light Civil	Light civil	-5600.00
758	09/11/2025	Kojonup Light Civil	Sand and blue metal rock for DWER water tanks at Muradup	3300.00
757	09/11/2025	Kojonup Light Civil	Scaffolding Hire and labour for Memorial Hall	500.00
756	09/11/2025	Kojonup Light Civil	3 x loads sand for back fill of grave	1350.00
756A	09/11/2025	Kojonup Light Civil	Sand Delivery Kojonup and Boscabel Cemetery November 2025	450.00
EFT37180	26/11/2025	DOR Trading Pty Limited T/A IMCO Australasia	Asphalt supplies	-4840.00
INV-1734	20/11/2025	DOR Trading Pty Limited T/A IMCO Australasia	2 x Pallets Perm asphalt repair for townsite and Jingalup Rd required 20th November 2025	4840.00
EFT37181	26/11/2025	Lilly's Garden	Goods for sale at BCC	-1494.00

131125	13/11/2025	Lilly's Garden	Assorted jams, relish and pickles for sale in Black Cockatoo Cafe	996.00
11	13/11/2025	Lilly's Garden	Assorted jams, relish and pickles for sale in Visitor Centre Shop	498.00
EFT37182	26/11/2025	Corsign WA Pty Ltd	Road Singns	-7311.70
99609	29/10/2025	Corsign WA Pty Ltd	4 x Roadworks corflute, 4 x chevron, 2 x lateral shift, 6 x loose surface, 3 x loading zone, 50 x CHS galv cap	4924.70
98783	29/10/2025	Corsign WA Pty Ltd	1 x yellow steel bollard with cap and red refl tape as per quote Q97143	352.00
99883	29/10/2025	Corsign WA Pty Ltd	100 x Traffic cones with white reflective sleeve & shire logo	2035.00
EFT37183	26/11/2025	BGL Solutions PTY LTD	Oval maintenance	-1448.15
INV-0007765	19/11/2025	BGL Solutions PTY LTD	12 replacement irrigation Sprinklers Oval and Hockey	1448.15
EFT37184	26/11/2025	Jill Watkin	Staff reimbursement	-299.29
REIM NOV25	25/11/2025	Jill Watkin	Prize for photography competition, Prize for Treasure hunt, food for scavenger hunt, Frames for photography competition, & 6 prints for winners of photo competion, Food for launch of photo exhibition	299.29
EFT37185	26/11/2025	Du-wayne Lottering	Staff reimbursement	-179.34
REIM 181125	11/11/2025	Du-wayne Lottering	Lanyards for pool puch cards x 25, Phenol red tablets for pool water testing, 2 x basketballs for pool, front and rear wiper blades	179.34
EFT37186	26/11/2025	Teletrac Navman and Transtech	Vehicle tracking and cameras	-2035.50
93426669	05/11/2025	Teletrac Navman and Transtech	Vehicle tracking and cameras November 2025	2035.50
EFT37187	26/11/2025	Energy Wise Australia C&F Building Approvals	Building Services Contractor	-385.00
INV-7818	17/11/2025	Energy Wise Australia C&F Building Approvals	Building Services Contractor - issue of building permit 846 Samson Rd Jingalup	385.00
EFT37188	26/11/2025	Wagyl Kaip Southern Noongar Aboriginal Corporation	Naidoc Day	-1000.00
INV-0143	17/10/2025	Wagyl Kaip Southern Noongar Aboriginal Corporation	Dancers - Community Event 17/10/2025	1000.00
EFT37189	26/11/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-1065.29
242408915	13/11/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	503.12
242461069	20/11/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	562.17
EFT37190	26/11/2025	Meg's Muffins	Catering	-903.00
24	17/11/2025	Meg's Muffins	Catering for Tour Matters Of Taste" 18/10/2025 - Jill Watkin"	143.00
25	18/11/2025	Meg's Muffins	Catering Matters Of Taste \$250, SWAMS \$150, Badgebup Aboriginal Corp \$360	760.00
EFT37191	26/11/2025	Supagas Pty Ltd	Industrial gases	-350.25
1003342D27	30/10/2025	Supagas Pty Ltd	310.80L LPG for BCC	332.65
C651476-10-25	31/10/2025	Supagas Pty Ltd	Adjustment on LPG 45KG in lieu of bulk	17.60
EFT37192	26/11/2025	Lisa Berry	Staff reimbursement	-833.34
REIM 251125	25/11/2025	Lisa Berry	Reimbursement Car allowance November 2025	833.34
EFT37193	26/11/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-1030.90
3056	17/11/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	parts and labour for aircon repairs - John Deere mower	977.12
3333	20/11/2025	Kojonup Auto Electrics (Lerrom Pty Ltd)	2 x trailer plugs 7 pin, 1 x trailer socket 7 pin	53.78
EFT37194	26/11/2025	J & J Mobile Autoglass	windscreen replacement	-711.38
INV-0096	06/11/2025	J & J Mobile Autoglass	windscreen replacement	711.38
EFT37195	26/11/2025	Westshred Documents Disposal	Records Management	-68.20
21644	01/11/2025	Westshred Documents Disposal	Records Destruction - October 2025 240 L bin	68.20
EFT37196	26/11/2025	Australian Wildflower Seeds	Goods for sale	-231.00
INV-104191	09/09/2025	Australian Wildflower Seeds	Assorted wildflower seeds for sale in Visitor Centre Shop	231.00
EFT37197	26/11/2025	Mia Noanoa	tea towel washing	-200.00
17	17/11/2025	Mia Noanoa	Weekly tea towel washing for BCC 26/10/25-17/11/25	200.00
EFT37198	26/11/2025	Ying-Jou Chen (Larissa)	Face painting	-450.00
1	25/11/2025	Ying-Jou Chen (Larissa)	2x Face Painters for 3 hours for Twilight Markets - Saturday 29 November 2025	450.00
EFT37199	26/11/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	-965.00
DEDUCTION	18/11/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	715.00
DEDUCTION	18/11/2025	Payroll Deductions - Shire of Kojonup	Payroll deductions	250.00
EFT37200	26/11/2025	Child Support Agency	Payroll deductions	-437.69
DEDUCTION	18/11/2025	Child Support Agency	Payroll deductions	437.69
EFT37201	26/11/2025	Australian Services Union (MEU)	Payroll deductions	-128.50
DEDUCTION	18/11/2025	Australian Services Union (MEU)	Payroll deductions	128.50
EFT37202	28/11/2025	Synergy	Electricity	-15627.44
2086533354	10/11/2025	Synergy	Acc 330398910 Electricity 12B Elverd St 10/9/25-7/11/25	671.36
2086533353	10/11/2025	Synergy	Acc 338398720 Electricity 12A Elverd St 10/9/25-7/11/25	296.11
2006613313	10/11/2025	Synergy	Acc 542221630 Electricity 31 Piesse St Muradup 20/8/25-17/10/25	175.12

2086533355	10/11/2025	Synergy	Acc 339632390 Electricity 8C Newton St 10/9/25-7/11/2025	91.73
2018595278	10/11/2025	Synergy	Acc 356438440 Electricity 143A Albany Highway 10/11/2025-7/11/2025	141.28
2006612812	10/11/2025	Synergy	Acc 423778570 Electricity 18 Spring St 6/9/2025-5/11/2025	126.38
2070552963	10/11/2025	Synergy	Acc 386279970 Electricity Netball Courts 9/9/2025-5/11/2025	420.97
2026587950	12/11/2025	Synergy	Acc 269776860 Electricity 8 Solider Rd 9/9/25-6/11/25, Acc 269776860 Electricity 8 Solider Rd 9/9/25-6/11/25	1846.02
2034589766	12/11/2025	Synergy	Acc 437847320 Electricity 30 Kojonup-Katanning Rd 9/9/25-7/11/25	233.11
2062550549	12/11/2025	Synergy	Acc 354238990 Electricity 8B Newton St 9/9/25-7/11/25,	304.98
2002661571	12/11/2025	Synergy	Acc 250826500 Electricity 10 Bagg St 9/9/2025-7/11/2025	307.12
2006614789	12/11/2025	Synergy	Acc 361072390 Electricity 39 Vanzuilecom St 9/9/25-7/11/25	545.50
3000247156	14/11/2025	Synergy	Acc 673260350 Electricity Boscabel Standpipe 21/8/25-20/10/25, 26 Pensioner Rd 6/9/25-5/11/25, Airstrip 20/8/25-17/10/25, Depot 6/9/25-5/11/25, Memorial Hall Reversal 8/10/25, Memorial Hall 10/9/25-7/10/25, Memorial Hall 8/10/25-11/11/25, Wash down Bay 9/9/20-5/11/25, Lot 21 Barracks Pl 6/9/20-5/11/25, Loc 53 Albany Highway 9/9/20-7/11/25, Benn Pde 9/9/20-5/11/25, Benn Pde 9/9/20-5/11/25, Apex Park toilets 10/9/20-7/11/25, Elverd Cottage 6/9/20-5/11/25, 5 Barracks Pl - toilets 6/9/20-5/11/25, Showgrounds 9/9/20-5/11/25, 2 Spencer St 9/9/20-7/11/25, Lot 1 Gordon St St 6/9/20-6/11/25, Depot 6/9/20-5/11/25, Swimming Pool 16/9/20-20/10/25, Sport Complex 16/9/20-20/10/25, Turkey Nest Dam 20/8/25-17/10/25, CWA Building 9/9/25-7/11/25, 16 Pensioner Rd 6/9/25-5/11/25, Admin 9/9/25-7/11/25, Lot 19 Soldier Rd 9/9/25-6/11/25	10467.76
EFT37203	28/11/2025	JULIE STEWART	REFUND BOND FOR HIRE OF MEMORIAL HALL	-450.00
T249	27/11/2025	JULIE STEWART	BOND for Memorial Hall	450.00

432,257.78

Direct Deposits 1/11/25-30/11/25				
DD24853.1	04/11/2025	Easigroup	Novated Lease Payments	-781.48
25/26 PP10 WEEK20	04/11/2025	Easigroup	JJ- Novated Lease Post Tax, Novated Lease Pre Tax	781.48
DD24854.1	04/11/2025	Aware Super	Payroll deductions	-9868.91
SUPER	04/11/2025	Aware Super	Superannuation contributions	8380.19
DEDUCTION	04/11/2025	Aware Super	Superannuation contributions	1338.72
DEDUCTION	04/11/2025	Aware Super	Superannuation contributions	150.00
DD24854.2	04/11/2025	Sparky Downs Superannuation Fund	Superannuation contributions	-201.67
SUPER	04/11/2025	Sparky Downs Superannuation Fund	Superannuation contributions	201.67
DD24854.3	04/11/2025	Hesta Super	Superannuation contributions	-680.31
SUPER	04/11/2025	Hesta Super	Superannuation contributions	624.96
DEDUCTION	04/11/2025	Hesta Super	Superannuation contributions	55.35
DD24854.4	04/11/2025	AMP Super Fund	Superannuation contributions	-366.90
SUPER	04/11/2025	AMP Super Fund	Superannuation contributions	366.90
DD24854.5	04/11/2025	Retirement Portfolio Service	Superannuation contributions	-595.46
SUPER	04/11/2025	Retirement Portfolio Service	Superannuation contributions	462.41
DEDUCTION	04/11/2025	Retirement Portfolio Service	Superannuation contributions	133.05
DD24854.6	04/11/2025	Bendigo SmartStart Super	Superannuation contributions	-389.82
SUPER	04/11/2025	Bendigo SmartStart Super	Superannuation contributions	389.82
DD24854.7	04/11/2025	Vanguard Super	Superannuation contributions	-421.57
SUPER	04/11/2025	Vanguard Super	Superannuation contributions	325.76
DEDUCTION	04/11/2025	Vanguard Super	Superannuation contributions	95.81
DD24854.8	04/11/2025	ANZ Smart Choice Super	Superannuation contributions	-463.82
SUPER	04/11/2025	ANZ Smart Choice Super	Superannuation contributions	428.82
DEDUCTION	04/11/2025	ANZ Smart Choice Super	Superannuation contributions	35.00
DD24854.9	04/11/2025	Care Super	Superannuation contributions	-547.69
SUPER	04/11/2025	Care Super	Superannuation contributions	447.69
DEDUCTION	04/11/2025	Care Super	Superannuation contributions	100.00
DD24855.1	04/11/2025	Prime Super	Superannuation contributions	160.15
REVERSAL	04/11/2025	Prime Super	Reversal of Superannuation	-160.15
DD24859.1	04/11/2025	AUSTRALIAN TAXATION OFFICE	PAYGW	-46308.14
25/26 PP10 WEEK20	04/11/2025	AUSTRALIAN TAXATION OFFICE	STP 79842, STP 79843, STP 79844	46308.14
DD24867.1	18/11/2025	Aware Super	Payroll deductions	-10798.13
SUPER	18/11/2025	Aware Super	Superannuation contributions	9299.62
DEDUCTION	18/11/2025	Aware Super	Superannuation contributions	1348.51
DEDUCTION	18/11/2025	Aware Super	Superannuation contributions	150.00
DD24867.2	18/11/2025	Hesta Super	Superannuation contributions	-681.65

SUPER	18/11/2025	Hesta Super	Superannuation contributions	607.12
DEDUCTION	18/11/2025	Hesta Super	Superannuation contributions	74.53
DD24867.3	18/11/2025	AMP Super Fund	Superannuation contributions	-386.91
SUPER	18/11/2025	AMP Super Fund	Superannuation contributions	386.91
DD24867.4	18/11/2025	Bendigo SmartStart Super	Superannuation contributions	-389.82
SUPER	18/11/2025	Bendigo SmartStart Super	Superannuation contributions	389.82
DD24867.5	18/11/2025	Vanguard Super	Superannuation contributions	-415.50
SUPER	18/11/2025	Vanguard Super	Superannuation contributions	321.07
DEDUCTION	18/11/2025	Vanguard Super	Superannuation contributions	94.43
DD24867.6	18/11/2025	ANZ Smart Choice Super	Superannuation contributions	-482.27
SUPER	18/11/2025	ANZ Smart Choice Super	Superannuation contributions	447.27
DEDUCTION	18/11/2025	ANZ Smart Choice Super	Superannuation contributions	35.00
DD24867.7	18/11/2025	Retirement Portfolio Service	Superannuation contributions	-585.42
SUPER	18/11/2025	Retirement Portfolio Service	Superannuation contributions	452.37
DEDUCTION	18/11/2025	Retirement Portfolio Service	Superannuation contributions	133.05
DD24867.8	18/11/2025	Care Super	Superannuation contributions	-547.69
SUPER	18/11/2025	Care Super	Superannuation contributions	447.69
DEDUCTION	18/11/2025	Care Super	Superannuation contributions	100.00
DD24867.9	18/11/2025	The Trustee For Third Day Super Fund	Superannuation contributions	-272.48
SUPER	18/11/2025	The Trustee For Third Day Super Fund	Superannuation contributions	272.48
DD24869.1	18/11/2025	Easigroup	Novated Lease Payments	-781.48
25/26 PP11 WEEK22	18/11/2025	Easigroup	JJ- Novated Lease Post Tax, Novated Lease Pre Tax	781.48
DD24871.1	18/11/2025	AUSTRALIAN TAXATION OFFICE	PAYGW	-37294.58
25/26 PP11 WEEK22	18/11/2025	AUSTRALIAN TAXATION OFFICE	STP 80035	37294.58
DD24890.1	21/11/2025	Ampol	Fuel Card - November 25	-76.46
1311538	21/11/2025	Ampol	Periodic card fee, services and repairs fee	76.46
DD24890.2	21/11/2025	Caltex Star Card	Caltex starcard October 25	-1226.96
OCTOBER 25	21/11/2025	Caltex Star Card	244.09L ULP, 74.23L Diesel, 86.10L Diesel for CESM, 40.77L Diesel KO914, 50.66L ULP KO1022, 55.14L ULP Gardening crew, 109.8L Diesel 2KO, Transaction fees	1226.96
DD24891.1	03/11/2025	Department of Transport	Department of Transport	-38.80
20251030	03/11/2025	Department of Transport	03/11/25	38.80
DD24891.2	14/11/2025	Department of Transport	Department of Transport	-2474.20
20251112	14/11/2025	Department of Transport	14/11/25	2474.20
DD24891.3	17/11/2025	Department of Transport	Department of Transport	-462.90
20251113	17/11/2025	Department of Transport	17/11/25	462.90
DD24891.4	18/11/2025	Department of Transport	Department of Transport	-5053.00
20251114	18/11/2025	Department of Transport	18/11/25	5053.00
DD24891.5	19/11/2025	Department of Transport	Department of Transport	-4585.35
20251117	19/11/2025	Department of Transport	19/11/25	4585.35
DD24891.6	20/11/2025	Department of Transport	Department of Transport	-3305.05
20251118	20/11/2025	Department of Transport	20/11/25	3305.05
DD24891.7	21/11/2025	Department of Transport	Department of Transport	-3690.40
20251119	21/11/2025	Department of Transport	21/11/25	3690.40
DD24891.8	24/11/2025	Department of Transport	Department of Transport	-3496.25
20251120	24/11/2025	Department of Transport	24/11/25	3496.25
DD24891.9	25/11/2025	Department of Transport	Department of Transport	-3165.85
20251121	25/11/2025	Department of Transport	25/11/25	3165.85
DD24854.10	04/11/2025	Unisuper	Superannuation contributions	-63.30
SUPER	04/11/2025	Unisuper	Superannuation contributions	63.30
DD24854.11	04/11/2025	REST SUPERANNUATION	Superannuation contributions	-367.69
SUPER	04/11/2025	REST SUPERANNUATION	Superannuation contributions	367.69
DD24854.12	04/11/2025	HOSTPLUS	Superannuation contributions	-633.20
DEDUCTION	04/11/2025	HOSTPLUS	Superannuation contributions	78.64
SUPER	04/11/2025	HOSTPLUS	Superannuation contributions	554.56
DD24854.13	04/11/2025	HUB24 Superannuation Fund	Superannuation contributions	-401.62
DEDUCTION	04/11/2025	HUB24 Superannuation Fund	Superannuation contributions	75.00
SUPER	04/11/2025	HUB24 Superannuation Fund	Superannuation contributions	326.62
DD24854.14	04/11/2025	Prime Super	Superannuation contributions	-1604.61
DEDUCTION	04/11/2025	Prime Super	Superannuation contributions	40.00
SUPER	04/11/2025	Prime Super	Superannuation contributions	1564.61
DD24854.15	04/11/2025	Australian Super Pty Ltd	Superannuation contributions	-3928.74

DEDUCTION	04/11/2025	Australian Super Pty Ltd	Superannuation contributions	270.08
SUPER	04/11/2025	Australian Super Pty Ltd	Superannuation contributions	3658.66
DD24854.16	04/11/2025	Australian Retirement Trust	Superannuation contributions	-1148.69
DEDUCTION	04/11/2025	Australian Retirement Trust	Superannuation contributions	137.03
SUPER	04/11/2025	Australian Retirement Trust	Superannuation contributions	1011.66
DD24854.17	04/11/2025	Panorama Super	Superannuation contributions	-167.72
SUPER	04/11/2025	Panorama Super	Superannuation contributions	167.72
DD24854.18	04/11/2025	Commonwealth Superannuation Savings Account	Superannuation contributions	-856.15
SUPER	04/11/2025	Commonwealth Superannuation Savings Account	Superannuation contributions	856.15
DD24867.10	18/11/2025	Unisuper	Superannuation contributions	-356.38
SUPER	18/11/2025	Unisuper	Superannuation contributions	356.38
DD24867.11	18/11/2025	GESB Superannuation	Superannuation contributions	-77.85
SUPER	18/11/2025	GESB Superannuation	Superannuation contributions	77.85
DD24867.12	18/11/2025	REST SUPERANNUATION	Superannuation contributions	-328.98
SUPER	18/11/2025	REST SUPERANNUATION	Superannuation contributions	328.98
DD24867.13	18/11/2025	Student Super Professional Super	Superannuation contributions	-62.56
SUPER	18/11/2025	Student Super Professional Super	Superannuation contributions	62.56
DD24867.14	18/11/2025	HOSTPLUS	Superannuation contributions	-348.17
DEDUCTION	18/11/2025	HOSTPLUS	Superannuation contributions	79.13
SUPER	18/11/2025	HOSTPLUS	Superannuation contributions	269.04
DD24867.15	18/11/2025	HUB24 Superannuation Fund	Superannuation contributions	-415.24
DEDUCTION	18/11/2025	HUB24 Superannuation Fund	Superannuation contributions	75.00
SUPER	18/11/2025	HUB24 Superannuation Fund	Superannuation contributions	340.24
DD24867.16	18/11/2025	Prime Super	Superannuation contributions	-1651.85
DEDUCTION	18/11/2025	Prime Super	Superannuation contributions	40.00
SUPER	18/11/2025	Prime Super	Superannuation contributions	1611.85
DD24867.17	18/11/2025	Australian Super Pty Ltd	Superannuation contributions	-4526.81
DEDUCTION	18/11/2025	Australian Super Pty Ltd	Superannuation contributions	273.32
SUPER	18/11/2025	Australian Super Pty Ltd	Superannuation contributions	4253.49
DD24867.18	18/11/2025	Australian Retirement Trust	Superannuation contributions	-1151.61
DEDUCTION	18/11/2025	Australian Retirement Trust	Superannuation contributions	139.95
SUPER	18/11/2025	Australian Retirement Trust	Superannuation contributions	1011.66
DD24867.19	18/11/2025	Panorama Super	Superannuation contributions	-205.43
SUPER	18/11/2025	Panorama Super	Superannuation contributions	205.43
DD24867.20	18/11/2025	Commonwealth Superannuation Savings Account	Superannuation contributions	-856.15
SUPER	18/11/2025	Commonwealth Superannuation Savings Account	Superannuation contributions	856.15
DD24891.10	26/11/2025	Department of Transport	Department of Transport	-1833.40
20251124	26/11/2025	Department of Transport	26/11/25	1833.40
DD24891.11	27/11/2025	Department of Transport	Department of Transport	-2318.90
20251125	27/11/2025	Department of Transport	27/11/25	2318.90
DD24891.12	04/11/2025	Department of Transport	Department of Transport	-2187.65
20251031	04/11/2025	Department of Transport	04/11/25,	2187.65
DD24891.13	28/11/2025	Department of Transport	Department of Transport	-2757.60
20251126	28/11/2025	Department of Transport	28/11/25	2757.60
DD24891.14	05/11/2025	Department of Transport	Department of Transport	-545.60
20251103	05/11/2025	Department of Transport	05/11/25	545.60
DD24891.15	06/11/2025	Department of Transport	Department of Transport	-3262.40
20251104	06/11/2025	Department of Transport	06/11/25	3262.40
DD24891.16	07/11/2025	Department of Transport	Department of Transport	-2678.55
20251105	07/11/2025	Department of Transport	07/11/25	2678.55
DD24891.17	10/11/2025	Department of Transport	Department of Transport	-1742.55
20251106	10/11/2025	Department of Transport	10/11/25	1742.55
DD24891.18	11/11/2025	Department of Transport	Department of Transport	-105.35
20251107	11/11/2025	Department of Transport	11/11/25	105.35
DD24891.19	12/11/2025	Department of Transport	Department of Transport	-1497.75
20251110	12/11/2025	Department of Transport	12/11/25	1497.75
DD24891.20	13/11/2025	Department of Transport	Department of Transport	-520.00
20251111	13/11/2025	Department of Transport	13/11/25	520.00

FEES	30/11/2025	2025	Centrelink Charge	-5.94
GJ25260501	04/11/2025	iiNet	November iiNet	-617.89
GJ25260501	14/11/2025	Message Media	SMS messages	-316.40
GJ25260501	01/10/2025	NAB	November Bank Charges	-1497.92
GJ25260501	24/10/2025	Payroll	October Payroll Creditors	-274396.22
				456,273.79

Summary for November 2025	
Cheque 14411-14412	14,672.84
EFT 37045-37203	432,257.78
Direct Debits	456,273.79
Total	903,204.41

SHIRE OF KOJONUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

"The Cultural Experience Centre of the Great Southern"

Principal place of business:
93 Albany Highway
Kojonup WA 6395



**SHIRE OF KOJONUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

*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 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 1st day of December 2025



CEO

GRANT THOMPSON

Name of CEO



SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),23	5,151,750	5,149,958	4,895,815
Grants, subsidies and contributions	2(a)	2,069,861	1,083,978	4,227,254
Fees and charges	2(a)	1,175,634	1,039,188	1,571,978
Interest revenue	2(a)	93,019	90,040	156,794
Other revenue	2(a)	961,140	1,075,481	1,020,803
		9,451,404	8,438,645	11,872,644
Expenses				
Employee costs	2(b)	(4,372,425)	(4,266,839)	(5,632,862)
Materials and contracts		(2,956,837)	(3,144,823)	(2,794,347)
Utility charges		(442,615)	(356,674)	(449,295)
Depreciation		(5,303,487)	(4,637,570)	(5,189,105)
Finance costs	2(b)	(136,066)	(154,521)	(142,449)
Insurance		(567,189)	(480,131)	(471,633)
Other expenditure	2(b)	(237,605)	(296,585)	(354,330)
		(14,016,224)	(13,337,143)	(15,034,021)
		(4,564,820)	(4,898,498)	(3,161,377)
Capital grants, subsidies and contributions	2(a)	2,759,138	3,382,881	3,301,772
Profit on asset disposals		75,521	-	10,320
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(4,438)	-	2,100
		2,830,221	3,382,881	3,314,192
Net result for the period		(1,734,599)	(1,515,617)	152,815
Total other comprehensive income for the period		-	-	-
Total comprehensive income for the period		(1,734,599)	(1,515,617)	152,815

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



SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	3,586,705	8,105,816
Trade and other receivables	5	788,354	1,186,795
Inventories	6	255,874	215,910
Other assets	7	296,071	3,766
TOTAL CURRENT ASSETS		4,927,004	9,512,287
NON-CURRENT ASSETS			
Trade and other receivables	5	114,776	110,473
Other financial assets	4(a)	99,524	103,962
Property, plant and equipment	8	32,458,711	33,176,529
Infrastructure	9	122,123,117	123,336,973
TOTAL NON-CURRENT ASSETS		154,796,128	156,727,937
TOTAL ASSETS		159,723,132	166,240,224
CURRENT LIABILITIES			
Trade and other payables	11	497,757	4,224,764
Capital grant/contributions liabilities	12	496,045	841,285
Borrowings	13	486,694	517,952
Employee related provisions	14	524,215	741,815
TOTAL CURRENT LIABILITIES		2,004,711	6,325,816
NON-CURRENT LIABILITIES			
Borrowings	13	3,993,184	4,479,878
Employee related provisions	14	94,599	69,293
TOTAL NON-CURRENT LIABILITIES		4,087,783	4,549,171
TOTAL LIABILITIES		6,092,494	10,874,987
NET ASSETS		153,630,638	155,365,237
EQUITY			
Retained surplus		71,354,746	69,384,025
Reserve accounts	26	1,135,418	4,840,738
Revaluation surplus	15	81,140,474	81,140,474
TOTAL EQUITY		153,630,638	155,365,237

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



SHIRE OF KOJONUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as 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
Comprehensive income for the period					
Net result for the period		(1,734,599)	-	-	(1,734,599)
Total comprehensive income for the period		(1,734,599)	-	-	(1,734,599)
Transfers from reserve accounts	26	4,233,703	(4,233,703)	-	-
Transfers to reserve accounts	26	(528,383)	528,383	-	-
Balance as at 30 June 2025		71,354,746	1,135,418	81,140,474	153,630,638

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



SHIRE OF KOJONUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		5,138,924	4,878,209
Grants, subsidies and contributions		2,539,331	5,362,272
Fees and charges		1,175,634	1,579,829
Interest revenue		93,019	156,794
Goods and services tax received		597,628	163,223
Other revenue		961,140	1,020,803
		10,505,676	13,161,130
Payments			
Employee costs		(4,670,041)	(5,759,224)
Materials and contracts		(6,916,480)	(1,022,951)
Utility charges		(442,615)	(449,295)
Finance costs		(136,066)	(142,449)
Insurance paid		(567,189)	(471,633)
Goods and services tax paid		(654,445)	(264,895)
Other expenditure		(237,605)	(354,330)
		(13,624,441)	(8,464,777)
Net cash provided by (used in) operating activities		(3,118,765)	4,696,353
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(641,962)	(903,018)
Payments for construction of infrastructure	9(a)	(2,911,603)	(4,641,732)
Capital grants, subsidies and contributions		2,413,898	3,323,511
Proceeds from sale of property, plant & equipment		257,273	49,499
Net cash (used in) investing activities		(882,394)	(2,171,740)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(517,952)	(438,070)
Net cash (used in) financing activities		(517,952)	(438,070)
Net increase (decrease) in cash held		(4,519,111)	2,086,543
Cash at beginning of year		8,105,816	6,019,273
Cash and cash equivalents at the end of the year	3	3,586,705	8,105,816

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



SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	23	5,151,750	5,149,958	4,895,815
Grants, subsidies and contributions		2,069,861	1,083,978	4,227,254
Fees and charges		1,175,634	1,039,188	1,571,978
Interest revenue		93,019	90,040	156,794
Other revenue		961,140	1,075,481	1,020,803
Profit on asset disposals		75,521	-	10,320
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	(4,438)	-	2,100
		9,522,487	8,438,645	11,885,064
Expenditure from operating activities				
Employee costs		(4,372,425)	(4,266,839)	(5,632,862)
Materials and contracts		(2,956,837)	(3,144,823)	(2,794,347)
Utility charges		(442,615)	(356,674)	(449,295)
Depreciation		(5,303,487)	(4,637,570)	(5,189,105)
Finance costs		(136,066)	(154,521)	(142,449)
Insurance		(567,189)	(480,131)	(471,633)
Other expenditure		(237,605)	(296,585)	(354,330)
		(14,016,224)	(13,337,143)	(15,034,021)
Non-cash amounts excluded from operating activities	24(a)	1,238,500	4,639,570	6,901,752
Amount attributable to operating activities		(3,255,237)	(258,928)	3,752,795
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,759,138	3,382,881	3,301,772
Proceeds from disposal of assets		257,273	135,000	49,499
		3,016,411	3,517,881	3,351,271
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(641,962)	(1,348,252)	(903,018)
Acquisition of infrastructure	9(a)	(2,911,603)	(3,864,814)	(4,641,732)
		(3,553,565)	(5,213,066)	(5,544,750)
Amount attributable to investing activities		(537,154)	(1,695,185)	(2,193,479)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	26	4,233,703	50,392	-
		4,233,703	50,392	-
Outflows from financing activities				
Repayment of borrowings	25(a)	(517,952)	(508,766)	(438,070)
Transfers to reserve accounts	26	(528,383)	(207,347)	(1,836,801)
		(1,046,335)	(716,113)	(2,274,871)
Amount attributable to financing activities		3,187,368	(665,721)	(2,274,871)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(b)	3,200,111	2,619,834	3,915,666
Amount attributable to operating activities		(3,255,237)	(258,928)	3,752,795
Amount attributable to investing activities		(537,154)	(1,695,185)	(2,193,479)
Amount attributable to financing activities		3,187,368	(665,721)	(2,274,871)
Surplus or deficit after imposition of general rates	24(b)	2,595,088	-	3,200,111

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



SHIRE OF KOJONUP
FOR THE YEAR ENDED 30 JUNE 2025
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**SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- AASB 2023-3 *Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments did not 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*

The Shire will apply AASB2022-10 prospectively in the year of revaluation for relevant assets.

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 2024-4b *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-9 *Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- AASB 2023-5 *Amendments to Australian Accounting Standards - Lack of Exchangeability*
- AASB 18 (FP) *Presentation and Disclosure in Financial Statements - (Appendix D) [for for-profit entities]*
- AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
- AASB 2024-2 *Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- AASB 2024-3 *Amendments to Australian Accounting Standards - Annual Improvements Volume 11*

These amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2 REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue Recognition

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	5,151,750	-	5,151,750
Grants, subsidies and contributions	757,029	-	-	1,312,832	2,069,861
Fees and charges	814,785	-	360,849	-	1,175,634
Interest revenue	-	-	62,439	30,580	93,019
Other revenue	829,206	-	342	131,592	961,140
Capital grants, subsidies and contributions	-	2,759,138	-	-	2,759,138
Total	2,401,020	2,759,138	5,575,380	1,475,004	12,210,542

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	5,275,521	2,186,205	15,174,416

Note	2025 Actual	2024 Actual
	\$	\$
Interest revenue		
Interest on reserve account	25,739	52,643
Trade and other receivables overdue interest	49,125	39,903
Other interest revenue	18,155	64,248
	93,019	156,794
The 2025 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	4,401	4,293
The 2025 original budget estimate in relation to: Charges on instalment plan was \$4,000.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	42,700	40,000
- Other services – grant acquittals	7,080	5,895
	49,780	45,895
Employee Costs		
Employee benefit costs	4,372,425	5,632,862
	4,372,425	5,632,862
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	136,066	142,449
	136,066	142,449
Other expenditure		
Sundry expenses	237,605	354,330
	237,605	354,330

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	3,586,705	8,105,816
Total cash and cash equivalents	3,586,705	8,105,816
Held as		
- Unrestricted cash and cash equivalents	1,805,995	2,296,340
- Restricted cash and cash equivalents	1,780,710	5,809,476
16	3,586,705	8,105,816

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.

4. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Units in Local Government House Trust - closing balance

Note	2025	2024
	\$	\$
	99,524	103,962
	99,524	103,962
	103,962	101,862
	(4,438)	2,100
	99,524	103,962

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

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

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables

Trade receivables

Other receivables- FBT

GST receivable

Allowance for credit losses of trade receivables

Non-current

Other receivables [describe]

Note	2025	2024
	\$	\$
	492,026	473,511
	217,135	722,277
	31,369	-
	56,817	-
	(8,993)	(8,993)
	788,354	1,186,795
	114,776	110,473
	114,776	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:

Contract assets

Allowance for credit losses of trade receivables

Total trade and other receivables from contracts with customers

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
7	296,071	3,766	12,760
	(8,993)	(8,993)	(1,142)
	287,078	(5,227)	11,618

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.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Fuel and materials		22,290	1,452
Land held for resale		233,584	214,458
		255,874	215,910
The following movements in inventories occurred during the year:			
Balance at beginning of year		215,910	185,739
Inventories expensed during the year		(274,347)	(319,700)
Additions to inventory		314,311	349,871
Balance at end of year		255,874	215,910

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.

SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2025

7. OTHER ASSETS

Other assets - current

Contract assets

2025	2024
\$	\$
296,071	3,766
296,071	3,766

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.

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



SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Note	Land	Buildings	Total property	Furniture and equipment	Plant and equipment	Tools	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		2,281,424	26,963,384	29,244,808	356,922	3,926,522	797	33,529,049
Additions		10,661	743,763	754,424	-	148,594	-	903,018
Depreciation			(667,664)	(667,664)	(37,625)	(549,452)	(797)	(1,255,538)
Balance at 30 June 2024		2,292,085	27,039,483	29,331,568	319,297	3,525,664	-	33,176,529
Comprises:								
Gross balance amount at 30 June 2024		2,292,085	28,361,791	30,653,876	427,750	5,667,488	12,541	36,761,655
Accumulated depreciation at 30 June 2024		-	(1,322,308)	(1,322,308)	(108,453)	(2,141,824)	(12,541)	(3,585,126)
Balance at 30 June 2024	8(b)	2,292,085	27,039,483	29,331,568	319,297	3,525,664	-	33,176,529
Additions		-	394,700	394,700	165,939	81,323	-	641,962
Disposals		-	-	-	(90,027)	(91,725)	-	(181,752)
Depreciation		-	(684,564)	(684,564)	(27,864)	(465,600)	-	(1,178,028)
Balance at 30 June 2025		2,292,085	26,749,619	29,041,704	367,345	3,049,662	-	32,458,711
Comprises:								
Gross balance amount at 30 June 2025		2,292,085	28,756,492	31,048,577	481,912	5,611,813	12,541	37,154,843
Accumulated depreciation at 30 June 2025		-	(2,006,873)	(2,006,873)	(114,567)	(2,562,151)	(12,541)	(4,696,132)
Balance at 30 June 2025	8(b)	2,292,085	26,749,619	29,041,704	367,345	3,049,662	-	32,458,711

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	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 - market value		-	-	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Price per m ² /market borrowing rate
Land - subject to usage restrictions		2,292,085	2,292,085					
Total land	8(a)	2,292,085	2,292,085					
Buildings - non specialised		10,308,140	10,528,774	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		16,441,479	16,510,709	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
Total buildings	8(a)	26,749,619	27,039,483					
(ii) Cost								
Furniture and equipment					N/A	Cost	N/A	N/A
Plant and equipment					N/A	Cost	N/A	N/A

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 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
Additions	2,113,251	-	-	422,000	1,133	68,819	306,400	2,911,603
Depreciation	(2,815,014)	(199,439)	(500,411)	(113,327)	(70,692)	(130,033)	(296,543)	(4,125,459)
Balance at 30 June 2025	94,871,108	2,085,778	10,018,154	5,875,371	1,217,497	2,234,624	5,820,585	122,123,117
Comprises:								
Gross balance at 30 June 2025	153,724,287	4,985,965	25,020,548	11,754,779	2,124,010	2,619,858	6,675,351	206,904,798
Accumulated depreciation at 30 June 2025	(58,853,179)	(2,900,187)	(15,002,394)	(5,879,408)	(906,513)	(385,234)	(854,766)	(84,781,681)
Balance at 30 June 2025	94,871,108	2,085,778	10,018,154	5,875,371	1,217,497	2,234,624	5,820,585	122,123,117

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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	Cost Approach using depreciated replacement cost	Independent registered valuers/Management Valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure	3	Cost Approach using depreciated replacement cost	Independent registered valuers/Management Valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs

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

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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; or
- (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.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors	193,580
Prepaid rates	70,709
Accrued payroll liabilities	108,382
ATO liabilities	-
Bonds and deposits held	60,491
Accrued interest on long term borrowings	21,895
Springhaven accommodation bonds	-
Accrued expenses	42,700

	2025	2024
\$		\$
	193,580	120,191
	70,709	65,020
	108,382	143,844
	-	69,860
	60,491	31,428
	21,895	41,618
	-	3,695,000
	42,700	57,803
	497,757	4,224,764

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.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2025	2024
	\$	\$
	496,045	841,285
	496,045	841,285
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	841,285	819,546
Additions	1,623,224	841,285
Revenue from capital grant/contributions held as a liability at the start of the period	(1,968,464)	(819,546)
	496,045	841,285

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.

SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2025

13. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		486,694	3,993,184	4,479,878	517,952	4,479,878	4,997,830
Total secured borrowings	25(a)	486,694	3,993,184	4,479,878	517,952	4,479,878	4,997,830

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).



SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. EMPLOYEE RELATED PROVISIONS

Employee related provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2025	2024
	\$	\$
	304,810	429,832
	142,747	228,776
	447,557	658,608
	76,658	83,207
	76,658	83,207
	524,215	741,815
	78,833	60,783
	78,833	60,783
	15,766	8,510
	15,766	8,510
	94,599	69,293
	618,814	811,108

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 case the obligations are presented as current provisions.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. REVALUATION SURPLUS

	2025 Opening balance	2025 Closing balance	2024 Opening balance	2024 Closing balance
	\$	\$	\$	\$
Revaluation surplus - Land & Buildings	11,659,617	11,659,617	11,659,617	11,659,617
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	62,418,740	62,418,740	62,418,740	62,418,740
Revaluation surplus - Other infrastructure	6,487,126	6,487,126	6,487,126	6,487,126
	81,140,474	81,140,474	81,140,474	81,140,474

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 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	1,780,710	5,809,476
		1,780,710	5,809,476
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	26	1,135,418	4,840,738
Capital grant liabilities	12	496,045	841,285
Bonds and Deposits	11	60,491	31,428
Unspent loans	25(b)	88,756	96,025
Total restricted financial assets		1,780,710	5,809,476

**17. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

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	-	-
Total amount of credit unused	230,000	230,000

Loan facilities

Loan facilities - current	486,694	517,952
Loan facilities - non-current	3,993,184	4,479,878
Total facilities in use at balance date	4,479,878	4,997,830

Unused loan facilities at balance date

Nil

Nil

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 an 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.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	22,800	30,400	12,582
President's meeting attendance fees	16,050	22,924	22,800
President's annual allowance for ICT expenses	750	3,000	-
	39,600	56,324	35,382
Deputy President's annual allowance	7,600	7,600	13,845
Deputy President's meeting attendance fees	12,582	13,372	9,376
Deputy President's annual allowance for ICT expenses	3,000	3,000	-
Deputy President's travel and accommodation expenses	317	346	175
	23,499	24,318	23,396
All other council member's meeting attendance fees	62,909	66,861	73,765
All other council member's annual allowance for ICT expenses	15,000	15,000	-
All other council member's travel and accommodation expenses	2,361	2,574	604
	80,270	84,435	74,369
	143,369	165,077	133,147

(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	621,525	575,218
Post-employment benefits	68,013	69,391
Employee - other long-term benefits	11,909	11,071
Employee - termination benefits	91,493	-
Council member costs	143,369	133,147
	936,309	788,827

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.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2025 Actual	2024 Actual
	\$	\$
Sale of goods and services	654	2,912
Purchase of goods and services	418,845	412,223
Amounts outstanding from related parties:		
Trade and other receivables	339	145
Amounts payable to related parties:		
Trade and other payables	34	167

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

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

Joint arrangements detailed in Note 20.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

Land and buildings (6 x 2 bedroom units) @ 25%

Less: accumulated depreciation

Cash backed reserve account

Total assets

Accumulated surplus

Total equity

Statement of comprehensive income

Other revenue

Depreciation

Other expense

Profit/(loss) for the period

Other comprehensive income

Total comprehensive income for the period

Statement of cash flows

Other revenue

Other expense

Net cash provided by (used in) operating activities

	2025 Actual	2024 Actual
	\$	\$
Land and buildings (6 x 2 bedroom units) @ 25%	236,209	236,209
Less: accumulated depreciation	(12,798)	(8,372)
Cash backed reserve account	91,023	88,963
Total assets	314,434	316,800
Accumulated surplus	314,434	316,800
Total equity	314,434	316,800
Statement of comprehensive income		
Other revenue	38,863	37,960
Depreciation	(4,426)	(4,264)
Other expense	(31,679)	(29,530)
Profit/(loss) for the period	2,758	4,166
Other comprehensive income		
Total comprehensive income for the period	2,758	4,166
Statement of cash flows		
Other revenue	38,863	37,960
Other expense	(31,679)	(29,530)
Net cash provided by (used in) operating activities	7,184	8,430

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 Standards.



SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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.



SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

23. RATING INFORMATION

(a) General rates

RATE TYPE				2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
Rate description	Basis of valuation	Rate in \$	Number of properties	Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Actual total revenue
GRV - Urban	Gross rental valuation	0.154515	564	7,604,361	1,174,988	1,721	1,176,709	1,174,988	400	1,119,425
UV - Rural	Unimproved valuation	0.005232	484	734,232,000	3,841,502	5,284	3,846,786	3,841,501	-	3,672,490
Total general rates			1,048	741,836,361	5,016,490	7,005	5,023,495	5,016,489	400	4,791,915
Minimum payment										
GRV - Urban	Gross rental valuation	873	70	112,178	61,110	-	61,110	61,110	-	59,001
UV - Rural	Unimproved valuation	873	80	6,602,300	69,840	(3,492)	66,348	69,840	-	46,536
Total minimum payments			150	6,714,478	130,950	(3,492)	127,458	130,950	-	105,537
Total general rates and minimum payments			1,198	748,550,839	5,147,440	3,513	5,150,953	5,147,439	400	4,897,452
Ex-gratia rates										
CBH Ex-gratia rates			-	-	2,442	-	2,442	2,219	-	2,046
Total amount raised from rates (excluding general rates)			-	-	2,442	-	2,442	2,219	-	2,046
Rate write-offs							(1,645)			(3,683)
Total rates							5,151,750			4,895,815
(b) Rates related information										
Rates instalment interest							13,314			12,399
Rates overdue interest							49,125			39,902

*Rateable Value at time of raising of rate.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
Note	2024/25 (30 June 2025 carried forward)		
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(75,521)	-	(10,320)
Less: Fair value adjustments to financial assets at fair value through profit or loss	4,438	-	(2,100)
Add: Depreciation	5,303,487	4,637,570	5,189,105
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(4,303)	-	-
Add: Movement on springhaven bonds	(3,695,000)	-	1,750,000
Movement in accrued interest on loans	(19,723)	-	15,767
Employee benefit provisions	(192,294)	-	(151,760)
Add: Provisions for doubtful debt movement	-	2,000	7,851
Other current liabilities	-	-	84,348
Land held for resale movement	(63,458)	-	-
Inventory - Land held for resale	(19,126)	-	18,861
Non-cash amounts excluded from operating activities	1,238,500	4,639,570	6,901,752
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	(1,135,418)	(4,997,694)	(4,840,738)
Less: Financial assets at amortised cost			
Less: Current assets not expected to be received at end of year			
- Land held for resale	(233,584)	(195,597)	(151,000)
- Provision for doubtful debts	8,993	3,142	8,993
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	486,694	516,750	517,952
- Accrued interest on loans	21,895	41,620	41,618
- Springhaven lodge bonds	-	3,695,000	3,695,000
- Employee benefit provisions	524,215	830,163	741,815
Total adjustments to net current assets	(327,205)	(106,616)	13,640
Net current assets used in the Statement of financial activity			
Total current assets	4,927,004	5,713,851	9,512,287
Less: Total current liabilities	(2,004,711)	(5,607,235)	(6,325,816)
Less: Total adjustments to net current assets	(327,205)	(106,616)	13,640
Surplus or deficit after imposition of general rates	2,595,088		200,111



SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Medical Centre Donation		119,229	-	(8,699)	110,530	-	(8,851)	101,679	180,685	-	(18,921)	161,764
Bagg Street unit		53,802	-	(10,115)	43,687	-	(10,428)	33,259	43,687	-	(10,428)	33,259
GROH Housing - GSHI		818,822	-	(112,583)	706,239	-	(114,210)	592,029	52,474	-	(10,083)	42,391
Aged Units - GSHI		20,369	-	(10,125)	10,244	-	(10,244)	-	106,272	-	(8,850)	97,422
Staff Housing - GSHI		791,569	-	(60,276)	731,293	-	(61,323)	669,970	710,496	-	(114,210)	596,286
Sports Complex		198,705	-	(8,900)	189,805	-	(28,041)	161,764	10,244	-	(10,244)	-
Sports Complex Retaining Wall		62,359	-	(9,885)	52,474	-	(10,083)	42,391	736,315	-	(61,323)	674,992
Oval Lighting		206,908	-	(24,573)	182,335	-	(24,931)	157,404	116,421	-	(10,311)	106,110
Netball Courts & Roof		1,337,732	-	(53,783)	1,283,949	-	(55,342)	1,228,607	182,335	-	(24,931)	157,404
Airstrip Lighting		131,599	-	(10,157)	121,442	-	(10,311)	111,131	1,283,949	-	(55,342)	1,228,607
Staff Housing		44,406	-	(10,793)	33,613	-	(10,996)	22,617	33,613	-	(10,996)	22,617
GROH Housing		44,406	-	(10,793)	33,613	-	(10,996)	22,617	33,613	-	(10,996)	22,617
Harrison Place Toilets & Park		366,615	-	(34,706)	331,909	-	(36,078)	295,831	331,909	-	(36,078)	295,831
Land development		353,855	-	(33,498)	320,357	-	(34,823)	285,534	320,357	-	(34,823)	285,534
Staff Housing Renovations		285,524	-	(15,121)	270,403	-	(15,796)	254,607	270,403	-	(15,731)	254,672
Communications Tower		400,000	-	(16,042)	383,958	-	(50,333)	333,625	383,960	-	(50,333)	333,627
Harrison Place Toilets & Park (New)		200,000	-	(8,021)	191,979	-	(25,166)	166,813	191,979	-	(25,166)	166,813
Total		5,435,900	-	(438,070)	4,997,830	-	(517,952)	4,479,878	4,988,712	-	(508,766)	4,479,946
Borrowing finance cost payments												

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
					\$	\$	\$
Medical Centre Donation	137	WATC*	1.73%	28/02/2035	(1,747)	(1,800)	(1,902)
Bagg Street unit	135	WATC*	3.07%	22/06/2028	(1,254)	(1,262)	(1,567)
GROH Housing - GSHI	138	WATC*	1.44%	28/02/2030	(9,253)	(9,821)	(10,907)
Aged Units - GSHI	139	WATC*	1.17%	28/02/2025	(49)	(90)	(169)
Staff Housing - GSHI	140	WATC*	1.73%	28/02/2035	(12,103)	(12,474)	(13,178)
Sports Complex	134	WATC*	4.94%	29/06/2032	(8,690)	(9,800)	(9,591)
Sports Complex Retaining Wall	136	WATC*	1.99%	31/05/2029	(977)	(1,192)	(1,175)
Oval Lighting	142	WATC*	1.45%	28/04/2031	(2,493)	(2,915)	(2,853)
Netball Courts & Roof	143	WATC*	2.88%	4/03/2042	(36,034)	(38,108)	(37,607)
Airstrip Lighting	141	WATC*	1.51%	28/08/2034	(1,667)	(1,721)	(1,825)
Staff Housing	144	WATC*	1.87%	4/03/2027	(511)	(578)	(715)
GROH Housing	145	WATC*	1.87%	4/03/2027	(511)	(578)	(715)
Harrison Place Toilets & Park	146	WATC*	3.92%	8/06/2032	(12,563)	(12,652)	(13,939)
Land development	147	WATC*	3.92%	8/06/2032	(12,126)	(12,212)	(13,454)
Staff Housing Renovations	148	WATC*	4.49%	28/06/2037	(11,755)	(11,960)	(6,295)
Communications Tower	150	WATC*	4.52%	29/06/2033	(16,222)	(24,905)	(17,705)
Harrison Place Toilets & Park (New)	149	WATC*	4.52%	29/06/2033	(8,111)	(12,453)	(8,852)
Total					(136,066)	(154,521)	(142,449)
Total finance cost payments					(136,066)	(154,521)	(142,449)

* WA Treasury Corporation

25. BORROWING AND LEASE LIABILITIES (Continued)

(b) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance 1 July 2024	Borrowed during 2024-25	Expended during 2024-25	Unspent balance 30 June 2025
			\$	\$	\$	\$
Loan 148 - Staff house renovations	WATC*	24/06/2022	\$ 96,025	\$ -	\$ (7,269)	\$ 88,756
			\$ 96,025	\$ -	\$ (7,269)	\$ 88,756

* WA Treasury Corporation

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

26. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	290,394	6,014		296,408	290,394	34,634	-	325,028	247,421	42,973	-	290,394
(b) Plant reserve	263,841	6,110		269,951	263,841	2,378	-	266,219	251,346	12,495	-	263,841
(c) Springhaven lodge reserve	3,695,000	400,000	(4,095,000)	-	3,695,000		-	3,695,000	1,945,000	1,750,000	-	3,695,000
(d) Low income housing reserve	88,963	2,060		91,023	88,963	3,020	-	91,983	84,750	4,213	-	88,963
(e) Sporting facility reserve	66,819	1,548	(68,367)	-	66,819	2,270	-	69,089	63,655	3,164	-	66,819
(f) Landfill waste management reserve	85,302	1,974		87,276	85,302	2,900	-	88,202	81,262	4,040	-	85,302
(g) Community grants reserve	10,386	240		10,626	10,386	355	-	10,741	9,894	492	-	10,386
(h) Independent living units reserve	168,552	3,903		172,455	168,552	5,725	-	174,277	160,569	7,983	-	168,552
(i) Natural resource management reserve	103,826	2,404		106,230	103,826	3,527	-	107,353	98,909	4,917	-	103,826
(j) Swimming pool reserve	43,125	2,222	(45,347)	-	43,126	1,464	(44,590)	-	41,083	2,042	-	43,125
(k) Kodja place building upgrade & renewal reserve	18,769	434	(19,203)	-	18,769	655	-	19,424	17,880	889	-	18,769
(l) Kodja place tourist precinct reserve	18	-	(18)	-	18	-	(18)	-	17	1	-	18
(m) Netball court resurface reserve	4,548	25	(4,573)	-	4,548	-	(4,548)	-	1,013	3,535	-	4,548
(n) Sporting complex building upgrade & renewal reserve	1,193	-	(1,193)	-	1,193	45	(1,234)	4	1,136	57	-	1,193
(o) Trails network construction reserve	2	-	(2)	-	2	-	(2)	-	2	-	-	2
(p) Asset Acquisition and Replacement Reserve	-	-	-	-	-	100,000	-	100,000	-	-	-	-
(q) Sporting complex - P&E, upgrades and renewals reserve	-	82,228	-	82,228	-	50,374	-	50,374	-	-	-	-
(r) Kodja place renewals and upgrades reserve	-	19,221	-	19,221	-	-	-	-	-	-	-	-
	4,840,738	528,383	(4,233,703)	1,135,418	4,840,739	207,347	(50,392)	4,997,694	3,003,937	1,836,801	-	4,840,738

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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) Springhaven lodge reserve	To cash back refundable bonds paid by residents of the facility.
(d) 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.
(e) Sporting facility reserve	To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
(f) 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.
(g) 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.
(h) Independent living units reserve	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
(i) Natural resource management reserve	For the Shire of Kojonup to progress the following projects:- 1. Bridal Creeper and tagasaste Eradication program. 2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer. 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as: a) Myrtle Benn, Farrar and Quin Quin; b) Showground's area; and c) Blackwood Road arboretum to improve bio diversity, fauna habitat and natural resource management outcomes.
(j) Swimming pool reserve	To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
(k) Kodja place building upgrade & renewal reserve	To be used for building upgrades and renewals to Kodja Place.
(l) Kodja place tourist precinct reserve	To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan.
(m) Netball court resurface reserve	To be used for the future replacement of the netball court playing surfaces.
(n) Sporting complex building upgrade & renewal reserve	To be used for major upgrade and renewal of the Sporting Complex Building.
(o) 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.
(p) Asset Acquisition and Replacement Reserve	To be used to fund the acquisition, replacement, renewal and upgrade of the Council assets.
(q) Sporting complex - P&E, upgrades and renewals reserve	To fund asset upgrades and renewals to sporting complex buildings, plant and equipment, swimming pool and other infrastructure
(r) Kodja place renewals and upgrades reserve	To be used for buildings and other infrastructure upgrades and renewals to Kodja Place.

SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2025

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 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Loton Close bonds	761	-	-	761
	761	-	-	761

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Monthly reconciliation process	No	✓			✓
2. General journal review processes	No	✓			✓
3. General IT controls – Access rights & permissions	No		✓		✓
4. Quotes	No			✓	
5. Leave applications	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 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****1. Monthly reconciliation process****Finding**

During our audit we identified weaknesses with the preparation and review of monthly reconciliations, including the following observations:

- Several key account reconciliations (e.g. bank, debtors, creditors, and rates) were not performed on a timely basis for the months of July 2024 to January 2025
- The August 2024 reconciliation for Trust and Reserve bank accounts had no evidence of review by an authorised officer
- Debtors' reconciliations for August 2024, February & March 2025 were either not completed or not evidenced.

We acknowledge the Shire has made improvements to its monthly reconciliation processes from when this finding was first identified in 2023.

Rating: Significant (2024: Significant)

Implication

Reconciliations are a key control to ensure financial data is completely and accurately reflected in the general ledger from which financial statements are derived. There is a risk that internal controls are not being fully applied and that unreconciled or unauthorised transactions may go undetected and/or unresolved.

Recommendation

Management should ensure that all month-end reconciliations are completed and reviewed by an independent officer as soon as practicable in the following month. Evidence of review and follow-up actions taken where required should also be retained.

Management comment

- *The Shire has taken the steps to train the Senior Finance Officer in bank reconciliations to support the process by providing a back-up officer with this skillset in the event these circumstances prevail again.*
- *Key finance personal have now been appointed and will oversee the monthly processes in Creditors and Debtors.*

Responsible person:

Manager Finance & Corporate Services

Completion date:

Immediately

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. General journal review processes

Finding

From our sample of 30 journal entries examined, we noted the following:

- Seventeen journals relating to Department of Transport payments made were incorrectly processed via general journals instead of the appropriate payment process
- Two rates journal entries for amalgamations and adjustments did not include evidence of review prior to posting.

This finding was first identified in 2024.

Rating: Significant (2024: Significant)

Implication

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

Recommendation

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

General journals should also not be used to recognise payments made; this should be performed using the appropriate accounts payable functions.

Management comment

- *Acknowledged that the current process of raising journals to receipt Department of Transport payments is perhaps not a preferred process by the auditor's method but was in place in the absence of other controls.*
- *Changes will be instigated immediately and the payments received on the bank, will now be processed via the Creditors function in Synergy where 2 Factor authorisation is in place.*
- *It is already the Shire policy/procedure that all general journals are reviewed by an appropriate officer.*
- *As such the Rates Officer will receive training on providing following the correct process for Rate journals, which will be approved by an authorised officer.*

Responsible person: Senior Finance Officer
Completion date: Immediately

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. General IT controls – Access rights & permissions**Finding**

During our audit we identified four users with “SUPERUSER” rights with access to Synergy. Of these four users, three were external consultants to the Shire. Our audit testing did not identify any instances of misuse as a result of the users having permissions that were not required for them to carry out their role.

Rating: Moderate (2024: Moderate)

Implication

Users with access in Synergy functions that are not required as part of their role may allow inappropriate and unauthorised changes to go undetected.

Recommendation

Management should review all user accounts with access to Synergy to ensure appropriately levels of access are granted to appropriate officers currently employed by the Shire.

Management comment

- *External consultants' 'access rights and permissions' to be reviewed by Manager Finance & Corporate Services in an immediate timeframe.*
- *Senior Finance Officer has SUPERUSER access in accordance with her role, which is appropriate as she provides support to other finance team members and maintains the financial records. This role is teamed with the Manager Finance & Corporate Services.*
- *A review of user access will take place by September 30.*

Responsible person: Manager Finance & Corporate Services

Completion date: 30 September 2025

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Quotes

Finding

We noted one instance from our sample of 30 transactions that did not include evidence of three written quotes required by the Shire's purchasing policy for purchases above \$20,000.

Rating: Minor

Implication

Quotes are an essential control in the purchasing process and failure to obtain required quotes as per purchasing policy risks non-compliance.

Recommendation

Management should ensure that all staff are aware of the purchasing policy and requirements for having quotes before ordering goods or requesting services.

Management comment

- *This one (1) incident identified was a one off and may be due to a misunderstanding of the common user agreement (CUA) for procuring a vehicle versus the Shire Policy.*
- *The Shire will be reinforcing the existing purchasing policy with Managers to make them aware that; the Shire purchasing policy is to obtain 3 x written quotes for all purchases exceeding \$20,001.00. To be approved by CEO based on presentation of quotes.*
- *For purchases under a CUA, the current Shire Policy does exempt direct purchases from having three quotes but as a result of this interpretive issue of the CUA, under the direct purchases the Shire will explore and identify explicit suppliers that are approved for purchasing through the policy review.*
- *CEO will review the purchasing policy.*

Responsible person: CEO

Completion date: Immediately

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Leave applications

Finding

The Shire has an established process for staff to lodge leave applications through Altus to seek a manager's approval prior to taking personal, annual, long-service leave or an equivalent leave entitlement. Through discussions with Shire staff, we understand this process is not always followed by all staff, reliance is often placed on email communication to confirm employee leave arrangements rather than the established leave application process.

In our testing of fortnightly pay runs, we noted one instance where an employee's pay needed to be reversed and re-processed due to incorrect leave type being entered.

Rating: Moderate

Implication

Where established leave application processes are not followed, there is an increased risk that leave taken may not be recorded or the incorrect leave type may be used. This can increase the risk of inaccurate leave entitlements as manual adjustments would need to be made which can be difficult to track or evidence. This risk may be further compounded when other corroborating evidence such as timesheets are not available.

Recommendation

Management should ensure all employees submit leave applications for approval in accordance with the Shire's established process. Leave applications should be approved by a manager or other appropriate officer prior to employees taking leave wherever possible.

In situations where an employee is unable to submit a formal leave application prior to taking leave, this should be completed upon the employee's return to work.

Management comment

As a result of this finding the Shire will review its controls for leave management, re-educate the team on how to use the leave portal and reinforce the policies for leave management. It will reinforce the importance of all team members to do a timesheet.

Responsible person: CEO
Completion date: Immediately



Our Ref: 8326-002

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Grant Thompson
Chief Executive Officer
Shire of Kojonup
93 Albany Highway
KOJONUP WA 6395

Mail to: Perth BC
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PERTH WA 6849

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Email: ceo@kojonup.wa.gov.au

Dear Mr Thompson

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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

While the result of the audit was generally satisfactory, 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 26 September 2025. 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 7763 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

Shellian Cassanova
Assistant Director
Financial Audit
2 December 2025

Attach



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 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 2025, 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 2025 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 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, 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.

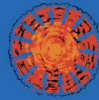
My independence and quality management relating to the report on the financial report

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 2025 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
2 December 2025



ReconciliationWA

Place-based Reconciliation in the Great Southern: Our Statement of Commitment



Acknowledgement of Country

We, the undersigned, acknowledge the Goreng, Kaneang, Menang, Wudjari and Wirlomin peoples as the Traditional Custodians of the lands and waters of the Great Southern region. From the stunning coast-lines to the rolling hills, rivers, and ancient forests of this region, we honour the enduring connection of Noongar peoples to Country—past, present and emerging.

Noongar culture is woven into the land, and we respect the stories, knowledge, and responsibilities that Noongar people continue to uphold and share.

Preamble

This Statement of Commitment is a key deliverable of the Relationships Horizon of the Great Southern Place-Based Reconciliation Pilot—a nationally significant initiative designed to demonstrate how place-based, community-led reconciliation commitments can be embedded and actioned in regions across Australia.

Originally scoped in 2022, the Pilot was developed through early engagement with Noongar Elders, community leaders, Aboriginal Community Controlled Organisations (ACCOs), and reconciliation allies. From those early conversations, emerged the Rising Program—a broader model for place-based reconciliation engagement, now active across regional Western Australia.

The Great Southern Region is the national lead for this innovative first - place-based reconciliation pilot, with the support and partnership from Reconciliation Australia and Reconciliation WA.

Respect Rising laid the groundwork. Surfacing the voices, values and priorities of Noongar peoples and locally based, reconciliation champions. Through Little Yarns, Big Yarns, and relentlessly showing up for each other, the foundations for our journey together were laid. Themes of Truth-Telling, Justice, and Healing—being the bedrock for genuine and sustained reconciliation in the Great Southern Region.

Through Relationships Rising, we give our Statement of Commitment, reflecting strengthened relationships, mutual respect, and reconciliation commitments throughout the Great Southern. This Statement affirms our shared cultural, ethical, and strategic commitments to substantive reconciliation, and our bond in connection to Country, culture, and community.

Importantly, this Statement also serves as the central external expression of the Pilot's purpose. We share this publicly to invite wider participation, extending partnership opportunities, and to deepen accountability to the work ahead of us.

Additionally, this statement will foreword the Great Southern Place-Based Reconciliation Action Plan, to be co-designed in the next horizon – Opportunity Rising. Our plan will outline the shared actions, governance structures, and regional commitments required to bring this Statement to life.

This is more than a declaration. It is a living commitment—one that invites all people in the Great Southern to walk together, grounded in truth, guided by culture, and united in our shared care for Boodja.

Our Vision

United and belonging, we walk together on Boodja.

Our vision for the Great Southern is one of unity and shared pride, where the stories and strengths of all people are respected and celebrated. Culture and connection to Country will guide how we care for this place and each other. With honesty, mutual respect, and a commitment to healing, we strive to create a region where reconciliation lives in our relationships, our actions, and our shared future. The Great Southern is rich in culture, community and opportunity—and together, we commit to ensuring that everyone who calls this place home can thrive in partnership.

Our Commitment

As Noongar and non-Aboriginal peoples and organisations, we come together to honour the shared history of this region and to walk forward with care, courage, and respect. Here in the Great Southern—a place of deep cultural roots and layered histories—we commit to walking alongside one another in the spirit of reconciliation.

Through the Great Southern Place-Based Reconciliation Pilot, and beyond, we aim to listen deeply, act together, and reflect the strengths and aspirations of our communities. Our commitment is open and inclusive—inviting all who live, work or lead in this region to be part of shaping a future where, united and belonging, we walk together on Boodja.

Ways of Working: Our Guiding Principles

How we step forward defines the impact of what we do. As members of a purpose-driven Reconciliation Action Network, our work and relationships will be guided by the principles; *Culture is Front and Centre, Truth and Transparency and Walking Together.*

Our Journey

Across the Great Southern, we walk together with goodwill and in respectful partnership—not one ahead of the other—as a community with shared respect, trust and purpose on Boodja.

Regional conversations uncovered the bedrock for meaningful, place-based reconciliation: *Truth-Telling, Justice and Healing.*

When thoughtfully integrated into future reconciliation efforts, action planning and decision-making,

Truth-Telling, Justice and Healing provide our region the foundations for:

- Enduring and respectful reconciliation initiatives
- Better understanding of, and responses to, the aspirations and needs of Noongar communities

- Stronger, more connected relationships across the region
- Shared opportunities for growth and wellbeing, grounded in our collective connection to Country

Walk with Us

We offer this commitment openly to individuals and organisations across the Great Southern. Reconciliation is a journey that belongs to all of us—Noongar and non-Aboriginal alike. Wherever you live or work in this region, we welcome you to walk with us in shaping a future founded on belonging, respect, and shared care for Boodja.



Next



GREAT SOUTHERN TREASURES MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is made the ~~17~~¹ day of July ~~2024~~²⁰²⁶

1. BETWEEN:

the **SHIRE OF BROOMEHILL-TAMBELLUP** of 46-48 Norrish Street, TAMBELLUP, WA;

the **SHIRE OF CRANBROOK** of Gathorne Street, CRANBROOK, WA;

the **SHIRE OF GNOWANGERUP** of 28 Yougenup Road, GNOWANGERUP, WA;

the **SHIRE OF JERRAMUNGUP** of 8 Vasey Street, JERRAMUNGUP WA;

the **SHIRE OF KATANNING** of 52 Austral Terrace, KATANNING, WA;

the **SHIRE OF KENT** of 24-26 Richmond Street, NYABING, WA;

the **SHIRE OF KOJONUP** of Albany Highway, KOJONUP, WA; and

the **SHIRE OF WOODANILLING** of 3316 Robinson Road, WOODANILLING, WA.

collectively known as the ('Member Councils')

BACKGROUND

- A. Each of the Member Councils are local government authorities established under the Local Government Act 1995.
- B. The Member Councils desire to formalise their agreement and understanding in relation to Great Southern Treasures (GST) and have agreed to enter into this Memorandum of Understanding in this regard. However, the Member Councils agree that this Memorandum shall not create any legal obligations and whilst recognising that there are no enforceable obligations between them, the Member Councils agree to perform their obligations pursuant to this Memorandum in good faith and to the best of their abilities.
- C. The purpose of this Memorandum of Understanding is to affirm the partnership and collaboration of the Member Councils and to further the shared aims as below. The purpose for which the collaboration is established is to provide a means for the Member Councils through voluntary participation and the integration and sharing of resources:
 1. To maximise the economic return from tourists and visitors to the Member Councils
 2. To promote and develop the tourism assets of the Member Councils
 3. To cooperate and take an active interest in tourism matters affecting the Member Councils
 4. Nurture industry partners and key stakeholders within the local, regional, state and national tourism industry

D. The values of the Member Councils guiding participation in this Memorandum of Understanding are that they are:

1. Working together to be a preferred regional destination
2. Sharing benefits
3. Championing each other's tourism assets

AND THE MEMBER COUNCILS AGREE:

1. Definitions & Interpretation

1.1 Definitions

- 1.1.1 'Act' means the Local Government Act 1995.
- 1.1.2 'Costs' means all costs incurred by the Member Councils associated with this service.
- 1.1.3 'Costs Schedule' means the Cost Schedule in clause 13.
- 1.1.4 'Committee' means the group of representatives appointed by each of the Member Councils in accordance with Clause 4.1 of this Memorandum.
- 1.1.5 'Memorandum' means this Memorandum of Understanding.

1.2 Interpretation

- 1.2.1 The Background set out above forms part of this Memorandum and the Member Councils agree that the Background is true and accurate.
- 1.2.2 Unless the contrary intention appears:
 - 1.2.2.1 Words noting the singular shall include the plural and vice versa.
 - 1.2.2.2 Reference to any gender shall include every other gender and words denoting individuals shall include corporations and vice versa.
 - 1.2.2.3 Reference to any Act of Parliament, statute or regulation shall include any amendment currently in force at the relevant time and any Act of Parliament, statute or regulation enacted or passed in substitution.
 - 1.2.2.4 Headings are for convenience of reference only and do not affect the interpretation or construction of this Memorandum.

2. Term

2.1 The term of this Memorandum shall be three (3) years.

- 2.1.1 The first Memorandum will commence on 1 July ~~2023~~2026 and expire on the 30 June ~~2026~~2029 unless otherwise

agreed or extended by the Member Councils in writing.

- 2.1.2 The term shall be reviewed by the Member Councils not more than twelve (12) months and not less than six (6) months prior to the expiration of the term subject to the term being reviewed prior to this period.

3. Negotiate in Good Faith

The Member Councils agree that they will cooperate with each other and at all times act in good faith and with the joint objective of successfully and expeditiously concluding and carrying out all of the arrangements and agreements contemplated in this Memorandum.

4. The Member Councils' Obligations

The Member Councils agree that each of them shall have the following obligations in respect of Great Southern Treasures:

4.1 Membership of the Committee

- 4.1.1 To appoint an elected member and proxy to the Committee. The Shire's CEO will also attend as a non-voting member.
- 4.1.2 To delegate such powers to the representatives as are required and necessary to give effect to this Memorandum.
- 4.1.3 To delegate such powers to any external third party as are required and necessary to give effect to the preparation, amendment and implementation of Great Southern Treasures.

4.2. External Third Party

- 4.2.1. To enter into a contractual arrangement with an external third party on terms and conditions that the Member Councils determine as appropriate.
- 4.2.2. To instruct the external third party in accordance with directions given to it by the Committee (if any).
- 4.2.3. To provide the external third party if required with office facilities, office equipment and resources, ~~(including but not limited to stationery, postage resources, and telephone facsimile and photocopying facilities).~~ (where available).
- 4.2.4. To nominate a representative (which at the commencement of the Memorandum shall be the Chief Executive Officer).
- 4.2.5. Liaise with the external third party in relation to the terms, conditions and operations.
- 4.2.6. To supervise the compliance of the external third party.

4.3. Agree that the External Third Party will deliver all obligations within a service level agreement including but not limited to:

- 4.3.1. Action the Committee decisions.
- 4.3.2. Implement the Strategic Plan.

- 4.3.3. Keep the accounts in order and receive all monies.
- 4.3.4. Adhere to all financial and legal responsibilities.
- 4.3.5. Keep custody of all books, documents, records and registers.
- 4.3.6. Compile agendas, minutes, grant applications, discussion papers, project plans (including implementation).
- 4.3.7. Foster partnerships.
- 4.3.8. Undertake regular communication and to key stakeholders.
- 4.3.9. Any other function as specified or directed by the GST Committee or Chair in line with the service level agreement.

4.4. Finance

To pay to the external third party through the signed service level agreement within fourteen (14) days of having received a tax invoice the amount specified in the tax invoice (GST inclusive) as outlined in the service level agreement.

4.5. Reporting

To consider reports and recommendations from its respective representatives on the Committee in relation to the administration of Great Southern Treasures.

4.6. Collaboration

To collaborate on the following:

- 4.6.1. Achievement of the GST purpose.
- 4.6.2. Strategic direction of the GST and its management.
- 4.6.3. Oversee the delivery of the annual implementation plan.
- 4.6.4. Work cooperatively with other members.
- 4.6.5. Promote the GST.
- 4.6.6. Participate in GST decision-making processes at meetings.
- 4.6.7. Represent and undertake actions on behalf of GST as authorised by the Committee.
- 4.6.8. Form sub committees of the GST.
- 4.6.9. Perform such other functions as are given to the member by the Act or any other written law.

5. Committee

The Member Councils agree to establish a Committee for the purposes specified below.

- 5.1 The Committee representatives shall meet at the times and places determined by the Committee (but in any case, at least quarterly) for the purposes of:
 - 5.1.1 Considering the strategic direction.
 - 5.1.2 Considering any relevant major policy issues.
 - 5.1.3 Reviewing, discussing and preparing budgets.
- 5.2 Each Member Council representative on the Committee shall be responsible for exercising their delegated authority and for the reporting back to their respective Council upon the exercise of those powers.

5.3 In the event of a conflict arising between the representatives of the Committee or if the Committee is divided in its votes on a decision required to be made by it, then the Committee will be required to report to their respective Councils for their determination.

5.5. The Chairperson shall be nominated from the Committee Members of the Member Councils at the first meeting of the financial year and appointed by the committee on a twelve-month basis and will perform the following tasks:

- 5.5.1. Chair the Committee meetings.
- 5.5.2. Set the meeting schedule and agendas.
- 5.5.3. Assist in setting the strategic direction of GST.
- 5.5.4. Represent and undertake actions as directed by the Committee.
- 5.5.5. Represent Member Councils at industry functions and meetings.

5.4 In the event that the appointed Chairperson is absent from a Committee meeting the representatives present shall appoint an acting Chairperson, who shall preside over that meeting or until the Chairperson is present.

~~5.4~~5.5 The Committee can delegate the role of Chairperson to the Third Party if appropriate.

~~5.5~~5.6 One representative of each Member Council (Chief Executive Officer or other such representative) has one vote on the Committee.

6. Variation

The Member Councils agree that the terms and conditions of this Memorandum may be varied upon written agreement of the proposed variation by all the Member Councils.

7. Withdrawal

- 7.1 Member Councils agree to commit to the term (3yrs) of the Memorandum. They cannot withdraw prior to the conclusion of the Memorandum term.
- 7.2 If a Member Council of the Great Southern Treasures wishes to no longer participate, that Council must give twelve (12) months written notice (the 'Notice Period') to the other Member Councils at the commencement (first month) of the final year of the Memorandum.
- 7.3 Notwithstanding withdrawing that the Member Council shall still be liable for its contribution to all costs as per the Cost Schedule for the duration of the Notice Period.

8. Additional Members

- 8.1 If another council wishes to join, subject to the unanimous agreement of the Member Councils, that council may join in this Memorandum, provided that the council agrees:
 - 8.1.1 To be bound by the terms and conditions of this Memorandum.

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Commented [CA2]: Recommend we approach the Shire of Plantagenet to re-join. They have indicated they would like to have that discussion.

- 8.1.2 To contribute a share of the initial Costs and Schedule Costs, with the contribution and use thereof to be determined by the Member Councils.

9. No Partnership

This Memorandum does not create or evidence a partnership between the Member Councils.

10. Winding Up

- 10.1 Subject to the Member Councils extending or otherwise entering into a new agreement, at the expiration of this Memorandum, each of the participating Member Councils at that time shall be provided with the following:
 - 10.1.1 A readable copy of all records (hard copy or otherwise), in an appropriate format.
 - 10.1.2 A share of the proceeds in accordance with the percentages specified in the Cost Schedule upon the realisation of any of the assets (as opposed to those owned by the individual Councils) after the payment of all liabilities (outstanding or contingent) if any.
- 10.2 If upon winding up the liabilities (outstanding or contingent) exceed the assets (as opposed to those owned by the individual Councils) each Member Council shall contribute a share towards the payment of the liabilities in accordance with the formula specified in the Cost Schedule.

11. Disputes Between Member Councils

- 11.1 The Member Councils agree to work together in good faith to resolve any matter requiring their direction or resolution.
- 11.2 In the event of any dispute or difference ('dispute') arising between the Member Councils or any of them at any time as to any matter or thing of whatsoever nature arising under or in connection with this Memorandum, then a Member Council may give to the other Member Council/s (as the case may be) notice in writing ('dispute notice') adequately identifying the matters, the subject of the dispute and the giving of the dispute notice shall be a condition precedent to the commencement by any Member Council of proceedings (whether by way of litigation or arbitration) with regard to the dispute as identified in the dispute notice.
- 11.3 At the expiration of 35 days from the date of receipt of the dispute notice by the persons to whom it was sent, the person giving the dispute notice may notify the others in writing ('arbitration notice') that it requires the dispute to be referred to arbitration and the dispute (unless meanwhile settled) shall upon receipt of the arbitration notice by the recipients then be and is hereby referred to arbitration under and in accordance with the provisions of the Commercial Arbitration Act 1985.
- 11.4 The costs (if any) of arbitration shall be borne equally by the Member Councils involved in the arbitration.

12. Costs Schedule

Annual subscription (12 months) for Member Councils is for the life of the Memorandum (ex GST). It ~~is~~ shall
be reviewed at the end of the Memorandum by Member Councils.

- Member Council - Tier 1 (under 1000 population) \$7,000p.a
- Member Council - Tier 2 (1000 – 1900 population) \$13,000p.a
- Member Council - Tier 3 (1901 plus population) \$20,000p.a

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CEOs.

EXECUTED as a Memorandum of Understanding

SIGNED BY THE **SHIRE of BROOMEHILL-TAMBELLUP’s** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of CRANBROOK’s** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of GNOWANGERUP’s** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

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SIGNED BY THE **SHIRE of JERRAMUNGUP's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of KATANNING's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of KENT's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of KOJONUP's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of WOODANILLING's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name



GREAT SOUTHERN
TREASURES ANNUAL
REPORT 2024/25

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Traditional Custodians of the Great Southern Treasures, the Goreng, Wudjeri, Minang, Ganeang and Wiilman peoples of the Noongar nation, and pay our respects to their ancestors and Elders past, present and emerging. Honouring their enduring connection to and care for Boodja (Country). For over 50,000 years the stories, knowledge and culture of the Noongar people has continued to shape this region. We invite all to tread with respect, curiosity and appreciation for this ancient land and culture, contributing to its preservation for future generations.

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ABOUT GREAT SOUTHERN TREASURES

The Great Southern Treasures is a Local Tourism Organisation representing eight shires in the upper Great Southern region of Western Australia. Established in 2004, the organisation proudly works in partnership with Australia's South West to promote this unique and diverse part of the state as a must-visit destination for travellers seeking authentic regional experiences.

The member shires include Broomehill-Tambellup, Cranbrook, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup and Woodanilling. Together, these communities form the heart of Great Southern Treasures; a region shaped by its rich Aboriginal and settler history, strong agricultural roots, spectacular natural landscapes and welcoming country hospitality.

WHAT IS TOURISM IN THE GREAT SOUTHERN TREASURES ?

Along with being predominantly recognised for the primary industry of agriculture, the Great Southern Treasures is a diverse region of attractions and natural wonders. Through its signature annual event, the Bloom Festival, and variety of natural, community and cultural assets, tourism plays a significant role in the local economy by supporting jobs, regional development and cultural exchange.

WHY SHOULD REGIONAL LOCAL GOVERNMENTS BE INTERESTED IN TOURISM?

Economic Development

Jobs - Tourism supports local jobs in hospitality, transport, retail and entertainment

Revenue - Visitors spend money locally

Business Opportunities - Tourism stimulates demand for restaurants, shops, cultural venues and tour services

Strategic & Sustainable Development

Infrastructure - Guides planning for transport, public spaces and amenities

Visitor Management - Balances tourist needs with resident quality of life

Environmental Stewardship - Promotes responsible use of natural and cultural assets

Community Enrichment

Local Pride - Celebrate identity through culture and history

Engagement - Involving residents leads to shared ownership and benefits

Cultural Preservation - Supports safeguarding traditions, festivals and heritage sites

Regional Competitiveness

Branding - Strengthens position of Great Southern Treasures as a unique destination

Event Attraction - Helps secure and promote visitor-drawing events

Resilience - Enhances ability to respond to crises or economic shifts

Informed Decision-Making

Data Insights - enables smarter investment and policy choices

Targeted Marketing - attracts ideal visitor segments for better returns

In short, an investment in a visitor economy helps local governments maximise its wide-spread benefits, minimise risks, and shape tourism in a way that aligns with community values and the individual shire's long-term goals.

PARTNERS & STAKEHOLDERS

The GST is a collaborative tourism initiative encompassing several key partners and stakeholders across local, regional, and state levels.

LOCAL GOVERNMENT PARTNERS

- Broomehill-Tambellup
- Cranbrook
- Gnowangerup
- Jerramungup
- Katanning
- Kent
- Kojonup
- Woodanilling

REGIONAL AND STATE-LEVEL STAKEHOLDERS

Australia's South West (ASW)

As the regional tourism organisation, ASW supports GST through marketing, destination development, and stakeholder engagement .

Great Southern Development Commission (GSDC)

GSDC partners with ASW and GST to foster tourism and trade development, providing strategic support and facilitating connections between government and regional stakeholders.

Tourism Western Australia

The state tourism body collaborates with regional organisations like ASW and GST, offering funding and support for marketing and advocacy efforts.

PARTNERS & STAKEHOLDERS

INDUSTRY AND COMMUNITY STAKEHOLDERS

- Tourism operators and businesses
- Visitor Centres and CRCs
- Community organisations
- Event organisers
- Producers in agriculture, viticulture, and horticulture

These stakeholders contribute to regional initiatives such as Bloom Festival and the Yoorn (Bobtail) Trail, which aim to boost visitation and showcase the area's natural and cultural assets. Collectively, these partners and stakeholders work to enhance the GST's profile, promoting it as a vibrant and welcoming destination in Western Australia.

STRATEGIC PLAN

Great Southern Treasures is a purpose-led organisation that collectively promotes tourism experiences.

Great Southern Treasures is a welcoming destination of choice. Visitors stay longer in the region thereby supporting the sustainable growth of local businesses.

**Marketing
and
Promotion**



**Bloom
Festival**



**Yoorn
(Bobtail)
Trail**



**Regional
Events and
Festivals**



**Governance,
Comms and
Advocacy**



PILLARS

Provide an effective marketing strategy that is understood and used by GST, local government partners and tourism operators.

Deliver a unique regional event that drives visitation and length of stay.

Encourage regional dispersal and length of stay by promoting the region's nature-based trails and experiences.

Increase regional brand and destination awareness by leveraging promotional opportunities associated with regional events.

Strengthen GST's role as the region's leading tourism advocacy and marketing partnership.

OUR PURPOSE

We are a local tourism organisation that represents, supports and facilitates tourism experiences within the eight northern Great Southern region shires of Broomehill-Tambellup, Cranbrook, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup and Woodanilling.

ENABLING FACTORS

A High-Performing Local Tourism Organisation | Collaboration with key stakeholders and Australia's South West |
Build sustainable income sources | Deliver strong governance | Grow capability

MEASURES OF SUCCESS

KPI 1 Increased visitation, length of stay and spend | KPI 2 Increased engagement: Socials, Website and Email database
KPI 3 Increased festival attendance | KPI 4 Yoorn Trail > GST Website | KPI 5 GST > Regional Event inclusion | KPI 6 MoU Agreement

VALUES

Inclusion | Collaboration | Creativity | Growth

Refer to attachment: Strategic Plan 2024 - 2026

WWW.GREATSOUTHERNTREASURES.COM.AU

7

1. MARKETING & PROMOTION

SOCIAL MEDIA & WEBSITE

Please refer to attachment: Annual Great Southern Treasures Marketing Report prepared by Lumenesse & Co.

NEWSLETTERS

Subscription to the monthly Great Southern Treasures' newsletters is available via a form on the website. Currently: 810 Email Subscribers.

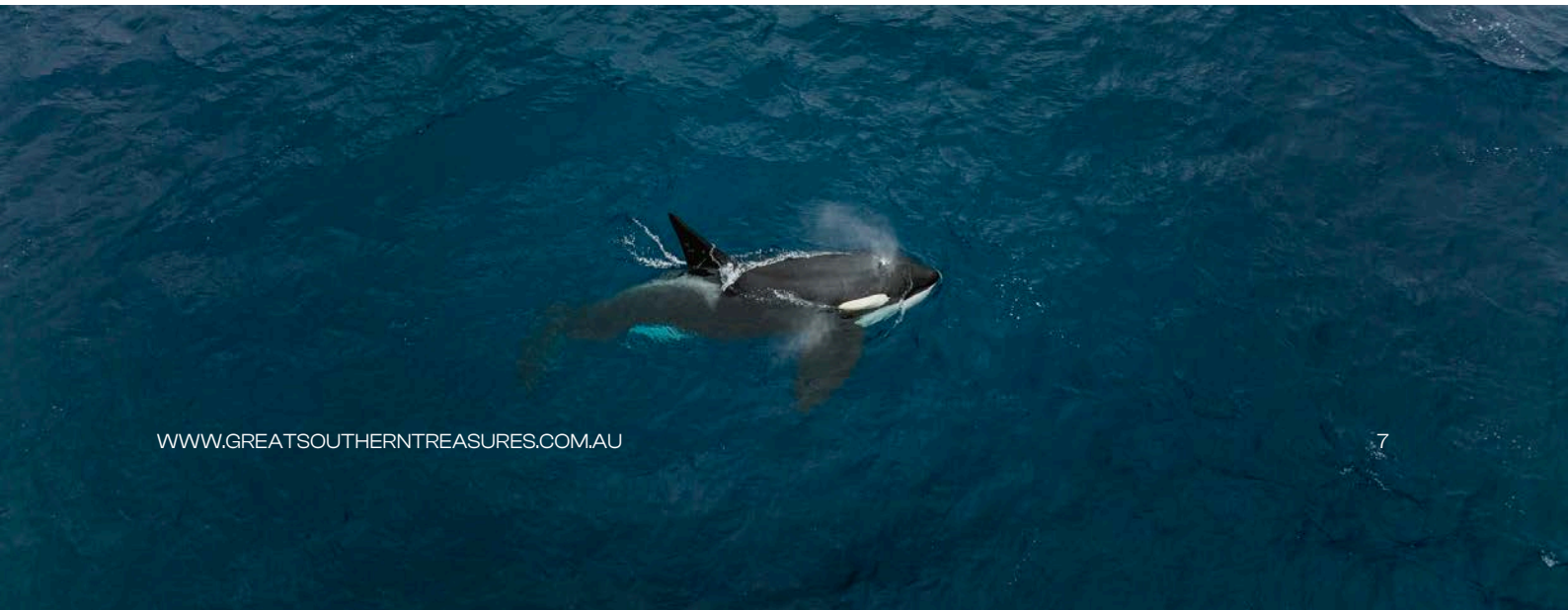
GREAT SOUTHERN TREASURES TOUR GUIDE & MAP

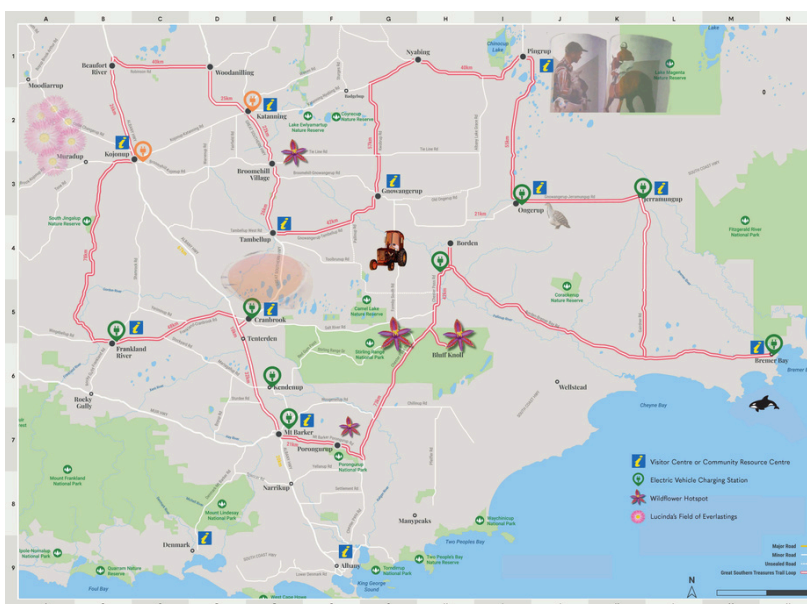
Vanguard Press print and distribute the Great Southern Treasures' Tours Guide & Map to Visitor Centres throughout Western Australia. Through Vanguard Press, we pay for a racking service at several locations in Perth City as well as the delivery costs to Visitor Centres who order the Tour Guide & Map.

In June 2025, 15,000 copies of a refreshed edition were published and are currently being distributed to visitor centres throughout Western Australia on demand.

Along with refreshed imagery, town information was grouped into individual Shire sections along with a short description including traditional custodian groups and significant sites.

See the refreshed current edition on the following page.





Shire of Broomehill Tambellup

The Shire of Broomehill Tambellup is located on the traditional lands of the Karing and the Goring peoples of the Noongar nation. European pastoralists first moved to the area in the late 1840s. With a population of 1,044 and a land area of 2,099 sq. km, cropping and grazing agriculture is the mainstay of today's economy.

- Broomehill E2
- Be transported to a bygone era as you journey through Broomehill Village. Enjoy the period architecture and heritage stories. Discover the Holland Track and its connection to the Western Australian gold rush in 1852 and then finish off with a coffee at the charming Henry Jones Building.
- Holland Track Start Point and Walk Trail
- Broomehill Heritage Trail & Broomehill Museum
- West Broomehill Post Office & Gascoyne Trail

Tambellup E4

Tambellup has significant Noongar cultural history, particularly around the Gordon River where the town's heritage trail journeys you through and highlights this. The Gordon River is central to Noongar stories and traditions, with many significant sites located along its banks.

- Tambellup Heritage Trail
- Corner Shop Museum and Gordon River War and Picnic Area
- Historic Tourism Shop and St Peter's Church

Shire of Cranbrook

Troon/Koolberrin is the area known to Noongar peoples as the Cranbrook area, this long a very significant cultural site where traditional boundaries meet for three different groups of the Noongar nation - the Goring, Menang and Karing. Cranbrook is a major regional point for horticultural grain and the Cranbrook River area is leading viticultural area producing high quality wine.

- Cranbrook E5
- Cranbrook is the gateway to the Stirling Range National Park and the ideal starting point for a wild adventure. Explore the town of Cranbrook and its connection to the Western Australian gold rush in 1852 and then finish off with a coffee at the charming Henry Jones Building.
- Holland Track Start Point and Walk Trail
- Broomehill Heritage Trail & Broomehill Museum
- West Broomehill Post Office & Gascoyne Trail

Frankland River E6

As one of Western Australia's best kept secrets, Frankland River is one of five notable Great Southern wine sub-regions and is known for its diverse terroir. The area is known for its rich farming land and a Mediterranean climate contributing to the distinctiveness of its wine and olive oils.

- Frankland River E6
- Frankland River Heritage Trail
- Lake Pooncarpe
- Frankland River Wineries

Shire of Gnowangerup

Home to the Goring people of the Noongar nation, the name Gnowangerup derives from the Aboriginal word 'Ngorn' meaning Malabar. European settlement was slow with the completion of the railway line from Tambellup in 1912. The Shire's 100,000 hectares of farmland supports a strong livestock industry and cropping enterprises in wheat, lupins, barley, canola, clover seed, peas, oats and faba beans.

- Gnowangerup E3
- Gnowangerup Aboriginal Museum and Keeping Place
- Gnowangerup Heritage Walk and Town Art Trail
- Gnowangerup National Park
- Lake Pooncarpe
- Stirling Range National Park

Borden H4

Set against the striking backdrop of the Stirling Range National Park, the thriving community of Borden boasts one of the largest working traditional wineries in Australia and a number of green & increasingly huge green storage facilities.

- The Lily Dutch Winery & Dalco's C&C accommodation
- Borden RSL building & Borden Pavilion
- Stirling Range National Park and Borden Park
- Nightwell Mineral Spring

Orongup E3

The name Orongup is derived from 'Orong' the Noongar word meaning wide kangaroo and 'up' meaning 'place of'. A small wheat and sheep station, Orongup has achieved fame with first trees for the Yergongup Malabar Centre which is devoted to the conservation of the endangered Malabar.

- Orongup Australia Malabar Centre
- Orongup-Hooda District Museum
- Orongup Wildlife Show

Shire of Jerramungup

Jerramungup is thought to be a simplified pronunciation of the Aboriginal word 'Jerramungup' which refers to a native name, 'Jerram' of the tall yate trees which grow through the mud. It is the western gateway to the Fitzgerald National Park and one of the largest and most biologically significant parks in Australia with 97% of the State's described plant species and one of the most diverse biotopes in the world.

- Jerramungup E3
- Jerramungup is a small, modern wheat and sheep town with good tourist facilities, which has developed since the 1950s when it was established as a War Service Land Settlement area.
- Sea Park
- Fitzgerald National Park
- Lions Park Soldier Settlement Mural

Bremer Bay N6

Bremer Bay is located along some of Western Australia's most stunning coastline, as well as the protected white beaches and crystal blue waters, the famous Bremer Canyon located off

the continental shelf is a rich feeding ground and home to a vibrant population of Orca (Killer Whales), the calm waters of Point Arno provide a meeting point for calving Southern Right Whales.

- Pristine beaches, coves and lagoons
- Diving, beach and deep-water fishing
- Wildlife watching opportunities
- Wildflower walks
- Camping and Trails

Shire of Katanning

Katanning is a local Noongar word meaning the head of the river. Katanning was a meeting point of three traditional Noongar peoples, Wintin, Karing, and Goring, long before European settlement. Today Katanning's meat processing facilities have drawn a wide range of migrant workers to the town over the past five decades, creating one of the most multicultural communities in regional Western Australia.

Katanning E2

Situated in the heart of the Great Southern Treasures, Katanning is a warm and welcoming destination, home to a melting pot of art, history, food and culture. With its vibrant annual festival and art show, heritage architecture and multicultural community, Katanning is a rural cultural hotspot.

- Premier Mid Hotel - Luxury Accommodation
- Central Bar - contemporary underground bar
- Robbley House - 1900s Heritage-listed building
- All Ages Playground

Shire of Kent

The Shire of Kent is located on the traditional land of the Goring people of the Noongar nation. Nyalang was originally known as Nyalang, after the Aboriginal name given to the creek in the area. The first white men to visit the area were landholders in the 1840s. Many old buildings, huts and school buildings still exist in the shire. The local community holding these historical memories close to their hearts.

Nyalang G1

It is believed the word Nyalang is from Aboriginal origin and is thought to be derived from the Aboriginal word 'Nyalang' which refers to an everlasting river. Nyalang was gazetted as a town in 1912 after the railway line was extended.

- Nyalang Settlers Hall Museum
- Nyalang Creek & Chinook Nature Reserves
- Koolberrin Dam
- Mainland Park and Playground

Pingrup H1

Pingrup is also of Aboriginal origin and was the name of a lake that is close to the township and signifies a place for digging. The name first appeared on the charts of the area in 1875. Pingrup has part of the remarkable COSEWIC Silt Soil. The lake names are:

- Corner Space and Museum at the CRC
- The Grain Silos Public Silt Soil

Shire of Kojoopup

The Kojoopup is a small, modern wheat and sheep town with good tourist facilities, which has developed since the 1950s when it was established as a War Service Land Settlement area. The community has a low for sport with a wide array on offer.

- Sea Park
- Fitzgerald National Park
- Lions Park Soldier Settlement Mural

Shire of Woodanilling

Pride on its peaceful dramatic surroundings and exquisite landscape, Woodanilling offers visitors an array of attractions. Choose from a number of options for birdwatching, fishing, and more. Head across to popular Century Park and see the largest Salmon Gorge estimated to be over 300 years old.

- Woodanilling E4
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and genuine country hospitality.

attractions, wildlife, history, and culture.

The Great Southern Treasures Region

attractions, wildlife, history, and culture.

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Top Attractions

Immerse yourself in natural phenomena shaped by billions of years. Where the wilderness blooms and hides its heart within towering mountains, ancient lands and turquoise water.



Witness the Majesty of Orcas in the Wild

A once in a lifetime experience you won't want to miss is a Bremer Bay Orca tour. The Bremer Canyon is an incredible deep-water ecosystem that has proven to be one of the best locations on our planet where offshore whale whales can be reliably encountered throughout the Australian summer months each year. Find out what Orca tours are available.

outfitterswest.com.au/destination/bremer-bay

Wildflowers

The abundance and diversity of flora in the Great Southern Treasures is truly unique. The South West of Western Australia has been named one of the world's 34 global diversity hotspots. There are 8,000 species of wildflowers across the region (in contrast, the UK has only 1,500). Half of all the plants found nowhere else in the world.

Keep an eye out for: Mountain Bell, Magenta Queen of Shekels, and the distinctive Stirling Range Broom. Please do not pick the wildflowers. The impact can be devastating



GREAT SOUTHERN TREASURES

BRAND REFRESH

The GST Brand Refresh project kicked off with several iterations considered. Points noted for continued brand development work:

- The new brand needs be able to perform in a modern marketing eco-system e.g. legible on mobile phone screens
- As presented by Lumenesse & Co., a refreshed brand is an opportunity to connect the Great Southern Treasures logo as a natural extension within a brand family - from Tourism WA's Walking on a Dream, Australia's South West's Dream Deeper and Great Southern's Wander with the Wild. Thereby leveraging a collective brand strength and additional marketing power without losing GST's unique identity.
- A request to retain historical, 'Bob' the bobtail lizard as a continuing GST motif within or separate to the logo.

PARENT
BRAND

**WESTERN
AUSTRALIA**
WALKING ON A DREAM

ASW
BRAND
(ENDORSED
BY PARENT
BRAND)

CONSUMER
AUSTRALIA'S
**SOUTH
WEST** DREAM
DEEPER

CORPORATE
AUSTRALIA'S
**SOUTH
WEST** REGIONAL
TOURISM
ORGANISATION

SUB
BRANDS
(DELIVERED
BY ASW)

**BUN
GEO**

**GREAT
SOUTHERN**
WANDER WITH THE WILD



EN-ROUTE
ALONG THE EDGE

SUB
BRANDS
(ENDORSED
BY ASW)

L&Co
LUMENESSE
& CO

GREAT SOUTHERN TREASURES MARKETING PLAN

The marketing plan aims to position the Great Southern Treasures as a must-visit regional destination through strategic branding, targeted campaigns, stakeholder collaboration, and a focus on year-round visitor experiences. Establishing the Great Southern Treasures as a leading inland tourism destination in Western Australia, celebrated for its authentic rural charm, rich cultural diversity, and natural beauty.

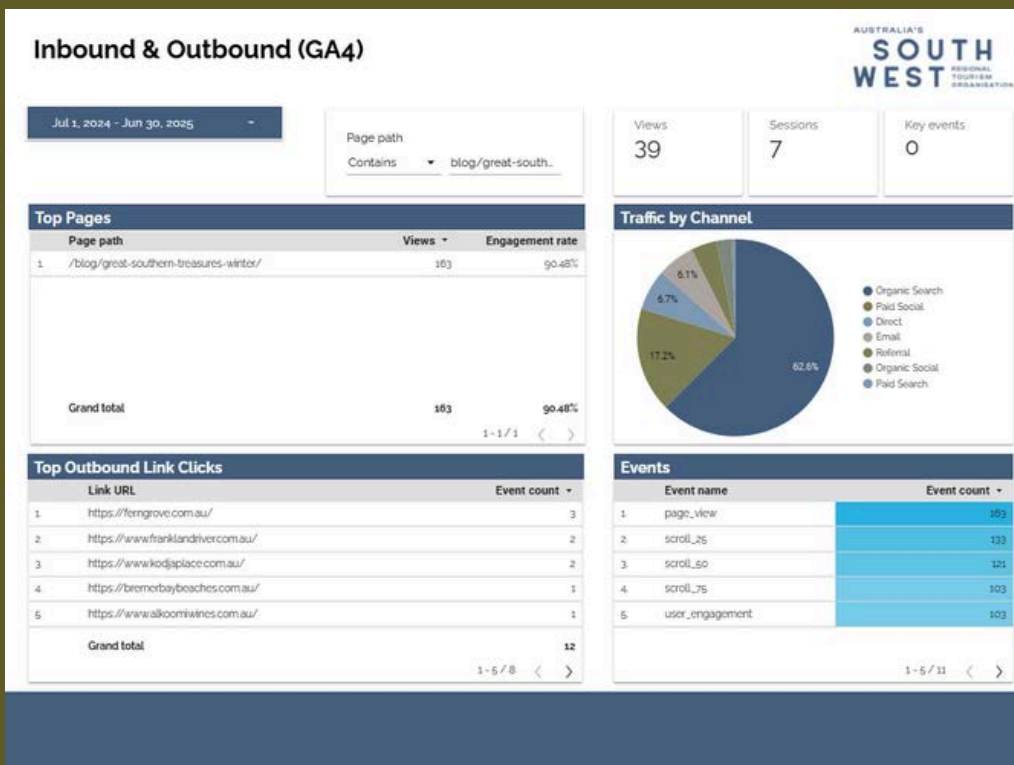
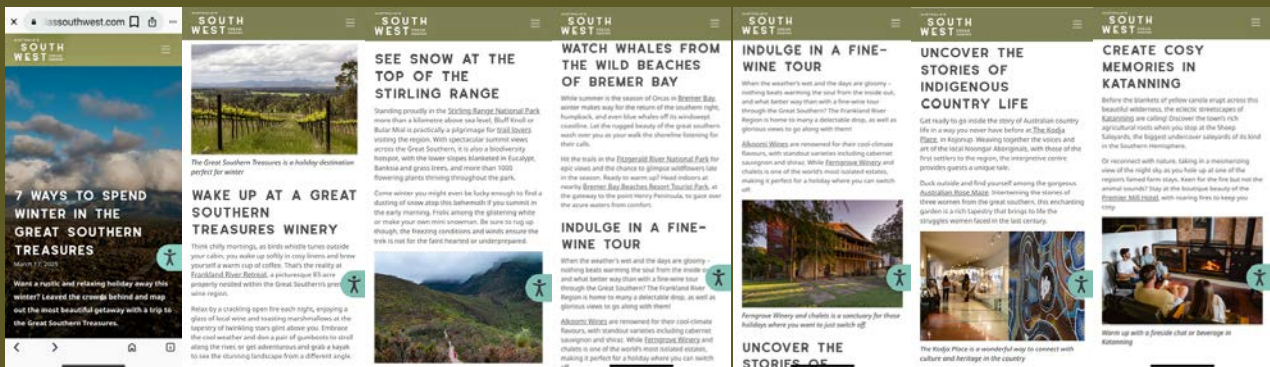
A Service Agreement between Australia's South West Inc. T/As Lumenesse & Co. and Great Southern Treasures providing the following services:
Social Media Management, GST Website Update, Bloom Festival Social Media Support and Media Engagement.

Please refer to attachments: 2025 - 2028 Great Southern Treasures Marketing Plan

MARKETING CAMPAIGNS

AUSTRALIA'S SOUTH WEST - BLOG POST 17 MARCH 2025

As part of Australia's South West Winter Campaign, a Blog Post of 7 Ways To Spend Winter In The Great Southern Treasures was posted on 17 March 2025.



GREAT SOUTHERN MAGAZINE - WANDER

GST partnered with “WANDER” Magazine, a 76 page annual print publication which showcases the experiences, wonders, produce, adventures and people of the Great Southern.

Features included:

- Great Southern Treasures advert (page 21)
- Culture on Country – Kodja Place & Gnowangerup Heritage Museum (page 17)
- Trails – Yoorn Trail (page 35)
- Full page spread – Premier Mill Hotel (page 46)
- Top Camping Spots – Porongurup, Stirling Range, Bremer Bay (page 52)
- Highlighting the region’s natural beauty and blooms (page 57)

30,000 copies of the first issue were published in June 2024 and distributed to Visitor Centres, Community Resource Centres, Holiday Parks and other major tourism locations throughout Western Australia and interstate locations by Vanguard Press with an estimated 6,500 copies remaining.



Planning for the second edition 2025 / 2026 is currently in progress.

2. BLOOM FESTIVAL

Please refer to attachments: 2025 Bloom Festival Program

Since 2010, the annual, month-long Bloom Festival has celebrated the renewal of spring throughout the Great Southern Treasures. Focusing on the magnificent wildflower season and town cultures that make up this large and diverse region.

In 2024, Bloom offered 60 events with a total of 19,386 people recorded as attending the program events with a total economic impact being estimated at \$3.1 million for these rural communities across the region. With support for marketing and event facilitation and management, we expect to exceed these results in 2025.

Now in its 15th year, Bloom continues to grow, building capacity for the arts and creative projects, fostering collaborations and partnerships between businesses and community organisations, generating new events and activities and supporting those existing such as Wild Gravel, the Katanning and the Kojonup Agricultural Shows.

With a whole month of activities, the 2025 Bloom Festival will offer a record 70 events and displays including: arts, crafts, exhibitions, fauna and flora-themed activities, music and dance events, guided tours and hikes, heritage trails, Noongar culture events, open gardens, cooking, wine and dine events, creative workshops and more.



3. YOORN (BOBTAIL) TRAIL

The Great Southern Treasures Yoorn (Bobtail) Trail is a network of walking, cycling, and paddling trails integrated with the existing Great Southern Treasures Drive Trail. The trail adds value to the existing drive trail by providing visitors with multiple opportunities to undertake a short recreational trail-based activity.

PROJECT STAGES

Stage One

Focused on consultation, style guide and signage development, trail assessments and Aboriginal and community engagement to develop interpretation plans for each site. This round was acquitted in August 2023.

Stage Two

Proposes funding commitments to complete the project, specifically:

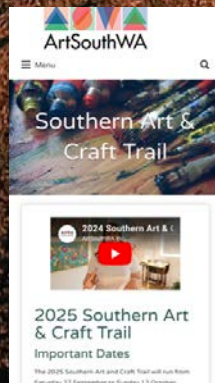
- Signage design, fabrication and installation for remaining sites
- Marketing Strategy and subsequent activation promotion via print, press releases, web and social media
- Active promotion of new trails through activity-based participation events

The Project Control Group, made up of representatives from Outdoors Great Southern, DLGSC, Great Southern Treasures, local government and at least one Noongar Elder, had overseen the project management and development of the Yoorn (Bobtail) Trail.

This group no longer exists, and the project has been paused awaiting reactivation and funding to recommence.

4. REGIONAL EVENTS & FESTIVALS

Great Southern Treasures seeks to increase regional brand and destination awareness by leveraging promotional opportunities associated with regional events. We are proud to support and promote the following events in our region.



5. GOVERNANCE, COMMUNICATION & ADVOCACY

GOVERNING DOCUMENTS

- GST Memorandum of Understanding 2023 – 2026
- GST Service Level Agreement 2023 – 2026
- GST Strategic Plan 2024 – 2026
- 2025 – 2028 Great Southern Treasures Marketing Plan
- Annual GST Marketing Report prepared by Lumenesse & Co.
- 2025 Bloom Festival Program

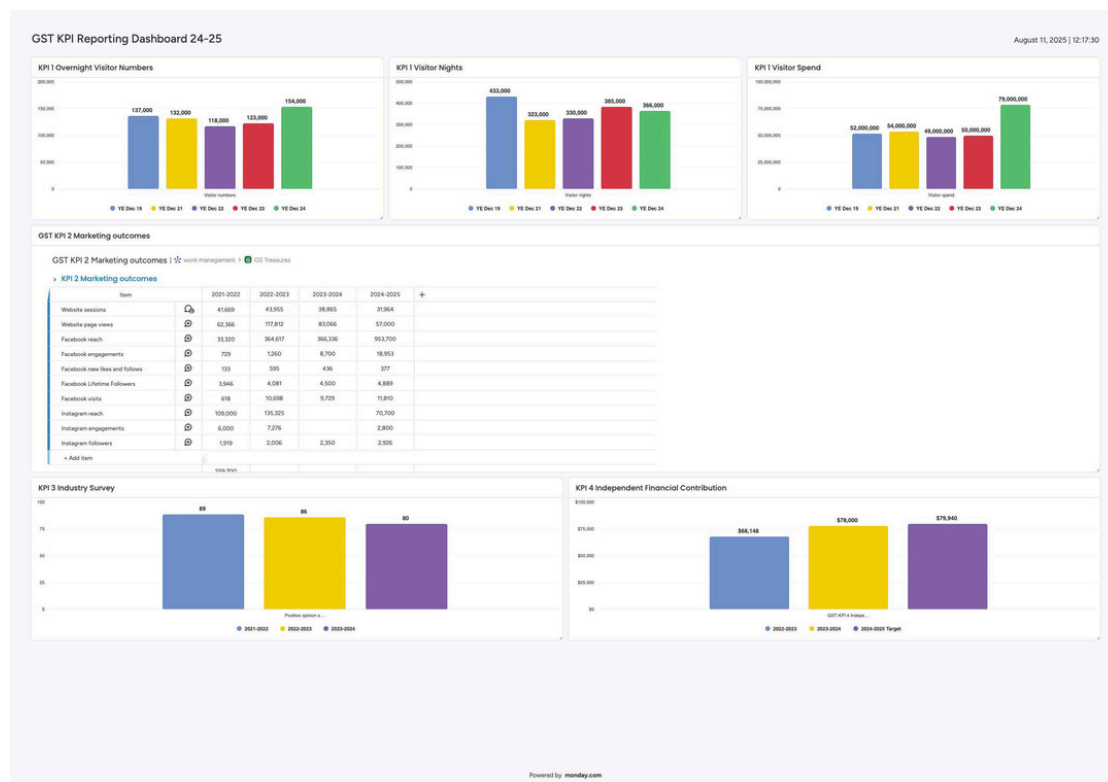


6. FINANCIALS & KPI'S

Great Southern Treasures reached the budgetary income and expenses targets with a rollover of unspent funds of \$14,200 into the 2025 / 2026 financial year's budget.

Australia's South West PO Box 252 Bunbury WA 6231 Ph 08 9791 9197				
Profit & Loss [Budget Analysis] July 2024 To June 2025				
	Selected Period	Budgeted	\$ Difference	% Difference
Income				
GS Treasures Management	\$206,811.61	\$202,856.00	\$3,955.61	1.90%
Cost Of Sales				
GST Employee Costs	\$40,888.59	\$50,000.00	(\$9,111.41)	-18.20%
GST Travel and Meeting Expenses	\$1,281.86	\$1,500.00	(\$218.14)	-14.50%
GST Marketing	\$59,890.69	\$65,104.00	(\$5,213.31)	-8.00%
GST Projects (Bloom)	\$81,230.08	\$76,952.00	\$4,278.08	5.60%
GST Admin and Governance	\$9,300.00	\$9,300.00	\$0.00	0.00%
Total Great Southern Treasures Manag	\$192,591.22	\$202,856.00	(\$10,264.78)	-5.10%
Net Profit/(Loss)	\$14,220.39			

Great Southern Treasures visitation statistics remain consistent with an increasing trend in overall spend.



CONTACT

Please contact the Great Southern Treasures Tourism Manager, Sophie Zalokar for further information.

Phone : 0421 641 397

Email : marketing@greatsoutherntreasures.com.au

Website : www.greatsoutherntreasures.com.au

Address: 110 Serpentine Road, Albany WA 6330

