

SHIRE OF KOJONUP
Kojonup



AGENDA

Ordinary Council Meeting

20 June 2023

TO: THE SHIRE PRESIDENT AND COUNCILLORS

NOTICE is hereby given that a meeting of the Council will be held in the Council Chambers, Administration Building, 93 Albany Highway, Kojonup on Tuesday, 20 June 2023 commencing at 3:00pm.

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

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

GRANT THOMPSON
CHIEF EXECUTIVE OFFICER

16 June 2023

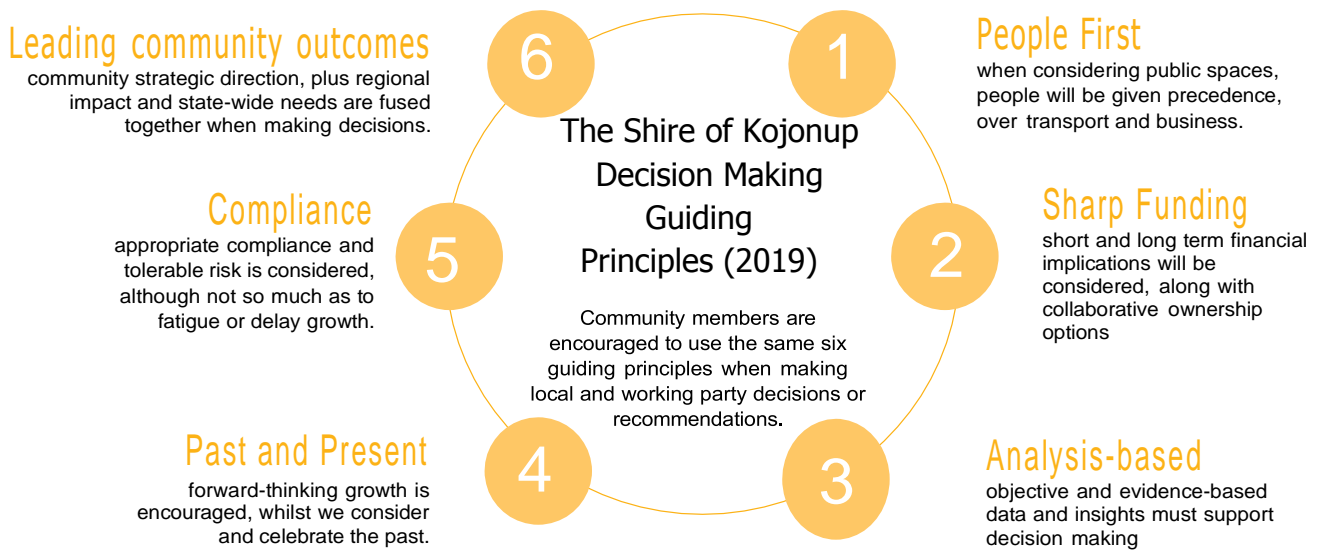
AGENDA FOR A COUNCIL MEETING TO BE HELD ON 20 JUNE 2023

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



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 N Radford	Shire President
Cr Wieringa	
Cr Singh	
Cr R Bilney	
Cr Egerton-Warburton	

STAFF

Grant Thompson	Chief Executive Officer
Robert Jehu	Manager Regulatory Services
Estelle Lottering	Regulatory Services Administration Officer
Judy Stewart	Senior Administration Officer

3.1 **APOLOGIES**

Cr P Webb	Deputy Shire President
Cr F Webb	
Cr Gale	

3.2 **APPROVED LEAVE OF ABSENCE**

CM60/23:

Cr P Webb	Deputy President
Cr F Webb	
Cr Gale	

4 **DECLARATION OF INTEREST**

5 **PUBLIC QUESTION TIME**

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

5.2 **PUBLIC QUESTION TIME**

6 CONFIRMATION OF MINUTES

6.1 ORDINARY COUNCIL MEETING 16 MAY 2023

Unconfirmed Minutes of an Ordinary Council Meeting held on 16 May 2023 are at [attachment 6.1.1](#).

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 16 May 2023 be confirmed as a true record.

6.2 SPECIAL COUNCIL MEETING 6 JUNE 2023

Unconfirmed Minutes of a Special Council Meeting held 6 June 2023 are at [attachment 6.1.2](#).

OFFICER RECOMMENDATION

That the Minutes of a Special Council Meeting held on 6 June 2023 be confirmed as a true record.

7 PRESENTATIONS

7.1 PETITIONS

7.2 PRESENTATIONS

7.3 DEPUTATIONS

7.4 DELEGATES' REPORTS

8 METHOD OF DEALING WITH AGENDA BUSINESS

9 REPORTS

9.1 KEY PILLAR 1 – 'PLACE' REPORTS
Nil

9.2 KEY PILLAR 2 – ‘CONNECTED’ REPORTS
 Nil

9.2.1 BUSH FIRE BRIGADE LOCAL LAW 2023

AUTHOR	Robert Jehu – Manager Regulatory Services
DATE	Tuesday, 16 May 2023
FILE NO	LE. LCL.1
ATTACHMENT(S)	<p>9.2.1.1 - Shire of Kojonup Bush Fire Brigades Local Law 2023</p> <p>9.2.1.2 - Response received from Minister Stephen Dawson, Department of Emergencies</p> <p>9.2.1.3 - Response received from Steven Elliott, Acting Principal Strategy Officer, Department of Local Government, Sport and Cultural Industries</p> <p>9.2.1.4 - Flow chart of Local Law making process</p>

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
2 - Connected	2.3 – Be providing for a safe and secure environment by working with State and Federal authorities.	2.3.2 – Support appropriate initiatives to improve safety and reduce crime (N2.4.2).

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider adopting the Shire of Kojonup Bush Fire Brigades Local Law 2023 (Local Law).

BACKGROUND

Under the *Bush Fires Act 1954 (Act)* a local government may establish and maintain one or more bush fire brigades for the purpose of carrying out normal brigade activities.

The Shire of Kojonup (Shire) has approximately 493 volunteers across twelve (12) bush fire brigades.

As per motion 25/23, Council resolved at its 21 March 2023 Ordinary Meeting to propose the *Shire of Kojonup Bush Fire Brigades Local Law 2023* (local law) as follows:

“That Council proposes to make the Shire of Kojonup Bush Fire Brigades Local Law 2023 (Local Law), as presented, with the following purpose and effect:

Purpose: The purpose of this local law is to provide for the establishment, organisation and maintenance, administration and funding of bush fire brigades;

Effect: The effect of this local law is that bush fire brigades will be organised and ensure they align with changes in the law and operational practices; and

advertises the proposed Local Law for a period of not less than six weeks, in accordance with section 3.12 of the Local Government Act 1995.”

COMMENT

Under the *Bush Fire Act 1954* a local government is required to establish, organise and maintain, administer and fund bush fire brigades under a bush fire brigades local law.

The proposed Local Law is recommended to address the current absence of a local law for the Shire’s bush fire brigades. The Shire’s proposed Local Law has been created by utilising the Model Local Law (provided by the Western Australian Local Government Association) which is currently implemented in various surrounding Shires including the Shire of Cranbrook, Shire of Broomehill–Tambellup and Shire of Boyup-Brook.

The *Local Government Act 1995* requires local governments to give public notice of the proposed local law. A period of ‘not less than six weeks after the notice is given’ for submission is required. The proposed local law was advertised for the period 28 March 2023 to 12 May 2023.

On 28 March 2023, a public notice outlining Council’s intention to make the proposed local law was advertised in the following:

- Great Southern Herald;
- Kojonup Newsletter;
- Social media including the Shire’s Facebook page and e-newsletter; and
- Placed on notice boards in the Shire Administration Building and Shire Library

On 30 March 2023, a copy of the proposed Local Law was provided to both the Minister of Emergency Services; Innovation and the Digital Economy; Medical Research; Volunteering (Hon. Stephen Dawson and the Minister for Housing; Lands; Homelessness; Local Government (Hon. John Carey) for comment.

On 24 April 2023 the Shire received feedback from Minister Stephen Dawson with one suggestion for a minor grammatical rectification (as per attachment 9.2.1.2).

On 27 April 2023 the Shire received feedback from Steven Elliott, Acting Principal Strategy Officer, Department of Local Government, Sport and Cultural Industries with minor suggestions for grammatical rectification (as per attachment 9.2.1.3).

No further comments or submissions were received in relation to the proposed local law.

The identified grammatical suggestions have been implemented within the proposed local law.

As only minor grammatical changes have been made, it is noted that the Local Law for adoption is not significantly different from the advertised proposed local law and is now able to be adopted as per Section 3.12(4) of the *Local Government Act 1995*.

CONSULTATION

Western Australian Local Government Association

Kojonup Bush Fire Advisory Committee

Hon Stephen Dawson, Minister of Emergency Services; Innovation and the Digital Economy; Medical Research; Volunteering

Steven Elliott; Acting Principal Strategy Officer, Department of Local Government, Sport and Cultural Industries

Senior Ranger

STATUTORY REQUIREMENTS

Bush Fires Act 1954 (Act) - sections 41, 43 and 62

Local Government Act 1995 - section 3.12 - Procedure for making local laws

Summary of the legislative requirements to make a local law under *Bush Fires Act 1954*:

Section 43:

This section of the Act provides that a local government which establishes a bush fire brigade shall, by its local laws:

“provide for the appointment or election of a captain, a first lieutenant, a second lieutenant, and such additional lieutenants as may be necessary as officers of the bush fire brigade, and prescribe their respective duties.”

Section 41:

- *the local government may, in accordance with its local law, establish and maintain one or more bush fire brigades and equip each bush fire brigade with appliances, equipment and apparatus.*

Section 62(1):

- *the appointment, employment, payment, dismissal and duties of bush fire control officers; and*

- *the organisation, establishment, maintenance and equipment with appliances and apparatus of bush fire brigades to be established and maintained by the local government; and*
- *any other matters affecting the exercise of any powers or authorities conferred and the performance of any duties imposed upon the local government by this Act.*

Summary of the legislative requirements to make a local law under the *Local Government Act 1995*:

Local Government Act 1995 – Section 3.12. Procedure for making Local Laws:

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

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

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

(3) The local government is to —

(a) give local public notice stating that —

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

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

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

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

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

[(3a) deleted]

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

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

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

(a) stating the title of the Local Law; and

(b) summarizing the purpose and effect of the Local Law (specifying the day on which it comes into operation); and

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

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

(8) In this section —

making in relation to a Local Law, includes making a Local Law to amend the text of, or repeal, a Local Law.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

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

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

ASSET MANAGEMENT IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That the following local law be adopted, as presented, following advertising for public comment having taken place in accordance with s. 3.12 (3) of the *Local Government Act 1995*, and grammatical amendments made as required:

Shire of Kojonup Bush Fire Brigades Local Law 2023

Purpose: The purpose of this local law is to provide for the establishment, organisation and maintenance, administration and funding of bush fire brigades.

Effect: The effect of this local law is that bush fire brigades will be organised and ensure they align with changes in the law and operational practices.

9.2.2 BUSH FIRE ADVISORY COMMITTEE (BFAC) MEETING MINUTES – 9 MAY 2023

AUTHOR	Robert Jehu – Manager Regulatory Services
DATE	Monday, 12 June 2023
FILE NO	ES.CIR.2
ATTACHMENT(S)	9.2.2.1 – Unconfirmed BFAC Meeting Minutes – 9 May 2023

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP 2 - Connected	2.3 – Be providing for a safe and secure environment by working with State and Federal authorities.	2.3.1 - Maximise community safety through safe urban design and advocate for enhanced emergency service provisions.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to receive the unconfirmed minutes of a BFAC meeting held 9 May 2023.

BACKGROUND

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

COMMENT

Unconfirmed minutes of a BFAC meeting held 9 May 2023 are attached. A recommendation to appoint bush fire control officers is addressed separately.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Section 67 of the *Bush Fires Act 1954*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

Nil

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

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That the unconfirmed minutes of a Bush Fire Advisory Committee meeting held 9 May 2023 be received.

9.2.3 APPOINTMENT OF BUSH FIRE CONTROL OFFICERS

AUTHOR	Robert Jehu – Manager Regulatory Services
DATE	Monday, 12 June 2023
FILE NO	ES.CIR.2
ATTACHMENT(S)	As per attachment 9.2.2.1 - Unconfirmed BFAC Minutes - 9 May 2023

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP 2 - Connected	2.3 – Be providing for a safe and secure environment by working with State and Federal authorities.	2.3.1 - Maximise community safety through safe urban design and advocate for enhanced emergency service provisions.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to consider the recommendations of the Bush Fire Advisory Committee (BFAC) for the appointment of Bush Fire Control Officers for the 2023/2024 bush fire season.

BACKGROUND

The Annual General Meeting of the Kojonup Bushfire Association (Association) was held on 17 April 2023. The BFAC endorsed the Association’s recommendations at its meeting held 9 May 2023.

COMMENT

The BFAC made the following recommendations for 2023/2024, at its 9 May 2023 meeting:

- a) Tony Fisher be recommended for the Chief Bush Fire Control Officer (CBFCO);
- b) Ross Fryer-Smith be recommended for the Deputy Chief Bush Fire Control Officer (DCBFCO);
- c) Nick Trethowan and Ben Blewett be recommended for the Senior Bush Fire Control Officers (SBFCO);
- e) The CBFCO and the DCBFCO are recommended for the Fire Weather Officer and Deputy Fire Weather Officer respectively;
- f) The CBFCO and the DCBFCO are recommended to be appointed as authorised officers to issue permits to burn for the collection of clover seed in the Shire; and

g) The CBFCO, DCBFCO and the two Senior SBFCO’s be authorised to advise the Chief Executive Officer of the Shire of Kojonup on the imposition of harvesting and movement of vehicles bans in the Shire of Kojonup for the 2023/2024 year.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Section 38 of the *Bush Fires Act 1954*

Section 67 of the *Bush Fires Act 1954*

POLICY IMPLICATIONS

Policy 6.1 Fire Management Plan

Policy 2.3.5 Risk Management

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Continuity	Failure to adequately prepare and respond to events that cause disruption to the local community and/or normal business activities.	Community fire and emergency education Maintain regular communications with agencies and support services	Nil
3 - Compliance	Failure to correctly communicate laws and regulations as a result of an inadequate compliance framework. This includes new or proposed regulatory and legislative	External Audits (compliance)	Nil

	<p>changes, in addition to the failure to maintain updated internal & public domain legal documentation.</p> <p>Ineffective policies & processes</p>		
Risk Rating - <i>Adequate</i>			
IMPLICATIONS			
<p>Appointment of these positions is legislated by the <i>Bushfires Act 1954 (Act)</i>; compliance with this <i>Act</i> demonstrates processes are followed at management and governance levels that will assist in minimising the risks of bush fire upon the greater community.</p>			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

A) That the Council appoints to the following positions for the 2023/2024 year:

1. Tony Fisher - Chief Bush Fire Control Officer and Bush Fire Weather Officer;
2. Ross Fryer-Smith - Deputy Chief Bush Fire Control Officer and Deputy Fire Weather Officer;
3. Nick Trethowan and Ben Blewett - Senior Bush Fire Control Officers;
4. The Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer be appointed as authorised officers to issue permits to burn for the collection of clover seed in the Shire;
5. The Chief Bush Fire Control Officer, Deputy Chief Bush Fire Control Officer and the two Senior Bush Fire Control Officers be authorised to recommend to the Chief Executive Officer of the Shire of Kojonup on the imposition of Harvest and Vehicle Movement Bans.

The nominees listed below be appointed to their respective Bush Fire Brigades subject to each person having successfully completed the Fire Control Officer's (FCO) course as conducted by the Department of Fire and Emergency Services:

Bevan Bignell	Captain/FCO, Boilup Brigade
Glen Woodhams	Captain/FCO, Boscabel Brigade
Paul Norrish	Captain/FCO, Changerup Brigade
Owen Bignell	Captain/FCO, Cherry Tree Pool Brigade
Joe Young	Captain/FCO, Jingalup Brigade
James Eyres	Captain/FCO, Kojonup Brigade
James Heggaton	Captain/FCO, Lumeah Brigade
Warren Parker	Captain/FCO, Moberup Brigade
Nathan Leitch	Captain/FCO, Muradup Brigade
Griff Chomley	Captain/FCO, Orchid Valley Brigade
Shannon Binns	Captain/FCO, Qualeup Brigade
Stuart Tohl	Captain/FCO, Ryan's Brook Brigade
Matthew Hardingham	FCO, Muradup Town
Myles Reid	FCO, Kojonup Town

B) That the Council expresses its sincere appreciation to the Kojonup Bushfire Association and Bush Fire Advisory Committee members and Zulus for continuing to provide essential bush fire services to our community.

9.2.4 FIRE BREAK ORDER 2023/2024

AUTHOR	Robert Jehu – Manager Regulatory Services
DATE	Friday, 9 June 2023
FILE NO	LE.NOT.2
ATTACHMENT(S)	9.2.4.1 - Shire of Kojonup Fire Break Order 2023-2024

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP – 2 - Connected	2.3 – Be providing for a safe and secure environment by working with State and Federal authorities.	2.3.1 - Maximise community safety through safe urban design and advocate for enhanced emergency service provisions.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider adopting the Shire of Kojonup Fire Break Order for the year 2023/2024.

BACKGROUND

Council issues a Fire Break Order each year, under section 33 of the *Bush Fires Act 1954 (Act)*. The order requires certain things to be done with respect to fire hazard reduction/fire prevention on land. The order is distributed with the rates notice and any other publication as required by the *Act*.

COMMENT

The format of the Fire Break Order will be similar to previous years, with some changes being made.

The wording ‘Building Protection Zone’ (BPZ) listed under ‘Urban Land’ Firebreak Requirements has been changed to ‘Asset Protection Zone’ (APZ) in line with current terminology used by the Department of Fire and Emergency Services (DFES). The definition and context of an APZ is the same as a BPZ and remains unchanged.

A provision for wind turbine firebreak requirements has also been included. This requirement is as follows:

‘The fire break requirements for all wind turbines in the Shire of Kojonup is in accordance with the individual Bush Fire Management Plan, as approved at the time of development approval, unless expressly amended by the Council.’

This requirement is in line with the Shire of Broomehill-Tambellup who will also be including the same change in their 2023/2024 Fire Break Order.

Other changes, such as updated contact information, have been made to support the new Zulu contacts. This comes after the departure of Roger House as Deputy Fire Control Officer and the appointment of Ross Fryer-Smith in this role, and the appointment of Ben Blewett as Senior Fire Control Officer.

The attached document will only show content; the final format will be a folded, flip chart type document approximately 10cm x 20cm with a double magnet on the back page so that it can be placed on a refrigerator for easy reference as required.

Adoption of the Fire Break Order at this meeting will allow time for printing of the notices for inclusion with the Council annual Rate Notice mail out scheduled for July 2023.

CONSULTATION

On Tuesday, 9 May 2023, at the Bush Fire Advisory Committee (BFAC) meeting, the proposed Fire Break Order was presented. The BFAC unanimously endorsed the 2023/2024 Fire Break Order and agreed to have it proposed to Council.

STATUTORY REQUIREMENTS

Section 17(7) of the Bush Fires Act 1954 – Prohibited Burning Periods

(7) Subject to subsection (7B), in any year in which a local government considers that seasonal conditions warrant a variation of the prohibited burning times in its district the local government may, after consultation with an authorised CALM Act officer if forest land is situated in the district, vary the prohibited burning times in respect of that year in the district or a part of the district by —

- (a) shortening, extending, suspending or reimposing a period of prohibited burning times; or*
- (b) imposing a further period of prohibited burning times.*

(7B) A variation of prohibited burning times shall not be made under subsection (7) if that variation would have the effect of shortening or suspending those prohibited burning times by, or for, more than 14 successive days.

Section 18(5) of the Bush Fires Act 1954 – Restricted Burning Periods

(5) Subject to subsection (5B) in any year in which a local government considers that seasonal conditions so warrant the local government may, after consultation with an authorised CALM Act officer if forest land is situated in its district —

(a) vary the restricted burning times in respect of that year in the district or a part of the district by —

- (i) shortening, extending, suspending or reimposing a period of restricted burning times; or*
- (ii) imposing a further period of restricted burning times; or*

(b) vary the prescribed conditions by modifying or suspending all or any of those conditions.

(5B) A variation shall not be made under subsection (5) if that variation would have the effect of —

(a) shortening the restricted burning times by; or

(b) suspending the restricted burning times, or any prescribed condition, for,

more than 14 successive days during a period that would, in the absence of the variation under subsection (5), be part of the restricted burning times for that zone in that year.

Section 33 of the Bush Fires Act 1954 – Local government may require occupier of land to plough or clear fire-break

(1) Subject to subsection (2) a local government at any time, and from time to time, may, and if so required by the Minister shall, as a measure for preventing the outbreak of a bush fire, or for preventing the spread or extension of a bush fire which may occur, give notice in writing to an owner or occupier of land situate within the district of the local government or shall give notice to all owners or occupiers of land in its district by publishing a notice in the Government Gazette and in a newspaper circulating in the area requiring him or them as the case may be within a time specified in the notice to do or to commence to do at a time so specified all or any of the following things —

(a) to plough, cultivate, scarify, burn or otherwise clear upon the land fire-breaks in such manner, at such places, of such dimensions, and to such number, and whether in parallel or otherwise, as the local government may and is hereby empowered to determine and as are specified in the notice, and thereafter to maintain the fire-breaks clear of inflammable matter;

(b) to act as and when specified in the notice with respect to anything which is upon the land, and which in the opinion of the local government or its duly authorised officer, is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire, and the notice may require the owner or occupier to do so

(c) as a separate operation, or in co-ordination with any other person, carrying out a similar operation on adjoining or neighbouring land; and

(d) in any event, to the satisfaction of either the local government or its duly authorised officer, according to which of them is specified in the notice.

(2) A notice in writing under subsection (1) may be given to an owner or occupier of land by posting it to him at his last postal address known to the local government and may be given to an owner of land by posting it to him at the address shown in the rate record kept by the local government pursuant to the Local Government Act 1995, as his address for the service of rate notices

POLICY IMPLICATIONS

Policy 6.1 Fire Management Plan
Policy 2.3.5 Risk Management

FINANCIAL IMPLICATIONS

The production of Fire Break Orders is budgeted for each financial year.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 Business Disruption	Failure to adequately prepare and respond to events that cause disruption to the local community and/or normal business activities	Community fire and emergency education	Nil
3 Compliance	Failure to correctly 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. Ineffective policies & processes	External Audits (compliance)	Nil
<i>Risk rating - Adequate</i>			
IMPLICATIONS			
Maximising compliance with legislation mitigates risk of damage to image and reputation as well as penalties associated with non-compliance; compliance demonstrates that best practice methodology is in place.			

Advertising of the dates of the burning period is required as per the *Bush Fires Act 1954*; compliance with this *Act* demonstrates processes are being followed at a governance level that will assist in minimising the risks of bushfire upon the greater community.

ASSET MANAGEMENT IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple majority

OFFICER RECOMMENDATION

That Council adopts the 2023/2024 Fire Break Order as presented.

9.3 KEY PILLAR 3 – ‘PERFORMANCE’ REPORTS

9.3.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY
MAY 2023

AUTHOR	Jill Johnson – Senior Finance Officer
DATE	Wednesday, 14 June 2023
FILE NO	FM.FNR.2
ATTACHMENT(S)	9.3.1.1 – Monthly Financial Statements 1 to 31 May 2023

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

COMMENT

The attached Statement of Financial Activity for the period 1 July 2022 to 31 May 2023 represents eleven (11) months, or 91% of the year.

The following items are worthy of noting:

- Closing surplus position of \$317,210.
- Capital expenditure achieved 68% of budgeted projects.
- Cash holdings of \$4.80m of which \$3.80m is held in cash backed reserve accounts and \$1m is unrestricted cash.
- Rates debtors outstanding equate to 7% of total rates raised for 2022/2023.

- Page 11 of the statements detail major variations comparing year to date (amended) budgets to year to date actuals in accordance with Council Policy 2.1.6.

CONSULTATION

Darren Long, DL Consulting
Chief Executive Officer

STATUTORY REQUIREMENTS

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

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

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

9.3.2 MONTHLY PAYMENTS LISTING – MAY 2023

AUTHOR	Tonya Pearce - Finance Officer
DATE	Wednesday, 7 May 2023
FILE NO	FM.AUT.1
ATTACHMENT	9.3.2.1 – Monthly Payments Listing 1 to 31 May 2023

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

DECLARATION OF INTEREST

Nil

SUMMARY

To receive the list of payments covering the month of May 2023.

BACKGROUND

Nil

COMMENT

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

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

CONSULTATION

Nil

STATUTORY REQUIREMENTS

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT PLAN IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

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 May 2023		TO – 31 May 2023
Municipal Cheques	14359-14361	\$47,891.22
EFTs	31949 - 32149	\$852,310.87
Direct Debits		\$209,418.93
Total		\$1,109,621.02

be received.

9.3.3 AUTHORISATION OF ELECTED MEMBERS’ ATTENDANCE AT THE WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA) LOCAL GOVERNMENT CONVENTION 2023

AUTHOR	Judy Stewart – Senior Administration Officer
DATE	Thursday, 15 June 2023
FILE NO	CM.POL.2
ATTACHMENT(S)	9.3.3.1 - Policy 3.3 Councillor Induction and Training 9.3.3.2 - WALGA Local Government Convention 2023 Programme

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP3 - 3 Performance	3.1 - Be a continually engaged and strategic community which leads and organises throughout the entire stakeholder group.	3.1.3 - Encourage interaction and input to the Shire of Kojonup, particularly through contemporary working party teams.

DECLARATION OF INTEREST

Nil

SUMMARY

For Council to consider Councillor attendance at the WALGA Local Government Convention 2023 to be held 17-19 September 2023.

BACKGROUND

In accordance with Policy 3.3 Councillor Induction and Training, authorisation from Council is required for Elected Members, other than the Shire President and Deputy Shire President, to attend the annual WALGA Convention and Trade Exhibitions or to have voting rights.

‘All Councillors are encouraged to attend Local Government Week. The Shire President and Deputy Shire President are the Council’s nominated delegates to attend the conference and vote on motions on the Council’s behalf. The Council shall be required to authorise attendance by any other Councillor wishing to attend.’

COMMENT

Policy 3.3 Councillor Induction and Training encourages Elected Members to attend the WALGA Convention and Trades Exhibition; the Shire President and Deputy Shire President are the Council’s only automatically nominated delegates. All other Elected Members must

obtain formal approval to attend the conference and do not have voting rights unless replacing the Shire President and Deputy President by Council resolution to do so. Due to the Deputy President having advised that he will not be attending this year’s WALGA Convention, Council will need to resolve to appoint a second voting delegate.

Shire officers have not received the actual Convention costings as yet; however, it is anticipated to be slightly higher than last year due to inflation and is estimated to be in the vicinity of \$2,500 per attendee.

Councillors are referred to the *Financial Implications* in this report for the budget impact related to attendance at the WALGA Convention and other Elected Member training requirements funded by Budget code 1512 - *Members Conference Expenses*.

CONSULTATION

Briefing Session – 6 June 2023
Chief Executive Officer

POLICY IMPLICATIONS

Policy 3.3 – Councillor Induction and Training

FINANCIAL IMPLICATIONS

Budget code 1512 - *Members Conference Expenses* usually has an allocation of around \$13,500 which incorporates all required Elected Member training for a financial year. The budget code allocation for 2023/2024 is anticipated to be similar to 2022/2023 and would not cover all Councillors attending this year’s WALGA Convention.

Given that 2023 is a local government election year, it is anticipated that funds may be required for newly Elected Members’ training in 2023/2024.

The Chief Executive Officer has a separate budget line for the WALGA Convention and is not considered in this allocation.

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	Policies and Procedures	Nil

	legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.		
12. Misconduct	Poor enforcement of policies and procedures	Budget monitoring Elected Member training	2021/2022 Annual budget allocation.
Risk rating - <i>Moderate</i>			
IMPLICATIONS			
Robust systems and controls, including guidance documents such as Council’s Policy Manual, reduce inconsistencies and risks associated with Shire operations. A lack of effective policies and processes can contribute to impulsive decision making (causes of compliance risk).			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council authorises Cr Bilney to be the Shire of Kojonup’s second voting delegate, in the absence of the Deputy President, at the Western Australian Local Government Association Local Government Convention 2023 to be held 17-19 September 2023.

9.3.4 ACCEPTANCE OF ANNUAL REPORT 2021/2022

AUTHOR	Judy Stewart – Senior Administration Officer
DATE	Monday, 12 June 2023
FILE NO	FM.AUD.2 & FM.FNR.1
ATTACHMENT(S)	9.3.4.1 - Annual Report 2021/2022 9.3.4.2 – Excerpt - Item 9.3.6 from unconfirmed Ordinary Council Meeting Minutes 16 May 2023

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

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider acceptance of the 2021/2022 Annual Report incorporating the audited Annual Financial Statements.

BACKGROUND

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

The Audit and Risk Committee considered the Annual Financial Statements and the Auditor’s Management letter at its meeting held 2 May 2023 and resolved as follows:

“That the Audit and Risk Committee recommends to Council that:

- 1) the 2021/2022 Annual Financial Report be adopted;*
- 2) the Chief Executive Officer forward a copy of this Audit and Risk Committee and the Council agenda items to the Minister for Local Government and places them on*

the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the Local Government Act 1995; and
3) That Council conducts its Annual Electors Meeting for the 2021/2022 financial year on 25 July 2023.”

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

“That:

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

An excerpt from the above minutes is attached at 9.3.4.2 in which matters contained within the Auditor’s Management Letter are detailed.

At a Special Council Meeting held 6 June 2023, Council resolved as follows:

“That Council:

- 1. conducts its Annual Electors Meeting for the 2021/2022 financial year on Wednesday, 19 July 2023 at 6.00pm at the Kojonup Sporting Complex; and*
- 2. changes its July 2023 Ordinary Meeting from Tuesday, 25 July 2023 to Wednesday, 19 July 2023.”*

The Annual Electors Meeting must be held within 56 days of accepting the Annual Report including the Annual Financial Statements, with appropriate time being allowed after adoption to give notice of the meeting, say 14 days. Holding its Annual Electors Meeting on 19 July 2023 falls within 56 days of this meeting date and this report’s adoption of the Annual Report.

COMMENT

This year’s Annual Report contains the customary annual snapshot of the activities of Council for 2021/2022 including statistical information, the Elected Members who formed Council, President’s Report, Councillors’ attendance at meetings, Chief Executive Officer’s Report, Council’s Senior Management Team, the Organisational Structure, changes to staffing, a ‘traffic light’ system indicating progress within Key Pillars of the Shire’s Strategic Community Plan, Statutory Statements, and the Audited Financial Statements for the financial year (the latter previously adopted by Council at its 16 May 2023 Ordinary Meeting).

CONSULTATION

Chief Executive Officer
Manager Works and Services
Manager Springhaven
Manager Regulatory Services
Manager the Kodja Place, Tourism and Marketing
Senior Finance Officer

STATUTORY REQUIREMENTS

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

POLICY IMPLICATIONS

There are nil policy implications for this report.

FINANCIAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That:

1. The 2021/2022 Annual Report incorporating the Annual Financial Statements be accepted; and
2. The Chief Executive Officer forward a copy of the Committee and the Council agenda items to the Minister for Local Government and places 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*.

9.4 KEY PILLAR 5 – ‘PROSPERITY’ REPORTS

9.5 KEY PILLAR 5 – ‘DIGITAL’ REPORTS
Nil

10 APPLICATIONS FOR LEAVE OF ABSENCE

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

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

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

14.1.1 143 ALBANY HIGHWAY, KOJONUP – REALLOCATION OF LEASE AMOUNT AUGUST 2023 – JANUARY 2024

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Thursday, 15 June 2023
FILE NO	CP.LEA.1
ATTACHMENT(S)	14.1.1.1 – Kodja Place Community Fund Inc. - Letter requesting rent support

14.1.2 CHIEF EXECUTIVE OFFICER (CEO) ANNUAL PERFORMANCE AND REMUNERATION REVIEW

AUTHOR	Judy Stewart – Senior Administration Officer
DATE	Wednesday, 14 June 2023
FILE NO	PE.HMR.116
ATTACHMENT(S)	14.1.2.1 - Variation to Contract Remuneration - Grant Thompson 14.1.2.2 – Determination of the Salaries and Allowances Tribunal - 6 April 2023 14.1.2.3 – CEO Council Performance Review 1 Aug 2021 to 31 July 2022 – G Thompson

STATUTORY REQUIREMENTS

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

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

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

PROCEDURAL MOTION

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

PROCEDURAL MOTION

That the meeting be reopened to the public at _____ pm.

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

14.2.1 143 ALBANY HIGHWAY, KOJONUP – REALLOCATION OF LEASE AMOUNT AUGUST 2023 – JANUARY 2024

14.2.2 CHIEF EXECUTIVE OFFICER (CEO) ANNUAL PERFORMANCE AND REMUNERATION REVIEW

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)

Item 6.1	6.1.1	Unconfirmed Minutes of an Ordinary Council Meeting held on 16 May 2023
	6.1.2	Unconfirmed Minutes of a Special Council Meeting held on 6 June 2023
Item 9.2.1	9.2.1.1	Shire of Kojonup Bush Fire Brigades Local Law 2023
	9.2.1.2	Response received from Minister Stephen Dawson, Department of Emergencies
	9.2.1.3	Response received from Steven Elliott, Acting Principal Strategy Officer, Department of Local Government, Sport and Cultural Industries
	9.2.1.4	Flow chart of Local Law making process
Item 9.2.2	9.2.2.1	Unconfirmed BFAC Meeting Minutes – 9 May 2023
Item 9.2.4	9.2.4.1	Shire of Kojonup Fire Break Order 2023-2024
Item 9.3.1	9.3.1.1	Monthly Financial Report – 1 to 31 May 2023
Item 9.3.2	9.3.2.1	Monthly Payments Listing 1 to 31 May 2023
Item 9.3.3	9.3.3.1	Policy 3.3 Councillor Induction and Training
	9.3.3.2	WALGA Local Government Convention 2023 Programme
Item 9.3.4	9.3.4.1	Annual Report 2021/2022
	9.3.4.2	Excerpt - Item 9.3.6 from unconfirmed Ordinary Council Meeting Minutes 16 May 2023

SHIRE OF KOJONUP

Kojonup



MINUTES

Ordinary Council Meeting

16 May 2023

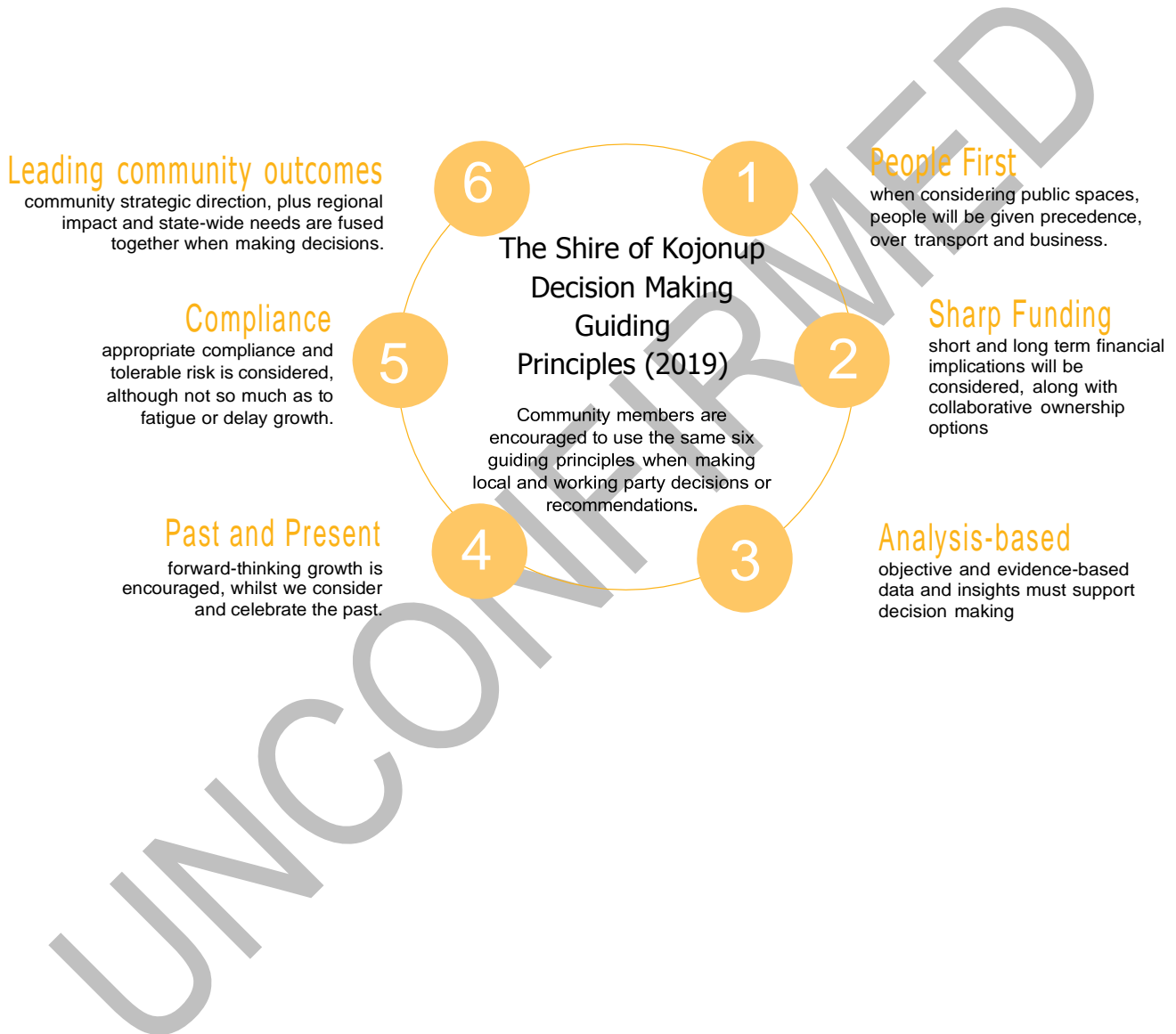
MINUTES OF A COUNCIL MEETING HELD ON 16 MAY 2023

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



MINUTES

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

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

Disclaimer

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

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

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

Acknowledgement of Country

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

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

Prayer

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

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

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

Amen

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

3 ATTENDANCE

COUNCILLORS

Cr N Radford

Shire President

Cr P Webb

Deputy Shire President

Cr F Webb

Cr Wieringa

Cr Gale

Cr Singh

Cr R Bilney

Cr Egerton-Warburton

STAFF

Grant Thompson

Chief Executive Officer

Robert Jehu

Manager Regulatory Services

Judy Stewart

Senior Administration Officer

GUESTS

Jason Gibbons

Truck Operator

Craig McVee

Manager Works and Services

Douglas Fraser

Works Foreman

3.1 APOLOGIES

Nil

3.2 APPROVED LEAVE OF ABSENCE

Nil

4 DECLARATION OF INTEREST

Cr Singh – Item 9.1.2 – Proximity

5 PUBLIC QUESTION TIME

5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.2 PUBLIC QUESTION TIME

Nil

6 **CONFIRMATION OF MINUTES**

6.1 ORDINARY COUNCIL MEETING 18 April 2023

Minutes of an Ordinary Council Meeting held on 18 April 2023 are at [attachment 6.1.1](#).

OFFICER RECOMMENDATION/COUNCIL DECISION

48/23 Moved Cr Gale

Seconded Cr F Webb

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

CARRIED 8/0

7 **PRESENTATIONS**

7.1 PETITIONS

Nil

7.2 PRESENTATIONS

7.2.1 JASON GIBBONS – TRUCK OPERATOR – 25 YEARS OF SERVICE

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

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

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

7.3 DEPUTATIONS

Nil

8 **METHOD OF DEALING WITH AGENDA BUSINESS**

There was nil change to the order of business.

9 **REPORTS**

9.1 KEY PILLAR 1 – ‘PLACE’ REPORTS

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

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

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

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

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

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

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

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

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

“That Council:

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

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

COMMENT

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

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

Two (2) proponents submitted proposals as summarised below:

Table 1 - Proponents

	Contractor
1	Action Sheds
2	BK Thompson Electrical Service

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

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

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

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

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

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

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

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

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

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

CONSULTATION

Council Briefing Session 2 May 2023

Kojonup Community Men's Shed Inc. Executive Committee

Chief Executive Officer

Manager Regulatory Services

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

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

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

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

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

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

That Council:

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

CARRIED 8/0

UNCONFIRMED

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

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

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

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

BACKGROUND

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

COMMENT

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

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

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

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

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

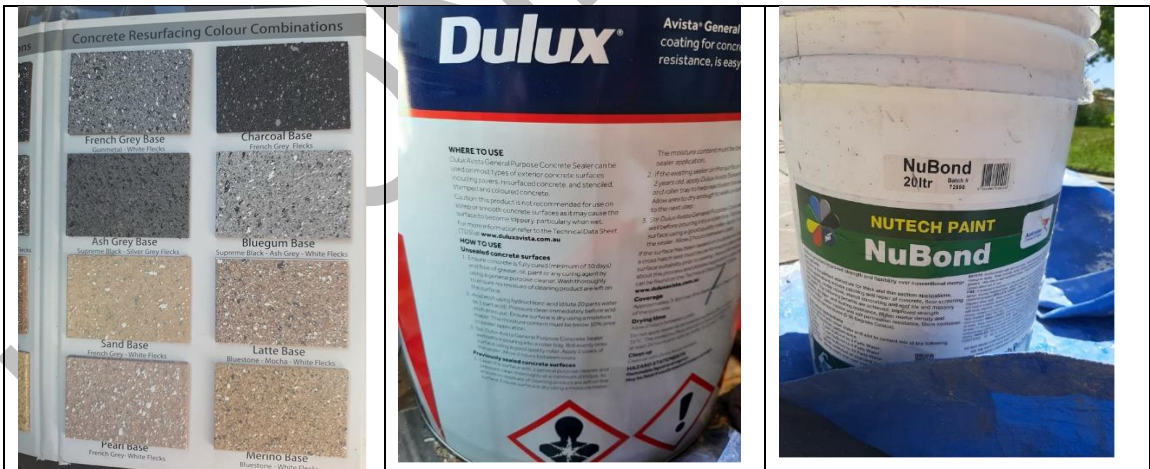
The product line used in Spray on Pavers is as follows:

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

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

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

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





Photos of product to be utilised provided by the proponent

Slip Factor

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

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

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

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

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

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

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

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There will be no initial financial cost to Council.

UNCONFIRMED

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

Moved Cr Bilney

Seconded Cr F Webb

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

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

AMENDMENT TO THE MOTION

50/23 Moved Cr Wieringa

Seconded Cr Gale

That the following point be added to the motion:

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

CARRIED 8/0

THE AMENDMENT BECAME PART OF THE MOTION AND WAS PUT

51/23 Moved Cr Bilney

Seconded Cr F Webb

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

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

CARRIED 7/0

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

Cr Singh re-entered the meeting at 3.13pm.

9.2 KEY PILLAR 2 – 'CONNECTED' REPORTS
Nil

9.3 KEY PILLAR 3 – ‘PERFORMANCE’ REPORTS

9.3.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY
MARCH 2023

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

COMMENT

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

The following items are worthy of noting:

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

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

CONSULTATION

Nil

STATUTORY REQUIREMENTS

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

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

52/23 Moved Cr Gale

Seconded Cr Singh

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

CARRIED 8/0

9.3.2 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY
APRIL 2023

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

COMMENT

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

The following items are worthy of noting:

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

CONSULTATION

Nil

STATUTORY REQUIREMENTS

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

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

53/23 Moved Cr Egerton-Warburton

Seconded Cr Wieringa

That the monthly financial statements for the period ending 30 April 2023, as attached, be noted.

CARRIED 8/0

9.3.3 MONTHLY PAYMENTS LISTINGS – MARCH 2023 AND APRIL 2023

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

Nil

COMMENT

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

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

CONSULTATION

Nil

STATUTORY REQUIREMENTS

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

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT PLAN IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

54/23 Moved Cr Wieringa

Seconded Cr Gale

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

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

be received.

CARRIED 8/0

UNCONFIDENTIAL

9.3.4 RESERVE ACCOUNT APPROPRIATENESS REVIEW 2022/2023 - COMMUNITY FEEDBACK

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

“That:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COMMENT

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

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

All Community feedback was similar in that the NRM Reserve:

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

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

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

Summary

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

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

Appropriateness of Existing Reserve Account Balances:

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

- X - Close Reserve
- 🚫 - More funds required
- 🟢 - Currents funds are appropriate;
- 🟡 - Funds are surplus to needs of the account; and
- ? – Needs further intervention to be relevant

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

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

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

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

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

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

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

Recommendations

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

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

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

Reserves to Close and Discontinue

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

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

Reserves to Merge

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

New Name

Sporting Complex – P&E, Upgrades & Renewal

Reserves to Manage

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

New Name

Kodja Place Renewal & Upgrades

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

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

Reserves to Retain

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

A number of key regulated reserves must be retained.

Points for Consideration:

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

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

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

Additional/New Reserve Accounts

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

CONSULTATION

30 day Community Consultation

Senior Administration Officer

Senior Finance Officer

STATUTORY REQUIREMENTS

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

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.
- (2) Subject to subsection (3), before a local government —
 - (a) changes* the purpose of a reserve account; or
 - (b) uses* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use.
** Absolute majority required.*
- (3) A local government is not required to give local public notice under subsection (2) —
 - (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
 - (b) in such other circumstances as are prescribed.
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

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

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

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

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

55/23 Moved Cr Egerton-Warburton

Seconded Cr F Webb

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

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

CARRIED BY ABSOLUTE MAJORITY 8/0

UNCONFIRMED

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

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

COMMENT

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

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

CONSULTATION

Nil

STATUTORY REQUIREMENTS

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION/COUNCIL DECISION

56/23 Moved Cr Gale

Seconded Cr P Webb

That Council:

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

CARRIED 8/0

UNCONFIRMED

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

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

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

COMMENT

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

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

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

Significant Matters Raised:

Nil

Moderate Matters Raised:

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

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

Minor Matters Raised:

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

1. Pool Receipts Reconciliation
2. Related Party Declarations

The Asset Renewal Funding Ratio was not reported.

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

CONSULTATION

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

STATUTORY REQUIREMENTS

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

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications for this report.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

That:

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

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION/COUNCIL DECISION

57/23 Moved Cr Gale

Seconded Cr Egerton-Warburton

That:

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

CARRIED BY ABSOLUTE MAJORITY 8/0

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

COMMITTEE RECOMMENDATION/COUNCIL DECISION

58/23 Moved Cr Gale

Seconded Cr Egerton-Warburton

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

CARRIED 8/0

UNCONFIRMED

9.3.7 BUSINESS CONTINUITY AND DISASTER RECOVERY PLAN – ANNUAL REVIEW

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

COMMENT

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

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

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

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

CONSULTATION

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

STATUTORY REQUIREMENTS

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

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

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

ASSET MANAGEMENT IMPLICATIONS

Nil

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

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION/COUNCIL DECISION

59/23 Moved Cr Gale

Seconded Cr Wieringa

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

CARRIED 8/0

UNCONFIRMED

9.4 KEY PILLAR 5 – ‘PROSPERITY’ REPORTS

9.5 KEY PILLAR 5 – ‘DIGITAL’ REPORTS

Nil

10 APPLICATIONS FOR LEAVE OF ABSENCE

COUNCIL DECISION

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

CARRIED 8/0

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

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

COUNCILLOR RECOMMENDATION

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

COUNCIL DECISION

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

CARRIED 8/0

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

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Nil

7 PRESENTATIONS

7.4 DELEGATES' REPORTS

7.4.1 CR GALE – STATE GOVERNMENT BUDGET UPDATE

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

Highlighted Points included:

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

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

15 CLOSURE

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

16 ATTACHMENTS (SEPARATE)

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

UNDER SEPARATE COVER

Item 9.1.1	9.1.1.1	Proposal Application – Action Sheds
	9.1.1.2	Proposal Application – BK Thomson Electrical Service
Item 9.3.7	9.3.7.3	BCDRP Addendum - COVID-19 Pandemic Response Plan 2021 (showing changes)
	9.3.7.4	BCDRP Addendum – Pandemic Response Plan 2023 (clean copy)

SHIRE OF KOJONUP

Kojonup



MINUTES

Special Council Meeting

6 June 2023

MINUTES OF A SPECIAL COUNCIL MEETING HELD ON 6 JUNE 2023

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

Leading community outcomes

community strategic direction, plus regional impact and state-wide needs are fused together when making decisions.

Compliance

appropriate compliance and tolerable risk is considered, although not so much as to fatigue or delay growth.

Past and Present

forward-thinking growth is encouraged, whilst we consider and celebrate the past.

6

1

5

2

4

3

The Shire of Kojonup Decision Making Guiding Principles (2019)

Community members are encouraged to use the same six guiding principles when making local and working party decisions or recommendations.

People First

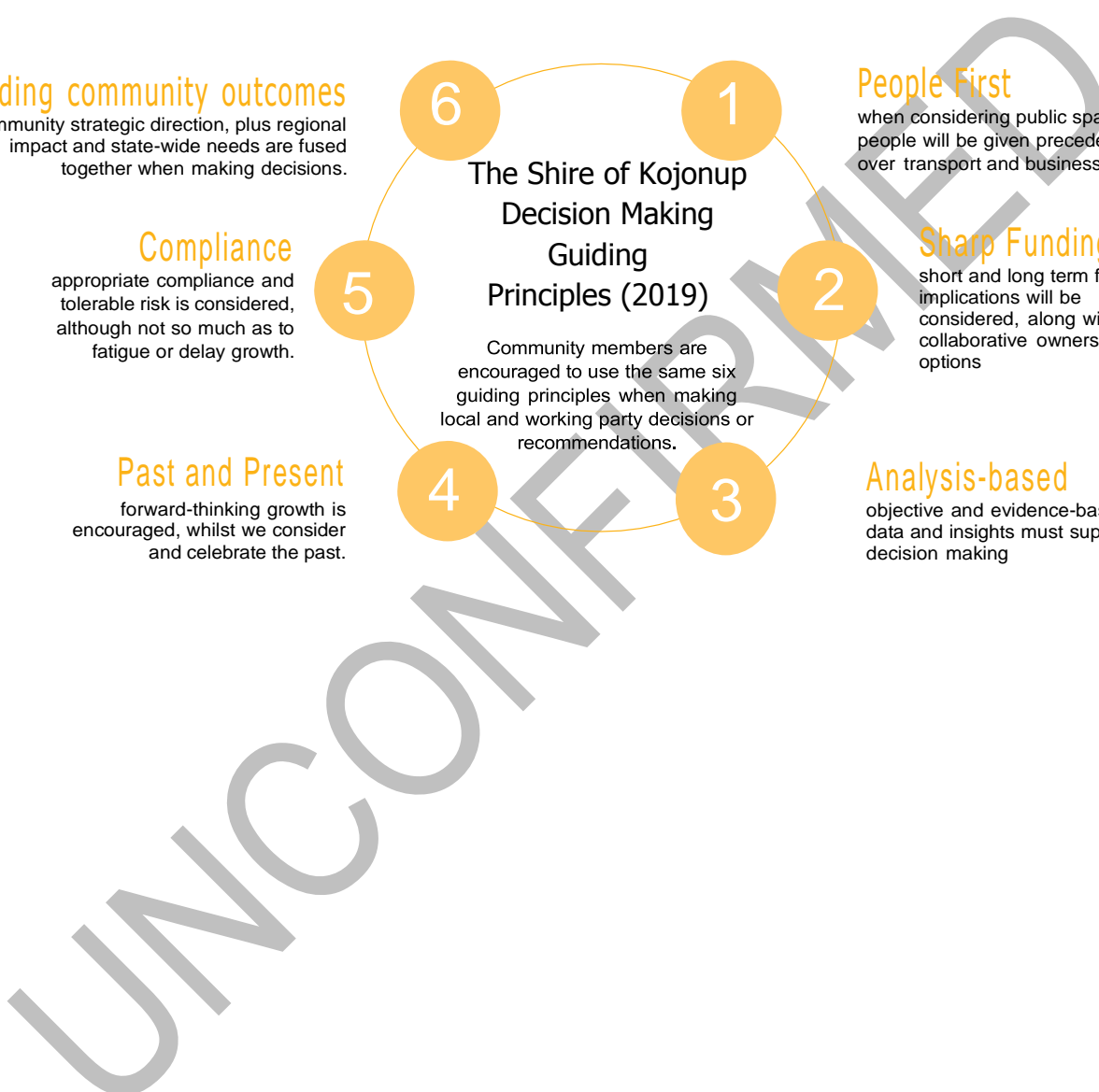
when considering public spaces, people will be given precedence, over transport and business.

Sharp Funding

short and long term financial implications will be considered, along with collaborative ownership options

Analysis-based

objective and evidence-based data and insights must support decision making



MINUTES

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President declared the meeting open at 3.04pm and drew the meeting's attention to the disclaimer below:

Disclaimer

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

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

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

Acknowledgement of Country

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

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

Prayer

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

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

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

Amen

2 **ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

Nil

3 **ATTENDANCE**

COUNCILLORS

Cr Radford

Shire President

Cr P Webb

Deputy Shire President

Cr F Webb

Cr Singh

Cr Bilney

Cr Egerton-Warburton

STAFF

Grant Thompson

Chief Executive Officer

Judy Stewart

Senior Administration Officer

3.1 **APOLOGIES**

Cr Gale

Cr Wieringa

3.2 **APPROVED LEAVE OF ABSENCE**

4 **DECLARATION OF INTEREST**

Item 9.4.1 – Cr Bilney (Proximity), Cr P Webb (Financial), Cr F Webb (Financial), Cr Egerton-Warburton (Impartiality)

5 **PUBLIC QUESTION TIME**

Questions may be submitted using the special email address for Council Meeting Public Question Time being cmpqt@kojonup.wa.gov.au

The Chief Executive Officer will table all correspondence received.

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

Not applicable

5.2 **PUBLIC QUESTION TIME**

Nil

6 **CONFIRMATION OF MINUTES**

Nil

7 **PRESENTATIONS**

7.1 PETITIONS

Nil

7.2 PRESENTATIONS

Nil

7.3 DEPUTATIONS

Nil

7.4 DELEGATES' REPORTS

Nil

8 **METHOD OF DEALING WITH AGENDA BUSINESS**

There were nil changes to the Order of Business.

9 **REPORTS**

9.1 **KEY PILLAR 1 – 'PLACE' REPORTS**

Nil

9.2 **KEY PILLAR 2 – 'CONNECTED' REPORTS**

Nil

UNCONFIRMED

9.3 KEY PILLAR 3 – ‘PERFORMANCE’ REPORTS

9.3.1 CHANGE OF DATE OF JULY 2023 ORDINARY MEETING AND ANNUAL ELECTORS MEETING (2021/2022)

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Wednesday, 31 May 2023
FILE NO	GO.CNM.6
ATTACHMENT(S)	Nil

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP3 - Performance	3.2 – Be exceptional in two-way communication within our community, and market our brand outside of our community.	3.2.2 - Engage with our residents and industry members through increased use of social media.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to consider changing and bringing forward Council’s July 2023 Ordinary Meeting and Annual Electors Meeting date from Tuesday 25 July 2023 to Wednesday 19 July 2023.

BACKGROUND

At its November 2023 Ordinary Meeting, Council resolved as follows:

“That:

1. *Ordinary Meetings of Council be scheduled to be held in the Shire of Kojonup (Shire) Council Chambers, 93 Albany Highway, Kojonup the third Tuesday of each month in 2023 commencing at 3:00pm with the following exceptions:*
 - *No scheduled meeting to be held in January;*
 - *The February meeting to be brought forward to the first Tuesday being 7 February;*
 - *The July meeting be held on the fourth Tuesday (25 July) to make allowance for the Annual Budget adoption; and*
 - *The December meeting be held on the second Tuesday (12 December) given timing to the Christmas break period.*
2. *The following dates be approved for the 2023 calendar year for Ordinary Meetings of Council:*
 - 7 February 2023*
 - 21 March 2023*
 - 18 April 2023*
 - 16 May 2023*
 - 20 June 2023*

25 July 2023

15 August 2023

19 September 2023

17 October 2023

21 November 2023

12 December 2023

3. *That Council's approved Ordinary Meeting schedule for 2023, as above, be published on the Shire website and local public notice given."*

At its May 2023 Ordinary Meeting, Council resolved as follows:

"That:

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

In accordance with Regulation 12 of the *Local Government (Administration) Regulation 1996*, local governments are required to give local public notice of the date, time and place with respect to 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.

Given that Ordinary Meetings and Annual Electors Meetings are made by decisions of Council, only Council can approve any changes or amendments.

COMMENT

Due to unplanned circumstances, the Author is requesting that Council's July 2023 Ordinary Meeting and the Annual Electors Meeting be changed to be held on Wednesday, 19 July 2023.

CONSULTATION

Senior Administration Officer

STATUTORY REQUIREMENTS

Local Government Act 1995 - Section 5.25(1)(g) - regulations about council and committee meetings and committees.

Local Government (Administration) Regulations 1996 - Section 12 - meetings, public notice of.

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

There are nil risk management implications for this report.

ASSET MANAGEMENT IMPLICATIONS

There are nil asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

62/23 Moved Cr Singh

Seconded Cr F Webb

That Council:

1. conducts its Annual Electors Meeting for the 2021/2022 financial year on Wednesday, 19 July 2023 at 6.00pm at the Kojonup Sporting Complex; and
2. changes its July 2023 Ordinary Meeting from Tuesday, 25 July 2023 to Wednesday, 19 July 2023.

CARRIED 6/0

UNCONFIDENTIAL

9.3.2 REVOCATION OF PREVIOUS COUNCIL MOTION 16/23 AND RE-ALLOCATION OF LOAN FUNDS TO THE RENOVATION OF 30 KATANNING ROAD, KOJONUP

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Friday, 2 June 2023
FILE NO	GO.CNM.2
ATTACHMENT(S)	9.3.2.1 - Notice of Motion – Revocation of Council Motion 16 of 23 – Re-allocation of WATC funds

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

DECLARATION OF INTEREST

Nil

SUMMARY

Council, following a Notice of Motion pursuant to the *Local Government (Administration) Regulations 1996*, to consider the revocation of Council Motion 16/23 (Special Council Meeting 28 February 2023) as follows:

“That Council approves the Loan for 39 Vanzuilecom Street, Kojonup be re-allocated to fund the new Kojonup Bowling Club Green upgrade (contribution of \$114,500) and the new Chemical Shed (\$35,500)”;

and

to consider the re-allocation of funds from 39 Vanzuilecom Street, Kojonup to fund the renovation of 30 Katanning Road, Kojonup.”

BACKGROUND

At its 18 October 2022 Ordinary Meeting the Council resolved as follows:

“That Council:

1. *Seeks a sworn rental valuation for 39 Vanzuilecom Street, Kojonup.*
2. *Advertises, under Section 3.58 of the Local Government Act 1995 - Disposing of property:*
 - a) *its intent to lease 39 Vanzuilecom Street, Kojonup, to The George Church Community Medical Centre Inc. (GCCMC) on a 10 year lease with an extension of a further 10 (ten) years, on the provision that the GCCMC renovates the house to an agreed suitable standard using the GROH (Government Regional Officers Housing) functional specifications as its renovation guide; and*
 - b) *that the lease amount will be negotiated on the basis that renovation costs, up to \$200,000, are wholly provided by the GCCMC, as well as a minimal rent amount*

covering the Shire of Kojonup's (Shire) costs associated with water and other utility costs.

3. Delegates authority to the Chief Executive Officer and Shire President to negotiate the lease and renovation specifications with the GCCMC if no public submissions are received.

4. Reallocates 39 Vanzuilecom Street, Kojonup, from staff housing to housing for the attraction and retention of a General Practitioner to the Shire and updates Council Policy 2.2.7 accordingly."

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

"1. That Council approves the Loan for 39 Vanzuilecom Street, Kojonup be reallocated to fund the new Kojonup Bowling Club Green upgrade (contribution of \$114,500) and the new Chemical Shed (\$35,500);

2. That Council authorise the Chief Executive Officer (CEO) apply to the Western Australian Treasury Corporation (WATC) to reallocate the borrowed funds to the above expenditure items; and

3. If approved by WATC The CEO make the changes accordingly in the financial statements."

COMMENT

Due to Council resolving to lease 39 Vanzuilecom Street, Kojonup, to The George Church Community Medical Centre Inc. and no longer requiring funds to put towards the Kojonup Bowling Club green and chemical shed upgrades, the loan of \$150,000 may be re-allocated to other capital projects.

Accordingly, the Western Australian Treasury Corporation has been consulted and an absolute majority resolution from Council is required to re-allocate the borrowings to another project.

The Author recommends that Council Motion 16/23, allocating funds to the Kojonup Bowling Club projects, be revoked and re-allocated to the renovation of Council's 30 Katanning Road, Kojonup, property.

CONSULTATION

Senior Administration Officer
Western Australian Treasury Corporation
Senior Finance Officer

STATUTORY REQUIREMENTS

Local Government Act 1995 (Act) – s. 5.25 (1) (e) and (f):

5.25. Regulations about council and committee meetings and committees

(1) Without limiting the generality of section 9.59, regulations may make provision in relation to –

(e) the circumstances and manner in which a decision made at a council or a committee meeting may be revoked or changed (which may differ from the manner in which the decision was made); and

(f) the content and confirmation of minutes of council or committee meetings and the keeping and preserving of the minutes and any documents relating to meetings;

Local Government (Administration) Regulations 1996 – r.10 provides:

10. Revoking or changing decisions (Act s. 5.25(1)(e))

- (1) *If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported –*
- (a) in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or*
 - (b) in any other case, by at least $\frac{1}{3}$ of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.*
- (1a) *Notice of a motion to revoke or change a decision referred to in subregulation (1) is to be signed by members of the council or committee numbering at least $\frac{1}{3}$ of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.*
- (2) *If a decision is made at a council or committee meeting, any decision to revoke or change the decision must be made by an absolute majority.*
- (3) *This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.*

11. Minutes, content of (Act s. 5.25(1)(f))

The content of minutes of a meeting of a council or a committee is to include –

- (c) details of each motion moved at the meeting, the mover and the outcome of the motion;*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
8 – Errors, Omissions and Delays	Inaccurate recording, maintenance, testing or reconciliation of data.	Policies and Procedures	
Risk rating – Adequate			
IMPLICATIONS			
Correction of records mitigates compliance risk and ensures accuracy of documentation and record keeping for future reference.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

63/23 Moved Cr Radford Seconded Cr P Webb Third Cr Wieringa

That Council:

1. following a Notice of Motion pursuant to r.10 of the *Local Government (Administration) Regulations 1996*, revokes Council Motion 16/23;
2. approves that the loan previously allocated for Kojonup Bowling Club upgrades be re-allocated to fund the renovation of 30 Katanning Road, Kojonup; and
2. authorises the Chief Executive Officer (CEO) to request the Western Australian Treasury Corporation (WATC) re-allocate the borrowed funds to 30 Katanning Road, Kojonup and, if approved by WATC, the CEO make the changes accordingly in the financial statements.

CARRIED BY ABSOLUTE MAJORITY 6/0

Councillor Bilney declared a Proximity Interest and left the meeting.

Councillors P Webb and F Webb declared a financial interest and left the meeting at 3.10pm.

Councillor Egerton-Warburton declared an Impartiality Interest but was not requested to leave the meeting.

9.4 KEY PILLAR 5 – ‘PROSPERITY’ REPORTS

9.4.1 RENEWABLE ENERGY FACILITY (FLAT ROCKS WIND FARM STAGE 1) – DEVELOPMENT APPLICATION TO BE DETERMINED BY THE WESTERN AUSTRALIAN PLANNING COMMISSION (WAPC)

AUTHOR	Steve Thompson - Consultant Planner, Edge Planning & Property
DATE	Thursday, 1 June 2023
FILE NO	BD.BDA.8
ATTACHMENT(S)	<p>9.4.1.1 - Letter from WAPC</p> <p>9.4.1.2 - Planning Report excluding appendices</p> <p>9.4.1.3 - Development Plans - extract from Appendix C</p>

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2020-2024”
Key Pillar	Community Outcomes	Corporate Actions
KP 4 - Prosperity	4.1 – Be providing business assistance for growth in small local industry	4.1.1 – Amend Town Planning Scheme to encourage economic development and private investment

DECLARATION OF INTEREST

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

SUMMARY

The applicant has lodged a Development Application for a renewable energy facility, located in both the Shire of Kojonup and the Shire of Broomehill-Tambellup, with the Western Australian Planning Commission (WAPC). The WAPC seeks comments from the Shire by 23 June 2023.

BACKGROUND

The Council has considered matters relating to the Flat Rocks Wind Farm on various occasions extending back to 2011 and more recently on 1 November 2022.

The applicant advises the project commenced in 2010 by Moonies Hill Energy which proposed 74 turbines spanning a number of land parcels in the Shires of Kojonup and Broomehill-Tambellup. With the advancement of wind turbine technology, the original development approvals have been amended with the total number of turbines reducing down to 44 turbines as a result of improved turbine efficiency.

Stage 1 construction has commenced.

Part 17, Division 2 of the *Planning and Development Act 2005 (Special provisions for COVID-19 pandemic relating to development applications)* provides for the WAPC to determine Development Applications of 'significant development'. The insertion of Part 17, at the start of the global COVID-19 pandemic, was to provide relief measures and to stimulate projects that would benefit the economic recovery of the State.

As a Part 17 application, the WAPC is responsible for the assessment of the Development Application and ensuring development conditions are suitably implemented. Local government is accordingly not a decision-maker; however, the WAPC seeks comments from local government, other stakeholders and the community.

The applicant has lodged a Part 17 Development Application in part given the development is located in two Shires with different planning frameworks. The Flat Rocks Wind Farm is a 'significant development' given it is regionally located and has an estimated development value of \$200 million.

This Part 17 Development Application proposes 18 wind turbines located on various lots within the Shire of Kojonup and Shire of Broomehill-Tambellup. This Development Application is Stage 1 of the project. Stage 1 will be developed by Enel Green Power Australia Pty Ltd.

In particular, this Development Application proposes 18 turbines, a permanent substation, operations and maintenance building and incidental infrastructure. The wind turbines have the following features:

- Wind Turbine Model: Vestas V150 4.2MW Tower: 125 m high tubular tower
- Blades: three blades 73.7 m in length
- Rotor diameter: 150 m
- Tip height: 200 m
- Nacelle: located on top of the tower and houses the gearbox and generator
- Foundation: reinforced concrete base foundation
- Hardstand: crane hardstand area located directly adjacent to foundation

The WAPC seeks comments from the Shire on the Development Application by 23 June 2023.

Stage 2 does not form part of this current Development Application. Stage 2 is proposed to be delivered by the original proponent Moonies Hill Energy.

COMMENT

The current Development Application reflects previous planning approvals issued by the Council. Accordingly, the Development Application (Stage 1) is conditionally supported.

Based on previous consultation feedback and assessment, it is suggested:

- Noise impacts are the key planning issue;
- The WAPC should ensure that noise levels, at non-stakeholder dwellings, are compliant with the noise levels to existing dwellings;
- The WAPC should ensure that noise levels comply with the Noise Regulations as well as development conditions. Neither of these sets of controls (Noise Regulations and development conditions) overrides the other - both must be complied with; and
- The WAPC take account of recommended conditions and advice (including Conditions 21 and 29).

Given the current Development Application is consistent with what has already been conditionally approved by Council, it is recommended that Council advise the WAPC that it conditionally supports the Development Application. The conditions and advice outlined in the Officer Recommendation reflect previous Council approvals with minor wording changes to account that the WAPC is now the decision maker. Proposed additions are outlined in bold with proposed deletions in ~~strikeout~~.

Alternate options and their implications

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

1 *Not support the Development Application*

The Council can advise the WAPC that it refuses the application (giving reasons).

2 *Support the Development Application*

The Council can advise the WAPC that it supports the application. The conditions and advice outlined in the Officer Recommendation can be modified, deleted or added to.

3 *Defer the Development Application*

The Council can request that the WAPC defer the application and seek additional information. The WAPC may, however, not accept a deferral request.

CONSULTATION

The WAPC has recently consulted on the Development Application. Previously, the Shire consulted on earlier Development Applications.

STATUTORY REQUIREMENTS

Planning and Development Act 2005

Planning and Development (Local Planning Schemes) Regulations 2015

Shire of Kojonup Town Planning Scheme No.3

POLICY IMPLICATIONS

Position Statement: Renewable Energy Facilities (March 2020)

State Planning Policy 2.5 - Rural Planning

State Planning Policy 3.7 - Planning in Bushfire Prone Areas

FINANCIAL IMPLICATIONS

Nil

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	Assessment by WAPC	Nil

6 – Engagement	Inadequate documentation or procedures	Consultation by WAPC	Nil
7 – Environment	Inadequate local laws/planning schemes	Environmental management compliance and WAPC to ensure that conditions are met.	Nil
8 – Errors, Omissions and Delays	Complex legislation Incorrect information	Assessment by WAPC	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
The Development Application will be determined by the WAPC.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

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OFFICER RECOMMENDATION

THE MATTER LAPSED DUE TO LACK OF A QUORUM

That Council advises the Western Australian Planning Commission that it supports the Development Application, for a renewable energy facility (Flat Rocks Wind Farm Stage 1), subject to the following conditions and advice notes. The conditions and advice notes reflect previous Council approvals with minor changes outlined in bold and strikeout:

Substantial commencement

- 1) This wind farm shall substantially commence by 30 November 2023.

Wind turbine location and micro-siting

- 2) This approval is for a maximum of 9 wind turbines **(within the Shire of Kojonup)**.
- 3) The location of the wind turbines shall be generally in accordance with the ~~attached development plans, and the application as submitted which includes the 'Flat Rocks Wind Farm Environmental Report' and Appendices~~ **provided in Appendix C of the Development Application.**
- 4) The wind turbines are to be micro-sited in accordance with the following restrictions –
 - a) All wind turbines shall be located a minimum distance of 1 kilometre from any dwelling existing at the time of the issue of this planning approval unless approval in writing is first granted from the owner of that dwelling to a closer location;
 - b) The wind turbines shall be located in accordance with the 'Flat Rocks Wind Farm

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Turbine specifications

- 5) This approval is for Vestas V150 4.2MW wind turbine. Where the use of an alternative wind turbine is proposed, the Applicant must prepare and lodge with the ~~WAPC local government~~ a revised Noise Impact Assessment based upon the proposed alternative turbine, which demonstrates that that the alternative turbine can comply with condition 29 below.
- 6) The transformer associated with each wind turbine shall be located beside each tower or enclosed within the tower.
- 7) The wind turbines and rotors are to be constructed utilising a light grey colour.
- 8) All wind turbine towers are to be fully enclosed (to prevent birds perching or nesting).
- 9) All wind turbine towers to be unlit, unless required to comply with CASA regulations or the recommendations of the Applicant's risk management strategy.
- 10) The maximum height of each wind turbine shall be 200 metres, measured from the base of the tower to the rotor tip at its maximum elevation.

Temporary development

- 11) The development approval also grants temporary development approval for the following –
 - (a) temporary service roads and car parks;
 - (b) crane hardstand areas;
 - (c) concrete batching plants;
 - (d) construction compounds;
 - (e) water tanks;
 - (f) materials storage/laydown areas; and
 - (g) any other construction related infrastructure, shown on the Construction Management Plan required by condition 18.
- 12) Any concrete batching plant shall be set back a minimum distance of 500 metres from any boundary shared with lots not the subject of this approval.

Ancillary development

- 13) The development approval also grants development approval for the following –
 - (a) service roads;
 - (b) cabling, whether above or below ground;
 - (c) electricity reticulation/transmission powerlines, whether above or below ground;
 - (d) fencing;
 - (e) ancillary buildings;
 - (f) an electricity substationshown on the Development Layout Plan required by condition 17.

- 14) All service roads are to be located, designed, constructed and drained to minimise the impact on local drainage systems, landscape and farming activities.
- 15) Electricity reticulation/transmission powerlines –
 - (a) Between groups of wind turbine towers (called 'gangs') shall be placed underground, unless it is demonstrated to the satisfaction of the ~~WAPC local government~~ that it is impracticable to do so;
 - (b) Between the gangs, preferably underground, but over-head in circumstances where it is impracticable or uneconomical to install underground;
 - (c) Shall not be placed on or over land outside the lots the subject of this approval without the written approval of those landowners.
- 16) The electricity substation to be shown on the Development Layout Plan required by condition 17, must comply with the following development standards –
 - (a) Minimum setback of 100 metres from the perimeter of the substation to the boundary of the location within the nominated development area;
 - (b) Maximum height of the substation building and infrastructure within the substation area to be less than 60 metres, excluding masts, poles, or infrastructure required by a separate regulatory authority;
 - (c) The area of the substation does not exceed 2 hectares, with the area to include the substation, perimeter fencing, and excluding fire breaks or vegetation buffer planting;
 - (d) The substation will not exceed 150MW power transfer to the grid.

Pre-construction conditions

- 17) Prior to commencing any works, the Applicant is to lodge a Development Layout Plan for approval by the ~~WAPC local government~~. The Development Layout Plan must include the following detail –
 - (a) The location of access/egress points and service roads;
 - (b) The location of any cabling between wind turbines;
 - (c) The location of any fencing;
 - (d) Permanent buildings;
 - (e) Permanent car parking areas;
 - (f) Locations of the wind turbines, having regard to the restrictions in conditions 3 and 4 above;
 - (g) The location of any landscaping if required by condition 4(b).
- 18) Prior to commencing any works, the Applicant is to lodge a Construction Management Plan for approval by the ~~WAPC local government~~. The Construction Management Plan must include the following detail –
 - (a) The location of temporary access/egress points and temporary service roads;
 - (b) The location of crane hardstand areas;
 - (c) Temporary buildings;
 - (d) Temporary car parking areas;

- (e) The location of the concrete batching plant, water tanks and any construction compounds and materials storage/laydown areas;
 - (f) The location and extent of excavation required for the purpose of laying cabling;
 - (g) A timetable for the removal of temporary development after completion of the construction phase;
 - (h) The management of dust and other construction impacts;
 - (i) The management of weed infestations.
- 19) Prior to commencing any works, the Applicant is to lodge a Fire Management Plan for approval by the ~~WAPC local government~~. The Fire Management Plan shall be prepared by a suitably qualified consultant and in the context of the construction and operational phases of the development address the following matters-
- (a) Identification and clear mapping of firebreaks, emergency ingress and egress points, water points, turnaround areas for fire trucks, water sources, on site fire-fighting equipment;
 - (b) Identification of on-site tracks for access by emergency fire vehicles, and the requirement for these tracks to be maintained to a trafficable standard at all times;
 - (c) Emergency procedures and personnel contacts;
 - (d) Consideration of activities on fire ban days;
 - (e) Notification for other agencies.
- 20) Prior to commencing any works, the Applicant is to lodge a Traffic Management Plan for approval by the ~~WAPC local government~~. The Traffic Management Plan is to be prepared by a suitably qualified traffic consultant and in the context of the construction phase of the development is to include -
- (a) Haulage routes;
 - (b) Heavy vehicle movements scheduling;
 - (c) Use of escort vehicles;
 - (d) Interaction with other road uses, for example, school bus routes;
 - (e) A Pre-Construction Road Condition Report along the proposed haulage routes, and the obligation to prepare a Post-Construction Road Condition Report once construction is complete.
- 21) Prior to commencing any works, the Applicant is to lodge a Noise Impact Mitigation Management Plan for approval by the ~~WAPC local government~~. The Noise Impact Mitigation Management Plan is to outline the process by which the Applicant will –
- a) Undertake post-commissioning testing to ensure compliance with condition 29, including testing at existing dwellings, based upon the testing procedures and analysis contained in the South Australian EPA Wind Farms Environmental Noise Guidelines (2021);
 - b) Make arrangements with adjoining landowners regarding the construction of dwellings on land;
 - c) Modify micro-siting to ensure compliance with condition 29;
 - d) Modify the operation of the wind turbines to ensure compliance with condition 29;
 - e) Manage complaints regarding noise impact during the operational phase of the development.

22) Prior to commencing any works, the Applicant is to lodge a Landscaping Plan for approval by the ~~WAPC local government~~, in relation to the permanent buildings and car parking areas, and where vegetation screening is required by condition 4(b). The Landscaping Plan is to be prepared by a suitably qualified landscape architect, and address the following matters -

- (a) Identify, by numerical code, the species, quantity and anticipated mature dimensions of all plant types;
- (b) Identify a schedule of maintenance required to ensure that the landscaping grows to its mature dimensions and can be maintained at that level.

23) Where the Applicant intends undertaking the development in stages, a Staging Plan must be lodged with the ~~WAPC local government~~ at the same time as the Management Plans referred to in conditions, 17, 18, 19, 20, 21, and 22. The purpose of the Staging Plan is to determine the scope of information required in order to satisfy the conditions of approval as it relates to that stage.

24) Prior to commencing any works, the Applicant is to advise the following entities regarding the construction of the wind turbines, including estimated dates of installation, details of exact locations and heights -

24.1 Civil Aviation Safety Authority (CASA);

24.2 Airservices Australia;

24.3 Royal Flying Doctor Service;

24.4 Royal Australian Air Force;

24.5 All known private airstrip owners within 20km of any wind turbine;

24.6 All known aerial agriculture operators, including the Aerial Agriculture Association of Australia.

25) Prior to commencing any works the Applicant is to acknowledge in writing to the satisfaction of the Shire that they are responsible for the remedying of any electromagnetic interference to pre-construction quality of signals directly attributable to the operation of the windfarm.

Construction conditions

26) The Applicant is to implement the following approved plans, as they relate to the construction phase of the development, during construction -

- (a) the Construction Management Plan, required by condition 18;
- (b) the Fire Management Plan, required by condition 19; and
- (c) the Traffic Management Plan, required by condition 20.

27) All fill placed on the land must be free of disease and weeds.

28) Any damage caused to the roads attributable to the construction phase of the development is to be rectified by the Applicant to the standard identified in the Pre-Construction Road Condition Report.

Operational conditions

- 29) (a) The Applicant shall ensure at all times that the operation of the wind farm complies with the following noise levels within a 30 metre curtilage of a dwelling:
- a) Will not exceed 35dB(A) (LA90, 10 minutes); or
 - b) Will not exceed the background noise (LA90, 10 Minutes) by more than 5dB(A), whichever is the greater.
- (b) Assessment of noise impact is to be performed in accordance with SA EPA Wind Farms Environmental Noise Guidelines (2021).
- 30) The Applicant is to implement the following approved plans, as they relate to the operational phase of the development, during the life of this development approval -
- (a) the Fire Management Plan, required by condition 19;
 - (b) the Traffic Management Plan, required by condition 20;
 - (c) the Noise Impact Mitigation Plan, required by condition 21; and
 - (d) the Landscape Management Plan, required by condition 22.

Decommissioning conditions

- 31) The wind turbines are to be decommissioned when they are disconnected from the power grid or when they no longer generate energy into the power grid. This condition does not apply where the wind farm or individual wind turbines is disconnected temporarily from the power grid, or is not generating energy, for maintenance.
- 32) Prior to decommissioning the wind farm, or any wind turbines in the wind farm, the Applicant is to lodge a Decommissioning and Rehabilitation Management Plan for approval by the ~~WAPC local government~~ **WAPC**. The Decommissioning and Rehabilitation Management Plan is to include -
- (a) a detailed decommissioning schedule or works with timeframes for each stage;
 - (b) a Traffic Management Plan;
 - (c) a Fire Management Plan;
 - (d) sufficient information that clearly outlines any below ground infrastructure to be retained on site and its treatment to allow for continued agricultural use;
 - (e) implementation of suitable mechanisms to alert prospective purchasers of retention of any below ground infrastructure which may affect future building locations or development
- 33) The Applicant is to implement the Decommissioning and Rehabilitation Management Plan during the decommissioning and rehabilitation process.
- 34) All lots the subject of this development approval shall be returned to pre-development state following decommissioning, with the exception that underground infrastructure (such as footings and cables) may be retained below normal ploughing levels where retention allows for continued agricultural use.

35) If any below ground infrastructure is retained on site following decommissioning, notifications are to be placed on the affected Certificates of Title to alert prospective purchasers that there are underground cables and or infrastructure on the land which may impact on future development or building locations, within 3 months of the wind farm being decommissioned. The Notifications are to be prepared and lodged at the cost of the Applicant.

Additional development

36) The Applicant may construct a viewing area / platform and information / interpretative signage suitable for resident and visitor / tourist use at a wind turbine location to be agreed with the Shire of Kojonup.

Advice

A) The term 'dwelling' in this approval has the same meaning as the Residential Design Codes Volume 1.

B) The applicant is advised that:

- i) There is potential for vacant lots adjacent to the proposed wind farm to be further developed with dwellings.
- ii) Legislation in Western Australia requires that the wind farm comply with the Environmental Protection (Noise) Regulations 1997. The controls on noise contained in this approval do not override those contained in the Regulations, nor vice versa, but the wind farm must comply with whichever control is more stringent at any given location at any given time under then-prevailing meteorological etc conditions.
- iii) The applicant takes the commercial risk that future wind farm operations may need to be altered or modified to continue to comply with noise limitations.
- iv) It is recommended that the applicant prepare and submit acoustic compliance reports by a suitably qualified and independent acoustic engineer to demonstrate compliance with Condition 29 at key stages of development. This would provide compliance assurances to both the ~~WAPC local government~~ and surrounding landowners.

Councillors Bilney, P Webb and F Webb re-entered the meeting at 3.11pm.

9.5 KEY PILLAR 5 – ‘DIGITAL’ REPORTS

Nil

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Nil

15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 3.12pm.

16 ATTACHMENTS (SEPARATE)

Item 9.3.2	9.3.2.1	Notice of Motion – Revocation of Council Motion 16 of 23 - Re-allocation of WATC funds
Item 9.4.1	9.4.1.1	Letter from WAPC
	9.4.1.2	Planning Report excluding appendices
	9.4.1.3	Development Plans - extract from Appendix C

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LOCAL GOVERNMENT ACT 1995
BUSH FIRES ACT 1954

SHIRE OF KOJONUP

BUSH FIRE BRIGADES LOCAL LAW 2023

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LOCAL GOVERNMENT ACT 1995
BUSH FIRES ACT 1954

SHIRE OF KOJONUP

BUSH FIRE BRIGADES LOCAL LAW 2023

Under the powers conferred by the *Local Government Act 1995* and the *Bush Fires Act 1954* and under all other powers enabling it, the Council of the Shire of Kojonup resolved on the _____ to make the following local law.

PART 1 - PRELIMINARY

1.1 Citation

This local law may be cited as the *Shire of Kojonup Bush Fire Brigades Local Law 2023*.

1.2 Definitions

(1) In this local law unless the context otherwise requires –

Act means the *Bush Fires Act 1954*;

Brigade area is defined in clause 2.2(1)(b);

Brigade member means a fire fighting member, associate member or a cadet member of a bush fire brigade;

Brigade officer means a person holding a position referred to in clause 2.2 (1)(c), whether or not he or she was appointed by the local government or elected at an annual general meeting of a bush fire brigade or otherwise appointed to the position;

Bush fire brigade is defined in section 7 of the Act;

Bush Fire Operating Procedures means the Bush Fire Operating Procedures adopted by the local government as amended from time to time;

CEO means the chief executive officer of the Shire of Kojonup;

Council means the Council of the local government;

Department means the Department of Fire and Emergency Services of Western Australia;

District means the district of the local government;

Fire fighting member is defined in clause 4.2;

Local government means the Shire of Kojonup;

Regulations means Regulations made under the Act; and

Rules means the Rules Governing the Operation of Bush Fire Brigades set out in Schedule One.

- (2) In this local law, unless the context otherwise requires, a reference to –
- (a) a Captain;
 - (b) a First Lieutenant;
 - (c) a Second Lieutenant;
 - (d) any additional Lieutenants;
 - (e) an Equipment Officer;
 - (f) a Secretary;
 - (g) a Treasurer; or
 - (h) a Secretary / Treasurer combined,

means a person holding that position in a bush fire brigade.

1.3 Application

This local law applies throughout the district.

1.4 Commencement

This local law come into operation 14 days after the date of its publication in the *Government Gazette*.

PART 2 – ESTABLISHMENT OF BUSH FIRE BRIGADES

Division 1 – Establishment of a bush fire brigade

2.1 Establishment of a bush fire brigade

- (1) The local government may establish a bush fire brigade for the purpose of carrying out normal brigade activities.
- (2) A bush fire brigade is established on the date of the local government’s decision under subclause (1).

2.2 Name and officers of bush fire brigade

- (1) On establishing a bush fire brigade under clause 2.1(1) the local government is to –
 - (a) give a name to the bush fire brigade;
 - (b) specify the area in which the bush fire brigade is primarily responsible for carrying out the normal brigade activities (the “**brigade area**”); and
 - (c) appoint –
 - (i) a Captain;
 - (ii) a First Lieutenant;
 - (iii) a Second Lieutenant;
 - (iv) additional Lieutenants if the local government considers it necessary;
 - (v) an Equipment Officer;
 - (vi) a Secretary; and
 - (vii) a Treasurer; or
 - (viii) a Secretary/Treasurer combined;
 - (ix) a Bush Fire Control Officer;
 - (x) any other position(s) deemed necessary for the effective management of brigade activities (eg; a Training Officer).

- (2) When considering the appointment of persons to the positions in subclause (1)(c), the local government is to have regard to the qualifications and experience which may be required to fill each position.
- (3) A person appointed to a position in subclause (1)(c) is to be taken to be a brigade member.
- (4) The appointments referred to in subclause (1)(c) expire at the completion of the first annual general meeting of the bush fire brigade.
- (5) If a position referred to in subclause (1)(c) becomes vacant prior to the completion of the first annual general meeting, then the local government is to appoint a person to fill the vacancy in accordance with subclause (2).

Division 2 – Command at a fire

2.3 Ranks within the bush fire brigade

- (1) Where under the Act and Bush Fire Operating Procedures members of the bush fire brigade have command of a fire, unless a bushfire control officer is in attendance at the fire, the Captain has full control over other persons fighting the fire, and is to issue instructions as to the methods to be adopted by the firefighters.
- (2) In the absence of the Captain, the first Lieutenant, and in the absence of the first, the second Lieutenant and so on, in the order of seniority determined, is to exercise all the powers and duties of the Captain.
- (3) Where a bushfire control officer is in attendance at a fire which the members of the bush fire brigade have command of under the Act and the Bush Fire Operating Procedures, the most senior bushfire control officer has full control over other persons fighting the fire and is to issue instructions as to the methods to be adopted by the fire fighters.

Division 3 – Application of Rules to a bush fire brigade

2.4 Rules

- (1) The rules govern the operation of a bush fire brigade.
- (2) A bush fire brigade and each brigade member is to comply with the rules as set out in Schedule One.

Division 4 – Transitional

2.5 Existing Bush Fire Brigades

- (1) Where a local government has established a bush fire brigade prior to the commencement date, then on and from the commencement day –
 - (a) the bush fire brigade is to be taken to be a bush fire brigade established under and in accordance with this local law;
 - (b) the provisions of this local law apply to the bush fire brigade save for clause 2.2; and
 - (c) any rules governing the operation of the bush fire brigade are to be taken to have been repealed and substituted with the Rules.
- (2) In this clause –
commencement day means the day on which this local law comes into operation.

Division 5 – Dissolution of bush fire brigade

2.6 Dissolution of bush fire brigade

In accordance with section 41(3) of the Act, the local government may cancel the registration of a bush fire brigade if it is of the opinion that the bush fire brigade is not complying with the Act, this local law, the Bush Fire Operating Procedures or the Rules, or is not achieving the objectives for which it was established.

2.7 New arrangement after dissolution

If the local government cancels the registration of a bush fire brigade, alternative fire control arrangements are to be made in respect of the brigade area.

PART 3 - ORGANISATION AND MAINTENANCE OF BUSH FIRE BRIGADES

Division 1 – Local government responsibility

3.1 Local government responsible for structure

The local government is to ensure that there is an appropriate structure through which the organisation of bush fire brigades is maintained.

3.2 Officers to be supplied with Act

The local government is to supply each brigade officer with a copy of the Act, the Regulations, the Bush Fire Operating Procedures, this local law and any other written laws which may be relevant to the performance of the brigade officers' functions, and any amendments which are made from time to time.

Division 2 – Chief Bush Fire Control Officer

3.3 Managerial role of Chief Bush Fire Control Officer

Subject to any directions by the local government the Chief Bush Fire Control Officer has primary managerial responsibility for the organisation and maintenance of bush fire brigades.

3.4 Chief Bush Fire Control Officer may attend meetings

The Chief Bush Fire Control Officer or her or his nominee (who is to be a bush fire control officer) may attend as a non-voting representative of the local government at any meeting of a bush fire brigade.

3.5 Duties of Chief Bush Fire Control Officer

The duties of the Chief Bush Fire Control Officer include –

- (a) provide leadership to volunteer bush fire brigades;
- (b) monitor bush fire brigades' resourcing, equipment (including protective clothing) and training levels and report thereon with recommendations at least once a year to the local government;
- (c) liaise with the local government concerning fire prevention / suppression matters generally and directions to be issued by the local government to bush fire control officers (including those who issue permits to burn) bush fire brigades or brigade officers;
- (d) ensure that bush fire brigades are registered with the local government and that lists of brigade members are maintained.

Division 3 – Annual general meetings of bush fire brigades

3.6 Holding of annual general meeting

A bush fire brigade is to hold its annual general meeting during the month of March each year.

3.7 Nomination of bush fire control officers to Bush Fire Advisory Committee

At the annual general meeting of a bush fire brigade, one brigade member is to be nominated to the Bush Fire Advisory Committee to serve as the bush fire control officer for the brigade area until the next general meeting.

3.8 Nomination of bush fire control officer to the local government

If the local government has not established a Bush Fire Advisory Committee, then at the annual general meeting of a bush fire brigade, the bush fire brigade is to nominate one brigade member to the local government to serve as the bush fire control officer for the brigade area until the next annual general meeting.

3.9 Minutes to be tabled before the Bush Fire Advisory Committee

- (1) The Secretary is to forward a copy of the minutes of the annual general meeting of a bush fire brigade to the Chief Bush Fire Control Officer within one month after the meeting.
- (2) The Chief Bush Fire Control Officer is to table the minutes of a bush fire brigade's annual general meeting at the next meeting of the –
 - (a) Bush Fire Advisory Committee; or
 - (b) Council, if there is no Bush Fire Advisory Committee, following their receipt under subclause (1).

Division 4 – Bush Fire Advisory Committee

3.10 Functions of Advisory Committee

The Bush Fire Advisory Committee is to have the functions set out in section 67 of the Act and is to include such number of nominees of the bush fire brigades as is determined by the local government.

3.11 Advisory Committee to nominate bush fire control officers

As soon as practicable after the annual general meeting of each bush fire brigade in the district, the Bush Fire Advisory Committee is to nominate to the local government from the persons nominated by each bush fire brigade a person for the position of a bush fire control officer for the brigade area.

3.12 Local government to have regard to nominees

When considering persons for the position of a bush fire control officer, the local government is to have regard to those persons nominated by the Bush Fire Advisory Committee, but is not bound to appoint the persons nominated.

3.13 Advisory Committee to consider bush fire brigade motions

The Bush Fire Advisory Committee is to make recommendations to the local government on all motions received by the Bush Fire Advisory Committee from bush fire brigades.

3.14 Duties of Bush Fire Control Officer

The Bush Fire Control Officer is to—

- (a) provide leadership and direction to the Captain, Lieutenants, other Committee members and fire fighters to implement the objectives of the Brigade;
- (b) act as spokesperson for the Brigade, specifically at the Bush Fire Advisory Committee (BFAC), and generally on public relations and other matters, in conjunction with the Shire of Kojonup;
- (c) issue permits to burn as authorised under the Act within their area of the district;
- (d) inspect and report on fire hazards within their district and in the Shire of Kojonup;
- (e) carry out any duties prescribed under the Act and so authorised by the Shire of Kojonup;
- (f) take overall charge of fire suppression activities, and/or ensure the principles of the Incident Management System are being adhered to during wildfire suppression or during hazard reduction programs;
- (g) conduct brigade briefings and post incident analysis of any incident involving fire fighting;
- (h) ensure members deployed for operational duties have the competencies to complete the task or duty assigned and hold currency in training to carry out the functions required, in accordance with Bush Fire Operating Procedures;
- (i) adopt policies on behalf of the brigade as recommended by the local government;
- (j) ensure the behaviour of members is in accordance with the Local Government's code of conduct; and
- (k) liaise with the local government concerning fire prevention/suppression matters generally.

PART 4 – TYPES OF BUSH FIRE BRIGADE MEMBERSHIP

4.1. Types of membership of bush fire brigade

The membership of a bush fire brigade consists of the following –

- (a) fire fighting members;
- (b) associate members;
- (c) cadet members; and
- (d) honorary life members.

4.2 Fire fighting (active) members

- (1) Fire fighting (active) members are those persons being at least 16 years of age who undertake all normal bush fire brigade activities.
- (2) Notwithstanding subclause (1), a fire fighting (active) member between the age of 16 and 18 must not attend a fire or other emergency incident unless the member has the consent of their parent or guardian and is accompanied by an appropriately trained fire fighting member over the age of 18.

4.3 Associate (Auxiliary) members

Associate members are those persons who are willing to supply free vehicular transport for fire fighting members or fire fighting equipment, or who are prepared to render other assistance required by the bush fire brigade.

4.4 Cadet members

Cadet members are –

- (a) to be aged 11 to 15 years;
- (b) to be admitted to membership only with the consent of their parent or guardian;
- (c) admitted for the purpose of training and are not to attend or be in attendance at an uncontrolled fire or other emergency incident;
- (d) to be supervised by a fire fighting member when undertaking normal brigade activities as defined by paragraphs (c), (d), (e), (f) and (g) of section 35A of the Act;
- (e) ineligible to vote at bush fire brigade meetings;
- (f) not to be assigned ranks under the Department's rank structure.

4.5 Honorary life member

- (1) The bush fire brigade may by a simple majority resolution appoint a person as an honorary life member in recognition of services by that person to the bush fire brigade.
- (2) No membership fees are to be payable by an honorary life member.

4.6 Notification of membership

No later than 31 May in each year, the bush fire brigade is to report to the Chief Fire Control Officer the name, contact details and type of membership of each brigade member.

PART 5 – APPOINTMENT DISMISSAL AND MANAGEMENT OF MEMBERS

5.1 Rules to govern

The appointment, dismissal and management of brigade members by the bush fire brigade are governed by the Rules.

PART 6 – EQUIPMENT OF BUSH FIRES BRIGADES

6.1 Policies of local government

The local government may make policies under which it –

- (a) provides funding to bush fire brigades for the purchase of protective clothing, equipment and appliances; and
- (b) keeps bush fire brigades informed of opportunities for funding from other bodies.

6.2 Equipment in brigade area

Not later than 31 May in each year, the bush fire brigade is to report to the local government the nature, quantity and quality of all protective clothing, equipment and appliances of the bush fire brigade which are generally available within the brigade area (or at a station of the bush fire brigade).

6.3 Funding from local government budget

A request to the local government from the bush fire brigade for funding of protective clothing, equipment or appliance needs is to be received by the local government by 31 March in order to be considered in the next following local government budget, and is to be accompanied by the last audited financial statement and a current statement of assets and liabilities of the bush fire brigade.

6.4 Consideration in the local government budget

The local government may approve or refuse an application for funding depending upon the assessment of budget priorities for the year in question.

SCHEDULE ONE

RULES GOVERNING THE OPERATION OF BUSH FIRE BRIGADES

PART 1 - PRELIMINARY

1.1 Interpretation

- (1) In these Rules, unless the context otherwise requires, where a term is used in these Rules and is defined in the local law, the Act or the Regulations, then the term is to be taken to have the meaning assigned to it in the local law, the Act or the Regulations, as the case may be.
- (2) In these Rules, unless the context otherwise requires –
absolute majority means a majority of more than 50% of the number of:
 - (a) brigade members of the bush fire brigade, whether in attendance at the meeting or not, if the majority is required at a meeting of the bush fire brigade; or
 - (b) brigade officers of the bush fire brigade, whether in attendance at the meeting or not, if the majority is required at a meeting of the Committee.*Committee* means the Committee of the bush fire brigade;
local law means the Shire of Kojonup Bush Fire Brigades Local Law 2023; and
normal brigade activities is defined by section 35A of the Act.
- (3) Subject to these Rules, where a decision is to be made by the bush fire brigade, then the decision may be made by a resolution passed by a simple majority of the brigade members who are present in person or by proxy at the meeting.
- (4) Subject to these Rules, where a decision is to be made by the Committee, then the decision may be made by a resolution passed by a simple majority of the brigade officers who are present in person or by proxy at the meeting.

PART 2 – OBJECTS AND MEMBERSHIP OF BUSH FIRE BRIGADE

2.1 Objects of bush fire brigade

The objects of the bush fire brigade are to carry out –

- (a) the normal brigade activities; and
- (b) the functions of the bush fire brigade which are specified in the Act, the Regulations and the local law.

2.2 Committee to determine applications

Applications for membership are to be determined by the Committee.

2.3 Conditions of membership

In relation to any type of membership, as described in Part 4 of the local law, the bush fire brigade may establish policies pertaining to –

- (a) the qualifications required;
- (b) fees payable, if any;
- (c) a requirement to serve a probationary period;
- (d) procedures to be employed by the Committee prior to approval of an application for membership,

and the Committee is to act within the parameters of any such policy in determining applications for membership.

2.4 Applications for membership

An application for membership is to be in writing and is to be submitted to the Secretary and in the case of –

- (a) an application for firefighting membership is to be accompanied by a completed form in the form of that in Appendix I;
- (b) an application for associate membership is to be accompanied by a completed form in the form of that in Appendix II;
- (c) an application for cadet membership is to be accompanied by a completed form in the form of that in Appendix III.

2.5 Decision on application for membership

- (1) The Committee may –
 - (a) approve an application for membership unconditionally or subject to any conditions; or
 - (b) refuse to approve an application for membership.
- (2) If the Committee refuses to approve an application for membership, it is to give written reasons for the refusal, as soon as practicable after the decision is made, to the applicant and the advice that the applicant has the right to object to the local government.

2.6 DFES and Local Government to be notified of registrations

If any application for membership is approved, the Secretary of the bush fire brigade is to supply registration details to the Department and local government within 14 days of a person being admitted to membership in the form required by the Department from time to time.

2.7 Termination of membership

- (1) Membership of the bush fire brigade terminates if the member –
 - (a) dies;
 - (b) gives written notice of resignation to the Secretary;
 - (c) is, in the opinion of the Committee, permanently incapacitated by mental or physical ill-health;
 - (d) is dismissed by the Committee; or
 - (e) ceases to be a member or is taken to have resigned under subclause (2).
- (2) A brigade member whose membership fees are more than one year in arrears is to be taken to have resigned from the bush fire brigade.

2.8 Suspension of membership

- (1) Membership of the bush fire brigade may be suspended at any time if, in the opinion of the Committee, circumstances warrant suspending the member.
- (2) The period of suspension shall be at the discretion of the Committee.
- (3) Upon the expiry of the period of suspension the Committee may:
 - (a) extend the period of suspension;
 - (b) terminate the membership; or
 - (c) reinstate the membership.

2.9 Existing liabilities to continue

The resignation, or dismissal of a member under clause 2.7 does not affect any liability of the brigade member arising prior to the date of resignation or dismissal.

2.10 Member has right of defence

A brigade member is not to be dismissed under clause 2.7(1)(d) without being given the opportunity to meet with the Committee and answer any charges which might give grounds for dismissal.

2.11 Objection Rights

A person whose -

- (a) application for membership is refused under clause 2.5(1)(b);
- (b) membership is terminated under clause 2.7(1)(c), clause 2.7(1)(d) or clause 2.8(3)(b); or
- (c) membership is suspended under clause 2.8(1) or clause 2.8(3)(a),

has the right of objection to the local government which may dispose of the objection by –

- (a) dismissing the objection;
- (b) varying the decision objected to; or
- (c) revoking the decision objected to, with or without –
 - (i) substituting for it another decision; or
 - (ii) referring the matter, with or without directions, for another decision by the Committee.

PART 3 – FUNCTIONS OF BRIGADE OFFICERS

3.1 Chain of command during fire fighting activities

Subject to the Act and the local law, the command procedures to apply during fire fighting activities are as detailed in the local government's Bush Fire Operating Procedures.

3.2 Duties of Captain

- (1) Subject to subclause (2) below, the Captain is to preside at all meetings.
- (2) In the absence of the Captain, the meeting may elect another person to preside at the meeting.

3.3 Lieutenants

- (1) The Brigade may increase or decrease the number of Lieutenants to meet their specific operational requirements, up to a maximum of four Lieutenants.
- (2) All Lieutenants must be ranked in seniority as follows—
 - (a) the Captain and Lieutenants of the brigade, in consultation with the Chief Bush Fire Control Officer, determine this seniority; and
 - (b) in the event that a resolution cannot be found, the Chief Bush Fire Control Officer shall have the final say.
- (3) In the absence of the brigade Captain the most senior Lieutenant present assumes the responsibilities and duties of that office and takes ultimate responsibility for the performance of all Brigade activities.
- (4) The duties of the Lieutenant are to—
 - (a) provide support to the Captain;
 - (b) command and manage members during emergencies and other Brigade related activities;
 - (c) demonstrate positive leadership and mentor members;
 - (d) maintain open lines of communication and encourage positive interaction and teamwork between members;
 - (e) ensure Bush Fire Operating Procedures are adhered to during brigade activities;
 - (f) ensure members engaged in fire fighting activities hold competencies relevant to the task;
 - (g) work cohesively with the brigade Training Officer and conduct training activities for members; and
 - (h) ensure the behaviour of members is in accordance with the Local Government's code of conduct.

3.4 Secretary

- (1) The Secretary is to –
 - (a) be in attendance at all meetings and keep a correct minute and account of the proceedings of the bush fire brigade in a book which shall be open for inspection by brigade members at any reasonable time;
 - (b) answer all correspondence or direct it appropriately, and keep a record of the same;
 - (c) prepare and send out all necessary notices of meetings;
 - (d) receive membership fees, donations and other monies on behalf of the bush fire brigade, and remit them to the Treasurer upon receipt;
 - (e) complete and forward an incident report form in the form required by the Department to the Chief Bush Fire Control Officer and the Department within 14 days after attendance by the bush fire brigade at an incident;
 - (f) maintain a register of all current brigade members which includes each brigade member's contact details and type of membership;
 - (g) provide no later than 31 May in each year, a report to the Chief Bush Fire Control Officer detailing the name, contact details and type of membership of each brigade member.
- (2) Where a bush fire brigade attends an incident on more than one day, the incident report form is to be completed and forwarded under subclause (1)(e) within 14 days after the last day of attendance.

3.5 Treasurer

The Treasurer is to –

- (a) receive donations and deposits from the Secretary, and deposit all monies to the credit of the bush fire brigade's bank account;
- (b) pay accounts as authorized by the Committee;
- (c) keep a record of all monies received and payments made, maintain the accounts and prepare the balance sheet for each financial year;
- (d) be the custodian of all monies of the bush fire brigade; and
- (e) regularly inform the Secretary of the names of those brigade members who have paid their membership fees;
- (f) report on the financial position at meetings of the bush fire brigade or Committee; and
- (g) submit a copy of the audit report to the Chief Bush Fire Control Officer by 15 April each year.

3.6 Equipment Officer

The Equipment Officer is responsible for the custody and maintenance in good order and condition of all protective clothing, equipment and appliances provided by the local government to the bush fire brigade (or of the bush fire brigade).

3.7 Storage of equipment

- (1) The Equipment Officer may store all of the equipment of the bush fire brigade at a place approved by the Captain (the “station”).
- (2) If there is to be more than one station in the brigade area, the Equipment Officer is to appoint in respect of each station a person who is responsible for the custody and maintenance in good order and condition of all equipment and appliances at the station, subject to any direction of the Equipment Officer.

3.8 Equipment Officer to report

The Equipment Officer is to provide, no later than 31 May of each year, a report to the local government and bush fire brigade captain describing the nature, quantity and quality of all protective clothing, equipment and appliances of the bush fire brigade which are generally available within the bush fire brigade area (or at a station of the bush fire brigade).

3.9 Training Officer

The Training Officer is to—

- (a) ensure brigade members maintain necessary skill levels equivalent to the competency standards required as recommended by the Department and the Shire of Kojonup;
- (b) ensure regular training sessions are conducted within the brigade to maintain currency of qualifications and skills;
- (c) maintain accurate records of training undertaken by members and ensure that qualification and training updates are forwarded to the local government;
- (d) provide mentoring for members who express an interest in training to encourage future facilitators;
- (e) represent the brigade at training committee meetings; and
- (f) provide, no later than 30 November of each year, a report to the local government of any identified training needs of the bush fire brigade.

PART 4 – COMMITTEE

4.1 Management of bush fire brigade

- (1) Subject to the provisions of these Rules, the administration and management of the affairs of the bush fire brigade are vested in the Committee.
- (2) Without limiting the generality of subclause (1), the Committee is to have the following functions –
 - (a) to recommend to the local government amendments to these Rules;
 - (b) to draft the annual budget for the bush fire brigade and present it at the annual general meeting of the bush fire brigade;
 - (c) to propose a motion for consideration at any meeting of the bush fire brigade;
 - (d) to recommend to the local government equipment which needs to be supplied by the local government to the bush fire brigade;
 - (e) to invest or place on deposit any of the funds of the bush fire brigade not immediately required to perform the normal brigade activities;
 - (f) to delegate to a person, as from time to time thought fit, any functions (being less than the total functions of the Committee) on any conditions it thinks fit;
 - (g) to do all things necessary or convenient in order to perform any of its functions and to secure the performance of the normal brigade activities by the bush fire brigade; and
 - (h) deal with membership applications, grievances, disputes and disciplinary matters.

4.2 Constitution of Committee

- (1) The Committee of the bush fire brigade is to consist of the brigade officers being the Captain, Secretary, Treasurer, Equipment Officer and the Lieutenants of the bush fire brigade.
- (2) The brigade officers are to –
 - (a) be elected at the annual general meeting of the bush fire brigade;
 - (b) hold office until the next annual general meeting; and
 - (c) be eligible for re-election at the next annual general meeting.
- (3) Any brigade officer may be removed from office by an absolute majority decision of the brigade members present in person or by proxy at a special meeting called for such a purpose.
- (4) The Committee may appoint a brigade member to fill a vacancy in any office arising from a resolution under subclause (3) or which has arisen for any other reason.

PART 5 – MEETINGS OF BUSH FIRE BRIGADE

5.1 Ordinary meetings

- (1) Ordinary meetings may be called at any time by the Secretary by giving at least 7 days' notice to all brigade members and to the Chief Fire Control Officer, for the purpose of –
 - (a) organising and checking equipment;
 - (b) requisitioning new or replacement equipment;
 - (c) organising field excursions, training sessions, hazard reduction programs, and the preparation of fire-breaks;
 - (d) establishing new procedures in respect of any of the normal brigade activities; and
 - (e) dealing with any general business.
- (2) In a notice given under subclause (1), the Secretary is to specify the business which is to be conducted at the meeting.
- (3) Business may be conducted at an ordinary meeting of the bush fire brigade notwithstanding that it was not specified in a notice given under subclause (1) in relation to that meeting.

5.2 Special meetings

- (1) The Secretary is to call a special meeting when 5 or more brigade members request one in writing.
- (2) At least 2 days' notice of a special meeting is to be given by the Secretary, to all brigade members and to the Chief Bush Fire Control Officer.
- (3) In a notice given under subclause (2) the Secretary is to specify the business which is to be conducted at the meeting.
- (4) No business is to be conducted at a special meeting beyond that specified in a notice given under subclause (2) in relation to that meeting.

5.3 Annual general meeting

- (1) At least 7 days' notice of the annual general meeting is to be given by the Secretary to all brigade members and to the Chief Bush Fire Control Officer.
- (2) At the annual general meeting the bush fire brigade is to –
 - (a) elect the brigade officers from among the brigade members;
 - (b) consider the Captain's report on the year's activities;
 - (c) adopt the annual financial statements;
 - (d) appoint an Auditor for the ensuing financial year in accordance with clause 5.6; and
 - (e) deal with any general business.
- (3) In a notice given under subclause (1), the Secretary is to specify the business which is to be conducted at the meeting.
- (4) Business may be conducted at an annual general meeting notwithstanding that it was not specified in a notice given under subclause (1) in relation to that meeting.

5.4 Quorum

- (1) The quorum for a meeting of the bush fire brigade is at least 50% of the number of offices (whether vacant or not) of member of the bush fire brigade.
- (2) No business is to be transacted at a meeting of the bush fire brigade unless a quorum of brigade members is present in person or by proxy.

5.5 Voting

Each brigade member is to have one vote, however in the event of an equality of votes, the Captain (or person presiding) may exercise a casting vote.

5.6 Auditor

- (1) At the annual general meeting a person, not being a brigade member, is to be appointed as the Auditor of the bush fire brigade for the ensuing financial year.
- (2) The Auditor is to audit the accounts of the bush fire brigade not less than 7 days before the annual general meeting and is to certify to their correctness or otherwise and present a report at the annual general meeting.

PART 6 – MEETINGS OF COMMITTEE

6.1 Meetings of Committee

- (1) The Committee is to meet for the despatch of business, adjourn and otherwise regulate its meeting as it thinks fit.
- (2) The Captain or Secretary may convene a meeting of the Committee at any time.

6.2 Quorum

No business is to be transacted at a meeting of the Committee unless a quorum of 3 brigade officers are present in person.

6.3 Voting

Each brigade officer is to have one vote, however in the case of an equality of votes, the Captain (or person presiding) may exercise a casting vote.

PART 7 – GENERAL ADMINISTRATION MATTERS

7.1 Fees

- (1) The membership fees, if any, for each type of member for the ensuing 12 months are to be determined by the bush fire brigade at the annual general meeting.
- (2) Subject to subclause (3), a member is to pay the membership fees for her or his type of membership on or before 1 May.
- (3) The bush fire brigade may exempt a brigade member, or a class of membership, from the payment of membership fees, for such period and on such conditions as the bush fire brigade may determine.

7.2 Funds

The funds of the bush fire brigade are to be used solely for the purpose of promoting the objects of the bush fire brigade.

7.3 Financial year

The financial year of the bush fire brigade is to commence on 1 July and is to end on 30 June of the following year.

7.4 Banking

- (1) The funds of the bush fire brigade are to be placed in a bank account and are to be drawn on only by cheques signed jointly by any 2 of the Captain, Secretary or Treasurer.
- (2) If the Secretary/Treasurer is a combined position, the Captain and Secretary/Treasurer are to sign the cheques referred to in subclause (1).

7.5 Disclosure of interests

- (1) A brigade member shall disclose to the bush fire brigade or Committee any financial interest (whether direct or indirect) he or she may have in any matter being considered by the bush fire brigade or Committee, as appropriate.
- (2) If a financial interest has been disclosed under subclause (1), then the bush fire brigade or Committee, as appropriate, is to decide, in the absence of the brigade member who disclosed that interest, whether or not the brigade member is to be permitted to vote on that matter.
- (3) Where the bush fire brigade or Committee, as appropriate, decides under subclause (2), that a brigade member is not to be permitted to vote on a matter, and the brigade member votes on the matter, then her or his vote is to be taken to have no effect and is not to be counted.

7.6 Disagreements

- (1) Any disagreement between brigade members may be referred to either the Captain or to the Committee.
- (2) Where a disagreement in subclause (1) is considered by the Captain or the Committee to be of importance to the interests of the bush fire brigade, then the Captain or the Committee, as the case may be, is to refer the disagreement to the annual general meeting, an ordinary meeting or a special meeting of the bush fire brigade.
- (3) The local government is the final authority on matters affecting the bush fire brigade, and may resolve any disagreement which is not resolved under subclause (1) or (2).

PART 8 – NOTICES AND PROXIES

8.1 Notices

- (1) Notices of meetings of the bush fire brigade are to be in writing and sent by ordinary post to the registered address of each brigade member.
- (2) Notices of meetings of the Committee may be given in writing in accordance with subclause (1) or by such other means as the Committee may decide (by an absolute majority) at a meeting of the Committee.
- (3) Any accidental omission to give notice of a meeting to, or non-receipt by a person entitled to receive such notice, is not to invalidate the meeting the subject of the notice or any resolutions passed at the meeting.
- (4) Where any notice other than a notice of meeting is to be given under these Rules, the notice is to be –
 - (a) in writing;
 - (b) unless otherwise specified, given to or by the Secretary;
 - (c) given by –
 - (i) personal delivery;
 - (ii) post; or
 - (iii) facsimile transmission;
 - (d) taken to have been received, as the case may be –
 - (i) at the time of personal delivery;
 - (ii) 2 business days after posting; or
 - (iii) on the printing of the sender's transmission report.

8.2 Proxies

- (1) Where under these Rules a brigade member may vote by proxy, in order for the proxy to so vote, the brigade member or the proxy shall give a notice in the form of that appearing in this clause, to the Secretary or the person presiding at the meeting before the start of the meeting at which the proxy is to be used.
- (2) A proxy is to be valid for the meeting for which it is given and for any adjournments of that meeting.
- (3) A proxy shall be valid for the number of votes to which the brigade member is entitled.
- (4) If the donor of the proxy does not give any indication of the manner in which the proxy is to vote, the proxy shall be entitled to vote or not vote as he or she thinks fit.
- (5) A proxy shall be entitled to speak on behalf of the donor of the proxy.
- (6) All forms appointing proxies deposited under subclause (1) are to be retained by the Secretary for not less than 28 days after the conclusion of the meeting to which they relate but if there is any objection to the validity of any vote at the meeting, they are to be retained until the determination of that objection.
- (7) The form appointing a proxy shall be in writing and signed by the brigade member appointing the proxy and shall be in or substantially in the form set out below -

“PROXY”

[INSERT NAME] BUSH FIRE BRIGADE

**[ANNUAL] [EXTRAORDINARY] GENERAL MEETING
TO BE HELD ON [DATE]**

I, _____,
Being a brigade member appoint _____ to
be my proxy and vote on my behalf at the meeting of the
bush fire brigade to be held on [insert date] and at any
adjournment of it. The proxy shall vote as follows:

MOTION FOR AGAINST ABSTAIN

- 1.
- 2.

If there is no instruction to the proxy as to the way to vote,
the proxy shall exercise her or his discretion as to how to
vote or whether to vote at all. In respect of any vote taken
at the meeting on a matter which does not appear on the
agenda, the proxy shall exercise her or his discretion as to
the way he or she casts the vote or whether it is cast at all.

Date: _____

Signed: _____

NOTE: To be valid this proxy must be completed and
returned to the Secretary of the bush fire brigade (or the
presiding member) prior to the commencement of the
meeting for which the proxy is valid.

Dated this day of 20



APPENDIX I

APPLICATION FOR MEMBERSHIP - FIRE FIGHTING MEMBER

I make application to be a fire fighting member of the Bush Fire Brigade.

Applicant's

Name

My private address
is

My business address
is

Usual
Occupation

.....

I can be contacted on:

Telephone No: (Home).....(Work)..... Mobile

Fax No: (Home)..... (Work).....

CB Radio..... Channel..... Call

Sign

If needed, I can provide my own transport to the scene of any outbreak. (This line to be struck out if not applicable)

I hold a current driver's licence No Classes

.....

I declare that I am at least 16 years of age and in good health with no known medical conditions which might limit my capacity to fight fires.

I give these undertakings –

- (1) to promote the objects of the bush fire brigade as far as is in my power;
- (2) to be governed by the provisions of the *Bush Fires Act 1954* and the Regulations made under that Act, and the local law and policies of the Shire of Kojonup relevant to fire control and bush fire brigades;
- (3) to use my best endeavours to give assistance in fire fighting measures when called upon and on such occasions to obey all orders and instructions issued by duly authorized officers of the bush fire brigade or the local government;
- (4) to comply with the Rules of the bush fire brigade.

Date

.....
Applicant's signature

Please list here any fire fighting equipment owned by you.

- 1.
- 2.
- 3.

BUSH FIRE BRIGADE USE ONLY:

APPROVED / DECLINED

Signed:

Brigade Captain

APPENDIX II
APPLICATION FOR MEMBERSHIP - ASSOCIATE MEMBER

I make application to be an associate member of the..... Bush Fire Brigade.

- (a) I am prepared to offer to transport fire fighting members and/or equipment to the scene of any outbreak when called upon. I have a motor vehicle of the following type available for such purpose.

MDL No: Classes:

- (b) I am prepared to offer my services in the following capacity:-

.....

.....

(paragraph (a) or (b) above may be struck out if not applicable)

Applicant's Name

My private address is

.....

My business address is

.....

I can be contacted on:

Telephone No:(Home)(Work)..... Mobile

Fax No: (Home) (Work)

CB Radio: Channel Call Sign

I give these undertakings –

- (1) to promote the objects of the bush fire brigade as far as is in my power;
- (2) to be governed by the provisions of the *Bush Fires Act 1954* and any Regulations made under the Act and the local law and policies of the Shire of Kojonup relevant to fire control and bush fire brigades;
- (3) to use my best endeavours to assist in normal bush fire brigade activities as an associate member when called upon;
- (4) to comply with the Rules of the bush fire brigade.

Date

.....

Applicant's signature

BUSH FIRE BRIGADE USE ONLY:

APPROVED / DECLINED

Signed:

APPENDIX III
APPLICATION FOR MEMBERSHIP - CADET MEMBER

I make application to be a cadet member of the Bush Fire Brigade.

Applicant's Name

My private address is

I can be contacted on:

Telephone No: (Home) (Work)

Fax No: (Home)

CB Radio: Channel Call Sign

I declare that I am years of age and in good health.

Date of Birth:

I give these undertakings –

- (1) to promote the objects of the bush fire brigade as far as is in my power;
- (2) to be governed by the provisions of the *Bush Fires Act 1954* and the Regulations made under that Act, and the local law and policies of the Shire of Kojonup relevant to the activities of cadet members;
- (3) to obey all orders and instructions issued by duly authorized officers of the bush fire brigade or the local government;
- (4) to comply with the Rules of the bush fire brigade.

Date

Applicant's signature

PARENT / GUARDIAN CONSENT:

I being the parent/guardian of the above applicant, consent to him/her being a cadet member of the Bush Fire Brigade, in accordance with the rules applicable to cadet membership.

Signed

BUSH FIRE BRIGADE USE ONLY:

APPROVED / DECLINED

Signed:

Brigade Captain

Dated..... of20__.

The common Seal of the }
Shire of Kojonup }
was affixed by authority of a }
resolution of the Council in the }
presence of. }

EDWIN (NED) RADFORD – Shire President

GRANT THOMPSON - Chief Executive Officer



**Minister for Emergency Services; Innovation and ICT; Medical Research; Volunteering;
Deputy Leader of the Government in the Legislative Council**

Our Ref: 62-33307

Ms Stephanie Swain
Senior Ranger / Fire Control Officer
Shire of Kojonup

ranger@kojonup.wa.gov.au

Dear Ms Swain

Thank you for your correspondence dated 30 March 2023 regarding the Shire of Kojonup proposed Bush Fire Brigades Local Law 2023.

I note that the proposed local law is based on the model law developed by the Western Australian Local Government Association.

Your correspondence was forwarded to the Department of Fire and Emergency Services who did not have any comment on the content of the proposed local law. They have suggested that the Shire undertake a final editorial check prior to publication to include any required editorial amendments such as the correct use of full stops within the clause references in the 'Table of Contents' and throughout the document.

I thank you for writing to me on this matter and trust this information is of assistance.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Stephen Dawson'.

Hon Stephen Dawson MLC
MINISTER FOR EMERGENCY SERVICES

Judy Stewart

From: Steven Elliott <steven.elliott@dlgsc.wa.gov.au>
Sent: Thursday, 27 April 2023 12:53 PM
To: Stephanie Swain
Subject: RE: Shire of Kojonup - Notification of proposed Bush Fire Brigade Local Law

Follow Up Flag: Flag for follow up
Flag Status: Flagged

Good morning,

This email is regarding the Shire's proposed Bush Fire Brigades Local law. No major issues were identified, but some minor suggestions and standard comments are provided below.

Bush Fire Brigades Local Law 2023

1. Local law partially made under other legislation – Bush Fires Act

The Department is aware that this local law is partially made using the powers provided by the *Bush Fires Act 1954*.

Accordingly, the Shire should ensure that a copy of the draft has been provided to the Minister for Emergency Services, presuming this has not already occurred. If the Minister does not receive a copy of the draft, this may impact the local law's validity.

The Department is also mindful that the Minister for Emergency Services and the Department of Fire and Emergency Services (DFES) possess subject-specific knowledge in relation to bush fires and emergency response. Accordingly, any suggestions they provide in relation to content should be given full consideration.

2. Minor edits

The following minor edits are suggested:

- **Clause 1.1:** Change the citation to italics.
- **Clause 1.2:**
 - Change defined terms to bold and italics without quote marks (e.g. *brigade area*).
 - For consistency, in the definition of *Rules* change "First Schedule" to "Schedule One"
- **Clause 1.3:** This clause is unnecessary and can be deleted. If this occurs, the remaining clauses should be renumbered and the contents updated accordingly.
- **Clause 1.5:** Change "*Government Gazette*" to italics.
- **Clause 2.3(1):** After the full stop, move the next sentence to a new subclause.
- **Clause 2.7:** Change "a local government" to "the local government".
- **Clause 3.2:** Delete "thereto".
- **Schedule One Clause 2.9:** The designator "(1)" can be removed as the clause doesn't have other subclauses.
- The Shire should also ensure that all references and cross references are checked, particularly if any further changes are made to the draft prior to submission to Council.

Minister's Directions – pursuant to s 3.12(7) of the Local Government Act 1995

The Bush Fire Brigades Local Law is based on the model local laws supplied by the Western Australian Local Government Association (WALGA).

The Shire of Kojonup Council resolved to propose the aforementioned local law at its Ordinary Council Meeting held on the 21 of March 2023.

The proposed local law was publicly advertised in the Great Southern Herald today (30 March 2023).

Please see the attached public notice which is accompanied by the proposed local law issued by our Shire.

Submissions for comment surrounding this local law are open until 4:00PM, Friday, 12th of May 2023.

Should you have any enquiries relating to this matter please do not hesitate to contact either myself or the Shire of Kojonup as per the below contact information.

Kind regards,

Stephanie Swain

Senior Ranger/Fire Control Officer

SHIRE OF KOJONUP / SHIRE OF BROOMEHILL TAMBELLUP

TEL: 9831 2411 | www.kojonup.wa.gov.au | www.shirebt.wa.gov.au



FOR RECIPIENTS EXTERNAL TO THE SHIRE OF KOJONUP

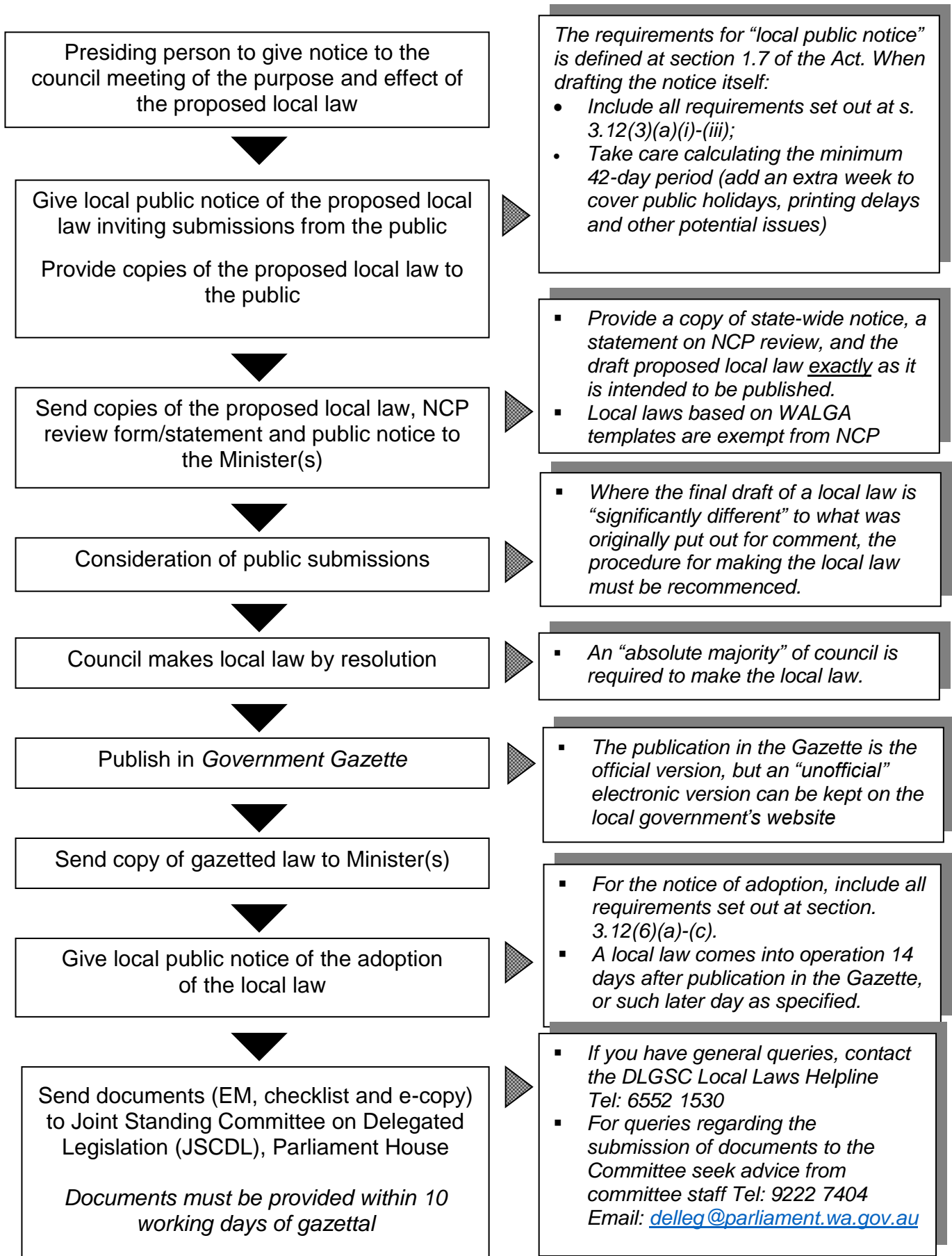
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Please be cautious
This email was sent outside of your organisation

FLOW CHART OF LOCAL LAW-MAKING PROCESS

Local Government Act 1995 – Section 3.12 & National Competition Policy (NCP) Review requirements



SHIRE OF KOJONUP

Kojonup



Kojonup Bush Fire Advisory Committee

Minutes

9 May 2023

UNCONFIRMED

BUSHFIRE ADVISORY COMMITTEE TERMS OF REFERENCE

Established under *Section 67 of the Bush Fires Act 1954*.

Terms of Reference

The Bush Fire Advisory Committee is established for the purpose of:

- a) Advising the Shire regarding all matters relating to the preventing, controlling and extinguishing of bush fires;
- b) The planning of the layout of firebreaks in the district;
- c) Prosecutions for breaches of this Act;
- d) The formation of bush fire brigades and the grouping thereof under group brigade officers (in accordance with any local laws);
- e) Recommendations on Fire Control Officer positions;
- f) Feedback on the Council's Fire Break Notice;
- g) Specific requirements from each brigade with regard to:
 - Protective Personal Equipment;
 - Equipment and vehicles resources required; and
 - Training Requirements;
- h) The ensuring of cooperation and coordination of Bush Fire Brigades in their efforts and activities; and
- i) Any other matter relating to bush fire control whether of the same kind as, or a different kind from, those specified in this subsection.

Other:

- a) The Bush Fire Advisory Committee shall include an elected member of the Council;
- b) The committee shall elect one of their members to be chairman;
- c) The quorum required for the transaction of business at meetings of the committee is set at 50%

Membership

Voting Members (9 in total)

- Councillors x2 (Currently Cr Radford and Cr Benn);
- The President of the Kojonup Bushfire Association;
- The Chief Bush Fire Control Officer;
- The Deputy Chief Bush Fire Control Officer;
- Senior Fire Control Officer (Zulu)
- Senior Fire control Officer (Zulu)
- Secretary of the Kojonup Bushfire Association
- Captain of the Volunteer Fire and Rescue Service

Observers

- The Chief Executive Officer (CEO)
- Shire Delegates x2
- Muradup Town Fire Control Officer (FCO)

MINUTES OF THE KOJONUP BUSH FIRE ADVISORY COMMITTEE MEETING
HELD 9 MAY 2023

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MINUTES

1. MEMBERS DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Presiding Member declared the meeting open at 07:04 pm and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

2. ATTENDANCE & APOLOGIES

Ned Radford	Shire President (Presiding Member)
Paul Webb	Councillor
Digby Stretch	President Kojonup Bush Fire Association
Denise Berryman	Secretary of the Kojonup Bush Fire Association
Nick Trethowan	Senior Bush Fire Control Officer
Matthew Crabb	Kojonup Volunteer Fire and Rescue Service
Tony Fisher	Chief Bush Fire Control Officer

OBSERVERS

Grant Thompson	Chief Executive Officer
Estelle Lottering	Regulatory Services Administration Officer (Minute taker)
Rex Evans	LGIS
Stephanie Swain	Shire of Kojonup Ranger
Emelee Peet	Bushfire Risk Management Coordinator

APOLOGIES

Matthew Crabb	Kojonup Volunteer Fire and Rescue Service
Roger House	Deputy Bush Fire Control Officer
Robert Jehu	Manager Regulatory Services
Ross Fryer-Smith	Senior Bush Fire Control Officer
Ben Blewett	Senior Bush Fire Control Officer
Derek Jones	DFES District Officer Great Southern

3. SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6. CONFIRMATION OF MINUTES

Minutes of the Bush Fire Advisory Committee Meeting held on 8th of February 2023 were previously circulated under separate cover.

COMMITTEE DECISION

That the minutes of the Bushfire Advisory Committee Meeting held 8th of February 2023 be confirmed as a true record.

Moved by Nick Trethowan and second by Digby Stretch.

Carried 5/0

7. ANNOUNCEMENTS by the Presiding Member without discussion

The Presiding member would like to thank the Zulu's and all the bushfire volunteers for all of their hard work, support. We do appreciate it.

8. PETITIONS, DEPUTATIONS & PRESENTATIONS

Nil

9. DECLARATIONS OF INTEREST

Nil

10. STATUS REPORTS

10.1 2022/2023 Fire Season Update

As at 30 April 2022, there have been the following fires reported within the Shire:

Fires for Fire Brigades 2021 - 2022													
Brigade	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Boilup	0	0	0	0	0	0	0	0	0	0	0	0	0
Boscabel	0	0	0	0	0	0	0	2	1	0	0	0	3
Changerup	0	0	0	0	1	0	0	0	2	1	0	0	4
Cherry Tree Pool	0	0	0	0	0	0	0	0	1	0	0	0	1
Jingalup	0	0	0	0	1	2	2	1	3	0	0	0	9
Kojonup	0	0	0	0	0	1	0	1	0	1	0	0	3
Lumeah	0	0	0	0	0	0	0	0	0	0	0	0	0
Mobrup	0	0	0	0	0	0	0	0	0	1	0	0	1
Muradup	0	0	0	0	0	2	0	1	2	0	0	0	5
Orchid Valley	0	0	0	0	0	0	0	0	2	0	0	0	2
Qualeup	0	0	0	0	0	0	0	0	1	0	0	0	1
Ryans Brook	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	2	5	4	4	11	3	0	0	29

This compares with the following data for the previous four years.

Fires for 2019-2020 by Brigades													
Brigade	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Boilup													0
Boscabel					3	1							4
Changerup						1							1
Cherry Tree Pool						1							1
Jingalup								1		2			3
Kojonup										2			2
Lumeah						1	1	1	3				6
Mobrup								1		1			2
Muradup				1		1		1					3
Orchid Valley										1			1
Qualeup									1				1
Ryans Brook						1							1
Total	0	0	0	1	3	6	1	4	4	6	0	0	25

Shire of Kojonup – Bush Fire Advisory Committee Meeting Minutes – 9 May 2023

Fires for 2018 - 2019 by Brigades													
Brigade	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Boilup													0
Boscabel													0
Changerup					1	1				2			4
Cherry Tree Pool						1	1			1			3
Jingalup						1	4			3		1	9
Kojonup						1	2			1	1	3	1
Lumeah						3	1			1	1	2	8
Mobrup								1				1	2
Muradup										2			2
Orchid Valley										1			1
Qualeup						1						2	1
Ryans Brook								1					1
Total	0	0	0	0	1	8	10	0	11	2	9	2	43

Fires for 2017 - 2018 by brigade													
Brigade	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Boilup										1			1
Boscabel													0
Changerup												1	1
Cherry Tree Pool										1			1
Jingalup						1				1		1	3
Kojonup					6	1				4		2	13
Lumeah					1					2	1	3	7
Mobrup												1	1
Muradup						1							1
Orchid Valley						1							1
Qualeup												1	1
Ryans Brook						1							1
Total	0	0	0	0	8	4	0	0	3	7	9	0	31

Fires for 2016 - 2017 by brigades													
Brigade	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Boilup												1	1
Boscabel													0
Changerup						1							1
Cherry Tree Pool					1	1							2
Jingalup								1				2	3
Kojonup							1						1
Lumeah													0
Mobrup													0
Muradup											2	1	3
Orchid Valley										1			1
Qualeup													0
Ryans Brook								1				1	2
Total	0	0	0	0	1	2	1	2	1	2	5	0	14

These reported fires provide a vital argument when the Shire requires extra funding or there is a need for extra resources to be allocated to this area. All fires need to be reported to DFES Communications Centre. This allows a record of incidents which can be utilised for resource allocation.

11 GENERAL ITEMS

11.1 Rex Evans – LGIS Representative

- Giving presentation on the importance of volunteer compliance to the Shire.
Presentation attached.

11.2 Tony Fisher

- Discussed the past fire season, also discussed at AGM (Minutes of AGM attached)
- Roger House stepped down as DCFO, with Ross Fryer-Smith stepping up into Roger's position as Zulu 2.
- Nick Trethowan moved up to Zulu 3 with Ben Blewett being appointed as the new Zulu 4.

11.2 Grant Thompson

- Feedback regarding new Communication Tower plans.

11.3 Stephanie Swain – Fire Break Order Discussion

- Dates to stay the same in the Fire Break Order
- Some wording that will change from 'Building' to 'Asset Protection Zone'
- Three Metre wide firebreak will stay the same
- Denise will assist in updating the new contact names and numbers
- No new CESM up to printing of fire break order booklets, so the position will stay vacant.

COMMITTEE DECISION

To endorse the Fire Break Order Booklet for the 2023/2024 fire season

Moved by Tony Fisher and second by Nick Trethowan.

Carried 5/0

11.4 Digby Stretch

- BFA AGM – thanking Grant Thompson and Robert Jehu for their attendance

COMMITTEE DECISION

To adopt the minutes of the Bushfire Association AGM held on the 17th of April 2023.

Moved by Tony Fisher and second by Nick Trethowan.

Carried 5/0

12 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 LATE ITEMS

This section of the meeting is for discussing late items which did not make it into the Agenda and of which a decision is required by the BFAC as to the course of action to be taken for Council consideration.

14 NEXT MEETING

Will be on the 8th of August 2023 at 7:00pm

15 CLOSURE

There being no further business to discuss the Presiding Member thanked the members for their attendance and declared the meeting closed at 9:47pm.

UNCONFIRMED

**Notice to all landowners and occupiers
within the Shire of Kojonup**

Pursuant to section 33 of the *Bush Fires Act 1954*



2023/2024 FIRE BREAK ORDER

By order of the Shire of Kojonup (Shire) Council
20 June 2023

Grant Thompson, Chief Executive Officer

BUSH FIRE BAN PHONE LINE: 9831 0145
EMERGENCY SMS LIST: SHIRE 9831 2400
BUSH FIRE EMERGENCY: 9831 1580 / 000

**Please Note: The Shire of Kojonup is now part
of the Stirling West Fire Weather District**

PROHIBITED BURNING TIME

5 November – 14 February

Permits may be issued between 5 Nov – 15 Dec for protective burning only. Between 13 Dec – 14 Feb no fires may be lit without the express permission of the Chief Bush Fire Control Officer. The Shire Council has authority to extend this date and you should consult with your local Fire Control Officer or ring the hotline on 9831 0145.

RESTRICTED BURNING TIME

1 October – 4 November & 15 February – 13 April

Permits are required for all fires lit during these Restricted Burning times and must be obtained from your local Fire Control Officer who will explain the conditions under which fires may be lit.

Permits will not be issued for town site burning between 15 Feb – 13 Apr. Please note restricted burning times may be extended by the CBFCE, you should consult with your local Fire Control Officer or ring the hotline on 9831 0145.

NON-RESTRICTED BURNING TIME

14 April – 30 September

Landholders must still take necessary precautions to keep their fires under control and on their own properties.

SPRAYING REMINDER

Chemical spraying of firebreaks on land within a gazetted townsite is to be completed to the Shire's satisfaction by the 15 September.

FIREBREAK INSPECTION WARNING

2 November – All firebreaks and fire hazard reduction measures to be completed on land within the gazetted townsite.

3 November – Council will commence its annual firebreak inspection of all land within the gazetted townsites.

14 December – All protective burning and firebreak precautions to be completed on land outside the gazetted townsite.

15 December – Council will commence its aerial inspection process of all land outside the gazetted townsite.

IMPORTANT DATES

BURNING RULES

1. Patrolling of all fires is the responsibility of the landowner or occupier for as long as the fire poses a risk. These include clearing fires as well as protective burning.
2. All adjoining landowners must be notified on the morning of the intended burn whether clearing grass or protective burning is carried out.
3. No fire to be lit before 1300 hours (1pm). As from the 1st April, lighting times may be at the discretion of the Chief Bush Fire Control Officer.
4. For all grass, stubble and chaff fires, no trees or heaps of logs are to be burning within 40 metres of the outside of the perimeter break.
5. All stubble/grass burns conducted within the restricted burning period must have a 3-metre-wide perimeter break cleared of all flammable material.
6. All other conditions on a WRITTEN PERMIT to burn must be complied with.

NON-COMPLIANCE WITH THE ABOVE MAY LEAD TO PROSECUTION

The above rules are to be observed in all cases unless your Fire Control Officer gives special approval to any alternative provisions.

TO REPORT A FIRE

Contact either Zulu or Fire Control Officer in the first instance or dial 9831 1580/000.

Provide the following information:

- Your name and contact number
- Fire location (information such as landmarks, road names, your location and the direction of smoke and estimated distance is helpful in establishing fire location)
- If it is a private property, supply the property owner's name if known
- Provide details of site access if known

RADIO COMMUNICATIONS

VHF Channel 41	Mid Band Channel
UHF Channel 11	Upon arrival at firesite
Channel 234 or 229	WAERN

Do you require a Permit to Burn?

If so, the person who takes out the permit is solely responsible for all conditions agreed to on the permit.

Any damage or injuries that are caused due to negligence, are the permit holder's responsibility and may result in penalties being lodged.

There have been too many fires caused by permit burns in the Great Southern. Please take care and ensure all burns are monitored until they are extinguished.

GENERAL INFORMATION

BURNING RULES

Pursuant to the powers contained in Section 33 of the *Bush Fire Act 1954 (Act)*, you are hereby required to have firebreaks clear of all flammable material, in the position, of the width, and for the period as specified.

1. Urban Land (Land within a gazetted townsite)

During the period from the 2nd November to 31st May inclusive, you shall have the following firebreaks:

- On all land, regardless of size or how the land is zoned, an Asset Protection Zone (APZ) of 20 metres surrounding all buildings must be established. An APZ is a reduced fuel load zone. Living standing trees, remnant vegetation, maintained gardens and lawns are exempt from an APZ.
- On all land that is 4,000 square metres or less, all remaining flammable material is to be reduced to a height of less than 50mm.
- On all land in excess of 4,000 square metres, clear a 3.0 m wide firebreak immediately inside all external boundaries of the land and maintain all remaining flammable material on the land to a height of less than 150mm.
- Woodpiles are permitted on any land providing a 3.0 m wide firebreak is installed and maintained immediately surrounding the woodpile.
- Where chemical spraying is the method chosen as the means by which firebreaks are constructed, this is to be completed to the Shire's satisfaction by 15th September. Firebreaks must be maintained throughout the dates of this notice. If not, the Shire will do the work at the landowner's expense.
- The Chief Executive Officer may instigate a Fire Notice on any property with specifications listed to reduce any potential hazard as he deems applicable.

2. Rural Land (land outside a gazetted townsite)

Homesteads, Buildings, Haystacks, Bulk Fuel, Drums and Liquid Petroleum.

During the period from 14th December to the 31st May inclusive you shall have firebreaks at least 20 metres wide, if provided by burning, cultivating or spraying, or 60 metres wide if provided by being closely grazed or mowed to the satisfaction of the Shire. The firebreaks are to be in such positions as are necessary to completely surround the perimeter of any homestead building (excluding isolated non-flammable buildings), fuel installation (including drums), haystacks (but only haystacks within 60 metres of any building) or group of such structures or installations. In each case, the outer 3 metres of the firebreak area must be totally free of any inflammable material and where mowing is the method used; all residue of the mowing process must be removed from the area.

3. Plantation/Tree Farmland

Plantation/Tree Farms – An area exceeding three hectares planted for commercial purposes

- Firebreaks shall be 15 metres wide on the boundaries of all plantations, tree farms, or such other locations as may be agreed to by the Council.
- Firebreaks shall be constructed around plantation compartments of approximately 50 hectares.
- A 50 metre perimeter firebreak around all buildings and fuel storage areas, cleared of all flammable material is required.

4. Wind Turbine Firebreaks

The fire break requirements for all wind turbines in the Shire of Kojonup is in accordance with the individual Bush Fire Management Plan, as approved at the time of development approval, unless expressly amended by the Council.



Non-Compliant Firebreak



Compliant Firebreak



Compliant APZ

URBAN/RURAL/PLANTATION LAND

Firebreak – (3 metre requirements) – a firebreak is defined as an area three metres wide cleared of all flammable materials by ways of ploughing, cultivating, scarifying, burning or otherwise clearing the earth.

Planting Compartment – An individual area of approx 50 hectares surrounded by firebreaks cleared of all flammable material ten metres wide and five metres vertically. Internal firebreaks must be maintained in a trafficable condition and, if needed, trees on both sides of the firebreak are to be progressively pruned to allow unrestricted access to maintenance and fire fighting equipment to maintain an effective width of firebreak.

Powerlines

If a main power line failure occurs when a Movement of Vehicle Ban is in operation, report to the Chief Bush Fire Control Officer.

Western Power has a minimum requirement of ten metres clearance either side of the outside power pole. Generally, the clearance distanced from the powerline should be no less than the expected mature height of the trees planted in the outside row. However, in all instances where power lines are crossing land where it is proposed that plantations be planted, the owner should consult with Western Power, 131351 for advice.

Boundary Firebreaks

Boundary firebreaks are not compulsory within the Shire of Kojonup Rural Area.

Exemptions

If it is considered impractical for any reason to clear firebreaks on the land as required by this notice, you may apply to Council or its duly authorised officer no later than 60 days prior to the date by which firebreaks are required as per this notice for permission to provide firebreaks in alternative positions or take alternative action to abate fire hazards on the land. If Council or its duly authorised officer does not grant permission, you shall comply with the requirements of this notice.

Firebreak Inspection

In following the method adopted by Council to inspect the firebreaks required in this notice, it is not necessary for Council to notify you or give you any prior warning that legal action may proceed for failing to comply with the requirements of this notice.

Penalties: An infringement of \$250. A Penalty of up to \$5,000. A person in default is also liable, whether prosecuted or not to pay the cost of performing the work directed in this notice if it is not carried out by the required date.

As per the *Bush Fires Act 1954*,

- Occupier of land to extinguish bush fire occurring on own land
 - (1) Where a bush fire is burning on any land —
 - (a) at any time in any year during the restricted burning times; or
 - (b) during the prohibited burning times;

and the bush fire is not part of the burning operations being carried on upon the land in accordance with the provisions of the *Act*, the occupier of the land shall forthwith, upon becoming aware of the bush fire, whether he has lit or caused the same to be lit or not, take all possible measures at his own expense to extinguish the fire.

(1B) Where he requires assistance for the purpose he shall if practicable, without leaving the fire unattended, inform or cause to be informed the nearest available bush fire control officer, or bush fire brigade officer, of the existence and locality of the fire.

(2) For the purposes of this section, a fire lit before the commencement of a period of prohibited burning times relating to the district where the fire is situated, and which is still burning at the commencement of those prohibited burning times, is to be regarded as being a bush fire which is not part of the burning operation being carried on upon the land in accordance with the provisions of this *Act*.

Penalties: An infringement of \$250. A Penalty of up to \$10,000.

Harvesting

It is compulsory that an engine powered pumping unit and not less than 600 litres of water must be in attendance during grain harvesting operations. Trailed units must have the towing vehicle attached at all times. The fire fighting unit must be located in or immediately adjacent to the paddock being harvested at all times.

Penalties: An infringement of \$250. A Penalty of up to \$5,000.

Swathers, Balers and Track Chainers

These are subject to the same conditions as Harvesting i.e. an engine powered pumping unit and not less than 600 litres of water be in attendance during operations from 1st Dec onwards (excluding canola swathing).

Oxyacetylene, Arc Welders, Friction Cutting Equipment etc.

These are subject to the same conditions, whilst used in the open, as swathers and balers and, in addition, the work site must be adequately cleared of flammable material before the use of the above equipment

DEFINITIONS AND SPECIFICATIONS

FIRE CONTROL OFFICERS AND BRIGADES 2023/2024				
BRIGADE			PHONE	MOBILE
BOILUP				
Bevan Bignell	Bravo 1	FCO	-----	0427 625 312
Ben Johnston	Bravo 2	LT	-----	0429 328 082
BOSCABEL				
Glen Woodhams	Boscabel 1	FCO	9832 8074	0427 328 005
Craig Ivey	Boscabel 2	LT	-----	0428 720 065
Kim Bellotti	Boscabel 3	LT	-----	0427 331 001
Andrew Greenup	Boscabel 4	LT	-----	0429 471 193
CHANGERUP				
Paul Norrish	Charlie 1	FCO	9832 1017	0428 919 609
Maurice Shilcock	Charlie 2	LT	9833 1280	0438 911 045
Murray Magini	Charlie 3	LT	9863 1191	0429 198 701
CTP				
Owen Bignell	CTP 1	FCO	-----	0429 311 383
Peter Kowald	CTP 2	LT	-----	0427 095 720
Neal O'Halloran	CTP 3	LT	-----	0429 371 363
Daniel Ladyman	CTP 4	LT	-----	0429 001 981
JINGALUP				
Joe Young	Jingalup 1	FCO	-----	0427 336 253
Tom Mathwin	Jingalup 2	LT	-----	0429 892 299
Chris Wright	Jingalup 3	LT	-----	0428 336 298
KOJONUP				
James Eyres	Keelo 1	FCO	-----	0429 883 348
Matt Bilney	Keelo 2	LT	-----	0439 745 639
Jason Thorn	Keelo 3	LT		0488 310 808
Myles Reid	Tango 1	TWN		0409 523 008
LUMEAH				
James Heggaton	Leema 1	FCO	-----	0419 711 203
Justin Brown	Leema 2	LT	-----	0447 429 994
Lachie Thorn	Leema 3	LT	-----	0408 943 070
MOBRUP				
Warren Parker	Mobrup 1	FCO	-----	0427 337 552
David Nunn	Mobrup 2	Lt	-----	0400 924 559
Digby Stretch	Mobrup 3	LT	-----	0428 540 521
MURADUP				
Nathan Leitch	Mike 1	FCO	-----	0427 112 608
Kent Stone	Mike 2	LT	-----	0447 455 238
Matt Hardingham	Mrdup 2.4	T-FCO	9832 1074	0429 832 107
ORCHID VALLEY				
Griffin Chomley	OV 1	FCO	-----	0428 323 005
Colin Ednie-Brown	OV 2	LT	9832 3071	0429 323 071
Tony Davis	OV 3	LT	-----	0427 231 891
QUALEUP				
Shannon Binns	Qualeup 1	FCO		0428 173 990
David Forrester	Qualeup 2	LT	9832 3070	0427 323 070
Ben Webb	Qualeup 3	LT	9832 3025	0427 987 273
Fred House	Qualeup 4	LT		0455 625 776
RYANS BROOK				
Stuart Tohl	Romeo 1	FCO	9834 2225	0447 342 225
Jonson Clifton	Romeo 2	LT	-----	0427 342 210
Mitchell Blakers	Romeo 3	LT		0458 033 066
SECRETARY				
Denise Berryman	Mike 4	Sec	9832 1041	9832 1041

BRIGADE CONTACT DETAILS

ZULU CONTACTS			
Name	Position	Call Sign	Contact Details
Tony Fisher	Chief FCO / Fire Weather Officer	Zulu 1	Mb: 0428 311 504
Ross Fryer-Smith	Deputy FCO / Deputy Fire Weather Officer	Zulu 2	Mb: 0429 342 202
Nick Trethowan	Senior FCO	Zulu 3	Mb: 0429 341 035
Ben Blewett	Senior FCO	Zulu 4	Mb: 0427 250 226
SECRETARY			
Denise Berryman	Secretary	Mike 4	Ph 9832 1041 Fax 9832 1041 mberryman@bordernet.com.au
SHIRE CONTACT DETAILS			
Shire Office			9831 2400
Works Depot Office			9831 2900
After Hours Emergency Contact			0427 989 187
Manager Regulatory Services –			
Robert Jehu			0448 313 235
Works Manager – Craig McVee			0427 427 854
Harvest/Movement ban phone line			9831 0145
EMERGENCY CONTACTS			
Ambulance			000
Hospital			9831 2222
Police			9831 2555 or 000
Kojonup Fire & Rescue Service			000
Bush Fire Emergency			000
RADIO COMMUNICATIONS			
VHF Channel 41		Mid Band Channel	
UHF Channel 11		Upon arrival at firesite	
Channel 234 or 229		WAERN	

ZULU & SHIRE CONTACT DETAILS



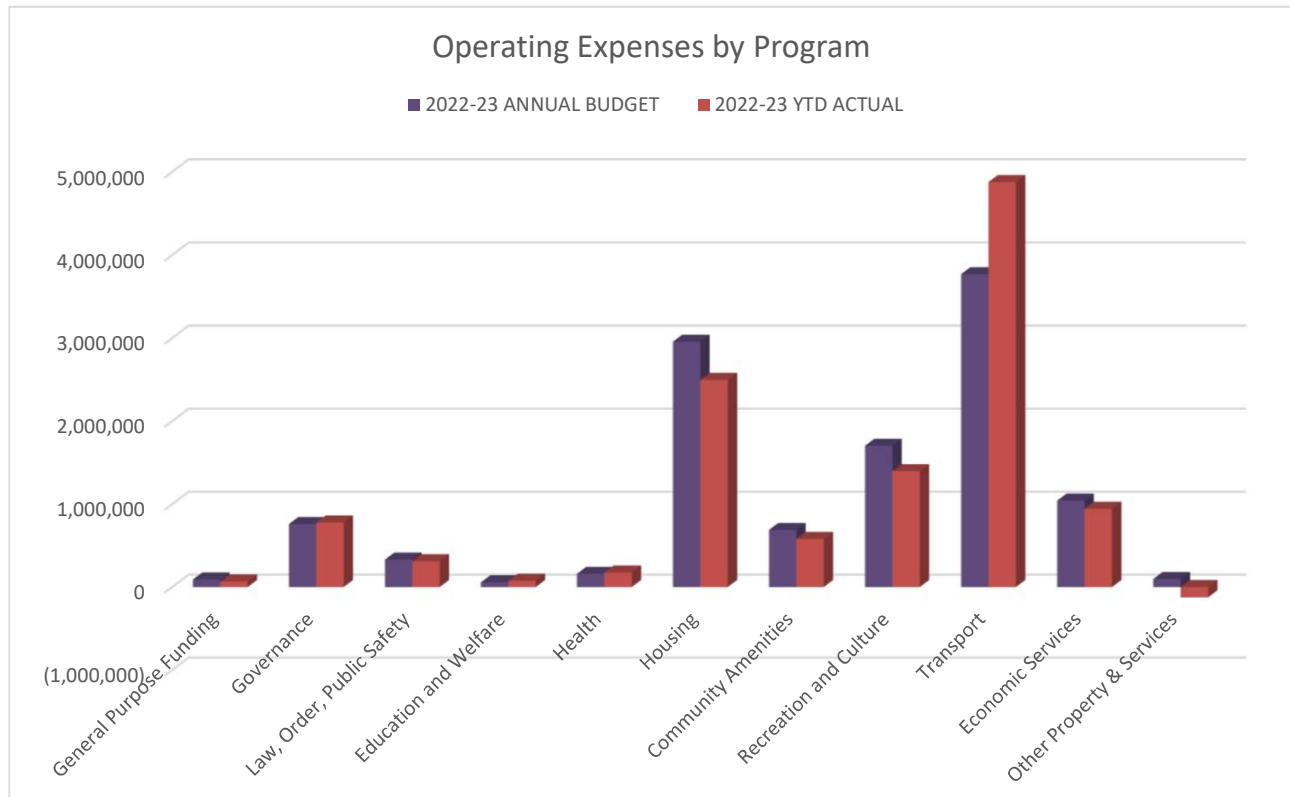
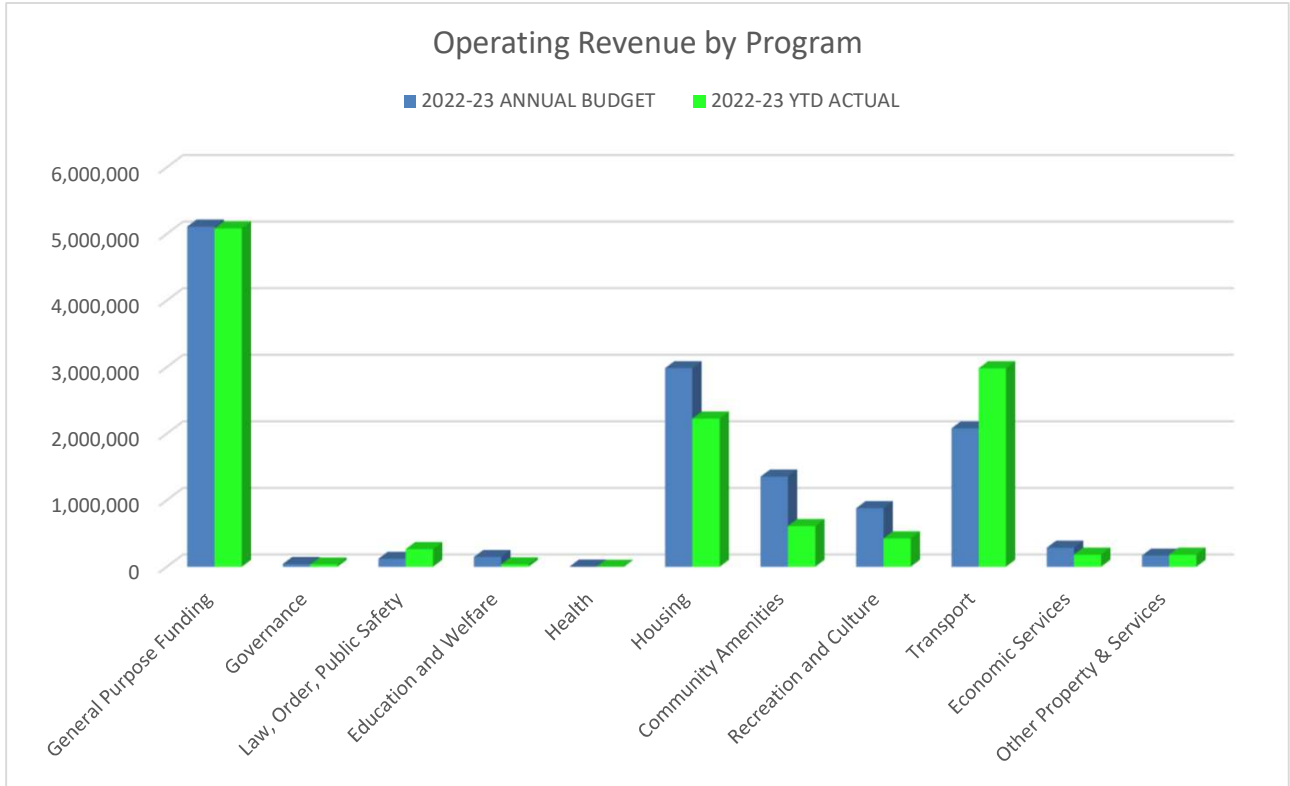
MONTHLY FINANCIAL REPORT

31 MAY 2023

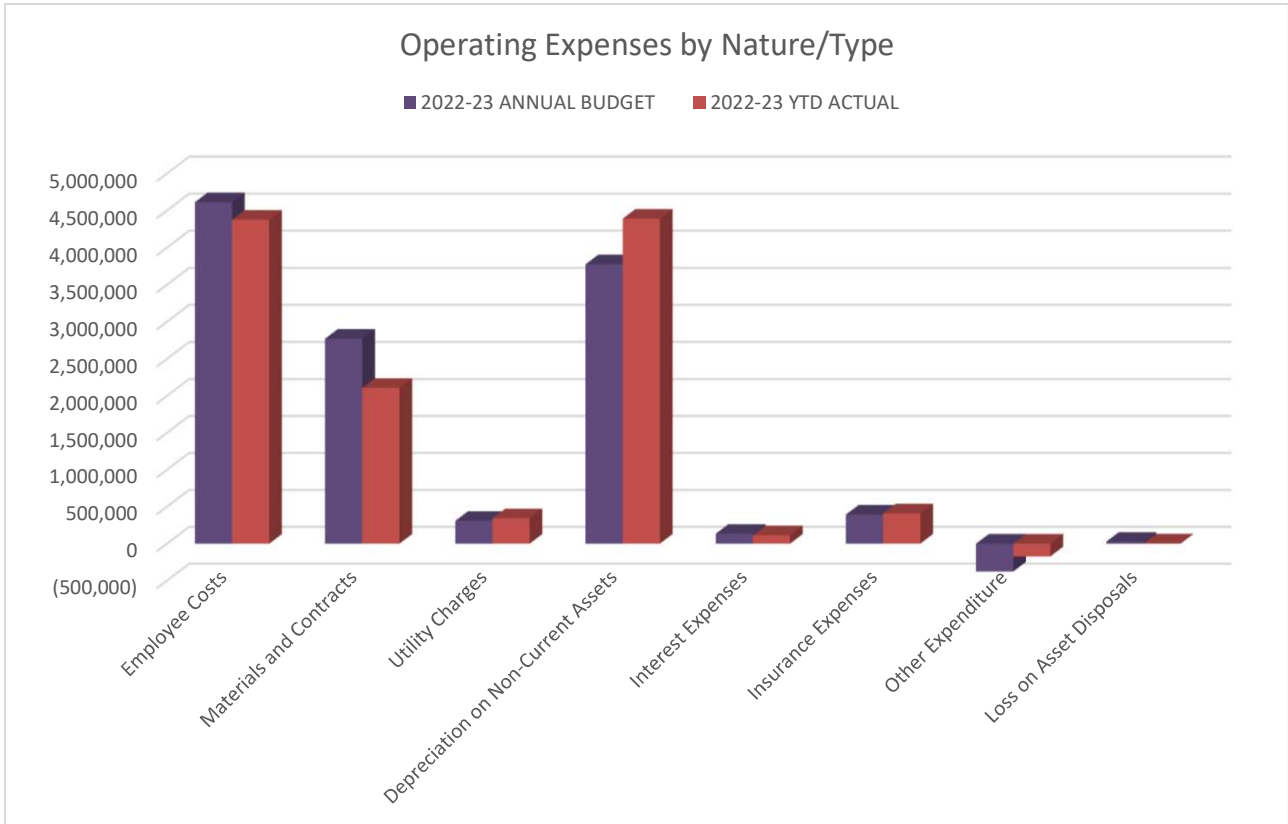
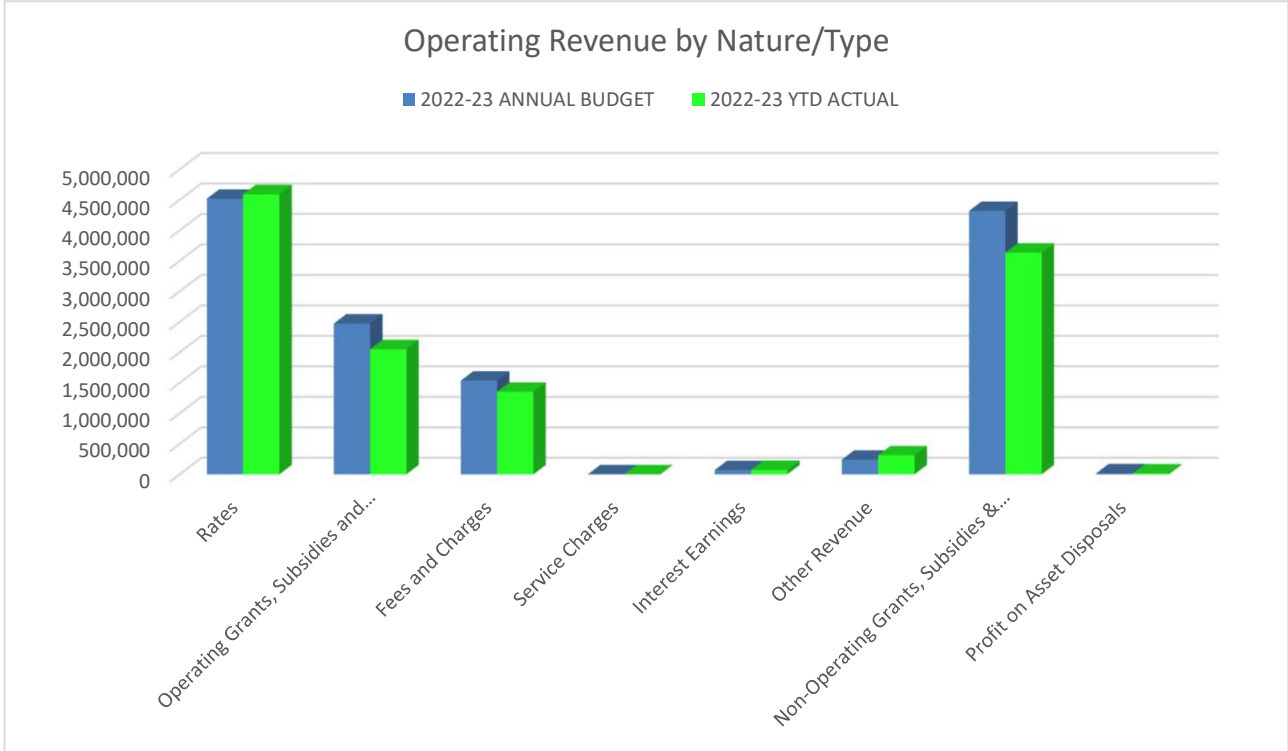
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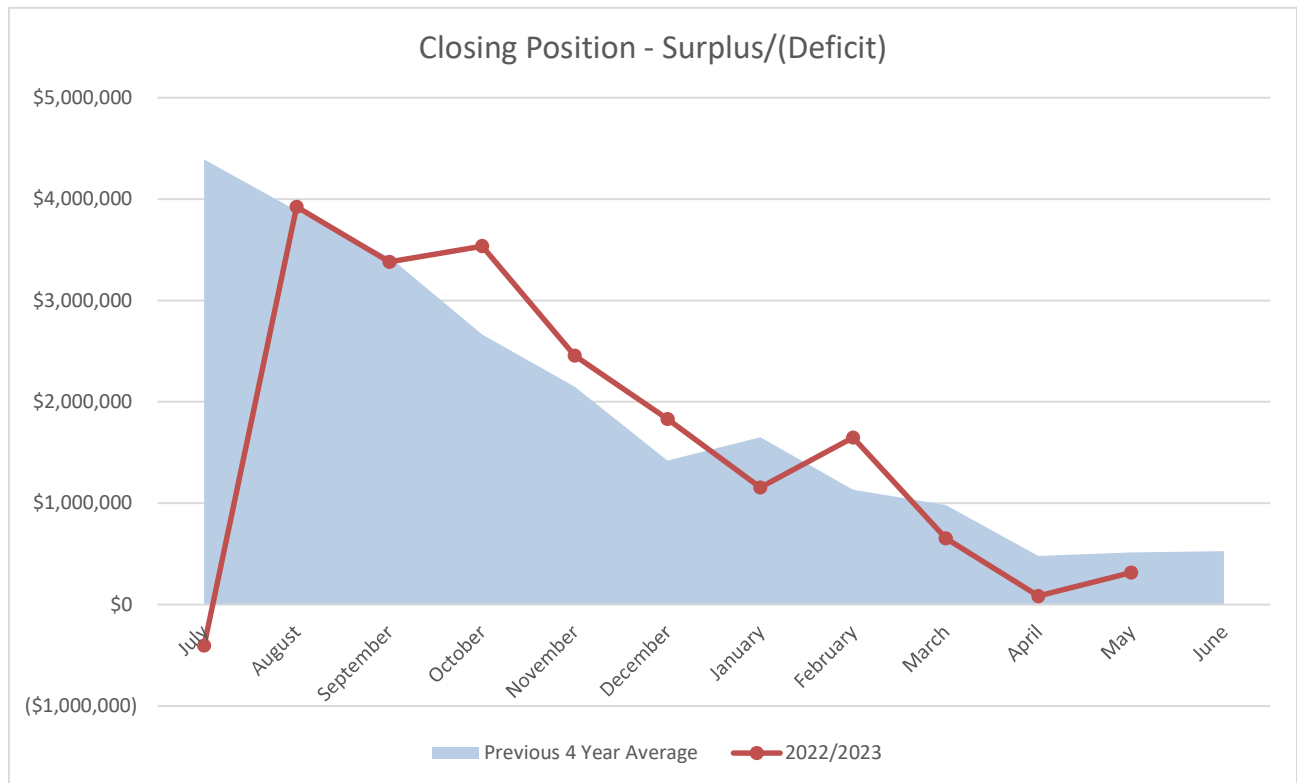
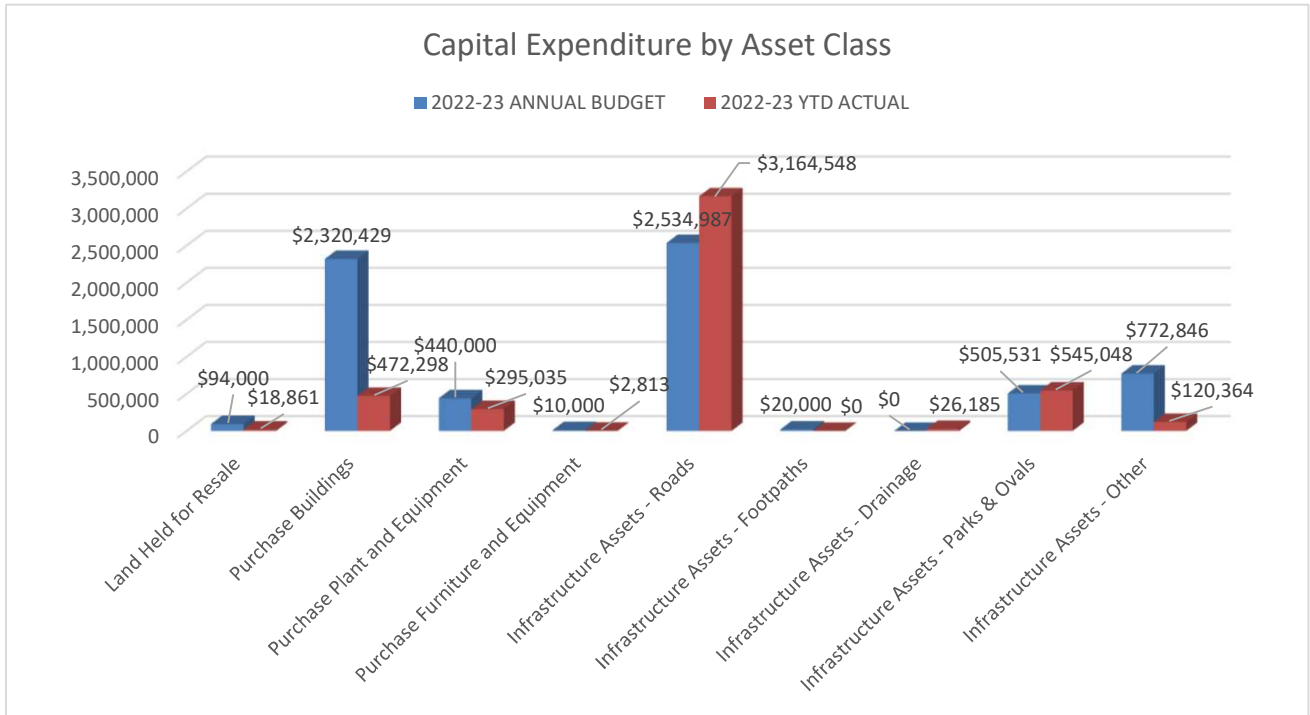
**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 31 MAY 2023**



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



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



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

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)	\$		\$	\$	
General Purpose Funding	(90,205)	(90,029)	(82,786)	(65,537)	-21%
Governance	(758,604)	(664,929)	(699,720)	(777,064)	11%
Law, Order, Public Safety	(330,006)	(458,099)	(302,846)	(310,972)	3%
Education and Welfare	(56,340)	(56,026)	(51,873)	(75,742)	46%
Health	(156,500)	(180,584)	(143,626)	(172,811)	20%
Housing	(2,910,083)	(3,030,351)	(2,675,752)	(2,457,819)	-8%
Community Amenities	(687,807)	(678,407)	(630,600)	(578,174)	-8%
Recreation and Culture	(1,631,970)	(1,585,272)	(1,493,203)	(1,338,210)	-10%
Transport	(3,766,062)	(3,767,536)	(3,454,156)	(4,873,936)	41%
Economic Services	(1,026,359)	(988,134)	(940,882)	(942,287)	0%
Other Property and Services	(70,200)	(70,200)	(74,782)	124,362	-266%
Operating Expenses	(11,484,136)	(11,569,567)	(10,550,225)	(11,468,189)	
REVENUE					
General Purpose Funding	5,111,371	5,026,956	5,107,043	5,083,330	0%
Governance	35,300	35,300	39,357	34,027	-14%
Law, Order, Public Safety	104,150	242,735	101,261	264,701	161%
Education and Welfare	39,984	39,984	46,717	35,249	-25%
Health	2,200	2,200	2,017	1,708	-15%
Housing	2,522,000	2,512,000	2,312,074	2,227,264	-4%
Community Amenities	399,320	401,201	388,030	377,279	-3%
Recreation and Culture	106,295	106,295	73,876	12,246	-83%
Transport	178,000	178,000	168,000	9,381	-94%
Economic Services	182,332	150,832	167,131	182,762	9%
Other Property & Services	159,501	159,501	139,203	168,569	21%
Operating Revenue	8,840,453	8,855,004	8,544,709	8,396,516	
<i>Sub-total</i>	<i>(2,643,683)</i>	<i>(2,714,563)</i>	<i>(2,005,515)</i>	<i>(3,071,673)</i>	
FINANCE COSTS (INTEREST)					
Health	(2,100)	(2,100)	(2,100)	(2,100)	0%
Housing	(45,063)	(45,063)	(37,593)	(37,296)	-1%
Recreation & Culture	(70,075)	(70,075)	(49,710)	(58,198)	17%
Transport	(1,669)	(1,669)	(1,669)	(2,027)	21%
Economic Services	(14,811)	(14,811)	0	0	0%
Total Finance Costs	(133,718)	(133,718)	(91,072)	(99,622)	
NON-OPERATING REVENUE					
Law, Order & Public Safety	16,000	13,000	16,000	0	-100%
Education & Welfare	107,000	107,000	100,000	0	-100%
Housing	461,900	461,900	461,900	0	-100%
Community Amenities	955,685	750,000	955,685	234,705	-75%
Recreation & Culture	774,005	774,005	774,005	413,707	-47%
Transport	1,901,316	3,701,316	1,129,062	2,973,354	163%
Economic Services	103,806	103,806	0	0	0%
Total Non-Operating Revenue	4,319,712	5,911,027	3,436,652	3,621,766	
PROFIT/(LOSS) ON SALE OF ASSETS					
Governance Loss	0			0	
Governance Profit	7,000	7,000		0	0%
Housing - Loss	0		0	(3,809)	0%
Other Property & Services - Loss	(26,000)	(26,000)	(26,000)	0	-100%
Other Property & Services - Profit	9,000	9,000	16,000	14,000	-13%
Total Profit/(Loss)	(10,000)	(10,000)	(10,000)	10,191	
NET RESULT	1,532,311	3,052,746	1,330,065	460,662	
Changes in Revaluation Surplus				0	
TOTAL COMPREHENSIVE INCOME	1,532,311	3,052,746	1,330,065	460,662	

"Traffic Lights" Colour Coding:

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

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

Revenue:

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

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

Expenditure:

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

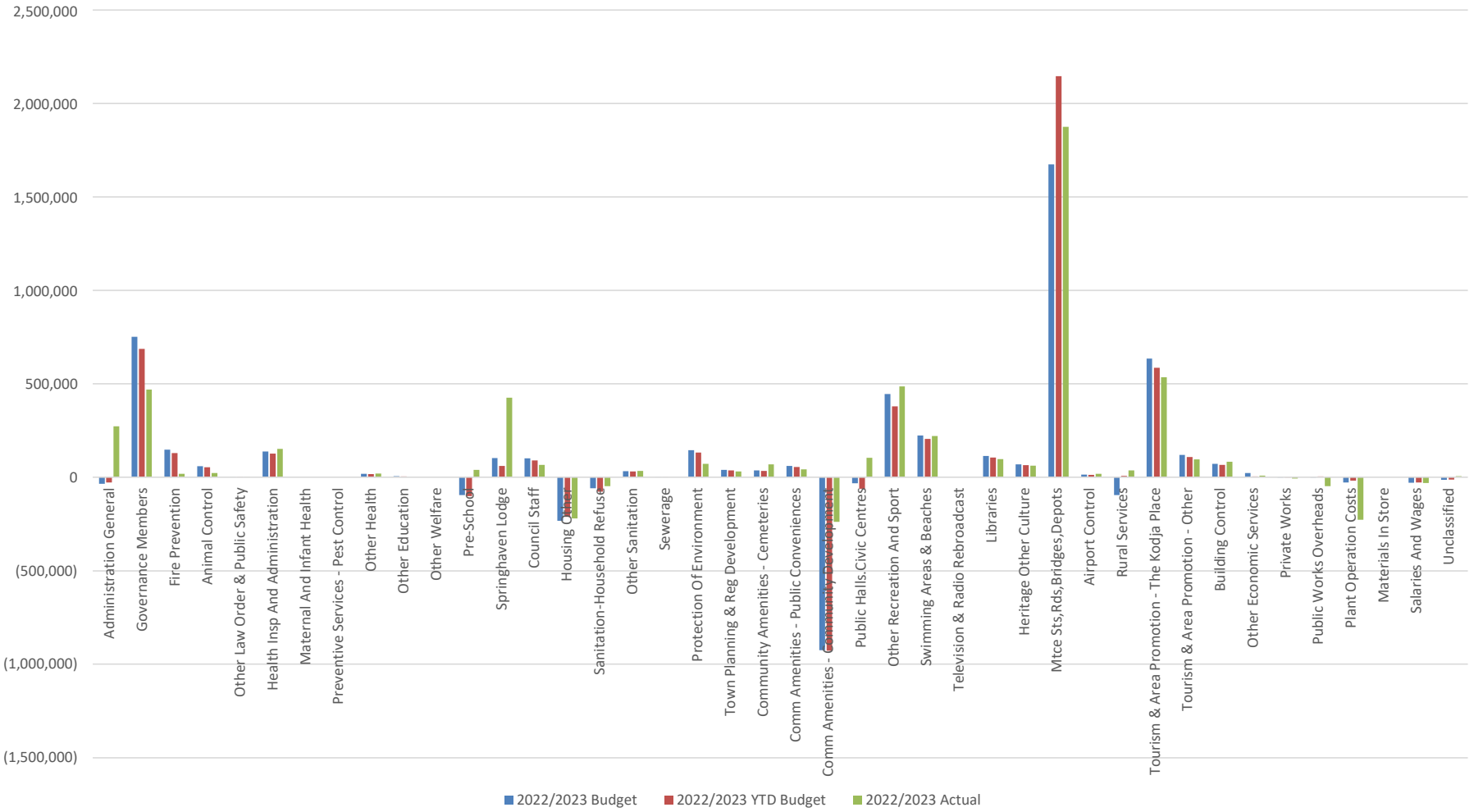
Red = Variance between Actual Expenditure and Year-to-Date budget is greater than 10% (higher)



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

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
Expenses					
Employee Costs	(4,612,337)	(4,743,335)	(4,227,806)	(4,375,605)	3%
Materials and Contracts	(2,771,887)	(2,624,343)	(2,540,795)	(2,107,536)	-17%
Utility Charges	(308,791)	(310,391)	(283,047)	(342,938)	21%
Depreciation on Non-Current Assets	(3,774,415)	(3,774,415)	(3,459,742)	(4,390,523)	27%
Interest Expenses	(133,718)	(133,718)	(91,072)	(113,803)	25%
Insurance Expenses	(393,812)	(384,570)	(393,812)	(409,083)	4%
Other Expenditure	377,106	267,488	354,978	171,677	-52%
	(11,617,854)	(11,703,285)	(10,641,297)	(11,567,811)	
Revenue					
Rates	4,520,422	4,586,007	4,520,430	4,593,076	2%
Operating Grants, Subsidies and Contributions	2,472,655	2,465,940	2,309,433	2,051,431	-11%
Fees and Charges	1,536,186	1,505,867	1,430,766	1,353,932	-5%
Service Charges	0	0	0	0	0%
Interest Earnings	71,019	71,019	65,098	72,104	11%
Other Revenue	240,171	226,171	211,982	312,247	47%
	8,840,453	8,855,004	8,537,709	8,382,791	
	(2,777,401)	(2,848,281)	(2,103,587)	(3,185,020)	
Non-Operating Grants, Subsidies & Contributions	4,319,712	5,911,027	3,443,652	3,635,491	6%
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0	0	0%
Profit on Asset Disposals	16,000	16,000	16,000	14,000	-13%
Loss on Asset Disposals	(26,000)	(26,000)	(26,000)	(3,809)	-85%
	4,309,712	5,901,027	3,433,652	3,645,682	
Net Result	1,532,311	3,052,746	1,330,065	460,662	
Other Comprehensive Income					
Changes on revaluation of non-current assets	0	0	0	0	
Total Other Comprehensive Income	0	0	0	0	
TOTAL COMPREHENSIVE INCOME	1,532,311	3,052,746	1,330,065	460,662	

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



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

	Note	2021-22 ACTUAL \$	2022-23 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		1,480,770	996,788	-483,983
Restricted Cash & Cash Equivalents		4,019,914	3,804,219	-215,695
Trade and other receivables		762,987	1,113,328	350,341
ATO Receivables		87,441	-122,984	-210,424
Inventories		20,905	40,567	19,662
Land Held for Resale		151,000	169,861	18,861
Total current assets		6,523,017	6,001,780	-521,238
Non-current assets				
Trade and other receivables		96,883	96,883	0
LG House Unit Trust		97,255	97,255	0
Land Held for Resale		0	0	0
Land		2,348,500	2,281,424	-67,076
Buildings		27,975,493	27,017,989	-957,504
Furniture & Equipment		368,455	380,558	12,103
Plant & Equipment		4,088,922	3,962,637	-126,285
Tools		1,673	869	-804
Roads Infrastructure		93,409,952	93,166,454	-243,498
Kerbing Infrastructure		2,684,095	2,684,095	0
Drainage Infrastructure		11,492,499	11,518,684	26,185
Bridges Infrastructure		5,793,354	5,793,354	0
Footpaths Infrastructure		1,110,450	1,110,450	0
Parks Infrastructure		2,041,885	2,470,770	428,886
Other Infrastructure		5,783,894	6,021,190	237,296
Infrastructure Assets		0	0	0
Total non-current assets		157,293,309	156,602,612	-690,697
Total assets		163,816,327	162,604,392	-1,211,935
Current liabilities				
Trade and other payables		2,971,529	2,634,936	336,592
ATO Liabilities		79,567	0	79,567
Contracts Liability		1,049,303	1,049,303	0
Interest-bearing loans and borrowings		413,134	53,988	359,147
Provisions		731,667	731,667	0
Total current liabilities		5,245,200	4,469,894	775,306
Non-current liabilities				
Interest-bearing loans and borrowings		4,835,980	4,835,980	0
Non-Current Payables		0	0	0
Provisions		102,397	102,397	0
Total non-current liabilities		4,938,378	4,938,378	0
Total liabilities		10,183,577	9,408,271	775,306
Net assets		153,632,749	153,196,120	-436,629
Equity				
Retained surplus		62,533,169	67,875,114	5,341,945
Net Result		0	460,662	460,662
Reserve - asset revaluation		87,079,665	81,056,126	-6,023,540
Reserve - Cash backed		4,019,915	3,804,219	-215,696
Total equity		153,632,749	153,196,120	-436,629

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

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

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$		\$	\$			
Rates	4,520,422	4,586,007	4,520,430	4,593,076	72,646	Within Threshold	
Operating Grants and Subsidies	2,472,655	2,465,940	2,309,433	2,051,431	(258,001)	(11.17%)	▼
Fees and Charges	1,536,186	1,505,867	1,430,766	1,353,932	(76,834)	Within Threshold	
Interest Earnings	71,019	71,019	65,098	72,104	Within Threshold	10.76%	
Profit on Asset Disposal	16,000	16,000	16,000	14,000	Within Threshold	(12.50%)	
Other Revenue	240,171	226,171	211,982	312,247	100,264	47.30%	▲
	8,856,453	8,871,004	8,553,709	8,396,791			
LESS OPERATING EXPENDITURE							
Employee Costs	(4,612,337)	(4,743,335)	(4,227,806)	(4,375,605)	(147,798)	Within Threshold	▲
Materials & Contracts	(2,771,887)	(2,624,343)	(2,540,795)	(2,094,529)	446,266	(17.56%)	▲
Utilities	(308,791)	(310,391)	(283,047)	(342,938)	(59,891)	21.16%	▼
Depreciation on Non-Current Assets	(3,774,415)	(3,774,415)	(3,459,742)	(4,390,523)	(930,781)	(26.90%)	▼
Interest Expense	(133,718)	(133,718)	(91,072)	(113,803)	(22,731)	24.96%	▼
Insurances	(393,812)	(384,570)	(393,812)	(409,083)	(15,271)	Within Threshold	
Loss on Asset Disposal	(26,000)	(26,000)	(26,000)	(3,809)	22,191	85.35%	▲
Other Expenditure	377,106	267,488	354,978	158,669	(196,308)	(55.30%)	
	(11,643,854)	(11,729,285)	(10,667,298)	(11,571,620)			
<i>Increase(Decrease)</i>	(2,787,401)	(2,858,281)	(2,113,587)	(3,174,829)			
ADD							
Movement in Employee Benefits (Non-current)	0	0	0	0	Within Threshold	0.00%	
Movement in Employee Benefits (Current)	0	0	0	0	Within Threshold	0.00%	
Movement in Doubtful Debt Provision	2,000	2,000	0	0	Within Threshold	0.00%	
Profit on the disposal of assets	(16,000)	(16,000)	0	(10,191)	(10,191)	0.00%	
Loss on the disposal of assets	26,000	26,000	0	0	Within Threshold	0.00%	
Depreciation Written Back	3,774,415	3,774,415	3,459,742	4,390,523	930,781	26.90%	▲
	3,786,415	3,786,415	3,459,742	4,380,332			
<i>Sub Total</i>	999,014	928,134	1,346,155	1,205,503			
INVESTING ACTIVITIES						0.00%	
Land Held for Resale	(94,000)	(94,000)	(94,000)	(18,861)	75,139	(79.94%)	
Purchase Buildings	(2,320,429)	(2,021,024)	(2,320,429)	(472,298)	1,848,131	(79.65%)	
Purchase Plant and Equipment	(440,000)	(418,220)	(440,000)	(295,035)	144,965	(32.95%)	
Purchase Furniture and Equipment	(10,000)	(12,575)	(10,000)	(2,813)	Within Threshold	(71.87%)	
Infrastructure Assets - Roads	(2,534,987)	(4,717,157)	(2,294,987)	(3,164,548)	(869,561)	37.89%	
Infrastructure Assets - Footpaths	(20,000)	0	(20,000)	0	20,000	(100.00%)	
Infrastructure Assets - Drainage	0	0	0	(26,185)	(26,185)	0.00%	
Infrastructure Assets - Parks & Ovals	(505,531)	(678,194)	(490,531)	(545,048)	(54,517)	11.11%	
Infrastructure Assets - Other	(772,846)	(763,990)	(193,500)	(120,364)	73,136	(37.80%)	
Proceeds from Sale of Assets	72,000	72,000	72,000	39,364	(32,636)	(45.33%)	▼
Contributions for the Development of Assets	4,319,712	5,911,027	3,443,652	3,635,491	191,839	Within Threshold	
	(2,306,081)	(2,722,133)	(2,347,795)	(970,295)			
FINANCING ACTIVITIES							
Repayment of Debt - Loan Principal	(413,134)	(413,134)	(359,104)	(359,147)	Within Threshold	Within Threshold	
Loans Raised	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer to Springhaven Reserves	0	0	0	0	Within Threshold	0.00%	
Transfer from Springhaven Reserves	0	0	0	(250,000)	(250,000)	0.00%	
Transfer from Reserves	759,623	1,184,349	0	250,000	250,000	0.00%	
Transfer to Reserves	(114,867)	(52,670)	0	(34,305)	(34,305)	0.00%	
	831,622	1,318,545	240,896	(393,451)			
Plus Rounding							
<i>Sub Total</i>	(475,445)	(475,454)	(760,744)	(158,244)			
FUNDING FROM							
Estimated Opening Surplus at 1 July	475,454	475,454	475,454	475,454	Within Threshold	Within Threshold	
Closing Funds	0	0	0	0			
	475,454	475,454	475,454	475,454			
NET SURPLUS/(DEFICIT)	9	0	(285,290)	317,210			

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

	ACTUAL 30 JUNE 2022	ACTUAL YTD
Cash - Unrestricted	\$1,480,770	\$996,788
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$4,019,914	\$3,804,219
Accounts Receivable - Rates	\$366,677	\$397,739
Accounts Receivable - Sundry	\$313,510	\$633,187
GST Receivable	\$7,874	(\$40,582)
Inventories	\$20,905	\$40,567
Land held for Resale	\$579,045	\$169,861
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$6,788,695	\$6,001,780
LESS: CURRENT LIABILITIES		
Payables	(\$655,439)	(\$510,525)
ATO Liabilities	(\$10,683)	(\$151,805)
Contract Liabilities	(\$1,049,303)	(\$1,049,303)
Employee Provisions	(\$731,667)	(\$731,667)
Accrued Interest on Loans	(\$27,606)	(\$27,606)
Interest Bearing Loans	(\$389,262)	(\$53,988)
Springhaven Accommodation Bonds	(\$2,195,000)	(\$1,945,000)
CURRENT LIABILITIES	(\$5,058,960)	(\$4,469,894)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$4,019,914)	(\$3,804,219)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$389,262	\$53,988
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$579,045)	(\$169,861)
Less Provision for Doubtful Debts	\$1,142	\$1,142
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$2,195,000	\$1,945,000
Add Back Accrued Interest on Loans	\$27,606	\$27,606
Add: Current liabilities not expected to be cleared at end of year	\$731,667	\$731,667
Roundings	\$1	\$1
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$475,454	\$317,210

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

EXPLANATION OF MATERIAL VARIANCES

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

Defining a 'Material Variance'

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

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

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

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

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Revenue</u>						
Rates	4,520,430	4,593,076	72,646	Within Threshold	PERMANENT	Additional rates raised.
Operating Grants	2,309,433	2,051,431	(258,001)	-11%	PERMANENT/ TIMING	Financial assistance grants, Playgroup grant, Springhaven Care Subsidy, and Landcare grant funding and Rails Trail grant lower than anticipated for reporting period.
Fees & Charges	1,430,766	1,353,932	(76,834)	Within Threshold	TIMING	Rental income for Springhaven, Domestic Refuse Collection charges, Private Works charges and lease fees for KSC properties higher than anticipated for reporting period.
Interest Earnings	65,098	72,104	Within Threshold	11%	PERMANENT	Increase in interest earned on Reserve funds due to higher interest rates.
Other Revenue	211,982	312,247	100,264	47%	TIMING	Childcare Centre Fence reimbursement, Springhaven Miscellaneous Income, and Diesel Fuel Rebate higher than anticipated for reporting period. Other property miscellaneous income and recoverable costs lower for reporting period.

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

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Expenses</u>						
Employee Costs	(4,227,806)	(4,375,605)	(147,798)	Within Threshold	TIMING	Increase in operational employee costs due to higher percentage of employee time spent on operational projects.
Depreciation on Assets	(3,459,742)	(4,390,523)	(930,781)	-27%	TIMING	Increase in depreciation expense due to increase in fair value of building assets in 2021/22.
Interest Expense	(91,072)	(113,803)	(22,731)	25%	TIMING	Higher interest for the period on Housing loans and Recreation Loans, and land Development Loan.
Insurances	(393,812)	(409,083)	(15,271)	Within Threshold	PERMANENT	Workers Compensation Insurance premiums higher.
Other Expenses	354,978	158,669	(196,308)	-55%	TIMING	Administration overhead allocations lower than anticipated for reporting period.

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

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Investing Activities</u>						
Land held for Resale	(94,000)	(18,861)	75,139	-80%	TIMING	Subdivisional expenses lower than anticipated for reporting period.
Buildings	(2,320,429)	(472,298)	1,848,131	-80%	TIMING	Playgroup/Toy Library Building renewals, Staff housing upgrades, Springhaven building renewal expenses, Men's Shed construction expenses, and Harrison Place Toilet construction expenses lower for reporting period.
Plant & Equipment	(440,000)	(295,035)	144,965	-33%	TIMING	Major plant purchases and Kodja Place Equipment expenses lower for reporting period.
Infrastructure - Roads	(2,294,987)	(3,164,548)	(869,561)	38%	TIMING	Regional Road Group project expenses higher for reporting period. Roads to Recovery project expenses lower for reporting period. Jinalup Road construction project and Kojonup-Darkan Shoulder project not included in budget.
Infrastructure - Parks & Ovals	(490,531)	(545,048)	(54,517)	11%	PERMANENT/ TIMING	Payment for playspace not included in budget estimate. Netball courts & roof project expenses, Apex Park Playground expenses, Showgrounds Retaining Wall expenses, Trails Hub construction expenses lower for reporting period.
Infrastructure - Others	(193,500)	(120,364)	73,136	-38%	TIMING	Bushfire repeater tower project expenses, Town furniture expenses, Refuse Site development expenses, Kodja Place Rose Maze project expenses, Airstrip promotional signage expenses, and radio communication expenses lower for reporting period.

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

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Financing Activities</u>						
Loans Raised	600,000	0	(600,000)	-100%	TIMING	New loans for communications tower and Harrison Place toilets not yet raised.
Transfer from Springhaven Bond Liability	0	(250,000)	(250,000)	0%	PERMANENT	Reduction in Springhaven restricted liability due to refund of bond.
Transfer from Cash Backed Reserves	0	250,000	250,000	0%	PERMANENT	Transfer from Springhaven Cash Backed Reserve for refund of bond.
Transfer to Cash backed Reserves	0	(34,305)	(34,305)	0%	TIMING	Interest earned on Reserve funds higher due to increase in interest rates.

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

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Original Budget	2022/2023 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
Governance									
C191	Shire Administration Centre - Building Renewal/Improvement		MCCS	L&B	Renewal	14,989	14,989	6,805	45%
						14,989	14,989	6,805	
Law Order & Public Safety									
C138	Bush Fire Repeater Tower	5.1.2	MRS	Infr.	New	489,346	489,346	2,273	0.5%
C440	Cat Pound		MRS	L&B	New	16,000	16,000	9,029	56%
						505,346	505,346	11,301	
Education & Welfare									
C107	Playgroup/Toy Library		BMC	L&B	Renewal	39,000	39,000	0	0%
C441	Old School - Re-Roof		BMC	L&B	Renewal	100,000	100,000	0	0%
						139,000	139,000	0	
Housing									
C157	Staff - 15 Loton Close		CEO	L&B	New	50,000	0	0	0%
C140	Staff - 34 Katanning Road		MRS	L&B	Upgrade	150,000	150,000	6,121	4%
C141	Staff - 39 Vanzuilecom St		MRS	L&B	Upgrade	150,000	150,000	0	0%
C147	Springhaven - Furniture	2.2.6	MACS	F&E	New	10,000	10,000	237	2%
C195	Springhaven - Building	2.2.14	MACS	L&B	Renewal	200,000	200,000	0	0%
C427	Springhaven - Building - ACAR Grant		MACS	L&B	Renewal	285,000	285,000	250,007	88%
C313	Jean Sullivan Units - Building Renewal		BMC	L&B	Upgrade	10,000	10,000	7,700	77%
C145	ILU's - Building Renewal		BMC	L&B	Renewal	18,793	18,793	0	0%
						873,793	823,793	264,065	
Community Amenities									
C407	Refuse Site Development		MRS	Infr.	Upgrade	50,000	50,000	5,182	10%
C442	Mens Shed - Construction of New		MCCS	L&B	New	1,000,000	750,000	10,167	1%
C355	Town Furniture		MWS	Infr.	New	40,000	40,000	26,264	66%
						1,090,000	840,000	41,613	
Recreation & Culture									
C198	Historic Buildings - Capital Improvement		BMC	L&B	Renewal	30,000	25,595	25,595	85%
C428	Sub-division - Harness Display Shed		MRS	L&B	New	12,000	12,000	7,720	64%
C408	Harrison Place Toilets & Park	1.1.8	MWS	L&B	Upgrade	200,000	200,000	113,425	57%
C430	Sporting Complex - Audio Visual	1.2.10	MCCS	F&E	New	0	2,575	2,575	0%
C443	Showgrounds Retaining Wall		CEO	Infr.	New	6,000	6,000	0	0%
C274	Sporting Complex - Netball Court Resurface & Roof	1.2.10, 1.2.13	MCCS	Infr.	Renewal	258,815	258,815	203,485	79%
C411	Sporting Complex - Playground & Outdoor Gym	1.2.10	MCCS	Infr.	New	15,000	226,001	218,727	1458%
C176	Oval Shade Structure		MWS	Infr.	Renewal	0	0	2,078	0%
C112	Muradup Playground Equipment		MWS	Infr.	Renewal	0	0	951	0%
C409	Swimming Pool - New Fence Eastern Boundary		MWS	Infr.	Renewal	0	8,685	8,685	0%
7104	Swimming Pool - Shade		MWS	Infr.	Renewal	0	0	248	0%
C444	Sporting Complex - Hall of Fame Signage		MCCS	Infr.	New	8,000	33,685	0	0%
C445	Turkey Nest Dam		SH	Infr.	Upgrade	5,000	0	0	0%
C446	Newstead Park - Shade Sail		SH	Infr.	New	10,000	10,000	0	0%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	27,330	27,330	0	0%
C447	Contribution to Bowling Club New Green		MCCS	Infr.	Upgrade	114,500	116,162	116,162	101%
C448	Trails Hub Construction		MCCS	Infr.	New	40,000	0	0	0%
C412	Apex Park Drainage & Car Park & RV		MCCS	Infr.	Upgrade	0	0	5,723	0%
C413	Trails Construction		MCCS	Infr.	New	33,886	33,886	0	0%
						760,531	960,734	705,375	
Transport - Plant Purchases									
7604	Plant Major Purchases		MWS	P&E	New	380,000	380,000	256,815	68%
						380,000	380,000	256,815	

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

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Original Budget	2022/2023 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
Transport - Infrastructure									
C433	Footpaths - Albany Highway Ramps	1.1.6	MWS	Infr.	Upgrade	20,000	0	0	0%
C449	Parking Bays		MWS	Infr.	New	50,000	50,000	1,707	3%
C434	Spring Street	1.1.5	MWS	Infr.	Renewal	54,203	0	0	0%
C414	Reconstruct - Kojonup-Frankland Road	1.1.5	MWS	Infr.	Renewal	19,374	38,931	20,220	104%
C417	Widening - Shamrock Road	1.1.5	MWS	Infr.	Upgrade	600,000	600,000	486,859	81%
C436	Widening - Shamrock Road (2021/2022 Project)	1.1.5	MWS	Infr.	Upgrade	111,229	112,096	112,621	101%
C437	Widening - Tambellup West Road		MWS	Infr.	Upgrade	0	0	60,857	0%
C248	Widening - Broomehill Kojonup Road	1.1.5	MWS	Infr.	Upgrade	154,681	154,681	154,381	100%
C450	Widening - Tambellup West Road	1.1.5	MWS	Infr.	Upgrade	300,000	300,000	190,328	63%
C319	Bitumen Reseal - Kojonup-Frankland Road	1.1.5	MWS	Infr.	Renewal	150,000	165,613	150,349	100%
C320	Bitumen Reseal - Kojonup Darkan Road	1.1.5	MWS	Infr.	Renewal	120,000	159,235	128,798	107%
C321	Bitumen Reseal - Broomehill-Kojonup Road	1.1.5	MWS	Infr.	Renewal	120,000	120,000	119,165	99%
CJ451	Bitumen Reseal - Boscabel Road (western end)	1.1.5	MWS	Infr.	Renewal	21,000	27,804	23,265	111%
CJ452	Bitumen Reseal - Boscabel Road (town)	1.1.5	MWS	Infr.	Renewal	65,000	0	0	0%
C172	Seal - Riverdale Road	1.1.5	MWS	Infr.	Renewal	413,000	413,000	413,587	100%
CJ453	Seal - Balgarup Road	1.1.5	MWS	Infr.	Renewal	176,500	296,500	296,178	168%
CJ454	Seal - Samson Road	1.1.5	MWS	Infr.	Renewal	120,000	0	0	0%
CJ455	Floodway - Pearce Road	1.2.8	MWS	Infr.	Renewal	20,000	20,000	25,527	128%
C460	Road Widening - Jingalup Rd 22/23		MWS	Infr.	Upgrade	0	420,000	746,265	0%
C461	Kojonup Darkan Shoulder Seal		MWS	Infr.	Upgrade	0	1,800,000	228,241	0%
C308	Wooden Culvert Replacement - Carlecatup Road	1.2.8	MWS	Infr.	Upgrade	30,000	30,000	26,185	87%
C246	Widening - Kojonup Darkan Rd		MWS	Infr.	Upgrade	0	297	297	0%
C416	Reconstruct - Benn Pde		MWS	Infr.	Upgrade	0	0	388	0%
C173	Gravel Resheeting Program		MWS	Infr.	Upgrade	0	0	824	0%
C404	Electronic Speed Signs		MWS	P&E	Upgrade	0	770	770	0%
C361	Signage Upgrades		MWS	Infr.	Upgrade	10,000	9,000	4,690	47%
						2,554,987	4,717,927	3,191,503	
Economic Services									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	BMC	L&B	Renewal	10,000	10,000	0	0%
C435	Kodja Place - Rose Maze		SH	Infr.	Renewal	19,000	19,000	1,287	7%
C456	Kodja Place - Equipment Upgrade		CEO	P&E	New	60,000	37,450	37,450	62%
CJ457	EV Charger Parking Bay		MWS	Infr.	Upgrade	15,000	0	0	0%
C054	Promotional Signage at Airstrip	1.4.7	MCCS	Infr.	New	30,000	16,774	0	0%
C261	Blackwood Road Dam		MWS	Infr.	Upgrade	0	0	137	0%
C424	- Muradup Standpipe	4.3.1	MRS	Infr.	Upgrade	55,000	55,000	51,277	93%
C310	Subdivision Expenses	2.4.3	CEO	L4R	Upgrade	94,000	94,000	18,861	20%
						283,000	232,224	109,011	
Other Property & Services									
C458	Radios - Communication		MWS	Infr.	Renewal	40,000	30,000	0	0%
C459	Traffic Counters		MWS	Infr.	New	21,500	21,500	22,934	107%
C286	Chemical Shed - replacement/upgrade		SH	L&B	Renewal	34,647	39,647	35,730	103%
						96,147	91,147	58,663	
Total Capital Expenditure						6,697,793	8,705,160	4,645,150	69.4%

SUMMARIES:				
Land Held for Resale	94,000	94,000	18,861	20.1%
Land & Buildings	2,320,429	2,021,024	472,298	20.4%
Infrastructure	3,833,364	6,159,341	3,856,144	100.6%
Plant & Equipment	440,000	418,220	295,035	67.1%
Furn & Equipment	10,000	12,575	2,813	28.1%
	6,697,793	8,705,160	4,645,150	69.4%
Asset Renewal	2,356,651	2,317,937	1,711,959	72.6%
New Asset	2,271,732	2,135,217	595,898	26.2%
Upgrading Asset	2,069,410	4,252,006	2,337,293	112.9%
	6,697,793	8,705,160	4,645,150	69.4%
Chief Executive Officer	210,000	137,450	56,311	26.8%
Manager Corporate & Community Services	1,515,190	1,452,887	563,644	37.2%
Manager Works & Services	3,251,487	5,398,112	3,623,039	111.4%
Senior Horticulturalist	95,977	95,977	37,016	38.6%
Manager Regulatory Services	922,346	922,346	81,601	8.8%
Building Maintenance Coordinator	207,793	203,388	33,295	16.0%
Manager Aged Care Services	495,000	495,000	250,244	50.6%
	6,697,793	8,705,160	4,645,150	69.4%

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

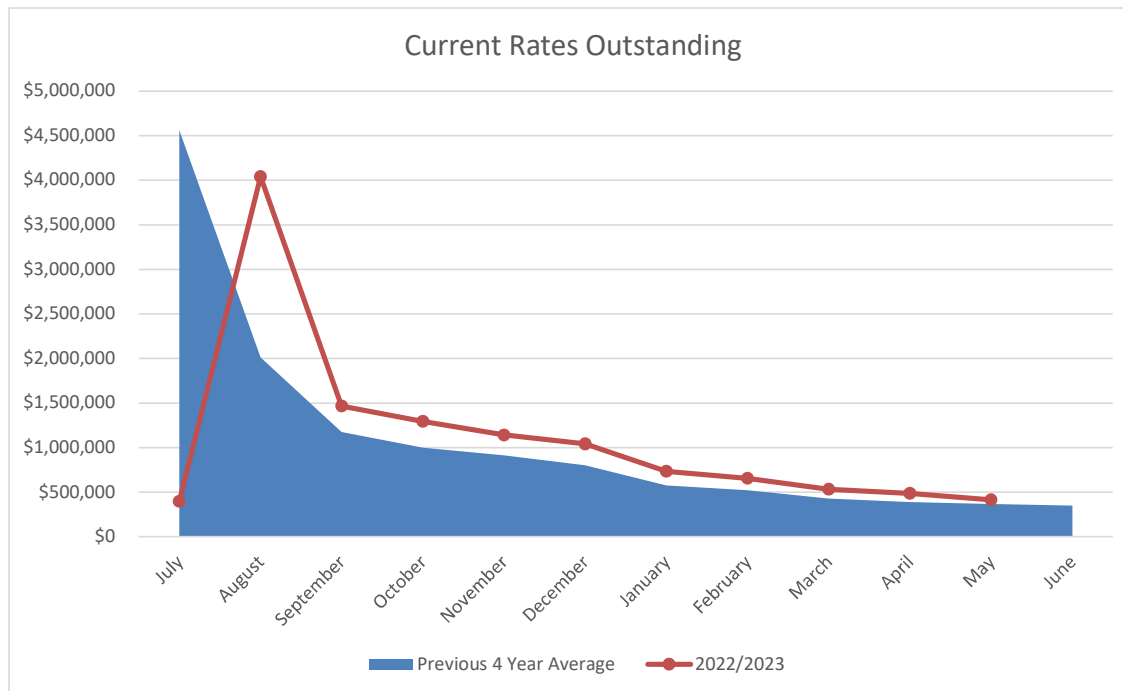
RESERVES - CASH BACKED	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement	582,449	5,386	0	587,835	582,448	0	(202,470)	379,978
Economic Development	88,507	786	0	89,293	88,507	89	(64,000)	24,596
Employee Leave	235,650	2,093	0	237,743	235,650	10,236	0	245,886
Springhaven Lodge (Bonds)	2,195,000	2,079	(250,000)	1,947,079	2,195,000	0	0	2,195,000
Low Income Housing	83,483	741	0	84,224	83,483	11,583	(10,000)	85,066
Sporting Facility	62,737	523	0	63,260	62,737	63	(42,178)	20,622
Springhaven Building Upgrade & Renewal	2,165	15,904	0	18,069	2,165	2,197	0	4,362
Bushfire Communications	89,346	794	0	90,140	89,346	89	(89,346)	89
Landfill Waste Management	80,047	711	0	80,758	80,047	26,550	(50,000)	56,597
Kodja Place Tourist Precinct	10,007	89	0	10,096	10,007	10	(10,000)	17
Energy Efficiency	0	(0)	0	0	0	0	0	0
Land Acquisition and Development	37,289	333	0	37,621	37,289	37	(37,000)	326
Community Grant Scheme	9,745	87	0	9,832	9,745	10	0	9,755
Independent Living Units	158,168	1,405	0	159,573	158,168	158	(18,793)	139,533
Spencer Street Youth Precinct	31,270	278	0	31,548	31,270	31	(20,000)	11,301
Natural Resource Management	97,430	865	0	98,295	97,430	60,097	(83,164)	74,363
Day Care Building Maintenance	14,766	147	0	14,912	14,766	15	(7,000)	7,781
Swimming Pool	40,469	359	0	40,829	40,469	40	0	40,509
Springhaven Equipment	16,503	147	0	16,650	16,503	17	(10,000)	6,520
Saleyards	39,555	351	0	39,906	39,555		(9,570)	29,985
RSL Hall Building Renewal	10,301	91	0	10,392	10,301	10	0	10,311
Benn Parade Multi-Facility	14,301	119	0	14,420	14,301	14	(14,301)	14
Townscape	49,801	442	0	50,244	49,801	50	(49,801)	50
Playgrounds & Parks	20,027	178	0	20,204	20,027	20	(10,000)	10,047
Memorial & Lesser Hall Upgrade & Renewal	7,146	63	0	7,210	7,146	7	0	7,153
The Kodja Place Building Upgrade & Renewal	17,628	141	0	17,769	17,628	18	(10,000)	7,646
Shire Office/Library Building Upgrade & Renewal	1,007	0	0	1,007	1,007	1	0	1,008
Sporting Complex Building Upgrade & Renewal	1,080	50	0	1,129	1,080	1	0	1,081
Netball Court Resurfacing	1,007	0	0	1,007	1,007	3,501	0	4,508
The Spring	16,018	142	0	16,160	16,018	16	(16,000)	34
Trails Network Construction	6,007	(0)	0	6,007	6,009	6	(6,000)	15
Works Depot Building Upgrade & Renewal	1,006	0	0	1,006	1,006	1	0	1,007
The Kodja Place Master Plan Implementation	0	0	0	0	0	0	0	0
	4,019,914	34,305	(250,000)	3,804,218	4,019,916	114,867	(759,623)	3,375,160

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

RATES & SUNDRY RECEIVABLES

Rates:

	1-Jul-22	Levy for 2022/23	Collectable	Received	Outstanding
Property Rates	\$ 226,976	\$ 4,590,990	\$ 4,817,966	\$ (4,580,747)	\$ 237,219
Rubbish Charges	\$ 37,218	\$ 265,706	\$ 302,924	\$ (264,906)	\$ 38,018
Emergency Services Levy	\$ 18,357	\$ 3,006	\$ 21,363	\$ -	\$ 21,363
Instalment fee & Interest	\$ -	\$ 16,383	\$ 16,383	\$ (16,383)	\$ -
Penalty & ESL Interest	\$ 98,481	\$ 25,295	\$ 123,776	\$ (24,938)	\$ 98,838
Excess Rates	\$ (41,261)	\$ -	\$ (41,261)	\$ (23,773)	\$ (65,035)
Sub- Total	\$ 339,771	\$ 4,901,380	\$ 5,241,151	\$ (4,910,747)	\$ 330,404 7%
OTHER ITEMS					
Pensioner Rebates to claim	\$ 68,445	\$ 87,495	\$ 155,940	\$ (71,237)	\$ 84,702
	\$ 408,216				\$ 415,106
Pensioner Deferred Rates	\$ 96,883	\$ -	\$ 96,883	\$ -	\$ 96,883
Total Outstanding	\$ 436,653	\$ 4,901,380	\$ 5,338,034	\$ (4,910,747)	\$ 427,287



Sundry Debtors:

	30-Jun-22		31/05/23		Movement This FY
Credit Balance	\$ (14,890)		\$ (19,669)		\$ 4,779
Current	\$ 159,755		\$ 506,519		\$ (346,764)
30 - 60 days	\$ 23,458	7%	\$ 17,329	3%	\$ 6,129
60 - 90 days	\$ 20,631	7%	\$ 18,102	3%	\$ 2,529
Greater than 90 days	\$ 126,610	40%	\$ 113,480	18%	\$ 13,130
	\$ 315,563		\$ 635,761		

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

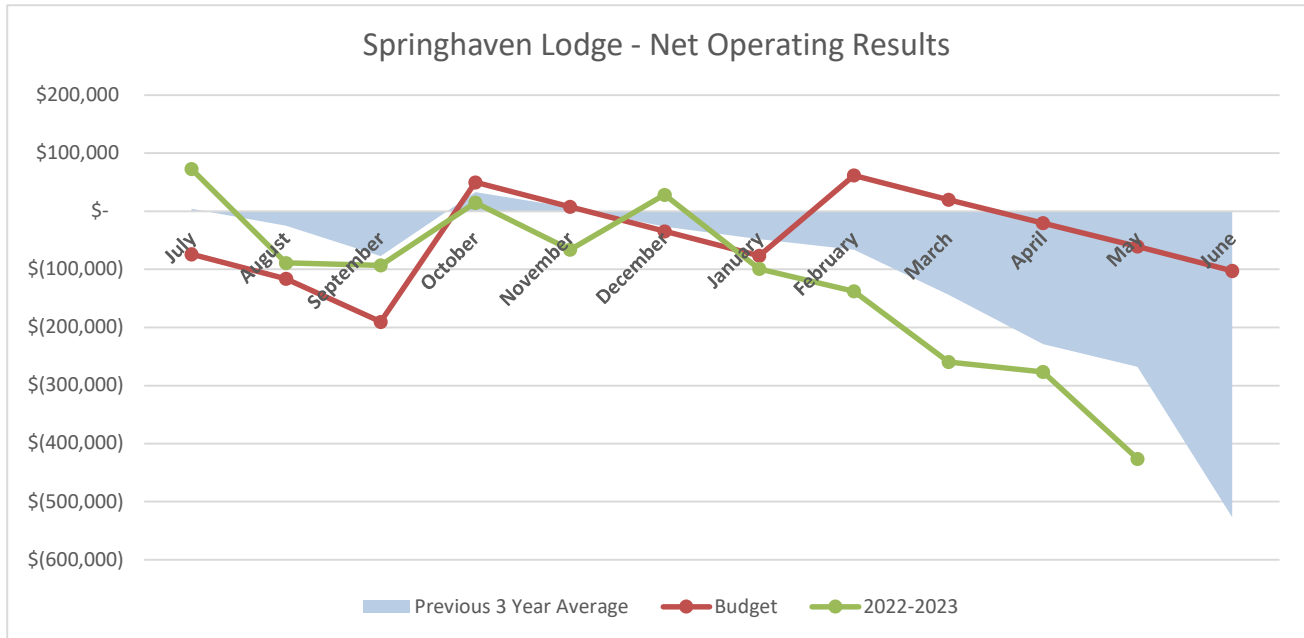
LOAN REPAYMENTS	Loan Number	2023	2023	2023	2023	2023	2023	2023	2023	2023	
		Actual	New	New	Actual	Actual	Budget	Budget	Budget	Budget	Budget
		Principal 1	New Loans	Principal	Interest	Principal	Principal	New	Principal	Interest	Principal
		July 2022		Repayments	Repayments	Outstanding	1 July 2022	Loans	Repayments	Repayments	Outstanding
		\$		\$	\$	\$	\$		\$	\$	\$
Law, order, public safety											
Communications Tower	149	0	0	0	0	0	0	400,000	0	0	400,000
Health											
Medical Centre Donation (137)	137	123,523	0	(8,551)	(2,100)	114,972	123,523	0	(8,551)	(2,100)	114,972
Housing											
Bagg Street Unit (135)	135	68,407	0	(4,868)	(976)	63,539	68,407	0	(9,811)	(1,878)	58,596
Aged Units - GSHI (139)	139	30,377	0	(10,008)	(326)	20,369	30,377	0	(10,008)	(326)	20,369
Staff Housing - GSHI (140)	140	855,837	0	(59,246)	(14,551)	796,591	855,837	0	(59,246)	(14,551)	796,591
GROH Housing - GSHI (138)	138	934,059	0	(110,979)	(13,052)	823,080	934,059	0	(110,979)	(13,052)	823,080
Staff Housing - GSHI (144)	144	55,000	0	(10,594)	(979)	44,406	55,000	0	(10,594)	(980)	44,406
GROH Housing - GSHI (145)	145	55,000	0	(10,594)	(979)	44,406	55,000	0	(10,594)	(980)	44,406
Staff Housing Renovations (148)	148	300,000	0	(7,159)	(6,620)	292,841	300,000	0	(14,396)	(13,296)	285,604
Recreation and culture											
Sports Complex (134)	134	224,140	0	(8,476)	(5,332)	215,664	224,140	0	(17,162)	(10,454)	206,978
Sports Complex Wall (136)	136	72,050	0	(9,692)	(1,386)	62,358	72,050	0	(9,692)	(1,385)	62,358
Netball Courts & Roof (143)	143	1,390,000	0	(52,268)	(39,623)	1,337,732	1,390,000	0	(52,268)	(39,623)	1,337,732
Oval Lighting (142)	142	231,128	0	(24,220)	(3,268)	206,908	231,128	0	(24,220)	(3,268)	206,908
Harrison PI Toilets & Park (146)	146	400,000	0	(16,531)	(7,835)	383,469	400,000	0	(33,385)	(15,345)	366,615
Harrison PI Toilets & Park (New)	150	0	0	0	0	0	0	200,000	0	0	200,000
Transport											
Airstrip Lighting (141)	141	136,944	0	(10,005)	(2,027)	126,939	136,944	0	(10,005)	(1,669)	126,939
Economic services											
Land Development (147)	147	386,078	0	(15,955)	(7,562)	370,123	386,078	0	(32,223)	(14,811)	353,855
		5,262,543	0	(359,147)	(106,616)	4,903,396	5,262,543	600,000	(413,134)	(133,718)	5,449,409

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

MAJOR BUSINESS UNITS

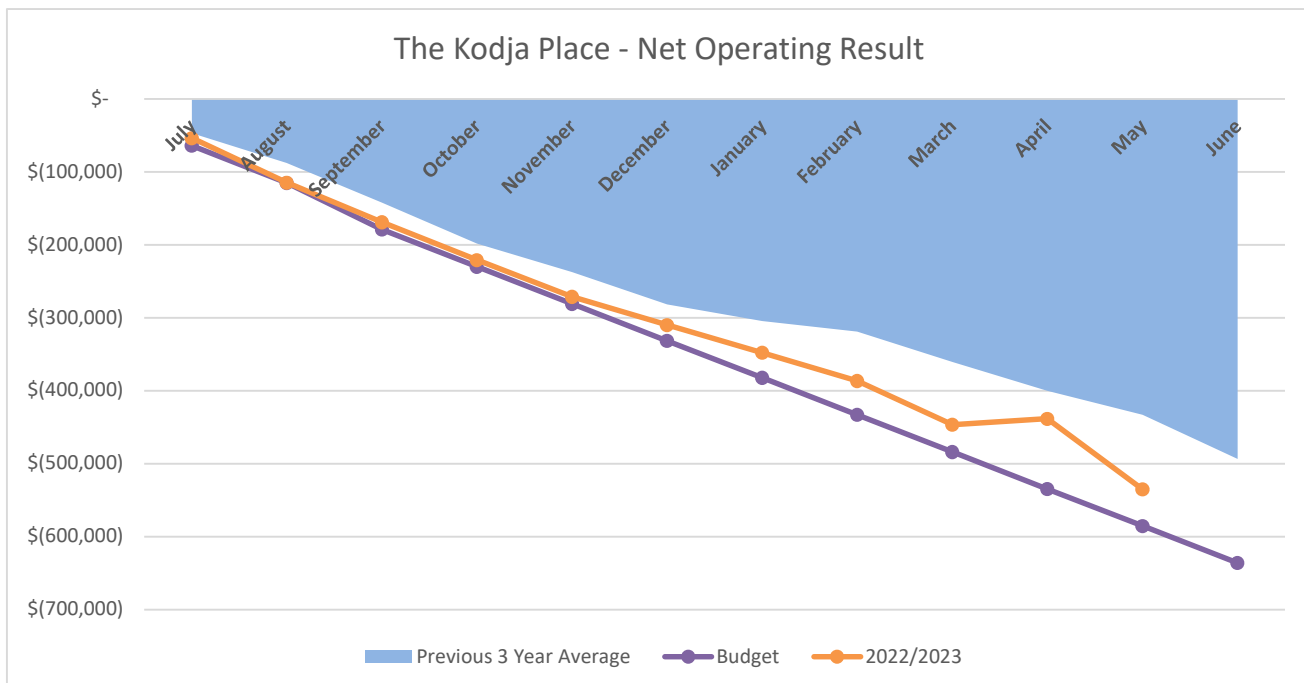
Springhaven Lodge

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



The Kodja Place Precinct

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



SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
		Proceeds Sale of Assets						
9605	Proceeds Sale of Assets -	(\$72,000)	(\$39,364)	55%	(\$72,000)	\$0	(\$72,000)	\$0
	Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET	(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0
		Written Down Value						
New	00000 Written Down Value-	\$0	\$0		\$0	\$0	\$0	\$0
	Sub Total - WDV ON SALE OF ASSET	\$0	\$0		\$0	\$0	\$0	\$0
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0
	Total - OPERATING STATEMENT	(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23	2022-23	30 JUNE 2023	30 JUNE 2023	
					Income	Expense	Income	Expense	
GENERAL PURPOSE FUNDING - RATES									
OPERATING EXPENDITURE									
1104		Rates Incentive Prize	\$4,583	\$4,766	95%	\$0	\$5,000	\$0	\$5,000
1112		Admin Allocated to Rates (Cash)	\$15,514	\$11,964	71%	\$0	\$16,925	\$0	\$16,925
1122		Admin Allocated to Rates (Non-Cash)	\$1,251	\$0	0%	\$0	\$1,365	\$0	\$1,365
1132		Rating Salaries	\$36,665	\$38,959	97%	\$0	\$40,000	\$0	\$40,000
1162		Superannuation	\$5,500	\$5,767	96%	\$0	\$6,000	\$0	\$6,000
1182		Rates Printing/postage	\$2,017	\$1,747	79%	\$0	\$2,200	\$0	\$2,200
1192		Valuation Expenses	\$13,749	\$1,096	7%	\$0	\$15,000	\$0	\$15,000
1202		Title Searches	\$458	\$199	40%	\$0	\$500	\$0	\$500
1222		Insurance - Emp Costs (Rates)	\$1,215	\$1,039	86%	\$0	\$1,215	\$0	\$1,039
1262		Legal Costs Incurred - Rates	\$1,833	\$0	0%	\$0	\$2,000	\$0	\$2,000
		Sub Total - GENERAL RATES OP/EXP	\$82,786	\$65,537		\$0	\$90,205	\$0	\$90,029
OPERATING INCOME									
1003		General Rates Levied	(\$4,518,622)	(\$4,590,185)	102%	(\$4,518,622)	\$0	(\$4,584,207)	\$0
1023		Interim Rates	(\$300)	\$0	0%	(\$300)	\$0	(\$300)	\$0
1053		Back Rates	(\$100)	(\$805)	805%	(\$100)	\$0	(\$100)	\$0
1013		Ex-Gratia Rates	(\$1,500)	(\$2,219)	148%	(\$1,500)	\$0	(\$1,500)	\$0
1043		Non Payment Penalty Interest	(\$27,499)	(\$25,295)	84%	(\$30,000)	\$0	(\$30,000)	\$0
1073		Instalment Administration Charge	(\$3,208)	(\$3,951)	113%	(\$3,500)	\$0	(\$3,500)	\$0
1063		Instalment Interest Charge	(\$7,333)	(\$12,432)	155%	(\$8,000)	\$0	(\$8,000)	\$0
1273		ESL Levy Admin Fee	(\$4,000)	(\$4,000)	100%	(\$4,000)	\$0	(\$4,000)	\$0
1092		Rates Written Off/Refunded	\$92	\$133	133%	\$100	\$0	\$100	\$0
1283		Settlement & Search Charges	(\$3,208)	(\$4,599)	131%	(\$3,500)	\$0	(\$3,500)	\$0
1263		Legal Expenses - Recovered	(\$1,833)	\$0	0%	(\$2,000)	\$0	(\$2,000)	\$0
		Sub Total - GENERAL RATES OP/INC	(\$4,567,512)	(\$4,643,353)		(\$4,571,422)	\$0	(\$4,637,007)	\$0
		Total - GENERAL RATES	(\$4,484,726)	(\$4,577,816)		(\$4,571,422)	\$90,205	(\$4,637,007)	\$90,029

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023			
		Budget	Actual		Income	Expense	Income	Expense		
OTHER GENERAL PURPOSE FUNDING										
OPERATING EXPENDITURE										
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP					\$0	\$0	\$0	\$0		
OPERATING INCOME										
1333		Financial Assistance Grant	(\$359,886)	(\$228,469)	63%	(\$359,886)	\$0	(\$209,886)	\$0	
1343		Grants Commission Local Roads Grant	(\$175,044)	(\$177,131)	101%	(\$175,044)	\$0	(\$175,044)	\$0	
1373		Interest Received - Municipal	(\$917)	(\$72)	7%	(\$1,000)	\$0	(\$1,000)	\$0	
1393		Interest Received - Reserves	(\$3,684)	(\$34,305)	854%	(\$4,019)	\$0	(\$4,019)	\$0	
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC					(\$539,531)	(\$439,977)	(\$539,949)	\$0	(\$389,949)	\$0
Total - OTHER GENERAL PURPOSE FUNDING					(\$539,531)	(\$439,977)	(\$539,949)	\$0	(\$389,949)	\$0
Total - GENERAL PURPOSE FUNDING					(\$5,024,257)	(\$5,017,794)	(\$5,111,371)	\$90,205	(\$5,026,956)	\$90,029

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		2022-23 Income	Expense	30 JUNE 2023 Income	Expense
GOVERNANCE - MEMBERS OF COUNCIL								
OPERATING EXPENDITURE								
002D	Depreciation	\$8,433	\$7,966	87%	\$0	\$9,200	\$0	\$9,200
1502	Meeting Attendance Fees	\$98,079	\$80,622	75%	\$0	\$107,000	\$0	\$107,000
1508	Members Travelling	\$642	\$339	48%	\$0	\$700	\$0	\$700
1512	Conferences & Training Expenses	\$12,375	\$14,864	110%	\$0	\$13,500	\$0	\$14,864
1522	Members Communications Allowance	\$21,999	\$18,000	75%	\$0	\$24,000	\$0	\$24,000
1532	Election Expenses	\$0	\$0	0%	\$0	\$0	\$0	\$0
1542	Presidents/Dep Allowances	\$32,999	\$26,635	74%	\$0	\$36,000	\$0	\$36,000
1562	Refreshments & Functions (Councillors)	\$8,250	\$6,353	71%	\$0	\$9,000	\$0	\$8,000
1572	Refreshments & Functions Staff)	\$3,300	\$4,602	128%	\$0	\$3,600	\$0	\$4,048
1592	Members Insurance	\$9,300	\$9,566	103%	\$0	\$9,300	\$0	\$9,566
1602	Subscriptions	\$12,833	\$14,076	101%	\$0	\$14,000	\$0	\$13,985
1612	Misc Expenses - Members	\$642	\$363	52%	\$0	\$700	\$0	\$450
1624	Integrated Planning Expenses	\$123,745	\$184	0%	\$0	\$135,000	\$0	\$50,000
1632	Vehicle Operating Expenses	\$2,750	\$1,330	44%	\$0	\$3,000	\$0	\$3,000
1642	Advertising	\$0	\$390	0%	\$0	\$0	\$0	\$390
1662	Audit Fees	\$34,832	\$37,325	98%	\$0	\$38,000	\$0	\$38,000
1702	Administration Allocation (Cash)	\$310,283	\$239,274	71%	\$0	\$338,504	\$0	\$328,674
1712	Administration Allocation (Non-Cash)	\$8,341	\$0	0%	\$0	\$9,100	\$0	\$9,100
1772	Doubtful Debt Expenses	\$0	\$0	0%	\$0	\$2,000	\$0	\$2,000
1792	Legal Costs	\$1,833	\$5,220	261%	\$0	\$2,000	\$0	\$2,827
2075	VROC - Shared Services	\$1,833	\$3,125	156%	\$0	\$2,000	\$0	\$3,125
2078	VROC - Projects	\$1,833	\$0	0%	\$0	\$2,000	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$694,301	\$470,234		\$0	\$758,604	\$0	\$664,929
OPERATING INCOME								
1725	Donations/Contributions		\$0	0%	\$0	\$0	\$0	\$0
002P	Profit on Sale of Asset (Gov)	(\$7,000)	\$0	0%	(\$7,000)	\$0	(\$7,000)	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$7,000)	\$0		(\$7,000)	\$0	(\$7,000)	\$0
Total - MEMBERS OF COUNCIL		\$687,301	\$470,234		(\$7,000)	\$758,604	(\$7,000)	\$664,929

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		Income	Expense	Income	Expense
GOVERNANCE - GENERAL								
OPERATING EXPENDITURE								
003D	Depreciation (Sch 4)	\$83,413	\$72,560	80%	\$0	\$91,000	\$0	\$91,000
1852	Salaries - Admin	\$824,967	\$738,822	82%	\$0	\$900,000	\$0	\$850,000
1882	Admin Superannuation	\$105,412	\$90,147	78%	\$0	\$115,000	\$0	\$105,000
1892	Staff Insurances	\$28,000	\$23,166	83%	\$0	\$28,000	\$0	\$23,166
1902	FBT Admin Staff	\$15,583	\$16,319	96%	\$0	\$17,000	\$0	\$17,000
1912	Conference & Training	\$39,873	\$21,145	49%	\$0	\$43,500	\$0	\$31,500
1921	Staff Housing Subsidy	\$30,249	\$26,790	81%	\$0	\$33,000	\$0	\$33,000
1922	Advertising	\$4,583	\$9,618	192%	\$0	\$5,000	\$0	\$5,000
1931	Occupational Risk Co-Ordinator Costs	\$13,291	\$7,308	50%	\$0	\$14,500	\$0	\$14,500
1932	Occ Health & Safety	\$2,933	\$304	9%	\$0	\$3,200	\$0	\$2,700
1942	Staff Uniforms	\$3,667	\$2,553	64%	\$0	\$4,000	\$0	\$3,500
1952	Admin Staff Costs	\$16,499	\$10,428	58%	\$0	\$18,000	\$0	\$15,000
1957	Office Building Maintenance	\$9,166	\$3,932	39%	\$0	\$10,000	\$0	\$5,700
1958	Office - Cleaning & Assoc	\$21,770	\$34,524	145%	\$0	\$23,750	\$0	\$23,750
1959	Office - Utility Charges	\$9,625	\$11,845	113%	\$0	\$10,500	\$0	\$10,500
1962	Office Gardens & Surrounds-Mtce	\$11,476	\$11,050	88%	\$0	\$12,520	\$0	\$12,520
1972	Admin Printing & Stationery	\$22,916	\$28,525	114%	\$0	\$25,000	\$0	\$25,000
1982	Telephone & Internet	\$22,916	\$24,347	97%	\$0	\$25,000	\$0	\$25,000
2002	Office Equip Maint	\$917	\$0	0%	\$0	\$1,000	\$0	\$1,000
2004	Office - Insurance.	\$37,000	\$35,678	96%	\$0	\$37,000	\$0	\$35,678
2006	Donations CEO discretion	\$1,833	\$9	0%	\$0	\$2,000	\$0	\$1,000
2008	Donations - Council	\$1,833	\$2,550	128%	\$0	\$2,000	\$0	\$2,000
2012	Non Capital Purchases	\$4,583	\$5,018	100%	\$0	\$5,000	\$0	\$5,000
2022	Bank Charges	\$14,666	\$16,962	106%	\$0	\$16,000	\$0	\$16,000
2032	Postage & Freight	\$5,041	\$5,999	109%	\$0	\$5,500	\$0	\$5,500
2042	ICT Support	\$32,082	\$25,889	74%	\$0	\$35,000	\$0	\$35,000
1992	ICT Software Licensing Fees	\$47,665	\$57,881	111%	\$0	\$52,000	\$0	\$57,881
2043	ICT Website Subscription & Upgrade	\$4,583	\$15,818	316%	\$0	\$5,000	\$0	\$5,000
2044	ICT Hardware Purchases (<\$5,000)	\$22,916	\$4,017	16%	\$0	\$25,000	\$0	\$18,000
2046	ICT Payroll Software Implementation	\$64,164	\$0	0%	\$0	\$70,000	\$0	\$0
2052	Admin Vehicle Expenses	\$13,291	\$13,822	95%	\$0	\$14,500	\$0	\$14,500
2062	Admin Legal Expenses	\$50,415	\$52,289	95%	\$0	\$55,000	\$0	\$60,000
2072	Consultants Special Projects	\$27,499	\$70,949	236%	\$0	\$30,000	\$0	\$51,537

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
2274	HR/IR Consultants	\$0	\$1,225	0%	\$0	\$0	\$0	\$1,225
2277	Finance Consultants	\$13,749	\$30,763	205%	\$0	\$15,000	\$0	\$33,000
2275	Records Management	\$6,416	\$6,534	93%	\$0	\$7,000	\$0	\$10,000
2278	Security Monitoring	\$687	\$703	94%	\$0	\$750	\$0	\$750
2287	Fair Value Revaluations	\$22,916	\$19,400	78%	\$0	\$25,000	\$0	\$25,000
2092	Mis Expense - Admin	\$1,650	\$4,313	240%	\$0	\$1,800	\$0	\$3,500
2172	Less Admin Non Cash Realloc	(\$83,413)	\$0	0%	\$0	(\$91,000)	\$0	(\$91,000)
2182	Less Admin Cash Exp Realloc	(\$1,551,415)	(\$1,196,371)	71%	\$0	(\$1,692,520)	\$0	(\$1,584,407)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$5,419	\$306,830		\$0	\$0	\$0	\$0
OPERATING INCOME								
2053	Sundry Misc Income - Admin	(\$183)	(\$118)	59%	(\$200)	\$0	(\$200)	\$0
2055	Profit on Sale of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0
2083	Police Licensing Commissions	(\$32,082)	(\$33,885)	97%	(\$35,000)	\$0	(\$35,000)	\$0
2143	Photocopying Fees	(\$92)	(\$24)	24%	(\$100)	\$0	(\$100)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$32,357)	(\$34,027)		(\$35,300)	\$0	(\$35,300)	\$0
Total - GOVERNANCE - GENERAL		(\$26,938)	\$272,803		(\$35,300)	\$0	(\$35,300)	\$0
Total - GOVERNANCE		\$660,363	\$743,037		(\$42,300)	\$758,604	(\$42,300)	\$664,929

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23		30 JUNE 2023		
					Income	Expense	Income	Expense	
LAW ORDER & PUBLIC SAFETY									
FIRE PREVENTION									
OPERATING EXPENDITURE									
2272		Emergency Operating Expenses	\$9,166	\$5,918	59%	\$0	\$10,000	\$0	\$5,000
2271		Emergency Operations Room - Storage	\$5,041	\$4,400	80%	\$0	\$5,500	\$0	\$4,400
2281		Community Emergency Services Manager	\$20,166	\$8,373	38%	\$0	\$22,000	\$0	\$18,000
2292		Fire Hazard Reduction	\$17,324	\$18,348	97%	\$0	\$18,900	\$0	\$18,900
2302		Ground & Aerial Inspections	\$4,033	\$3,887	88%	\$0	\$4,400	\$0	\$3,858
2322		Administration Costs	\$3,667	\$4,143	104%	\$0	\$4,000	\$0	\$4,000
2342		Fire Fighting - Shire Resources	\$3,667	\$507	13%	\$0	\$4,000	\$0	\$2,000
2372		Brigade Expenses	\$54,690	\$51,525	87%	\$0	\$59,500	\$0	\$59,500
2374		BRPC - Other Employment Cost	\$0	\$1,342		\$0	\$0	\$0	\$1,500
2284		BRPC - Salaries	\$0	\$61,943		\$0	\$0	\$0	\$141,785
2294		BRPC - Superannuation	\$0	\$6,980		\$0	\$0	\$0	\$6,500
2382		Administration Allocated - Cash	\$46,543	\$35,891	71%	\$0	\$50,776	\$0	\$50,776
2442		Administration Allocated - Non-Cash	\$834	\$0	0%	\$0	\$910	\$0	\$910
004D		Buildings Depreciation	\$38,040	\$37,755	91%	\$0	\$41,500	\$0	\$41,500
		Sub Total - FIRE PREVENTION OP/EXP	\$203,171	\$241,011		\$0	\$221,486	\$0	\$358,629
OPERATING INCOME									
2363		Fines & Penalties	(\$917)	(\$1,652)	165%	(\$1,000)	\$0	(\$1,000)	\$0
2383		Sale of Fire Maps	(\$412)	(\$527)	117%	(\$450)	\$0	(\$450)	\$0
2393		Sundry Misc income - Fire	(\$2,933)	(\$3,273)	102%	(\$3,200)	\$0	(\$3,200)	\$0
2373		ESL Levy Funding	(\$69,500)	(\$65,968)	95%	(\$69,500)	\$0	(\$63,000)	\$0
2463		BRMC - Grant Income	\$0	(\$149,785)		\$0	\$0	(\$149,785)	\$0
		Sub Total - FIRE PREVENTION OP/INC	(\$73,762)	(\$221,204)		(\$74,150)	\$0	(\$217,435)	\$0
		Total - FIRE PREVENTION	\$129,408	\$19,807		(\$74,150)	\$221,486	(\$217,435)	\$358,629

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		2022-23	2022-23	30 JUNE 2023	30 JUNE 2023
					Income	Expense	Income	Expense
ANIMAL CONTROL								
OPERATING EXPENDITURE								
2492	Salaries	\$36,665	\$28,161	70%	\$0	\$40,000	\$0	\$40,000
2522	Superannuation	\$14,666	\$3,464	22%	\$0	\$16,000	\$0	\$5,000
2532	Other Employment Costs	\$5,725	\$2,078	34%	\$0	\$6,025	\$0	\$3,025
2542	Conference & Training	\$1,696	\$1,870	101%	\$0	\$1,850	\$0	\$1,850
2552	Ranger Vehicle	\$11,000	\$8,251	69%	\$0	\$12,000	\$0	\$12,000
2553	FBT Expenses	\$3,392	\$6,182	167%	\$0	\$3,700	\$0	\$3,700
2562	Dog Control Expenses	\$1,650	\$1,873	104%	\$0	\$1,800	\$0	\$1,800
2572	Dog Pound Expenses	\$2,750	\$936	31%	\$0	\$3,000	\$0	\$1,500
2582	Other Animal Control	\$962	\$559	53%	\$0	\$1,050	\$0	\$500
2583	Cat Control Expenses	\$1,100	\$474	40%	\$0	\$1,200	\$0	\$700
2602	Administration Allocated - Cash	\$15,514	\$11,964	71%	\$0	\$16,925	\$0	\$16,925
2612	Administration Allocated - Non-Cash	\$834	\$0	0%	\$0	\$910	\$0	\$910
005D	Depreciation Buildings - Animal Control	\$513	\$349	62%	\$0	\$560	\$0	\$560
Sub Total - ANIMAL CONTROL OP/EXP		\$96,467	\$66,161		\$0	\$105,020	\$0	\$88,470
OPERATING INCOME								
2613	Cat Pound Grant	(\$16,000)	(\$13,725)	86%	(\$16,000)	\$0	(\$13,000)	\$0
2633	Ranger Income	(\$21,082)	(\$24,305)	106%	(\$23,000)	\$0	(\$19,000)	\$0
2653	Fines & Penalties - Dog Act	(\$917)	(\$600)	60%	(\$1,000)	\$0	(\$1,000)	\$0
2663	Impounding Fees	(\$1,833)	(\$905)	45%	(\$2,000)	\$0	(\$1,800)	\$0
2673	Dog Registrations	(\$3,208)	(\$3,231)	92%	(\$3,500)	\$0	(\$3,000)	\$0
2674	Cat Registrations	(\$458)	(\$731)	146%	(\$500)	\$0	(\$500)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$43,499)	(\$43,497)		(\$46,000)	\$0	(\$38,300)	\$0
Total - ANIMAL CONTROL		\$52,968	\$22,664		(\$46,000)	\$105,020	(\$38,300)	\$88,470

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
OTHER LAW ORDER & PUBLIC SAFETY								
OPERATING EXPENDITURE								
2832	Vehicle Impounding	\$1,833	\$542	27%	\$0	\$2,000	\$0	\$1,000
2862	Local Law review	\$1,375	\$3,258	217%	\$0	\$1,500	\$0	\$10,000
9782	Security System Upgrade - All Buildings				\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$3,208	\$3,800		\$0	\$3,500	\$0	\$11,000
OPERATING INCOME								
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$3,208	\$3,800		\$0	\$3,500	\$0	\$11,000
Total - LAW ORDER & PUBLIC SAFETY		\$185,584	\$46,270		(\$120,150)	\$330,006	(\$255,735)	\$458,099

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
HEALTH								
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
3102	Health Salaries	\$79,059	\$100,780	117%	\$0	\$86,250	\$0	\$100,000
3132	Superannuation	\$18,452	\$23,158	115%	\$0	\$20,130	\$0	\$30,000
3142	Fringe Benefits Tax	\$8,250	\$15,586	173%	\$0	\$9,000	\$0	\$11,864
3152	Conferences & Training	\$1,283	\$1,516	108%	\$0	\$1,400	\$0	\$1,000
3162	Health - Other Employment Costs	\$1,490	\$1,039	69%	\$0	\$1,515	\$0	\$1,515
3164	Health - Contractors	\$1,833	\$0	0%	\$0	\$2,000	\$0	\$0
3212	Admin Allocation to HIA - Cash	\$15,514	\$11,964	71%	\$0	\$16,925	\$0	\$16,925
3242	Analytical Expenses	\$1,467	\$463	29%	\$0	\$1,600	\$0	\$1,600
3252	Administration Allocated - Noncash	\$1,251	\$0	0%	\$0	\$1,365	\$0	\$1,365
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$128,599	\$154,506		\$0	\$140,185	\$0	\$164,269
OPERATING INCOME								
3223	Health Act fees, Licences	(\$1,833)	(\$1,196)	60%	(\$2,000)	\$0	(\$2,000)	\$0
3233	Septic Tank Inspection Fees	(\$183)	(\$512)	256%	(\$200)	\$0	(\$200)	\$0
3253	HEALTH INCOME	\$0	\$0	0%	\$0	\$0	\$0	\$0
3283	Health Consultancy Income	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$2,017)	(\$1,708)		(\$2,200)	\$0	(\$2,200)	\$0
Total - HEALTH ADMIN & INSPECTION		\$126,582	\$152,799		(\$2,200)	\$140,185	(\$2,200)	\$164,269

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
		PREVENTATIVE SERVICE - PEST CONTROL						
		OPERATING EXPENDITURE						
3322	Vermin Control	\$183	\$0	0%	\$0	\$200	\$0	\$200
	Sub Total - PREVENTIVE SRVS - PEST OP/EXP	\$183	\$0		\$0	\$200	\$0	\$200
		OPERATING INCOME						
	Sub Total - PREVENTATIVE SERVICES - PEST OP/INC	0	0		\$0	\$0	\$0	\$0
	Total - PREVENTIVE SERVICES - PEST CONTROL	\$183	\$0		\$0	\$200	\$0	\$200
		OTHER HEALTH						
		OPERATING EXPENDITURE						
3362	Doctor's Surgery Maint	\$0	\$723	0%	\$0	\$0	\$0	\$0
3361	Interest Paid on Loans	\$2,100	\$2,100	100%	\$0	\$2,100	\$0	\$2,100
3368	Loan Guarantee Fee	\$865	\$859	99%	\$0	\$865	\$0	\$865
009D	Depreciation Buildings	\$13,979	\$16,722	110%	\$0	\$15,250	\$0	\$15,250
	Sub Total - OTHER HEALTH OP/EXP	\$16,944	\$20,404		\$0	\$18,215	\$0	\$18,215
		OPERATING INCOME						
3363	Rental Doctors Surgery	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Sub Total - OTHER HEALTH OP/INC	\$0	\$0		\$0	\$0	\$0	\$0
	Total - OTHER HEALTH	\$16,944	\$20,404		\$0	\$18,215	\$0	\$18,215
	Total - HEALTH	\$143,709	\$173,203		(\$2,200)	\$158,600	(\$2,200)	\$182,684

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
EDUCATION & WELFARE								
EDUCATION								
OPERATING EXPENDITURE								
3455	Play in the Park	\$2,292	\$373	15%	\$0	\$2,500	\$0	\$2,500
3451	Donation to Schools Solar	\$0	\$0	0%	\$0	\$0	\$0	\$0
3452	Smart Start Expenses	\$2,622	\$0	0%	\$0	\$2,860	\$0	\$2,860
Sub Total - EDUCATION OP/EXP		\$4,913	\$373		\$0	\$5,360	\$0	\$5,360
OPERATING INCOME								
3456	Income - Smart Strat Donation				\$0	\$0	\$0	\$0
Sub Total-EDUCATION OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - EDUCATION		\$4,913	\$373		\$0	\$5,360	\$0	\$5,360

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
PRE-SCHOOL/OTHER EDUCATION								
OPERATING EXPENDITURE								
3462	Child Care Centre - Building Maint	\$8,863	\$12,144	127%	\$0	\$9,555	\$0	\$10,118
3464	Child Care Centre - Grounds Maint	\$917	\$0	0%	\$0	\$1,000	\$0	\$1,000
3466	Daycare Grant - Expenditure	\$0	\$23,323		\$0	\$0		
3477	Kindy Café	\$13,749	\$10,104	67%	\$0	\$15,000	\$0	\$15,000
3472	Playgroup/Toy Library - Building Maint	\$6,816	\$4,248	58%	\$0	\$7,300	\$0	\$6,300
3470	Playgroup/Toy Library - Minor Expenses	\$458	\$0	0%	\$0	\$500	\$0	\$500
3474	Playgroup/Toy Library - Grounds Maint	\$917	\$3,297	330%	\$0	\$1,000	\$0	\$1,123
3480	Childcare Centre - Fence Replacement Expenses	\$0	\$4,595	0%				
118L	LOSS ON SALE OF ASSET SCHED 8	\$0	\$0	0%	\$0	\$0	\$0	\$0
006D	DEPRECIATION (SCH 8)	\$15,124	\$17,659	107%	\$0	\$16,500	\$0	\$16,500
Sub Total - OTHER EDUCATION OP/EXP		\$46,845	\$75,370		\$0	\$50,855	\$0	\$50,541
OPERATING INCOME								
3463	Occasional Care Rent	(\$2,567)	(\$2,502)	89%	(\$2,800)	\$0	(\$2,800)	\$0
3465	Grant - Kindy Café	(\$11,784)	(\$7,437)	63%	(\$11,784)	\$0	(\$11,784)	\$0
3467	Grant - Playgroup/Toy Library Shade	(\$32,000)	\$32	0%	(\$32,000)	\$0	(\$32,000)	\$0
3469	Child Care Centre - Fence Replacement Income	\$0	(\$20,182)		\$0	\$0		
3473	Playgroup/Toy Library Fees	(\$367)	\$0	0%	(\$400)	\$0	(\$400)	\$0
3475	SPARK - Income	\$0	(\$5,160)	0%	\$0	\$0		
3483	LR&CIP Grant - Old School Roof	(\$100,000)	\$0	0%	(\$100,000)	\$0	(\$100,000)	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$146,717)	(\$35,249)		(\$146,984)	\$0	(\$146,984)	\$0
Total - OTHER EDUCATION		(\$99,872)	\$40,121		(\$146,984)	\$50,855	(\$146,984)	\$50,541

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023			
		Budget	Actual		Income	Expense	Income	Expense		
		WELFARE								
		OPERATING EXPENDITURE								
010D			DEPRECIATION (SCH 8)	\$115	\$0	0%	\$0	\$125	\$0	\$125
			Sub Total - WELFARE OP/EXP	\$115	\$0		\$0	\$125	\$0	\$125
		OPERATING INCOME								
			Sub Total - WELFARE OP/INC	\$0	\$0		\$0	\$0	\$0	\$0
			Total - WELFARE	\$115	\$0		\$0	\$125	\$0	\$125
			Total - EDUCATION & WELFARE	(\$94,845)	\$40,493		(\$146,984)	\$56,340	(\$146,984)	\$56,026

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		2022-23 Income	Expense	30 JUNE 2023 Income	Expense
HOUSING								
SPRING HAVEN HOUSING								
3752	Spring Haven Salaries	\$1,374,945	\$1,374,403	92%	\$0	\$1,500,000	\$0	\$1,500,000
3742	Spring Haven - FBT Expenses	\$4,583	\$3,926	79%	\$0	\$5,000	\$0	\$5,000
3772	Spring Haven Superannuation	\$142,078	\$130,170	84%	\$0	\$155,000	\$0	\$155,000
3782	Conferences & Training	\$18,333	\$10,880	54%	\$0	\$20,000	\$0	\$13,500
3792	Uniforms & Protective Clothing	\$5,041	\$1,506	27%	\$0	\$5,500	\$0	\$5,500
3802	Recruitment Expenses	\$18,333	\$3,481	17%	\$0	\$20,000	\$0	\$20,000
3821	Spring H - Staff Housing Subsidy	\$11,000	\$10,212	85%	\$0	\$12,000	\$0	\$12,000
3822	Vehicle Expenses	\$6,416	\$5,462	78%	\$0	\$7,000	\$0	\$7,000
3842	Spring Haven Telephone	\$11,000	\$8,006	67%	\$0	\$12,000	\$0	\$12,000
3862	Subscriptions	\$9,166	\$7,679	77%	\$0	\$10,000	\$0	\$10,000
3872	Postage & Freight	\$917	\$1,081	108%	\$0	\$1,000	\$0	\$1,000
3882	Minor Office Expenses/Stationery	\$917	\$2,409	241%	\$0	\$1,000	\$0	\$1,000
3892	Office Equipment Maintenance	\$917	\$329	33%	\$0	\$1,000	\$0	\$1,000
3893	Software Operating	\$9,625	\$11,643	111%	\$0	\$10,500	\$0	\$10,500
3902	Spring Haven Building Operating Expenses	\$18,333	\$28,211	141%	\$0	\$20,000	\$0	\$20,000
3903	Spring Haven Building Maint (Unforseen)	\$4,583	\$21,852	437%	\$0	\$5,000	\$0	\$5,000
3904	Spring Haven Grounds Maint	\$12,833	\$17,737	127%	\$0	\$14,000	\$0	\$24,000
3906	Springhaven Building Non Cap	\$0	\$0	0%	\$0	\$0	\$0	\$0
3908	Spring H - Security	\$4,583	\$1,368	27%	\$0	\$5,000	\$0	\$5,000
3912	Medical/Pharmaceutical Services	\$41,248	\$41,845	93%	\$0	\$45,000	\$0	\$45,000
3913	Allied Health	\$27,499	\$29,547	98%	\$0	\$30,000	\$0	\$30,000
3914	Utilities	\$42,165	\$41,918	91%	\$0	\$46,000	\$0	\$46,000
3812	Spring H - Workers Comp/Journey Ins	\$34,000	\$29,098	86%	\$0	\$34,000	\$0	\$29,098
3916	Insurance	\$23,000	\$24,627	107%	\$0	\$23,000	\$0	\$24,627
3922	Cleaning & Laundry	\$7,791	\$9,769	115%	\$0	\$8,500	\$0	\$8,500
3932	Non-Capital Equipment Expenses	\$8,708	\$5,026	53%	\$0	\$9,500	\$0	\$9,500
3942	Meals & Refreshments	\$87,080	\$90,236	95%	\$0	\$95,000	\$0	\$95,000
3952	Residents Activities	\$1,925	\$1,834	87%	\$0	\$2,100	\$0	\$2,100
3962	Public Liability Insurance	\$7,100	\$7,440	105%	\$0	\$7,100	\$0	\$7,440
3974	Spring Haven Aged Care Consultants	\$5,500	\$960	16%	\$0	\$6,000	\$0	\$6,000
3918	Spring H - Consultants	\$18,333	\$0	0%	\$0	\$20,000	\$0	\$150,000
3928	Spring H - COVID-19 Additional Costs	\$3,667	\$17	0%	\$0	\$4,000	\$0	\$4,000
3982	Administration Allocated Non-Cash	\$16,683	\$0	0%	\$0	\$18,200	\$0	\$18,200

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
3992	Administration Allocated - Cash	\$232,712	\$179,456	71%	\$0	\$253,878	\$0	\$253,878
009P	SPRING H - LOSS ON SALE OF ASSET (SCH 9)	\$0	\$3,809	0%	\$0	\$0	\$0	\$0
010A	A/L ACCRUAL Spring. (SCH 9)	\$0	\$0	0%	\$0	\$0	\$0	\$0
010L	LSL ACCRUAL Spring (SCH 9)	\$0	\$0	0%	\$0	\$0	\$0	\$0
012D	Spring Haven Depreciation	\$160,410	\$127,887	73%	\$0	\$175,000	\$0	\$175,000
013D	Spring Haven Depreciation	\$18,333	\$12,217	61%	\$0	\$20,000	\$0	\$20,000
Sub Total - SPRING HAVEN HOUSING OP/EXP		\$2,389,753	\$2,246,044		\$0	\$2,601,278	\$0	\$2,731,843
OPERATING INCOME								
4003	Spring Haven Resident Rent	(\$458,315)	(\$475,335)	95%	(\$500,000)	\$0	(\$500,000)	\$0
4013	Spring Haven - Personal Care Grant Subsidy	(\$1,374,945)	(\$1,293,384)	86%	(\$1,500,000)	\$0	(\$1,500,000)	\$0
1395	INTEREST ON UNPAID BONDS	(\$25,666)	(\$29,081)	104%	(\$28,000)	\$0	(\$28,000)	\$0
4043	Spring H - Grant - COVID-19 Payment	(\$4,000)	\$0	0%	(\$4,000)	\$0	(\$4,000)	\$0
4053	SPRING H - GRANT - SIHI	\$0	(\$975)		\$0	\$0	\$0	\$0
4143	Miscellaneous Income	(\$1,833)	(\$14,866)	743%	(\$2,000)	\$0	(\$2,000)	\$0
4023	Spring Haven Donations	(\$2,750)	(\$6,000)	200%	(\$3,000)	\$0	(\$3,000)	\$0
4033	Lodge Bonds Drawdowns (Non-Cash)	\$0	\$0	0%	\$0	\$0	\$0	\$0
3993	Spring H - Grant - ACAR	(\$281,900)	\$0	0%	(\$281,900)	\$0	(\$281,900)	\$0
4303	Spring H - Grant - Security	(\$180,000)	\$0	0%	(\$180,000)	\$0	(\$180,000)	\$0
Sub Total - SPRING HAVEN HOUSING OP/INC		(\$2,329,409)	(\$1,819,641)		(\$2,498,900)	\$0	(\$2,498,900)	\$0
Total - SPRING HAVEN HOUSING		\$60,345	\$426,403		(\$2,498,900)	\$2,601,278	(\$2,498,900)	\$2,731,843

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
STAFF HOUSING								
OPERATING EXPENDITURE								
3768	Staff Housing Building Maintenance	\$13,804	\$14,586	97%	\$0	\$15,000	\$0	\$13,000
3769	Staff Housing - Operating Expenses	\$23,556	\$27,588	110%	\$0	\$25,140	\$0	\$25,140
3764	Staff Housing - Ground Maint. Various	\$3,905	\$5,649	133%	\$0	\$4,260	\$0	\$4,260
3774	Loss on Sale of Asset (Housing)	\$0	\$0	0%	\$0	\$0	\$0	\$0
3770	Loan Guarantee Fee	\$8,485	\$4,623	54%	\$0	\$8,485	\$0	\$8,485
3771	Staff Housing Loan Interest	\$22,259	\$18,700	65%	\$0	\$28,827	\$0	\$28,827
011D	Housing Depreciation	\$137,495	\$87,558	58%	\$0	\$150,000	\$0	\$150,000
Sub Total - STAFF HOUSING OP/EXP		\$209,503	\$158,704		\$0	\$231,712	\$0	\$229,712
OPERATING INCOME								
3703	Residential Rent - Staff	(\$119,162)	(\$92,312)	71%	(\$130,000)	\$0	(\$120,000)	\$0
3705	BBRF Grant - Key Workers	\$0	\$0	0%	\$0	\$0	\$0	\$0
016P	Profit on Sale of Asset	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - STAFF HOUSING OP/INC		(\$119,162)	(\$92,312)		(\$130,000)	\$0	(\$120,000)	\$0
Total - STAFF HOUSING		\$90,341	\$66,392		(\$130,000)	\$231,712	(\$120,000)	\$229,712

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		31 MAY 2023			2022-23		30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
HOUSING OTHER								
OPERATING EXPENDITURE								
4062	Loton Close ILU's Building Maint	\$11,000	\$3,443	29%	\$0	\$12,000	\$0	\$8,000
4064	Loton Close ILU's Grounds Maint	\$5,316	\$7,211	124%	\$0	\$5,800	\$0	\$5,800
4065	Loton Close ILU's Utilities	\$32,999	\$33,621	93%	\$0	\$36,000	\$0	\$36,000
4066	Loton Close ILU's Insurance	\$8,500	\$8,703	102%	\$0	\$8,500	\$0	\$8,703
4202	J Sullivan Units Building Maintenance	\$10,541	\$2,071	18%	\$0	\$11,500	\$0	\$11,500
4204	J Sullivan Units Grounds Maintenance	\$3,208	\$1,879	54%	\$0	\$3,500	\$0	\$1,500
4205	J Sullivan Units Utilities	\$7,791	\$8,306	98%	\$0	\$8,500	\$0	\$8,500
4206	J Sullivan Units Insurance	\$2,000	\$3,937	197%	\$0	\$2,000	\$0	\$2,000
4254	Interest Paid on Loans	\$15,334	\$18,596	115%	\$0	\$16,236	\$0	\$16,236
4255	Loan Guarantee Fee (Housing Other)	\$7,620	\$3,722	49%	\$0	\$7,620	\$0	\$7,620
4232	Bagg Street Units Operating	\$2,429	\$1,410	53%	\$0	\$2,650	\$0	\$1,650
4256	GROH - Building Maintenance	\$7,350	\$1,279	16%	\$0	\$7,850	\$0	\$6,350
Sub Total - HOUSING OTHER OP/EXP		\$114,088	\$94,177		\$0	\$122,156	\$0	\$113,859
OPERATING INCOME								
4083	Loton Close ILU's Rent	(\$153,994)	(\$141,156)	84%	(\$168,000)	\$0	(\$168,000)	\$0
4103	Loton Close ILU's - Power Recoups	(\$13,749)	(\$15,629)	104%	(\$15,000)	\$0	(\$15,000)	\$0
4203	J Sullivan Units - Rent	(\$33,915)	(\$35,040)	95%	(\$37,000)	\$0	(\$37,000)	\$0
4243	GROH - Rent	(\$123,745)	(\$123,485)	91%	(\$135,000)	\$0	(\$135,000)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$325,404)	(\$315,311)		(\$355,000)	\$0	(\$355,000)	\$0
Total - HOUSING OTHER		(\$211,315)	(\$221,134)		(\$355,000)	\$122,156	(\$355,000)	\$113,859
Total - HOUSING		(\$60,630)	\$271,661		(\$2,983,900)	\$2,955,146	(\$2,973,900)	\$3,075,414

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES								
SANITATION - HOUSEHOLD REFUSE								
OPERATING EXPENDITURE								
5022	Refuse Collection - Kerbside	\$53,165	\$62,736	108%	\$0	\$58,000	\$0	\$65,000
5012	Refuse Site Maintenance	\$8,662	\$7,694	81%	\$0	\$9,450	\$0	\$9,450
5013	Refuse Site Rehabilitation	\$2,429	\$2,600	98%	\$0	\$2,650	\$0	\$2,650
5002	Recycling Depot/Transfer Stn - Contract	\$66,237	\$83,245	115%	\$0	\$72,240	\$0	\$79,740
5122	Recycling Collection - Kerbside	\$53,165	\$60,529	104%	\$0	\$58,000	\$0	\$66,855
5142	Recycling Education	\$550	\$0	0%	\$0	\$600	\$0	\$0
5123	Waste Management Planning	\$0	\$0	0%	\$0	\$0	\$0	\$0
014D	Depreciation (Sch 10)	\$5,500	\$3,932	66%	\$0	\$6,000	\$0	\$6,000
5036	Administration Allocated Cash	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$189,707	\$220,736		\$0	\$206,940	\$0	\$229,695
OPERATING INCOME								
5023	Collection Charges - Kerbside	(\$263,904)	(\$265,706)	101%	(\$263,904)	\$0	(\$267,681)	\$0
5033	Recycling/Transfer Station Rental	(\$2,108)	\$0	0%	(\$2,300)	\$0	(\$2,300)	\$0
5103	TIPPING FEES/BIN HIRE	\$0	\$0	0%	\$0	\$0	\$0	\$0
5183	Sale of Recyclables	\$0	(\$1,182)	0%	\$0	\$0	\$0	\$0
010P	Profit on Sale of asset	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$266,012)	(\$266,888)		(\$266,204)	\$0	(\$269,981)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$76,305)	(\$46,152)		(\$266,204)	\$206,940	(\$269,981)	\$229,695

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
SANITATION OTHER								
OPERATING EXPENDITURE								
5027	Verge Pick Up - Green Waste	\$0	\$0	0%	\$0	\$0	\$0	\$0
5251	Street Bins Collection - Contract	\$31,165	\$33,990	100%	\$0	\$34,000	\$0	\$37,308
5252	Street Bins Collection	\$0	\$248	0%	\$0	\$0	\$0	\$0
5262	Repair Street Bins	\$458	\$90	18%	\$0	\$500	\$0	\$500
5263	Drum Muster	\$4,583	\$0	0%	\$0	\$5,000	\$0	\$5,000
Sub Total - SANITATION OTHER OP/EXP		\$36,207	\$34,328		\$0	\$39,500	\$0	\$42,808
OPERATING INCOME								
5103	Tip Fees	(\$1,100)	\$0	0%	(\$1,200)	\$0	\$0	\$0
5303	Litter Infringements	(\$183)	\$0	0%	(\$200)	\$0	(\$200)	\$0
5304	Drum Muster Reimbursement Income	(\$4,583)	\$0	0%	(\$5,000)	\$0	(\$5,000)	\$0
Sub Total - SANITATION OTHER OP/INC		(\$5,866)	\$0		(\$6,400)	\$0	(\$5,200)	\$0
Total - SANITATION OTHER		\$30,340	\$34,328		(\$6,400)	\$39,500	(\$5,200)	\$42,808

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
		SEWERAGE							
		OPERATING EXPENDITURE							
026D	Sewer Depreciatioin Sch 10	\$1,769	\$0	0%	\$0	\$1,930	\$0	\$1,930	
	Sub Total - SEWERAGE OP/EXP	\$1,769	\$0		\$0	\$1,930	\$0	\$1,930	
		OPERATING INCOME							
5190	Liquid Waste Disposal Fees	\$0	\$1,304		\$0	\$0	(\$1,304)	\$0	
	Sub Total - SEWERAGE OP/INC	\$0	\$1,304		\$0	\$0	(\$1,304)	\$0	
	Total - SEWERAGE	\$1,769	\$1,304		\$0	\$1,930	(\$1,304)	\$1,930	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
PROTECTION OF THE ENVIRONMENT								
OPERATING EXPENDITURE								
5619	Southern Dirt Contribution	\$13,749	\$15,000	100%	\$0	\$15,000	\$0	\$15,000
5612	NRM Office Expenses	\$275	\$69	23%	\$0	\$300	\$0	\$300
5616	NRM - Salaries & Wages/Consultancy Fees	\$27,499	\$13,319	44%	\$0	\$30,000	\$0	\$20,000
5689	NRM - Superannuation	\$4,583	\$1,632	33%	\$0	\$5,000	\$0	\$4,000
5601	NRM Vehicle Costs	\$669	\$438	60%	\$0	\$730	\$0	\$438
5614	NRM - Grant Expenditure	\$0	\$83,310	0%	\$0	\$0	\$0	\$83,310
5681	Noxious Weeds	\$2,108	\$2,442	106%	\$0	\$2,300	\$0	\$2,300
5684	Landcare Publications	\$458	\$0	0%	\$0	\$500	\$0	\$0
5686	NRM - Environmental Reserve M'ment	\$8,983	\$1,693	17%	\$0	\$9,800	\$0	\$1,635
5687	Reserve Clean Up	\$7,333	\$7,712	96%	\$0	\$8,000	\$0	\$5,756
5722	NRM - State NRM Grant Expenditure	\$63,247	\$3,058	4%	\$0	\$69,000	\$0	\$69,000
5723	NRM - Myrtle Benn/Rob. Rd Reveg Plan	\$22,916	\$0	0%	\$0	\$25,000	\$0	\$0
5734	NRM - Future Drought Fund Grant Exp.	\$15,629	\$2,240	13%	\$0	\$17,050	\$0	\$2,240
5752	Administration Allocation Cash	\$31,028	\$23,927	71%	\$0	\$33,850	\$0	\$17,358
5742	Administration Allocation Non-Cash	\$2,085	\$0	0%	\$0	\$2,275	\$0	\$2,275
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$200,563	\$154,839		\$0	\$218,805	\$0	\$223,612
OPERATING INCOME								
5603	NRM Grants	(\$68,029)	(\$82,456)	111%	(\$74,216)	\$0	(\$74,216)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$68,029)	(\$82,456)		(\$74,216)	\$0	(\$74,216)	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$132,535	\$72,383		(\$74,216)	\$218,805	(\$74,216)	\$223,612

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
TOWN PLANNING AND REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
5842	Town Planning Salaries	\$27,499	\$24,462	82%	\$0	\$30,000	\$0	\$30,000
5872	Superannuation	\$0	\$0	0%	\$0	\$0	\$0	\$0
5882	Insurances	\$0	\$0	0%	\$0	\$0	\$0	\$0
5922	TPS Review	\$0	\$0	0%	\$0	\$0	\$0	\$0
5923	Town Planning Consultants	\$0	\$0	0%	\$0	\$0	\$0	\$0
5954	Municipal Heritage Review	\$0	\$0	0%	\$0	\$0	\$0	\$0
5952	Town Planning Legal Costs	\$0	\$0	0%	\$0	\$0	\$0	\$0
5962	Administration Allocated Cash	\$15,514	\$11,964	71%	\$0	\$16,925	\$0	\$16,925
5832	Administration Allocated Non-Cash	\$834	\$0	0%	\$0	\$910	\$0	\$910
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$43,847	\$36,425		\$0	\$47,835	\$0	\$47,835
OPERATING INCOME								
5973	Planning Fees	(\$7,333)	(\$4,794)	60%	(\$8,000)	\$0	(\$8,000)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$7,333)	(\$4,794)		(\$8,000)	\$0	(\$8,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$36,514	\$31,631		(\$8,000)	\$47,835	(\$8,000)	\$47,835

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES - CEMETERIES								
OPERATING EXPENDITURE								
5999	Cemetery Digital Database	\$733	\$0	0%	\$0	\$800	\$0	\$800
6001	Cemetery - Grave Digging	\$23,145	\$31,424	124%	\$0	\$25,250	\$0	\$29,000
6006	Kojonup Cemetery - Niche Wall Maint	\$1,155	\$1,868	148%	\$0	\$1,260	\$0	\$1,260
6002	Kojonup Cemetery - Grounds Maint	\$15,509	\$14,387	85%	\$0	\$16,920	\$0	\$16,920
6000	Kojonup Cemetery - Trees	\$2,062	\$866	38%	\$0	\$2,250	\$0	\$2,250
6012	Boscabel Cemetery - Grounds Maint	\$733	\$63	8%	\$0	\$800	\$0	\$800
6014	Muradup Cemetery - Grounds Maintenance	\$1,833	\$5,674	284%	\$0	\$2,000	\$0	\$2,000
015D	Community Amenities Buildings Depreciation	\$17,416	\$33,360	176%	\$0	\$19,000	\$0	\$19,000
027D	Cemetery Depreciation	\$275	\$0	0%	\$0	\$300	\$0	\$300
Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP		\$62,862	\$87,641		\$0	\$68,580	\$0	\$72,330
OPERATING INCOME								
6013	Cemetery Fees (Inc Gst)	(\$23,832)	(\$18,335)	71%	(\$26,000)	\$0	(\$26,000)	\$0
6023	Cemetery Fees Licences (Not Inc Gst)	(\$5,041)	(\$545)	10%	(\$5,500)	\$0	(\$5,500)	\$0
Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC		(\$28,874)	(\$18,880)		(\$31,500)	\$0	(\$31,500)	\$0
Total - COMMUNITY AMENITIES CEMETERIES		\$33,989	\$68,761		(\$31,500)	\$68,580	(\$31,500)	\$72,330

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER								
OPERATING EXPENDITURE								
6042	Harrison Place Conveniences - Maint	\$229	\$0	0%	\$0	\$250	\$0	\$500
6044	Harrison Place Conveniences - Cleaning	\$13,774	\$5,809	39%	\$0	\$15,000	\$0	\$10,500
6024	Curly Wig - Building Maintenance	\$0	\$80	0%	\$0	\$0	\$0	\$80
6034	CWA - Building Maintenance	\$3,707	\$1,422	36%	\$0	\$4,000	\$0	\$2,000
6052	Town Street & Park Seating	\$1,063	\$1,455	125%	\$0	\$1,160	\$0	\$1,160
6054	Townscape Plan	\$0	\$0	0%	\$0	\$0	\$0	\$0
6112	Community Resource Centre / Telecentre	\$0	\$2,077	0%	\$0	\$0	\$0	\$2,600
6132	Community Bus Maintenance	\$1,808	\$3,057	157%	\$0	\$1,950	\$0	\$1,950
6144	Loan Guarantee Fee - Loan 146	\$0	\$1,580	0%	\$0	\$0	\$0	\$0
6142	Administration Allocated Non-Cash	\$2,085	\$0	0%	\$0	\$2,275	\$0	\$2,275
6152	Administration Allocated Cash	\$34,907	\$26,918	71%	\$0	\$38,082	\$0	\$38,082
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP		\$57,574	\$42,400	\$4	\$0	\$62,717	\$0	\$59,147
OPERATING INCOME								
6133	Community Bus Hire	(\$1,833)	\$0	0%	(\$2,000)	\$0	\$0	\$0
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC		(\$1,833)	\$0	\$0	(\$2,000)	\$0	\$0	\$0
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER		\$55,741	\$42,400		(\$2,000)	\$62,717	\$0	\$59,147

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT								
OPERATING EXPENDITURE								
6062	Salaries (Community Development)	\$18,333	\$1,669	8%	\$0	\$20,000	\$0	\$0
6064	Men's Shed - Building Maintenance	\$2,321	\$727	29%	\$0	\$2,500	\$0	\$1,050
6082	Superannuation	\$1,833	\$0	0%	\$0	\$2,000	\$0	\$0
6092	Employee Insurances	\$0	\$0	0%	\$0	\$0	\$0	\$0
6102	Conferences & Training	\$1,375	\$0	0%	\$0	\$1,500	\$0	\$0
6154	Events - Community	\$11,916	(\$590)	-5%	\$0	\$13,000	\$0	\$0
6155	Events - Marketing & Community Collateral	\$917	\$0	0%	\$0	\$1,000	\$0	\$0
6103	Community Development Consultants	\$0	\$0	0%	\$0	\$0	\$0	\$0
6167	Comm Development - Subscriptions	\$458	\$0	0%	\$0	\$500	\$0	\$0
6168	Comm Development - Minor New	\$917	\$0	0%	\$0	\$1,000	\$0	\$0
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$38,069	\$1,806		\$0	\$41,500	\$0	\$1,050
OPERATING INCOME								
6045	LR&CIP Grant - Mens Shed	(\$750,000)	(\$234,705)	31%	(\$750,000)	\$0	(\$750,000)	\$0
6123	Events - Ticket Sales and Misc Revenue	(\$5,500)	(\$5,564)	93%	(\$6,000)	\$0	(\$6,000)	\$0
6143	LotteryWest Grant - Mens Shed	(\$205,685)	\$0	0%	(\$205,685)	\$0	\$0	\$0
6173	SMALL GRANTS	(\$4,583)	\$0	0%	(\$5,000)	\$0	(\$5,000)	\$0
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		(\$965,768)	(\$240,269)		(\$966,685)	\$0	(\$761,000)	\$0
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		(\$927,699)	(\$238,463)		(\$966,685)	\$41,500	(\$761,000)	\$1,050
Total - COMMUNITY AMENITIES		(\$713,116)	(\$33,810)		(\$1,355,005)	\$687,807	(\$1,151,201)	\$678,407

SHIRE OF KOJONUP

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
RECREATION & CULTURE								
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
6202	Memorial Hall - Cleaning & Operations	\$21,383	\$23,169	103%	\$0	\$22,600	\$0	\$22,600
6212	RSL Hall - Cleaning & Operations	\$6,884	\$6,637	88%	\$0	\$7,510	\$0	\$7,510
6214	Memorial Hall - Building Maintenance	\$12,833	\$3,142	22%	\$0	\$14,000	\$0	\$4,500
6216	Mobrup Hall - Building Expenses	\$0	\$70	0%	\$0	\$0	\$0	\$0
6218	Muradup Hall - Building Expenses	\$2,442	\$1,354	53%	\$0	\$2,550	\$0	\$2,050
6219	Qualeup Hall - Building Expenses	\$917	\$26	3%	\$0	\$1,000	\$0	\$500
6224	Memorial Hall - Grounds Maintenance	\$2,108	\$5,516	240%	\$0	\$2,300	\$0	\$3,500
6227	Boscabel Hall - Building Expenses	\$4,596	\$31	1%	\$0	\$5,010	\$0	\$1,210
6232	All Halls - Cutlery & Crockery	\$1,833	\$1,058	53%	\$0	\$2,000	\$0	\$1,000
6324	RSL Hall - Building Maintenance	\$3,262	\$2,259	65%	\$0	\$3,500	\$0	\$2,250
6146	Interest on Loan	\$0	\$7,835	51%	\$0	\$15,345	\$0	\$15,345
6147	Loan Guarantee Fee	\$0	\$0	0%	\$0	\$2,800	\$0	\$2,800
016D	Public Halls Building Depreciation	\$82,497	\$57,636	64%	\$0	\$90,000	\$0	\$90,000
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$138,755	\$108,730		\$0	\$168,615	\$0	\$153,265
OPERATING INCOME								
6203	Memorial Hall Rentals	(\$1,467)	(\$2,864)	179%	(\$1,600)	\$0	(\$1,600)	\$0
6213	RSL Hall Rentals	(\$825)	(\$1,833)	204%	(\$900)	\$0	(\$900)	\$0
6225	Lotteries Grants	\$0	\$0	0%	\$0	\$0	\$0	\$0
6243	Grant - LR&CIP (Harrison Place)	(\$197,625)	\$0	0%	(\$197,625)	\$0	(\$197,625)	\$0
6233	Grant - LR & CIP (Memorial Hall)	\$0	\$0	0%	\$0	\$0	\$0	\$0
017P	Profit on Sale of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$199,917)	(\$4,697)		(\$200,125)	\$0	(\$200,125)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$61,162)	\$104,034		(\$200,125)	\$168,615	(\$200,125)	\$153,265

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		2022-23 Income	Expense	30 JUNE 2023 Income	Expense
OTHER RECREATION & SPORT								
OPERATING EXPENDITURE								
6342	Salaries - Other Recreation	\$50,415	\$42,724	78%	\$0	\$55,000	\$0	\$55,000
6343	Superannuation	\$5,958	\$6,379	98%	\$0	\$6,500	\$0	\$6,500
6362	Kojonup Springs Conveniences	\$18,216	\$15,582	79%	\$0	\$19,846	\$0	\$19,846
6364	Kojonup Springs Grounds Maintenance	\$8,708	\$9,096	96%	\$0	\$9,500	\$0	\$9,500
6372	Apex Park Conveniences - Operating	\$38,684	\$36,465	87%	\$0	\$42,117	\$0	\$42,117
6373	Apex Park Conveniences - Building Maint	\$2,292	\$3,363	135%	\$0	\$2,500	\$0	\$1,500
6374	Apex Park - Grounds Maint	\$39,886	\$44,693	103%	\$0	\$43,500	\$0	\$43,500
6382	Railway Reserve Conveniences	\$1,546	\$3,367	204%	\$0	\$1,650	\$0	\$1,650
6392	Newstead Park - Grounds Maint	\$6,966	\$10,316	136%	\$0	\$7,600	\$0	\$7,600
6394	Railway Reserve Grounds Maint	\$14,966	\$11,457	71%	\$0	\$16,250	\$0	\$16,250
6401	Trails Master Planning	\$0	\$0	0%	\$0	\$0	\$0	\$0
6402	Sports Complex - Netball Conveniences	\$5,716	\$8,527	138%	\$0	\$6,200	\$0	\$10,600
6403	Sports Complex - Netball Area Maint	\$2,704	\$518	18%	\$0	\$2,950	\$0	\$5,950
6404	Sports Complex - Grounds Maint	\$114,579	\$131,463	105%	\$0	\$125,000	\$0	\$125,000
6408	Sports Complex - Conveniences	\$6,096	\$8,831	133%	\$0	\$6,650	\$0	\$6,650
6412	Hillman Park - Grounds Maint	\$7,315	\$16,060	201%	\$0	\$7,980	\$0	\$7,980
6414	Sports Complex - Reticulation	\$9,166	\$18,739	187%	\$0	\$10,000	\$0	\$10,000
6415	Oval Lighting	\$1,375	\$3,813	254%	\$0	\$1,500	\$0	\$2,700
6422	Kojonup Bk (Piesse Park) - Grounds Maint	\$9,648	\$8,831	84%	\$0	\$10,525	\$0	\$10,525
6425	Sports Complex - Hockey Club Building	\$417	\$42	9%	\$0	\$450	\$0	\$450
6426	Subscriptions	\$458	\$168	34%	\$0	\$500	\$0	\$500
6434	Water - Turkey Nest Dam Maintenance	\$6,004	\$10,321	158%	\$0	\$6,550	\$0	\$6,550
6435	Water - Showgrounds Maint	\$1,815	\$2,210	112%	\$0	\$1,980	\$0	\$1,980
6436	Consultants - Other Rec	\$18,333	\$7,970	40%	\$0	\$20,000	\$0	\$10,000
6444	Muradup Townsite Grounds	\$11,000	\$7,396	62%	\$0	\$12,000	\$0	\$12,000
6446	Conferences & Training	\$1,650	\$1,424	79%	\$0	\$1,800	\$0	\$1,800
6452	Playground Safety & Minor Upgrades	\$3,712	\$5,210	129%	\$0	\$4,050	\$0	\$4,050
6454	Kojonup Town Entrances	\$2,704	\$3,955	134%	\$0	\$2,950	\$0	\$2,950
6474	Industrial Area Slashing & Spraying	\$1,650	\$2,091	116%	\$0	\$1,800	\$0	\$1,800
6477	Sports Complex - Utilities & Insurance	\$16,786	\$17,402	99%	\$0	\$17,620	\$0	\$17,620
6486	Rail Trails	\$11,132	\$16,145	133%	\$0	\$12,145	\$0	\$0
6492	Myrtle Benn Reserve	\$2,017	\$4,847	220%	\$0	\$2,200	\$0	\$4,800
6494	Sundry Reserves	\$18,858	\$11,570	56%	\$0	\$20,500	\$0	\$16,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		31 MAY 2023			2022-23	30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense
6502	Grant Development	\$1,833	\$0	0%	\$0	\$2,000	\$0	\$2,000
6552	Sports Complex - Cleaning	\$12,283	\$11,871	89%	\$0	\$13,400	\$0	\$13,400
6554	Sports Complex - Building Maint	\$6,875	\$4,202	56%	\$0	\$7,500	\$0	\$4,500
6558	Loan Guarantee Fee	\$8,055	\$10,931	81%	\$0	\$13,425	\$0	\$13,425
6559	Recreation - Interest on Loans	\$49,710	\$50,363	92%	\$0	\$54,730	\$0	\$54,730
6592	Skate Park	\$917	\$664	66%	\$0	\$1,000	\$0	\$1,000
6792	Admiin Allocation - Cash	\$30,252	\$23,329	71%	\$0	\$33,004	\$0	\$33,004
7107	Polocrosse Works Requested	\$458	\$637	127%	\$0	\$500	\$0	\$500
017D	Other Sport Buildings Depreciation	\$458,315	\$315,043	63%	\$0	\$500,000	\$0	\$500,000
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$1,009,469	\$888,014		\$0	\$1,105,372	\$0	\$1,085,927
OPERATING INCOME								
6463	Grant - Drought Communities (Netball Roof)	(\$25,858)	\$0	0%	(\$25,858)	\$0	(\$25,858)	\$0
6473	Grant - Rail Trails	(\$12,145)	\$0	0%	(\$12,145)	\$0	(\$12,145)	\$0
6513	Contrib-Foot Club Sports Complex	(\$4,800)	\$0	0%	(\$4,800)	\$0	(\$4,800)	\$0
6523	Complex Bldg Fees	(\$5,958)	(\$3,434)	53%	(\$6,500)	\$0	(\$6,500)	\$0
6533	Rec Ground Lease Fees	(\$3,000)	\$0	0%	(\$3,000)	\$0	(\$3,000)	\$0
6553	Contribution-Dept Education - Oval	\$0	\$15,458	-52%	(\$30,000)	\$0	(\$30,000)	\$0
6613	Lotterywest - Playground/Gym/Shade	(\$413,700)	(\$413,707)	100%	(\$413,700)	\$0	(\$413,700)	\$0
6623	Grant - CSRFF	(\$28,000)	\$0	0%	(\$28,000)	\$0	(\$28,000)	\$0
6633	Grant - LR&CI Program	(\$88,822)	\$0	0%	(\$88,822)	\$0	(\$88,822)	\$0
6643	Grant - Trails	(\$20,000)	\$0	0%	(\$20,000)	\$0	(\$20,000)	\$0
6663	Contribution - Apex Club	(\$27,330)	\$0	0%	(\$27,330)	\$0	(\$27,330)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$629,613)	(\$401,683)		(\$660,155)	\$0	(\$660,155)	\$0
Total - OTHER RECREATION & SPORT		\$379,856	\$486,332		(\$660,155)	\$1,105,372	(\$660,155)	\$1,085,927

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		2022-23		30 JUNE 2023	
					Income	Expense	Income	Expense
SWIMMING AREAS & BEACHES								
OPERATING EXPENDITURE								
6252	Building Maintenance	\$5,500	\$25,936	432%	\$0	\$6,000	\$0	\$6,000
6254	Consumables & Minor Expenses	\$1,375	\$48	3%	\$0	\$1,500	\$0	\$1,500
6257	Utilities & Telephone	\$25,666	\$28,570	102%	\$0	\$28,000	\$0	\$28,000
6258	Insurance	\$10,600	\$10,818	102%	\$0	\$10,600	\$0	\$10,818
6261	Maintenance - Builder	\$2,292	\$1,300	52%	\$0	\$2,500	\$0	\$0
6262	Grounds Maintenance	\$6,416	\$3,442	49%	\$0	\$7,000	\$0	\$7,000
6264	Swimmin Pool - Chemicals	\$7,333	\$9,101	114%	\$0	\$8,000	\$0	\$8,000
6271	Non-Capital Purchases per 10yr Plan	\$1,375	\$0	0%	\$0	\$1,500	\$0	\$1,500
6272	Equipment Maintenance	\$7,333	\$3,397	42%	\$0	\$8,000	\$0	\$8,000
6274	Kiosk - COGS	\$1,833	\$3,454	173%	\$0	\$2,000	\$0	\$2,000
6352	Swimming Pool Salaries	\$59,581	\$82,527	127%	\$0	\$65,000	\$0	\$60,000
6353	Superannuation	\$6,416	\$4,710	67%	\$0	\$7,000	\$0	\$6,000
6354	Conferences & Training	\$1,375	(\$502)	-33%	\$0	\$1,500	\$0	\$1,500
6356	Staff Housing Subsidy (S/Pool)	\$6,416	\$6,809	97%	\$0	\$7,000	\$0	\$7,000
6292	Administration Allocated Cash	\$15,514	\$11,964	71%	\$0	\$16,925	\$0	\$16,925
050D	Depreciation Buildings	\$64,164	\$48,538	69%	\$0	\$70,000	\$0	\$70,000
Sub Total - SWIMMING AREAS & BEACHES OP/EXP		\$223,189	\$240,112		\$0	\$242,525	\$0	\$234,243
OPERATING INCOME								
6294	Pool Entry Fees	(\$7,333)	(\$8,607)	108%	(\$8,000)	\$0	(\$8,000)	\$0
6295	Pool Kiosk Sales	(\$4,583)	(\$5,152)	103%	(\$5,000)	\$0	(\$5,000)	\$0
6296	Pool Daily Entry Fees	(\$5,500)	(\$5,796)	97%	(\$6,000)	\$0	(\$6,000)	\$0
Sub Total - SWIMMING AREAS & BEACHES OP/INC		(\$17,416)	(\$19,555)		(\$19,000)	\$0	(\$19,000)	\$0
Total - SWIMMING AREAS & BEACHES		\$205,773	\$220,557		(\$19,000)	\$242,525	(\$19,000)	\$234,243

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
TV & RADIO BROADCASTING & RETRANSMISSION								
OPERATING EXPENDITURE								
6752	Television Translator	\$37	\$38	102%	\$0	\$37	\$0	\$37
6772	VHF Repeater Operating/Maintenance	\$0	\$212	0%	\$0	\$0	\$0	\$0
Sub Total - TV & RADIO RETRANSMISSION OP/EXP		\$37	\$250		\$0	\$37	\$0	\$37
Total - TV & RADIO RETRANSMISSION		\$37	\$250		\$0	\$37	\$0	\$37
LIBRARIES								
OPERATING EXPENDITURE								
6812	Library Salaries	\$67,831	\$67,470	91%	\$0	\$74,000	\$0	\$74,000
6842	Superannuation	\$7,333	\$7,204	90%	\$0	\$8,000	\$0	\$8,000
6852	Emp Insurances (Lib)	\$2,425	\$2,078	86%	\$0	\$2,425	\$0	\$2,425
6862	Conference & Training (Lib)	\$917	\$0	0%	\$0	\$1,000	\$0	\$1,000
6882	Library Operating Expenses	\$2,750	\$1,006	34%	\$0	\$3,000	\$0	\$3,000
6892	Lib Software Licencing	\$1,558	\$1,801	106%	\$0	\$1,700	\$0	\$1,700
6902	Library Resource Purchases	\$1,833	\$976	49%	\$0	\$2,000	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$4,033	\$3,964	90%	\$0	\$4,400	\$0	\$4,400
6942	Administration Allocated Cash	\$15,514	\$11,964	71%	\$0	\$16,925	\$0	\$16,925
6952	Administration Allocated Non-Cash	\$2,085	\$0	0%	\$0	\$2,275	\$0	\$2,275
6982	Seniors Week Grant Expenses	\$183	\$0	0%	\$0	\$200	\$0	\$200
Sub Total - LIBRARIES OP/EXP		\$106,463	\$96,462		\$0	\$115,925	\$0	\$115,925
OPERATING INCOME								
6963	Library Fines & Penalties - Lost Books	\$0	\$0	0%	\$0	\$0	\$0	\$0
6973	Sundry Income	(\$18)	(\$18)	91%	(\$20)	\$0	(\$20)	\$0
6983	Seniors Week Grant	(\$917)	\$0	0%	(\$1,000)	\$0	(\$1,000)	\$0
Sub Total - LIBRARIES OP/INC		(\$935)	(\$18)		(\$1,020)	\$0	(\$1,020)	\$0
Total - LIBRARIES		\$105,528	\$96,444		(\$1,020)	\$115,925	(\$1,020)	\$115,925

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
HERITAGE & OTHER CULTURE								
OPERATING EXPENDITURE								
7002	Historical Society - Donation	\$8,000	\$5,000	63%	\$0	\$8,000	\$0	\$5,000
7022	Old Military Barracks	\$92	\$31	31%	\$0	\$100	\$0	\$100
7024	Old Post Office - Building Maintenance	\$2,727	\$1,054	36%	\$0	\$2,910	\$0	\$910
7032	Elverd Cottage - Building Mtce	\$1,900	\$1,126	56%	\$0	\$2,000	\$0	\$2,000
7034	Elverd Cottage - Ground Maint	\$1,705	\$1,105	59%	\$0	\$1,860	\$0	\$860
7046	Old Post Office - Grounds Maintenance	\$2,258	\$0	0%	\$0	\$2,400	\$0	\$0
7106	Showgrounds - Building Maintenance	\$7,650	\$8,848	111%	\$0	\$8,000	\$0	\$8,000
7101	Annual Show - Works Assistance	\$12,833	\$22,157	158%	\$0	\$14,000	\$0	\$18,779
7103	Muradup & Jingalup War Memorials	\$917	\$0	0%	\$0	\$1,000	\$0	\$1,000
7222	Military Barracks - Ground Maint	\$4,003	\$6,324	147%	\$0	\$4,301	\$0	\$4,301
019D	Depreciation Buildings	\$22,916	\$17,074	68%	\$0	\$25,000	\$0	\$25,000
Sub Total - OTHER CULTURE OP/EXP		\$65,000	\$62,839		\$0	\$69,571	\$0	\$65,950
OPERATING INCOME								
7243	Grant Funding Kojonup Bush Tucker & Sculpture Trail		\$0	0%	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - OTHER CULTURE		\$65,000	\$62,839		\$0	\$69,571	\$0	\$65,950
Total - RECREATION AND CULTURE		\$695,032	\$970,455		(\$880,300)	\$1,702,045	(\$880,300)	\$1,655,347

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		2022-23	2022-23	30 JUNE 2023	30 JUNE 2023
					Income	Expense	Income	Expense
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE								
OPERATING EXPENDITURE								
7632	Town Streets - Drainage Mtce	\$14,918	\$19,614	121%	\$0	\$16,275	\$0	\$16,275
7642	ROADS MTCE - FLOOD DAMAGE.	\$0	\$76	0%	\$0	\$0	\$0	\$0
7662	Bridge Maintenance	\$86,918	\$25,897	28%	\$0	\$92,550	\$0	\$92,550
7672	Footpath Maintenance	\$9,625	\$20,143	192%	\$0	\$10,500	\$0	\$10,500
7682	Lighting Of Streets	\$53,165	\$54,465	94%	\$0	\$58,000	\$0	\$58,000
7692	Depot Maint	\$34,125	\$40,076	108%	\$0	\$36,960	\$0	\$36,960
7694	Depot - Grounds & Nursery Maint	\$7,333	\$2,661	33%	\$0	\$8,000	\$0	\$8,000
7695	Depot - OHS Minor Items	\$1,155	\$30	2%	\$0	\$1,260	\$0	\$1,260
7704	Depot Cleaning	\$17,324	\$31,133	165%	\$0	\$18,900	\$0	\$18,900
RM01	Grading	\$554,561	\$729,896	121%	\$0	\$605,000	\$0	\$605,000
RM02	Grading - Summer	\$0	\$191	0%	\$0	\$0	\$0	\$0
RM03	Drainage Maintenance	\$178,055	\$123,033	63%	\$0	\$194,250	\$0	\$194,250
RM04	Bitumen Patching/Repair	\$67,372	\$97,630	133%	\$0	\$73,500	\$0	\$73,500
RM05	Guide Post & Signage	\$43,311	\$68,256	144%	\$0	\$47,250	\$0	\$47,250
RM06	Roadside Spraying	\$33,457	\$32,455	89%	\$0	\$36,500	\$0	\$36,500
RM08	Rural Limb & Tree Removal - Fallen	\$52,874	\$71,308	124%	\$0	\$57,683	\$0	\$57,683
RM10	Traffic Counter Transportation	\$0	\$2,704	0%	\$0	\$0	\$0	\$2,474
RM11	Kerb Maintenance	\$2,887	\$3,039	96%	\$0	\$3,150	\$0	\$3,150
RM15	Trees Rural Major Works	\$57,748	\$65,971	105%	\$0	\$63,000	\$0	\$63,000
RM16	Townsite-Kojonup-Verge Mtce	\$75,072	\$101,393	124%	\$0	\$81,900	\$0	\$81,900
RM17	Townsite Trees - General Mtce	\$14,941	\$13,984	86%	\$0	\$16,300	\$0	\$16,300
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$3,025	\$0	0%	\$0	\$3,300	\$0	\$3,300
RM19	Townsite Trees - Pruning - Contractor	\$10,266	\$4,145	37%	\$0	\$11,200	\$0	\$11,200
RM20	Road Accident Recovery	\$962	\$0	0%	\$0	\$1,050	\$0	\$1,050
RM22	Removal of Street Trees	\$11,275	\$4,833	39%	\$0	\$12,300	\$0	\$12,300
RM23	Townsite Street Sweeping	\$9,625	\$6,580	63%	\$0	\$10,500	\$0	\$10,500
RM24	Carpark Line marking	\$4,812	\$743	14%	\$0	\$5,250	\$0	\$5,250
7702	Administration Allocated Cash	\$310,283	\$239,274	71%	\$0	\$338,504	\$0	\$338,504
020D	Depreciation on Road Assets	\$1,787,887	\$3,095,273	159%	\$0	\$1,950,500	\$0	\$1,950,500
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$3,442,976	\$4,857,351		\$0	\$3,753,582	\$0	\$3,756,056

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
OPERATING INCOME								
7405	Roads Grants RRG	(\$420,562)	(\$1,546,457)	151%	(\$1,023,405)	\$0	(\$1,023,405)	\$0
7323	Grant - LR&CIP	\$0	\$0	0%	(\$169,411)	\$0	(\$169,411)	\$0
7375	Main Roads WA Direct Grant	(\$160,000)	(\$176,225)	110%	(\$160,000)	\$0	(\$160,000)	\$0
7325	Grant - Special	(\$276,000)	\$0	0%	(\$276,000)	\$0	(\$276,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$432,500)	(\$530,671)	123%	(\$432,500)	\$0	(\$432,500)	\$0
7465	Government Road Grants - Blackspot Funding	\$0	(\$720,000)		\$0	\$0	(\$1,800,000)	\$0
7605	Sale of Small Items	(\$8,000)	(\$11,017)	138%	(\$8,000)	\$0	(\$8,000)	\$0
7683	Street Lighting Contribution	\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$1,297,062)	(\$2,982,735)		(\$2,079,316)	\$0	(\$3,879,316)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$2,145,914	\$1,874,616		(\$2,079,316)	\$3,753,582	(\$3,879,316)	\$3,756,056

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
AERODROMES								
OPERATING EXPENDITURE								
7762	Airport Building - Miantenance	\$3,573	\$3,147	82%	\$0	\$3,850	\$0	\$2,850
7761	Interest on Loan (Airstrip)	\$1,669	\$2,027	121%	\$0	\$1,669	\$0	\$1,669
7764	Airport Building - Cleaning	\$1,852	\$766	38%	\$0	\$2,020	\$0	\$2,020
7771	Loan Guarantee Fee (Airstrip)	\$576	\$950	99%	\$0	\$960	\$0	\$960
7772	Airstrip Operations	\$46	\$0	0%	\$0	\$50	\$0	\$50
7774	Airstrip Ground Maintenance	\$5,133	\$11,723	209%	\$0	\$5,600	\$0	\$5,600
Sub Total - AERODROMES OP/EXP		\$12,849	\$18,613		\$0	\$14,149	\$0	\$13,149
OPERATING INCOME								
7793	Sundry Income - Airport	\$0	\$0	0%	\$0	\$0	\$0	\$0
7794	RADS Grant - Airstrip	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - AERODROMES OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - AERODROMES		\$12,849	\$18,613		\$0	\$14,149	\$0	\$13,149
Total - TRANSPORT		\$2,158,763	\$1,893,229		(\$2,079,316)	\$3,767,731	(\$3,879,316)	\$3,769,205

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
ECONOMIC SERVICES								
RURAL SERVICES								
OPERATING EXPENDITURE								
023D	Depreciation (Sch 13)	\$7,333	\$3,909	49%	\$0	\$8,000	\$0	\$8,000
8002	Water Standpipes	\$31,954	\$54,185	155%	\$0	\$34,860	\$0	\$25,800
8006	Rural Street Addressing	\$92	\$0	0%	\$0	\$100	\$0	\$100
					\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/EXP		\$39,378	\$58,094		\$0	\$42,960	\$0	\$33,900
OPERATING INCOME								
8003	Water Standpipe Charges	(\$32,082)	(\$21,975)	63%	(\$35,000)	\$0	(\$20,000)	\$0
8103	GSDC Grant - Water Re-use	\$0	\$0	0%	\$0	\$0	\$0	\$0
8113	Dep't of Water Grant - Water Re-use	\$0	\$0	0%	(\$103,806)	\$0	(\$103,806)	\$0
Sub Total - RURAL SERVICES OP/INC		(\$32,082)	(\$21,975)		(\$138,806)	\$0	(\$123,806)	\$0
Total - RURAL SERVICES		\$7,296	\$36,118		(\$138,806)	\$42,960	(\$123,806)	\$33,900

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		31 MAY 2023			2022-23		30 JUNE 2023	
		Budget	Actual	Budget	Income	Expense	Income	Expense
TOURISM AND AREA PROMOTION - KODJA PLACE								
OPERATING EXPENDITURE								
8302	Salaries (Tour)	\$210,825	\$207,507	90%	\$0	\$230,000	\$0	\$230,000
8344	Superannuation - Visitors Centre	\$21,999	\$30,261	126%	\$0	\$24,000	\$0	\$24,000
8364	Tour Guide Expenses	\$16,499	\$22,279	124%	\$0	\$18,000	\$0	\$16,000
8322	Employee Insurances (Tour)	\$4,850	\$4,157	86%	\$0	\$4,850	\$0	\$4,157
8342	Conferences & Training	\$917	\$516	52%	\$0	\$1,000	\$0	\$1,000
8109	Story Area (Mosaic)	\$917	\$220	22%	\$0	\$1,000	\$0	\$1,000
8367	Story Area (Digital)	\$458	\$0	0%	\$0	\$500	\$0	\$500
8110	Catering	\$1,833	\$1,933	97%	\$0	\$2,000	\$0	\$2,000
8368	Activity (Educational)	\$6,416	\$0	0%	\$0	\$7,000	\$0	\$7,000
8126	Insurances - Various	\$14,000	\$14,789	106%	\$0	\$14,000	\$0	\$14,789
8152	Public Liability Insurance - Kodja Place	\$8,000	\$8,184	102%	\$0	\$8,000	\$0	\$8,148
8142	Printing, Stationary & Office Expenses	\$10,083	\$9,931	90%	\$0	\$11,000	\$0	\$11,000
8162	Building Maintenance	\$9,166	\$3,900	39%	\$0	\$10,000	\$0	\$6,000
8557	Building Maintenance BCC	\$917	\$1,283	128%	\$0	\$1,000	\$0	\$1,000
8164	Utilities	\$18,333	\$19,801	99%	\$0	\$20,000	\$0	\$20,000
8166	Cleaning	\$30,478	\$39,340	118%	\$0	\$33,250	\$0	\$33,250
8172	Grounds Maintenance	\$11,201	\$47,519	389%	\$0	\$12,220	\$0	\$12,220
8174	Kodja Place Rose Maze Grounds Maint	\$41,745	\$36,773	81%	\$0	\$45,542	\$0	\$45,542
8192	Misc Expenses	\$4,583	\$3,099	62%	\$0	\$5,000	\$0	\$3,000
8358	Kodja Place Website	\$2,750	\$0	0%	\$0	\$3,000	\$0	\$0
8444	Retail Stock - COGS	\$45,832	\$38,095	76%	\$0	\$50,000	\$0	\$47,000
8394	Events	\$18,333	\$11,924	60%	\$0	\$20,000	\$0	\$15,000
8412	General Administration Allocated Cash	\$136,525	\$105,281	71%	\$0	\$148,942	\$0	\$148,942
8422	General Administration Allocated Non-Cash	\$2,085	\$0	0%	\$0	\$2,275	\$0	\$2,275
022D	Depreciation	\$72,414	\$61,091	77%	\$0	\$79,000	\$0	\$79,000
055D	Depreciation	\$642	\$661	94%	\$0	\$700	\$0	\$700
Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP		\$691,800	\$668,542		\$0	\$752,279	\$0	\$733,523

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
OPERATING INCOME								
8205	Kodja Place - Visitor Fees	(\$4,583)	(\$4,510)	90%	(\$5,000)	\$0	(\$5,000)	\$0
8203	Kodja Place - Hire Fees	(\$1,421)	(\$2,423)	156%	(\$1,550)	\$0	(\$1,550)	\$0
8204	Tour Groups	(\$917)	(\$2,324)	232%	(\$1,000)	\$0	(\$1,000)	\$0
8207	Kodja Place - Activity Fees	(\$917)	(\$1,119)	112%	(\$1,000)	\$0	(\$1,000)	\$0
8213	Cafe Lease Fees	(\$13,091)	(\$7,035)	49%	(\$14,282)	\$0	(\$14,282)	\$0
8223	Membership Fees & Brochure Racking	(\$458)	\$0	0%	(\$500)	\$0	\$0	\$0
8233	Events	(\$18,333)	(\$14,360)	72%	(\$20,000)	\$0	(\$6,000)	\$0
8243	Retail Sales	(\$64,164)	(\$59,956)	86%	(\$70,000)	\$0	(\$70,000)	\$0
8263	Sales - Commissions	(\$1,833)	(\$6,286)	314%	(\$2,000)	\$0	(\$2,000)	\$0
8283	Donations	(\$687)	(\$1,291)	172%	(\$750)	\$0	(\$750)	\$0
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC		(\$106,404)	(\$133,386)		(\$116,082)	\$0	(\$101,582)	\$0
Total - TOURISM & AREA PROMOTION KODJA PLACE		\$585,396	\$535,156		(\$116,082)	\$752,279	(\$101,582)	\$733,523

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
TOURISM & AREA PROMOTION OTHER								
OPERATING EXPENDITURE								
8101	Kojonup Marketing & Promotions	\$1,833	\$6,715	336%	\$0	\$2,000	\$0	\$8,000
8107	Hidden Treasures	\$11,091	\$11,000	91%	\$0	\$12,100	\$0	\$12,100
8414	Wool Wagon	\$183	\$0	0%	\$0	\$200	\$0	\$0
8354	Subscriptions, Accreditation, etc.	\$3,667	\$4,019	100%	\$0	\$4,000	\$0	\$3,500
8374	Australia Day Breakfast	\$1,925	\$0	0%	\$0	\$2,100	\$0	\$0
8371	EV Charging Station	\$4,583	\$7,892	158%	\$0	\$5,000	\$0	\$5,000
8432	Railway Station Building Maintenance	\$1,833	\$204	10%	\$0	\$2,000	\$0	\$500
8403	Tourist Railway - Upgrade to Farrar	\$0	\$0	0%	\$0	\$0	\$0	\$0
8402	Railway Station Building - Operating	\$500	\$401	80%	\$0	\$500	\$0	\$401
029D	Depreciation	\$87,996	\$68,949	72%	\$0	\$96,000	\$0	\$96,000
Sub Total - TOURISM & AREA PROM OTHER OP/EXP		\$113,612	\$100,183		\$0	\$123,900	\$0	\$125,501
OPERATING INCOME								
8494	EV Charging Station	(\$4,583)	(\$4,407)	88%	(\$5,000)	\$0	(\$5,000)	\$0
Sub Total - TOURISM & AREA PROM OTHER OP/INC		(\$4,583)	(\$4,407)		(\$5,000)	\$0	(\$5,000)	\$0
Total - TOURISM & AREA PROMOTION OTHER		\$109,029	\$95,776		(\$5,000)	\$123,900	(\$5,000)	\$125,501

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
BUILDING CONTROL								
OPERATING EXPENDITURE								
8552	Building Admin. Salaries	\$36,894	\$44,604	111%	\$0	\$40,250	\$0	\$40,250
8572	Superannuation	\$5,156	\$11,751	209%	\$0	\$5,625	\$0	\$5,625
8602	Other Emp Costs (Bldg)	\$2,608	\$2,581	98%	\$0	\$2,625	\$0	\$2,625
8612	Vehicle Operating Bld Svyr	\$10,083	\$17,962	163%	\$0	\$11,000	\$0	\$11,000
8622	Building Control Expenses	\$1,833	\$0	0%	\$0	\$2,000	\$0	\$0
8672	Admin Realloc Cash (Bldg)	\$15,514	\$11,964	71%	\$0	\$16,925	\$0	\$16,925
8682	Admin Realloc Non Cash (Bldg)	\$834	\$0	0%	\$0	\$910	\$0	\$910
8684	Loan Guarantee Fee	\$0	\$1,525	0%				
Sub Total - BUILDING CONTROL OP/EXP		\$72,923	\$90,386		\$0	\$79,335	\$0	\$77,335
OPERATING INCOME								
8653	Building Licence Fees	(\$5,500)	(\$6,488)	108%	(\$6,000)	\$0	(\$6,000)	\$0
8663	Bcirtf & Brb Commissions	(\$229)	(\$472)	189%	(\$250)	\$0	(\$250)	\$0
8633	Private Pool Inspection Charges	\$0	\$0	0%	\$0	\$0	\$0	\$0
8643	Shared Resources	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$5,729)	(\$6,960)		(\$6,250)	\$0	(\$6,250)	\$0
Total - BUILDING CONTROL		\$67,194	\$83,427		(\$6,250)	\$79,335	(\$6,250)	\$77,335

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
OTHER ECONOMIC SERVICES								
OPERATING EXPENDITURE								
033D	Depreciation (Sch 13 - Saleyards)	\$779	\$0	0%	\$0	\$850	\$0	\$850
8011	Wash Down Bay - Repairs	\$3,863	\$1,337	32%	\$0	\$4,200	\$0	\$2,660
8801	Wash Down Bay - Other	\$96	\$576	549%	\$0	\$105	\$0	\$105
8807	Wash Down Bay - Utility Charges	\$9,625	\$6,201	59%	\$0	\$10,500	\$0	\$9,000
8800	Saleyards - Ground Maintenance	\$7,608	\$2,206	27%	\$0	\$8,300	\$0	\$1,850
8808	Saleyards - Insurances	\$400	\$380	95%	\$0	\$400	\$0	\$380
8802	Saleyards - Other	\$797	\$200	23%	\$0	\$870	\$0	\$370
8872	Loan Guarantee Fee	\$0	\$0	0%	\$0	\$2,660	\$0	\$2,660
8862	Subdivision - Interest on Loans	\$0	\$14,181	96%	\$0	\$14,811	\$0	\$14,811
	Land Development Expenses	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$23,169	\$25,081		\$0	\$42,696	\$0	\$32,686
OPERATING INCOME								
8013	Washdown Bay Fees	(\$18,333)	(\$16,034)	80%	(\$20,000)	\$0	(\$18,000)	\$0
8803	Saleyards - Income	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$18,333)	(\$16,034)		(\$20,000)	\$0	(\$18,000)	\$0
Total - OTHER ECONOMIC SERVICES		\$4,836	\$9,048		(\$20,000)	\$42,696	(\$18,000)	\$32,686
Total - ECONOMIC SERVICES		\$773,751	\$759,524		(\$286,138)	\$1,041,170	(\$254,638)	\$1,002,945

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
OTHER PROPERTY AND SERVICES								
PRIVATE WORKS								
OPERATING EXPENDITURE								
9002	Private Works	\$4,812	\$23,976	457%	\$0	\$5,250	\$0	\$5,250
9008	Pte Works-Other Councils-Roads	\$4,812	\$0	0%	\$0	\$5,250	\$0	\$5,250
Sub Total - PRIVATE WORKS OP/EXP		\$9,625	\$23,976		\$0	\$10,500	\$0	\$10,500
OPERATING INCOME								
9003	Private Works Income	(\$9,166)	(\$30,589)	306%	(\$10,000)	\$0	(\$10,000)	\$0
9009	Pte Works-Income-Other Councils-Roads	(\$1,833)	\$0	0%	(\$2,000)	\$0	(\$2,000)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$11,000)	(\$30,589)		(\$12,000)	\$0	(\$12,000)	\$0
Total - PRIVATE WORKS		(\$1,375)	(\$6,613)		(\$12,000)	\$10,500	(\$12,000)	\$10,500

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		2022-23 Income	Expense	30 JUNE 2023 Income	Expense
PUBLIC WORKS OVERHEADS								
OPERATING EXPENDITURE								
9022	Salaries-Works-Supervisors; Assistance	\$412,484	\$474,867	106%	\$0	\$450,000	\$0	\$450,000
9042	Superannuation (Supervisors)	\$18,287	\$21,696	109%	\$0	\$19,950	\$0	\$19,950
9052	Conferences & Training (Super)	\$2,116	\$3,551	154%	\$0	\$2,309	\$0	\$2,309
9062	Emp Insurances (Supervisors)	\$2,425	\$2,078	86%	\$0	\$2,425	\$0	\$2,078
9072	Other Staff Expenses (Inc. Fbt)	\$10,083	\$25,848	235%	\$0	\$11,000	\$0	\$11,000
9502	Allowances	\$11,550	\$11,317	90%	\$0	\$12,600	\$0	\$12,600
9081	Staff Housing Subsidy (Public Works)	\$3,667	\$3,420	86%	\$0	\$4,000	\$0	\$4,000
9082	Vehicle Operating	\$19,249	\$20,420	97%	\$0	\$21,000	\$0	\$21,000
9084	Consulting Technical	\$14,437	\$0	0%	\$0	\$15,750	\$0	\$15,750
9092	Office Expenses	\$10,587	\$16,498	143%	\$0	\$11,550	\$0	\$11,550
9094	Minor Equipment/Consumables	\$7,218	\$6,869	87%	\$0	\$7,875	\$0	\$7,875
9095	RAMM Inventory	\$19,249	\$1,000	5%	\$0	\$21,000	\$0	\$21,000
9101	ICT program development for Depot	\$78,143	\$2,026	2%	\$0	\$85,250	\$0	\$5,250
9102	Training	\$86,622	\$139,586	148%	\$0	\$94,500	\$0	\$129,300
9112	Meetings	\$29,836	\$36,942	113%	\$0	\$32,550	\$0	\$32,550
9122	Annual Leave	\$125,120	\$132,507	97%	\$0	\$136,500	\$0	\$136,500
9132	Public Holidays	\$80,847	\$103,527	117%	\$0	\$88,200	\$0	\$88,200
9142	Sick Leave	\$62,560	\$49,798	73%	\$0	\$68,250	\$0	\$68,250
9152	Superannuation	\$153,994	\$179,595	107%	\$0	\$168,000	\$0	\$168,000
9162	Workers Comp Ins	\$45,335	\$110,858	245%	\$0	\$45,335	\$0	\$45,335
9172	Staff Functions	\$2,406	\$8,393	320%	\$0	\$2,625	\$0	\$2,625
9182	INSURANCE ON WORKS	\$5,900	\$6,088	103%	\$0	\$5,900	\$0	\$6,080
9192	Long Service Leave	\$38,498	\$41,276	98%	\$0	\$42,000	\$0	\$42,000
9202	Safety Equipment & P.P.E.	\$19,249	\$21,419	102%	\$0	\$21,000	\$0	\$21,000
9262	Emp Insurances - Pwo	\$4,600	\$4,836	105%	\$0	\$4,600	\$0	\$4,600
9280	Cleaners - Annual Leave	\$5,294	\$5,960	103%	\$0	\$5,775	\$0	\$5,775
9281	Cleaners - Long Service Leave	\$2,887	\$4,816	153%	\$0	\$3,150	\$0	\$3,150
9282	Cleaners - Sick Leave	\$1,925	\$2,120	101%	\$0	\$2,100	\$0	\$2,100
9284	Cleaners - Public Holidays	\$2,887	\$2,237	71%	\$0	\$3,150	\$0	\$3,150
9286	Cleaners - Superannuation	\$4,812	\$2,730	52%	\$0	\$5,250	\$0	\$5,250
9254	Cleaners - Administration	\$10,725	\$3,878	33%	\$0	\$11,700	\$0	\$11,700
021A	Annual Leave Accrual	\$0	\$0	0%	\$0	\$0	\$0	\$0
021L	Long Service Leave Accrual	\$0	\$0	0%	\$0	\$0	\$0	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

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

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
9302	Admin Realloc - Cash (Pwo)	\$310,283	\$239,274	71%	\$0	\$338,504	\$0	\$338,504
9332	Admin Non Cash Realloc (Pwo)	\$44,209	\$0	0%	\$0	\$48,230	\$0	\$48,230
9421	Small Items (Chainsaws, Mowers, etc)	\$2,887	\$490	16%	\$0	\$3,150	\$0	\$3,150
9422	Sundry Plant Recovery - Automatic Recoveries	\$18,333	\$13,008	65%	\$0	\$20,000	\$0	\$20,000
9312	Less Allocated To Works & Services	(\$1,663,847)	(\$1,745,770)	96%	\$0	(\$1,815,178)	\$0	(\$1,769,811)
	Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$4,857	(\$46,841)		\$0	\$0	\$0	\$0
	OPERATING INCOME							
9323	Sundry Misc Income - Pwo	(\$458)	\$0	0%	(\$500)	\$0	(\$500)	\$0
	Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$458)	\$0		(\$500)	\$0	(\$500)	\$0
	Total - PUBLIC WORKS OVERHEADS	\$4,399	(\$46,841)		(\$500)	\$0	(\$500)	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
PLANT OPERATION COSTS								
OPERATING EXPENDITURE								
9372	Wages & Overheads	\$173,243	\$139,727	74%	\$0	\$189,000	\$0	\$189,000
9352	Tyres & Tubes	\$7,333	\$428	5%	\$0	\$8,000	\$0	\$8,000
9344	Vehicle Tracking	\$45,832	\$7,475	15%	\$0	\$50,000	\$0	\$24,000
9362	Parts,Ext Work & Sundries	\$92,900	\$98,542	97%	\$0	\$101,350	\$0	\$101,350
9382	Vehicles - Insurance	\$65,300	\$62,994	96%	\$0	\$65,300	\$0	\$65,300
9386	Vehicles - Licences	\$26,949	\$1,441	5%	\$0	\$29,400	\$0	\$29,400
9342	Fuels & Oils	\$256,656	\$306,587	109%	\$0	\$280,000	\$0	\$280,000
9363	Purchase of Tools	\$2,887	\$833	26%	\$0	\$3,150	\$0	\$3,150
112P	Loss On Sale Of Assets	\$26,000	\$0	0%	\$0	\$26,000	\$0	\$26,000
9402	Less Poc Allocated To W. & S.	(\$689,489)	(\$673,055)	89%	\$0	(\$752,200)	\$0	(\$726,200)
9404	Loss on Revaluation of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0
021D	Depreciation (Sch 12)	\$352,903	\$287,868	75%	\$0	\$385,000	\$0	\$385,000
025D	Depreciation W/Back	(\$352,903)	(\$418,858)	109%	\$0	(\$385,000)	\$0	(\$385,000)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$7,612	(\$186,018)		\$0	\$0	\$0	\$0
OPERATING INCOME								
9393	Income - Diesel Fuel Rebates	(\$16,499)	(\$27,527)	153%	(\$18,000)	\$0	(\$18,000)	\$0
012P	Profit On Sale Of Assets	(\$9,000)	(\$14,000)	156%	(\$9,000)	\$0	(\$9,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$25,499)	(\$41,527)		(\$27,000)	\$0	(\$27,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$17,888)	(\$227,545)		(\$27,000)	\$0	(\$27,000)	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
		MATERIALS AND STOCK							
		OPERATING EXPENDITURE							
9452	Stock Variance A/C	\$92	\$0	0%	\$0	\$100	\$0	\$100	
	Sub Total - MATERIALS AND STOCK	\$92	\$0		\$0	\$100	\$0	\$100	
	Total - MATERIALS AND STOCK	\$92	\$0		\$0	\$100	\$0	\$100	
		OTHER PROPERTY AND SERVICES							
		SALARIES AND WAGES							
		OPERATING EXPENDITURE							
9482	Salaries & Wages Drawn	\$4,583,150	\$4,615,496	92%	\$0	\$5,000,000	\$0	\$5,000,000	
9492	Workers Compensation	\$45,832	\$3,355	7%	\$0	\$50,000	\$0	\$50,000	
New	Wages & Allowanced Default	\$0	\$0	0%	\$0	\$0	\$0	\$0	
9512	Salary & Wage Alloc To W. & S.	(\$4,583,150)	(\$4,553,436)	91%	\$0	(\$5,000,000)	\$0	(\$5,000,000)	
	Sub Total - SALARIES AND WAGES OP/EXP	\$45,832	\$65,415		\$0	\$50,000	\$0	\$50,000	
		OPERATING INCOME							
9493	Workers Compensation Income	(\$73,330)	(\$93,696)	117%	(\$80,000)	\$0	(\$80,000)	\$0	
9543	APPRENTICESHIP/TRAINEE GRANTS	\$0	(\$2,975)	0%					
	Sub Total - SALARIES AND WAGES OP/INC	(\$73,330)	(\$96,671)		(\$80,000)	\$0	(\$80,000)	\$0	
	Total - SALARIES AND WAGES	(\$27,499)	(\$31,256)		(\$80,000)	\$50,000	(\$80,000)	\$50,000	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
UNCLASSIFIED								
OPERATING EXPENDITURE								
9682	Misc Expenses-Other Property	\$11,683	\$2,590	21%	\$0	\$12,600	\$0	\$12,600
024D	Depreciation on Assets	\$21,082	\$16,516	72%	\$0	\$23,000	\$0	\$23,000
Sub Total - UNCLASSIFIED OP/EXP		\$32,765	\$19,106		\$0	\$35,600	\$0	\$35,600
OPERATING INCOME								
9625	SMALL ITEMS INSUR INCOME	(\$1,833)	(\$1,608)	80%	(\$2,000)	\$0	(\$2,000)	\$0
9626	Sundry Misc Income - Other Property	(\$25,666)	(\$920)	3%	(\$28,000)	\$0	(\$28,000)	\$0
9627	Sundry Inc - Insurance Premium Refund	(\$4,583)	\$0	0%	(\$5,000)	\$0	(\$5,000)	\$0
9683	Lease Of Ksc Properties	(\$12,833)	(\$13,818)	99%	(\$14,000)	\$0	(\$14,000)	\$0
9695	Recoverable Costs	(\$1)	\$2,563	-256303%	(\$1)	\$0	(\$1)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$44,916)	(\$13,783)		(\$49,001)	\$0	(\$49,001)	\$0
Total - UNCLASSIFIED		(\$12,150)	\$5,323		(\$49,001)	\$35,600	(\$49,001)	\$35,600
Total - OTHER PROPERTY AND SERVICES		(\$54,421)	(\$306,931)		(\$168,501)	\$96,200	(\$168,501)	\$96,200

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		31 MAY 2023			2022-23		30 JUNE 2023	
		Budget	Actual	Budget	Income	Expense	Income	Expense
FUND TRANSFERS								
EXPENDITURE								
		\$0	\$2,093	20%	\$0	\$10,236	\$0	\$10,236
		\$0	\$5,386	0%	\$0	\$0	\$0	\$0
		\$0	\$286	0%	\$0	\$0	\$0	\$0
		\$0	\$786	883%	\$0	\$89	\$0	\$89
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$125	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$2,079	0%	\$0	\$0	\$0	\$0
		\$0	\$15,904	724%	\$0	\$2,197	\$0	\$0
		\$0	\$741	6%	\$0	\$11,583	\$0	\$11,583
		\$0	\$523	830%	\$0	\$63	\$0	\$63
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$794	892%	\$0	\$89	\$0	\$89
		\$0	\$711	3%	\$0	\$26,550	\$0	\$26,550
		\$0	\$89	889%	\$0	\$10	\$0	\$10
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	(\$2)	0%	\$0	\$0	\$0	\$0
		\$0	\$147	978%	\$0	\$15	\$0	\$15
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$333	899%	\$0	\$37	\$0	\$37
		\$0	\$87	870%	\$0	\$10	\$0	\$10
		\$0	\$1,405	889%	\$0	\$158	\$0	\$158
		\$0	(\$8)	-27%	\$0	\$31	\$0	\$31
		\$0	\$865	1%	\$0	\$60,097	\$0	\$97
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$359	899%	\$0	\$40	\$0	\$40
		\$0	\$147	862%	\$0	\$17	\$0	\$17
		\$0	\$351	0%	\$0	\$0	\$0	\$0
		\$0	\$91	915%	\$0	\$10	\$0	\$10
		\$0	\$119	849%	\$0	\$14	\$0	\$14
		\$0	\$442	885%	\$0	\$50	\$0	\$50
		\$0	\$178	889%	\$0	\$20	\$0	\$20

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	Transfer to Memorial & Lesser Hall Res.	\$0	\$63	907%	\$0	\$7	\$0	\$7
	Transfer to Kodja Place Building Res.	\$0	\$141	783%	\$0	\$18	\$0	\$18
	Transfer to Shire Office/Library Building Res.	\$0	\$0	0%	\$0	\$1	\$0	\$1
	Transfer to Sporting Complex Building Upgrade Res.	\$0	\$50	4987%	\$0	\$1	\$0	\$1
	Transfer to Netball Court Surfacing Res.	\$0	\$0	0%	\$0	\$3,501	\$0	\$3,501
	Transfer to The Spring Res.	\$0	\$17	108%	\$0	\$16	\$0	\$16
	Transfer to Trails Network Construction Res.	\$0	\$2	30%	\$0	\$6	\$0	\$6
	Transfer to Works Depot Building Upgrade Res.	\$0	\$0	0%	\$0	\$1	\$0	\$1
	Transfer to Kodja Place Masterplan Implement Res.	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Sub Total - TRANSFERS TO RESERVE	\$0	\$34,305		\$0	\$114,867	\$0	\$52,670

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		31 MAY 2023			2022-23		30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
INCOME								
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	(\$202,470)	\$0	(\$380,470)	\$0
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	(\$64,000)	\$0	(\$88,596)	\$0
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	(\$250,000)	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
		\$0	\$0	0%	(\$42,178)	\$0	(\$42,178)	\$0
		\$0	\$0	0%	(\$89,346)	\$0	(\$89,346)	\$0
		\$0	\$0	0%	(\$50,000)	\$0	(\$100,000)	\$0
		\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
		\$0	\$0	0%	(\$7,000)	\$0	(\$14,781)	\$0
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	(\$37,000)	\$0	(\$37,000)	\$0
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	(\$18,793)	\$0	(\$18,793)	\$0
		\$0	\$0	0%	(\$20,000)	\$0	(\$31,301)	\$0
		\$0	\$0	0%	(\$83,164)	\$0	(\$157,527)	\$0
		\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
		\$0	\$0	0%	(\$9,570)	\$0	(\$39,555)	\$0
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	(\$14,301)	\$0	(\$14,301)	\$0
		\$0	\$0	0%	(\$49,801)	\$0	(\$49,801)	\$0
		\$0	\$0	0%	(\$10,000)	\$0	(\$20,047)	\$0
		\$0	\$0	0%	\$0	\$0	\$0	\$0
		\$0	\$0	0%	(\$10,000)	\$0	(\$17,646)	\$0
		\$0	\$0	0%	(\$16,000)	\$0	(\$16,000)	\$0
		\$0	\$0	0%	(\$6,000)	\$0	(\$6,000)	\$0
		\$0	(\$250,000)		(\$759,623)	\$0	(\$1,184,349)	\$0
		\$0	(\$215,695)		(\$759,623)	\$114,867	(\$1,184,349)	\$52,670
		\$0	(\$215,695)		(\$759,623)	\$114,867	(\$1,184,349)	\$52,670

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	NEW - (Surplus) / Deficit - Opening 1 July	\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
	Sub Total - SURPLUS C/FWD	\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
	Total - SURPLUS	\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
	LIABILITY LOANS - PRINCIPAL REPAYMENT							
	EXPENDITURE							
New	Loan 149 - Communications tower	\$0	\$0	0%	\$0	\$0	\$0	\$0
New	Loan 137 - Medical Centre	\$8,551	\$8,551	100%	\$0	\$8,551	\$0	\$8,551
New	Loan 135 - Bagg St House	\$4,868	\$4,868	50%	\$0	\$9,811	\$0	\$9,811
New	Loan 139 - Aged Units	\$10,008	\$10,008	100%	\$0	\$10,008	\$0	\$10,008
New	Loan 140 - Staff Housing	\$59,246	\$59,246	100%	\$0	\$59,246	\$0	\$59,246
New	Loan 138 - GROH Housing	\$110,979	\$110,979	100%	\$0	\$110,979	\$0	\$110,979
New	Loan 144 - Staff Housing	\$10,594	\$10,594	100%	\$0	\$10,594	\$0	\$10,594
New	Loan 145 - GROH Housing	\$10,594	\$10,594	100%	\$0	\$10,594	\$0	\$10,594
New	Loan 148 - Staff Housing renovations	\$7,118	\$7,159	50%	\$0	\$14,396	\$0	\$14,396
New	Loan 134 - Sports Complex	\$8,476	\$8,476	49%	\$0	\$17,162	\$0	\$17,162
New	Loan 136 - Sports Complex Wall	\$9,692	\$9,692	100%	\$0	\$9,692	\$0	\$9,692
New	Loan 143 - Netball Courts & Roof	\$52,268	\$52,268	100%	\$0	\$52,268	\$0	\$52,268
New	Loan 142 - Oval Lighting	\$24,220	\$24,220	100%	\$0	\$24,220	\$0	\$24,220
New	Loan 146 - Harrison Place Toilets & Park	\$16,530	\$16,531	50%	\$0	\$33,385	\$0	\$33,385
New	Loan 141 - Airstrip Lighting	\$10,005	\$10,005	100%	\$0	\$10,005	\$0	\$10,005
New	Loan 147 - Land Development	\$15,955	\$15,955	50%	\$0	\$32,223	\$0	\$32,223
	Sub Total - LOAN REPAYMENTS	\$359,104	\$359,147		\$0	\$413,134	\$0	\$413,134
	INCOME							
New	Loan 133 - Kojonup Bowls Club S/S Principal Repayment				\$0	\$0	\$0	\$0
	Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS				\$0	\$0	\$0	\$0
	Total - NON CURRENT LIABILITIES	\$359,104	\$359,147		\$0	\$413,134	\$0	\$413,134

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
NEW LOANS RAISED								
INCOME								
9967	New Loan 149 - Communications Tower	(\$400,000)	\$0	0%	(\$400,000)	\$0	(\$400,000)	\$0
9968	New Loan 150 - Harrison Place Toilets & Park	(\$200,000)	\$0	0%	(\$200,000)	\$0	(\$200,000)	\$0
Sub Total - New Loans Raised		(\$600,000)	\$0		(\$600,000)	\$0	(\$600,000)	\$0
Total - NEW LOANS - CURRENT LIABILITIES		(\$600,000)	\$0		(\$600,000)	\$0	(\$600,000)	\$0
NON CASH ITEMS WRITTEN BACK								
	Depreciation Written Back	\$0	(\$4,390,523)		\$0	(\$3,774,415)	\$0	(\$3,774,415)
	Profit on Sale of Assets Written Back	\$0	\$14,000		\$16,000	\$0	\$16,000	\$0
	Loss on Sale of Assets Written Back	\$0	(\$3,809)		\$0	(\$26,000)	\$0	(\$26,000)
	Movement in Springhaven Lodge Bonds Reserve Bank Account	\$0	\$250,000		\$0	\$0	\$0	\$0
	Movement in Doubtful Debts	\$0	\$0		\$0	(\$2,000)	\$0	(\$2,000)
Sub Total - DEPRECIATION WRITTEN BACK			\$0		\$16,000	(\$3,802,415)	\$16,000	(\$3,802,415)
Total - NON CASH ITEMS		\$0	(\$4,130,332)		\$16,000	(\$3,802,415)	\$16,000	(\$3,802,415)

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

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

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	LAND							
	COMMUNITY AMENITIES							
	CAPITAL EXPENDITURE							
C310	Subdivision Construction	\$94,000	\$18,861	20%	\$0	\$94,000	\$0	\$94,000
	Sub Total - CAPITAL WORKS	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000
	Total- COMMUNITY AMENITIES	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000
	Total - LAND	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	BUILDINGS							
	GOVERNANCE							
	EXPENDITURE							
C191	Office Building Capital Renewal	\$14,989	\$6,805	45%	\$0	\$14,989	\$0	\$14,989
	Sub Total - CAPITAL WORKS	\$14,989	\$6,805		\$0	\$14,989	\$0	\$14,989
	TOTAL - GOVERNANCE	\$14,989	\$6,805		\$0	\$14,989	\$0	\$14,989
	BUILDINGS							
	LAW ORDER AND PUBLIC SAFETY							
	EXPENDITURE							
C440	Cat Pound	\$16,000	\$9,029	56%	\$0	\$16,000	\$0	\$16,000
	Sub Total - CAPITAL WORKS	\$16,000	\$9,029		\$0	\$16,000	\$0	\$16,000
	TOTAL - LAW ORDER AND PUBLIC SAFETY	\$16,000	\$9,029		\$0	\$16,000	\$0	\$16,000
	BUILDINGS							
	EDUCATION & WELFARE							
	CAPITAL EXPENDITURE							
C107	Playgroup/Toy Library	\$39,000	\$0	0%	\$0	\$39,000	\$0	\$39,000
	Sub Total - CAPITAL WORKS	\$39,000	\$0		\$0	\$139,000	\$0	\$139,000
	TOTAL - EDUCATION & WELFARE	\$39,000	\$0		\$0	\$139,000	\$0	\$139,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	BUILDINGS							
	HOUSING							
	EXPENDITURE							
C157	CEO Residence - 15 Loton Close	\$50,000	\$0	0%	\$0	\$50,000	\$0	\$0
C140	Staff - 34 Katanning Road	\$150,000	\$6,121	4%	\$0	\$150,000	\$0	\$150,000
C141	39 Vanzuilecom St	\$150,000	\$0	0%	\$0	\$150,000	\$0	\$150,000
C195	Springhaven - Building	\$200,000	\$0	0%	\$0	\$200,000	\$0	\$200,000
C427	Springhaven - Building - ACAR Grant	\$285,000	\$250,007	88%	\$0	\$285,000	\$0	\$285,000
C313	Jean Sullivan Units	\$10,000	\$7,700	77%	\$0	\$10,000	\$0	\$10,000
C145	Loton Close Units	\$18,793	\$0	0%	\$0	\$18,793	\$0	\$18,793
	Sub Total - CAPITAL WORKS	\$863,793	\$263,828		\$0	\$863,793	\$0	\$813,793
	Total - HOUSING	\$863,793	\$263,828		\$0	\$863,793	\$0	\$813,793
	BUILDINGS							
	COMMUNITY AMENITIES							
	CAPITAL EXPENDITURE							
C442	Mens Shed - Construction of New	\$1,000,000	\$10,167	1%	\$0	\$1,000,000	\$0	\$750,000
	Sub Total - CAPITAL WORKS	\$1,000,000	\$10,167		\$0	\$1,000,000	\$0	\$750,000
	Total - COMMUNITY AMENITIES	\$1,000,000	\$10,167		\$0	\$1,000,000	\$0	\$750,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

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

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	BUILDINGS							
	OTHER PROPERTY AND SERVICES							
	CAPITAL EXPENDITURE							
C286	Chemical Shed - replacement/upgrade	\$34,647	\$35,730	103%	\$0	\$34,647	\$0	\$39,647
	Sub Total - CAPITAL WORKS	\$34,647	\$35,730		\$0	\$34,647	\$0	\$39,647
	Total - OTHER PROPERTY AND SERVICES	\$34,647	\$35,730		\$0	\$34,647	\$0	\$39,647
	Total - BUILDINGS	\$2,220,429	\$472,298		\$0	\$2,320,429	\$0	\$2,021,024

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
		PLANT AND EQUIPMENT							
		TRANSPORT							
		CAPITAL EXPENDITURE							
7604	Major Plant Purchases	\$380,000	\$256,815	68%	\$0	\$380,000	\$0	\$380,000	
C404	Signage - Electronic Speed Signs	\$0	\$770	0%	\$0	\$0	\$0	\$770	
	Sub Total - CAPITAL WORKS	\$380,000	\$257,585		\$0	\$380,000	\$0	\$380,770	
	Total - TRANSPORT	\$380,000	\$257,585		\$0	\$380,000	\$0	\$380,770	
		PLANT AND EQUIPMENT							
		ECONOMIC SERVICES							
		CAPITAL EXPENDITURE							
C456	Kodja Place - Equipment Upgrade	\$60,000	\$37,450	62%	\$0	\$60,000	\$0	\$37,450	
	Sub Total - CAPITAL WORKS	\$60,000	\$37,450		\$0	\$60,000	\$0	\$37,450	
	Total - ECONOMIC SERVICES	\$60,000	\$37,450		\$0	\$60,000	\$0	\$37,450	
	Total - PLANT AND EQUIPMENT	\$440,000	\$295,035		\$0	\$440,000	\$0	\$418,220	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
		Budget	Actual		2022-23		30 JUNE 2023	
					Income	Expense	Income	Expense
INFRASTRUCTURE ASSETS - ROAD RESERVES								
CAPITAL EXPENDITURE								
Roads to Recovery Projects								
CJ451	Bitumen Reseal - Boscabel Road (western end)	\$21,000	\$23,265	111%	\$0	\$21,000	\$0	\$27,804
CJ452	Bitumen Reseal - Boscabel Road (town)	\$65,000	\$0	0%	\$0	\$65,000	\$0	\$0
CJ453	Seal - Balgarup Road	\$176,500	\$296,178	168%	\$0	\$176,500	\$0	\$296,500
CJ454	Seal - Samson Road	\$120,000	\$0	0%	\$0	\$120,000	\$0	\$0
CJ455	Floodway - Pearce Road	\$20,000	\$25,527	128%	\$0	\$20,000	\$0	\$20,000
C308	Wooden Culvert Replacement - Carlecatup Road	\$30,000	\$26,185	87%	\$0	\$30,000	\$0	\$30,000
RRG Projects								
C414	Reconstruct - Kojonup-Frankland Road	\$19,374	\$20,220	104%	\$0	\$19,374	\$0	\$38,931
C417	Widening - Shamrock Road	\$600,000	\$486,859	81%	\$0	\$600,000	\$0	\$600,000
C436	Widening - Shamrock Road (2021/2022 Project)	\$111,229	\$112,621	101%	\$0	\$111,229	\$0	\$112,096
C248	Widening - Broomehill Kojonup Road	\$154,681	\$154,381	100%	\$0	\$154,681	\$0	\$154,681
C450	Widening - Tambellup West Road	\$300,000	\$190,328	63%	\$0	\$300,000	\$0	\$300,000
C437	Widening - Tambellup West Road	\$0	\$60,857	0%	\$0	\$0	\$0	\$0
C319	Bitumen Reseal - Kojonup-Frankland Road	\$150,000	\$150,349	100%	\$0	\$150,000	\$0	\$165,613
C320	Bitumen Reseal - Kojonup Darkan Road	\$0	\$128,798	107%	\$0	\$120,000	\$0	\$159,235
C321	Bitumen Reseal - Broomehill-Kojonup Road	\$0	\$119,165	99%	\$0	\$120,000	\$0	\$120,000
C460	Road Widening - Jinalup Rd 22/23	\$0	\$746,265	0%	\$0	\$0	\$0	\$420,000
C461	Kojonup Darkan Shoulder Seal	\$0	\$228,241		\$0	\$0	\$0	\$1,800,000
Commodity Route Projects								
C172	Seal - Riverdale Road	\$413,000	\$413,587	100%	\$0	\$413,000	\$0	\$413,000
Municipal Fund Projects								
C246	Widening - Kojonup Darkan Rd	\$0	\$297	0%	\$0	\$0	\$0	\$297
C361	Signage Upgrades	\$10,000	\$4,690	47%	\$0	\$10,000	\$0	\$9,000
C434	Spring Street	\$54,203	\$0	0%	\$0	\$54,203	\$0	\$0
C449	Parking Bays	\$50,000	\$1,707	3%	\$0	\$50,000	\$0	\$50,000
Sub Total - CAPITAL WORKS		\$2,294,987	\$3,190,733		\$0	\$2,534,987	\$0	\$4,717,157
Total - ROADS		\$2,294,987	\$3,190,733		\$0	\$2,534,987	\$0	\$4,717,157
Total - INFRASTRUCTURE ASSETS ROAD RESERVES		\$2,294,987	\$3,190,733		\$0	\$2,534,987	\$0	\$4,717,157

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	INFRASTRUCTURE - FOOTPATHS							
C433	Footpaths - Albany Highway Ramps	\$20,000	\$0	0%	\$0	\$20,000	\$0	\$0
	Sub Total - CAPITAL WORKS	\$20,000	\$0		\$0	\$20,000	\$0	\$0
	Total - INFRASTRUCTURE ASSETS FOOTPATHS	\$20,000	\$0		\$0	\$20,000	\$0	\$0
	INFRASTRUCTURE - PARKS							
	RECREATION & CULTURE							
C357	Apex Park Playground	\$27,330	\$0	0%	\$0	\$27,330	\$0	\$27,330
C112	Muradup Playground Equipment	\$0	\$951	0%	\$0	\$0	\$0	\$0
C274	Sporting Complex - Netball Court Resurface & Roof	\$258,815	\$203,485	79%	\$0	\$258,815	\$0	\$258,815
C443	Showgrounds Retaining Wall	\$6,000	\$0	0%	\$0	\$6,000	\$0	\$6,000
C411	Sporting Complex - Playground & Outdoor Gym	\$0	\$218,727	1458%	\$0	\$15,000	\$0	\$226,001
C446	Newstead Park - Shade Sail	\$10,000	\$0	0%	\$0	\$10,000	\$0	\$10,000
C447	Contribution to Bowling Club New Green	\$114,500	\$116,162	101%	\$0	\$114,500	\$0	\$116,162
C448	Trails Hub Construction	\$40,000	\$0	0%	\$0	\$40,000	\$0	\$0
C413	Trails Construction	\$33,886	\$0	0%	\$0	\$33,886	\$0	\$33,886
	Sub-Total - CAPITAL WORKS	\$490,531	\$545,048		\$0	\$505,531	\$0	\$678,194
	Total - RECREATION & CULTURE	\$490,531	\$545,048		\$0	\$505,531	\$0	\$678,194
	Total - INFRASTRUCTURE PARKS	\$490,531	\$545,048		\$0	\$505,531	\$0	\$678,194

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	OTHER INFRASTRUCTURE							
	LAW, ORDER & PUBLIC SAFETY							
	CAPITAL EXPENDITURE							
C138	Bushfire Repeater Tower	\$0	\$2,273	0%	\$0	\$489,346	\$0	\$489,346
	Sub-Total - CAPITAL WORKS	\$0	\$2,273		\$0	\$489,346	\$0	\$489,346
	Total - LAW, ORDER & PUBLIC SAFETY	\$0	\$2,273		\$0	\$489,346	\$0	\$489,346
	OTHER INFRASTRUCTURE							
	COMMUNITY AMENITIES							
	CAPITAL EXPENDITURE							
C355	Town Furniture	\$0	\$26,264	66%	\$0	\$40,000	\$0	\$40,000
C407	Refuse Site Development	\$0	\$5,182	10%	\$0	\$50,000	\$0	\$50,000
	Sub Total - CAPITAL WORKS	\$0	\$31,446		\$0	\$90,000	\$0	\$90,000
	Total - OTHER COMMUNITY AMENITIES	\$0	\$31,446		\$0	\$90,000	\$0	\$90,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
		OTHER INFRASTRUCTURE							
		RECREATION & CULTURE							
		CAPITAL EXPENDITURE							
C445	Turkey Nest Dam	\$5,000	\$0	0%	\$0	\$5,000	\$0	\$0	
C176	Oval Shade Structure	\$0	\$2,078		\$0	\$0	\$0	\$0	
C409	Swimming Pool - New Fence Eastern Boundary	\$0	\$8,685	0%	\$0	\$0	\$0	\$8,685	
C444	Sporting Complex - Hall of Fame Signage	\$8,000	\$0	0%	\$0	\$8,000	\$0	\$33,685	
	Sub Total - CAPITAL WORKS	\$13,000	\$11,011		\$0	\$13,000	\$0	\$42,370	
	Total - OTHER RECREATION	\$13,000	\$11,011		\$0	\$13,000	\$0	\$42,370	
		OTHER INFRASTRUCTURE							
		ECONOMIC SERVICES							
		CAPITAL EXPENDITURE							
C435	Kodja Place Rose Maze	\$19,000	\$1,287	7%	\$0	\$19,000	\$0	\$19,000	
C054	Promotional Signage at Airstrip	\$30,000	\$0	0%	\$0	\$30,000	\$0	\$16,774	
CJ457	EV Charger Parking Bay	\$15,000	\$0	0%	\$0	\$15,000	\$0	\$0	
C424	Water Harvesting & Re-use Muradup Standpipe	\$55,000	\$51,277	93%	\$0	\$55,000	\$0	\$55,000	
	Sub Total - CAPITAL WORKS	\$119,000	\$52,700		\$0	\$119,000	\$0	\$90,774	
	Total - ECONOMIC SERVICES	\$119,000	\$52,700		\$0	\$119,000	\$0	\$90,774	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MAY 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
		INFRASTRUCTURE ASSETS OTHER						
		OTHER PROPERTY & SERVICES						
C458	Radios - Communication	\$40,000	\$0	0%	\$0	\$40,000	\$0	\$30,000
C459	Traffic Counters	\$21,500	\$22,934	107%	\$0	\$21,500	\$0	\$21,500
	Sub Total - CAPITAL WORKS	\$61,500	\$22,934		\$0	\$61,500	\$0	\$51,500
	Total - OTHER PROPERTY & SERVICES	\$61,500	\$22,934		\$0	\$61,500	\$0	\$51,500
	Total - INFRASTRUCTURE ASSETS - OTHER	\$193,500	\$120,364		\$0	\$772,846	\$0	\$763,990
	GRAND TOTALS	\$4,120,486	(\$317,210)		(\$15,067,242)	\$15,067,233	(\$17,097,834)	\$17,097,834



SHIRE OF KOJONUP

Detailed May 2023 Creditors List

Cheque Payments 1/05/23 - 31/05/23				
Chq/EFT	Date	Name	Description	Amount
14359	03/05/2023	Jenette Clark	Gift	-150.00
030523	03/05/2023	Jenette Clark	Gift as per Council Policy 2.2.5 - Presentations - Departing Employee	150.00
14360	11/05/2023	Water Corporation	Water Usage	-47741.22
0079	11/04/2023	Water Corporation	a/c9022358960 for Standpipe at Albany Hwy - 08/03/23 - 05/04/23	164.12
0107	18/04/2023	Water Corporation	a/c9009365808 for Trade Waste Quality/Quantity 320L Barracks PI - 01/01/23 - 31/03/23	497.03
0175	24/04/2023	Water Corporation	a/c9007693509 for Hall at 2 Albany Hwy - 20/02/23 - 21/04/23	114.55
0139	24/04/2023	Water Corporation	a/c9010495140 for Centre at Broomehill Rd - 20/02/23 - 21/04/23	1869.41
0172	24/04/2023	Water Corporation	a/c9007693445 for Park at Albany Hwy - 20/02/23 - 21/04/23	634.15
0135	24/04/2023	Water Corporation	a/c9007693357 for Club at Benn Pde - 20/02/23 - 21/04/23	33.56
0169	24/04/2023	Water Corporation	a/c9007693349 for Toilets at Benn Pde - 20/02/23 - 21/04/23	971.27
0172	24/04/2023	Water Corporation	a/c9007693330 for Swimming Pool at Benn Pde - 20/02/23 - 21/04/23	3104.76
0158	24/04/2023	Water Corporation	a/c9007693146 for Sale Yard at Soldier Rd - 20/02/23 - 21/04/23	807.37
0178	24/04/2023	Water Corporation	a/c9007693082 for Depot at Bilston St - 20/02/23 - 21/04/23	155.25
0137	24/04/2023	Water Corporation	a/c9007692987 for Sports Ground at Blackwood Rd - 20/02/23 - 21/04/23	262.92
0174	24/04/2023	Water Corporation	a/c9007692223 for Standpipe at Albany Hwy - 20/02/23 - 21/04/23	22968.79
0159	26/04/2023	Water Corporation	a/c9007697710 for 8 Newton St - 20/02/23 - 24/04/23	43.82
0167	26/04/2023	Water Corporation	a/c9008790482 for Centre at Murby St - 22/02/23 - 24/04/23	167.05
0160	26/04/2023	Water Corporation	a/c9007693605 for Workshop at 135 Albany Hwy - 20/02/23 - 24/04/23	260.41
0112	26/04/2023	Water Corporation	a/c9012927082 for 4 Elverd St - 20/02/23 - 24/04/23	403.56
0114	26/04/2023	Water Corporation	a/c9012927090 for 2 Elverd St - 20/02/23 - 24/04/23	478.46
0037	26/04/2023	Water Corporation	a/c9021629554 for 1 Loton CI - 01/03/23 - 30/04/23	255.03
0037	26/04/2023	Water Corporation	a/c9021629562 for 3 Loton CI - 01/03/23 - 30/04/23	255.03
0037	26/04/2023	Water Corporation	a/c9021629570 for 5 Loton CI - 01/03/23 - 30/04/23	255.03
0037	26/04/2023	Water Corporation	a/c9021629589 for 7 Loton CI - 01/03/23 - 30/04/23	255.03
0037	26/04/2023	Water Corporation	a/c9021629597 for 9 Loton CI - 01/03/23 - 30/04/23	255.03
0038	26/04/2023	Water Corporation	a/c9021629618 for 11 Loton CI - 01/03/23 - 30/04/23	255.03
0040	26/04/2023	Water Corporation	a/c9021629626 for Soldier Rd - 22/02/23 - 24/04/23	924.29
0037	26/04/2023	Water Corporation	a/c9021746216 for 15 Loton CI - 01/03/23 - 30/04/23	255.03
0136	26/04/2023	Water Corporation	a/c9007695897 for Museum at Soldier Rd - 22/02/23 - 24/04/23	19.58
0182	26/04/2023	Water Corporation	a/c9007697921 for 39 Vanzuilecom St - 20/02/23 - 30/04/23	255.03
0127	26/04/2023	Water Corporation	a/c9007699572 for Cemetery at 51 Soldier Rd - 22/02/23 - 24/04/23	251.73
0139	26/04/2023	Water Corporation	a/c9010045713 for 5A Vanzuilecom St - 20/02/23 - 24/04/23	353.43
0137	26/04/2023	Water Corporation	a/c9010045721 for 5B Vanzuilecom St - 20/02/23 - 24/04/23	279.80
0112	26/04/2023	Water Corporation	a/c9012927074 for 6 Elverd St - 20/02/23 - 24/04/23	397.91
0124	26/04/2023	Water Corporation	a/c9007693621 for Rest Rooms at 129 Albany Hwy - 20/02/23 - 24/04/23	5.59
0135	26/04/2023	Water Corporation	a/c9007695686 for Youth Centre at 16 Pensioner Rd - 22/02/23 - 24/04/23	243.34
0171	26/04/2023	Water Corporation	a/c9007695694 for Museum at 20 Spring St - 22/02/23 - 24/04/23	49.38
0174	26/04/2023	Water Corporation	a/c9007695715 for Toilets at Barracks PI - 22/02/23 - 24/04/23	239.77
0131	26/04/2023	Water Corporation	a/c9007695766 for Museum at Barracks PI - 22/02/23 - 24/04/23	81.11
0170	26/04/2023	Water Corporation	a/c9007695803 for House at Soldier Rd - 22/02/23 - 24/04/23	409.91
0179	26/04/2023	Water Corporation	a/c9007695790 for 15 Barracks PI - 22/02/23 - 24/04/23	3049.59
0043	26/04/2023	Water Corporation	a/c9023522881 for 79 Soldier Rd - 01/03/23 - 30/04/23	138.34
0010	26/04/2023	Water Corporation	a/c9023522910 for 13 Loton CI - 01/03/23 - 30/04/23	255.03
0021	26/04/2023	Water Corporation	a/c9023606321 for 8A Newton St - 01/03/23 - 30/04/23	255.03
0021	26/04/2023	Water Corporation	a/c9023606348 for 8B Newton St - 01/03/23 - 30/04/23	255.03
0019	26/04/2023	Water Corporation	a/c9023603884 for 8C Newton St - 20/02/23 - 24/04/23	281.70
0022	26/04/2023	Water Corporation	a/c9023555405 for 12b Elverd St - 20/02/23 - 24/04/23	131.20
0023	26/04/2023	Water Corporation	a/c9023555392 for 12a Elverd St - 20/02/23 - 24/04/23	306.47
0187	27/04/2023	Water Corporation	a/c9007696056 for 109 Albany Hwy - 22/02/23 - 26/04/23	412.84
0174	27/04/2023	Water Corporation	a/c9007696101 for Hall at 99 Albany Hwy - 22/02/23 - 26/04/23	443.49
0166	27/04/2023	Water Corporation	a/c9007696136 for Hall at 95 Albany Hwy - 22/02/23 - 26/04/23	52.18
0127	27/04/2023	Water Corporation	a/c9007696793 for Park at 16 Newstead Rd - 22/02/23 - 26/04/23	338.44
0176	27/04/2023	Water Corporation	a/c9007797797 for Standpipe at Blackwood Rd - 23/02/23 - 26/04/23	504.87
0144	27/04/2023	Water Corporation	a/c9010312244 for 34 Katanning Rd - 23/02/23 - 26/04/23	48.96
0123	27/04/2023	Water Corporation	a/c9012449121 for Office at Albany Hwy - 22/02/23 - 26/04/23	1623.45
0029	27/04/2023	Water Corporation	a/c9022950227 for Front Unit 93 Bagg St - 01/03/23 - 30/04/23	240.41
0028	27/04/2023	Water Corporation	a/c9022950235 for Rear Unit 93 Bagg St - 01/03/23 - 30/04/23	175.07
0142	27/04/2023	Water Corporation	a/c9010312252 for 30 Kojonup-Katanning Rd - 23/02/23 - 26/04/23	47.99
0030	27/04/2023	Water Corporation	a/c9022968291 for 93 Bagg St - 22/02/23 - 26/04/23	9.53
0031	27/04/2023	Water Corporation	a/c9023737428 for 28 Katanning-Kojonup Rd - 01/03/23 - 30/04/23	46.08
0018	27/04/2023	Water Corporation	a/c9023737401 for 26 Kojonup-Katanning Rd - 23/02/23 - 26/04/23	228.26
0095	04/05/2023	Water Corporation	a/c9011484777 for Trade Waste 1L Soldier Rd - 16/12/22 - 24/03/23	416.80
0080	05/05/2023	Water Corporation	a/c9022358960 for Standpipe at Albany Hwy - 05/04/23 - 03/05/23	247.90

14361	29/05/2023	Patricia Michael	CANCELLED	0.00
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47,891.22

EFT Payments 1/05/23 - 31/05/23				
Chq/EFT	Date	Name	Description	Amount
EFT31949	04/05/2023	Craig Jamie Mcvee	Goods For Sale	-15.00
010523	01/05/2023	Craig Jamie Mcvee	Goods Sold on Consignment	15.00
EFT31950	04/05/2023	MARINA JANE MURRAY	Reimbursement	-192.96
180423	18/04/2023	MARINA JANE MURRAY	Replacement lock for Shed Door, Special in built lock	192.96
EFT31951	04/05/2023	Air Liquide	Gas Rental	-26.06
YU4928	31/03/2023	Air Liquide	Cylinder Fee	26.06
EFT31952	04/05/2023	WALGA (Western Australian Local Government Association)	Training	-242.00
SI-004393	29/03/2023	WALGA (Western Australian Local Government Association)	Procurement in Local Government - The Basics - Online Course - RSADMIN	242.00
EFT31953	04/05/2023	DL Consulting	Consulting Services	-3789.50
1057	28/02/2023	DL Consulting	Finance consultancy and advice	2337.50
1074	31/03/2023	DL Consulting	Finance consultancy and advice	1452.00
EFT31954	04/05/2023	KA & LJ Chambers (Florist)	Wreath	-210.00
1	25/04/2023	KA & LJ Chambers (Florist)	Three ANZAC Day wreaths - for Kojonup and Muradup services 2023	210.00
EFT31955	04/05/2023	Alan Richard Goodall	Goods For Sale	-35.00
010523	01/05/2023	Alan Richard Goodall	Goods Sold on Consignment	35.00
EFT31956	04/05/2023	Hi-Way Sales & Service	Engineering Supplies	-929.89
245381	31/03/2023	Hi-Way Sales & Service	ULP 12.67L, 1 Padlock, Diesel 102.70L, ULP, 2x 6mm Brake Fittings, 2 Battery End, ULP, Gas Stay, 1x A0112 Trailer Coupler, 4x Air Fittings, ULP 19.18L, 1 Padlock and 3 Key cuttings, 1 Padlock, ULP, 4 Key Cutting, Super Glue	773.48
245667	05/04/2023	Hi-Way Sales & Service	ULP 18.11L	33.66
245751	11/04/2023	Hi-Way Sales & Service	Diesel 62.34L	122.75
EFT31957	04/05/2023	Ixom Operations Pty Ltd	Chemicals	-42.28
6653812	31/03/2023	Ixom Operations Pty Ltd	monthly chorline gas bottle service fees	42.28
EFT31958	04/05/2023	Kojonup Agricultural Supplies	SPORTING COMPLEX BOND REFUND	-300.00
T195	19/04/2023	Kojonup Agricultural Supplies	Sporting Complex Hire Bond	300.00
EFT31959	04/05/2023	Kojonup Pharmacy	Pharmaceuticals	-811.80
MAR 2023	31/03/2023	Kojonup Pharmacy	Springhaven Pharmacy March 2023	811.80
EFT31960	04/05/2023	Shire Of Katanning	Refuse Site Fees	-7264.40
45639	31/03/2023	Shire Of Katanning	March 2023 Refuse Site Fee's	1009.80
45707	30/04/2023	Shire Of Katanning	Refuste Site Fees - April 2023	6254.60
EFT31961	04/05/2023	Telstra	Telecommunications	-1638.20
T311 APR 2023	18/04/2023	Telstra	Internet charges for Kodja Place from 18/04/23 - 17/05/23, iPad charges for MCCS Place from 18/04/23 - 17/05/23, iPad charges for MRS from 18/04/23 - 17/05/23, iPad charges for MWS from 18/04/23 - 17/05/23, Mobile charges for Snr Ranger from 18/04/23 - 17/05/23, Mobile charges for Springhaven staff from 18/04/23 - 17/05/23, Phone charges for Avdata monitoring system from 18/04/23 - 17/05/23, Phone charges for Springhaven solar panels from 18/04/23 - 17/05/23	307.99
K896045901-4	18/04/2023	Telstra	Shire office landline and modem, Bushfire landline Shire office and Kodja Place, Kodja Place landline and modem, Springhaven landline and modem, Depot security landline, Airstrip landline, Swimming pool landline	430.21
T311 APR 23	25/04/2023	Telstra	iPad/Mobile charges for CEO 25//04/23 - 24/05/23, iPad charges for Kodja Place 25//04/23 - 24/05/23, iPad charges for MCCS 25//04/23 - 24/05/23, iPad/tablet charges for Springhaven 25//04/23 - 24/05/23, Mobile charges for MWS 25//04/23 - 24/05/23, Twig Tone Devices 25//04/23 - 24/05/23, Standpipe controller on Stock Rd 25//04/23 - 24/05/23, Mobile charges for Works Forman & Technical Officer 25//04/23 - 24/05/23, Mobile charges for Swimming Pool Manager 25//04/23 - 24/05/23	900.00
EFT31962	04/05/2023	Synergy	Electricity	-6754.96
2069768011	14/04/2023	Synergy	a/c340194030 for Barracks Pl - 21/02/23 - 20/03/23	1356.88
2097747014	14/04/2023	Synergy	a/c647537230 for 111 Albany Hwy - 08/03/23 - 11/04/23	216.87
2069768103	14/04/2023	Synergy	a/c375969790 for Benn Pde - 21/02/23 - 20/03/23, a/c375969790 for Benn Pde - 21/02/23 - 20/03/23	3767.39
2041797690	18/04/2023	Synergy	a/c337284750 for 143 Albany Hwy - 21/03/23 - 17/04/23	605.99
2033813107	19/04/2023	Synergy	a/c375598810 for 26 Kojonup-Katanning Rd - 15/02/23 - 18/04/23	339.54
2033813108	19/04/2023	Synergy	a/c375598950 for 28 Kojonup-Katanning Rd - 15/02/23 - 18/04/23	276.65
2089780696	24/04/2023	Synergy	a/c542221630 for 31 Piesse St - 15/02/23 - 21/04/23	191.64
EFT31963	04/05/2023	Kleenheat Gas Pty Ltd	Gas	-344.01
22091246	13/04/2023	Kleenheat Gas Pty Ltd	LPG Bulk Springhaven	344.01

EFT31964	04/05/2023	Kojonup Tyre Service	Tyre Services	-677.60
INV-5594	03/04/2023	Kojonup Tyre Service	2x new tyres	677.60
EFT31965	04/05/2023	Stirling Freight	Freight	-62.78
CISF546249	31/03/2023	Stirling Freight	From Nedlands on 29/03/23	62.78
EFT31966	04/05/2023	BK Thomson Electrical Service	Electrical Services	-314.91
2642	05/04/2023	BK Thomson Electrical Service	Service and change of batteries at Daycare smoke alarms	314.91
EFT31967	04/05/2023	Kojonup Auto Electrical Services	Auto Electrics	-705.90
11281	13/03/2023	Kojonup Auto Electrical Services	new UHF and labour	656.90
11717	29/03/2023	Kojonup Auto Electrical Services	Antenna Uhf 4.5db Moulded	49.00
EFT31968	04/05/2023	Syd Matthews & Co Pty Ltd	Blue Metal	-48026.00
C11254	31/03/2023	Syd Matthews & Co Pty Ltd	50 tonne x 7mm blue metal - Shamrock Road , Delivery: Jinalup Town site for 29/03/23	4219.60
C11254	31/03/2023	Syd Matthews & Co Pty Ltd	630 tonne of 14mm blue metal for Riverdale Road seal	43806.40
EFT31969	04/05/2023	Kojonup Supermarket	Groceries	-6842.70
617 MAR 2023	31/03/2023	Kojonup Supermarket	a/c617 for Council, a/c617 for Council, a/c617 for Admin, a/c617 for Admin, a/c617 for KP, a/c617 for KP, a/c617 for Play Cafe, a/c617 for Swimming Pool, a/c617 for Swimming Pool, a/c617 for Depot, a/c617 for Depot	573.13
45 MAR 2023	31/03/2023	Kojonup Supermarket	a/c45 for KP, a/c45 for KP, a/c45 for KP	36.96
240 MAR 2023	31/03/2023	Kojonup Supermarket	a/c240 Springhaven Meals and Refreshments March 2023	6232.61
EFT31970	04/05/2023	Westrac Equipment	Truck Parts	-6583.64
SI1680207	25/03/2023	Westrac Equipment	Roller - steering pin bushes to be replaced	1264.55
PI8113529	30/03/2023	Westrac Equipment	2x door hinges	379.43
PI8113530	30/03/2023	Westrac Equipment	new alternator	1178.34
SI1682321	02/04/2023	Westrac Equipment	labour to realign track on skiddy	367.09
SI1682330	03/04/2023	Westrac Equipment	test accumulators, check hyd lines, replace faulty valve on ride control, air bag kit for seat	3394.23
EFT31971	04/05/2023	BOC Gases	Industrial Gases	-129.58
5006022900	29/03/2023	BOC Gases	Supply of industrial gases for Depot, Supply of industrial gases for Springhaven, Supply of industrial gases for Springhaven, Supply of industrial gases for Fire Truck	129.58
EFT31972	04/05/2023	Kojonup Shoe & Sports	Rates Incentive	-250.00
INV-0756	26/04/2023	Kojonup Shoe & Sports	Kojonup Dollars 351-375	250.00
EFT31973	04/05/2023	Egabva Plumbing & Gas Service	Plumbing	-5622.36
4324	20/03/2023	Egabva Plumbing & Gas Service	Repair mains water leak at the Admin Office	431.75
4357	31/03/2023	Egabva Plumbing & Gas Service	Springhaven roof leak in room 12 plubing repair	2851.45
4352	31/03/2023	Egabva Plumbing & Gas Service	Remove broken shower rose. Source and replace new shower head.	151.25
4368	10/04/2023	Egabva Plumbing & Gas Service	Ladies Toilets Blocked	242.88
4382	13/04/2023	Egabva Plumbing & Gas Service	Apex Park - disability bathroom, Ladies toilet flushing button not working, Hand basin out of order	845.36
4370	13/04/2023	Egabva Plumbing & Gas Service	Blocked drain at facilities at Apex park	560.67
4373	13/04/2023	Egabva Plumbing & Gas Service	fix Springhaven Sluice March	154.00
4387	26/04/2023	Egabva Plumbing & Gas Service	Annual servicing of RPZDs - Due May 2023 Springhaven, Annual servicing of RPZDs - Due April 2022 - Sports Complex Grease Trap	385.00
EFT31974	04/05/2023	Lotex Filter Cleaning Service	Filters	-302.05
9054	17/03/2023	Lotex Filter Cleaning Service	Filter	302.05
EFT31975	04/05/2023	Winc Australia Pty Ltd	Stationary	-242.21
9042166111	06/04/2023	Winc Australia Pty Ltd	A3 File, Sticky Notes, Batteries, Pink Document Holders, label maker tape, A3 and A4 laminating pouches, , A4 note books, Sale stickers, Square stickers	213.83
9042166985	11/04/2023	Winc Australia Pty Ltd	Square stickers	16.83
9042233814	19/04/2023	Winc Australia Pty Ltd	A3 4 Ring Binder file	43.01
9042200551	14/04/2023	Winc Australia Pty Ltd	Credit Note: Document Holder	-31.46
EFT31976	04/05/2023	SUPATURF WA	Turf Maintenance	-1185.03
2831	29/03/2023	SUPATURF WA	10 x 15lt Duramark Line marking paint for the ovals	1185.03
EFT31977	04/05/2023	Kojonup Historical Society	LESSER HALL HIRE BOND REFUND 22/04/2023	-200.00
T80	03/05/2023	Kojonup Historical Society	Bond Lesser Hall	200.00
EFT31978	04/05/2023	Paul Hartmann Pty Ltd	Healthcare Products	-2605.70
437292615	03/04/2023	Paul Hartmann Pty Ltd	Springhaven Continece aids April 2023	2347.80
437295522	18/04/2023	Paul Hartmann Pty Ltd	Springhaven Continece aids April 2023	257.90
EFT31979	04/05/2023	ABA Security	Security	-1209.58

32977	13/03/2023	ABA Security	ABA Security - DEPOT - Alarm monitoring 13/03/2023 - 12/06/23	218.99
33071	19/03/2023	ABA Security	Monitoring of the Security Alarm System at The Kodja Place, For Period 19/03/2023 - 18/06/2023	219.49
33137	22/03/2023	ABA Security	Test and Repair faulty swip entry fobs for Springhaven November 2021	375.10
33352	04/04/2023	ABA Security	Springhaven Security Monitoring 01/04/23 - 30/06/23	198.00
33351	04/04/2023	ABA Security	Monitoring of the Security System - Administration - 01/04/2023-30/06/2023	198.00
EFT31980	04/05/2023	Stewart & Heaton Clothing Co.	PPE	-314.07
SIN-3699280	31/03/2023	Stewart & Heaton Clothing Co.	Glove S&H Wildland Level 1 - 2XL-11, Trouser FR Gold AS4824 WABFB (1x 84L), (1 x 97R), (1x 74L), (1x 89L)	314.07
EFT31981	04/05/2023	Hersey's Safety Pty Ltd	PPE	-1512.49
48619	06/04/2023	Hersey's Safety Pty Ltd	Pruning Equipment ars saw - hedge shear- bypass lopper, Lite Grip Gloves	315.21
48620	06/04/2023	Hersey's Safety Pty Ltd	XL Rigger Gloves, Sun Glasses, Ear plugs, Bushmans, Fly Spray, Measure tape	1197.28
EFT31982	04/05/2023	MEDELECT	Equipment Maintenance	-1716.00
1202	27/03/2023	MEDELECT	servicing of medical and oxygen equipment	566.50
1142	27/03/2023	MEDELECT	servicing of medical and oxygen equipment	1149.50
EFT31983	04/05/2023	Kojonup Aboriginal Corporation	Goods For Sale	-248.07
APR 2023	30/04/2023	Kojonup Aboriginal Corporation	Goods Sold on Consignment	248.07
EFT31984	04/05/2023	Team Global Express Pty Ltd	Freight	-471.33
527-S104118	09/04/2023	Team Global Express Pty Ltd	From Stewart and Heaton on 03/04/23	17.44
0319-80774145	09/04/2023	Team Global Express Pty Ltd	From Microcom on 29/03/23, From WA Hino on 31/03/23, From WA Hino on 05/04/23, From WA Hino on 05/04/23	453.89
EFT31985	04/05/2023	Moving ON Audits	Audit Services	-675.00
12368	01/04/2023	Moving ON Audits	Springhaven Moving on Audits April 2023	275.00
12568	01/04/2023	Moving ON Audits	Springhaven moving on audits	125.00
12600	01/05/2023	Moving ON Audits	Springhaven moving on audits	275.00
EFT31986	04/05/2023	Patricia Bunny	Goods For Sale	-10.00
010523	01/05/2023	Patricia Bunny	Goods Sold on Consignment	10.00
EFT31987	04/05/2023	Optus Billing Services Pty Ltd	Telecommunications	-2684.72
350004023	07/04/2023	Optus Billing Services Pty Ltd	Optus Loop for Admin 07/03/23 - 06/04/23	1202.31
350004024	07/04/2023	Optus Billing Services Pty Ltd	Optus Loop for Springhaven 07/03/23 - 06/04/23	497.00
350692653	10/04/2023	Optus Billing Services Pty Ltd	Optus Loop for Kodja Place 10/03/23 - 09/04/23	403.00
351414236	13/04/2023	Optus Billing Services Pty Ltd	Optus Loop for Depot 13/03/23-12/04/23	268.01
353152378	20/04/2023	Optus Billing Services Pty Ltd	Phone and internet charges - Admin, Phone and internet charges - Swimming Pool, Phone and internet charges - Kodja Place, Phone and internet charges - Springhaven, Phone and internet charges - Depot	314.40
EFT31988	04/05/2023	Elders Limited - Kojonup	Agricultural Supplies	-256.34
CW68436	04/04/2023	Elders Limited - Kojonup	2 x 500grams Metsulfuron Roadside Spraying	134.31
CW68436	04/04/2023	Elders Limited - Kojonup	1 x 20lt Drum of Paraffinic oil	122.03
EFT31989	04/05/2023	Sunny Signs	Signage	-17923.11
488513	07/11/2022	Sunny Signs	4x Drive Slowly 1200x300, 30x Weights for MMS Signs	512.60
491518	13/01/2023	Sunny Signs	Street Signs x48 Plus Posts Powder Coat Black Plust Anti Theft Washers Plus Post Cap	8764.77
495878	31/03/2023	Sunny Signs	Concrete Wheel Stops x12 - Kodja place parking	1890.64
495931	03/04/2023	Sunny Signs	MMS for Kojonup-Darkan Road	6584.60
496622	18/04/2023	Sunny Signs	Spraying In Progress sign for the chemical truck for roadside and town spraying	170.50
EFT31990	04/05/2023	Warren Blackwood Waste	Waste and Recycling	-23296.76
18537	05/04/2023	Warren Blackwood Waste	Kojonup 1.5m3 Front Lift Bins - March 2023	300.00
18574	06/04/2023	Warren Blackwood Waste	Waste transport from Kojonup to Shire of Katanning waste disposal landfill - March 2023	920.00
18574	06/04/2023	Warren Blackwood Waste	240Lt Bins Pick Up, KJP St Bins Pickup, 240 Lt Recycling Bins Pick Up, KJP Service Townsite Area Bins	15168.60
18573	06/04/2023	Warren Blackwood Waste	KJP Transfer Station Management - Marc h 2023	6908.16
EFT31991	04/05/2023	Jamie Rose McVee	Goods For Sale	-80.00
010523	01/05/2023	Jamie Rose McVee	Goods Sold on Consignment	80.00
EFT31992	04/05/2023	Jodie Michael	Rates refund for assessment A20503 9 ELVERD ST KOJONUP 6395	-200.00
A20503	03/05/2023	Jodie Michael	Rates refund for assessment A20503 9 ELVERD ST, KOJONUP 6395	200.00
EFT31993	04/05/2023	ALBANY CURTAIN CENTRE	Curtain Supplies	-475.00
#0-16271	24/11/2022	ALBANY CURTAIN CENTRE	New curtain chains anr replace blind	475.00
EFT31994	04/05/2023	GREAT SOUTHERN TOYOTA	Vehicle Service	-864.52

JC34042091	26/04/2023	GREAT SOUTHERN TOYOTA	Toyota Prado (CEO Vehicle) Service April 2023	950.30
JC34042381	27/04/2023	GREAT SOUTHERN TOYOTA	Credit Note: Toyota Prado (CEO Vehicle) Service April 2023	-85.78
EFT31995	04/05/2023	BEST OFFICE SYSTEMS	Printing	-271.17
614682	27/03/2023	BEST OFFICE SYSTEMS	Kodja Place Konica Minolta Photocopier Charges, For Period 20/02/2023 - 20/03/2023	177.67
615138	03/04/2023	BEST OFFICE SYSTEMS	Ricoh Photocopier Repairs. Black lines across prints	93.50
EFT31996	04/05/2023	ABCO Products	Cleaning Products	-2187.91
INV857831	08/03/2023	ABCO Products	Handtowels, Hand Soap, 2 Ply Toilet Rolls, Toilet Brushes, Urinal Blocks, Bin Liners.	2187.91
EFT31997	04/05/2023	HELEN BIGNELL PHYSIOTHERAPY	Physiotherapy	-3445.00
JAN 2023	31/01/2023	HELEN BIGNELL PHYSIOTHERAPY	Springhaven Physio January 2023	1690.00
FEB 2023	28/02/2023	HELEN BIGNELL PHYSIOTHERAPY	Physiotherapy for February 2023	1755.00
EFT31998	04/05/2023	KOJONUP BMC EMBROIDERY	Uniforms	-560.00
9037	31/03/2023	KOJONUP BMC EMBROIDERY	Springhaven Uniform order New staff March 2023	560.00
EFT31999	04/05/2023	The Perth Mint	Australian Citizenship Coins	-36.30
SIN000351106	21/04/2023	The Perth Mint	4 x 2023 Australian Citizenship \$1 coins - Citizenship Ceremony 2/05/23 - Citizenship recipients	36.30
EFT32000	04/05/2023	LANDGATE	Rural UV Chargeable	-177.40
383054	29/03/2023	LANDGATE	Rural UV Interim Valuation Shared	177.40
EFT32001	04/05/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods	-3612.80
LG478755	22/03/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments March 2023	626.90
LG548854	29/03/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments March 2023	1000.60
LG619801	05/04/2023	PFD Foodservices (Southway Distributors)	Springhaven meals and refreshment April 2023	1022.00
LG686071	13/04/2023	PFD Foodservices (Southway Distributors)	Springhaven meals and refreshment April 2023	963.30
EFT32002	04/05/2023	SURGICAL HOUSE	Pharmaceuticals	-1075.04
A856517	22/03/2023	SURGICAL HOUSE	Springhaven Surgical House Order March 2023	51.50
A857898	29/03/2023	SURGICAL HOUSE	Springhaven Surgical House Order March 2023	1023.54
EFT32003	04/05/2023	JD & RE POTTER	Reimbursement	-98.00
020523	02/05/2023	JD & RE POTTER	2 Land Title Verification	98.00
EFT32004	04/05/2023	T-QUIP	Truck Parts	-578.75
119013#26	26/04/2023	T-QUIP	2 bearing assemblies	578.75
EFT32005	04/05/2023	AFGRI (greenline)	Agricultural Supplies	-462.89
2702514	04/04/2023	AFGRI (greenline)	deck v belt	462.89
EFT32006	04/05/2023	Christie Leanne McVee	Goods For Sale	-299.40
010523	01/05/2023	Christie Leanne McVee	Goods Sold on Consignment	299.40
EFT32007	04/05/2023	e-Tools	Annual Fee	-1348.27
17084	06/04/2023	e-Tools	Annual Subscription e tools Springhaven 2023	1348.27
EFT32008	04/05/2023	CALIBRE CARE	Aged Care Equipment	-7128.00
INV-4638	24/01/2023	CALIBRE CARE	New wheelchairs for Springhaven	1118.00
INV-5741	27/04/2023	CALIBRE CARE	Springhaven annual equipment servicing	6010.00
EFT32009	04/05/2023	The Cott Family Trust t/a FueleX	Diesel	-14603.49
23342	19/04/2023	The Cott Family Trust t/a FueleX	Supply 8100L @ 163.9cpl on 19/04/23	14603.49
EFT32010	04/05/2023	Marketforce	Advertising	-2097.96
47208	27/03/2023	Marketforce	West Australian Advertising	1068.01
47206	27/03/2023	Marketforce	Great Southern Herald advertising	294.19
47206	27/03/2023	Marketforce	Request for Proposal (Men's Shed) advertisement - Albany Advertiser - Thursday,16/03/23 edition	281.90
47207	27/03/2023	Marketforce	Public Notice - proposed Shire of Kojonup Bush Fire Brigades Local Law 2023 - for Great Southern Herald 30/03/23 edition	453.86
EFT32011	04/05/2023	Ramped Technology & Management Systems Pty Ltd	IT Support	-765.72
INV-6768	31/03/2023	Ramped Technology & Management Systems Pty Ltd	Technical Telephone Support 02/03/23 - 28/03/23	693.00
INV-6887	01/04/2023	Ramped Technology & Management Systems Pty Ltd	Sophos XG 135 Monthly Subscription 01/04/23 - 30/04/23	72.72
EFT32012	04/05/2023	Cleanaway Daniels Services Pty Ltd	Sharps Removal	-52.31

2169172	31/03/2023	Cleanaway Daniels Services Pty Ltd	Springhaven sharps disposal March 2023	52.31
EFT32013	04/05/2023	Nightingale's Nest Nursery	Plants	-458.35
510	22/03/2023	Nightingale's Nest Nursery	New plantings	168.55
519	28/04/2023	Nightingale's Nest Nursery	Kangaroo Paws for Citizenship Ceremony	59.80
518	28/04/2023	Nightingale's Nest Nursery	Kojonup Dollars 378-400	230.00
EFT32014	04/05/2023	HCA Healthcare Australia	Annual Fee	-2306.15
RI069718	30/04/2023	HCA Healthcare Australia	Springhaven Annual Subscription 2023 HCA Staff Training	2306.15
EFT32015	04/05/2023	Clarke's Furniture & Kitchen Design	Building Maintenance	-229.50
3054	04/04/2023	Clarke's Furniture & Kitchen Design	March Maintenance	229.50
EFT32016	04/05/2023	Edge Planning & Property	Planning Services	-1047.75
2284	10/04/2023	Edge Planning & Property	Town Planning Services March 2023	1047.75
EFT32017	04/05/2023	Acrodyne Pty Ltd	Trade Waste	-660.00
2330596	05/04/2023	Acrodyne Pty Ltd	Annual verification of Siemens Flowmeter on trade waste system truck wash down	660.00
EFT32018	04/05/2023	Everlon	Plaque	-1203.95
16271	28/03/2023	Everlon	Plaque for Cochrane Family,	193.33
16271	28/03/2023	Everlon	Plaque & Stake - Lewis	224.12
16367	17/04/2023	Everlon	Plaque for Simpson Family	786.50
EFT32019	04/05/2023	Leonie Jane Smith	Goods Sold on Consignment	-15.00
010523	01/05/2023	Leonie Jane Smith	Goods Sold on Consignment	15.00
EFT32020	04/05/2023	WA Hino Sales & Services	Truck Parts	-32.88
295354	05/04/2023	WA Hino Sales & Services	Fitting Kit, Fr Disc	32.88
EFT32021	04/05/2023	OFFICE OF THE AUDITOR GENERAL	Auditor Services	-37207.50
INV-0716	12/04/2023	OFFICE OF THE AUDITOR GENERAL	Audit for the year ended 30/06/2022 additional fees	37207.50
EFT32022	04/05/2023	BMSS Babich Maintenance & Steriliser Services Pty Ltd	Maintenance	-1234.08
26656	24/03/2023	BMSS Babich Maintenance & Steriliser Services Pty Ltd	Springhaven Pan sanitizer breakdown called Tech to fix March 2023	1234.08
EFT32023	04/05/2023	CJ Liquor Pty Ltd	Rates Incentive	-20.00
INV-0552	26/04/2023	CJ Liquor Pty Ltd	Kojonup Dollars 376-377	20.00
EFT32024	04/05/2023	Claire Daniella Servaas	Reimbursement	-541.95
310323	31/03/2023	Claire Daniella Servaas	Parking, Food & Travel 576km @ 0.78c/km for Department of Transport Trainingin Perth 27-31/03/23	541.95
EFT32025	04/05/2023	ACUMENTIS	Valuation Report	-1650.00
2304003983.1	13/04/2023	ACUMENTIS	Sworn sale valuation of 39 Vanzuilecom Street, Kojonup	880.00
2304005163.1	17/04/2023	ACUMENTIS	Sworn Sale Valuation - 1020 Samson Road, Jinalup - Communications Tower Building (without equipment)	770.00
EFT32026	04/05/2023	Travel Oz	Website Feature	-330.00
2990	23/03/2023	Travel Oz	Travel OZ Feature - Premim Cover Page, Regional Feature and State Feature Package	330.00
EFT32027	04/05/2023	ITR	Truck Parts	-1087.64
580998	24/03/2023	ITR	Grader blades for CAT Grader KO 917	1087.64
EFT32028	04/05/2023	Kojonup Light Civil	Construction	-1850.00
492	08/03/2023	Kojonup Light Civil	Concrete Labour for bathroom 1	600.00
507	27/04/2023	Kojonup Light Civil	Sand for works on Tambellup West Road (works during Feb - Mar 2023), Sand for works on Riverdale Road (works during Feb - Mar 2023)	1250.00
EFT32029	04/05/2023	DOR Trading Pty Limited T/A IMCO Australasia	Asphalt	-4620.00
INV-1133	24/03/2023	DOR Trading Pty Limited T/A IMCO Australasia	2 x pallets of asphalt in a bag	4620.00
EFT32030	04/05/2023	Comcater Pty Ltd	Kitchen Equipment Maintenance	-1075.65
SINV1213250	23/03/2023	Comcater Pty Ltd	Dishwasher breakdown Feb 2023	1075.65
EFT32031	04/05/2023	A.D. Engineering International Pty Ltd	Engineering	-528.00
INV-0499	14/04/2023	A.D. Engineering International Pty Ltd	01/03/23 - 28/02/24 12 months remote data access - Speed sign trailer	528.00
EFT32032	04/05/2023	3E Advantage Pty Ltd	Printing	-122.10
INV-89290-J1Q6G1	05/04/2023	3E Advantage Pty Ltd	Printing charges 05/04/23 - 05/05/23 Kodja Place	122.10
EFT32033	04/05/2023	Country Water Solutions	Irrigation Supplies	-546.32
18363	28/03/2023	Country Water Solutions	Sprinkler nozzles, MP rotor nozzles. Thread tape. 3 inch sprinklers	180.00
18363	28/03/2023	Country Water Solutions	Reticulation, Reticulation, Reticulation	366.32
EFT32034	04/05/2023	Barbara Bowra	Goods For Sale	-18.00
010523	01/05/2023	Barbara Bowra	Goods Sold on Consignment	18.00
EFT32035	04/05/2023	BGL Solutions PTY LTD	Lawn Maintenance	-5241.50
INV-0005716	05/04/2023	BGL Solutions PTY LTD	Hollow core tining of Hockey oval to aerate and open up for drainage over winter	1490.50

INV-0005688	05/04/2023	BGL Solutions PTY LTD	Ovals - Mobilisation. Sweeping With Peruzzo - Tractor With Vertidrain - 19mm Hollow Cores At 150-200 Mm @ 100mm Spacing	3751.00
EFT32036	04/05/2023	Great Southern Alignments Pty Ltd	Alignments	-872.48
1950	02/03/2023	Great Southern Alignments Pty Ltd	bushes in rear diffs, camber bush in front passenger side	872.48
EFT32037	04/05/2023	Haese's Picture Framers	Picture Frame	-345.00
45	28/04/2023	Haese's Picture Framers	Custom Frame Dawn Norrish OAM Photograph	195.00
46	28/04/2023	Haese's Picture Framers	Custom Frame 150 Year Medallions	150.00
EFT32038	04/05/2023	Fabric Covered Pots T/A Tammy McVee	Goods For Sale	-20.00
010523	01/05/2023	Fabric Covered Pots T/A Tammy McVee	Goods Sold on Consignment	20.00
EFT32039	04/05/2023	Wendy Thorn Photography	Goods For Sale	-2.96
010523	01/05/2023	Wendy Thorn Photography	Goods Sold on Consignment	2.96
EFT32040	04/05/2023	Jill Watkin	Goods For Sale	-3.75
010523	01/05/2023	Jill Watkin	Goods Sold on Consignment	3.75
EFT32041	04/05/2023	Killen Time - Wheat and Children's Clocks T/A Clare Stone	Goods For Sale	-125.00
010523	01/05/2023	Killen Time - Wheat and Children's Clocks T/A Clare Stone	Goods Sold on Consignment	125.00
EFT32042	04/05/2023	Saje Creative Co T/A Samantha Relph	Goods For Sale	-25.00
010523	01/05/2023	Saje Creative Co T/A Samantha Relph	Goods Sold on Consignment	25.00
EFT32043	04/05/2023	FAE Australia Pacific Pty Ltd	Truck Parts	-1943.70
363	17/04/2023	FAE Australia Pacific Pty Ltd	Belt Cover for Mulching Head	1943.70
EFT32044	04/05/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Civil & Construction	-199480.05
329	15/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Riverdale Reseal - sweep, prepare for seal, coat 14mm metal seal and traffic controlers	104238.75
331	16/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Riverdale Reseal - 1.7kms - sweep, prepare seal and spray coat hot 14mm seal and traffic control.	95241.30
EFT32045	04/05/2023	Empower Healthcare	Healthcare	-242.00
22430	05/12/2022	Empower Healthcare	Residents review Springhaven November 4x resident RR, ENS, JNS, PT	242.00
EFT32046	04/05/2023	Lauren Wright	Goods For Sale	-14.00
010523	01/05/2023	Lauren Wright	Goods Sold on Consignment	14.00
EFT32047	04/05/2023	J B Lawn Care	Yard Maintenance	-275.00
68	04/04/2023	J B Lawn Care	Garden Service - April 2023	137.50
93	21/04/2023	J B Lawn Care	Garden Service - April 2023	137.50
EFT32048	04/05/2023	Monique Sackers T/A 3 Bridges Collections	Goods For Sale	-212.78
010523	01/05/2023	Monique Sackers T/A 3 Bridges Collections	Goods Sold on Consignment	212.78
EFT32049	04/05/2023	Stephanie Gahan	Reimbursement	-39.56
310323	31/03/2023	Stephanie Gahan	Supplies for Activities at SHL	23.00
310323	31/03/2023	Stephanie Gahan	Fly Swats for SHL	11.00
120423	12/04/2023	Stephanie Gahan	Supplies for Activities at SHL	5.56
EFT32050	04/05/2023	Teletrac Navman and Transtech	Navman	-1930.01
92783825	05/04/2023	Teletrac Navman and Transtech	Vehicle tracking devices and service fees	1930.01
EFT32051	04/05/2023	Godfrey's Albany	Electronics	-1999.00
1388	18/04/2023	Godfrey's Albany	Deebot Omni XI - Depot	1999.00
EFT32052	04/05/2023	Sian Turner - Children's Books	Goods For Sale	-30.51
010523	01/05/2023	Sian Turner - Children's Books	Goods Sold on Consignment	30.51
EFT32053	04/05/2023	Ariel Carcillar	LESSER HALL HIRE BOND REFUND 28/04/2023	-350.00
T194	03/05/2023	Ariel Carcillar	Lesser Hall hire bond refund	350.00
EFT32054	04/05/2023	Energy Wise Australia C&F Building Approvals	Building Approvals	-275.00
INV-3675	31/03/2023	Energy Wise Australia C&F Building Approvals	Building Surveyor Consulting fees March 2023	275.00
EFT32055	04/05/2023	Kojonup Retravisio	Furniture	-781.00
60000086	02/03/2023	Kojonup Retravisio	new fridge required in Rec room after external Audit	698.00
60000083	02/03/2023	Kojonup Retravisio	Westinghouse Stick Mixer	83.00

EFT32056	04/05/2023	Peppercorn Percy - Brodie Potter	Wreath	-105.00
78	25/04/2023	Peppercorn Percy - Brodie Potter	Wreath for ANZAC Day Service	105.00
EFT32057	04/05/2023	Shaine Durano	Reimbursement	-132.00
280423	28/04/2023	Shaine Durano	Pre Employment Medical	132.00
EFT32058	04/05/2023	Shauna Webb	RSL HALL HIRE BOND REFUND 22/04/2023	-280.00
T193	03/05/2023	Shauna Webb	RSL Hall hire on 22/04/23 bond refund	280.00
EFT32059	11/05/2023	Payroll Deductions - Shire of Kojonup	Payroll deductions	-1737.06
DEDUCTION	09/05/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	1155.00
DEDUCTION	09/05/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	582.06
EFT32060	11/05/2023	Child Support Agency	Payroll deductions	-311.78
DEDUCTION	09/05/2023	Child Support Agency	Payroll Deduction	311.78
EFT32061	11/05/2023	Australian Services Union (LGO)	Payroll deductions	-51.80
DEDUCTION	09/05/2023	Australian Services Union (LGO)	Payroll Deduction	51.80
EFT32062	11/05/2023	Australian Services Union (MEU)	Payroll deductions	-25.90
DEDUCTION	09/05/2023	Australian Services Union (MEU)	Payroll Deduction	25.90
EFT32063	11/05/2023	EasiSalary	Payroll deductions	-1392.72
DEDUCTION	09/05/2023	EasiSalary	Payroll Deduction	787.20
DEDUCTION	09/05/2023	EasiSalary	Payroll Deduction	605.52
EFT32064	18/05/2023	MARINA JANE MURRAY	Reimbursement	-345.70
090523	09/05/2023	MARINA JANE MURRAY	Telephone, Internet and Data Usage 06/04/23 - 05/05/23	58.00
150523	15/05/2023	MARINA JANE MURRAY	Accommodation for MM & MS to attend the Open Space Management & Turf Seminar in Perth	287.70
EFT32065	18/05/2023	Edward James Thurlow	Reimbursement	-107.00
030523	03/05/2023	Edward James Thurlow	Line Marking - Long Handle	107.00
EFT32066	18/05/2023	Air Liquide	Gas Rental	-25.22
YW0375	30/04/2023	Air Liquide	Cylinder Fee	25.22
EFT32067	18/05/2023	Roderick Peter Marinoni	Refund	-299.49
050523	05/05/2023	Roderick Peter Marinoni	Refund Overpayments of Rent - Debit Order not Cancelled with the Bank	299.49
EFT32068	18/05/2023	June Jones	Goods For Sale	-96.00
15	28/04/2023	June Jones	8x Assorted Beanies For Sale in Visitor Centre Shop	96.00
EFT32069	18/05/2023	Australia Post	Postage	-193.37
1012312074	03/04/2023	Australia Post	Postage & Freight costs for March 2023	193.37
EFT32070	18/05/2023	Hi-Way Sales & Service	Engineering Supplies	-1085.31
247012	04/04/2023	Hi-Way Sales & Service	Safety lids for drains with grid (2 Drains)	297.19
245971	15/04/2023	Hi-Way Sales & Service	Diesel 95.03L	187.12
246228	21/04/2023	Hi-Way Sales & Service	ULP 18.77L	37.33
246373	26/04/2023	Hi-Way Sales & Service	hydraulic hose	159.16
246485	27/04/2023	Hi-Way Sales & Service	40x3 Flat Metal	9.00
246520	28/04/2023	Hi-Way Sales & Service	ULP 11.4L, ULP, 4 Brass Fittings, ULP 31.01L, 4L Two Stroke, ULP, ULP 12.31L, Hose Clamps, Torx Kit, Sledge Hammer 8lb, Bars Bugs	361.83
246658	01/05/2023	Hi-Way Sales & Service	ULP 16.93L	33.68
EFT32071	18/05/2023	Ixom Operations Pty Ltd	Chemicals	-40.92
6664308	30/04/2023	Ixom Operations Pty Ltd	Monthly Chlorine Gas Bottle Service Fee	40.92
EFT32072	18/05/2023	Kojonup Agricultural Supplies	Agricultural Supplies	-1411.27
10214363	06/04/2023	Kojonup Agricultural Supplies	107cm droppers	368.30
10214987	20/04/2023	Kojonup Agricultural Supplies	2 x 6m lengths of 375mm recycled pipe	1042.97
EFT32073	18/05/2023	Carony Pty Ltd	March 2023 Account	-2838.88
01-233311	09/02/2023	Carony Pty Ltd	Super 6 Sheeting - Fencing Supplies	44.00
03-102018	02/03/2023	Carony Pty Ltd	Tent Pegs 10pk x 2	54.50
03-102190	03/03/2023	Carony Pty Ltd	Bremick Extra H/D Hasp/ST 180mm, Bolt&Nut Csk Phil Znc 1/4x18	25.35
03-102310	04/03/2023	Carony Pty Ltd	Maintenance Request for Childcare centre - Paint and additional items	265.50
03-102406	07/03/2023	Carony Pty Ltd	Maintenance Request for Childcare centre - Paint and additional items	44.50
03-102376	07/03/2023	Carony Pty Ltd	Rat & Mouse Glue Traps 2pk	13.45
03-102515	08/03/2023	Carony Pty Ltd	CEO House - gas replacement bottle	191.00
03-102464	08/03/2023	Carony Pty Ltd	Maintenance Request for Childcare centre - Paint and additional items	72.95
03-102453	08/03/2023	Carony Pty Ltd	Rodent Bait Blocks 3kg	75.95
01-234020	09/03/2023	Carony Pty Ltd	Screw Bugle Ndl	3.85
01-234018	09/03/2023	Carony Pty Ltd	W/Plug PVC Green 7mmx25	2.95
03-102595	09/03/2023	Carony Pty Ltd	Daycare centre additional maintenance work	142.90
03-102654	10/03/2023	Carony Pty Ltd	Maintenance Request for Childcare centre - Paint and additional items	59.75

03-102950	14/03/2023	Carony Pty Ltd	Sealant WetArea Dark Grey 300g	19.25
03-103083	15/03/2023	Carony Pty Ltd	Garden Lime Richgro 5kg, Line Bricke Orange No8 100m, Line Brick Nylon Flu Grn 100m	55.90
03-103037	15/03/2023	Carony Pty Ltd	Hose Suction 4 Per Metre"	57.00
03-103028	15/03/2023	Carony Pty Ltd	Tbolt Clamp ss 71-76mm	31.38
03-103139	16/03/2023	Carony Pty Ltd	Sovereign Magnet 20mm 10pk	9.60
03-103290	17/03/2023	Carony Pty Ltd	8.5kg Gas Bottle for Swimming Pool	39.95
03-103425	20/03/2023	Carony Pty Ltd	Screen Insect 810mmx6m, Roller Spline Plastic, Repair Patch Fly 100mmx80mm 3pk	42.25
03-103426	20/03/2023	Carony Pty Ltd	Energizer Max AAA Pk4, Battery Energizer Max AA CD4	22.75
03-103465	20/03/2023	Carony Pty Ltd	Philmac Joiner Rural 3/4",25.00"	25.00
01-234217	21/03/2023	Carony Pty Ltd	Joiner Polx Pol 25mm	21.00
03-103597	22/03/2023	Carony Pty Ltd	Newtons Street units fence renovations	42.25
81-001545	22/03/2023	Carony Pty Ltd	Half a roll of drainage coil, 300mmx50m for Broomehill Rd	349.98
01-234275	22/03/2023	Carony Pty Ltd	Film Builders Black 4x50m 200um	17.25
03-103566	22/03/2023	Carony Pty Ltd	Shovel Post Hole sq/mouth	53.25
03-103649	23/03/2023	Carony Pty Ltd	Newtons Street units fence renovations	107.55
03-103829	24/03/2023	Carony Pty Ltd	Cement Rapidset 20kg x8	95.60
03-103783	24/03/2023	Carony Pty Ltd	Flashrite 50-80 Epdm	15.00
03-103836	25/03/2023	Carony Pty Ltd	Cement Rapidset 20kg x8	95.60
03-103842	25/03/2023	Carony Pty Ltd	Cement Rapidset 20kg x8	95.60
01-234343	27/03/2023	Carony Pty Ltd	Double U Bolt Gal 8x115x45mm	9.90
03-104026	28/03/2023	Carony Pty Ltd	Blu Tack 75G	4.25
08-000376	28/03/2023	Carony Pty Ltd	Springhaven Newspapers March 2023	111.20
03-104141	29/03/2023	Carony Pty Ltd	Rope All Purpose 8mmx20m	53.00
03-104197	30/03/2023	Carony Pty Ltd	Springhaven Step Ladder	93.00
03-104683	03/04/2023	Carony Pty Ltd	Quik Stik Remninder Stickers	9.90
03-104718	04/04/2023	Carony Pty Ltd	Perm Marker Black, Sharp Calculator, Metal Ruler 30cm	19.60
03-104859	05/04/2023	Carony Pty Ltd	Anch hx znc 10mmx100, Screws Coach Galv 10x100mm	17.90
03-104789	05/04/2023	Carony Pty Ltd	Screw Decking 10gx50	155.75
03-104790	05/04/2023	Carony Pty Ltd	Screw T17 10-12x50	-60.10
03-105471	13/04/2023	Carony Pty Ltd	Heater Fan Upright 2000w	51.00
03-105679	17/04/2023	Carony Pty Ltd	Sympathy Cards	19.97
01-235203	18/04/2023	Carony Pty Ltd	Tape Threaded Seal Pink 6m, Kinetic 15mm Brass Garden Tap	21.65
03-105956	19/04/2023	Carony Pty Ltd	Cable Tie 100x2.4	11.50
01-235233	19/04/2023	Carony Pty Ltd	USB 64gb 2.0	12.60
01-235254	20/04/2023	Carony Pty Ltd	Silicone 300 Glazing Tran 300g	19.75
08-000404	24/04/2023	Carony Pty Ltd	Springhaven Newspapers April 2023	95.20
EFT32074	18/05/2023	Kojonup Pharmacy	Pharmaceuticals	-765.00
APR 2023	30/04/2023	Kojonup Pharmacy	Springhaven Pharmacy cost April 2023	765.00
EFT32075	18/05/2023	Synergy	Electricity	-2192.84
2033821480	01/05/2023	Synergy	a/c392675750 for Powerwatch - 01/04/23 - 30/04/23	167.08
2097767520	09/05/2023	Synergy	a/c862761710 for Blackwood Rd - 04/03/23 - 08/05/23	758.41
2009832988	11/05/2023	Synergy	a/c339632390 for 8C Newton Rd - 09/03/23 - 10/05/23	220.08
2009832982	11/05/2023	Synergy	a/c338398720 for 12A Elverd St - 09/03/23 - 10/05/23	287.00
2037820692	11/05/2023	Synergy	a/c356438440 for 143 Albany Hwy - 09/03/23 - 10/05/23	177.89
2033831252	11/05/2023	Synergy	a/c386279970 for Loc6171 Blackwood Rd - 08/03/23 - 05/03/23	283.26
2009832983	11/05/2023	Synergy	a/c338398910 for 12B Elverd St - 09/03/23 - 10/05/23	299.12
EFT32076	18/05/2023	Kojonup Tyre Service	Tyre Services	-937.20
INV-5884	03/05/2023	Kojonup Tyre Service	2x new tyres	937.20
EFT32077	18/05/2023	Stirling Freight	Freight	-22.34
CISF553976	30/04/2023	Stirling Freight	From Nedlands on 03/04/23	22.34
EFT32078	18/05/2023	BK Thomson Electrical Service	Electrical Services	-328.06
2665	26/04/2023	BK Thomson Electrical Service	Oven maintenance - 26 Katanning Road	328.06
EFT32079	18/05/2023	RENTOKIL INITIAL PTY LTD	Hygiene Services	-1428.54
97630045	14/03/2023	RENTOKIL INITIAL PTY LTD	Urinal Descale, Sharps Disposal, Sanitary Disposal	1428.54
EFT32080	18/05/2023	Syd Matthews & Co Pty Ltd	Blue Metal	-139050.46
C11258	30/04/2023	Syd Matthews & Co Pty Ltd	2,000 tonne x 14mm blue metal - Kojonup Darkan Road,	139050.46
EFT32081	18/05/2023	Kojonup Supermarket	Groceries	-5732.00
617 APR 23	30/04/2023	Kojonup Supermarket	a/c617 For Council, a/c617 For Council, a/c617 For Admin, a/c617 For Admin, a/c617 For Play in the Park, a/c617 For Play in the Park, a/c617 For Play in the Park, a/c617 For Play in the Park, a/c617 For Depot	242.29
45 APR 23	30/04/2023	Kojonup Supermarket	a/c45 for KP	5.99
240 APR 23	30/04/2023	Kojonup Supermarket	Springhaven meals and refreshments April 2023	5483.72
EFT32082	18/05/2023	Westrac Equipment	Truck Parts	-36.76
PI8189927	20/04/2023	Westrac Equipment	1 bonnet striker	36.76
EFT32083	18/05/2023	Kojonup Country Kitchen	Catering	-1022.40
2982	04/04/2023	Kojonup Country Kitchen	Catering for 9 people for morning tea and lunch on 4/04/23	199.25
2983	18/04/2023	Kojonup Country Kitchen	Catering for 9 people for morning tea and lunch on 18/04/23	206.25
2985	27/04/2023	Kojonup Country Kitchen	Catering 27/04/23 - Sausage Rolls	50.00
2986	02/05/2023	Kojonup Country Kitchen	Catering - 2/05/23 - Morning Tea for 18 people and Lunch for 9 people	275.85

2989	09/05/2023	Kojonup Country Kitchen	Catering - 9/05/23 - Morning, afternoon tea and lunch for 12 people.	291.05
EFT32084	18/05/2023	BOC Gases	Industrial Gases	-157.15
4033787430	28/04/2023	BOC Gases	1x Oxygen Industrial Size G	31.74
5006047175	28/04/2023	BOC Gases	Supply of industrial gases for Depot, Supply of industrial gases for Springhaven, Supply of industrial gases for Springhaven, Supply of industrial gases for Fire Truck	125.41
EFT32085	18/05/2023	Winc Australia Pty Ltd	Stationary	-323.82
9042293048	28/04/2023	Winc Australia Pty Ltd	Name Badge - SFO	12.11
9042347352	04/05/2023	Winc Australia Pty Ltd	Springhaven Admin stationery - May 2023	197.07
9042347340	04/05/2023	Winc Australia Pty Ltd	A3 Paper - Admin Office, A3 Paper - Springhaven	64.24
9042351308	05/05/2023	Winc Australia Pty Ltd	Common Seal Stickers - Admin stationery - May 2023	50.40
EFT32086	18/05/2023	SUPATURF WA	Turf Maintenance	-648.45
2859	04/05/2023	SUPATURF WA	Oval Line Marking - 5x 15 l Duramark , 100 ml Primo max ,	648.45
EFT32087	18/05/2023	Synergy - Street Lights	Electricity	-5561.89
2041808018	02/05/2023	Synergy - Street Lights	a/c131337630 for 289 Street Lights - 25/03/23 - 24/04/23	5561.89
EFT32088	18/05/2023	Paul Hartmann Pty Ltd	Healthcare Products	-1881.84
437298501	02/05/2023	Paul Hartmann Pty Ltd	Springhaven continence aids May 2023	156.75
437298452	02/05/2023	Paul Hartmann Pty Ltd	Springhaven continence aids May 2023	1725.09
EFT32089	18/05/2023	ABA Security	Security	-7305.17
33720	28/04/2023	ABA Security	Springhaven fire equipment	7305.17
EFT32090	18/05/2023	CGS ENGINEERS	Engineering Supplies	-192.50
25076	08/05/2023	CGS ENGINEERS	Ram Shaft Machined	192.50
EFT32091	18/05/2023	Baileys Fertilizers	Fertiliser	-451.00
38005	28/04/2023	Baileys Fertilizers	Gypsum - 1 Pallet (20kg Bags)	451.00
EFT32092	18/05/2023	Western Australian Treasury Corporation	Loan Repayment	-5538.74
MAY 2023	31/05/2023	Western Australian Treasury Corporation	Capital Repayment on Loan 136, Interest Repayment on Loan 136	5538.74
EFT32093	18/05/2023	McLeods Barristers and Solicitors	Legal Services	-554.96
129476	28/04/2023	McLeods Barristers and Solicitors	Legal advice - WANSLEA lease agreement	554.96
EFT32094	18/05/2023	Visimax	Ranger Equipment	-110.29
INV-0743	19/04/2023	Visimax	Microchip Implants - Datamars box of 10, includes paperless global micro animal registrations - SKU588	110.29
EFT32095	18/05/2023	Team Global Express Pty Ltd	Freight	-1865.98
0320-80774145	16/04/2023	Team Global Express Pty Ltd	From ITR on 05/04/23, From Sunny Signs on 11/04/23	1095.48
0528-S104118	23/04/2023	Team Global Express Pty Ltd	From Surgical House on 12/04/23	41.00
0321-80774145	23/04/2023	Team Global Express Pty Ltd	From Sunny Signs on 19/04/23, From Westrac on 20/04/23	32.00
0529-S104118	30/04/2023	Team Global Express Pty Ltd	From Supaturf on 29/03/23	63.44
0322-80774145	07/05/2023	Team Global Express Pty Ltd	From Sunny Signs on 27/04/23, From Bailey's Fertiliser on 28/04/23, From Sunny Signs on 02/05/23	634.06
EFT32096	18/05/2023	Dawsons Funeral	Niche Wall Mount	-92.00
6404	05/05/2023	Dawsons Funeral	Vase - Niche Wall Mount (Cochrane)	92.00
EFT32097	18/05/2023	Wren Oil	Oil Waste Disposal	-33.00
149901	28/04/2023	Wren Oil	Oil Waste Disposal 500L	16.50
149867	28/04/2023	Wren Oil	Oil Waste Disposal 12850L	16.50
EFT32098	18/05/2023	Sunny Signs	Signage	-2028.40
497019	26/04/2023	Sunny Signs	Bridge width markers + depth gauge	1280.40
497280	01/05/2023	Sunny Signs	Rural road signs; Eight Mile Rd, Fisher Rd, Boilup Rd, Craig Rd, James Rd	748.00
EFT32099	18/05/2023	Warren Blackwood Waste	Waste and Recycling	-28725.76
18381	02/01/2023	Warren Blackwood Waste	Removal of tyres from depot to landfill	887.00
18548	07/05/2023	Warren Blackwood Waste	Kojonup 1.5m3 Front Lift Bins - April 2023	240.00
18575	09/05/2023	Warren Blackwood Waste	Waste transport from Kojonup to Shire of Katanning waste disposal landfill - April 2023	3680.00
18574	09/05/2023	Warren Blackwood Waste	Kojonup Transfer Station Management fees (April 2023)	10278.88
18575	09/05/2023	Warren Blackwood Waste	240Lt Bins Pick Up, KJP St Bins Pickup, 240Lt Recycling Bins Pick Up, KJP Service Townsite area bins	13639.88
EFT32100	18/05/2023	Public Transport Authority	Bus Fares	-365.81
APR 2023	30/04/2023	Public Transport Authority	Fare Values for April 2023	365.81
EFT32101	18/05/2023	Great Southern Group Training	Training	-315.90
6937	01/07/2022	Great Southern Group Training	Staff trainee ship Springhaven	32.40
6939	01/07/2022	Great Southern Group Training	Staff trainee ship Springhaven	9.60
6938	01/07/2022	Great Southern Group Training	Staff trainee ship Springhaven	32.40

6759	01/07/2022	Great Southern Group Training	Staff trainee ship Springhaven	55.20
6760	01/07/2022	Great Southern Group Training	Staff trainee ship Springhaven	186.30
EFT32102	18/05/2023	South Regional TAFE	Training	-1050.00
I0023345	19/04/2023	South Regional TAFE	WHS Rep Course x3	3150.00
A0003825	26/04/2023	South Regional TAFE	Credit Note: WHS Rep Course x2	-2100.00
EFT32103	18/05/2023	Australian Communications and Media Authority	Renewal	-114.00
503349447	02/05/2023	Australian Communications and Media Authority	License 270655/1 - 30MHz Land mobile System - Vanzuilecom Road	114.00
EFT32104	18/05/2023	BEST OFFICE SYSTEMS	Printing	-115.51
615920	27/04/2023	BEST OFFICE SYSTEMS	Kodja Place Konica Minolta Photocopier Charges, For Period 20/03/2023 - 20/04/2023	115.51
EFT32105	18/05/2023	SELECT A PART	Truck Parts	-176.80
43890	20/04/2023	SELECT A PART	2x oil filters, front brake pads	176.80
EFT32106	18/05/2023	HELEN BIGNELL PHYSIOTHERAPY	Physiotherapy	-2015.00
MAR 2023	31/03/2023	HELEN BIGNELL PHYSIOTHERAPY	Springhaven Physiotherapy March 2023	2015.00
EFT32107	18/05/2023	Lorreen Avis Greeuw	Reimbursement	-18.00
120523	12/05/2023	Lorreen Avis Greeuw	Book for Library	18.00
EFT32108	18/05/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods	-531.44
LG742337	19/04/2023	PFD Foodservices (Southway Distributors)	Springhaven meals and refreshment April 2023	38.50
LG815369	27/04/2023	PFD Foodservices (Southway Distributors)	Springhaven meals and refreshment April 2023	793.00
LG827886	27/04/2023	PFD Foodservices (Southway Distributors)	Credit Note: Springhaven meals and refreshment April 2024	-300.06
EFT32109	18/05/2023	SURGICAL HOUSE	Pharmaceuticals	-1014.66
A863055	02/05/2023	SURGICAL HOUSE	Springhaven Surgical House May 2023	1014.66
EFT32110	18/05/2023	BKS Refrigeration & Airconditioning Pty Ltd	Airconditioning Services	-825.50
INV-3283	06/04/2023	BKS Refrigeration & Airconditioning Pty Ltd	Clean/Replace filters in aircon - 15 Loton Close, Replace aircon pump	825.50
EFT32111	18/05/2023	ROYAL LIFE SAVING SOCIETY WA	RLSWA Labour Hire	-8244.22
201661	27/04/2023	ROYAL LIFE SAVING SOCIETY WA	Temporary Pool Staff March-April 2023	8244.22
EFT32112	18/05/2023	Thinkwater Albany	Irrigation	-1172.72
S705078	03/05/2023	Thinkwater Albany	Irrigation pipe and fittings to repair break on Hockey Oval	985.00
S705078	03/05/2023	Thinkwater Albany	1 length 100mm PVC pipe. 1 x 80mm PVC pipe to repair break on hockey oval.	187.72
EFT32113	18/05/2023	Marketforce	Advertising	-1740.98
47509	26/04/2023	Marketforce	Customer Service Officer vacancy advert - Great Southern Herald - 6/04/23	342.45
47511	26/04/2023	Marketforce	Tender advert - RFT 2 of 2022/2023 - The West Australian - Saturday, 22/04/23 edition	504.96
47512	26/04/2023	Marketforce	Tender advert - RFT 3 of 2022/2023 - The West Australian - Saturday, 22/04/23 edition	665.43
47510	26/04/2023	Marketforce	Public Notice - Change of 2/05/23 Audit and Risk Committee meeting time - Great Southern Herald - 20/04/23 edition	228.14
EFT32114	18/05/2023	Ramped Technology & Management Systems Pty Ltd	IT Support	-881.22
INV-6999	30/04/2023	Ramped Technology & Management Systems Pty Ltd	Technical Telephone Support 04/04/23 - 27/04/23	808.50
INV-7121	10/05/2023	Ramped Technology & Management Systems Pty Ltd	Sophos XG 135 Monthly Subscription 01/05/23 - 30/05/23	72.72
EFT32115	18/05/2023	ALBANY LOCK & SECURITY	Lock Services	-170.22
32331	20/04/2023	ALBANY LOCK & SECURITY	Sports complex lock	170.22
EFT32116	18/05/2023	Cleanaway Daniels Services Pty Ltd	Sharps Removal	-697.93
2177884	30/04/2023	Cleanaway Daniels Services Pty Ltd	Springhaven Sharps Disposal	697.93
EFT32117	18/05/2023	Nightingale's Nest Nursery	Plants	-196.45
520	03/02/2023	Nightingale's Nest Nursery	Replacement Plants For Mrs Mcquade Cnr Spring And Pensioner Rd After Removal Of Her Trees	125.05
521	09/05/2023	Nightingale's Nest Nursery	Gift - Hanging Hearts	71.40

EFT32118	18/05/2023	Clarke's Furniture & Kitchen Design	Building Maintenance	-242.35
3059	11/05/2023	Clarke's Furniture & Kitchen Design	April Maintenance SHL	242.35
EFT32119	18/05/2023	Edge Planning & Property	Planning Services	-2060.57
2307	05/05/2023	Edge Planning & Property	Town Planning Services April 2023	2060.57
EFT32120	18/05/2023	Australian Agribusiness (Holdings) Pty Ltd T/A Nuturf	Turf Maintenance	-280.50
303037	09/05/2023	Australian Agribusiness (Holdings) Pty Ltd T/A Nuturf	1 x 15kg Bucket of Ronstar	280.50
EFT32121	18/05/2023	Parks and Leisure Australia National Office	Membership	-297.00
W19857	01/05/2023	Parks and Leisure Australia National Office	MM - Membership number 1062 - renewal to 30/6/2024	297.00
EFT32122	18/05/2023	Klopper Contracting T/A Ron Wright Bulldozing	Contractor	-11638.00
IV00000002173	08/05/2023	Klopper Contracting T/A Ron Wright Bulldozing	Contracting to rehab gravel pit site on Neal O'Halloran gravel site.	5632.00
IV00000002185	14/05/2023	Klopper Contracting T/A Ron Wright Bulldozing	Pushing up gravel at Rob Leuciatti site.	6006.00
EFT32123	18/05/2023	MARK SWINFIELD	Reimbursement	-43.83
100523	10/05/2023	MARK SWINFIELD	Breakfast and Dinner for Seminar in Perth	43.83
EFT32124	18/05/2023	Advance Care	Nurse Call Products	-550.00
89487	31/03/2023	Advance Care	Pager and Lcd failure out of hours call out March 19th Sunday	550.00
EFT32125	18/05/2023	Ma Theresa Pajares	LESSER HALL HIRE BOND REFUND	-350.00
T151	17/05/2023	Ma Theresa Pajares	Lesser Hall Hire Bond 13/05/23	350.00
EFT32126	18/05/2023	DOR Trading Pty Limited T/A IMCO Australasia	Asphalt	-4620.00
INV-1163	28/04/2023	DOR Trading Pty Limited T/A IMCO Australasia	2 x pallets of asphalt in a bag	4620.00
EFT32127	18/05/2023	Kojonup Concrete	Concrete	-2086.15
1663	05/05/2023	Kojonup Concrete	5 cubes - concrete - Stirling Road - Drainage	2086.15
EFT32128	18/05/2023	3E Advantage Pty Ltd	Printing	-2630.01
INV-91233-V9P2B0	05/05/2023	3E Advantage Pty Ltd	Printing charges May 2023 Kodja Place	122.10
INV-91287-W6C8V1	05/05/2023	3E Advantage Pty Ltd	Printing charges April 2023 Admin Depot Springhaven	2507.91
EFT32129	18/05/2023	Wound Innovations Ltd	Training	-2640.00
2922	08/05/2023	Wound Innovations Ltd	Wound care Training for Springhaven Staff May 2023	1320.00
2927	11/05/2023	Wound Innovations Ltd	Wound care Training for Springhaven Staff May 2023	1320.00
EFT32130	18/05/2023	Mathwin Transport	Freight	-100.98
2569	27/04/2023	Mathwin Transport	From Toll - Blades on 15/04/23	100.98
EFT32131	18/05/2023	Kilreaney Farms T/A Gordon Coleman	Gravel	-8800.00
67	14/05/2023	Kilreaney Farms T/A Gordon Coleman	Gravel - 4,000m3 - Riverdale Road	8800.00
EFT32132	18/05/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Civil & Construction	-8924.30
340	16/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Kojonup Darkan Rd - Sweep and prep surfce, supply and spray 14mm hot metal seal and roll - April 2023	8924.30
EFT32133	18/05/2023	J B Lawn Care	Yard Maintenance	-137.50
103	04/05/2023	J B Lawn Care	Garden Service - May 2023	137.50
EFT32134	18/05/2023	Teletrac Navman and Transtech	Navman	-1930.01
92739654	05/02/2023	Teletrac Navman and Transtech	Vehicle tracking devices and service fees	1930.01
EFT32135	18/05/2023	Ferngrove Vineyards Pty Ltd	Wine	-499.08
54331	03/05/2023	Ferngrove Vineyards Pty Ltd	6x Cases of Wine for Taste Great Southern Long Table Dinner , at the Kodja Place 13/05/23	420.03
54529	16/05/2023	Ferngrove Vineyards Pty Ltd	2x Cartons of FG Semillon Sauv Blanc, For Taste Great Southern Long Table Dinner at The Kodja Place	79.05
EFT32136	18/05/2023	General Vet Products	Cat Pound Project	-11085.64
101141	24/03/2023	General Vet Products	Cage Bank SS 8 Ft Wide - Option 1:, Top Row: 4 x 600mm(w) x 600mm(h), Bot Row: 2 x 900mm(w) x 750mm(h), Bot Row: 1 x 600mm(w) x 750mm(h), 6 x Mobile Platform Wheels for Shire of Kojonup Cat Pound Project, Freight	11085.64
EFT32137	18/05/2023	JD & KM Pilcher	Refund	-300.00
080523	08/05/2023	JD & KM Pilcher	Sporting Complex Hire Bond Refund 07/05/2023	300.00

EFT32138	18/05/2023	Tracy Wilson	Reimbursement	-150.00
180423	18/04/2023	Tracy Wilson	Pre Employment Medical	150.00
EFT32139	18/05/2023	Soroptimist International Albany T/A Multi-Sensory Time	Sensory Kits	-500.00
16	15/05/2023	Soroptimist International Albany T/A Multi-Sensory Time	Springhaven Multi Sensory Kits May 2023	500.00
EFT32140	18/05/2023	C and M Images Media Group	Videography	-150.00
991	16/05/2023	C and M Images Media Group	Videography for Long Table Dinner at The Kodja Place	150.00
EFT32141	18/05/2023	Fresh Fields Aged Care Pty Ltd	Agency Staff	-12431.54
KOJONUP202305	11/05/2023	Fresh Fields Aged Care Pty Ltd	Springhaven working agreement with provider for RN April/May 2023	12431.54
EFT32142	25/05/2023	AUSTRALIAN TAXATION OFFICE	BAS	-78156.00
APR 2023	25/05/2023	AUSTRALIAN TAXATION OFFICE	April 2023	78156.00
EFT32143	26/05/2023	Payroll Deductions - Shire of Kojonup	Payroll deductions	-2087.06
DEDUCTION	23/05/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	1205.00
DEDUCTION	23/05/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	882.06
EFT32144	26/05/2023	Child Support Agency	Payroll deductions	-311.78
DEDUCTION	23/05/2023	Child Support Agency	Payroll Deduction	311.78
EFT32145	26/05/2023	Australian Services Union (LGO)	Payroll deductions	-51.80
DEDUCTION	23/05/2023	Australian Services Union (LGO)	Payroll Deduction	51.80
EFT32146	26/05/2023	Australian Services Union (MEU)	Payroll deductions	-25.90
DEDUCTION	23/05/2023	Australian Services Union (MEU)	Payroll Deduction	25.90
EFT32147	26/05/2023	EasiSalary	Payroll deductions	-1981.40
DEDUCTION	23/05/2023	EasiSalary	Payroll Deduction	1070.41
DEDUCTION	23/05/2023	EasiSalary	Payroll Deduction	910.99
EFT32148	29/05/2023	Jodie Michael	Rates refund for assessment A20503 9 ELVERD ST KOJONUP 6395	-1000.00
A20503	29/05/2023	Jodie Michael	Rates refund for assessment A20503 9 ELVERD ST, KOJONUP 6395	1000.00
EFT32149	31/05/2023	Patricia Michael	Rates refund for assessment A9837 3 MACBRIDE PL KOJONUP 6395	-1000.00
A9837	29/05/2023	Patricia Michael	Rates refund for assessment A9837 3 MACBRIDE PL KOJONUP 6395	1000.00

852,310.87

Direct Deposits 1/05/23 - 31/05/23				
Ref	Date	Name	Description	Amount
DD23268.1	06/05/2023	NAB	BPay - Edith Cowan University	-3674.90
00279B	08/03/2023	NAB	Bachelor of Health Science - RSADMIN	3674.90
DD23308.1	09/05/2023	Aware Super	Payroll deductions	-15090.41
SUPER	09/05/2023	Aware Super	Super	12767.45
DEDUCTION	09/05/2023	Aware Super	Payroll Deduction	139.08
DEDUCTION	09/05/2023	Aware Super	Payroll Deduction	100.62
DEDUCTION	09/05/2023	Aware Super	Payroll Deduction	1443.72
DEDUCTION	09/05/2023	Aware Super	Payroll Deduction	550.00
DEDUCTION	09/05/2023	Aware Super	Payroll Deduction	89.54
DD23308.2	09/05/2023	Hesta Superannuation	Superannuation contributions	-700.29
SUPER	09/05/2023	Hesta Superannuation	Super	700.29
DD23308.3	09/05/2023	ANZ Smart Choice Super	Superannuation contributions	-233.68
SUPER	09/05/2023	ANZ Smart Choice Super	Super	233.68
DD23308.4	09/05/2023	Prime Super	Superannuation contributions	-1714.72
SUPER	09/05/2023	Prime Super	Super	1714.72
DD23308.5	09/05/2023	Fraser Coast Super Fund	Payroll deductions	-1043.17
SUPER	09/05/2023	Fraser Coast Super Fund	Super	788.74
DEDUCTION	09/05/2023	Fraser Coast Super Fund	Payroll Deduction	254.43
DD23308.6	09/05/2023	Essential Super -Enzo Del Testa	Superannuation contributions	-215.60
SUPER	09/05/2023	Essential Super -Enzo Del Testa	Super	215.60
DD23308.7	09/05/2023	Commonwealth Superannuation Savings Account	Superannuation contributions	-382.59

SUPER	09/05/2023	Commonwealth Superannuation Savings Account	Super	382.59
DD23308.8	09/05/2023	Colonial First State FirstChioce Superannuation Trust	Payroll deductions	-1072.33
SUPER	09/05/2023	Colonial First State FirstChioce Superannuation Trust	Super	432.33
DEDUCTION	09/05/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	139.46
DEDUCTION	09/05/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	500.54
DD23308.9	09/05/2023	Australian Super Pty Ltd	Payroll deductions	-2182.69
SUPER	09/05/2023	Australian Super Pty Ltd	Super	1949.19
DEDUCTION	09/05/2023	Australian Super Pty Ltd	Payroll Deduction	233.50
DD23312.1	21/05/2023	Ampol (Formerly Caltex Star Card)	Ampol May Fuel	-1542.52
0109544341	21/05/2023	Ampol (Formerly Caltex Star Card)	Ampol May Fuel Expenses	1542.52
DD23312.2	22/05/2023	Motorcharge Limited (Puma)	Puma May Fuel	-703.42
MAY	22/05/2023	Motorcharge Limited (Puma)	Puma May Fuel	703.42
DD23323.1	23/05/2023	Aware Super	Payroll deductions	-14788.70
SUPER	23/05/2023	Aware Super	Super	12495.39
DEDUCTION	23/05/2023	Aware Super	Payroll Deduction	139.08
DEDUCTION	23/05/2023	Aware Super	Payroll Deduction	100.62
DEDUCTION	23/05/2023	Aware Super	Payroll Deduction	1415.60
DEDUCTION	23/05/2023	Aware Super	Payroll Deduction	550.00
DEDUCTION	23/05/2023	Aware Super	Payroll Deduction	88.01
DD23323.2	23/05/2023	HUB24 Superannuation Fund	Superannuation contributions	-30.29
SUPER	23/05/2023	HUB24 Superannuation Fund	Super	30.29
DD23323.3	23/05/2023	Hesta Superannuation	Superannuation contributions	-727.75
SUPER	23/05/2023	Hesta Superannuation	Super	727.75
DD23323.4	23/05/2023	ANZ Smart Choice Super	Superannuation contributions	-264.59
SUPER	23/05/2023	ANZ Smart Choice Super	Super	264.59
DD23323.5	23/05/2023	Prime Super	Superannuation contributions	-1706.45
SUPER	23/05/2023	Prime Super	Super	1706.45
DD23323.6	23/05/2023	Essential Super -Enzo Del Testa	Superannuation contributions	-260.19
SUPER	23/05/2023	Essential Super -Enzo Del Testa	Super	260.19
DD23323.7	23/05/2023	Commonwealth Superannuation Savings Account	Superannuation contributions	-382.59
SUPER	23/05/2023	Commonwealth Superannuation Savings Account	Super	382.59
DD23323.8	23/05/2023	AMP Super Fund	Payroll deductions	-625.73
SUPER	23/05/2023	AMP Super Fund	Super	273.21
DEDUCTION	23/05/2023	AMP Super Fund	Payroll Deduction	352.52
DD23323.9	23/05/2023	Colonial First State FirstChioce Superannuation Trust	Payroll deductions	-1072.33
SUPER	23/05/2023	Colonial First State FirstChioce Superannuation Trust	Super	432.33
DEDUCTION	23/05/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	139.46
DEDUCTION	23/05/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	500.54
DD23341.1	30/05/2023	NAB	MACS April Credit Card Expenses	-1236.82
MAY	30/05/2023	NAB	Department Racing & Gaming - liquor license, Online Ads - employment advertising, Paperbark Merchants - State Budget Briefing, Lonsdale Event Hire - KP, 124 Deli - coffee meetings, TT Duong Holdings - financial data, Melbourne IT, Fee	712.52

MAY	30/05/2023	NAB	Total Tools Online - hazard tags, Spotlight - bed sheets, Kmart - Mothers Day gifts, Nutrition Prof - Dementia & Nutrition Care Webinar3782, WA Police Check - staff clearance, Fee	524.30
DD23347.1	30/05/2023	NAB	WM May Credit Card Expenses	-3.25
MAY	30/05/2023	NAB	Card Fee	3.25
DD23347.2	31/05/2023	NAB	MRS May Credit Card Expenses	-448.36
MAY	31/05/2023	NAB	Seasons of Perth - Accomodation, Seasons of Perth - Meals, Shire of Kojonup - Employee license, Card Fee	448.36
DD23349.1	01/05/2023	NAB	MACS April Credit Card Expenses	-7207.06
APRIL	01/05/2023	NAB	Betta Home - phone cord, RAC - Annual Membership, RAC - Roadside Assistance, Card Fee	289.15
APRIL	01/05/2023	NAB	Officeworks - Go Pro camera for recording job sites, Bunnings - road patching tampers, Card Fee	1574.20
APRIL	01/05/2023	NAB	100 Business Name - renewal Black Cockatoo, Kodja Place - meeting coffee, Shire of Kojonup - employee drivers license, SEEK - employment advertising, QA Trade Centre - springhaven bathroom repairs, Online Job Ads - employment advertising, 124 Deli - meal after meeting, Radient Heating - Springhaven bathroom repairs, Joondalup Resort - CAWA AGM & Seminar (Lorreen), Kodja Place - meeting coffee, Kodja Place - meeting coffee, AP Kojonup - food for meeting, Kojonup Grocery - food for meeting, Card Fees	4453.63
APRIL	01/05/2023	NAB	Independence Aust - medication supplies, AHPRA - annual nursing registration, EB - nursing skills course, Card Fee	890.08
DD23308.10	09/05/2023	HOSTPLUS	Superannuation contributions	-816.78
DEDUCTION	09/05/2023	HOSTPLUS	Payroll Deduction	82.34
SUPER	09/05/2023	HOSTPLUS	Super	734.44
DD23308.11	09/05/2023	MTAA SUPERANNUATION FUND	Superannuation contributions	-54.47
SUPER	09/05/2023	MTAA SUPERANNUATION FUND	Super	54.47
DD23308.12	09/05/2023	REST SUPERANNUATION	Superannuation contributions	-678.75
SUPER	09/05/2023	REST SUPERANNUATION	Super	678.75
DD23308.13	09/05/2023	IOOF Superannuation	Superannuation contributions	-197.21
SUPER	09/05/2023	IOOF Superannuation	Super	197.21
DD23308.14	09/05/2023	Australian Retirement Trust	Superannuation contributions	-1179.70
SUPER	09/05/2023	Australian Retirement Trust	Super	1179.70
DD23308.15	09/05/2023	HUB24 Superannuation Fund	Superannuation contributions	-60.58
SUPER	09/05/2023	HUB24 Superannuation Fund	Super	60.58
DD23323.10	23/05/2023	Australian Super Pty Ltd	Payroll deductions	-2155.96
SUPER	23/05/2023	Australian Super Pty Ltd	Super	1920.22
DEDUCTION	23/05/2023	Australian Super Pty Ltd	Payroll Deduction	235.74
DD23323.11	23/05/2023	HOSTPLUS	Superannuation contributions	-793.31
DEDUCTION	23/05/2023	HOSTPLUS	Payroll Deduction	66.70
SUPER	23/05/2023	HOSTPLUS	Super	726.61
DD23323.12	23/05/2023	MTAA SUPERANNUATION FUND	Superannuation contributions	-54.47
SUPER	23/05/2023	MTAA SUPERANNUATION FUND	Super	54.47
DD23323.13	23/05/2023	REST SUPERANNUATION	Superannuation contributions	-750.21
SUPER	23/05/2023	REST SUPERANNUATION	Super	750.21
DD23323.14	23/05/2023	IOOF Superannuation	Superannuation contributions	-216.04
SUPER	23/05/2023	IOOF Superannuation	Super	216.04
DD23323.15	23/05/2023	Panorama Super	Superannuation contributions	-67.65
SUPER	23/05/2023	Panorama Super	Super	67.65
DD23323.16	23/05/2023	Australian Retirement Trust	Superannuation contributions	-1191.89
SUPER	23/05/2023	Australian Retirement Trust	Super	1191.89
FEES	25/05/2023	2023	Centrelink Charge :	-5.94
2427	11/05/2023	013B - PAYROLL CREDITORS MUN	PAYROLL CREDITORS MUN	-143885.54

209,418.93

SUMMARY FOR MAY 2023	
Cheque 14359 - 14361	47,891.22
EFT 31949 - 32149	852,310.87
Direct Debits	209,418.93
Total	1,109,621.02

3.3 COUNCILLOR INDUCTION & TRAINING

Adopted or Reviewed by Council:	17/11/15 17/11/20	Council Minute Reference:	183/15 156/20
Reviewer:	Chief Executive Officer		
Local Law:			
Procedure:	Councillor Induction Manual		
Delegation:			

OBJECTIVE

To ensure that elected Council members have sufficient opportunity to be conversant with their legal responsibilities and local government practices and procedures, by putting forward a training schedule each year.

POLICY

Induction

All elected Council members shall, following their swearing in, be given an induction session by the CEO to acquaint themselves with the operations of the Shire of Kojonup and local government in general.

Training

Elected Council members are required to complete the following training:

1. Understanding Local Government;
2. Conflicts of Interest;
3. Serving on Council;
4. Meeting Procedures;
5. Understanding Financial Reports and Budgeting; and
6. CEO Performance Appraisal

Attendance is encouraged at seminars, workshops or conferences that are applicable to local government and which will also provide improved knowledge, business practices and procedures for the benefit of the Shire of Kojonup.

Local Government Week

All Councillors are encouraged to attend Local Government Week. The Shire President and Deputy Shire President are the Council's nominated delegates to attend the conference and vote on motions on the Council's behalf. Council shall be required to authorise attendance by any other Councillor wishing to attend.



WALGA Local Government Convention 2023

Sunday 17 September

3:30pm – 5:00pm Mayors and Presidents Forum (invitation only)
5:00pm – 8:30pm Welcome Drinks
Local Government Awards

Monday 18 September

7:00am – 9:00am Breakfast with Heads of Agencies (invitation only)
9:00am – 11:30am Convention opens
Keynote: Dominic Thurbon - Business Disruption,
Behavioural Change and Transformation expert
10:30am Convention Exhibition opens
11:30am - 12:00pm Morning Tea
12:00pm - 1:15pm State Political Panel Session with Ben Harvey,
Chief Reporter, The West Australian newspaper
1:15pm - 2:00pm Lunch
2:00pm - 5:00pm WALGA AGM (invitation only)
Diploma Graduation
Showcase in Pixels Award
5:00pm Convention Exhibition closes
5:00pm - 6:00pm Break
6.30pm - 9:30pm Gala Cocktails

Tuesday 19 September

7:30am - 9:00am Convention Breakfast with Michelle Payne (separate registration)
9:00am - 9:50am Federal Minister Address and Q&A
9:00am Convention Exhibition opens
10:00am - 3:00pm Planning Showcase
9:50am - 11:00am Diversity Panel Session
11:00am - 11:30am Morning Tea
11:30am - 1:00pm Plenary Sessions: Active Mobility and Regional Housing
1:00pm - 1:45pm Lunch
1:45pm - 3:30pm Closing Keynote and President's Close
3:30pm Convention closes
3:00pm - 5:00pm Planning Sundowner
4:30pm Convention Exhibition closes



WALGA Supplier Showcase 2023

Tuesday 19 September

7:00am – 9:30am	Exhibitor registration and display bump-in
10:00am	Showcase opens
3:30pm – 5:00pm	Construction Forum
5:00pm	Showcase closes
5:30pm – 7:00pm	Supplier Showcase Sundowner

Wednesday 20 September

7:00am – 9:30am	Exhibitor Registration and display set up
9:00am	Showcase opens
9:00am – 12:00pm	Procurement Forum
1:00pm – 3:30pm	Energy Forum
4:30pm	Showcase closes
6:00pm	Bump-out



WALGA

WORKING FOR LOCAL GOVERNMENT



SHIRE OF KOJONUP

ANNUAL REPORT

2021/2022





VISION

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

OUR GUIDING VALUES

Integrity

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

Care and Respect for People

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

Responsible

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

Open and Reliable

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

Statistically in 2021/2022, the Shire has:

<p>Conducted 11 Council Meetings</p> 	<p>Conducted 18 Briefing Sessions</p> 	<p>Conducted 2 Special Council Meetings</p> 	<p>Obtained \$8,192,576 in Grant Revenue & Contributions</p> 
<p>Received 15,589 visitors to the Kojonup Visitors Centre</p> 	<p>Issued 15 building related approvals at a value of \$2,540 million</p> 	<p>Supported 0 Subdivision Applications.</p> 	<p>Issued 10 Development Approvals for Projects</p> 
<p>262 Travel groups camped at the designated camp ground</p> 	<p>Progressed 2 road widening programs for 4km totalling \$466,875</p> 	<p>Resealed 5.8km of bitumen totalling \$292,586.00</p> 	<p>Conducted 16km of tree pruning and mulching on rural roads</p> 
<p>Re-sheeted 0km of gravel roads totalling \$Nil</p> 	<p>7,593 people attended the K.O'H.M swimming pool between 16 November 2021 and 4 April 2022</p> 	<p>An Area of 2,937km²</p> 	<p>A population count of 1901 in the 2021 Census</p> 

Strategic Direction

Community Strategic Plan

10 years



Vision

Strategic Directions

Outcomes, Strategies, Targets

Corporate Business Plan

4 years



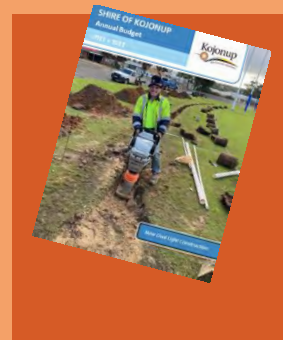
Major Projects

Programs & Services

Corporate Indicators

Annual Budget

1 year



Annual Projects, Programs & Services

Annual Budget

Revenue Details

Resourcing Strategy – 10 Years

The Resourcing Strategy is used to test and inform the long-term aspirations of the Community Strategic Plan and to guide the deliverables which can be achieved in the Corporate Plan and Annual Budget.

Long Term Financial Plan



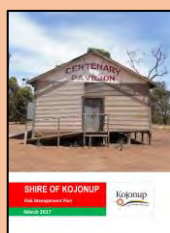
Asset Management Plan
(e.g.: Building Assessment Framework)



Workforce Plan



Risk Management Plan



Business Continuity and Disaster Recovery Plan



Project Concept Plans
(e.g.: Main Street Master Plan)



A Word from the Shire President



Kojonup is tens of thousands of years old and has a long history. It is home to the Kaneang people of the Noongar Nation and, as a community, there is a lot we can learn from the traditional custodians of these lands.

This annual report and these financial statements reflect a period of implementation that has come to the end of its lifecycle. A period of asset building, and the subsequent increase in debt. This makes this year's report a watershed moment for the Council as we will now move from one strategic paradigm to another, from SMART to PLACEMAKING.

Your Council now wants to leverage the community assets and strengths we have built to create an environment that people will want to come and visit and live in Kojonup. We want to focus on the positive aspects of Kojonup and grow our footprint.

It is important to reflect on the community value creation the Council has achieved during this reporting period. Kojonup continued its infrastructure growth path in 2021/22 namely:

1. The finalisation and commissioning of building 26 Katanning Road and 28 Katanning Road, as a part of the Key Workers housing at the Shire and for Government Regional Officer Housing (GROH). They are fully occupied.
2. Completion of the sewage and water management system for Katanning Road subdivision.
3. The Council continued to develop the concept and community consultation for a Youth Precinct in Kojonup.
4. The Council committed funds to the Bushfire Communications Tower to be built.
5. Memorial Hall and the Harrison Street amenities precinct project was completed.
6. A Shire of Kojonup Trails Master Plan was accepted.
7. The Netball Courts project and construction were completed and are now being fully utilised by the community.
8. Works & Services completed their annual Road Program. This is aligned to the 10 Year road maintenance plan.
9. The Adventure Playground, the "Kojonup Sporting Precinct Play Space Plan", at the Sports Complex was commissioned.
10. Finalisation of the project Quin Quin reserve water runoff management.

Council creates value when it remains committed to listening to the Community every day.

We will continue to talk to the community about the future performance of the Shire. Our future is bright and we will focus on:

1. Building the Men's Shed.
2. Finalising the Emergency Services Communications Tower.
3. Finalise the Youth Precinct plan.
4. Focus on fit for purpose upgrades to technology and other process improvements to ensure we are satisfying community expectations.

Thank you to all the Team Members for support in implementing the deliverables contained within the SMART Corporate Strategic Plan over the past 5 years. To the contractors and professional consultants a huge thank you for your collective efforts.

To our Community members, thank you for your support throughout the year. I sincerely thank everyone who has volunteered their time to clubs, organisations, public events, emergency services, as together we achieve so much more than would otherwise be possible for our community.

Lastly, I would like to thank my fellow Councillors for their time and measured input into the future direction of the Shire. It is important that Kojonup residents stand up and play a part in their community by being involved in Council. It is not always a thankful task but a very rewarding one. Thank you all.

Cr. Ned Radford
Shire President



Shire of Kojonup Depot

Your Council



Shire President
Ned Radford
2021 – 2025

Delegate on the following Committees:

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

Delegate deputy:

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



Deputy Shire President
Paul Webb
2021 – 2025

Delegate on the following Committees:

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

Delegate deputy:

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



Cr Felicity Webb
2019 – 2023

Delegate on the following Committees:

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



Cr Parminder Singh
2019 – 2023

Delegate on the following Committees:

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



Cr Kevin Gale
2019 - 2023

Delegate on the following Committees:

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

Delegate deputy:

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



Cr Cindy Wieringa
2019 – 2023

Delegate on the following Committees:

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

Delegate deputy:

- *Kojonup Homes for the Aged Inc*



Cr Roger Bilney
2021 - 2025

Delegate on the following Committees:

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



Cr Alan Egerton-Warburton
2021 – 2025

Delegate on the following Committees:

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

Councillor Attendance at Meetings in 2021/2022

CR BILNEY	CR EGERTON-WARBURTON	CR RAFORD	CR P WEBB	CR F WEBB	CR WIERINGA	CR SINGH	CR GALE	CR FLEAY	CR PEDLER	CR BENN
Ordinary Council										
8	8	10	7	10	10	11	11	2	1	3
Special Council										
1	1	2	1	2	2	2	1	1		1
Audit and Risk Committee										
2	2		2	1	1	1	3			
Natural Resource and Management Advisory Committee										
1										
Bush Fire Advisory Committee										
3		2								
Annual Electors Meeting										
		1				1	1	1		1

Chief Executive Officer's Report



The 2021/22 audited financial report has demonstrated that whilst Kojonup continues to grow, the Shire requires prudent financial management to leverage and consolidate its resources over the coming period, particularly related to debt, cashflow and cost management. We are now in a good position to do this whilst continuing to focus on the internal performance of the Shire as a whole.

As the President mentioned in his report, this annual reporting period reflects the end of the SMART strategic plan, which commenced in 2017. Whilst the SMART plan did not achieve all of its goals, it has placed Kojonup in a good position to springboard to a new level of strategic planning, that is a focus on 'placemaking' strategy.

The finalisation of the capital growth projects, that this financial report represents, allows the Shire to now change its focus to projects such as improving the Shire's internal capability; initiatives to enhance and improve technology, cyber security and focus on security around the town such as CCTV cameras.

The challenge for the Council is the economic environment we now operate in, meaning the Shire has to consider inflationary pressures, increases in the cost of borrowing and general cost increase pressures across all areas of the organisation.

As can be observed in the financial statements, the Shire must continue to analyse expenditure, the allocation of overheads and the impact depreciation has on the relevant cost elements.

The Shire of Kojonup is a great place to live and the Community demonstrates resilience over and over, something we need to continue to achieve. Our shared renewed focus will ensure the Shire builds stronger and closer relationships with the Community, meaning that you will have a regularly informed understanding of the challenges and opportunities that present themselves.

As the Chief Executive Officer, I want to acknowledge the Kojonup Aboriginal Corporation and individuals from the Noongar community who have done a great deal of work to bring Kodja Place and the community together.

I would like to acknowledge the great team at the Shire and to all Community Members who have attended Council meetings, Forums, Briefing Sessions, Advisory meetings, Work Shops, lodged submissions, constructive feedback, made suggestions or requests - thank you for taking the time to give us your feedback and taking an interest in the present and future direction of the Shire of Kojonup.

I look forward to continuing the excellent work in the year ahead.

Grant Thompson
Chief Executive Officer

Senior Management Team

Grant Thompson

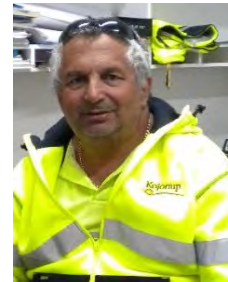
Chief Executive Officer



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

Craig McVee

Manager Works & Services



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

Anthony Middleton

Manager Corporate and Community Services



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

Ciara O'Regan

Manager Springhaven



- Governance and Clinical Management - Springhaven Lodge Aged Care

Robert Jehu

Manager Regulatory Services



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

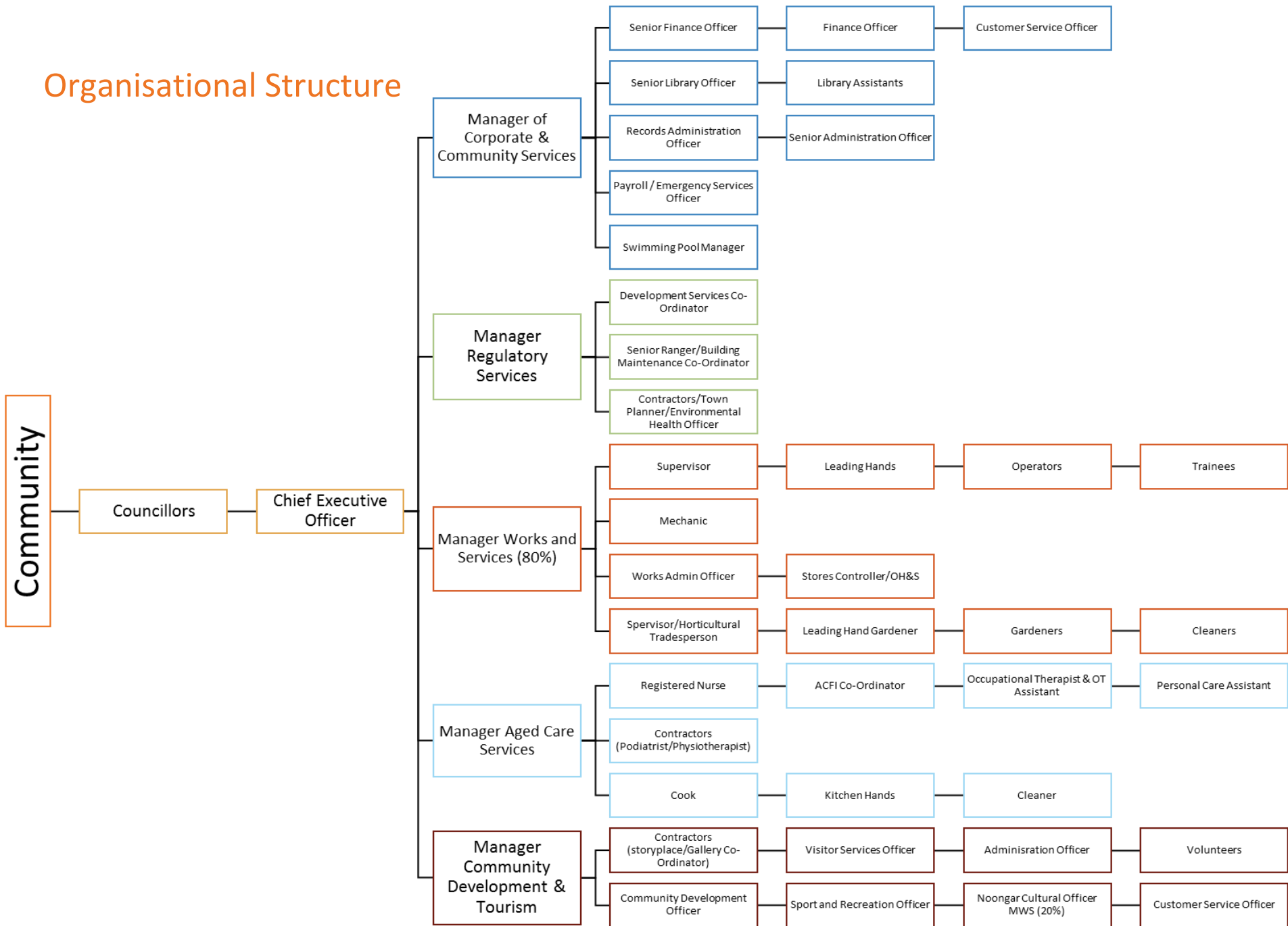
Jill Watkin

Manager the Kodja Place, Tourism & Marketing



- Management of The Kodja Place Precinct
- Tourism
- Marketing

Organisational Structure



Changes to Our Team

The Shire thanks the following staff, who departed from the Shire of Kojonup team during the 2021/2022 financial year, for their contribution:

Employee Name	Given Names	Date Commenced	Job Title
Schinzig	Alice	22/07/2020	Early Years Assistant
Matthews	Nola	21/05/2015	Casual Cleaner
Cox	Katina	27/07/2020	Noongar Trainee
Farr	Natalia	08/12/2020	Kitchen Hand/Cleaner
Mitchell-Collins	Rick	22/07/2013	Chief Executive Officer
Macri	Caroline	27/05/2020	Personal Carer
Blackman	Teagan	23/03/2021	Junior Registered Nurse
MacDonald	Aaron	11/03/2020	Personal Carer
Sullivan	Hope	21/10/2019	Personal Carer
Marland	Derek	01/11/2017	Grano Operator
Anderson	Carmen	28/04/2020	Regulatory Admin Officer
Clinch	Bradley	28/10/2009	Plant Operator
Ridley	Shania	16/08/2021	Junior Registered Nurse
Retallack	Paul	27/10/2010	Senior Ranger
Richardson-Bunbury	Gavin	02/10/2017	Swimming Pool Manager
Wyatt	Lorraine	29/01/2018	Executive/HR Coordinator
Cron	Joan	20/08/2020	Personal Care Assistant
Sawyer	Annette	17/03/2021	Early Years Co-Ordinator
Levis	Daniel	11/05/2021	Customer Service Officer
Broun	Hayley	06/02/2020	Personal Carer
Garcia	Sheryl	08/08/2019	Carer
Alimon	Mary	24/09/2021	Personal Care Assistant
Fulmer	Ryan	18/10/2016	Traffic Controller
Coyne	Francis	23/11/2021	Traffic Control/General Hand
Zenni	Caitlin	14/02/2022	Registered Nurse
Balloch	Robert	07/09/1999	Works Supervisor
Ramm	Victoria	04/06/2008	Stores Controller/OS&H Rep Officer
Retallack	Lana	24/01/2012	Registered Nurse
Harrison	Derek	23/05/2011	All Rounder/Plant Operator
Jackson	Madison	13/01/2020	Personal Carer
Finlay	Stephanie	13/04/2022	Carer
Morton	Christopher	17/11/2021	Carer
Shephard	Phillip Colin	04/03/2008	Planner
Middleton	Anthony	28/10/2013	Manager Corporate & Community Services
Marinoni	Lucy	10/04/2019	Personal Care Assistant

We welcomed to our team, the following new employees:

Employee Name	Given Names	Date Commenced	Job Title
Ridley	Shania	16/08/2021	Junior Registered Nurse
Alimon	Mary	24/09/2021	Personal Care Assistant
Morton	Christopher	17/11/2021	Carer
Coyne	Francis	23/11/2021	Traffic Control/General Hand
Zenni	Caitlin	14/02/2022	Registered Nurse
Fort	Kerry-Anne	12/07/2021	Cleaner
Thompson	Grant	19/07/2021	Chief Executive Officer
Bell	Karen	04/08/2021	Kichen Hand/Cleaner
Howell	James	09/08/2021	Excavator/Plant Operator
Viloria	Lemuel	06/09/2021	Gardener
Bruhn	Garry	20/09/2021	Building Surveyor
Cook	Leah	21/09/2021	Carer
Lottering	Estelle (Este)	11/10/2021	Regulatory Services - Administration Officer
Franich	Aaron	12/10/2021	Swimming Pool Manager
Swain	Stephanie	27/10/2021	Senior Ranger
Van Duyn	Morgan	08/11/2021	Carer
Hanekamp	Robert	08/12/2021	Building Maintenance Officer
Weazel	Jamaine	06/01/2022	General Hand
Riley	William	10/01/2022	Casual Customer Service Officer - Tours
Daniels	Nicole	03/03/2022	Kitchenhand/Cook
Riley	Neil	12/04/2022	Roller Driver/Plant Operator
Finlay	Stephanie	13/04/2022	Carer
Pajares	Joey	26/04/2022	Traffic Control/General Hand
MacDonald	Aaron	26/04/2022	Carer
Watkin	Jill	02/05/2022	Manager the Kodja Place, Tourism, Marketing
Anderson	Grace	19/05/2022	Carer
Lewis	Sarah	26/05/2022	Carer
Campbell	Darci	01/06/2022	Carer
Rhodes	Teresa	13/06/2022	Carer

Plan for the Future

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

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

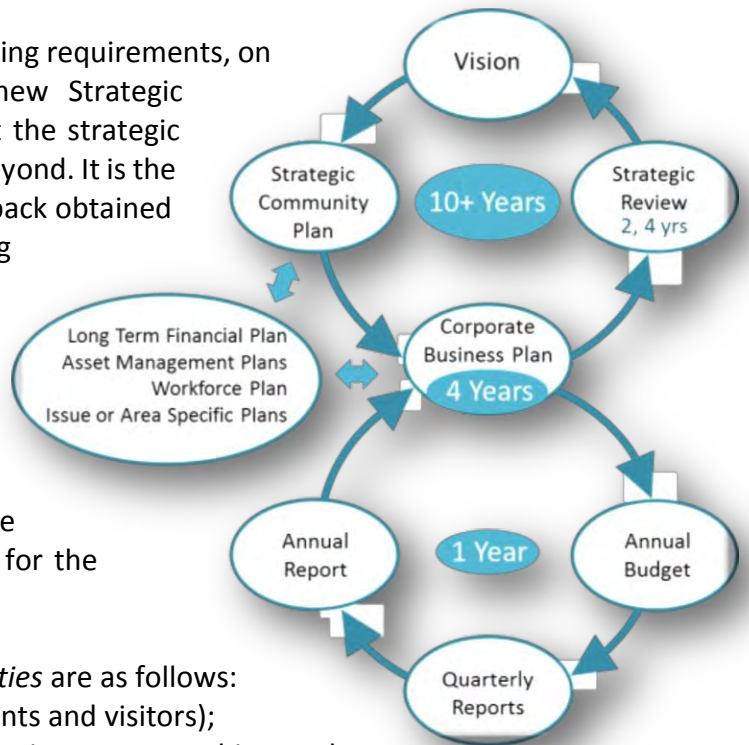
The five (5) 'key pillars' established in *SMART Possibilities* are as follows:

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

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

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

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



The 'Action' has been COMPLETED

The 'Action' is currently still IN PROGRESS










The 'Action' has NOT COMMENCED

Key Pillar 1 – Place

Kojonup celebrates its diversity for residents and visitors.

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

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

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



**Harrison Place
Public Toilet Construction**



**Talent Show
5 February 2022
The Kodja Place
Photograph courtesy of Astrid Volzke**





**Volunteering
The Kodja Place
Rose Maze**

**Above -
L to R: Laurie Prandi, Eric Wright, Cathy Wright**









**Above -
L to R: Alan Egerton-Warburton, Marina Murray (Senior Horticulturalist, Shire of Kojonup), Lyn Boddington, Laurie Prandi and John Mathwin**



**Left -
L to R: Roberta McGuire, Kath Mathwin, Sharon Ramel, Norma Ball, Wendy Thorn**

Photographs courtesy of the Kodja Place Community Fund Inc.

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

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

Netball Court Completion



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

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



Kojonup
Sporting
Complex
Playground



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

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



**Ordinary Meeting held in the Memorial Hall - 12 April 2022
150 Year Kojonup Roads Board Recognition**



**Kojonup Roads Board Memorabilia – Memorial Hall
12 April 2022
150 Year Recognition**

2022 AUSTRALIA DAY AWARDS

MEDAL RECIPIENTS



Quentin (Kent) Egerton-Warburton OAM
Kojonup Farmer
Recipient of an Order of Australia Medal for service to the agricultural technology industry.
Mr Egerton-Warburton founded and developed Agrimaster Farm Financial Management Software in the early 1980s.

Dawn Norrish OAM
Kojonup Farmer
Recipient of an Order of Australia Medal for services to the equine industry.













**Newly sheltered Muradup War Memorial
ANZAC Day 25 April 2022**

Key Pillar 2 - Connected















Kojonup advances through connections, partnerships and alliances.

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

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

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

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

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

2.2.15	Convert medication management and record keeping including resident files to an electronic system to increase the safe storage of information.	😊
2.2.16	Develop and adopt a 'Growing Old Gracefully' Plan	😞
2.2.17	Investigate possibility of leasing or selling Springhaven	😊



**L to R: Hayley Clarke, Ciara O'Regan, Lana Retallack
Certificate of Accreditation
Springhaven Frail Aged Hostel**

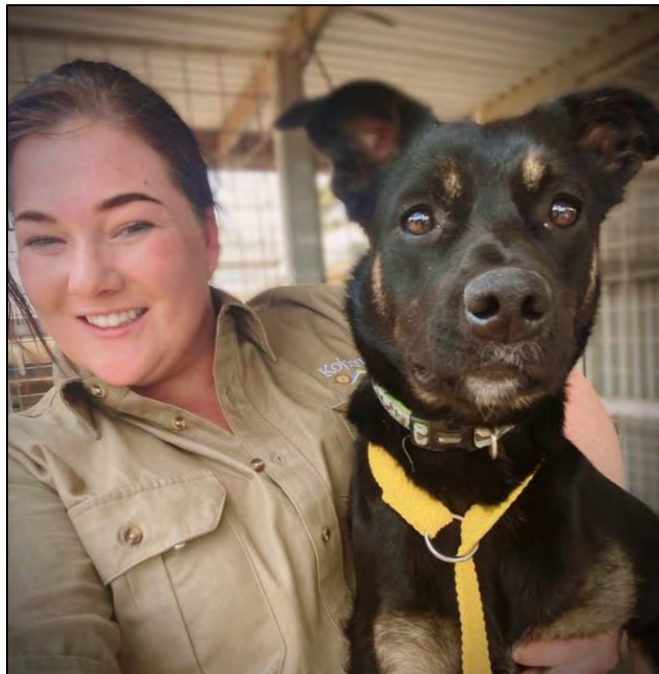


**Springhaven Aged Care Hostel
March 2022**

Photograph courtesy of Nicole Daniels

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

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



Rangering



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

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



26 Katanning Road
A
Great Southern Housing Initiative
Project










Key Pillar 3 - Performance

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

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

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

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








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

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











My Place
A collaborative body of work produced by local artist Lisa Martello Hart with students from Kojonup District High School and St Bernard’s Primary School
Autumn 2022
Sponsored by the Rotary Club of Kojonup

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

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

3.4 – Be organised and transparent with our financial management.

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



**Installation of a new culvert
Riverdale Road**



**Reseal
Broomehill-Kojonup Road**







Kerb laying - Spring Street

Key Pillar 4 - Prosperity






Kojonup invests in its own prosperity and drives economic growth.

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




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








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

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




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

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

Ref	Corporate Actions	Status
4.3.1	Whilst growing business, advocate and manage for expected water efficiency, energy efficiency and waste management to support regional and state-wide environmental standards.	
4.3.2	Establish a noteworthy Kojonup Business Hub for the provision of shared facilities and services.	
4.3.3	Enhance the Agricultural Farm and Education Precinct component to Kojonup District High School, including programs to attract university education or further study in Kojonup.	

4.3.4	Drive population growth through the support of local industry, development of new industry and promotion of Kojonup's point of difference.	
4.3.5	Develop a transient and seasonal worker, and an all-age educational strategy.	
4.3.6	Promote positive environmental and waste management and reduction messages in the community (S3.3.1)	
4.3.7	Develop and adopt an Economic Development Strategy	
4.3.8	Develop and adopt an Economic Development Plan	
4.3.9	Develop and adopt a Waste Management Plan	
4.3.10	Construction of Liquid Waste Ponds	

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






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

Key Pillar 5 – Digital



Kojonup is ambitious with technology, data and analytics.

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


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

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









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

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

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

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

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

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

Statutory Statements

National Competition Policy

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

Competitive Neutrality

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

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

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

Structural Review of Public Monopolies

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

Legislative Review

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

During 2021/2022 the Shire of Kojonup proposed the Shire of Kojonup Parking Local Law 2022 and the Shire of Kojonup Cat Local Law 2022.

Disability Report

State Records Act 2000

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

During 2021/2022, the Shire of Kojonup created a legislatively current Recordkeeping Plan, and Information Management Policy, Procedures, Risk Assessment and Records Training (Tips & Tricks) documents. The final transition to ALTUS software occurred along with implementation of a fully digitised system including disposal processes for source records twelve months of age.

An overhaul of the Business Classification System was undertaken including the addition of a fourth level for further guidance and clarity when recording specific documents; a document security matrix has been implemented.

Training in Records Management was conducted for both staff and councillors.

Freedom of Information

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

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

During the 2021/2022 period the Shire of Kojonup received nil Freedom of Information applications.

Complaints Report

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

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

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

There were 0 (nil) complaints made in accordance with this legislation in the 2021/22 financial year.

Public Interest Disclosure Act 2003

In accordance with this legislation, procedures have been implemented to facilitate reporting and action of public interest disclosures. During the 2021/2022 period, no public interest disclosures were lodged.

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

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

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

Principal place of business:
93 Albany Highway
Kojonup WA 6395

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

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

Signed on the 14th day of APRIL 2023



Chief Executive Officer

GRANT THOMPSON

Name of Chief Executive Officer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

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

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

Judgements and estimates

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

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

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

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

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

For the year ended 30 June 2022

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

For the year ended 30 June 2021

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

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

2. REVENUE AND EXPENSES (Continued)

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

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

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

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

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

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

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

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

4. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

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

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

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

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

5. TRADE AND OTHER RECEIVABLES

	Note	2022 \$	2021 \$
Current			
Rates receivable		449,477	428,246
Trade and other receivables		314,651	333,031
GST receivable		87,441	13,797
Allowance for credit losses of trade and other receivables	21(b)	(1,142)	(1,142)
		850,427	773,932
Non-current			
Pensioner's rates and ESL deferred		96,882	77,752
		96,882	77,752

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

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

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

6. INVENTORIES

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

The following movements in inventories occurred during the year:

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

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

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

Land held for resale (Continued)

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

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

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

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

7. OTHER ASSETS

Other assets - current

Contract assets

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

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

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

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

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

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Land		2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Price per m ² /market borrowing rate
Buildings - non-specialised		2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Observable open market values of similar assets adjusted for condition and comparability at the highest value and best use.
Buildings - specialised		3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Improvements to land using construction costs (level 2) and current condition , residual values and remaining useful life assessments (level 3) inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.						
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.						
(ii) Cost						
Furniture and equipment			N/A	Cost	N/A	N/A
Plant and equipment			N/A	Cost	N/A	N/A

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

9. INFRASTRUCTURE

(a) Movements in Balances

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

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

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

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

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

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

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

10. FIXED ASSETS

(a) Depreciation

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

Depreciation rates

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

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

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

(b) Disposals of assets

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

The following assets were disposed of during the year.

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

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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

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

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

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

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

Depreciation on revaluation

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

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

Amortisation

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

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

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

SHIRE OF KOJONUP
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11. TRADE AND OTHER PAYABLES

Current

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

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

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

SHIRE OF KOJONUP
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 FOR THE YEAR ENDED 30 JUNE 2022

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

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

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

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

SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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13. BORROWINGS

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

Secured liabilities and assets pledged as security

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

The Shire of Kojonup has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

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

Details of individual borrowings required by regulations are provided at Note 27(a).

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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
	399,510	368,104
	332,157	346,977
	731,667	715,081
	102,397	126,206
	834,064	841,287

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
	258,948	355,276
	575,116	486,011
	834,064	841,287

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15. REVALUATION SURPLUS

	2022	2022	2022	Total	2022	2021	2021	2021	2021	2021	2021
	Opening	Revaluation	Revaluation	Total	Closing	Opening	Revaluation	Revaluation	Revaluation	Revaluation	Closing
	Balance	Increment	(Decrement)	Movement on	Balance	Balance	Increment	(Decrement)	Movement on	Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land & Buildings	13,433,197	-	(1,843,411)	(1,843,411)	11,589,786	13,433,197	-	-	-	13,433,197	
Revaluation surplus - Furniture and equipment	77,021	-	-	-	77,021	77,021	-	-	-	77,021	
Revaluation surplus - Plant and equipment	497,970	-	-	-	497,970	497,970	-	-	-	497,970	
Revaluation surplus - Infrastructure - roads	70,905,293	-	(8,501,070)	(8,501,070)	62,404,223	70,905,293	-	-	-	70,905,293	
Revaluation surplus - Infrastructure - other	8,917,853	-	(2,430,727)	(2,430,727)	6,487,126	8,917,853	-	-	-	8,917,853	
	93,831,334	-	(12,775,208)	(12,775,208)	81,056,126	93,831,334	-	-	-	93,831,334	

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF KOJONUP
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16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	5,500,684	3,430,730	3,958,480

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	4,523,283	3,280,092	3,671,662
		<u>4,523,283</u>	<u>3,280,092</u>	<u>3,671,662</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	28	4,019,914	3,280,092	3,539,179
Unspent loans	27(c)	503,369	-	132,483
Total restricted financial assets		<u>4,523,283</u>	<u>3,280,092</u>	<u>3,671,662</u>

(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities

Net result		(573,124)	2,196,128	1,195,272
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(4,996)	-	(3,232)
Depreciation/amortisation		3,546,351	3,471,562	3,443,579
(Profit)/loss on sale of asset		(14,819)	84,500	244,926
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(95,625)	1,267,109	(1,220)
(Increase)/decrease in other assets		1,019,408	-	(229,308)
(Increase)/decrease in inventories		142,376	35,315	(19,353)
Increase/(decrease) in trade and other payables		94,358	(437,196)	(442,977)
Increase/(decrease) in employee related provisions		(7,223)	-	35,394
Increase/(decrease) in other provisions		(640)	-	-
Increase/(decrease) in other liabilities		722,206	-	(531,459)
Non-operating grants, subsidies and contributions		(2,350,456)	(4,540,482)	(2,860,648)
Net cash provided by/(used in) operating activities		<u>2,477,816</u>	<u>2,076,936</u>	<u>830,974</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit		200,000		200,000
Bank overdraft at balance date		-		-
Credit card limit		30,000		30,000
Credit card balance at balance date		-		(655)
Total amount of credit unused		<u>230,000</u>		<u>229,345</u>

Loan facilities

Loan facilities - current		413,134		231,147
Loan facilities - non-current		4,835,981		2,686,909
Total facilities in use at balance date		<u>5,249,115</u>		<u>2,918,056</u>

Unused loan facilities at balance date		<u>503,369</u>		<u>132,483</u>
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SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

17. CONTINGENT LIABILITIES

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

18. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects

	2022	2021
	\$	\$
	457,330	118,737
	457,330	118,737

The capital expenditure commitments for 2022 and 2021 relate to building construction works as follows:

Key Worker Housing - 26 Katanning Road	0	59,847
Key Worker Housing - 28 Katanning Road	0	58,890
Kojonup Play Space	457,330	0
	457,330	118,737

SHIRE OF KOJONUP
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19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Elected member Cr Benn			
President's annual allowance	8,059	28,000	27,718
Meeting attendance fees	5,526	13,825	19,007
Annual allowance for ICT expenses	872	3,000	3,000
	<u>14,457</u>	<u>44,825</u>	<u>49,725</u>
Elected member Cr Radford			
President's annual allowance	20,788	-	-
Deputy President's annual allowance	1,732	7,000	6,929
Meeting attendance fees	17,324	13,025	12,276
Annual allowance for ICT expenses	3,000	3,000	3,000
	<u>42,844</u>	<u>23,025</u>	<u>22,205</u>
Elected member Cr Fleay			
Meeting attendance fees	3,569	13,025	12,275
Annual allowance for ICT expenses	872	3,000	3,000
Travel and accommodation expenses	589	100	75
	<u>5,030</u>	<u>16,125</u>	<u>15,350</u>
Elected member Cr S Pedler			
Meeting attendance fees	3,569	13,025	13,025
Annual allowance for ICT expenses	872	3,000	2,250
	<u>4,441</u>	<u>16,025</u>	<u>15,275</u>
Elected member Cr Gale			
Meeting attendance fees	9,206	13,025	13,025
Annual allowance for ICT expenses	2,250	3,000	2,250
Travel and accommodation expenses	98	600	534
	<u>11,554</u>	<u>16,625</u>	<u>15,809</u>
Elected member Cr F Webb			
Meeting attendance fees	12,275	13,025	12,275
Annual allowance for ICT expenses	3,000	3,000	3,000
	<u>15,275</u>	<u>16,025</u>	<u>15,275</u>
Elected member Cr Wierenga			
Meeting attendance fees	12,275	13,025	13,025
Annual allowance for ICT expenses	3,000	3,000	2,250
	<u>15,275</u>	<u>16,025</u>	<u>15,275</u>
Elected member Cr Singh			
Meeting attendance fees	12,275	13,025	13,025
Annual allowance for ICT expenses	3,000	3,000	2,250
	<u>15,275</u>	<u>16,025</u>	<u>15,275</u>
Elected member Cr Bilney			
Meeting attendance fees	9,956	-	-
Annual allowance for ICT expenses	1,500	-	-
	<u>11,456</u>	<u>-</u>	<u>-</u>
Elected member Cr A Egerton-Warburton			
Meeting attendance fees	6,888	-	-
Annual allowance for ICT expenses	1,500	-	-
	<u>8,388</u>	<u>-</u>	<u>-</u>
Elected member Cr P Webb			
Deputy President's annual allowance	5,196	-	-
Meeting attendance fees	9,206	-	-
Annual allowance for ICT expenses	2,250	-	-
	<u>16,652</u>	<u>-</u>	<u>-</u>
	<u>160,647</u>	<u>164,700</u>	<u>164,189</u>

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
President's annual allowance	28,847	28,000	27,718
Deputy President's annual allowance	6,928	7,000	6,929
Meeting attendance fees	102,069	105,000	107,933
Annual allowance for ICT expenses	22,116	24,000	21,000
Travel and accommodation expenses	687	700	609
	<u>160,647</u>	<u>164,700</u>	<u>164,189</u>

SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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19. RELATED PARTY TRANSACTIONS

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits
 Post-employment benefits
 Employee - other long-term benefits

	2022 Actual \$	2021 Actual \$
Short-term employee benefits	899,131	592,380
Post-employment benefits	94,059	73,664
Employee - other long-term benefits	5,723	71,891
	998,913	737,935

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

(c) Transactions with related parties

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

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

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

Sale of goods and services
 Purchase of goods and services
 Short term employee benefits - other related parties

	2022 Actual \$	2021 Actual \$
Sale of goods and services	3,054	-
Purchase of goods and services	248,392	258,433
Short term employee benefits - other related parties	-	3,170

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF KOJONUP
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20. JOINT ARRANGEMENTS

Share of joint operations

In 1998/99, the Shire in conjunction with Homeswest, constructed 2 units for low income residents in the Kojonup townsite. In 2002 an additional 3 units were constructed. The Shire's interest in these units is as follows:

5A and 5B Vanzuilecom Street (2 x 2 Bedroom Units) - 18.20%
2,4 and 6 Elverd Street (2 x 2 Bedroom Units & 1x3 bedroom Unit) - 20.65%

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

SHIRE OF KOJONUP
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21. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.07%	5,500,684	-	5,500,044	640
2021					
Cash and cash equivalents	0.17%	3,958,480	-	3,957,940	540

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	55,000	39,579

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).

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

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	-	-	-	-	-	
Gross carrying amount	3,640	235,741	81,342	225,636	546,359	5
Loss allowance	-	-	-	-	-	
30 June 2021						
Rates receivable						
Expected credit loss	-	-	-	-	-	
Gross carrying amount	175,249	94,609	72,402	163,738	505,998	5
Loss allowance	-	-	-	-	-	

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	-	-	-	0.90%	-	
Gross carrying amount	143,953	23,458	20,631	126,609	314,651	5
Loss allowance	-	-	-	1,142	1,142	
30 June 2021						
Trade and other receivables						
Expected credit loss	-	-	-	1.32%	-	
Gross carrying amount	223,309	19,638	3,376	86,708	333,031	5
Loss allowance	-	-	-	1,142	1,142	

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

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ -	\$ -	\$ 1,142	\$ 1,142	\$ -	\$ -
Closing loss allowance at 30 June	-	-	1,142	1,142	-	-

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

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

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	3,051,095	-	-	3,051,095	3,051,095
Borrowings	547,415	2,168,993	3,554,923	6,271,331	5,249,115
	<u>3,598,510</u>	<u>2,168,993</u>	<u>3,554,923</u>	<u>9,322,426</u>	<u>8,300,210</u>
2021					
Trade and other payables	2,956,737	-	-	2,956,737	2,956,737
Borrowings	308,716	1,226,534	1,718,182	3,253,432	2,918,056
	<u>3,265,453</u>	<u>1,226,534</u>	<u>1,718,182</u>	<u>6,210,169</u>	<u>5,874,793</u>

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

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost, except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

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

24. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance for the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meal inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of pre-school facilities.
Housing To provide and maintain staff and elderly	Provision and maintenance of staff housing and Springhaven Lodge.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, swimming pool, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.
Economic services To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of The Kodja Place. Provision of rural services including weed control, vermin control and standpipes, building control.
Other property and services To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

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

24. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

Grants, subsidies and contributions

Governance
General purpose funding
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

Total Income

Expenses

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

Total expenses

Net result for the period

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	62,745	36,450	41,000
General purpose funding	4,297,108	4,298,225	4,080,152
Law, order, public safety	14,842	5,970	4,698
Health	833	2,100	8,529
Education and welfare	5,184	3,100	3,595
Housing	991,917	984,000	992,531
Community amenities	303,257	331,230	294,233
Recreation and culture	34,794	97,180	35,029
Transport	9,579	57,000	10,273
Economic services	129,141	251,700	165,994
Other property and services	231,735	127,683	76,807
	6,081,135	6,194,638	5,712,841
Grants, subsidies and contributions			
Governance	0	0	37
General purpose funding	2,008,578	710,872	1,554,141
Law, order, public safety	45,556	50,000	54,148
Education and welfare	13,257	21,750	5,802
Housing	1,367,869	1,637,000	2,451,987
Community amenities	84,626	54,950	73,650
Recreation and culture	630,236	1,249,127	1,084,002
Transport	1,057,697	2,902,605	1,232,006
Economic services	121,935	106,400	64,236
Other property and services	15,876	24,000	15,125
	5,345,630	6,756,704	6,535,134
Total Income	11,426,765	12,951,342	12,247,975
Expenses			
Governance	(722,068)	(640,740)	(544,589)
General purpose funding	(101,977)	(105,549)	(73,684)
Law, order, public safety	(312,877)	(280,778)	(277,288)
Health	(45,630)	(175,815)	(60,161)
Education and welfare	(165,507)	(52,062)	(268,388)
Housing	(2,828,340)	(2,761,204)	(2,729,845)
Community amenities	(612,860)	(731,106)	(676,205)
Recreation and culture	(1,449,342)	(1,420,139)	(1,502,412)
Transport	(4,023,589)	(3,521,668)	(3,719,463)
Economic services	(1,031,978)	(996,153)	(906,035)
Other property and services	(705,721)	(70,000)	(294,633)
Total expenses	(11,999,889)	(10,755,214)	(11,052,703)
Net result for the period	(573,124)	2,196,128	1,195,272

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

24. FUNCTION AND ACTIVITY (Continued)

	2022 Actual	2022 Budget	2021 Actual
(c) Fees and Charges	\$	\$	\$
Governance	13	250	184
General purpose funding	7,636	6,900	7,265
Law, order, public safety	14,717	4,300	4,188
Health	833	2,100	9,397
Education and welfare	2,584	3,100	2,727
Housing	916,910	927,000	841,047
Community amenities	289,613	320,830	293,375
Recreation and culture	34,539	37,550	34,969
Transport	-	-	975
Economic services	80,675	110,450	118,144
Other property and services	24,628	35,682	11,460
	1,372,148	1,448,162	1,323,731
	2022	2021	
(d) Total Assets	\$	\$	
Governance	1,755,065	1,818,244	
General purpose funding	1,569,611	420,797	
Law, order, public safety	384,885	455,867	
Health	86,000	190,440	
Education and welfare	1,230,536	1,014,356	
Housing	14,773,954	16,423,523	
Community amenities	1,270,370	765,461	
Recreation and culture	13,746,539	13,680,064	
Transport	120,678,128	129,736,963	
Economic services	5,218,841	5,346,923	
Other property and services	2,205,104	3,274,967	
	162,919,033	173,127,605	

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

25. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2021/22 Actual		2021/22 Interim		2021/22 Budget		2021/22 Budget		2020/21 Actual	
				Value*	Rateable	Revenue	Actual	Back	Rate	Rate	Revenue	Revenue	Total
GRV - Urban	Gross rental valuation	0	558	6,993,382	926,623	701	-	-	-	926,623	-	-	872,568
UV - Rural	Unimproved valuation	0	472	398,825,825	3,211,805	1,476	1,476	300	100	3,211,742	300	100	3,053,756
Sub-Total			1,030	405,818,907	4,138,428	2,177	-	300	100	4,138,365	300	100	3,926,324
Minimum payment													
GRV - Urban	Gross rental valuation	750	75	294,413	56,250	-	-	-	-	56,250	-	-	55,440
UV - Rural	Unimproved valuation	750	62	3,154,425	46,500	-	-	-	-	46,500	-	-	39,600
Sub-Total			137	3,448,838	102,750	-	-	-	-	102,750	-	-	95,040
				1,167	409,267,745	4,241,178	2,177	300	100	4,241,115	300	100	4,021,364
Concessions on general rates (Refer note 25(c))													(869)
Total amount raised from general rates													4,020,495

* Rateable value is based on the value of properties at the time the rate is raised.

(b) Rates (excluding general rates)

Ex-gratia Rates	2021/22 Actual	2021/22 Interim	2021/22 Budget	2021/22 Budget	2020/21 Actual
CBH Ex-gratia rates	1,467	-	-	-	1,397
Sub-Total	1,467	-	-	-	1,397
Total amount raised from rates (excluding general rates)					1,397
(c) Total Rates					4,021,892

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 Income for not-for-profit entities.

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

25. RATING INFORMATION (Continued)

(c) Discounts, Incentives, Concessions, & Write-offs
 Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
Property Rates General Rates - small balances	Concession Write-off	100.00%		-	66	1,500	720
					66	1,500	149
					66	1,500	869
Total discounts/concessions (Note 25)							
Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available		Objects of the Waiver or Concession	Reasons for the Waiver or Concession			
Property Rates	Specific Council decisions		Waive rates for community medical centre	To waive the rates applicable to the Community Medical Centre at Lots 2 and 3 Spring Rd, Kojonup.			

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

25. RATING INFORMATION (Continued)

(d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	3/09/2021	-	0.00%	7%
Option Two				
First instalment	3/09/2021	-	0.00%	7%
Second instalment	8/01/2022	9	5.50%	7%
Option Three				
First instalment	3/09/2021	-	0.00%	7%
Second instalment	4/11/2021	9	5.50%	7%
Third instalment	8/01/2022	9	5.50%	7%
Fourth instalment	12/03/2022	9	5.50%	7%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	29,141	31,000	30,133
Interest on instalment plan	7,609	10,000	10,175
Charges on instalment plan	3,204	3,800	3,888
	39,954	44,800	44,196

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

26. RATE SETTING STATEMENT INFORMATION

		2021/22	2021/22	2020/21
		2021/22	Budget	2020/21
		(30 June 2022	(30 June 2022	(30 June 2021
	Note	Carried	Carried	Carried
		Forward)	Forward)	Forward
		\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	10(b)	(43,698)	(33,000)	(29,654)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(4,996)	-	(3,232)
Add: Loss on disposal of assets	10(b)	28,879	117,500	274,580
Add: Write down of inventories to net realisable value		41,965	-	-
Add: Movement in springhaven bonds		147,855	-	-
Add: Depreciation	10(a)	3,546,351	3,471,562	3,443,579
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(19,130)	-	(7,222)
Employee benefit provisions		(7,223)	-	(37,840)
Movement in accrued interest on loans		14,537	-	-
Other provisions		(640)	2,000	39,517
Inventory		78,000	-	-
Non-cash amounts excluded from operating activities		3,781,900	3,558,062	3,679,728
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	28	(4,019,914)	(3,280,091)	(3,539,179)
- Land held for resale	6	(151,000)	(809,799)	(192,966)
- Provision for doubtful debts		1,142	3,142	1,142
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	413,134	2,013,326	231,147
- Accrued interest on loans		27,606	13,069	13,070
- Springhaven Lodge bonds		2,195,000	2,047,785	2,047,145
- Employee benefit provisions		731,667	713,027	715,081
Total adjustments to net current assets		(802,365)	700,459	(724,560)
Net current assets used in the Rate Setting Statement				
Total current assets		6,523,016	4,880,388	5,988,101
Less: Total current liabilities		(5,245,198)	(5,580,847)	(4,230,061)
Less: Total adjustments to net current assets		(802,365)	700,459	(724,560)
Net current assets used in the Rate Setting Statement		475,453	-	1,033,480

SHIRE OF KOJONUP
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27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal		Repayments		Principal		Repayments	
		Principal at 1 July 2020	New Loans During 2020-21	Principal at 30 June 2021	Repayments During 2020-21	Principal at 1 July 2021	New Loans During 2021-22	Principal at 30 June 2022	Repayments During 2021-22
Medical Centre Donation		140,000	-	131,928	(8,072)	123,523	(8,405)	123,523	(8,405)
Bagg Street unit		82,361	-	73,130	(9,231)	63,613	(9,517)	63,612	(9,517)
GROH Housing - GSHI		1,150,000	-	1,043,456	(106,544)	934,058	(109,398)	934,058	(109,398)
Aged Units - GSHI		50,000	-	40,269	(9,731)	30,377	(9,892)	30,377	(9,892)
Staff Housing - GSHI		970,000	-	914,071	(55,929)	855,837	(58,234)	855,837	(58,234)
Sports Complex		247,777	-	232,211	(15,566)	215,867	(16,344)	215,868	(16,344)
Sports Complex Retaining Wall		90,867	-	81,552	(9,315)	72,051	(9,501)	72,050	(9,502)
Oval Lighting		-	255,000	255,000	-	231,128	(23,872)	231,128	(23,872)
Netball Courts & Roof		-	-	-	-	1,390,000	-	1,390,000	-
Airstrip Lighting		156,148	-	146,439	(9,709)	136,583	(9,856)	137,309	(9,490)
Staff Housing		-	-	-	-	55,000	-	55,000	-
GROH Housing		-	-	-	-	55,000	-	55,000	-
Harrison Place Toilets & Park		-	-	-	-	400,000	-	400,000	-
Land development		-	-	-	-	386,078	-	386,078	-
Staff Housing Renovations		-	-	-	-	300,000	-	300,000	-
Total		2,887,153	255,000	2,918,056	(224,097)	5,249,115	(255,019)	5,150,595	(254,654)

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending		Budget for year ending	
						30 June 2022	30 June 2021	30 June 2022	30 June 2021
Medical Centre Donation		Health	137	WATC*	1.73%	(2,197)	(2,338)	(2,246)	(2,338)
Bagg Street unit		Housing	135	WATC*	3.07%	(2,165)	(2,451)	(2,173)	(2,451)
GROH Housing - GSHI		Housing	138	WATC*	1.44%	(14,098)	(15,643)	(14,633)	(15,643)
Aged Units - GSHI		Housing	139	WATC*	1.17%	(403)	(517)	(442)	(517)
Staff Housing - GSHI		Housing	140	WATC*	1.73%	(15,220)	(16,199)	(15,563)	(16,199)
Sports Complex		Recreation and culture	134	WATC*	4.94%	(11,267)	(12,046)	(11,272)	(12,046)
Sports Complex Retaining Wall		Recreation and culture	136	WATC*	1.99%	(1,560)	(1,747)	(1,576)	(1,747)
Oval Lighting		Recreation and culture	142	WATC*	1.45%	(3,555)	(647)	(3,616)	(647)
Netball Courts & Roof		Recreation and culture	143	WATC*	2.88%	(12,932)	-	(12,932)	-
Airstrip Lighting		Transport	141	WATC*	1.51%	(2,127)	(2,272)	(1,528)	(2,272)
Staff Housing		Housing	144	WATC*	1.87%	(333)	-	(333)	-
GROH Housing		Housing	145	WATC*	1.87%	(333)	-	(333)	-
Harrison Place Toilets & Park		Community amenities	146	WATC*	3.92%	(985)	-	(985)	-
Land development		Community amenities	147	WATC*	3.92%	(950)	-	(950)	-
Staff Housing Renovations		Housing	148	WATC*	4.49%	(109)	-	(109)	-
Total						(68,234)	(53,860)	(53,048)	(53,860)

Total Interest Repayments 2(b)

SHIRE OF KOJONUP
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27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2022 Actual	2022 Budget	2022 Actual	2022 Budget		
Netball courts	WATC	Debenture	20	2.88%	1,390,000	1,390,000	(1,231,185)	(1,390,000)	447,816	158,815
Staff Housing	WATC	Debenture	5	1.87%	55,000	55,000	(55,000)	(55,000)	2,868	-
GROH Housing	WATC	Debenture	5	1.87%	55,000	55,000	(55,000)	(55,000)	2,868	-
Harrison Place Toilets & Park	WATC	Debenture	10	3.92%	400,000	400,000	(355,446)	(400,000)	87,304	44,554
Land development	WATC	Debenture	10	3.92%	386,078	586,833	(386,078)	(586,833)	84,265	-
Staff Housing Renovations	WATC	Debenture	15	4.49%	300,000	-	-	-	115,380	300,000
					2,586,078	2,486,833	(2,082,709)	(2,486,833)	740,501	503,369

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2021	Borrowed During Year		Expended During Year		Unspent Balance 30 June 2022
				Year	Year	Year	Year	
Loan 143 - Netball courts	WATC	4/03/2022	\$ -	\$ 1,390,000	\$ (1,231,185)	\$ -	\$ 158,815	
Loan 146 - Harrison Place Toilets & Park	WATC	8/06/2022	-	400,000	(355,446)	-	44,554	
Loan 148 - Staff house renovations	WATC	24/06/2022	-	300,000	-	-	300,000	
Loan 142 - Oval Lighting	WATC	28/04/2021	132,483	-	(132,483)	-	-	
			132,483	2,090,000	(1,719,114)	-	503,369	

* WA Treasury Corporation

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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28. RESERVE ACCOUNTS

	2022 Actual		2022 Actual		2022 Budget		2022 Budget		2021 Actual		2021 Actual		2021 Actual	
	Opening Balance	Transfer to	Closing Balance	Transfer (from)	Opening Balance	Transfer to	Closing Balance	Transfer (from)	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Transfer (from)	Closing Balance
Restricted by council														
(a) Leave reserve	225,393	10,257	235,650	-	225,393	10,563	235,956	-	205,018	20,375	-	225,393	-	225,393
(b) Plant reserve	489,415	583,557	582,448	(490,534)	489,415	583,024	(761,075)	311,364	375,327	550,661	(436,573)	489,415	-	489,415
(c) Economic development reserve	88,409	98	88,507	-	88,409	221	58,630	(30,000)	88,253	156	-	88,409	-	88,409
(d) Springhaven lodge reserve	2,047,145	930,000	2,195,000	(782,145)	2,047,145	-	2,047,145	(10,000)	2,078,388	300,000	(331,243)	2,047,145	-	2,047,145
(e) Low income housing reserve	67,408	16,075	83,483	(35,450)	67,409	16,869	74,278	(80,000)	41,408	26,000	-	67,408	-	67,408
(f) Sporting facility reserve	78,120	20,067	62,737	(35,450)	78,163	20,195	18,358	(60,000)	49,912	50,078	(21,870)	78,120	-	78,120
(g) Springhaven buildings upgrade and renewal reserve	109,492	18	2,165	(20,264)	109,493	274	136	(105,767)	11,568	197	(2,273)	109,492	-	109,492
(h) Bushfire communications reserve	55,304	25,743	80,047	(1,000)	55,304	25,801	50,584	(30,521)	50,539	24,514	(19,749)	55,304	-	55,304
(i) Landfill waste management reserve	4,130	4	4,134	(4,134)	4,131	10	-	(4,141)	40,308	(2,832)	(33,346)	4,130	-	4,130
(j) Energy efficiency reserve	37,247	42	37,289	-	37,248	93	7,341	(30,000)	27,191	10,056	-	37,247	-	37,247
(k) Land acquisition and development reserve	9,735	10	9,745	-	9,735	24	9,759	(30,000)	9,717	18	-	9,735	-	9,735
(l) Community grants reserve	38,324	125,044	158,168	(5,200)	38,325	127,896	154,221	(12,000)	133,077	119,490	(214,243)	38,324	-	38,324
(m) Independent living units reserve	11,245	20,025	31,270	-	11,245	20,028	31,273	-	11,225	20	-	11,245	-	11,245
(n) Spencer street youth precinct reserve	111,578	60,165	97,430	(74,313)	111,578	60,279	70,157	(101,700)	93,579	60,179	(42,180)	111,578	-	111,578
(o) Natural resource management reserve	12,118	30,028	7,146	(35,000)	12,118	30,030	7,148	(35,000)	4,600	15,018	(7,500)	12,118	-	12,118
(p) Memorial hall & lesser hall upgrades reserve	12,051	2,715	14,766	-	12,052	2,730	14,782	-	9,385	2,666	-	12,051	-	12,051
(q) Day care building maintenance reserve	20,433	20,036	40,469	-	20,432	20,051	40,483	-	5,414	15,019	-	20,433	-	20,433
(r) Swimming pool reserve	6,489	10,014	16,503	-	6,488	10,016	16,504	-	6,478	11	-	6,489	-	6,489
(s) Springhaven equipment reserve	39,511	44	39,555	-	39,511	(38,301)	1,210	(5,000)	45,355	79	(5,923)	39,511	-	39,511
(t) Saleyards reserve	10,289	11	10,300	-	10,289	26	10,315	-	10,271	18	-	10,289	-	10,289
(u) RSL hall renewal reserve	14,289	12	14,301	-	14,289	36	14,325	-	10,268	4,021	-	14,289	-	14,289
(v) Benn parade multi-facility reserve	25,333	30,048	49,801	(5,580)	25,332	30,063	35,395	(20,000)	10,298	25,035	(10,000)	25,333	-	25,333
(w) Townscape reserve	9,611	10,019	17,630	(2,000)	9,611	10,024	14,635	(5,000)	4,600	5,011	-	9,611	-	9,611
(x) Kodja place building upgrade & renewal reserve	1,007	10,007	10,007	-	1,007	10,000	10,000	-	-	-	-	-	-	-
(y) Kodja place masterplan implementation	1,007	-	1,007	-	1,007	3	1,010	-	-	1,007	-	1,007	-	1,007
(z) Shire office/library building upgrade & renewal reserve	1,006	-	1,006	-	1,006	3	1,009	-	-	1,006	-	1,006	-	1,006
(aa) Works depot building upgrade & renewal reserve	1,007	-	1,007	-	1,007	3	1,010	-	-	1,007	-	1,007	-	1,007
(ab) Netball court resurfacing reserve	1,007	15,011	16,018	-	1,007	15,003	16,010	-	-	1,007	-	1,007	-	1,007
(ac) The Spring reserve	1,007	31	1,080	-	1,007	3	1,010	-	-	1,049	-	1,049	-	1,049
(ad) Sporting complex building upgrade & renewal reserve	10,009	10,017	20,026	-	10,009	10,025	20,034	-	-	10,009	-	10,009	-	10,009
(ae) Playgrounds & parks reserve	1,007	5,000	6,007	-	1,007	5,003	6,010	-	-	1,007	-	1,007	-	1,007
(af) Trails network construction reserve	-	-	-	-	-	-	-	-	32,288	8	(32,296)	-	-	-
(ag) Gravel pits reserve	-	-	-	-	-	-	-	-	11,498	3	(11,501)	-	-	-
(ah) Building upgrade reserve	-	-	-	-	-	-	-	-	7,501	13	(7,514)	-	-	-
(ai) Historical buildings reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(aj) Kodja place tourist precinct reserve	-	-	-	-	-	-	-	-	951	-	(951)	-	-	-
	3,539,179	1,936,355	4,019,914	(1,455,620)	3,539,183	975,113	3,280,092	(1,234,204)	3,489,904	1,248,444	(1,199,169)	3,539,179	-	3,539,179

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

SHIRE OF KOJONUP
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70. RESERVE ACCOUNTS

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To smooth funding allocations over financial years for the purchase of major plant items.
(c) Economic development reserve	Ongoing	To be used for Pillar 6 - 'Digital' within 'Smart Possibilities' in the Kojonup Community Strategic Plan.
(d) Springhaven lodge reserve	Ongoing	To cash back refundable bonds paid by residents of the facility.
(e) Low income housing reserve	Ongoing	To be used for major maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement.
(f) Sporting facility reserve	Ongoing	To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
(g) Springhaven buildings upgrade and renewal reserve	Ongoing	To be used for major maintenance and capital renewal of Springhaven facility buildings.
(h) Bushfire communications reserve	Ongoing	To construct and maintain critical bushfire communication infrastructure.
(i) Landfill waste management reserve	Ongoing	To be used for future upkeep, maintenance, expansion, post closure activities and/or reclamation of the Shire's waste management facilities.
(j) Energy efficiency reserve	Ongoing	To fund energy efficiency initiatives within the Shire's operations. 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve.
(k) Land acquisition and development reserve	Ongoing	To fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.
(l) Community grants reserve	Ongoing	To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
(m) Independent living units reserve	Ongoing	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
(n) Spencer Street youth precinct reserve	Ongoing	To fund development, planning and construction of a skate park, pump track and youth centre at the Spencer Street site.
(o) Natural resources management reserve	Ongoing	For the Shire of Kojonup to progress the following projects:- 1. Brdral 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 aliboretum to improve bio diversity, fauna habitat and natural resource management outcomes. To construct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3. For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd & Homner Streets, Kojonup. To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool. To fund major equipment purchases at Springhaven Lodge. To fund capital renewal and upgrades to the Kojonup Saleyards. To be used for major refurbishment and/or re-purposing of the Kojonup RSL Hall. To be used to fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway precinct. To be used for major townscapa improvements to the Kojonup Town Centre. To be used for building upgrades and renewals to Kodja Place. To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan. To be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings. To be used for major upgrade and capital renewal of the Works & Services Depot buildings. To be used for the future replacement of the netball court playing surfaces. To be used for major capital upgrades and improvements at the Kojonup Spring area. To be used for major upgrade and renewal of the Sporting Complex Building. To be used to fund the major asset renewal of playground equipment and park infrastructure.
(p) Memorial hall & lesser hall upgrades reserve	Ongoing	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.
(q) Day care building maintenance reserve	Ongoing	To be used for the purchase and provision of gravel stocks.
(r) Swimming pool reserve	Ongoing	To be used for major maintenance, upgrades and renewal of Council owned buildings.
(s) Springhaven equipment reserve	Ongoing	To be used for the purpose of maintaining Historical Buildings and maintaining the Municipal Heritage Inventory.
(t) Saleyards reserve	2023	To be used for funding projects after considering advice from 'Storyplace/Gallery Work Group'.
(u) RSL hall renewal reserve	2023	
(v) Benn parade multi-facility reserve	Ongoing	
(w) Townscape reserve	Ongoing	
(x) Kodja place building upgrade & renewal reserve	Ongoing	
(y) Kodja place masterplan implementation	Ongoing	
(z) Shire office/library building upgrade & renewal reserve	Ongoing	
(aa) Works depot building upgrade & renewal reserve	Ongoing	
(ab) Netball court resurface reserve	Ongoing	
(ac) The spring reserve	Ongoing	
(ad) Sporting complex building upgrade & renewal reserve	Ongoing	
(ae) Playgrounds & parks reserve	Ongoing	
(af) Trails network construction reserve	Ongoing	
(ag) Gravel pits reserve	Ongoing	
(ah) Building upgrade reserve	Ongoing	
(ai) Historical buildings reserve	Ongoing	
(aj) Kodja place tourist precinct reserve	Ongoing	

SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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29. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Loton Close bonds	761	-	-	761
	761	-	-	761

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Review of Payroll Processing and Reporting		✓	
2. General Journal Review		✓	
3. Purchasing Policy - Tendering		✓	
4. Pool Receipts Reconciliation			✓
5. Related Party Declarations			✓

KEY TO RATINGS

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Review of Payroll Processing and Reporting

Finding

Our payroll testing identified the following:

- Two instances where the payroll master file audit trail was not printed, reviewed for unauthorised changes, and signed as reviewed by an appropriate officer.
- One instance where a timesheet was not signed as approved by the relevant manager.
- One instance where there was no evidence of review of the payroll exceptions report.
- 7 missed postings of plant costs from timesheet to payroll reports, from 3 different pay runs.

Rating: Moderate

Implication

Lack of review of payroll reports increases the risk of unauthorised changes to employee records, errors in accuracy of payroll entries, and can increase the risk of fraud. Further, incorrect or missed posting of timesheet entries increases the risk that payroll costs are not accurately reflected in the general ledger and financial statements.

Recommendation

We recommend that all payroll reports are reviewed by an appropriate person who is independent of the person performing the tasks, while also ensuring that all timesheet entries are correctly posted in the general ledger. All payroll reports should be signed by that officer as evidence of review.

Management Comment

A combination of factors in 21/22 led to the above issues with the outbreak of Covid and people working remotely not all reports were filed or signed appropriately. This may have also happened with the timesheet as they were being emailed to the payroll officer for entering.

In May a new payroll officer was being trained and in June the Manager of Community and Corporate Services left, these factors have also contributed to the reports being missed or not signed or filed appropriately.

The current payroll officer is now trained and understands the revised process for reviewing payroll documentation and process. There has been no need to work remotely. The CEO has implemented additional reporting requirements on payroll which has strengthened the controls and procedures.

The revised procedure now requires the CEO to approve and sign off on payroll and ensures all relevant traceable reports are present at time of approval.

Responsible Person: Payroll/Finance Officer (Vivicka Kahn) and CEO (Grant Thompson)
Completion Date: In place already.

SHIRE OF KOJONUP**PERIOD OF AUDIT: YEAR ENDED 2022****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****2. General Journal Review****Finding**

We noted that 5 out of the 30 general journals that we tested were not marked as being reviewed by an independent authorised officer.

Rating: Moderate**Implication**

Accounting journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved. If journals are not independently reviewed there is an increased risk that unauthorised journals can be processed, and funds could be misappropriated. Maintaining an effective audit trail for the entries posted into the accounting system increases the integrity and transparency of the accounting data.

Recommendation

We recommend that all general journals are reviewed by an appropriate person who is independent of the preparer. It is important that the reviewer signs and dates the general journal and that sufficient evidence of the journals and their review is retained.

Management Comment

The journals were routinely checked and signed off by the Manager of Corporate Services prior to that role being vacated.

As a layered audit the CEO now reviews journals sporadically, however the revised procedure since the departure of the MCC is that the SFO and Financial Officers review and check each of their journal changes. E.g. the SFO reviews and approves journals processed by the Payroll/Finance Officer and external accountant. The finance officer checks and approves the journal changes that the SFO makes. The CEO does sporadic internal audits and reviews.

Responsible Person: Senior Finance Officer (Jill Johnson) and Finance/Payroll Officer (Vivicka Kahn)

Completion Date: Commenced July 2022 and ongoing.

SHIRE OF KOJONUP**PERIOD OF AUDIT: YEAR ENDED 2022****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****3. Purchasing Policy - Tendering****Finding**

Variations totalling \$128,711 were processed for a contract with an original value of \$173,962, thereby increasing the total contract value to \$302,673, which exceeds the \$250,000 threshold for a tender. The variations involved a significant change to the scope of the original contract, and should have been undertaken through a public tender process.

Rating: Moderate**Implication**

Cumulative variations that significantly increase the value of the original contract potentially indicate a significant change to the scope of the original contract, requiring a separate procurement process.

Recommendation

Where the cumulative impact of variations significantly increases the value of the original contract, management should consider whether a separate procurement process is required, to ensure that value for money is achieved.

Management Comment

The original RFQ was advertised where the qualified estimate costings were well below the \$250,000 threshold and therefore the Shire conformed to its Policy and regulations.

Although many contractors were emailed the RFQ, and were subsequently followed up with, due to a Covid era supply issue with Contractors the Shire only received one quote. The quote that was received was below the \$250K threshold.

Post construction commencement of the earthworks and brickwork it was determined that re-engineering was required to support the construction of the amenities as there appeared to be an under design and therefore a variation of scope occurred. It is not the contractors Liability where changes of scope occurs. Furthermore, there was significant cost associated with removing debris from the soil which had not been factored into the original RFQ and was unforeseen at the time of RFQ.

It was noted in the report to Council that there were some anomalies in the Project Management procedures related to the under design of the facility and then scope changes which will be rectified in new project management processes being implemented this year.

However, these mitigating circumstances appeared after construction had significantly commenced. Only due to post construction mitigating circumstances and scope changes did the costs rise with an abnormal contingency.

The Shire did not breach Policy regarding the RFQ/Tender process. However, the Shire can appreciate the advice and take on board the recommendations to improve the management of cumulative variations.

Responsible Person: CEO (Grant Thompson)**Completion Date: January 2024**

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

4. Pool Receipts Reconciliation

Finding

We noted that the Shire does not perform a daily reconciliation of pool cash receipts to source documents such as till tapes or point of sales software reports.

Rating: Minor

Implication

In the absence of a reconciliation of cash collected to source documents, there is an increased risk that misappropriation of cash can occur and not be detected.

Recommendation

Management should implement processes to reconcile pool takings on a daily basis to an appropriate source document, to ensure that all cash is receipted correctly and to prevent the occurrence of fraud.

Management Comment

This is noted and there will be a review by the next season of the practices at the pool and further controls will be considered by the SFO and CEO.

Responsible Person: CEO (Grant Thompson) / SFO (Jill Johnson)

Completion Date: October 2023

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

5. Related Party Declarations

Finding

We reviewed Key Management Personnel related party declarations and noted that 4 Councillors had not completed and signed their declarations for 2021-22.

Rating: Minor

Implication

Related party declarations are an important document to aid in identifying related parties. Non-completion of the declarations increases the risk that related party transactions of key management personnel may not be reported in the financial statements.

Recommendation

We recommend that related party declarations are completed and signed by all key management personnel at least annually, and that there is adequate follow up where signed declarations have not been received.

Management Comment

Noted, our procedures will be revised to reflect a change of staff and or councillors that the relevant documentation is completed correctly.

CEO to review the procedure for related party declarations.

Responsible Person: CEO (Grant Thompson) and Senior Administration Officer (Judy Stewart)

Completion Date: Ongoing

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

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

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

DECLARATION OF INTEREST

Nil

SUMMARY

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

BACKGROUND

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

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

COMMENT

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

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

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

Significant Matters Raised:

Nil

Moderate Matters Raised:

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

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

Minor Matters Raised:

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

1. Pool Receipts Reconciliation
2. Related Party Declarations

The Asset Renewal Funding Ratio was not reported.

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

CONSULTATION

Auditors – Lincolns Accountants, Albany

The Office of the Auditor General

STATUTORY REQUIREMENTS

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

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

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

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications for this report.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

That:

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

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION/COUNCIL DECISION

57/23 Moved Cr Gale

Seconded Cr Egerton-Warburton

That:

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

CARRIED BY ABSOLUTE MAJORITY 8/0

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

COMMITTEE RECOMMENDATION/COUNCIL DECISION

58/23 Moved Cr Gale

Seconded Cr Egerton-Warburton

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

CARRIED 8/0

UNCONFIRMED