

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 16 August 2017**

Concept Forum	1:00pm
<i>Ordinary Council Meeting to follow</i>	
Afternoon Tea	3.30pm
Dinner	6.30pm

Noel Mason

Chief Executive Officer
10 August 2017

DISCLAIMER: The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations, which have not yet been adopted by Council.



ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4 APPLICATIONS FOR LEAVE OF ABSENCE**
- 5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 5.1 Shire of Kulin Ordinary Meeting – 19 July 2017
 - 5.2 Kulin Child Care Centre Management Committee – 1 August Attachment 1
 - 5.3 Kulin Bush Races – 27 July 2017 Attachment 2
- 6 MATTERS REQUIRING DECISION**
 - 6.1 List of Accounts – July 2017 Attachment 3
 - 6.2 Financial Reports – July 2017 Attachment 4
 - 6.3 2017/18 Budget Adoption Attachment 5 & 6
 - 6.4 Application Under License for Use of Land – Wedding
- Kulin Bush Races Facility
- 7 COMPLIANCE**
 - 7.1 Compliance Reporting - General & Financial Compliance July 2017 Attachment 7
 - 7.2 Compliance Reporting – Delegations Exercised July 2017
- 8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 9 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 10 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
- 11 DATE AND TIME OF NEXT MEETING**
- 12 CLOSURE OF MEETING**

6 MATTERS REQUIRING COUNCIL DECISION

6.1 List of Accounts – July 2017

RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.06
AUTHOR: DCEO
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Attached is the list of accounts paid during the month of July 2017 for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That July payments being cheque No's 235 (Trip Fund), 366 (Trust Fund) 2000 - 2001 (Bush Races), 36819 - 36836 (Municipal), EFT No's 12846 - 13103, DD6220.1 - DD6220.10 (Municipal), credit card payments, creditor payments, and other vouchers from the Municipal Fund totalling \$833,992.41 be received.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 3

6.2 Financial Reports – July 2017

RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.01
AUTHOR: DCEO
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Attached is the financial report for the period ending 31 July 2017.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statement for the periods ending 31 July 2017.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 4

6.3 2017/2018 Budget Adoption

NAME OF APPLICANT: DCEO
RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.04
AUTHOR: DCEO
DISCLOSURE OF INTEREST: Nil.

SUMMARY:

Councillors were presented with the draft budget at the July 2017 meeting of Council.

As part of the budget adoption and to enable rate notices to be finalised, the following needs to be endorsed:

- Rate in the \$ for GRV and UV properties (based on 2.5% increase)
- Minimum values for GRV and UV properties
- Discount on early payment of rates
- Interest on late payment of rates and administration charge for instalment options
- Payment options and instalment dates

Note: Changes to the Budget at this point would require deferment of adoption to allow changes to be incorporated.

Changes since draft budget were presented:

- Plant replacement schedule has been updated and the rubber tyred roller which was planned to be replaced has been deferred and the Hamm Roller will now be replaced.
- Main Roads Direct Grant has now been reduced, we are unsure of the exact amount but we have reduced by 42%. The funding pool was reduced by 42%.
- Net Current Assets (opening balance) has increased. It was first estimated that the opening balance would be approximately \$1,450,000 however after passing all of our year end journals this figure is now \$1,528,224. This increase is similar in value to the reduction in the Direct Grant.

COMMENT:

Budgeted expenditure totals \$9,005,469 which is slightly lower than the 2016/17 budgeted expenditure of \$9,578,876. Budgeted revenue followed the same trend with 2017/18 revenue totalling \$5,138,376 falling from \$7,011,793. Some of this drop is due to almost \$1m of 2017/18 revenue, expected from the federal government's financial assistance grants, being received in the 2016/17 financial year. The early receipt of these funds means that our starting point (Net Current Assets opening balance) is in a much healthier position than it was in the previous financial year. Our opening balance improved by \$854,725.

1. Capital Projects - the total budget for capital expenditure is expected to be around \$3,700,000. \$1.8m of this expenditure is for the construction and improvement of roads. Details of this road construction is listed in our road replacement program which is provided as an attachment to this report. Other capital expenditure includes plant replacement of \$900,000, staff housing construction of \$790,000, \$125,000 towards the construction of a dam in Pingaring and \$50,000 towards public housing.
2. Council has been able to contain the rate increase to an average of 2.5%. A 5.0% discount is offered to ratepayers who choose to pay their rates in full by the last business day in September. With the increasing cost of materials, utilities, contractors and staff wages, this increase was unavoidable.
3. It is anticipated that through this budget, Council will be able to further progress and increase facilities provided to the community and its wider users, and increase Council owned assets. These are very exciting times for the Kulin region, and the demand for increased infrastructure is very important to ensure that the region continues to prosper and develop at a rapid rate.

STATUTORY ENVIRONMENT:

As per the Recommendation

FINANCIAL IMPLICATIONS:

The budget sets the Council approved expenditure for the 2017/2018 financial year.

RECOMMENDATION:

That Council adopt the 2017/2018 Budget in accordance with the following items:

1. As per Section 6.32 (1) of the Local Government Act 1995, Rates and Minimum Rates to be levied on all rateable property be as follows:

Valuation	Rate (cents per dollar)	Minimum Rate
Residential Zoning – GRV	9.5843	\$ 417.60
Industrial Zoning – GRV	9.5843	\$ 417.60
Commercial Zoning – GRV	9.5843	\$ 417.60
Rural Zoning – UV	1.0111	\$ 417.60
Mining Zoning – UV	1.0111	\$ 417.60
Rural Zoning - GRV	9.5843	\$ 417.60

2. Section 6.46 of the Local Government Act allows a discount of 5.0% be allowed for payment of rates in full within 35 days of the date of issue of the rate notice;
3. Section 6.45 of the Local Government Act a 5.5% interest charge be levied on rates instalments, Deferred Pensioners Rates' excluded;
4. Section 6.45 of the Local Government Act an administration charge of \$7 be levied for the second and each of the subsequent rates instalments;
5. Section 6.51 of the Local Government Act an 11% interest charge be levied on all overdue rates outstanding, Deferred Pensioners' Rates excluded;
6. Section 6.32 (1) of the Local Government Act 1995 the Schedule of Rents, Leases and Charges as detailed in the budget document;
7. Section 64 (2) of the Local Government (Financial Management) Regulations 1996 that the due date for instalments be set as follows:

Two Instalment Option:

- 1st Instalment not due before 29th September 2017
- 2nd Instalment not due before 1st February 2018

Four Instalment Option

- 1st Instalment not due before 29th September 2017
- 2nd Instalment not due before 1st December 2017
- 3rd Instalment not due before 1st February 2018
- 4th Instalment not due before 2nd April 2018

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 5 – Budget

Attachment 6 – Road Replacement Program

6.4 Application under License for Use of Land – Wedding – Kulin Bush Races facility

NAME OF APPLICANT: Wesley Lamont
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 02.06 Kulin Bush Races
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Shire has received an application from Mr. Wesley Lamont and Ms. Sarah Rea (Blazing Swan) for use of the Kulin Bush Races track/facilities to host their wedding on the 23rd and 24th September 2017.

Seeking Council delegation to the Chief Executive Officer to have requests meeting Shire KBR License Agreement requirements, KBR Committee and Licensor consent, approved by delegation without reference to Council.

BACKGROUND & COMMENT:

Shire Chief Executive Officer received advice from KBR Chairman (G Robertson) that a request had been made to utilise the KBR facilities for a wedding; two weeks prior to KBR 2017. The KBR Committee discussed the matter and approved the use of the facilities for a wedding, and organised supervision and preparation arrangements.

CEO on checking the License Agreement requirements forwarded an application/approval request form to proponent. Final application was submitted to the Licensor and approval was issued by Mary & Sergio Lucchesi on the 30th July 2017.

Remains for Council to approve the private event under the License to Use Land and to ensure adequate liability cover exists for the event. The Shire's Casual Hirers liability, public liability and property covers would be used in the case of a claim.

With the proponent conducting an invitation only event, no alcohol sales and KBR supervision; this private event should not impose any additional requirements on the Shire.

CEO also proposes that applications seeking Council approval under the Shire KBR License Agreement that have received KBR Committee and Licensor consent, be approved by delegation without reference to Council. Administration Procedures and Operational Guideline (APOG) CS13 be amended to include the following;

Application for Use of Land - Shire of Kulin and Kulin Bush Races facility – Lucca Pty Ltd

The Chief Executive Officer is authorised to consider applications for approval for the conduct of events under SCHEDULE ITEM 4 of the Lucca Pty Ltd and Shire of Kulin License to Use Land Agreement (Kulin Bush Races facility) subject to compliance with the following terms and conditions;

Public Functions

- *In the case of community, sporting or public functions and any other festival or event – only following an approval by the KBR Committee and a report resolution by Council following receipt of the Licensor's approval;*

Private Functions

- *In the case of private functions (where alcohol license is not required) by delegation to the CEO when approved by the Kulin Bush Races Committee and the Licensor;*
- *A copy of the Event License is to be sent to the applicant after Shire approval detailing any terms or conditions to be met;*
- *Event Application License will only be issued to a single applicant;*
- *Appropriate hygiene measures to be assessed and recommendations to be followed at all times;*
- *Appropriate licenses must be held for all licensable activities e.g. Fireworks*
- *All care will be taken to avoid damage to the KBR facility and no alterations or additions will be made to the facility without KBR Committee sanction;*
- *All care will be taken to avoid any major soil disturbance that will lead to soil degradation; and*

Upon an applicant agreeing to the terms and conditions, the Chief Executive Officer will issue approval by letter.

On this occasion, this application can be determined by Council resolution.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

As indicated with Procedure to be adopted in the APOG.

Note: Shire of Kulin Administrative Procedures and Operational Guidelines Manual (APOG)

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council approve the Event Application submitted by Wesley Lamont for a License for Use of Land subject to the following conditions noting that the KBR Committee and Lucca Pty Ltd approval has been secured;

- Appropriate licenses must be held for all licensable activities e.g. Fireworks
- All care will be taken to avoid damage to the KBR facility and no alterations or additions will be made to the facility without KBR Committee sanction;
- All care will be taken to avoid any major soil disturbance that will lead to soil degradation; and

Upon an applicant agreeing to the terms and conditions, the Chief Executive Officer will issue approval by letter.

That the detailed procedure to consider applications be added to the Community Services (CS13) section of the APOG.

Application for Use of Land - Shire of Kulin and Kulin Bush Races facility – Lucca Pty Ltd

The Chief Executive Officer is authorised to consider applications for approval for the conduct of events under SCHEDULE ITEM 4 of the Lucca Pty Ltd and Shire of Kulin License to Use Land Agreement (Kulin Bush Races facility) subject to compliance with the following terms and conditions;

Public Functions

- *In the case of community, sporting or public functions and any other festival or event – only following an approval by the KBR Committee and a report resolution by Council following receipt of the Licensor's approval;*

Private Functions

- *In the case of private functions (where alcohol license is not required) by delegation to the CEO when approved by the Kulin Bush Races Committee and the Licensor;*
- *A copy of the Event License is to be sent to the applicant after Shire approval detailing any terms or conditions to be met;*
- *Event Application License will only be issued to a single applicant;*
- *Appropriate hygiene measures to be assessed and recommendations to be followed at all times;*
- *Appropriate licenses must be held for all licensable activities e.g. Fireworks*
- *All care will be taken to avoid damage to the KBR facility and no alterations or additions will be made to the facility without KBR Committee sanction;*
- *All care will be taken to avoid any major soil disturbance that will lead to soil degradation; and*

Upon an applicant agreeing to the terms and conditions, the Chief Executive Officer will issue approval by letter.

VOTING REQUIREMENTS:

Simple majority required.

7 COMPLIANCE

7.1 Compliance Reporting – General & Financial Compliance – July 2017

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 Compliance 12.06 – Accounting Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO/DCEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report addresses General and Financial Compliance matters for July 2017. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

The report provides a guide to the compliance requirements being addressed as part of staff workloads and demonstrates the degree of internal audit being completed.

BACKGROUND & COMMENT:

The Compliance Team and works staff commence the monthly compliance effort immediately after the Shire meeting each month. At that time, the executive support officer will email the assigned staff member their compliance requirements for the coming month.

As the month progresses, staff in conjunction with their manager, the CEO or DCEO will determine the extent of work/action needed to complete items. During Agenda week, the Compliance Team again meets to ensure the monthly report/list is reviewed and that compliance items are completed. In preparing the Agenda report, the CEO or DCEO will sign off on completed items.

Prior month items not completed previously will be reported in the following month so Council remains aware of what items are still outstanding. (*Refer to Table attached*)

FINANCIAL IMPLICATIONS:

In the generation of the report, nil in terms of meeting compliance. There may be items that require additional administrative effort to complete or require external assistance to resolve. In those cases, individual financial implications will be reported.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Reports for July 2017 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 7 – General & Financial Checklist for July

7.2 Compliance Reporting – Delegations Exercised – July 2017

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 - Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending 1 August 2017.

To provide a comprehensive report listing of the delegations able to be exercised following adoption of a more substantial array of delegations in June 2017.

BACKGROUND & COMMENT:

This report is prepared for Council detailing actions performed under delegated authority by the respective officers under each of the delegation headings:

ADMINISTRATION

Policy	Delegation	Officers
A1	Acting Chief Executive Officer	(CEO)
A2	Agreements for Payments of Debts to Council	(CEO/DCEO)
A3	Casual Hirer's Liability	(CEO)
A4	Complaint Handling	(CEO)
A5	Fees & Charges – Discounts	(CEO/DCEO/MW/MLS/CRC Mgr.)
A6	Investment of Surplus Funds	(CEO/DCEO)
A7	IT & Social Media – Use Of	(CEO)
A8	Legal Advice, Representation & Cost Reimbursement	(CEO)
A9	Payments from Municipal and Trust Funds	(CEO – to numerous staff for Orders)
A10	Use of Common Seal	(CEO)
A11	Writing Off Debts	(CEO)
A12	Housing	(CEO)
A13	Procedure for Unpaid Rates Finance	(CEO)

GOVERNANCE

G1	Applications for Planning Consent	(CEO)
G2	Building Licences and Swimming Pools	(EHO/Building Surveyor)
G3	Cemeteries Act 1986	(CEO)
G4	Health Act 1911 Provisions	(EHO)

HUMAN RESOURCES

H1	Grievance Procedures	(CEO)
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COMMUNITY SERVICES

C1	Bushfire Control – Shire Plant for Use of	(CEO)
C2	Bushfire Control – Plant Use for Adjoining Shires	(CEO)
C3	Bushfire Prohibited / Restricted Burning Periods – Changes	(Shire President/CEO)
C4	Bushfire Training Administration	(CEO)
C5	Cat Ownership Limit – Cat Control	(CEO)
C6	Dog Control – Attacks	(CEO)
C7	Dog Ownership Limit – Dog Control	(CEO)
C8	Sea Containers Use of – Town Planning	(CEO)
C9	Second Hand Dwellings	(CEO)
C10	Temporary Accommodation	(CEO)
C11	Unauthorised Structures – Building Control	(CEO)
C12	Kulin Bush Races	(Kulin Bush Races Committee)
C13	Freebairn Recreation Club Committee	(FRC Club Committee)
C14	Kulin Child Care Centre Management Committee	(Kulin CCC Management Committee)
C15	General – Community Services Practices	(CEO)

WORKS

W1	Gravel Supplies	(MW)
W2	Roads – Clearing	(CEO)
W3	Roads – Damage to	(MW)
W4	Roads – Roadside Markers – Management of	(MW)
W5	Stormwater Drainage	(MW)
W6	Street Trees	(CEO)
W7	Streetscape – Improvements	(CEO)
W8	Roadside Burning	(MW)
W9	Temporary Road Closures	(MW)
W10	General – Works Practices Approvals	

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid)

Delegations exercised for July 2017.

A6 Investment of Surplus Funds (DCEO) - Local Government Act 1995, section 6.14

Municipal funds

At Call	1.5%	-350,000
At Call	1.5%	-275,000
At Call	1.5%	-100,000

CS1 Bush Fire Administration – Confirmation of Appointment of Dual Fire Control Officers – Bush Fires Act 1954, Sect 48 (1)

Appointment of Shire of Lake Grace Dual Fire Control Officers 2017/18 Fire Season – Mr. Doug Dunham, Mr. Steven Davies and Mr. Evan Wyatt.

STATUTORY ENVIRONMENT:

- Building Act 2011*
- Bushfires Act 1954*
- Cemeteries Act 1986*
- Health (Asbestos) Regulations 1992;*
- Health (Miscellaneous Provisions) Act 1911;*
- Local Government Act 1995*
- Public Health Act 2016*
- Shire of Kulin TPS2*
- Town Planning Development Act*
- Town Planning Scheme*
- Trustees Act, Part III,*
- Criminal Procedure Act 2004;*

FINANCIAL IMPLICATIONS:

Nil in terms of exercising delegation and reporting to Council though there may be financial implications in the case of each delegation exercised.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the Delegation Exercised Report for July 2017.

VOTING REQUIREMENTS:

Simple majority required.

8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

9 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil

10 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

Kulin Child Care Centre

Minutes of a meeting of the Kulin Child Care Centre Management committee held on
Tuesday 1st August 2017

ATTENDANCE: Sarah Gangell, Elana Frantom, Sarah Reader, Elle Bowey, Megan Syred, Taryn Scadding
APPOLOGIES: Steph Marsh Robbie Bowey

CONFIRMATION OF MINUTES

Moved Elana Frantom, seconded Megan Syred that the Minutes of the Meeting held on 26th June 2017 be confirmed as a true and correct record.

CARRIED

BUSINESS ARISING FROM MINUTES

Nil

CO-ORDINATOR REPORT

- Cubby has been purchased
- Assistance with strategies for inclusion can be accessed through KDHS staff. Many have had specific training and are a good source of on-the job training and advice

FINANCIAL STATEMENT

Not presented

GENERAL BUSINESS

Moved Sarah Gangell, seconded Megan Syred that we reimburse Lucchesi's for the purchase of the cubby house - \$3,147. CARRIED

Fundraising catalogues – Sarah Reader to investigate if KCCC will undertake them as a fundraiser

Playground – Elana and Sarah have been working on the new layout. More information to follow. Searching for a 900mm cement pipe.

Melbourne Cup Luncheon – Sarah Gangell to coordinate. Any suggestions on raffles, games, crèche, food?

Policy Updates:

Health, Hygiene and Infection Control (Health and Safety). No Jab No Play policy included
Environmental Sustainability Policy (replacing Environmental Protection)
Animals and Pets Policy (new)

There being no further business the meeting was closed at 10.55am

Kulin Bush Races General Meeting

27th July 2017

7.00PM

FRAC
MINUTES

Present: Brendon Savage, Janna Lockyer, Simone Lockyer, Mike Wilson, Jack Wilson, John Munroe, Tom Murphy, Robbie Bowey, Kate Bishop, Sharyn McAdam, Annette Lewis, Nick Grant, Luke Tyson, Bredan Sloggett, John Bowey, Rynelle Bowey, Simon Noble, Tracey Noble, Jarron Noble.

Apologies: Fiona Jasper, Laney Duckworth, Matt Syred, Graeme Robertson, Mary Luchessi

Meeting Opened:

Deputy Chairman declared the meeting open at 7.10pm.

Confirmation of Previous Minutes:

Moved: Janna Lockyer, Seconded: Robbie Bowey

That the minutes of the meeting held on Wednesday, 5th July 2017 be confirmed as a true and correct record.

Carried

BUSINESS ARISING from previous Minutes:

1. Drones: We need to be clear that no drones are to be flown near Jilakin Rock as this is the flight path for the air strip located near the track.

FINANCE:

No financials to be presented to the meeting.

CORRESPONDENCE:

Inwards: Email – Shire of Kulin, Drones regulations

Outwards: None

Moved Tracy Noble, Seconded: Sharyn McAdam

That the correspondence inward be received and the outward be endorsed.

Carried

GENERAL BUSINESS

- 1. Entertainment** – Production has come back at \$15,000 inc GST. Nick explained our budget in regards to this. There was some concern that this is too big of an expense to go forward with a large act. Kate has agreed to look at getting more sponsorship to help offset this extra cost.

Moved: Simone Lockyer Seconded: Tom Murphy

That we go forward with the booking of Eskimo Joe with the extra expenditure.

Carried10/1

Note: Going forward that the Portfolio of Entertainment will look after logistics, Simone and Simon to continue this including Graeme and Brendon.

- 2. Tickets on sale:** these are getting ready to go when Main Band is released.

Move Janna Lockyer, Seconded: Annette Lewis

That the Minutes dated 18th April 2017 be amended: the date for online tickets be changed from 30th August 2017 to 30th Sept 2017 for the price increase.

Carried

ACTION PLAN

PERSON RESPONSIBLE	HEADING	DISCUSSION	DATE	ACTION/DECISION
Janina	Curtin Volunteers	<ul style="list-style-type: none"> Need ideas for Volunteers to work on 2 weeks out from the event 	27 Jul 17	Ongoing
Kate Bishop	Sponsorship Packages 2017	<ul style="list-style-type: none"> IGA have come on board as sponsors again for 2017 Karma Luxury Travels – are wanting to donate a trip to the value of \$8,000. This is for us to use as we please. We have \$18,000 of sponsorship on board already for 2017 	5 July 17	Ideas for this at the next meeting. Ongoing
Kate Bishop	Strategic Plan for Shire	<ul style="list-style-type: none"> 3 main ones Accommodation – no funding available, shelleys? Partnership with Shire and Community Bank Youth – nothing for 13-18, camp Kulin expansion outside funding, Skate Park upgrade \$200,000, mini golf course \$400,000, bmx track \$100,000 Tourism – Jilikan Rock, Tin Horse Highway. Maybe set aside some money for smaller projects too. Museum requesting funding. 	27 Jul 17	Decision at next meeting
Tom Murphy	'Class Room' from Blazing Swan	<ul style="list-style-type: none"> The 'class room' gifted to us from the Blazing Swan is yet to be certified by an Engineer. Can the ambulance use this building once certified. As a first aid post. Carly is helping to get this completed Carly is also doing up the schematics for the building Engineer to sign off from approx.. \$250 Need retrospective building license Plans have been sent for approval 	10 May 17 10 May 17 21 June 17 5 July 17 27 Jul 17	Graeme to ask Blazing Swan to see if they have an engineer that could help us, to reduce cost. Tom to talk to Noel as risk management. Ongoing Ongoing
Tom Murphy	Risk Management	<ul style="list-style-type: none"> New standards need to be met Consultant is happy to help to make sure it complies Fire pits Pallets and Kegs for seating and tables Consultant to get our Risk Management Plan up to date will cost \$600 but we will be required to do most of the work. 	21 June 17 5 July 17 27 Jul 17	Simone to pass on details for Risk Management

Nick Grant	Website	<ul style="list-style-type: none"> Website is coming along nicely Online ticketing is being added to the site. We are aiming to get the site up and going by the end of June. General content is going well. Page on history so a call for more information. Needing any information for this year's event so we can add to the page before going live. This includes but not limited to entertainment, food, kids activities and camping. Website is now live and all can access it. Tickets ready just waiting on entertainment confirmation. Payment gateway – To keep it easy and secure, we can use Paypal which will cost 2% per transaction Horse Nominations – Online only. Just need more info on what information we need from the nominees for this to go ahead. Committee profiles – put these up make it more interesting and personal Would it be prudent to take out weather insurance. 	10 May 17	Ongoing for all to give information to Nick.
Robbie Bowey			5 July 17	Go ahead with this Ongoing Sharyn to follow up
Fiona Jasper	Barrel Races	<ul style="list-style-type: none"> As there is no Gynkhana this year would it be possible to have Barrel Races in between Races. Qualifying events to be held in the morning. Finals for each category to be run after the first 3 races. Entertainment Sponsor. We require a name for the Barrel Races 	10 May 17	Fiona to work out details and to work with Kate over prize money.
Sharyn McAdams	KBR Volunteer Sundowner	<ul style="list-style-type: none"> Sharyn is chasing some ideas on this. To be held before and one after the Races. Busy bee scheduled for Sunday 10th Sept will be a Full Moon and a great opportunity to test the lighting and fire pits and find any issues that may need fixing before the event. Photos to be taken and put up in social media 	5 July	Kate will work on ideas for this
Simone Lockyer	Entertainment	<ul style="list-style-type: none"> We received a quote back from John Butler Trio and it was \$50,000 to \$60,000. This is not possible to go forward with them. Currently we are getting quotes on 3 other bands. When we receive these quotes, it will be sent for public vote, most likely via Facebook. 	10 May 17	Sharyn to continue to work on this. Ongoing Simone to continue working on this.

		<ul style="list-style-type: none"> Eskimo Joe – will come for \$30,000 Plus one flight, transport, accommodation and sound production There are some conditions on advertising – Simone will get more details on this Small band on different stage before fireworks so as not to interfere with Main bands set. Main Band to play after fireworks with good band after. Currently doing Wedding packages available in the local area and requested if the track was a possibility. 	5 Jul 17	Simone to follow up on requirements for the band and will meet with Graeme for signing of contract. Ongoing
Simone Lockyer	Weddings		27 Jul 17	At a previous meeting it was decided that we would not offer this service.
Simone Lockyer	Food Vans	<ul style="list-style-type: none"> Cost for them to come \$500 Asian, Chinese, Mexican and Pizza To do a selection criteria Mexican food van on board 	21 June	Ongoing
Laney Duckworth	Horses	<ul style="list-style-type: none"> We will be calling for horse nominations soon. Meeting of Horse focus group to be held before next meeting with Graeme, Trish, Kate, Luke and Laney Quarter Horse Races are big in America maybe need to follow up with this to get more races. Maybe next big thing 	21 June 17 05 July 17	Ongoing. Ongoing.
Laney Duckworth	Race Book	<ul style="list-style-type: none"> Last year we had the Racebook printed at the CRC but had difficulties. We will keep the design in house created by Kate and Laney. Get it printed out of house. This will enable us to go for a pocket race book. Separate the Event Book and Race book so easier for last minute changes and printing required. 	21 June 17	Go with out of house printing service Have a separate Race Book and Event book.
Annette Lewis	Licenses	<ul style="list-style-type: none"> Licenses completed so far include – Fireworks, TAB, Two up, Racing. Liquor license is still required 	27 July 17	Ongoing
Annette Lewis	Cash Requirements	<ul style="list-style-type: none"> Could all cash requirements please be given to Annie soon 	27 Jul 17	Ongoing
Annette Lewis		<ul style="list-style-type: none"> Nag Bag – We are not having these this year but will have showbags available at sugar shack 	27 Jul 17	
Rynelle Smoker	Souvenirs	<ul style="list-style-type: none"> Starting again with designs and getting new stock in. Will be sold online too. Cost of each item will go up. 	27 Jul 17	

Jarron Noble	Security	<ul style="list-style-type: none"> The Community EFTPOS machine – We would like to try to use this for souvenirs. It will be possible to increase security in the weeks leading up, if numbers increase. Discussion held on changing our tickets to \$1 amounts so any pricing increase is easier and less of a jump ie soft drink currently \$2 but would be good to have \$3. This is not possible with the \$2 increments 	27 Jul 17	Annie, Tom and Rynelle to look into this. Ongoing with ticket sales
Tracy Noble	Food	<ul style="list-style-type: none"> Caterall is all booked Food Vans – only 2 vans for Friday and Saturday. Only 1 coffee van 	27 Jul 17	Not happening this year
Luke Tyson	Racing	<ul style="list-style-type: none"> Unable to steward the races this year Happy to help out Graeme 	5 July 17	Ongoing
	Blazing Swan	<ul style="list-style-type: none"> Blazing Swan are making a Pegasus for our Event that we can Burn 	27 Jul 17	Ideas for this at the Next Meeting please

BUSY BEE JOBS LISTS

AREA	JOB	TASK	DATES	ACTION/DECISION
Main Bar	Bar Extension	Matt Syred – Need to look into increasing the size of the Main Bar if we are expecting larger numbers.	5 July 17	
Main Bar/Family Area	Fire Pits	Simone Lockyer – Requires three fire pits to be made for both the Main Bar area and the Family Area Some ideas suggested are old header rims, rock surrounds. Needs to be able to be moved after the event.	5 July 17	Try and source some header rims to use These can be easily shifted.
Horse Yards	Horse Yards	These have some white ant damage and will need replacing in the near future	27 Jul 17	
Track	Chairs along track need replacing	Need ideas for what these can be replaced with	27 Jul 17	

Meeting Closed:

There being no further business the Chairman declared the meeting closed at 8.59pm

Next Meeting to be held:

9th August 2017 at the Kulin Hotel at 7.00pm.

Shire of Kulin

EFT & Chq Listing for period ended 31 July 2017

CHQ / EFT No	DATE	DESCRIPTION	AMOUNT
TRIP			
235	21/07/2017	JEREMY DAVID MEIKLE	\$3,920.00
		Trip Fund Request	
TRUST			
366	12/07/2017	TIM GOODALE	\$640.00
		Housing Bond Refunded, Unit Nine Kulinda Village	
BUSH RACES			
2000	19/07/2017	TELSTRA	\$70.18
		Phone Lines	
2001	19/07/2017	RAW CREATIVE	\$615.00
		Artwork & Printing 1,000 Flyers	
MUNICIPAL			
EFT12846	06/07/2017	A.R.M SECURITY	\$100.10
		FRAC: Alarm Monitoring Charges	
EFT12847	06/07/2017	AUSTRALIAN TAXATION OFFICE	\$22,920.00
		BAS Statement May 2017	
EFT12848	06/07/2017	KULINARY KREATIONS	\$455.00
		Catering, Flag Raising Ceremony	
EFT12849	06/07/2017	BOC GASES	\$44.36
		Cellamix Cylinder	
EFT12850	06/07/2017	BEST OFFICE SYSTEMS	\$238.00
		Staples for CRC Photocopier	
EFT12851	06/07/2017	BRADLEY TAYLOR	\$1,266.40
		Council Sitting Fee & Travel Expenses Feb/June 2017	
EFT12852	06/07/2017	RA & RJ BOWEY	\$1,048.10
		Council Sitting Fee & Travel Expenses Feb/June 2017	
EFT12853	06/07/2017	DUCKWORTH, RODNEY DAVID	\$1,170.20
		Council Sitting Fee & Travel Expenses Feb/June 2017	
EFT12854	06/07/2017	DEPARTMENT OF LOCAL GOVT & COMMUNITIES	\$200.00
		Kulin Child Care Annual Service Fee	
EFT12855	06/07/2017	DOOLAN BRICKLAYING	\$20,608.50
		3 Hodgson & 9 Rankin Street Paving	
EFT12856	06/07/2017	EASTWAY FOOD SUPPLY	\$251.09
		Catering Supplies, Camp Kulin	
EFT12857	06/07/2017	EMBROIDEME	\$286.00
		Cam Kulin Camper Shirts	
EFT12858	06/07/2017	ENGINE PROTECTION EQUIPMENT PTY LTD	\$38.19
		Parts & Repairs	
EFT12859	06/07/2017	FEGAN BUILDING SURVEYING	\$792.00
		Building Services	
EFT12860	06/07/2017	FEDERATION FLAGS & FLAGPOLES	\$205.00
		Indoor Floor Stand for Chambers Flagpole	
EFT12861	06/07/2017	HOST CATERING SUPPLIES HEAD OFFICE	\$346.39
		Catering & Cleaning Supplies	
EFT12862	06/07/2017	JAPANESE FUNDRAISING GROUP	\$600.00
		Catering, Kulin Documentary Launch	
EFT12863	06/07/2017	KULIN HARDWARE & RURAL	\$4,698.76
		Statement May 2017	
EFT12864	06/07/2017	KULIN BUSH RACES	\$9,152.00
		Contribution from Blazing Swan Ticket Sales Less Shire	
EFT12865	06/07/2017	KULIN HOTEL/MOTEL	\$20.00
		Catering, Kulin Child Care Centre	
EFT12866	06/07/2017	KULIN IGA	\$186.63
		Child Care Centre Statement May 2017	
EFT12867	06/07/2017	KULIN TYRE SERVICE	\$1,203.80
		Statement May 2017	
EFT12868	06/07/2017	KONDININ MEDICAL CENTRE	\$77.00
		Pre Employment Medical, Judd Hobson	
EFT12869	06/07/2017	LEDWITH, MATHEW JAMES	\$989.44
		Council Sitting Fee & Travel Expenses Feb/June 2017	
EFT12870	06/07/2017	SD, MT & MS LUCCHESI	\$10,875.00
		Lease of Land for Blazing Swan Event 2017	

Shire of Kulin

EFT & Chq Listing for period ended 31 July 2017

CHQ / EFT No	DATE	DESCRIPTION	AMOUNT
EFT12871	06/07/2017	MCINTOSH & SON	\$124.59
		Parts & Repairs	
EFT12872	06/07/2017	ELISE MULLAN	\$420.00
		Catering, Council Meeting June 2017	
EFT12873	06/07/2017	NEWDEGATE STOCK & TRADING CO	\$39,392.87
		Distillate & Unleaded Fuel	
EFT12874	06/07/2017	SALLY ANN NEVILL	\$1,100.00
		Celebrant for Flagpole Dedication	
EFT12875	06/07/2017	NARROGIN CABINETMAKERS	\$1,687.17
		Electrical Contractor; New Kitchen at CEO's House	
EFT12876	06/07/2017	ROB O'BRIEN	\$983.52
		Council Sitting Fee & Travel Expenses Feb/June 2017	
EFT12877	06/07/2017	GRANT ROBINS	\$1,000.00
		Council Sitting Fee & Travel Expenses Feb/June 2017	
EFT12878	06/07/2017	RAW CREATIVE	\$487.50
		Design and Artwork, Banners In the Terrace	
EFT12879	06/07/2017	SHIRE OF LAKE GRACE	\$330.00
		Staff Training, Induction to Local Government, Patricia Mahe	
EFT12880	06/07/2017	TUDOR HOUSE	\$845.00
		Flags for Chambers	
EFT12881	06/07/2017	TWINKARRI PTY LTD	\$21,802.00
		Mulching Edges on Rabbit Proof Fence Road	
EFT12882	06/07/2017	OFFICEWORKS BUSINESS DIRECT	\$289.31
		Various Stationery	
EFT12883	06/07/2017	WEST REGIONAL NEWSPAPERS	\$1,540.15
		CRC Advertising for Gen Ag	
EFT12884	06/07/2017	WESTRAC PTY LTD	\$876.53
		Parts & Repairs	
EFT12885	06/07/2017	WEST, BARRY	\$4,040.26
		Presidential Allowance, Council Sitting Fee & Travel Expenses	
EFT12886	06/07/2017	THE WINDMILL COMMUNITY NEWSPAPER INC	\$30.00
		CRC Advertising for Gen Ag	
EFT12887	06/07/2017	WA CONTRACT RANGER SERVICES	\$537.62
		Ranger Service	
EFT12888	06/07/2017	WUDDI CULTURAL TOURS	\$80.00
		Purchase of 4 Aboriginal Designed Cushions for KCCC	
EFT12889	10/07/2017	AIR LIQUIDE WA	\$20.02
		FRAC: Oxygen Cylinder Rent	
EFT12890	10/07/2017	BEST OFFICE SYSTEMS	\$3,756.06
		Photocopying Fee, CRC	
EFT12891	10/07/2017	AXIS HIRE	\$16,060.00
		2015 Cat 12 M & Isuzu Giga Lease	
EFT12892	10/07/2017	BUTCHER'S BLOCK	\$156.00
		Catering Supplies, Camp Kulin	
EFT12893	10/07/2017	COUNTRY WIDE FRIDGE LINES PTY TLD	\$261.86
		Alcohol Freight	
EFT12894	10/07/2017	COURIER AUSTRALIA	\$279.66
		Freight	
EFT12895	10/07/2017	LANDGATE	\$37.90
		Mining Tenements Chargeable	
EFT12896	10/07/2017	DAIMLER TRUCKS PERTH	\$56.45
		Parts & Repairs	
EFT12897	10/07/2017	DA HOPE & BC PHILLIPS	\$9,397.30
		Installation of Garages at 9 Rankin & 3 Hodgson Street	
EFT12898	10/07/2017	EMBROIDEME	\$874.94
		Embroidery, Camp Kulin Staff Uniforms	
EFT12899	10/07/2017	FEGAN BUILDING SURVEYING	\$792.00
		Building Services	
EFT12900	10/07/2017	GANGELLS AGSOLUTIONS	\$14,908.33
		Various Building & Depot Supplies	
EFT12901	10/07/2017	GILBARCO AUSTRALIA PTY LTD	\$2,654.23
		Card Replacement at Fuel Facility	

Shire of Kulin

EFT & Chq Listing for period ended 31 July 2017

CHQ/ EFT No.	DATE	DESCRIPTION	AMOUNT
EFT12902	10/07/2017	IKES HOME IMPROVEMENT AND GLASS CENTRE Parts & Repairs	\$904.48
EFT12903	10/07/2017	KULIN HARDWARE & RURAL Various Building & Depot Supplies	\$7,071.19
EFT12904	10/07/2017	KLEENHEAT GAS Gas Supplies	\$1,421.13
EFT12905	10/07/2017	KULIN IGA Office Statement June 2017	\$1,734.00
EFT12906	10/07/2017	KULIN TYRE SERVICE Various Tyres, Tubes & Repairs	\$1,879.75
EFT12907	10/07/2017	KULIN LIBRARY, POST OFFICE AND MAIL Library Service Fee for June 2017	\$1,323.30
EFT12908	10/07/2017	K & J MOTOR SERVICE Annual Inspection, Community Bus	\$154.25
EFT12909	10/07/2017	LOMBARDI PTY LTD Parts & Repairs	\$1,170.29
EFT12910	10/07/2017	LANDMARK Hostel: Torium Pump Controller	\$284.90
EFT12911	10/07/2017	LINEAR HYDRAULIC SERVICES PTY LTD Parts & Repairs	\$3,260.95
EFT12912	10/07/2017	MAKIT NARROGIN HARDWARE 30 Ant Caps, 9 Rankin Street House	\$84.00
EFT12913	10/07/2017	MCINTOSH & SON Parts & Repairs	\$611.75
EFT12914	10/07/2017	PACIFIC BRANDS WORKWEAR Staff Uniforms	\$645.25
EFT12915	10/07/2017	NARROGIN & DISTRICTS LITTLE ATHLETICS CENTRE Kidsport Subs	\$90.00
EFT12916	10/07/2017	NM & MA SCADDING Garage Concrete Pads, 3 Hodgson & 9 Rankin Street	\$3,010.00
EFT12917	10/07/2017	SPYKER BUSINESS SOLUTIONS IT Service Charges for June 2017	\$7,472.55
EFT12918	10/07/2017	TUDOR HOUSE Banners In The Terrace	\$365.20
EFT12919	10/07/2017	TAMORA PLUMBING AND GAS Complete Plumbing Connections 3 Hodgson & 9 Rankin	\$14,550.37
EFT12920	10/07/2017	OFFICEWORKS BUSINESS DIRECT Stationery	\$267.96
EFT12921	10/07/2017	W.A. TREASURY CORPORATION Facility: Debenture Payment	\$5,054.84
EFT12922	10/07/2017	CONPLANT - AMMANN AUSTRALIA Parts & Repairs	\$343.08
EFT12923	10/07/2017	WESTRAC PTY LTD Parts & Repairs	\$1,279.60
EFT12924	10/07/2017	WURTH AUSTRALIA PTY LTD Depot Supplies	\$389.39
EFT12940	12/07/2017	CHILD SUPPORT AGENCY Payroll Deductions	\$227.03
EFT12941	12/07/2017	KULIN SOCIAL CLUB Payroll Deductions	\$200.00
EFT12942	12/07/2017	KULIN SHIRE TRIP FUND Payroll Deductions	\$870.00
EFT12943	12/07/2017	KULIN SHIRE TRUST FUND Payroll Deductions	\$780.00
EFT12944	12/07/2017	AUSTRALIAN SUPERANNUATION Superannuation Contributions	\$263.76
EFT12945	12/07/2017	AMP Superannuation Contributions	\$238.26
EFT12946	12/07/2017	BT SUPER FOR LIFE Superannuation Contributions	\$210.57
EFT12947	12/07/2017	BENDIGO SUPERANNUATION PLAN Superannuation Contributions	\$358.77

Shire of Kulin

EFT & Chq Listing for period ended 31 July 2017

CHQ /EFT No.	DATE	DESCRIPTION	AMOUNT
EFT12948	12/07/2017	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE Superannuation Contributions	\$78.33
EFT12949	12/07/2017	HOSTPLUS SUPERANNUATION FUND Superannuation Contributions	\$78.91
EFT12950	12/07/2017	MLC MASTERKEY SUPERANNUATION Superannuation Contributions	\$378.97
EFT12951	12/07/2017	PRIME SUPERANNUATION Superannuation Contributions	\$460.99
EFT12952	12/07/2017	REST SUPERANNUATION Superannuation Contributions	\$293.41
EFT12953	12/07/2017	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND Superannuation Contributions	\$120.00
EFT12954	12/07/2017	WA LOCAL GOVT SUPERANNUATION PLAN Superannuation Contributions	\$11,935.89
EFT12999	14/07/2017	AVON WASTE Rubbish Service for June 2017	\$10,921.33
EFT13000	14/07/2017	AUSTRALIA POST Postage	\$197.75
EFT13001	14/07/2017	AIRPORT PUBLICATIONS Airport Brochure Stand Charges	\$385.00
EFT13002	14/07/2017	ALL-WAYS FOODS Bar Purchase	\$817.92
EFT13003	14/07/2017	AUSTRAL MERCANTILE COLLECTIONS PTY LTD Bad Debt Expenses	\$692.20
EFT13004	14/07/2017	ALLEASING PTY LTD IT Equipment Lease	\$6,676.47
EFT13005	14/07/2017	AUSTRALIA PACIFIC VALUERS PTY LTD Valuation of Land & Building Assets - Professional Fee	\$5,930.10
EFT13006	14/07/2017	BOC GASES Various Cylinder Rent	\$83.12
EFT13007	14/07/2017	BENARA NURSERIES Various Gardening Plants & Trees for 9 Rankin & 3 Hodgson	\$4,499.96
EFT13008	14/07/2017	BITUTEK PTY LTD General Maintenance, Supply 1.000 Litres CRS Emulsion	\$990.00
EFT13009	14/07/2017	BEYOND BRICKS (WA) PTY LTD 3 Hodgson Street House Pavers	\$1,340.00
EFT13010	14/07/2017	COCA-COLA AMATIL (AUST) PTY LTD Bar Purchase	\$904.40
EFT13011	14/07/2017	CREDIT CARD - MASTER CARD Statement June 2017	\$2,128.83
EFT13012	14/07/2017	CLUBS WA FRAC Annual Membership 2017/18	\$576.79
EFT13013	14/07/2017	LANDGATE Consolidated Mining Tenements Roll	\$204.20
EFT13014	14/07/2017	DEPARTMENT OF EDUCATION & TRAINING Kulin child Care Rent Jan/December 2017	\$610.95
EFT13015	14/07/2017	DIG IT PROPERTY MAINTENANCE Retic Parts & Installation, 9 Rankin Street	\$2,176.00
EFT13016	14/07/2017	EDWARDS MOTORS PTY LTD Parts & Repairs	\$69.20
EFT13017	14/07/2017	EASY SIGNS PTY LTD CRC Banners	\$845.37
EFT13018	14/07/2017	FAIRFAX MEDIA PUBLICATIONS PTY LIMITED CRC Advertising for Gen Ag	\$990.00
EFT13019	14/07/2017	HEALTH DEPARTMENT OF W.A. Application to Change Permit Holders Name	\$80.00
EFT13020	14/07/2017	HARRIS ZUGLIAN ELECTRICS Electrical Wiring, 3 Hodgson Street House	\$7,199.99
EFT13021	14/07/2017	JR & A HERSEY PTY LTD Gardening Tools	\$221.07
EFT13022	14/07/2017	IT VISION Annual Synergy Soft Licence Fee 17/18	\$25,203.20

Shire of Kulin

EFT & Chq Listing for period ended 31 July 2017

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT13023	14/07/2017	IRRIGATION AUSTRALIA LTD Registration Fee for Michael Robins & Ambrose Poletti - Staff	\$330.00
EFT13024	14/07/2017	KULIN HOTEL/MOTEL Catering, Len's Golf Day	\$260.50
EFT13025	14/07/2017	KONDININ MEDICAL CENTRE Pre Employment Medical, Patricia Mahe	\$77.00
EFT13026	14/07/2017	PACIFIC BRANDS WORKWEAR Staff Uniforms	\$148.75
EFT13027	14/07/2017	NARROGIN PACKAGING FRAC: Take Away Coffee Cups	\$37.80
EFT13028	14/07/2017	SALLY ANN NEVILL Staff Training, 1 Hour EAP Session	\$200.00
EFT13029	14/07/2017	RSA WORKS Road Safety Audit of Various Roads	\$10,725.00
EFT13030	14/07/2017	RAMM SOFTWARE PTY LTD Annual Support & Maintenance Fee 2017/18	\$7,793.26
EFT13031	14/07/2017	RUDD INDUSTRIAL Materials for Making a Gate, 9 Rankin Street House	\$449.92
EFT13032	14/07/2017	RSM PAINTING PTY LTD Painting 12 Bowey Way & Doors at 17 McInnes Street	\$18,040.00
EFT13033	14/07/2017	SHIRE OF CORRIGIN Councillor Training for Robbie Bowey	\$448.95
EFT13034	14/07/2017	SWAN BREWERY COMPANY PTY LTD Alcohol Purchase	\$1,931.17
EFT13035	14/07/2017	SYRED MECHANICAL SERVICES Depot Supplies Oils & Grease	\$2,025.32
EFT13036	14/07/2017	TUDOR HOUSE Shire Logo Flag	\$313.00
EFT13037	14/07/2017	TOURISM COUNCIL WESTERN AUSTRALIA LTD CRC ATAP Accreditation Fee, VCWA Membership FEE, VC	\$817.00
EFT13038	14/07/2017	OFFICEWORKS BUSINESS DIRECT Stationery	\$115.87
EFT13039	14/07/2017	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION WALGA Subscriptions for 2017/18	\$14,815.02
EFT13040	14/07/2017	WA CONTRACT RANGER SERVICES Ranger Service	\$420.75
EFT13041	20/07/2017	CHILD SUPPORT AGENCY Payroll Deductions	\$227.03
EFT13042	20/07/2017	KULIN SOCIAL CLUB Payroll Deductions	\$190.00
EFT13043	20/07/2017	KULIN SHIRE TRIP FUND Payroll Deductions	\$370.00
EFT13044	20/07/2017	KULIN SHIRE TRUST FUND Payroll Deductions	\$780.00
EFT13045	20/07/2017	AUSTRALIAS GOLDEN OUTBACK Annual Gold Membership 2017/18	\$295.00
EFT13046	20/07/2017	ANALYTICAL REFERENCE LABORATORY (WA) PTY LTD Asbestos Sampling	\$121.00
EFT13047	20/07/2017	ASHDOWN INGRAM Parts & Repairs	\$650.10
EFT13048	20/07/2017	BEST OFFICE SYSTEMS Maintenance & Repairs on CRC Photocopier	\$77.00
EFT13049	20/07/2017	CENTRAL COUNTRY ZONE - WALGA Annual Subscription 2017/18	\$4,158.00
EFT13050	20/07/2017	COOK'S TOURS PTY LTD Advertising, Beautiful South 2018 Edition	\$1,350.00
EFT13051	20/07/2017	COURIER AUSTRALIA Freight	\$450.09
EFT13052	20/07/2017	AUSTRALIAN CHILDCARE ALLIANCE WA Childcare Alliance Membership Renewal 2017/18	\$395.00
EFT13053	20/07/2017	COUNTRY PAINT SUPPLIES PTY LTD Parts & Repairs	\$122.18

Shire of Kulin

EFT & Chq Listing for period ended 31 July 2017

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT13054	20/07/2017	DA HOPE & BC PHILLIPS	\$3,838.45
		Removal of Asbestos from Old Caravan Park Building	
EFT13055	20/07/2017	DOWERIN COMMUNITY RESOURCE CENTRE	\$23.00
		CRC Advertising for Gen Ag	
EFT13056	20/07/2017	FEGAN BUILDING SURVEYING	\$792.00
		Building Services	
EFT13057	20/07/2017	G & M DETERGENTS	\$2,717.00
		Hygiene Service Fee for 2017/18	
EFT13058	20/07/2017	HARRIS ZUGLIAN ELECTRICS	\$792.41
		Electrical Work, FRC	
EFT13059	20/07/2017	SOUTH WEST ISUZU	\$1,667.60
		Parts & Repairs	
EFT13060	20/07/2017	KULIN IGA	\$1,552.88
		Camp Kulin Statement June 2017	
EFT13061	20/07/2017	KONDININ MEDICAL CENTRE	\$147.30
		Progress Consultation for Gemma Boxall	
EFT13062	20/07/2017	LGIS INSURANCE BROKING	\$61,184.72
		Insurance 2017/18	
EFT13063	20/07/2017	LGISWA	\$133,143.35
		Insurance 2017/18	
EFT13064	20/07/2017	MCINTOSH & SON	\$64.90
		Parts & Repairs	
EFT13065	20/07/2017	ELISE MULLAN	\$480.00
		Catering, Council Meeting July 2017	
EFT13066	20/07/2017	NARROGIN GLASS QUICKFIT WINDSCREENS	\$649.10
		Supply and Fit Barrier Flydoor	
EFT13067	20/07/2017	NESPRESSO PROFESSIONAL	\$263.00
		Coffee Pods, FRC	
EFT13068	20/07/2017	SALLY ANN NEVILL	\$400.00
		Staff Training, 2 Hours EAP	
EFT13069	20/07/2017	OIL TECH FUEL	\$42,266.95
		Distillate & Unleaded Fuel	
EFT13070	20/07/2017	P & AF READER	\$237.50
		Gardening at Child Care Centre	
EFT13071	20/07/2017	RAW CREATIVE	\$310.00
		Design and Artwork Business Cards Judd Hobson	
EFT13072	20/07/2017	R MUNNS ENGINEERING CONSULTING SERVICES	\$440.00
		Sand Pad Compaction Testing, 3 Hodgson & 9 Rankin Street	
EFT13073	20/07/2017	SHERIDAN'S	\$189.63
		Staff Name & Councillor Badges	
EFT13074	20/07/2017	TAMORA PLUMBING AND GAS	\$8,167.34
		Complete Plumbing Connections 3 Hodgson & 9 Rankin	
EFT13075	20/07/2017	URBANSTONE PTY LTD	\$2,563.22
		Limestone Blocks, 3 Hodgson & 9 Ranking Street Houses	
EFT13076	20/07/2017	OFFICEWORKS BUSINESS DIRECT	\$376.97
		Stationery	
EFT13077	20/07/2017	WESTRAC PTY LTD	\$907.50
		Parts & Repairs	
EFT13078	20/07/2017	WA CONTRACT RANGER SERVICES	\$561.00
		Ranger Service	
EFT13079	20/07/2017	WISTERIA HOUSE, BED & BREAKFAST	\$1,540.00
		Accommodation for RSM Painting	
EFT13080	28/07/2017	AUSTRALIAN TAXATION OFFICE	\$34,701.00
		BAS Statement June 2017	
EFT13081	28/07/2017	ALL-WAYS FOODS	\$178.29
		Cleaning Supplies	
EFT13082	28/07/2017	AUSTRALIA DAY COUNCIL OF WA	\$550.00
		CRC Gold Membership Renewal 2017/18	
EFT13083	28/07/2017	AUSTRAL MERCANTILE COLLECTIONS PTY LTD	\$689.70
		Bad Debt Expenses	
EFT13084	28/07/2017	BUNBURY MACHINERY	\$22.00
		Parts & Repairs	

Shire of Kulin

EFT & Chq Listing for period ended 31 July 2017

EFT/CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT13085	28/07/2017	COURIER AUSTRALIA Freight	\$65.92
EFT13086	28/07/2017	COV'S PARTS Depot Supplies	\$181.17
EFT13087	28/07/2017	DARREN THOMAS Install Satellite Dish & Cabling, 9 Rankin & 3 Hodgson St	\$1,640.00
EFT13088	28/07/2017	LOCAL HEALTH AUTHORITY ANALYTICAL COMMITTEE Renewal Analytical Services 2017/18	\$388.85
EFT13089	28/07/2017	LOMBARDI PTY LTD Parts & Repairs	\$368.65
EFT13090	28/07/2017	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA 2017/18 Fellow Membership	\$521.00
EFT13091	28/07/2017	LGISWA GST on Property Insurance 2017/18	\$6,045.67
EFT13092	28/07/2017	MCINTOSH & SON Parts & Repairs	\$266.24
EFT13093	28/07/2017	MRS G'S CATERING Catering & Tablecloth Hire for #GENAG	\$6,440.00
EFT13094	28/07/2017	NARROGIN FURNISHINGS Supply and Install Carpet & Repair & Replace Curtain Tracks to 6 Bowey Way	\$4,850.00
EFT13095	28/07/2017	NICHOLLS BUS & COACH SERVICE Coach Hire for July Camps, Camp Kulin	\$2,256.00
EFT13096	28/07/2017	EXURBAN RURAL & REGIONAL PLANNING Town Planning Consulting Services, Consolidation of Town	\$2,339.84
EFT13097	28/07/2017	SHIRE OF KONDININ Share of Medical Facilities, April - 30 June 2017	\$8,516.03
EFT13098	28/07/2017	SUPAFIT SEAT COVERS Seat Covers	\$301.10
EFT13099	28/07/2017	STEPHEN MCGARRITY DECORATING Supply Painting Materials, Hostel Dorms	\$880.00
EFT13100	28/07/2017	T-QUIP Parts & Repairs	\$122.65
EFT13101	28/07/2017	GOVERNMENT OF WESTERN AUSTRALIA SOUTH REGIONAL Staff Training, OSH Rep Course, Grant Jenks	\$1,140.00
EFT13102	28/07/2017	OFFICEWORKS BUSINESS DIRECT Stationery	\$700.48
EFT13103	28/07/2017	WURTH AUSTRALIA PTY LTD Depot Supplies	\$327.25
36819	06/07/2017	MCINNES HAYDN Council Sitting Fee Feb/June 2017	\$1,000.00
36820	06/07/2017	TELSTRA Mobile Statement May 2017	\$349.43
36821	06/07/2017	LUCIA VARONE Council Sitting Fee & Travel Expenses Feb/June 2017	\$1,940.00
36822	06/07/2017	WATER CORPORATION Standpipe Water Usage & Rates	\$1,869.62
36823	06/07/2017	SYNERGY Electricity Usage	\$5,173.40
36825	10/07/2017	TELSTRA Phone Usage	\$1,766.95
36826	10/07/2017	WATER CORPORATION Water Usage	\$966.70
36827	10/07/2017	SYNERGY Electricity Usage	\$7,732.30
36828	14/07/2017	TELSTRA Hostel, Bigpond Service	\$123.91
36829	14/07/2017	WATER CORPORATION Annual Trade Waste Permit	\$273.14
36830	20/07/2017	LEN HOBSON Retirement Gift	\$1,800.00
36831	20/07/2017	SHIRE OF KULIN Float for Canteen, Camp Kulin	\$1,000.00

Shire of Kulin

EFT & Chq Listing for period ended 31 July 2017

CHQ/ EFT No.	DATE	DESCRIPTION	AMOUNT
36832	20/07/2017	TELSTRA Shire Mobile Phone Statement June 2017	\$448.64
36833	28/07/2017	KEY TO KULIN- PLEASE PAY CASH Key To Kulin July 2017	\$1,900.00
36834	28/07/2017	LENNE WILSON Reimbursement< Senior First Aid Training & Influenza	\$223.95
36835	28/07/2017	WATER CORPORATION Water Rates	\$42.53
36836	28/07/2017	SYNERGY Electricity Usage	\$5,120.20
DD6220.1	16/07/2017	WA LOCAL GOVT SUPERANNUATION PLAN Superannuation Contributions	\$19,304.93
DD6220.2	16/07/2017	MLC MASTERKEY SUPERANNUATION Superannuation Contributions	\$380.82
DD6220.3	16/07/2017	BT SUPER FOR LIFE Superannuation Contributions	\$179.76
DD6220.4	16/07/2017	BENDIGO SUPERANNUATION PLAN Superannuation Contributions	\$328.79
DD6220.5	16/07/2017	AUSTRALIAN SUPERANNUATION Superannuation Contributions	\$309.29
DD6220.6	16/07/2017	AMP Superannuation Contributions	\$238.26
DD6220.7	16/07/2017	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND Superannuation Contributions	\$120.00
DD6220.8	16/07/2017	REST SUPERANNUATION Superannuation Contributions	\$276.92
DD6220.9	16/07/2017	PRIME SUPERANNUATION Superannuation Contributions	\$364.08
DD6220.10	16/07/2017	HOSTPLUS SUPERANNUATION FUND Superannuation Contributions	\$70.57
Sub-total: EFT & Chq Payments			\$815,571.94
Transfers to Investments (30 Day+ Deposits)			
Bank Fees & Charges			\$162.05
Fuel Facility			\$232.10
CHA Loan Repayment			\$11,771.00
Direct Debits - Freebairn Recreation Centre Beverage			\$5,384.19
Other Direct Debits - Westnet			\$489.63
Ricoh Photocopier Lease			\$401.50
Sub-total: Other Payments Processed			\$18,420.47
TOTAL PAYMENTS FOR MONTH ENDING 31 July 2017			\$833,992.41


Bendigo Business Credit Card



Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$2,128.83
14 Jul 17	PERIODIC TFR 00074214151201 00000000000		2,128.83	0.00
14 Jul 17	LINEN HOUSE PTY LTD, MOORABBIN AUS RETAIL PURCHASE 13/07 CARD NUMBER 552638XXXXXX426 1	83 HO02 740 329.83		329.83
			Linen for Backpackers Unit	
14 Jul 17	RMS*The Rose Hotel, K EILOR PARK AUS RETAIL PURCHASE 13/07 CARD NUMBER 552638XXXXXX194 1	EO42041-31 250.00		579.83
			Accommodation Noel Mason + Barry West	
14 Jul 17	DIRECT CREDIT SHIRE OF KULIN SHIRE OF KULIN 0755797055		2,128.83	-1,549.00
15 Jul 17	PAYPAL *CAFECORPORA, 4029357733 AUS RETAIL PURCHASE 13/07 CARD NUMBER 552638XXXXXX426 1	EG42140-31 212.00		-1,337.00
			Coffee Beans + cleaning products	
19 Jul 17	IKEA PERTH, INNALOO AUS RETAIL PURCHASE 18/07 CARD NUMBER 552638XXXXXX194 1	EO84035-31 119.00		-1,218.00
			Reading chair - Kulin Child Care Centre	
21 Jul 17	DELL COMPUTER P, FRE NCHS FORES AUS RETAIL PURCHASE 20/07 CARD NUMBER 552638XXXXXX426 1	LO1213 1,768.01		550.01
			Computer, Noel Mason (Salary sacrifice)	
25 Jul 17	APPLE ONLINE STORE, SYDNEY AUS RETAIL PURCHASE 21/07 CARD NUMBER 552638XXXXXX426 1	E1143030-31 858.00		1,408.01
			Head + Cover Judd Hobson	
30 Jul 17	CARD FEE 2 @ \$4.00	EO82100-31 8.00		1,418.01
Transaction totals / Closing balance				\$1,416.01

...continued overleaf >

www.bendigobank.com.au

Paid ___ / ___ / ___ Amount \$ _____

Bendigo Business Credit Card - Payment options

Pay in person: Visit any Bendigo Bank branch to make your payment.


Internet banking: Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au

Register for Internet or Phone Banking call 1300 BENDIGO (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.

Pay by post: Mail this slip with your cheque to -
 PO Box 480
 Bendigo VIC 3552.
 If paying by cheque please complete the details below.

Bill code: 342949
Ref: 691211254
Bank@Post™ Pay at any Post Office by Agency Banking **Bank@Post™** using your credit card.

Bendigo Bank
Bendigo Business Credit Card

BSB number	633-000
Account number	691211254
Customer name	SHIRE OF KULIN
Minimum payment required	\$42.48
Closing Balance on 31 Jul 2017	\$1,416.01
Payment due	14 Aug 2017
Date	Payment amount

Owner	Chq No	BSB	Account No	\$	¢



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 31 July 2017

Presented to Ordinary Council Meeting

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Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
 (Statutory Reporting Program)
 For the period ended 31 July 2017

	Annual Budget	YTD Budget	YTD Actual	Var	Var	
	\$	\$	\$	\$	%	
Operating Revenues						
General Purpose Funding	0	0	3,888	3,888	100.00%	
Governance	0	0	26,872	26,872	100.00%	▲
Law, Order and Public Safety	0	0	25	25	100.00%	
Health	0	0	0	0		
Education and Welfare	0	0	10,971	10,971	100.00%	▲
Housing	0	0	10,096	10,096	100.00%	▲
Community Amenities	0	0	380	380	100.00%	
Recreation and Culture	0	0	22,178	22,178	100.00%	▲
Transport	0	0	1,234	1,234	100.00%	
Economic Services	0	0	84,681	84,681	100.00%	▲
Other Property and Services	0	0	8,061	8,061	100.00%	▲
Total (Excluding Rates)	0	0	167,182	167,182		
Operating Expense						
General Purpose Funding	0	0	368	(368)	(100.00%)	
Governance	0	0	121,775	(121,775)	(100.00%)	▲
Law, Order and Public Safety	0	0	22,928	(22,928)	(100.00%)	▲
Health	0	0	9,753	(9,753)	(100.00%)	▲
Education and Welfare	0	0	13,040	(13,040)	(100.00%)	▲
Housing	0	0	10,269	(10,269)	(100.00%)	▲
Community Amenities	0	0	11,176	(11,176)	(100.00%)	▲
Recreation and Culture	0	0	76,847	(76,847)	(100.00%)	▲
Transport	0	0	202,682	(202,682)	(100.00%)	▲
Economic Services	0	0	68,002	(68,002)	(100.00%)	▲
Other Property and Services	0	0	(75,437)	75,437	(100.00%)	
Total	0	0	451,381	(451,381)		
Funding Balance Adjustment						
Add back Depreciation	0	0	0	0		
Adjust (Profit)/Loss on Asset Disposal	0	0	0	0		
Adjust Non-Current Asset Reclass	0	0	0	0		
Adjust Provisions and Accruals	0	0	0	0		
Net Operating	0	0	(284,199)	(284,199)		
Capital Revenues						
Proceeds from Disposal of Assets	0	0	0	0		
Proceeds from New Debentures	0	0	0	0		
Proceeds from Sale of Investments	0	0	0	0		
Proceeds from Advances	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0		
Proceeds From Sale of Assets	0	0	0	0		
Transfer from Reserves	0	0	0	0		
Total	0	0	0	0		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	0	0	40,886	(40,886)	(100.00%)	▼
Plant and Equipment	0	0	0	0		
Furniture and Equipment	0	0	0	0		
Infrastructure Assets - Roads	0	0	19,933	(19,933)	(100.00%)	▲
Infrastructure Assets - Other	0	0	219	(219)	(100.00%)	
Purchase of investments	0	0	0	0		
Repayment of Debentures	0	0	11,611	(11,611)	(100.00%)	▲
Advances to Community Groups	0	0	0	0		
Transfer to Reserves	0	0	0	0		
Total	0	0	72,630	(72,630)		
Net Capital	0	0	72,630	(72,630)		
Total Net Operating + Capital	0	0	366,829	(366,829)		
Rate Revenue	0	0	0	0		
Opening Funding Surplus(Deficit)	718,680	1,138,180	1,628,226	390,036	25.52%	▲
Closing Funding Surplus(Deficit)	718,680	1,138,180	1,171,397	33,207		

STATEMENT OF EQUITY

Shire of Kulin
STATEMENT OF EQUITY
For the period ended 31 July 2017

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
	CURRENT ASSETS			
	Cash at Bank			
0A01101	CASH AT BANK	167,571	42,644	210,215
0A01102	PETTY CASH FLOAT	1,100	0	1,100
0A01103	TILL FLOAT	2,500	0	2,500
0A01104	Cash at Bank - Bush Races	95,956	0	95,956
0A01106	BUSH RACES - TERM DEPOSIT	144,704	0	144,704
0A01108	CASH AT BANK - FREEBAIRN CLUB	56,870	19,115	75,985
0A01115	CASH AT BANK - SPECIFIC GRANTS	0	0	0
0A01116	MUNICIPAL INVESTMENTS	1,747,275	(725,000)	1,022,275
	Sub-total Cash at Bank	2,215,976	(663,241)	1,552,735
	Cash at Bank Reserves & Restricted Funds			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	11,847	0	11,847
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	169,983	0	169,983
0A01111	INSURANCE RESERVE	0	0	-
0A01112	PLANT RESERVE	482,548	0	482,548
0A01113	LSL & AL RESERVE	274,566	0	274,566
0A01114	BUILDING RESERVE	477,095	0	477,095
0A01117	ADMIN EQUIPMENT RESERVE	71,735	0	71,735
0A01118	NATURAL DISASTER RESERVE	134,820	0	134,820
0A01119	JOINT VENTURE HOUSING RESERVE	90,697	0	90,697
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	124,786	0	124,786
0A01125	TOWN PLANNING RESERVE	0	0	0
0A01127	Land Rebates held on deposit	0	0	-
0A01128	GENERAL PURPOSE RESERVE	0	0	-
0A01131	SANDHURST FUND - REFUNDABLE DEPOSIT ON LAND	0	0	-
0A01132	CAMP KULIN RESERVE	25,000	0	25,000
	Sub-total Cash at Bank Reserves & Restricted Funds	1,838,078	0	1,838,078
	Sundry Debtors			
0A01120	SUNDRY DEBTORS	223,901	(155,231)	68,669
0A01122	LOAN KULIN BUSH RACES	0	0	0
0A01150	PENSIONER REBATES ALLOWED	0	0	0
	Sub-total Sundry Debtors	223,901	(155,231)	68,669
	Sundry Debtors - Rates			
0A01121	SUNDRY DEBTORS - RATES	85,811	1,555	87,366
0A01126	Provision for Doubtful Debts - Rates	0	0	0
	Sub-total Sundry Debtors - Rates	85,811	1,555	87,366
	Prepaid Assets			
0A01130	PREPAID ASSETS	0	0	0
	Sub-total Prepaid Assets	0	0	0
	Stock on hand			
0A01190	STOCK ON HAND DISTILLATE	23,702	0	23,702
0A01191	STOCK ON HAND FREEBAIRN	11,185	0	11,185
0A01193	STOCK ON HAND ULP	10,573	0	10,573
0A01192	STOCK RECEIVED CONTROL	(0)	38,425	38,424
	Sub-total Stock on hand	45,459	38,425	83,884
	TOTAL CURRENT ASSETS	4,409,224	(778,492)	3,630,732
	Current Liabilities			
0L01233	REFUNDABLE DEPOSITS - SALE OF LAND	0	0	0
0L17120	Rec Vehicle Liability to Other Shires	0	0	0
0L17150	Social Club	0	0	0
	Sub-total Current Liabilities	0	0	0
	Sundry Creditors			

STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0L01215	SUNDRY CREDITORS	(308,576)	308,576	0
0L01226	Restricted Creditors	0	0	0
	Sub-total Sundry Creditors	(308,576)	308,576	0
	Accruals			
0L01220	ANNUAL LEAVE ACCRUAL	(202,646)	0	(202,646)
0L01213	GENERAL CLEARING ACCOUNT	(43,914)	(150)	(44,064)
0L01203	MEU CLEARING ACCOUNT	0	0	0
0L01222	PAYROLL SUSPENSE ACCOUNT	(91,269)	91,120	(149)
0L01227	Accrued Wages	1,387	0	1,387
0L01228	Accrued Expenses	0	0	0
	Sub-total Accruals	(336,442)	90,970	(245,472)
	LSL - Current			
0L01221	LSL ACCRUAL - CURRENT	(96,704)	0	(96,704)
	Sub-total LSL - Current	(96,704)	0	(96,704)
	GST Clearing Account			
0A01140	GST PAID CLEARING ACCOUNT	28,829	2,969	31,798
0L01202	TAXATION CLEARING ACCOUNT	(71,484)	14,533	(56,951)
0L01210	GST COLLECTED CLEARING ACCOUNT	(16,179)	4,684	(11,495)
0A01141	FUEL TAX REBATE RECEIVABLE	2,478	0	2,478
0L01211	FBT SUSPENSE ACCOUNT	(2,780)	0	(2,780)
	Sub-total: GST Clearing Account	(59,136)	22,187	(36,949)
	Loan Interest Accrual			
0L01225	LOAN INTEREST ACCRUAL	0	0	0
	Sub-total: Loan Interest Accrual	0	0	0
	Loan Commitment - Current			
0L01217	LOAN LIABILITY-CURRENT	(106,814)	0	(106,814)
E091110	PRINCIPAL ON LOANS 55 & 58	0	11,611	11,611
E112200	PRINCIPAL ON SWIMMING POOL LOAN L60	0	0	0
E113800	PRINCIPAL ON LOAN 57	0	0	0
	Sub-total: Loan Commitment - Current	(106,814)	11,611	(95,203)
	ESL Collection			
0L01230	ESL LEVIED	(801)	0	(801)
0L01231	ESL CONTROL ACCOUNT	2,661	11	2,672
0L01232	ESL PENSIONER REBATE	0	0	0
	Sub-total: ESL Collection	1,860	11	1,871
	Rates Paid in Advance			
0L01223	EXCESS RATE RECEIPTS	(3,304)	(76)	(3,380)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	Sub-total: Rates Paid in Advance	(3,262)	(76)	(3,338)
	TOTAL CURRENT LIABILITIES	(909,075)	433,279	(475,796)
	NET CURRENT ASSETS	3,500,149	(345,213)	3,154,936
	NON-CURRENT ASSETS			
	Work in Process			
0A01195	WORK IN PROCESS	0	0	0
E042410	Office Relocation L & B	0	0	0
E042450	Office Relocation L & B	0	0	0
E091100	STAFF HOUSING CONSTRUCTION	0	0	0
E092100	RETIREMENT HOMES CONSTRUCTION (CAPITAL)	0	0	0
E092110	Joint Venture Housing Project	0	0	0
E092130	Construction of FRC Mgr House	0	0	0
E092135	CONSTRUCTION LOT 22 PRICE STREET	0	0	0
E092140	Construction Lot 40 Ellson Street	0	0	0
E092145	Construction Lot 73 Day Street	0	0	0
E106110	Residential Subdivision	0	0	0
E113920	TOWN DAM	0	0	0

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STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
E132500	HOSTEL CAPITAL	0	0	0
E132600	CARAVAN PARK CAPITAL	0	0	0
	Sub-total Work in Process	0	0	0
	Land & Buildings			
0A01510	Land & Buildings	20,714,417	0	20,714,417
0A01511	Accumulated Dep'N Land & Buildings	(1,424,958)	0	(1,424,958)
0A01590	Land for Resale	1,525,000	0	1,525,000
E042410	OFFICE RELOCATION	0	0	0
E042450	OFFICE RELOCATION - KULIN	0	0	0
E091100	STAFF HOUSING CONSTRUCTION	0	0	0
E091101	STAFF HOUSING CONSTRUCTION - 3 HODGSON	0	9,601	9,601
E091102	STAFF HOUSING CONSTRUCTION - LOT 108 RANKIN	0	31,207	31,207
E122230	HOLT ROCK DEPOT UPGRADE	0	0	0
E132600	CARAVAN PARK CAPITAL	0	0	0
E113905	Freebairn Rec Centre Capital L & B	0	0	0
E117200	Bowling Club Conversion	0	0	0
E121570	Kulin Depot	0	0	0
E136055	Kulin Depot Upgrade	0	0	0
E051200	Project Expenses	0	0	0
E116400	COMMUNITY GARDEN	0	219	219
E134500	Resource Centre Capital L & B	0	59	59
E136116	LOT 20 ON DEPOSITED PLAN 60758 (PROUD'S)	0	0	0
	Sub-total Land & Buildings	20,814,459	41,086	20,855,545
	Construction other than Buildings			
0A01560	Other Than Buildings	731,985	0	731,985
0A01561	Accumulated Dep'N Other Buildings	(238,336)	0	(238,336)
	Sub-total Construction other than Buildings	493,649	0	493,649
	Plant & Equipment			
0A01520	Plant & Equipment	2,907,708	0	2,907,708
0A01521	Accumulated Dep'N Plant & Equipment	(687,592)	0	(687,592)
I123299	Accumulated Dep'N Plant & Equipment	(38,502)	0	(38,502)
E102050	Rubbish Tip Relocation	0	0	0
E077080	Capital Purchase Defibulator	0	0	0
E106120	Regional Fuel Facility	0	0	0
E112100	Swimming Pool Capital	0	0	0
E112101	Swimming Pool Construction	0	0	0
E143310	Key Alike System	0	0	0
E121600	Plant / Asset Construction	0	0	0
E123100	Plant & Equipment Purchases	0	0	0
	Sub-total Plant & Equipment	2,181,614	0	2,181,614
	Furniture & Equipment			
0A01530	Furniture & Equipment	138,602	0	138,602
0A01531	Accumulated Dep'N Furniture & Equipment	(8,895)	0	(8,895)
E041200	Council Photos	0	0	0
E042400	Administration Equipment	0	0	0
E077100	Administration Equipment	0	0	0
E084100	Centre Capital Upgrade F & E	0	0	0
E111061	Hall Capital - F&E	0	0	0
E111063	FREEBAIRN REC CENTRE CAPITAL	0	0	0
E113900	Freebairn Rec Centre Capital F & E	0	0	0
E114300	Television Rebroadcasting	0	0	0
E117040	Pingaring Golf Club Capital	0	0	0
E123110	Capital Purchases - Furniture & Equipment	0	0	0
E130750	Camp Kulin Furniture & Equipment	0	0	0
E134505	Resource & Centre Capital F & E	0	0	0
	Sub-total Furniture & Equipment	129,707	0	129,707
	Motor Vehicles			
0A01550	Motor Vehicles	1,087,335	0	1,087,335
E053710	SES Vehicle	0	0	0
0A01582	Regional Health Scheme Assets	0	0	0

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STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0A01551	Accumulated Dep'n Motor Vehicle Est	(103,521)	0	(103,521)
E142100	Community Bus Upgrade	0	0	0
E123105	Motor Vehicle Purchases	0	0	0
	Sub-total Motor Vehicles	983,814	0	983,814
	Infrastructre			
0A01570	Infrastructure Assets	89,050,456	0	89,050,456
0A01571	Accumulated Dep'n Infrastructure	(36,749,738)	0	(36,749,738)
0A01574	Infrastructure Assets - Roads	0	0	0
0A01575	Accumulated Dep'n Infrastructure Roads	0	0	0
E102050	Rubbish Tip Relocation	0	0	0
E107100	Dual Use Footpath	0	0	0
E136020	Regional Fuel Facility	0	0	0
E111065	Memorial Hall Engineer Report	0	0	0
E113600	Oval Lights Towers	0	0	0
E136045	Water Supply Infrastructure	0	0	0
E136046	Standpipe Construction	0	0	0
E113341	Bowling Greens	0	0	0
E113901	Bowling Greens	0	0	0
E117110	Playground Johnston Street	0	0	0
E117400	Sporting Club Contributions	0	0	0
E121500	Major Road Construction	0	16,499	16,499
E121550	Minor Road Construction	0	0	0
E121590	Kulin Town Streetscape	0	0	0
E121592	Dudinin Streetscape	0	0	0
E121525	Grain Freight Project	0	0	0
E121520	Roads To Recovery Construction	0	3,434	3,434
E121750	Blackspot Funding	0	0	0
E132444	Visitor Discovery Zone	0	0	0
E137444	Visitor Discovery Zone	0	0	0
E132700	Tourism Projects	0	0	0
	Sub-total Infrastructure	52,300,718	19,933	52,320,651
	Non-current Assets - Other			
0A01375	Shares - Kulin (Bendigo) Bank	5,000	0	5,000
	Sub-total Non-current Assets - Other	5,000	0	5,000
	TOTAL NON-CURRENT ASSETS	76,908,960	61,019	76,969,979
	NON CURRENT LIABILITIES			
0L01710	LOAN LIABILITY Non Current	(1,337,212)	0	(1,337,212)
0L01715	LSL ACCRUAL - NON CURRENT	(64,820)	0	(64,820)
0L01720	Bush Races Liability	0	0	0
0A01110	Cash at Trust Bank	21,699	1,699	23,392
0A01109	Cash at Trip Bank	39,670	(2,680)	36,990
E001009	Homeswest Effluent Scheme Expense	0	0	0
E001016	TRUST EXPENSE - CAMP HART	0	0	0
E137100	Police Licencing Payments	0	0	0
I001001	Housing Bonds Income	0	(700)	(700)
E001001	Housing Bonds Expense	0	640	640
I001002	Rates Paid in Advance Income	0	(1,360)	(1,360)
E001008	Roadwise Committee Grant Expense	0	0	0
E001002	Rates Paid in Advance Expense	0	0	0
E001003	Kulin Pistol Club Expense	0	0	0
E001006	Tidy Towns Expense	0	0	0
E001010	Health Centre Expense	0	0	0
I001010	Health Centre Income	0	0	0
I001013	Trip Fund Income	0	(1,240)	(1,240)
I001016	TRUST INCOME - CAMP HART	0	0	0
I001014	Kulin Softball Club	0	0	0
E001013	Trip Fund Expense	0	3,920	3,920
E001014	Kulin Softball Club	0	0	0
I001018	TRUST INCOME - FRC COURT RESURFACING	0	0	0
I001019	TRUST INCOME - KULIN CRICKET CLUB	0	0	0
I001020	TRUST INCOME - ST JOHN AMBULANCE	0	(273)	(273)

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STATEMENT OF EQUITY

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
1137100	Police Licencing Receipts	0	0	0
L001001	Trust Liability	(61,368)	0	(61,368)
	TOTAL NON-CURRENT LIABILITIES	(1,402,032)	0	(1,402,032)
	NET ASSETS	79,007,078	(284,195)	78,722,883
	ACCUMULATED RESERVES			
0L01801	INSURANCE RESERVE ACCUMULATION	0	0	0
0L01802	PLANT RESERVE ACCUMULATION	482,548	0	482,548
0L01803	LSL & AL RESERVE ACCUMULATION	274,566	0	274,566
0L01804	BUILDING RESERVE ACCUMULATION	477,095	0	477,095
0L01805	ADMIN EQUIPMENT RESERVE	71,735	0	71,735
0L01807	JOINT VENTURE HOUSING RESERVE	90,697	0	90,697
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	124,786	0	124,786
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	11,847	0	11,847
0L01811	Freebairn Recreation Reserve Accumulation	169,983	0	169,983
0L01812	NATURAL DISASTER RESERVE	134,820	0	134,820
0L01813	GENERAL PURPOSE RESERVE ACCUMULATION	0	0	0
0L01814	TOWN PLANNING RESERVE ACCUMULATION	0	0	0
0L01815	CAMP KULIN RESERVE ACCUMULATION	25,000	0	25,000
	TOTAL ACCUMULATED RESERVES	1,838,078	0	1,838,078
	ACCUMULATED SURPLUS			
0A01600	ASSET REVALUATION - INFRASTRUCTURE	21,711,519	0	21,711,519
0A01601	ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT	1,192,820	0	1,192,820
0L01800	ACCUMULATED SURPLUS	42,219,338	0	42,219,338
I042510	TRANSFER FROM ADMIN EQUIP RESERVE	0	0	0
I042515	Transfer from LSL & AL Reserve	0	0	0
I042520	TRANSFER FROM INSURANCE RESERVE	0	0	0
I091510	Transfer from Building Reserve	0	0	0
I092520	TRANSFER FROM GENERAL PURPOSE RESERVE	0	0	0
I092510	TRANSFER FROM JOINT VENTURE HOUSING RESERVE	0	0	0
I103510	TRANSFER FROM DEEP SEWAGE RESERVE	0	0	0
I106300	TRANSFER FROM TOWN PLANNING RESERVE	0	0	0
I113910	TRANSFER FROM FREEBAIRN RECREATION CENTRE RESERVE	0	0	0
I119110	TRANSFER FROM FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	0	0	0
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	0	0	0
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	4	4
I143510	TRANSFER FROM LSL & AL RESERVE	0	0	0
I144510	Transfer from Plant Reserve	0	0	0
0A01602	ASSET REVALUATION - LAND & BUILDINGS	12,045,322	0	12,045,322
E042510	Transfer to Admn Equip Reserve	0	0	0
E042520	TRANSFER TO INSURANCE RESERVE	0	0	0
E091510	Transfer to Building Reserve	0	0	0
E092520	TRANSFER TO GENERAL PURPOSE RESERVE	0	0	0
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	0	0	0
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERVE	0	0	0
E106105	TRANSFER TO TOWN PLANNING RESERVE	0	0	0
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	0	0	0
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	0	0	0
E121510	Transfer to Road Replacement Reserve	0	0	0
E122300	TRANSFER TO NATURAL DISASTER RESERVE	0	0	0
E144510	Transfer to Plant Reserve	0	0	0
E143510	Transfer to LSL & AL Reserve	0	0	0
	TOTAL ACCUMULATED SURPLUS	77,169,000	4	77,169,004
	Net Change In Assets Resulting from Operations			284,199
	TOTAL EQUITY	79,007,078	4	78,722,883

Shire of Kulln
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 31 July 2017

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING							
Rates							
1030001	General Rate - GRV	0	0	0	0		
1030101	General Rate - UV	0	0	0	0		
1030105	Interim Rates - GRV/UV	0	0	0	0		
1030131	Minimum Rates- GRV	0	0	0	0		
1030133	Minimum Rates - UV	0	0	0	0		
1030140	Interest on Instalments	0	0	0	0		
1030141	PENALTY INTEREST	0	0	599	599		
1030142	Admin Charge for Instalments	0	0	0	0		
1030150	EX GRATIA RATES	0	0	0	0		
1030160	Information & Search Fees	0	0	0	0		
1030170	LEGAL FEES RECOVERED	0	0	1,188	1,188		
	Total Revenue	0	0	1,787	1,787		
E030100	Discount Allowed on Rates	0	0	0	0		
E030110	RATES WRITTEN OFF	0	0	0	0		
E030130	TITLE SEARCHES	0	0	0	0		
E030140	Vakuation Expenses	0	0	204	(204)		
E030160	Printing & Stationery	0	0	0	0		
E030999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	204	(204)		
	Sub-total Rates	0	0	(1,593)	1,593		
General Purpose Grants							
1031100	Grants Commission	0	0	0	0		
	Total Revenue	0	0	0	0		
E031100	Grants Return	0	0	0	0		
E031999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total General Purpose Grants	0	0	0	0		
General Financing							
1032100	Interest on Municipal	0	0	1,889	1,889		
1032110	INTEREST ON PLANT RESERVE	0	0	0	0		
1032120	Interest on LSL & AL Reserve	0	0	0	0		
1032130	Interest on Building Reserve	0	0	0	0		
1032140	Interest on Admin Equip Resary	0	0	0	0		
1032146	Interest on Insurance Reserve	0	0	0	0		
1032160	Interest on Freebairn Recreation Centre Reserve	0	0	0	0		
1032160	Interest on Joint Venture Reserve	0	0	0	0		
1032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	0	0	0	0		
1032180	INTEREST ON NATURAL DISASTER RESERVE	0	0	0	0		
1032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	0	0	0	0		
1032190	INTEREST ON TOWN PLANNING RESERVE	0	0	0	0		
1032195	INTERST ON GENERAL PURPOSE RESERVE	0	0	0	0		
	Total Revenue	0	0	1,889	1,889		
E032100	BANK CHARGES	0	0	162	(162)		
E032150	Interest	0	0	0	0		
E032999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	162	(162)		
	Sub-total General Financing	0	0	(1,727)	1,727		
	TOTAL GENERAL PURPOSE FUNDING	0	0	(3,319)	3,319		
GOVERNANCE							
Members of Council							
1041041	NOMINATION FEES RECEIVED	0	0	0	0		
1041045	Reimbursements	0	0	0	0		
1041050	REBATES RECEIVED	0	0	0	0		
	Total Revenue	0	0	0	0		
E041020	MEMBERS TRAVELLING	0	0	0	0		
E041030	CONFERENCE EXPENSES	0	0	408	(408)		
E041040	Election Expenses	0	0	0	0		
E041041	Nomination Refunds	0	0	0	0		
E041050	SITTING FEES	0	0	0	0		
E041060	PRESIDENTIAL ALLOWANCE	0	0	0	0		
E041070	DRESS SHIRTS FOR COUNCILLORS	0	0	57	(57)		
E041075	FBT EXPENSE	0	0	2,780	(2,780)		
E041085	TELEPHONE	0	0	0	0		
E041110	REFRESHMENTS & GOODWILL	0	0	570	(570)		
E041111	MEAL ENTERTAINMENT	0	0	237	(237)		
E041120	ENTERTAINMENT SUBJECT TO FBT	0	0	0	0		
E041160	INSURANCES	0	0	3,390	(3,390)		
E041160	Subscriptions & Donations	0	0	17,248	(17,248)		
E041161	Printing & Stationery	0	0	130	(130)		
E041166	Advertising	0	0	0	0		
E041180	Chamber Maintenance	0	0	0	0		
E041190	FACILITATORS	0	0	0	0		
E041220	ATO PENALTY AND INTEREST	0	0	0	0		
E041270	Community Contributions	0	0	2,526	(2,526)		
E041295	Depreciation	0	0	0	0		

STATEMENT OF OPERATING

GDA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of Variances
		\$	\$	\$	\$	%	
E041999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	27,347	(27,347)		
	Sub-total Members of Council	0	0	27,347	(27,347)		
	General Administration						
1042040	SUNDRY INCOME	0	0	25,000	25,000		
1042045	REIMBURSEMENTS	0	0	525	525		
1042046	CONTRIBUTION TO VEHICLES	0	0	336	336		
1042050	STAFF RENT ADMIN	0	0	0	0		
1042297	PROFIT ON SALE OF ASSET	0	0	0	0		
1042390	Traffeeship	0	0	0	0		
1042391	REIMBURSEMENTS - INSURANCE	0	0	0	0		
1042440	PHOTOCOPYING & PRINTING	0	0	12	12		
	Total Revenue	0	0	26,872	26,872		
E042010	SALARIES	0	0	17,330	(17,330)		
E042015	Admin Long Service Leave	0	0	0	0		
E042020	SUPERANNUATION	0	0	2,503	(2,503)		
E042025	Administration Sundries	0	0	0	0		
E042030	INSURANCE	0	0	7,461	(7,461)		
E042035	STAFF UNIFORMS	0	0	116	(116)		
E042040	STAFF TRAINING	0	0	600	(600)		
E042041	CONFERENCES	0	0	0	0		
E042042	MEETING EXPENSES	0	0	0	0		
E042046	RELOCATION COSTS	0	0	0	0		
E042046	STAFF HOUSING	0	0	29,162	(29,162)		
E042047	Depreciation CEO Housing	0	0	0	0		
E042048	Depreciation DCEO Housing	0	0	0	0		
E042049	CEO UTILITIES	0	0	90	(90)		
E042050	OFFICE MAINTENANCE	0	0	590	(590)		
E042050	MEMBERSHIPS & SUBSCRIPTIONS	0	0	474	(474)		
E042070	Printing and Stationery	0	0	489	(489)		
E042075	FBT EXPENSE	0	0	0	0		
E042090	TELEPHONE	0	0	150	(150)		
E042090	Postage and Freight	0	0	153	(153)		
E042100	ADVERTISING	0	0	0	0		
E042110	Office Equipment Maintenance	0	0	0	0		
E042115	Bad Debts Expense	0	0	627	(627)		
E042120	Cleaning	0	0	805	(805)		
E042130	Computer Maintenance	0	0	22,912	(22,912)		
E042135	IT Support	0	0	5,582	(5,582)		
E042140	Staff Amenities	0	0	0	0		
E042160	OTHER EXPENSES	0	0	70	(70)		
E042170	CONTRACT EMPLOYMENT	0	0	5,391	(5,391)		
E042180	UTILITIES	0	0	399	(399)		
E042190	KEY TO KULIN	0	0	540	(540)		
E042200	Audit Fees	0	0	0	0		
E042297	LOSS ON SALE OF ASSET	0	0	0	0		
E042298	Office Depreciation	0	0	0	0		
E042999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	94,429	(94,429)		
	Sub-total General Administration	0	0	68,566	(68,566)		
	TOTAL GOVERNANCE	0	0	95,903	(95,903)		
	LAW, ORDER & PUBLIC SAFETY						
	Fire Protection						
1051100	FIRE CONTRIBUTIONS	0	0	0	0		
1051105	SALE OF FIRE MAPS	0	0	0	0		
1051200	PROJECT FUNDING	0	0	0	0		
	Total Revenue	0	0	0	0		
E051040	OFFICE EXPENSES	0	0	0	0		
E051050	FIRE INSURANCE	0	0	17,796	(17,796)		
E051055	Protective Clothing	0	0	0	0		
E051060	Communication Maintenance	0	0	0	0		
E051070	Sundry Fire Prevention Costs	0	0	0	0		
E051080	FIRE PREVENTION - RANGER	0	0	0	0		
E051298	Depreciation	0	0	0	0		
E051700	Plant Operation Costs	0	0	0	0		
E051999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	17,796	(17,796)		
	Sub-total Fire Protection	0	0	17,796	(17,796)		
	Animal Control						
1052100	GRANT INCOME	0	0	0	0		
1052410	Contributions	0	0	0	0		
1052400	FINES AND PENALTIES	0	0	0	0		
1052480	CAT REGISTRATION FEE INCOME	0	0	0	0		
1052420	DOG REGISTRATION FEES	0	0	25	25		
	Total Revenue	0	0	25	25		
E052010	Dog Control Costs	0	0	893	(893)		
E052020	CAT CONTROL COSTS	0	0	0	0		
E052040	Pest Control	0	0	298	(298)		
E052999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	1,131	(1,131)		
	Sub-total Animal Control	0	0	1,106	(1,106)		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	\$	
Other Law & Order							
I053010	EST. Bush Fires Allocation	0	0	0	0		
I053020	EST. SES Allocation	0	0	0	0		
I053030	EST. ADMINISTRATION	0	0	0	0		
I053510	Government Grants	0	0	0	0		
	Total Revenue	0	0	0	0		
E053010	ESL BUSH FIRE BRIGADES	0	0	1,521	(1,521)		
E053020	ESL SES UNIT	0	0	0	0		
E053030	SES EMERGENCIES	0	0	9	(9)		
E053051	EMERGENCY BUILDING MAINTENANCE	0	0	2,472	(2,472)		
E053050	Law & Order Other	0	0	0	0		
E053299	Depreciation	0	0	0	0		
E053700	Plant Operation Costs	0	0	0	0		
E053999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	4,002	(4,002)		
	Sub-total Other Law & Order	0	0	4,002	(4,002)		
	TOTAL LAW, ORDER & PUBLIC SAFETY	0	0	22,903	(22,903)		
HEALTH							
Preventative Services							
I074410	OTHER LICENSES	0	0	0	0		
	Total Revenue	0	0	0	0		
E074040	GROUP/REGIONAL SCHEME	0	0	0	0		
E074100	OTHER EXPENDITURE	0	0	0	0		
E074999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Other Law & Order	0	0	0	0		
Mosquito Control							
E076020	Mosquito Control	0	0	0	0		
E076999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Other Mosquito Control	0	0	0	0		
Analytical Expenses							
E078020	ANALYTICAL EXPENSES	0	0	491	(491)		
E078999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	491	(491)		
	Sub-total Other Analytical Expenses	0	0	491	(491)		
Medical Centre							
I074100	OTHER INCOME	0	0	0	0		
I077080	REIMBURSEMENTS & GRANTS	0	0	0	0		
	Total Revenue	0	0	0	0		
E077010	COMMUNITY NURSES	0	0	0	0		
E077020	MEDICAL CENTRE	0	0	9,261	(9,261)		
E077030	AMBULANCE SERVICES	0	0	0	0		
E077299	Depreciation	0	0	0	0		
E077999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	9,261	(9,261)		
	Sub-total Medical Centre	0	0	9,261	(9,261)		
	TOTAL HEALTH	0	0	9,753	(9,753)		
EDUCATION & WELFARE							
Education							
I080100	REIMBURSEMENT FROM SCHOOL	0	0	0	0		
	Total Revenue	0	0	0	0		
E080100	Contribution to School	0	0	125	(125)		
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	Donations	0	0	0	0		
E080130	KULIN DHS PROMOTION	0	0	0	0		
E080999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	125	(125)		
	Sub-total Education	0	0	125	(125)		
Community Aged Care							
E082280	MINOR WELFARE EXPENDITURE	0	0	0	0		
E082999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Community Aged Care	0	0	0	0		
Other Welfare							
E083100	Care Group Donations	0	0	0	0		
E083999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Other Welfare	0	0	0	0		
Child Care Services							

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of Variances
		\$	\$	\$	\$	%	
K084010	Fees & Charges	0	0	3,153	3,153		
K084020	Family & Childrens Grant	0	0	0	0		
K084030	TRAINEESHIPS	0	0	0	0		
K084040	FUNDRAISING - GST	0	0	0	0		
K084041	FUNDRAISING - GST FREE	0	0	0	0		
K084050	SPECIAL PROJECTS	0	0	0	0		
K084065	OTHER INCOME	0	0	1,818	1,818		
K084100	Various Grants	0	0	0	0		
K084080	Staff Rent & Utility Reimbursement	0	0	0	0		
	Total Revenue	0	0	10,971	10,971		
E084010	Salaries	0	0	4,058	(4,058)		
E084011	Salaries - Building Maintenance	0	0	0	0		
E084012	SALARIES - GARDENING	0	0	238	(238)		
E084013	SUPERANNUATION	0	0	495	(495)		
E084014	CLEANING SALARIES	0	0	265	(265)		
E084016	Insurance - Workers Comp	0	0	4,519	(4,519)		
E084020	ACCREDITATION	0	0	359	(359)		
E084025	Advert/Printing/Promotion	0	0	0	0		
E084030	Computer Exp	0	0	0	0		
E084035	EQUIPMENT UPGRADES	0	0	0	0		
E084040	ELECTRICITY/GAS/WATER	0	0	0	0		
E084045	Gardening	0	0	0	0		
E084050	Insurance	0	0	893	(893)		
E084055	Subscriptions	0	0	0	0		
E084060	BUILDING LEASE	0	0	555	(555)		
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationery	0	0	381	(381)		
E084070	REPAIRS & MAINTENANCE	0	0	0	0		
E084076	STAFF EXPENSES	0	0	800	(800)		
E084080	TELEPHONE	0	0	0	0		
E084085	Sundry & Other	0	0	0	0		
E084086	FUNDRAISING	0	0	0	0		
E084080	Consumables	0	0	64	(64)		
E084095	CLEANING CONSUMABLES	0	0	265	(265)		
E084150	SPECIAL PROJECTS	0	0	0	0		
E084298	Depreciation	0	0	0	0		
E084999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	12,915	(12,915)		
	Sub-total Child Care Services	0	0	1,943	(1,943)		
	TOTAL EDUCATION & WELFARE	0	0	2,069	(2,069)		
	HOUSING						
	Housing - Other						
I092100	RENTAL - OTHER HOUSING	0	0	0	0		
I092110	Rental - GEHA Housing	0	0	5,598	5,598		
I092130	RENTAL - COMMUNITY BANK HOUSE	0	0	1,080	1,080		
I092150	RENTAL - JOINT VENTURE	0	0	3,418	3,418		
I092391	Reimbursements - General	0	0	0	0		
	Total Revenue	0	0	10,096	10,096		
E092020	INTEREST ON HOUSING LOANS 65 & 58	0	0	160	(160)		
E092050	OTHER HOUSING MAINTENANCE	0	0	573	(573)		
E092055	GENERAL MAINTENANCE	0	0	0	0		
E092060	KULIN RETIREMENT HOMES	0	0	718	(718)		
E092145	GEHA HOUSING - COSTS	0	0	2,449	(2,449)		
E092150	JOINT VENTURE HOUSING - COSTS	0	0	4,718	(4,718)		
E092160	Depreciation - Joint Venture	0	0	0	0		
E092170	COMMUNITY BANK HOUSE COSTS	0	0	1,855	(1,855)		
E092180	Depreciation Community Bank Hs	0	0	0	0		
E092296	Depreciation	0	0	0	0		
E092999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	10,289	(10,289)		
	Sub-total Housing - Other	0	0	473	(473)		
	TOTAL HOUSING	0	0	473	(473)		
	COMMUNITY AMENITIES						
	Sanitation - Household Refuse						
I101400	CHARGES - REFUSE REMOVAL	0	0	0	0		
	Total Revenue	0	0	0	0		
E101020	DOMESTIC REFUSE COLLECTION	0	0	0	0		
E101021	DUDNIN REFUSE COLLECTION	0	0	251	(251)		
E101022	PINGARIG REFUSE COLLECTION	0	0	0	0		
E101030	REFUSE SITE MAINTENANCE	0	0	2,389	(2,389)		
E101040	ROEROC	0	0	0	0		
E101050	Recycling Depot	0	0	397	(397)		
E101298	Depreciation	0	0	0	0		
E101999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	3,037	(3,037)		
	Sub-total Sanitation - Household Refuse	0	0	3,037	(3,037)		
	Sanitation - Other						
I102030	Drum Muster Reimbursement	0	0	0	0		
I102050	Grants - Transfer Station	0	0	0	0		
I102410	CHARGES - REFUSE REMOVAL	0	0	0	0		
I102420	Sale of Bins	0	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
	Total Revenue	0	0	0	0		
E102020	Commercial Refuse Collection	0	0	1,744	(1,744)		
E102030	Drum Muster	0	0	132	(132)		
E102290	Depreciation	0	0	0	0		
E102420	PURCHASE OF BINS	0	0	0	0		
E102990	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	1,876	(1,876)		
	Sub-total Sanitation - Other	0	0	1,876	(1,876)		
	Sewage						
1103005	Deep Sewerage Contract	0	0	0	0		
1103440	Sepic Tank Assessment Fees	0	0	0	0		
	Total Revenue	0	0	0	0		
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	0	0		
E103999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Sewage	0	0	0	0		
	Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	0	0	731	(731)		
E104999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	731	(731)		
	Sub-total Urban Stormwater Drainage	0	0	731	(731)		
	Protection of Environment						
1105200	Grant Income	0	0	0	0		
1105220	Income Other	0	0	0	0		
	Total Revenue	0	0	0	0		
E105051	Reinstatement of Gravel Pits	0	0	0	0		
E105100	Landcare	0	0	0	0		
E105200	TREE PLANTING - WATER CATCHMENT OFFSET	0	0	0	0		
E105999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Protection of Environment	0	0	0	0		
	Town Planning						
1108110	Planning Approvals	0	0	0	0		
1108100	Sale of Rural Lots	0	0	0	0		
	Total Revenue	0	0	0	0		
E108020	Town Planning Advice	0	0	2,127	(2,127)		
E108030	Town Planning Other	0	0	893	(893)		
E108040	INTEREST ON SUBDIVISION LOAN 59	0	0	0	0		
E108297	Loss on Sale of Asset	0	0	0	0		
E108999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	3,021	(3,021)		
	Sub-total Town Planning	0	0	3,021	(3,021)		
	Other Community Amenities						
1107010	Public Toilets Kulin	0	0	0	0		
1107400	Charges - Cemetery Fees	0	0	380	380		
1107420	GRANT COMMUNITY GARDEN	0	0	0	0		
1107060	WAR MEMORIAL GRANT	0	0	0	0		
1107410	CONTRIBUTION TO CEMETERIES	0	0	0	0		
	Total Revenue	0	0	380	380		
E107031	KULIN CEMETERY	0	0	1,074	(1,074)		
E107032	DUDININ CEMETERY	0	0	0	0		
E107033	Pingaring Cemetery	0	0	0	0		
E107050	PUBLIC CONVENIENCES	0	0	963	(963)		
E107051	Public Notice Boards	0	0	0	0		
E107052	PUBLIC CONVENIENCES DUDININ	0	0	203	(203)		
E107053	PUBLIC CONVENIENCES PINGARING	0	0	272	(272)		
E107080	WAR MEMORIAL	0	0	0	0		
E107298	Depreciation	0	0	0	0		
E107999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	2,511	(2,511)		
	Sub-total Other Community Amenities	0	0	2,131	(2,131)		
	TOTAL COMMUNITY AMMENITIES	0	0	10,798	(10,798)		
	RECREATION & CULTURE						
	Sports Facilities - Various						
1113334	GRANTS - SPORTING PROJECTS	0	0	0	0		
	Total Revenue	0	0	0	0		
E110298	Depreciation	0	0	0	0		
E110990	General Admin Allocated	0	0	0	0		
E113331	BOWLING GREENS	0	0	0	0		
E113332	OVAL	0	0	1,752	(1,752)		
E113333	GOLF TENNIS PAVILION	0	0	442	(442)		
E113334	Golf Course	0	0	2,716	(2,716)		
E113701	Plant Operation Costs	0	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of variance
	Total Expenditure	0	0	4,910	(4,910)		
	Sub-total Sports Facilities - Various	0	0	4,910	(4,910)		
	Public Halls						
H11021	MEMORIAL HALL DONATIONS/GRANTS	0	0	0	0		
H11022	RENTAL FROM MEMORIAL HALL	0	0	0	0		
	Total Revenue	0	0	0	0		
E111021	MEMORIAL HALL	0	0	812	(812)		
E111031	PINGARIN HALL	0	0	385	(385)		
E111032	DUDININ HALL	0	0	785	(785)		
E111033	JITARNING HALL	0	0	299	(299)		
E111298	Depreciation	0	0	0	0		
E111999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	2,241	(2,241)		
	Sub-total Public Halls	0	0	2,241	(2,241)		
	Swimming Pools						
H12100	GRANT FOR SWIMMING POOL	0	0	0	0		
H12360	Government Grants	0	0	0	0		
H12405	Pool Admission - Adults	0	0	0	0		
H12410	Pool Admission - Children	0	0	0	0		
H12450	Pool Slide Income	0	0	0	0		
H12480	SEASON PASS	0	0	0	0		
H12486	SWIM SCHOOL INCOME	0	0	0	0		
H12491	REIMBURSEMENTS	0	0	0	0		
H12500	EVENTS	0	0	0	0		
H12510	PROGRAMMING	0	0	0	0		
H12510	STAFF RENT	0	0	0	0		
	Total Revenue	0	0	0	0		
E112021	Salaries	0	0	0	0		
E112022	Superannuation	0	0	0	0		
E112023	CHEMICALS	0	0	80	(80)		
E112024	ELECTRICITY	0	0	241	(241)		
E112025	WATER	0	0	0	0		
E112026	MAINTENANCE	0	0	488	(488)		
E112027	INSURANCE	0	0	13,567	(13,567)		
E112028	OTHER MINOR EXPENDITURE	0	0	0	0		
E112029	STAFF HOUSING	0	0	0	0		
E112030	TELEPHONE	0	0	0	0		
E112035	SWIMMING POOL RECREATIONAL EQUIPMENT	0	0	0	0		
E112040	INTEREST ON SWIMMING POOL LOAN 60	0	0	0	0		
E112298	Depreciation	0	0	0	0		
E112800	EVENTS	0	0	0	0		
E112810	PROGRAMMING	0	0	0	0		
E112999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	14,378	(14,378)		
	Sub-total Swimming Pools	0	0	14,378	(14,378)		
	Freebairn Recreation Centre						
H13100	Memberships - Adult	0	0	709	709		
H13110	Memberships - Children	0	0	0	0		
H13120	Memberships - Social	0	0	55	55		
H13130	MEMBERSHIPS - SHORT TERM	0	0	0	0		
H13140	Bank Charges recouped	0	0	12	12		
H13150	EVENTS	0	0	0	0		
H13200	Sponsorships	0	0	0	0		
H13270	REIMBURSEMENT	0	0	0	0		
H13277	STAFF RENTAL	0	0	0	0		
H13300	Hire - Indoor Courts	0	0	0	0		
H13320	Hire - Kitchen	0	0	236	236		
H13330	DONATIONS FOR FREEBAIRN REC CENTRE	0	0	0	0		
H13338	COMMUNITY CONTRIBUTIONS - SPECIFIC	0	0	3,729	3,729		
H13338	Hire - Equipment	0	0	0	0		
H13350	Hire - Golf Course	0	0	0	0		
H13380	Hire - Golf/Tennis Pavilion	0	0	0	0		
H13390	Hire - Function Rooms	0	0	130	130		
H13393	GYMNASIUM INCOME	0	0	0	0		
H13420	RAFFLE INCOME	0	0	0	0		
H13440	Grant C&RFF Bowling Greens	0	0	0	0		
H13394	Pool Table Income	0	0	0	0		
H13395	Catering Income	0	0	0	0		
H13400	Bingo Sales	0	0	0	0		
H13410	SUNDRY DONATIONS	0	0	0	0		
H13500	BAR SALES	0	0	16,940	16,940		
H13501	INTERNAL BAR SALES	0	0	0	0		
H13502	EFTPOS CASHOUT	0	0	0	0		
H13505	Canteen Sales	0	0	365	365		
H13510	Reimbursements	0	0	0	0		
H13590	MISC INCOME	0	0	0	0		
	Total Revenue	0	0	22,176	22,176		
E113060	Advertising and Promotion	0	0	0	0		
E113100	BANK CHARGES	0	0	70	(70)		
E113104	Catering Costs	0	0	0	0		
E113107	Committee Costs	0	0	0	0		
E113110	Bingo Costs	0	0	0	0		
E113120	Cleaning Supplies	0	0	650	(650)		
E113130	IT MAINTENANCE	0	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	\$	
E113137	Dam Expenses	0	0	0	0		
E113140	Depreciation- Freibahn Centre	0	0	0	0		
E113180	ELECTRICITY	0	0	2,310	(2,310)		
E113180	FREIGHT - NON-BAR	0	0	0	0		
E113210	GAS SUPPLIES	0	0	0	0		
E113218	Minor Equipment	0	0	120	(120)		
E113200	Gardening Supplies	0	0	0	0		
E113220	INSURANCE	0	0	19,095	(19,095)		
E113230	INTEREST ON LOAN 57	0	0	0	0		
E113240	LICENCING COSTS	0	0	524	(524)		
E113243	Kitchen Consumables	0	0	116	(116)		
E113247	GRANTS / PROJECTS	0	0	0	0		
E113260	Printing, Stationery and Post	0	0	0	0		
E113260	Pool Costs	0	0	0	0		
E113270	REPAIRS AND MAINTENANCE	0	0	3,673	(3,673)		
E113272	Security Costs	0	0	0	0		
E113280	Superannuation	0	0	242	(242)		
E113285	STAFF TRAINING	0	0	0	0		
E113290	TELEPHONE	0	0	137	(137)		
E113295	UNIFORMS	0	0	0	0		
E113298	Depreciation	0	0	0	0		
E113300	Wages - Centre Manager	0	0	2,384	(2,384)		
E113305	WAGES - BAR ADMIN (MANAGER)	0	0	0	0		
E113310	Wages - Bar Staff Casuals	0	0	398	(398)		
E113315	EVENTS	0	0	0	0		
E113320	WAGES - CLEANER	0	0	107	(107)		
E113325	WAGES - GYM CLASSES ETC.	0	0	0	0		
E113330	OTHER COSTS	0	0	0	0		
E113335	KIDSPORT	0	0	0	0		
E113350	WORKERS COMPENSATION	0	0	2,581	(2,581)		
E113410	Sundry Equipment Purchases	0	0	0	0		
E113499	INTERNAL BAR PURCHASES	0	0	0	0		
E113500	Bar Purchases	0	0	7,770	(7,770)		
E113501	Ice and Sundry Supplies	0	0	0	0		
E113502	FREIGHT ON BAR PURCHASES	0	0	0	0		
E113505	Canteen Purchases	0	0	253	(253)		
E113510	Bar Glassware	0	0	0	0		
E113540	STOCK WRITTEN OFF	0	0	0	0		
E113999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	40,439	(40,439)		
	Sub-total Freibahn Recreation Centre	0	0	18,264	(18,264)		
	Television Re-broadcasting						
I114310	Television Charges	0	0	0	0		
	Total Revenue	0	0	0	0		
E114290	EQUIPMENT MAINTENANCE	0	0	0	0		
E114290	CONT TO VARLEY RADIO	0	0	0	0		
E114296	Depreciation	0	0	0	0		
E114999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Television Re-broadcasting	0	0	0	0		
	Other Culture						
I118300	Grant - Railway Station	0	0	0	0		
	Total Revenue	0	0	0	0		
E116100	KULIN MUSEUM	0	0	0	0		
E116110	KULIN MUSEUM SOCIETY GRANT	0	0	0	0		
E116200	HERITAGE	0	0	285	(285)		
E116300	Railway Station Maintenance	0	0	0	0		
E116999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	285	(285)		
	Sub-total Other Culture	0	0	285	(285)		
	Other Sport & Recreation						
I117050	STORM WATER REUSE SCHEME	0	0	0	0		
I117056	OTHER SPORTING CLUBS	0	0	0	0		
I117440	CONTRIBUTIONS & REIMBURSEMENTS	0	0	0	0		
I117430	Kulin Squash Courts	0	0	0	0		
	Total Revenue	0	0	0	0		
E117020	HOSTEL	0	0	0	0		
E117010	Wages	0	0	0	0		
E117029	OFFICE GARDENS	0	0	889	(889)		
E117030	PUBLIC PARKS GDNS & RESERVES	0	0	5,854	(5,854)		
E117031	RESERVES - OTHER	0	0	3,468	(3,468)		
E117042	KULIN SQUASH COURTS	0	0	0	0		
E117050	STORM WATER REUSE SCHEME	0	0	0	0		
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	0	0	0	0		
E117054	Dudinin Tennis Club	0	0	2,333	(2,333)		
E117056	OTHER SPORTING CLUBS	0	0	0	0		
E117058	SKATE PARK & PLAYGROUND	0	0	0	0		
E117298	Depreciation	0	0	0	0		
E117800	VARLEY DISTRICT CONTRIBUTIONS	0	0	0	0		
E117820	Pinging Golf Club	0	0	1,051	(1,051)		
E117999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	13,595	(13,595)		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	\$	
	Sub-total Other Sport & Recreation	0	0	13,695	(13,695)		
	Recreation Co-ordinator						
H118112	Kulin Junior Sports Camp	0	0	0	0		
H118070	STAFF RENTAL	0	0	0	0		
	Total Revenue	0	0	0	0		
E118010	Wages	0	0	0	0		
E118020	Superannuation	0	0	0	0		
E118120	Clinics / Special Programs	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Recreation Co-ordinator	0	0	0	0		
	TOTAL RECREATION & CULTURE	0	0	53,671	(53,671)		
	TRANSPORT						
	Roadworks						
H21500	Regional Road Group	0	0	0	0		
H21505	MISC INCOME	0	0	1,234	1,234		
H21520	Roads to Recovery	0	0	0	0		
H21750	BLACK SPOT	0	0	0	0		
	Total Revenue	0	0	1,234	1,234		
E121298	Depreciation	0	0	0	0		
E121260	Black Spot Submission Costs	0	0	0	0		
E121802	Traffic Signs	0	0	97	(97)		
	Total Expenditure	0	0	97	(97)		
	Sub-total Roadworks	0	0	(1,137)	1,137		
	Road Maintenance						
H22020	Flood Damage - Opening Up	0	0	0	0		
H22022	FLOOD DAMAGE - NORMAL	0	0	0	0		
H22360	Government Grants	0	0	0	0		
H22500	Miscellaneous income	0	0	0	0		
	Total Revenue	0	0	0	0		
E122010	ROAD MAINTENANCE	0	0	177,011	(177,011)		
E122020	FLOOD DAMAGE - OPENING UP	0	0	0	0		
E122022	FLOOD DAMAGE - NORMAL	0	0	0	0		
E122120	insurance - Contract Works	0	0	893	(893)		
E122121	KULIN DEPOT	0	0	5,708	(5,708)		
E122122	HOLT ROCK DEPOT	0	0	369	(369)		
E122140	Footpath Maintenance	0	0	708	(708)		
E122160	STREET LIGHTING	0	0	0	0		
E122160	Street Cleaning	0	0	436	(436)		
E122161	DUDININ CLEANING	0	0	0	0		
E122180	Street Trees	0	0	4,657	(4,657)		
E122180	Streetscape Maintenance	0	0	5,708	(5,708)		
E122200	Roman Road System	0	0	7,085	(7,085)		
E122298	Depreciation	0	0	0	0		
E122999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	202,566	(202,566)		
	Sub-total Road Maintenance	0	0	202,566	(202,566)		
	Road Plant Purchases						
H23297	Profit on Sale of Asset	0	0	0	0		
H23299	PROCEEDS ON SALE OF ASSET	0	0	0	0		
	Total Revenue	0	0	0	0		
E123297	Loss on Sale of Asset	0	0	0	0		
E123999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Road Plant Purchases	0	0	0	0		
	Aerodomes						
E126280	Airstrip Maintenance	0	0	0	0		
E126298	Depreciation	0	0	0	0		
E126999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Aerodomes	0	0	0	0		
	TOTAL TRANSPORT	0	0	201,428	(201,428)		
	ECONOMIC SERVICES						
H30100	GRANT FUNDING	0	0	2,273	2,273		
H30200	DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM	0	0	0	0		
H30210	DONATIONS CAMPS	0	0	549	549		
H30220	DONATIONS SCHOOL CAMPS	0	0	0	0		
H30223		0	0	0	0		
H30240	DONATIONS GENERAL	0	0	0	0		
H30300	USER CHARGES SCHOOL HOLIDAY/LOCAL PRO	0	0	73	73		
H30310	USER CHARGES CAMPS	0	0	1,155	1,155		
H30320	USER CHARGES SCHOOL CAMPS	0	0	0	0		
H30330	USER CHARGES CORPORATE CAMPS	0	0	0	0		
H30400	MERCHANDISE SALES	0	0	25	25		
H30500	RENTAL REIMBURSEMENTS	0	0	247	247		
H30600	REIMBURSEMENTS AND OTHER INCOME	0	0	2,988	2,988		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	\$	
	Total Income	0	0	7,397		4,074	
E130100	FACILITATORS WAGES	0	0	6,456	(6,456)		
E130110	FACILITATORS SUPERANNUATION	0	0	596	(596)		
E130120	VOLUNTEER SUPPORT	0	0	0	0		
E130120	FACILITATORS INSURANCE	0	0	0	0		
E130130	FACILITATORS OTHER EMPLOYMENT EXPENSES	0	0	0	0		
E130160	SUPERVISION WAGES	0	0	0	0		
E130160	SUPERVISION SUPERANNUATION	0	0	0	0		
E130170	SUPERVISION OTHER EMPLOYMENT EXPENSES	0	0	224	(224)		
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PRO	0	0	0	0		
E130210	ACTIVITY COSTS - CAMPS	0	0	0	0		
E130220	ACTIVITY COSTS - SCHOOL CAMPS	0	0	70	(70)		
E130230	ACTIVITY COSTS - CORPORATE CAMPS	0	0	0	0		
E130300	TRANSPORTATION FOR SCHOOL HOLIDAY/LOCAL	0	0	0	0		
E130310	TRANSPORTATION FOR CAMPS	0	0	2,368	(2,368)		
E130320	TRANSPORTATION FOR SCHOOL CAMPS	0	0	0	0		
E130330	TRANSPORTATION FOR CORPORATE CAMPS	0	0	0	0		
E130335	HOUSING COSTS	0	0	0	0		
E130400	ACCOMMODATION SCHOOL HOLIDAY/LOCAL PR	0	0	0	0		
E130410	ACCOMMODATION CAMPS	0	0	0	0		
E130420	ACCOMMODATION SCHOOL CAMPS	0	0	0	0		
E130430	ACCOMMODATION CORPORATE CAMPS	0	0	0	0		
E130500	CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS	0	0	0	0		
E130510	CATERING CAMPS	0	0	1,380	(1,380)		
E130520	CATERING SCHOOL CAMPS	0	0	0	0		
E130530	CATERING CORPORATE CAMPS	0	0	0	0		
E130600	ADVERTISING SCHOOL HOLIDAY/LOCAL PROGR	0	0	0	0		
E130610	ADVERTISING CAMPS	0	0	0	0		
E130620	ADVERTISING SCHOOL CAMPS	0	0	0	0		
E130630	ADVERTISING CORPORATE CAMPS	0	0	0	0		
E130670	ADVERTISING, MARKETING GENERAL	0	0	0	0		
E130700	MERCHANDISE COSTS	0	0	0	0		
E130710	BUILDING MAINTENANCE	0	0	0	0		
E130760	COMPUTER MAINTENANCE & IT SUPPORT	0	0	0	0		
E130800	CAMP KULIN ADMINISTRATION COSTS	0	0	5,198	(5,198)		
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	0	0	0	0		
E130820	INCORPORATION EXPENSES	0	0	0	0		
E130999	GENERAL ADMINISTRATION ALLOCATED	0	0	0	0		
E132040	KULIN HOSTEL	0	0	6,153	(6,153)		
	Total Expenditure	0	0	22,445	(16,292)		
	Sub-total Camp Kulin	0	0	15,138			
	Rural Services						
H31100	OTHER INCOME	0	0	0	0		
	Total Revenue	0	0	0	0		
E131040	Noxious Weeds/Pest Plants	0	0	0	0		
E131080	Vermn Control	0	0	0	0		
E131280	DROUGHT ASSISTANCE EXPENSES	0	0	0	0		
E131298	Depreciation	0	0	0	0		
E131999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Rural Services	0	0	0	0		
	Tourism & Area Promotion						
H32100	Grants	0	0	0	0		
H32103	MACROCARPA ART PROJECT	0	0	0	0		
H32406	HOSTEL INCOME CAMP KULIN	0	0	0	0		
H32409	HOSTEL CHARGES	0	0	0	0		
H32410	Caravan Park Charges	0	0	1,241	1,241		
H32411	SALE OF HISTORY BOOKS - DUDININ	0	0	0	0		
H32420	Sale of Maps	0	0	0	0		
H32430	SALE OF HISTORY BOOKS - KULIN	0	0	0	0		
H32440	DONATIONS WAR MEMORIAL & OPEN DOORS	0	0	0	0		
H32444	GRANT - TIN HORSE HIGHWAY - UPGRADE	0	0	0	0		
H32450	SALE OF THH SOUVENIRS	0	0	292	292		
	Total Revenue	0	0	1,533	1,533		
E132030	CARAVAN PARK	0	0	5,118	(5,118)		
E132050	INFORMATION BAY	0	0	0	0		
E132080	Tidy Towns	0	0	0	0		
E132100	Tourism & Area Promotion	0	0	3,734	(3,734)		
E132102	BRAND KULIN	0	0	0	0		
E132103	MACROCARPA ART PROJECT	0	0	0	0		
E132111	Herbarium Costs	0	0	0	0		
E132120	District Maps	0	0	0	0		
E132130	Donations	0	0	0	0		
E132400	SALARIES	0	0	0	0		
E132410	SUPERANNUATION	0	0	107	(107)		
E132298	Depreciation	0	0	0	0		
E132420	KULIN HOSTEL OTHER	0	0	0	0		
E132999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	8,968	(8,958)		
	Sub-total Tourism & Area Promotion	0	0	7,426	(7,426)		
	Building Control						
H33410	BUILDING PERMITS	0	0	183	183		
H33420	BCITF LEVY COLLECTION	0	0	116	116		
H33425	BUILDING SERVICES LEVY COLLECTION	0	0	79	79		

STATEMENT OF OPERATING

CDA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of Variance
		\$	\$	\$	\$	%	
	Total Revenue	0	0	377	377		
E133010	Group Building Scheme	0	0	720	(720)		
E133420	BCITF levy payment	0	0	0	0		
E133425	BUILDING SERVICES LEVY PAYMENT	0	0	0	0		
E133999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	720	(720)		
	Sub-total Building Control	0	0	343	(343)		
	Kulin Resource Centre						
1134010	Business Memberships	0	0	0	0		
1134030	Single Membership	0	0	0	0		
1134060	Organisations Membership	0	0	0	0		
1134070	Photocopying	0	0	61	61		
1134080	BINDING, STAPLING & FOLDING	0	0	0	0		
1134090	FAXING, SCANNING & EMAILING	0	0	7	7		
1134100	Computer Usage	0	0	2	2		
1134110	WORD PROCESSING	0	0	0	0		
1134120	Desktop Publishing	0	0	0	0		
1134130	KULIN UPDATE	0	0	575	575		
1134135	DYE SUBLIMATION	0	0	0	0		
1134140	Laminating	0	0	6	6		
1134150	Equipment Hire	0	0	0	0		
1134160	CONSUMABLE SALES	0	0	50	50		
1134185	SOUVENIRS	0	0	0	0		
1134170	BUILDING HIRE	0	0	36	36		
1134180	PUBLIC TRAINING/COURSES	0	0	0	0		
1134190	Commissions	0	0	4,662	4,662		
1134200	GRANTS - OTHER	0	0	0	0		
1134210	TELECENTRE DONATIONS	0	0	0	0		
1134215	KODAK SCANNING & PHOTOSHOP	0	0	14	14		
1134220	OTHER INCOME	0	0	2,164	2,164		
1134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	0	0	0	0		
1134300	Reimbursements	0	0	0	0		
1134500	GRANTS - CRC OPERATIONAL	0	0	20,837	20,837		
	Total Revenue	0	0	37,838	37,838		
E134010	Wages	0	0	3,815	(3,815)		
E134020	Superannuation	0	0	238	(238)		
E134030	INSURANCE	0	0	10,361	(10,361)		
E134040	UNIFORMS	0	0	0	0		
E134050	STAFF TRAINING	0	0	0	0		
E134060	TELEPHONE	0	0	0	0		
E134065	WATER	0	0	0	0		
E134070	ELECTRICITY	0	0	399	(399)		
E134080	Printing & Stationery	0	0	496	(496)		
E134085	DYE SUBLIMATION MACHINE	0	0	0	0		
E134090	Postage and Freight	0	0	0	0		
E134095	STAFF AMENITIES	0	0	0	0		
E134100	Advertising and Promotion	0	0	921	(921)		
E134105	SOUVENIR EXPENSE	0	0	0	0		
E134110	IT MAINTENANCE & SUPPORT	0	0	365	(365)		
E134115	Cleaning	0	0	0	0		
E134120	CENTRE MAINTENANCE	0	0	0	0		
E134130	Courses	0	0	6,940	(6,940)		
E134140	Library Freight	0	0	0	0		
E134150	LIBRARY COSTS	0	0	0	0		
E134155	Kodak Scanning & Photoshop	0	0	0	0		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORS	0	0	0	0		
E134190	KEY TO KULIN	0	0	65	(65)		
E134200	GRANT FUNDING EXPENDITURE	0	0	0	0		
E134298	Depreciation	0	0	0	0		
E134300	SUNDRY EXPENSES	0	0	0	0		
E134999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	23,600	(23,600)		
	Sub-total Kulin Resource Centre	0	0	(14,038)	14,038		
	Other Economic Services						
1136010	SALE OF STANDPIPE WATER	0	0	0	0		
1136020	REIMBURSEMENTS	0	0	0	0		
1136030	GRANTS	0	0	0	0		
1136050	OTHER INCOME	0	0	0	0		
1136115	Community Cropping Program	0	0	0	0		
	Total Revenue	0	0	0	0		
E136030	FUEL FACILITY	0	0	0	0		
E136040	WATER SUPPLY (STANDPIPES)	0	0	85	(85)		
E136047	Town Water Supply Maintenance	0	0	0	0		
E136050	Farm Water Supplies & Maintenance	0	0	0	0		
E136100	OTHER EXPENDITURE	0	0	245	(245)		
E136105	Pingating Community Centre	0	0	0	0		
E136115	COMMUNITY CROPPING PROGRAM	0	0	0	0		
E136200	ECONOMIC DEVELOPMENT	0	0	0	0		
E136298	DEPRECIATION	0	0	0	0		
E136999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	330	(330)		
	Sub-total Other Economic Services	0	0	330	(330)		
	Police Licencing						
E137010	Salaries	0	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	\$	
E137120	MODEM COSTS	0	0	0	0		
E137999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Police Licencing	0	0	0	0		
	KuIn Bush Races						
H38010	BUSH RACES INCOME	0	0	0	0		
H38020	OTHER RACES INCOME	0	0	0	0		
	Total Revenue	0	0	0	0		
E132110	BUSH RACES CONTRIBUTION	0	0	0	0		
E138010	BUSH RACES EXPENDITURE	0	0	0	0		
E138016	BLAZING SWAN EXPENDITURE	0	0	0	0		
E138020	INSURANCE & LICENSING	0	0	2,016	(2,016)		
E138040	BUSH RACES CONTRIBUTION	0	0	0	0		
E138298	Depreciation	0	0	0	0		
E138999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	2,016	(2,016)		
	Sub-total KuIn Bush Races	0	0	2,016	(2,016)		
	Fuel Facility						
H39010	SALES - PUBLIC	0	0	37,828	37,828		
H39020	SALES - INTERNAL	0	0	0	0		
H39030	SALES - OTHER	0	0	0	0		
H39080	OTHER INCOME	0	0	0	0		
H39090	REIMBURSEMENTS	0	0	0	0		
	Total Revenue	0	0	37,828	37,828		
E139010	FUEL PURCHASES	0	0	0	0		
E139030	FUEL ACCOUNT SALES	0	0	933	(933)		
E139040	IT MAINTENANCE	0	0	0	0		
E139045	BANK CHARGES	0	0	214	(214)		
E139050	MAINTENANCE & REPAIRS	0	0	89	(89)		
E139080	SUNDRY EXPENSES	0	0	0	0		
E139298	DEPRECIATION	0	0	0	0		
E139999	GENERAL ADMIN ALLOCATED	0	0	0	0		
	Total Expenditure	0	0	933	(933)		
	Sub-total Fuel Facility	0	0	(36,885)	36,885		
	TOTAL ECONOMIC SERVICES	0	0	(25,679)	40,817		
	OTHER PROPERTY & SERVICES						
	Private Works						
H41025	MAIN ROADS WORKS	0	0	0	0		
H41410	Private Works	0	0	3,862	3,862		
	Total Revenue	0	0	3,862	3,862		
E141010	PRIVATE WORKS	0	0	215	(215)		
E141025	MAIN ROADS WORKS	0	0	3,490	(3,490)		
E141999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	3,704	(3,704)		
	Sub-total Private Works	0	0	(158)	158		
	Community Bus						
H42100	Hire of Bus & Trailer	0	0	235	235		
	Total Revenue	0	0	235	235		
E142020	Community Bus Shed	0	0	48	(48)		
E142105	LICENSING & INSURANCE	0	0	0	0		
E142298	Depreciation	0	0	0	0		
E142700	Plant Operation Costs	0	0	0	0		
	Total Expenditure	0	0	48	(48)		
	Sub-total Community Bus	0	0	(189)	189		
	Public Works Overheads						
H43100	STAFF HOUSING RENTAL	0	0	680	680		
H43390	REIMBURSEMENTS	0	0	806	806		
	Total Revenue	0	0	1,486	1,486		
E143010	ENGINEERS SALARY	0	0	12,233	(12,233)		
E143020	ENGINEER SUNDRIES	0	0	0	0		
E143025	WORKERS COMPENSATION INSURANCE	0	0	12,128	(12,128)		
E143030	OFFICE EXPENSES	0	0	746	(746)		
E143035	UTILITIES	0	0	0	0		
E143040	Superannuation	0	0	11,774	(11,774)		
E143050	Sick & Holiday Pay	0	0	22,157	(22,157)		
E143060	insurance on Works	0	0	8,935	(8,935)		
E143070	Long Service leave	0	0	14,470	(14,470)		
E143075	FBT EXPENSE	0	0	0	0		
E143080	Award Allowances	0	0	2,592	(2,592)		
E143110	Consumable Stores	0	0	0	0		
E143120	PROTECTIVE CLOTHING	0	0	0	0		
E143125	STAFF HOUSING	0	0	2,845	(2,845)		
E143130	Removal Expenses	0	0	0	0		
E143140	Seminar Expenses	0	0	300	(300)		
E143160	Health & Safety Program	0	0	1,140	(1,140)		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of Variances
		\$	\$	\$	\$	%	
E143152	CONSULTING	0	0	0	0		
E143155	Apprentice Training	0	0	0	0		
E143160	CARBON TAX	0	0	0	0		
E143170	General Mice not Allocated	0	0	0	0		
E143180	TRANSFER FROM POC	0	0	0	0		
E143190	KEY TO KULIN	0	0	495	(495)		
E143205	WORKERS COMPENSATION	0	0	0	0		
E143290	ALLOCATED TO WORKS & SERVICES	0	0	(77,917)	77,917		
E143297	Loss on Sale of Asset	0	0	0	0		
E143298	Depreciation	0	0	0	0		
E143999	General Admin Allocated	0	0	0	0		
	Total Expenditure	0	0	11,899	(11,899)		
	Sub-total Public Works Overheads	0	0	10,413	(10,413)		
	Plant Operation						
H144390	Insurance Claims	0	0	0	0		
H144297	Profit on Sale of Asset	0	0	0	0		
H144100	DIESEL REBATE	0	0	2,478	2,478		
	Total Revenue	0	0	2,478	2,478		
E144000	Plant Repair Wages	0	0	9,907	(9,907)		
E144005	Tyres & Tubes	0	0	0	0		
E144010	Parts & Repairs	0	0	6,733	(6,733)		
E144015	INSURANCE & LICENCE	0	0	47,113	(47,113)		
E144020	Fuel & Oil	0	0	1,841	(1,841)		
E144030	Blades & Tynes	0	0	0	0		
E144060	Expendable Tools	0	0	0	0		
E144061	TELEPHONE	0	0	0	0		
E144070	OFFICE EXPENSES	0	0	0	0		
E144090	Relocation Expenses	0	0	0	0		
E144180	Other Minor Expenditure	0	0	0	0		
E144290	ALLOCATED TO WORKS & SERVICES	0	0	(69,034)	69,034		
E144291	LESS ALLOCATED TO PLANT OPERATION COSTS	0	0	0	0		
E144297	Loss on Sale of Asset	0	0	0	0		
E144700	PLANT OPERATION COSTS	0	0	637	(637)		
	Total Expenditure	0	0	(637)	637		
	Sub-total Plant Operation	0	0	(3,115)	3,115		
	Salaries & Wages						
H148380	Workers Compensation	0	0	0	0		
	Total Revenue	0	0	0	0		
E146010	Gross Total For Year	0	0	180,155	(180,155)		
E146020	Workers Compensation	0	0	147	(147)		
E146200	Salaries & Wages Allocated	0	0	(175,935)	175,935		
E146400	Unallocated Salaries & Wages	0	0	0	0		
	Total Expenditure	0	0	(45,833)	45,833		
	Sub-total Salaries & Wages	0	0	(45,833)	45,833		
	Unclassified						
H147360	SALE OF PARTS/SCRAP	0	0	0	0		
	Total Revenue	0	0	0	0		
	Sub-total Unclassified	0	0	0	0		
	Public Works Depreciation						
E144298	Depreciation	0	0	0	0		
E148299	Less Depreciation Allocated	0	0	(44,817)	44,817		
	Total Expenditure	0	0	(44,817)	44,817		
	Sub-total Public Works Depreciation	0	0	(44,817)	44,817		
	TOTAL OTHER PROPERTY & SERVICES	0	0	(83,499)	83,499		
	GRAND TOTAL	0	0	284,199	(284,060)		

Shire of Kulin
STATEMENT OF CAPITAL
 (Statutory Reporting Program)
 For the period ended 31 July 2017

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GOVERNANCE						
1042445	PROCEEDS OF LOAN FOR ADMIN CENTRE	0	0	0	0	
1042510	TRANSFER FROM ADMIN EQUIP RESERVE	0	0	0	0	
1042520	TRANSFER FROM INSURANCE RESERVE	0	0	0	0	
E041100	Chambers Upgrade & Carpark	0	0	0	0	
E042400	ADMINISTRATION EQUIPMENT	0	0	0	0	
E042410	OFFICE RELOCATION	0	0	0	0	
E042450	OFFICE RELOCATION - KULIN	0	0	0	0	
E042510	Transfer to Admin Equip Reserve	0	0	0	0	
E042520	TRANSFER TO INSURANCE RESERVE	0	0	0	0	
	Total Expenditure	0	0	0	0	
	Sub-total Governance	0	0	0	0	
LAW, ORDER & PUBLIC SAFETY						
E051200	PROJECT EXPENSES	0	0	0	0	
E053720	FESA BUILDING	0	0	0	0	
	Total Expenditure	0	0	0	0	
	Sub-total Law, Order & Public Safety	0	0	0	0	
EDUCATION & WELFARE						
E077100	MEDICAL CENTRE FURNITURE UPGRADE	0	0	0	0	
E082250	AGED FRIENDLY COMMUNITIES	0	0	0	0	
E084100	Centre Capital Upgrade F & E	0	0	0	0	
E084105	CENTRE CAPITAL UPGRADE L & B	0	0	0	0	
	Total Expenditure	0	0	0	0	
	Sub-total Education & Welfare	0	0	0	0	
HOUSING						
1091510	Transfer from Building Reserve	0	0	0	0	
1092510	TRANSFER FROM JOINT VENTURE HOUSING RESE	0	0	0	0	
E091100	STAFF HOUSING CONSTRUCTION	0	0	0	0	
E091101	STAFF HOUSING CONSTRUCTION - 3 HODGSON	0	0	9,601	(9,601)	
E091102	STAFF HOUSING CONSTRUCTION - LOT 108 RANKI	0	0	31,207	(31,207)	
E091110	PRINCIPAL ON LOANS 55 & 58	0	0	11,611	(11,611)	
E091510	Transfer to Building Reserve	0	0	0	0	
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	0	0	0	0	
E092520	TRANSFER TO GENERAL PURPOSE RESERVE	0	0	0	0	
	Total Expenditure	0	0	52,419	(11,611)	
	Sub-total Housing	0	0	52,419	(11,611)	
COMMUNITY AMENITIES						
1106300	TRANSFER FROM TOWN PLANNING RESERVE	0	0	0	0	
1106299	PROCEEDS ON DISPOSAL OF LAND	0	0	0	0	
E107131	KULIN CEMETERY CAPITAL	0	0	0	0	
E106105	TRANSFER TO TOWN PLANNING RESERVE	0	0	0	0	
E106130	PRINCIPAL ON LOAN 59 (SUBDIVISION)	0	0	0	0	
	Total Expenditure	0	0	0	0	
	Sub-total Community Amenities	0	0	0	0	
RECREATION & CULTURE						
1119110	TRANSFER FROM FREEBAIRN SPORTSPERSON SC	0	0	0	0	
E111065	Hall Capital L & B	0	0	0	0	
E112100	SWIMMING POOL CAPITAL	0	0	0	0	
E112200	PRINCIPAL ON SWIMMING POOL LOAN L60	0	0	0	0	
E112210	WATER SUPPLY INFRASTRUCTURE - POOL	0	0	0	0	
E113600	OVAL LIGHT TOWERS	0	0	0	0	
E113900	FREEBAIRN REC CENTRE CAPITAL F & E	0	0	0	0	
E113901	Synthetic Bowling Greens	0	0	0	0	
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	0	0	0	0	
E113920	TOWN DAM	0	0	0	0	

STATEMENT OF CAPITAL

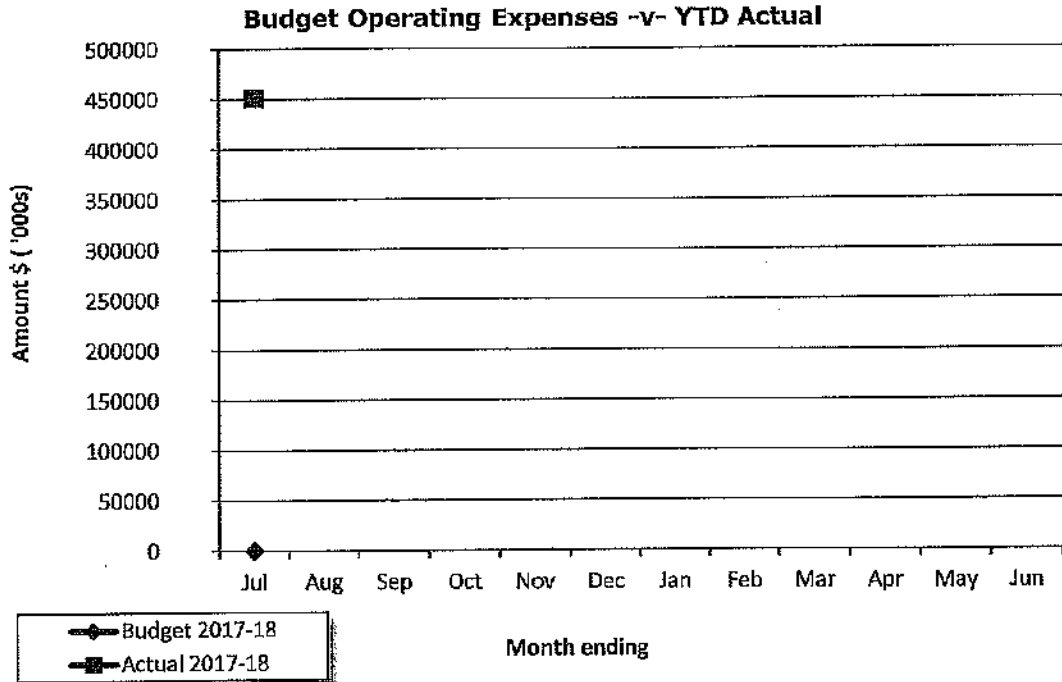
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEM	0	0	0	0	
E117055	DUDININ TENNIS CLUB CAPITAL	0	0	0	0	
E117110	PLAYGROUND JOHNSTON STREET	0	0	0	0	
E117100	Construction of Skate Park	0	0	0	0	
E113905	FREEBAIRN REC CENTRE CAPITAL L & B	0	0	0	0	
E113950	TRANSFER TO FSPORTSPWPERSON SCHOLARSHIP	0	0	0	0	
E116400	COMMUNITY GARDEN	0	0	219	(219)	
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHC	0	0	0	0	
1113910	TRANSFER FROM FREEBAIRN RECREATION CENT	0	0	0	0	
	Total Expenditure	0	0	219	0	
	Sub-total Recreation & Culture	0	0	219	0	

STATEMENT OF CAPITAL

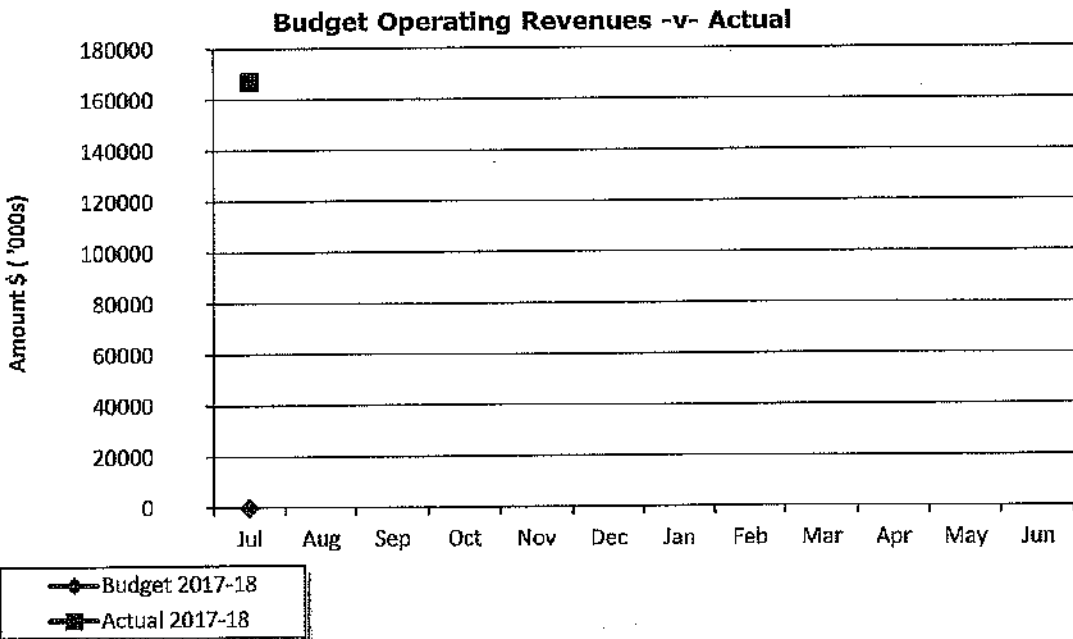
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
TRANSPORT						
E121500	MAJOR ROAD CONSTRUCTION	0	0	16,499	(16,499)	
E121520	ROADS TO RECOVERY CONSTRUCTION	0	0	3,434	(3,434)	
E121525	GRAIN FREIGHT PROGRAM	0	0	0	0	
E121550	MINOR ROAD CONSTRUCTION	0	0	0	0	
E121590	Kulin Town Streetscape	0	0	0	0	
E121750	BLACK SPOT ROAD CONSTRUCTION	0	0	0	0	
E122230	HOLT ROCK DEPOT UPGRADE	0	0	0	0	
E122300	TRANSFER TO NATURAL DISASTER RESERVE	0	0	0	0	
E123299	PROCEEDS ON SALE OF ASSET	0	0	0	0	
E123100	PLANT & EQUIPMENT PURCHASES	0	0	0	0	
E123105	MOTOR VEHICLE PURCHASES	0	0	0	0	
	Total Expenditure	0	0	19,933	(19,933)	
	Sub-total Transport	0	0	19,933	(19,933)	
ECONOMIC SERVICES						
E130750	CAMP KULIN FURNITURE & EQUIPMENT	0	0	0	0	
E132444	VISITOR DISCOVERY ZONE CAPITAL	0	0	0	0	
E137444	VISITOR DISCOVERY ZONE	0	0	0	0	
E132700	TOURISM PROJECT CAPITAL	0	0	0	0	
E132500	HOSTEL CAPITAL	0	0	0	0	
E134500	RESOURCE CENTRE CAPITAL L & B	0	0	59	(59)	
E132600	CARAVAN PARK CAPITAL	0	0	0	0	
E136020	FUEL FACILITY - CAPITAL	0	0	0	0	
E138116	LOT 20 ON DEPOSITED PLAN 80758 (PROUD'S)	0	0	0	0	
E112210	WATER SUPPLY INFRASTRUCTURE - POOL	0	0	0	0	
E136045	WATER SUPPLY INFRASTRUCTURE	0	0	0	0	
E136046	STANDPIPE PURCHASES	0	0	0	0	
E136055	HERBARIUM OFFICES	0	0	0	0	
	Total Expenditure	0	0	59	(59)	
	Sub-total Economic Services	0	0	59	(59)	
OTHER PROPERTY & SERVICES						
E143310	Key Alike System	0	0	0	0	
E143510	TRANSFER FROM LSL & AL RESERVE	0	0	0	0	
	Total Expenditure	0	0	0	0	
E143510	Transfer to LSL & AL Reserve	0	0	0	0	
E144510	Transfer to Plant Reserve	0	0	0	0	
	Total Expenditure	0	0	0	0	
	Sub-total Other Property & Services	0	0	0	0	
	TOTAL	0	0	72,630	(31,603)	

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 July 2017

Note 1 - Graphical Representation - Source Statement of Financial Activity



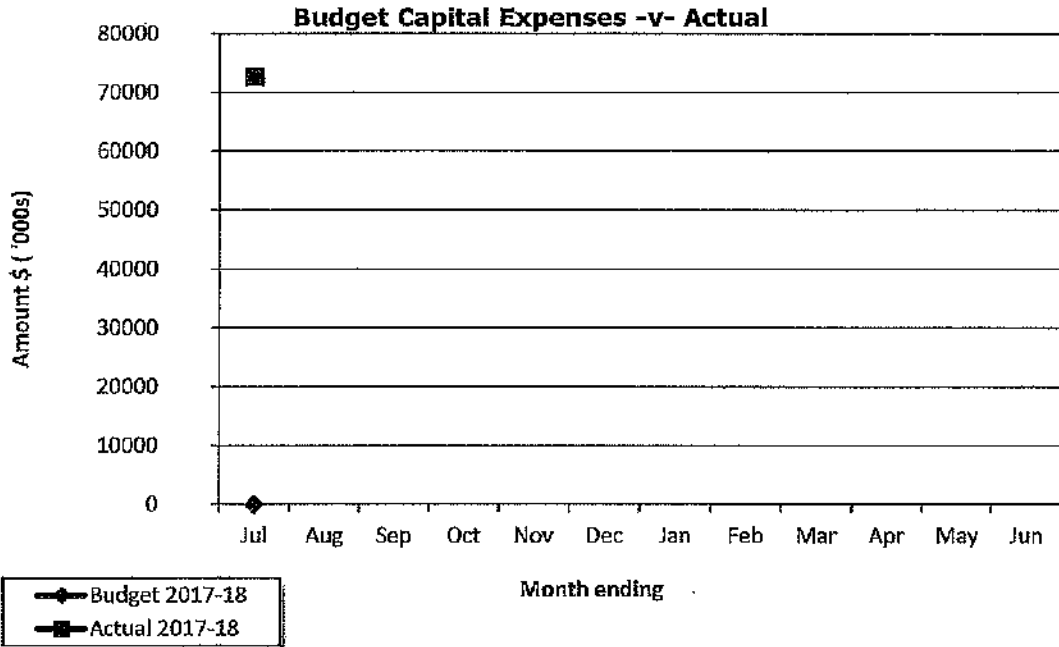
Comments/Notes - Operating Expenses



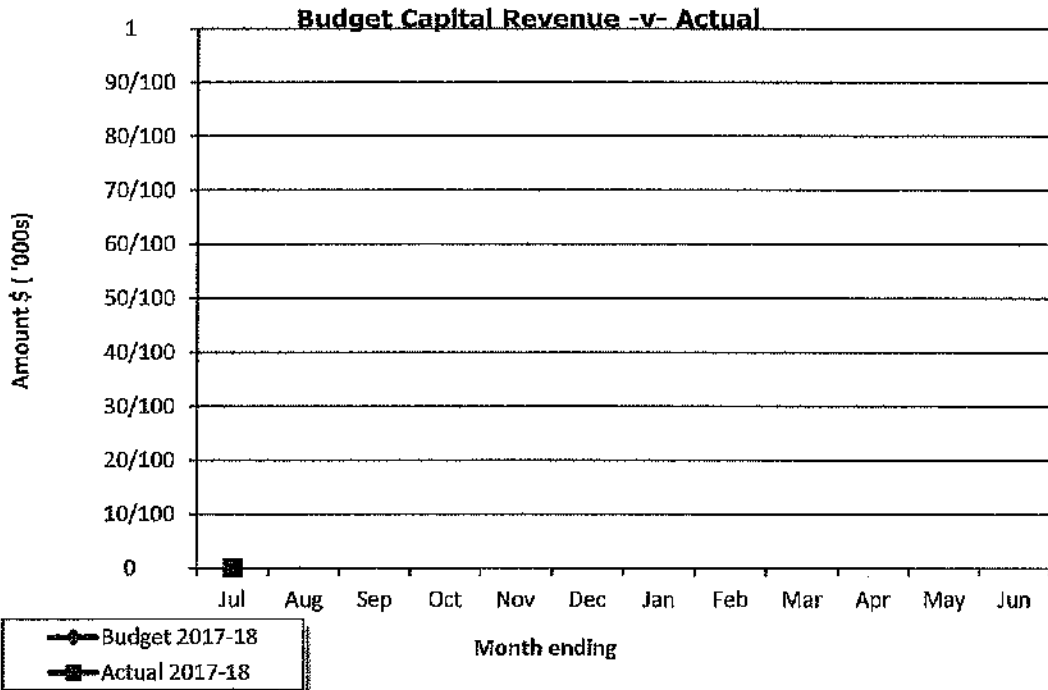
Comments/Notes - Operating Revenues

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 July 2017

Note 1 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Comments/Notes - Capital Revenues

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 July 2017

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits						
Municipal		218,803	0	218,803	Bendigo	
Freebairn		75,985	0	75,985	Bendigo	
(b) Cash on Hand						
Petty Cash Float		500		500	On Hand	
Till Float		3,100		3,100	On Hand	
(c) Term Deposits						
1807302	2.70%		1,703,852	1,703,850	Bendigo Treasury	Various
(d) Investments						
At Call	1.50%	719,308	0	1,143,598	Bendigo Treasury	
90 Day Deposit	1.75%	500,000		253,677	Bendigo Treasury	
Total		1,517,896	1,703,852	3,399,512		

Comments/Notes

Kulin Bush Races cash & investments have been excluded from this report

Cash Deposits

Term Deposits

	Previous Balance \$	% of Total Reserve	Interest Earnt \$	Transfers In/Out \$	Current Balance \$
Reserve					
Plant	470,875	21%	8,866		477,742
Leave	243,529	11%	3,551		247,080
Building	1,010,293	45%	12,049	550,000	472,342
Admin Equipment	70,000	3%	1,021		71,021
Town Planning	7,722	0%	113		7,835
Joint Venture	88,503	4%	1,291		89,794
FRC Surface Replacement	48,583	2%	708		49,292
FRC Sportsperson	11,562	1%	169		11,731
Freebairn Recreation	141,476	6%	2,063		143,539
Insurance	0	0%			-
Natural Disaster	131,558	6%	1,918		133,477
Total	2,224,102	100%	29,749	- 550,000	1,703,852

Net Current Assets Composition

Current Assets	
Cash at Bank	1,312,075
Debtors	166,036
Stock on Hand	83,884
Current Liabilities	
Creditors	1,871
Accruals & Employee Provisions	342,177
GST	38,949
Excess Rates Received	3,338
Total	1,171,401

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 July 2017

Note 8: RECEIVABLES

Receivables - Rates and Rubbish

Opening Amounts Previous Years
 Rates Levied this year
 Less Collections to date
 Equals Current Outstanding

 Net Rates Collectable
 % Collected

Current 2017-18	Previous	Total
\$	\$	\$
	85,167	85,167
0		0
0	(1,491)	(1,491)
0	86,658	86,658
		86,658
		1.76%

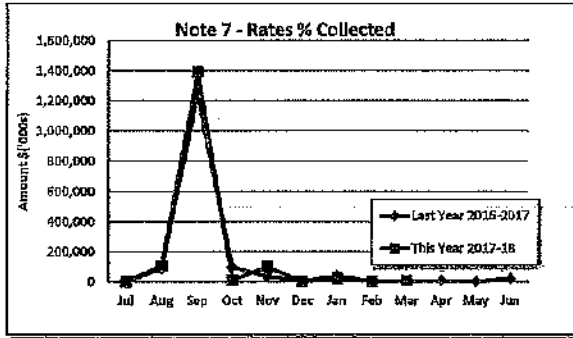
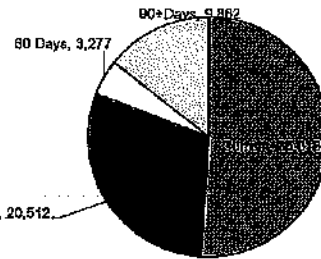
Receivables - General

Total Outstanding

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
35,018	20,512	3,277	9,852
			68,659

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates and Rubbish
 Legal Charges and Penalty Interest associated with debt collection procedures.

Comments/Notes - Receivables General
 Wheel Hill Development Commission - \$27,500; Blazing Star - \$10,000; Great Southern Colls Centre - \$1,202,501; Kulin Golf Club - \$3,171.00; Kulin Community Bank - \$2,947.95; Rural Traffic Services - \$2,600.

State of Maine
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 July 2017

Note 4: GRANTS AND CONTRIBUTIONS

Fund/Program/CL	Provider	Approval	Rate Applied	Amount	2017-18 Budget	Variance Additions (Deletions)	Invited Grant	Receipt Status		Accruals Due	Out Acquired	Comments
				\$	\$	\$	\$	Realized	Not Received	\$	\$	
GENERAL PURPOSE FUNDING												
DEPT OF REVENUE SYSTEMS				1,507,677	1,506,900		1,506,888	1,507,017	0			
GOVERNANCE												
LAW, ORDER, PUBLIC SAFETY												
TESTING AND COPS				24,750	20,000		22,850	24,750	0			SEE GRANT PROGRAM
EDUCATION AND WELFARE												
Supportability Funding				85,200	6,000		64,600	85,200	0			
HEALTH												
EDUCATION AND WELFARE												
HOUSING												
COMMUNITY AMENITIES												
RECREATION AND CULTURE												
Recreation Fund				30,000	90,000		30,000	30,000	0			
TRANSPORT												
WIND FIELDS TRAIL LIGHT				191,941	191,941		191,941	191,941	0			
Wind Fields Regional Road Closure				340,000	340,000		340,000	340,000	0			
WIND FIELDS BRIDGE GRANT				406,189	406,189		406,189	406,189	0			
Roanoke Recovery				1,027,243	1,027,243		1,027,243	1,027,243	0			
ECONOMIC SERVICES												
OTHER PROPERTY & SERVICES												
		Yes										
TOTALS				3,874,854	3,425,046	0	3,425,046	3,664,694	0			
Comments, Grants by CL, Contributions:												

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 July 2017

Note 7: TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1-Jul-17	Amount Received	Amount Paid	Closing Balance 30-Jun-18
	\$	\$	\$	\$
Housing Bonds	21,240	700	(640)	21,300
Rates	19,147	1,860	0	20,507
Miscellaneous	9,489	278	0	9,762
Trip Fund	13,405	1,240	(3,920)	10,725
	0			0
	0			0
	51,602	3,573	(4,560)	62,294

Shire of Kulln
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 July 2017

Note 8: FINANCIAL RATIOS

2	CURRENT RATIO	YTD ACTUAL
----------	----------------------	-----------------------

Current assets means the total current assets as shown in the balance sheet
Restricted assets means assets that are committed or set aside (e.g., Unspent grants)
Current liabilities means the total current liabilities as shown in the balance sheet
Liabilities associated with restricted assets means the lesser value of a current liability or the cash component of restricted assets held to fund that liability

Calculated using the following formula;

$\frac{\text{current assets} - \text{restricted assets}}{\text{current liabilities} - \text{liabilities associated with restricted assets}}$	$\frac{1,517,147}{91,993}$
--	----------------------------

Ratio Measure:

short term obligations, where a ratio of **LESS THAN 1** indicates that Council may have a short term funding issue.

Ratings:	0.00 - 0.75	Very concerning
	0.75 - 1.00	Vulnerable
	1.00 - 1.25	Acceptable
	1.25 - 2.00	Good
	2.00+	Excellent

Financial Ratio Results	16.49
Comments	EXCELLENT

2	UNTIED CASH TO TRADE CREDITORS RATIO	YTD ACTUAL
----------	---	-----------------------

Untied Cash means cash available for immediate use
Unpaid Trade Creditors means outstanding creditors

Calculated using the following formula;

$\frac{\text{untied cash}}{\text{unpaid trade creditors}}$	$\frac{1,290,961}{1}$
--	-----------------------

Ratio Measure:

immediate obligations, where a ratio of **LESS THAN 1** indicates that Council may have funding issues in the immediate future.

Ratings:	0.00 - 0.75	Very concerning
	0.75 - 1.00	Vulnerable
	1.00 - 1.25	Acceptable
	1.25 - 2.00	Good
	2.00+	Excellent

Financial Ratio Results	1,290,960.97
Comments	EXCELLENT

3 DEBT RATIO

YTD
ACTUAL*Total Liabilities* includes both current and non-current liabilities*Total Assets* includes both current and non-current assets

Calculated using the following formula;

<u>Total Liabilities</u>	1,877,828
Total Assets	80,600,711

Ratio Measure:

Generally, the LOWER the ratio, the greater the capacity an organisation has to borrow.

Ratings:	0.00 - 0.025	Excellent
	0.025 - 0.50	Good
	0.05 - 0.08	Acceptable
	0.08 - 1.20	Vulnerable
	1.20+	Very concerning

Financial Ratio Results

0.023

Comments

EXCELLENT

4 DEBT SERVICE RATIO

YTD
ACTUAL*Debt Service Cost* means principal payments and interest costs on borrowings*Available Operating Revenue* means operating revenue, plus contributions towards self supporting loans, less grants/contribution/donations of a capital nature.

Calculated using the following formula;

<u>Debt Service Cost</u>	160
Available Operating Revenue	-3,697,512

Ratio Measure:

Generally, the LOWER the ratio, the greater the capacity an organisation has to borrow funds.

Ratings:	0.00 - 0.025	Excellent
	0.025 - 0.50	Good
	0.05 - 0.08	Acceptable
	0.08 - 1.20	Vulnerable
	1.20+	Very concerning

Financial Ratio Results

0.00

Comments

EXCELLENT

5 GROSS DEBT TO REVENUE RATIO **YTD
ACTUAL**

Gross Debt means current and non-current loan and lease liabilities
Total Revenue means operating revenue less specific purpose grants

Calculated using the following formula;

Gross Debt	1,432,415
Total Revenue	167,182

Ratio Measure:

Illustrates the Councils ability to cover its gross debt with its revenue in any given year. The **LOWER** the % of the ratio, the greater the ability to cover the gross debt.

Ratings:	0.00 - 0.20	Excellent
	0.20 - 0.35	Good
	0.35 - 0.50	Acceptable
	0.50 - 0.75	Vulnerable
	0.75+	Very concerning

Financial Ratio Results

8.57

Comments

**VERY
CONCERNING**

6 GROSS DEBT TO ECONOMICALLY REALISABLE ASSETS RATIO **YTD
ACTUAL**

Gross Debt means current and non-current loan and lease liabilities
Economically Realisable Assets means all assets other than Infrastructure

Ratio Measure:

Illustrates the amount of actual borrowings against available tangible assets. In other words, it illustrates the amount of assets which would be committed to debt retirement in the event this action was required. Ratios up to 30% are considered to be strong and manageable.

Calculated using the following formula;

Gross Debt	1,432,415
Economically Realisable Assets	24,644,328

Ratings:	0.00 - 0.10	Excellent
	0.10 - 0.20	Good
	0.20 - 0.30	Acceptable
	0.30 - 0.50	Vulnerable
	0.50+	Very concerning

Financial Ratio Results

0.06

Comments

EXCELLENT

7 RATE COVERAGE RATIO

Net Rate Revenue = Rates, plus interest and other charges, less any discounts, concessions or rates written off during the year

Operating Revenue = all revenue for the financial year

Ratio Measure:

The higher the ratio, the higher the dependency on rates and less dependant the Shire is on government grants and other funding sources. It is argued that Councils with a higher rate coverage ratio find it easier to cope with unforeseen funding requirements and have more flexibility with their budget options because they have greater control over their revenue base via rate increases.

Calculated using the following formula;

	Net Rate Revenue	1,797
	Operating Revenue	167,182
<hr/>		
Ratings:	0.00 - 0.20	Too Low
	0.20 - 0.30	Acceptable
	0.30 - 0.40	Good
	0.40 - 0.50	Desirable
	0.50+	Excellent
Financial Ratio Results		0.01
Comments		TOO LOW

7 OUTSTANDING RATES RATIOYTD
ACTUAL

Rates Outstanding means rates still remaining unpaid

Rates Collectable means all rates raised during the current financial year, plus any previous outstanding rates brought forward from prior years.

Ratio Measure:

Shows Councils effectiveness in rate collection. When analysing the ratio the amount of rates written off during the year should also be taken into consideration.

Calculated using the following formula;

	Rates Outstanding	86,658
	Rates Collectable	85,167
<hr/>		
Ratings:	0.00 - 0.02	Excellent
	0.02 - 0.05	Good
	0.05 - 0.10	Acceptable
	0.10 - 0.25	Vulnerable
	0.25+	Very concerning
Financial Ratio Results		1.02
Comments		VERY CONCERNING

SHIRE OF KULIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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Statement of Comprehensive Income by Program	3
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Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 38
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SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	1,896,823	1,825,904	1,849,403
Operating grants, subsidies and contributions	15	1,585,805	3,406,890	2,246,409
Fees and charges	14	1,304,208	1,283,640	1,674,173
Service charges	11	0	0	0
Interest earnings	2(a)	71,005	86,888	76,383
Other revenue	2(a)	267,987	275,532	267,800
		<u>5,125,828</u>	<u>6,878,854</u>	<u>6,114,168</u>
Expenses				
Employee costs		(2,347,324)	(1,980,547)	(2,352,620)
Materials and contracts		(1,761,915)	(1,682,374)	(1,683,301)
Utility charges		(234,926)	(270,290)	(259,846)
Depreciation on non-current assets	2(a)	(2,810,664)	(2,749,107)	(2,909,807)
Interest expenses	2(a)	(43,261)	(63,223)	(51,821)
Insurance expenses		(203,437)	(241,366)	(233,372)
Other expenditure		(249,700)	(197,248)	(250,900)
		<u>(7,651,227)</u>	<u>(7,184,155)</u>	<u>(7,741,667)</u>
		<u>(2,525,399)</u>	<u>(305,301)</u>	<u>(1,627,499)</u>
Non-operating grants, subsidies and contributions	15	1,118,872	1,872,713	1,917,029
Profit on asset disposals	6	15,000	68	20,663
Loss on asset disposals	6	(111,000)	(34,278)	(43,816)
Loss on revaluation of non current assets		0	0	0
Net result		<u>(1,502,527)</u>	<u>1,533,202</u>	<u>266,377</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u>(1,502,527)</u>	<u>1,533,202</u>	<u>266,377</u>

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

SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		47,128	109,947	32,327
General purpose funding		2,964,112	4,625,282	3,629,674
Law, order, public safety		37,425	32,366	45,745
Health		0	225	0
Education and welfare		251,580	192,079	250,042
Housing		129,016	148,189	151,677
Community amenities		93,250	87,825	82,702
Recreation and culture		223,850	231,440	277,970
Transport		112,782	195,011	95,378
Economic services		1,318,268	1,271,399	1,462,549
Other property and services		95,916	120,100	106,766
		<u>5,273,327</u>	<u>7,013,863</u>	<u>6,134,830</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(249,867)	(343,848)	(256,412)
General purpose funding		(168,112)	(165,192)	(92,284)
Law, order, public safety		(140,090)	(130,140)	(158,166)
Health		(112,325)	(90,539)	(131,412)
Education and welfare		(287,490)	(209,330)	(304,392)
Housing		(139,680)	(162,798)	(264,019)
Community amenities		(351,305)	(308,544)	(346,652)
Recreation and culture		(1,138,959)	(1,121,576)	(1,245,640)
Transport		(3,485,133)	(3,087,859)	(3,156,200)
Economic services		(1,622,137)	(1,558,627)	(1,765,972)
Other property and services		(60,367)	(77,485)	(64,603)
		<u>(7,755,465)</u>	<u>(7,255,938)</u>	<u>(7,785,752)</u>
Finance costs (refer notes 2 & 7)				
Housing		(43,261)	(63,223)	0
		<u>(43,261)</u>	<u>(63,223)</u>	<u>0</u>
		(2,525,399)	(305,298)	(1,650,922)
Non-operating grants, subsidies and contributions	15	1,118,872	1,872,713	1,917,029
Profit on disposal of assets	6	15,000	68	20,663
(Loss) on disposal of assets	6	(111,000)	(34,278)	(43,816)
Loss on revaluation of non current assets		0	0	0
		<u>1,022,872</u>	<u>1,838,503</u>	<u>1,893,876</u>
Net result		(1,502,527)	1,533,205	242,954
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(1,502,527)</u>	<u>1,533,205</u>	<u>242,954</u>

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

SHIRE OF KULIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,881,823	1,827,698	1,889,403
Operating grants, subsidies and contributions		1,625,805	3,202,924	2,256,409
Fees and charges		1,304,208	1,283,640	1,674,173
Service charges		0	0	0
Interest earnings		71,005	86,888	76,383
Goods and services tax		5,000	5,144	10,000
Other revenue		267,987	275,532	267,800
		<u>5,155,828</u>	<u>6,681,826</u>	<u>6,174,168</u>
Payments				
Employee costs		(2,307,324)	(1,921,836)	(2,307,620)
Materials and contracts		(1,746,915)	(1,458,690)	(1,665,269)
Utility charges		(234,926)	(270,290)	(259,846)
Interest expenses		(43,261)	(63,223)	(52,121)
Insurance expenses		(203,437)	(241,366)	(233,372)
Goods and services tax		0	0	0
Other expenditure		(249,700)	(197,248)	(250,900)
		<u>(4,785,563)</u>	<u>(4,152,653)</u>	<u>(4,769,128)</u>
Net cash provided by (used in) operating activities	3(b)	<u>370,265</u>	<u>2,529,173</u>	<u>1,405,040</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(1,915,800)	(1,447,769)	(2,160,860)
Payments for construction of infrastructure	5	(1,792,788)	(2,007,158)	(1,988,948)
Non-operating grants, subsidies and contributions used for the development of assets		1,118,872	1,872,713	1,917,029
Proceeds from sale of plant & equipment	6	258,000	336,578	280,000
Net cash provided by (used in) investing activities		<u>(2,331,716)</u>	<u>(1,245,636)</u>	<u>(1,952,779)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(106,814)	(213,971)	(214,552)
Advances to community groups		0	0	0
Proceeds from self supporting loans		0	0	0
Proceeds from new borrowings	7	500,000	0	0
Net cash provided by (used in) financing activities		<u>393,186</u>	<u>(213,971)</u>	<u>(214,552)</u>
Net increase (decrease) in cash held		(1,568,265)	1,069,566	(762,291)
Cash at beginning of year		4,079,054	3,442,592	3,441,143
Cash and cash equivalents at the end of the year	3(a)	<u>2,510,789</u>	<u>4,512,158</u>	<u>2,678,852</u>

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

**SHIRE OF KULIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	<u>1,528,224</u>	<u>673,499</u>	<u>718,882</u>
		1,528,224	673,499	718,682
Revenue from operating activities (excluding rates)				
Governance		53,128	110,015	32,327
General purpose funding		1,067,289	2,799,378	1,780,271
Law, order, public safety		37,425	32,366	45,745
Health		0	225	0
Education and welfare		251,580	192,079	250,042
Housing		133,016	148,189	151,677
Community amenities		93,250	87,825	82,702
Recreation and culture		223,850	231,440	277,970
Transport		117,782	195,011	95,378
Economic services		1,318,268	1,271,399	1,462,549
Other property and services		<u>96,916</u>	<u>120,100</u>	<u>106,766</u>
		3,391,504	5,188,027	4,285,427
Expenditure from operating activities				
Governance		(253,867)	(343,848)	(256,412)
General purpose funding		(168,112)	(165,192)	(92,284)
Law, order, public safety		(140,090)	(130,140)	(158,166)
Health		(112,325)	(90,539)	(131,412)
Education and welfare		(287,490)	(209,330)	(304,392)
Housing		(182,941)	(226,021)	(264,019)
Community amenities		(351,305)	(308,544)	(346,652)
Recreation and culture		(1,138,959)	(1,121,576)	(1,245,640)
Transport		(3,592,133)	(3,122,137)	(3,156,200)
Economic services		(1,622,137)	(1,558,627)	(1,765,972)
Other property and services		<u>(60,367)</u>	<u>(77,485)</u>	<u>(64,603)</u>
		(7,909,726)	(7,353,440)	(7,785,752)
Operating activities excluded from budget				
(Profit) on asset disposals	6	(15,000)	(68)	(20,663)
Loss on disposal of assets	6	111,000	34,278	43,816
Depreciation on assets	2(a)	2,810,664	2,749,106	2,909,807
Movement in employee benefit provisions (non-current)		0	21,403	0
Amount attributable to operating activities		<u>(83,334)</u>	<u>1,312,805</u>	<u>151,317</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	1,118,872	1,872,713	1,917,029
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(1,915,800)	(1,447,769)	(2,160,860)
Purchase and construction of infrastructure	5	(1,792,788)	(2,007,158)	(1,988,948)
Proceeds from disposal of assets	6	258,000	336,578	280,000
Amount attributable to investing activities		<u>(2,331,716)</u>	<u>(1,245,636)</u>	<u>(1,952,779)</u>
FINANCING ACTIVITIES				
Repayment of borrowings	7	(106,814)	(213,971)	(214,552)
Proceeds from new borrowings	7	500,000	0	0
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(202,005)	(196,691)	(382,387)
Transfers from cash backed reserves (restricted assets)	9	385,000	557,914	550,000
Amount attributable to financing activities		<u>576,181</u>	<u>147,052</u>	<u>(46,939)</u>
Budgeted deficiency before general rates		<u>(1,838,869)</u>	<u>214,221</u>	<u>(1,848,401)</u>
Estimated amount to be raised from general rates	8	<u>1,896,823</u>	<u>1,825,904</u>	<u>1,849,403</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>57,954</u>	<u>2,040,125</u>	<u>1,002</u>

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

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates

The preparation of a budget 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 local government reporting eEntity

All funds through which the Shire of Kulin controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Kulin obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(h) 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.

(i) Superannuation

The Shire of Kulin contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Kulin contributes are defined contribution plans.

(j) Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(k) 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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Inventories

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 sale 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. Finance 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 on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(m) 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.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Kulin commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Kulin revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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 no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire of Kulin 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 acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

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 asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire

**SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, 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.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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 profit or loss in the period which they arise.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

When performing a revaluation, the Shire of Kulin uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that the Shire of Kulin 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. 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 (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie 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.

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 of Kulin 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 of Kulin are consistent with one or more of the following valuation approaches:

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

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 an asset at its current service capacity.

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 of Kulin 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 and 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.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire of Kulin becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Kulin commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire of Kulin management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire of Kulin no longer has any significant continual involvement in the risks and benefits associated with the asset.

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.

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Kulin 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 revaluation decrease in accordance with that other standard.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(q) 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 of Kulin 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 normally paid within 30 days of recognition.

(r) Employee benefits

Short-term employee benefits

Provision is made for the Shire of Kulin'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 of Kulin'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. The Shire of Kulin's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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 or 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 of Kulin's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Kulin 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 KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Kulin has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Kulin, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(v) Investment in associates

An associate is an entity over which the Shire of Kulin has significant influence.

Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Kulin's share of net assets of the associate. In addition, the Shire of Kulin's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Kulin's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Kulin and the associate are eliminated to the extent of the Shire of Kulin's interest in the associate.

When the Shire of Kulin's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Kulin discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Kulin will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Kulin's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(y) Current and non-current classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Kulin's operational cycle. In the case of liabilities where the Shire of Kulin 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Kulin's intentions to

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

2. REVENUES AND EXPENSES	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(a) Net result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	20,000	15,850	18,000
Other services	900	0	0
Depreciation by program			
Governance	22,413	22,413	104,200
General purpose funding			0
Law, order, public safety	59,450	59,450	63,656
Health			0
Education and welfare	2,043	2,043	0
Housing	58,200	43,200	32,221
Community amenities	20,313	20,313	17,763
Recreation and culture	337,657	337,657	329,546
Transport	1,702,285	1,655,728	1,618,903
Economic services	138,649	138,649	112,741
Other property and services	469,653	469,653	630,777
	<u>2,810,664</u>	<u>2,749,107</u>	<u>2,909,807</u>
Depreciation by asset class			
Land and buildings	507,279	397,855	374,612
Furniture and equipment	12,000	8,895	29,478
Plant and equipment	589,100	523,779	660,286
Roads	1,702,285	1,818,577	1,845,431
	<u>2,810,664</u>	<u>2,749,106</u>	<u>2,909,807</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	43,261	62,923	51,821
Other	0	300	0
	<u>43,261</u>	<u>63,223</u>	<u>51,821</u>
(ii) Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	37,005	46,891	47,383
- Other funds	25,000	26,756	20,000
Other interest revenue (refer note 12)	9,000	13,241	9,000
	<u>71,005</u>	<u>86,888</u>	<u>76,383</u>
(iii) Other revenue			
Kulin Bush Races	251,187	256,160	251,000
Community Contributions	16,800	19,372	16,800
	<u>267,987</u>	<u>275,532</u>	<u>267,800</u>

**SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

REVENUES AND EXPENSES (Continued)

(b) Statement of objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

A healthy, harmonious and progressive community where all people are willing to contribute and enjoy opportunities to be successful.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of 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

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

**SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and tra

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. 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. Estimated cash at the end of the reporting period is as follows:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	1,075,705	1,975,316	431,617
Cash - restricted	<u>1,435,084</u>	<u>2,103,738</u>	<u>2,217,354</u>
	<u>2,510,789</u>	<u>4,079,054</u>	<u>2,648,971</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Plant Reserve	452,198	482,548	729,804
Long Service Leave Reserve	245,057	274,566	263,152
Building Reserve	286,637	477,095	479,494
Admin Equipment Reserve	73,170	71,736	71,330
Town Planning Reserve	0	0	7,997
Joint Venture Housing Reserve	92,511	90,697	112,184
FRC Surface Replacement Reserve	152,282	124,786	77,124
Freebairn Sportsperson Scholarship Reserve	12,084	11,847	12,240
Freebairn Rec Centre Reserve	203,383	169,983	169,161
Natural Disaster Reserve	137,261	134,820	134,001
Camp Kulin Reserve	25,500	25,000	0
User Defined 14	0	0	0
User Defined 15	0	0	0
User Defined 16	0	0	0
User Defined 17	0	0	0
User Defined 18	0	0	0
User Defined 19	0	0	0
User Defined 20	0	0	0
	<u>1,680,084</u>	<u>1,863,079</u>	<u>2,056,487</u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	(1,502,527)	1,533,205	242,954
Depreciation	2,810,664	2,749,107	2,909,807
(Profit)/loss on sale of asset	96,000	34,210	23,153
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	30,000	(196,150)	60,000
(Increase)/decrease in inventories	10,000	(21,115)	8,000
Increase/(decrease) in payables	5,000	276,560	25,000
Increase/(decrease) in employee provisions	40,000	26,950	30,000
Grants/contributions for the development of assets	<u>(1,118,872)</u>	<u>(1,872,713)</u>	<u>(1,917,029)</u>
Net cash from operating activities	<u>370,265</u>	<u>2,530,054</u>	<u>1,381,885</u>

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(c) Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date		(2,129)	0
Total amount of credit unused	<u>10,000</u>	<u>7,871</u>	<u>510,000</u>
 Loan facilities			
Loan facilities in use at balance date	<u>1,841,672</u>	<u>1,448,486</u>	<u>762,518</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>
	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	1,075,705	1,975,316
Cash - restricted reserves	3(a)	1,435,084	2,103,738
Receivables		309,616	339,616
Inventories		<u>35,459</u>	<u>45,459</u>
		2,855,864	4,464,129
Less: current liabilities			
Trade and other payables		(537,816)	(532,816)
Short term borrowings		0	0
Long term borrowings		(191,991)	(106,814)
Provisions		<u>(339,350)</u>	<u>(299,350)</u>
		(1,069,157)	(938,980)
Unadjusted net current assets		1,786,707	3,525,149
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(1,680,084)	(1,863,079)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		(240,660)	(240,660)
Add: Current portion of borrowings		191,991	106,814
Add: Current liabilities not expected to be cleared at end of year		0	0
Adjusted net current assets - surplus/(deficit)		<u><u>57,954</u></u>	<u><u>1,528,224</u></u>

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program											2017/18 Budget total	2016/17 Actual total	
	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			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>														
Land and buildings						933,600	28,000	23,600	6,000	18,700			1,005,800	895,875
Furniture and equipment	10,000												10,000	1,755
Plant and equipment									883,000	17,000			900,000	650,330
	10,000	0	0	0	0	933,600	28,000	23,600	889,000	35,700	0		1,915,800	1,447,960
<i>Infrastructure</i>														
Roads									1,667,028				1,667,028	2,007,158
Other									125,760				125,760	
	0	0	0	0	0	0	0	0	1,792,788	0	0		1,792,788	2,007,158
<i>Land Held for Resale</i>														
Land held for resale														0
Total acquisitions	10,000	0	0	0	0	933,600	28,000	23,600	2,680,788	35,700	0		3,706,588	3,454,927

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

<u>By Program</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	98,000	98,000	6,000	(4,000)	68	0	0	0
General Purpose Funding		0	0	0	0	0	0	0
Law, order, public safety		0	0	0	0	0	0	0
Health		0	0	0	0	0	0	0
Education and welfare		0	0	0	0	0	0	0
Housing	26,000	30,000	4,000	0	0	0	0	0
Community amenities		0	0	0	0	0	0	0
Recreation and culture		0	0	0	0	0	0	0
Transport	232,000	130,000	5,000	(107,000)	68	(34,278)	20,683	(43,816)
Economic services	0	0	0	0	0	0	0	0
Other property and services		0	0	0	0	0	0	0
	354,000	258,000	15,000	(111,000)	68	(34,278)	20,683	(43,816)

<u>By Class</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$

Land and buildings	26,000	30,000	4,000	0	0	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0
Plant and equipment	328,000	228,000	11,000	(111,000)	60	(34,278)	20,663	(43,816)
	<u>354,000</u>	<u>258,000</u>	<u>15,000</u>	<u>(111,000)</u>	<u>60</u>	<u>(34,278)</u>	<u>20,663</u>	<u>(43,816)</u>

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing programme
- plant replacement programme

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget	2016/17 Actual	2017/18 Budget	2016/17 Actual	2017/18 Budget	2016/17 Actual
			\$	\$	\$	\$	\$	\$
Loan 1 (WATC)	1,419,782	0	82,630	80,158	1,337,152	1,419,782	42,820	55,624
Loan 57 (Bendigo)	28,704	0	24,184	133,813	4,520	28,704	441	7,299
Loan 2	0	500,000	0	0	500,000	0	0	0
	1,448,486	500,000	106,814	213,971	1,841,672	1,448,486	43,261	62,923

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Housing Construction	Bendigo Bank	Mortgage	15	4.40	500,000		500,000	0
					<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>0</u>

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The Shire has not utilised an overdraft facility during the financial year.

AASB 101.10(e)
AASB 101.51
AASB 101.112

LGA S6.2(4)(b)
FM Reg 23(a)

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted Interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
Differential general rate or general rate								
GRV Residential	0.095843	144	1,189,500	114,005	0	0	114,005	117,623
GRV Industrial	0.095843	19	121,836	11,677	0	0	11,677	11,542
GRV Commercial	0.095843	32	447,448	42,885	0	0	42,885	43,984
UV Rural	0.010111	359	174,618,513	1,765,548	500	(2,000)	1,764,048	1,688,747
UV Mining	0.010111	8	0	0	0	0	0	0
GRV Rural	0.095843	17	88,608	8,492	0	0	8,492	8,710
Sub-Totals		579	176,483,905	1,942,607	500	(2,000)	1,941,107	1,968,606
Minimum payment \$								
GRV Residential	417.60	10	8,260	4,176	0	0	4,176	3,867
GRV Industrial	417.60	5	8,236	2,088	0	0	2,088	2,037
GRV Commercial	417.60	4	8,600	1,670	0	0	1,670	1,530
UV Rural	417.60	11	286,687	4,594	0	0	4,594	4,074
UV Mining	417.60	8	81,828	3,341	0	0	3,341	2,444
GRV Rural	417.60	6	10,945	2,506	0	0	2,506	2,444
Sub-Totals		44	361,554	18,374	0	0	18,374	16,296
		623	176,826,459	1,960,982	500	(2,000)	1,959,482	1,884,902
Discounts/concessions (Refer note 13)							(85,000)	(80,275)
Total amount raised from general rates							1,874,482	1,804,627
Ex-Gratia Rates							22,341	21,277
Specified area rates (Refer note 10)							0	0
Total rates							1,896,823	1,825,904

**SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

All land except exempt land in the Shire of Kulin is rated according to its Gross Rental Value (GRV) in townships or Unimproved Value (UV) in the remainder of the Shire of Kulin.

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing balance	2016/17 Actual Opening balance	2016/17 Actual Transfer to	2016/17 Actual Transfer (from)	2016/17 Actual Closing balance	2016/17 Budget Opening balance	2016/17 Budget Transfer to	2016/17 Budget Transfer (from)	2016/17 Budget Closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Reserve	482,548	119,650	(160,000)	462,198	470,876	11,673		482,548	470,866	258,938	0	729,804
Long Service Leave Reserve	274,588	5,481	(35,000)	245,067	243,529	31,037		274,566	243,530	19,622	0	263,152
Building Reserve	477,095	9,542	(200,000)	286,637	1,010,293	16,601	(550,000)	477,095	1,010,298	19,196	(550,000)	479,494
Admin Equipment Reserve	71,736	1,434	0	73,170	70,000	1,735		71,736	70,000	1,330	0	71,330
Town Planning Reserve	0	0	0	0	7,723	191	(7,914)	0	7,723	274	0	7,997
Joint Venture Housing Reserve	90,697	1,814	0	92,511	88,503	2,194		90,697	110,504	1,680	0	112,184
FRC Surface Replacement Reserve	124,786	27,496	0	152,282	48,582	76,204		124,786	28,582	50,542	0	77,124
Freebalm Sportsperson Scholarship Reserve	11,847	237	0	12,084	11,581	287		11,847	11,681	678	0	12,240
Freebalm Rec Centre Reserve	169,983	33,400	0	203,383	141,476	28,507		169,983	141,477	27,684	0	169,161
Natural Disaster Reserve	134,820	2,441	0	137,261	131,558	3,261		134,820	131,558	2,442	0	134,001
Camp Kulin Reserve	25,000	500	0	25,500	0	25,000	0	25,000	0	0	0	0
	<u>1,863,079</u>	<u>202,005</u>	<u>(385,000)</u>	<u>1,880,084</u>	<u>2,224,102</u>	<u>198,991</u>	<u>(657,914)</u>	<u>1,863,079</u>	<u>2,224,100</u>	<u>382,387</u>	<u>(650,000)</u>	<u>2,056,487</u>

**SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Purpose of the reserve
Plant Reserve	To fund the purchase of major plant.
Long Service Leave Reserve	To fund the annual leave and long service leave requirements.
Building Reserve	To fund the development of future housing.
Admin Equipment Reserve	To ensure that administration equipment can be maintained.
Town Planning Reserve	To fund the preparation of the Local Planning Strategy for the Shire.
Joint Venture Housing Reserve	To be used when maintaining buildings previously constructed under joint venture housing arrangements.
FRC Surface Replacement Reserve	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary.
Freebairn Sportsperson Scholarship Reserve	To help fund local sportspeople develop their talent.
Freebairn Rac Centre Reserve	To be used to fund maintenance projects at the Freebairn Recreation Centre.
Natural Disaster Reserve	To fund the restoration of roads and infrastructure in the event of a natural disaster.
Camp Kulin Reserve	To restrict surplus funds from previous years programs to fund future projects

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

10. SPECIFIED AREA RATE

The Shire of Kulin does not impose Specified Area Rates

11. SERVICE CHARGES

The Shire of Kulin does not impose any Service Charges

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Instalment One	29/09/2017	0	5.50%	11.00%
Instalment Two	1/02/2018	7	5.50%	11.00%
Option three				
Instalment One	29/09/2017	0	5.50%	11.00%
Instalment Two	1/12/2017	7	5.50%	11.00%
Instalment Three	1/02/2018	7	5.50%	11.00%
Instalment Four	2/04/2018	7	5.50%	11.00%

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment plan admin charge revenue	700	763
Instalment plan interest earned	8,000	11,926
Unpaid rates interest earned	1,000	1,315
	<u>9,700</u>	<u>14,004</u>

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which discount is granted
Rates	5.00%	85,000	80,275	Full payment of rates is received by 4:30PM on the 29th of September 2017.
		<u>85,000</u>	<u>80,275</u>	

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18	2016/17
	Budget	Actual
	\$	\$
14. FEES & CHARGES REVENUE		
Governance	8,108	3,422
General purpose funding	2,000	7,849
Law, order, public safety	1,675	3,574
Health	0	225
Education and welfare	140,920	133,446
Housing	127,816	143,000
Community amenities	86,250	85,885
Recreation and culture	193,883	176,808
Transport	0	288
Economic services	689,640	660,263
Other property and services	53,916	68,880
	<u>1,304,208</u>	<u>1,283,640</u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	7,429	96,492
General purpose funding	907,285	2,595,162
Law, order, public safety	35,750	28,793
Health	0	0
Education and welfare	110,660	58,633
Housing	1,200	5,189
Community amenities	3,000	1,900
Recreation and culture	17,968	33,850
Transport	112,872	194,723
Economic services	347,641	342,886
Other property and services	42,000	49,262
	<u>1,585,805</u>	<u>3,406,890</u>
Non-operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	0	0
Law, order, public safety	0	0
Health	0	0
Education and welfare	0	0
Housing	0	0
Community amenities	0	0
Recreation and culture	0	0
Transport	1,038,650	1,872,713
Economic services	80,222	0
Other property and services	0	0
	<u>1,118,872</u>	<u>1,872,713</u>

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$
16. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and the President.		
Meeting fees	24,000	31,150
President's allowance	5,000	5,000
Deputy Mayor/President's allowance	0	0
Travelling expenses	7,266	5,785
Telecommunications allowance	0	0
	<u>36,266</u>	<u>41,935</u>

17. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
Housing Bonds	21,840	1,600	800	24,240
Kulin St John Ambulance	1,500	0	0	1,500
Rates Paid in Advance	17,852	18,000	17,500	53,352
Health Centre	2,342	0	0	2,342
Landcare	1,573	0	0	1,573
Trip Fund	12,585	8,000	8,500	29,085
Bush Fire	81	0	0	81
Kulin Softball Club	684	0	0	684
Camp Hart	728	0	0	728
Kulin Netball Club	1,500	0	1,500	3,000
Camp Kulin	1,000	0	0	1,000
Standpipe Access Cards	80	0	0	80
	<u>61,765</u>	<u>27,600</u>	<u>28,300</u>	<u>117,665</u>

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

18. MAJOR LAND TRANSACTIONS
Proudview Estate & Robertson Park

(a) Details

Development of 17 x 1 hectare blocks in the surrounding Kulin Townsite
 Development of 18 residential blocks in the Kulin Townsite.

(b) Current year transactions	2017/18 Budget \$	2016/17 Actual \$
Operating revenue		
- Profit on Sale	0	0
Capital revenue		
- Sale Proceeds	0	0
Capital expenditure		
- Purchase of Land	0	0
- Development Costs	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

(c) Expected future cash flows

	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	2021/21 \$	Total \$
Cash outflows						
- Development Costs	50,000	50,000	0	0	0	100,000
- Loan Repayments	0	0	0	0	0	0
	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Cash Inflows						
- Loan Proceeds	0	0	0	0	0	0
- Sale Proceeds	30,000	30,000	0	0	0	60,000
	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
Net cash flows	<u>80,000</u>	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>160,000</u>

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2017/18.

Shire of Kulin

Road Replacement Program for the 17/18 financial year

Road Name	Description	Length (km)	Wages	O/heads	POC	Sub Total	Contract	Notes	SUB TOTAL	Depn	TOTAL
A	Per Kilometre (Cidea run in) 3% increase	1.00	3100	2480	4200	9680		Plant Hire/km		40.00%	
B	Per Kilometre (Long run in) 3% increase	1.00	3800	2880	5000	11480		1450		80.00%	
ROADS TO RECOVERY (E:2:1620)											
A	Reconstruct & Gravel Sheet (1.9km) SLK 6.60 - 7.20, 9.20 - 9.50, 10.24 - 13.20	3.00	9,300	7,440	12,600	29,340	500	signs, posts plant hire	34,480	5,160	39,650
A	Reconstruct & Gravel Sheet (2.0km) SLK 9.00 - 11.00	2.00	6,200	4,960	8,600	19,760	500	signs, posts plant hire	23,160	3,440	26,600
A	Reconstruct & Gravel Sheet (3.80km) SLK 4.10 - 7.98	3.60	11,160	8,928	15,480	35,568	500	2 pipes, signs, posts plant hire	41,288	6,192	47,480
A	Reconstruct & gravel sheet (2.75km) SLK 0.00 - 2.75	2.75	8,525	6,820	11,825	27,170	500	signs, posts plant hire	31,658	4,750	36,388
B	Install pipe Reconstruct & gravel sheet (2.5km) SLK 9.20 - 11.51 install pipe at SLK 8.98	2.50	9,000	7,200	12,500	28,700	500	signs, posts plant hire	34,825	5,000	39,825
B	Reconstruct & gravel sheet (2.2km) SLK 8.4 - 8.92, 7.38 - 7.50, 6.48 - 6.68	2.20	7,920	6,336	11,000	25,256	500	3 pipes, signs, posts plant hire	28,946	4,400	33,346
B	Reconstruct & gravel sheet (2km) SLK 0.00 - 2.00	2.00	7,200	5,760	10,000	22,960	500	signs, posts plant hire	26,360	4,000	30,360
B	Reconstruct & gravel sheet (1.3km) SLK 1.40 - 2.70	1.30	4,580	3,744	5,500	14,924	500	signs, posts plant hire	17,309	2,600	19,909
A	Reconstruct & gravel sheet (2.5km) SLK 14.21 - 16.64	2.50	7,750	6,200	10,750	24,700	500	signs, posts plant hire	28,825	4,300	33,125
B	Reconstruct & gravel sheet (2.5km) SLK 0.00 - 2.50	2.50	9,000	7,200	12,500	28,700	500	signs, posts plant hire	32,825	5,000	37,825
B	Reconstruct & gravel sheet (2km) SLK 6.00 - 7.50, 8.00 - 8.50	2.00	7,200	5,760	10,000	22,960	500	signs, posts plant hire	26,360	4,000	30,360
B	Reconstruct & gravel sheet (1.5km) SLK 0.00 - 1.36	1.50	5,400	4,320	7,500	17,220	500	signs, posts plant hire	19,895	3,000	22,895
B	Install pipes, Reconstruct & gravel sheet (4km) SLK 0.00 - 4.00, install pipes at 3.38 and 5.00	4.00	14,400	11,520	20,000	45,920	500	signs, posts plant hire	56,220	8,000	64,220
B	Reconstruct & gravel sheet (3.0km) SLK 19.20 - 21.20	3.00	10,800	8,640	16,000	34,440	500	signs, posts plant hire	39,290	6,000	45,290
B	Reconstruct & gravel sheet (2.5km) SLK 0.00 - 2.30	2.50	9,000	7,200	12,500	28,700	500	signs, posts plant hire	32,825	5,000	37,825
B	Reconstruct & gravel sheet (3.2km) SLK 11.00 - 14.20	3.20	11,520	9,216	16,000	36,736	500	signs, posts plant hire	46,876	6,400	53,276
B	Reconstruct & gravel sheet (3.2km) SLK 45.20 - 48.42	3.20	11,520	9,216	16,000	36,736	500	signs, posts plant hire	41,876	6,400	48,276
TOTAL ROADS TO RECOVERY			150,575	120,460	209,035	480,090	82,938		563,028	83,622	646,650

Shire of Kulin
Road Replacement Program for the 17/18 financial year

Road Name	Description	Length (km)	Wages	Overheads	POC	Sub Total	Contract	Notes	SUB TOTAL	Depn	TOTAL
REGIONAL ROAD GROUP (E121500)											
Kulin Holt Rock Road	Reconstruct & seal to 7.0m wide SLK 43.18 - 47.68	4.50	62,820	50,256	139,380	252,456	95,000 65,000 10,000 6,600 1,500 2,200	Bitumen Metal Precoat Truck Hire Signs & Posts Pipes	432,656	111,504	544,160
B Allen Rocks Road	Reconstruct & gravel sheet (2.5km) SLK 0.00 - 2.50	2.50	15,750	12,600	21,875	50,225	500 1,000	signs, posts Pipes	51,725	17,500	69,225
TOTAL REGIONAL ROAD GROUP											
OWN RESOURCES											
A Jarring North Road	Reconstruct & Gravel Sheet (6km) SLK 0.00 - 1.70, 1.70 - 6.00	6.00	49,200	34,560	51,600	59,280	500	signs, posts	59,780	41,280	101,060
A Gregson Road	Reconstruct & Gravel Sheet (2.4km) SLK 3.7 - 6.10	2.40	14,880	5,952	20,640	23,712	500	signs, posts	24,212	16,512	40,724
A Harvey Road	Reconstruct & Gravel Sheet (1.50km) SLK 0.00 - 1.50	1.50	9,300	7,440	12,900	14,680	500	signs, posts	15,320	10,320	25,640
TOTAL OWN RESOURCES											
			145,950	110,908	246,395	400,493	183,200		583,693	197,116	780,809
RIM01 Winter Grading	Various		120,000	86,000	120,000	336,000			336,000	100,000	436,000
RIM02 Summer Grading	Various		60,000	48,000	60,000	168,000			168,000	40,000	208,000
RIM03 Gravel Patching	Various		20,000	16,000	20,000	66,000			66,000	16,000	82,000
RIM04 General Maintenance	Various		90,000	72,000	30,000	192,000			192,000	24,000	216,000
RIM04 General Maintenance	Contract Work						25,000	Contractors	25,000		25,000
RIM04 General Maintenance	Signs & Posts		8,000	6,400	1,500	15,900	20,000	Materials	35,900	1,200	37,100
RIM04 General Maintenance	Cement					0	10,000	Materials	10,000	500	10,500
RIM04 General Maintenance	Pipes		3,800	2,880	1,500	7,980	10,000	Materials	17,980	1,200	19,180
RIM04 General Maintenance	Reinstate Gravel Pits		15,000	12,000	15,000	42,000	1,000	Contractors	43,000	1,000	44,000
RIM04 General Maintenance	Trees					0	1,000	Purchase trees	1,000	500	1,500
RIM04 General Maintenance	Roadside Spraying		5,000	4,000	1,500	10,500	5,000	Chemicals	15,500	100	15,600
RIM04 General Maintenance	Preritx						5,000	Contractors	5,000		5,000
RIM04 General Maintenance	Other						25,000	Contractors & other minor expenses	25,000		25,000
TOTAL MAINTENANCE											
			321,600	257,260	249,500	828,380	102,000		930,380	184,500	1,114,880
TOTAL ROAD WORKS											
			696,695	551,404	866,205	2,011,644	549,838		2,561,482	594,242	3,155,724

GENERAL COMPLIANCE CHECKLIST – JULY 2017

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Annual Report Preparation/Adoption	1/07/2017	Annual	Report to be prepared and submitted to the Auditor by 30th Sept	Commenced
Governance	EEO Report review	1/07/2017	Annual	Report to be prepared and submitted on-line by 31st July	Completed July
Governance/SAO	Heads up - Financial Interests Return due August	1/07/2017	Annual	Councillors & Staff exercising delegation to lodge with the CEO an Annual Financial Interests Return by 31st August of each year. CEO to lodge with President.	Paperwork sent to Councillors/CEO
Governance	Freedom of Information Online report	1/07/2017	Annual	Annual Report of FOI Activity - Online	Outstanding
Governance	Freedom of Information Review	1/07/2017	Annual	Prepare Information Statement for advertising - due by August	Completed July
Governance	Financial Reporting Variances	1/07/2017	Annual	Resolve monthly financial reporting variance	Completed June
Governance	Draft Budget Presentation	1/07/2017	Annual	Draft prepared - workshop or Forum on Budget	Presented July Meeting
Governance	Public Interest Disclosure (PID) Annual Declaration	1/07/2017	Annual	Public Interest Disclosure (PID) Annual Declaration required Online. Advertise to Staff Public Interest Disclosure (PID) statement indicating Council processes re PID	Completed - including info to staff
Governance	Rate Exemptions	1/07/2017	Annual	Information about discounts, incentives, concessions and write-offs required for Annual Report	Underway
Governance/SAO	Postal Elections	July	Biennial	Decision to conduct postal elections and appointment of electoral commissioner & returning officer	N/A - in house voting
SAO	Diaries for Councillors	July	Annual	Check with Councillors if they require a diary for upcoming year - incorporate with order of staff diaries	Outstanding
CEO	Disability Access and Inclusion Plan review	1/07/2017	Annual	Progress Report due end of July	Completed
CEO	LEM/AC Reporting	31/07/2017	Annual	LEM/AC Reporting required in July - Online or email	Outstanding
CEO/WM/TO	RRG	July August	Annual	Regional Road Group funding submission (annual) Annual submission for road projects to be with MRWA July/August	Completed by TO & signed off by CEO
CEO/WM/TO	R2R	31/07/2017	Quarterly	R2R Quarterly Report due	Completed
DCEO	Rates Newsletter	31/07/2017	Annual	Compile newsletter to go out with rate notices, include Dog and Cat owner info	Underway
DCEO	Wages Review for Budget	31/07/2017	Annual	Update Performance review changes and complete Salaries and Wages Budget with changes and CPI etc. notifications ex WALGA	Completed
DCEO	Insurance - Property, Vehicle & Electronic Equipment Changes	1/07/2017	Annual	Advise Insurer Of Property, Vehicle & Electronic Equipment Changes	Completed
DCEO	Land tax - State revenue Report	1/07/2017	Annual	Advise State Revenue of Leases and Arrangements as at 30 June	Completed - only Proud Lease
DCEO	Update Creditors details	31/01/17	Quarterly	via Finance Officer - list and analyse suppliers details to detect duplicates. Cull inactive accounts	Completed
DCEO	Gazette swimming pool inspection levy	July	Annual		No change

Finance	Accounting Accruals	1/07/2017	Annual	Reverse 30 June Accruals	Annual accounts not yet commenced
Finance	RRG Direct Grant	1/07/2017	Annual	Recoup new year direct grant advance & certify expenditure from previous year	Outstanding
Finance	ESL Reconciliation	1/07/2017	Annual	Form C (End of Year ESL Reconciliation Return) is lodged as soon as possible after 30 June (and by 31 July at the latest in compliance with the MOP).	Completed
Finance	Reimburse Members Travelling	1/07/2017	6 months		Completed
Finance	Prepare Budget in AAS27 Format for August meeting	1/07/2017	Annual	Commence loading AAS27 numbers for Budget	Completed August meeting
SFO	Key to Kulin reimbursement		Quarterly		Completed
SFO	DrumMuster - Monthly Forms	1/07/2017	Monthly	Send in DrumMuster Forms on a monthly basis	Completed
SFO	Complete Form A - ESL Annual Service levy Billing	31/07/2017	Annual	Annexure A Return to DFES due by end of month	Completed
WMI	Spray clover Child care and residences			as required	Some completed as needed
WMI	Roadworks - Commence Annual Program	1/07/2017	Annual	Commence all program preparation as Budget finalised	Commenced
WM/TO	Road Construction & Maintenance Review	01/07/17	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Completed
WM/TO	Australian Government Black Spot Funding	29/07/2017	Annual	Submit 2 hard copies of each submission plus any supporting documentation to Narragjin MRWA Office	Completed
WM/TO	SRFTLGA State Black Spot Funding	29/07/2017	Annual	Submit 2 hard copies of each submission plus any supporting documentation to Narragjin MRWA Office	Completed
WM/TO	MRWA Review of RAV ratings and AMMS levels	31/07/2017	Annual	Underfate Desktop review of RAV Ratings and AMMS levels and submit request to MRWA	Completed
TO	Fire extinguishers service	31/01/17	Biannual	Fire extinguishers service - Rocket & Denis	Completed
TO	Airconditioner filters	1/04/2017	6 months	Liaise with Building Mtee to clean filters in airconditioner	Ongoing
CRC	Updating Notice Board/Website		Weekly		Completed
CRC	Health Check	1/07/2017	Annual	CRC Health Check report due 31 August	Completed including new tender
CRC	Quarterly Stats to DRD	1/10/2017	Quarterly	Submit quarterly statistics to Dept. Regional Development	Completed
ERC	Monthly Stock on Hand		Monthly	Report to DCEO	Completed
EHO	AACR LANDFILL REPORT	1/07/2017	ANNUAL	Annual Return	Completed
EHO	Swimming Pool and Spa Inspections	1/07/2017	4 Yearly	Inspect private swimming pools and Spas once every 4 years	N/A
EHO	Swimming Pool and Spa Inspection Levy	1/07/2017	Annual	Gazette swimming pool inspection levy as required if not part of Annual fees and Charges	N/A

SHIRE OF KULIN
END OF MONTH PROCEDURES
For month ending July 2017

	Responsible	Completed
1. UPDATE POSTING PERIOD		
1.1 Ensure that on the first day of each new month, the posting period is updated for Synergy Soft.	Cassi	Y
2. RECEIPTS		
2.1 First thing in the morning of the first day of a new month: Receipt any deposits that have been placed into bank account in month that is closing (from Internet Banking).	Nick	(Y)
3. COMPLETE BANK RECONCILIATION		
3.1 Ensure that the general ledger account balances to the bank reconciliation:		
Municipal Account A01101	Cassi	(Y)
Bush Races Cash at Bank A01104	Cassi	(Y)
Bush Races Term Deposit A01106	Cassi	(Y)
Cash at Bank Freebairn Club A01108	Nick	(Y)
Municipal Investments A01116	Cassi	(Y)
Trust Account A01110	Cassi	(Y)
Trip Account A01109	Cassi	(Y)
4. RESERVE ACCOUNTS & INVESTMENTS		
4.1 Ensure that interest is calculated and allocated to the reserve accounts:		
4.2 Update investment register <u>\\Investments\12-13\Investment Register 12-13.xls</u>	Cassi	(Y)
4.3 Process interest transactions through Reserve program	Cassi	(Y)
4.4 Ensure the municipal investments equal the corresponding equity account: Municipal Investments A01116	Cassi	(Y)
4.5 Ensure that reserve bank accounts equal the corresponding equity account:		
Plant reserve A01112 equals L01802	Cassi	(Y)
LSL & AL Reserve A01113 equals L01803	Cassi	(Y)
Building Reserve A01114 equals L01804	Cassi	(Y)
Admin Equipment Reserve A01117 equals L01805	Cassi	(Y)
Joint Venture Housing A01119 equals L01807	Cassi	(Y)
Freebairn Estate Reserve A01105 equals L01810	Cassi	(Y)
Freebairn Recreation Reserve A01107 equals L01811	Cassi	(Y)
Insurance Reserve A01111 equals L01801	Cassi	(Y)
FRC Surface replacement Reserve A01123 equals L01808	Cassi	(Y)
5. TRUST & TRIP FUND		
5.1 Ensure that all trust fund entries balance. Opening balances of trust plus and minus movements equals ending balance. This amount must equal the Trust Liability report.	Cassi	(Y)
5.2 Process any refunds from trust		
Housing Bonds	Cassi	(Y)
Other	Cassi	(Y)
5.3 Ensure that all trip fund movements are reconciled and that individual balances equals the total of the trip bank account.	Cassi	(Y)
5.4 Ensure that the total of the Trust bank and Trip bank equal the trust liability and the movements for the year.	Cassi	(Y)
6. DEBTORS		
6.1 Ensure that all debtors entered for month		
Sundry & Private Works Debtors	Nick	(Y)
Recurrent Debtors	Nick	(Y)
Bank House Gardening Hours - DCEO to print monthly hours E092170	Nick	(Y)
Freebairn Debtors	Nick	(Y)
Resource Debtors	Nick	(Y)
6.2 Follow up outstanding debtors as per Outstanding Debtors Policy	Nick	(Y)
Print Statements and send reminders if 30 days overdue	Nick	(Y)
Send letter if 60 days overdue	Nick	(Y)
Send summons at 90 days overdue	Nick	(Y)
6.3 Print Debtors Trial Balance (Ensure reconciled to Debtors Control Account A01120) (Use "Debtors Balancing Aid") <u>\\Debtors\11-12\Debtor Balancing Trial Balance to GL 11 12.xls</u> Print above spreadsheet and proof of all balances and file.	Nick	(Y)
7. PAYROLL		
7.1 "Gross total for the year" (E146010) to equal "Salaries & Wages Allocated" (E146200) <u>\\Human Resources\Payroll\Payroll spreadsheets\PAYROLL BALANCE.xls</u>	Nick	(Y)
7.2 Run "Payroll Balancing Aid" - you are required to enter a prior pay run date that has been balanced	Nick	(Y)
7.3 Unallocated Wages account (E146400) should equal \$Nil	Nick	(Y)
7.4 Payroll Creditors have been reconciled to the Pays that have been performed during the month and appropriate cheques have been raised (ie, Payroll Creditors to be nil balance and Payroll Deductions Accounts have been cleared).	Nick	(Y)
7.5 Superannuation remittance advice have been produced for month, reconciled with creditor payments and creditor payments raised	Nick	(Y)
8. COMPLETE MONTHLY WORKERS COMPENSATION CLAIM	Nick	(Y)

9. BALANCE RATES			
9.1	Write off any small balances under \$5.00. Go to write of small balances > Date last day of month > cut off \$5.00 > tick write of credit balances > ref: End Month Year > Posting Period (month to be written off) > write off account 1E0301100.01 > Batch leave blank > OK. Print Batch. Get DCEO to sign off. Update batch.	Nick	Y
9.2	Raise interest charges. Go to Raise interest charges > reference: Interest Month Year > Posting period month raising interest for > Interest run date : last day of month > Select calculate, update and print interest on all properties > start interest calculation.	Nick	Y
9.3	Print 2 copies of the Rates Outstanding Debtors Report (Rates > Rates Reports) - this is useful for balancing to the GL for individual control accounts. This must be printed on the 1st week day of each month and a copy given to DCEO	Nick	Y
9.4	Print an Overdue Rates report and follow up outstanding rates as per outstanding rates Policy. (Rates > Rates Reports) Final Notice at end of due date Letter issued after 21 days of Final Notice Summons After 14 days from Summons - Debt Collector	Nick	Y
9.5	Run "Rates Balancing Aid" (note that this can only be run if the initial run, the sub-ledger, was balanced). view the report looking for any assessments that have open items out of balance. These need to be corrected via the Property Maintenance, Maintain Open Items button.	Nick	Y
9.6	Balance rates ledger to general ledger. ..Rates\Balancing\Rates Balancing 2012-13.xls Print spreadsheet and proof of all balances including Rates Outstanding debtor report, rates summary trial balance and GL balances and file.	Nick	Y
9.7	Pensioner Rebate Claims that are outstanding (Claims made on the system but monies not yet received) to be compared with the Pensioners Claim Control Account. (Can be done towards end of month)	Nick	Y
9.8	Balance general ledger to Pensioner reports ..Rates\Balancing\Rates Balancing 2012-13.xls Print spreadsheet and proof of all balances and file.	Nick	Y
9.9	Valuation Register Valuations have been updated as per the schedules from Landgate Register has been updated and balances Print register spreadsheet and proof of all balances and file. Interim rates have been raised/refunded as a result of the valuation changes	Nick	Y
9.10	Mining Tenement Register is up to date and balance Valuations have been updated as per the schedules from Landgate Register has been updated and balances Print register spreadsheet and file. Interim rates have been raised/refunded as a result of the valuation changes	Nick	Y
10. CREDITORS			
10.1	Print Creditors Trial Balance and ensure reconciled to Creditors Control Account (L01215). Run "Creditors Balancing Aid" ..Creditors\Balancing\Creditor Balancing Trial Balance to GL 11 12.xls Print spreadsheet and proof of all balances and file.	Annette	Y/N
11. GENERAL CLEARING ACCOUNT			
11.1	Ensure that a running balance of the general clearing account is maintained and balances to the general ledger account L01213 -print and file	Cassi	Y/N
12. RETIREMENT HOMES			
12.1	Print off retirement homes expenses for month and monitor -print and file spreadsheet	Cassi	Y/N
13. COMPLETE FUEL SHEETS & CEMENT SHEETS			
13.1	Fuel sheets entered into Daily usage spreadsheet ..Fuel\12 13\Fuel Usage Revised Daily 12 13.xls	Annette	Y/N
13.2	Total plant usage and receipts are entered into Fuel spreadsheet ..Fuel\12 13\Fuel 12-13.xls Stocktake is entered into above spreadsheet and balances	Annette Annette	Y/N Y/N
13.3	Balanced stock usage and receipts entered into SynergySoft Stores	Nick	Y/N
13.4	Diesel Fuel Rebate Calculated for BAS	Nick	Y/N
13.5	Ensure FRC stock balanced	Cassi	Y/N
14. BCITF & BRB LEVIES			
14.1	Ensure that Building Licences Issued for the month reconcile to the General Ledger and remit any monies. Check general ledger account for any newly issued licences I133425	Cassi	Y/N
15. RUN AUTOMATIC PLANT RECOVERIES			
15.1		Cassi	Y/N
16. RUN ADMIN CLEARING JOURNALS FOR PERIOD			
16.1	GL, Clearing & On Cost Journal Processing, process and update batch	Cassi	Y/N
17. ASSET RECONCILIATION			
17.1	Add all new assets to the asset register and journal to the correct asset general ledger account.	Cassi	Y/N
17.2	Dispose of any assets that were sold during the month	Cassi	Y/N
17.3	Run depreciation for the month	Cassi	Y/N
17.4	Ensure that the Asset Register report by Class equals the Asset general ledger accounts for both asset value and accumulated depreciation	Cassi	Y/N

18. PREPAID ASSETS ACCOUNT

18.1 Ensure that a running balance of the prepaid asset account is maintained and balances to the general ledger account A01130 Cassi Y/N NA

19 GL TRIAL BALANCE (Total Should be Zero)

19.1 GL, GL Reports, Trial Balance, enter Year and Period Cassi Y/N

20 COMPLETE BUSINESS ACTIVITY STATEMENT

20.1 Print GST Report & Ledgers and check for errors. Cassi Y/N
20.2 Complete Journals Cassi Y/N
20.3 Input Tax Credits & GST Payable Cassi Y/N
20.4 PAYG Account Cassi Y/N
20.5 Fringe Benefits Tax quarterly Cassi Y/N
20.6 Fuel Claim Cassi Y/N
20.7 BAS Payable/ Receivable Cassi Y/N

21 DISTRIBUTE FINANCIALS TO MANAGERS

20.1 Print & Email Child Care Centre Manager Cassi Y/N
20.2 Print & Email Freebairn Recreation Centre Manager Cassi Y/N
20.3 Print & Email Works Manager Cassi Y/N
20.4 Print & Email Camp Kulin Manager Cassi Y/N
20.6 Print & Email Resource Centre Manager Cassi Y/N

Deputy CEO



Date 10/08/17