

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
Lisa Biglin from Kondinin Hospital is attending Council at 3.15pm to provide an update on happenings at the Kondinin Hospital (new facilities) the Health services and planned opening of the new facilities.

Kristian Jones and Paul Grosveld from the Kulin Police, have also been invited to attend afternoon tea at 3.30pm
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
Cr Varone was granted a Leave of Absence at the June Meeting
Apologies Cr Duckworth
- 3 PUBLIC QUESTION TIME**
- 4 APPLICATIONS FOR LEAVE OF ABSENCE**
- 5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 5.1 Shire of Kulin Ordinary Meeting – 20 June 2018
 - 5.2 Kulin Retirement Homes Inc Committee Meeting – Minutes 21 June 2018 Attachment 1
 - 5.3 Kulin Child Care Centre Management Committee Meeting – Minutes 26 June 2018 Attachment 2
 - 5.4 Kulin Bush Races Committee – Minutes 2 July 2018 Attachment 3
- 6 MATTERS REQUIRING DECISION**
 - 6.1 List of Accounts – June 2018 Attachment 4
 - 6.2 Financial Reports – June 2018 Attachment 5
 - 6.3 2018/19 Budget Adoption Attachment 6
- 7 COMPLIANCE**
 - 7.1 Compliance Reporting - General & Financial Compliance June 2018 Attachment 7
 - 7.2 Compliance Reporting – Delegations Exercised June 2018
- 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**

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statement for the period ending 30 June 2018.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 5

6.3 2018/2019 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 June Meeting.

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 3.5% 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:

- The 6 Wheeler truck has been removed from the plant replacement schedule. A transfer to the plant reserve of \$45,000 was made to restrict some of the funds which would have been used to replace this item, for the future replacement of a prime mover.
- Labour contingencies across the salaries budget were halved which created a saving of just over \$35,000.
- Financial assistance grant income was increased by \$50,000 which will be spread across the four quarterly instalments over the financial year. An additional \$50,000 was received in June which increased our opening net current assets balance.
- The natural disaster reserve will be drawn upon and \$120,000 of the funds will be placed in the plant reserve.
- The budget for contract employment has been reduced by \$15,000.
- Maintenance of our joint venture housing will be funded in part by a transfer from our joint venture housing reserve.
- A contribution of \$5,000 was added to the budget, expected to be received from the Ladies Football Committee to fund the purchase of a dishwasher for the Freebairn Recreation Centre.
- Increase in the transfer from the building reserve to fund the construction of staff housing.
- Capital expenditure of \$10,000 as a contingency if new IT equipment was required has been reduced to \$0. If an urgent replacement of IT equipment is required it will be funded from the administration equipment reserve.
- The Pingaring Dam project was removed from the budget as there is no funding available this financial year. This provided a saving in contractor payments of \$20,000.
- The changeover cost of the replacement of the Hamm Roller was reduced by \$20,000.

Budgeted fees & charges have increased by \$220,000 (17%). In 2017/18 we had a private works budget of \$30,000. Throughout the year we were contracted to assist with the completion of two major projects which yielded us an additional \$190,000 of revenue. Again in 2018/19 we have allowed for a project within the Shire of Lake Grace for which we have budgeted to receive \$191,000. The budget for revenue this year has been set at \$220,000.

Expenditure

Employee expenses that were budgeted to capital projects in 2017/18 that were used on operating costs, attributed to our employee expenses being higher than budgeted. In this year employee expenses have been reduced by 2%. While this reduction is small (\$47,000) we need to keep in mind that we have added approximately \$37,000 in employee expenses with the increase of the new housing allowance. This increase coupled with the increase of 3.5% in the minimum wage throughout the award levels means that overall we have had a reduction in wages (FTE positions) of approximately \$117,000.

Insurance and utilities budgets have increased by \$120,000 while our expenditure on depreciation (which isn't incurred as a cash cost) has increased to \$2,991,000 due to the on-going capital expenditure incurred by Council as well as incremental revaluations over the past three years.

Capital Expenditure

Asset class	2018/19 Budget total	2017/18 Actual total	2017/18 Budget total
Asset class	\$	\$	
<i><u>Property, Plant and Equipment</u></i>			
Buildings - non-specialised	518,200	87,809	1,005,800
Furniture and equipment	11,000	16,938	10,000
Plant and equipment	460,600	686,295	900,000
Motor Vehicles	471,360	209,845	(combined with P&E)
Construction Other Than Buildings	152,989	61,092	(combined with L&B)
	<u>1,614,149</u>	<u>1,061,981</u>	<u>1,915,800</u>
<i><u>Infrastructure</u></i>			
Infrastructure - Roads	1,518,933	1,036,914	1,667,208
Infrastructure - Other			125,760
	<u>1,518,933</u>	<u>1,036,914</u>	<u>1,792,968</u>
Total acquisitions	3,133,082	2,098,895	3,708,768

Capital expenditure in 2018/2019 has reduced by \$576,000 compared to our 2017/18 capital expenditure budget of \$3,708,768. This is mostly due to the change of our land & buildings priorities and specifically the scaling down of the residential housing construction to one house in 2018/19. Budgeted expenditure on road projects has reduced slightly and this is due to the reduction in grant funding. Council are using their own resources to fund the gap between the road replacement projects planned for the year and the funding of \$471,000 provided by state and federal government.

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 interesting times for the Kulin Shire and the demand for increased infrastructure expenditure continues.

STATUTORY ENVIRONMENT:

As per the Recommendation

FINANCIAL IMPLICATIONS:

The budget sets the Council approved expenditure for the 2018/2019 financial year.

7 COMPLIANCE

7.1 Compliance Reporting – General & Financial Compliance June 2018

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 June 2018. 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

Items Outstanding for April

Water Licenses – Renew Water Reuse Licenses – still discussing future needs with Water Corp

Outstanding Items May 2018

Annual Report CCC - Due July – To be completed by end July

Council Photo June Bi-annual - photo of current Council – No, now Aug 2018

Performance Reviews - Administration staff, DCEO and Managers – Underway- some complete

Adjust KRA's for Senior staff and Managers – Underway awaiting CEO KRA's

Delegation Review - confirm in writing Delegations approved by Council – Completed June

Finance Petty Cash & Other Advances Recoups in Accounts and avoid accruals - Completed 30th June

FRC - Final EOY Stocktake – Completed EOY processes

Outstanding Items June 2018

Australia Day Awards – Awaiting Aust. Day materials

Adjust KRA's for Senior staff and Managers – Will be possible after CEO's finalised

RRG Direct Grant Payments – After Budget adoption when 40% can be claimed of 2018/19 jobs

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense. 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

AGENDA OF ORDINARY MEETING TO BE HELD 18 JULY 2018

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	(KCCC Mgmt. 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 of June 2018 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A1 Acting Chief Executive Officer - Appointment of Cassi-Dee Vandenberg to act as CEO for the period 25th June to 9th July 2018.

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

Municipal funds

Type	Rate	Deposit/(Withdrawal)
At Call	1.5%	(150,000)
Term Deposit	2.3%	(400,000)
Reserves	2.6%	2,073,816.17

G2 Building Licences and Swimming Pools – Approval of Building Licence for a replacement shed at Loc 23691 Graham Rd, S & J Noble.

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.

CONCEPT FORUM

TABLE OF CONTENTS

INFORMATION ITEMS

Correspondence

COUNCIL EMPLOYEE REPORTS

Manager of Works Report

Plant Foreman's Report

Building Maintenance Report

CDO Report – *no report on leave (School Holidays)*

Camp Kulin Report – *no report - School Holiday Camps*

EHO Report – *No report – Quarterly (and on annual leave)*

FRC Managers Report

CRC Managers Report

DCEO Report - *No report – Budget and end of year priorities*

Chief Executive Officer's Report

COUNCILLOR REPORTS

President West

Councillor Lucchesi

Councillor Taylor

Councillor Robins

Councillor Smoker

Councillor McInnes

Councillor Bowey

NEXT MEETING

The next Ordinary Council meeting of the Kulin Shire Council is to be held on Wednesday 15 August 2018 commencing at 1:00pm.

KULIN RETIREMENT HOMES INC.

**Committee Meeting held 21 June 2018
@ Kulin Shire Office meeting room @10.35am**

1. Present

Mary Lucchesi, Tricia Robertson, Annette Lewis, Robbie Bowey, Josette Noble, Harold Proud, Noel Mason, Sue Hobson.

2. Apologies

Peta West, Norma Blyth, Tricia Meikle

3. Minutes

Minutes from the previous meeting held on 19 March 2018 were circulated. Moved Tricia Robertson Seconded Josette Noble that the minutes as read be confirmed as a true and correct record.

Carried

3.1 Business Arising from minutes

- All Units @ Kulinda Village are now occupied.
- Unit 1 electrical problem has been inspected and cleared.
- Unit 3 oven not working but Tenant is not concerned so it will be dealt with at a later date.

4. Correspondence

Inward

- Letter from Phyllis Walton requesting permission to erect a garden shed in the back yard of Unit 8. Also a power point installed on the front veranda for her Gopher.
- Letter from Norma Blyth requesting permission to have her small dog at Unit 2 Workman Estate occasionally.

Outward

- Letter to all Tenants informing them of Unit inspections
- Letter to Hazel Bull, Phyllis Walton & John Kirby informing them of Rental increase.

Moved Tricia Robertson Seconded Sue Hobson that the Inward correspondence be received and the Outward be endorsed.

Carried

4.1 Business arising from Correspondence

Josette Noble moved to allow Norma Blyth to have her dog at Unit 2 Workman Estate. No Pet bond will be required. Seconded Sue Hobson.

Carried.

5. Financial Statement

Financial statement was presented by the treasurer Annette Lewis.

Moved Annette Lewis Seconded Harold Proud that the financial statement be accepted as a true and correct record. **Carried**

Cheque account balance - \$54,031.25

Term deposit balance - \$177,246.16

Business arising from financial statement.

Expenses that are in the pipe line are :

- New lights in Unit 9.
- Quotes being sort on blinds for Unit 9.
- Dropping panel of fence at the back of Unit 2/4

6. General Business

- Discussion on Kulinda Village lawn. Andy Pankhurst will be coming from Kondinin to give advise in the near future.
- Quotes will be sort from Dale Curtis (Narrogin) Steve Davis & Damien Whitely for the removal of Car port posts.
- Quote also being sort from Vernon Clements (Bull Creek) to repair damaged tiles & ridge capping on roof of Unit 1/2.
- Harold Proud questioned the underground drainage at Kulinda.
- Maybe a good idea to have Barry Smoker check the Sump drains while he is around town.
- Check pipe is not blocked at the back of Gangells out onto Bull street.
- Noel Mason advised the committee that the agreement amount of \$15,000 / year that KRH has with the Shire of maintaining the gardens and any maintenance works is working well.

7. Closure

11.25am

8. Next Meeting

Thursday August 17 - 2018

Kulin Child Care Centre

Minutes of a meeting of the Kulin Child Care Centre Management committee held on
Tuesday 26th June 2018

ATTENDANCE: Sarah Gangell, Elana Frantom, Sarah Reader, Elle Bowey, Steph Marsh, Megan Syred, Taryn Scadding, Robbie Bowey (Council Representative)

APPOLOGIES: Michael Lucchesi

CONFIRMATION OF MINUTES

Minutes were presented from meeting held 9th May 2018

Moved Megan Syred, seconded Sarah Gangell

CARRIED

BUSINESS ARISING FROM MINUTES

- Cubby – being remade and will be freighted to Perth
- Staffing – positive feedback regarding the additional places being opened up and very positive feedback regarding the positive vibe at the centre. Well done to all educators.

CO-ORDINATOR REPORT

- Nut, egg and fish free centre

It would be very difficult to be a 'free' centre however we can be 'aware'.

Elle Bowey has forwarded some additional information which can be read at the following

link: [https://www.allergy.org.au/about-ascia/info-updates/565-feb-11-2014-](https://www.allergy.org.au/about-ascia/info-updates/565-feb-11-2014-multiple-management-strategies-not-food-bans)

[multiple-management-strategies-not-food-bans](https://www.allergy.org.au/about-ascia/info-updates/565-feb-11-2014-multiple-management-strategies-not-food-bans)

Elle will do some more research to bring to the next meeting, as there are strong recommendations not to exclude foods. Further discussion at the next meeting.

- Drug and Alcohol Policy – concerns regarding medication – discussion in General Business
- All children who are 'casual' to be added to Storypark

FINANCIAL STATEMENT

Financial Statement to 31 May 2018 was presented.

Moved Robbie Bowey, seconded Elana Frantom

CARRIED

Budget 2018/19 – budget was presented.

Fee Adoption

Fees as of 1st October 2018

	Fee
Full Day	\$105.00
Half Day - morning (8-12)	\$60.00
Half Day - afternoon(12-5.30)	\$75.00
Before School	\$13.00
After School Monday	\$30.00
After School T-F	\$27.00
Short Notice	\$19.00

Moved Megan Syred, seconded Steph Marsh that the draft budget and proposed fees be adopted.

CARRIED

Advertising regarding the fee increase and reason for the fee increase to be advertised.

Reminder regarding no fee increase last year and the flexibility of care

Caring for Children – not for profit!

GENERAL BUSINESS

Drug and Alcohol Policy

- Change name of policy from Educator Use of Alcohol and Other Drugs, to Drug and Alcohol Policy. Moved Elle Bowey, seconded Elana Frantom that the policy presented be accepted.

Early Childhood Centre

Taryn to liaise with Megan on a plan going forward in terms of business plan/partners

There being no further business the meeting was closed at 11.00am



Kulin Bush Races General Meeting

2nd July 2018

7.00PM

Kulin Hotel
AGENDA

Present: Graeme Robertson, Brendan Sloggett, Jarron Noble, Brendon Savage, John Munro, Tom Murphy, Rynelle Smoker, Lydia Young, Annette Lewis

Apologies: Janna Lockyer, Robbie Bowey, Cassie-Dee Vandenberg, Tracey Noble, Jay Robertson.

Meeting Opened: 7:08pm

Confirmation of Previous Minutes: John Munro, 2nd Tom Murphy

BUSINESS ARISING:

1. Rob Doust has spoken with Blazing Swan to remove 80m of fence so that it doesn't get damaged during BS,
2. *Has CWA and Kulin P & C been informed of their grant application,
3. Graeme has brought a toilet block \$7000 plus \$1200 to get it here. It's 5-pan male with urinal. This is onsite.
4. With regards to sponsorship, Brendon asked whether we could send a package to Overland, Overwidth if we intend to use an oversize transport company. Decision was made that we would rarely require their services.

FINANCE:

1. Purchased a flat top trailer for the marquee \$1500- EFT transaction
2. Purchased a male toilet block \$7000- EFT transaction.
3. As of the 2nd July KBR Cheque Account: \$237 942.36
Term Deposit Account closed on 28th June 2018
Cheques presented as of 2/7/18- 2129, 2130, 2131 and 2132
Tourism Council -need to pay to get Bronze tick. Annette to look into.
4. Monster Ball Amusement and Hire- Spider mountain \$2690, we need to pay 50% deposit.
5. Vet- NB- this is a nil account because of inkind sponsorship
6. EB & OM Sloggett- \$30 866.56 for the generator.
7. Reece's Hire- we need to pay a deposit
8. Cassie and Annette to start fresh with the accounts (with regards to the general ledgers)
9. Brendan to provide a more detailed invoice for the generator for future use (perhaps for an insurance claim).

Moved Annette
2nd Jarron Noble



Kulin Bush Races General Meeting

CORRESPONDENCE:

Inwards:

Outwards:

GENERAL BUSINESS

- Budget Allocations** – Just wondering if these have been set for 2018. Lydia would like to know how much is available for her advertising budget. Lydia and Annette believe that the radio would be more worthwhile and also to continue to boost on facebook, A5 advertisements to be sent to Visitor's Centres. We can budget \$7000.
ACTION: Lydia to print some advertisements for committee members to hand out when travelling.
- Other forms of advertng:** Perhaps we could look at a billboard?
ACTION: Graeme to speak to Judd Hobson.
- Photographer** – Have we selected a photographer for this years event? I would like to suggest Hannah Dickman. She was a part of Camp Kulin and took some amazing photos that we were able to use on our Social Media last year. I am happy to approach her and see if she will do it at no cost this year. Discussion was held with regards to what we did last year. Did we use Tam or Sarah Kemp?
ACTION: Graeme to ask Sharyn regarding 2017 photographer and to make a plan for 2018.
- Hard drive** - Do we need to get a hard drive for CRC Lydia's computer?
ACTION: To be discussed at next meeting.
- Vet:** We may need to organise a new vet this year.
ACTION: Graeme to ring George from Corrigin out of courtesy. It may cost us \$1000 to get Collie Vet to come. Or they may do in kind sponsorship.

AROUND THE TABLE

Brendan Sloggett: Would like to get a 500 gallon fuel drum to sit by the generator? Graeme might have one.

Lydia Young: Have we got the ticket release ready for next Sunday. Is Jack Wilson doing this? **ACTION: Lydia and Graeme to chase up.**

Tin Horse Competition: Will this be happening. Everyone in favour. **ACTION: Lydia to contact Wendy. Wendy will begin organising this.**

Current Facebook advertising: We will put a YouTube video up to advertise ARC.

Annette Lewis: Girls in the office are getting phone calls. Annette would like to confirm the following events and times. Any discussion or information regarding these times, please speak to Annette.

- Camp Hart service- 8am
- Bar to open at 3pm
- No bingo and novelty



Kulin Bush Races General Meeting

- Tin Horse Races- funds to go to RFDS
- Museum- Sat 9am-4pm
- Sunday time to be confirmed Annette will speak to those involved
- Free camping Friday and Sat
- Early bird tickets from 15th July
- Sept: \$55
- Oct: \$60
- Kids 13-17= \$10
- Camping is \$30 per vehicle per night

Robyn Campbell= Wildflower display. Interested in doing bird watching tours around Jilakin rock. Graeme to speak to her.

ACTION: Graeme to speak to Robyn about her plans for 2018 KBR.

Tom Murphy: Accounts will be set up when the ABN comes.

Insurance-new policy. Items will be insured for replacement value rather than purchase price. Shire willing to cover this if required, until we have it sorted. Shire happy to cover our public liability \$300 million.

ACTION: Graeme and Tom to revisit these amounts before new policy is introduced.

Tom can get hold of several CommunityPos to assist with transactions. Each area could have its own accounts. Discussion was had and the following was decided:

2 for wine bar

1 for kitchen

1 souvenirs

2 beer tickets

1 for the bank

1 gate

ACTION: Tom to chase up to see how many he can get a hold of.

John Munro:

John has tried to speak to the private IT group but has had no reply.

Meeting Closed: 8:16pm

Next Meeting: Monday 30th July 7pm

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
BUSH RACES			
2126	11/06/2018	RAW CREATIVE Poster Design	\$780.00
2127	11/06/2018	SHIRE OF KULIN Printing of Race Booklets, Laminating and Various Printing	\$3,923.30
2128	11/06/2018	KULIN HOTEL Room Hire	\$75.00
2129	12/06/2018	RACING & WAGERING Riders Insurance	\$4,290.00
2130	12/06/2018	TELSTRA Phone Lines	\$78.95
2131	26/06/2018	RAW CREATIVE Design & Artwork, Giving Trail Discs	\$260.00
2132	29/06/2018	GABRIELLE SAVAGE Reimburse, Police Clearance & Managers Renewal Application	\$180.60
EFT	13/06/2018	ROSS'S AUCTIONEERS & VALUERS Skid Mounted Ablution Block	\$7,000.00
EFT	14/06/2018	MY TIEN RAY Flat Top Trailer	\$1,500.00
MUNICIPAL			
EFT14100	05/06/2018	AIR LIQUIDE WA Oxygen Cylinder Rent	\$21.00
EFT14101	05/06/2018	ALL-WAYS FOODS Bar Purchase	\$823.54
EFT14102	05/06/2018	ASHDOWN INGRAM Parts & Repairs	\$13.15
EFT14103	05/06/2018	BOC GASES Various Cylinders Rent	\$92.69
EFT14104	05/06/2018	BEST OFFICE SYSTEMS CRC Photocopier Maintenance	\$77.00
EFT14105	05/06/2018	BLACKWOODS Depot Signage	\$23.84
EFT14106	05/06/2018	COURIER AUSTRALIA Freight	\$104.70
EFT14107	05/06/2018	JULIE DALL Cover for Speakers	\$50.00
EFT14108	05/06/2018	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND Kidsport Grant Reimbursement	\$3,987.50
EFT14109	05/06/2018	EASTWAY FOOD SUPPLY Catering Supplies, FRAC	\$217.64
EFT14110	05/06/2018	FRANK WESTON & CO. Parts & Repairs	\$1,079.38
EFT14111	05/06/2018	GARPEN PTY LTD Parts & Repairs	\$375.00
EFT14112	05/06/2018	KLEENHEAT GAS Gas Supplies	\$812.63
EFT14113	05/06/2018	KULIN HOTEL/MOTEL Gift Vouchers	\$100.00
EFT14114	05/06/2018	MULLAN ELECTRICAL & AIR Electrical Maintenance	\$2,718.65
EFT14115	05/06/2018	MCINTOSH & SON Parts & Repairs	\$62.29

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT14116	05/06/2018	MCLERNONS BUSINESS BASE Office Furniture	\$911.50
EFT14117	05/06/2018	NARROGIN OBSERVER Public Notice Advertising	\$115.20
EFT14118	05/06/2018	OIL TECH FUEL Distillate & Unleaded	\$59,899.20
EFT14119	05/06/2018	PINGARING PROGRESS ASSOCIATION Contribution, Cleaning of Amenities	\$3,600.00
EFT14120	05/06/2018	OFFICEWORKS BUSINESS DIRECT Stationery	\$177.63
EFT14121	05/06/2018	WESTRAC PTY LTD Parts & Repairs	\$796.52
EFT14122	07/06/2018	CHILD SUPPORT AGENCY Payroll Deductions	\$221.93
EFT14123	07/06/2018	ALL-WAYS FOODS Bar Purchase, FRAC	\$680.61
EFT14124	07/06/2018	EASTWAY FOOD SUPPLY Kitchen Consumables	\$94.80
EFT14125	07/06/2018	KULIN SOCIAL CLUB Payroll Deductions	\$190.00
EFT14126	07/06/2018	KULIN SHIRE TRIP FUND Payroll Deductions	\$720.00
EFT14127	07/06/2018	KULIN SHIRE TRUST FUND Payroll Deductions	\$875.00
EFT14128	07/06/2018	SHIRE OF KONDININ Reimbursement Electricity, Hire of Bus - Camp Kulin &	\$4,245.28
EFT14129	07/06/2018	OFFICEWORKS BUSINESS DIRECT Stationery	\$18.73
EFT14130	11/06/2018	AVON WASTE Rubbish Service	\$11,128.54
EFT14131	11/06/2018	ALL-WAYS FOODS Bar Purchase, FRAC	\$99.48
EFT14132	11/06/2018	AUSTRAL MERCANTILE COLLECTIONS PTY LTD Bad Debt Expense	\$2,055.00
EFT14133	11/06/2018	DANIELS HEALTH SERVICES PTY LTD Waste Sharps Removal	\$87.78
EFT14134	11/06/2018	DEPARTMENT OF FIRE AND EMERGENCY SERVICES ESLB 4th QTR Contribution	\$4,500.00
EFT14135	11/06/2018	FEGAN BUILDING SURVEYING Building Service	\$792.00
EFT14136	11/06/2018	GANGELLS AGSOLUTIONS Various Building, Depot & Road Maintenance Supplies	\$14,460.25
EFT14137	11/06/2018	GREAT SOUTHERN FUEL SUPPLIES Diesel	\$100.91
EFT14138	11/06/2018	KULIN IGA Catering Supplies	\$1,334.66
EFT14139	11/06/2018	LAKE GRACE TRANSPORT Freight	\$1,856.71
EFT14140	11/06/2018	LANDMARK Simazine	\$1,089.00
EFT14141	11/06/2018	MARKETFORCE Advertising, Aquatic Manager	\$369.04
EFT14142	11/06/2018	PACIFIC BRANDS WORKWEAR Staff Uniforms	\$354.08
EFT14143	11/06/2018	NICHOLLS BUS & COACH SERVICE Coach Hire, Camp Kulin	\$4,512.00
EFT14144	11/06/2018	IXOM OPERATIONS PTY LTD Chlorine Cylinder Service	\$84.57
EFT14145	11/06/2018	R MUNNS ENGINEERING CONSULTING SERVICES Revaluation of Road Drains & Signage	\$7,753.90
EFT14146	11/06/2018	SMOKE & MIRRORS AUDIO VISUAL Replace Batteries in Challenger Portable PA System	\$198.00

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT14147	11/06/2018	OFFICEWORKS BUSINESS DIRECT Stationery	\$122.34
EFT14148	11/06/2018	W.A. TREASURY CORPORATION Principal & Interest	\$62,724.72
EFT14149	11/06/2018	WESTRAC PTY LTD Parts & Repairs	\$1,205.87
EFT14150	11/06/2018	WA CONTRACT RANGER SERVICES Ranger Service	\$514.24
EFT14151	11/06/2018	WEST COAST ASBESTOS REGISTERS Asbestos Removal	\$1,265.00
EFT14152	21/06/2018	CHILD SUPPORT AGENCY Payroll Deductions	\$221.93
EFT14153	21/06/2018	AUSTRALIA POST Postage	\$293.57
EFT14154	21/06/2018	ALL-WAYS FOODS Cleaning Supplies	\$355.51
EFT14155	21/06/2018	MAIA FINANCIAL PTY LIMITED IT Equipment Lease	\$6,488.90
EFT14156	21/06/2018	BLACKWOODS Depot Supplies	\$271.93
EFT14157	21/06/2018	KULIN SOCIAL CLUB Payroll Deductions	\$170.00
EFT14158	21/06/2018	KULIN SHIRE TRIP FUND Payroll Deductions	\$720.00
EFT14159	21/06/2018	KULIN SHIRE TRUST FUND Payroll Deductions	\$775.00
EFT14160	21/06/2018	TRINITEQ INTERNATIONAL PTY LTD FRAC, IT Support	\$247.50
EFT14161	21/06/2018	EXURBAN RURAL & REGIONAL PLANNING Town Planning Consulting Service	\$1,674.28
EFT14162	21/06/2018	SPYKER BUSINESS SOLUTIONS IT Support	\$2,658.98
EFT14163	21/06/2018	OFFICEWORKS BUSINESS DIRECT Stationery	\$186.01
EFT14164	21/06/2018	KULINARY KREATIONS Catering	\$1,000.00
EFT14165	21/06/2018	ASHDOWN INGRAM Depot Supplies	\$119.37
EFT14166	21/06/2018	BOC GASES Cellamix	\$30.10
EFT14167	21/06/2018	BT EQUIPMENT P/L Parts & Repairs	\$560.39
EFT14168	21/06/2018	BRADLEY TAYLOR Sitting Fee & Travel Expense Feb/June 18	\$1,266.40
EFT14169	21/06/2018	RA & RJ BOWEY Sitting Fee & Travel Expense Feb/June 18	\$1,185.00
EFT14170	21/06/2018	COCA-COLA AMATIL (AUST) PTY LTD Bar Purchase	\$617.10
EFT14171	21/06/2018	COURIER AUSTRALIA Freight	\$786.62
EFT14172	21/06/2018	NORTH METROPOLITAN TAFE Certificate Three in Events - Rachael Boyd	\$1,867.50
EFT14173	21/06/2018	DUCKWORTH, RODNEY DAVID Sitting Fee & Travel Expense Feb/June 18	\$1,170.20
EFT14174	21/06/2018	EDWARDS MOTORS PTY LTD Parts & Repairs	\$434.00
EFT14175	21/06/2018	FRANK WESTON & CO. Parts & Repairs	\$557.69
EFT14176	21/06/2018	G & M DETERGENTS Cleaning Supplies	\$125.00
EFT14177	21/06/2018	GAS-IT PIPE CONTRACTING Traffic Plans	\$2,530.00

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EFT & Chq Listing for period ended 30 June 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT14178	21/06/2018	HALLITE SEALS AUSTRALIA PTY LIMITED	\$43.85
		Parts & Repairs	
EFT14179	21/06/2018	KULIN HARDWARE & RURAL	\$6,811.49
		Various Building, Depot & Road Maintenance Supplies	
EFT14180	21/06/2018	KULIN BUSH RACES	\$11,166.10
		50% of Total ticket Sales Blazing Swan 2018 Event	
EFT14181	21/06/2018	KULIN TYRE SERVICE	\$5,433.34
		Various Tyres, Batteries & Tubes	
EFT14182	21/06/2018	KONDININ MEDICAL CENTRE	\$15.00
		Flu Vaccine, Nicole Thompson	
EFT14183	21/06/2018	SD, MT & MS LUCCHESI	\$12,463.00
		50% of Total ticket Sales Blazing Swan 2018 Event	
EFT14184	21/06/2018	MARTINS TRAILER PARTS PTY LTD	\$115.01
		Parts & Repairs	
EFT14185	21/06/2018	ELISE MULLAN	\$570.00
		Catering	
EFT14186	21/06/2018	GRANT ROBINS	\$1,000.00
		Sitting Fee & Travel Expense Feb/June 18	
EFT14187	21/06/2018	RAW CREATIVE	\$1,007.50
		Design & Artwork, Holt Rock Information Boards	
EFT14188	21/06/2018	RUDD INDUSTRIAL	\$241.30
		Depot Supplies	
EFT14189	21/06/2018	TAMORA PLUMBING AND GAS	\$2,087.42
		Plumbing	
EFT14190	21/06/2018	THE AG SHOP	\$209.50
		Parts & Repairs	
EFT14191	21/06/2018	SW TAYLOR	\$1,210.00
		OSH Service	
EFT14192	21/06/2018	WESTRAC PTY LTD	\$906.55
		Parts & Repairs	
EFT14193	21/06/2018	WEST, BARRY	\$4,692.08
		Sitting Fee, Travel Expense & Presidential Allowance	
EFT14194	22/06/2018	AUSTRALIAN TAXATION OFFICE	\$24,788.76
		BAS Statement May 18	
EFT14195	22/06/2018	ALL-WAYS FOODS	\$78.65
		Cleaning Supplies	
EFT14196	22/06/2018	FEGAN BUILDING SURVEYING	\$792.00
		Building Service	
EFT14197	22/06/2018	NEWDEGATE STOCK & TRADING CO	\$47,409.11
		Distillate & Unleaded	
EFT14198	22/06/2018	TAMORA PLUMBING AND GAS	\$633.06
		Plumbing	
EFT14199	26/06/2018	ALL-WAYS FOODS	\$386.34
		Cleaning Supplies	
EFT14200	26/06/2018	LANDGATE	\$65.50
		Rural UV'S Chargeable	
EFT14201	26/06/2018	ENGINE PROTECTION EQUIPMENT PTY LTD	\$1,611.42
		Parts & Repairs	
EFT14202	26/06/2018	WESTRAC PTY LTD	\$926.41
		Parts & Repairs	
EFT14203	26/06/2018	WA CONTRACT RANGER SERVICES	\$374.00
		Ranger Service	
EFT14204	28/06/2018	AIR LIQUIDE WA	\$21.70
		Oxygen Clylinder Rent	
EFT14205	28/06/2018	ALL-WAYS FOODS	\$153.18
		Cleaning Supplies	
EFT14206	28/06/2018	ENGINE PROTECTION EQUIPMENT PTY LTD	\$884.57
		Parts & Repairs	
EFT14207	28/06/2018	MCINTOSH & SON	\$21.62
		Parts & Repairs	
EFT14208	28/06/2018	WESTRAC PTY LTD	\$1,381.11
		Parts & Repairs	

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EFT & Chq Listing for period ended 30 June 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT14209	29/06/2018	ALL-WAYS FOODS	\$247.62
		Cleaning Supplies	
EFT14210	29/06/2018	KULINARY KREATIONS	\$750.00
		Catering	
EFT14211	29/06/2018	BEST OFFICE SYSTEMS	\$2,710.40
		Photocopying Fee	
EFT14212	29/06/2018	BENARA NURSERIES	\$593.08
		Various Street Plants	
EFT14213	29/06/2018	COUNTRY WIDE FRIDGE LINES PTY TLD	\$170.72
		Alcohol Freight	
EFT14214	29/06/2018	COCA-COLA AMATIL (AUST) PTY LTD	\$584.73
		Bar Purchase	
EFT14215	29/06/2018	COURIER AUSTRALIA	\$125.00
		Freight	
EFT14216	29/06/2018	CUBBYKRAFT AUSTRALIA	\$60.00
		Freight on Cubby House	
EFT14217	29/06/2018	JULIE DALL	\$18.00
		Embroidery, Councillors Shirts	
EFT14218	29/06/2018	DA HOPE & BC PHILLIPS	\$2,420.00
		Construction of Shelter, Cemetery	
EFT14219	29/06/2018	JR & A HERSEY PTY LTD	\$792.00
		Road Maintenance Supplies	
EFT14220	29/06/2018	KLEENHEAT GAS	\$433.65
		Gas Supplies	
EFT14221	29/06/2018	KULIN HOTEL/MOTEL	\$50.00
		Gift Voucher	
EFT14222	29/06/2018	KULIN IGA	\$122.80
		Catering Supplies	
EFT14223	29/06/2018	MCINTOSH & SON	\$875.40
		Parts & Repairs	
EFT14224	29/06/2018	NARROGIN FURNISHINGS	\$3,600.00
		Heavy Duty Blinds	
EFT14225	29/06/2018	PACIFIC BRANDS WORKWEAR	\$169.40
		Councillor's & Staff Uniforms	
EFT14226	29/06/2018	NESPRESSO PROFESSIONAL	\$340.00
		Canteen Purchase	
EFT14227	29/06/2018	N R P ELECTRICAL SERVICES	\$467.50
		Handle & Keys, FRAC	
EFT14228	29/06/2018	PRACSYS - SYSTEM EDGE MANAGEMENT SERVICES PTY LTD	\$9,680.00
		Camp Kulin Expansion Project Stage Two, Final Payment	
EFT14229	29/06/2018	AJ & SP ROBINS	\$7,090.00
		Shed Installation, 17 McInnes St & Childcare Centre	
EFT14230	29/06/2018	WICKEPIN MOTORS	\$1,000.00
		Excess Insurance	
EFT14231	29/06/2018	WESTRAC PTY LTD	\$744.37
		Parts & Repairs	
EFT14232	29/06/2018	WIRTGEN AUSTRALIA	\$189.77
		Parts & Repairs	
EFT14233	29/06/2018	WA CONTRACT RANGER SERVICES	\$701.25
		Ranger Service	
36980	05/06/2018	WATER CORPORATION	\$16,335.89
		Water Usage & Rates	
36981	05/06/2018	SYNERGY	\$765.25
		Electricity Usage	
36982	11/06/2018	BGC AUSTRALIA PTY LTD	\$2,416.61
		Vistapave Bricks, Cemetery	
36983	11/06/2018	KRISTY GRAY	\$60.00
		Plants	
36984	11/06/2018	NARROGIN STIHL	\$9.42
		Parts & Repairs	
36985	11/06/2018	OWEN JENKS	\$267.32
		Reimburse, Overpayment of Child Care Fees	

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EFT & Chq Listing for period ended 30 June 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
36986	11/06/2018	TELSTRA Phone Usage & Equipment Rent	\$1,709.99
36987	11/06/2018	WATER CORPORATION Standpipe Water Usage & Rates	\$141.08
36988	11/06/2018	SYNERGY Electricity Usage	\$25.20
36989	21/06/2018	KULIN RETIREMENT HOMES INC Rent Unit Four, Maddison Earl-Sadler	\$1,950.00
36990	21/06/2018	MICHAEL LUCCHESI Sitting Fee & Travel Expense Feb/June 18	\$1,118.40
36991	21/06/2018	MCINNES HAYDN Sitting Fee & Travel Expense Feb/June 18	\$1,000.00
36992	21/06/2018	PETTY CASH RECoup - PLEASE PAY CASH Petty Cash Recoup	\$429.25
36993	21/06/2018	SMOKER, BRADLEY Sitting Fee & Travel Expense Feb/June 18	\$1,000.00
36994	21/06/2018	TELSTRA Mobile Phone Usage	\$388.12
36995	21/06/2018	LUCIA VARONE Sitting Fee & Travel Expense Feb/June 18	\$1,888.00
36996	21/06/2018	WATER CORPORATION Standpipe Water Usage & Rates	\$3,774.49
36997	21/06/2018	SYNERGY Street Light Usage	\$1,582.20
36998	29/06/2018	WATER CORPORATION Water Usage & Rates	\$740.02
36999	29/06/2018	SYNERGY Electricity Usage	\$6,151.25
DD6526.1	03/06/2018	WA LOCAL GOVT SUPERANNUATION PLAN Payroll Deductions	\$10,534.59
DD6526.2	03/06/2018	AUSTRALIAN SUPERANNUATION Superannuation Contributions	\$555.36
DD6526.3	03/06/2018	PRIME SUPERANNUATION Superannuation Contributions	\$372.02
DD6526.4	03/06/2018	MLC MASTERKEY SUPERANNUATION Superannuation Contributions	\$143.94
DD6526.5	03/06/2018	REST SUPERANNUATION Superannuation Contributions	\$129.30
DD6526.6	03/06/2018	BENDIGO SUPERANNUATION PLAN Superannuation Contributions	\$155.14
DD6534.1	01/06/2018	BENDIGO BANK Superannuation Contributions	\$0.70
DD6534.2	01/06/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD Fuel Facility Fees	\$347.27
DD6534.3	01/06/2018	WESTNET INTERNET SERVICES Westnet Service	\$289.85
DD6534.4	02/06/2018	BENDIGO BANK Bank Charges	\$95.42
DD6534.5	05/06/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD FTS Settlement Fee	\$3.30
DD6534.6	06/06/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD FTS Settlement Fee	\$8.55
DD6534.7	08/06/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD FTS Settlement Fee	\$1.20
DD6534.8	12/06/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD FTS Settlement Fee	\$3.30
DD6535.1	17/06/2018	WA LOCAL GOVT SUPERANNUATION PLAN Superannuation Contributions	\$12,252.71
DD6535.2	17/06/2018	AUSTRALIAN SUPERANNUATION Superannuation Contributions	\$684.45
DD6535.3	17/06/2018	PRIME SUPERANNUATION Superannuation Contributions	\$372.02

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD6535.4	17/06/2018	MLC MASTERKEY SUPERANNUATION	\$122.58
		Superannuation Contributions	
DD6535.5	17/06/2018	REST SUPERANNUATION	\$150.25
		Superannuation Contributions	
DD6535.6	17/06/2018	BENDIGO SUPERANNUATION PLAN	\$146.52
		Superannuation Contributions	
DD6542.1	22/06/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$4.50
		FTS Settlement Fee	
DD6542.2	21/06/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$1.80
		FTS Settlement Fee	
DD6542.3	20/06/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$8.55
		FTS Settlement Fee	
DD6542.4	18/06/2018	CARLTON UNITED BREWERIES PTY LTD	\$1,359.59
		Alcohol Purchase	
DD6542.5	18/06/2018	WESTNET INTERNET SERVICES	\$109.90
		Medical Centre, Westnet Service	
DD6542.6	15/06/2018	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH	\$5,180.33
		Bar Purchase	
DD6547.1	25/06/2018	BEST OFFICE SYSTEMS	\$401.50
		Lease on Photocopier	
#4707739	06/06/2018	SHIRE OF KULIN EMPLOYEES	\$60,963.62
		Bulk Payroll PPE 060618	
#4729742	20/06/2018	SHIRE OF KULIN EMPLOYEES	\$65,032.53
		Bulk Payroll PPE 200618	
Sub-total: EFT & Chq Payments			\$606,732.87
Sub-total: Other Payments Processed			\$0.00
TOTAL PAYMENTS FOR MONTH ENDING 30 June 2018			\$606,732.87

Bendigo Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$1,253.89
2 Jun 18	PAYPAL *HSCHUETTERE, 4029357733 AUS RETAIL PURCHASE 31/05 CARD NUMBER 552638XXXXXXXX194 1	311.28	Regulator	1,565.17
5 Jun 18	WW PETROL 4232, ALBA NY AUS RETAIL PURCHASE 04/06 CARD NUMBER 552638XXXXXXXX426 1	46.96	DCEO Fuel	1,612.13
5 Jun 18	GULL BEACHWAY, ALBAN Y AUS RETAIL PURCHASE 02/06 CARD NUMBER 552638XXXXXXXX426 1	102.12	DCEO Fuel	1,714.25
5 Jun 18	OZRUSS TRADING CO, J ERRAMUNGUP AUS RETAIL PURCHASE 01/06 CARD NUMBER 552638XXXXXXXX194 1	77.10		1,791.35
6 Jun 18	OZRUSS TRADING CO, J ERRAMUNGUP AUS RETAIL PURCHASE 03/06 CARD NUMBER 552638XXXXXXXX194 1	38.85		1,830.20
10 Jun 18	AMPOL 55535, GOSNELL S AUS RETAIL PURCHASE 07/06 CARD NUMBER 552638XXXXXXXX194 1	49.90		1,880.10
13 Jun 18	BP KULIN OPT, KULIN AUS RETAIL PURCHASE 11/06 CARD NUMBER 552638XXXXXXXX426 1	20.00		1,900.10
14 Jun 18	PERIODIC TFR 00074214151201 00000000000		1,253.89	646.21
20 Jun 18	CC DESKTOP, WAMBERAL AUS RETAIL PURCHASE 19/06 CARD NUMBER 552638XXXXXXXX194 1	397.00	Child Care Subscription	1,043.21

...continued overleaf >

www.bendigobank.com.au

Date Paid ___/___/___ Amount \$ _____

Bendigo Business Credit Card - Payment options

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

B **Ref: 691211254**
Ref: 342949

Bank@Post™ Pay at any Post Office by Agency Banking **Bank@Post**™ using your credit card.



Bendigo Business Credit Card

BSB number	633-000
Account number	691211254
Customer name	SHIRE OF KULIN
Minimum payment required	\$81.46
Closing Balance on 30 Jun 2018	\$2,715.54
Payment due	14 Jul 2018
Date	Payment amount

Drawer	Chq No	BSB	Account No	\$	¢

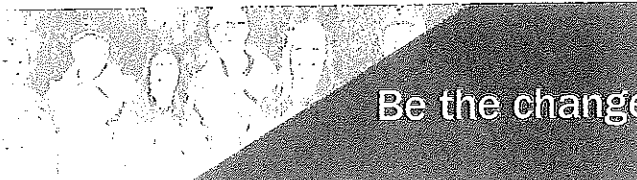
Bendigo Business Credit Card (continued)

Date	Transaction	Withdrawals	Payments	Balance
21 Jun 18	CONFERENCE BY ARINEX, SYDNEY AUS RETAIL PURCHASE 20/06 CARD NUMBER 552638XXXXXXXX194 1	EC84075 620.00	Early Childhood Learning + Development Conference Sarah Reader	1,663.2
21 Jun 18	CONFERENCE BY ARINEX, SYDNEY AUS RETAIL PURCHASE 20/06 CARD NUMBER 552638XXXXXXXX194 1	" 620.00	Melina McBan	2,283.2
21 Jun 18	DALWALLINU WHEATLAN, DALWALLINU AUS RETAIL PURCHASE 19/06 CARD NUMBER 552638XXXXXXXX484 1	E130800.31 140.00	Tanya Dupagne Accommodation	2,423.2
23 Jun 18	BOOKDEPOSITORY.CO,44 1452307905 AUS RETAIL PURCHASE-INTERNATIONAL 21/06 CARD NUMBER 552638XXXXXXXX194 1	72.92		2,496.1
26 Jun 18	WW PETROL 4217, GERA LDTON AUS RETAIL PURCHASE 23/06 CARD NUMBER 552638XXXXXXXX194 1	MV27 80.59	CEO Fuel	2,576.7
26 Jun 18	CALTEX ASCOT, ASCOT AUS RETAIL PURCHASE 23/06 CARD NUMBER 552638XXXXXXXX194 1	MV27 54.02	CEO Fuel	2,630.7
28 Jun 18	BP NORTHAMPTON 632,N ORTHAMPTON AUS RETAIL PURCHASE 26/06 CARD NUMBER 552638XXXXXXXX194 1	MV27 68.80	CEO Fuel	2,699.5
29 Jun 18	CARD FEE 4 @ \$4.00	EC32100.31 16.00		2,715.5
Transaction totals / Closing balance		\$2,715.54	\$1,253.89	\$2,715.5

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED FOR YOUR ACCOUNT.

Bendigo Bank suggests you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions are to be promptly reported to your branch. It is important that you notify Bendigo Bank of any disputed transactions as soon as possible as Bendigo Bank's ability to investigate disputed transactions and to subsequently process a chargeback in your favour is restricted by the time limits imposed under the operating rules of the applicable credit card scheme. If you wish to obtain further information about this product (including your chargeback rights) or you have a question or concern about your account or its operation please contact your local Bendigo Bank Branch (details supplied on the front of the statement).

Supporting our emergency services Australia wide.



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Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 30 June 2018

Presented to Ordinary Council Meeting

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LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 30 June 2018

	Budget Post Review	Annual Budget	YTD Budget	YTD Actual	Var.	Var.	
	\$	\$	\$	\$	\$	%	
Operating Revenues							
General Purpose Funding	1,067,209	980,290	980,290	1,926,113	945,823	49.11%	▲
Governance	53,128	53,128	53,128	60,774	7,646	12.58%	▲
Law, Order and Public Safety	37,425	37,425	37,425	40,032	2,607	6.51%	
Health	76,243	0	0	76,243	76,243	100.00%	▲
Education and Welfare	251,580	251,580	251,580	190,956	(60,624)	(31.75%)	▼
Housing	133,016	129,016	129,016	117,117	(11,899)	(10.16%)	▼
Community Amenities	89,250	93,251	93,251	117,059	23,808	20.34%	▲
Recreation and Culture	223,850	223,850	222,383	199,208	(23,174)	(11.63%)	▼
Transport	1,156,432	1,156,432	1,156,432	1,279,735	123,304	9.64%	
Economic Services	1,353,266	1,398,490	1,398,490	1,033,872	(364,618)	(35.27%)	▼
Other Property and Services	145,916	95,916	95,916	295,908	199,992	67.59%	▲
Total (Excluding Rates)	4,587,397	4,419,378	4,417,911	5,337,017	919,107		
Operating Expense							
General Purpose Funding	198,212	53,650	53,650	84,469	(30,819)	(36.49%)	▲
Governance	151,650	238,212	238,212	232,076	6,134	2.64%	
Law, Order and Public Safety	140,360	140,361	140,361	144,745	(4,385)	(3.03%)	
Health	112,499	112,500	112,500	75,680	36,820	48.65%	▼
Education and Welfare	288,031	288,031	288,031	226,652	61,379	27.08%	▼
Housing	186,849	186,848	186,848	225,715	(38,867)	(17.22%)	▲
Community Amenities	351,809	351,809	351,809	293,290	58,519	19.95%	▼
Recreation and Culture	1,139,711	1,139,711	1,139,711	1,122,119	17,592	1.57%	
Transport	3,636,954	3,636,685	3,636,685	3,504,336	132,349	3.78%	
Economic Services	1,623,655	1,623,925	1,623,925	1,395,999	227,926	16.33%	▼
Other Property and Services	5,944	55,943	55,943	637,030	(581,087)	(91.22%)	▲
Total	7,835,674	7,827,675	7,827,675	7,942,113	(114,438)		
Funding Balance Adjustment							
Add back Depreciation	2,810,664	2,810,664	2,810,394	2,886,530	76,136	2.64%	
Adjust (Profit)/Loss on Asset Disposal	86,000	96,000	0	10,559	10,559	100.00%	
Adjust Provisions and Accruals	45,485			66,052	66,052	(100.00%)	
Net Operating	(367,098)	(501,633)	(599,370)	358,045	957,418		
Capital Revenues							
Proceeds from New Debentures	0	500,000	0	0	0		
Proceeds From Sale of Assets	298,000	258,000	30,000	336,009	0		
Transfer from Reserves	240,000	384,500	(15,500)	210,000	(225,500)	107.38%	
Total	538,000	1,142,500	14,500	546,009	(225,500)		
Capital Expenses							
Land and Buildings	225,800	1,005,800	1,005,800	244,944	760,856	310.62%	▲
Plant and Equipment	929,000	883,000	883,000	896,141	(13,141)	(1.47%)	
Furniture and Equipment	10,000	10,000	10,000	23,446	(13,446)	(57.35%)	▲
Infrastructure Assets - Roads	1,667,028	1,667,028	1,667,028	1,022,357	644,671	63.06%	▼
Infrastructure Assets - Other	24,500	125,760	125,760	12,007	113,753	947.40%	▼
Purchase of Investments		0	0	0	0		
Repayment of Debentures	106,814	106,814	106,814	110,788	(3,974)	(3.59%)	
Transfer to Reserves	403,248	201,505	201,505	320,738	(119,233)	(37.17%)	▲
Total	3,366,390	3,999,907	3,999,907	2,630,422	1,369,485		
Net Capital	2,828,390	2,857,407	3,985,407	2,084,412	1,143,985		
Total Net Operating + Capital	3,215,488	3,359,040	4,584,777	1,726,367	2,101,401		
Rate Revenue	1,896,822	1,896,822	1,896,822	1,890,225	(6,597)	(0.35%)	
Opening Funding Surplus(Deficit)	1,568,025	1,528,224	1,528,224	1,568,025	39,801	2.54%	
Closing Funding Surplus(Deficit)	249,359	66,006	(1,159,731)	1,731,883	2,134,605		

Shire of Kulin
STATEMENT OF EQUITY
For the period ended 30 June 2018

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	CURRENT ASSETS			
	Cash at Bank			
0A01101	CASH AT BANK	167,571	1,083,978	1,251,550
0A01102	PETTY CASH FLOAT	1,100	0	1,100
0A01103	TILL FLOAT	3,100	0	3,100
0A01104	Cash at Bank - Bush Races	67,159	0	67,159
0A01106	BUSH RACES - TERM DEPOSIT	100,297	0	100,297
0A01108	CASH AT BANK - FREEBAIRN CLUB	56,870	(34,177)	22,694
0A01116	MUNICIPAL INVESTMENTS	1,743,598	(990,457)	753,141
	Sub-total Cash at Bank	2,139,695	59,345	2,199,040
	Cash at Bank Reserves & Restricted Funds			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	11,847	285	12,133
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	169,983	34,092	204,075
0A01111	INSURANCE RESERVE	0	0	-
0A01112	PLANT RESERVE	482,548	(18,735)	463,814
0A01113	LSL & AL RESERVE	274,566	(28,391)	246,175
0A01114	BUILDING RESERVE	477,095	11,484	488,579
0A01117	ADMIN EQUIPMENT RESERVE	71,735	1,727	73,462
0A01118	NATURAL DISASTER RESERVE	134,820	3,245	138,065
0A01119	JOINT VENTURE HOUSING RESERVE	90,697	2,183	92,881
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	124,786	28,004	152,790
0A01132	CAMP KULIN RESERVE	25,000	(24,709)	291
0A01133	MEDICAL SERVICES RESERVE	0	76,243	76,243
0A01134	FUEL FACILITY RESERVE	0	25,000	25,000
0A01135	ROAD REPLACEMENT RESERVE	0	100,000	100,000
	Sub-total Cash at Bank Reserves & Restricted Funds	1,863,078	210,738	2,073,816
	Sundry Debtors			
0A01120	SUNDRY DEBTORS	223,901	(160,770)	63,130
0A01150	PENSIONER REBATES ALLOWED	0	514	514
	Sub-total Sundry Debtors	223,901	(160,256)	63,644
	Sundry Debtors - Rates			
0A01121	SUNDRY DEBTORS - RATES	85,811	20,178	105,989
	Sub-total Sundry Debtors - Rates	85,811	20,178	105,989
	Prepaid Assets			
0A01130	PREPAID ASSETS	45,485	(45,485)	0
	Sub-total Prepaid Assets	45,485	(45,485)	0
	Stock on hand			
0A01190	STOCK ON HAND DISTILLATE	23,702	(4,674)	19,028
0A01191	STOCK ON HAND FREEBAIRN	11,185	67	11,252
0A01193	STOCK ON HAND ULP	10,573	(465)	10,108
0A01192	STOCK RECEIVED CONTROL	(0)	0	0
	Sub-total Stock on hand	45,459	(5,072)	40,387
	TOTAL CURRENT ASSETS	4,403,428	79,448	4,482,876
	Current Liabilities			
	Sub-total Current Liabilities	0	0	0
	Sundry Creditors			
0L01215	SUNDRY CREDITORS	(308,576)	260,149	(48,427)
	Sub-total Sundry Creditors	(308,576)	260,149	(48,427)
	Accruals			
0L01220	ANNUAL LEAVE ACCRUAL	(202,646)	26,521	(176,125)
0L01213	GENERAL CLEARING ACCOUNT	(1,037)	2,465	1,428

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STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0L01222	PAYROLL SUSPENSE ACCOUNT	(91,269)	91,269	0
0L01227	Accrued Wages	1,387	(115,441)	(114,055)
	Sub-total Accruals	(293,566)	4,815	(288,751)
	LSL - Current			
0L01221	LSL ACCRUAL - CURRENT	(96,704)	(39,923)	(136,627)
	Sub-total LSL - Current	(96,704)	(39,923)	(136,627)
	GST Clearing Account			
0A01140	GST PAID CLEARING ACCOUNT	28,829	(10,019)	18,810
0L01202	TAXATION CLEARING ACCOUNT	(71,484)	33,328	(38,156)
0L01210	GST COLLECTED CLEARING ACCOUNT	(16,179)	4,254	(11,925)
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)	27,562	(31,574)
	Loan Interest Accrual			
	Sub-total: Loan Interest Accrual	0	0	0
	Loan Commitment - Current			
0L01217	LOAN LIABILITY-CURRENT	(111,326)	26,148	(85,177)
E091110	PRINCIPAL ON LOANS 55 & 58	0	110,788	110,788
	Sub-total: Loan Commitment - Current	(111,326)	136,937	25,611
	ESL Collection			
0L01230	ESL LEVIED	(801)	(1,785)	(2,586)
0L01231	ESL CONTROL ACCOUNT	2,661	268	2,929
0L01232	ESL PENSIONER REBATE	0	281	281
	Sub-total: ESL Collection	1,860	(1,236)	624
	Rates Paid in Advance			
0L01223	EXCESS RATE RECEIPTS	(3,304)	(1,704)	(5,008)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	Sub-total: Rates Paid in Advance	(3,262)	(1,704)	(4,966)
	TOTAL CURRENT LIABILITIES	(870,710)	386,600	(484,110)
	NET CURRENT ASSETS	3,532,718	466,048	3,998,766
	NON-CURRENT ASSETS			
	Work in Process			
E084105	CENTRE CAPITAL UPGRADE L & B	0	5,144	5,144
	Sub-total Work in Process	0	5,144	5,144
	Land & Buildings			
0A01510	Land & Buildings	23,811,587	0	23,811,587
0A01511	Accumulated Dep'N Land & Buildings	0	(453,832)	(453,832)
0A01590	Land for Resale	1,491,000	0	1,491,000
E091101	STAFF HOUSING CONSTRUCTION - 3 HODGSON	0	38,312	38,312
E091102	STAFF HOUSING CONSTRUCTION - LOT 108 RANKIN	0	37,846	37,846
E122230	HOLT ROCK DEPOT UPGRADE	0	4,265	4,265
E117300	IRRIGATION TANK TOWN GARDENS	0	11,195	11,195
E116400	COMMUNITY GARDEN	0	12,007	12,007
	Sub-total Land & Buildings	25,302,587	(350,207)	24,952,380
	Construction other than Buildings			
0A01560	Other Than Buildings	653,727	0	653,727
0A01561	Accumulated Dep'N Other Buildings	0	(15,820)	(15,820)
	Sub-total Construction other than Buildings	653,727	(15,820)	637,906
	Plant & Equipment			
0A01520	Plant & Equipment	2,907,708	(220,000)	2,687,708
0A01521	Accumulated Dep'N Plant & Equipment	(687,592)	(386,668)	(1,074,260)
E123100	Plant & Equipment Purchases	0	686,295	686,295

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STATEMENT OF EQUITY

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
Sub-total Plant & Equipment		2,220,116	79,628	2,299,744
Furniture & Equipment				
0A01530	Furniture & Equipment	138,602	0	138,602
0A01531	Accumulated Dep'N Furniture & Equipment	(8,895)	(27,263)	(36,158)
E042400	Administration Equipment	0	13,791	13,791
E084100	Centre Capital Upgrade F & E	0	9,655	9,655
Sub-total Furniture & Equipment		129,707	(3,816)	125,890
Motor Vehicles				
0A01550	Motor Vehicles	1,044,760	(189,637)	855,123
0A01551	Accumulated Dep'N Motor Vehicle Esl	(99,625)	(96,537)	(196,162)
E123105	Motor Vehicle Purchases	0	209,845	209,845
Sub-total Motor Vehicles		945,135	(76,328)	868,807
Infrastructre				
0A01570	Infrastructure Assets	87,615,745	0	87,615,745
0A01571	Accumulated Dep'N Infrastructure	(36,343,096)	(1,843,342)	(38,186,438)
E107131	Kulin Cemetery Capital	0	33,624	33,624
E121500	Major Road Construction	0	527,751	527,751
E121550	Minor Road Construction	0	38,998	38,998
E121520	Roads To Recovery Construction	0	455,608	455,608
E132700	Tourism Projects	0	14,557	14,557
Sub-total Infrastructure		51,272,650	(772,803)	50,499,846
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		80,528,921	(1,134,204)	79,394,718
NON CURRENT LIABILITIES				
0L01710	LOAN LIABILITY Non Current	(1,337,212)	(25,611)	(1,362,824)
0L01715	LSL ACCRUAL - NON CURRENT	(64,820)	(21,104)	(85,924)
0A01110	Cash at Trust Bank	21,699	10,833	32,531
0A01109	Cash at Trip Bank	39,670	9,355	49,025
E001016	TRUST EXPENSE - CAMP HART	0	217	217
I001001	Housing Bonds Income	0	(8,640)	(8,640)
E001001	Housing Bonds Expense	0	5,880	5,880
I001002	Rates Paid in Advance Income	0	(17,175)	(17,175)
E001002	Rates Paid in Advance Expense	0	19,541	19,541
E001010	Health Centre Expense	0	165	165
I001013	Trip Fund Income	0	(19,930)	(19,930)
I001005	KULIN HOCKEY CLUB INCOME	0	(12,557)	(12,557)
I001016	TRUST INCOME - CAMP HART	0	(290)	(290)
E001013	Trip Fund Expense	0	12,875	12,875
I001020	TRUST INCOME - ST JOHN AMBULANCE	0	(273)	(273)
L001001	Trust Liability	(61,368)	0	(61,368)
TOTAL NON-CURRENT LIABILITIES		(1,402,032)	(46,715)	(1,448,747)
NET ASSETS		82,659,607	(714,870)	81,944,737
ACCUMULATED RESERVES				
0L01801	INSURANCE RESERVE ACCUMULATION	0	0	0
0L01802	PLANT RESERVE ACCUMULATION	482,548	(18,735)	463,814
0L01803	LSL & AL RESERVE ACCUMULATION	274,566	(28,391)	246,175
0L01804	BUILDING RESERVE ACCUMULATION	477,095	11,484	488,579
0L01805	ADMIN EQUIPMENT RESERVE	71,735	1,727	73,462
0L01807	JOINT VENTURE HOUSING RESERVE	90,697	2,183	92,881
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	124,786	28,004	152,790
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	11,847	285	12,133
0L01811	Freebairn Recreation Reserve Accumulation	169,983	34,092	204,075
0L01812	NATURAL DISASTER RESERVE	134,820	3,245	138,065
0L01813	GENERAL PURPOSE RESERVE ACCUMULATION	0	311	311

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STATEMENT OF EQUITY

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
0L01814	TOWN PLANNING RESERVE ACCUMULATION	0	0	0
0L01815	CAMP KULIN RESERVE ACCUMULATION	25,000	(24,709)	291
0L01816	MEDICAL SERVICES RESERVE ACCUMULATION	0	76,243	76,243
0L01817	FUEL FACILITY RESERVE ACCUMULATION	0	25,000	25,000
0L01818	ROAD REPLACEMENT RESERVE ACCUMULATION	0	100,000	100,000
	TOTAL ACCUMULATED RESERVES	1,863,078	210,738	2,073,816
	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	42,161,398	0	42,161,398
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	(291)	(291)
I143510	TRANSFER FROM LSL & AL RESERVE	0	35,000	35,000
I144510	Transfer from Plant Reserve	0	150,000	150,000
0A01602	ASSET REVALUATION - LAND & BUILDINGS	15,730,792	0	15,730,792
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	0		
E139100	TRANSFER TO FUEL FACILITY RESERVE	0		
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	0	(76,243)	(76,243)
E042510	Transfer to Admin Equip Reserve	0	(1,727)	(1,727)
E042520	TRANSFER TO INSURANCE RESERVE	0	0	0
E091510	Transfer to Building Reserve	0	(11,484)	(11,484)
E092520	TRANSFER TO GENERAL PURPOSE RESERVE	0	(311)	(311)
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	0	(2,183)	(2,183)
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERVE	0	(28,004)	(28,004)
E106105	TRANSFER TO TOWN PLANNING RESERVE	0	0	0
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	0	(34,092)	(34,092)
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	0	(285)	(285)
E121510	Transfer to Road Replacement Reserve	0	0	0
E122300	TRANSFER TO NATURAL DISASTER RESERVE	0	(3,245)	(3,245)
E144510	TRANSFER TO PLANT RESERVE	0	(131,265)	(131,265)
E143510	Transfer to LSL & AL Reserve	0	(6,609)	(6,609)
	TOTAL ACCUMULATED SURPLUS	80,796,530	(210,738)	80,585,791
	Net Change in Assets Resulting from Operations			714,870
	TOTAL EQUITY	82,659,607	0	81,944,737

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 30 June 2018

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
GENERAL PURPOSE FUNDING							
Rates							
I030001	General Rate - GRV	177,059	177,059	177,059	0		
I030101	General Rate - UV	1,765,548	1,765,548	1,766,280	732	0%	
I030105	Interim Rates - GRV/UV	500	500	70	(430)		
I030131	Minimum Rates- GRV	10,440	10,440	10,440	0	0%	
I030133	Minimum Rates - UV	7,934	7,934	7,934	0	0%	
I030140	Interest on Instalments	1,000	1,000	1,538	538	54%	
I030141	PENALTY INTEREST	8,000	8,000	10,684	2,684	34%	
I030142	Admin Charge for Instalments	700	700	595	(105)	-15%	
I030150	EX GRATIA RATES	22,341	22,341	22,341	0	0%	
I030160	Information & Search Fees	1,300	1,300	846	(454)	-35%	
I030170	LEGAL FEES RECOVERED	0	0	5,485	5,485		Legal fees expenses incurred on the PSSO of 3 properties, these amounts are recoverable from the ratepayers and this income is a reflection of that recovery.
	Total Revenue	1,994,822	1,994,822	2,003,271	8,449		
E030100	Discount Allowed on Rates	85,000	85,000	81,194	3,806	-4%	
E030110	RATES WRITTEN OFF	2,000	2,000	12,704	(10,704)	535%	Write Off Retirement Home rates, has been noted in the budget review
E030130	TITLE SEARCHES	500	500	6,689	(6,189)	1238%	UV Valuations received however we will not be billed for this until June 18 (as of today they have now been paid)
E030140	Valuation Expenses	8,200	8,200	1,583	6,617	-81%	
E030150	Printing & Stationery	500	500	0	500	-100%	
E030999	General Admin Allocated	23,670	23,670	34,390	(10,720)	45%	
	Total Expenditure	119,870	119,870	136,561	(16,691)		
	Sub-total Rates	(1,874,952)	(1,874,952)	(1,866,711)	(8,241)		
General Purpose Grants							
I031100	Grants Commission	907,285	907,285	1,841,807	934,522	103%	
	Total Revenue	907,285	907,285	1,841,807	934,522		
E031999	General Admin Allocated	0	0	201	(201)		
	Total Expenditure	0	0	201	(201)		
	Sub-total General Purpose Grants	(907,285)	(907,285)	(1,841,606)	934,321		
General Financing							
I032100	Interest on Municipal	25,000	25,000	20,313	(4,687)	-19%	There are funds on deposit for which we will still receive interest income for, we will still fall short of this budget estimate.
I032110	INTEREST ON PLANT RESERVE	9,660	9,650	11,615	1,965	20%	
I032120	Interest on LSL & AL Reserve	5,491	5,491	6,609	1,118	20%	
I032130	INTEREST ON BUILDING RESERVE	9,542	9,542	11,484	1,942	20%	
I032140	Interest on Admin Equip Reserv	1,434	1,434	1,727	293	20%	
I032145	Interest on Insurance Reserve	0	0	0	0		
I032150	Interest on Freebairn Recreation Centre Reserve	3,400	3,400	4,092	692	20%	
I032160	Interest on Joint Venture Reserve	1,814	1,814	2,183	369	20%	
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	2,496	2,496	3,004	508	20%	
I032180	INTEREST ON NATURAL DISASTER RESERVE	2,441	2,441	3,245	804	33%	
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	237	237	576	339	143%	
I032195	INTERST ON GENERAL PURPOSE RESERVE	0	0	311	311		
I032196	INTEREST ON CAMP KULIN RESERVE	500	500	0	(500)	-100%	
	Total Revenue	62,005	62,005	65,159	3,343		
E032100	BANK CHARGES	3,150	3,150	2,189	967	-31%	
E032150	Interest	300	300	11,100	(10,800)	3600%	
E032999	General Admin Allocated	17,330	17,330	28,323	(10,993)	63%	
	Total Expenditure	20,780	20,780	41,606	(20,826)		
	Sub-total General Financing	(41,225)	(41,225)	(23,552)	(17,484)		
	TOTAL GENERAL PURPOSE FUNDING	(2,823,462)	(2,823,462)	(3,731,869)	908,596		
GOVERNANCE							
Members of Council							
I041041	NOMINATION FEES RECEIVED	320	320	320	0	0%	
I041045	Reimbursements	0	0	456	456		
I041050	REBATES RECEIVED	0	0	0	0		
	Total Revenue	320	320	776	456		
E041020	MEMBERS TRAVELLING	7,266	7,266	4,038	3,228	-44%	
E041030	CONFERENCE EXPENSES	14,925	14,925	12,464	2,461	-16%	
E041040	Election Expenses	3,500	3,500	0			
E041041	Nomination Refunds	320	320	0	320	-100%	
E041050	SITTING FEES	24,000	24,000	22,050	1,950	-8%	
E041060	PRESIDENTIAL ALLOWANCE	5,000	5,000	5,000	0	0%	
E041070	DRESS SHIRTS FOR COUNCILLORS	500	500	794	(294)	59%	
E041075	FBT EXPENSE	8,000	8,000	5,470	2,530		
E041085	TELEPHONE	0	0	222	(222)		
E041110	REFRESHMENTS & GOODWILL	16,060	16,060	9,947	6,113	-38%	Payment of \$4,000 to the social club for Xmas party has not yet been made.

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E041111	MEAL ENTERTAINMENT	3,000	3,000	2,132	868	-29%	
E041120	ENTERTAINMENT SUBJECT TO FBT	0	0	823	(823)		
E041150	INSURANCES	3,390	3,390	3,390	(0)	0%	
E041160	Subscriptions & Donations	21,248	21,248	17,248	4,000	-19%	
E041161	Printing & Stationery	2,000	2,000	554	1,446	-72%	
E041165	Advertising	500	500	3,405	(2,905)	581%	
E041180	Chamber Maintenance	3,200	3,200	1,658	1,542	-48%	
E041270	Community Contributions	16,800	16,800	7,116	9,684	-58%	The CRC community Contributions have not been recorded for many months. CRC Manager is aware of the process and we will incorporate going forward
E041298	Depreciation	3,694	3,694	2,996	698	-19%	
E041999	General Admin Allocated	52,001	52,001	62,211	(10,210)	20%	
	Total Expenditure	185,404	185,404	161,520	20,384		
	Sub-total Members of Council	185,084	185,084	160,744	20,840		
	General Administration						
I042040	SUNDRY INCOME	31,500	31,500	32,958	1,458		
I042045	REIMBURSEMENTS	5,200	5,200	3,117	(2,083)	-40%	
I042046	CONTRIBUTION TO VEHICLES	8,008	8,008	10,416	2,408	30%	
I042050	STAFF RENT ADMIN	0	0	3,305	3,305		
I042297	PROFIT ON SALE OF ASSET	6,000	6,000	0	(6,000)	-100%	Depreciation not posted on CEO vehicle, because of this when the vehicle was traded a loss was recognised on sale rather than a profit. Annual dividend and rebate from LGIS, not budgeted for.
I042391	REIMBURSEMENTS - INSURANCE	2,000	2,000	10,143	8,143	407%	
I042440	PHOTOCOPYING & PRINTING	100	100	60	(40)	-40%	
	Total Revenue	52,808	52,808	59,998	7,190		
E042010	SALARIES	585,069	585,069	504,918	80,151	-14%	Hadlow long service leave of \$35k is budgeted here. He will be paid out after his income protection finishes. Savings on casual relief not used as well as existing casual staff not working their full budgeted hours.
E042015	Admin Long Service Leave	0	0	31,385	(31,385)		Staff participating in super scheme for whom we did not budget.
E042020	SUPERANNUATION	70,764	70,764	81,421	(10,657)	15%	
E042025	Administration Sundries	200	200	(267)	467	-234%	
E042030	INSURANCE	10,929	10,929	12,328	(1,399)	13%	
E042035	STAFF UNIFORMS	3,700	3,700	266	3,435	-93%	Staff training scheduled for May and June should bring this GL closer to budget.
E042040	STAFF TRAINING	11,300	11,300	3,102	8,198	-73%	
E042041	CONFERENCES	7,425	7,425	3,620	3,805	-51%	
E042042	MEETING EXPENSES	3,758	3,758	173	3,585	-95%	
E042045	RELOCATION COSTS	5,000	5,000	1,910	3,090	-62%	not overbudget on materials, just on labour and overheads meaning that there will be savings in other jobs for labour and overheads.
E042046	STAFF HOUSING	62,392	62,392	79,740	(17,348)	28%	
E042047	Depreciation CEO Housing	4,613	4,613	4,324	289	-6%	
E042048	Depreciation DCEO Housing	4,613	4,613	4,553	60	-1%	
E042049	CEO UTILITIES	3,000	3,000	2,874	126	-4%	
E042050	OFFICE MAINTENANCE	5,100	5,100	5,819	(719)	14%	
E042060	MEMBERSHIPS & SUBSCRIPTIONS	1,680	1,680	849	831	-49%	
E042070	Printing and Stationery	13,200	13,200	14,641	(1,441)	11%	
E042075	FBT EXPENSE	0	0	0	0		
E042080	TELEPHONE	8,596	8,596	9,509	(913)	11%	
E042090	Postage and Freight	4,500	4,500	4,637	(137)	3%	
E042100	ADVERTISING	5,000	5,000	1,824	3,176	-64%	
E042110	Office Equipment Maintenance	800	800	989	(189)	24%	
E042115	Bad Debts Expense	3,000	3,000	10,094	(7,094)	236%	Use of a casual cleaner who takes less time to complete the work.
E042120	Cleaning	30,332	30,332	10,642	19,690	-65%	
E042130	Computer Maintenance	25,500	25,500	25,892	(392)	2%	Payment of \$5,600 from 16/17 carried over to 17/18, permanent variance
E042135	IT Support	29,000	29,000	44,999	(15,999)	55%	
E042140	Staff Amenities	2,400	2,400	1,879	522	-22%	
E042160	OTHER EXPENSES	500	500	239	261	-52%	Just timing of expenditure there may be some minor savings in this account.
E042170	CONTRACT EMPLOYMENT	113,000	113,000	84,271	28,729	-25%	
E042180	UTILITIES	5,800	5,800	6,028	(228)	4%	
E042190	KEY TO KULIN	3,000	3,000	658	2,342	-78%	
E042200	Audit Fees	20,000	20,000	15,100	4,900	-25%	
E042297	LOSS ON SALE OF ASSET	4,000	4,000	10,559	(6,559)	164%	
E042298	Office Depreciation	13,000	13,000	18,802	(5,802)	45%	
E042999	General Admin Allocated	(1,008,363)	(1,008,363)	(927,217)	(81,146)	-8%	
	Total Expenditure	52,808	52,808	70,557	(17,749)		
	Sub-total General Administration	(0)	(0)	10,559	(10,559)		
	TOTAL GOVERNANCE	185,084	185,084	171,304	10,280		
	LAW, ORDER & PUBLIC SAFETY						
	Fire Prevention						
	Total Revenue	0	0	0	0		
E051040	OFFICE EXPENSES	1,500	1,500	1,562	(62)	4%	Permanent variance, fire insurance less than budgeted for
E051050	FIRE INSURANCE	24,144	24,144	17,796	6,348	-26%	
E051055	Protective Clothing	3,700	3,700	8,083	(4,383)	118%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E051060	Communication Maintenance	645	645	0	645	-100%	
E051070	Sundry Fire Prevention Costs	1,100	1,100	528	572	-52%	
E051080	FIRE PREVENTION - RANGER	0	0	0	0		
E051298	Depreciation	54,156	54,156	53,254	902	-2%	
E051700	Plant Operation Costs	200	200	0	200	-100%	
E051999	General Admin Allocated	11,689	11,689	10,509	1,190	-10%	
	Total Expenditure	97,144	97,144	91,731	5,413		
	Sub-total Fire Protection	97,144	97,144	91,731	5,413		
	Animal Control						
I052400	FINES AND PENALTIES	175	175	0	(175)	-100%	
I052430	CAT REGISTRATION FEE INCOME	500	500	760	260		
I052420	DOG REGISTRATION FEES	1,000	1,000	2,513	1,513	151%	
	Total Revenue	1,675	1,675	3,273	1,598		
E052010	Dog Control Costs	8,500	8,500	7,966	534	-6%	
E052020	CAT CONTROL COSTS	12,500	12,500	5,749	6,751	-54%	Timing variance - likely to come close to budget
E052040	Pest Control	0	0	557	(557)		
E052999	General Admin Allocated	4,207	4,207	3,869	338	-8%	
	Total Expenditure	25,207	25,207	18,140	7,067		
	Sub-total Animal Control	23,532	23,532	14,867	8,665		
	Other Law & Order						
I053010	ESL Bush Fires Allocation	29,550	29,550	29,118	(433)	-1%	Timing variance
I053030	ESL ADMINISTRATION	4,000	4,000	4,000	0	0%	
I053050	SALE OF PROTECTIVE CLOTHING	2,200	2,200	3,478	1,278	58%	
I053610	Government Grants	0	0	0	0		
	Total Revenue	35,750	35,750	36,759	1,009		
E053010	ESL BUSH FIRE BRIGADES	3,300	3,300	4,079	(779)	24%	
E053020	ESL SES UNIT	600	600	811	(211)	35%	
E053030	SES EMERGENCIES	0	0	614	(614)		
E053051	EMERGENCY BUILDING MAINTENANCE	2,805	2,605	8,403	(5,898)	235%	Replacement of ceiling, will be covered by ESL
E053060	Law & Order Other	200	200	0	200	-100%	
E053298	Depreciation	9,500	9,500	10,032	(532)	6%	
E053700	Plant Operation Costs	0	0	9,184	(9,184)		Recovery of plant costs of fire vehicle
E053999	General Admin Allocated	1,905	1,905	1,752	153	-8%	
	Total Expenditure	18,010	18,010	34,875	(16,865)		
	Sub-total Other Law & Order	(17,740)	(17,740)	(1,884)	(15,856)		
	TOTAL LAW,ORDER & PUBLIC SAFETY	102,936	102,936	104,714	(1,778)		
	HEALTH						
	Preventative Services						
I074410	OTHER LICENSES	0	0	0	0		
	Total Revenue	0	0	0	0		
E074040	GROUP/REGIONAL SCHEME	36,840	36,840	26,492	10,348	-28%	Were billed in May for Jan - Mar quarter \$7,300. Lower than expected costs for October & December quarter may mean an underspend overall
E074100	OTHER EXPENDITURE	1,000	1,000	0	1,000		
E074999	General Admin Allocated	3,269	3,269	2,846	423	-13%	
	Total Expenditure	41,109	41,109	29,338	11,771		
	Sub-total Other Law & Order	41,109	41,109	29,338	(11,771)		
	Mosquito Control						
E075020	Mosquito Control	2,306	2,306	227	2,079	-90%	
E075999	General Admin Allocated	1,895	1,895	1,742	152	-8%	
	Total Expenditure	4,201	4,201	1,969	2,232		
	Sub-total Other Mosquito Control	4,201	4,201	1,969	2,232		
	Analytical Expenses						
E076020	ANALYTICAL EXPENSES	850	850	505	345	-41%	
E076999	General Admin Allocated	1,905	1,905	1,752	153	-8%	
	Total Expenditure	2,755	2,755	2,257	498		
	Sub-total Other Analytical Expenses	2,755	2,755	2,257	498		
	Medical Centre						
I074100	OTHER INCOME	0	0	0	0		
I077080	REIMBURSEMENTS & GRANTS	0	0	76,243	(76,243)		
	Total Revenue	0	0	76,243	(76,243)		
E077010	COMMUNITY NURSES	1,000	1,000	0	1,000	-100%	
E077020	MEDICAL CENTRE	58,890	58,890	36,976	21,914	-37%	Profit made in December quarter due to a travel reimbursement. Could be a permanent variance
E077030	AMBULANCE SERVICES	150	150	1,048	(898)	598%	
E077298	Depreciation	0	0	50	(50)		
E077999	General Admin Allocated	4,395	4,395	4,042	353	-8%	
	Total Expenditure	64,435	64,435	42,116	22,319		
	Sub-total Medical Centre	64,435	64,435	(34,126)	22,319		
	TOTAL HEALTH	112,500	112,500	(663)	13,277		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
EDUCATION & WELFARE							
Education							
1080100	REIMBURSEMENT FROM SCHOOL	2,000	2,000	1,964	(36)	-2%	
	Total Revenue	2,000	2,000	1,964	(36)		
E080100	Contribution to School	2,200	2,200	2,117	83	-4%	
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	DONATIONS	1,000	1,000	83	917	-92%	
E080130	KULIN DHS PROMOTION	2,000	2,000	0	2,000	-100%	
E080999	General Admin Allocated	2,446	2,446	1,752	694	-28%	
	Total Expenditure	7,646	7,646	3,952	3,694		
	Sub-total Education	5,646	5,646	1,998	3,658		
Community Aged Care							
E082280	MINOR WELFARE EXPENDITURE	500	500	0	500		
E082999	General Admin Allocated	4,207	4,207	3,869	338	-8%	
	Total Expenditure	4,707	4,707	3,869	838		
	Sub-total Community Aged Care	4,707	4,707	3,869	838		
Other Welfare							
E083100	Care Group Donations	4,000	4,000	3,030	970	-24%	
E083999	General Admin Allocated	9,068	9,068	6,339	2,729	-8%	
	Total Expenditure	13,068	13,068	11,369	1,700		
	Sub-total Other Welfare	13,068	13,068	11,369	1,700		
Child Care Services							
1084010	Fees & Charges	140,920	140,920	125,267	(15,653)	-11%	Numbers down overall, conversely results in a lower actual with wages also.
1084020	Family & Childrens Grant	54,660	54,660	56,030	1,370	3%	
1084030	TRAINEESHIPS	0	0	2,500	2,500		
1084040	FUNDRAISING - GST	3,000	3,000	0	(3,000)	-100%	
1084041	FUNDRAISING - GST FREE	0	0	3,250	3,250		
1084050	SPECIAL PROJECTS	0	0	127	127		
1084085	OTHER INCOME	1,000	1,000	1,818	818	82%	This grant will not be received this year - financials are tracking to budget. Funding for this grant in future years has been confirmed.
1084100	Various Grants	50,000	50,000	0	(50,000)	-100%	
1084060	Staff Rent & Utility Reimbursement	0	0	0	0		
	Total Revenue	249,580	249,580	188,992	(60,588)		
E084010	Salaries	170,698	170,698	135,600	35,098	-21%	Numbers down overall, service fees are also below the expected budget figure.
E084011	Salaries - Building Maintenance	3,000	3,000	422	2,578	-86%	
E084012	SALARIES - GARDENING	3,500	3,500	1,289	2,211	-63%	
E084013	SUPERANNUATION	12,166	12,166	11,579	588	-5%	
E084014	CLEANING SALARIES	9,360	9,360	5,541	3,819	-41%	
E084016	Insurance - Workers Comp	4,077	4,077	8,583	(4,506)	111%	
E084020	ACCREDITATION	1,500	1,500	359	1,141	-76%	
E084025	Advert/Printing/Promotion	800	800	0	800	-100%	
E084030	Computer Exp	2,000	2,000	2,206	(206)	10%	
E084035	EQUIPMENT UPGRADES	3,000	3,000	244	2,756	-92%	
E084040	ELECTRICITY/GAS/WATER	4,000	4,000	4,883	(883)	22%	
E084045	Gardening	5,000	5,000	692	4,308	-86%	
E084050	Insurance	1,787	1,787	1,697	90	-5%	
E084055	Subscriptions	1,000	1,000	292	708	-71%	
E084060	BUILDING LEASE	600	600	1,116	(516)	86%	
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationery	1,000	1,000	1,891	(891)	89%	
E084070	REPAIRS & MAINTENANCE	4,500	4,500	3,585	915	-20%	
E084075	STAFF EXPENSES	7,000	7,000	1,771	5,229	-75%	
E084080	TELEPHONE	1,200	1,200	393	807	-67%	
E084085	Sundry & Other	2,500	2,500	480	2,020	-81%	
E084086	FUNDRAISING	0	0	802	(802)		
E084090	Consumables	0	0	1,856	(1,856)		
E084095	CLEANING CONSUMABLES	3,000	3,000	3,237	(237)	8%	
E084150	SPECIAL PROJECTS	1,000	1,000	0	1,000	-100%	
E084298	Depreciation	0	0	625	(625)		
E084999	General Admin Allocated	19,922	19,922	18,320	1,602	-8%	
	Total Expenditure	262,610	262,610	207,463	55,148		
	Sub-total Child Care Services	13,030	13,030	18,470	(5,440)		
	TOTAL EDUCATION & WELFARE	36,451	36,451	35,696	755		
HOUSING							
Housing - Other							
1092100	RENTAL - OTHER HOUSING	3,384	3,384	0	(3,384)	-100%	
1092110	Rental - GEHA Housing	65,728	65,728	64,281	(1,447)	-2%	
1092130	RENTAL - COMMUNITY BANK HOUSE	0	0	1,080	1,080		
1092150	RENTAL - JOINT VENTURE	59,904	59,904	51,571	(8,333)	-14%	2 Units at Johnston street vacant for some period, now rectified and at full occupancy.
1092391	Reimbursements - General	0	0	184	184		
	Total Revenue	129,016	129,016	117,117	(11,899)		

STATEMENT OF OPERATING

GOA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E092020	INTEREST ON HOUSING LOANS 55 & 58	43,261	43,261	43,504	(243)	1%	
E092050	OTHER HOUSING MAINTENANCE	7,600	7,600	9,825	(2,225)	29%	
E092055	GENERAL MAINTENANCE	0	0	7,536	(7,536)		Wages costs associated with new houses. Gardners and Building Officer labour and overheads. No budget item in this GL was an oversight.
E092060	KULIN RETIREMENT HOMES	0	0	11,830	(11,830)		Police Officers house repairs and bathroom renovation
E092148	GEHA HOUSING - COSTS	23,868	23,868	31,722	(7,854)	33%	
E092150	JOINT VENTURE HOUSING - COSTS	67,784	67,784	71,753	(3,969)	6%	
E092155	Housing Project Ellson Street	0	0	1,602	(1,602)		
E092160	Depreciation - Joint Venture	0	0	7,274	(7,274)		
E092170	COMMUNITY BANK HOUSE COSTS	0	0	2,265	(2,265)		
E092180	Depreciation Community Bank Hs	5,000	5,000	5,149	(149)	3%	
E092298	Depreciation	27,221	27,221	29,987	(2,766)	8%	
E092999	General Admin Allocated	12,114	12,114	3,869	8,245	-68%	
	Total Expenditure	186,848	186,848	225,715	(38,867)		
	Sub-total Housing - Other	57,832	57,832	108,598	(50,766)		
	TOTAL HOUSING	57,832	57,832	108,598	(50,766)		
	COMMUNITY AMENITIES						
	Sanitation - Household Refuse						
H01400	CHARGES - REFUSE REMOVAL	69,713	69,713	71,795	2,082	3%	
	Total Revenue	69,713	69,713	71,795	2,082		
E101020	DOMESTIC REFUSE COLLECTION	95,069	95,069	86,106	8,963	-9%	Timing of monthly bills, avon waste one month behind
E101021	DUDININ REFUSE COLLECTION	8,699	8,699	3,041	5,658	-65%	Underspent on labour, overheads and materials
E101022	PINGARING REFUSE COLLECTION	4,710	4,710	5,290	(580)	12%	
E101030	REFUSE SITE MAINTENANCE	37,257	37,257	33,910	3,347	-9%	
E101040	ROEROC	15,000	15,000	0	15,000	-100%	Bendering Tip, bill not yet received.
E101050	Recycling Depot	790	790	397	393	-50%	
E101298	Depreciation	1,940	1,940	1,818	122	-6%	
E101999	General Admin Allocated	4,712	4,712	3,869	843	-18%	
	Total Expenditure	168,177	168,177	134,432	33,746		
	Sub-total Sanitation - Household Refuse	98,464	98,464	62,637	35,828		
	Sanitation - Other						
H02030	Drum Muster Reimbursement	3,000	3,000	0	(3,000)	-100%	
H02410	CHARGES - REFUSE REMOVAL	13,938	13,938	14,070	132	1%	
H02420	Sale of Bins	400	400	0	(400)	-100%	
	Total Revenue	17,338	17,338	14,070	(3,268)		
E102020	Commercial Refuse Collection	55,981	55,981	47,632	8,349	-15%	Timing of monthly bills, avon waste one month behind
E102030	Drum Muster	3,460	3,460	2,193	1,267	-37%	
E102298	Depreciation	5,791	5,791	4,671	1,120	-19%	
E102420	PURCHASE OF BINS	400	400	155	245	-61%	
E102999	General Admin Allocated	4,207	4,207	3,869	338	-8%	
	Total Expenditure	69,839	69,839	58,519	11,320		
	Sub-total Sanitation - Other	52,501	52,501	44,449	8,051		
	Sewage						
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	0	0		
E103999	General Admin Allocated	1,905	1,905	1,752	153	-8%	
	Total Expenditure	1,905	1,905	1,752	153		
	Sub-total Sewage	1,905	1,905	1,752	153		
	Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	5,900	5,900	3,255	2,645	-45%	
E104999	General Admin Allocated	2,672	2,672	2,434	239	-9%	
	Total Expenditure	8,572	8,572	5,689	2,883		
	Sub-total Urban Stormwater Drainage	8,572	8,572	5,689	2,883		
	Protection of Environment						
H05220	Income Other	0	0	45	45		
	Total Revenue	0	0	45	45		
E105051	Reinstatement of Gravel Pits	5,360	5,360	14,632	(9,272)	173%	Permanent variance. All labour and plant costs so this overspend will result in an underspend in other areas.
E105100	Landcare	0	0	0	0		
E105200	TREE PLANTING - WATER CATCHMENT OFFSET	4,800	4,800	0	4,800	-100%	
E105999	General Admin Allocated	1,905	1,905	1,735	170	-9%	
	Total Expenditure	12,065	12,065	16,366	(4,302)		
	Sub-total Protection of Environment	12,065	12,065	16,321	(4,256)		
	Town Planning						
H06110	Planning Approvals	1,000	1,000	892	(108)	-11%	
H06297	Profit on Sale Rural Lots	4,000	4,000	0	(4,000)		
	Total Revenue	5,000	5,000	892	(108)		
E106020	Town Planning Advice	11,000	11,000	8,237	2,763	-25%	
E106030	Town Planning Other	3,200	3,200	2,064	1,136	-36%	
E106999	General Admin Allocated	8,757	8,757	8,053	704	-8%	

STATEMENT OF OPERATING

GOA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
	Total Expenditure	22,957	22,957	18,354	4,604		
	Sub-total Town Planning	17,957	17,957	17,462	4,496		
	Other Community Amenities						
H107400	Charges - Cemetery Fees	1,200	1,200	2,224	1,024	85%	Contribution from Lions (Cemetery Upgrade)
H107051	GRANT INCOME	0	0	28,033	28,033		
	Total Revenue	1,200	1,200	30,257	29,057		
E107031	KULIN CEMETERY	11,071	11,071	12,051	(1,780)	16%	
E107032	DUDININ CEMETERY	2,080	2,080	0	2,080	-100%	
E107033	Pingaring Cemetery	1,580	1,580	328	1,252	-79%	
E107050	PUBLIC CONVENIENCES	16,991	16,991	16,034	957	-6%	
E107051	Public Notice Boards	1,400	1,400	0	1,400	-100%	
E107052	PUBLIC CONVENIENCES DUDININ	3,035	3,035	1,999	1,036	-34%	
E107053	PUBLIC CONVENIENCES PINGARING	9,337	9,337	5,206	4,131	-44%	
E107060	WAR MEMORIAL	3,700	3,700	1,760	1,940	-52%	
E107298	Depreciation	10,032	10,032	11,663	(1,631)	16%	
E107999	General Admin Allocated	9,068	9,068	8,339	730	-8%	
	Total Expenditure	68,294	68,294	58,179	10,115		
	Sub-total Other Community Amenities	67,094	67,094	27,922	39,172		
	TOTAL COMMUNITY AMMENITIES	258,558	258,558	176,231	86,327		
	RECREATION & CULTURE						
	Sports Facilities - Various						
E110298	Depreciation	60,356	60,356	62,826	(2,470)	4%	
E110999	General Admin Allocated	5,920	5,920	5,444	476	-8%	
E113331	BOWLING GREENS	548	548	1,196	(648)	118%	Budget on materials is fully spent, underspent on labour, overheads and plant allocations. Overall we are on track to be under budget
E113332	OVAL	78,064	78,064	58,842	19,222	-25%	
E113333	GOLF TENNIS PAVILION	12,851	12,851	11,001	1,850	-14%	
E113334	Golf Course	7,760	7,760	12,740	(4,980)	64%	
E113701	Plant Operation Costs	1,000	1,000	3,875	(2,875)	287%	
	Total Expenditure	166,499	166,499	155,925	10,574		
	Sub-total Sports Facilities - Various	166,499	166,499	155,925	10,574		
	Public Halls						
H11021	MEMORIAL HALL DONATIONS/GRANTS	1,468	0	0	0		
H11022	RENTAL FROM MEMORIAL HALL	0	0	889	889		
	Total Revenue	1,468	0	889	889		
E111021	MEMORIAL HALL	10,775	10,775	9,867	1,908	-18%	
E111031	PINGARING HALL	6,730	6,730	1,748	4,982	-74%	
E111032	DUDININ HALL	8,910	8,910	2,547	6,363	-71%	Electrical work in ceiling planned for this year but not yet completed.
E111033	JITARNING HALL	270	270	374	(104)	39%	
E111298	Depreciation	34,426	34,426	40,461	(6,035)	18%	
E111999	General Admin Allocated	5,920	5,920	5,444	476	-8%	
	Total Expenditure	67,031	67,031	59,440	7,591		
	Sub-total Public Halls	65,563	67,031	58,551	8,480		
	Swimming Pools						
H112405	Pool Admission - Adults	6,400	6,400	3,189	(3,211)	-50%	Discount of fees and shorter than usual pool season has resulted in less revenue.
H112410	Pool Admission - Children	4,000	4,000	2,883	(1,117)	-28%	
H112450	Pool Slide Income	13,900	13,900	5,138	(8,762)	-63%	
H112480	SEASON PASS	8,500	8,500	7,682	(818)	-10%	
H112600	EVENTS	1,050	1,050	300	(750)	-71%	
H112510	STAFF RENT	1,553	1,553	272	(1,281)	-82%	
	Total Revenue	35,403	35,403	19,464	(15,938)		
E112021	Salaries	65,086	65,086	53,618	11,468	-18%	Pool season late to start, there will be some savings in this account.
E112022	Superannuation	4,998	4,998	3,461	1,537	-31%	
E112023	CHEMICALS	5,500	5,500	5,917	(417)	8%	Two more months of high season to be billed. Likely this account will run close to budget
E112024	ELECTRICITY	33,500	33,500	24,908	8,594	-26%	
E112025	WATER	10,500	10,500	10,696	(196)	2%	
E112026	MAINTENANCE	48,650	48,650	64,138	(15,488)	32%	Unbudgeted expenditure - tiles in pool, pump and airconditioner
E112027	INSURANCE	12,970	12,970	18,074	(5,104)	39%	
E112028	OTHER MINOR EXPENDITURE	3,730	3,730	2,141	1,589	-43%	Permanent variance
E112029	STAFF HOUSING	0	0	0	0		
E112030	TELEPHONE	500	500	668	(168)	34%	
E112298	Depreciation	89,272	89,272	88,884	388	0%	
E112600	EVENTS	1,500	1,500	0	1,500	-100%	
E112999	General Admin Allocated	10,242	10,242	9,418	824	-8%	
	Total Expenditure	286,448	286,448	281,920	4,527		
	Sub-total Swimming Pools	251,045	251,045	262,456	(11,411)		
	Freebairn Recreation Centre						
H113100	Memberships - Adult	11,050	11,050	11,456	406	4%	
H113110	Memberships - Children	500	500	236	(264)	-53%	
H113120	Memberships - Social	1,650	1,650	1,679	29	2%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of Variances
		\$	\$	\$	\$	%	
I113130	MEMBERSHIPS - SHORT TERM	0	0	109	109		
I113140	Bank Charges recouped	300	300	156	(144)	-48%	
I113150	EVENTS	1,550	1,550	564	(986)	-64%	
I113300	Hire - Indoor Courts	500	500	191	(309)	-62%	
I113320	Hire - Kitchen	3,500	3,500	3,889	389	11%	
I113330	DONATIONS FOR FREEBARN REC CE NTRE	1,500	1,500	525	(975)	-65%	
I113338	COMMUNITY CONTRIBUTIONS - SPECIFIC	12,000	12,000	14,444	2,444	20%	Number of Community Events held at the FRC free of charge
I113390	Hire - Golf/Tennis Pavilion	480	480	264	(216)	-45%	
I113390	Hire - Function Rooms	1,000	1,000	1,311	311	31%	
I113393	GYMNASIUM INCOME	450	450	0	(450)	-100%	
I113395	Catering Income	0	0	32	32		
I113500	BAR SALES	130,000	130,000	136,382	6,382	5%	
I113501	INTERNAL BAR SALES	3,000	3,000	262	(2,738)	-91%	
I113505	Canteen Sales	3,000	3,000	5,804	2,804	93%	
	Total Revenue	170,460	170,460	177,304	6,824		
E113060	Advertising and Promotion	1,000	1,000	1,000	0	0%	
E113100	BANK CHARGES	500	500	719	(219)	44%	
E113104	CATERING COSTS	0	0	964	(964)		
E113107	Committee Costs	200	200	46	154	-77%	
E113120	Cleaning Supplies	5,000	5,000	3,415	1,585	-32%	
E113130	IT MAINTENANCE	3,500	3,500	4,827	(1,327)	38%	
E113140	Depreciation- Freebairn Centre	0	0	1,043	(1,043)		
E113180	ELECTRICITY	25,000	25,000	23,024	1,976	-8%	
E113190	FREIGHT - NON-BAR	100	100	0	100	-100%	
E113210	GAS SUPPLIES	3,300	3,300	1,411	1,889	-57%	
E113218	Minor Equipment	500	500	838	(338)	68%	
E113220	INSURANCE	22,250	22,250	22,399	(149)	1%	
E113240	LICENCING COSTS	1,710	1,710	1,277	433	-25%	
E113243	Kitchen Consumables	800	800	1,494	(694)	87%	
E113250	Printing, Stationery and Post	2,500	2,500	1,717	783	-31%	
E113260	Pool Costs	200	200	0	200	-100%	
E113270	REPAIRS AND MAINTENANCE	46,390	46,390	44,716	1,674	-4%	
E113272	Security Costs	450	450	300	150	-33%	
E113280	Superannuation	9,417	9,417	8,056	1,361	-14%	
E113285	STAFF TRAINING	4,350	4,350	236	4,114	-95%	
E113290	TELEPHONE	3,500	3,500	2,822	679	-19%	
E113295	UNIFORMS	800	800	35	765	-96%	
E113298	Depreciation	135,388	135,388	139,523	(4,135)	3%	
E113300	Wages - Centre Manager	21,103	21,103	17,630	3,473	-16%	
E113310	Wages - Bar Staff Casuals	35,198	35,198	42,014	(6,816)	19%	
E113315	EVENTS	5,000	5,000	985	4,015	-80%	
E113320	WAGES - CLEANER	19,750	19,750	26,181	(6,431)	33%	
E113330	OTHER COSTS	400	400	7,818	(7,418)	1854%	
E113335	KIDSPORT	500	500	3,625	(3,125)	625%	
E113350	WORKERS COMPENSATION	4,646	4,646	4,901	(255)	5%	
E113410	Sundry Equipment Purchases	3,700	3,700	844	2,856	-77%	
E113499	INTERNAL BAR PURCHASES	2,000	2,000	285	1,715	-86%	
E113500	Bar Purchases	52,000	52,000	63,183	(11,183)	21%	
E113501	Ice and Sundry Supplies	1,000	1,000	551	449	-45%	
E113502	FREIGHT ON BAR PURCHASES	2,400	2,400	2,588	(188)	8%	
E113505	Canteen Purchases	500	500	752	(252)	50%	
E113510	Bar Glassware	500	500	0	500	-100%	
E113540	STOCK WRITTEN OFF	600	600	0	600	-100%	
E113999	General Admin Allocated	10,052	10,052	8,552	1,500	-15%	
	Total Expenditure	426,204	426,204	439,760	(13,557)		
	Sub-total Freebairn Recreation Centre	255,724	255,724	262,456	(6,732)		
	Television Re-broadcasting						
I114310	Television Charges	1,400	1,400	1,410	10	1%	
	Total Revenue	1,400	1,400	1,410	10		
E114280	EQUIPMENT MAINTENANCE	0	0	40	(40)		
E114290	CONT TO VARLEY RADIO	2,000	2,000	626	1,374	-69%	
E114298	Depreciation	1,824	1,824	1,359	465	-25%	
E114999	General Admin Allocated	2,631	2,631	2,419	212	-8%	
	Total Expenditure	6,454	6,454	4,444	2,011		
	Sub-total Television Re-broadcasting	5,054	5,054	3,033	2,021		
	Other Culture						
I116300	Grant - Railway Station	15,000	15,000	0	(15,000)	-100%	Removed at budget review, work will not be completed
	Total Revenue	15,000	15,000	0	(15,000)		
E116100	KULIN MUSEUM	150	150	196	(46)	31%	
E116200	HERITAGE	0	0	285	(285)		
E116300	Railway Station Maintenance	19,100	19,100	390	18,720	-98%	Removed at budget review, work will not be completed
E116999	General Admin Allocated	1,905	1,905	1,752	153	-8%	
	Total Expenditure	21,155	21,155	2,612	18,543		
	Sub-total Other Culture	6,155	21,155	2,612	18,543		
	Other Sport & Recreation						
I117430	Kulin Squash Courts	100	100	0	(100)	-100%	
	Total Revenue	100	100	140	40		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E117029	OFFICE GARDENS	18,100	18,100	18,480	(380)	2%	
E117030	PUBLIC PARKS GDNS & RESERVES	58,260	58,260	73,759	(15,499)	27%	Verge Pick Up, Street Trees & Tidy Up in preparation for Bush Races. Wages allocation only
E117031	RESERVES - OTHER	18,500	18,500	23,351	(4,851)	26%	
E117042	KULIN SQUASH COURTS	200	200	0	200	-100%	
E117050	STORM WATER REUSE SCHEME	0	0	1,999	(1,999)		
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	900	900	1,822	(922)	102%	
E117054	Dudinin Tennis Club	1,935	1,935	2,333	(398)	21%	
E117056	OTHER SPORTING CLUBS	2,000	2,000	0	2,000	-100%	
E117058	SKATE PARK & PLAYGROUND	1,940	1,940	975	965	-50%	
E117298	Depreciation	23,850	23,850	24,186	(336)	1%	
E117500	VARLEY DISTRICT CONTRIBUTIONS	2,000	2,000	0	2,000	-100%	
E117520	Pingaring Golf Club	1,445	1,445	1,351	94	-7%	
E117999	General Admin Allocated	12,820	12,820	11,788	1,032	-8%	
	Total Expenditure	141,950	141,950	160,044	(18,094)		
	Sub-total Other Sport & Recreation	141,850	141,850	159,904	(18,054)		
	Recreation Co-ordinator						
	Total Revenue	0	0	0	0		
E118010	Wages	23,970	23,970	17,973	5,997	-25%	
	Total Expenditure	23,970	23,970	17,973	5,997		
	Sub-total Recreation Co-ordinator	23,970	23,970	17,973	5,997		
	TOTAL RECREATION & CULTURE	915,860	932,328	922,910	9,417		
	TRANSPORT						
	Roadworks						
H121500	Regional Road Group	392,000	392,000	392,410	410	0%	
H121505	MISC INCOME	0	0	855	855		
H121520	Roads to Recovery	646,650	646,650	770,326	123,676	19%	Funding received in advance of expenditure. We will be restricting some of these funds to use for 18/19 roadworks
	Total Revenue	1,038,650	1,038,650	1,163,591	124,941		
E121298	Depreciation	1,046,018	1,046,018	1,255,728	(209,710)	20%	
E121602	Traffic Signs	8,700	8,700	6,666	2,034	-23%	
	Total Expenditure	1,054,718	1,054,718	1,262,394	(207,676)		
	Sub-total Roadworks	16,068	16,068	98,803	(82,735)		
	Road Maintenance						
H122360	Government Grants	112,782	112,782	111,986	(796)	-1%	
	Total Revenue	112,782	112,782	111,986	(796)		
E122010	ROAD MAINTENANCE	1,231,117	1,231,117	1,041,316	189,801	-15%	This account is likely to run close to budget as most construction work is finalised.
E122120	Insurance - Contract Works	0	0	1,697	(1,697)		Over budget on wages and overheads. Budget on materials is on target.
E122121	KULIN DEPOT	49,305	49,305	65,631	(16,326)	33%	
E122122	HOLT ROCK DEPOT	7,125	7,125	4,854	2,271	-32%	
E122140	Footpath Maintenance	6,800	6,800	2,223	4,577	-67%	
E122150	STREET LIGHTING	21,160	21,160	18,568	2,592	-12%	
E122160	Street Cleaning	11,300	11,300	9,685	1,615	-14%	
E122161	DUDININ CLEANING	5,040	5,040	2,227	2,813	-56%	
E122180	Street Trees	24,300	24,300	10,920	13,380	-55%	Over budget on wages and overheads. Budget on materials is on target.
E122190	Streetscape Maintenance	49,500	49,500	68,176	(18,676)	38%	
E122200	Roman Road System	6,000	6,000	7,085	(1,085)	18%	
E122298	Depreciation	609,441	609,441	461,535	147,906	-24%	
E122999	General Admin Allocated	436,682	436,682	432,910	3,772	-1%	
	Total Expenditure	2,457,770	2,457,770	2,130,335	327,435		
	Sub-total Road Maintenance	2,344,988	2,344,988	2,018,349	326,640		
	Road Plant Purchases						
H123297	Profit on Sale of Asset	5,000	5,000	4,159	(841)	-17%	
	Total Revenue	5,000	5,000	4,159	(841)		
E123297	LOSS ON SALE OF ASSET	107,000	107,000	95,013	11,987	-11%	Timing, purchases expected later in the year.
E123999	General Admin Allocated	12,292	12,292	11,303	989	-8%	
	Total Expenditure	119,292	119,292	106,316	12,976		
	Sub-total Road Plant Purchases	114,292	114,292	102,157	12,135		
	Aerodomes						
E126280	Airstrip Maintenance	3,000	3,000	1,545	1,455	-48%	
E126298	Depreciation	0	0	1,994	(1,994)		
E126999	General Admin Allocated	1,905	1,905	1,752	153	-8%	
	Total Expenditure	4,905	4,905	5,292	(387)		
	Sub-total Aerodomes	4,905	4,905	5,292	(387)		
	TOTAL TRANSPORT	2,480,253	2,480,253	2,224,600	255,653		
	ECOMONIC SERVICES						

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
I130100	GRANT FUNDING	15,000	15,000	21,227	6,227	42%	
I130200	DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM	0	0	16,500	16,500		Funds held in charities account and need to be transferred to improve the budget.
I130210	DONATIONS CAMPS	55,000	55,000	62,530	7,530	14%	Funds held in charities account and need to be transferred to improve the budget.
I130240	DONATIONS GENERAL	140,000	140,000	9,507	(130,493)	-93%	transferred to improve the budget.
I130300	USER CHARGES SCHOOL HOLIDAY/LOCAL PROGRAM	2,500	2,500	22,695	20,195	808%	Funds held in charities account and need to be transferred to improve the budget.
I130310	USER CHARGES CAMPS	60,000	60,000	55,672	(4,328)	-7%	transferred to improve the budget.
I130700	TRANSFER FROM CAMP KULIN RESERVE	25,000	25,000	0	(25,000)	-100%	
I130320	USER CHARGES SCHOOL CAMPS	30,000	30,000	35,677	5,677	19%	
I130330	USER CHARGES CORPORATE CAMPS	3,000	3,000	3,693	693	23%	
I130400	MERCHANDISE SALES	1,500	1,500	1,518	18	1%	
I130500	RENTAL REIMBURSEMENTS	0	0	6,343	6,343		
I130600	REIMBURSEMENTS AND OTHER INCOME	0	0	8,614	8,614		
	Total Income	332,000	332,000	243,976	(102,980)		
E130100	FACILITATORS WAGES	193,317	193,317	200,533	(7,216)	4%	Use of casual staff during busy times while other staff are on leave.
E130110	FACILITATORS SUPERANNUATION	18,365	18,365	18,624	(259)	1%	
E130180	VOLUNTEER SUPPORT	1,000	1,000	304	696	-70%	
E130170	SUPERVISION OTHER EMPLOYMENT EXPENSES	0	0	224	(224)		
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PROGRAM	6,000	6,000	603	5,397	-80%	
E130210	ACTIVITY COSTS - CAMPS	5,000	5,000	1,262	3,738	-75%	
E130220	ACTIVITY COSTS - SCHOOL CAMPS	200	200	694	(494)	247%	
E130230	ACTIVITY COSTS - CORPORATE CAMPS	200	200	0	200	-100%	
E130310	TRANSPORTATION FOR CAMPS	18,000	18,000	17,778	222	-1%	
E130335	HOUSING COSTS	12,100	12,100	7,923	4,177	-35%	
E130500	CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS	500	500	2,403	(1,903)	381%	
E130510	CATERING CAMPS	20,000	20,000	22,057	(2,057)	10%	
E130520	CATERING SCHOOL CAMPS	4,000	4,000	2,052	1,048	-26%	
E130610	ADVERTISING CAMPS	200	200	90	110	-55%	
E130630	ADVERTISING CORPORATE CAMPS	0	0	480	(480)		
E130670	ADVERTISING, MARKETING GENERAL	1,000	1,000	995	5	-1%	
E130700	MERCHANDISE COSTS	5,000	5,000	6,048	(1,048)	21%	
E130800	CAMP KULIN ADMINISTRATION COSTS	24,500	24,500	30,734	(6,234)	25%	
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	2,500	2,500	712	1,788	-72%	
E130820	INCORPORATION EXPENSES	0	0	861	(861)		
E130999	GENERAL ADMINISTRATION ALLOCATED	15,125	15,125	13,775	1,351	-9%	
E130705	EVENT EXPENSES	0	0	1,806	(1,806)		
E132040	KULIN HOSTEL	49,432	49,432	38,282	11,150	-23%	
	Total Expenditure	376,439	376,439	369,360	(2,265)		
	Sub-total Camp Kulin	44,439	44,439	125,384			
	Rural Services						
I131100	OTHER INCOME	0	0	25	25		
	Total Revenue	0	0	25	25		
E131040	Noxious Weeds/Pest Plants	7,400	7,400	9,659	(2,259)	31%	
E131060	Vermin Control	900	900	100	800	-89%	
E131298	Depreciation	75	75	54	21	-28%	
E131989	General Admin Allocated	1,905	1,905	1,752	153	-8%	
	Total Expenditure	10,280	10,280	11,565	(1,285)		
	Sub-total Rural Services	10,280	10,280	11,540	(1,261)		
	Tourism & Area Promotion						
I132100	Grants	1,700	1,700	5,139	3,439	202%	
I132400	Comm Info Officer Grant	0	0	714	714		
I132409	HOSTEL CHARGES	500	500	0	(500)	-100%	
I132410	Caravan Park Charges	15,000	15,000	22,055	7,055	47%	Higher than budgeted usage
I132420	Sale of Maps	100	100	30	(70)	-70%	
I132430	SALE OF HISTORY BOOKS - KULIN	100	100	0	(100)	-100%	
I132450	SALE OF THH SOUVENIRS	1,000	1,000	2,291	1,291	129%	
	Total Revenue	18,400	18,400	30,228	7,675		
E132030	CARAVAN PARK	21,506	21,506	22,006	(500)	2%	
E132050	INFORMATION BAY	1,600	1,600	171	1,429	-89%	
E132100	Tourism & Area Promotion	31,750	31,750	24,780	6,970	-22%	
E132120	District Maps	200	200	0	200	-100%	
E132410	SUPERANNUATION	0	0	3,278	(3,278)		
E132298	Depreciation	65,000	65,000	58,369	6,631	-10%	
E132989	General Admin Allocated	35,621	35,621	31,359	4,262	-12%	
	Total Expenditure	155,677	155,677	139,964	15,713		
	Sub-total Tourism & Area Promotion	137,277	137,277	109,736	23,388		
	Building Control						
I133410	BUILDING PERMITS	4,000	4,000	2,121	(1,879)	-47%	
I133420	BCITF LEVY COLLECTION	2,000	2,000	836	(1,164)	-58%	
I133425	BUILDING SERVICES LEVY COLLECTION	960	960	1,043	83	9%	
	Total Revenue	6,960	6,960	3,999	(2,961)		
E133010	Group Building Scheme	18,000	18,000	18,180	(180)	1%	
E133420	BCITF levy payment	2,000	2,000	0	2,000	-100%	
E133425	BUILDING SERVICES LEVY PAYMENT	960	960	1,034	(74)	8%	
E133999	General Admin Allocated	3,166	3,166	2,911	255	-8%	
	Total Expenditure	24,126	24,126	22,125	2,000		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of Variances
Sub-total Building Control		17,166	17,166	18,126	(860)		
Kulin Resource Centre							
I134010	Business Memberships	0	0	127	127		
I134070	Photocopying	3,600	3,600	5,809	2,209	61%	
I134080	BINDING, STAPLING & FOLDING	0	0	33	33		
I134090	FAXING, SCANNING & EMAILING	200	200	114	(86)	-43%	
I134100	Computer Usage	800	800	171	(629)	-79%	
I134120	Desktop Publishing	1,440	1,440	0	(1,440)	-100%	
I134130	KULIN UPDATE	9,000	9,000	7,034	(1,966)	-22%	
I134140	Laminating	1,300	1,300	389	(911)	-70%	
I134150	Equipment Hire	200	200	127	(73)	-36%	
I134160	CONSUMABLE SALES	1,000	1,000	1,003	3	0%	
I134170	BUILDING HIRE	1,200	1,200	4,371	3,171	264%	
I134180	PUBLIC TRAINING/COURSES	1,800	1,800	1,503	(297)	-16%	
I134190	Commissions	4,000	4,000	4,882	882	22%	
I134215	KODAK SCANNING & PHOTOSHOP	1,200	1,200	93	(1,107)	-92%	
I134220	OTHER INCOME	2,040	2,040	8,005	5,965	292%	Gen Ag income
I134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	4,800	4,800	0	(4,800)	-100%	
I134300	Reimbursements	6,000	6,000	5,749	(251)	-4%	
I134500	GRANTS - CRC OPERATIONAL	99,941	99,941	139,913	39,972	40%	Increase in income from DPIRD grant to fund the CRC trainee.
Total Revenue		138,521	138,521	179,624	41,103		
E134010	Wages	92,213	92,213	84,197	8,016	-9%	
E134020	Superannuation	8,760	8,760	4,958	3,802	-43%	
E134030	INSURANCE	12,500	12,500	12,325	175	-1%	
E134040	UNIFORMS	800	800	357	443	-55%	
E134050	STAFF TRAINING	1,000	1,000	2,385	(1,385)	138%	
E134060	TELEPHONE	2,000	2,000	1,479	521	-26%	
E134065	WATER	800	800	448	352	-44%	
E134070	ELECTRICITY	0	0	6,868	(6,868)		
E134080	Printing & Stationery	9,000	9,000	17,424	(8,424)	94%	
E134090	Postage and Freight	840	840	0	840	-100%	
E134095	STAFF AMENITIES	771	771	0	771	-100%	
E134100	Advertising and Promotion	2,500	2,500	2,519	(19)	1%	
E134110	IT MAINTENANCE & SUPPORT	9,000	9,000	9,010	(10)	0%	
E134115	Cleaning	0	0	0	0		
E134120	CENTRE MAINTENANCE	5,100	5,100	5,669	(569)	11%	
E134130	Courses	5,000	5,000	9,109	(4,109)	82%	Gen Ag expenditure, covered by income above.
E134140	Library Freight	400	400	0	400	-100%	
E134150	LIBRARY COSTS	14,953	14,953	15,789	(836)	6%	
E134155	Kodak Scanning & Photoshop	0	0	(3)	3		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORS	0	0	0	0		
E134190	KEY TO KULIN	400	400	65	335	-84%	
E134200	GRANT FUNDING EXPENDITURE	2,000	2,000	1,266	734	-37%	
E134298	Depreciation	42,493	42,493	47,901	(5,406)	13%	
E134300	SUNDRY EXPENSES	0	0	0	0		
E134999	General Admin Allocated	12,774	12,774	11,746	1,027	-8%	
Total Expenditure		223,306	223,306	233,512	(10,206)		
Sub-total Kulin Resource Centre		84,785	84,785	53,888	30,897		
Other Economic Services							
I136010	SALE OF STANDPIPE WATER	5,200	5,200	105	(5,095)	-98%	
I136030	GRANTS	80,222	80,222	0	(80,222)	-100%	As per budget review, funds will not be received this year. The work will also not be completed.
I136040	OTHER INCOME	0	0	9	9		
I136050	OTHER INCOME	0	0	0	0		
I136115	Community Cropping Program	1,000	1,000	4,364	3,364		
Total Revenue		66,422	66,422	4,478	(65,308)		
E136040	WATER SUPPLY (STANDPIPES)	35,200	35,200	40,273	(5,073)	14%	
E136050	Farm Water Supplies & Maintenance	4,000	4,000	0	4,000		
E136100	OTHER EXPENDITURE	0	0	245	(245)		
E136105	Pingaring Community Centre	4,000	4,000	4,000	0	0%	
E136115	COMMUNITY CROPPING PROGRAM	1,800	1,800	0	1,800	-100%	
E136200	ECONOMIC DEVELOPMENT	5,000	5,000	0	5,000	-100%	
E136298	DEPRECIATION	8,950	8,950	7,342	1,608	-18%	
E136999	General Admin Allocated	1,905	1,905	1,752	153	-8%	
Total Expenditure		60,855	60,855	54,631	6,224		
Sub-total Other Economic Services		(25,567)	(25,567)	50,153	(79,084)		
Kulin Bush Races							
I138010	BUSH RACES INCOME	250,000	250,000	0	(250,000)	-100%	Incorporation due, funds will need to be transferred to KBR and results journalled in.
I138020	OTHER RACES INCOME	26,187	26,187	28,426	2,239	9%	Income from Blazing Swan not yet billed.
Total Revenue		276,187	276,187	28,426	(247,761)		
E138010	BUSH RACES EXPENDITURE	249,400	249,400	0	249,400	-100%	Incorporation due, funds will need to be transferred to KBR and results journalled in.
E138015	BLAZING SWAN EXPENDITURE	0	0	23,639	(23,639)		
E138020	INSURANCE & LICENSING	3,121	3,121	5,135	(2,014)	65%	
E138040	BUSH RACES CONTRIBUTION	32,300	32,300	5,369	26,932	-83%	Payment to Lucchesi's and KBR for Blazing Swan
E138298	Depreciation	1,221	1,221	943	278	-23%	
E138999	General Admin Allocated	14,045	14,045	12,914	1,131	-8%	
Total Expenditure		300,067	300,067	47,998	252,069		
Sub-total Kulin Bush Races		23,900	23,900	19,572	4,328		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
Fuel Facility							
F139010	SALES - PUBLIC	540,000	540,000	543,071	3,071	1%	
	Total Revenue	540,000	540,000	543,117	3,117		
E139010	FUEL PURCHASES	440,000	440,000	485,089	(45,089)	10%	
E139030	FUEL ACCOUNT SALES	990	990	714	276	-28%	
E139040	IT MAINTENANCE	2,600	2,600	6,642	(4,042)	155%	
E139045	BANK CHARGES	2,400	2,400	3,829	(1,429)	60%	
E139050	MAINTENANCE & REPAIRS	11,700	11,700	6,394	5,306	-45%	
E139999	GENERAL ADMIN ALLOCATED	15,466	15,466	14,177	1,290	-8%	
	Total Expenditure	473,156	473,156	516,844	(43,688)		
	Sub-total Fuel Facility	(66,844)	(66,844)	(26,272)	(40,571)		
	TOTAL ECONOMIC SERVICES	225,435	225,435	362,127	(63,263)		
OTHER PROPERTY & SERVICES							
Private Works							
H141025	MAIN ROADS WORKS	0	0	0	0		
H141410	Private Works	30,000	30,000	218,578	188,578	629%	
	Total Revenue	30,000	30,000	218,578	188,578		Budget reduced from 2016/17, great result so far this year. Likely to go over budget. Will mean over budget on expenditure also.
E141010	PRIVATE WORKS	30,800	30,800	114,835	(84,035)	273%	
E141025	MAIN ROADS WORKS	3,600	3,600	155,998	(152,398)	4232%	
E141999	General Admin Allocated	9,865	9,865	9,071	794	-8%	
	Total Expenditure	44,265	44,265	279,844	(235,579)		Brookton Highway work with LendLease. Invoices with RCR Water and Shire of Kondinin still need to be raised, will result in a better bottom line in the Private Works sub-programme
	Sub-total Private Works	14,265	14,265	61,266	(47,001)		
Community Bus							
H142100	Hire of Bus & Trailer	5,700	5,700	6,533	833	15%	
	Total Revenue	5,700	5,700	6,533	833		
E142020	Community Bus Shed	40	40	121	(81)	203%	
E142105	LICENSING & INSURANCE	660	660	44,089	(43,429)	6577%	
E142298	Depreciation	360	360	362	(2)	1%	
E142700	Plant Operation Costs	3,900	3,900	3,974	(74)	2%	
	Total Expenditure	4,960	4,960	48,526	(43,566)		End of year accrual, not actually incurred this financial year. Was the result of an audit adjustment
	Sub-total Community Bus	(740)	(740)	41,993	(42,733)		
Public Works Overheads							
H143100	STAFF HOUSING RENTAL	17,716	17,716	16,906	(810)	-5%	
H143390	REIMBURSEMENTS	2,000	2,000	9,158	7,158	358%	
	Total Revenue	19,716	19,716	26,064	6,348		Reimbursements from staff for their electricity and gas bills. Staff only reimburse payments we make, as there is additional income here there will be additional costs incurred at E143125
E143010	ENGINEERS SALARY	125,000	125,000	166,853	(41,853)	33%	
E143020	ENGINEER SUNDRIES	600	600	0	600	-100%	
E143025	WORKERS COMPENSATION INSURANCE	16,519	16,519	61,849	(45,330)	274%	
E143030	OFFICE EXPENSES	7,660	7,660	4,323	3,337	-44%	
E143035	UTILITIES	2,000	2,000	0	2,000	-100%	
E143040	Superannuation	158,400	158,400	139,099	19,301	-12%	
							Mikey & Judd's wages. Budgeted to be spent in other places also, overall wages budget is under the forecast.
E143050	Sick & Holiday Pay	126,000	126,000	188,176	(62,176)	49%	
E143060	Insurance on Works	9,180	9,180	16,970	(7,790)	85%	
E143070	Long Service leave	0	0	70,521	(70,521)		
E143075	FBT EXPENSE	1,500	1,500	0	1,500	-100%	
E143090	Award Allowances	150,134	150,134	62,929	87,205	-58%	
E143110	Consumable Stores	1,200	1,200	0	1,200	-100%	
E143120	PROTECTIVE CLOTHING	5,200	5,200	5,493	(293)	6%	
							We have been working towards reducing staff annual leave accrual as it has been exceptionally high over the past few years. We can draw from our reserve if required. Will assess later in the year.
E143125	STAFF HOUSING	61,630	61,630	108,608	(46,978)	76%	
E143130	Removal Expenses	5,000	5,000	0	5,000	-100%	
							L Hobson, will be covered by a transfer from our leave reserve.
							Timing, essential works completed immediately. Purchases of materials (cash) is not over budget. There were no wages, overheads or plant operating costs budgeted to this GL. So while this particular GL is over budget there will be saving in wages and overheads in other accounts.

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E143140	Seminar Expenses	13,800	13,800	32,150	(18,350)	133%	Training not specifically budgeted for: Kelyn Traffic Management 5,600, St John First Aid 3,500 J Wilson HC License 1,500
E143150	Health & Safety Program	14,000	14,000	12,462	1,538	-11%	
E143152	CONSULTING	5,000	5,000	0	5,000	-100%	
E143155	Apprentice Training	6,000	6,000	0	6,000	-100%	
E143180	TRANSFER FROM POC	85,648	85,648	0	85,648	-100%	
E143190	KEY TO KULIN	1,500	1,500	495	1,005	-67%	
E143205	WORKERS COMPENSATION	0	0	3,991	(3,991)		
E143290	ALLOCATED TO WORKS & SERVICES	(914,833)	(914,833)	(830,542)	(84,291)	-9%	This allocation should come close to budget, some of the expenditure which we are allocating has occurred in lump sums early in the year. It's likely this program will be fully allocated.
E143297	Loss on Sale of Asset	0	0	0	0		
E143298	Depreciation	9,000	9,000	9,999	(999)	11%	
E143999	General Admin Allocated	125,155	125,155	119,149	6,006	-5%	
	Total Expenditure	15,293	15,293	172,522	(157,229)		
	Sub-total Public Works Overheads	(4,423)	(4,423)	146,458	(150,881)		
	Plant Operation						
I144390	Insurance Claims	0	0	0	0		
I144297	Profit on Sale of Asset	0	0	0	0		
I144100	DIESEL REBATE	40,000	40,000	29,503	(10,497)	-26%	
	Total Revenue	40,000	40,000	29,503	(10,497)		
E144000	Plant Repair Wages	180,000	180,000	107,454	72,546	-40%	Plant mechanic on extended leave We often budget higher than necessary in this area and pull back any savings at budget review time. Likely to happen again this year.
E144005	Tyres & Tubes	66,000	66,000	30,736	35,264	-53%	We often budget higher than necessary in this area and pull back any savings at budget review time. Likely to happen again this year.
E144010	Parts & Repairs	160,000	160,000	134,811	25,189	-16%	We often budget higher than necessary in this area and pull back any savings at budget review time. Likely to happen again this year.
E144015	INSURANCE & LICENCE	58,313	58,313	15,474	42,839	-73%	We often budget higher than necessary in this area and pull back any savings at budget review time. Likely to happen again this year.
E144020	Fuel & Oil	385,000	385,000	331,071	53,929	-14%	We often budget higher than necessary in this area and pull back any savings at budget review time. Likely to happen again this year.
E144030	Blades & Tynes	7,500	7,500	0	7,500	-100%	
E144060	Expendable Tools	2,400	2,400	0	2,400	-100%	
E144061	TELEPHONE	800	800	640	160	-20%	
E144070	OFFICE EXPENSES	1,140	1,140	0	1,140	-100%	
E144180	Other Minor Expenditure	2,000	2,000	1,587	413	-21%	
E144290	ALLOCATED TO WORKS & SERVICES	(880,583)	(880,583)	(652,502)	(228,051)	-26%	
E144700	PLANT OPERATION COSTS	8,825	8,825	41,243	(32,418)	367%	
	Total Expenditure	(8,575)	(8,575)	10,515	(19,090)		
	Sub-total Plant Operation	(48,575)	(48,575)	(18,988)	(29,587)		
	Salaries & Wages						
I146390	Workers Compensation	0	0	14,594	14,594		Re-coup for wages from LGIS (Insurer)
	Total Revenue	0	0	14,594	14,594		
E146010	Gross Total For Year	2,764,886	2,764,886	2,467,609	297,277	-11%	
E146020	Workers Compensation	0	0	4,666	(4,666)		
E146200	Salaries & Wages Allocated	(2,764,886)	(2,764,886)	(2,472,027)	(292,859)	-11%	
E146400	Unallocated Salaries & Wages	0	0	0	0		
	Total Expenditure	0	0	248	(248)		
	Sub-total Salaries & Wages	0	0	(14,346)	14,346		
	Unclassified						
I147360	SALE OF PARTS/SCRAP	500	500	636	136	27%	
	Total Revenue	500	500	636	136		
	Sub-total Unclassified	(500)	(500)	(636)	136		
	Public Works Depreciation						
E144298	Depreciation	543,158	543,158	529,422	13,736	-3%	
E148299	LESS DEPRECIATION ALLOCATED	(543,158)	(543,158)	(404,048)	(139,111)	-26%	
	Total Expenditure	0	0	125,374	(125,374)		
	Sub-total Public Works Depreciation	0	0	125,374	(125,374)		
	TOTAL OTHER PROPERTY & SERVICES	(39,973)	(39,973)	341,121	(381,094)		
	GRAND TOTAL	1,511,475	1,527,942	714,870	787,404		

Shire of Kulin
STATEMENT OF CAPITAL
 (Statutory Reporting Program)
 For the period ended 30 June 2018

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GOVERNANCE						
E042400	ADMINISTRATION EQUIPMENT	10,000	10,000	13,791	(3,791)	
E042510	Transfer to Admin Equip Reserve	1,434	1,434	1,727	(293)	20%
	Total Expenditure	11,434	11,434	15,518	(4,084)	
	Sub-total Governance	11,434	11,434	15,518	(4,084)	
HEALTH						
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	0	0	76,243	(76,243)	
	Total Expenditure	0	0	76,243	(76,243)	
	Sub-total Law, Order & Public Safety	0	0	76,243	(76,243)	
EDUCATION & WELFARE						
E084105	CENTRE CAPITAL UPGRADE L & B	0	0	5,144	(5,144)	
	Total Expenditure	0	0	14,799	(14,799)	
	Sub-total Education & Welfare	0	0	14,799	(14,799)	
HOUSING						
I091510	TRANSFER FROM BUILDING RESERVE	(200,000)	200,000	0	200,000	-100%
	Proceeds of Loan - Housing	(500,000)				
E091101	STAFF HOUSING CONSTRUCTION - 3 HODGSON	46,800	46,800	38,312	8,488	-18%
E091102	STAFF HOUSING CONSTRUCTION - LOT 108 RANKIN	46,800	46,800	37,846	8,954	-19%
E091103	STAFF HOUSING PROJECT 3 RESIDENCIES	790,000	790,000	0	790,000	-100%
E091104	JV HOUSING PROJECT	50,000	50,000	0	50,000	-100%
E091110	PRINCIPAL ON LOANS 55 & 58	106,814	106,814	110,788	(3,974)	4%
E091510	Transfer to Building Reserve	9,542	9,542	11,484	(1,942)	20%
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	1,814	1,814	2,183	(369)	20%
	Total Expenditure	351,770	1,251,770	200,924	(6,597)	
	Sub-total Housing	351,770	1,251,770	200,924	(6,597)	
COMMUNITY AMENITIES						
I106299	PROCEEDS ON DISPOSAL OF LAND	(30,000)	(30,000)	0	(30,000)	-100%
E107131	KULIN CEMETERY CAPITAL	25,000	25,000	33,624	(8,624)	34%
	Total Expenditure	(5,000)	(5,000)	33,624	(38,624)	
	Sub-total Community Amenities	(5,000)	(5,000)	33,624	(38,624)	
RECREATION & CULTURE						
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	33,400	33,400	34,092	(692)	2%
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT	27,496	27,496	28,004	(508)	2%
E117300	IRRIGATION TANK TOWN GARDENS	23,500	23,500	11,195	12,305	
E116400	COMMUNITY GARDEN	0	0	12,007	(12,007)	
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOOL	237	237	285	(48)	20%
I130700	TRANSFER FROM CAMP KULIN RESERVE			291	(291)	
	Total Expenditure	84,633	84,396	85,874	11,105	
	Sub-total Recreation & Culture	84,633	84,396	85,874	11,105	
TRANSPORT						
E121500	MAJOR ROAD CONSTRUCTION	613,385	613,385	527,751	85,634	-14%
E121520	ROADS TO RECOVERY CONSTRUCTION	597,990	597,990	455,608	142,382	-24%
E121525	GRAIN FREIGHT PROGRAM	0	0	0	0	
E121550	MINOR ROAD CONSTRUCTION	455,653	455,653	38,998	416,655	-91%
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	0	0	100,000	(100,000)	
E121750	BLACK SPOT ROAD CONSTRUCTION	0	0	0	0	
E122230	HOLT ROCK DEPOT UPGRADE	5,000	5,000	4,265	735	-15%

STATEMENT OF CAPITAL

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E122300	TRANSFER TO NATURAL DISASTER RESERVE	2,441	2,441	3,245	(804)	33%
E123297	LOSS ON SALE OF ASSET	107,000	107,000	95,013	11,987	
I123297	Profit on Sale of Asset	(5,000)	(5,000)	(4,159)	(841)	
I123299	PROCEEDS ON SALE OF ASSET	0	0	0	0	
E123100	PLANT & EQUIPMENT PURCHASES	640,000	640,000	686,295	(46,295)	7%
E123105	MOTOR VEHICLE PURCHASES	243,000	243,000	209,845	33,155	-14%
	Total Expenditure	2,659,469	2,659,469	2,116,862	542,607	
	Sub-total Transport	2,659,469	2,659,469	2,116,862	542,607	
	ECONOMIC SERVICES					
E132700	TOURISM PROJECT CAPITAL	18,700	18,700	14,557	4,143	-22%
E136045	WATER SUPPLY INFRASTRUCTURE	125,760	125,760	0	125,760	-100%
E139100	TRANSFER TO FUEL FACILITY RESERVE	0	0	25,000	(25,000)	
E130910	TRANSFER TO CAMP KULIN RESERVE	500	500	(25,000)	25,500	#####
	Total Expenditure	144,960	144,960	14,557	129,903	
	Sub-total Economic Services	144,960	144,960	14,557	129,903	
	OTHER PROPERTY & SERVICES					
I143510	TRANSFER FROM LSL & AL RESERVE	(35,000)	(35,000)	(35,000)	0	0%
I144510	Transfer from Plant Reserve	(150,000)	(150,000)	(150,000)	0	0%
	Total Expenditure	(185,000)	(185,000)	(185,000)	0	
E143510	Transfer to LSL & AL Reserve	5,491	5,491	6,609	(1,118)	20%
E144510	TRANSFER TO PLANT RESERVE	119,650	119,650	131,265	(11,615)	10%
	Total Expenditure	125,141	125,141	137,874	(12,733)	
	Sub-total Other Property & Services	(59,859)	(59,859)	(47,126)	(12,733)	
	TOTAL	3,187,407	4,087,170	2,511,276	530,534	

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2018

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits						
Municipal		590,149	0	1,258,542	Bendigo	
Freebairn		21,720	0	15,728	Bendigo	
(b) Cash on Hand						
Petty Cash Float		500		500	On Hand	
Till Float		3,100		3,100	On Hand	
(c) Term Deposits						
1807302	2.30%			2,073,816	Bendigo Treasury	Various
(d) Investments						
At Call	1.50%	653,141	0	753,141	Bendigo Treasury	
	2.00%	250,000	0	0	Bendigo Treasury	
			0		Bendigo Treasury	
Total		1,518,610	0	4,104,827		

Comments/Notes

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

Cash Deposits

Term Deposits

Reserve	Previous Balance \$	% of Total Reserve	Interest Earnt \$	Transfers In/Out \$	Current Balance \$
Plant	486,228	26%	6,001	-	463,814
Leave	276,659	15%	3,414	-	246,175
Building	480,733	26%	5,933	-	488,579
Admin Equipment	72,282	4%	892	-	73,462
Joint Venture	91,389	5%	1,128	-	92,881
FRC Surface Replacement	125,738	7%	1,552	-	152,790
FRC Sportsperson	11,938	1%	147	-	12,133
Freebairn Recreation	171,279	9%	2,114	-	204,075
Natural Disaster	135,848	7%	1,677	-	138,065
Medical Services	0	0%	-	-	76,243
Fuel Facility	0	0%	-	-	25,000
Road Replacement	0	0%	-	-	100,000
CAMP KULIN RESERVE	25,191	1%	311	-	602
Total	1,877,285	100%	23,168	-	2,073,816

Net Current Assets Composition

Current Assets	
Cash at Bank	2,031,584
Debtors	169,633
Stock on Hand	40,387
Current Liabilities	
Creditors	47,803
Accruals & Employee Provisions	425,378
GST	31,574
Excess Rates Received	4,966
Total	1,731,883

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 30 June 2018

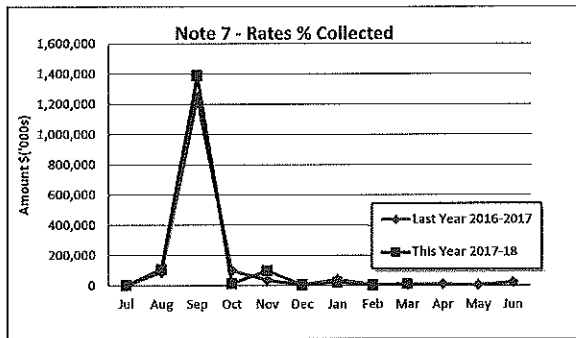
Note 5: RECEIVABLES

Receivables - Rates and Rubbish

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

	Current 2017-18	Previous	Total
	\$	\$	\$
Opening Arrears Previous Years		85,167	85,167
Rates Levied this year	2,019,339		2,019,339
Less Collections to date	1,959,684	40,912	2,000,596
Equals Current Outstanding	59,655	44,255	103,910
Net Rates Collectable			103,910
% Collected			-95.06%

Net Rates Collectable
 % Collected



Comments/Notes - Receivables Rates and Rubbish

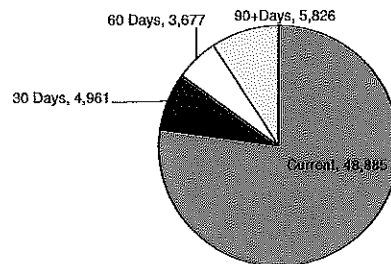
Debt Collection proceeding, two long outstanding debtors have negotiated payment plans.

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Total Outstanding	48,885	4,961	3,677	5,826
				<u>63,349</u>

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2018

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	7,990	(4,630)	24,600
Rates	19,147	15,875	(19,541)	15,481
Miscellaneous	9,489	13,124	(382)	22,231
Trip Fund	13,405	17,960	(11,725)	19,640
	0			0
	0			0
	51,602	54,949	(36,277)	81,953

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 30 June 2018

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;

$\frac{\text{current assets - restricted assets}}{\text{current liabilities - liabilities associated with restricted assets}}$	$\frac{2,236,386}{250,750}$
--------------------------------------------------------------------------------------------------------------------------------	-----------------------------

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	8.92
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;

$\frac{\text{untied cash}}{\text{unpaid trade creditors}}$	$\frac{2,010,470}{48,427}$
------------------------------------------------------------	----------------------------

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	41.52
Comments	EXCELLENT

3 DEBT RATIOYTD
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>	1,932,857
Total Assets	83,877,594

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 RATIOYTD
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>	43,504
Available Operating Revenue	6,245,920

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

0.01

Comments

EXCELLENT

5 GROSS DEBT TO REVENUE RATIOYTD
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	<u>1,337,212</u>
Total Revenue	7,227,243

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

0.19

Comments

EXCELLENT

6 GROSS DEBT TO ECONOMICALLY REALISABLE ASSETS RATIOYTD
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	<u>1,337,212</u>
Economically Realisable Assets	28,884,727

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

0.05

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	1,922,077
	Operating Revenue	7,227,243
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	0.27
	Comments	ACCEPTABLE

7 OUTSTANDING RATES RATIO

YTD
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	44,255
	Rates Collectable	2,104,506
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	0.02
	Comments	GOOD

SHIRE OF KULIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	1,961,137	1,890,226	1,896,823
Operating grants, subsidies and contributions	9	1,544,195	2,544,229	1,585,805
Fees and charges	8	1,526,879	1,502,182	1,304,208
Interest earnings	10(a)	83,168	77,381	71,005
Other revenue	10(b)	302,987	3,928	267,987
		<u>5,418,366</u>	<u>6,017,946</u>	<u>5,125,828</u>
Expenses				
Employee costs		(2,300,359)	(2,489,057)	(2,347,324)
Materials and contracts		(1,914,136)	(1,992,557)	(1,761,915)
Utility charges		(292,816)	(263,115)	(234,926)
Depreciation on non-current assets	5	(2,991,178)	(2,886,530)	(2,810,664)
Interest expenses	10(d)	(40,272)	(43,504)	(43,261)
Insurance expenses		(266,916)	(182,410)	(203,437)
Other expenditure		(250,900)	0	(249,700)
		<u>(8,056,577)</u>	<u>(7,857,173)</u>	<u>(7,651,227)</u>
		<u>(2,638,211)</u>	<u>(1,839,227)</u>	<u>(2,525,399)</u>
Non-operating grants, subsidies and contributions	9	471,000	1,190,769	1,118,872
Profit on asset disposals	4(b)	40,000	4,159	15,000
Loss on asset disposals	4(b)	(32,050)	(105,572)	(111,000)
Net result		<u>(2,159,261)</u>	<u>(749,871)</u>	<u>(1,502,527)</u>
Other comprehensive income				
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u>(2,159,261)</u>	<u>(749,871)</u>	<u>(1,502,527)</u>

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

FOR THE YEAR ENDED 30TH JUNE 2019

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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 #REF!

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		7,464	60,774	47,128
General purpose funding		3,003,590	3,816,338	2,964,112
Law, order, public safety		40,065	40,032	37,425
Health		0	76,243	0
Education and welfare		290,810	190,956	251,580
Housing		128,834	117,117	129,016
Community amenities		106,015	89,026	93,250
Recreation and culture		213,850	199,208	223,850
Transport		593,782	112,840	112,782
Economic services		749,268	1,033,872	1,318,268
Other property and services		284,688	295,908	95,916
		5,418,366	6,032,314	5,273,327
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(37,903)	(218,796)	(249,867)
General purpose funding		(213,737)	(84,469)	(168,112)
Law, order, public safety		(149,214)	(144,745)	(140,090)
Health		(113,811)	(75,680)	(112,325)
Education and welfare		(288,150)	(226,652)	(287,490)
Housing		(251,719)	(225,715)	(139,680)
Community amenities		(354,170)	(293,290)	(351,305)
Recreation and culture		(1,217,786)	(1,122,119)	(1,138,959)
Transport		(3,428,703)	(3,403,542)	(3,485,133)
Economic services		(1,563,443)	(1,395,999)	(1,622,137)
Other property and services		(397,669)	(637,030)	(60,367)
		(8,016,305)	(7,828,037)	(7,755,465)
Finance costs	6, 10(d)			
Governance		(40,272)	(43,504)	0
Housing		0	0	(43,261)
		(40,272)	(43,504)	(43,261)
		(2,638,211)	(1,839,227)	(2,525,399)
Non-operating grants, subsidies and contributions	9	471,000	1,190,769	1,118,872
Profit on disposal of assets	4(b)	40,000	4,159	15,000
(Loss) on disposal of assets	4(b)	(32,050)	(105,572)	(111,000)
Net result		(2,159,261)	(749,871)	(1,502,527)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,159,261)	(749,871)	(1,502,527)

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance 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	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth	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	To provide and maintain general residential housing.	Provision and maintenance of general residential housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, 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	To provide safe, effective and efficient transport services to the community	Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and statndpipes as well as buidling control.
OTHER PROPERTY AND SERVICES	To monitor and control council's overhead operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,986,137	1,872,473	1,881,823
Operating grants, subsidies and contributions		1,564,195	2,748,519	1,625,805
Fees and charges		1,526,879	1,502,719	1,304,208
Interest earnings		83,168	77,381	71,005
Goods and services tax		5,000	10,019	5,000
Other revenue		302,987	3,928	267,987
		5,468,366	6,215,039	5,155,828
Payments				
Employee costs		(2,285,359)	(2,492,132)	(2,307,324)
Materials and contracts		(1,874,136)	(2,189,499)	(1,746,915)
Utility charges		(292,816)	(263,115)	(234,926)
Interest expenses		(40,272)	(43,504)	(43,261)
Insurance expenses		(266,916)	(182,410)	(203,437)
Other expenditure		(250,900)	0	(249,700)
		(5,010,399)	(5,170,660)	(4,785,563)
Net cash provided by (used in) operating activities	3	457,967	1,044,379	370,265
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment				
	4(a)	(1,614,149)	(1,061,981)	(1,915,800)
Payments for construction of infrastructure				
	4(a)	(1,518,933)	(1,036,914)	(1,792,788)
Non-operating grants, subsidies and contributions used for the development of assets				
	9	471,000	1,190,769	1,118,872
Proceeds from sale of plant & equipment				
	4(b)	329,122	245,155	258,000
Net cash provided by (used in) investing activities		(2,332,960)	(662,971)	(2,331,716)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings				
	6	(85,177)	(110,788)	(106,814)
Proceeds from new borrowings				
	6(b)	0	0	500,000
Net cash provided by (used in) financing activities		(85,177)	(110,788)	393,186
Net increase (decrease) in cash held				
		(1,960,170)	270,620	(1,568,265)
Cash at beginning of year				
		4,272,856	4,002,236	4,079,054
Cash and cash equivalents at the end of the year				
	3	2,312,686	4,272,856	2,510,789

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,696,883	1,568,025	1,528,224
		1,696,883	1,568,025	1,528,224
Revenue from operating activities (excluding rates)				
Governance		12,464	60,774	53,128
General purpose funding		1,042,453	1,926,112	1,067,289
Law, order, public safety		40,065	40,032	37,425
Health		0	76,243	0
Education and welfare		290,810	190,956	251,580
Housing		128,834	117,117	133,016
Community amenities		106,015	89,026	93,250
Recreation and culture		213,850	199,208	223,850
Transport		628,782	116,999	117,782
Economic services		749,268	1,033,872	1,318,268
Other property and services		284,688	295,908	95,916
		3,497,229	4,146,247	3,391,504
Expenditure from operating activities				
Governance		(83,175)	(267,078)	(253,867)
General purpose funding		(213,737)	(84,469)	(168,112)
Law, order, public safety		(149,214)	(144,745)	(140,090)
Health		(113,811)	(75,680)	(112,325)
Education and welfare		(288,150)	(226,652)	(287,490)
Housing		(251,719)	(225,715)	(182,941)
Community amenities		(354,170)	(293,290)	(351,305)
Recreation and culture		(1,217,786)	(1,122,119)	(1,138,959)
Transport		(3,455,753)	(3,504,336)	(3,592,133)
Economic services		(1,563,443)	(1,395,999)	(1,622,137)
Other property and services		(397,669)	(637,030)	(60,367)
		(8,088,627)	(7,977,113)	(7,909,726)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(40,000)	(4,159)	(15,000)
Loss on disposal of assets	4(b)	32,050	105,572	111,000
Depreciation on assets	5	2,991,178	2,886,530	2,810,664
Movement in employee benefit provisions (non-current)		0	66,052	0
Amount attributable to operating activities		88,713	791,154	(83,334)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	471,000	1,190,769	1,118,872
Purchase property, plant and equipment	4(a)	(1,614,149)	(1,061,981)	(1,915,800)
Purchase and construction of infrastructure	4(a)	(1,518,933)	(1,036,914)	(1,792,788)
Proceeds from disposal of assets	4(a)	329,122	245,155	258,000
Amount attributable to investing activities		(2,332,960)	(662,971)	(2,331,716)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(85,177)	(110,788)	(106,814)
Proceeds from new borrowings	6(b)	0	0	500,000
Transfers to cash backed reserves (restricted assets)	7(a)	(334,168)	(420,738)	(202,005)
Transfers from cash backed reserves (restricted assets)	7(a)	767,000	210,000	385,000
Amount attributable to financing activities		347,655	(321,526)	576,181
Budgeted deficiency before general rates		(1,896,592)	(193,343)	(1,838,869)
Estimated amount to be raised from general rates	1	1,961,137	1,890,226	1,896,823
Net current assets at end of financial year - surplus/(deficit)	2	64,545	1,696,883	57,954

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	Budgeted rate revenue \$	Budgeted interim rates \$	Budgeted back rates \$	2018/19 Budgeted total revenue \$	2017/18 Actual Revenue \$
Differential general rate or general rate								
GRV Residential	0.099197	133	1,188,876	117,933	0	0	117,933	164,355
GRV Industrial	0.099197	13	128,512	12,748	0	0	12,748	0
GRV Commercial	0.099197	28	456,048	45,239	0	0	45,239	0
UV Rural	0.010365	348	176,569,700	1,833,677	500	0	1,834,177	1,766,350
UV Mining	0.010385	0	79,639	827	0	0	827	0
GRV Rural	0.099197	11	99,553	9,875	0	0	9,875	0
Sub-Totals		533	178,522,328	2,020,299	500	0	2,020,799	1,930,705
Minimum payment								
GRV Residential	432.22	11	0	4,754	0	0	4,754	10,440
GRV Industrial	432.22	6	0	2,593	0	0	2,593	0
GRV Commercial	432.22	4	0	1,729	0	0	1,729	0
UV Rural	432.22	11	0	4,754	0	0	4,754	7,934
UV Mining	432.22	12	0	5,187	0	0	5,187	0
GRV Rural	432.22	6	0	2,593	0	0	2,593	0
Sub-Totals		50	0	21,610	0	0	21,610	18,374
Discounts/concessions (Refer note 1(f))								
Total amount raised from general rates		533	178,522,328	2,041,909	500	0	2,034,505	1,949,079
Ex-Gratia Rates							(96,491)	(81,194)
Specified area rates (Refer note 1(d))							1,938,014	1,867,885
Total rates							23,123	22,341
							0	0
							1,961,137	1,890,228

All land (other than exempt land) in the Shire of Kullin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kullin.

The general rates detailed for the 2018/19 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 rate(s) has/have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) 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	28th September 2018	0	0.00%	0.00%
Option two				
Instalment One	28th September 2018	0	5.50%	11.00%
Instalment Two	28th January 2019	7	5.50%	11.00%
Option three				
Instalment One	28th September 2018	0	5.50%	11.00%
Instalment Two	28th November 2018	7	5.50%	11.00%
Instalment Three	28th January 2019	7	5.50%	11.00%
Instalment Four	28th March 2019	7	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	700	595
Instalment plan interest earned	1,000	1,538
Unpaid rates and service charge interest earned	8,000	10,684
	9,700	12,817

(c) Objectives and Reasons for Differential Rating

The Shire of Kulin does not impose differential rates.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate
The Shire did not raise specified area rates for the year ended 30th June 2019.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

(f) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19	2017/18	Circumstances in which discount is granted
		Budget	Actual	
Early Payment Discount	5%	\$ 85,000	\$ 81,194	When rates are paid on or before the due date
		85,000	81,194	

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2018/19	2017/18	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			Budget	Actual		
			\$ 11,491	\$ 0		
	0%		0	0		
	0%		11,491	0		

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	504,246	2,031,584
Cash - restricted reserves	3	1,808,443	2,241,272
Receivables		138,008	188,008
Inventories		50,387	40,387
		<u>2,501,084</u>	<u>4,501,251</u>
Less: current liabilities			
Trade and other payables		(300,344)	(250,344)
Long term borrowings		0	(85,177)
Provisions		(327,752)	(312,752)
		<u>(628,096)</u>	<u>(648,273)</u>
Unadjusted net current assets		1,872,988	3,852,978
Adjustments			
Less: Cash - restricted reserves	3	(1,808,443)	(2,241,272)
Add: Current portion of borrowings		0	85,177
Adjusted net current assets - surplus/(deficit)		64,545	1,696,883

Reason for Adjustments

The 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 *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

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 release for sale.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

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.

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.

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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. 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:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
Cash - unrestricted	\$ 504,246	\$ 2,031,584	\$ 1,075,705
Cash - restricted	1,808,443	2,241,272	1,435,084
	<u>2,312,689</u>	<u>4,272,856</u>	<u>2,510,789</u>

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

Plant Reserve	252,055	246,175	245,057
Long Service Leave Reserve	291	291	25,500
Building Reserve	311	311	0
Town Planning Reserve	4,353	138,065	137,261
Joint Venture Housing Reserve	238,995	204,075	203,383
FRC Surface Replacement Reserve	389,782	463,814	452,198
Freebairn Sportsperson Scholarship Reserve	78,043	76,243	0
Freebairn Rec Centre Reserve	75,600	25,000	0
Natural Disaster Reserve	7,200	100,000	0
Building Reserve	250,267	488,579	286,637
Medical Services Reserves	75,142	73,462	73,170
Administration Equipment Reserve	75,089	92,881	92,511
FRC Surface Replacement Reserve	181,438	152,790	152,282
Freebairn Sportsperson Scholarship Reserve	12,421	12,133	12,084
	<u>1,640,987</u>	<u>2,073,819</u>	<u>1,680,084</u>

Reconciliation of net cash provided by operating activities to net result

Net result	(2,159,261)	(749,871)	(1,502,527)
Depreciation	2,991,178	2,886,530	2,810,664
(Profit)/loss on sale of asset	(7,950)	101,413	96,000
(Increase)/decrease in receivables	50,000	197,093	30,000
(Increase)/decrease in inventories	(10,000)	5,072	10,000
Increase/(decrease) in payables	50,000	(239,595)	5,000
Increase/(decrease) in employee provisions	15,000	34,506	40,000
Grants/contributions for the development of assets	(471,000)	(1,190,769)	(1,118,872)
Net cash from operating activities	<u>457,967</u>	<u>1,044,379</u>	<u>370,265</u>

SIGNIFICANT ACCOUNTING POLICES

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 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2017/18 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 \$		2018/19 Budget total \$
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0	0	0	0	0	360,000	0	29,000	50,000	79,200	0	518,200	87,809
Furniture and equipment	11,000	0	0	0	0	0	0	0	0	0	0	11,000	16,938
Plant and equipment	0	0	0	0	0	0	0	0	460,600	0	0	460,600	686,295
Motor Vehicles	0	0	0	0	0	0	0	0	471,360	0	0	471,360	209,845
Construction Other Than Buildings	0	0	0	0	50,000	0	10,032	22,557	0	70,400	0	152,989	61,092
	11,000	0	0	0	50,000	360,000	10,032	51,557	981,960	149,600	0	1,614,149	1,061,981
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,518,993	0	0	1,518,993	1,036,914
	0	0	0	0	0	0	0	0	1,518,993	0	0	1,518,993	1,036,914
Total acquisitions	11,000	0	0	0	50,000	360,000	10,032	51,557	2,500,893	149,600	0	3,133,062	2,098,895

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	118,622	118,622	5,000	(5,000)	0	(4,778)	6,000	(4,000)
Housing	0	0	0	0	0	0	4,000	0
Transport	202,550	210,500	35,000	(27,050)	4,159	(100,794)	5,000	(107,000)
	321,172	329,122	40,000	(32,050)	4,159	(105,572)	15,000	(111,000)
By Class								
<u>Property, Plant and Equipment</u>								
Plant and equipment	81,750	115,500	35,000	(1,250)	0	(100,794)	0	0
Motor Vehicles	239,422	213,622	5,000	(30,800)	4,159	(4,778)	0	0
	321,172	329,122	40,000	(32,050)	4,159	(105,572)	0	0

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

5. ASSET DEPRECIATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
By Program			
Governance	43,038	42,767	22,413
Law, order, public safety	63,529	62,334	59,450
Health	206	203	
Education and welfare	2,080	2,155	2,043
Housing	72,065	63,990	58,200
Community amenities	91,471	19,147	20,313
Recreation and culture	334,600	396,697	337,657
Transport	1,764,068	1,697,985	1,702,285
Economic services	107,512	108,664	138,649
Other property and services	512,608	492,588	469,653
	2,991,178	2,886,530	2,810,664
By Class			
Buildings - non-specialised	473,832	453,832	507,279
Furniture and equipment	27,262	27,262	12,000
Plant and equipment	438,150	433,500	589,100
Motor Vehicles	117,773	112,773	0
Construction Other Than Buildings	15,820	15,820	0
Infrastructure - Roads	1,918,340	1,843,342	1,702,285
	2,991,178	2,886,530	2,810,664

SIGNIFICANT ACCOUNTING POLICIES

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 of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	30-50 Years
Furniture and equipment	4-10 Years
Plant and equipment	5-15 Years
Motor Vehicles	5-15 Years
Construction Other Than Buildings	30-50 Years
Infrastructure - Roads	12-50 Years
Infrastructure - Footpaths	20-50 Years
Infrastructure - Drainage	75-100 Years

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Governance								
Administration Building	0	0	85,177	110,788	(85,177)	0	40,272	43,504
	0	0	85,177	110,788	(85,177)	0	40,272	43,504
	0	0	85,177	110,788	(85,177)	0	40,272	43,504

(b) New borrowings - 2018/19

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2019

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	2,023	0
Total amount of credit unused	10,000	12,023	10,000
Loan facilities			
Loan facilities in use at balance date	(85,177)	0	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Reserves cash backed - Leave Reserve	\$ 246,175	\$ 5,880	\$ 0	\$ 274,566	\$ 6,609	\$ (35,000)	\$ 246,175	\$ 274,566	\$ 5,491	\$ (35,000)	\$ 245,057
Reserves cash backed - Camp Kulin Resen	291	0	0	25,000	602	(25,000)	291	25,000	500	0	25,500
Reserves cash backed - General Purpose F	311	0	0	0	0	0	311	0	0	0	0
Reserves cash backed - Natural Disaster R	138,065	3,288	(137,000)	134,820	3,245	0	138,065	134,820	2,441	0	137,261
Reserves cash backed - Freebairn Recreat	204,075	34,920	0	169,983	34,092	0	204,075	169,983	33,400	0	203,383
Reserves cash backed - Plant Reserve	463,814	185,968	(260,000)	482,548	131,285	(150,000)	463,814	482,548	119,650	(150,000)	452,198
Reserves cash backed - Medical Services F	76,243	1,800	0	76,043	76,243	0	76,243	0	0	0	0
Reserves cash backed - Fuel Facility Reser	25,000	50,600	0	0	25,000	0	25,000	0	0	0	0
Reserves cash backed - Road Replacemen	100,000	7,200	(100,000)	0	100,000	0	100,000	0	0	0	0
Reserves cash backed - Building Reserve	488,579	11,688	(250,000)	477,095	11,484	0	488,579	477,095	9,542	(200,000)	286,637
Reserves cash backed - Admin Equipment	73,462	1,680	0	71,735	1,727	0	73,462	71,736	1,434	0	73,170
Reserves cash backed - Joint Venture Rese	92,881	2,208	(20,000)	90,697	2,193	0	92,881	90,697	1,814	0	92,511
Reserves cash backed - FRC Surface & Eq	152,790	28,648	0	124,786	28,004	0	152,790	124,786	27,496	0	152,282
Reserves cash backed - Freebairn Scholars	12,133	288	0	11,847	285	0	12,133	11,847	237	0	12,084
	2,073,819	384,168	(767,000)	1,640,987	420,738	(210,000)	2,073,819	1,863,077	202,005	(385,000)	1,660,084

(b) Cash Backed Reserves - Purposes

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	2,184	4,943
General purpose funding	2,000	6,926
Law, order, public safety	3,175	3,273
Education and welfare	180,810	125,394
Housing	127,384	118,006
Community amenities	68,015	90,437
Recreation and culture	193,883	181,800
Economic services	696,740	745,655
Other property and services	252,688	225,748
	1,526,879	1,502,182

9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	5,180	55,652
General purpose funding	957,262	1,841,807
Law, order, public safety	36,890	36,759
Health	0	76,243
Education and welfare	110,000	65,561
Housing	1,450	184
Community amenities	3,000	0
Recreation and culture	7,986	950
Transport	112,786	112,841
Economic services	277,641	300,872
Other property and services	32,000	53,361
	1,544,195	2,544,229
Non-operating grants, subsidies and contributions		
Community amenities	25,000	28,033
Transport	446,000	1,162,736
	471,000	1,190,769

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	54,168	44,846	37,005
- Other funds	20,000	20,313	25,000
Other interest revenue (refer note 1b)	9,000	12,222	9,000
	83,168	77,381	71,005
(b) Other revenue			
Reimbursements and recoveries	51,800	3,928	16,800
Other	251,187	0	251,187
	302,987	3,928	267,987
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	25,000	15,100	20,000
	25,000	15,100	20,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	40,272	43,504	43,261
	40,272	43,504	43,261
(e) Elected members remuneration			
Meeting fees	23,100	22,050	24,000
Mayor/President's allowance	7,500	5,000	5,000
Deputy Mayor/President's allowance	1,750	0	0
Travelling expenses	4,788	4,038	7,266
	37,138	31,088	36,266
(f) Write offs			
General rate	12,000	12,704	2,000
	12,000	12,704	2,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

14. 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 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Housing Bonds	24,600	1,600	(1,600)	24,600
Rates	15,481	15,000	(18,000)	12,481
Miscellaneous	22,231	2,000	0	24,231
Trip Fund	19,640	5,000	(3,000)	21,640
	<u>81,952</u>	<u>23,600</u>	<u>(22,600)</u>	<u>82,952</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

REVENUE RECOGNITION

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.

GENERAL COMPLIANCE CHECKLIST – JUNE 2018

Class	Task	Date	Frequency	Detail	Yes/No
Governance	IntPlan - Corporate Business Plan Quarterly Report	31/08/2018	Quarterly	Review CPB actions and report to Council meeting	N/A
Governance	Policy Manual review	30/06/2018	Annual	Annual Policy manual review	Completed June
Governance CDO	Commence Disability Access and Inclusion Plan review	31/07/2018	Annual	Review and report as required - Online report required in July - do information gathering on prescribed information DS Act 1993 s.29(4)r8	Completed June
Governance/CEO	Annual Report CCC	31/07/2018	Annual	Prepare Annual CCC report on any reports made in past financial year - Due July On-line options - watch for email	Due end of month
Governance/CRC	Australia Day Awards	01/06/18	Annual	Nominations due end of July	Still awaiting Aust. Day materials for 2019
Governance/SAO	Council Photo	June	Bi-annual	Take photo of current Council	Scheduled Aug
CEO	Strategic Community Plan	30/06/2018		Strategically reviewed 2 years from when adopted (due 30/06/18)	Complete
CEO	Staff Performance Reviews	30/06/2018	6 monthly	Administration staff, DCEO and Managers.	Completed in part
CEO	Adjust KRA's for Senior staff and Managers	30/06/2018	6 monthly	Administration staff, DCEO and Managers.	After Jul meeting
Governance/CEO	Review Compliance Audit Return	30/06/2018	Annual	Review DLG and Auditor response to Compliance Audit Return and prepare remedial action to rectify identified items	No response yet
Governance/CEO	Audit Committee to Meet Quarterly	June	Quarterly	Include agenda for June Council Meeting	2018 decision to meet 3 times per year now applies
Governance/CEO	Delegation Review	01/06/18	Annual	CEO to confirm in writing to employees Delegations approved by Council for each year	Completed June
CEOWM	RRG Direct Grant Payments	July	Annual	Councils to provide Certificate of Completion for financial year plus tax invoice without GST for 18/19 funds.	After Budget adoption
DCEO/CEO	Report Staffing changes and Wages Review for Budget	30/06/2016	Annual	Report staffing changes and complete Salaries and Wages projections incorporating changes to Council for consideration in Budget	Completed with Budget
DCEO	Conduct staff performance reviews and report to CEO	30/06/2018	6 monthly	Process flows into report to Council if major changes required	Completed in part
Finance	Reserve Fund Budgeted Transfers	1/06/2018	Annual	Transfer before 30 June	Completed
Finance	CPI Update	1/06/2018	Annual	Advise managers re what CPI estimates to use for Budget programmes and carry over projects for Budget calculations	Completed - actual CPI is released 25 th July
Finance	Private Works charges	1/06/2018	Annual	Check revenue against expenses for each private works carried out to review estimation process (and that accounts have been sent for each job!)	Completed
Finance	Petty Cash & Other Advances Recoup	30/06/2018	Annual	Recoup prior to closing off Accounts to ensure all expenditure is included in Accounts and avoid accruals	Completed

GENERAL COMPLIANCE CHECKLIST – JUNE 2018

Finance	Draft Budget to Council					
SFO	DrumMuster	1/06/2018	Annual	Submit annual DrumMuster Reimbursement Claim	Completed June	
SFO	Check Recurrent Debtors		6 months		Completed June	
SFO	Rate Notices	1/02/2018	Annual	Check stock of rate notices for next year - reprint as required. Revise information on reverse, update as necessary before ordering.	Completed June OK stocks not an issue	
WM	Staff Performance Reviews - Outside staff	30/06/2018	6 monthly	Report to CEO - changes in Position composition, rates of pay, FTE structure and status	Completed	
WM/TO	Road Construction & Maintenance Review	01/06/18	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 with Budget consideration	
TO	Traffic Signs (Stock in Depot)	1/06/2018	Annual		Completed OK	
TO	Occupational Health Safety Meeting	31/06/2018	Quarterly	Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	Completed June	
TO	Smoke Alarms	June	Annual	Shire Housing - RCD testing and smoke alarm testing required annually by electrician - use HZ Electrics (retirement homes & shire)	Completed June	
Tourism/CRC	Nominations for WA Tourism Awards	1/06/2018	Annual	Check WA Tourism Council website for details on exact dates	N/A	
Tourism/CRC	Tourism Marketing Plan	1/06/2018	Annual	Tourism/Projects Officer to develop annual Tourism Activities and Marketing Plan	N/A	
CRC	Action Plan	1/06/2018		Submit to DRD by 30 June	Completed June	
CRC	Conduct staff performance reviews and report to CEO	30/06/2018	6 monthly		Completed in part	
CRC	Updating of Town Notice Board/Website		Weekly		Completed	
CDO	Kulin CCC Staff Reviews	30/06/2018	Biannual		Completed	
CDO	Kulin CCC Annual Service Fee	1/06/2018	Annual	Fee to be paid to Dept. Local Government & Communities. Due 1 July each year.	Completed June	
FRC	Final EOY Stocktake	30/06/2018	Annual	Report to DCEO	Completed	
EHO	Re-licencing and invoicing of lodging houses	1/06/2018	Annual		Completed by EHO	
EHO	Caravan park inspection and licencing	1/06/2018	Annual		Completed by EHO	