

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 19 December 2018**

| | |
|---|---------|
| Annual Electors Meeting | 11.30am |
| Light Luncheon | 12.00pm |
| Concept Forum | 1.00pm |
| <i>Ordinary Council Meeting to follow</i> | |
| Christmas Dinner – FRC | 6.00pm |

Cassi-Dee Vandenberg
Acting Chief Executive Officer
14 December 2018



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

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

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4 APPLICATIONS FOR LEAVE OF ABSENCE**
- 5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 5.1 Shire of Kulin Ordinary Meeting – 21 November 2018
 - 5.2 Kulin Retirement Homes Inc AGM & Committee Meeting 29 November 2018 Attachment 1
 - 5.3 Shire of Kulin OS & H Meeting – Committee Minutes 11 December 2018 Attachment 2
- 6 MATTERS REQUIRING DECISION**
 - 6.1 List of Accounts – November 2018 Attachment 3
 - 6.2 Financial Reports – October & November 2018 Attachment 4
 - 6.3 Disposition of Property – 8 Wright St Kulin Attachment 5
 - 6.4 War Memorial – Additional Flag Pole
 - 6.5 Plant Replacement
 - 6.6 Disposition of Property – Transportable Offices Attachment 6
- 7 COMPLIANCE**
 - 7.1 Compliance Reporting - General & Financial Compliance November 2018 Attachment 7
 - 7.2 Compliance Reporting – Delegations Exercised November 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**

6 MATTERS REQUIRING COUNCIL DECISION

6.1 List of Accounts – November 2018

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

SUMMARY:

Attached is the list of accounts paid during the month of November 2018 for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That November payments being cheque no.'s 401 (Trust), 37054 – 307066; EFT No's 14673 - 14755, DD6714.1 – DD6755.3 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$457,443.82 be received.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 3

6.2 Financial Reports – October & November 2018

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

SUMMARY:

Attached are the financial reports for the periods ending 31 October 2018 and 30 November 2018.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statements for the periods ending 31 October 2018 and 30 November 2018.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 4

6.3 Disposition of Property – 8 Wright Street, Kulin

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 05.11
AUTHOR: DCEO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

During the Ordinary Meeting of Council held in November 2018 Council agreed to accept an offer, pending the requirements of Section 3.58 being carried out, of \$25,000 made by Mr Wayne Clancy to purchase 8 Wright Street, Kulin.

BACKGROUND & COMMENT:

Council received an informal offer to purchase 8 Wright Street from Shire employee Mr Wayne Clancy at the November meeting of Council. As per the requirements of Section 3.58 of the Local Government Act the proposed disposition of property was advertised in the West Australian Newspaper and the Kulin Update on 30 November 2018 and 29 November 2018, respectively. A copy of the advertisement is attached for your information.

Council has received no submissions in reference of the sale.

FINANCIAL IMPLICATIONS:

The sale is unbudgeted for. Council will receive \$25,000, it is recommended that Council set these funds aside to use for the purchase or construction of additional staff housing.

Mr Clancy would qualify for Council's home ownership incentive of \$70 per week, \$3640pa.

STATUTORY AND PLANNING IMPLICATIONS:

Section 3.58 of the Local Government Act provides instruction for the disposal of property of this type.

3.58. Disposing of property

(1) In this section —

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;

property includes the whole or any part of the interest of a local government in property, but does not include money.

(2) Except as stated in this section, a local government can only dispose of property to —

(a) the highest bidder at public auction; or

(b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.

(3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

(a) It gives local public notice of the proposed disposition —

(i) Describing the property concerned; and

(ii) Giving details of the proposed disposition; and

(iii) Inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;

And

- (b) It considers any submission made to it before the date specified in the notice and, if its decision is made the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include-
 - (a) The names of all of the parties concerned; and
 - (b) The consideration to be received by the local government for the disposition; and
 - (c) The market value of the disposition –
 - (i) As ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

STRATEGIC & POLICY IMPLICATIONS:

Nil

COMMUNITY/CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council, having not received any submissions relating to the disposition of property following the mandatory advertising period, accept the offer of \$25,000 made by Mr Wayne Clancy for the purchase of 8 Wright Street, Kulin WA 6365.

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 5

6.4 War Memorial - Additional Flag Pole

NAME OF APPLICANT: CDO
RESPONSIBLE OFFICER: A/CEO
FILE REFERENCE:
AUTHOR: CDO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

At the November Concept Forum it was advised that a letter had been received from Peter Mullan, Kulin RSL President, making a formal request to Council to install an additional flag pole at the VDZ War Memorial. He advised the RSL have \$800 to contribute to the project. It was agreed that staff investigate pricing and confirm the location for the additional flag pole and bring to the December Meeting.

BACKGROUND & COMMENT:

In 2017 this matter came to the Concept Forum via a request from Brendan (Meggs) Gibson, requesting consideration of an additional flag pole to fly the New Zealand flag, as he had received requests from some members of the public regarding this. At the time the work required to install a pole was considered unviable and no budget allocation was provided.

On a recent site inspection the preferred location for the second flag pole has been identified to be in line with the original pole on the right side of the plinth. The minimum footings required are 1m x 1m and this will require removal of the textured cement.

Approximate costings (minimum) are as follows:

| | |
|-----------------------|---------------|
| Flag Pole 10m - | \$2000 |
| Labour & Materials - | <u>\$2760</u> |
| Less RSL Contribution | \$ 800 |
| | \$3960 |

FINANCIAL IMPLICATIONS:

No budget allocation was made in this financial year. To be erected for the 2019 ANZAC Service expenditure would need to be approved by Council to proceed.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Kulin RSL

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council authorise the expenditure to purchase and erect an additional flag pole at the VDZ War Memorial prior to the 2019 ANZAC Service.

VOTING REQUIREMENTS:

Absolute majority required.

6.5 Plant Replacement

RESPONSIBLE OFFICER: DCEO

FILE REFERENCE: 23.05

AUTHOR: DCEO

STRATEGIC REFERENCE/S:

DISCLOSURE OF INTEREST: Nil

SUMMARY:

Quotes have been received for the replacement and trade of two trucks budgeted for in the Shire's 2018/2019 annual budget.

BACKGROUND & COMMENT:

Quotes received for the machinery are outlined below:

Replacement of 2013 Mitsubishi Canter Dual Cab

| | Southwest Isuzu | Daimler Trucks | Perth Iveco Centre |
|--------------------------|---|--|----------------------------------|
| Make & Model | Isuzu NH NPRCC-M15 NPR 75-190 Crew Cab | Mitsubishi Fuso Canter 815 Crew Cab | Iveco 70C-DC Dual Cab |
| Engine Details | 4 cylinder 140kw (188hp) 140L Fuel | 4 cylinder, 3L 110kw (144hp) 100L Fuel | 4 cylinder 170hp 100L Fuel |
| GVM/GCM | 7,500kg 11,000kg | 7,500kg 11,000kg | 6,700kg 10,200kg |
| Delivery | January 2018 | 6-8 weeks | |
| Warranty | 3 year 100,000km | 5 year, 200,000km | |
| Purchase Value (inc/exc) | \$76,168/ \$69,244 | \$68,255/ \$62,050 | \$92,237/ \$83,852 |
| Trade Value (inc/exc) | \$29,000/ \$26,364 | \$36,003/ \$32,730 | \$18,000/ \$16,364 |
| Net Cost (inc/exc) | \$47,168/ \$42,880 | \$32,252/ \$29,320 | \$74,237/ \$67,488 |

Replacement of 2013 Isuzu NPR400 4T tipper

| | Southwest Isuzu | Daimler Trucks | Perth Iveco Centre |
|----------------|--|--|----------------------------------|
| Make & Model | Isuzu NH NPRAC-M15 NPR 75-190 LWB | Mitsubishi Fuso Canter 815 Single Cab | Iveco 70C-DC Single Cab |
| Engine Details | 4 cylinder 140kw (188hp) 140L Fuel | 4 cylinder, 3L 110kw (144hp) 100L Fuel | 4 cylinder 170hp 100L Fuel |
| GVM/GCM | 7,500kg 11,000kg | 7,500kg 11,000kg | 6,700kg 10,200kg |
| Delivery | January 2018 | 8-10 weeks | |
| Warranty | 3 year 100,000km | 5 year, 200,000km | |
| Purchase Value | \$82,929/ \$75,390 | \$73,051/ \$68,228 | \$85,449/ \$77,681 |
| Trade Value | \$30,000/ \$27,273 | \$30,030/ \$27,300 | \$18,000/ \$16,364 |
| Net Cost | \$52,929/ \$48,117 | \$43,021/ \$39,110 | \$67,449/ \$61,317 |

The two items of plant being replaced and the budgeted costs are outlined below:

| Plant Item | Estimated Purchase Value | Trade Value | Net Cost |
|--|--------------------------|-------------|----------|
| 2013 Mitsubishi Canter Dual Cab crew cab | \$60,000 | \$20,000 | \$40,000 |
| 2013 Isuzu NPR400 4T tipper truck | \$60,000 | \$20,000 | \$40,000 |

Council also received a submission from Mr Mike Wilson for the outright purchase of the 2013 Isuzu NPR400 4T tipper for \$30,000.

The preferred purchases are highlighted in yellow in the tables above and include the outright purchase of the Isuzu NPR400 by Mr Mike Wilson.

FINANCIAL IMPLICATIONS:

The net cost of both purchases fall within the value budgeted.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

STRATEGIC & POLICY IMPLICATIONS:

Nil

COMMUNITY/CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council endorse the replacement of two trucks as per the 2018/2019 annual budget as follows:-

- Purchase of a Mitsubishi Fuso Canter 815 Crew Cab from Daimler Trucks at a changeover of \$29,320;
- Purchase of a Mitsubishi Fuso Canter 815 Single Cab from Daimler Trucks at a changeover of \$68,228
- Sale of 2013 Isuzu NPR400 4T tipper truck to Mr Mike Wilson for \$27,300

VOTING REQUIREMENTS:

Simple majority required.

6.6 Disposition of Property – Transportable Offices

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

SUMMARY:

During the Council Forum held in November 2018 Council agreed to advertise the sale by tender of the transportable offices housed at 24 Johnston Street Kulin.

BACKGROUND & COMMENT:

Council received an expression of interest to purchase the transportable offices housed at 24 Johnston Street (behind the administration offices) from Mr Ben Whisson prior to the November meeting of Council. Council determined that while the sale of the offices falls outside of the advertising requirements set out in section 3.58 of the Local Government Act 1995 (value <\$20,000) the opportunity to purchase the offices should be provided to all residents of the Shire. It was determined that a 'Sale by Tender' would be advertised in the Kulin Update.

A copy of the advertisement is attached for your information.

Council has received one tender for the purchase of the offices from Mr Whisson. The details of the tender are: \$17,600 including GST for the purchase, delivery and installation (including ground levelling site works) of the offices to a block within the Kulin town boundary.

FINANCIAL IMPLICATIONS:

The expected cost of delivery and installation of the offices is \$1,984 of shire provided plant and labour.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

STRATEGIC & POLICY IMPLICATIONS:

Nil

COMMUNITY/CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council accept the offer of \$17,600 made by Mr Ben Whisson for the purchase, delivery and installation of the transportable offices housed at 24 Johnston Street Kulin.

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 6

7 COMPLIANCE

7.1 Compliance Reporting – General & Financial Compliance November 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 October 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.

AGENDA OF ORDINARY MEETING TO BE HELD 19 DECEMBER 2018

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.

Outstanding September 2018

FOI Statement - Send FOI Statement to Commissioner – *After Audit November*

Record Keeping Plan Compliance - Comment in Annual Report - *December*

ESL Reconciliation – Annual ESL return - *After Audit has been finalised - Complete*

CBH Ex Gratia Rates - Annual Invoice CBH – *Unsure check November - Complete*

R2R Annual report – Annual Audited R2R Report due - *After Audit received*

Outstanding October 2018

Electors Meeting – 56 days after adoption Annual Report – *19 December 2018*

Audit Report – to Dept. of Local Government – Copy to Council Website

Harvest Bush Fire Ban Processes – Planned for 20 Dec 2018

WALGA Roads Return – requires audit completion and information

Airconditioner filters – Clean filters – Ambrose to make start - *Complete*

CRC Annual Report to DPIRD – extension granted to January 2019

Outstanding November 2018

Audit Reporting – forward to Minister

Grants Commission – Statistical Report due 31 January 2019

Updating of Town Notice Board – to be revamped January 2019

WALGA Local Road Group Project Report – submit project information return by end November - *outstanding*

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

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for November 2018 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 7

7.2 Compliance Reporting – Delegations Exercised – November 2018

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

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending 30 November 2018.

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

BACKGROUND & COMMENT:

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

ADMINISTRATION

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

GOVERNANCE

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

HUMAN RESOURCES

| | | |
|----|----------------------|-------|
| H1 | Grievance Procedures | (CEO) |
|----|----------------------|-------|

COMMUNITY SERVICES

| | | |
|------|--|------------------------------|
| CS1 | Bushfire Control – Shire Plant for Use of | (CEO) |
| CS2 | Bushfire Control – Plant Use for Adjoining Shires | (CEO) |
| CS3 | Bushfire Prohibited / Restricted Burning Periods – Changes | (Shire President/CEO) |
| CS4 | Bushfire Training Administration | (CEO) |
| CS5 | Cat Ownership Limit – Cat Control | (CEO) |
| CS6 | Dog Control – Attacks | (CEO) |
| CS7 | Dog Ownership Limit – Dog Control | (CEO) |
| CS8 | Sea Containers Use of – Town Planning | (CEO) |
| CS9 | Second Hand Dwellings | (CEO) |
| CS10 | Temporary Accommodation | (CEO) |
| CS11 | Unauthorised Structures – Building Control | (CEO) |
| CS12 | Kulin Bush Races | (Kulin Bush Races Committee) |
| CS13 | Freebairn Recreation Club Committee | (FRC Club Committee) |
| CS14 | Kulin Child Care Centre Management Committee | (KCCC Mgmt. Committee) |
| CS15 | General – Community Services Practices | (CEO) |
| CS20 | Seed Collection | (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 September 2018 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

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

Municipal funds

| Type | Rate | Deposit/(Withdrawal) |
|--------------|-------|----------------------|
| At Call | 1.95% | \$350,561 |
| Term Deposit | | |
| Term Deposit | | |

STATUTORY ENVIRONMENT:

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

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the Delegation Exercised Report for November 2018.

VOTING REQUIREMENTS:

Simple majority required.

8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

KULIN RETIREMENT HOMES INC
Annual General Meeting held 29 November 2018
@ Kulin Shire Meeting room @ 10.35am

1. Present

Mary Lucchesi, Tricia Robertson, Josette Noble, Norma Blyth, Sue Hobson, Trish Mahe, Rachael Boyd

2. Apologies

Peta West, Harold Proud, Tricia Meikle, Annette Lewis, Robbie Bowey, Sharyn Cook

3. Minutes

Minutes from the previous meeting held on 16 November 2017 were tabled.
Moved Josette Noble seconded Sue Hobson that the minutes as read be confirmed as a true and correct record. **Carried**

3.2 Business Arising from minutes.

None

4. Correspondence

Inward

None

Outward

None

5. Financial Statement / Auditors Report

Auditors Report prepared by Yvonne Bowey was presented by President Mary Lucchesi

Moved Sue Hobson seconded Norma Blyth that the Auditors Report and the attached notes be accepted as a true and correct record. **Carried**

5.1 Sue Hobson moved to appoint Yvonne Bowey as our Auditor for 2018/19 financial year. Seconded Norma Blyth. **Carried**

6. Business Arising from Auditors Report

None

7. Presidents Report

President Mary Lucchesi presented her Report.

Sue Hobson thanked Mary Lucchesi for her work throughout the year.

8. Election of Office Bearers

All Office Bearers from 2017 were re-nominated by Josette Noble and Seconded by Norma Blyth with the inclusion of Sharyn Cook to the committee.

President - Mary Lucchesi

Vice President - Robbie Bowey

Secretary - Tricia Robertson

Treasurer - Annette Lewis

Committee - Tricia Meikle, Sue Hobson, Peta West, Harold Proud, Josette Noble, Norma Blyth, Sharyn Cook.

9. Meeting Closed @ 11am

KULIN RETIREMENT HOMES INC
Committee Meeting held @ Kulin Shire Meeting Room
On 29 November 2018 @ 11am

1. Present

Mary Lucchesi, Tricia Robertson, Josette Noble, Norma Blyth, Sue Hobson

2. Apologies

Peta West, Tricia Meikle, Harold Proud, Annette Lewis, Robbie Bowey, Sharyn Cook.

3. Minutes

Minutes from the previous meeting held on 21 June were tabled.

Moved Tricia Robertson seconded Josette Noble That the minutes as read be confirmed as a true and correct record. **Carried**

3.1 Minutes from the Special General meeting held on 23 October 2018 were also tabled. Moved Norma Blyth Seconded Sue Hobson that the minutes be confirmed as a true and correct record. **Carried**

3.2 Business Arising from minutes.

None

4. Correspondence

Inward

- Quote for Landscaping at Kulinda Village
- Quote for Blinds and Curtains from Carpet Court Narrogin

Outward

- CEO Kulin Shire – applying to have Zoning rates waived for 2018/19
- Mr & Mrs Blyth – Maintenance fee increase
- Mr & Mrs Stone – Maintenance fee increase

Moved Tricia Robertson Seconded Josette Noble that the inward correspondence be received and the outward be endorsed. **Carried**

4.2 Business arising from correspondence.

None

5. Financial Statement

Financial statement was presented by the President Mary Lucchesi

Moved Mary Lucchesi seconded Josette Noble that the financial statement be accepted as a true and correct record.

Cheque account balance - \$67,169.09

Term Deposit balance - \$178,129.96

5.1 Business arising from the financial statement.

None

6. General Business

- Norma Blyth is happy to fertilize garden at Unit 1 Workman Estate.
- Workman Estate reticulation needs checking – Not sure if set to come on !
- Discussion on Flooding of Unit 7 and 8, Kulinda Village after recent storm. Action in progress.

7. **Closure** - There being no further business the meeting closed @ 11.25am

8. **Next meeting** 21 March 2019 @ 10.30am



Shire of Kulin

Minutes of Occupational Safety & Health Meeting

Tuesday 11th December 2018 Meeting Room

Meeting Opened: 2:40 pm

1. RECORD OF ATTENDANCE:

Works Department – Grant Jenks, Dennis Brandis, Rod Diery, Judd Hobson

Administration – Nicole Thompson

Freebairn Recreation Centre – Ruth Tyson

Camp Kulin - Maddie Earle-Sadler

Child Care Centre –

2. APOLOGIES:

Sarah Reader

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING:

- a. Shire of Kulin Occupational Safety and Health Committee Meeting Wednesday 27/09/2018
- Confirmed – Grant Jenks
 - Second – Dennis Brandis

4. MATTERS ARISING FROM PREVIOUS MINUTES:

- Tip site issues have been resolved. Letter to be drafted to attendant.
- Fit for Work drug and alcohol testing to be done in the new year- date TBA.
- EWP needs to be replaced. Repair and modifications required not practicable. Item for next budget.

5. ACCIDENT INCIDENT REPORTS:

| Name | Date of Incident | Category | Department | Item Raised - Incident | Comments | Cost - Risk |
|---------------|------------------|-----------------|------------------|------------------------|---|-------------|
| Wayne Clancy | 25/10/18 | Property Damage | Works- Civil | Roo Damage | Roo came out from bush on the L/H side of the road and hit the truck – travelling at 70kmph. | \$1000. |
| Darren Thomas | 26/10/18 | Property Damage | Town Maintenance | Speed bump damage | While sweeping the rec centre entrance the blade nudged the speed bump causing the plastic to crack and come apart on the end | \$400. |
| Garrett Lee | 29/10/18 | Property Damage | Works Civil | | Removing trees from shoulder a stick went through grill and put a hole in air conditioner condenser | \$1000. |
| Owen Jenks | 12/11/18 | Property Damage | Works- Civil | Roo Damage | Driving slowly watching 2 kangaroos on the middle of the road and another one came out | \$1000. |

| | | | | | | |
|----------------|----------|-----------------|------------------|------------|---|---------|
| | | | | | on the side and slightly dented the right hand door | |
| Craig Bradford | 30/11/18 | Property Damage | Works- Civil | Roo Damage | Hit Kangaroo – Damage to bull bar | \$1000. |
| Lee Garrett | 05/12/18 | Minor Injury | Works- Civil | | Swinging sledge hammer – hit finger on dropper peg | |
| Darren Thomas | 11/12/18 | Property Damage | Town Maintenance | | While reversing mv37 tyre ran over handle on plate compactor bending handle | \$100. |

6. GENERAL BUSINESS

7. AROUND THE TABLE

- Rod Diery – Need for lone worker communication plan.
- Nicole Thompson – First Aid kits need to be audited, re-stocked or replaced.
- Judd Hobson – Fire extinguisher training – Rod Diery can conduct
- Maddie Earle-Sadler – First Aid kit in community bus? – User to ensure they have a kit on the bus – Bus checklist needed.
- Dennis Brandis – Community bus is serviced every 2500km, approximately every 3 months. Basic checks only required by drivers with such regular servicing.
- Grant Jenks – Bollards required for swimming pool fire hydrant and entrance.

9. ACTIONS ARISING: (To be added to the Action Register)

| No. | Item | Action | Who | Due Date |
|-----|--------------------------------|--|----------------------------|------------|
| 1 | Lone Worker Communication plan | Raise and discuss at Toolbox meeting | Rod Diery | 11/12/18 |
| 2 | First Aid Kits | Kits including external buildings to be audited – re-stocked - replaced | Nicole Thompson | 31/01/19 |
| 3 | Fire extinguisher Training | Training to be organised | Judd Hobson Rod Diery | 21/12/2018 |
| 4 | Community bus user checklist | Checklist to be drafted for bus users | Steve Taylor | 21/12/2018 |
| 5 | Bollards for swimming pool | Bollards to be ordered and placed | Judd Hobson Grant Jenks | 31/01/19 |
| 6 | EWP | Replacement – Needs to be put forward in the budget. | Judd Hobson | |
| 7 | Tip Site Response | Letter to be drafted to attendant. | Judd Hobson | 21/12/2018 |
| 8 | Fit For Work Testing | Method - oral or urine testing to be agreed upon. Information on pros and cons of both to be sent to management. | Steve Taylor | 21/12/2018 |

8. CLOSURE OF MEETING

There being no further business the meeting was closed at 3:05 pm

Next Meeting: March 2019 TBA

Shire of Kulin

EFT & Chq Listing for Period Ended 30 November 2018

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|------------------|------------|--|------------|
| TRIP | | | |
| TRUST | | | |
| 401 | 08/11/2018 | KULIN HARDWARE & RURAL Camp Hart, Gas Regulator | \$129.99 |
| MUNICIPAL | | | |
| EFT14673 | 02/11/2018 | BGC QUARRIES 7mm Washed Granite | \$3,248.39 |
| EFT14674 | 02/11/2018 | BEST OFFICE SYSTEMS CRC, New Photocopier | \$8,996.00 |
| EFT14675 | 02/11/2018 | BUNNINGS WAREHOUSE MADDINGTON Materials, Bowling Club | \$498.66 |
| EFT14676 | 02/11/2018 | COUNTRY WIDE FRIDGE LINES PTY TLD Alcohol Freight | \$38.63 |
| EFT14677 | 02/11/2018 | COCA-COLA AMATIL (AUST) PTY LTD Bar Purchase | \$470.28 |
| EFT14679 | 02/11/2018 | G & M DETERGENTS Cleaning Supplies | \$100.00 |
| EFT14682 | 02/11/2018 | KULIN HOTEL/MOTEL Catering, ROEROC Meeting September 18 | \$70.00 |
| EFT14684 | 02/11/2018 | NARROGIN GLASS QUICKFIT WINDSCREENS Maintenance Repairs, Neville Williams House | \$136.50 |
| EFT14685 | 02/11/2018 | EB & OM SLOGGETT FRAC, Repairs to Kitchen Cool Room | \$4,571.62 |
| EFT14686 | 02/11/2018 | SPYKER BUSINESS SOLUTIONS FRAC, IT Equipment | \$596.30 |
| EFT14687 | 02/11/2018 | TAMORA PLUMBING AND GAS Annual Backflow Testing - Standpipes | \$4,652.67 |
| EFT14688 | 02/11/2018 | ULTIMO PARTNERS PTY LTD Hire of Mulcher | \$1,823.44 |
| EFT14689 | 02/11/2018 | WEST AUSTRALIAN NEWSPAPERS LTD Advertising, Bushfire Directory | \$150.00 |
| EFT14690 | 06/11/2018 | ALL-WAYS FOODS Cleaning Supplies | \$194.02 |
| EFT14691 | 06/11/2018 | AUSTRAL MERCANTILE COLLECTIONS PTY LTD Bad Debt Expenses | \$346.60 |
| EFT14692 | 06/11/2018 | BOC GASES Rent, Cylinders | \$98.26 |
| EFT14693 | 06/11/2018 | SHIRE OF KONDININ Camp Kulin, Bus Hire | \$340.00 |
| EFT14694 | 06/11/2018 | TAMORA PLUMBING AND GAS Supply of Cold Water Relief Valve, CEO'S House | \$88.15 |
| EFT14695 | 08/11/2018 | CHILD SUPPORT AGENCY Payroll Deductions | \$254.74 |
| EFT14696 | 08/11/2018 | BEST OFFICE SYSTEMS Photocopying Fees | \$5,179.19 |
| EFT14697 | 08/11/2018 | FEGAN BUILDING SURVEYING Building Service | \$148.50 |
| EFT14698 | 08/11/2018 | KULIN SOCIAL CLUB Payroll Deductions | \$190.00 |
| EFT14699 | 08/11/2018 | KULIN SHIRE TRIP FUND Payroll Deductions | \$870.00 |
| EFT14700 | 08/11/2018 | KULIN SHIRE TRUST FUND Payroll Deductions | \$675.00 |

Shire of Kulin

EFT & Chq Listing for Period Ended 30 November 2018

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|--|-------------|
| EFT14701 | 08/11/2018 | KULIN BUSH RACES INC. Bush Races Shirts | \$110.00 |
| EFT14702 | 09/11/2018 | AVON WASTE Rubbish Service | \$13,139.09 |
| EFT14703 | 09/11/2018 | AIRPORT PUBLICATIONS Brochure Stand Fees | \$128.34 |
| EFT14704 | 09/11/2018 | KULINARY KREATIONS Catering, Cemetery Opening | \$312.50 |
| EFT14705 | 09/11/2018 | BLUE DIAMOND MACHINERY PTY LTD Long Span Shelving Kits | \$2,811.05 |
| EFT14706 | 09/11/2018 | COURIER AUSTRALIA Freight | \$300.84 |
| EFT14707 | 09/11/2018 | DARREN THOMAS FRAC, Epson HD Projector, Cable, Joiner & Splitter | \$659.00 |
| EFT14708 | 09/11/2018 | DEPT OF MINES, INDUSTRY REGULATION AND SAFETY Building Levy | \$433.99 |
| EFT14709 | 09/11/2018 | DEPARTMENT OF FIRE AND EMERGENCY SERVICES ESL Levied | \$3,168.10 |
| EFT14710 | 09/11/2018 | GREAT SOUTHERN FUEL SUPPLIES Kerosene | \$589.16 |
| EFT14711 | 09/11/2018 | SOUTH WEST ISUZU Parts & Repairs | \$325.78 |
| EFT14712 | 09/11/2018 | KULIN TRANSPORT Freight, Bluemetal | \$9,004.97 |
| EFT14713 | 09/11/2018 | KULIN HOTEL/MOTEL Catering | \$448.50 |
| EFT14714 | 09/11/2018 | KULIN IGA Office Statement October 2018 | \$455.70 |
| EFT14715 | 09/11/2018 | KULIN LIBRARY, POST OFFICE AND MAIL Library Service Fee | \$1,323.30 |
| EFT14716 | 09/11/2018 | MAKIT NARROGIN HARDWARE Drill Bit | \$36.50 |
| EFT14717 | 09/11/2018 | MARTINS TRAILER PARTS PTY LTD Parts & Repairs | \$104.30 |
| EFT14718 | 09/11/2018 | NARROGIN TOYOTA New Toyota Prado Wagon | \$9,129.45 |
| EFT14719 | 09/11/2018 | NEWDEGATE STOCK & TRADING CO Distillate & Unleaded Fuel | \$56,543.04 |
| EFT14720 | 09/11/2018 | IXOM OPERATIONS PTY LTD Chlorine Cylinder Service Fee | \$73.66 |
| EFT14721 | 09/11/2018 | RAW CREATIVE Cemetery Signage | \$694.50 |
| EFT14722 | 09/11/2018 | SYRED MECHANICAL SERVICES Oils & Grease | \$1,876.27 |
| EFT14723 | 09/11/2018 | SCAVENGER SUPPLIES Masks | \$1,732.50 |
| EFT14724 | 09/11/2018 | THE AG SHOP Parts & Repairs | \$690.53 |
| EFT14725 | 09/11/2018 | PROTEKT AUSTRALIA, CENTRAL SOUTH EAST Pingaring Golf Club, Spider Treatment | \$220.00 |
| EFT14726 | 15/11/2018 | AIR LIQUIDE WA Rent, Cylinder | \$21.70 |
| EFT14727 | 15/11/2018 | ALL-WAYS FOODS Cleaning Supplies | \$309.38 |
| EFT14728 | 15/11/2018 | AQUATIC SERVICES WA P/L Aquatic Service, Annual Service | \$4,125.00 |
| EFT14729 | 15/11/2018 | BEST OFFICE SYSTEMS Photocopying Fees | \$1,077.54 |

Shire of Kulin

EFT & Chq Listing for Period Ended 30 November 2018

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|---|-------------|
| EFT14730 | 15/11/2018 | ENGINE PROTECTION EQUIPMENT PTY LTD Parts & Repairs | \$108.24 |
| EFT14731 | 15/11/2018 | HARRIS ZUGLIAN ELECTRICS Oven Repairs, Judd Hobson's House | \$61.60 |
| EFT14732 | 15/11/2018 | A. NOBLE & SON LTD Depot Supplies | \$392.90 |
| EFT14733 | 15/11/2018 | SPYKER BUSINESS SOLUTIONS IT Support | \$3,373.26 |
| EFT14734 | 15/11/2018 | WESTRAC PTY LTD Parts & Repairs | \$81.64 |
| EFT14735 | 15/11/2018 | KULIN IGA Rates Refund, A1373 | \$335.80 |
| EFT14736 | 15/11/2018 | PINGARING AGSOLUTIONS Rates Refund, A277 | \$2,545.48 |
| EFT14737 | 15/11/2018 | NM & MA SCADDING Rates Refund, A452 | \$1,996.25 |
| EFT14738 | 16/11/2018 | AUSTRALIA POST- MAILWEST Postage | \$571.84 |
| EFT14739 | 16/11/2018 | BGC QUARRIES 7mm & 14mm Washed Granite | \$4,828.80 |
| EFT14740 | 16/11/2018 | GANGELLS AGSOLUTIONS Various Building, Depot & Road Maintenance Supplies | \$3,970.30 |
| EFT14741 | 16/11/2018 | LEN HOBSON Reimbursement, Decorations for AFL Grand final | \$39.49 |
| EFT14742 | 16/11/2018 | KULIN IGA Camp Kulin Catering Supplies | \$1,688.20 |
| EFT14743 | 16/11/2018 | LGISWA Insurance, Second Instalment | \$88,185.83 |
| EFT14744 | 16/11/2018 | NICHOLLS BUS & COACH SERVICE Camp Kulin, Coach Hire | \$4,600.00 |
| EFT14745 | 16/11/2018 | SWAN BREWERY COMPANY PTY LTD Bar Purchase | \$1,481.37 |
| EFT14746 | 16/11/2018 | SOUTHERN CROSS AUSTEREO PTY LTD Radio Advertising, Around the Towns | \$55.00 |
| EFT14747 | 16/11/2018 | THE FLOWER FARMACY Flowers, Remembrance Day & Jayde & Judd Hobson | \$130.00 |
| EFT14748 | 21/11/2018 | CHILD SUPPORT AGENCY Payroll Deductions | \$254.74 |
| EFT14749 | 21/11/2018 | ALL-WAYS FOODS Bar Purchase | \$1,109.64 |
| EFT14750 | 21/11/2018 | COV'S PARTS Parts & Repairs | \$154.20 |
| EFT14751 | 21/11/2018 | KLEENHEAT GAS Gas Supplies & Yearly Facility Fee | \$1,961.46 |
| EFT14752 | 21/11/2018 | KULIN SOCIAL CLUB Payroll Deductions | \$190.00 |
| EFT14753 | 21/11/2018 | KULIN SHIRE TRIP FUND Payroll Deductions | \$4,530.00 |
| EFT14754 | 21/11/2018 | KULIN SHIRE TRUST FUND Payroll Deductions | \$675.00 |
| EFT14755 | 21/11/2018 | TOTAL EDEN Hunter Sprinklers | \$1,518.00 |
| 37054 | 01/11/2018 | PETTY CASH RECOUP - PLEASE PAY CASH Petty Cash Recoup | \$354.36 |
| 37055 | 02/11/2018 | TELSTRA ADSL Service | \$63.96 |
| 37056 | 02/11/2018 | WATER CORPORATION Water Usage & Rates | \$229.34 |

Shire of Kulin

EFT & Chq Listing for Period Ended 30 November 2018

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|---|-------------|
| 37057 | 06/11/2018 | SHIRE OF KULIN | \$600.00 |
| | | 2018/19 Aquatic Centre Float | |
| 37058 | 09/11/2018 | TELSTRA | \$1,761.20 |
| | | Phone Usage & Equipment Rent | |
| 37059 | 09/11/2018 | SYNERGY | \$2,356.40 |
| | | Street Lighting | |
| 37060 | 15/11/2018 | HYDEN NOMINEES PTY LTD | \$1,088.87 |
| | | Rates Refund, A1271 | |
| 37061 | 15/11/2018 | R KENNY, P KENNY & R CADDY | \$676.06 |
| | | Rates Refund, A531 | |
| 37062 | 15/11/2018 | G & C VARONE | \$186.93 |
| | | Rates Refund, A1172 | |
| 37063 | 16/11/2018 | KULIN HARDWARE & RURAL | \$8,909.70 |
| | | Various Building, Depot & Road Maintenance Supplies | |
| 37064 | 16/11/2018 | SHIRE OF BROOKTON | \$100.00 |
| | | Annual Honorarium, Chairperson Wheatbelt South Regional Group | |
| 37065 | 16/11/2018 | TELSTRA | \$471.36 |
| | | Mobile Phone Usage | |
| 37066 | 16/11/2018 | STEELX PTY LTD. | \$6,505.00 |
| | | Shed for Depot, Deposit Only | |
| DD6714.1 | 02/11/2018 | BENDIGO BANK | \$266.11 |
| | | Bank Charges, Merchant Fee | |
| DD6714.2 | 01/11/2018 | WESTNET INTERNET SERVICES | \$179.90 |
| | | Westnet Service | |
| DD6714.3 | 01/11/2018 | BENDIGO BANK | \$12.86 |
| | | Bank Charges | |
| DD6714.4 | 01/11/2018 | FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD | \$567.24 |
| | | Bank Charges | |
| DD6726.1 | 04/11/2018 | WA LOCAL GOVT SUPERANNUATION PLAN | \$10,178.26 |
| | | Payroll Deductions | |
| DD6726.2 | 04/11/2018 | AUSTRALIAN SUPERANNUATION | \$808.79 |
| | | Superannuation Contributions | |
| DD6726.3 | 04/11/2018 | PRIME SUPERANNUATION | \$426.24 |
| | | Superannuation Contributions | |
| DD6726.4 | 04/11/2018 | MLC MASTERKEY SUPERANNUATION | \$124.32 |
| | | Superannuation Contributions | |
| DD6726.5 | 04/11/2018 | REST SUPERANNUATION | \$186.19 |
| | | Superannuation Contributions | |
| DD6726.6 | 04/11/2018 | THE PIPA SELF MANAGED SUPER FUND | \$178.55 |
| | | Superannuation Contributions | |
| DD6726.7 | 04/11/2018 | BENDIGO SUPERANNUATION PLAN | \$164.57 |
| | | Superannuation Contributions | |
| DD6739.1 | 09/11/2018 | BENDIGO BANK | \$3.60 |
| | | Bank Charges | |
| DD6739.2 | 08/11/2018 | BENDIGO BANK | \$1.05 |
| | | Bank Charges | |
| DD6739.3 | 07/11/2018 | BENDIGO BANK | \$8.70 |
| | | Bank Charges | |
| DD6739.4 | 06/11/2018 | BENDIGO BANK | \$0.75 |
| | | Bank Charges | |
| DD6739.5 | 02/11/2018 | BENDIGO BANK | \$2.55 |
| | | Bank Charges | |
| DD6746.1 | 19/11/2018 | WESTNET INTERNET SERVICES | \$109.90 |
| | | Westnet Service | |
| DD6746.2 | 16/11/2018 | BENDIGO BANK | \$1.50 |
| | | Bank Charges | |
| DD6746.4 | 15/11/2018 | BENDIGO BANK | \$1.80 |
| | | Bank Charges | |

Shire of Kulin

EFT & Chq Listing for Period Ended 30 November 2018

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---|------------|---|---------------------|
| DD6748.1 | 18/11/2018 | WA LOCAL GOVT SUPERANNUATION PLAN Payroll Deductions | \$11,257.44 |
| DD6748.2 | 18/11/2018 | AUSTRALIAN SUPERANNUATION Superannuation Contributions | \$787.21 |
| DD6748.3 | 18/11/2018 | PRIME SUPERANNUATION Superannuation Contributions | \$384.44 |
| DD6748.4 | 18/11/2018 | GOVERNMENT EMPLOYEES SUPERANNUATION BOARD Superannuation Contributions | \$103.30 |
| DD6748.5 | 18/11/2018 | MLC MASTERKEY SUPERANNUATION Superannuation Contributions | \$124.20 |
| DD6748.6 | 18/11/2018 | REST SUPERANNUATION Superannuation Contributions | \$172.37 |
| DD6748.7 | 18/11/2018 | THE PIPA SELF MANAGED SUPER FUND Superannuation Contributions | \$178.55 |
| DD6748.8 | 18/11/2018 | BENDIGO SUPERANNUATION PLAN Superannuation Contributions | \$165.33 |
| DD6755.1 | 21/11/2018 | BENDIGO BANK Bank Charges | \$9.00 |
| DD6755.2 | 22/11/2018 | BENDIGO BANK Bank Charges | \$1.20 |
| DD6755.3 | 29/11/2018 | CARLTON UNITED BREWERIES PTY LTD Bar Purchase | \$1,673.61 |
| #4959069 | 07/11/2018 | SHIRE OF KULIN Bulk Payroll 041118 | \$66,800.82 |
| #4982951 | 21/11/2018 | SHIRE OF KULIN Bulk Payroll 181118 | \$70,709.62 |
| Sub-total: EFT & Chq Payments | | | \$457,443.82 |
| TOTAL PAYMENTS FOR MONTH ENDING 30 November 2018 | | | \$457,443.82 |

Bendigo Business Credit Card

| Date | Transaction | Withdrawals | Payments | Balance |
|------------------------|---|-------------------------------|-----------------------------------|-------------------|
| Opening balance | | | | \$1,460.29 |
| 4 Nov 18 | SP * ITECHWORLD, BUR SWOOD AUS RETAIL PURCHASE 02/11 CARD NUMBER 552638XXXXXXXX706 1 | 1,499.00 <i>E12310031</i> | <i>Inverta Generator</i> | 2,959.29 |
| 8 Nov 18 | GIFT ENGRAVING, WHIT FIELD AUS RETAIL PURCHASE RETURN 07/11 CARD NUMBER 552638XXXXXXXX194 1 | | 92.75 | 2,866.54 |
| 8 Nov 18 | CALTEX GOSNELLS NORT H,GOSNELLS AUS RETAIL PURCHASE 05/11 CARD NUMBER 552638XXXXXXXX194 1 | 43.74 <i>MV27 0152 728</i> | <i>Fuel, CEO</i> | 2,910.28 |
| 9 Nov 18 | LANDGATE, MIDLAND AUS RETAIL PURCHASE 06/11 CARD NUMBER 552638XXXXXXXX194 1 | 102.80 <i>E1222031</i> | <i>Certificate of Title #4</i> | 3,013.08 |
| 14 Nov 18 | PERIODIC TFR 00074214151201 00000000000 | | 1,460.29 | 1,552.79 |
| 16 Nov 18 | TELSTRA BILL DIR DEB , ADELAIDE AUS RETAIL PURCHASE 14/11 CARD NUMBER 552638XXXXXXXX426 1 | 49.95 <i>E112030-47</i> | <i>Aquatic Center Internet</i> | 1,602.74 |
| 17 Nov 18 | CALTEX NARROGIN, NAR ROGIN AUS RETAIL PURCHASE 14/11 CARD NUMBER 552638XXXXXXXX194 1 | 30.04 <i>MV27 0152 728</i> | <i>Fuel, CEO</i> | 1,632.78 |
| 20 Nov 18 | CALTEX GOSNELLS NORT H,GOSNELLS AUS RETAIL PURCHASE 17/11 CARD NUMBER 552638XXXXXXXX194 1 | 57.74 <i>MV27 0152 728</i> | <i>Fuel, CEO</i> | 1,690.52 |
| 28 Nov 18 | Snapfish AU *, SYDNE Y AUS RETAIL PURCHASE 26/11 CARD NUMBER 552638XXXXXXXX484 1 | 44.80 <i>E13067031</i> | <i>Camp Kulin Christmas Cards</i> | 1,735.32 |

...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.



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

If paying by cheque please complete the details below.

| | |
|--|--------------------------|
| | Bill code: 342949 |
| | Ref: 691211254 |

Bendigo Business Credit Card

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.

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

| | |
|--------------------------------|----------------|
| BSB number | 633-000 |
| Account number | 691211254 |
| Customer name | SHIRE OF KULIN |
| Minimum payment required | \$52.53 |
| Closing Balance on 30 Nov 2018 | \$1,751.32 |
| Payment due | 14 Dec 2018 |

| Drawer | Chq No | BSB | Account No | \$ | ¢ |
|--------|--------|-----|------------|----|---|
| | | | | | |

Date _____ Payment amount _____

^Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.

Bendigo Business Credit Card (continued)

| Date | Transaction | Withdrawals | Payments | Balance |
|---|------------------------|---------------------|-------------------|-------------------|
| 29 Nov 18 | CARD FEE 4 @ \$4.00 | E032100-31 16.00 | | 1,751.32 |
| Transaction totals / Closing balance | | \$1,844.07 | \$1,553.04 | \$1,751.32 |

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).

Important notice about Comprehensive Credit Reporting

Comprehensive Credit Reporting (CCR) is being introduced across financial institutions in Australia. This change means that your credit report will provide credit providers more information that they can use to make better decisions. Credit providers may have access to details of your other credit accounts, the type of account opened, credit limits and up to 24 months of repayments history. The aim of CCR is to help credit providers lend more fairly and responsibly.

In March 2014 we updated our Privacy and Credit Reporting Policies to comply with the Privacy Act changes. An important update made to the Credit Reporting Policy was that we can disclose the following credit related information to your credit report:

- Information about your current credit accounts with us including the type of credit, the credit limit, open and close date of the account(s);
- Information about whether your monthly repayments have been paid on time (allowing a 14 day grace period).

Contact details and further information about what information we can collect, hold, use and disclose are available at www.bendigobank.com.au/public/privacy-policy/credit-reporting-policy

Tips for a healthy credit report

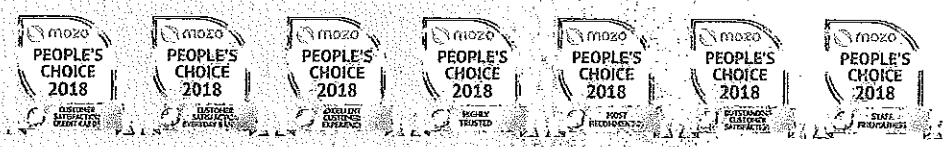
Making repayments on time has never been more important. Ensure you review your current repayment method and amount. You may wish to consider setting up a direct debit for the minimum amount due. This can assist you to continue to meet your repayments.

Your credit related information can be disclosed by us to the following Credit Reporting Bodies (CRB); Illion, Experian and Equifax. You can also access this information directly from each CRB.

For more information including how to order a credit report and maintaining a healthy credit report visit www.creditsmart.org.au.

If you have any queries, please contact your nearest branch or call **1300 BENDIGO** (1300 236 344).

Our 1.6 million customers have spoken.





Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 31 October 2018

Presented to Ordinary Council Meeting

TABLE OF CONTENTS

| | |
|---------------------------------|--------------------------|
| Statement of Financial Activity | |
| Statement of Equity | |
| Statement of Operating | |
| Statement of Capital | |
| Note 1 | Graphical Representation |
| Note 2 | Cash & Investments |
| Note 3 | Major Variances |
| Note 4 | Budget Amendments |
| Note 5 | Receivables |
| Note 6 | Grants and Contributions |
| Note 7 | Trust |
| Note 8 | Ratios |

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

Shire of Kulln
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 31 October 2018

| | Annual Budget | YTD Budget | YTD Actual | Var. | Var. | |
|---|--------------------|------------------|------------------|------------------|-----------|---|
| | \$ | \$ | \$ | \$ | % | |
| Operating Revenues | | | | | | |
| General Purpose Funding | 1,042,453 | 247,117 | 272,111 | 24,994 | 9.19% | |
| Governance | 12,464 | 1,828 | 4,250 | 2,422 | 56.89% | |
| Law, Order and Public Safety | 40,085 | 13,133 | 6,625 | (6,508) | (98.23%) | ▼ |
| Health | 0 | 0 | 580 | 580 | 100.00% | |
| Education and Welfare | 290,810 | 96,924 | 91,108 | (5,816) | (6.38%) | |
| Housing | 128,834 | 42,940 | 39,095 | (3,845) | (9.83%) | |
| Community Amenities | 96,015 | 92,279 | 93,753 | 1,474 | 1.57% | |
| Recreation and Culture | 213,851 | 70,760 | 71,961 | 1,201 | 1.67% | |
| Transport | 693,782 | 243,528 | 369,359 | 125,831 | 34.07% | ▲ |
| Economic Services | 1,230,268 | 410,040 | 372,356 | (37,684) | (10.12%) | ▼ |
| Other Property and Services | 319,688 | 94,888 | 111,871 | 16,983 | 15.18% | ▲ |
| Total (Excluding Rates) | 3,968,231 | 1,313,437 | 1,433,071 | 119,634 | | |
| Operating Expense | | | | | | |
| General Purpose Funding | 83,175 | 26,062 | 25,526 | 536 | 2.10% | |
| Governance | 213,737 | 94,010 | 62,092 | 31,918 | 51.41% | ▼ |
| Law, Order and Public Safety | 149,214 | 66,011 | 40,724 | 25,287 | 62.09% | ▼ |
| Health | 113,610 | 33,678 | 18,345 | 15,333 | 83.59% | ▼ |
| Education and Welfare | 288,150 | 98,994 | 88,089 | 10,905 | 12.38% | ▼ |
| Housing | 251,719 | 74,388 | 75,276 | (890) | (1.18%) | |
| Community Amenities | 354,170 | 113,487 | 93,235 | 20,252 | 21.72% | ▼ |
| Recreation and Culture | 1,210,584 | 431,191 | 395,223 | 35,968 | 9.10% | |
| Transport | 3,456,054 | 1,141,429 | 1,496,349 | (294,920) | (20.53%) | ▲ |
| Economic Services | 1,563,444 | 533,680 | 509,906 | 23,774 | 4.66% | |
| Other Property and Services | 397,689 | 131,633 | 170,754 | (39,121) | (22.91%) | ▲ |
| Total | 8,081,526 | 2,744,561 | 2,915,519 | (170,958) | | |
| Funding Balance Adjustment | | | | | | |
| Add back Depreciation | 2,991,175 | 995,340 | 1,224,490 | 229,150 | 18.71% | |
| Adjust (Profit)/Loss on Asset Disposal | (7,950) | 0 | 0 | 0 | | |
| Adjust Provisions and Accruals | | | | 0 | | |
| Net Operating | (1,130,070) | (435,784) | (257,958) | 177,826 | | |
| Capital Revenues | | | | | | |
| Proceeds from New Debentures | 0 | 0 | 0 | 0 | | |
| Proceeds From Sale of Assets | 0 | 45,672 | 75,456 | 0 | | |
| Transfer from Reserves | 767,000 | 169,012 | 0 | 169,012 | (100.00%) | |
| Total | 767,000 | 214,684 | 75,456 | 169,012 | | |
| Capital Expenses | | | | | | |
| Land and Buildings | 619,591 | 269,540 | 30,370 | 239,170 | 787.53% | ▲ |
| Plant and Equipment | 602,738 | 200,904 | 247,217 | (46,313) | (18.73%) | ▲ |
| Furniture and Equipment | 69,800 | 62,468 | 2,113 | 60,355 | 2856.70% | ▼ |
| Infrastructure Assets - Roads | 1,518,933 | 506,312 | 279,889 | 226,423 | 80.90% | ▼ |
| Infrastructure Assets - Other | 0 | 0 | 0 | 0 | | |
| Purchase of Investments | 0 | 0 | 0 | 0 | | |
| Repayment of Debentures | 85,177 | 28,392 | 0 | 28,392 | 100.00% | ▼ |
| Transfer to Reserves | 334,168 | 91,424 | 0 | 91,424 | 100.00% | ▼ |
| Total | 3,230,407 | 1,159,040 | 559,588 | 599,452 | | |
| Net Capital | 2,463,407 | 944,356 | 484,132 | 768,464 | | |
| Total Net Operating + Capital | 3,593,476 | 1,380,140 | 742,090 | 946,290 | | |
| Rate Revenue | 1,961,137 | 1,962,595 | 1,956,219 | (6,366) | (0.33%) | |
| Opening Funding Surplus(Deficit) | 1,696,883 | 1,528,224 | 1,652,357 | 124,133 | 7.51% | |
| Closing Funding Surplus(Deficit) | 64,545 | 2,110,669 | 2,866,486 | 1,064,057 | | |

Shire of Kulin
STATEMENT OF EQUITY
For the period ended 31 October 2018

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|---|------------------|------------------|------------------|
| | | \$ | \$ | \$ |
| | CURRENT ASSETS | | | |
| | Cash at Bank | | | |
| 0A01101 | CASH AT BANK | 1,251,452 | (820,633) | 430,819 |
| 0A01102 | PETTY CASH FLOAT | 477 | 0 | 477 |
| 0A01103 | TILL FLOAT | 3,100 | 0 | 3,100 |
| 0A01104 | Cash at Bank - Bush Races | 234,142 | 0 | 234,142 |
| 0A01106 | BUSH RACES - TERM DEPOSIT | 0 | 0 | 0 |
| 0A01108 | CASH AT BANK - FREEBAIRN CLUB | 22,694 | 53,904 | 76,598 |
| 0A01116 | MUNICIPAL INVESTMENTS | 753,141 | 1,750,000 | 2,503,141 |
| | Sub-total Cash at Bank | 2,265,005 | 983,271 | 3,248,277 |
| | Cash at Bank Reserves & Restricted Funds | | | |
| 0A01105 | FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE | 12,133 | 0 | 12,133 |
| 0A01107 | FREEBAIRN RECREATION CENTRE RESERVE | 204,075 | 0 | 204,075 |
| 0A01111 | INSURANCE RESERVE | 0 | 0 | - |
| 0A01112 | PLANT RESERVE | 464,415 | 0 | 464,415 |
| 0A01113 | LSL & AL RESERVE | 246,175 | 0 | 246,175 |
| 0A01114 | BUILDING RESERVE | 488,579 | 0 | 488,579 |
| 0A01117 | ADMIN EQUIPMENT RESERVE | 73,462 | 0 | 73,462 |
| 0A01118 | NATURAL DISASTER RESERVE | 138,065 | 0 | 138,065 |
| 0A01119 | JOINT VENTURE HOUSING RESERVE | 92,881 | 0 | 92,881 |
| 0A01123 | FRC SURFACE & EQUIP REPLACEMENT RESERVE | 152,790 | 0 | 152,790 |
| 0A01133 | MEDICAL SERVICES RESERVE | 76,243 | 0 | 76,243 |
| 0A01134 | FUEL FACILITY RESERVE | 25,000 | 0 | 25,000 |
| 0A01135 | ROAD REPLACEMENT RESERVE | 100,000 | 0 | 100,000 |
| | Sub-total Cash at Bank Reserves & Restricted Funds | 2,073,816 | 0 | 2,073,816 |
| | Sundry Debtors | | | |
| 0A01120 | SUNDRY DEBTORS | 63,130 | (26,571) | 36,559 |
| 0A01150 | PENSIONER REBATES ALLOWED | 514 | 11,581 | 12,095 |
| | Sub-total Sundry Debtors | 63,644 | (14,990) | 48,654 |
| | Sundry Debtors - Rates | | | |
| 0A01121 | SUNDRY DEBTORS - RATES | 105,989 | 128,134 | 234,123 |
| | Sub-total Sundry Debtors - Rates | 105,989 | 128,134 | 234,123 |
| | Prepaid Assets | | | |
| 0A01130 | PREPAID ASSETS | 0 | 0 | 0 |
| | Sub-total Prepaid Assets | 0 | 0 | 0 |
| | Stock on hand | | | |
| 0A01190 | STOCK ON HAND DISTILLATE | 10,960 | 16,495 | 27,456 |
| 0A01191 | STOCK ON HAND FREEBAIRN | 11,252 | (1,617) | 9,635 |
| 0A01193 | STOCK ON HAND ULP | 6,911 | 1,793 | 8,704 |
| 0A01192 | STOCK RECEIVED CONTROL | 0 | 2,000 | 2,000 |
| | Sub-total Stock on hand | 29,123 | 18,671 | 47,794 |
| | TOTAL CURRENT ASSETS | 4,537,577 | 1,115,086 | 5,652,663 |
| | Current Liabilities | | | |
| | Sub-total Current Liabilities | 0 | 0 | 0 |
| | Sundry Creditors | | | |
| 0L01215 | SUNDRY CREDITORS | (105,223) | 44,285 | (60,938) |
| | Sub-total Sundry Creditors | (105,223) | 44,285 | (60,938) |
| | Accruals | | | |
| 0L01220 | ANNUAL LEAVE ACCRUAL | (176,125) | 0 | (176,125) |
| 0L01213 | GENERAL CLEARING ACCOUNT | (11,035) | 111,600 | 100,566 |
| 0L01222 | PAYROLL SUSPENSE ACCOUNT | 0 | 0 | 0 |

STATEMENT OF EQUITY

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|---|------------------|------------------|------------------|
| | | \$ | \$ | \$ |
| 0L01227 | Accrued Wages | (114,055) | 107,603 | (6,452) |
| | Sub-total Accruals | (301,214) | 219,204 | (82,010) |
| | LSL - Current | | | |
| 0L01221 | LSL ACCRUAL - CURRENT | (136,627) | 0 | (136,627) |
| | Sub-total LSL - Current | (136,627) | 0 | (136,627) |
| | GST Clearing Account | | | |
| 0A01140 | GST PAID CLEARING ACCOUNT | 21,212 | 97,002 | 118,214 |
| 0L01202 | TAXATION CLEARING ACCOUNT | 0 | (207,853) | (207,853) |
| 0L01210 | GST COLLECTED CLEARING ACCOUNT | (13,879) | (58,239) | (72,118) |
| 0A01141 | FUEL TAX REBATE RECEIVABLE | 2,723 | (2,723) | 0 |
| 0L01211 | FBT SUSPENSE ACCOUNT | (2,780) | 2,780 | 0 |
| | Sub-total: GST Clearing Account | (29,856) | (131,901) | (161,757) |
| | Loan Interest Accrual | | | |
| | Sub-total: Loan Interest Accrual | 0 | 0 | 0 |
| | Loan Commitment - Current | | | |
| 0L01217 | LOAN LIABILITY-CURRENT | (85,177) | 0 | (85,177) |
| E091110 | PRINCIPAL ON LOANS 55 & 58 | 0 | 0 | 0 |
| | Sub-total: Loan Commitment - Current | (85,177) | 0 | (85,177) |
| | ESL Collection | | | |
| 0L01230 | ESL LEVIED | (2,586) | (34,551) | (37,137) |
| 0L01231 | ESL CONTROL ACCOUNT | 2,929 | 3,896 | 6,825 |
| 0L01232 | ESL PENSIONER REBATE | 281 | 1,292 | 1,573 |
| | Sub-total: ESL Collection | 624 | (29,364) | (28,740) |
| | Rates Paid in Advance | | | |
| 0L01223 | EXCESS RATE RECEIPTS | (5,008) | (3,181) | (8,189) |
| 0L01224 | RATE REFUND SUSPENSE ACCOUNT | 42 | 0 | 42 |
| | Sub-total: Rates Paid in Advance | (4,966) | (3,181) | (8,147) |
| | TOTAL CURRENT LIABILITIES | (662,439) | 99,043 | (563,396) |
| | NET CURRENT ASSETS | 3,875,138 | 1,214,129 | 5,089,267 |
| | NON-CURRENT ASSETS | | | |
| | Work in Process | | | |
| 0A01195 | WORK IN PROCESS | 0 | 0 | 0 |
| E042450 | Office Relocation L & B | 0 | 0 | 0 |
| E084105 | CENTRE CAPITAL UPGRADE L & B | 0 | 0 | 0 |
| E091100 | STAFF HOUSING CONSTRUCTION | 0 | 0 | 0 |
| E092100 | RETIREMENT HOMES CONSTRUCTION (CAPITAL) | 0 | 0 | 0 |
| E092110 | Joint Venture Housing Project | 0 | 0 | 0 |
| E092130 | Construction of FRC Mgr House | 0 | 0 | 0 |
| E092135 | CONSTRUCTION LOT 22 PRICE STREET | 0 | 0 | 0 |
| E092140 | Construction Lot 40 Ellson Street | 0 | 0 | 0 |
| E092145 | Construction Lot 73 Day Street | 0 | 0 | 0 |
| E106110 | Residential Subdivision | 0 | 0 | 0 |
| E113920 | TOWN DAM | 0 | 0 | 0 |
| E132500 | HOSTEL CAPITAL | 0 | 0 | 0 |
| E132600 | CARAVAN PARK CAPITAL | 0 | 337 | 337 |
| | Sub-total Work in Process | 0 | 337 | 337 |
| | Land & Buildings | | | |
| 0A01510 | Land & Buildings | 23,899,397 | 0 | 23,899,397 |
| 0A01511 | Accumulated Dep'N Land & Buildings | (453,832) | (155,272) | (609,103) |
| 0A01590 | Land for Resale | 1,491,000 | 0 | 1,491,000 |
| E042410 | OFFICE RELOCATION | 0 | 0 | 0 |
| E042450 | OFFICE RELOCATION - KULIN | 0 | 0 | 0 |
| E091100 | STAFF HOUSING CONSTRUCTION | 0 | 0 | 0 |
| E091101 | STAFF HOUSING CONSTRUCTION - 3 HODGSON | 0 | 0 | 0 |

STATEMENT OF EQUITY

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|--|-------------------|------------------|-------------------|
| | | \$ | \$ | \$ |
| E091102 | STAFF HOUSING CONSTRUCTION - LOT 108 RANKIN | 0 | 0 | 0 |
| E122230 | HOLT ROCK DEPOT UPGRADE | 0 | 0 | 0 |
| E117300 | IRRIGATION TANK TOWN GARDENS | 0 | 6,242 | 6,242 |
| E113905 | Freebairn Rec Centre Capital L & B | 0 | 0 | 0 |
| E117200 | Bowling Club Conversion | 0 | 0 | 0 |
| E121570 | Kulin Depot | 0 | 0 | 0 |
| E122220 | Kulin Depot Upgrade | 0 | 3,059 | 3,059 |
| E051200 | Project Expenses | 0 | 0 | 0 |
| E116400 | COMMUNITY GARDEN | 0 | 1,690 | 1,690 |
| E134500 | Resource Centre Capital L & B | 0 | 0 | 0 |
| E136116 | LOT 20 ON DEPOSITED PLAN 60758 (PROUD'S) | 0 | 0 | 0 |
| E138105 | Bush Races Housing Project | 0 | 0 | 0 |
| | Sub-total Land & Buildings | 24,936,565 | (144,280) | 24,792,285 |
| | Construction other than Buildings | | | |
| 0A01560 | Other Than Buildings | 715,316 | 0 | 715,316 |
| 0A01561 | Accumulated Dep'N Other Buildings | (15,820) | (5,484) | (21,304) |
| | Sub-total Construction other than Buildings | 699,495 | (5,484) | 694,012 |
| | Plant & Equipment | | | |
| 0A01520 | Plant & Equipment | 3,374,004 | 0 | 3,374,004 |
| 0A01521 | Accumulated Dep'N Plant & Equipment | (1,074,260) | (148,114) | (1,222,373) |
| I123299 | Accumulated Dep'N Plant & Equipment | 0 | (75,456) | (75,456) |
| E102050 | Rubbish Tip Relocation | 0 | 0 | 0 |
| E077080 | Capital Purchase Defibulator | 0 | 0 | 0 |
| E106120 | Regional Fuel Facility | 0 | 0 | 0 |
| E112100 | Swimming Pool Capital | 0 | 0 | 0 |
| E112101 | Swimming Pool Construction | 0 | 0 | 0 |
| E143310 | Key Alike System | 0 | 0 | 0 |
| E121600 | Plant / Asset Construction | 0 | 0 | 0 |
| E123100 | Plant & Equipment Purchases | 0 | 169,467 | 169,467 |
| | Sub-total Plant & Equipment | 2,299,744 | (54,102) | 2,245,641 |
| | Furniture & Equipment | | | |
| 0A01530 | Furniture & Equipment | 155,540 | 0 | 155,540 |
| 0A01531 | Accumulated Dep'N Furniture & Equipment | (36,158) | (10,020) | (46,178) |
| E041200 | Council Photos | 0 | 0 | 0 |
| E042400 | Administration Equipment | 0 | 0 | 0 |
| E077100 | Administration Equipment | 0 | 0 | 0 |
| E084100 | Centre Capital Upgrade F & E | 0 | 2,113 | 2,113 |
| E111061 | Hall Capital - F&E | 0 | 0 | 0 |
| E111063 | FREEBAIRN REC CENTRE CAPITAL | 0 | 0 | 0 |
| E113700 | Freebairn Carpark | 0 | 0 | 0 |
| E113900 | Freebairn Rec Centre Capital F & E | 0 | 0 | 0 |
| E114300 | Television Rebroadcasting | 0 | 0 | 0 |
| E117040 | Pingaring Golf Club Capital | 0 | 0 | 0 |
| E123110 | Capital Purchases - Furniture & Equipment | 0 | 0 | 0 |
| E130750 | Camp Kulin Furniture & Equipment | 0 | 0 | 0 |
| E134505 | Resource & Centre Capital F & E | 0 | 0 | 0 |
| | Sub-total Furniture & Equipment | 119,382 | (7,907) | 111,475 |
| | Motor Vehicles | | | |
| 0A01550 | Motor Vehicles | 1,064,968 | 0 | 1,064,968 |
| E053710 | SES Vehicle | 0 | 0 | 0 |
| 0A01582 | Regional Health Scheme Assets | 0 | 0 | 0 |
| 0A01551 | Accumulated Dep'N Motor Vehicle Est | (196,162) | (39,634) | (235,796) |
| E142100 | Community Bus Upgrade | 0 | 0 | 0 |
| E123105 | Motor Vehicle Purchases | 0 | 77,750 | 77,750 |
| | Sub-total Motor Vehicles | 868,807 | 38,115 | 906,922 |
| | Infrastrucutre | | | |
| 0A01570 | Infrastructure Assets | 124,317,387 | 0 | 124,317,387 |
| 0A01571 | Accumulated Dep'N Infrastructure | (43,482,271) | (865,967) | (44,348,238) |
| 0A01574 | Infrastructure Assets - Roads | 0 | 0 | 0 |

STATEMENT OF EQUITY

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|---|--------------------|------------------|--------------------|
| | | \$ | \$ | \$ |
| 0A01575 | Accumulated Dep'n Infrastructure Roads | 0 | 0 | 0 |
| E102050 | Rubbish Tip Relocation | 0 | 0 | 0 |
| E107100 | Dual Use Footpath | 0 | 0 | 0 |
| E107131 | Kulin Cemetery Capital | 0 | 5,006 | 5,006 |
| E136020 | Regional Fuel Facility | 0 | 0 | 0 |
| E111065 | Memorial Hall Engineer Report | 0 | 0 | 0 |
| E113600 | Oval Lights Towers | 0 | 0 | 0 |
| E136045 | Water Supply Infrastructure | 0 | 0 | 0 |
| E136046 | Standpipe Construction | 0 | 0 | 0 |
| E113341 | Bowling Greens | 0 | 8,478 | 8,478 |
| E113901 | Bowling Greens | 0 | 0 | 0 |
| E117110 | Playground Johnston Street | 0 | 0 | 0 |
| E117400 | Sporting Club Contributions | 0 | 0 | 0 |
| E121500 | Major Road Construction | 0 | 62,727 | 62,727 |
| E121550 | Minor Road Construction | 0 | 53,632 | 53,632 |
| E121590 | Kulin Town Streetscape | 0 | 0 | 0 |
| E121592 | Dudinin Streetscape | 0 | 0 | 0 |
| E121525 | Grain Freight Project | 0 | 0 | 0 |
| E121520 | Roads To Recovery Construction | 0 | 163,530 | 163,530 |
| E121750 | Blackspot Funding | 0 | 0 | 0 |
| E132444 | Visitor Discovery Zone | 0 | 0 | 0 |
| E137444 | Visitor Discovery Zone | 0 | 0 | 0 |
| E132700 | Tourism Projects | 0 | 5,558 | 5,558 |
| | Sub-total Infrastructure | 80,835,116 | (567,036) | 80,268,080 |
| | 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 | 109,764,109 | (740,358) | 109,023,751 |
| | NON CURRENT LIABILITIES | | | |
| 0L01710 | LOAN LIABILITY Non Current | (1,251,498) | 0 | (1,251,498) |
| 0L01715 | LSL ACCRUAL - NON CURRENT | (85,924) | 0 | (85,924) |
| 0A01110 | Cash at Trust Bank | 32,531 | (9,111) | 23,420 |
| 0A01109 | Cash at Trip Bank | 49,025 | 6,030 | 55,055 |
| E001016 | TRUST EXPENSE - CAMP HART | 0 | 0 | 0 |
| I001001 | Housing Bonds Income | 0 | (2,600) | (2,600) |
| E001001 | Housing Bonds Expense | 0 | 2,440 | 2,440 |
| I001002 | Rates Paid in Advance Income | 0 | (6,075) | (6,075) |
| E001002 | Rates Paid in Advance Expense | 0 | 15,346 | 15,346 |
| E001010 | Health Centre Expense | 0 | 0 | 0 |
| I001013 | Trip Fund Income | 0 | (7,030) | (7,030) |
| I001016 | TRUST INCOME - CAMP HART | 0 | 0 | 0 |
| E001013 | Trip Fund Expense | 0 | 1,000 | 1,000 |
| I001020 | TRUST INCOME - ST JOHN AMBULANCE | 0 | 0 | 0 |
| L001001 | Trust Liability | (81,556) | 0 | (81,556) |
| | TOTAL NON-CURRENT LIABILITIES | (1,337,422) | 0 | (1,337,422) |
| | NET ASSETS | 112,301,825 | 473,771 | 112,775,597 |
| | ACCUMULATED RESERVES | | | |
| 0L01802 | PLANT RESERVE ACCUMULATION | 464,415 | 0 | 464,415 |
| 0L01803 | LSL & AL RESERVE ACCUMULATION | 246,175 | 0 | 246,175 |
| 0L01804 | BUILDING RESERVE ACCUMULATION | 488,579 | 0 | 488,579 |
| 0L01805 | ADMIN EQUIPMENT RESERVE | 73,462 | 0 | 73,462 |
| 0L01807 | JOINT VENTURE HOUSING RESERVE | 92,881 | 0 | 92,881 |
| 0L01808 | FRC SURFACE & EQUIP REPLACEMENT RESERVE | 152,790 | 0 | 152,790 |
| 0L01810 | FREEBAIRN ESTATE RESERVE ACCUMULATION | 12,133 | 0 | 12,133 |
| 0L01811 | Freebairn Recreation Reserve Accumulation | 204,075 | 0 | 204,075 |
| 0L01812 | NATURAL DISASTER RESERVE | 138,065 | 0 | 138,065 |
| 0L01816 | MEDICAL SERVICES RESERVE ACCUMULATION | 76,243 | 0 | 76,243 |
| 0L01817 | FUEL FACILITY RESERVE ACCUMULATION | 25,000 | 0 | 25,000 |
| 0L01818 | ROAD REPLACEMENT RESERVE ACCUMULATION | 100,000 | 0 | 100,000 |

STATEMENT OF EQUITY

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|--|--------------------|------------|--------------------|
| | | \$ | \$ | \$ |
| | TOTAL ACCUMULATED RESERVES | 2,073,816 | 0 | 2,073,816 |
| | ACCUMULATED SURPLUS | | | |
| 0A01600 | ASSET REVALUATION - INFRASTRUCTURE | 52,080,413 | 0 | 52,080,413 |
| 0A01601 | ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT | 1,192,820 | 0 | 1,192,820 |
| 0L01800 | ACCUMULATED SURPLUS | 41,223,984 | 0 | 41,223,984 |
| I130700 | TRANSFER FROM CAMP KULIN RESERVE | 0 | 0 | 0 |
| 0A01602 | ASSET REVALUATION - LAND & BUILDINGS | 15,730,792 | 0 | 15,730,792 |
| E042510 | Transfer to Admin Equip Reserve | 0 | 0 | 0 |
| E091510 | Transfer to Building Reserve | 0 | 0 | 0 |
| E092510 | TRANSFER TO JOINT VENT HOUSING RESERVE | 0 | 0 | 0 |
| E113930 | TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERV | 0 | 0 | 0 |
| E113910 | TRANSFER TO FREEBAIRN REC CENTRE RESERVE | 0 | 0 | 0 |
| E119010 | TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RE | 0 | 0 | 0 |
| E122300 | TRANSFER TO NATURAL DISASTER RESERVE | 0 | 0 | 0 |
| E144510 | TRANSFER TO PLANT RESERVE | 0 | 0 | 0 |
| E143510 | Transfer to LSL & AL Reserve | 0 | 0 | 0 |
| | TOTAL ACCUMULATED SURPLUS | 110,228,009 | 0 | 110,228,009 |
| | Net Change in Assets Resulting from Operations | | | (473,771) |
| | TOTAL EQUITY | 112,301,825 | 0 | 112,775,597 |

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 31 October 2018

| COA | Description | Current Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | Explanation of variances |
|--------------------------------|---|----------------------|---------------------|---------------------|----------------|-----------|--|
| GENERAL PURPOSE FUNDING | | | | | | | |
| Rates | | | | | | | |
| 1030001 | General Rate - GRV | 185,795 | 185,795 | 2,034,291 | 1,848,496 | | Software has allocated total rates raised to 1030001, overall rates raised matched the budgeted figure. Allocation required to each rating category. |
| 1030101 | General Rate - UV | 1,834,504 | 1,834,504 | 0 | (1,834,504) | -100% | Software has allocated total rates raised to 1030001, overall rates raised matched the budgeted figure. Allocation required to each rating category. |
| 1030105 | Interim Rates - GRV/UV | 500 | 500 | 0 | (500) | | |
| 1030131 | Minimum Rates- GRV | 7,856 | 7,856 | 0 | (7,856) | -100% | Software has allocated total rates raised to 1030001, overall rates raised matched the budgeted figure. Allocation required to each rating category. |
| 1030133 | Minimum Rates - UV | 5,850 | 5,850 | 0 | (5,850) | -100% | Software has allocated total rates raised to 1030001, overall rates raised matched the budgeted figure. Allocation required to each rating category. |
| 1030140 | Interest on Instalments | 1,000 | 0 | 1,339 | 1,339 | | |
| 1030141 | PENALTY INTEREST | 8,000 | 0 | 3,325 | 3,325 | | |
| 1030142 | Admin Charge for Instalments | 700 | 700 | 560 | (140) | -20% | |
| 1030150 | EX GRATIA RATES | 23,123 | 23,123 | 23,123 | 0 | 0% | |
| 1030160 | Information & Search Fees | 1,300 | 432 | 282 | (1,500) | -35% | |
| 1030170 | LEGAL FEES RECOVERED | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 2,068,628 | 2,058,760 | 2,062,920 | 4,160 | | |
| E030100 | Discount Allowed on Rates | 85,000 | 85,000 | 88,336 | (3,336) | 4% | |
| E030110 | RATES WRITTEN OFF | 11,491 | 10,043 | 12,859 | (2,816) | 28% | |
| E030130 | TITLE SEARCHES | 600 | 200 | 0 | 200 | -100% | |
| E030140 | Valuation Expenses | 8,000 | 332 | 385 | (53) | 16% | |
| E030150 | Printing & Stationery | 1,150 | 1,150 | 0 | 1,150 | -100% | |
| E030999 | General Admin Allocated | 98,227 | 12,744 | 13,111 | (967) | 3% | |
| | Total Expenditure | 144,468 | 109,469 | 114,690 | (5,221) | | |
| | Sub-total Rates | (1,924,160) | (1,949,291) | (1,948,229) | (1,062) | | |
| General Purpose Grants | | | | | | | |
| 1031100 | Grants Commission | 957,285 | 239,321 | 262,762 | 23,441 | 10% | Permanent variance, will yield \$90k additional income this financial year. |
| | Total Revenue | 957,285 | 239,321 | 262,762 | 23,441 | | |
| E031999 | General Admin Allocated | 0 | 0 | 151 | (151) | | |
| | Total Expenditure | 0 | 0 | 151 | (151) | | |
| | Sub-total General Purpose Grants | (957,285) | (239,321) | (262,610) | 23,289 | | |
| General Financing | | | | | | | |
| 1032100 | Interest on Municipal | 20,000 | 6,664 | 3,844 | (2,820) | -42% | |
| 1032110 | INTEREST ON PLANT RESERVE | 10,968 | 0 | 0 | 0 | | |
| 1032120 | Interest on LSL & AL Reserve | 5,680 | 0 | 0 | 0 | | |
| 1032130 | INTEREST ON BUILDING RESERVE | 11,688 | 0 | 0 | 0 | | |
| 1032140 | Interest on Admin Equip Reserv | 1,680 | 0 | 0 | 0 | | |
| 1032145 | Interest on Insurance Reserve | 0 | 0 | 0 | 0 | | |
| 1032150 | Interest on Freebairn Recreation Centre Reserve | 4,920 | 0 | 0 | 0 | | |
| 1032160 | Interest on Joint Venture Reserve | 2,208 | 0 | 0 | 0 | | |
| 1032170 | INTEREST ON FRC SURFACE & EQUIP REPLACE | 3,648 | 0 | 0 | 0 | | |
| 1032180 | INTEREST ON NATURAL DISASTER RESERVE | 3,288 | 0 | 0 | 0 | | |
| 1032185 | INTEREST ON FREEBAIRN SPORTSPERSON SCH | 288 | 0 | 0 | 0 | | |
| 1032195 | INTERST ON GENERAL PURPOSE RESERVE | 0 | 0 | 0 | 0 | | |
| 1032196 | INTEREST ON CAMP KULIN RESERVE | 0 | 0 | 0 | 0 | | |
| 1032115 | Interest on Road Replacement Reserve | 7,200 | 0 | 0 | 0 | | |
| 1032198 | INTEREST ON FUEL FACILITY RESERVE | 600 | 0 | 0 | 0 | | |
| 1032197 | INTEREST ON MEDICAL SERVICES RESERVE | 1,600 | 0 | 0 | 0 | | |
| | Total Revenue | 74,168 | 6,664 | 3,844 | (2,820) | | |
| E032100 | BANK CHARGES | 3,150 | 1,052 | 1,170 | (118) | 11% | |
| E032150 | Interest | 300 | 0 | 0 | 0 | | |
| E032999 | General Admin Allocated | 31,748 | 10,594 | 10,710 | (126) | 1% | |
| | Total Expenditure | 35,198 | 11,636 | 11,879 | (243) | | |
| | Sub-total General Financing | (36,970) | 4,972 | 8,035 | (3,063) | | |
| | TOTAL GENERAL PURPOSE FUNDING | (2,920,415) | (2,163,640) | (2,202,804) | 19,164 | | |
| GOVERNANCE | | | | | | | |
| Members of Council | | | | | | | |
| 1041041 | NOMINATION FEES RECEIVED | 0 | 0 | 0 | 0 | | |
| 1041045 | Reimbursements | 0 | 0 | 0 | 0 | | |
| 1041050 | REBATES RECEIVED | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E041020 | MEMBERS TRAVELLING | 4,788 | 1,596 | 0 | 1,596 | -100% | |
| E041030 | CONFERENCE EXPENSES | 15,000 | 12,000 | 7,775 | 4,225 | -35% | |
| E041040 | Election Expenses | 0 | 0 | 0 | 0 | | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|----------------|---------------|---------------|---------------|-------|--|
| | | \$ | \$ | \$ | \$ | % | |
| E041041 | Nomination Refunds | 0 | 0 | 0 | 0 | | |
| E041050 | SITTING FEES | 23,100 | 0 | 0 | 0 | | |
| E041080 | PRESIDENTIAL ALLOWANCE | 8,750 | 0 | 0 | 0 | | |
| E041070 | DRESS SHIRTS FOR COUNCILLORS | 1,000 | 0 | 127 | (127) | | |
| E041075 | FBT EXPENSE | 8,600 | 2,200 | 0 | 2,200 | | |
| E041085 | TELEPHONE | 0 | 0 | 0 | 0 | | |
| E041110 | REFRESHMENTS & GOODWILL | 19,261 | 6,420 | 4,150 | 2,270 | -35% | |
| E041111 | MEAL ENTERTAINMENT | 3,000 | 1,000 | 0 | 1,000 | -100% | |
| E041120 | ENTERTAINMENT SUBJECT TO FBT | 0 | 0 | 0 | 0 | | |
| E041150 | INSURANCES | 3,560 | 3,560 | 3,560 | (0) | 0% | |
| E041160 | Subscriptions & Donations | 21,650 | 17,650 | 18,115 | (465) | 3% | |
| E041161 | Printing & Stationery | 2,000 | 1,000 | 93 | 907 | -91% | |
| E041165 | Advertising | 500 | 0 | 0 | 0 | | |
| E041180 | Chamber Maintenance | 3,000 | 1,000 | 0 | 1,000 | -100% | |
| E041270 | Community Contributions | 16,800 | 5,600 | 0 | 5,600 | -100% | |
| E041298 | Depreciation | 914 | 0 | 302 | (302) | | |
| E041999 | General Admin Allocated | 69,150 | 23,052 | 23,718 | (666) | 3% | |
| | Total Expenditure | 201,273 | 75,078 | 57,841 | 17,237 | | |
| | Sub-total Members of Council | 201,273 | 75,078 | 57,841 | 17,237 | | |
| | General Administration | | | | | | |
| I042040 | SUNDRY INCOME | 0 | 0 | 58 | 58 | | |
| I042045 | REIMBURSEMENTS | 996 | 336 | 615 | 279 | 83% | |
| I042046 | CONTRIBUTION TO VEHICLES | 4,368 | 1,460 | 3,360 | 1,900 | 130% | |
| I042050 | STAFF RENT ADMIN | 0 | 0 | 0 | 0 | | |
| I042297 | PROFIT ON SALE OF ASSET | 5,000 | 0 | 0 | 0 | | |
| I042391 | REIMBURSEMENTS - INSURANCE | 2,000 | 0 | 0 | 0 | | |
| I042440 | PHOTOCOPYING & PRINTING | 100 | 32 | 218 | 186 | 581% | |
| | Total Revenue | 12,464 | 1,828 | 4,250 | 2,422 | | |
| E042010 | SALARIES | 587,246 | 195,748 | 166,545 | 29,203 | -15% | |
| E042015 | Admin Long Service Leave | 0 | 0 | 41,689 | (41,689) | | G Hadlow LSL, budgeted for in the account above. |
| E042020 | SUPERANNUATION | 71,507 | 23,836 | 25,962 | (2,126) | 9% | |
| E042025 | Administration Sundries | 200 | 69 | 0 | 68 | -100% | 1st Instalment paid in July, 2nd Instalment will not be paid until November period, this variance will clear then. |
| E042030 | INSURANCE | 30,906 | 14,990 | 9,689 | 5,301 | -35% | |
| E042035 | STAFF UNIFORMS | 3,700 | 1,292 | 825 | 407 | -33% | |
| E042040 | STAFF TRAINING | 11,300 | 3,768 | 1,509 | 2,259 | -60% | |
| E042041 | CONFERENCES | 16,000 | 7,832 | 4,370 | 3,462 | -44% | |
| E042042 | MEETING EXPENSES | 0 | 0 | 3 | (3) | | |
| E042045 | RELOCATION COSTS | 5,000 | 0 | 0 | 0 | | |
| E042046 | STAFF HOUSING | 71,743 | 35,236 | 29,135 | 6,101 | -17% | Timing, works will be completed |
| E042047 | Depreciation CEO Housing | 3,547 | 1,184 | 1,173 | 11 | -1% | |
| E042048 | Depreciation DCEO Housing | 4,484 | 1,496 | 1,483 | 13 | -1% | |
| E042049 | CEO UTILITIES | 4,985 | 1,668 | 1,894 | (226) | 14% | |
| E042050 | OFFICE MAINTENANCE | 14,075 | 4,692 | 744 | 3,948 | -84% | |
| E042060 | MEMBERSHIPS & SUBSCRIPTIONS | 1,680 | 1,680 | 403 | 1,197 | -71% | |
| E042070 | Printing and Stationery | 12,000 | 4,000 | 5,293 | (1,293) | 32% | |
| E042075 | FBT EXPENSE | 1,500 | 0 | 0 | 0 | | |
| E042080 | TELEPHONE | 10,296 | 3,432 | 4,015 | (583) | 17% | |
| E042090 | Postage and Freight | 3,600 | 1,200 | 1,239 | (39) | 3% | |
| E042100 | ADVERTISING | 3,000 | 1,000 | 2,830 | (1,830) | 183% | |
| E042110 | Office Equipment Maintenance | 800 | 268 | 0 | 268 | -100% | |
| E042115 | Bad Debts Expense | 1,000 | 332 | 1,445 | (1,113) | 335% | |
| E042120 | Cleaning | 11,113 | 3,840 | 2,751 | 1,089 | -28% | |
| E042130 | Computer Maintenance | 29,200 | 27,032 | 23,640 | 3,392 | -13% | |
| E042135 | IT Support | 40,328 | 11,582 | 10,769 | 823 | -7% | |
| E042140 | Staff Amenities | 2,400 | 800 | 307 | 493 | -62% | |
| E042160 | OTHER EXPENSES | 500 | 168 | 0 | 168 | -100% | |
| E042170 | CONTRACT EMPLOYMENT | 49,000 | 2,000 | 5,251 | (3,251) | 163% | |
| E042180 | UTILITIES | 6,000 | 2,000 | 2,103 | (103) | 5% | |
| E042190 | KEY TO KULIN | 3,000 | 750 | 0 | 750 | -100% | |
| E042200 | Audit Fees | 25,000 | 0 | 0 | 0 | | |
| E042297 | LOSS ON SALE OF ASSET | 5,000 | 5,000 | 0 | 5,000 | -100% | |
| E042298 | Office Depreciation | 13,000 | 4,332 | 12,614 | (8,282) | 191% | |
| E042999 | General Admin Allocated | (1,030,646) | (342,234) | (353,500) | 11,266 | 3% | |
| | Total Expenditure | 12,464 | 18,932 | 4,250 | 14,682 | | |
| | Sub-total General Administration | 0 | 17,104 | 0 | 17,104 | | |
| | TOTAL GOVERNANCE | 201,273 | 92,182 | 57,841 | 34,341 | | |
| | LAW,ORDER & PUBLIC SAFETY | | | | | | |
| | Fire Prevention | | | | | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E051040 | OFFICE EXPENSES | 1,500 | 500 | 465 | 35 | -7% | 1st instalment paid in July, 2nd instalment will not be paid until November, this variance will clear then. |
| E051050 | FIRE INSURANCE | 23,760 | 23,760 | 8,333 | 15,427 | -65% | |
| E051055 | Protective Clothing | 3,000 | 1,000 | 0 | 1,000 | -100% | |
| E051080 | Communication Maintenance | 845 | 216 | 0 | 216 | -100% | |
| E051070 | Sundry Fire Prevention Costs | 1,550 | 520 | 0 | 520 | -100% | |
| E051080 | FIRE PREVENTION - RANGER | 4,000 | 1,332 | 0 | 1,332 | -100% | |
| E051298 | Depreciation | 51,657 | 17,220 | 17,080 | 140 | -1% | |
| E051700 | Plant Operation Costs | 200 | 68 | 0 | 68 | -100% | |
| E051999 | General Admin Allocated | 11,681 | 3,892 | 4,006 | (114) | 3% | |
| | Total Expenditure | 97,993 | 48,508 | 29,884 | 18,624 | | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|----------------|---------------|---------------|----------------|-------|--|
| | | \$ | \$ | \$ | \$ | % | |
| | Sub-total Fire Protection | 97,993 | 48,508 | 29,884 | 18,624 | | |
| | Animal Control | | | | | | |
| I052400 | FINES AND PENALTIES | 175 | 60 | 0 | (60) | -100% | |
| I052430 | CAT REGISTRATION FEE INCOME | 600 | 0 | 99 | 99 | | |
| I052420 | DOG REGISTRATION FEES | 2,400 | 0 | 953 | 953 | | |
| | Total Revenue | 3,175 | 60 | 1,043 | 983 | | |
| E052010 | Dog Control Costs | 6,500 | 2,168 | 838 | 1,330 | -61% | |
| E052020 | CAT CONTROL COSTS | 4,800 | 1,600 | 1,638 | (38) | 2% | |
| E052040 | Pest Control | 415 | 140 | 0 | 140 | -100% | |
| E052999 | General Admin Allocated | 4,300 | 1,432 | 1,475 | (43) | 3% | |
| | Total Expenditure | 16,015 | 5,340 | 3,951 | 1,389 | | |
| | Sub-total Animal Control | 12,840 | 5,280 | 2,909 | 2,371 | | |
| | Other Law & Order | | | | | | |
| I053010 | ESL Bush Fires Allocation | 29,490 | 7,373 | 5,528 | (1,845) | -25% | |
| I053030 | ESL ADMINISTRATION | 4,000 | 4,000 | 55 | (3,945) | -99% | |
| I053050 | SALE OF PROTECTIVE CLOTHING | 3,400 | 1,700 | 0 | (1,700) | -100% | |
| I053610 | Government Grants | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 36,890 | 13,073 | 5,583 | (7,490) | | |
| E053010 | ESL BUSH FIRE BRIGADES | 8,100 | 2,200 | 518 | 1,682 | -76% | |
| E053020 | ESL SES UNIT | 0 | 0 | 0 | 0 | | |
| E053030 | SES EMERGENCIES | 0 | 0 | 0 | 0 | | |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 8,087 | 3,823 | 1,777 | 1,846 | -51% | |
| E053060 | Law & Order Other | 200 | 68 | 0 | 68 | -100% | |
| E053298 | Depreciation | 11,872 | 3,956 | 3,926 | 30 | -1% | |
| E053700 | Plant Operation Costs | 5,000 | 1,668 | 0 | 1,668 | -100% | |
| E053999 | General Admin Allocated | 1,947 | 648 | 668 | (20) | 3% | |
| | Total Expenditure | 35,206 | 12,163 | 6,888 | 5,275 | | |
| | Sub-total Other Law & Order | (1,684) | (910) | 1,306 | (2,216) | | |
| | TOTAL LAW, ORDER & PUBLIC SAFETY | 109,149 | 52,878 | 34,099 | 18,779 | | |
| | HEALTH | | | | | | |
| | Preventative Services | | | | | | |
| | Total Revenue | 0 | 0 | 580 | 580 | | |
| E074040 | GROUP/REGIONAL SCHEME | 37,000 | 9,260 | 4,254 | 4,996 | -54% | |
| E074100 | OTHER EXPENDITURE | 2,650 | 894 | 0 | 884 | | |
| E074999 | General Admin Allocated | 3,183 | 1,056 | 1,085 | (29) | 3% | |
| | Total Expenditure | 42,813 | 11,190 | 5,339 | 5,651 | | |
| | Sub-total Other Law & Order | 42,813 | 11,190 | 4,759 | (5,271) | | |
| | Mosquito Control | | | | | | |
| E075020 | Mosquito Control | 1,522 | 6 | 47 | (41) | 677% | |
| E075999 | General Admin Allocated | 1,940 | 809 | 664 | 145 | -18% | |
| | Total Expenditure | 3,462 | 815 | 711 | 104 | | |
| | Sub-total Other Mosquito Control | 3,462 | 815 | 711 | 104 | | |
| | Analytical Expenses | | | | | | |
| E076020 | ANALYTICAL EXPENSES | 850 | 284 | 357 | (73) | 26% | |
| E076999 | General Admin Allocated | 1,947 | 648 | 668 | (20) | 3% | |
| | Total Expenditure | 2,797 | 932 | 1,025 | (93) | | |
| | Sub-total Other Analytical Expenses | 2,797 | 932 | 1,025 | (93) | | |
| | Medical Centre | | | | | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E077010 | COMMUNITY NURSES | 1,000 | 0 | 0 | 0 | | |
| E077020 | MEDICAL CENTRE | 58,890 | 19,125 | 9,249 | 9,876 | -52% | Kondinin invoice for the Dr quarterly, we have not yet received September's invoice. |
| E077030 | AMBULANCE SERVICES | 150 | 52 | 411 | (359) | 691% | |
| E077298 | Depreciation | 208 | 68 | 68 | (0) | 0% | |
| E077999 | General Admin Allocated | 4,492 | 1,496 | 1,541 | (45) | 3% | |
| | Total Expenditure | 64,538 | 20,741 | 11,270 | 9,471 | | |
| | Sub-total Medical Centre | 64,538 | 20,741 | 11,270 | 9,471 | | |
| | TOTAL HEALTH | 113,610 | 33,678 | 17,764 | 4,212 | | |
| | EDUCATION & WELFARE | | | | | | |
| | Education | | | | | | |
| I080100 | REIMBURSEMENT FROM SCHOOL | 2,000 | 664 | 145 | (519) | -78% | |
| | Total Revenue | 2,000 | 664 | 145 | (519) | | |
| E080100 | Contribution to School | 4,580 | 1,528 | 5,412 | (3,884) | 254% | |
| E080105 | Contribution to Smartstart Program | 0 | 0 | 0 | 0 | | |
| E080110 | DONATIONS | 1,000 | 0 | 0 | 0 | | |
| E080130 | KULIN DHS PROMOTION | 2,000 | 0 | 0 | 0 | | |
| E080999 | General Admin Allocated | 1,948 | 648 | 668 | (20) | 3% | |
| | Total Expenditure | 9,526 | 2,176 | 6,080 | (3,904) | | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|--------------------------------------|-----------------|----------------|-----------------|----------------|-------|--|
| | | \$ | \$ | \$ | \$ | % | |
| | Sub-total Education | 7,526 | 1,512 | 5,934 | (4,422) | | |
| | Community Aged Care | | | | | | |
| E082280 | MINOR WELFARE EXPENDITURE | 500 | 0 | 0 | 0 | | |
| E082999 | General Admin Allocated | 4,300 | 1,432 | 1,475 | (43) | 3% | |
| | Total Expenditure | 4,800 | 1,432 | 1,475 | (43) | | |
| | Sub-total Community Aged Care | 4,800 | 1,432 | 1,475 | (43) | | |
| | Other Welfare | | | | | | |
| E083100 | Care Group Donations | 3,500 | 0 | 0 | 0 | | |
| E083999 | General Admin Allocated | 9,269 | 3,088 | 3,179 | (91) | 3% | |
| | Total Expenditure | 12,769 | 3,088 | 3,179 | (91) | | |
| | Sub-total Other Welfare | 12,769 | 3,088 | 3,179 | (91) | | |
| | Child Care Services | | | | | | |
| I084010 | Fees & Charges | 180,810 | 60,268 | 46,858 | (13,410) | -22% | reflects numbers being lower (on some days) and not at optimal child/educator ratio |
| I084020 | Family & Childrens Grant | 52,000 | 17,332 | 42,608 | 25,276 | 146% | \$14,000 - Community Support Sustainability Funding - April - June 2018 CCB quarterly payment (this was unbudgeted as the program finished June 2018 however final payment was not received until August 2018). Otherwise running to budget. |
| I084030 | TRAINEESHIPS | 0 | 0 | 0 | 0 | | |
| I084040 | FUNDRAISING - GST | 5,000 | 1,664 | 1,436 | (228) | -14% | |
| I084041 | FUNDRAISING - GST FREE | 0 | 0 | 60 | 60 | | |
| I084050 | SPECIAL PROJECTS | 0 | 0 | 0 | 0 | | |
| I084085 | OTHER INCOME | 1,000 | 332 | 0 | (332) | -100% | No grants have been applied for this financial year |
| I084100 | Various Grants | 50,000 | 16,664 | 0 | (16,664) | -100% | Considering Regional Community Child Care Development Fund, Lotterywest |
| I084060 | Staff Rent & Utility Reimbursement | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 288,810 | 96,260 | 90,962 | (5,298) | | |
| E084010 | Salaries | 167,820 | 55,940 | 52,034 | 3,906 | -7% | |
| E084011 | Salaries - Building Maintenance | 3,000 | 1,000 | 68 | 932 | -93% | |
| E084012 | SALARIES - GARDENING | 3,225 | 1,152 | 347 | 805 | -70% | |
| E084013 | SUPERANNUATION | 16,402 | 5,468 | 4,317 | 1,151 | -21% | |
| E084014 | CLEANING SALARIES | 6,000 | 2,000 | 1,705 | 294 | -15% | |
| E084016 | Insurance - Workers Comp | 6,666 | 6,666 | 2,378 | 4,288 | -64% | |
| E084020 | ACCREDITATION | 1,500 | 0 | 652 | (652) | | |
| E084025 | Advert/Printing/Promotion | 200 | 68 | 33 | 35 | -52% | |
| E084030 | Computer Exp | 2,500 | 832 | 1,715 | (833) | 106% | |
| E084035 | EQUIPMENT UPGRADES | 3,000 | 1,000 | 112 | 888 | -99% | |
| E084040 | ELECTRICITY/GAS/WATER | 4,000 | 1,332 | 1,616 | (284) | 21% | |
| E084045 | Gardening | 2,000 | 688 | 181 | 507 | -76% | |
| E084050 | Insurance | 2,200 | 2,200 | 938 | 1,262 | -57% | |
| E084055 | Subscriptions | 1,000 | 332 | 79 | 253 | -76% | |
| E084060 | BUILDING LEASE | 600 | 0 | 0 | 0 | | |
| E084081 | STAFF HOUSING | 0 | 0 | 0 | 0 | | |
| E084085 | Postage & Stationery | 1,000 | 332 | 27 | 305 | -92% | |
| E084070 | REPAIRS & MAINTENANCE | 4,500 | 1,500 | 243 | 1,257 | -84% | |
| E084075 | STAFF EXPENSES | 5,500 | 1,832 | 627 | 1,205 | -66% | |
| E084080 | TELEPHONE | 1,000 | 332 | 141 | 191 | -58% | |
| E084085 | Sundry & Other | 2,500 | 832 | 0 | 832 | -100% | |
| E084086 | FUNDRAISING | 0 | 0 | 0 | 0 | | |
| E084090 | Consumables | 0 | 0 | 676 | (676) | | |
| E084095 | CLEANING CONSUMABLES | 3,000 | 1,000 | 1,557 | (557) | 56% | |
| E084150 | SPECIAL PROJECTS | 1,000 | 332 | 0 | 332 | -100% | |
| E084298 | Depreciation | 2,080 | 692 | 944 | (252) | 36% | |
| E084999 | General Admin Allocated | 20,362 | 6,788 | 6,984 | (196) | 3% | |
| | Total Expenditure | 261,055 | 92,298 | 77,355 | 14,943 | | |
| | Sub-total Child Care Services | (27,755) | (3,962) | (13,607) | 9,645 | | |
| | TOTAL EDUCATION & WELFARE | (2,660) | 2,070 | (3,019) | 5,089 | | |
| | HOUSING | | | | | | |
| | Housing - Other | | | | | | |
| I092100 | RENTAL - OTHER HOUSING | 3,384 | 1,128 | 0 | (1,128) | -100% | |
| I092110 | Rental - GEHA Housing | 59,800 | 19,932 | 20,862 | 930 | 5% | |
| I092130 | RENTAL - COMMUNITY BANK HOUSE | 0 | 0 | 0 | 0 | | |
| I092150 | RENTAL - JOINT VENTURE | 65,400 | 21,800 | 18,233 | (3,567) | -16% | |
| I092391 | Reimbursements - General | 250 | 80 | 0 | (80) | -100% | |
| | Total Revenue | 128,834 | 42,940 | 39,095 | (3,845) | | |
| E092020 | INTEREST ON HOUSING LOANS 55 & 58 | 40,272 | 0 | 0 | 0 | | |
| E092050 | OTHER HOUSING MAINTENANCE | 12,900 | 4,964 | 2,953 | 2,011 | -41% | |
| E092055 | GENERAL MAINTENANCE | 0 | 0 | 0 | 0 | | |
| E092060 | KULIN RETIREMENT HOMES | 12,778 | 4,260 | 3,812 | 448 | -11% | |
| E092148 | GEHA HOUSING - COSTS | 15,100 | 5,036 | 4,773 | 263 | -5% | |
| E092150 | JOINT VENTURE HOUSING - COSTS | 85,936 | 31,316 | 36,404 | (7,088) | 23% | |
| E092155 | Housing Project Ellson Street | 0 | 0 | 0 | 0 | | |
| E092160 | Depreciation - Joint Venture | 29,734 | 9,912 | 9,831 | 81 | -1% | |
| E092170 | COMMUNITY BANK HOUSE COSTS | 8,368 | 3,354 | 0 | 3,354 | -100% | |
| E092180 | Depreciation Community Bank Hs | 5,707 | 1,904 | 1,887 | 17 | -1% | |
| E092298 | Depreciation | 36,624 | 12,208 | 12,141 | 67 | -1% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | Explanation of variances |
|---------|--|----------------------|------------------|------------------|----------------|-----------|--------------------------|
| E092999 | General Admin Allocated | 4,300 | 1,432 | 1,475 | (43) | 3% | |
| | Total Expenditure | 251,719 | 74,386 | 75,276 | (890) | | |
| | Sub-total Housing - Other | 122,885 | 31,446 | 36,181 | (4,735) | | |
| | TOTAL HOUSING | 122,885 | 31,446 | 36,181 | (4,735) | | |
| | COMMUNITY AMENITIES | | | | | | |
| | Sanitation - Household Refuse | | | | | | |
| H101400 | CHARGES - REFUSE REMOVAL | 75,845 | 75,845 | 76,080 | 235 | 0% | |
| | Total Revenue | 75,845 | 75,845 | 76,080 | 235 | | |
| E101020 | DOMESTIC REFUSE COLLECTION | 104,662 | 34,888 | 29,893 | 4,995 | -14% | |
| E101021 | DUDININ REFUSE COLLECTION | 6,710 | 2,338 | 1,101 | 1,237 | -53% | |
| E101022 | PINGARING REFUSE COLLECTION | 4,710 | 1,572 | 814 | 758 | -48% | |
| E101030 | REFUSE SITE MAINTENANCE | 32,471 | 10,885 | 8,558 | 2,027 | -19% | |
| E101040 | ROEROC | 15,000 | 0 | 64 | (64) | | |
| E101050 | Recycling Depot | 250 | 84 | 0 | 84 | -100% | |
| E101298 | Depreciation | 1,473 | 492 | 487 | 5 | -1% | |
| E101999 | General Admin Allocated | 4,300 | 1,432 | 1,475 | (43) | 3% | |
| | Total Expenditure | 169,576 | 51,391 | 42,392 | 8,999 | | |
| | Sub-total Sanitation - Household Refuse | 93,731 | (24,454) | (33,688) | 9,234 | | |
| | Sanitation - Other | | | | | | |
| H102030 | Drum Muster Reimbursement | 3,090 | 1,000 | 0 | (1,000) | -100% | |
| H102410 | CHARGES - REFUSE REMOVAL | 14,570 | 14,570 | 14,570 | 0 | 0% | |
| H102420 | Sale of Bins | 400 | 132 | 0 | (132) | -100% | |
| | Total Revenue | 17,970 | 15,702 | 14,570 | (1,132) | | |
| E102020 | Commercial Refuse Collection | 62,527 | 20,844 | 15,988 | 4,856 | -23% | |
| E102030 | Drum Muster | 2,900 | 968 | 254 | 714 | -74% | |
| E102298 | Depreciation | 1,325 | 440 | 438 | 2 | 0% | |
| E102420 | PURCHASE OF BINS | 400 | 100 | 0 | 100 | -100% | |
| E102999 | General Admin Allocated | 4,300 | 1,432 | 1,475 | (43) | 3% | |
| | Total Expenditure | 71,452 | 23,784 | 18,155 | 5,629 | | |
| | Sub-total Sanitation - Other | 53,482 | 8,082 | 3,585 | 4,497 | | |
| | Sewage | | | | | | |
| E103010 | DEEP SEWERAGE CONTRIBUTION | 0 | 0 | 0 | 0 | | |
| E103999 | General Admin Allocated | 1,947 | 648 | 668 | (20) | 3% | |
| | Total Expenditure | 1,947 | 648 | 668 | (20) | | |
| | Sub-total Sewage | 1,947 | 648 | 668 | (20) | | |
| | Urban Stormwater Drainage | | | | | | |
| E104010 | Urban Stormwater Drainage | 4,788 | 1,600 | 41 | 1,559 | -97% | |
| E104999 | General Admin Allocated | 2,731 | 912 | 919 | (7) | 1% | |
| | Total Expenditure | 7,519 | 2,512 | 960 | 1,552 | | |
| | Sub-total Urban Stormwater Drainage | 7,519 | 2,512 | 960 | 1,552 | | |
| | Protection of Environment | | | | | | |
| H105220 | Income Other | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E105051 | Reinstatement of Gravel Pits | 18,000 | 6,000 | 3,370 | 2,630 | -44% | |
| E105100 | Landcare | 0 | 0 | 0 | 0 | | |
| E105200 | TREE PLANTING - WATER CATCHMENT OFFSET | 0 | 0 | 0 | 0 | | |
| E105999 | General Admin Allocated | 1,947 | 648 | 655 | (7) | 1% | |
| | Total Expenditure | 19,947 | 6,648 | 4,025 | 2,623 | | |
| | Sub-total Protection of Environment | 19,947 | 6,648 | 4,025 | 2,623 | | |
| | Town Planning | | | | | | |
| H106110 | Planning Approvals | 1,000 | 332 | 2,473 | 2,141 | 645% | |
| H106297 | Profit on Sale Rural Lots | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 1,000 | 332 | 2,473 | 2,141 | | |
| E106020 | Town Planning Advice | 5,000 | 1,668 | 1,763 | (95) | 6% | |
| E106030 | Town Planning Other | 3,200 | 2,200 | 938 | 1,262 | -57% | |
| E106999 | General Admin Allocated | 8,951 | 2,984 | 3,070 | (86) | 3% | |
| | Total Expenditure | 17,151 | 6,852 | 5,771 | 1,081 | | |
| | Sub-total Town Planning | 16,151 | 6,520 | 3,298 | 3,222 | | |
| | Other Community Amenities | | | | | | |
| H107400 | CHARGES - CEMETERY FEES | 1,200 | 400 | 630 | 230 | 58% | |
| H107051 | GRANT INCOME | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 1,200 | 400 | 630 | 230 | | |
| E107031 | KULIN CEMETERY | 4,879 | 1,679 | 3,174 | (1,495) | 89% | |
| E107032 | DUDININ CEMETERY | 1,000 | 336 | 1,380 | (1,044) | 311% | |
| E107033 | Pingaring Cemetery | 500 | 168 | 0 | 168 | -100% | |
| E107050 | PUBLIC CONVENIENCES | 22,347 | 7,831 | 6,081 | 1,750 | -22% | |
| E107051 | Public Notice Boards | 500 | 168 | 0 | 168 | -100% | |
| E107052 | PUBLIC CONVENIENCES DUDININ | 2,519 | 897 | 955 | (58) | 6% | |
| E107053 | PUBLIC CONVENIENCES PINGARING | 5,098 | 657 | 233 | 424 | -65% | |
| E107060 | WAR MEMORIAL | 3,563 | 1,192 | 656 | 536 | -45% | |
| E107298 | Depreciation | 16,903 | 5,636 | 5,607 | 29 | -1% | |
| E107999 | General Admin Allocated | 9,269 | 3,088 | 3,179 | (91) | 3% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | Explanation of variances |
|---------|--|----------------------|------------------|------------------|-----------------|-----------|--|
| | Total Expenditure | 66,578 | 21,652 | 21,264 | 388 | | |
| | Sub-total Other Community Amenities | 65,378 | 21,252 | 20,634 | 618 | | |
| | TOTAL COMMUNITY AMMENITIES | 258,155 | 21,208 | (518) | 21,726 | | |
| | RECREATION & CULTURE | | | | | | |
| | Sports Facilities - Various | | | | | | |
| E110298 | Depreciation | 71,769 | 23,924 | 23,730 | 194 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E110999 | General Admin Allocated | 6,051 | 2,016 | 2,076 | (60) | 3% | |
| E113331 | BOWLING GREENS | 0 | 0 | 350 | (350) | | |
| E113332 | OVAL | 68,770 | 19,964 | 28,674 | (8,710) | 44% | |
| E113333 | GOLF TENNIS PAVILION | 11,387 | 4,924 | 2,401 | 2,523 | -51% | |
| E113334 | Golf Course | 12,159 | 4,052 | 9,579 | (5,527) | 136% | |
| E113701 | Plant Operation Costs | 1,000 | 332 | 0 | 332 | -100% | |
| | Total Expenditure | 171,136 | 55,212 | 66,810 | (11,598) | | |
| | Sub-total Sports Facilities - Various | 171,136 | 55,212 | 66,810 | (11,598) | | |
| | Public Halls | | | | | | |
| I111021 | MEMORIAL HALL DONATIONS/GRANTS | 1,468 | 0 | 10,518 | 10,518 | | |
| I111022 | RENTAL FROM MEMORIAL HALL | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 1,468 | 0 | 10,518 | 10,518 | | |
| E111021 | MEMORIAL HALL | 8,115 | 3,095 | 12,953 | (9,758) | 315% | |
| E111031 | PINGARING HALL | 4,117 | 1,699 | 741 | 857 | -54% | |
| E111032 | DUDININ HALL | 6,360 | 2,566 | 1,011 | 1,555 | -61% | |
| E111033 | JITARNING HALL | 270 | 270 | 147 | 123 | -45% | |
| E111298 | Depreciation | 59,846 | 19,948 | 19,788 | 160 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E111999 | General Admin Allocated | 6,051 | 2,016 | 2,076 | (60) | 3% | |
| | Total Expenditure | 84,759 | 29,493 | 36,616 | (7,123) | | |
| | Sub-total Public Halls | 83,291 | 29,493 | 26,098 | 3,395 | | |
| | Swimming Pools | | | | | | |
| I12405 | Pool Admission - Adults | 6,400 | 2,132 | 0 | (2,132) | -100% | |
| I12410 | Pool Admission - Children | 4,000 | 1,932 | 0 | (1,332) | -100% | |
| I12450 | Pool Slide Income | 13,900 | 4,632 | 0 | (4,632) | -100% | |
| I12480 | SEASON PASS | 8,500 | 2,832 | 246 | (2,586) | -91% | |
| I12600 | EVENTS | 1,050 | 348 | 0 | (348) | -100% | |
| I12510 | STAFF RENT | 1,553 | 516 | 420 | (96) | -19% | |
| | Total Revenue | 35,403 | 11,792 | 666 | (11,126) | | |
| E112021 | Salaries | 83,762 | 27,920 | 5,321 | 22,599 | -81% | |
| E112022 | Superannuation | 0 | 0 | 396 | (396) | | |
| E112023 | CHEMICALS | 5,500 | 1,082 | 1,198 | (116) | 11% | |
| E112024 | ELECTRICITY | 33,500 | 7,583 | 3,412 | 4,171 | -55% | |
| E112025 | WATER | 10,500 | 2,731 | 798 | 1,933 | -71% | |
| E112026 | MAINTENANCE | 42,439 | 12,931 | 8,961 | 3,970 | -31% | |
| E112027 | INSURANCE | 12,970 | 12,970 | 7,110 | 5,860 | -45% | |
| E112028 | OTHER MINOR EXPENDITURE | 3,730 | 3,543 | 1,098 | 2,445 | -69% | |
| E112029 | STAFF HOUSING | 0 | 0 | 0 | 0 | | |
| E112030 | TELEPHONE | 500 | 168 | 391 | (223) | 133% | |
| E112298 | Depreciation | 89,658 | 29,888 | 29,645 | 243 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E112600 | EVENTS | 1,500 | 0 | 0 | 0 | | |
| E112999 | General Admin Allocated | 10,468 | 3,488 | 3,591 | (103) | 3% | |
| | Total Expenditure | 294,327 | 102,304 | 61,920 | 40,384 | | |
| | Sub-total Swimming Pools | 259,124 | 90,512 | 61,254 | 29,256 | | |
| | Freebairn Recreation Centre | | | | | | |
| I13100 | Memberships - Adult | 11,050 | 3,680 | 3,036 | (644) | -17% | |
| I13110 | Memberships - Children | 500 | 164 | 18 | (146) | -89% | |
| I13120 | Memberships - Social | 1,650 | 548 | 218 | (330) | -60% | |
| I13130 | MEMBERSHIPS - SHORT TERM | 0 | 0 | 0 | 0 | | |
| I13140 | Bank Charges recouped | 300 | 100 | 7 | (94) | -94% | |
| I13150 | EVENTS | 1,550 | 516 | 0 | (516) | -100% | |
| I13300 | Hire - Indoor Courts | 500 | 164 | 0 | (164) | -100% | |
| I13320 | Hire - Kitchen | 3,500 | 1,164 | 1,936 | 772 | 66% | |
| I13330 | DONATIONS FOR FREEBAIRN REC CE NTR E | 1,500 | 500 | 0 | (500) | -100% | |
| I13338 | COMMUNITY CONTRIBUTIONS - SPECIFIC | 12,000 | 4,000 | 0 | (4,000) | -100% | |
| I13380 | Hire - Golf/Tennis Pavilion | 480 | 160 | 232 | 72 | 45% | |
| I13390 | Hire - Function Rooms | 1,000 | 332 | 233 | (99) | -30% | |
| I13393 | GYMNASIUM INCOME | 450 | 148 | 0 | (148) | -100% | |
| I13395 | Catering Income | 0 | 0 | 0 | 0 | | |
| I13500 | BAR SALES | 130,000 | 43,332 | 51,143 | 7,811 | 18% | |
| I13501 | INTERNAL BAR SALES | 3,000 | 1,000 | 0 | (1,000) | -100% | |
| I13505 | Canteen Sales | 3,000 | 1,000 | 2,486 | 1,486 | 149% | |
| | Total Revenue | 175,480 | 58,472 | 59,366 | 894 | | |
| E113050 | Advertising and Promotion | 1,000 | 332 | 0 | 332 | -100% | |
| E113100 | BANK CHARGES | 500 | 188 | 199 | (31) | 18% | |
| E113104 | CATERING COSTS | 0 | 0 | 275 | (275) | | |
| E113107 | Committee Costs | 200 | 68 | 0 | 68 | -100% | |
| E113120 | Cleaning Supplies | 5,000 | 3,332 | 2,298 | 1,034 | -31% | |
| E113130 | IT MAINTENANCE | 3,500 | 1,168 | 1,795 | (627) | 54% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|----------------|----------------|----------------|-----------------|-------|---|
| | | \$ | \$ | \$ | \$ | % | |
| E113140 | Depreciation- Freebairn Centre | 4,265 | 1,420 | 1,410 | 10 | -1% | |
| E113180 | ELECTRICITY | 25,000 | 8,332 | 8,307 | (55) | 1% | |
| E113190 | FREIGHT - NON-BAR | 100 | 32 | 0 | 32 | -100% | |
| E113210 | GAS SUPPLIES | 3,300 | 2,768 | 165 | 2,613 | -94% | |
| E113218 | Minor Equipment | 500 | 168 | 0 | 168 | -100% | |
| E113220 | INSURANCE | 22,250 | 22,250 | 9,773 | 12,477 | -56% | |
| E113240 | LICENCING COSTS | 1,710 | 1,436 | 193 | 1,243 | -87% | |
| E113243 | Kitchen Consumables | 800 | 0 | 227 | (227) | | |
| E113250 | Printing, Stationery and Post | 2,500 | 832 | 532 | 300 | -36% | |
| E113260 | Pool Costs | 200 | 0 | 0 | 0 | | |
| E113270 | REPAIRS AND MAINTENANCE | 58,371 | 19,460 | 11,368 | 8,092 | -42% | |
| E113272 | Security Costs | 450 | 162 | 191 | (39) | 26% | |
| | | | | | | | Kat and Pawel superannuation details only provided recently, repaid all super and posted in 18/19 |
| E113280 | Superannuation | 9,417 | 3,140 | 5,399 | (2,259) | 72% | |
| E113285 | STAFF TRAINING | 4,350 | 1,452 | 126 | 1,326 | -91% | |
| E113290 | TELEPHONE | 3,500 | 1,169 | 591 | 577 | -49% | |
| E113295 | UNIFORMS | 800 | 800 | 0 | 800 | -100% | |
| | | | | | | | Depreciation run not completed, unable to post until audit has been completed. |
| E113298 | Depreciation | 155,281 | 51,760 | 51,343 | 417 | -1% | |
| E113300 | Wages - Centre Manager | 39,257 | 13,084 | 11,368 | 1,716 | -13% | |
| E113310 | Wages - Bar Staff Casuals | 35,000 | 11,668 | 11,011 | 657 | -6% | |
| E113315 | EVENTS | 5,000 | 1,668 | 0 | 1,668 | -100% | |
| E113320 | WAGES - CLEANER | 28,074 | 9,940 | 14,328 | (4,388) | 44% | |
| E113330 | OTHER COSTS | 400 | 132 | 250 | (118) | 90% | |
| E113335 | KIDSPORT | 500 | 500 | 0 | 500 | -100% | |
| E113350 | WORKERS COMPENSATION | 4,646 | 4,646 | 1,359 | 3,287 | -71% | |
| E113410 | Sundry Equipment Purchases | 3,700 | 1,232 | 0 | 1,232 | -100% | |
| E113499 | INTERNAL BAR PURCHASES | 2,000 | 668 | 0 | 668 | -100% | |
| E113500 | Bar Purchases | 52,000 | 17,332 | 23,636 | (6,304) | 36% | |
| E113501 | Ice and Sundry Supplies | 1,000 | 332 | 55 | 277 | -84% | |
| E113502 | FREIGHT ON BAR PURCHASES | 2,400 | 800 | 908 | (106) | 13% | |
| E113505 | Canteen Purchases | 500 | 168 | 0 | 168 | -100% | |
| E113510 | Bar Glassware | 500 | 0 | 0 | 0 | | |
| E113540 | STOCK WRITTEN OFF | 600 | 200 | 0 | 200 | -100% | |
| E113999 | General Admin Allocated | 9,506 | 3,168 | 3,260 | (92) | 3% | |
| | Total Expenditure | 480,077 | 165,776 | 161,102 | 24,674 | | |
| | Sub-total Freebairn Recreation Centre | 312,597 | 127,304 | 101,736 | 25,568 | | |
| | Television Re-broadcasting | | | | | | |
| I114310 | Television Charges | 1,400 | 464 | 1,410 | 946 | 204% | |
| | Total Revenue | 1,400 | 464 | 1,410 | 946 | | |
| E114280 | EQUIPMENT MAINTENANCE | 0 | 0 | 40 | (40) | | |
| E114290 | CONT TO VARLEY RADIO | 2,000 | 1,000 | 1,178 | (178) | 18% | |
| E114298 | Depreciation | 1,824 | 608 | 0 | 608 | -100% | |
| E114999 | General Admin Allocated | 2,689 | 896 | 922 | (26) | 3% | |
| | Total Expenditure | 6,513 | 2,504 | 2,140 | 364 | | |
| | Sub-total Television Re-broadcasting | 5,113 | 2,040 | 729 | 1,311 | | |
| | Other Culture | | | | | | |
| I116300 | Grant - Railway Station | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E116100 | KULIN MUSEUM | 150 | 52 | 103 | (51) | 97% | |
| E116200 | HERITAGE | 0 | 0 | 0 | 0 | | |
| E116300 | Railway Station Maintenance | 3,842 | 1,284 | 759 | 525 | -41% | |
| E116999 | General Admin Allocated | 1,947 | 648 | 688 | (20) | 3% | |
| | Total Expenditure | 5,939 | 1,984 | 1,530 | 454 | | |
| | Sub-total Other Culture | 5,939 | 1,984 | 1,530 | 454 | | |
| | Other Sport & Recreation | | | | | | |
| I117430 | Kulin Squash Courts | 100 | 32 | 0 | (32) | -100% | |
| | Total Revenue | 100 | 32 | 0 | (32) | | |
| E117029 | OFFICE GARDENS | 18,062 | 6,024 | 7,698 | (1,674) | 28% | |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 73,000 | 24,358 | 33,697 | (9,339) | 38% | |
| E117031 | RESERVES - OTHER | 20,336 | 6,780 | 8,315 | (1,535) | 23% | |
| E117042 | KULIN SQUASH COURTS | 200 | 64 | 0 | 64 | -100% | |
| E117050 | STORM WATER REUSE SCHEME | 699 | 232 | 0 | 232 | -100% | |
| E117053 | HOLT ROCK TENNIS CLUB | 0 | 0 | 0 | 0 | | |
| E117052 | DUDININ SPORTSGROUND | 900 | 300 | 505 | (205) | 66% | |
| E117054 | Dudinin Tennis Club | 1,935 | 1,935 | 1,150 | 785 | -41% | |
| E117056 | OTHER SPORTING CLUBS | 2,000 | 0 | 0 | 0 | | |
| E117058 | SKATE PARK & PLAYGROUND | 404 | 228 | 207 | 21 | -9% | |
| E117298 | Depreciation | 25,549 | 8,516 | 8,523 | (7) | 0% | |
| E117500 | VARLEY DISTRICT CONTRIBUTIONS | 2,000 | 0 | 0 | 0 | | |
| E117520 | Pingaring Golf Club | 1,445 | 1,113 | 518 | 595 | -53% | |
| E117999 | General Admin Allocated | 13,103 | 4,368 | 4,494 | (126) | 3% | |
| | Total Expenditure | 159,633 | 53,918 | 65,106 | (11,188) | | |
| | Sub-total Other Sport & Recreation | 159,533 | 53,886 | 65,106 | (11,220) | | |
| | Recreation Co-ordinator | | | | | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E118010 | Wages | 0 | 0 | 0 | 0 | | |

STATEMENT OF OPERATING

| GOA | Description | Current Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | Explanation of variances |
|---------|---|----------------------|------------------|------------------|------------|-----------|--|
| | Total Expenditure | 0 | 0 | 0 | 0 | | |
| | Sub-total Recreation Co-ordinator | 0 | 0 | 0 | 0 | | |
| | TOTAL RECREATION & CULTURE | 996,733 | 360,431 | 323,262 | 37,169 | | |
| | TRANSPORT | | | | | | |
| | Roadworks | | | | | | |
| I121500 | Regional Road Group | 355,000 | 88,750 | 178,521 | 89,771 | 101% | |
| I121505 | MISC INCOME | 0 | 0 | 0 | 0 | | |
| I121520 | Roads to Recovery | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 446,000 | 119,082 | 178,521 | 59,439 | | |
| E121298 | Depreciation | 1,712,718 | 570,808 | 808,438 | (237,530) | 42% | |
| E121602 | Traffic Signs | 7,800 | 2,600 | 1,455 | 1,145 | -44% | |
| | Total Expenditure | 1,720,518 | 573,508 | 809,893 | (236,385) | | |
| | Sub-total Roadworks | 1,274,518 | 454,426 | 631,372 | (176,946) | | |
| | Road Maintenance | | | | | | |
| I122360 | Government Grants | 112,782 | 112,782 | 190,838 | 78,056 | 69% | |
| | Total Revenue | 112,782 | 112,782 | 190,838 | 78,056 | | |
| E122010 | ROAD MAINTENANCE | 1,096,479 | 365,492 | 388,473 | (22,981) | 6% | Timing, a higher proportion of maintenance grading taking place at the moment. Once construction projects begin this account will be closer to budget. |
| E122120 | Insurance - Contract Works | 0 | 0 | 938 | (938) | | |
| E122121 | KULIN DEPOT | 78,049 | 26,020 | 15,985 | 10,035 | -39% | |
| E122122 | HOLT ROCK DEPOT | 3,525 | 1,457 | 3,310 | (1,853) | 127% | |
| E122140 | Footpath Maintenance | 3,587 | 1,196 | 0 | 1,196 | -100% | |
| E122150 | STREET LIGHTING | 24,214 | 8,072 | 4,378 | 3,694 | -46% | |
| E122160 | Street Cleaning | 11,207 | 3,740 | 2,426 | 1,314 | -35% | |
| E122161 | DUDININ CLEANING | 3,397 | 1,116 | 1,478 | (862) | 32% | |
| E122180 | Street Trees | 18,716 | 6,240 | 4,053 | 2,187 | -35% | |
| E122190 | Streetscape Maintenance | 65,614 | 21,872 | 19,144 | 2,728 | -12% | |
| E122200 | Roman Road System | 6,000 | 0 | 7,314 | (7,314) | | |
| E122298 | Depreciation | 18,199 | 6,068 | 6,017 | 51 | -1% | |
| E122399 | General Admin Allocated | 355,695 | 118,564 | 165,141 | (46,577) | 39% | |
| | Total Expenditure | 1,684,622 | 559,837 | 618,657 | (58,820) | | |
| | Sub-total Road Maintenance | 1,571,840 | 447,055 | 427,819 | 19,236 | | |
| | Road Plant Purchases | | | | | | |
| I123297 | Profit on Sale of Asset | 35,000 | 11,664 | 0 | (11,664) | -100% | |
| | Total Revenue | 35,000 | 11,664 | 0 | (11,664) | | |
| E123297 | LOSS ON SALE OF ASSET | 27,050 | 0 | 0 | 0 | | |
| E123999 | General Admin Allocated | 12,664 | 4,188 | 4,309 | (121) | 3% | |
| | Total Expenditure | 39,614 | 4,188 | 4,309 | (121) | | |
| | Sub-total Road Plant Purchases | 4,614 | (7,476) | 4,309 | (11,785) | | |
| | Aerodomes | | | | | | |
| E126280 | Airstrip Maintenance | 1,200 | 532 | 125 | 407 | -76% | |
| E126298 | Depreciation | 8,153 | 2,716 | 2,696 | 20 | -1% | |
| E126939 | General Admin Allocated | 1,947 | 648 | 668 | (20) | 3% | |
| | Total Expenditure | 11,300 | 3,896 | 3,489 | 407 | | |
| | Sub-total Aerodomes | 11,300 | 3,896 | 3,489 | 407 | | |
| | TOTAL TRANSPORT | 2,862,272 | 897,901 | 1,066,900 | (169,089) | | |
| | ECOMONIC SERVICES | | | | | | |
| I130100 | GRANT FUNDING | 20,000 | 6,664 | 1,915 | (4,749) | -71% | |
| I130200 | DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM | 0 | 0 | 1,650 | 1,650 | | |
| I130210 | DONATIONS CAMPS | 80,000 | 26,664 | 23,475 | (3,189) | -12% | |
| I130240 | DONATIONS GENERAL | 25,000 | 8,332 | 2,273 | (6,059) | -73% | |
| I130300 | USER CHARGES SCHOOL HOLIDAY/LOCAL PRO | 0 | 0 | 0 | 0 | | |
| I130310 | USER CHARGES CAMPS | 70,000 | 23,332 | 17,714 | (5,618) | -24% | |
| I130700 | TRANSFER FROM CAMP KULIN RESERVE | 0 | 0 | 0 | 0 | | |
| I130320 | USER CHARGES SCHOOL CAMPS | 30,000 | 10,000 | 0 | (10,000) | -100% | |
| I130330 | USER CHARGES CORPORATE CAMPS | 2,500 | 832 | 1,295 | 463 | 56% | |
| I130400 | MERCHANDISE SALES | 1,500 | 500 | 5 | (495) | -99% | |
| I130500 | RENTAL REIMBURSEMENTS | 0 | 0 | 1,088 | 1,088 | | |
| I130600 | REIMBURSEMENTS AND OTHER INCOME | 15,000 | 5,000 | 0 | (5,000) | -100% | |
| | Total Income | 244,000 | 81,324 | 49,415 | (27,997) | | |
| E130100 | FACILITATORS WAGES | 164,334 | 54,780 | 40,518 | 14,262 | -26% | |
| E130110 | FACILITATORS SUPERANNUATION | 0 | 0 | 3,813 | (3,813) | | |
| E130180 | VOLUNTEER SUPPORT | 1,000 | 332 | 0 | 332 | -100% | |
| E130170 | SUPERVISION OTHER EMPLOYMENT EXPENSES | 0 | 0 | 0 | 0 | | |
| E130200 | ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PRO | 5,000 | 1,668 | 1,833 | (165) | 10% | |
| E130210 | ACTIVITY COSTS - CAMPS | 171 | 56 | 2,771 | (2,715) | 4848% | |
| E130220 | ACTIVITY COSTS - SCHOOL CAMPS | 500 | 168 | 0 | 168 | -100% | |
| E130230 | ACTIVITY COSTS - CORPORATE CAMPS | 0 | 0 | 0 | 0 | | |
| E130310 | TRANSPORTATION FOR CAMPS | 19,000 | 6,332 | 2,587 | 3,745 | -59% | |
| E130335 | HOUSING COSTS | 7,800 | 2,600 | 108 | 2,492 | -96% | |
| E130500 | CATERING SCHOOL HOLIDAY/LOCAL PROGRAM | 0 | 0 | 463 | (463) | | |
| E130510 | CATERING CAMPS | 20,000 | 6,668 | 3,984 | 2,684 | -40% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|----------------|----------------|---------------|---------------|-------|--------------------------|
| | | \$ | \$ | \$ | \$ | % | |
| E130520 | CATERING SCHOOL CAMPS | 5,000 | 1,668 | 0 | 1,668 | -100% | |
| E130610 | ADVERTISING CAMPS | 200 | 69 | 150 | (82) | 121% | |
| E130630 | ADVERTISING CORPORATE CAMPS | 0 | 0 | 0 | 0 | | |
| E130670 | ADVERTISING, MARKETING GENERAL | 100 | 32 | 0 | 32 | -100% | |
| E130700 | MERCHANDISE COSTS | 5,000 | 1,668 | 2,008 | (340) | 20% | |
| E130800 | CAMP KULIN ADMINISTRATION COSTS | 25,000 | 8,332 | 8,835 | (503) | 6% | |
| E130810 | CAMP KULIN STAFF DEVELOPMENT & TRAINING | 1,000 | 332 | 0 | 332 | -100% | |
| E130820 | INCORPORATION EXPENSES | 0 | 0 | 0 | 0 | | |
| E130999 | GENERAL ADMINISTRATION ALLOCATED | 15,460 | 5,152 | 5,202 | (50) | 1% | |
| E130705 | EVENT EXPENSES | 0 | 0 | 0 | 0 | | |
| E132040 | KULIN HOSTEL | 35,913 | 15,320 | 11,378 | 3,942 | -26% | |
| | Total Expenditure | 305,478 | 105,176 | 83,835 | 17,399 | | |
| | Sub-total Camp Kulin | 61,478 | 23,852 | 34,420 | | | |
| | Rural Services | | | | | | |
| H131100 | OTHER INCOME | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E131040 | Noxious Weeds/Pest Plants | 13,581 | 4,528 | 190 | 4,338 | -96% | |
| E131060 | Vermin Control | 0 | 0 | 0 | 0 | | |
| E131298 | Depreciation | 78 | 24 | 0 | 24 | -100% | |
| E131999 | General Admin Allocated | 1,947 | 648 | 668 | (20) | 3% | |
| | Total Expenditure | 15,603 | 5,200 | 858 | 4,342 | | |
| | Sub-total Rural Services | 15,603 | 5,200 | 858 | 4,342 | | |
| | Tourism & Area Promotion | | | | | | |
| H132100 | Grants | 1,700 | 564 | 373 | (191) | -34% | |
| H132400 | Comm Info Officer Grant | 0 | 0 | 0 | 0 | | |
| H132409 | HOSTEL CHARGES | 500 | 164 | 0 | (164) | -100% | |
| H132410 | Caravan Park Charges | 15,000 | 5,000 | 7,965 | 2,965 | 59% | |
| H132420 | Sale of Maps | 100 | 32 | 25 | (7) | -23% | |
| H132430 | SALE OF HISTORY BOOKS - KULIN | 100 | 32 | 0 | (32) | -100% | |
| H132450 | SALE OF THH SOUVENIRS | 1,000 | 332 | 844 | 512 | 154% | |
| | Total Revenue | 18,400 | 6,124 | 9,206 | 3,274 | | |
| E132030 | CARAVAN PARK | 39,156 | 13,265 | 11,663 | 1,602 | -12% | |
| E132050 | INFORMATION BAY | 700 | 236 | 44 | 192 | -81% | |
| E132100 | Tourism & Area Promotion | 36,793 | 12,208 | 9,743 | 2,465 | -20% | |
| E132120 | District Maps | 200 | 68 | 0 | 68 | -100% | |
| E132410 | SUPERANNUATION | 0 | 0 | 990 | (990) | | |
| E132298 | Depreciation | 39,303 | 13,100 | 13,001 | 99 | -1% | |
| E132999 | General Admin Allocated | 34,857 | 11,620 | 11,956 | (336) | 3% | |
| | Total Expenditure | 151,011 | 50,497 | 47,528 | 2,989 | | |
| | Sub-total Tourism & Area Promotion | 132,611 | 44,373 | 38,322 | 6,243 | | |
| | Building Control | | | | | | |
| H133410 | BUILDING PERMITS | 4,000 | 1,332 | 2,845 | 1,513 | 114% | |
| H133420 | BCITF LEVY COLLECTION | 2,000 | 664 | 1,355 | 681 | 104% | |
| H133425 | BUILDING SERVICES LEVY COLLECTION | 960 | 320 | 484 | 164 | 51% | |
| | Total Revenue | 6,960 | 2,316 | 4,685 | 2,369 | | |
| E133010 | Group Building Scheme | 18,000 | 6,000 | 3,066 | 2,934 | -49% | |
| E133420 | BCITF levy payment | 2,000 | 668 | 0 | 668 | -100% | |
| E133425 | BUILDING SERVICES LEVY PAYMENT | 960 | 320 | 0 | 320 | -100% | |
| E133999 | General Admin Allocated | 3,236 | 1,080 | 1,110 | (30) | 3% | |
| | Total Expenditure | 24,196 | 8,068 | 4,176 | 3,892 | | |
| | Sub-total Building Control | 17,236 | 5,752 | (509) | 6,261 | | |
| | Kulin Resource Centre | | | | | | |
| H134010 | Business Memberships | 0 | 0 | 141 | 141 | | |
| H134070 | Photocopying | 3,600 | 1,200 | 3,799 | 2,599 | 217% | |
| H134080 | BINDING, STAPLING & FOLDING | 0 | 0 | 16 | 16 | | |
| H134090 | FAXING, SCANNING & EMAILING | 200 | 64 | 29 | (35) | -55% | |
| H134100 | Computer Usage | 800 | 264 | 138 | (126) | -48% | |
| H134120 | Desktop Publishing | 1,440 | 480 | 0 | (480) | -100% | |
| H134130 | KULIN UPDATE | 9,000 | 3,000 | 1,217 | (1,783) | -59% | |
| H134140 | Laminating | 1,300 | 432 | 209 | (223) | -52% | |
| H134150 | Equipment Hire | 200 | 64 | 37 | (27) | -42% | |
| H134160 | CONSUMABLE SALES | 1,000 | 332 | 199 | (133) | -40% | |
| H134170 | BUILDING HIRE | 1,200 | 400 | 136 | (264) | -66% | |
| H134180 | PUBLIC TRAINING/COURSES | 1,800 | 600 | 5,014 | 4,414 | 736% | |
| H134190 | Commissions | 4,000 | 1,332 | 4,991 | 3,659 | 275% | |
| H134215 | KODAK SCANNING & PHOTOSHOP | 1,200 | 400 | 9 | (391) | -98% | |
| H134220 | OTHER INCOME | 2,040 | 680 | 140 | (540) | -79% | |
| H134270 | COMMUNITY CONTRIBUTION REIMBURSEMENT | 4,800 | 1,600 | 0 | (1,600) | -100% | |
| H134300 | Reimbursements | 6,000 | 2,000 | (109) | (2,109) | -105% | |
| H134500 | GRANTS - CRC OPERATIONAL | 99,941 | 33,312 | 51,294 | 17,982 | 54% | |
| | Total Revenue | 138,521 | 46,160 | 67,260 | 21,100 | | |
| E134010 | Wages | 87,544 | 29,180 | 18,968 | 10,212 | -35% | |
| E134020 | Superannuation | 0 | 0 | 617 | (617) | | |
| E134030 | INSURANCE | 12,500 | 12,500 | 5,986 | 6,514 | -52% | |
| E134040 | UNIFORMS | 800 | 0 | 376 | (376) | | |
| E134050 | STAFF TRAINING | 3,500 | 1,168 | 2,400 | (1,232) | 105% | |
| E134060 | TELEPHONE | 2,000 | 668 | 448 | 220 | -33% | |
| E134065 | WATER | 800 | 268 | 283 | (15) | 6% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | Explanation of variances |
|---------|--|----------------------|---------------------|---------------------|-----------------|-----------|--|
| E134070 | ELECTRICITY | 5,000 | 1,668 | 2,616 | (948) | 57% | |
| E134080 | Printing & Stationery | 9,000 | 3,000 | 9,361 | (6,361) | 212% | |
| E134090 | Postage and Freight | 840 | 280 | 0 | 280 | -100% | |
| E134095 | STAFF AMENITIES | 500 | 168 | 0 | 168 | -100% | |
| E134100 | Advertising and Promotion | 2,500 | 832 | 795 | 37 | -4% | |
| E134110 | IT MAINTENANCE & SUPPORT | 9,000 | 3,000 | 9,898 | (6,898) | 230% | |
| E134115 | Cleaning | 0 | 0 | 0 | 0 | | |
| E134120 | CENTRE MAINTENANCE | 5,554 | 1,852 | 1,036 | 816 | -44% | |
| E134130 | Courses | 5,000 | 1,668 | 5,766 | (4,098) | 246% | |
| E134140 | Library Freight | 400 | 132 | 0 | 132 | -100% | |
| E134150 | LIBRARY COSTS | 14,953 | 4,984 | 4,092 | 892 | -18% | |
| E134155 | Kodak Scanning & Photosop | 0 | 0 | 0 | 0 | | |
| E134165 | LEADERSHIP GROUP FUNCTIONS & SPONSORS | 0 | 0 | 0 | 0 | | |
| E134190 | KEY TO KULIN | 400 | 0 | 0 | 0 | | |
| E134200 | GRANT FUNDING EXPENDITURE | 2,000 | 0 | 172 | (172) | | |
| E134298 | Depreciation | 65,538 | 21,848 | 21,670 | 178 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E134300 | SUNDRY EXPENSES | 0 | 0 | 0 | 0 | | |
| E134999 | General Admin Allocated | 13,056 | 4,352 | 4,478 | (126) | 3% | |
| | Total Expenditure | 240,885 | 87,668 | 88,960 | (1,392) | | |
| | Sub-total Kulin Resource Centre | 102,364 | 41,408 | 21,701 | 19,707 | | |
| | Other Economic Services | | | | | | |
| H136010 | SALE OF STANDPIPE WATER | 5,200 | 1,728 | 176 | (1,553) | -90% | |
| H136030 | GRANTS | 0 | 0 | 0 | 0 | | |
| H136040 | OTHER INCOME | 0 | 0 | 0 | 0 | | |
| H136050 | OTHER INCOME | 0 | 0 | 0 | 0 | | |
| H136115 | Community Cropping Program | 1,000 | 332 | (273) | (605) | | |
| | Total Revenue | 6,200 | 2,060 | (98) | (1,553) | | |
| E136040 | WATER SUPPLY (STANDPIPES) | 36,334 | 12,112 | 21,892 | (9,780) | 81% | |
| E136050 | Farm Water Supplies & Maintenance | 4,000 | 0 | 0 | 0 | | |
| E136100 | OTHER EXPENDITURE | 0 | 0 | 0 | 0 | | |
| E136105 | Pingaring Community Centre | 4,000 | 0 | 4,000 | (4,000) | | |
| E136115 | COMMUNITY CROPPING PROGRAM | 900 | 304 | 0 | 304 | -100% | |
| E136200 | ECONOMIC DEVELOPMENT | 5,000 | 0 | 0 | 0 | | |
| E136298 | DEPRECIATION | 2,568 | 856 | 849 | 7 | -1% | |
| E136999 | General Admin Allocated | 1,947 | 648 | 668 | (20) | 3% | |
| | Total Expenditure | 54,749 | 13,920 | 31,583 | (17,663) | | |
| | Sub-total Other Economic Services | 48,549 | 11,860 | 31,680 | (19,216) | | |
| | Kulin Bush Races | | | | | | |
| H138010 | BUSH RACES INCOME | 250,000 | 83,332 | 0 | (83,332) | -100% | |
| H138020 | OTHER RACES INCOME | 26,187 | 8,724 | 0 | (8,724) | -100% | |
| | Total Revenue | 276,187 | 92,056 | 0 | (92,056) | | |
| E138010 | BUSH RACES EXPENDITURE | 249,400 | 83,132 | 0 | 83,132 | -100% | |
| E138015 | BLAZING SWAN EXPENDITURE | 4,858 | 1,620 | 0 | 1,620 | -100% | |
| E138020 | INSURANCE & LICENSING | 3,123 | 3,089 | 1,810 | 1,279 | -41% | |
| E138040 | BUSH RACES CONTRIBUTION | 26,285 | 13,588 | 8,249 | 5,339 | -39% | |
| E138298 | Depreciation | 102 | 36 | 34 | 2 | -6% | |
| E138999 | General Admin Allocated | 14,355 | 4,794 | 4,923 | (139) | 3% | |
| | Total Expenditure | 298,103 | 106,249 | 15,016 | 91,233 | | |
| | Sub-total Kulin Bush Races | 21,916 | 14,193 | 15,016 | (823) | | |
| | Fuel Facility | | | | | | |
| H139010 | SALES - PUBLIC | 540,000 | 180,000 | 241,888 | 61,888 | 34% | |
| | Total Revenue | 540,000 | 180,000 | 241,888 | 61,888 | | |
| E139010 | FUEL PURCHASES | 440,000 | 146,668 | 227,733 | (81,065) | 55% | |
| E139030 | FUEL ACCOUNT SALES | 990 | 290 | 312 | (22) | 8% | |
| E139040 | IT MAINTENANCE | 2,600 | 868 | 914 | (46) | 5% | |
| E139045 | BANK CHARGES | 2,400 | 800 | 1,437 | (637) | 80% | |
| E139050 | MAINTENANCE & REPAIRS | 11,621 | 3,100 | 2,160 | 942 | -30% | |
| E139999 | GENERAL ADMIN ALLOCATED | 15,808 | 5,268 | 5,388 | (120) | 2% | |
| | Total Expenditure | 473,419 | 157,002 | 237,950 | (80,948) | | |
| | Sub-total Fuel Facility | (66,581) | (22,998) | (3,938) | (19,060) | | |
| | TOTAL ECONOMIC SERVICES | 333,176 | 123,640 | 137,550 | (2,546) | | |
| | OTHER PROPERTY & SERVICES | | | | | | |
| | Private Works | | | | | | |
| H141025 | MAIN ROADS WORKS | 30,000 | 10,000 | 0 | (10,000) | -100% | |
| H141410 | Private Works | 191,000 | 63,664 | 97,276 | 33,612 | 53% | |
| | Total Revenue | 221,000 | 73,664 | 97,276 | 23,612 | | |
| E141010 | PRIVATE WORKS | 154,590 | 51,532 | 7,787 | 43,745 | -85% | |
| E141025 | MAIN ROADS WORKS | 36,369 | 11,460 | 0 | 11,460 | -100% | |
| E141999 | General Admin Allocated | 10,083 | 3,360 | 3,459 | (98) | 3% | |
| | Total Expenditure | 201,042 | 66,352 | 11,246 | 55,106 | | |
| | Sub-total Private Works | (19,958) | (7,312) | (86,030) | 78,718 | | |
| | Community Bus | | | | | | |
| H142100 | Hire of Bus & Trailer | 5,700 | 1,900 | 3,988 | 1,488 | 78% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|-----------------|---------------|----------------|------------------|-------|--------------------------|
| | | \$ | \$ | \$ | \$ | % | |
| 1142200 | Contributions - Bus Purchase | 35,000 | 0 | 0 | 0 | | |
| | Total Revenue | 40,700 | 1,900 | 3,388 | 1,488 | | |
| E142020 | Community Bus Shed | 40 | 40 | 23 | 17 | -43% | |
| E142105 | LICENSING & INSURANCE | 660 | 352 | 0 | 352 | -100% | |
| E142298 | Depreciation | 360 | 120 | 125 | (5) | 4% | |
| E142700 | Plant Operation Costs | 3,000 | 1,000 | 0 | 1,000 | -100% | |
| | Total Expenditure | 4,060 | 1,512 | 148 | 1,364 | | |
| | Sub-total Community Bus | (36,640) | (388) | (3,240) | 2,852 | | |
| | Public Works Overheads | | | | | | |
| 1143100 | STAFF HOUSING RENTAL | 25,488 | 8,496 | 6,808 | (1,688) | -20% | |
| 1143390 | REIMBURSEMENTS | 2,000 | 664 | 2,900 | 2,236 | 337% | |
| | Total Revenue | 27,488 | 9,160 | 9,708 | 548 | | |
| E143010 | ENGINEERS SALARY | 104,531 | 34,844 | 32,086 | 1,858 | -5% | |
| E143020 | ENGINEER SUNDRIES | 600 | 200 | 0 | 200 | -100% | |
| E143025 | WORKERS COMPENSATION INSURANCE | 38,771 | 38,771 | 15,675 | 23,096 | -60% | |
| E143030 | OFFICE EXPENSES | 4,992 | 1,328 | 2,401 | (1,073) | 81% | |
| E143035 | UTILITIES | 4,500 | 1,500 | 0 | 1,500 | -100% | |
| E143040 | Superannuation | 198,591 | 46,196 | 38,413 | 7,783 | -17% | |
| E143050 | Sick & Holiday Pay | 130,032 | 43,344 | 43,881 | (537) | 1% | |
| E143060 | Insurance on Works | 16,317 | 16,317 | 9,382 | 6,935 | -43% | |
| E143070 | Long Service leave | 0 | 0 | 18,102 | (18,102) | | |
| E143075 | FBT EXPENSE | 1,500 | 0 | 0 | 0 | | |
| E143090 | Award Allowances | 41,648 | 13,880 | 22,726 | (8,846) | 64% | |
| E143110 | Consumable Stores | 1,200 | 400 | 0 | 400 | -100% | |
| E143120 | PROTECTIVE CLOTHING | 6,900 | 6,700 | 475 | 6,225 | -93% | |
| E143125 | STAFF HOUSING | 83,680 | 30,828 | 33,772 | (2,944) | 10% | |
| E143130 | Removal Expenses | 5,000 | 0 | 2,000 | (2,000) | | |
| E143140 | Seminar Expenses | 16,995 | 5,669 | 1,583 | 4,085 | -72% | |
| E143150 | Health & Safety Program | 12,074 | 4,024 | 1,527 | 2,497 | -62% | |
| E143152 | CONSULTING | 5,000 | 0 | 0 | 0 | | |
| E143155 | Apprentice Training | 5,500 | 1,500 | 0 | 1,500 | -100% | |
| E143180 | TRANSFER FROM POC | 0 | 0 | 0 | 0 | | |
| E143190 | KEY TO KULIN | 1,500 | 500 | 0 | 500 | -100% | |
| E143205 | WORKERS COMPENSATION | 0 | 0 | 218 | (218) | | |
| E143290 | ALLOCATED TO WORKS & SERVICES | (858,035) | (326,308) | (250,657) | (75,651) | -23% | |
| E143297 | Loss on Sale of Asset | 0 | 0 | 0 | 0 | | |
| E143298 | Depreciation | 13,281 | 4,428 | 4,391 | 37 | -1% | |
| E143999 | General Admin Allocated | 257,661 | 85,888 | 45,425 | 40,463 | -47% | |
| | Total Expenditure | 32,238 | 10,008 | 22,301 | (12,293) | | |
| | Sub-total Public Works Overheads | 4,750 | 848 | 12,593 | (11,745) | | |
| | Plant Operation | | | | | | |
| 1144390 | Insurance Claims | 0 | 0 | 0 | 0 | | |
| 1144297 | Profit on Sale of Asset | 0 | 0 | 0 | 0 | | |
| 1144100 | DIESEL REBATE | 30,000 | 10,000 | 0 | (10,000) | -100% | |
| | Total Revenue | 30,000 | 10,000 | 0 | (10,000) | | |
| E144000 | Plant Repair Wages | 167,269 | 55,756 | 34,542 | 21,214 | -38% | |
| E144005 | Tyres & Tubes | 66,000 | 22,000 | 3,663 | 18,337 | -83% | |
| E144010 | Parts & Repairs | 150,000 | 50,000 | 49,770 | 230 | 0% | |
| E144015 | INSURANCE & LICENCE | 70,148 | 60,480 | 51,986 | 8,484 | -14% | |
| E144020 | Fuel & Oil | 380,000 | 126,668 | 156,208 | (29,540) | 23% | |
| E144030 | Blades & Tyres | 12,000 | 4,000 | 7,100 | (3,100) | 78% | |
| E144060 | Expendable Tools | 2,400 | 800 | 0 | 800 | -100% | |
| E144061 | TELEPHONE | 1,200 | 400 | 447 | (47) | 12% | |
| E144070 | OFFICE EXPENSES | 1,380 | 460 | 0 | 460 | -100% | |
| E144180 | Other Minor Expenditure | 2,000 | 668 | 0 | 668 | -100% | |
| E144290 | ALLOCATED TO WORKS & SERVICES | (845,971) | (318,804) | (193,861) | (125,003) | -39% | |
| E144700 | PLANT OPERATION COSTS | 23,574 | 7,957 | 1,598 | 6,359 | -80% | |
| | Total Expenditure | 30,000 | 10,325 | 111,452 | (101,127) | | |
| | Sub-total Plant Operation | 0 | 325 | 111,452 | (111,127) | | |
| | Salaries & Wages | | | | | | |
| 1146390 | Workers Compensation | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E146010 | Gross Total For Year | 2,764,888 | 921,628 | 919,549 | 2,079 | 0% | |
| E146020 | Workers Compensation | 0 | 0 | 76 | (76) | | |
| E146200 | Salaries & Wages Allocated | (2,764,888) | (921,632) | (919,549) | (2,083) | 0% | |
| E146400 | Unallocated Salaries & Wages | 0 | 0 | 0 | 0 | | |
| | Total Expenditure | 0 | (4) | 76 | (80) | | |
| | Sub-total Salaries & Wages | 0 | (4) | 76 | (80) | | |
| | Unclassified | | | | | | |
| 1147360 | SALE OF PARTS/SCRAP | 500 | 164 | 1,500 | 1,336 | 815% | |
| | Total Revenue | 500 | 164 | 1,500 | 1,336 | | |
| | Sub-total Unclassified | (500) | (164) | (1,500) | 1,336 | | |
| | Public Works Depreciation | | | | | | |
| E144298 | Depreciation | 543,158 | 181,052 | 164,847 | 16,205 | -9% | |
| E148299 | LESS DEPRECIATION ALLOCATED | (412,829) | (137,612) | (139,316) | 1,704 | 1% | |
| | Total Expenditure | 130,329 | 43,440 | 25,532 | 17,908 | | |

STATEMENT OF OPERATING

| COA | Description | Current Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | Explanation of variances |
|-----|-------------------------------------|----------------------|---------------------|---------------------|------------|-----------|--------------------------|
| | Sub-total Public Works Depreciation | 130,329 | 43,440 | 25,532 | 17,908 | | |
| | TOTAL OTHER PROPERTY & SERVICES | 77,981 | 36,745 | 58,883 | (22,138) | | |
| | GRAND TOTAL | 2,152,159 | (531,461) | (473,771) | (58,027) | | |

Shire of Kulin
STATEMENT OF CAPITAL
(Statutory Reporting Program)
For the period ended 31 October 2018

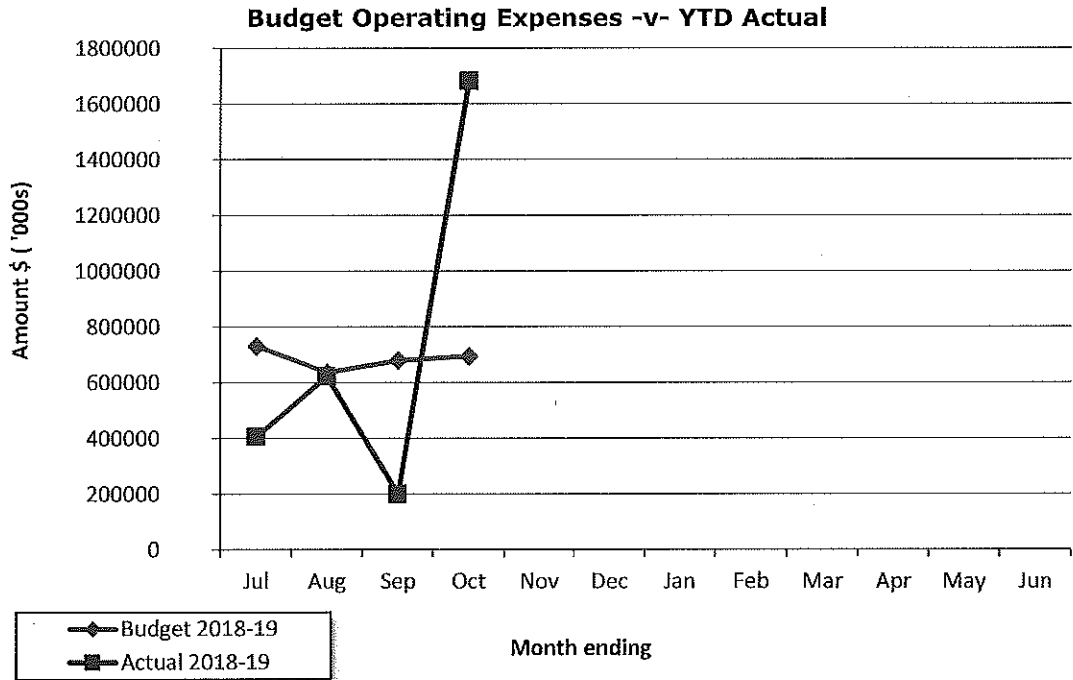
| COA | Description | Annual Budget | YTD Budget | YTD Actual | Var. | Var. |
|---------------------------------|---|----------------|---------------|---------------|----------------|-------|
| | | \$ | \$ | \$ | \$ | % |
| GOVERNANCE | | | | | | |
| E042400 | ADMINISTRATION EQUIPMENT | 11,000 | 3,668 | 0 | 3,668 | |
| E042510 | Transfer to Admin Equip Reserve | 1,680 | 560 | 0 | 560 | -100% |
| | Total Expenditure | 12,680 | 4,228 | 0 | 4,228 | |
| | Sub-total Governance | 12,680 | 4,228 | 0 | 4,228 | |
| HEALTH | | | | | | |
| E077150 | TRANSFER TO MEDICAL SERVICES RESERVE | 1,800 | 0 | 0 | 0 | |
| | Total Expenditure | 1,800 | 0 | 0 | 0 | |
| | Sub-total Law, Order & Public Safety | 1,800 | 0 | 0 | 0 | |
| EDUCATION & WELFARE | | | | | | |
| E084100 | CENTRE CAPITAL UPGRADE F & E | 0 | 0 | 2,113 | (2,113) | |
| E084105 | CENTRE CAPITAL UPGRADE L & B | 50,000 | 16,668 | 0 | 16,668 | -100% |
| | Total Expenditure | 50,000 | 16,668 | 2,113 | 14,555 | |
| | Sub-total Education & Welfare | 50,000 | 16,668 | 2,113 | 14,555 | |
| HOUSING | | | | | | |
| I091510 | TRANSFER FROM BUILDING RESERVE | (270,000) | (90,004) | 0 | (90,004) | -100% |
| E091103 | STAFF HOUSING PROJECT 3 RESIDENCIES | 360,000 | 120,000 | 0 | 120,000 | -100% |
| E091110 | PRINCIPAL ON LOANS 55 & 58 | 85,177 | 28,392 | 0 | 28,392 | -100% |
| E091510 | Transfer to Building Reserve | 11,688 | 3,896 | 0 | 3,896 | -100% |
| E092510 | TRANSFER TO JOINT VENT HOUSING RESERVE | 2,208 | 736 | 0 | 736 | -100% |
| | Total Expenditure | 189,073 | 63,020 | 0 | 33,024 | |
| | Sub-total Housing | 189,073 | 63,020 | 0 | 33,024 | |
| COMMUNITY AMENITIES | | | | | | |
| E107131 | KULIN CEMETERY CAPITAL | 10,032 | 3,348 | 5,006 | (1,658) | 50% |
| | Total Expenditure | 10,032 | 3,348 | 5,006 | (1,658) | |
| | Sub-total Community Amenities | 10,032 | 3,348 | 5,006 | (1,658) | |
| RECREATION & CULTURE | | | | | | |
| E113910 | TRANSFER TO FREEBAIRN REC CENTRE RESERVE | 34,920 | 11,640 | 0 | 11,640 | -100% |
| E113930 | TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT | 28,648 | 9,548 | 0 | 9,548 | -100% |
| E113341 | BOWLING GREENS | 0 | 0 | 8,478 | (8,478) | |
| E117400 | SPORTING CLUB CONTRIBUTIONS | 41,500 | 41,500 | 0 | 41,500 | -100% |
| E117300 | IRRIGATION TANK TOWN GARDENS | 10,057 | 3,356 | 6,242 | (2,886) | |
| E116400 | COMMUNITY GARDEN | 7,202 | 2,400 | 1,690 | 710 | |
| I130700 | TRANSFER FROM CAMP KULIN RESERVE | 288 | | 0 | 0 | |
| | Total Expenditure | 122,615 | 66,044 | 16,410 | 51,324 | |
| | Sub-total Recreation & Culture | 122,615 | 66,044 | 16,410 | 51,324 | |
| TRANSPORT | | | | | | |
| E121510 | Transfer to Road Replacement Reserve | 7,200 | 0 | 0 | 0 | |
| E121500 | MAJOR ROAD CONSTRUCTION | 535,546 | 178,512 | 62,727 | 115,785 | -65% |
| E121520 | ROADS TO RECOVERY CONSTRUCTION | 335,610 | 111,872 | 163,530 | (51,658) | 46% |
| E121550 | MINOR ROAD CONSTRUCTION | 511,127 | 170,376 | 53,632 | 116,744 | -69% |
| E121750 | BLACK SPOT ROAD CONSTRUCTION | 136,650 | 45,552 | 0 | 45,552 | -100% |
| E122220 | KULIN DEPOT UPGRADE | 50,000 | 16,668 | 3,059 | 13,609 | -82% |
| E122300 | TRANSFER TO NATURAL DISASTER RESERVE | 3,288 | 1,096 | 0 | 1,096 | -100% |
| I122200 | TRANSFER FROM NATURAL DISASTER RESERVE | (137,000) | (45,672) | 0 | (45,672) | -100% |
| I121510 | TRANSFER FROM ROAD REPLACEMENT RESERVE | (100,000) | (33,336) | 0 | (33,336) | |
| E123100 | PLANT & EQUIPMENT PURCHASES | 345,000 | 114,996 | 169,467 | (54,471) | 47% |

STATEMENT OF CAPITAL

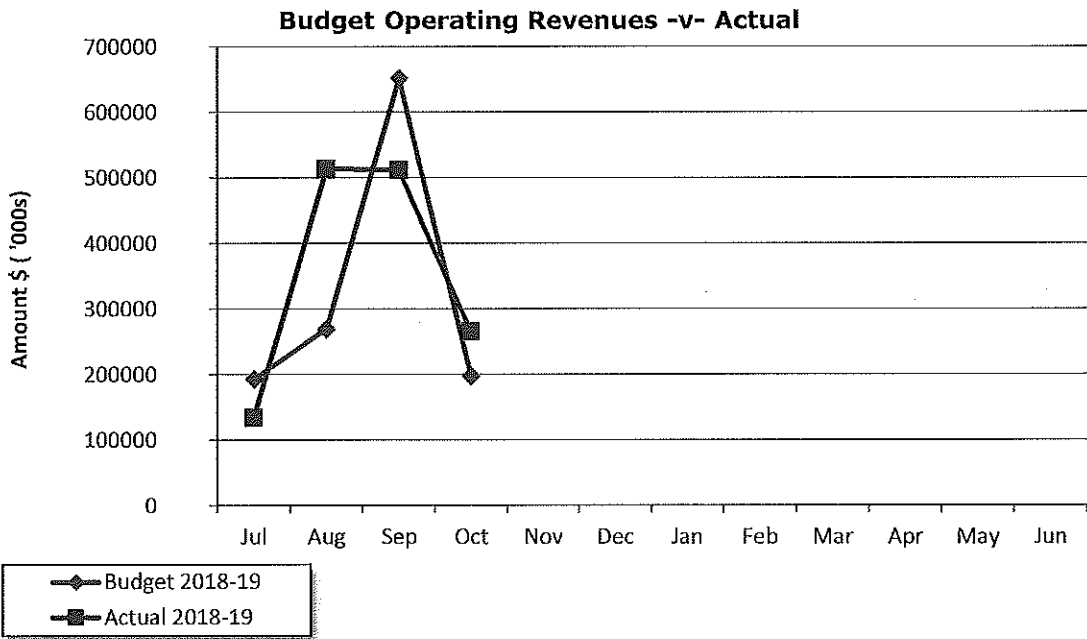
| COA | Description | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % |
|---------|--|---------------------|------------------|------------------|----------------|-----------|
| E123105 | MOTOR VEHICLE PURCHASES | 257,738 | 85,908 | 77,750 | 8,158 | -9% |
| | Total Expenditure | 1,945,159 | 645,972 | 530,165 | 115,807 | |
| | Sub-total Transport | 1,945,159 | 645,972 | 530,165 | 115,807 | |
| | ECONOMIC SERVICES | | | | | |
| E132700 | TOURISM PROJECT CAPITAL | 20,400 | 6,800 | 5,558 | 1,242 | -18% |
| E132600 | CARAVAN PARK CAPITAL | 20,400 | 0 | 337 | (337) | |
| E132500 | HOSTEL CAPITAL | 58,800 | 58,800 | 0 | 58,800 | |
| E132113 | CKC Contribution | 50,000 | 0 | 0 | 0 | |
| E139100 | TRANSFER TO FUEL FACILITY RESERVE | 50,600 | 0 | 0 | 0 | |
| | Total Expenditure | 200,200 | 124,400 | 5,895 | 118,505 | |
| | Sub-total Economic Services | 200,200 | 124,400 | 5,895 | 118,505 | |
| | OTHER PROPERTY & SERVICES | | | | | |
| I144510 | Transfer from Plant Reserve | (260,000) | 0 | 0 | 0 | |
| | Total Expenditure | (260,000) | 0 | 0 | 0 | |
| E143510 | Transfer to LSL & AL Reserve | 5,880 | 1,960 | 0 | 1,960 | -100% |
| E144510 | TRANSFER TO PLANT RESERVE | 185,968 | 61,988 | 0 | 61,988 | -100% |
| | Total Expenditure | 191,848 | 63,948 | 0 | 63,948 | |
| | Sub-total Other Property & Services | (68,152) | 63,948 | 0 | 63,948 | |
| | TOTAL | 2,463,407 | 987,628 | 559,588 | 399,734 | |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 October 2018

Note 1 - Graphical Representation - Source Statement of Financial Activity



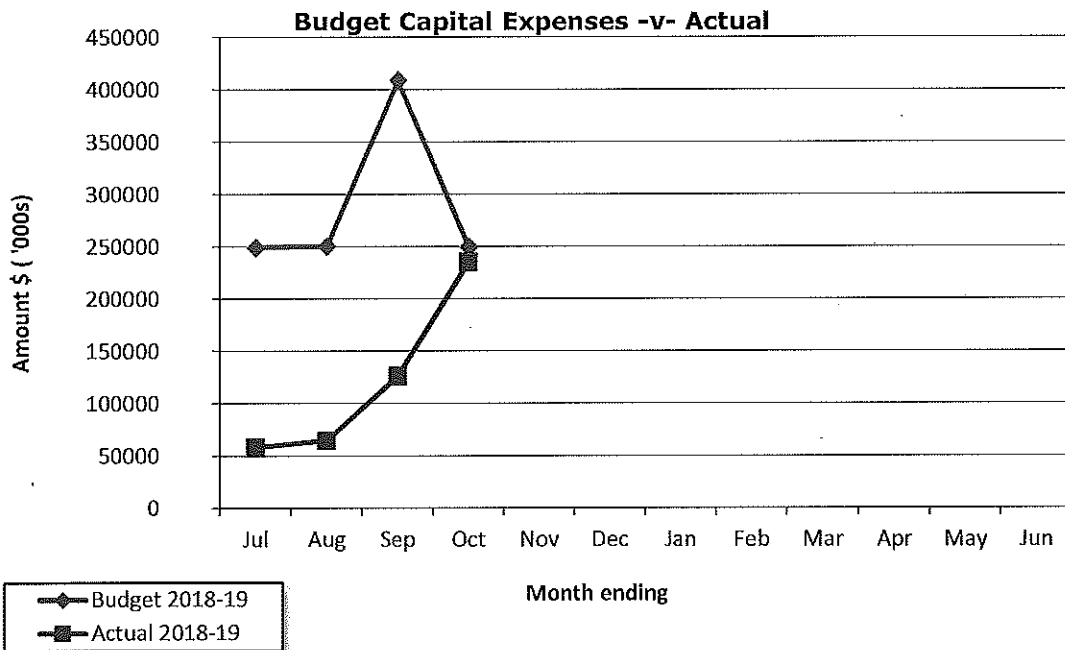
Comments/Notes - Operating Expenses



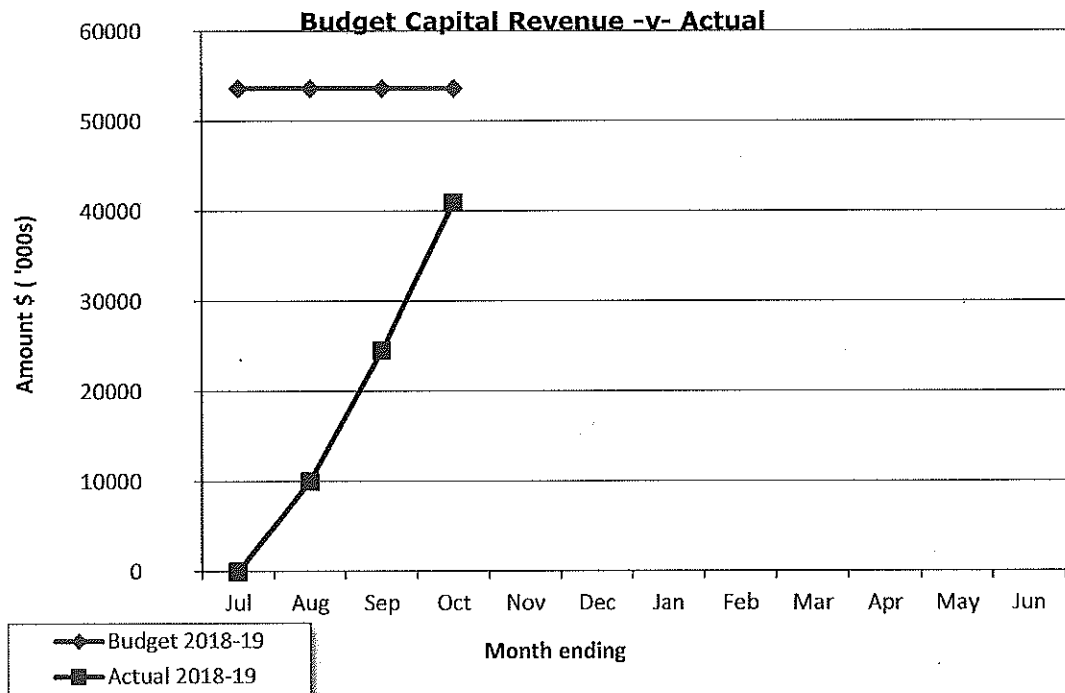
Comments/Notes - Operating Revenues

Shire of Kullin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 October 2018

Note 1 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Comments/Notes - Capital Revenues

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 October 2018

Note 2: CASH AND INVESTMENTS

| | Interest Rate | Unrestricted \$ | Restricted \$ | Total Amount \$ | Institution | Maturity Date |
|--------------------------|---------------|------------------|---------------|------------------|------------------|---------------|
| (a) Cash Deposits | | | | | | |
| Municipal | | 428,494 | 0 | 428,494 | Bendigo | |
| Freebairn | | 76,978 | 0 | 76,978 | 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% | | | 2,073,505 | Bendigo Treasury | Various |
| (d) Investments | | | | | | |
| At Call | 1.50% | 403,141 | 0 | 403,141 | Bendigo Treasury | |
| Term Deposit 2759446 | 1.95% | 350,000 | | 350,000 | Bendigo Treasury | 2/11/2018 |
| Term Deposit 2759455 | 2.15% | 500,000 | | 500,000 | Bendigo Treasury | 3/12/2018 |
| Term Deposit | 2.55% | 1,250,000 | 0 | 1,250,000 | Bendigo Treasury | 3/01/2018 |
| Total | | 3,012,213 | 0 | 5,085,718 | | |

Comments/Notes

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

Cash Deposits

Term Deposits

| | Previous Balance \$ | % of Total Reserve | Interest Earnt \$ | Transfers In/Out \$ | Current Balance \$ |
|-------------------------|---------------------|--------------------|-------------------|---------------------|--------------------|
| Reserve | | | | | |
| Plant | 464,415 | 22% | - | - | 464,415 |
| Leave | 246,175 | 12% | - | - | 246,175 |
| Building | 488,579 | 24% | - | - | 488,579 |
| Admin Equipment | 73,462 | 4% | - | - | 73,462 |
| Joint Venture | 92,881 | 4% | - | - | 92,881 |
| FRC Surface Replacement | 152,790 | 7% | - | - | 152,790 |
| FRC Sportsperson | 12,133 | 1% | - | - | 12,133 |
| Freebairn Recreation | 204,075 | 10% | - | - | 204,075 |
| Insurance | 76,243 | 4% | - | - | 76,243 |
| Insurance | 25,000 | 1% | - | - | 25,000 |
| Insurance | 100,000 | 5% | - | - | 100,000 |
| Insurance | 138,065 | 7% | - | - | 138,065 |
| CAMP KULIN RESERVE | 0 | 0% | - | - | - |
| Total | 2,073,816 | 100% | - | - | 2,073,817 |

Net Current Assets Composition

| | |
|--------------------------------|------------------|
| Current Assets | |
| Cash at Bank | 3,014,134 |
| Debtors | 282,777 |
| Stock on Hand | 47,794 |
| Current Liabilities | |
| Creditors | 89,677 |
| Accruals & Employee Provisions | 218,637 |
| GST | 161,757 |
| Excess Rates Received | 8,147 |
| Total | 2,866,486 |

Shire of Kulln
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 October 2018

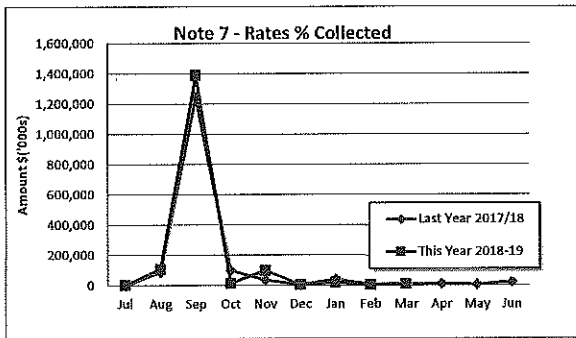
Note 5: RECEIVABLES

Receivables - Rates and Rubbish

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

| Current 2016-19 | Previous | Total |
|-----------------|----------|-----------|
| \$ | \$ | \$ |
| | 109,574 | 109,574 |
| 2,126,352 | | 2,126,352 |
| 1,991,608 | 22,719 | 2,014,327 |
| 134,743 | 86,855 | 221,598 |
| | | 221,598 |
| | | -90.09% |

Net Rates Collectable
 % Collected



Comments/Notes - Receivables Rates and Rubbish

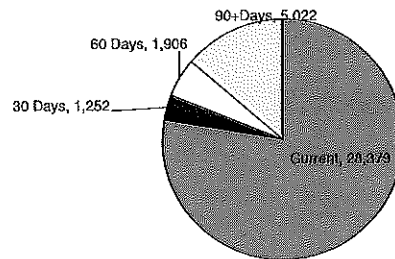
Receivables - General

| Current | 30 Days | 60 Days | 90+Days |
|---------|---------|---------|---------------|
| \$ | \$ | \$ | \$ |
| 29,379 | 1,252 | 1,906 | 5,022 |
| | | | 36,559 |

Total Outstanding

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 31 October 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-18 | Amount Received | Amount Paid | Closing Balance 30-Jun-19 |
|-------------------|--------------------------------|--------------------|-----------------|---------------------------------|
| | \$ | \$ | \$ | \$ |
| Housing Bonds | 24,600 | 2,600 | (2,440) | 24,760 |
| Rates | 15,486 | 6,075 | (15,346) | 6,215 |
| Miscellaneous | 6,741 | 0 | 0 | 6,741 |
| Trip Fund | 19,640 | 7,030 | (1,000) | 25,670 |
| Kulin Hockey Club | 15,486 | 0 | 0 | 15,486 |
| | 0 | | | 0 |
| | 81,953 | 15,705 | (18,786) | 78,872 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 October 2018

Note 8: FINANCIAL RATIOS

| 2 CURRENT RATIO | YTD ACTUAL | | | | | | | | | | |
|--|-----------------------------|-------------|-----------------|-------------|------------|-------------|------------|-------------|------|-------|-----------|
| <p><i>Current assets</i> means the total current assets as shown in the balance sheet <i>Restricted assets</i> means assets that are committed or set aside (e.g., Unspent grants) <i>Current liabilities</i> means the total current liabilities as shown in the balance sheet <i>Liabilities associated with restricted assets</i> means the lesser value of a current liability or the cash component of restricted assets held to fund that liability</p> <p>Calculated using the following formula;</p> $\frac{\text{current assets - restricted assets}}{\text{current liabilities - liabilities associated with restricted assets}}$ | | | | | | | | | | | |
| | $\frac{3,505,483}{413,937}$ | | | | | | | | | | |
| <p>Ratio Measure: short term obligations, where a ratio of LESS THAN 1 indicates that Council may have a short term funding issue.</p> <p>Ratings:</p> <table style="margin-left: 20px;"> <tr> <td>0.00 - 0.75</td> <td>Very concerning</td> </tr> <tr> <td>0.75 - 1.00</td> <td>Vulnerable</td> </tr> <tr> <td>1.00 - 1.25</td> <td>Acceptable</td> </tr> <tr> <td>1.25 - 2.00</td> <td>Good</td> </tr> <tr> <td>2.00+</td> <td>Excellent</td> </tr> </table> | | 0.00 - 0.75 | Very concerning | 0.75 - 1.00 | Vulnerable | 1.00 - 1.25 | Acceptable | 1.25 - 2.00 | Good | 2.00+ | Excellent |
| 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 | 8.47 | | | | | | | | | | |
| Comments | EXCELLENT | | | | | | | | | | |

| 2 UNTIED CASH TO TRADE CREDITORS RATIO | YTD ACTUAL | | | | | | | | | | |
|---|----------------------------|-------------|-----------------|-------------|------------|-------------|------------|-------------|------|-------|-----------|
| <p><i>Untied Cash</i> means cash available for immediate use <i>Unpaid Trade Creditor</i>s means outstanding creditors</p> <p>Calculated using the following formula;</p> $\frac{\text{untied cash}}{\text{unpaid trade creditors}}$ | | | | | | | | | | | |
| | $\frac{2,993,020}{60,938}$ | | | | | | | | | | |
| <p>Ratio Measure: immediate obligations, where a ratio of LESS THAN 1 indicates that Council may have funding issues in the immediate future.</p> <p>Ratings:</p> <table style="margin-left: 20px;"> <tr> <td>0.00 - 0.75</td> <td>Very concerning</td> </tr> <tr> <td>0.75 - 1.00</td> <td>Vulnerable</td> </tr> <tr> <td>1.00 - 1.25</td> <td>Acceptable</td> </tr> <tr> <td>1.25 - 2.00</td> <td>Good</td> </tr> <tr> <td>2.00+</td> <td>Excellent</td> </tr> </table> | | 0.00 - 0.75 | Very concerning | 0.75 - 1.00 | Vulnerable | 1.00 - 1.25 | Acceptable | 1.25 - 2.00 | Good | 2.00+ | Excellent |
| 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 | 49.12 | | | | | | | | | | |
| Comments | EXCELLENT | | | | | | | | | | |

3 DEBT RATIO**YTD
ACTUAL**

Total Liabilities includes both current and non-current liabilities

Total Assets includes both current and non-current assets

Calculated using the following formula;

| | |
|--------------------------|-------------|
| Total Liabilities | 1,900,818 |
| Total Assets | 114,676,414 |

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 | 0.017 |
| Comments | EXCELLENT |

4 DEBT SERVICE RATIO**YTD
ACTUAL**

Debt Service Cost means principal payments and interest costs on borrowings

Available Operating Revenue means operating revenue, plus contributions towards self supporting loans, less grants/contribution/donations of a capital nature.

Calculated using the following formula;

| | |
|------------------------------------|-----------|
| Debt Service Cost | 0 |
| Available Operating Revenue | 3,389,290 |

Ratio Measure:

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

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

| | |
|--------------------------------|------------------|
| Financial Ratio Results | 0.00 |
| Comments | EXCELLENT |

5 GROSS DEBT TO REVENUE 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;

| | |
|-------------------|-----------|
| <u>Gross Debt</u> | 1,336,675 |
| Total Revenue | 3,389,290 |

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

0.39

Comments

ACCEPTABLE

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;

| | |
|--------------------------------|------------|
| <u>Gross Debt</u> | 1,336,675 |
| Economically Realisable Assets | 28,750,335 |

| | | |
|-----------------|--------------------|-----------------|
| 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 | <u>1,974,583</u> |
| | Operating Revenue | <u>3,389,290</u> |
| 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 | 0.58 |
| | Comments | EXCELLENT |

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 | <u>86,855</u> |
| | Rates Collectable | <u>2,235,926</u> |
| 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 | 0.04 |
| | Comments | GOOD |



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 30 November 2018

Presented to Ordinary Council Meeting

TABLE OF CONTENTS

| | |
|---------------------------------|--------------------------|
| Statement of Financial Activity | |
| Statement of Equity | |
| Statement of Operating | |
| Statement of Capital | |
| Note 1 | Graphical Representation |
| Note 2 | Cash & Investments |
| Note 3 | Major Variances |
| Note 4 | Budget Amendments |
| Note 5 | Receivables |
| Note 6 | Grants and Contributions |
| Note 7 | Trust |
| Note 8 | Ratios |

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 November 2018

| | Annual Budget | YTD Budget | YTD Actual | Var. | Var. | |
|---|--------------------|------------------|------------------|------------------|-----------|---|
| | \$ | \$ | \$ | \$ | % | |
| Operating Revenues | | | | | | |
| General Purpose Funding | 1,042,453 | 248,891 | 543,386 | 294,495 | 54.20% | ▲ |
| Governance | 12,464 | 2,285 | 14,727 | 12,442 | 84.48% | ▲ |
| Law, Order and Public Safety | 40,065 | 17,848 | 11,217 | (6,631) | (59.11%) | ▼ |
| Health | 0 | 0 | 580 | 580 | 100.00% | |
| Education and Welfare | 290,810 | 121,155 | 112,089 | (9,066) | (8.09%) | |
| Housing | 128,834 | 53,675 | 48,968 | (4,707) | (9.61%) | |
| Community Amenities | 96,015 | 92,745 | 93,753 | 1,008 | 1.08% | |
| Recreation and Culture | 213,851 | 88,450 | 91,137 | 2,687 | 2.95% | |
| Transport | 593,782 | 254,027 | 369,359 | 115,332 | 31.22% | ▲ |
| Economic Services | 1,230,268 | 512,550 | 439,041 | (73,509) | (16.74%) | ▼ |
| Other Property and Services | 319,688 | 118,610 | 133,706 | 15,096 | 11.29% | ▲ |
| Total (Excluding Rates) | 3,968,231 | 1,510,236 | 1,857,964 | 347,728 | | |
| Operating Expense | | | | | | |
| General Purpose Funding | 83,175 | 32,290 | 31,986 | 304 | 0.95% | |
| Governance | 213,737 | 91,194 | 70,081 | 21,113 | 30.13% | ▼ |
| Law, Order and Public Safety | 149,214 | 77,727 | 50,929 | 26,798 | 52.62% | ▼ |
| Health | 113,610 | 40,381 | 21,790 | 18,591 | 85.32% | ▼ |
| Education and Welfare | 288,150 | 123,497 | 113,475 | 10,022 | 8.83% | |
| Housing | 251,719 | 91,520 | 110,085 | (18,545) | (16.85%) | ▲ |
| Community Amenities | 354,170 | 141,095 | 131,541 | 9,554 | 7.26% | |
| Recreation and Culture | 1,210,584 | 529,429 | 518,098 | 10,331 | 1.99% | |
| Transport | 3,456,054 | 1,426,630 | 1,729,304 | (302,674) | (17.50%) | ▲ |
| Economic Services | 1,563,444 | 656,224 | 574,894 | 81,330 | 14.15% | ▼ |
| Other Property and Services | 397,669 | 164,407 | 160,743 | 3,664 | 2.28% | |
| Total | 8,081,526 | 3,373,394 | 3,512,906 | (139,512) | | |
| Funding Balance Adjustment | | | | | | |
| Add back Depreciation | 2,991,175 | 1,244,556 | 1,523,145 | 278,589 | 18.29% | |
| Adjust (Profit)/Loss on Asset Disposal | (7,950) | 0 | 0 | 0 | | |
| Adjust Provisions and Accruals | | | | 0 | | |
| Net Operating | (1,130,070) | (618,602) | (131,797) | 486,805 | | |
| Capital Revenues | | | | | | |
| Proceeds from New Debentures | 0 | 0 | 0 | 0 | | |
| Proceeds From Sale of Assets | 0 | 57,090 | 122,729 | 0 | | |
| Transfer from Reserves | 767,000 | 211,265 | 0 | 211,265 | (100.00%) | |
| Total | 767,000 | 268,355 | 122,729 | 211,265 | | |
| Capital Expenses | | | | | | |
| Land and Buildings | 619,591 | 332,250 | 51,355 | 280,895 | 546.96% | ▲ |
| Plant and Equipment | 602,738 | 251,130 | 302,789 | (51,659) | (17.06%) | ▲ |
| Furniture and Equipment | 69,800 | 63,385 | 2,577 | 60,808 | 2359.26% | ▼ |
| Infrastructure Assets - Roads | 1,518,933 | 632,890 | 437,717 | 195,173 | 44.59% | ▼ |
| Infrastructure Assets - Other | 0 | 0 | 495 | (495) | (100.00%) | |
| Purchase of Investments | 0 | 0 | 0 | 0 | | |
| Repayment of Debentures | 85,177 | 35,490 | 42,265 | (6,775) | (16.03%) | ▲ |
| Transfer to Reserves | 334,168 | 114,280 | 0 | 114,280 | 100.00% | ▼ |
| Total | 3,230,407 | 1,429,425 | 837,199 | 592,226 | | |
| Net Capital | 2,463,407 | 1,161,070 | 714,471 | 803,491 | | |
| Total Net Operating + Capital | 3,593,476 | 1,779,672 | 846,267 | 1,290,296 | | |
| Rate Revenue | 1,961,137 | 1,962,404 | 1,955,031 | (7,373) | (0.38%) | |
| Opening Funding Surplus(Deficit) | 1,696,883 | 1,528,224 | 1,652,357 | 124,133 | 7.51% | |
| Closing Funding Surplus(Deficit) | 64,545 | 1,710,956 | 2,761,121 | 1,407,056 | | |

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

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|---|------------------|------------------|------------------|
| | | \$ | \$ | \$ |
| | CURRENT ASSETS | | | |
| | Cash at Bank | | | |
| 0A01101 | CASH AT BANK | 1,251,452 | (814,854) | 436,598 |
| 0A01102 | PETTY CASH FLOAT | 477 | 0 | 477 |
| 0A01103 | TILL FLOAT | 3,100 | 600 | 3,700 |
| 0A01104 | Cash at Bank - Bush Races | 234,142 | 0 | 234,142 |
| 0A01106 | BUSH RACES - TERM DEPOSIT | 0 | 0 | 0 |
| 0A01108 | CASH AT BANK - FREEBAIRN CLUB | 22,694 | 65,505 | 88,198 |
| 0A01116 | MUNICIPAL INVESTMENTS | 753,141 | 1,750,561 | 2,503,702 |
| | Sub-total Cash at Bank | 2,265,005 | 1,001,812 | 3,266,817 |
| | Cash at Bank Reserves & Restricted Funds | | | |
| 0A01105 | FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE | 12,133 | 0 | 12,133 |
| 0A01107 | FREEBAIRN RECREATION CENTRE RESERVE | 204,075 | 0 | 204,075 |
| 0A01111 | INSURANCE RESERVE | 0 | 0 | - |
| 0A01112 | PLANT RESERVE | 464,415 | 0 | 464,415 |
| 0A01113 | LSL & AL RESERVE | 246,175 | 0 | 246,175 |
| 0A01114 | BUILDING RESERVE | 488,579 | 0 | 488,579 |
| 0A01117 | ADMIN EQUIPMENT RESERVE | 73,462 | 0 | 73,462 |
| 0A01118 | NATURAL DISASTER RESERVE | 138,065 | 0 | 138,065 |
| 0A01119 | JOINT VENTURE HOUSING RESERVE | 92,881 | 0 | 92,881 |
| 0A01123 | FRC SURFACE & EQUIP REPLACEMENT RESERVE | 152,790 | 0 | 152,790 |
| 0A01133 | MEDICAL SERVICES RESERVE | 76,243 | 0 | 76,243 |
| 0A01134 | FUEL FACILITY RESERVE | 25,000 | 0 | 25,000 |
| 0A01135 | ROAD REPLACEMENT RESERVE | 100,000 | 0 | 100,000 |
| | Sub-total Cash at Bank Reserves & Restricted Funds | 2,073,816 | 0 | 2,073,816 |
| | Sundry Debtors | | | |
| 0A01120 | SUNDRY DEBTORS | 63,130 | (32,172) | 30,958 |
| 0A01150 | PENSIONER REBATES ALLOWED | 514 | 11,581 | 12,095 |
| | Sub-total Sundry Debtors | 63,644 | (20,591) | 43,053 |
| | Sundry Debtors - Rates | | | |
| 0A01121 | SUNDRY DEBTORS - RATES | 105,989 | 95,686 | 201,675 |
| | Sub-total Sundry Debtors - Rates | 105,989 | 95,686 | 201,675 |
| | Prepaid Assets | | | |
| 0A01130 | PREPAID ASSETS | 0 | 0 | 0 |
| | Sub-total Prepaid Assets | 0 | 0 | 0 |
| | Stock on hand | | | |
| 0A01190 | STOCK ON HAND DISTILLATE, | 10,960 | 16,495 | 27,456 |
| 0A01191 | STOCK ON HAND FREEBAIRN | 11,252 | (1,617) | 9,635 |
| 0A01193 | STOCK ON HAND ULP | 6,911 | 1,793 | 8,704 |
| 0A01192 | STOCK RECEIVED CONTROL | 0 | 53,403 | 53,403 |
| | Sub-total Stock on hand | 29,123 | 70,074 | 99,197 |
| | TOTAL CURRENT ASSETS | 4,537,577 | 1,146,981 | 5,684,558 |
| | Current Liabilities | | | |
| | Sub-total Current Liabilities | 0 | 0 | 0 |
| | Sundry Creditors | | | |
| 0L01215 | SUNDRY CREDITORS | (105,223) | (80,121) | (185,344) |
| | Sub-total Sundry Creditors | (105,223) | (80,121) | (185,344) |
| | Accruals | | | |
| 0L01220 | ANNUAL LEAVE ACCRUAL | (176,125) | 0 | (176,125) |
| 0L01213 | GENERAL CLEARING ACCOUNT | (11,035) | 100,249 | 89,214 |
| 0L01222 | PAYROLL SUSPENSE ACCOUNT | 0 | 0 | 0 |

STATEMENT OF EQUITY

| COA | Description | Balance \$ | YTD Actual \$ | Total Actual \$ |
|---------|---|------------------|------------------|--------------------|
| 0L01227 | Accrued Wages | (114,055) | 107,603 | (6,452) |
| | Sub-total Accruals | (301,214) | 207,852 | (93,362) |
| | LSL - Current | | | |
| 0L01221 | LSL ACCRUAL - CURRENT | (136,627) | 0 | (136,627) |
| | Sub-total LSL - Current | (136,627) | 0 | (136,627) |
| | GST Clearing Account | | | |
| 0A01140 | GST PAID CLEARING ACCOUNT | 21,212 | 128,758 | 149,970 |
| 0L01202 | TAXATION CLEARING ACCOUNT | 0 | (251,062) | (251,062) |
| 0L01210 | GST COLLECTED CLEARING ACCOUNT | (13,879) | (71,465) | (85,344) |
| 0A01141 | FUEL TAX REBATE RECEIVABLE | 2,723 | (2,723) | 0 |
| 0L01211 | FBT SUSPENSE ACCOUNT | (2,780) | 2,780 | 0 |
| | Sub-total: GST Clearing Account | (29,856) | (156,581) | (186,437) |
| | Loan Interest Accrual | | | |
| | Sub-total: Loan Interest Accrual | 0 | 0 | 0 |
| | Loan Commitment - Current | | | |
| 0L01217 | LOAN LIABILITY-CURRENT | (85,177) | 0 | (85,177) |
| E091110 | PRINCIPAL ON LOANS 55 & 58 | 0 | 42,265 | 42,265 |
| | Sub-total: Loan Commitment - Current | (85,177) | 42,265 | (42,912) |
| | ESL Collection | | | |
| 0L01230 | ESL LEVIED | (2,586) | (16,489) | (19,075) |
| 0L01231 | ESL CONTROL ACCOUNT | 2,929 | 2,216 | 5,145 |
| 0L01232 | ESL PENSIONER REBATE | 281 | 1,292 | 1,573 |
| | Sub-total: ESL Collection | 624 | (12,981) | (12,357) |
| | Rates Paid in Advance | | | |
| 0L01223 | EXCESS RATE RECEIPTS | (5,008) | 3,612 | (1,396) |
| 0L01224 | RATE REFUND SUSPENSE ACCOUNT | 42 | 0 | 42 |
| | Sub-total: Rates Paid in Advance | (4,966) | 3,612 | (1,354) |
| | TOTAL CURRENT LIABILITIES | (662,439) | 4,048 | (658,391) |
| | NET CURRENT ASSETS | 3,875,138 | 1,151,029 | 5,026,167 |
| | NON-CURRENT ASSETS | | | |
| | Work in Process | | | |
| 0A01195 | WORK IN PROCESS | 0 | 0 | 0 |
| E042450 | Office Relocation L & B | 0 | 0 | 0 |
| E084105 | CENTRE CAPITAL UPGRADE L & B | 0 | 465 | 465 |
| E091100 | STAFF HOUSING CONSTRUCTION | 0 | 0 | 0 |
| E092100 | RETIREMENT HOMES CONSTRUCTION (CAPITAL) | 0 | 0 | 0 |
| E092110 | Joint Venture Housing Project | 0 | 0 | 0 |
| E092130 | Construction of FRC Mgr House | 0 | 0 | 0 |
| E092135 | CONSTRUCTION LOT 22 PRICE STREET | 0 | 0 | 0 |
| E092140 | Construction Lot 40 Ellson Street | 0 | 0 | 0 |
| E092145 | Construction Lot 73 Day Street | 0 | 0 | 0 |
| E106110 | Residential Subdivision | 0 | 0 | 0 |
| E113920 | TOWN DAM | 0 | 80 | 80 |
| E132500 | HOSTEL CAPITAL | 0 | 0 | 0 |
| E132600 | CARAVAN PARK CAPITAL | 0 | 337 | 337 |
| | Sub-total Work in Process | 0 | 882 | 882 |
| | Land & Buildings | | | |
| 0A01510 | Land & Buildings | 23,899,397 | 0 | 23,899,397 |
| 0A01511 | Accumulated Dep'N Land & Buildings | (453,832) | (193,143) | (646,974) |
| 0A01590 | Land for Resale | 1,491,000 | 0 | 1,491,000 |
| E042410 | OFFICE RELOCATION | 0 | 0 | 0 |
| E042450 | OFFICE RELOCATION - KULIN | 0 | 0 | 0 |
| E091100 | STAFF HOUSING CONSTRUCTION | 0 | 0 | 0 |
| E091101 | STAFF HOUSING CONSTRUCTION - 3 HODGSON | 0 | 0 | 0 |

STATEMENT OF EQUITY

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|--|-------------------|------------------|-------------------|
| | | \$ | \$ | \$ |
| E091102 | STAFF HOUSING CONSTRUCTION - LOT 108 RANKIN | 0 | 0 | 0 |
| E122230 | HOLT ROCK DEPOT UPGRADE | 0 | 0 | 0 |
| E117300 | IRRIGATION TANK TOWN GARDENS | 0 | 6,242 | 6,242 |
| E113905 | Freebairn Rec Centre Capital L & B | 0 | 0 | 0 |
| E117200 | Bowling Club Conversion | 0 | 0 | 0 |
| E121570 | Kulin Depot | 0 | 0 | 0 |
| E122220 | Kulin Depot Upgrade | 0 | 15,505 | 15,505 |
| E051200 | Project Expenses | 0 | 0 | 0 |
| E116400 | COMMUNITY GARDEN | 0 | 1,690 | 1,690 |
| E134500 | Resource Centre Capital L & B | 0 | 0 | 0 |
| E136116 | LOT 20 ON DEPOSITED PLAN 60758 (PROUD'S) | 0 | 0 | 0 |
| E138105 | Bush Races Housing Project | 0 | 0 | 0 |
| | Sub-total Land & Buildings | 24,936,565 | (169,705) | 24,766,860 |
| | Construction other than Buildings | | | |
| 0A01560 | Other Than Buildings | 715,316 | 0 | 715,316 |
| 0A01561 | Accumulated Dep'N Other Buildings | (15,820) | (6,821) | (22,641) |
| | Sub-total Construction other than Buildings | 699,495 | (6,821) | 692,674 |
| | Plant & Equipment | | | |
| 0A01520 | Plant & Equipment | 3,374,004 | 0 | 3,374,004 |
| 0A01521 | Accumulated Dep'N Plant & Equipment | (1,074,260) | (184,239) | (1,258,499) |
| I123299 | Accumulated Dep'N Plant & Equipment | 0 | (122,729) | (122,729) |
| E102050 | Rubbish Tip Relocation | 0 | 0 | 0 |
| E077080 | Capital Purchase Defibrillator | 0 | 0 | 0 |
| E106120 | Regional Fuel Facility | 0 | 0 | 0 |
| E112100 | Swimming Pool Capital | 0 | 0 | 0 |
| E112101 | Swimming Pool Construction | 0 | 0 | 0 |
| E143310 | Key Alike System | 0 | 0 | 0 |
| E121600 | Plant / Asset Construction | 0 | 0 | 0 |
| E123100 | Plant & Equipment Purchases | 0 | 225,039 | 225,039 |
| | Sub-total Plant & Equipment | 2,299,744 | (81,928) | 2,217,816 |
| | Furniture & Equipment | | | |
| 0A01530 | Furniture & Equipment | 155,540 | 0 | 155,540 |
| 0A01531 | Accumulated Dep'N Furniture & Equipment | (36,158) | (12,464) | (48,622) |
| E041200 | Council Photos | 0 | 0 | 0 |
| E042400 | Administration Equipment | 0 | 465 | 465 |
| E077100 | Administration Equipment | 0 | 0 | 0 |
| E084100 | Centre Capital Upgrade F & E | 0 | 2,113 | 2,113 |
| E111061 | Hall Capital - F&E | 0 | 0 | 0 |
| E111063 | FREEBAIRN REC CENTRE CAPITAL | 0 | 0 | 0 |
| E113700 | Freebairn Carpark | 0 | 0 | 0 |
| E113900 | Freebairn Rec Centre Capital F & E | 0 | 0 | 0 |
| E114300 | Television Rebroadcasting | 0 | 0 | 0 |
| E117040 | Pingaring Golf Club Capital | 0 | 0 | 0 |
| E123110 | Capital Purchases - Furniture & Equipment | 0 | 0 | 0 |
| E130750 | Camp Kulin Furniture & Equipment | 0 | 0 | 0 |
| E134505 | Resource & Centre Capital F & E | 0 | 0 | 0 |
| | Sub-total Furniture & Equipment | 119,382 | (9,887) | 109,496 |
| | Motor Vehicles | | | |
| 0A01550 | Motor Vehicles | 1,064,968 | 0 | 1,064,968 |
| E053710 | SES Vehicle | 0 | 0 | 0 |
| 0A01582 | Regional Health Scheme Assets | 0 | 0 | 0 |
| 0A01551 | Accumulated Dep'N Motor Vehicle Est | (196,162) | (49,301) | (245,463) |
| E142100 | Community Bus Upgrade | 0 | 0 | 0 |
| E123105 | Motor Vehicle Purchases | 0 | 77,750 | 77,750 |
| | Sub-total Motor Vehicles | 868,807 | 28,448 | 897,255 |
| | Infrastrucutre | | | |
| 0A01570 | Infrastructure Assets | 124,317,387 | 0 | 124,317,387 |
| 0A01571 | Accumulated Dep'N Infrastructure | (43,482,271) | (1,077,178) | (44,559,449) |
| 0A01574 | Infrastructure Assets - Roads | 0 | 0 | 0 |

STATEMENT OF EQUITY

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|---|--------------------|------------------|--------------------|
| | | \$ | \$ | \$ |
| 0A01575 | Accumulated Dep'n Infrastructure Roads | 0 | 0 | 0 |
| E102050 | Rubbish Tip Relocation | 0 | 0 | 0 |
| E107100 | Dual Use Footpath | 0 | 0 | 0 |
| E107131 | Kulin Cemetery Capital | 0 | 5,637 | 5,637 |
| E136020 | Regional Fuel Facility | 0 | 0 | 0 |
| E111065 | Memorial Hall Engineer Report | 0 | 0 | 0 |
| E113600 | Oval Lights Towers | 0 | 0 | 0 |
| E136045 | Water Supply Infrastructure | 0 | 415 | 415 |
| E136046 | Standpipe Construction | 0 | 0 | 0 |
| E113341 | Bowling Greens | 0 | 15,081 | 15,081 |
| E113901 | Bowling Greens | 0 | 0 | 0 |
| E117110 | Playground Johnston Street | 0 | 0 | 0 |
| E117400 | Sporting Club Contributions | 0 | 0 | 0 |
| E121500 | Major Road Construction | 0 | 131,277 | 131,277 |
| E121550 | Minor Road Construction | 0 | 111,369 | 111,369 |
| E121590 | Kulin Town Streetscape | 0 | 0 | 0 |
| E121592 | Dudinir Streetscape | 0 | 0 | 0 |
| E121525 | Grain Freight Project | 0 | 0 | 0 |
| E121520 | Roads To Recovery Construction | 0 | 180,916 | 180,916 |
| E121750 | Blackspot Funding | 0 | 14,155 | 14,155 |
| E132444 | Visitor Discovery Zone | 0 | 0 | 0 |
| E137444 | Visitor Discovery Zone | 0 | 0 | 0 |
| E132700 | Tourism Projects | 0 | 6,398 | 6,398 |
| | Sub-total Infrastructure | 80,835,116 | (611,930) | 80,223,186 |
| | 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 | 109,764,109 | (850,940) | 108,913,169 |
| | NON CURRENT LIABILITIES | | | |
| 0L01710 | LOAN LIABILITY Non Current | (1,251,498) | 0 | (1,251,498) |
| 0L01715 | LSL ACCRUAL - NON CURRENT | (85,924) | 0 | (85,924) |
| 0A01110 | Cash at Trust Bank | 32,531 | (7,087) | 25,444 |
| 0A01109 | Cash at Trip Bank | 49,025 | 11,430 | 60,455 |
| E001016 | TRUST EXPENSE - CAMP HART | 0 | 130 | 130 |
| I001001 | Housing Bonds Income | 0 | (2,600) | (2,600) |
| E001001 | Housing Bonds Expense | 0 | 2,440 | 2,440 |
| I001002 | Rates Paid in Advance Income | 0 | (7,425) | (7,425) |
| E001002 | Rates Paid in Advance Expense | 0 | 15,346 | 15,346 |
| E001010 | Health Centre Expense | 0 | 0 | 0 |
| I001013 | Trip Fund Income | 0 | (12,430) | (12,430) |
| I001016 | TRUST INCOME - CAMP HART | 0 | (805) | (805) |
| E001013 | Trip Fund Expense | 0 | 1,000 | 1,000 |
| I001020 | TRUST INCOME - ST JOHN AMBULANCE | 0 | 0 | 0 |
| L001001 | Trust Liability | (81,556) | 0 | (81,556) |
| | TOTAL NON-CURRENT LIABILITIES | (1,337,422) | 0 | (1,337,422) |
| | NET ASSETS | 112,301,825 | 300,089 | 112,601,914 |
| | ACCUMULATED RESERVES | | | |
| 0L01802 | PLANT RESERVE ACCUMULATION | 464,415 | 0 | 464,415 |
| 0L01803 | LSL & AL RESERVE ACCUMULATION | 246,175 | 0 | 246,175 |
| 0L01804 | BUILDING RESERVE ACCUMULATION | 488,579 | 0 | 488,579 |
| 0L01805 | ADMIN EQUIPMENT RESERVE | 73,462 | 0 | 73,462 |
| 0L01807 | JOINT VENTURE HOUSING RESERVE | 92,881 | 0 | 92,881 |
| 0L01808 | FRC SURFACE & EQUIP REPLACEMENT RESERVE | 152,790 | 0 | 152,790 |
| 0L01810 | FREEBAIRN ESTATE RESERVE ACCUMULATION | 12,133 | 0 | 12,133 |
| 0L01811 | Freebairn Recreation Reserve Accumulation | 204,075 | 0 | 204,075 |
| 0L01812 | NATURAL DISASTER RESERVE | 138,065 | 0 | 138,065 |
| 0L01816 | MEDICAL SERVICES RESERVE ACCUMULATION | 76,243 | 0 | 76,243 |
| 0L01817 | FUEL FACILITY RESERVE ACCUMULATION | 25,000 | 0 | 25,000 |
| 0L01818 | ROAD REPLACEMENT RESERVE ACCUMULATION | 100,000 | 0 | 100,000 |

STATEMENT OF EQUITY

| COA | Description | Balance | YTD Actual | Total Actual |
|---------|---|--------------------|------------|--------------------|
| | | \$ | \$ | \$ |
| | TOTAL ACCUMULATED RESERVES | 2,073,816 | 0 | 2,073,816 |
| | ACCUMULATED SURPLUS | | | |
| 0A01600 | ASSET REVALUATION - INFRASTRUCTURE | 52,080,413 | 0 | 52,080,413 |
| 0A01601 | ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT | 1,192,820 | 0 | 1,192,820 |
| 0L01800 | ACCUMULATED SURPLUS | 41,223,984 | 0 | 41,223,984 |
| I130700 | TRANSFER FROM CAMP KULIN RESERVE | 0 | 0 | 0 |
| 0A01602 | ASSET REVALUATION - LAND & BUILDINGS | 15,730,792 | 0 | 15,730,792 |
| E042510 | Transfer to Admin Equip Reserve | 0 | 0 | 0 |
| E091510 | Transfer to Building Reserve | 0 | 0 | 0 |
| E092510 | TRANSFER TO JOINT VENT HOUSING RESERVE | 0 | 0 | 0 |
| E113930 | TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERVE | 0 | 0 | 0 |
| E113910 | TRANSFER TO FREEBAIRN REC CENTRE RESERVE | 0 | 0 | 0 |
| E119010 | TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RE | 0 | 0 | 0 |
| E122300 | TRANSFER TO NATURAL DISASTER RESERVE | 0 | 0 | 0 |
| E144510 | TRANSFER TO PLANT RESERVE | 0 | 0 | 0 |
| E143510 | Transfer to LSL & AL Reserve | 0 | 0 | 0 |
| | TOTAL ACCUMULATED SURPLUS | 110,228,009 | 0 | 110,228,009 |
| | Net Change in Assets Resulting from Operations | | | (300,089) |
| | TOTAL EQUITY | 112,301,825 | 0 | 112,601,914 |

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

| COA | Description | Current Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | Explanation of variances |
|--------------------------------------|---|----------------------|--------------------|--------------------|----------------|-----------|--|
| GENERAL PURPOSE FUNDING Rates | | | | | | | |
| 1030001 | General Rate - GRV | 185,795 | 185,795 | 2,034,291 | 1,848,496 | | Software has allocated total rates raised to 1030001, overall rates raised matched the budgeted figure. Allocation required to each rating category. |
| 1030101 | General Rate - UV | 1,834,504 | 1,834,504 | 0 | (1,834,504) | -100% | Software has allocated total rates raised to 1030001, overall rates raised matched the budgeted figure. Allocation required to each rating category. |
| 1030105 | Interim Rates - GRV/UV | 500 | 500 | 0 | (500) | | |
| 1030131 | Minimum Rates- GRV | 7,856 | 7,856 | 0 | (7,856) | -100% | Software has allocated total rates raised to 1030001, overall rates raised matched the budgeted figure. Allocation required to each rating category. |
| 1030133 | Minimum Rates - UV | 5,850 | 5,850 | 0 | (5,850) | -100% | Software has allocated total rates raised to 1030001, overall rates raised matched the budgeted figure. Allocation required to each rating category. |
| 1030140 | Interest on Instalments | 1,000 | 0 | 1,253 | 1,253 | | |
| 1030141 | PENALTY INTEREST | 8,000 | 0 | 4,147 | 4,147 | | |
| 1030142 | Admin Charge for Instalments | 700 | 700 | 658 | (42) | -6% | |
| 1030150 | EX GRATIA RATES | 23,123 | 23,123 | 23,123 | 0 | 0% | |
| 1030160 | Information & Search Fees | 1,300 | 540 | 470 | (70) | -13% | |
| 1030170 | LEGAL FEES RECOVERED | 0 | 0 | 2,366 | 2,366 | | |
| 1030171 | LEGAL FEES RECOVERED (NO GST) | 0 | 0 | 4,022 | 4,022 | | |
| | Total Revenue | 2,068,628 | 2,058,868 | 2,070,330 | 11,462 | | |
| E030100 | Discount Allowed on Rates | 85,000 | 85,000 | 89,378 | (4,378) | 5% | |
| E030110 | RATES WRITTEN OFF | 11,491 | 10,224 | 13,005 | (2,781) | 27% | |
| E030130 | TITLE SEARCHES | 600 | 250 | 0 | 250 | -100% | |
| E030140 | Valuation Expenses | 8,000 | 415 | 449 | (34) | 8% | |
| E030150 | Printing & Stationery | 1,150 | 1,150 | 0 | 1,150 | -100% | |
| E030999 | General Admin Allocated | 38,227 | 15,930 | 16,440 | (510) | 3% | |
| | Total Expenditure | 144,468 | 112,969 | 119,273 | (6,304) | | |
| | Sub-total Rates | (1,924,160) | (1,945,899) | (1,951,057) | 5,158 | | |
| General Purpose Grants | | | | | | | |
| 1031100 | Grants Commission | 957,285 | 239,321 | 525,524 | 286,203 | 120% | Permanent variance, will yield \$90k additional income this financial year. |
| | Total Revenue | 957,285 | 239,321 | 525,524 | 286,203 | | |
| E031999 | General Admin Allocated | 0 | 0 | 152 | (152) | | |
| | Total Expenditure | 0 | 0 | 152 | (152) | | |
| | Sub-total General Purpose Grants | (957,285) | (239,321) | (525,371) | 286,050 | | |
| General Financing | | | | | | | |
| 1032100 | Interest on Municipal | 20,000 | 8,330 | 4,947 | (3,383) | -41% | |
| 1032110 | INTEREST ON PLANT RESERVE | 10,968 | 0 | 0 | 0 | | |
| 1032120 | Interest on L.SL & AL Reserve | 5,880 | 0 | 0 | 0 | | |
| 1032130 | INTEREST ON BUILDING RESERVE | 11,688 | 0 | 0 | 0 | | |
| 1032140 | Interest on Admin Equip Reserv | 1,680 | 0 | 0 | 0 | | |
| 1032145 | Interest on Insurance Reserve | 0 | 0 | 0 | 0 | | |
| 1032150 | Interest on Freebairn Recreation Centre Reserve | 4,920 | 0 | 0 | 0 | | |
| 1032160 | Interest on Joint Venture Reserve | 2,208 | 0 | 0 | 0 | | |
| 1032170 | INTEREST ON FRC SURFACE & EQUIP REPLACE | 3,648 | 0 | 0 | 0 | | |
| 1032180 | INTEREST ON NATURAL DISASTER RESERVE | 3,288 | 0 | 0 | 0 | | |
| 1032185 | INTEREST ON FREEBAIRN SPORTSPERSON SCH | 288 | 0 | 0 | 0 | | |
| 1032195 | INTEREST ON GENERAL PURPOSE RESERVE | 0 | 0 | 0 | 0 | | |
| 1032196 | INTEREST ON CAMP KULIN RESERVE | 0 | 0 | 0 | 0 | | |
| 1032115 | Interest on Road Replacement Reserve | 7,200 | 0 | 0 | 0 | | |
| 1032198 | INTEREST ON FUEL FACILITY RESERVE | 600 | 0 | 0 | 0 | | |
| 1032197 | INTEREST ON MEDICAL SERVICES RESERVE | 1,800 | 0 | 0 | 0 | | |
| | Total Revenue | 74,168 | 8,330 | 4,947 | (3,383) | | |
| E032100 | BANK CHARGES | 3,160 | 1,315 | 1,470 | (155) | 12% | |
| E032150 | Interest | 300 | 0 | 0 | 0 | | |
| E032999 | General Admin Allocated | 31,748 | 13,230 | 13,474 | (244) | 2% | |
| | Total Expenditure | 35,198 | 14,545 | 14,944 | (399) | | |
| | Sub-total General Financing | (38,970) | 6,215 | 9,997 | (3,782) | | |
| | TOTAL GENERAL PURPOSE FUNDING | (2,920,415) | (2,179,005) | (2,466,431) | 287,426 | | |
| GOVERNANCE | | | | | | | |
| Members of Council | | | | | | | |
| 1041041 | NOMINATION FEES RECEIVED | 0 | 0 | 0 | 0 | | |
| 1041045 | Reimbursements | 0 | 0 | 0 | 0 | | |
| 1041050 | REBATES RECEIVED | 0 | 0 | 9,525 | 9,525 | | |
| | Total Revenue | 0 | 0 | 9,525 | 9,525 | | |
| E041020 | MEMBERS TRAVELLING | 4,788 | 1,995 | 0 | 1,995 | -100% | |
| E041030 | CONFERENCE EXPENSES | 15,000 | 12,000 | 7,775 | 4,225 | -35% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|----------------|---------------|---------------|---------------|-------|--|
| | | \$ | \$ | \$ | \$ | % | |
| E041040 | Election Expenses | 0 | 0 | 0 | | | |
| E041041 | Nomination Refunds | 0 | 0 | 0 | 0 | | |
| E041050 | SITTING FEES | 23,100 | 0 | 0 | 0 | | |
| E041060 | PRESIDENTIAL ALLOWANCE | 8,750 | 0 | 0 | 0 | | |
| E041070 | DRESS SHIRTS FOR COUNCILLORS | 1,000 | 0 | 127 | (127) | | |
| E041075 | FBT EXPENSE | 8,800 | 2,200 | 0 | 2,200 | | |
| E041085 | TELEPHONE | 0 | 0 | 0 | 0 | | |
| E041110 | REFRESHMENTS & GOODWILL | 19,261 | 8,025 | 5,003 | 3,022 | -38% | |
| E041111 | MEAL ENTERTAINMENT | 3,000 | 1,250 | 0 | 1,250 | -100% | |
| E041120 | ENTERTAINMENT SUBJECT TO FBT | 0 | 0 | 0 | 0 | | |
| E041150 | INSURANCES | 3,560 | 3,560 | 3,560 | (0) | 0% | |
| E041160 | Subscriptions & Donations | 21,650 | 17,650 | 18,115 | (465) | 3% | |
| E041161 | Printing & Stationery | 2,000 | 1,000 | 182 | 818 | -82% | |
| E041185 | Advertising | 500 | 0 | 0 | 0 | | |
| E041180 | Chamber Maintenance | 3,000 | 1,250 | 0 | 1,250 | -100% | |
| E041270 | Community Contributions | 16,800 | 7,000 | 0 | 7,000 | -100% | |
| E041298 | Depreciation | 914 | 391 | 376 | 5 | -1% | |
| E041999 | General Admin Allocated | 69,150 | 28,815 | 29,740 | (925) | 3% | |
| | Total Expenditure | 201,273 | 85,126 | 64,879 | 20,247 | | |
| | Sub-total Members of Council | 201,273 | 85,126 | 55,354 | 29,772 | | |
| | General Administration | | | | | | |
| I042040 | SUNDRY INCOME | 0 | 0 | 58 | 58 | | |
| I042045 | REIMBURSEMENTS | 996 | 420 | 671 | 251 | 60% | |
| I042046 | CONTRIBUTION TO VEHICLES | 4,368 | 1,825 | 4,200 | 2,375 | 130% | |
| I042050 | STAFF RENT ADMIN | 0 | 0 | 0 | 0 | | |
| I042297 | PROFIT ON SALE OF ASSET | 5,000 | 0 | 0 | 0 | | |
| I042391 | REIMBURSEMENTS - INSURANCE | 2,000 | 0 | 0 | 0 | | |
| I042440 | PHOTOCOPYING & PRINTING | 100 | 40 | 274 | 234 | 584% | |
| | Total Revenue | 12,464 | 2,285 | 5,202 | 2,917 | | |
| E042010 | SALARIES | 587,246 | 244,685 | 217,516 | 27,169 | -11% | |
| E042015 | Admin Long Service Leave | 0 | 0 | 41,689 | (41,689) | | G Hadlow L.S.L., budgeted for in the account above. |
| E042020 | SUPERANNUATION | 71,507 | 29,795 | 33,600 | (3,805) | 13% | |
| E042025 | Administration Sundries | 200 | 85 | 0 | 85 | -100% | 1st instalment paid in July, 2nd instalment will not be paid until November period, this variance will clear then. |
| E042030 | INSURANCE | 30,906 | 28,906 | 17,603 | 11,303 | -39% | |
| E042035 | STAFF UNIFORMS | 3,700 | 1,540 | 825 | 715 | -46% | |
| E042040 | STAFF TRAINING | 11,300 | 4,710 | 1,538 | 3,172 | -67% | |
| E042041 | CONFERENCES | 16,000 | 12,790 | 4,370 | 8,420 | -66% | Timing, this budget will be used in April, May 19 |
| E042042 | MEETING EXPENSES | 0 | 0 | 3 | (3) | | |
| E042045 | RELOCATION COSTS | 5,000 | 0 | 0 | 0 | | |
| E042046 | STAFF HOUSING | 71,743 | 38,948 | 37,521 | 1,427 | -4% | |
| E042047 | Depreciation CEO Housing | 3,547 | 1,480 | 1,459 | 21 | -1% | |
| E042048 | Depreciation DCEO Housing | 4,484 | 1,870 | 1,844 | 26 | -1% | |
| E042049 | CEO UTILITIES | 4,995 | 2,085 | 2,083 | 2 | 0% | |
| E042050 | OFFICE MAINTENANCE | 14,075 | 5,865 | 1,599 | 4,266 | -73% | |
| E042060 | MEMBERSHIPS & SUBSCRIPTIONS | 1,680 | 1,680 | 710 | 970 | -58% | |
| E042070 | Printing and Stationery | 12,000 | 5,000 | 6,286 | (1,286) | 26% | |
| E042075 | FBT EXPENSE | 1,500 | 0 | 0 | 0 | | |
| E042080 | TELEPHONE | 10,296 | 4,290 | 4,752 | (462) | 11% | |
| E042090 | Postage and Freight | 3,600 | 1,500 | 1,758 | (258) | 17% | |
| E042100 | ADVERTISING | 3,000 | 1,250 | 2,830 | (1,580) | 126% | |
| E042110 | Office Equipment Maintenance | 800 | 335 | 0 | 335 | -100% | |
| E042115 | Bad Debts Expense | 1,000 | 415 | 1,445 | (1,030) | 248% | |
| E042120 | Cleaning | 11,113 | 4,750 | 3,219 | 1,531 | -32% | |
| E042130 | Computer Maintenance | 29,200 | 27,115 | 23,640 | 3,475 | -13% | |
| E042135 | IT Support | 40,328 | 10,092 | 13,697 | (605) | 5% | |
| E042140 | Staff Amenities | 2,400 | 1,000 | 386 | 614 | -61% | |
| E042160 | OTHER EXPENSES | 500 | 210 | 0 | 210 | -100% | Timing, some contract employment for later in the year has been used early. |
| E042170 | CONTRACT EMPLOYMENT | 49,000 | 2,000 | 9,999 | (7,999) | 400% | |
| E042180 | UTILITIES | 6,000 | 2,500 | 2,414 | 86 | -3% | |
| E042190 | KEY TO KULIN | 3,000 | 750 | 0 | 750 | -100% | |
| E042200 | Audit Fees | 25,000 | 25,000 | 0 | 25,000 | -100% | Timing |
| E042297 | LOSS ON SALE OF ASSET | 5,000 | 5,000 | 0 | 5,000 | -100% | |
| E042298 | Office Depreciation | 13,000 | 5,415 | 15,690 | (10,275) | 190% | |
| E042999 | General Admin Allocated | (1,030,646) | (467,983) | (443,265) | (24,718) | -5% | |
| | Total Expenditure | 12,464 | 6,068 | 5,202 | 866 | | |
| | Sub-total General Administration | 0 | 3,783 | 0 | 3,783 | | |
| | TOTAL GOVERNANCE | 201,273 | 88,909 | 55,354 | 33,555 | | |
| | LAW, ORDER & PUBLIC SAFETY | | | | | | |
| | Fire Prevention | | | | | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E051040 | OFFICE EXPENSES | 1,500 | 625 | 561 | 64 | -10% | 1st instalment paid in July, 2nd instalment will not be paid until November, this variance will clear once paid |
| E051050 | FIRE INSURANCE | 23,760 | 23,760 | 8,415 | 15,345 | -65% | |
| E051055 | Protective Clothing | 3,000 | 1,250 | 1,594 | (344) | 27% | |
| E051060 | Communication Maintenance | 645 | 270 | 0 | 270 | -100% | |
| E051070 | Sundry Fire Prevention Costs | 1,550 | 650 | 0 | 650 | -100% | |
| E051080 | FIRE PREVENTION - RANGER | 4,000 | 1,665 | 0 | 1,665 | -100% | |
| E051298 | Depreciation | 51,657 | 21,525 | 21,246 | 279 | -1% | |
| E051700 | Plant Operation Costs | 200 | 85 | 0 | 85 | -100% | |
| E051999 | General Admin Allocated | 11,681 | 4,865 | 5,024 | (159) | 3% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|--|----------------|------------|------------|---------|-------|--------------------------|
| | | \$ | \$ | \$ | \$ | % | |
| | Total Expenditure | 97,993 | 54,695 | 36,839 | 17,856 | | |
| | Sub-total Fire Protection | 97,993 | 54,695 | 36,839 | 17,856 | | |
| | Animal Control | | | | | | |
| I052400 | FINES AND PENALTIES | 175 | 75 | 0 | (75) | -100% | |
| I052430 | CAT REGISTRATION FEE INCOME | 600 | 600 | 90 | (510) | | |
| I052420 | DOG REGISTRATION FEES | 2,400 | 2,400 | 1,218 | (1,182) | -49% | |
| | Total Revenue | 3,175 | 3,075 | 1,308 | (1,767) | | |
| E052010 | Dog Control Costs | 6,500 | 2,710 | 994 | 1,716 | -63% | |
| E052020 | CAT CONTROL COSTS | 4,800 | 2,000 | 1,950 | 50 | -2% | |
| E052040 | Pest Control | 415 | 175 | 0 | 175 | -100% | |
| E052999 | General Admin Allocated | 4,300 | 1,790 | 1,850 | (60) | 3% | |
| | Total Expenditure | 16,015 | 6,675 | 4,793 | 1,882 | | |
| | Sub-total Animal Control | 12,840 | 3,600 | 3,486 | 114 | | |
| | Other Law & Order | | | | | | |
| I053010 | ESL Bush Fires Allocation | 29,490 | 7,373 | 9,528 | 2,155 | 29% | |
| I053030 | ESL ADMINISTRATION | 4,000 | 4,000 | 55 | (3,945) | -99% | |
| I053050 | SALE OF PROTECTIVE CLOTHING | 3,400 | 3,400 | 273 | (3,127) | -92% | |
| I053610 | Government Grants | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 36,890 | 14,773 | 9,910 | (4,863) | | |
| E053010 | ESL BUSH FIRE BRIGADES | 9,100 | 4,250 | 685 | 3,585 | -84% | |
| E053020 | ESL SES UNIT | 0 | 0 | 0 | 0 | | |
| E053030 | SES EMERGENCIES | 0 | 0 | 0 | 0 | | |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 8,087 | 4,182 | 2,891 | 1,291 | -31% | |
| E053060 | Law & Order Other | 200 | 85 | 0 | 85 | -100% | |
| E053298 | Depreciation | 11,872 | 4,845 | 4,883 | 62 | -1% | |
| E053700 | Plant Operation Costs | 5,000 | 2,085 | 0 | 2,085 | -100% | |
| E053999 | General Admin Allocated | 1,947 | 810 | 837 | (27) | 3% | |
| | Total Expenditure | 35,206 | 16,357 | 9,297 | 7,060 | | |
| | Sub-total Other Law & Order | (1,684) | 1,584 | (613) | 2,197 | | |
| | TOTAL LAW,ORDER & PUBLIC SAFETY | 109,149 | 59,879 | 39,712 | 20,167 | | |
| | HEALTH | | | | | | |
| | Preventative Services | | | | | | |
| | Total Revenue | 0 | 0 | 580 | 580 | | |
| E074040 | GROUP/REGIONAL SCHEME | 97,000 | 9,250 | 4,254 | 4,996 | -54% | |
| E074100 | OTHER EXPENDITURE | 2,650 | 1,105 | 0 | 1,105 | | |
| E074999 | General Admin Allocated | 3,163 | 1,320 | 1,361 | (41) | 3% | |
| | Total Expenditure | 42,813 | 11,675 | 5,615 | 6,060 | | |
| | Sub-total Other Law & Order | 42,813 | 11,675 | 5,034 | (5,480) | | |
| | Mosquito Control | | | | | | |
| E075020 | Mosquito Control | 1,522 | 482 | 370 | 112 | -23% | |
| E075999 | General Admin Allocated | 1,940 | 970 | 833 | 137 | -14% | |
| | Total Expenditure | 3,462 | 1,452 | 1,204 | 248 | | |
| | Sub-total Other Mosquito Control | 3,462 | 1,452 | 1,204 | 248 | | |
| | Analytical Expenses | | | | | | |
| E076020 | ANALYTICAL EXPENSES | 850 | 355 | 357 | (2) | 1% | |
| E076999 | General Admin Allocated | 1,947 | 810 | 837 | (27) | 3% | |
| | Total Expenditure | 2,797 | 1,165 | 1,194 | (29) | | |
| | Sub-total Other Analytical Expenses | 2,797 | 1,165 | 1,194 | (29) | | |
| | Medical Centre | | | | | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E077010 | COMMUNITY NURSES | 1,000 | 0 | 0 | 0 | | |
| E077020 | MEDICAL CENTRE | 58,690 | 24,069 | 10,696 | 13,373 | -56% | |
| E077030 | AMBULANCE SERVICES | 150 | 85 | 1,063 | (998) | 1536% | |
| E077298 | Depreciation | 206 | 85 | 85 | 0 | 0% | |
| E077999 | General Admin Allocated | 4,492 | 1,870 | 1,932 | (62) | 3% | |
| | Total Expenditure | 64,538 | 26,089 | 13,777 | 12,312 | | |
| | Sub-total Medical Centre | 64,538 | 26,089 | 13,777 | 12,312 | | |
| | TOTAL HEALTH | 113,610 | 40,381 | 21,209 | 7,051 | | |
| | EDUCATION & WELFARE | | | | | | |
| | Education | | | | | | |
| I080100 | REIMBURSEMENT FROM SCHOOL | 2,000 | 830 | 145 | (685) | -82% | |
| | Total Revenue | 2,000 | 830 | 145 | (685) | | |
| E080100 | Contribution to School | 4,580 | 1,910 | 5,640 | (3,730) | 195% | |
| E080105 | Contribution to Smartstart Program | 0 | 0 | 0 | 0 | | |
| E080110 | DONATIONS | 1,000 | 0 | 0 | 0 | | |
| E080130 | KULIN DHS PROMOTION | 2,000 | 0 | 0 | 0 | | |
| E080999 | General Admin Allocated | 1,946 | 810 | 837 | (27) | 3% | |

Kondrin invoice for the Dr quarterly, we have not yet received September's invoice.

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|--------------------------------------|-----------------|----------------|-----------------|----------------|-------|---|
| | | \$ | \$ | \$ | \$ | % | |
| | Total Expenditure | 9,526 | 2,720 | 6,477 | (3,757) | | |
| | Sub-total Education | 7,526 | 1,680 | 6,332 | (4,442) | | |
| | Community Aged Care | | | | | | |
| E082280 | MINOR WELFARE EXPENDITURE | 500 | 0 | 0 | 0 | | |
| E082999 | General Admin Allocated | 4,300 | 1,790 | 1,850 | (60) | 3% | |
| | Total Expenditure | 4,800 | 1,790 | 1,850 | (60) | | |
| | Sub-total Community Aged Care | 4,800 | 1,790 | 1,850 | (60) | | |
| | Other Welfare | | | | | | |
| E083100 | Care Group Donations | 3,500 | 2,000 | 0 | 2,000 | -100% | |
| E083999 | General Admin Allocated | 9,269 | 3,860 | 3,986 | (126) | 3% | |
| | Total Expenditure | 12,769 | 5,860 | 3,986 | 1,874 | | |
| | Sub-total Other Welfare | 12,769 | 5,860 | 3,986 | 1,874 | | |
| | Child Care Services | | | | | | |
| | Fees & Charges | | | | | | |
| 1084010 | Fees & Charges | 180,810 | 75,335 | 66,729 | (8,606) | -11% | November fees billed were significantly higher than in October due to the new Kindcare/CGS system becoming more efficient. Lower income is a reflection of lower numbers on some days \$14,000 -- Community Support Sustainability Funding -- April -- June 2018 CCB quarterly payment (this was unbudgeted as the program finished June 2018 however final payment was not received until August 2018). Otherwise running to budget. |
| 1084020 | Family & Childrens Grant | 52,000 | 21,665 | 42,608 | 20,943 | 97% | |
| 1084030 | TRAINEESHIPS | 0 | 0 | 0 | 0 | | |
| 1084040 | FUNDRAISING - GST | 5,000 | 2,080 | 1,714 | (366) | -18% | |
| 1084041 | FUNDRAISING - GST FREE | 0 | 0 | 893 | 893 | | |
| 1084050 | SPECIAL PROJECTS | 0 | 0 | 0 | 0 | | |
| 1084085 | OTHER INCOME | 1,000 | 415 | 0 | (415) | -100% | |
| 1084100 | Various Grants | 50,000 | 20,830 | 0 | (20,830) | -100% | No grants have been applied for this financial year Considering Regional Community Child Care Development Fund, Lotterywest |
| 1084060 | Staff Rent & Utility Reimbursement | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 288,810 | 120,325 | 111,944 | (8,381) | | |
| E084010 | Salaries | 167,920 | 69,925 | 65,674 | 4,251 | -6% | |
| E084011 | Salaries - Building Maintenance | 3,000 | 1,250 | 68 | 1,182 | -95% | |
| E084012 | SALARIES - GARDENING | 3,225 | 1,411 | 594 | 827 | -53% | |
| E084013 | SUPERANNUATION | 16,402 | 6,835 | 5,549 | 1,286 | -19% | |
| E084014 | CLEANING SALARIES | 6,000 | 2,500 | 2,793 | (293) | 12% | |
| E084016 | Insurance - Workers Comp | 6,666 | 6,666 | 4,756 | 1,910 | -29% | |
| E084020 | ACCREDITATION | 1,500 | 0 | 652 | (652) | | |
| E084025 | Advert/Printing/Promotion | 200 | 85 | 33 | 52 | -61% | |
| E084030 | Computer Exp | 2,500 | 1,040 | 3,021 | (1,981) | 190% | |
| E084035 | EQUIPMENT UPGRADES | 3,000 | 1,250 | 112 | 1,138 | -91% | |
| E084040 | ELECTRICITY/GAS/WATER | 4,000 | 1,665 | 1,616 | 49 | -3% | |
| E084045 | Gardening | 2,000 | 835 | 161 | 674 | -81% | |
| E084050 | Insurance | 2,200 | 2,200 | 1,876 | 324 | -15% | |
| E084055 | Subscriptions | 1,000 | 415 | 79 | 336 | -81% | |
| E084060 | BUILDING LEASE | 600 | 0 | 0 | 0 | | |
| E084061 | STAFF HOUSING | 0 | 0 | 0 | 0 | | |
| E084065 | Postage & Stationery | 1,000 | 415 | 27 | 388 | -94% | |
| E084070 | REPAIRS & MAINTENANCE | 4,500 | 1,875 | 326 | 1,549 | -83% | |
| E084075 | STAFF EXPENSES | 5,500 | 2,290 | 898 | 1,392 | -61% | |
| E084080 | TELEPHONE | 1,000 | 415 | 176 | 239 | -58% | |
| E084085 | Sundry & Other | 2,500 | 1,040 | 0 | 1,040 | -100% | |
| E084086 | FUNDRAISING | 0 | 0 | 359 | (359) | | |
| E084090 | Consumables | 0 | 0 | 824 | (824) | | |
| E084095 | CLEANING CONSUMABLES | 3,000 | 1,250 | 1,645 | (395) | 32% | |
| E084150 | SPECIAL PROJECTS | 1,000 | 415 | 0 | 415 | -100% | |
| E084298 | Depreciation | 2,080 | 865 | 1,174 | (309) | 36% | |
| E084999 | General Admin Allocated | 20,362 | 8,485 | 8,758 | (273) | 3% | |
| | Total Expenditure | 261,055 | 113,127 | 101,162 | 11,965 | | |
| | Sub-total Child Care Services | (27,755) | (7,198) | (10,782) | 3,584 | | |
| | TOTAL EDUCATION & WELFARE | (2,660) | 2,342 | 1,386 | 956 | | |
| | HOUSING | | | | | | |
| | Housing - Other | | | | | | |
| 1092100 | RENTAL - OTHER HOUSING | 3,384 | 1,410 | 0 | (1,410) | -100% | |
| 1092110 | Rental - GEHA Housing | 59,800 | 24,915 | 26,163 | 1,248 | 5% | |
| 1092130 | RENTAL - COMMUNITY BANK HOUSE | 0 | 0 | 0 | 0 | | |
| 1092150 | RENTAL - JOINT VENTURE | 65,400 | 27,250 | 22,805 | (4,445) | -16% | |
| 1092391 | Reimbursements - General | 250 | 100 | 0 | (100) | -100% | |
| | Total Revenue | 128,834 | 53,675 | 48,968 | (4,707) | | |
| E092020 | INTEREST ON HOUSING LOANS 55 & 58 | 40,272 | 0 | 20,459 | (20,459) | | Due early December and budget profile reflects this. Timing variance, will be back on budget in December. |
| E092050 | OTHER HOUSING MAINTENANCE | 12,900 | 5,955 | 3,277 | 2,678 | -45% | |
| E092055 | GENERAL MAINTENANCE | 0 | 0 | 0 | 0 | | |
| E092060 | KULIN RETIREMENT HOMES | 12,778 | 5,325 | 4,323 | 1,002 | -19% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|--|----------------|-----------------|-----------------|-----------------|-------|--|
| | | \$ | \$ | \$ | \$ | % | |
| E092148 | GEHA HOUSING - COSTS | 15,100 | 6,295 | 6,431 | (136) | 2% | |
| E092150 | JOINT VENTURE HOUSING - COSTS | 85,936 | 38,145 | 44,046 | (5,901) | 15% | Timing, major bathroom works completed in July/Aug 18. Confident this will finish on budget. |
| E092155 | Housing Project Ellison Street | 0 | 0 | 0 | 0 | | |
| E092160 | Depreciation - Joint Venture | 29,734 | 12,390 | 12,229 | 161 | -1% | |
| E092170 | COMMUNITY BANK HOUSE COSTS | 8,368 | 3,980 | 0 | 3,980 | -100% | |
| E092180 | Depreciation Community Bank Hs | 5,707 | 2,380 | 2,347 | 33 | -1% | |
| E092298 | Depreciation | 36,624 | 15,260 | 15,102 | 158 | -1% | |
| E092999 | General Admin Allocated | 4,300 | 1,790 | 1,850 | (60) | 3% | |
| | Total Expenditure | 251,719 | 91,520 | 110,065 | (18,545) | | |
| | Sub-total Housing - Other | 122,885 | 37,845 | 61,097 | (23,252) | | |
| | TOTAL HOUSING | 122,885 | 37,845 | 61,097 | (23,252) | | |
| | COMMUNITY AMENITIES | | | | | | |
| | Sanitation - Household Refuse | | | | | | |
| H101400 | CHARGES - REFUSE REMOVAL | 75,845 | 75,845 | 76,080 | 235 | 0% | |
| | Total Revenue | 75,845 | 75,845 | 76,080 | 235 | | |
| | | | | | | | We are running over budget each month for this. Will have to consider in the budget review as this will be an overspend at this point. |
| E101020 | DOMESTIC REFUSE COLLECTION | 104,662 | 43,810 | 49,118 | (5,508) | 13% | |
| E101021 | DUDININ REFUSE COLLECTION | 6,710 | 2,884 | 1,346 | 1,538 | -53% | |
| E101022 | PINGARING REFUSE COLLECTION | 4,710 | 1,965 | 1,378 | 587 | -30% | |
| E101030 | REFUSE SITE MAINTENANCE | 32,471 | 13,197 | 8,783 | 4,414 | -33% | |
| E101040 | ROERO | 15,000 | 0 | 241 | (241) | | |
| E101050 | Recycling Depot | 250 | 105 | 0 | 105 | -100% | |
| E101298 | Depreciation | 1,473 | 615 | 606 | 9 | -1% | |
| E101999 | General Admin Allocated | 4,300 | 1,790 | 1,850 | (60) | 3% | |
| | Total Expenditure | 169,576 | 64,166 | 63,321 | 845 | | |
| | Sub-total Sanitation - Household Refuse | 93,731 | (11,679) | (12,759) | 1,080 | | |
| | Sanitation - Other | | | | | | |
| H102030 | Drum Muster Reimbursement | 3,000 | 1,250 | 0 | (1,250) | -100% | |
| H102410 | CHARGES - REFUSE REMOVAL | 14,570 | 14,570 | 14,570 | 0 | 0% | |
| H102420 | Sale of Bins | 400 | 165 | 0 | (165) | -100% | |
| | Total Revenue | 17,970 | 15,985 | 14,570 | (1,415) | | |
| E102020 | Commercial Refuse Collection | 62,627 | 26,055 | 23,164 | 2,891 | -11% | |
| E102030 | Drum Muster | 2,900 | 1,210 | 292 | 918 | -76% | |
| E102298 | Depreciation | 1,325 | 550 | 545 | 5 | -1% | |
| E102420 | PURCHASE OF BINS | 400 | 100 | 0 | 100 | -100% | |
| E102999 | General Admin Allocated | 4,300 | 1,790 | 1,850 | (60) | 3% | |
| | Total Expenditure | 71,452 | 29,705 | 25,850 | 3,855 | | |
| | Sub-total Sanitation - Other | 53,482 | 13,720 | 11,280 | 2,440 | | |
| | Sewage | | | | | | |
| E103010 | DEEP SEWERAGE CONTRIBUTION | 0 | 0 | 28 | (28) | | |
| E103999 | General Admin Allocated | 1,947 | 810 | 837 | (27) | 3% | |
| | Total Expenditure | 1,947 | 810 | 865 | (55) | | |
| | Sub-total Sewage | 1,947 | 810 | 865 | (55) | | |
| | Urban Stormwater Drainage | | | | | | |
| E104010 | Urban Stormwater Drainage | 4,788 | 2,000 | 41 | 1,959 | -98% | |
| E104999 | General Admin Allocated | 2,731 | 1,140 | 1,157 | (17) | 1% | |
| | Total Expenditure | 7,519 | 3,140 | 1,198 | 1,942 | | |
| | Sub-total Urban Stormwater Drainage | 7,519 | 3,140 | 1,198 | 1,942 | | |
| | Protection of Environment | | | | | | |
| H105220 | Income Other | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E105051 | Reinstatement of Gravel Pits | 18,000 | 7,500 | 3,370 | 4,130 | -55% | |
| E105100 | Landcare | 0 | 0 | 0 | 0 | | |
| E105200 | TREE PLANTING - WATER CATCHMENT OFFSET | 0 | 0 | 0 | 0 | | |
| E105999 | General Admin Allocated | 1,947 | 810 | 825 | (15) | 2% | |
| | Total Expenditure | 19,947 | 8,310 | 4,194 | 4,116 | | |
| | Sub-total Protection of Environment | 19,947 | 8,310 | 4,194 | 4,116 | | |
| | Town Planning | | | | | | |
| H106110 | Planning Approvals | 1,000 | 415 | 2,473 | 2,058 | 496% | |
| H106297 | Profit on Sale Rural Lots | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 1,000 | 415 | 2,473 | 2,058 | | |
| E106020 | Town Planning Advice | 5,000 | 2,085 | 1,763 | 322 | -15% | |
| E106030 | Town Planning Other | 3,200 | 2,325 | 1,876 | 449 | -19% | |
| E106999 | General Admin Allocated | 8,951 | 3,730 | 3,850 | (120) | 3% | |
| | Total Expenditure | 17,151 | 8,140 | 7,489 | 651 | | |
| | Sub-total Town Planning | 16,151 | 7,725 | 5,015 | 2,710 | | |
| | Other Community Amenities | | | | | | |
| H107400 | CHARGES - CEMETERY FEES | 1,200 | 500 | 630 | 130 | 26% | |
| H107051 | GRANT INCOME | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 1,200 | 500 | 630 | 130 | | |

STATEMENT OF OPERATING

| COA | Description | Current Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | Explanation of variances |
|---------|--|----------------------|------------------|------------------|-----------------|-----------|--|
| E107031 | KULIN CEMETERY | 4,879 | 2,081 | 3,543 | (1,462) | 70% | |
| E107032 | DUDININ CEMETERY | 1,000 | 420 | 1,380 | (960) | 228% | |
| E107033 | Pingaring Cemetery | 500 | 210 | 2,588 | (2,378) | 1132% | |
| E107050 | PUBLIC CONVENIENCES | 22,347 | 9,646 | 7,507 | 2,139 | -22% | |
| E107051 | Public Notice Boards | 500 | 210 | 122 | 88 | -42% | |
| E107052 | PUBLIC CONVENIENCES DUDININ | 2,519 | 1,100 | 1,306 | (206) | 19% | |
| E107053 | PUBLIC CONVENIENCES PINGARING | 5,098 | 762 | 479 | 283 | -37% | |
| E107060 | WAR MEMORIAL | 3,663 | 1,490 | 737 | 753 | -51% | |
| E107298 | Depreciation | 16,903 | 7,945 | 6,974 | 71 | -1% | |
| E107999 | General Admin Allocated | 9,268 | 3,860 | 3,986 | (126) | 3% | |
| | Total Expenditure | 66,578 | 26,824 | 28,624 | (1,600) | | |
| | Sub-total Other Community Amenities | 65,378 | 26,324 | 27,994 | (1,670) | | |
| | TOTAL COMMUNITY AMMENITIES | 258,155 | 48,350 | 37,788 | 10,562 | | |
| | RECREATION & CULTURE | | | | | | |
| | Sports Facilities - Various | | | | | | |
| E110298 | Depreciation | 71,769 | 29,905 | 29,518 | 387 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E110999 | General Admin Allocated | 6,051 | 2,520 | 2,603 | (83) | 3% | |
| E113331 | BOWLING GREENS | 0 | 0 | 643 | (643) | | Timing variance, coring works completed early in year. |
| E113332 | OVAL | 68,770 | 24,189 | 37,007 | (12,818) | 53% | |
| E113333 | GOLF TENNIS PAVILION | 11,387 | 5,682 | 3,280 | 2,402 | -42% | |
| E113334 | Golf Course | 12,159 | 5,065 | 9,607 | (4,542) | 90% | |
| E113701 | Plant Operation Costs | 1,000 | 415 | 0 | 415 | -100% | |
| | Total Expenditure | 171,136 | 67,776 | 82,657 | (14,881) | | |
| | Sub-total Sports Facilities - Various | 171,136 | 67,776 | 82,657 | (14,881) | | |
| | Public Halls | | | | | | |
| H11021 | MEMORIAL HALL DONATIONS/GRANTS | 1,468 | 0 | 10,518 | 10,518 | | Funds from memorial hall to reimburse Council for hall painting invoice. |
| H11022 | RENTAL FROM MEMORIAL HALL | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 1,468 | 0 | 10,518 | 10,518 | | |
| E111021 | MEMORIAL HALL | 8,115 | 3,725 | 13,494 | (9,769) | 262% | Council paid for hall painting invoice on behalf of hall committee, we have been reimbursed for the expenditure. See H11021 above. |
| E111031 | PINGARING HALL | 4,117 | 1,915 | 924 | 991 | -52% | |
| E111032 | DUDININ HALL | 6,360 | 3,040 | 1,412 | 1,628 | -54% | |
| E111033 | JITARNING HALL | 270 | 270 | 295 | (25) | 9% | |
| E111298 | Depreciation | 59,846 | 24,935 | 24,614 | 321 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E111999 | General Admin Allocated | 6,051 | 2,520 | 2,603 | (83) | 3% | |
| | Total Expenditure | 84,759 | 36,405 | 43,343 | (6,938) | | |
| | Sub-total Public Halls | 83,291 | 36,405 | 32,824 | 3,581 | | |
| | Swimming Pools | | | | | | |
| H12405 | Pool Admission - Adults | 6,400 | 2,665 | 251 | (2,414) | -91% | |
| H12410 | Pool Admission - Children | 4,000 | 1,665 | 164 | (1,501) | -90% | |
| H12450 | Pool Slide Income | 13,900 | 5,790 | 0 | (5,790) | -100% | The slide was opened first weekend of December due to issues with staffing. |
| H12480 | SEASON PASS | 8,500 | 3,540 | 6,384 | 2,844 | 80% | |
| H12600 | EVENTS | 1,050 | 435 | 0 | (435) | -100% | |
| H12510 | STAFF RENT | 1,553 | 645 | 700 | 55 | 9% | |
| | Total Revenue | 35,403 | 14,740 | 7,499 | (7,241) | | |
| E112021 | Salaries | 83,762 | 34,900 | 10,903 | 23,997 | -69% | Timing variance, pool season has only just begun. |
| E112022 | Superannuation | 0 | 0 | 926 | (926) | | |
| E112023 | CHEMICALS | 5,500 | 2,041 | 2,257 | (216) | 11% | |
| E112024 | ELECTRICITY | 33,500 | 12,186 | 7,554 | 4,613 | -38% | |
| E112025 | WATER | 10,500 | 4,064 | 798 | 3,266 | -80% | |
| E112026 | MAINTENANCE | 42,439 | 16,889 | 13,808 | 3,081 | -18% | |
| E112027 | INSURANCE | 12,970 | 12,970 | 14,220 | (1,250) | 10% | |
| E112028 | OTHER MINOR EXPENDITURE | 3,730 | 3,543 | 1,098 | 2,445 | -69% | |
| E112029 | STAFF HOUSING | 0 | 0 | 0 | 0 | | |
| E112030 | TELEPHONE | 500 | 210 | 482 | (272) | 130% | |
| E112298 | Depreciation | 89,658 | 37,960 | 36,878 | 484 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E112600 | EVENTS | 1,500 | 375 | 0 | 375 | -100% | |
| E112999 | General Admin Allocated | 10,468 | 4,360 | 4,503 | (143) | 3% | |
| | Total Expenditure | 294,527 | 128,678 | 93,424 | 35,454 | | |
| | Sub-total Swimming Pools | 259,124 | 114,138 | 85,925 | 28,213 | | |
| | Freebairn Recreation Centre | | | | | | |
| H13100 | Memberships - Adult | 11,050 | 4,600 | 3,095 | (1,505) | -33% | |
| H13110 | Memberships - Children | 500 | 205 | 18 | (187) | -91% | |
| H13120 | Memberships - Social | 1,650 | 685 | 218 | (467) | -68% | |
| H13130 | MEMBERSHIPS - SHORT TERM | 0 | 0 | 0 | 0 | | |
| H13140 | Bank Charges recouped | 300 | 125 | 7 | (119) | -95% | |
| H13150 | EVENTS | 1,550 | 645 | 472 | (173) | -27% | |
| H13300 | Hire - Indoor Courts | 500 | 205 | 0 | (205) | -100% | |
| H13320 | Hire - Kitchen | 3,500 | 1,455 | 2,388 | 933 | 64% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|--|----------------|----------------|----------------|----------------|-------|---|
| | | \$ | \$ | \$ | \$ | % | |
| I113330 | DONATIONS FOR FREEBAIRN REC CE NTR | 1,500 | 625 | 0 | (625) | -100% | |
| I113338 | COMMUNITY CONTRIBUTIONS - SPECIFIC | 12,000 | 5,000 | 0 | (5,000) | -100% | |
| I113380 | Hire - Golf/Tennis Pavilion | 480 | 200 | 232 | 32 | 16% | |
| I113390 | Hire - Function Rooms | 1,000 | 415 | 311 | (104) | -25% | |
| I113393 | GYMNASIUM INCOME | 450 | 185 | 0 | (185) | -100% | |
| I113395 | Catering Income | 0 | 0 | 33 | 33 | | |
| I113500 | BAR SALES | 190,000 | 54,165 | 61,893 | 7,728 | 14% | Positive variance due to higher sales. Also an increase on bar purchases. |
| I113501 | INTERNAL BAR SALES | 3,000 | 1,250 | 0 | (1,250) | -100% | |
| I113505 | Canteen Sales | 3,000 | 1,250 | 2,985 | 1,735 | 139% | |
| | Total Revenue | 175,480 | 73,090 | 71,709 | (1,381) | | |
| E113060 | Advertising and Promotion | 1,000 | 415 | 0 | 415 | -100% | |
| E113100 | BANK CHARGES | 500 | 210 | 252 | (42) | 20% | |
| E113104 | CATERING COSTS | 0 | 0 | 315 | (315) | | |
| E113107 | Committee Costs | 200 | 85 | 0 | 85 | -100% | |
| E113120 | Cleaning Supplies | 5,000 | 3,540 | 2,305 | 1,235 | -35% | |
| E113130 | IT MAINTENANCE | 3,500 | 1,460 | 2,741 | (1,281) | 88% | |
| E113140 | Depreciation- Freebairn Centre | 4,265 | 1,775 | 1,754 | 21 | -1% | |
| E113180 | ELECTRICITY | 25,000 | 10,415 | 10,249 | 166 | -2% | |
| E113190 | FREIGHT - NON-BAR | 100 | 40 | 0 | 40 | -100% | |
| E113210 | GAS SUPPLIES | 3,300 | 2,835 | 176 | 2,659 | -94% | |
| E113218 | Minor Equipment | 500 | 210 | 0 | 210 | -100% | |
| E113220 | INSURANCE | 22,250 | 22,250 | 19,545 | 2,705 | -12% | |
| E113240 | LICENCING COSTS | 1,710 | 1,470 | 892 | 578 | -39% | |
| E113243 | Kitchen Consumables | 800 | 0 | 254 | (254) | | |
| E113250 | Printing, Stationery and Post | 2,500 | 1,040 | 589 | 441 | -42% | |
| E113260 | Pool Costs | 200 | 0 | 0 | 0 | | |
| E113270 | REPAIRS AND MAINTENANCE | 58,371 | 24,325 | 16,247 | 8,078 | -33% | |
| E113272 | Security Costs | 450 | 190 | 191 | (1) | 1% | |
| E113280 | Superannuation | 9,417 | 3,925 | 5,670 | (1,745) | 44% | Kat and Pawel superannuation details only provided recently, repaid all super and posted in 18/19 |
| E113285 | STAFF TRAINING | 4,350 | 1,815 | 144 | 1,671 | -92% | |
| E113290 | TELEPHONE | 3,500 | 1,460 | 744 | 716 | -49% | |
| E113295 | UNIFORMS | 800 | 800 | 0 | 800 | -100% | |
| E113298 | Depreciation | 155,281 | 64,700 | 63,866 | 834 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E113300 | Wages - Centre Manager | 39,257 | 16,355 | 14,221 | 2,134 | -13% | |
| E113310 | Wages - Bar Staff Casuals | 35,000 | 14,585 | 13,047 | 1,539 | -11% | |
| E113315 | EVENTS | 5,000 | 2,085 | 39 | 2,046 | -98% | |
| E113320 | WAGES - CLEANER | 28,074 | 12,207 | 18,792 | (6,585) | 54% | |
| E113330 | OTHER COSTS | 400 | 165 | 750 | (585) | 355% | |
| E113335 | KIDSPORT | 500 | 500 | 0 | 500 | -100% | |
| E113350 | WORKERS COMPENSATION | 4,646 | 4,646 | 2,718 | 1,928 | -42% | |
| E113410 | Sundry Equipment Purchases | 3,700 | 1,540 | 0 | 1,540 | -100% | |
| E113499 | INTERNAL BAR PURCHASES | 2,000 | 835 | 0 | 835 | -100% | Additional bar purchases required to keep up with sales. |
| E113500 | Bar Purchases | 52,000 | 21,665 | 30,221 | (8,556) | 39% | |
| E113501 | Ice and Sundry Supplies | 1,000 | 415 | 55 | 360 | -87% | |
| E113502 | FREIGHT ON BAR PURCHASES | 2,400 | 1,000 | 1,121 | (121) | 12% | |
| E113505 | Canteen Purchases | 500 | 210 | 0 | 210 | -100% | |
| E113510 | Bar Glassware | 500 | 0 | 0 | 0 | | |
| E113540 | STOCK WRITTEN OFF | 800 | 250 | 0 | 250 | -100% | |
| E113999 | General Admin Allocated | 9,506 | 3,980 | 4,088 | (128) | 3% | |
| | Total Expenditure | 488,077 | 223,378 | 211,662 | 11,716 | | |
| | Sub-total Freebairn Recreation Centre | 312,597 | 150,288 | 139,953 | 10,335 | | |
| | Television Re-broadcasting | | | | | | |
| I114310 | Television Charges | 1,400 | 580 | 1,410 | 830 | 143% | |
| | Total Revenue | 1,400 | 580 | 1,410 | 830 | | |
| E114280 | EQUIPMENT MAINTENANCE | 0 | 0 | 40 | (40) | | |
| E114290 | CONT TO VARLEY RADIO | 2,000 | 1,000 | 1,178 | (178) | 18% | |
| E114298 | Depreciation | 1,824 | 760 | 0 | 760 | -100% | |
| E114999 | General Admin Allocated | 2,689 | 1,120 | 1,156 | (36) | 3% | |
| | Total Expenditure | 6,513 | 2,880 | 2,374 | 506 | | |
| | Sub-total Television Re-broadcasting | 5,113 | 2,300 | 964 | 1,336 | | |
| | Other Culture | | | | | | |
| I116300 | Grant - Railway Station | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E116100 | KULIN MUSEUM | 150 | 65 | 103 | (38) | 58% | |
| E116200 | HERITAGE | 0 | 0 | 0 | 0 | | |
| E116300 | Railway Station Maintenance | 3,842 | 1,605 | 1,298 | 307 | -19% | |
| E116999 | General Admin Allocated | 1,947 | 810 | 837 | (27) | 3% | |
| | Total Expenditure | 5,939 | 2,480 | 2,238 | 242 | | |
| | Sub-total Other Culture | 5,939 | 2,480 | 2,238 | 242 | | |
| | Other Sport & Recreation | | | | | | |
| I117430 | Kulin Squash Courts | 100 | 40 | 0 | (40) | -100% | |
| | Total Revenue | 100 | 40 | 0 | (40) | | |
| E117029 | OFFICE GARDENS | 18,062 | 7,530 | 9,070 | (1,540) | 20% | |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 73,000 | 30,437 | 39,903 | (9,466) | 31% | |
| E117031 | RESERVES - OTHER | 20,336 | 8,475 | 12,559 | (4,084) | 48% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|------------------|------------------|------------------|------------------|-------|--|
| | | \$ | \$ | \$ | \$ | % | |
| E117042 | KULIN SQUASH COURTS | 200 | 80 | 0 | 80 | -100% | |
| E117050 | STORM WATER REUSE SCHEME | 699 | 290 | 0 | 290 | -100% | |
| E117053 | HOLT ROCK TENNIS CLUB | 0 | 0 | 0 | 0 | | |
| E117052 | DUDININ SPORTSGROUND | 900 | 375 | 888 | (513) | 137% | |
| E117054 | Dudinin Tennis Club | 1,935 | 1,335 | 2,300 | (365) | 19% | |
| E117058 | OTHER SPORTING CLUBS | 2,000 | 0 | 0 | 0 | | |
| E117058 | SKATE PARK & PLAYGROUND | 404 | 250 | 207 | 43 | -17% | |
| E117298 | Depreciation | 25,549 | 10,645 | 10,602 | 43 | 0% | |
| E117500 | VARLEY DISTRICT CONTRIBUTIONS | 2,000 | 0 | 0 | 0 | | |
| E117520 | Pingaring Golf Club | 1,445 | 1,155 | 1,236 | (81) | 7% | |
| E117999 | General Admin Allocated | 13,103 | 5,460 | 5,635 | (175) | 3% | |
| | Total Expenditure | 159,633 | 66,632 | 82,401 | (15,769) | | |
| | Sub-total Other Sport & Recreation | 159,533 | 66,592 | 82,401 | (15,809) | | |
| | Recreation Co-ordinator | | | | | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E118010 | Wages | 0 | 0 | 0 | 0 | | |
| | Total Expenditure | 0 | 0 | 0 | 0 | | |
| | Sub-total Recreation Co-ordinator | 0 | 0 | 0 | 0 | | |
| | TOTAL RECREATION & CULTURE | 996,733 | 439,979 | 426,962 | 13,018 | | |
| | TRANSPORT | | | | | | |
| | Roadworks | | | | | | |
| I121500 | Regional Road Group | 355,000 | 88,750 | 178,521 | 89,771 | 101% | Timing variance, we will only receive our \$355k |
| I121505 | MISC INCOME | 0 | 0 | 0 | 0 | | |
| I121520 | Roads to Recovery | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 446,000 | 126,665 | 178,521 | 51,856 | | |
| E121298 | Depreciation | 1,712,718 | 713,635 | 1,005,618 | (291,983) | 41% | Depreciation will be a major variance this year. Budget was prepared before we knew the fair value increment following our infrastructure revaluation. This is a non cash cost but can be considered in our budget review. |
| E121602 | Traffic Signs | 7,800 | 3,250 | 4,359 | (1,109) | 34% | |
| | Total Expenditure | 1,720,518 | 716,885 | 1,009,977 | (293,092) | | |
| | Sub-total Roadworks | 1,274,518 | 590,220 | 831,456 | (241,236) | | |
| | Road Maintenance | | | | | | |
| I122360 | Government Grants | 112,782 | 112,782 | 190,838 | 78,056 | 69% | |
| | Total Revenue | 112,782 | 112,782 | 190,838 | 78,056 | | |
| E122010 | ROAD MAINTENANCE | 1,096,479 | 456,865 | 415,194 | 41,671 | -9% | |
| E122120 | Insurance - Contract Works | 0 | 0 | 1,876 | (1,876) | | |
| E122121 | KULIN DEPOT | 78,049 | 32,525 | 22,581 | 9,944 | -31% | |
| E122122 | HOLT ROCK DEPOT | 3,525 | 1,715 | 4,737 | (3,022) | 176% | |
| E122140 | Footpath Maintenance | 3,587 | 1,495 | 102 | 1,393 | -93% | |
| E122150 | STREET LIGHTING | 24,214 | 10,090 | 7,221 | 2,869 | -28% | |
| E122160 | Street Cleaning | 11,207 | 4,675 | 4,153 | 522 | -11% | |
| E122161 | DUDININ CLEANING | 3,337 | 1,395 | 1,561 | (166) | 12% | |
| E122180 | Street Trees | 18,716 | 7,800 | 4,301 | 3,499 | -45% | |
| E122190 | Streetscape Maintenance | 65,614 | 27,340 | 23,983 | 3,357 | -12% | |
| E122200 | Roman Road System | 6,000 | 0 | 7,314 | (7,314) | | |
| E122298 | Depreciation | 18,199 | 7,585 | 7,485 | 100 | -1% | |
| E122999 | General Admin Allocated | 355,695 | 148,205 | 207,027 | (58,822) | 40% | |
| | Total Expenditure | 1,684,622 | 699,690 | 707,535 | (7,845) | | |
| | Sub-total Road Maintenance | 1,571,840 | 586,908 | 516,697 | 70,211 | | |
| | Road Plant Purchases | | | | | | |
| I123297 | Profit on Sale of Asset | 35,000 | 14,580 | 0 | (14,580) | -100% | |
| | Total Revenue | 35,000 | 14,580 | 0 | (14,580) | | |
| E123297 | LOSS ON SALE OF ASSET | 27,050 | 0 | 0 | 0 | | |
| E123999 | General Admin Allocated | 12,564 | 5,235 | 5,404 | (169) | 3% | |
| | Total Expenditure | 39,614 | 5,235 | 5,404 | (169) | | |
| | Sub-total Road Plant Purchases | 4,614 | (9,345) | 5,404 | (14,749) | | |
| | Aerodomes | | | | | | |
| E126280 | Airstrip Maintenance | 1,200 | 615 | 2,197 | (1,582) | 257% | |
| E126298 | Depreciation | 8,153 | 3,395 | 3,353 | 42 | -1% | |
| E126999 | General Admin Allocated | 1,947 | 810 | 837 | (27) | 3% | |
| | Total Expenditure | 11,300 | 4,820 | 6,387 | (1,567) | | |
| | Sub-total Aerodomes | 11,300 | 4,820 | 6,387 | (1,567) | | |
| | TOTAL TRANSPORT | 2,862,272 | 1,172,603 | 1,359,945 | (187,342) | | |
| | ECOMONIC SERVICES | | | | | | |
| H30100 | GRANT FUNDING | 20,000 | 8,330 | 3,817 | (4,513) | -54% | |
| H30200 | DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM | 0 | 0 | 1,650 | 1,650 | | |
| H30210 | DONATIONS CAMPS | 80,000 | 33,330 | 23,475 | (9,855) | -30% | |
| H30240 | DONATIONS GENERAL | 25,000 | 10,415 | 2,273 | (8,142) | -78% | |
| H30300 | USER CHARGES SCHOOL HOLIDAY/LOCAL PROGRAM | 0 | 0 | 0 | 0 | | |
| H30310 | USER CHARGES CAMPS | 70,000 | 29,165 | 22,835 | (6,330) | -22% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|----------------|----------------|----------------|-----------------|-------|--------------------------|
| | | \$ | \$ | \$ | \$ | % | |
| I130700 | TRANSFER FROM CAMP KULIN RESERVE | 0 | 0 | 0 | 0 | | |
| I130320 | USER CHARGES SCHOOL CAMPS | 30,000 | 12,500 | 0 | (12,500) | -100% | |
| I130330 | USER CHARGES CORPORATE CAMPS | 2,500 | 1,040 | 1,295 | 255 | 25% | |
| I130400 | MERCHANDISE SALES | 1,500 | 625 | 201 | (424) | -66% | |
| I130500 | RENTAL REIMBURSEMENTS | 0 | 0 | 1,360 | 1,360 | | |
| I130600 | REIMBURSEMENTS AND OTHER INCOME | 15,000 | 6,250 | 0 | (6,250) | -100% | |
| | Total Income | 244,000 | 101,655 | 56,907 | (39,958) | | |
| E130100 | FACILITATORS WAGES | 164,334 | 68,475 | 50,623 | 17,852 | -26% | |
| E130110 | FACILITATORS SUPERANNUATION | 0 | 0 | 4,713 | (4,713) | | |
| E130180 | VOLUNTEER SUPPORT | 1,000 | 415 | 0 | 415 | -100% | |
| E130170 | SUPERVISION OTHER EMPLOYMENT EXPENSES | 0 | 0 | 0 | 0 | | |
| E130200 | ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PRO | 5,000 | 2,085 | 1,833 | 252 | -12% | |
| E130210 | ACTIVITY COSTS - CAMPS | 171 | 70 | 2,771 | (2,701) | 3858% | |
| E130220 | ACTIVITY COSTS - SCHOOL CAMPS | 500 | 210 | 0 | 210 | -100% | |
| E130230 | ACTIVITY COSTS - CORPORATE CAMPS | 0 | 0 | 0 | 0 | | |
| E130310 | TRANSPORTATION FOR CAMPS | 19,000 | 7,915 | 6,769 | 1,146 | -14% | |
| E130335 | HOUSING COSTS | 7,800 | 3,250 | 108 | 3,142 | -97% | |
| E130500 | CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS | 0 | 0 | 463 | (463) | | |
| E130510 | CATERING CAMPS | 20,000 | 8,335 | 5,336 | 2,999 | -36% | |
| E130520 | CATERING SCHOOL CAMPS | 5,000 | 2,085 | 0 | 2,085 | -100% | |
| E130610 | ADVERTISING CAMPS | 200 | 85 | 150 | (65) | 76% | |
| E130630 | ADVERTISING CORPORATE CAMPS | 0 | 0 | 0 | 0 | | |
| E130670 | ADVERTISING, MARKETING GENERAL | 100 | 40 | 0 | 40 | -100% | |
| E130700 | MERCHANDISE COSTS | 5,000 | 2,085 | 2,008 | 77 | -4% | |
| E130800 | CAMP KULIN ADMINISTRATION COSTS | 25,000 | 10,415 | 12,763 | (2,348) | 23% | |
| E130810 | CAMP KULIN STAFF DEVELOPMENT & TRAINING | 1,000 | 415 | 0 | 415 | -100% | |
| E130820 | INCORPORATION EXPENSES | 0 | 0 | 0 | 0 | | |
| E130999 | GENERAL ADMINISTRATION ALLOCATED | 15,460 | 6,440 | 6,548 | (108) | 2% | |
| E130705 | EVENT EXPENSES | 0 | 0 | 0 | 0 | | |
| E132040 | KULIN HOSTEL | 35,913 | 17,895 | 14,063 | 3,832 | -21% | |
| | Total Expenditure | 305,478 | 130,215 | 108,331 | 18,052 | | |
| | Sub-total Camp Kulin | 61,478 | 28,560 | 51,425 | | | |
| | Rural Services | | | | | | |
| I131100 | OTHER INCOME | 0 | 0 | 0 | 0 | | |
| | Total Revenue | 0 | 0 | 0 | 0 | | |
| E131040 | Noxious Weeds/Pest Plants | 13,581 | 5,660 | 190 | 5,470 | -97% | |
| E131080 | Vermin Control | 0 | 0 | 100 | (100) | | |
| E131298 | Depreciation | 75 | 30 | 0 | 30 | -100% | |
| E131999 | General Admin Allocated | 1,947 | 810 | 837 | (27) | 3% | |
| | Total Expenditure | 15,603 | 6,500 | 1,127 | 5,373 | | |
| | Sub-total Rural Services | 15,603 | 6,500 | 1,127 | 5,373 | | |
| | Tourism & Area Promotion | | | | | | |
| I132100 | Grants | 1,700 | 705 | 373 | (332) | -47% | |
| I132400 | Comm Info Officer Grant | 0 | 0 | 0 | 0 | | |
| I132409 | HOSTEL CHARGES | 500 | 205 | 0 | (205) | -100% | |
| I132410 | Caravan Park Charges | 15,000 | 6,250 | 9,248 | 2,998 | 48% | |
| I132420 | Sale of Maps | 100 | 40 | 25 | (15) | -38% | |
| I132430 | SALE OF HISTORY BOOKS - KULIN | 100 | 40 | 0 | (40) | -100% | |
| I132450 | SALE OF THH SOUVENIRS | 1,000 | 415 | 908 | 493 | 119% | |
| | Total Revenue | 18,400 | 7,655 | 10,553 | 3,230 | | |
| E132030 | CARAVAN PARK | 39,156 | 16,501 | 14,904 | 1,597 | -10% | |
| E132050 | INFORMATION BAY | 700 | 295 | 58 | 237 | -80% | |
| E132100 | Tourism & Area Promotion | 36,793 | 10,835 | 11,520 | 2,115 | -16% | |
| E132120 | District Maps | 200 | 85 | 0 | 85 | -100% | |
| E132410 | SUPERANNUATION | 0 | 0 | 1,238 | (1,238) | | |
| E132298 | Depreciation | 39,305 | 16,375 | 16,172 | 203 | -1% | |
| E132999 | General Admin Allocated | 34,857 | 14,529 | 14,992 | (467) | 3% | |
| | Total Expenditure | 151,011 | 61,416 | 59,015 | 2,401 | | |
| | Sub-total Tourism & Area Promotion | 132,611 | 53,761 | 48,462 | 5,631 | | |
| | Building Control | | | | | | |
| I133410 | BUILDING PERMITS | 4,000 | 1,665 | 2,845 | 1,180 | 71% | |
| I133420 | BCITF LEVY COLLECTION | 2,000 | 830 | 1,355 | 525 | 63% | |
| I133425 | BUILDING SERVICES LEVY COLLECTION | 960 | 400 | 484 | 84 | 21% | |
| | Total Revenue | 6,960 | 2,895 | 4,685 | 1,790 | | |
| E133010 | Group Building Scheme | 18,000 | 7,500 | 3,179 | 4,321 | -58% | |
| E133420 | BCITF levy payment | 2,000 | 835 | 0 | 835 | -100% | |
| E133425 | BUILDING SERVICES LEVY PAYMENT | 960 | 400 | 434 | (34) | 8% | |
| E133999 | General Admin Allocated | 3,236 | 1,350 | 1,392 | (42) | 3% | |
| | Total Expenditure | 24,196 | 10,085 | 5,004 | 5,081 | | |
| | Sub-total Building Control | 17,236 | 7,190 | 320 | 6,870 | | |
| | Kulin Resource Centre | | | | | | |
| I134010 | Business Memberships | 0 | 0 | 141 | 141 | | |
| I134070 | Photocopying | 3,600 | 1,500 | 3,813 | 2,313 | 154% | |
| I134080 | BINDING, STAPLING & FOLDING | 0 | 0 | 16 | 16 | | |
| I134090 | FAXING, SCANNING & EMAILING | 200 | 80 | 46 | (34) | -42% | |
| I134100 | Computer Usage | 800 | 330 | 168 | (162) | -49% | |
| I134120 | Desktop Publishing | 1,440 | 600 | 0 | (600) | -100% | |
| I134130 | KULIN UPDATE | 9,000 | 3,750 | 1,263 | (2,487) | -66% | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|--|----------------|----------------|----------------|------------------|-------|--|
| | | \$ | \$ | \$ | \$ | % | |
| H34140 | Laminating | 1,300 | 540 | 213 | (327) | -61% | |
| H34150 | Equipment Hire | 200 | 80 | 37 | (43) | -54% | |
| H34160 | CONSUMABLE SALES | 1,000 | 415 | 214 | (201) | -48% | |
| H34170 | BUILDING HIRE | 1,200 | 500 | 136 | (364) | -73% | |
| H34180 | PUBLIC TRAINING/COURSES | 1,800 | 750 | 5,014 | 4,264 | 568% | |
| H34190 | Commissions | 4,000 | 1,665 | 4,991 | 3,326 | 200% | |
| H34215 | KODAK SCANNING & PHOTOSHOP | 1,200 | 500 | 9 | (491) | -98% | |
| H34220 | OTHER INCOME | 2,040 | 850 | 140 | (710) | -84% | |
| H34270 | COMMUNITY CONTRIBUTION REIMBURSEMENT | 4,880 | 2,000 | 0 | (2,000) | -100% | |
| H34300 | Reimbursements | 6,000 | 2,500 | (109) | (2,609) | -104% | |
| H34500 | GRANTS - CRC OPERATIONAL | 99,941 | 41,640 | 51,294 | 9,654 | 23% | |
| | Total Revenue | 138,521 | 57,700 | 67,387 | 9,687 | | |
| E134010 | Wages | 87,544 | 96,475 | 21,915 | 14,560 | -40% | There will be savings due to the manager position being vacant for part of the year. |
| E134020 | Superannuation | 0 | 0 | 617 | (617) | | |
| E134030 | INSURANCE | 12,500 | 12,500 | 11,972 | 528 | -4% | |
| E134040 | UNIFORMS | 800 | 0 | 376 | (376) | | |
| E134050 | STAFF TRAINING | 3,500 | 1,460 | 2,400 | (940) | 64% | |
| E134060 | TELEPHONE | 2,000 | 835 | 566 | 269 | -32% | |
| E134065 | WATER | 800 | 335 | 283 | 52 | -16% | |
| E134070 | ELECTRICITY | 5,000 | 2,085 | 2,926 | (841) | 40% | |
| E134080 | Printing & Stationery | 9,000 | 3,750 | 10,606 | (6,856) | 183% | |
| E134090 | Postage and Freight | 840 | 350 | 0 | 350 | -100% | |
| E134095 | STAFF AMENITIES | 500 | 210 | 0 | 210 | -100% | |
| E134100 | Advertising and Promotion | 2,500 | 1,040 | 795 | 245 | -24% | |
| E134110 | IT MAINTENANCE & SUPPORT | 9,000 | 3,750 | 10,746 | (6,996) | 187% | |
| E134115 | Cleaning | 0 | 0 | 177 | (177) | | |
| E134120 | CENTRE MAINTENANCE | 5,554 | 2,315 | 1,827 | 488 | -21% | |
| E134130 | Courses | 5,000 | 2,085 | 5,773 | (3,688) | 177% | |
| E134140 | Library Freight | 400 | 165 | 0 | 165 | -100% | |
| E134150 | LIBRARY COSTS | 14,953 | 6,230 | 6,586 | (326) | 5% | |
| E134155 | Kodak Scanning & Photosop | 0 | 0 | 0 | 0 | | |
| E134165 | LEADERSHIP GROUP FUNCTIONS & SPONSORS | 0 | 0 | 0 | 0 | | |
| E134190 | KEY TO KULIN | 400 | 0 | 0 | 0 | | |
| E134200 | GRANT FUNDING EXPENDITURE | 2,000 | 0 | 172 | (172) | | |
| E134298 | Depreciation | 65,538 | 27,310 | 26,955 | 355 | -1% | Depreciation run not completed, unable to post until audit has been completed. |
| E134300 | SUNDRY EXPENSES | 0 | 0 | 0 | 0 | | |
| E134999 | General Admin Allocated | 13,056 | 5,440 | 5,615 | (175) | 3% | |
| | Total Expenditure | 240,885 | 106,335 | 110,278 | (3,943) | | |
| | Sub-total Kulin Resource Centre | 102,364 | 48,635 | 42,891 | 5,744 | | |
| | Other Economic Services | | | | | | |
| H36010 | SALE OF STANDPIPE WATER | 5,200 | 2,160 | 250 | (1,910) | -88% | |
| H36030 | GRANTS | 0 | 0 | 0 | 0 | | |
| H36040 | OTHER INCOME | 0 | 0 | 0 | 0 | | |
| H36050 | OTHER INCOME | 0 | 0 | 0 | 0 | | |
| H36115 | Community Cropping Program | 1,000 | 415 | (273) | (688) | | |
| | Total Revenue | 6,200 | 2,575 | (23) | (1,910) | | |
| E136040 | WATER SUPPLY (STANDPIPES) | 36,334 | 15,140 | 22,540 | (7,400) | 49% | |
| E136050 | Farm Water Supplies & Maintenance | 4,000 | 0 | 0 | 0 | | |
| E136100 | OTHER EXPENDITURE | 0 | 0 | 0 | 0 | | |
| E136105 | Pingaring Community Centre | 4,000 | 0 | 4,000 | (4,000) | | |
| E136115 | COMMUNITY CROPPING PROGRAM | 900 | 380 | 0 | 380 | -100% | |
| E136200 | EGONOMIC DEVELOPMENT | 5,000 | 0 | 0 | 0 | | |
| E136298 | DEPRECIATION | 2,568 | 1,070 | 1,056 | 14 | -1% | |
| E136999 | General Admin Allocated | 1,947 | 810 | 837 | (27) | 3% | |
| | Total Expenditure | 54,749 | 17,400 | 32,607 | (15,207) | | |
| | Sub-total Other Economic Services | 48,549 | 14,825 | 32,630 | (17,117) | | |
| | Kulin Bush Races | | | | | | |
| H38010 | BUSH RACES INCOME | 250,000 | 104,165 | 0 | (104,165) | -100% | |
| H38020 | OTHER RACES INCOME | 26,187 | 10,905 | 0 | (10,905) | -100% | |
| | Total Revenue | 276,187 | 115,070 | 0 | (115,070) | | |
| E138010 | BUSH RACES EXPENDITURE | 249,400 | 103,915 | 0 | 103,915 | -100% | |
| E138015 | BLAZING SWAN EXPENDITURE | 4,858 | 2,025 | 0 | 2,025 | -100% | |
| E138020 | INSURANCE & LICENSING. | 3,123 | 3,093 | 2,976 | 117 | -4% | |
| E138040 | BUSH RACES CONTRIBUTION | 26,265 | 13,610 | 8,371 | 5,239 | -38% | |
| E138298 | Depreciation | 102 | 45 | 42 | 3 | -7% | |
| E138999 | General Admin Allocated | 14,355 | 5,980 | 6,174 | (194) | 3% | |
| | Total Expenditure | 298,103 | 128,668 | 17,563 | 111,105 | | |
| | Sub-total Kulin Bush Races | 21,916 | 13,598 | 17,563 | (3,965) | | |
| | Fuel Facility | | | | | | |
| H39010 | SALES - PUBLIC | 540,000 | 225,000 | 299,532 | 74,532 | 33% | |
| | Total Revenue | 540,000 | 225,000 | 299,532 | 74,532 | | |
| E139010 | FUEL PURCHASES | 440,000 | 193,335 | 227,733 | (44,398) | 24% | |
| E139030 | FUEL ACCOUNT SALES | 990 | 290 | 624 | (334) | 115% | |
| E139040 | IT MAINTENANCE | 2,600 | 1,085 | 1,322 | (237) | 22% | |
| E139045 | BANK CHARGES | 2,400 | 1,000 | 1,953 | (953) | 95% | |
| E139050 | MAINTENANCE & REPAIRS | 11,621 | 3,310 | 2,671 | 739 | -22% | |
| E139999 | GENERAL ADMIN ALLOCATED | 15,808 | 6,585 | 6,765 | (180) | 3% | |
| | Total Expenditure | 473,419 | 195,605 | 240,967 | (45,362) | | |

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|---|-----------------|----------------|-----------------|-----------------|-------|--------------------------|
| | | \$ | \$ | \$ | \$ | % | |
| | Sub-total Fuel Facility | (66,581) | (29,395) | (58,564) | 29,169 | | |
| | TOTAL ECONOMIC SERVICES | 333,176 | 143,674 | 135,853 | 31,705 | | |
| | OTHER PROPERTY & SERVICES | | | | | | |
| | Private Works | | | | | | |
| I141025 | MAIN ROADS WORKS | 30,000 | 12,500 | 0 | (12,500) | -100% | |
| I141410 | Private Works | 191,000 | 73,880 | 99,407 | 19,827 | 25% | |
| | Total Revenue | 221,000 | 92,080 | 99,407 | 7,327 | | |
| E141010 | PRIVATE WORKS | 154,590 | 64,415 | 19,659 | 44,756 | -69% | |
| E141025 | MAIN ROADS WORKS | 36,369 | 14,575 | 0 | 14,575 | -100% | |
| E141999 | General Admin Allocated | 10,083 | 4,200 | 4,337 | (137) | 3% | |
| | Total Expenditure | 201,042 | 83,190 | 23,995 | 59,195 | | |
| | Sub-total Private Works | (19,958) | (8,890) | (75,412) | 66,522 | | |
| | Community Bus | | | | | | |
| I142100 | Hire of Bus & Trailer | 5,700 | 2,375 | 3,670 | 1,295 | 55% | |
| I142200 | Contributions - Bus Purchase | 35,000 | 0 | 0 | 0 | | |
| | Total Revenue | 40,700 | 2,375 | 3,670 | 1,295 | | |
| E142020 | Community Bus Shed | 40 | 40 | 46 | (6) | 14% | |
| E142105 | LICENSING & INSURANCE | 680 | 352 | 0 | 352 | -100% | |
| E142298 | Depreciation | 360 | 150 | 156 | (6) | 4% | |
| E142700 | Plant Operation Costs | 3,000 | 1,250 | 0 | 1,250 | -100% | |
| | Total Expenditure | 4,060 | 1,792 | 201 | 1,591 | | |
| | Sub-total Community Bus | (36,640) | (583) | (3,469) | 2,886 | | |
| | Public Works Overheads | | | | | | |
| I143100 | STAFF HOUSING RENTAL | 25,488 | 10,620 | 8,792 | (1,828) | -17% | |
| I143390 | REIMBURSEMENTS | 2,000 | 830 | 4,818 | 3,988 | 480% | |
| | Total Revenue | 27,488 | 11,450 | 13,610 | 2,160 | | |
| E143010 | ENGINEERS SALARY | 104,531 | 43,555 | 39,324 | 4,231 | -10% | |
| E143020 | ENGINEER SUNDRIES | 600 | 250 | 0 | 250 | -100% | |
| E143025 | WORKERS COMPENSATION INSURANCE | 38,771 | 38,771 | 31,351 | 7,420 | -19% | |
| E143030 | OFFICE EXPENSES | 4,992 | 1,660 | 3,300 | (1,640) | 99% | |
| E143035 | UTILITIES | 4,500 | 1,875 | 0 | 1,875 | -100% | |
| E143040 | Superannuation | 198,591 | 57,745 | 47,494 | 10,261 | -18% | |
| E143050 | Sick & Holiday Pay | 130,032 | 54,180 | 50,438 | 3,742 | -7% | |
| E143060 | Insurance on Works | 16,317 | 16,317 | 18,764 | (2,447) | 15% | |
| E143070 | Long Service leave | 0 | 0 | 18,102 | (18,102) | | |
| E143075 | FBT EXPENSE | 1,500 | 0 | 0 | 0 | | |
| E143090 | Award Allowances | 41,648 | 17,950 | 28,524 | (11,174) | 64% | |
| E143110 | Consumable Stores | 1,200 | 500 | 0 | 500 | -100% | |
| E143120 | PROTECTIVE CLOTHING | 6,900 | 6,725 | 4,815 | 1,910 | -28% | |
| E143125 | STAFF HOUSING | 83,680 | 37,435 | 37,116 | 319 | -1% | |
| E143130 | Removal Expenses | 5,000 | 0 | 2,000 | (2,000) | | |
| E143140 | Seminar Expenses | 16,995 | 7,085 | 2,089 | 4,996 | -71% | |
| E143150 | Health & Safety Program | 12,074 | 5,030 | 1,827 | 3,203 | -64% | |
| E143152 | CONSULTING | 5,000 | 0 | 0 | 0 | | |
| E143155 | Apprentice Training | 5,500 | 2,000 | 0 | 2,000 | -100% | |
| E143180 | TRANSFER FROM POC | 0 | 0 | 0 | 0 | | |
| E143190 | KEY TO KULIN | 1,500 | 625 | 0 | 625 | -100% | |
| E143205 | WORKERS COMPENSATION | 0 | 0 | 218 | (218) | | |
| E143280 | ALLOCATED TO WORKS & SERVICES | (858,035) | (391,368) | (318,279) | (73,089) | -19% | |
| E143297 | Loss on Sale of Asset | 0 | 0 | 0 | 0 | | |
| E143298 | Depreciation | 13,281 | 5,535 | 5,462 | 73 | -1% | |
| E143999 | General Admin Allocated | 257,661 | 107,360 | 56,960 | 50,400 | -47% | |
| | Total Expenditure | 32,238 | 12,630 | 29,495 | (16,865) | | |
| | Sub-total Public Works Overheads | 4,750 | 1,180 | 15,886 | (14,706) | | |
| | Plant Operation | | | | | | |
| I144390 | Insurance Claims | 0 | 0 | 0 | 0 | | |
| I144297 | Profit on Sale of Asset | 0 | 0 | 0 | 0 | | |
| I144100 | DIESEL REBATE | 30,000 | 12,500 | 0 | (12,500) | -100% | |
| | Total Revenue | 30,000 | 12,500 | 0 | (12,500) | | |
| E144000 | Plant Repair Wages | 167,269 | 69,695 | 43,596 | 26,099 | -37% | |
| E144005 | Tyres & Tubes | 66,000 | 27,500 | 8,809 | 18,691 | -66% | |
| E144010 | Parts & Repairs | 150,000 | 62,500 | 59,795 | 3,705 | -6% | |
| E144015 | INSURANCE & LICENCE | 70,148 | 60,563 | 52,361 | 8,202 | -14% | |
| E144020 | Fuel & Oil | 380,000 | 158,335 | 158,661 | (326) | 0% | |
| E144030 | Blades & Tynes | 12,000 | 5,000 | 7,100 | (2,100) | 42% | |
| E144060 | Expendable Tools | 2,400 | 1,000 | 0 | 1,000 | -100% | |
| E144061 | TELEPHONE | 1,200 | 500 | 565 | (65) | 13% | |
| E144070 | OFFICE EXPENSES | 1,380 | 575 | 0 | 575 | -100% | |
| E144180 | Other Minor Expenditure | 2,000 | 835 | 0 | 835 | -100% | |
| E144290 | ALLOCATED TO WORKS & SERVICES | (845,971) | (383,868) | (249,596) | (134,272) | -35% | |
| E144700 | PLANT OPERATION COSTS | 23,574 | 9,865 | 1,598 | 8,267 | -84% | |
| | Total Expenditure | 30,000 | 12,500 | 81,888 | (69,388) | | |
| | Sub-total Plant Operation | 0 | 0 | 81,888 | (61,888) | | |
| | Salaries & Wages | | | | | | |

STATEMENT OF OPERATING

| COA | Description | Current Budget | YTD Budget | YTD Actual | Var. | Var. | Explanation of variances |
|---------|--|------------------|-----------------|------------------|----------------|------|--------------------------|
| | | \$ | \$ | \$ | \$ | % | |
| H46390 | Workers Compensation | 0 | 0 | 15,519 | 15,519 | | |
| | Total Revenue | 0 | 0 | 15,519 | 15,519 | | |
| E146010 | Gross Total For Year | 2,764,886 | 1,152,035 | 1,118,431 | 33,604 | -3% | |
| E146020 | Workers Compensation | 0 | 0 | 76 | (76) | | |
| E146200 | Salaries & Wages Allocated | (2,764,886) | (1,152,040) | (1,118,431) | (33,609) | -3% | |
| E146400 | Unallocated Salaries & Wages | 0 | 0 | 0 | 0 | | |
| | Total Expenditure | 0 | (5) | 76 | (81) | | |
| | Sub-total Salaries & Wages | 0 | (5) | (15,443) | 15,438 | | |
| | Unclassified | | | | | | |
| H47360 | SALE OF PARTS/SCRAP | 500 | 205 | 1,500 | 1,295 | 632% | |
| | Total Revenue | 500 | 205 | 1,500 | 1,295 | | |
| | Sub-total Unclassified | (500) | (205) | (1,500) | 1,295 | | |
| | Public Works Depreciation | | | | | | |
| E144298 | Depreciation | 543,158 | 226,315 | 205,054 | 21,261 | -9% | |
| E148299 | LESS DEPRECIATION ALLOCATED | (412,829) | (172,015) | (179,967) | 7,952 | 5% | |
| | Total Expenditure | 130,329 | 54,300 | 25,087 | 29,213 | | |
| | Sub-total Public Works Depreciation | 130,329 | 54,300 | 25,087 | 29,213 | | |
| | TOTAL OTHER PROPERTY & SERVICES | 77,981 | 45,797 | 27,037 | 18,760 | | |
| | GRAND TOTAL | 2,152,159 | (99,246) | (300,069) | 212,607 | | |

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

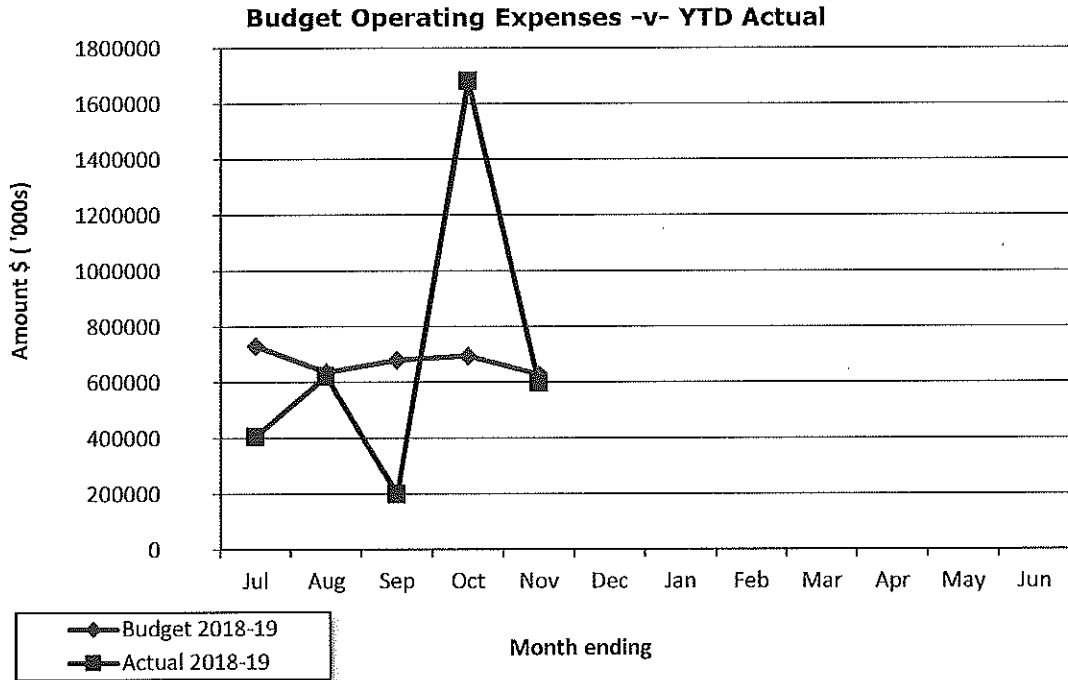
| COA | Description | Annual Budget | YTD Budget | YTD Actual | Var. | Var. |
|---------------------------------|---|----------------|---------------|---------------|----------------|-------|
| | | \$ | \$ | \$ | \$ | % |
| GOVERNANCE | | | | | | |
| E042400 | ADMINISTRATION EQUIPMENT | 11,000 | 4,585 | 465 | 4,120 | |
| E042510 | Transfer to Admin Equip Reserve | 1,680 | 700 | 0 | 700 | -100% |
| | Total Expenditure | 12,680 | 5,285 | 465 | 4,820 | |
| | Sub-total Governance | 12,680 | 5,285 | 465 | 4,820 | |
| HEALTH | | | | | | |
| E077150 | TRANSFER TO MEDICAL SERVICES RESERVE | 1,800 | 0 | 0 | 0 | |
| | Total Expenditure | 1,800 | 0 | 0 | 0 | |
| | Sub-total Law, Order & Public Safety | 1,800 | 0 | 0 | 0 | |
| EDUCATION & WELFARE | | | | | | |
| E084100 | CENTRE CAPITAL UPGRADE F & E | 0 | 0 | 2,113 | (2,113) | |
| E084105 | CENTRE CAPITAL UPGRADE L & B | 50,000 | 20,835 | 465 | 20,370 | -98% |
| | Total Expenditure | 50,000 | 20,835 | 2,577 | 18,258 | |
| | Sub-total Education & Welfare | 50,000 | 20,835 | 2,577 | 18,258 | |
| HOUSING | | | | | | |
| I091510 | TRANSFER FROM BUILDING RESERVE | (270,000) | (112,505) | 0 | (112,505) | -100% |
| E091103 | STAFF HOUSING PROJECT 3 RESIDENCIES | 360,000 | 150,000 | 0 | 150,000 | -100% |
| E091110 | PRINCIPAL ON LOANS 55 & 58 | 85,177 | 35,490 | 42,265 | (6,775) | 19% |
| E091510 | Transfer to Building Reserve | 11,688 | 4,870 | 0 | 4,870 | -100% |
| E092510 | TRANSFER TO JOINT VENT HOUSING RESERVE | 2,208 | 920 | 0 | 920 | -100% |
| | Total Expenditure | 189,073 | 78,775 | 42,265 | (985) | |
| | Sub-total Housing | 189,073 | 78,775 | 42,265 | (985) | |
| COMMUNITY AMENITIES | | | | | | |
| E107131 | KULIN CEMETERY CAPITAL | 10,032 | 4,185 | 5,637 | (1,452) | 35% |
| | Total Expenditure | 10,032 | 4,185 | 5,637 | (1,452) | |
| | Sub-total Community Amenities | 10,032 | 4,185 | 5,637 | (1,452) | |
| RECREATION & CULTURE | | | | | | |
| E113910 | TRANSFER TO FREEBAIRN REC CENTRE RESERVE | 34,920 | 14,550 | 0 | 14,550 | -100% |
| E113930 | TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT | 28,648 | 11,935 | 0 | 11,935 | -100% |
| E113341 | BOWLING GREENS | 0 | 0 | 15,081 | (15,081) | |
| E117400 | SPORTING CLUB CONTRIBUTIONS | 41,500 | 41,500 | 0 | 41,500 | -100% |
| E117300 | IRRIGATION TANK TOWN GARDENS | 10,057 | 4,195 | 6,242 | (2,047) | |
| E116400 | COMMUNITY GARDEN | 7,202 | 3,000 | 1,690 | 1,310 | |
| I130700 | TRANSFER FROM CAMP KULIN RESERVE | 288 | 0 | 0 | 0 | |
| | Total Expenditure | 122,615 | 72,180 | 23,093 | 50,777 | |
| | Sub-total Recreation & Culture | 122,615 | 72,180 | 23,093 | 50,777 | |
| TRANSPORT | | | | | | |
| E121510 | Transfer to Road Replacement Reserve | 7,200 | 0 | 0 | 0 | |
| E121500 | MAJOR ROAD CONSTRUCTION | 535,546 | 223,140 | 131,277 | 91,863 | -41% |
| E121520 | ROADS TO RECOVERY CONSTRUCTION | 335,610 | 139,840 | 180,916 | (41,076) | 29% |
| E121550 | MINOR ROAD CONSTRUCTION | 511,127 | 212,970 | 111,369 | 101,601 | -48% |
| E121750 | BLACK SPOT ROAD CONSTRUCTION | 136,650 | 58,940 | 14,155 | 42,785 | -75% |
| E122200 | KULIN DEPOT UPGRADE | 50,000 | 20,835 | 15,505 | 5,330 | -26% |
| E122300 | TRANSFER TO NATURAL DISASTER RESERVE | 3,288 | 1,370 | 0 | 1,370 | -100% |
| I122200 | TRANSFER FROM NATURAL DISASTER RESERVE | (137,000) | (57,090) | 0 | (57,090) | -100% |
| I121510 | TRANSFER FROM ROAD REPLACEMENT RESERVE | (100,000) | (41,670) | 0 | (41,670) | |
| E123100 | PLANT & EQUIPMENT PURCHASES | 345,000 | 143,745 | 225,039 | (81,294) | 57% |

STATEMENT OF CAPITAL

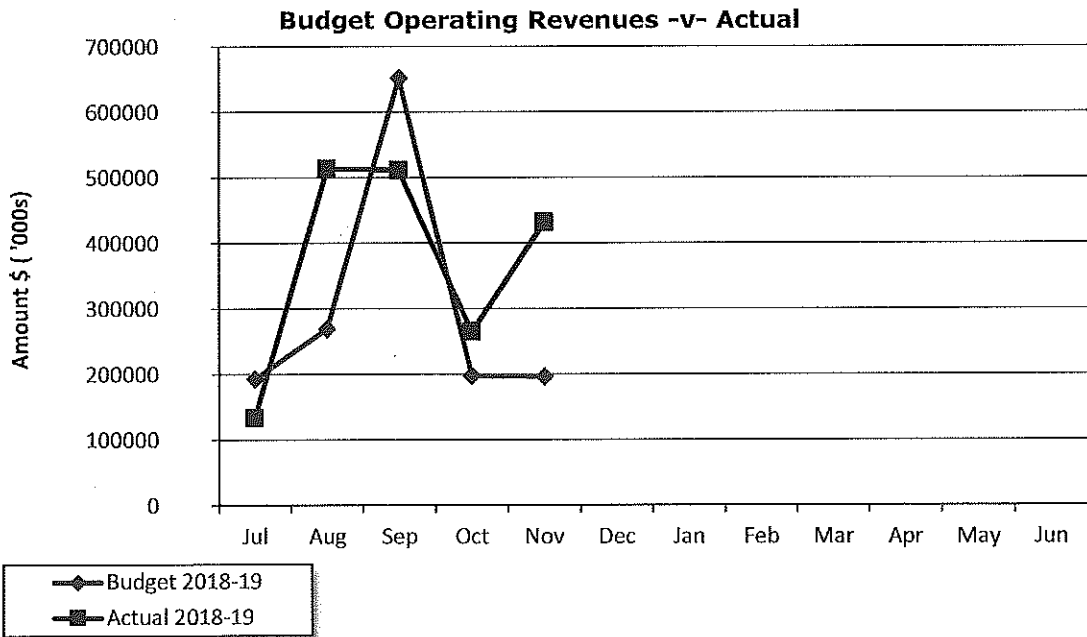
| COA | Description | Annual Budget | YTD Budget | YTD Actual | Var. | Var. |
|---------|--|------------------|------------------|----------------|----------------|-------|
| | | \$ | \$ | \$ | \$ | % |
| E123105 | MOTOR VEHICLE PURCHASES | 257,738 | 107,385 | 77,750 | 29,635 | -28% |
| | Total Expenditure | 1,945,159 | 807,465 | 756,011 | 51,454 | |
| | Sub-total Transport | 1,945,159 | 807,465 | 756,011 | 51,454 | |
| | ECONOMIC SERVICES | | | | | |
| E132700 | TOURISM PROJECT CAPITAL | 20,400 | 8,500 | 6,398 | 2,102 | -25% |
| E132600 | CARAVAN PARK CAPITAL | 20,400 | 20,400 | 337 | 20,063 | |
| E132500 | HOSTEL CAPITAL | 58,800 | 58,800 | 0 | 58,800 | |
| E132113 | CKC Contribution | 50,000 | 0 | 0 | 0 | |
| E139100 | TRANSFER TO FUEL FACILITY RESERVE | 50,600 | 0 | 0 | 0 | |
| | Total Expenditure | 200,200 | 146,500 | 7,150 | 139,350 | |
| | Sub-total Economic Services | 200,200 | 146,500 | 7,150 | 139,350 | |
| | OTHER PROPERTY & SERVICES | | | | | |
| I144510 | Transfer from Plant Reserve | (260,000) | 0 | 0 | 0 | |
| | Total Expenditure | (260,000) | 0 | 0 | 0 | |
| E143510 | Transfer to LSL & AL Reserve | 5,880 | 2,450 | 0 | 2,450 | -100% |
| E144510 | TRANSFER TO PLANT RESERVE | 185,968 | 77,485 | 0 | 77,485 | -100% |
| | Total Expenditure | 191,848 | 79,935 | 0 | 79,935 | |
| | Sub-total Other Property & Services | (68,152) | 79,935 | 0 | 79,935 | |
| | TOTAL | 2,463,407 | 1,215,160 | 837,199 | 342,156 | |

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

Note 1 - Graphical Representation - Source Statement of Financial Activity



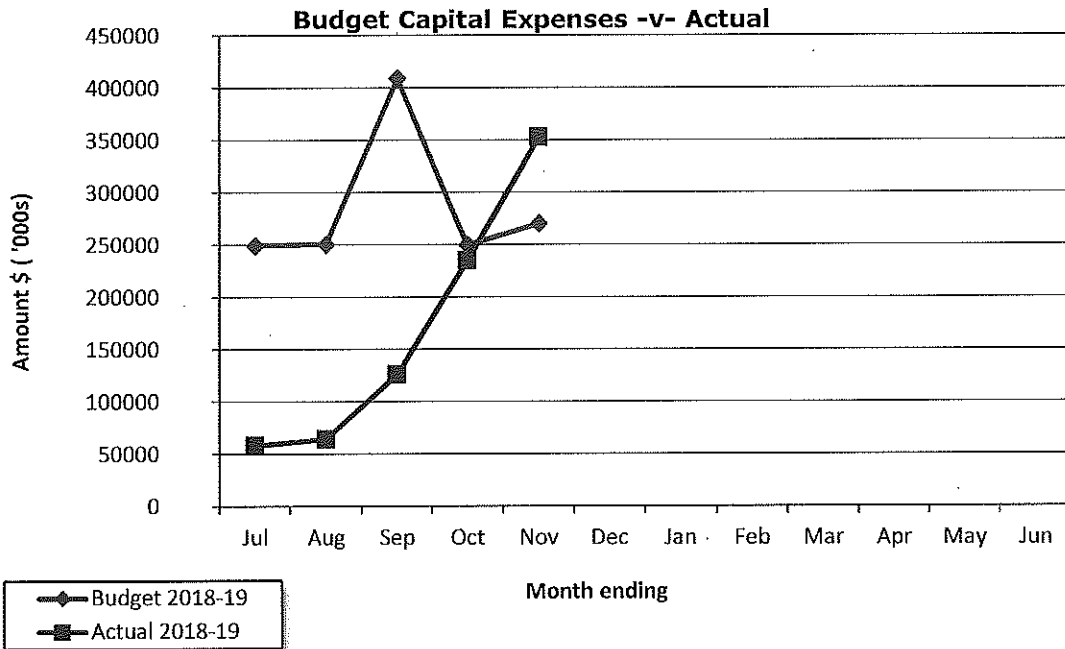
Comments/Notes - Operating Expenses



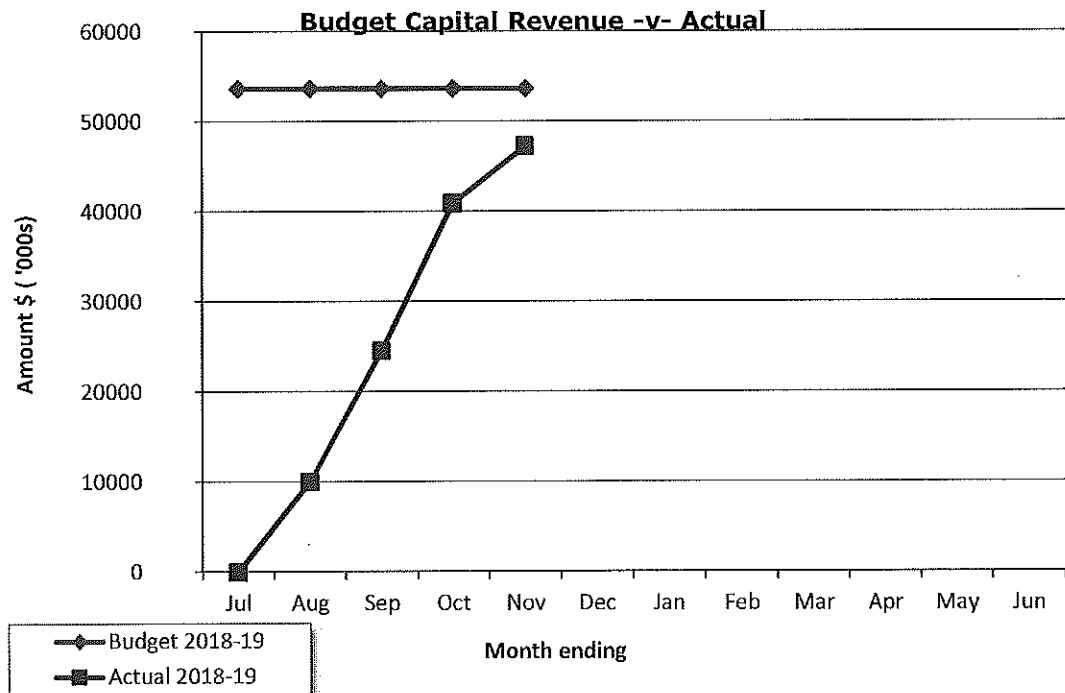
Comments/Notes - Operating Revenues

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

Note 1 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Comments/Notes - Capital Revenues

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

Note 2: CASH AND INVESTMENTS

| | Interest Rate | Unrestricted \$ | Restricted \$ | Total Amount \$ | Institution | Maturity Date |
|--------------------------|---------------|------------------|---------------|------------------|------------------|---------------|
| (a) Cash Deposits | | | | | | |
| Municipal | | 590,149 | 0 | 438,500 | Bendigo | |
| Freebairn | | 21,720 | 0 | 88,198 | 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% | | | 2,073,505 | Bendigo Treasury | Various |
| (d) Investments | | | | | | |
| At Call | 1.50% | 403,141 | 0 | 403,141 | Bendigo Treasury | |
| Term Deposit 2759446 | 1.95% | 350,000 | | 350,561 | Bendigo Treasury | 3/12/2018 |
| Term Deposit 2759455 | 2.15% | 500,000 | | 500,000 | Bendigo Treasury | 3/12/2018 |
| Term Deposit | 2.55% | 1,250,000 | 0 | 1,250,000 | Bendigo Treasury | 3/01/2018 |
| | | | 0 | | | |
| Total | | 3,118,610 | 0 | 5,107,505 | | |

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 | 464,415 | 22% | - | - | 464,415 |
| Leave | 246,175 | 12% | - | - | 246,175 |
| Building | 488,579 | 24% | - | - | 488,579 |
| Admin Equipment | 73,462 | 4% | - | - | 73,462 |
| Joint Venture | 92,881 | 4% | - | - | 92,881 |
| FRC Surface Replacement | 152,790 | 7% | - | - | 152,790 |
| FRC Sportsperson | 12,133 | 1% | - | - | 12,133 |
| Freebairn Recreation | 204,075 | 10% | - | - | 204,075 |
| Insurance | 76,243 | 4% | - | - | 76,243 |
| Insurance | 25,000 | 1% | - | - | 25,000 |
| Insurance | 100,000 | 5% | - | - | 100,000 |
| Insurance | 138,065 | 7% | - | - | 138,065 |
| CAMP KULIN RESERVE | 0 | 0% | - | - | - |
| Total | 2,073,816 | 100% | - | - | 2,073,817 |

Net Current Assets Composition

| | |
|--------------------------------|------------------|
| Current Assets | |
| Cash at Bank | 3,032,675 |
| Debtors | 244,728 |
| Stock on Hand | 99,197 |
| Current Liabilities | |
| Creditors | 197,700 |
| Accruals & Employee Provisions | 229,989 |
| GST | 186,437 |
| Excess Rates Received | 1,354 |
| Total | 2,761,121 |

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

Note 5: RECEIVABLES

Receivables - Rates and Rubbish

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

 Net Rates Collectable
 % Collected

| Current 2018-19 | Previous | Total |
|-----------------|----------|-----------|
| \$ | \$ | \$ |
| | 109,574 | 109,574 |
| 2,126,352 | | 2,126,352 |
| 2,007,437 | 23,063 | 2,030,501 |
| 118,914 | 86,511 | 205,425 |
| | | 205,425 |
| | | -90.81% |

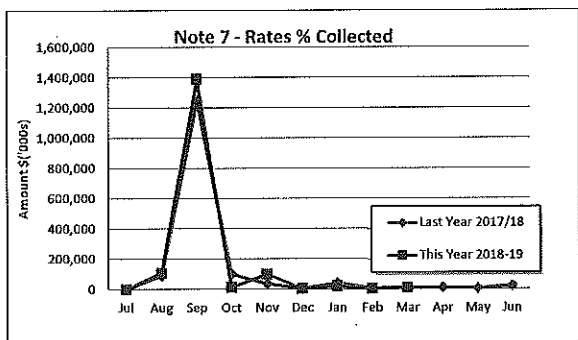
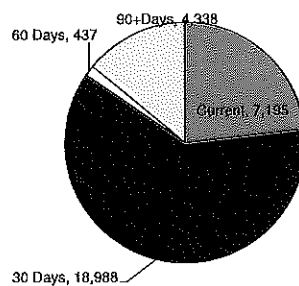
Receivables - General

| Current | 30 Days | 60 Days | 90+Days |
|---------|---------|---------|---------|
| \$ | \$ | \$ | \$ |
| 7,195 | 18,988 | 437 | 4,338 |
| | | | 30,958 |

Total Outstanding

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates and Rubbish

Comments/Notes - Receivables General

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 November 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-18 | Amount Received | Amount Paid | Closing Balance 30-Jun-19 |
|-------------------|--------------------------------|--------------------|-----------------|---------------------------------|
| | \$ | \$ | \$ | \$ |
| Housing Bonds | 24,600 | 2,600 | (2,440) | 24,760 |
| Rates | 15,486 | 7,425 | (15,346) | 7,565 |
| Miscellaneous | 6,741 | 805 | (130) | 7,416 |
| Trip Fund | 19,640 | 12,430 | (3,000) | 29,070 |
| Kulin Hockey Club | 15,486 | 0 | 0 | 15,486 |
| | 0 | | | 0 |
| | 81,953 | 23,259 | (20,916) | 84,297 |

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

Note 8: FINANCIAL RATIOS

| 2 CURRENT RATIO | YTD ACTUAL | | | | | | | | | | |
|---|-----------------------------|-----------------|-------------|------------|-------------|------------|-------------|------|-------|-----------|--|
| <p><i>Current assets</i> means the total current assets as shown in the balance sheet <i>Restricted assets</i> means assets that are committed or set aside (e.g., Unspent grants) <i>Current liabilities</i> means the total current liabilities as shown in the balance sheet <i>Liabilities associated with restricted assets</i> means the lesser value of a current liability or the cash component of restricted assets held to fund that liability</p> <p>Calculated using the following formula;</p> | | | | | | | | | | | |
| $\frac{\text{current assets - restricted assets}}{\text{current liabilities - liabilities associated with restricted assets}}$ | $\frac{3,580,959}{594,778}$ | | | | | | | | | | |
| <p>Ratio Measure: short term obligations, where a ratio of LESS THAN 1 indicates that Council may have a short term funding issue.</p> | | | | | | | | | | | |
| <p>Ratings:</p> <table style="margin-left: 20px;"> <tr><td>0.00 - 0.75</td><td>Very concerning</td></tr> <tr><td>0.75 - 1.00</td><td>Vulnerable</td></tr> <tr><td>1.00 - 1.25</td><td>Acceptable</td></tr> <tr><td>1.25 - 2.00</td><td>Good</td></tr> <tr><td>2.00+</td><td>Excellent</td></tr> </table> | 0.00 - 0.75 | Very concerning | 0.75 - 1.00 | Vulnerable | 1.00 - 1.25 | Acceptable | 1.25 - 2.00 | Good | 2.00+ | Excellent | |
| 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 | 6.02 | | | | | | | | | | |
| Comments | EXCELLENT | | | | | | | | | | |

| 2 UNTIED CASH TO TRADE CREDITORS RATIO | YTD ACTUAL | | | | | | | | | | |
|---|-----------------------------|-----------------|-------------|------------|-------------|------------|-------------|------|-------|-----------|--|
| <p><i>Untied Cash</i> means cash available for immediate use <i>Unpaid Trade Creditors</i> means outstanding creditors</p> <p>Calculated using the following formula;</p> | | | | | | | | | | | |
| $\frac{\text{untied cash}}{\text{unpaid trade creditors}}$ | $\frac{3,011,561}{185,344}$ | | | | | | | | | | |
| <p>Ratio Measure: immediate obligations, where a ratio of LESS THAN 1 indicates that Council may have funding issues in the immediate future.</p> | | | | | | | | | | | |
| <p>Ratings:</p> <table style="margin-left: 20px;"> <tr><td>0.00 - 0.75</td><td>Very concerning</td></tr> <tr><td>0.75 - 1.00</td><td>Vulnerable</td></tr> <tr><td>1.00 - 1.25</td><td>Acceptable</td></tr> <tr><td>1.25 - 2.00</td><td>Good</td></tr> <tr><td>2.00+</td><td>Excellent</td></tr> </table> | 0.00 - 0.75 | Very concerning | 0.75 - 1.00 | Vulnerable | 1.00 - 1.25 | Acceptable | 1.25 - 2.00 | Good | 2.00+ | Excellent | |
| 0.00 - 0.75 | Very concerning | | | | | | | | | | |
| 0.75 - 1.00 | Vulnerable | | | | | | | | | | |
| 1.00 - 1.25 | Acceptable | | | | | | | | | | |
| 1.25 - 2.00 | Good | | | | | | | | | | |
| 2.00+ | Excellent | | | | | | | | | | |
| Financial Ratio Results | 16.25 | | | | | | | | | | |
| 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;

| | |
|--------------------------|-------------|
| Total Liabilities | 1,995,813 |
| Total Assets | 114,597,727 |

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

0.017

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;

| | |
|------------------------------------|-----------|
| Debt Service Cost | 20,459 |
| Available Operating Revenue | 3,812,995 |

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;

| | |
|-------------------|------------------|
| <u>Gross Debt</u> | <u>1,294,410</u> |
| Total Revenue | 3,812,995 |

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

0.34

Comments

ACCEPTABLE

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;

| | |
|--------------------------------|------------------|
| <u>Gross Debt</u> | <u>1,294,410</u> |
| Economically Realisable Assets | 28,684,101 |

| | | |
|-----------------|--------------------|-----------------|
| 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 | 1,980,952 |
| | Operating Revenue | 3,812,995 |
| <hr/> | | |
| Ratings: | 0.00 - 0.20 | Too Low |
| | 0.20 - 0.30 | Acceptable |
| | 0.30 - 0.40 | Good |
| | 0.40 - 0.50 | Desirable |
| | 0.50+ | Excellent |
| Financial Ratio Results | | 0.52 |
| Comments | | EXCELLENT |

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 | 86,511 |
| | Rates Collectable | 2,235,926 |
| <hr/> | | |
| Ratings: | 0.00 - 0.02 | Excellent |
| | 0.02 - 0.05 | Good |
| | 0.05 - 0.10 | Acceptable |
| | 0.10 - 0.25 | Vulnerable |
| | 0.25+ | Very concerning |
| Financial Ratio Results | | 0.04 |
| Comments | | GOOD |

SHIRE OF KULIN**DISPOSITION OF PROPERTY**

In accordance with the Local Government Act 1995, Section 3.58, the Shire of Kulin is advertising its intention to dispose of property by sale.

Property Details

Lot 193, 8 Wright Street, Kulin

Proposed Disposition Details

Sale of the house and land at Lot 193, 8 Wright Street, Kulin Between the Shire of Kulin and Wayne Lyndsay Clancy

A valuation obtained from a licensed valuer, indicates a market value of \$53,000.

An offer of \$25,000 has been received by the Shire of Kulin from Wayne Lyndsay Clancy.

Submissions and or comments on the proposed disposition are required to be made in writing and lodged with the Acting Chief Executive Officer, Shire of Kulin, PO Box 125, KULIN WA 6365 or can be submitted electronically to dceo@kulin.wa.gov.au on or before 4.00pm, Thursday 13th of December 2018.

Submissions should clearly indicate the name and address of the person making the submission and the subject to which the submission relates.

Following the public advertising period, Council will consider all submissions at the next available Council Meeting and may decide (by absolute majority) to proceed with the disposition in accordance with the provisions of the Local Government Act 1995.

Cassi-Dee Vandenberg
Acting Chief Executive Officer

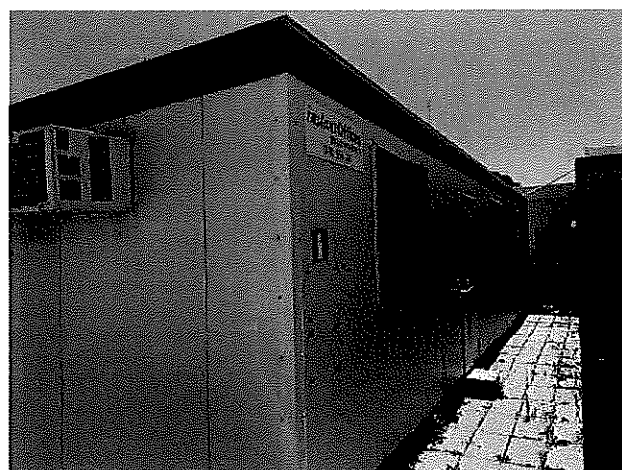
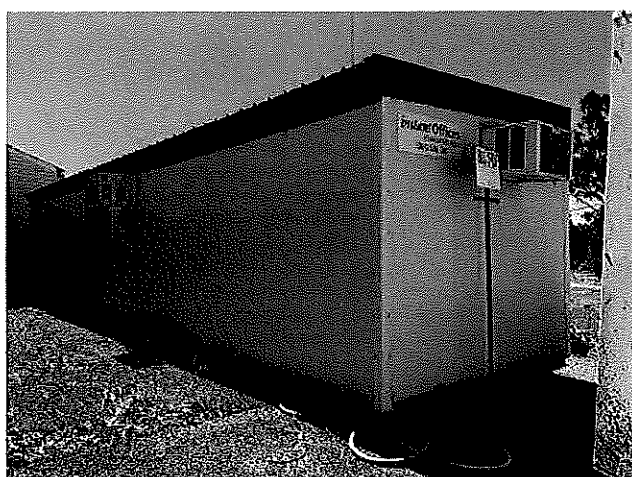
KULIN UPDATE

NOVEMBER 29TH • 2018

For Sale by Public Tender: Transportable Office Unit.

Specifications of the transportable unit:

- 12m x 3m
- 3 office layout (rough layout below)
- Reverse cycle window/wall mount airconditioning throughout
- Vinyl flooring
- Cat 6 cabling installed
- In reasonable condition.

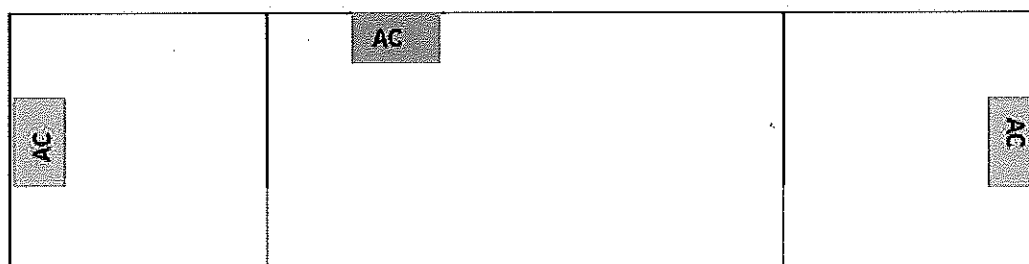


The building is located behind the Old Shire Administration Offices at 24 Johnston Street, Kulin. For further information regarding the building or to schedule an inspection please contact Cassi Vandenberg on 9881 1204.

Tenders will close on Wednesday 12th December 2018 at 12:00PM. Tenders can be received in writing or via email at dceo@kulin.wa.gov.au

No tender necessarily accepted.

Removal and relocation of the building is the responsibility of the successful tenderer. The Shire can assist with relocation of the building within the Kulin town site, billed at private works rates, to the purchaser. Delivery can be negotiated after the tender process has closed.



GENERAL COMPLIANCE CHECKLIST – NOVEMBER 2018

| Class | Task | Date | Frequency | Detail | Yes/No |
|---------------------|---|------------|-----------|---|--------------------|
| Governance | Annual Report adoption | 1/10/2018 | Annual | Give local public notice of the availability of the Annual Report as soon as practical after the Report is accepted by Council | Completed |
| Governance | Annual Report & Electors Meeting | 1/10/2018 | Annual | After the Financial Report has been audited in accordance with the LG Act, the CEO is to sign and append to the report a declaration in the form of Form 1 (Fin Mgmt Regs - C51(1)). When report is adopted - send copies to DLG, Regional Development & Health Dept. | In progress |
| Governance | Meeting Dates advertisement | 1/11/2018 | Annual | Advertise Ordinary Council and Committee (open to public) meeting dates for next 12 months | Completed |
| Governance | Remembrance Day | 11/11/2018 | Annual | Flags to be flown at half mast from 10.30am to 11.02am and then at the top of the mast for the remainder of the day. | Completed |
| Governance | Remembrance Day | 11/11/2018 | Annual | One minute's silence to be observed at 11am | Completed |
| Governance | Audit Reporting | 30/11/2018 | Annual | A Local Government is to - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under Section 7.9 is received by the local government, whichever is the latest in time. | In progress |
| Governance/SAO | Letter to new elected members | 01/11/18 | Annual | Acknowledgement of Primary Return | N/A |
| Governance/SAO | Electoral Material | 30/11/18 | Biannual | Destroy election material from election 4 years prior | N/A |
| Bushfire Governance | Bushfire Prohibited Burning Period commences | 1/11/2018 | Annual | | Completed |
| CEO | Select Panel for CEO Performance Review in December | 1/11/2018 | Probation | Report to Council meeting - to select panel | Notice provided |
| DCEO | Auditor Committee meeting with Auditor | 30/11/2018 | Annual | Organise meeting with Auditor | N/A |
| DCEO | Grants Commission | Nov | Annual | Grants Commission Statistical report due Nov | Completed 21/11/18 |
| DCEO/CSO | Annual Councillors & Staff Xmas Function | Nov | Annual | Organise Xmas party - dates, invites, bookings, catering, decorations etc. | Due 31 Jan 2019 |
| SFO | DrumMuster - Monthly Forms | 1/11/2018 | Monthly | Send in DrumMuster Forms on a monthly basis | In progress |
| SFO | Water Usage Charges | Monthly | Monthly | Review Non local water users - and issue invoices for Water Standpipe Consumption | Ongoing |
| CRC | Updating of Town Notice Board/Website | | Weekly | | In progress |
| | | | | | To be updated |

GENERAL COMPLIANCE CHECKLIST – NOVEMBER 2018

| | | | | | |
|--------------|--|-------------|-----------|---|----------------------------------|
| CRC/FRC | Seniors Xmas Party | 1/11/2018 | Annual | Prepare and advertise for annual seniors Xmas lunch - in conjunction with FRC. Ensure Councillor Representative attends | Completed Luncheon held 06/12/18 |
| WM | Road Construction & Maintenance Review | 01/11/18 | 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 |
| WM/CEO | WALGA Local Road Group project Report - | 30/11/18 | Annual | Submit WALGA Local Road project information Return due end November | Outstanding |
| WM/Oval Mtce | Waste Water Recycling Scheme water samples | | Monthly | Start-up test, beginning of month tests (no more than 4 weeks apart), keep record of residual chlorine and PH on Form | Completed |
| WM | Spray caltrop golf course | Summer rain | | As required | Not required |
| WM/CRC | Rubbish Collection | 15/11/2018 | Annual | Check rubbish pick up dates over festive season with contractor and advertise change if required | Advertised in Update |
| WM | Occupational Health Safety Review | 30/11/18 | Quarterly | Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget | Meeting held 11/12/18 |
| FRC | Monthly Stock on Hand | | Monthly | Report to DCEO | Complete |
| SPM | Swimming Pool Water Sampling | | Oct>Apr | due once a month in opening season | Complete |
| CDO | Kulin Child Care Centre Mgt Committee | 1/11/2018 | Annual | Agenda item to endorse new members onto KCCC Management Committee | N/A |