

# Notice of Meeting

Councillors: Please be advised that the next meeting of the

## **Kulin Shire Council**

will be held on **Wednesday 21 June 2017**

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

Noel Mason

Chief Executive Officer  
16 June 2017

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

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



## ORDER OF BUSINESS

- 1 **DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 **RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 **PUBLIC QUESTION TIME**
- 4 **APPLICATIONS FOR LEAVE OF ABSENCE**
- 5 **CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
  - 5.1 Shire of Kulin Ordinary Meeting – 17 May 2017
  - 5.2 Kulin Bush Races General Meeting – 10 May 2017 Attachment 1
- 6 **MATTERS REQUIRING DECISION**
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  - 6.2 Financial Reports – May 2017 Attachment 3
  - 6.3 Adoption of Percentage & Value for Reporting of Material Variances
  - 6.4 Unbudgeted Reserve Account Transfers
  - 6.5 Eastern Wheatbelt Primary Care Project Wheatbelt General Practice  
Business Support Service Shire Governance Committee - Continuation
- 7 **COMPLIANCE**
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  - 7.2 Compliance Reporting – Delegations Exercised May 2017
  - 7.3 Register of Delegations – Review Attachment 5
  - 7.4 Review of Policy Manual Attachment 6
  - 7.5 Quarterly Risk Management Report to June 2017 Attachment 7
- 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 – May 2017**

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**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 May 2017 for Council's consideration.

**BACKGROUND & COMMENT:**

Nil

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

Nil

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That May payments being cheque No's 232 - 234 (Trip Fund) 359 - 364 (Trust Fund) 1993 - 1995 (Bush Races), 36789 - 36807 (Municipal), EFT No's 12615 - 12717, DD6145.1 - DD6158.12 (Municipal), credit card payments, creditor payments, and other vouchers from the Municipal Fund totalling \$901,685.62 be passed for payment.

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 2

### **6.2 Financial Reports – May 2017**

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

**SUMMARY:**

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

**BACKGROUND & COMMENT:**

Nil

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

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

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

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

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 3

**6.3 Adoption of Percentage and Value for the Reporting of Material Variances**

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

**SUMMARY:**

Financial Management Regulations that came into effect on 1 July 2005 require the adoption of a percentage or value, calculated in accordance with *Australian Accounting Standard AASB 1031 Materiality* to be used in the statements of financial activity for reporting material variances.

**BACKGROUND & COMMENT:**

Currently the variance reported is +/- 10% and +/- \$5,000.

**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.

1. The statement is to contain the following detail:
  - a) annual budget estimates, taking into account any expenditures incurred for an additional purpose under Section 6.8(1)(b) or (c) (i.e. the revised budget);
  - b) budget estimates to the end of the month to which the statement relates;
  - c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
  - d) material variances between the comparable amounts referred to in (b) and (c) above; and
  - e) the net current assets at the end of the month to which the statement relates (ie. surplus/(deficit) position.
2. The statement of financial activity is to be accompanied by:
  - a) explanation of the composition of the net current asset of the month to which the statement relates, less committed assets and restricted assets;
  - b) an explanation of each the material variance referred to in sub regulation 1(d) above; and;
  - c) such other supporting information as is considered relevant by the local government.
3. The information in a statement of financial activity may be shown:
  - a) according to nature and type classification; or
  - b) by program; or
  - c) by business unit.
4. A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be:
  - a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - b) recorded in the minutes of the meeting at which it is presented.
5. Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the Australian Accounting Standards (AAS), to be used in statements of financial activity for reporting material variances.

**POLICY IMPLICATIONS:**

Adoption of the proposed percentage and value will become Council policy to guide the preparation of monthly statements.

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That staff report material variances of +/- 10% and +/- \$5,000, whichever is the greater, from the budget figure and report these variances by way of a supporting note to the Monthly Statement of Financial Activity for the financial year 2017/18.

**VOTING REQUIREMENTS:**

Simple majority required.

**6.4 Unbudgeted Reserve Account Transfers**

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**NAME OF APPLICANT:** DCEO  
**FILE REFERENCE:** 12.04 Budget  
**STRATEGIC REFERENCE/S:**  
**AUTHOR:** Cassi-Dee Vandenberg

**SUMMARY:**

To transfer surplus funds from our municipal account to reserve. These funds are unbudgeted and therefore need to be approved by Council.

Transfer receipts from the Wheatbelt General Practice Business Support Service Shire Governance Committee reserve held by Rural Health West to a new Reserve, thereby quarantining funds for the possible replacement of a GP in the future.

**BACKGROUND & COMMENT:**

Proposed Transfers:

Camp Kulin (New Reserve)	\$ 25,000
Fuel Facility (New Reserve)	\$ 30,000
Medical Services Reserve (New Reserve)	\$ 77,000

**Reserve Purpose**

**Camp Kulin Reserve**

To restrict funds received from grants in the 2016/17 financial year which will not be spent until 2017/18.

**Fuel Facility Reserve**

Profits from the sale of fuel will be placed in this reserve to fund the replacement of the asset in the future.

**Medical Services Reserve**

For the recruitment and employment of a General Practitioner for the Kulin/Kondinin Practice.

Note: Previous annual contributions by Shire of Kulin were held by Rural Health West. With the Committee now finishing, funds are being returned to Shire. Approx. \$77,000 will be returned to the Shire prior to the end of the financial year.

The funds will be placed on deposit with Bendigo Bank earning interest of approximately 2%.

**FINANCIAL IMPLICATIONS:**

These transfers will allow us to draw from these funds in future years rather than fund our operating budget if they remain in our carried forward surplus.

**STATUTORY AND TOWN PLANNING IMPLICATIONS:**

Nil

**RECOMMENDATION:**

That Council approve the transfer of \$132,000 to the Reserve Fund prior to the end of the financial year.

**VOTING REQUIREMENTS:**

Absolute majority required.

**6.5 Eastern Wheatbelt Primary Care Project Wheatbelt General Practice Business Support Service Shire Governance Committee (EWPCP WGPBSS Shire Governance Committee) – Continuation of Committee**

**NAME OF APPLICANT:** RoeROC Chief Executive Officers  
**FILE REFERENCE:** 09.09  
**STRATEGIC REFERENCE/S:**  
**AUTHOR:** CEO

**SUMMARY:**

RoeROC Local Government CEO's (Corrigin, Kondinin, Kulin & Narembeen) were charged with the task of considering the future composition, operations and functionality of the Eastern Wheatbelt Primary Care Project Wheatbelt General Practice Business Support Service Shire Governance Committee (EWPCP WGPBSS Shire Governance Committee), which operates on behalf of each local government with the direct support of Rural Health West (RHW). The Shire of Lake Grace is also a party to the EWPCP WGPBSS Shire Governance Committee and the MOU amongst Shires.

CEO's were asked to look at elements of the EWPCP WGPBSS Shire Governance Committee and RHW arrangement and to make recommendations. The unanimous decision of CEO's after considering the matter was to disband the EWPCP WGPBSS Shire Governance Committee, with each Shire addressing their own particular circumstances.

It is recommended that RoeROC develop a standing agenda item to discuss GP Services and that RoeROC maintain a relationship with RHW either through collective membership or at the local Shire membership level. The questions of future composition resulted following discussions at EWPCP WGPBSS Shire Governance Committee and RoeROC meetings where it was agreed that a number of the fundamental drivers for the original establishment had shifted.

**BACKGROUND & COMMENT:**

The questions of future composition resulted following discussions at EWPCP WGPBSS Shire Governance Committee and RoeROC meetings where it was agreed that a number of the fundamental drivers for the original establishment had shifted.

To recap;

- The original tender accepting First Health to be the service provider has only attracted one Shire to the service (Corrigin) and questions arise as to the validity of other Shires now joining these many years later under this tender process;
- Both Narembeen and Kondinin/Kulin have potential to keep current GP's for the mid to long term, and both have indicated they could not/would not afford the First Health option;
- Lake Grace is currently in a contract dispute with First Health over the provision of services (or not) which has the potential to lead to Court determination, therefore the likelihood of remaining Shires to enter into arrangements with First Health is even more remote;
- The contract service provider model is unlikely to be used now except by Corrigin;
- The original MOU amongst Shires (possibly signed but not endorsed by Council's) to opt for the First Health model is under question and a recent EWPCP WGPBSS Shire Governance Committee resolution allowing Kondinin/Kulin to claim locum fees further erodes the MOU validity if not intent;
- Rural Health West support is limited to operations of the Committee and little more via the EWPCP WGPBSS Shire Governance Committee in terms of the GP practices. GP's have the ability to access RHW services direct without the need for the EWPCP WGPBSS Shire Governance Committee;
- RHW support to EWPCP WGPBSS Shire Governance Committee GP practices may be "toned down" due to the involvement of First Health, even though First Health only service one GP Practice;
- The overall marketplace has shifted, with more GP's now interested in country practices.

CEO's recognised that there were options:-

1. Continue unchanged and re-write the MOU to reflect current practice;
2. Re-negotiate with RHW in relation to the nature and type of support that could be provided to the Shires and practices now each LG's GP circumstances had shifted;
3. End the relationship and operations of the EWPCP WGPBSS Shire Governance Committee and position Shires individually ready for the future likely changes in GP servicing,
4. End the collective EWPCP WGPBSS Shire Governance Committee fund and return balances to each Shire on the basis of overall contribution minus drawdown. Any shortfall in the balances to be shared equally between contributors;

5. Opt to continue the RoeROC GP conversation/relationship with RHW and have RoeROC list as a standing agenda item "GP Services".
6. That individual Shires determine the question of continued membership of RHW (\$100pa) though the CEO's view was that this would be a beneficial relationship,
7. Invite RHW and Lake Grace Shire to participate in the RoeROC Agenda discussions when it suits them.

CEO's considered that RHW provides a valuable service and that if circumstances change into the future RoeROC may again jointly consider the need to utilise RHW, but at present little additional support to the GP was generated by EWPCP WGPBSS Shire Governance Committee involvement.

To that end, a re-write of the MOU was not viewed as contributing any additional benefit to the service.

CEO's recognised that politically each Shire Council may have a political imperative to maintain the EWPCP WGPBSS Shire Governance Committee because uncertainty surrounding GP replacement can be unstable times. CEO's were of the view that these risks can be addressed by retaining greater Reserve balances to allow immediate reaction (via tender or otherwise) to the news that a GP was leaving the community. In the past, Shires were not in this position. Risk can be addressed without the need for a EWPCP WGPBSS Shire Governance Committee service.

**CONSULTATION:**  
RoeROC CEO's

**STATUTORY IMPLICATIONS:**  
Nil

**FINANCIAL IMPLICATIONS:**  
It is acknowledged that each Shire has a considerable investment in the joint EWPCP WGPBSS Shire Governance Committee fund with most having contributed \$15k per annum since inception.

Whilst each Shire has received a direct financial or reduced fee benefit (except Narembeen) under the arrangement, continued Shire investment in the joint fund at the current levels was seen as excessive. Council's should reconsider their position and may like to hold funds for future needs in Reserves.

A potential saving of \$15k pa from the annual Budget, less determined transfers to Reserves for GP recruitment purposes.

**POLICY IMPLICATIONS:**  
Nil

**COMMUNITY CONSULTATION:**  
It is acknowledged that Lake Grace Shire has not been a party to this discussion or recommendation.

**OFFICER'S RECOMMENDATION:**  
That the Shire of Kulin support RoeROC Shires and agree to;

1. End the operations of the EWPCP WGPBSS Shire Governance Committee and position individually for future changes in GP servicing;
2. End the collective EWPCP WGPBSS Shire Governance Committee fund and return balances to each Shire on the basis of overall contribution minus drawdown. Any shortfall in the balances to be shared equally between Shire contributors;
3. Consider placing all funds returned from EWPCP WGPBSS Shire Governance Committee in a new Shire Reserve Fund for the purpose of "Medical Services Support" and that Council give consideration in the 2017/2018 budget of a continued allocation to the fund to assist with future proofing the provision of medical services (current allocation \$15,000).
4. Continue the RoeROC GP conversation/relationship with RHW and have RoeROC list as a standing agenda item "GP Services".
5. Continued membership of RHW (\$100pa),
6. Invite RHW and Lake Grace Shire to participate in the RoeROC Agenda discussions when it suits them.

## 7 COMPLIANCE

### 7.1 Compliance Reporting – General & Financial Compliance – May 2017

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

#### SUMMARY:

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

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

#### BACKGROUND & COMMENT:

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

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

Prior month items not completed previously will be reported in the following month so Council remains aware of what items are still outstanding.

#### MATTERS OF NON COMPLIANCE FEBRUARY 2017 - GENERAL COMPLIANCE:

1. **Fair Value Calculations for Inclusion in accounting reporting**  
*In this year Council is required to undertake a fair value assessment for land and buildings. A Contractor has been engaged to undertake this work during June – Now completed.*

#### MATTERS OF NON COMPLIANCE – FINANCE COMPLIANCE: MARCH 2017

1. **Annual pre Budget Inspection of Roads** – Completed.  
*Works Manager and CEO completed inspection on the 1<sup>st</sup> June 2017.*
2. **Health Fees & Charges** – EHO input required – Completed

#### MATTERS OF NON COMPLIANCE APRIL 2017 – GENERAL COMPLIANCE

1. **Freedom of Information Statement** - advertise Annual Statement. Completed in June 2017.
2. **Fire Break Order/ Fire Break Notice** – Not required to be published in government gazette. Available for distribution with Rate Notices. – Completed
3. **FBT Return** – *annual return to be completed by DCEO – Completed.*
4. **Airconditioner filters clean** – all properties. *Staff memo sent - Organised for completion by building maintenance staff – still to be done.*
5. **Reticulation Controller batteries** – normally completed by D Thomas who is on leave at present – *Gardening staff will complete – still to be done.*
6. **Smoke Detector Batteries** - check - *Staff memo sent - Organised for completion of building maintenance staff when available - still to be done.*

#### MATTERS OF NON COMPLIANCE MAY 2017 – GENERAL COMPLIANCE

1. **Equal Employment Management Plan review**  
*Last review done 2011, have now listed for June 2017 work.*

#### FINANCIAL IMPLICATIONS:

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



**STATUTORY AND PLANNING IMPLICATIONS:**

Nil

**POLICY IMPLICATIONS:**

Identified as necessary – this report Nil

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

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

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 4 – General & Financial Checklist for May

## **7.2 Compliance Reporting – Delegations Exercised – May 2017**

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**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 15 June 2017.

**BACKGROUND & COMMENT:**

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

**Finance**

- Investment of Surplus Funds (DCEO)
- Agreements for the payment of debts to Council (DCEO)
- Writing Off debts to Council – Up to \$100 (CEO)
- 

**Approvals**

- Building Licenses issued (Building Officer)
- Swimming Pool Inspections completed (EHO)
- Health approvals issued or actions taken (EHO)
- Development Applications (DA's) issued (CEO)
- 

**Other Delegations**

- Fire Fighting – plant hire (CEO)
- Temporary Road Closures (Works Manager)
- Cemeteries Act – exhumations (CEO)
- Use of the Common Seal (CEO)

**COMMENT:**

The following tables outline the actions performed within the organisation relative to the delegated authority for the month and are submitted to Council for information.

**Finance**

**Investment of Surplus Funds (DCEO) - Local Government Act 1995, section 6.14**  
*Delegation exercised for May 2017.*

**Municipal funds**

At Call	1.5%	-200,000
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**Reserve Funds**

Term Deposit	2.25%	142,086
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**Agreements for the payment of debts to Council (DCEO) - Local Government Act 1995 section 6.49**

*No delegated decisions were undertaken by staff pursuant to the establishment of agreements for the payment of debts to Council.*

**Writing Off debts to Council – Up to \$100 (CEO) - Local Government Act 1995 section 6.12**

*No delegated decisions were undertaken by staff pursuant to the payment of debts for the reporting period.*

**Approvals - Building Licenses**

*No delegations for Building Licenses issued (Building Officer) - Building Act 2011, Building Code of Australia were undertaken by staff pursuant to this reporting period.*

**Swimming Pool Inspections completed (EHO)**

*No delegated decisions were undertaken by staff pursuant to the Inspection of Pools for the reporting period.*

**Health approvals issued or actions taken (EHO) - Health Act 1911, section 26**

*No delegated decisions were undertaken by staff pursuant to the issue of Health Approvals for the reporting period.*

**Development Applications (DA's) issued (CEO) – Shire of Kulin TPS2**

*No delegated decisions were undertaken by staff pursuant to Development Applications issued under the Shire of*

**Other Delegations**

**Fire Fighting – plant hire (CEO) - Local Government Act sections 5.42 and 5.44 and Bush Fires Act section 38 (3), (4) and (5).**

*No delegated decisions were undertaken by staff pursuant to the hire of firefighting plant for the reporting period.*

**Temporary Road Closures (Works Manager) - Local Government Act 1995 section 3.50**

*No delegated decisions were undertaken by staff pursuant to the temporary closure of roads for the reporting period.*

**Cemeteries Act – exhumations (CEO) - Cemeteries Act 1986 sections 6 and 59**

*No delegated decisions were undertaken by staff pursuant to exhumations for the reporting period.*

**Use of the Common Seal (CEO) - Local Government Act 1995 – Section 9.49A**

*No delegated decisions were undertaken by staff pursuant to the use of the Common Seal for the reporting period.*

**STATUTORY ENVIRONMENT:**

*Building Act 2011*

*Bushfires Act 1954*

*Cemeteries Act 1986*

*Health Act 1911, section 26*

*Health Act 1991 – s.107*

*Local Government Act 1995*

*Shire of Kulin TPS2*

*Town Planning Development Act*

*Town Planning Scheme*

*Trustees Act, Part III,*

**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 June 2017.

**VOTING REQUIREMENTS:**

Simple majority required.

### **7.3 Register of Delegations – Review**

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**RESPONSIBLE OFFICER:** CEO

**FILE REFERENCE:** 04.04

**AUTHOR:** CEO

**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

Council is required to review the Delegations Register on an annual basis. This document was last reviewed in May 2016.

Attached to the agenda is a copy of the register for adoption by Council.

**BACKGROUND & COMMENT:**

This Delegation Register June 2017 now contains all the new delegations created as a result of the review of the policy manual and the development of the Administrative Procedures and Operational Guideline Manual (APOG); therefore Council will find it a lot more extensive than in the past.

It is not the intention to capture every decision making process of the CEO and staff in the delegation register, more so those items where it could be possible for the Council to be involved in the decision. In these cases, the policy, practice or guideline creates the detail of how the decision will be taken and in those cases the Council feels comfortable with the staff making the decision and reporting back at the next meeting.

Each of the reviewed policies, practices or guidelines details where the delegation is given and to whom. The Delegation Register June 2017 captures these.

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

Nil

**POLICY IMPLICATIONS:**

Review of Delegations Register is required on an annual basis.

**COMMUNITY CONSULTATION:**

Not applicable – Council function.

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That the Delegations Register June 2017 be adopted.

**VOTING REQUIREMENTS:**

Absolute majority required.

## **7.4 Review of Policy Manual**

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**NAME OF APPLICANT:** CEO  
**RESPONSIBLE OFFICER:** CEO  
**FILE REFERENCE:** 04.04  
**AUTHOR:** CEO  
**STRATEGIC REFERENCE/S:**  
**DISCLOSURE OF INTEREST:** Nil

### **SUMMARY:**

Council is required to review the Policy Manual on an annual basis. The policy manual was last reviewed at the June 2016 Council Meeting.

Electronic copies sent out to Councillors with the Agenda and an overhead will be available at the meeting for the review.

### **BACKGROUND & COMMENT:**

The Council discussed the use and function of the Policy Manual at the May 2017 forum, when the CEO was arguing that much of the information contained in the new draft was more of an operations nature. It was decided to split the manual into purely "Policy items" and Procedures and Guidelines.

The results of this change are significant. Policy Manual now contains 23 pages of Policy, and the Administrative Procedures and Operational Guidelines (APOG) manual is up to 153 pages.

The reality of this change will be that whilst the Policy Manual will hold the majority of unchangeable fixed requirements (usually by statute) the APOG provide more flexibility in terms of what the processes used will contain. In a work sense – the day that an APOG instruction needs adjustment because it isn't workable for current needs, is the day it can be adjusted. It is intended to table all secondary documentation every 2 years; so that Councillors are familiar with what staff use to operationally manage the organisation.

It is my intention to adopt the Policy Manual now (a simple process and not too difficult) and then will place before the Council as tabled items the APOG once it is finalized and printed (one Original Copy) and then from that moment on utilise the APOG and Secondary Documents (making changes where necessary for the next 12 months).

Staff will also be undertaking training on the documents to bring to their attention the policy and APOG that applies. This is viewed as a transition period to the new items and will take some time to adjust, though noticeably looking in from the outside, not much will change.

The list of Primary and Secondary Documents that staff will use in relation to Policy (still being added to) and the Index of the APOG Manual is detailed for you information and understanding of coverage.

This ends the task that was commenced by the CEO in June 2016. The bulk of the risks associated with not having up to date Policy and Procedure documented is now addressed.

### **PRIMARY DOCUMENTS - SHIRE OF KULIN**

Shire of Kulin Policy Manual 2017 ed.  
Shire of Kulin Administrative Procedures & Operational Guidelines (APOG) Manual June 2017  
Shire of Kulin Community Strategic Plan 2017 ed.  
Shire of Kulin Corporate Business Plan 2017 ed.  
Shire of Kulin Employee Safety Manual – Policies and Procedures (ed. Nov 2016)  
Shire of Kulin Employee Induction Manual (ed. Aug 2016)

### **SECONDARY DOCUMENTS – SHIRE OF KULIN**

Shire of Kulin Workforce Plan 2017 ed.  
Shire of Kulin Asset Management Plan 2017 ed.  
Shire of Kulin Long Term Financial Plan 2017 ed.  
Shire of Kulin Bushfire Brigade Register  
Shire of Kulin Classification Guide  
Shire of Kulin Contracts and Legal Documents Register  
Shire of Kulin Complaints Register  
Shire of Kulin Corporate Style Guide  
Shire of Kulin Councillor Attendance Register  
Shire of Kulin Delegation Register June 2017

## AGENDA OF ORDINARY MEETING TO BE HELD 21 JUNE 2017

Shire of Kulin Disability Access and Inclusion Plan (DIAP) 2014-2019;  
Shire of Kulin Disclosure of Financial Interests Register  
Shire of Kulin Equal Employment Opportunity Plan (ed.2011);  
Shire of Kulin Freedom of Information Statement 2017;  
Shire of Kulin Gifts Register  
Shire of Kulin Incident Investigation Procedure 2017;  
Shire of Kulin Induction and Training Procedure 2017;  
Shire of Kulin – Kulin Aquatic Centre Operations Manual for Pool Plant, Equipment & Slide (ed. May 2014);  
Shire of Kulin Management Orders (Landholdings) & Vesting Orders Register  
Shire of Kulin Municipal Inventory of Heritage Places  
Shire of Kulin Pecuniary Interest Register  
Shire of Kulin Records Management Manual  
Shire of Kulin Safe Work Method Statements (as listed) 108, 109, 110.  
Shire of Kulin Tender Register  
Shire of Kulin Town Planning Scheme No 2 2017ed.  
Shire of Kulin Training and Development Practice (to be drafted) 2017 ed.

### Shire of Kulin APOG INDEX

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#### ADMINISTRATION

- A1 ACTING CHIEF EXECUTIVE OFFICER
- A2 AGENDA & MINUTES - DELIVERY
- A3 ANNUAL ELECTORS GENERAL MEETING
- A4 ATTENDANCE AT COUNCIL MEETINGS – VISITORS, DELEGATIONS AND PETITIONS
- A5 BUDGET PREPARATION
- A6 CASUAL HIRERS LIABILITY
- A7 COMMUNITY CONSULTATION AND COMMUNICATION
- A8 COMMUNITY ENGAGEMENT STRATEGY
- A9 COMMUNITY STRATEGIC PLANNING OUTCOMES
- A10 COMPLAINT HANDLING
- A11 COUNCIL BRANDING - USE OF
- A12 FINANCE & BUDGET CONSIDERATIONS
- A13 FEES & CHARGES - DISCOUNTS
- A14 HOUSING
- A15 INFORMATION TECHNOLOGY (IT)
- A16 IT & SOCIAL MEDIA – USE OF
- A17 KEY TO KULIN
- A18 MOBILE PHONES – USE OF
- A19 MOTOR VEHICLES
- A20 OCCUPATIONAL SAFETY & HEALTH
- A21 PROCUREMENT PURCHASING AND TENDERS
- A22 RATES - PROCEDURE FOR UNPAID RATES
- A23 REGIONAL CO-OPERATION AND SERVICES
- A24 RISK MANAGEMENT
- A25 SMOKE FREE – SHIRE WORKPLACES AND BUILDINGS

#### GOVERNANCE

- G1 FLAGS – HALF MAST - PASSING OF EX SHIRE COUNCILLORS, LOCAL RESIDENTS, STATE AND NATIONAL FUNERALS
- G2 RECOGNITION AWARDS and HONORARY SHIRE FREEMAN STATUS
- G3 REFRESHMENTS
- G4 COUNCIL MEMBERS – INDUCTION
- G5 COUNCIL MEMBERS - INITIATED REQUESTS
- G6 COUNCIL MEMBERS - TRAINING AND DEVELOPMENT
- G7 COUNCIL MEMBERS - PROVISION OF SUPPORT FOR

#### HUMAN RESOURCES

- HR1 DRUGS AND ALCOHOL
- HR2 EMPLOYMENT MEDICAL
- HR3 EMPLOYEE ASSISTANCE PROGRAM (EAP)
- HR4 EMPLOYMENT – POLICE CLEARANCE
- HR5 GENERAL – HUMAN RESOURCES PRACTICES

AGENDA OF ORDINARY MEETING TO BE HELD 21 JUNE 2017

- HR6 GRIEVANCE PROCEDURES
- HR7 INDUCTION OF NEW EMPLOYEES
- HR8 LONG SERVICE RECOGNITION
- HR9 LOSS OF DRIVERS LICENSE
- HR10 PERFORMANCE MANAGEMENT – STAFF
- HR11 PROTECTIVE CLOTHING – OUTSIDE STAFF (Permanent Employees)
- HR12 RELOCATION EXPENSES
- HR13 SECONDARY EMPLOYMENT
- HR14 STAFF UNIFORMS
- HR15 STUDY LEAVE
- HR16 SEXUAL HARASSMENT
- HR17 SUPERANNUATION
- HR18 WORKPLACE BULLYING

**COMMUNITY SERVICES**

- CS1 BUSH FIRE ADMINISTRATION
- CS2 BUSHFIRE CONTROL - FIREBREAKS & PROPERTY CLEANUP
- CS3 BUSHFIRE CONTROL - PLANT USE FOR ADJOINING SHIRES
- CS4 BUSHFIRE CONTROL- SHIRE PLANT FOR USE OF
- CS5 BUSHFIRE CONTROL - SUSTENANCE
- CS6 BUSHFIRE PROHIBITED/RESTRICTED BURNING PERIODS – CHANGES
- CS7 BUSHFIRE TRAINING ADMINISTRATION
- CS8 CAT OWNERSHIP LIMIT – CAT CONTROL
- CS9 DOG CONTROL – ATTACKS
- CS10 DOG OWNERSHIP LIMIT – DOG CONTROL
- CS11 DOMESTIC WASTE
- CS12 FOOD SAFETY COMPLIANCE & ENFORCEMENT PRACTICE
- CS13 GENERAL – COMMUNITY SERVICES PRACTICES
- CS14 SEACONTAINERS USE OF – TOWN PLANNING
- CS15 SECOND HAND DWELLINGS – USE OF – BUILDING CONTROL
- CS16 TEMPORARY ACCOMMODATION
- CS17 UNAUTHORISED STRUCTURES – BUILDING CONTROL
- CS18 FREEBAIRN ESTATE – FUND ALLOCATION
- CS19 FREEBAIRN SPORTS FOUNDATION

**WORKS**

- W1 GENERAL - WORKS PRACTICES
- W2 GRAVEL SUPPLIES
- W3 ROADS - CLEARING
- W4 ROADS - DAMAGE TO
- W5 ROADS - ROADSIDE MARKERS – MANAGEMENT OF
- W6 STORMWATER DRAINAGE
- W7 STREET TREES
- W8 STREETScape - IMPROVEMENTS
- W9 ROADSIDE BURNING

**FINANCIAL IMPLICATIONS:**

In the creation of the Policy and APOG nil.

**STATUTORY AND PLANNING IMPLICATIONS:**

Review of the Policy Manual is required on an annual basis.

**POLICY IMPLICATIONS:**

Nil, unless some changes are proposed by Council.

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That the Policy Manual June 2017 be adopted.

**VOTING REQUIREMENTS:**

Absolute majority required.

Attachment 6

*Move procedural motion to go into Audit and Risk Committee*

**7.5 Quarterly Risk Management Report to June 2017**

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**RESPONSIBLE OFFICER:** CEO

**FILE REFERENCE:** 04.04

**STRATEGIC REFERENCE/S:** Corporate Business Plan, Civic Leadership 4.1.1 a; CEO KRA 3.3 Financial Management, 3.5 Integrated Planning

**AUTHOR:** CEO

**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

Shire of Kulin Audit and Risk Committee is required to undertake a review of the Council's risk profile by the 30 June 2017, on the basis of a report prepared by the CEO.

It is intended that this report and attachment be the June Risk Report 2017. Attachment details risk items remaining which also in part appear in the Corporate Action Plan for completion.

The Shire of Kulin CEO and DCEO now report monthly compliance to the full Council focussing on general and accounting compliance.

The new compliance changes adopted since the CEO's appointment in May 2016, collectively address the Audit Regulation 17 framework for dealing with risk and reporting compliance.

**BACKGROUND & COMMENT:**

The Audit and Risk Committee is required to meet to assess compliance and risk. The Shire of Kulin currently meets quarterly (including our Audit review and hook-up with Auditors) to consider strategic and operational risks including financial and non-financial systems, compliance with legislation, regulations, policies and known best practice. Recommendations are developed and agreed with management for follow-up to ensure that they are implemented as agreed.

A Risk Register prepared by CEO N Mason in June 2017, (adopted by the Audit and Risk Committee in June) has been the basis of the compliance work undertaken in the past 6 months. It should be noted that on-going items now appear where relevant in the Compliance Calendar listing and CAP report which managers use each month for the compliance reports to Council.

The Shire had already adopted a Risk Management Framework that includes matrixes that allows for the assessment of identified risk and again this was used to select priorities.

The new processes adopted now provide a degree of certainty that risk and compliance matters are addressed.

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

The Local Government (Audit) Regulations 1996 require local government authorities to establish audit committees. The Department of Local Government amended the Audit Regulations inserting regulation 17, requiring the CEO to review and report on systems and procedures.

*Regulation 17 – CEO to review certain systems and procedures*

A new regulation 17 has been inserted and states as follows:

17 *CEO to review certain systems and procedures*

(1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –*

- (a) *risk management; and*
  - (b) *internal controls; and*
  - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

This report meets that requirement.

#### **POLICY IMPLICATIONS:**

Since June 2016 significant improvements have been made to the risk profile. Council is already aware of these items as they flowed through into the monthly meeting process, namely;

- Development of a **Compliance Calendar**;
- Establishment of a **Compliance team** (CEO, DCEO, TO, ESO, SFO) – required to meet monthly after Council meetings to plan the compliance work;
- The ESO send out **compliance actions to each** staff member;
- CEO reports compliance each month (**Compliance Items 7.1**) in Council Agenda (**General and Accounting compliance**);
- **Delegation Exercised report** where all CEO/DCEO delegations exercised for the month are reported to Council.
- The **Corporate Action Plan** (reported to Council Forum) every two months brings together information on future work. This give Council a degree of confidence that nothing is being overlooked, forgotten, avoided or misplaced when it comes to ensuring that programmes, projects, policy or legislative changes are being considered and actioned.
- CEO KRA's are reported every two months showing how agreed KRA's are being actioned.

New Policy Manual in June 2017 will assist in management of actions and will ensure actions adopted by policy are included in the Compliance calendar.

#### **STRATEGIC IMPLICATIONS:**

The Department of Local Government Operational Guidelines 2013 relating to Audit Committees suggests;

*That a Council's internal control environment includes the following components:*

- *Structure of the organisation*
- *Culture of the organisation*
- *Knowledge, skills and experience of employees*
- *Processes employed by the organisation to conduct business.*

*That the Chief Executive Officer plays a key role in the establishment and development of an effective internal control environment, as it ultimately sets the operational tone of the Council, and should reflect the ethics, integrity and values espoused by the Council.*

*An effective and transparent internal control environment would focus on the following key areas:*

- *Integrity and ethical values*
- *Management's philosophy and operating style*
- *Organisation structure*
- *Performance measures*
- *Policies and procedures*
- *Human resources policy*
- *Internal Audit function*
- *The Audit Committee.*

The role of the Audit & Risk Committee is to govern the integrity of the entity's financial information, systems of internal control, and the legal and ethical conduct of management and the employees.

Internal Control actions taken since June 2016 include;

#### **Integrity and Ethical Values**

- Code of Conduct now positioned in Policy.



### **Organisational Structure**

- Appointment of Senior Finance Officer and upgrade of role to ensure adequate support for the DCEO and the finance function;
- Refinement of the CRC Manager and Community Development Officer roles to ensure time available for broader Shire administrative activities;
- Enhancement of Technical Officers role to allow greater focus on Occupational Health and Safety plans and works road funding needs of the Shire.

### **Performance Measures**

- Development of priority Key Result Area's (KRA's) for all administrative and managerial positions – reviewed every 6 months;
- Development of 2 monthly reporting for Corporate Action Plan, detailing action to date, Council/CEO priorities, anticipated workload, strategic and risk estimates;
- Bringing together of all action items in strategic plans into one plan - the Corporate Action plan. E.g. Community Strategic Plan, Corporate Business Plan, Workforce Plan;
- Creating dot point reporting and plans for Key subject items and priorities – Staff Accommodation, Camp Kulin, Doctor Services and Old Administration Building. Resulting actions then detailed in Corporate Action Plan.

### **Policy and Procedures**

- Policy review now complete – draft for consideration June 2017;
- Administrative Procedures and Operational Guidelines (APOG) completed June 2017

### **Human Resource Policy**

- Numerous HR procedures developed for APOG June 2017

### **Internal Audit Function**

- Significant improvement as a result of the internal controls creditors
- No non-compliance matters discovered in Interim Audit May 2017
- Half yearly Budget review completed in Feb 2017 – Dept. LG queries addressed
- CEO counter signing accounts for payment. Financial statement checks each month to improve compliance and presentation;

### **The Audit and Risk Committee**

- As per Council previous instruction – met in June (risk Report) November (Auditor phone hook-up) and December (Audit 17 Regulation/Risk Report)

The Shire of Kulin is addressing its strategic aim of being compliant and operating within the law whilst minimising exposure to risk. The action taken by Staff and CEO in the past 6 months have solidified processes to ensure there will be ongoing improvement in terms of focus on compliance.

It is evident that monthly reporting has developed more of a compliance focus. Audit and Risk Committee meetings scaled back to 3 meetings per year, June and December, with the face to face or phone contact meeting with the Auditor timed to coincide with receipt of the Audit report and management letter (between mid Sept – November).

### **COMMUNITY CONSULTATION:**

Chief Executive Officer

### **WORKFORCE IMPLICATIONS:**

Nil

### **OFFICER'S RECOMMENDATION:**

That the Audit and Risk Committee recommend to Council that:-

1. Council adopt of the Shire of Kulin's Risk Management Report June 2017 (and attachment) as required by Audit Regulation 17 incorporating the Risk Register;
2. Acknowledge that this report and the monthly compliance reporting processes developed by staff satisfies the intent of Audit Regulation 17 whereby the CEO is required to report on risk management, internal controls and legislative compliance;
3. Adopt the recommendation and actions contained in the Shire of Kulin's Risk Register Report June 2017 and where appropriate remove completed risk items;
4. Risk Register recommended actions be incorporated into the monthly Corporate Action Plan for follow-up.

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 7 – Risk Register as at June 2017

*Move procedural motion to come out of Audit and Risk Committee*

**8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

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

Nil

**10 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**

## **Kulin Bush Races General Meeting**

10 May 2017

7.00PM

Kulin Hotel

**MINUTES**

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**Present:** Graeme Robertson, Brendan Savage, Janna Lockyer, Simone Lockyer, Sharyn McAdam, Fiona Jasper, Brendan Sloggett, Tom Murphy, Nick Grant, Mike Wilson, Jack Wilson, Robbie Bowey, Kate Bishop

**Apologies:** Annette Lewis, Jarren Noble, Tracey Noble, Laney Duckworth, John Munroe, Kristy Ellis, Doug Ellis, Simon Noble, Rynelle Smoker, Matt Syred and John Bowey.

**Meeting Opened:**

Chairman declared the meeting open at 7.00pm.

**Confirmation of Previous Minutes:**

Moved: Sharyn McAdam, Seconded: Janna Lockyer

That the minutes of the meeting held on Tuesday, 18<sup>th</sup> April 2017 be confirmed as a true and correct record.

**Carried 13/0**

**BUSINESS ARISING from previous Minutes:**

Nil

**FINANCE**

Nick Grant tabled financials as at 10 May 2017 presenting cheque numbers 1987 - 1992.

As at the 10 May 2017 Kulin Bush Races Cheque account balance is: \$69,136.04

As at the 10 May 2017 Kulin Bush Races Term Deposit balance is: \$100,000.00

Moved: Nick Grant, Seconded: Tom Murphy

That the financial statements for the period ending 10 May 2017 be accepted.

**Carried 13/0**

## CORRESPONDENCE

### *Inwards:*

- Email From Geoff Hutchison – as read to the Committee

### *Outwards:*

- Letters from Rynelle Smoker, to Peter Kenyon, Peter Lee and Geoff Hutchison.

Moved: Janna Lockyer, Seconded: Simone Lockyer

That the inwards correspondence be received and the outwards correspondence be endorsed.

**Carried 13/0**

## GENERAL BUSINESS

1. **Ticket prices** for kids and volunteers. Will these go up the same amount the regular gate prices have.

Moved Robbie Bowey Seconded Janna Lockyer that the ticket pricing for children 12-17 remains at \$10 and the volunteer tickets remain at \$20.

**Carried 13/0**

## ACTION PLAN

PERSON RESPONSIBLE	HEADING	DISCUSSION	DATE	ACTION/DECISION
Annie/Kulin Arts Group  Kate/Janna/Sharyn	Friday Night Markets	<ul style="list-style-type: none"> <li>• Markets will be held in the Kulin Memorial Hall Thursday through to Sunday</li> <li>• No markets to be held at the Bush Races – other ideas are being thought of for Friday evening.</li> <li>• Not using the Visitor Discovery Zone (VDZ) as it is easier to set up in the hall and leave over the duration of the 4 days.</li> <li>• The markets are directed to more artsy stalls and workshops, no commercial stalls (ie Tupperware).</li> <li>• Any advertising going forth needs to reflect these changes.</li> </ul>	10 May 17	Erin Bailey will continue to coordinate this and to keep the KBR committee informed.
Janna	Accommodation Security and Curtin Volunteers (CV's)	<ul style="list-style-type: none"> <li>• The hostel is not available this year. Needing ideas on other accommodation available for these groups.</li> <li>• Camp dates cannot be moved. Campers move out on the Friday</li> <li>• Hostel is booked for the Sunday, for the Bowls ladies. There is a carnival starting on the Monday.</li> <li>• There won't be enough time between each booking for cleaning, washing of linen and putting back on the beds.</li> <li>• Can we book the Golf/Tennis Club – yes these are available.</li> <li>• Will need more bedding and swags for this to happen.</li> <li>• Anyone have shearers quarters available?</li> <li>• Luchessi, Peter – for Curtin Volunteers</li> <li>• Luchessi, Serge – Security</li> <li>• Tent City – to come up???</li> </ul>	18 April 17  10 May 17	<p>Annette will talk to Tanya to see if there is any way we can work around each other.</p> <p>Is available if no other solution can be found.</p> <p>Robbie will follow up with these and bring back to the next meeting.</p>

Sharyn	Kondinin Art Show	<ul style="list-style-type: none"> <li>• we have our event on the same weekend as this event and here are some questions for thought.</li> <li>• How do we help them out?</li> <li>• Do we add them to the advertising?</li> <li>• Can we add a Bus Service to Kondinin?</li> <li>• Can we ask them for more ideas or if they want any help at their meeting?</li> <li>• Kulini Arts are trying to find a solution that may work for the art community, maybe a bus service.</li> </ul>	18 April 17	We need to leave it be. We can't support them without hurting our own event.
Kate Bishop	Sponsorship Packages 2017	<ul style="list-style-type: none"> <li>• Kate has compiled some changes for the 2017 packages for our sponsors. This was emailed out to the committee.</li> <li>• She wants to decrease the number of lower level sponsors and increase the number of upper level sponsors.</li> <li>• Sponsorship should be able to cover the cost of entertainment and marketing.</li> <li>• In the past sponsorship has been approximately \$60,000; this includes 'in kind' support.</li> <li>• Propose that we remove the food and drink vouchers from their packages. This is in line with the feedback received from the recent surveys.</li> <li>• From the survey it was noted that sponsors did not want to 'stand out' and be put in a special area.</li> <li>• Have ads running on the Gangells Screen of the sponsors throughout the day.</li> <li>• Near each area having banners up with who is sponsoring (ie a banner near the bands for sponsor).</li> <li>• Banner on the back of a truck being driven around the track before each race</li> </ul>	10 May 17	<p>This is not a serviced offered from KBR. Sharyn to talk to Erin and follow up.</p> <p>Keep the special area for Sponsors and the special bar service they receive.</p> <p>Remove the drinks vouchers and allow a running tab so we can send an invoice.</p> <p>Food will continue to be worked on with Tracey.</p>

Kate Bishop	Marketing	<ul style="list-style-type: none"> <li>Marketing Plan for each year – Kate has been working on a Marketing strategy outline. When this is completed it will be sent out for review and brought to next meeting.</li> </ul>	10 May 17	Kate to continue on this.
Kate Bishop	Sponsorship from other financial institutions.	<ul style="list-style-type: none"> <li>We have received a few requests from financial institutions wanting to sponsor the event in some way. We are not wanting to upset current sponsors but will see what each one has to bring to the table.</li> <li>Treat each application on merit and bring to committee if a decision is required.</li> </ul>	10 May 17	Kate will be sending out sponsorship packages soon and will see what comes back before a decision is made.
Tom Murphy	'Class Room' from Blazing Swan	<ul style="list-style-type: none"> <li>The 'class room' gifted to us from the Blazing Swan is yet to be certified by an Engineer.</li> <li>Can the ambulance use this building once certified. As a first aid post.</li> </ul>	10 May 17  10 May 17	Graeme to ask Blazing Swan to see if they have an engineer that could help us, to reduce cost. Tom to talk to Noel as risk management.
Graeme Robertson	Blazing Swan Inspection	<ul style="list-style-type: none"> <li>Track inspection is yet to occur. Waiting Blazing swan representatives to return so this can be done.</li> <li>Rob Doust has had a quick look over the grounds and they seem ok.</li> </ul>		Graeme, Brendan Savage and Mary Luchessi to do this.
Brendan Sloggett	Communication for Race Day Officials	<ul style="list-style-type: none"> <li>We require easy communication between, Office, TAB and Horses. In the past 2 way radios and mobile phones have not worked.</li> <li>Closed circuit phone system may work well.</li> <li>We would require a minimum of a base station and 3 handsets costing approximately \$300. Each handset after that would be approximately \$100, with the capability to have up to 7 handsets. A total cost is approximately \$700.</li> </ul>	April 17  10 May 17	Brendan Sloggett to look into this.
Nick Grant	Budget for 2017	<ul style="list-style-type: none"> <li>Budget is coming along for 2017; just require Tracey Noble and Jarron Noble for their sections.</li> </ul>	10 May 17	Nick to continue working on this.

Nick Grant	Website	<ul style="list-style-type: none"> <li>• Website is coming along nicely</li> <li>• Online ticketing is being added to the site.</li> <li>• We are aiming to get the site up and going by the end of June.</li> <li>• General content is going well. Page on history so a call for more information.</li> <li>• Needing any information for this years event so we can add to the page before going live. This includes but not limited to entertainment, food, kids activities and camping.</li> </ul>	10 May 17	Ongoing for all to give information to Nick.
Janna Lockyer	Name Tags	<ul style="list-style-type: none"> <li>• Get pricing on a few different companies.</li> <li>• Start asking for volunteer shifts to be filled now. This will ensure each volunteer will have a name badge and will give us an indication on numbers.</li> </ul>	10 May 17	Kate to get pricing. Sharyn and Janna to look at this.
Robbie Bowey	Alcohol	<ul style="list-style-type: none"> <li>• Tenders for alcohol have gone out to different companies. We are waiting on receiving their responses.</li> <li>• When these are all received, work with Nick on budget.</li> </ul>	10 May 17	Robbie to continue to work on this.
Fiona Jasper	Barrel Races	<ul style="list-style-type: none"> <li>• As there is no Gynkhana this year would it be possible to have Barrel Races in between Races.</li> <li>• Qualifying events to be held in the morning.</li> <li>• Finals for each category to be run after the first 3 races.</li> <li>• Entertainment Sponsor.</li> </ul>	10 May 17	Fiona to work out details and to work with Kate over prize money.
Fiona Jasper	Video of Event	<ul style="list-style-type: none"> <li>• Wanting a 3-minute video of the event that we can use in marketing at the end of this years event.</li> <li>• Do we need a professional for this or can we get a volunteer to get footage of event and people talking about it in one word.</li> </ul>	10 May 17	Janna to send out an example To be discussed at next meeting.
Sharyn McAdams	Colts Carnival Sponsorship	<ul style="list-style-type: none"> <li>• Banners, flyers, souvenirs for the weekend</li> <li>• Sim and Annie to set up a table with Bush Races Merchandise and Information</li> </ul>	10 May 17	Sim and Annie to continue with this.
Sharyn/Janna	Co-ordinators portfolios	<ul style="list-style-type: none"> <li>• Sharyn has requested that we put this out to public. Need to set a date for a separate meeting.</li> </ul>	10 May 17	Meeting set for 19 May, with Janna, Robbie, Simone, Sharyn and Nick.



Sharyn McAdams	KBR Volunteer Sundowner	<ul style="list-style-type: none"> <li>• Sharyn is chasing some ideas on this.</li> <li>• To be held before and one after the Races.</li> </ul>	10 May 17	Sharyn to continue to work on this.
Simone Lockyer	Entertainment	<ul style="list-style-type: none"> <li>• We received a quote back from John Butler Trio and it was \$50,000 to \$60,000. This is not possible to go forward with them.</li> <li>• Currently we are getting quotes on 3 other bands.</li> <li>• When we receive these quotes, it will be sent for public vote, most likely via Facebook.</li> </ul>	10 May 17	Simone to continue working on this.
Simone Lockyer	Friday Night Entertainment	<ul style="list-style-type: none"> <li>• With the Markets being moved into town, we need some Friday night entertainment.</li> <li>• We can run a Bingo session from 3-5, with low cost for set up.</li> <li>• Tin Horse Races are back with no auction, just purchase for each round of races.</li> <li>• Welcome to Country to be held after Bingo and before band (Russell and Tom) start.</li> <li>• Brendan Sloggett suggested fire twirlers and throwers from Blazing Swan. This is providing all OSH is met.</li> </ul>	10 May 17	<p>Simone to continue to work on this.</p> <p>To approach Neville Williams first and then follow up on ideas of how to make this work well.</p>

**Meeting Closed:**

There being no further business the Chairman declared the meeting closed at 9.19pm.

***Next Meeting to be held: 14 June 7.00pm Hotel***

## Shire of Kulin

EFT &amp; Chq Listing for period ended 31 May 2017

GHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
<b>TRIP</b>			
232	01/05/2017	MELINA MCBOW	\$240.00
		Trip Fund Refund Request	
233	01/05/2017	TARYN SCADDING	\$11,500.00
		Trip Fund Refund Request	
234	15/05/2017	RYAN BRANDIS	\$100.00
		Trip Fund Refund Request	
<b>TRUST</b>			
359	17/05/2017	BETTY TYLEY	\$40.00
		Housing Bond Payment - Cleaning of Unit 8 Kulinda	
360	17/05/2017	JFLAG HOLDINGS PTY LTD	\$120.00
		Housing Bond Payment - Cleaning of Unit 8 Carpets Kulinda	
361	17/05/2017	NIKAYLA HETHERINGTON	\$440.00
		Housing Bond Payment - Balance Owing	
362	18/05/2017	JFLAG HOLDINGS PTY LTD	\$140.00
		Housing Bond Payment - Cleaning of Unit 3 Carpets Kulinda	
363	25/05/2017	BETTY TYLEY	\$50.00
		Housing Bond Payment - Cleaning of Unit 3 Kulinda	
364	25/05/2017	WARRICK JONES	\$410.00
		Housing Bond Payment - Balance Owing	
<b>BUSH RACES</b>			
1993	22/05/2017	TELSTRA	\$63.73
		Phone Lines	
1994	22/05/2017	GANGELLS	\$742.50
		Fencing Materials	
1995	25/05/2017	DEPARTMENT OF RACING, GAMING AND LIQUOR	\$226.00
		Two-Up Application Fee	
<b>MUNICIPAL</b>			
EFT12615	05/05/2017	AVON WASTE	\$10,966.21
		Rubbish Service April 2017	
EFT12616	05/05/2017	AUSTRALASIAN PERFORMING RIGHT ASSO.	\$85.01
		Public Performance Licence for FRC 17/18	
EFT12617	05/05/2017	AIR LIQUIDE WA	\$20.02
		Oxygen Cylinder Rent for April 2017	
EFT12618	05/05/2017	AUSTRALIA POST	\$105.00
		Postage: Reply Paid Annual Fee	
EFT12619	05/05/2017	A & A HOLDINGS PTY LTD	\$721.90
		Parts & Repairs	
EFT12620	05/05/2017	BEST OFFICE SYSTEMS	\$1,825.37
		CRC Photocopying Fee April 2017	
EFT12621	05/05/2017	BLACKWOODS	\$942.92
		Depot Supplies	
EFT12622	05/05/2017	AXIS HIRE	\$16,060.00
		Cat Grader & Isuzu Giga Lease April 2017	
EFT12623	05/05/2017	COCA-COLA AMATIL (AUST) PTY LTD	\$1,659.20
		Bar Purchase	
EFT12624	05/05/2017	COURIER AUSTRALIA	\$358.12
		Freight	
EFT12625	05/05/2017	COMPLETE AQUATIC SERVICES PTY LTD	\$38,280.00
		Waterslide Repairs	
EFT12626	05/05/2017	LANDGATE	\$49.70
		DLL Invoices	
EFT12627	05/05/2017	ENGINE PROTECTION EQUIPMENT PTY LTD	\$42.33
		Parts & Repairs	
EFT12628	05/05/2017	FEGAN BUILDING SURVEYING	\$792.00
		Building Services	
EFT12629	05/05/2017	GANGELLS AGSOLUTIONS	\$4,670.12
		Statement March 2017	

# Shire of Kulin

EFT & Chq Listing for period ended 31 May 2017

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT12630	05/05/2017	HARRIS ZUGLIAN ELECTRICS	\$242.00
		Aquatic Centre: Replacement Pump for Chlorination System	
EFT12631	05/05/2017	JR & A HERSEY PTY LTD	\$2,805.00
		Guide Post for Kukerin Road	
EFT12632	05/05/2017	JASON SIGNMAKERS	\$1,000.45
		Signage	
EFT12633	05/05/2017	KLEENHEAT GAS	\$849.39
		Gas Purchase for April 2017	
EFT12634	05/05/2017	KULIN HOTEL/MOTEL	\$35.00
		Catering	
EFT12635	05/05/2017	KULIN IGA	\$711.24
		Statement April 2017	
EFT12636	05/05/2017	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee for April 2017	
EFT12637	05/05/2017	MCINTOSH & SON	\$23.83
		Parts & Repairs	
EFT12638	05/05/2017	URBAN AND RURAL PERSPECTIVES	\$165.09
		Town Planning Consulting Services	
EFT12639	05/05/2017	P & AF READER	\$250.00
		Gardening at Child Care Centre	
EFT12640	05/05/2017	SHIRE OF KONDININ	\$6,826.37
		Share of Medical Facilities - Jan/March 2017	
EFT12641	05/05/2017	SYRED MECHANICAL SERVICES	\$3,634.73
		Oils & Grease	
EFT12642	05/05/2017	T & R HOMES WA PTY LTD	\$95,420.04
		Staff Housing Progress Payment #4	
EFT12643	05/05/2017	OFFICEWORKS BUSINESS DIRECT	\$155.65
		Stationery	
EFT12644	05/05/2017	WESTRAC PTY LTD	\$70.40
		Repair Supply Coils for Selector Valves on Cat Grader	
EFT12645	08/05/2017	CRAFTED VINTAGE HIRE	\$150.00
		Hire of Tea Sets & Refundable Bond - FRC	
EFT12646	08/05/2017	WESTERN SHEDS & GARAGES	\$10,280.00
		Staff Housing, Shed Kits - Progress Payment #3	
EFT12647	15/05/2017	CHILD SUPPORT AGENCY	\$227.03
		Payroll Deductions	
EFT12648	15/05/2017	KULIN SOCIAL CLUB	\$190.00
		Payroll Deductions	
EFT12649	15/05/2017	KULIN SHIRE TRIP FUND	\$870.00
		Payroll Deductions	
EFT12650	15/05/2017	KULIN SHIRE TRUST FUND	\$930.00
		Payroll Deductions	
EFT12651	18/05/2017	AUSTRALIAN TAXATION OFFICE	\$52,481.00
		BAS Statement March 2017	
EFT12652	18/05/2017	ALL-WAYS FOODS	\$960.75
		Bar Purchase	
EFT12653	18/05/2017	ADVANCED TRAFFIC MANAGMENT (WA) PTY LTD	\$27,878.40
		Spotting & Barrier Marking on Centre Rd, North Lake Grace	
EFT12654	18/05/2017	APPLIANCE TESTING SUPPLIES	\$1,122.00
		Thermal Printer & Paper	
EFT12655	18/05/2017	BT EQUIPMENT P/L	\$462.11
		Parts & Repairs	
EFT12656	18/05/2017	CLUBS WA	\$50.00
		Clubs WA Associations Inc. Act DVD - FRC	
EFT12657	18/05/2017	COMPLETE AQUATIC SERVICES PTY LTD	\$31,222.13
		Waterslide Repairs - Final Payment	
EFT12658	18/05/2017	LANDGATE	\$6,606.00
		Rural UV General Revaluation 2016/2017	
EFT12659	18/05/2017	DAVES TREE SERVICE	\$3,740.00
		Various Tree Trimming	
EFT12660	18/05/2017	EXECUTIVE MEDIA PTY LTD	\$1,800.00
		Advertising, Full Page Advert in Caravanning Australia Winter	

# Shire of Kulin

EFT & Chq Listing for period ended 31 May 2017

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT12661	18/05/2017	FEGAN BUILDING SURVEYING Building Services	\$792.00
EFT12662	18/05/2017	GANGELLS AGSOLUTIONS Statement April 2017	\$11,317.70
EFT12663	18/05/2017	G & M DETERGENTS Cleaning Supplies	\$180.00
EFT12664	18/05/2017	JR & A HERSEY PTY LTD Maintenance Supplies	\$1,870.00
EFT12665	18/05/2017	HOST CATERING SUPPLIES HEAD OFFICE Catering Supplies, FRC	\$400.95
EFT12666	18/05/2017	KULIN TOY LIBRARY Annual Membership for Child Care Centre	\$50.00
EFT12667	18/05/2017	KULIN IGA Camp Kulin Statement April 2017	\$2,169.26
EFT12668	18/05/2017	KULIN TYRE SERVICE Statement April 2017	\$9,036.13
EFT12669	18/05/2017	TRINITEQ INTERNATIONAL PTY LTD IT Support, FRC	\$495.00
EFT12670	18/05/2017	MODERN TEACHING AIDS PTY LTD Various Toys & Craft Supplies, Child Care Centre	\$463.96
EFT12671	18/05/2017	A & M MEDICAL SERVICES PTY LTD Oxy-Sock Repairs - Aquatic Centre	\$103.52
EFT12672	18/05/2017	MCINTOSH & SON Depot Supplies	\$15.81
EFT12673	18/05/2017	IXOM OPERATIONS PTY LTD Chlorine Service Fee April 2017	\$81.84
EFT12674	18/05/2017	OIL TECH FUEL Distillate & Unleaded Fuel Purchase	\$42,361.48
EFT12675	18/05/2017	PARKER BLACK & FORREST Keyed Alike Cylinder - Oval	\$194.70
EFT12676	18/05/2017	PROGRESSING PRIORITY PROJECTS Second and Final Payment - Camp Kulin Charities Inc. Process	\$3,634.00
EFT12677	18/05/2017	RUDD INDUSTRIAL Depot Supplies	\$35.38
EFT12678	18/05/2017	SHIRE OF KONDININ Reimbursement Electricity Usage Allen Rocks Bore	\$165.61
EFT12679	18/05/2017	SWAN BREWERY COMPANY PTY LTD Bar Purchase	\$1,395.54
EFT12680	18/05/2017	SAFEGUARD INSURANCE SOLUTIONS PTY LTD Liability Insurance Renewal 2017/2018	\$1,828.20
EFT12681	18/05/2017	SPYKER BUSINESS SOLUTIONS IT Service Charges for April 2017	\$1,659.16
EFT12682	18/05/2017	SINGLEFILE WINES Wine Purchase	\$283.67
EFT12683	18/05/2017	OFFICEWORKS BUSINESS DIRECT Various Stationery	\$263.10
EFT12684	18/05/2017	WESTRAC PTY LTD Parts & Repairs	\$116.57
EFT12685	18/05/2017	WILSON MACHINERY Parts & Repairs	\$138.22
EFT12686	23/05/2017	TANYA DUPAGNE Contribution Toward cost of Attending National Awards	\$1,650.00
EFT12687	26/05/2017	CHILD SUPPORT AGENCY Payroll Deductions	\$227.03
EFT12688	26/05/2017	KULIN SOCIAL CLUB Payroll Deductions	\$190.00
EFT12689	26/05/2017	KULIN SHIRE TRIP FUND Payroll Deductions	\$870.00
EFT12690	26/05/2017	KULIN SHIRE TRUST FUND Payroll Deductions	\$980.00
EFT12691	26/05/2017	ALL-WAYS FOODS Cleaning Supplies	\$512.71

# Shire of Kulin

EFT & Chq Listing for period ended 31 May 2017

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT12692	26/05/2017	AXIS HIRE 2015 Cat & Isuzu Giga Lease March 2017	\$10,886.46
EFT12693	26/05/2017	COUNTRY WIDE FRIDGE LINES PTY TLD Freight on Bar Purchase April 2017	\$180.17
EFT12694	26/05/2017	TANYA DUPAGNE Camp Kulin Charities Inc. Process: Reimbursement for Police	\$52.60
EFT12695	26/05/2017	DA HOPE & BC PHILLIPS Construction of Bowling Club Maintenance Shed	\$1,650.00
EFT12696	26/05/2017	COURTNEY DEVEREUX Camp Kulin Charities Inc. Process: Reimbursement for Police	\$52.60
EFT12697	26/05/2017	ENGINE PROTECTION EQUIPMENT PTY LTD Parts & Repairs	\$819.91
EFT12698	26/05/2017	DEPARTMENT OF FIRE AND EMERGENCY SERVICES ESLB 4th QTR Contribution	\$4,267.10
EFT12699	26/05/2017	GET SMART SECURITY Supply and Install Security System at Freebairn Centre	\$6,955.00
EFT12700	26/05/2017	HARRIS ZUGLIAN ELECTRICS Staff Housing: Install Underground Consumer Mains, Meter	\$5,899.69
EFT12701	26/05/2017	KULIN HOTEL/MOTEL Accommodation for Paul Ratcliff - Get Smart Security	\$194.00
EFT12702	26/05/2017	MCINTOSH & SON Parts & Repairs	\$71.84
EFT12703	26/05/2017	ELISE MULLAN Catering for Council May Meeting	\$250.00
EFT12704	26/05/2017	BW & MJ MILLER & CO Swing Set for Child Care Centre	\$400.00
EFT12705	26/05/2017	MRS G'S CATERING Hire of Chair covers & Sashes for HI Tea	\$80.00
EFT12706	26/05/2017	KULIN NETBALL CLUB Kids Sport Contribution	\$85.00
EFT12707	26/05/2017	NEWDEGATE STOCK & TRADING CO Distillate & Unleaded Fuel Purchase	\$36,677.77
EFT12708	26/05/2017	NARROGIN PETALS & BLOOM FLORIST Anzac Wreaths	\$260.00
EFT12709	26/05/2017	ROB O'BRIEN Camp Kulin Charities Inc. Process: Reimbursement for Police	\$52.60
EFT12710	26/05/2017	RURAL HEALTH WEST Membership Renewal 2017/2018	\$100.00
EFT12711	26/05/2017	TARYN SCADDING Reimbursement for Purchase of Cot Sheets & Digital AV	\$305.50
EFT12712	26/05/2017	OFFICEWORKS BUSINESS DIRECT Various Stationery	\$116.84
EFT12713	26/05/2017	W.A. TREASURY CORPORATION Principal & Interest Repayment on Loan	\$62,724.72
EFT12714	26/05/2017	WATERSHED NEWS Advertising	\$15.00
EFT12715	26/05/2017	WAGIN EARTHMOVING Rabbit Proof Fence Road: Mulching	\$18,975.00
EFT12716	26/05/2017	WA CONTRACT RANGER SERVICES Ranger Service	\$748.00
EFT12717	30/05/2017	WUDDI CULTURAL TOURS Aboriginal Display and Welcome to Country	\$1,300.00
36789	05/05/2017	TELSTRA Hostel Bigpond Service	\$123.91
36790	05/05/2017	WATER CORPORATION Water Usage & Rates	\$233.67
36791	18/05/2017	ASHDOWN INGRAM Depot Supplies & Parts	\$691.90
36792	18/05/2017	KULIN HARDWARE & RURAL Statement April 2017	\$25,159.74
36793	18/05/2017	PETTY CASH RECOUP - PLEASE PAY CASH Petty Cash Recoup	\$492.33

# Shire of Kulin

EFT & Chq Listing for period ended 31 May 2017

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
36794	18/05/2017	TELSTRA Statement April 2017	\$1,763.21
36795	18/05/2017	WATER CORPORATION Water Rates	\$39.48
36796	18/05/2017	SYNERGY Electricity Usage	\$11,860.79
36797	23/05/2017	NICK GRANT Contribution to Removal Expenses	\$550.00
36798	26/05/2017	ASHDOWN INGRAM Parts & Repairs	\$2,949.98
36799	26/05/2017	KATE BISHOP Reimbursement: Purchase of Items for HI Tea,	\$778.46
36800	26/05/2017	JFLAG HOLDINGS PTY LTD Carpet Cleaning at Freebairn	\$1,155.00
36801	26/05/2017	PATRICIA EGAN Camp Kulin Charities Inc. Process: Reimbursement for Police	\$52.60
36802	26/05/2017	DONNA GORDIN Camp Kulin Charities Inc. Process: Reimbursement for Police	\$52.60
36803	26/05/2017	KULIN RETIREMENT HOMES INC Rent for Unit 4 & Unit 8 Kulinda Village	\$2,892.84
36804	26/05/2017	DONNA SPURGEON Camp Kulin Charities Inc. Process: Reimbursement for Police	\$52.60
36805	26/05/2017	TELSTRA Mobile Statement April 2017	\$283.85
36806	26/05/2017	SYNERGY Electricity Usage, Hostel	\$578.50
36807	30/05/2017	SHIRE OF KULIN Reconciliation Week Function: Attendance, Travel & Music	\$1,800.00
DD6145.1	07/05/2017	WA LOCAL GOVT SUPERANNUATION PLAN Superannuation Contributions	\$11,554.45
DD6145.2	07/05/2017	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE Superannuation Contributions	\$78.33
DD6145.3	07/05/2017	MLC MASTERKEY SUPERANNUATION Superannuation Contributions	\$268.15
DD6145.4	07/05/2017	BT SUPER FOR LIFE Superannuation Contributions	\$178.81
DD6145.5	07/05/2017	ESSENTIAL SUPER Superannuation Contributions	\$92.51
DD6145.6	07/05/2017	AUSTRALIAN SUPERANNUATION Superannuation Contributions	\$308.94
DD6145.7	07/05/2017	BENDIGO SUPERANNUATION PLAN Superannuation Contributions	\$373.65
DD6145.8	07/05/2017	AMP Superannuation Contributions	\$238.26
DD6145.9	07/05/2017	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND Superannuation Contributions	\$116.15
DD6158.1	21/05/2017	WA LOCAL GOVT SUPERANNUATION PLAN Superannuation Contributions	\$11,901.44
DD6158.2	21/05/2017	HSTPLUS SUPERANNUATION FUND Superannuation Contributions	\$96.70
DD6158.3	21/05/2017	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE Superannuation Contributions	\$73.43
DD6158.4	21/05/2017	MLC MASTERKEY SUPERANNUATION Superannuation Contributions	\$317.59
DD6158.5	21/05/2017	BT SUPER FOR LIFE Superannuation Contributions	\$181.66
DD6158.6	21/05/2017	ESSENTIAL SUPER Superannuation Contributions	\$156.81
DD6158.7	21/05/2017	AUSTRALIAN SUPERANNUATION Superannuation Contributions	\$320.77
DD6158.8	21/05/2017	BENDIGO SUPERANNUATION PLAN Superannuation Contributions	\$332.62

# Shire of Kulin

EFT & Chq Listing for period ended 31 May 2017

CHQ/ EFT No.	DATE	DESCRIPTION	AMOUNT
DD6158.9	21/05/2017	AMP	\$238.26
		Superannuation Contributions	
DD6145.10	07/05/2017	REST SUPERANNUATION	\$274.07
		Superannuation Contributions	
DD6145.11	07/05/2017	PRIME SUPERANNUATION	\$355.72
		Superannuation Contributions	
DD6158.10	21/05/2017	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND	\$116.15
		Superannuation Contributions	
DD6158.11	21/05/2017	REST SUPERANNUATION	\$274.07
		Superannuation Contributions	
DD6158.12	21/05/2017	PRIME SUPERANNUATION	\$361.42
		Superannuation Contributions	
<b>Sub-total: EFT &amp; Chq Payments</b>			<b>\$685,367.03</b>
Transfers to Investments (30 Day+ Deposits)			\$200,000.00
Bank Fees & Charges			\$624.22
Fuel Facility			\$392.56
CHA Loan Repayment			\$11,751.00
Direct Debits - Freebairn Recreation Centre Beverage			\$2,609.68
Other Direct Debits - Westnet			\$539.63
Ricoh Photocopier Lease			\$401.50
<b>Sub-total: Other Payments Processed</b>			<b>\$216,318.59</b>
<b>TOTAL PAYMENTS FOR MONTH ENDING 31 May 2017</b>			<b>\$901,685.62</b>



**Bendigo Business Credit Card**

Date	Transaction	Withdrawals	Payments	Balance
<b>Opening balance</b>				<b>\$1,216.59</b>
2 May 17	BETTER CHOICE ROLES, ROLEYSTONE AUS RETAIL PURCHASE 30/04 CARD NUMBER 552638XXXXXXXX194 1	PMU27 0152 728	72.68 CEO Fuel	1,289.27
9 May 17	CALTEX STAR SHOP DIA, DIANELLA AUS RETAIL PURCHASE 06/05 CARD NUMBER 552638XXXXXXXX426 1	PMU120 0152 728	49.26 DCFO fuel	1,338.53
9 May 17	BUNNINGS 317000 QPS, MELVILLE AUS RETAIL PURCHASE 05/05 CARD NUMBER 552638XXXXXXXX426 1	E107030 31	34.16 Seeding Trays	1,372.69
14 May 17	PERIODIC TFR 00074214151201 0000000000		1,216.59	156.10
19 May 17	SHIRE OF KULIN, KULI N AUS RETAIL PURCHASE 17/05 CARD NUMBER 552638XXXXXXXX194 1	EC42190 31	130.00 Key to Kulin freelinn Membership	286.10
26 May 17	Magic Hand Car W, Victoria Park AUS RETAIL PURCHASE 25/05 CARD NUMBER 552638XXXXXXXX194 1	PMU27 0152 730	199.00 MU27 Car Maintenance	485.10
27 May 17	WILSON PARKING PER08 2, PERTH AUS RETAIL PURCHASE 26/05 CARD NUMBER 552638XXXXXXXX194 1	EC42040 31	31.25 Staff Training	516.35
30 May 17	CARD FEE 2 @ \$4.00	E032100 31	8.00	524.35
<b>Transaction totals / Closing balance</b>				<b>\$524.35</b>

 AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED  
 FOR YOUR ACCOUNT.

...continued overleaf &gt;

[www.bendigobank.com.au](http://www.bendigobank.com.au)

Date Paid \_\_\_/\_\_\_/\_\_\_ Amount \$ \_\_\_\_\_

**Bendigo Business Credit Card - Payment options**

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

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

**Internet banking:** Pay your credit card using ebanking 24 hours a day, 7 days a week.  
[www.bendigobank.com.au](http://www.bendigobank.com.au)

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

**Biller code:** 342949  
**Ref:** 691211254

 Bank@Post™ Pay at any Post Office by Agency Banking Bank@Post<sup>®</sup> using your credit card.

**Bendigo Bank**
**Bendigo Business Credit Card**

 BSB number 633-000  
 Account number 691211254  
 Customer name SHIRE OF KULIN  
 Minimum payment required \$15.73  
 Closing Balance on 31 May 2017 \$524.35  
 Payment due 14 Jun 2017

Drawer	Chq No	BSB	Account No	\$	¢

Date \_\_\_\_\_ Payment amount \_\_\_\_\_



## Shire of Kulin

### MONTHLY FINANCIAL REPORT

For the period ended 31 May 2017

Presented to Ordinary Council Meeting

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**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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

	Annual Budget	YTD Budget	YTD Actual	Var.	Var.	
	\$	\$	\$	\$	%	
<b>Operating Revenues</b>						
General Purpose Funding	1,765,271	1,741,053	1,755,092	24,039	1.36%	
Governance	32,337	29,312	108,339	79,727	72.92%	▲
Law, Order and Public Safety	35,745	32,736	32,866	(370)	(1.14%)	
Health	0	0	0	0		
Education and Welfare	250,042	229,195	179,545	(49,643)	(27.65%)	▼
Housing	151,577	139,778	137,098	(1,688)	(1.23%)	
Community Amenities	82,702	81,591	87,282	5,391	6.18%	
Recreation and Culture	277,979	245,309	198,562	(46,747)	(23.54%)	▼
Transport	2,012,407	1,858,071	2,037,303	207,532	10.04%	▲
Economic Services	1,462,549	1,230,046	1,181,461	(69,185)	(5.95%)	▼
Other Property and Services	106,766	87,128	108,217	19,097	17.98%	▲
<b>Total (Excluding Rates)</b>	<b>6,177,456</b>	<b>5,675,998</b>	<b>5,844,254</b>	<b>168,255</b>		
<b>Operating Expense</b>						
General Purpose Funding	92,264	76,820	49,895	26,725	53.56%	▼
Governance	265,412	144,730	235,812	(110,822)	(43.36%)	▲
Law, Order and Public Safety	159,166	150,273	121,121	29,253	24.15%	▼
Health	131,412	102,014	39,937	12,977	14.57%	▼
Education and Welfare	304,382	273,139	205,384	73,475	35.78%	▼
Housing	254,019	226,226	222,304	3,922	1.76%	▼
Community Amenities	146,852	115,209	272,811	45,388	16.64%	▼
Recreation and Culture	1,245,640	1,161,476	1,037,618	103,860	9.92%	
Transport	3,186,200	2,893,145	2,815,401	78,744	2.72%	
Economic Services	1,785,972	1,021,035	1,091,499	139,622	10.11%	▼
Other Property and Services	54,603	609,624	57,689	548,011	950.37%	▼
<b>Total</b>	<b>7,785,752</b>	<b>7,478,423</b>	<b>6,529,259</b>	<b>949,163</b>		
<b>Funding Balance Adjustment</b>						
Add back Depreciation	2,910,077	2,657,478	2,521,690	(145,518)	(5.77%)	
Adjust (Profit)/Loss on Asset Disposal	23,159	0	34,210	34,210	100.00%	
Adjust Non-Current Asset Reclass			4,099			
Adjust Provisions and Accruals				0		
<b>Net Operating</b>	<b>1,324,935</b>	<b>885,054</b>	<b>1,875,655</b>	<b>1,006,012</b>		
<b>Capital Revenues</b>						
Proceeds from Disposal of Assets	0	0	0	0		
Proceeds from New Debentures	0	0	0	0		
Proceeds from Sale of Investments	0	0	0	0		
Proceeds from Advances	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0		
Proceeds From Sale of Assets	280,000	0	298,076	298,076		
Transfer from Reserves	650,000	504,174	650,000	(45,826)	8.33%	
<b>Total</b>	<b>830,000</b>	<b>504,174</b>	<b>848,076</b>	<b>(45,826)</b>		
<b>Capital Expenses</b>						
Land Held for Resale	0	0	0	0		
Land and Buildings	1,013,400	826,739	750,543	76,195	10.15%	▲
Plant and Equipment	940,000	605,400	913,540	(308,540)	(33.77%)	▲
Furniture and Equipment	90,000	27,500	2,638	24,802	919.29%	▼
Infrastructure Assets - Roads	1,898,948	1,523,217	1,819,345	(96,128)	(5.01%)	
Infrastructure Assets - Other	177,960	162,679	5,334	156,375	2480.58%	▼
Purchase of Investments	0	0	0	0		
Repayment of Debentures	214,552	198,699	202,421	(5,752)	(2.64%)	
Advances to Community Groups	0	0	0	0		
Transfer to Reserves	982,987	535,831	49,714	295,677	726.23%	▼
<b>Total</b>	<b>4,746,747</b>	<b>3,978,194</b>	<b>3,835,565</b>	<b>142,629</b>		
<b>Net Capital</b>	<b>3,916,747</b>	<b>3,474,020</b>	<b>2,987,489</b>	<b>96,803</b>		
<b>Total Net Operating + Capital</b>	<b>2,591,812</b>	<b>2,608,666</b>	<b>1,111,834</b>	<b>1,102,815</b>		
Rate Revenue	1,024,403	1,025,941	1,025,400	(1,541)	(0.08%)	
Opening Funding Surplus(Deficit)	718,690	1,135,130	673,449	(464,691)	(69.00%)	▼
<b>Closing Funding Surplus(Deficit)</b>	<b>(48,729)</b>	<b>356,165</b>	<b>1,387,065</b>	<b>636,583</b>		

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

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
	<b>CURRENT ASSETS</b>			
	<b>Cash at Bank</b>			
0A01101	CASH AT BANK	149,034	(127,652)	21,382
0A01102	PETTY CASH FLOAT	500	600	1,100
0A01103	TILL FLOAT	3,100	(600)	2,500
0A01104	Cash at Bank - Bush Races	18,889	77,066	95,956
0A01106	BUSH RACES - TERM DEPOSIT	143,852	852	144,704
0A01108	CASH AT BANK - FREEBAIRN CLUB	37,299	(4,313)	32,986
0A01115	CASH AT BANK - SPECIFIC GRANTS	0	0	0
0A01116	MUNICIPAL INVESTMENTS	865,817	531,457	1,397,275
	<b>Sub-total Cash at Bank</b>	<b>1,218,491</b>	<b>477,411</b>	<b>1,695,902</b>
	<b>Cash at Bank Reserves &amp; Restricted Funds</b>			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	11,561	244	11,805
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	141,476	2,987	144,463
0A01111	INSURANCE RESERVE	0	0	-
0A01112	PLANT RESERVE	470,876	9,941	480,816
0A01113	LSL & AL RESERVE	243,529	5,141	248,670
0A01114	BUILDING RESERVE	1,010,293	(534,011)	475,382
0A01117	ADMIN EQUIPMENT RESERVE	70,000	1,478	71,478
0A01118	NATURAL DISASTER RESERVE	131,558	2,777	134,336
0A01119	JOINT VENTURE HOUSING RESERVE	88,508	1,888	90,372
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	48,582	1,026	49,607
0A01125	TOWN PLANNING RESERVE	7,723	163	7,886
0A01127	Land Rebates held on deposit	0	0	-
0A01128	GENERAL PURPOSE RESERVE	0	0	-
0A01131	SANDHURST FUND - REFUNDABLE DEPOSIT ON LAND	0	0	-
	<b>Sub-total Cash at Bank Reserves &amp; Restricted Funds</b>	<b>2,224,101</b>	<b>(509,286)</b>	<b>1,714,815</b>
	<b>Sundry Debtors</b>			
0A01120	SUNDRY DEBTORS	19,935	152,264	172,199
0A01122	LOAN KULIN BUSH RACES	0	0	0
0A01150	PENSIONER REBATES ALLOWED	0	1,068	1,063
	<b>Sub-total Sundry Debtors</b>	<b>19,935</b>	<b>153,327</b>	<b>173,262</b>
	<b>Sundry Debtors - Rates</b>			
0A01121	SUNDRY DEBTORS - RATES	91,057	(10,054)	81,002
0A01126	Provision for Doubtful Debts - Rates	0	0	0
	<b>Sub-total Sundry Debtors - Rates</b>	<b>91,057</b>	<b>(10,054)</b>	<b>81,002</b>
	<b>Prepaid Assets</b>			
0A01130	PREPAID ASSETS	0	0	0
	<b>Sub-total Prepaid Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Stock on hand</b>			
0A01190	STOCK ON HAND DISTILLATE	0,946	6,809	15,756
0A01191	STOCK ON HAND FREEBAIRN	19,081	(2,385)	10,697
0A01193	STOCK ON HAND ULP	2,316	16,814	19,130
0A01192	STOCK RECEIVED CONTROL	(0)	104,806	104,606
	<b>Sub-total Stock on hand</b>	<b>24,344</b>	<b>125,844</b>	<b>150,188</b>
	<b>TOTAL CURRENT ASSETS</b>	<b>3,577,928</b>	<b>237,242</b>	<b>3,815,170</b>
	<b>Current Liabilities</b>			
0L01233	REFUNDABLE DEPOSITS - SALE OF LAND	0	0	0
0L17120	Rec Vehicle Liability to Other Shires	0	0	0
0L17150	Social Club	0	0	0
	<b>Sub-total Current Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Sundry Creditors</b>			

## STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0L01215	SUNDRY CREDITORS	(111,451)	65,113	(46,339)
0L01226	Restricted Creditors	0	0	0
	<b>Sub-total Sundry Creditors</b>	<b>(111,451)</b>	<b>65,113</b>	<b>(46,339)</b>
	<b>Accruals</b>			
0L01220	ANNUAL LEAVE ACCRUAL	(191,185)	0	(191,185)
0L01213	GENERAL CLEARING ACCOUNT	339	(44,183)	(43,764)
0L01203	MEU CLEARING ACCOUNT	0	0	0
0L01222	PAYROLL SUSPENSE ACCOUNT	(149)	(23,959)	(24,108)
0L01227	Accrued Wages	(86,313)	0	(86,313)
0L01228	Accrued Expenses	0	0	0
	<b>Sub-total Accruals</b>	<b>(277,309)</b>	<b>(68,062)</b>	<b>(345,370)</b>
	<b>LSL - Current</b>			
0L01221	LSL ACCRUAL - CURRENT	(102,619)	0	(102,619)
	<b>Sub-total LSL - Current</b>	<b>(102,619)</b>	<b>0</b>	<b>(102,619)</b>
	<b>GST Clearing Account</b>			
0A01140	GST PAID CLEARING ACCOUNT	38,973	9,685	43,658
0L01202	TAXATION CLEARING ACCOUNT	(45,204)	(22,069)	(67,273)
0L01210	GST COLLECTED CLEARING ACCOUNT	(11,492)	(18,926)	(29,818)
0A01141	FUEL TAX REBATE RECEIVABLE	3,356	(2,837)	519
0L01211	FBT SUSPENSE ACCOUNT	(1,986)	0	(1,986)
	<b>Sub-total: GST Clearing Account</b>	<b>(21,353)</b>	<b>(33,547)</b>	<b>(54,900)</b>
	<b>Loan Interest Accrual</b>			
0L01225	LOAN INTEREST ACCRUAL	0	0	0
	<b>Sub-total: Loan Interest Accrual</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Loan Commitment - Current</b>			
0L01217	LOAN LIABILITY-CURRENT	(214,552)	0	(214,552)
E091110	PRINCIPAL ON LOANS 55 & 58	0	202,421	202,421
E112200	PRINCIPAL ON SWIMMING POOL LOAN L60	0	0	0
E113800	PRINCIPAL ON LOAN 57	0	0	0
	<b>Sub-total: Loan Commitment - Current</b>	<b>(214,552)</b>	<b>202,421</b>	<b>(12,131)</b>
	<b>ESL Collection</b>			
0L01230	ESL LEVIED	(854)	(147)	(801)
0L01231	ESL CONTROL ACCOUNT	2,460	141	2,601
0L01232	ESL PENSIONER REBATE	0	71	71
	<b>Sub-total: ESL Collection</b>	<b>1,806</b>	<b>65</b>	<b>1,871</b>
	<b>Rates Paid in Advance</b>			
0L01223	EXCESS RATE RECEIPTS	(6,703)	3,474	(3,228)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	<b>Sub-total: Rates Paid in Advance</b>	<b>(6,661)</b>	<b>3,474</b>	<b>(3,186)</b>
	<b>TOTAL CURRENT LIABILITIES</b>	<b>(732,139)</b>	<b>169,464</b>	<b>(562,674)</b>
	<b>NET CURRENT ASSETS</b>	<b>2,845,789</b>	<b>406,706</b>	<b>3,252,495</b>
	<b>NON-CURRENT ASSETS</b>			
	<b>Work in Process</b>			
0A01195	WORK IN PROCESS	1,585,127	(1,585,127)	0
E042410	Office Relocation L & B	0	0	0
E042450	Office Relocation L & B	0	0	0
E091100	STAFF HOUSING CONSTRUCTION	0	0	0
E092100	RETIREMENT HOMES CONSTRUCTION (CAPITAL)	0	0	0
E092110	Joint Venture Housing Project	0	0	0
E092130	Construction of FRC Mgr House	0	0	0
E092135	CONSTRUCTION LOT 22 PRICE STREET	0	0	0
E092140	Construction Lot 40 Ellson Street	0	0	0
E092145	Construction Lot 73 Day Street	0	0	0
E106110	Residential Subdivision	0	0	0

## STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
E113920	TOWN DAM	0	0	0
E132500	HOSTEL CAPITAL	0	0	0
E132600	CARAVAN PARK CAPITAL	0	0	0
	<b>Sub-total Work in Process</b>	<b>1,585,127</b>	<b>(1,585,127)</b>	<b>0</b>
	<b>Land &amp; Buildings</b>			
0A01510	Land & Buildings	18,244,735	(6,522)	18,238,203
0A01511	Accumulated Dep'N Land & Buildings	(1,049,643)	(344,259)	(1,392,902)
0A01590	Land for Resale	1,525,000	0	1,525,000
E042410	OFFICE RELOCATION	0	1,650,657	1,650,657
E042450	OFFICE RELOCATION - KULIN	0	11,846	11,846
E091100	STAFF HOUSING CONSTRUCTION	0	0	0
E091101	STAFF HOUSING CONSTRUCTION - 3 HODGSON	0	280,615	280,615
E091102	STAFF HOUSING CONSTRUCTION - LOT 108 RANKIN	0	360,050	360,050
E122230	HOLT ROCK DEPOT UPGRADE	0	7,889	7,889
E132600	CARAVAN PARK CAPITAL	0	6,565	6,565
E116400	COMMUNITY GARDEN	0	6,104	6,104
E134500	Resource Centre Capital L & B	0	689	689
E136116	LOT 20 ON DEPOSITED PLAN 60758 (PROUD'S)	0	0	0
	<b>Sub-total Land &amp; Buildings</b>	<b>18,721,092</b>	<b>1,986,394</b>	<b>20,707,487</b>
	<b>Construction other than Buildings</b>			
0A01560	Other Than Buildings	707,184	6,532	713,716
0A01561	Accumulated Dep'N Other Buildings	(216,795)	(19,770)	(236,566)
	<b>Sub-total Construction other than Buildings</b>	<b>490,389</b>	<b>(13,239)</b>	<b>477,150</b>
	<b>Plant &amp; Equipment</b>			
0A01520	Plant & Equipment	2,474,373	(117,003)	2,357,370
0A01521	Accumulated Dep'N Plant & Equipment	(300,952)	(353,256)	(654,209)
I123299	Accumulated Dep'N Plant & Equipment	0	0	0
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	550,339	550,339
	<b>Sub-total Plant &amp; Equipment</b>	<b>2,173,421</b>	<b>80,079</b>	<b>2,253,500</b>
	<b>Furniture &amp; Equipment</b>			
0A01530	Furniture & Equipment	136,847	0	136,847
0A01531	Accumulated Dep'N Furniture & Equipment	0	(8,164)	(8,164)
E041200	Council Photos	0	0	0
E042400	Administration Equipment	0	2,698	2,698
E077100	Administration Equipment	0	0	0
E084100	Centre Capital Upgrade F & E	0	0	0
E111061	Hall Capital - F&E	0	0	0
E111063	FREEBAIRN REC CENTRE CAPITAL	0	0	0
E113900	Freebairn Rec Centre Capital F & E	0	0	0
E114300	Television Rebroadcasting	0	0	0
E117040	Pingaring Golf Club Capital	0	0	0
E123110	Capital Purchases - Furniture & Equipment	0	0	0
E130750	Camp Kulin Furniture & Equipment	0	0	0
E134505	Resource & Centre Capital F & E	0	0	0
	<b>Sub-total Furniture &amp; Equipment</b>	<b>136,847</b>	<b>(5,466)</b>	<b>131,381</b>
	<b>Motor Vehicles</b>			
0A01550	Motor Vehicles	929,990	(248,904)	681,086
E053710	SES Vehicle	0	0	0
0A01582	Regional Health Scheme Assets	0	0	0
0A01551	Accumulated Dep'N Motor Vehicle Esl	0	(94,928)	(94,928)
E142100	Community Bus Upgrade	0	0	0
E123105	Motor Vehicle Purchases	0	363,201	363,201

## STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
	<b>Sub-total Motor Vehicles</b>	<b>929,990</b>	<b>19,368</b>	<b>949,359</b>
	<b>Infrastructre</b>			
0A01570	Infrastructure Assets	84,900,391	2,151,171	87,051,562
0A01571	Accumulated Dep'n Infrastructure	(34,931,181)	(1,657,865)	(36,599,025)
0A01574	Infrastructure Assets - Roads	2,151,172	(2,151,172)	0
0A01575	Accumulated Dep'n Infrastructure Roads	0	0	0
E102050	Rubbish Tip Relocation	0	0	0
E107100	Dual Use Footpath	0	0	0
E136020	Regional Fuel Facility	0	0	0
E111065	Memorial Hall Engineer Report	0	0	0
E113600	Oval Lights Towers	0	0	0
E136045	Water Supply Infrastructure	0	200	200
E136046	Standpipe Construction	0	0	0
E113341	Bowling Greens	0	0	0
E113901	Bowling Greens	0	0	0
E117110	Playground Johnston Street	0	0	0
E117400	Sporting Club Contributions	0	0	0
E121500	Major Road Construction	0	837,111	837,111
E121550	Minor Road Construction	0	7,309	7,309
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	1,074,925	1,074,925
E121750	Blackspot Funding	0	0	0
E132444	Visitor Discovery Zone	0	0	0
E137444	Visitor Discovery Zone	0	0	0
E132700	Tourism Projects	0	0	0
	<b>Sub-total Infrastructure</b>	<b>52,120,402</b>	<b>251,680</b>	<b>52,372,082</b>
	<b>Non-current Assets - Other</b>			
0A01375	Shares - Kulin (Bendigo) Bank	5,000	0	5,000
	<b>Sub-total Non-current Assets - Other</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
	<b>TOTAL NON-CURRENT ASSETS</b>	<b>76,162,268</b>	<b>733,690</b>	<b>76,895,958</b>
	<b>NON CURRENT LIABILITIES</b>			
0L01710	LOAN LIABILITY Non Current	(1,447,957)	0	(1,447,957)
0L01715	LSL ACCRUAL - NON CURRENT	(43,416)	0	(43,416)
0L01720	Bush Races Liability	0	0	0
0A01110	Cash at Trust Bank	25,627	(5,274)	20,354
0A01109	Cash at Trip Bank	39,165	(1,235)	37,930
E001009	Homeswest Effluent Scheme Expense	0	0	0
E001016	TRUST EXPENSE - CAMP HART	0	236	236
E137100	Police Licencing Payments	0	0	0
I001001	Housing Bonds Income	0	(7,090)	(7,090)
E001001	Housing Bonds Expense	0	7,430	7,430
I001002	Rates Paid in Advance Income	0	(18,650)	(18,650)
E001008	Roadwise Committee Grant Expense	0	0	0
E001002	Rates Paid in Advance Expense	0	22,952	22,952
E001003	Kulin Pistol Club Expense	0	0	0
E001006	Tidy Towns Expense	0	0	0
E001010	Health Centre Expense	0	0	0
I001010	Health Centre Income	0	0	0
I001013	Trip Fund Income	0	(20,635)	(20,635)
I001016	TRUST INCOME - CAMP HART	0	(264)	(264)
I001014	Kulin Softball Club	0	0	0
E001013	Trip Fund Expense	0	23,010	23,010
E001014	Kulin Softball Club	0	0	0
I001018	TRUST INCOME - FRC COURT RESURFACING	0	0	0
I001019	TRUST INCOME - KULIN CRICKET CLUB	0	0	0
I001020	TRUST INCOME - ST JOHN AMBULANCE	0	0	0
I137100	Police Licencing Receipts	0	0	0
L001001	Trust Liability	(64,792)	0	(64,792)

## STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>(1,491,374)</b>	<b>480</b>	<b>(1,490,894)</b>
<b>NET ASSETS</b>		<b>77,516,683</b>	<b>1,140,877</b>	<b>78,657,560</b>
<b>ACCUMULATED RESERVES</b>				
0L01801	INSURANCE RESERVE ACCUMULATION	0	0	0
0L01802	PLANT RESERVE ACCUMULATION	470,876	9,941	480,816
0L01803	LSL & AL RESERVE ACCUMULATION	248,529	5,141	248,670
0L01804	BUILDING RESERVE ACCUMULATION	1,010,293	(534,911)	475,382
0L01805	ADMIN EQUIPMENT RESERVE	70,000	1,478	71,478
0L01807	JOINT VENTURE HOUSING RESERVE	88,503	1,868	90,372
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	48,582	1,026	49,607
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	11,561	244	11,805
0L01811	Freebairn Recreation Reserve Accumulation	141,476	2,987	144,463
0L01812	NATURAL DISASTER RESERVE	131,558	2,777	134,336
0L01813	GENERAL PURPOSE RESERVE ACCUMULATION	0	0	0
0L01814	TOWN PLANNING RESERVE ACCUMULATION	7,723	163	7,886
<b>TOTAL ACCUMULATED RESERVES</b>		<b>2,224,101</b>	<b>(509,286)</b>	<b>1,714,815</b>
<b>ACCUMULATED SURPLUS</b>				
0A01600	ASSET REVALUATION - INFRASTRUCTURE	21,711,519	0	21,711,519
0A01601	ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT	1,192,820	0	1,192,820
0L01800	ACCUMULATED SURPLUS	40,342,921	0	40,342,921
I042510	TRANSFER FROM ADMIN EQUIP RESERVE	0	0	0
I042515	Transfer from LSL & AL Reserve	0	0	0
I042520	TRANSFER FROM INSURANCE RESERVE	0	0	0
I091510	Transfer from Building Reserve	0	550,000	550,000
I092520	TRANSFER FROM GENERAL PURPOSE RESERVE	0	0	0
I092510	TRANSFER FROM JOINT VENTURE HOUSING RESERVE	0	0	0
I103510	TRANSFER FROM DEEP SEWAGE RESERVE	0	0	0
I106300	TRANSFER FROM TOWN PLANNING RESERVE	0	0	0
I113910	TRANSFER FROM FREEBAIRN RECREATION CENTRE RESERVE	0	0	0
I119110	TRANSFER FROM FREEBAIRN SPORTSPERSON SCHOLARSHIP	0	0	0
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	0	0	0
I143510	TRANSFER FROM LSL & AL RESERVE	0	0	0
I144510	Transfer from Plant Reserve	0	0	0
0A01602	ASSET REVALUATION - LAND & BUILDINGS	12,045,322	0	12,045,322
E042510	Transfer to Admin Equip Reserve	0	(1,478)	(1,478)
E042520	TRANSFER TO INSURANCE RESERVE	0	0	0
E091510	Transfer to Building Reserve	0	(15,089)	(15,089)
E092520	TRANSFER TO GENERAL PURPOSE RESERVE	0	0	0
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	0	(1,868)	(1,868)
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERV	0	(1,026)	(1,026)
E106105	TRANSFER TO TOWN PLANNING RESERVE	0	(163)	(163)
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	0	(2,987)	(2,987)
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RE	0	(244)	(244)
E121510	Transfer to Road Replacement Reserve	0	0	0
E122300	TRANSFER TO NATURAL DISASTER RESERVE	0	(2,777)	(2,777)
E144510	Transfer to Plant Reserve	0	(9,941)	(9,941)
E143510	Transfer to LSL & AL Reserve	0	(5,141)	(5,141)
<b>TOTAL ACCUMULATED SURPLUS</b>		<b>75,292,583</b>	<b>509,286</b>	<b>75,801,869</b>
Net Change in Assets Resulting from Operations				(1,140,876)
<b>TOTAL EQUITY</b>		<b>77,516,683</b>	<b>(0)</b>	<b>78,657,559</b>



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

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
<b>GENERAL PURPOSE FUNDING</b>							
<b>Rates</b>							
1030001	General Rate - GRV	181,859	181,859	181,859	0		
1030101	General Rate - UV	1,716,471	1,716,471	1,716,951	(520)	0%	
1030105	Interim Rates - GRWUV	600	451	0			
1030131	Minimum Rates - GRV	9,778	9,778	9,778	0	0%	
1030133	Minimum Rates - UV	6,516	6,516	6,516	0	0%	
1030140	Interest on Instalments	1,000	919	1,315	402	44%	
1030141	PENALTY INTEREST	8,000	7,826	10,476	3,150	43%	
1030142	Admin Charge for Instalments	700	638	763	125	20%	
1030150	EX GRATIA RATES	21,277	21,277	21,277	0	0%	
1030160	Information & Search Fees	1,900	1,188	897	(291)	-24%	
1030170	LEGAL FEES RECOVERED	0	0	2,183	2,183		
	<b>Total Revenue</b>	<b>1,947,403</b>	<b>1,946,419</b>	<b>1,951,018</b>	<b>5,050</b>		
E030100	Discount Allowed on Rates	81,000	81,000	80,276	725	-1%	
E030110	RATES WRITTEN OFF	81,000	28,419	29,708	(1,295)	6%	
E030130	TITLE SEARCHES	500	451	0,000	(5,156)	1365%	
E030140	Valuation Expenses	7,600	5,825	638	6,240	-91%	
E030150	Printing & Stationary	500	500	1	499	-100%	
E030999	General Admin Allocated	41,823	37,755	25,830	11,955	-32%	
	<b>Total Expenditure</b>	<b>161,723</b>	<b>155,024</b>	<b>149,055</b>	<b>11,969</b>		
	<b>Sub-total Rates</b>	<b>(1,785,680)</b>	<b>(1,791,395)</b>	<b>(1,807,983)</b>	<b>17,019</b>		
<b>General Purpose Grants</b>							
1031100	Grants Commission	1,686,888	1,686,888	1,687,877	989	0%	
	<b>Total Revenue</b>	<b>1,686,888</b>	<b>1,686,888</b>	<b>1,687,877</b>	<b>989</b>		
E031100	Grants Return	0	0	0	0		
E031999	General Admin Allocated	0	0	49	(49)		
	<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>(49)</b>		
	<b>Sub-total General Purpose Grants</b>	<b>(1,686,888)</b>	<b>(1,686,888)</b>	<b>(1,687,820)</b>	<b>940</b>		
<b>General Financing</b>							
1032100	Interest on Municipal	25,000	23,819	20,868	(2,047)	-9%	
1032110	INTEREST ON PLANT RESERVE	9,937	4,458	4,941	5,473	122%	Timing, should meet full budget by year end
1032120	Interest on LSL & AL Reserve	4,822	2,211	5,141	2,830	122%	
1032130	Interest on Building Reserve	13,135	9,537	10,093	5,492	57%	Timing, should meet full budget by year end
1032140	Interest on Admin Equip Reserv	1,300	695	1,976	813	122%	
1032145	Interest on Insurance Reserve	0	0	0	0		
1032150	Interest on Freebairn Recreation Centre Reserve	2,683	1,341	2,967	1,646	123%	
1032160	Interest on Joint Venture Reserve	1,879	839	1,068	1,029	123%	
1032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	542	271	1,026	755	278%	
1032180	INTEREST ON NATURAL DISASTER RESERVE	2,441	1,220	2,777	1,557	128%	
1032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	679	339	444	(95)	-28%	
1032190	INTEREST ON TOWN PLANNING RESERVE	273	136	163	27	20%	
1032195	INTEREST ON GENERAL PURPOSE RESERVE	0	0	0	0		
	<b>Total Revenue</b>	<b>67,383</b>	<b>44,100</b>	<b>61,580</b>	<b>17,453</b>		
E032100	BANK CHARGES	3,150	2,882	3,078	(196)	7%	
E032150	Interest	500	276	339	(64)	23%	
E032999	General Admin Allocated	30,393	27,952	13,358	14,495	-52%	Expenditure which is allocated through activity based costing is lower than budgeted for this time of the year. All admin allocations are lower than is expected and a variance will be shown for each code throughout the financial statements
	<b>Total Expenditure</b>	<b>33,843</b>	<b>31,009</b>	<b>16,773</b>	<b>14,236</b>		
	<b>Sub-total General Financing</b>	<b>(33,540)</b>	<b>(13,091)</b>	<b>(44,807)</b>	<b>31,689</b>		
	<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b>(8,506,108)</b>	<b>(3,491,374)</b>	<b>(3,540,598)</b>	<b>49,647</b>		
<b>GOVERNANCE</b>							
<b>Members of Council</b>							
1041041	NOMINATION FEES RECEIVED	0	0	0	0		
1041045	Reimbursements	9,600	6,900	2,348	(6,452)	-73%	Fewer Councillors no longer using Council phone concessions, reimbursements for the cost are lower and so is the expenditure (see E041085)
1041050	REBATES RECEIVED	0	0	0	0		
	<b>Total Revenue</b>	<b>9,600</b>	<b>6,900</b>	<b>2,348</b>	<b>(6,452)</b>		
E041020	MEMBERS TRAVELLING	7,266	3,538	4,089	(436)	12%	
E041030	CONFERENCE EXPENSES	13,450	15,450	6,009	4,641	-35%	
E041040	Election Expenses	0	0	0	0		
E041041	Nomination Refunds	0	0	0	0		
E041050	SITTING FEES	24,000	12,000	21,350	(8,350)	78%	Timing
E041060	PRESIDENTIAL ALLOWANCE	5,000	5,000	3,350	1,650	-33%	
E041070	DRESS SHIRTS FOR COUNCILLORS	600	0	0	0		
E041075	FBT EXPENSE	5,500	5,500	7,944	(2,444)		
E041085	TELEPHONE	1,500	6,000	2,812	5,988	-68%	As above with reimbursements
E041110	REFRESHMENTS & GOODWILL	17,060	16,891	18,770	(139)	1%	

## STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
E041111	MEAL ENTERTAINMENT	3,000	2,750	2,221	529	-19%	
E041120	ENTERTAINMENT SUBJECT TO FBT	0	0	0	0		
E041150	INSURANCES	1,983	1,982	3,390	(1,408)	71%	
E041160	Subscriptions & Donations	21,143	20,605	17,651	3,154	-15%	
E041161	Printing & Stationery	2,000	1,828	182	1,644	-90%	
E041185	Advertising	500	481	157	294	-65%	
E041180	Chamber Maintenance	6,909	7,667	2,409	5,478	-69%	
E041190	FACILITATORS	0	0	0	0		
E041220	ATO PENALTY AND INTEREST	0	0	0	0		
E041270	Community Contributions	16,800	16,400	9,549	6,856	-45%	
E041298	Depreciation	0	0	0	0		
E041999	General Admin Allocated	74,570	68,354	49,846	21,508	-31%	Expenditure which is allocated through activity based costing is lower than budgeted for this time of the year. All admin allocations are lower than is expected and a variance will be shown for each code throughout the financial statements
	<b>Total Expenditure</b>	<b>210,972</b>	<b>183,469</b>	<b>145,505</b>	<b>37,964</b>		
	<b>Sub-total Members of Council</b>	<b>201,372</b>	<b>174,869</b>	<b>143,157</b>	<b>31,512</b>		
	<b>General Administration</b>						
							Reimbursement from the Dept of Human Services for an employee's paid parental leave was received to this account. We have also paid the employees leave, this particular leave was not budgeted for so this unbudgeted receipt will be used to pay for the unbudgeted expense.
I042040	Sundry Income	0	0	46,166	46,166		
I042045	REIMBURSEMENTS	1,000	1,650	2,680	1,030	62%	
I042046	CONTRIBUTION TO VEHICLES	4,014	3,874	4,191	517	14%	
I042050	STAFF RENT ADMIN	0	0	2,397	2,397		It was expected that the trade for both the CEO and DCEO vehicle would net more profit than has been realised. This is a non-cash transaction and does not affect the budget.
I042287	PROFIT ON SALE OF ASSET	14,813	13,574	69	(13,506)	-99%	
I042390	Traineeship	0	0	0	0		
I042391	REIMBURSEMENTS - INSURANCE	2,000	1,828	50,000	48,104	2689%	Insurance reimbursement for the shed fire has been received here. Permanent variance. Will be spent replacing shed and all equipment which was stored inside.
I042440	PHOTOCOPIING & PRINTING	100	89	599	481	547%	
	<b>Total Revenue</b>	<b>22,727</b>	<b>20,812</b>	<b>106,992</b>	<b>86,180</b>		
							Contingency for casual staff has not been utilised. In addition to this we have budgeted \$15,000 for the use of long service leave which staff have not taken. It is expected that throughout the remainder of the year a portion of this lsl will be taken.
E042010	SALARIES	578,000	529,826	490,647	44,179	-8%	
E042015	Admin Long Service Leave	0	0	2,878	(2,878)		
E042020	SUPERANNUATION	73,750	67,595	69,619	(1,718)	3%	
E042025	Administration Sundries	200	176	0	176	-100%	
E042030	INSURANCE	35,162	35,162	26,148	9,014	-26%	Permanent variance, allocated different to budget but overall insurance expense is right on budget.
E042035	STAFF UNIFORMS	3,700	5,389	3,959	(567)	17%	
E042040	STAFF TRAINING	7,800	7,150	2,885	4,265	-60%	
E042041	CONFERENCES	7,999	7,293	3,957	3,426	-47%	
E042042	MEETING EXPENSES	3,768	3,419	88	3,375	-98%	
E042045	RELOCATION COSTS	0	0	690	(550)		Some work is still to be completed, the major contributing factor is the kitchen replacement in the CEO house. After receiving quotes early in April it is looking like there will be an overspend on this budget.
E042048	STAFF HOUSING	63,292	56,014	41,516	16,499	-28%	
E042047	Depreciation CEO Housing	4,613	4,224	4,222	2	0%	
E042048	Depreciation DCEO Housing	4,613	4,224	4,222	2	0%	
E042049	CEO UTILITIES	4,855	4,594	2,398	2,161	-47%	This is a permanent overspend, most of the cost relates to staff wages and overheads. The overspend on materials is \$1,500
E042050	OFFICE MAINTENANCE	5,100	4,664	13,968	(9,294)	199%	
E042060	MEMBERSHIPS & SUBSCRIPTIONS	2,990	2,729	402	2,246	-82%	
E042070	Printing and Stationery	12,000	11,000	11,686	(686)	6%	
E042076	FBT EXPENSE	1,500	1,375	0	1,375	-100%	
E042080	TELEPHONE	10,298	9,436	7,032	2,405	-25%	
E042089	Postage and Freight	3,608	3,300	4,988	(785)	24%	
E042100	ADVERTISING	3,000	2,750	5,264	(2,504)	91%	
E042110	Office Equipment Maintenance	809	726	0	728	-100%	
E042115	Bad Debts Expense	1,000	912	1,736	(823)	90%	
E042120	Cleaning	8,800	8,076	13,948	(4,870)	62%	
E042130	Computer Maintenance	27,731	27,266	23,389	3,870	-14%	
E042135	IT Support	29,000	30,250	24,297	5,653	-19%	
E042140	Staff Amenities	2,400	2,200	1,088	1,112	-51%	
E042180	OTHER EXPENSES	500	451	154	297	-66%	Most of this budget will be spent late in this financial year.
E042170	CONTRACT EMPLOYMENT	91,000	74,250	22,032	62,218	-70%	
E042190	UTILITIES	11,926	10,366	5,051	5,509	-52%	
E042190	KEY TO KULIN	2,000	2,750	2,326	614	-22%	
E042200	Audit Fees	19,000	16,500	11,200	5,300	-32%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
E042297	LOSS ON SALE OF ASSET	4,016	4,411	1,380	3,031	-69%	The administration building was not capitalised until December 2016. Depreciation for the year will be slightly less than budgeted.
E042298	Office Depreciation	46,244	41,470	12,113	29,357	-71%	
E042999	General Admin Allocated	(1,111,418)	(1,019,799)	(697,975)	(320,625)	-31%	
	<b>Total Expenditure</b>	<b>(47,306)</b>	<b>(38,678)</b>	<b>110,107</b>	<b>(148,788)</b>		
	<b>Sub-total General Administration</b>	<b>(70,035)</b>	<b>(59,491)</b>	<b>3,116</b>	<b>(62,607)</b>		
	<b>TOTAL GOVERNANCE</b>	<b>131,337</b>	<b>115,178</b>	<b>146,273</b>	<b>(81,095)</b>		
	<b>LAW,ORDER &amp; PUBLIC SAFETY</b>						
	<b>Fire Prevention</b>						
I051100	FIRE CONTRIBUTIONS	0	0	0	0		
I051105	SALE OF FIRE MAPS	0	0	0	0		
I051200	PROJECT FUNDING	0	0	0	0		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
E051040	OFFICE EXPENSES	1,600	1,376	1,829	(454)	33%	
E051050	FIRE INSURANCE	13,003	11,871	13,589	(1,587)	13%	
E051055	Protective Clothing	3,000	2,750	3,207	(557)	20%	
E051060	Communication Maintenance	645	683	0	583	-100%	
E051070	Sundry Fire Prevention Costs	2,900	2,640	2,789	(149)	6%	
E051080	FIRE PREVENTION - RANGER	4,000	3,658	0	3,683	-100%	
E051298	Depreciation	64,196	69,643	46,844	3,799	-8%	
E051700	Plant Operation Costs	1,100	990	0	985	-100%	
E051999	General Admin Allocated	12,696	11,339	7,884	3,655	-32%	
	<b>Total Expenditure</b>	<b>91,900</b>	<b>85,154</b>	<b>75,196</b>	<b>9,958</b>		
	<b>Sub-total Fire Protection</b>	<b>91,900</b>	<b>85,154</b>	<b>75,196</b>	<b>9,958</b>		
	<b>Animal Control</b>						
I052100	GRANT INCOME	0	0	0	0		
I052410	Contributions	0	0	0	0		
I052400	FINES AND PENALTIES	179	154	1,170	1,016	660%	
I052430	CAT REGISTRATION FEE INCOME	600	451	213	(239)		
I052420	DOG REGISTRATION FEES	1,000	313	2,191	1,278	140%	
	<b>Total Revenue</b>	<b>1,678</b>	<b>1,518</b>	<b>3,574</b>	<b>2,056</b>		
E052010	Dog Control Costs	7,400	6,787	8,476	(1,688)	25%	
E052020	CAT CONTROL COSTS	21,400	19,602	12,566	7,036	-36%	
E052040	Pest Control	0	0	1,623	(1,623)		
E052999	General Admin Allocated	4,637	4,246	2,927	1,319	-31%	
	<b>Total Expenditure</b>	<b>33,437</b>	<b>30,635</b>	<b>25,590</b>	<b>5,045</b>		
	<b>Sub-total Animal Control</b>	<b>31,782</b>	<b>29,117</b>	<b>22,017</b>	<b>7,100</b>		
	<b>Other Law &amp; Order</b>						
I053010	ESL Bush Fires Allocation	23,650	27,082	14,775	(12,307)	-45%	This income has been coded to the account below. Overall we are below budget as the first instalment of this grant was paid in June 2016. 1st instalment of this grant paid June 16, will receive one quarter's instalment less than what was budgeted
I053020	ESL SES Allocation	620	473	10,018	9,545	2018%	
I053030	ESL ADMINISTRATION	4,000	3,663	4,000	337	9%	
I053610	Government Grants	0	0	0	0		
	<b>Total Revenue</b>	<b>34,070</b>	<b>31,218</b>	<b>28,793</b>	<b>(2,426)</b>		
E053010	ESL BUSH FIRE BRIGADES	12,500	11,284	9,123	8,141	-72%	It is expected that some of the cost of repairing the ceiling and replacing insulation will be coded to this account. The remainder of this cost will be paid next year and the work will also be completed next year.
E053020	ESL SES UNIT	600	550	818	282	-42%	
E053030	SES EMERGENCIES	7,020	7,249	1,294	6,955	-82%	
E053051	EMERGENCY BUILDING MAINTENANCE	4,305	3,916	4,605	(689)	18%	
E053060	Law & Order Other	200	176	0	176	-100%	
E053298	Depreciation	3,600	3,701	8,719	(18)	0%	
E053700	Plant Operation Costs	800	844	950	(136)	17%	
E053999	General Admin Allocated	3,099	1,814	1,924	590	-31%	
	<b>Total Expenditure</b>	<b>37,824</b>	<b>34,584</b>	<b>20,334</b>	<b>14,250</b>		
	<b>Sub-total Other Law &amp; Order</b>	<b>3,754</b>	<b>3,366</b>	<b>(8,459)</b>	<b>11,825</b>		
	<b>TOTAL LAW,ORDER &amp; PUBLIC SAFETY</b>	<b>127,417</b>	<b>117,637</b>	<b>88,754</b>	<b>28,883</b>		
	<b>HEALTH</b>						
	<b>Preventative Services</b>						
I074410	OTHER LICENSES	0	0	0	0		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
E074040	GROUP/REGIONAL SCHEME	30,000	27,500	30,150	(5,650)	21%	This will be a permanent overspend as Shire of Corrigin included invoices relating to the 15/16 financial year. These expenses were not expected but must be paid regardless.
E074100	OTHER EXPENDITURE	1,000	913	0	913		
E074999	General Admin Allocated	3,411	3,324	2,160	964	-31%	
	<b>Total Expenditure</b>	<b>34,411</b>	<b>31,537</b>	<b>35,310</b>	<b>(3,773)</b>		
	<b>Sub-total Other Law &amp; Order</b>	<b>34,411</b>	<b>31,537</b>	<b>35,310</b>	<b>3,773</b>		

## STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
<b>Mosquito Control</b>							
E075020	Mosquito Control	3,208	2,916	760	2,166	-74%	
E075999	General Admin Allocated	2,098	1,914	1,323	588	-31%	
	<b>Total Expenditure</b>	<b>5,294</b>	<b>4,829</b>	<b>2,076</b>	<b>2,753</b>		
	<b>Sub-total Other Mosquito Control</b>	<b>5,294</b>	<b>4,829</b>	<b>2,076</b>	<b>2,753</b>		
<b>Analytical Expenses</b>							
E076020	ANALYTICAL EXPENSES	850	770	435	335	-43%	
E076999	General Admin Allocated	2,099	1,914	1,324	590	-31%	
	<b>Total Expenditure</b>	<b>2,949</b>	<b>2,684</b>	<b>1,759</b>	<b>925</b>		
	<b>Sub-total Other Analytical Expenses</b>	<b>2,949</b>	<b>2,684</b>	<b>1,759</b>	<b>925</b>		
<b>Medical Centre</b>							
I074100	OTHER INCOME	0	0	0	0		
I077080	REIMBURSEMENTS & GRANTS	0	0	0	0		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
E077010	COMMUNITY NURSES	1,000	919	0	913	-100%	We have included a contribution to the dr (Jupiter) as well as our portion of the cost of first health dr recruitment. We have not yet had to utilise the first health allotment and at this point in time have not had to subsidise to current dr replacement.
E077020	MEDICAL CENTRE	61,650	66,672	46,369	10,203	-18%	
E077030	AMBULANCE SERVICES	1,000	946	460	466	-51%	
E077298	Depreciation	0	0	0	0		
E077999	General Admin Allocated	4,644	4,433	3,063	1,370	-31%	
	<b>Total Expenditure</b>	<b>68,754</b>	<b>62,964</b>	<b>49,899</b>	<b>13,071</b>		
	<b>Sub-total Medical Centre</b>	<b>68,754</b>	<b>62,964</b>	<b>49,899</b>	<b>13,071</b>		
	<b>TOTAL HEALTH</b>	<b>111,408</b>	<b>102,014</b>	<b>88,037</b>	<b>20,522</b>		
<b>EDUCATION &amp; WELFARE</b>							
<b>Education</b>							
I080100	REIMBURSEMENT FROM SCHOOL	2,494	2,277	0	(2,277)	-100%	
	<b>Total Revenue</b>	<b>2,494</b>	<b>2,277</b>	<b>0</b>	<b>(2,277)</b>		
E080100	Contribution to School	11,200	10,241	1,607	8,634	-84%	Mostly wages
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	Donations	1,000	919	50	969	-95%	
E080130	KULIN DHS PROMOTION	2,600	1,820	0	1,826	-100%	
E080999	General Admin Allocated	3,099	1,914	1,324	590	-31%	
	<b>Total Expenditures</b>	<b>16,299</b>	<b>14,894</b>	<b>2,980</b>	<b>11,914</b>		
	<b>Sub-total Education</b>	<b>13,815</b>	<b>12,617</b>	<b>2,980</b>	<b>9,637</b>		
<b>Community Aged Care</b>							
E082280	MINOR WELFARE EXPENDITURE	5,500	5,038	0	5,038		
E082999	General Admin Allocated	4,637	4,296	2,927	1,319	-31%	
	<b>Total Expenditure</b>	<b>10,137</b>	<b>9,284</b>	<b>2,927</b>	<b>6,357</b>		
	<b>Sub-total Community Aged Care</b>	<b>10,137</b>	<b>9,284</b>	<b>2,927</b>	<b>6,357</b>		
<b>Other Welfare</b>							
E083100	Care Group Donations	4,000	3,653	1,429	2,234	-61%	
E083999	General Admin Allocated	9,995	9,162	6,260	2,872	-31%	
	<b>Total Expenditure</b>	<b>13,995</b>	<b>12,815</b>	<b>7,709</b>	<b>5,106</b>		
	<b>Sub-total Other Welfare</b>	<b>13,995</b>	<b>12,815</b>	<b>7,709</b>	<b>5,106</b>		
<b>Child Care Services</b>							
I084010	Fees & Charges	151,420	120,461	120,911	450	0%	
I084020	Family & Childrens Grant	31,660	50,105	56,970	5,285	11%	
I084030	TRAINEESHIPS	1,500	1,375	1,600	125	9%	
I084040	FUNDRAISING - GST	3,000	2,750	116	(2,632)	-96%	
I084041	FUNDRAISING - GST FREE	0	0	282	282		
I084050	SPECIAL PROJECTS	0	0	0	0		
I084055	OTHER INCOME	1,000	913	1,094	451	49%	
I084100	Various Grants	55,970	51,304	0	(51,304)	-100%	A lotteries grant of \$50,000 was budgeted for but will not be received. \$50k in expenditure will also be dropped as a result of the unsuccessful grant application.
I084060	Staff Rent & Utility Reimbursement	0	0	0	0		
	<b>Total Revenue</b>	<b>247,590</b>	<b>226,908</b>	<b>179,545</b>	<b>(47,363)</b>		
E084010	Salaries	175,417	160,796	121,500	39,299	-24%	Higher than expected attendance fees has resulted in more favourable ratios for staff. Contingency staff have not been utilised.
E084011	Salaries - Bulking Maintenance	3,000	2,750	1,975	775	-28%	
E084012	SALARIES - GARDENING	3,500	3,201	1,717	1,484	-46%	
E084013	SUPERANNUATION	12,958	11,859	13,904	(2,125)	18%	
E084014	CLEANING SALARIES	3,205	7,513	7,697	(84)	1%	
E084016	Insurance - Workers Comp	4,077	3,799	8,693	(1,04)	3%	
E084020	ACCREDITATION	590	495	1,434	(939)	180%	
E084025	Advert/Printing/Promotion	200	176	0	176	-100%	
E084030	Computer Exp	2,000	1,826	0	1,826	-100%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E084035	EQUIPMENT UPGRADES	3,000	2,750	3,614	(864)	31%	
E084040	ELECTRICITY/GAS/WATER	4,000	3,663	3,722	(59)	2%	
E084045	Gardening	500	491	651	(200)	44%	
E084050	Insurance	1,787	1,828	1,787	(159)	10%	
E084055	Subscriptions	1,000	913	95	818	-90%	
E084080	BUILDING LEASE	600	650	648	1	0%	
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationary	1,000	913	1,650	(737)	81%	
E084070	REPAIRS & MAINTENANCE	3,000	2,780	3,078	(928)	12%	
E084075	STAFF EXPENSES	8,500	7,700	3,020	4,768	-61%	
E084080	TELEPHONE	1,200	1,100	1,021	79	-7%	
E084085	Sundry & Other	1,500	1,375	1,032	283	-21%	
E084086	FUNDRAISING	1,000	913	242	671	-74%	
E084090	Consumables	2,000	1,828	1,732	94	-5%	
E084095	CLEANING CONSUMABLES	3,000	2,750	1,633	1,117	-41%	
E084150	SPECIAL PROJECTS	0	0	128	(128)		
E084298	Depreciation	0	0	1,875	(1,875)		
E084999	General Admin Allocated	21,958	23,119	13,807	6,312	-31%	
	<b>Total Expenditure</b>	<b>263,952</b>	<b>241,846</b>	<b>191,747</b>	<b>50,099</b>		
	<b>Sub-total Child Care Services</b>	<b>16,384</b>	<b>14,938</b>	<b>12,203</b>	<b>2,735</b>		
	<b>TOTAL EDUCATION &amp; WELFARE</b>	<b>54,341</b>	<b>49,654</b>	<b>25,819</b>	<b>23,835</b>		
	<b>HOUSING</b>						
	<b>Housing - Other</b>						
I092100	RENTAL - OTHER HOUSING	492	461	0	(451)	-100%	
I092110	Rental - GEHA Housing	80,203	74,074	72,075	(1,999)	-3%	
I092130	RENTAL - COMMUNITY BANK HOUSE	17,908	16,401	11,700	(4,701)	-29%	
I092150	RENTAL - JOINT VENTURE	64,203	47,860	48,124	274	1%	
I092391	Reimbursements - General	0	0	5,189	5,189		
	<b>Total Revenue</b>	<b>151,408</b>	<b>138,776</b>	<b>137,088</b>	<b>(1,688)</b>		
E092020	INTEREST ON HOUSING LOANS 65 & 68	51,815	28,868	67,617	(28,860)	101%	First payment for the Treasury Loan was budgeted to be paid in December but payment was not made until January. The final payment for the year will be paid in June
E092050	OTHER HOUSING MAINTENANCE	12,913	11,809	11,207	566	-5%	
E092055	GENERAL MAINTENANCE	7,800	7,160	427	6,723	-94%	
E092060	KULIN RETIREMENT HOMES	19,540	17,968	12,224	5,884	-32%	
E092148	GEHA HOUSING - COSTS	47,229	43,252	38,971	6,281	-15%	Some work at our JV units is yet to be completed. Replacement of flyscreens and an airconditioner at Mrs Owens unit. This work has been organised. In addition to this the Pool Managers housing costs were budgeted to this account but have been costed to the pool sub program.
E092150	JOINT VENTURE HOUSING - COSTS	52,977	47,827	52,993	(5,066)	11%	
E092160	Depreciation - Joint Venture	20,000	18,857	19,890	(753)	4%	Underspend on budget, will be reflected in budgeted revenue, as can be seen in I092130 above.
E092170	COMMUNITY BANK HOUSE COSTS	15,185	13,860	8,226	6,834	-41%	
E092180	Depreciation Community Bank Hs	5,000	4,579	4,599	(19)	0%	
E092298	Depreciation	27,221	24,048	15,670	8,978	-56%	
E092999	General Admin Allocated	8,460	7,773	2,931	4,846	-62%	
	<b>Total Expenditure</b>	<b>267,512</b>	<b>228,226</b>	<b>222,304</b>	<b>3,922</b>		
	<b>Sub-total Housing - Other</b>	<b>116,104</b>	<b>87,450</b>	<b>85,216</b>	<b>2,234</b>		
	<b>TOTAL HOUSING</b>	<b>116,104</b>	<b>87,450</b>	<b>85,216</b>	<b>2,234</b>		
	<b>COMMUNITY AMENITIES</b>						
	<b>Sanitation - Household Refuse</b>						
I101400	CHARGES - REFUSE REMOVAL	67,205	66,858	67,460	592	1%	
	<b>Total Revenue</b>	<b>67,205</b>	<b>66,858</b>	<b>67,460</b>	<b>592</b>		
E101020	DOMESTIC REFUSE COLLECTION	84,278	85,405	81,092	5,313	-6%	
E101021	DUDININ REFUSE COLLECTION	4,562	7,149	4,123	3,720	-47%	
E101022	PINGARING REFUSE COLLECTION	4,710	4,812	4,506	(194)	5%	
E101030	REFUSE SITE MAINTENANCE	37,261	34,122	32,340	1,762	-5%	
E101040	ROEROO	15,000	13,780	12,878	772	-8%	
E101050	Recycling Depot	780	715	1,979	(1,258)	176%	
E101298	Depreciation	1,940	1,771	1,780	(9)	1%	
E101999	General Admin Allocated	4,637	4,246	2,927	1,319	-31%	
	<b>Total Expenditure</b>	<b>167,167</b>	<b>153,194</b>	<b>141,719</b>	<b>11,445</b>		
	<b>Sub-total Sanitation - Household Refuse</b>	<b>99,962</b>	<b>86,296</b>	<b>74,259</b>	<b>12,037</b>		
	<b>Sanitation - Other</b>						
I102030	Drum Muster Reimbursement	3,000	3,750	1,000	(850)	-31%	
I102050	Grants - Transfer Station	0	0	0	0		
I102410	CHARGES - REFUSE REMOVAL	3,897	9,697	14,398	4,389	44%	
I102420	Sale of Bins	400	530	0	(363)	-100%	
	<b>Total Revenue</b>	<b>13,297</b>	<b>13,010</b>	<b>16,195</b>	<b>3,185</b>		
E102020	Commercial Refuse Collection	62,608	48,298	43,497	4,771	-10%	
E102030	Drum Muster	3,450	3,168	2,197	981	-31%	
E102298	Depreciation	5,791	5,632	6,414	(1,112)	21%	
E102420	PURCHASE OF BINS	400	530	308	54	-15%	
E102999	General Admin Allocated	4,637	4,246	2,927	1,319	-31%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var %	Explanation of variances
		\$	\$	\$	\$	%	
	<b>Total Expenditure</b>	<b>66,955</b>	<b>61,947</b>	<b>55,333</b>	<b>6,014</b>		
	<b>Sub-total Sanitation - Other</b>	<b>53,658</b>	<b>48,337</b>	<b>39,138</b>	<b>9,199</b>		
	<b>Sewage</b>						
E103005	Deep Sewerage Contract	0	0	0	0		
E103440	Septic Tank Assessment Fees	0	0	236	236		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>236</b>	<b>236</b>		
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	265	(265)		
E103999	General Admin Allocated	2,099	1,914	1,328	589	-31%	
	<b>Total Expenditure</b>	<b>2,099</b>	<b>1,914</b>	<b>1,610</b>	<b>304</b>		
	<b>Sub-total Sewage</b>	<b>2,099</b>	<b>1,914</b>	<b>1,374</b>	<b>540</b>		
	<b>Urban Stormwater Drainage</b>						
E104010	Urban Stormwater Drainage	2,300	2,090	4,334	(2,244)	107%	
E104999	General Admin Allocated	2,945	2,695	477	2,218	-82%	
	<b>Total Expenditure</b>	<b>5,245</b>	<b>4,785</b>	<b>4,811</b>	<b>(26)</b>		
	<b>Sub-total Urban Stormwater Drainage</b>	<b>5,245</b>	<b>4,785</b>	<b>4,811</b>	<b>(26)</b>		
	<b>Protection of Environment</b>						
H05200	Grant Income	0	0	0	0		
H05220	Income Other	0	0	1,667	1,667		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>1,667</b>	<b>1,667</b>		
E105061	Reinstatement of Gravel Pits	4,960	4,185	3,045	1,410	-32%	
E105100	Landcare	0	0	0	0		
E105200	TREE PLANTING - WATER CATCHMENT OFFSET	4,000	4,300	0	4,369	-100%	
E105999	General Admin Allocated	2,099	1,914	330	1,575	-82%	
	<b>Total Expenditure</b>	<b>11,759</b>	<b>10,758</b>	<b>3,384</b>	<b>7,374</b>		
	<b>Sub-total Protection of Environment</b>	<b>11,759</b>	<b>10,758</b>	<b>1,717</b>	<b>9,041</b>		
	<b>Town Planning</b>						
H06110	Planning Approvals	1,000	913	627	(286)	-31%	
H06100	Sale of Rural Lots	0	0	0	0		
	<b>Total Revenue</b>	<b>1,000</b>	<b>913</b>	<b>627</b>	<b>(286)</b>		
E106020	Town Planning Advice	7,000	6,415	8,959	(2,480)	39%	
E106030	Town Planning Other	5,943	6,516	1,787	3,731	-68%	
E106040	INTEREST ON SUBDIVISION LOAN 59	0	0	0	0		
E106297	Loss on Sale of Asset	0	0	0	0		
E108999	General Admin Allocated	9,652	8,544	8,077	2,767	-31%	
	<b>Total Expenditure</b>	<b>22,595</b>	<b>20,775</b>	<b>16,757</b>	<b>4,818</b>		
	<b>Sub-total Town Planning</b>	<b>21,595</b>	<b>19,862</b>	<b>16,130</b>	<b>3,732</b>		
	<b>Other Community Amenities</b>						
H07010	Public Toilets Kulin	0	0	0	0		
H07400	Charges - Cemetery Fees	1,200	1,100	1,095	(4)	0%	
H07420	GRANT COMMUNITY GARDEN	0	0	0	0		
H07060	WAR MEMORIAL GRANT	0	0	0	0		
H07410	CONTRIBUTION TO CEMETERIES	0	0	0	0		
	<b>Total Revenue</b>	<b>1,200</b>	<b>1,100</b>	<b>1,096</b>	<b>(4)</b>		
E107031	KULIN CEMETERY	11,971	10,120	5,762	4,358	-43%	
E107032	DUDININ CEMETERY	2,080	1,892	1,804	88	-5%	
E107033	Pingaring Cemetery	1,580	1,441	0	1,441	-100%	
E107050	PUBLIC CONVENIENCES	15,111	13,691	17,546	(3,657)	26%	
E107051	Public Notice Boards	1,400	1,265	0	1,265	-100%	
E107052	PUBLIC CONVENIENCES DUDININ	5,729	5,238	1,299	3,233	-62%	
E107063	PUBLIC CONVENIENCES PINGARING	9,387	8,639	1,759	6,777	-79%	Pingaring Progress Association to invoice the Shire for cleaning conveniences. Has yet to occur.
E107060	WAR MEMORIAL	5,200	4,741	3,892	1,139	-24%	
E107296	Depreciation	10,052	9,195	10,450	(1,254)	14%	
E107999	General Admin Allocated	9,293	9,152	8,273	2,879	-31%	
	<b>Total Expenditure</b>	<b>71,541</b>	<b>65,466</b>	<b>49,196</b>	<b>16,270</b>		
	<b>Sub-total Other Community Amenities</b>	<b>70,341</b>	<b>64,368</b>	<b>48,100</b>	<b>16,268</b>		
	<b>TOTAL COMMUNITY AMMENITIES</b>	<b>264,661</b>	<b>236,318</b>	<b>185,529</b>	<b>50,789</b>		
	<b>RECREATION &amp; CULTURE</b>						
	<b>Sports Facilities - Various</b>						
H113334	GRANTS - SPORTING PROJECTS	0	0	0	0		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
E110298	Depreciation	60,856	55,319	54,705	614	-1%	
E110999	General Admin Allocated	0,225	5,875	4,112	1,961	-31%	
E113331	BOWLING GREENS	346	495	1,421	(926)	187%	Expenditure on materials is right on budget however wages (and overheads) are lower than budgeted. Time allocated to the oval is being spent elsewhere, this will result in overspend in other areas (eg E113334). Overall wages are under budget.
E113332	OVAL	111,361	102,047	47,686	54,361	-53%	
E113333	GOLF TENNIS PAVILION	12,851	11,770	17,331	(5,561)	47%	

## STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
E11334	Golf Course	7,760	7,095	11,999	(4,904)	69%	See above
E11370	Plant Operation Costs	1,000	913	3,369	(2,442)	287%	
	<b>Total Expenditure</b>	<b>200,405</b>	<b>183,612</b>	<b>140,608</b>	<b>43,004</b>		
	<b>Sub-total Sports Facilities - Various</b>	<b>200,405</b>	<b>183,612</b>	<b>140,608</b>	<b>43,004</b>		
	<b>Public Halls</b>						
E111021	MEMORIAL HALL DONATIONS/GRANTS	1,468	0	0	0		
E111022	RENTAL FROM MEMORIAL HALL	0	0	1,557	1,557		
	<b>Total Revenue</b>	<b>1,468</b>	<b>0</b>	<b>1,557</b>	<b>1,557</b>		
E111021	MEMORIAL HALL	12,475	11,396	9,269	8,131	-71%	Timing differences
E111031	PINGARING HALL	12,730	11,638	2,368	9,272	-80%	Timing differences
E111032	DUDININ HALL	6,210	5,676	2,870	2,906	-49%	
E111033	JITARNING HALL	270	242	441	(199)	82%	
E111298	Depreciation	34,425	31,598	31,440	108	0%	
E111999	General Admin Allocated	6,323	5,873	4,112	1,861	-31%	
	<b>Total Expenditure</b>	<b>72,636</b>	<b>66,473</b>	<b>44,494</b>	<b>21,979</b>		
	<b>Sub-total Public Halls</b>	<b>71,168</b>	<b>66,473</b>	<b>42,937</b>	<b>23,536</b>		
	<b>Swimming Pools</b>						
H12100	GRANT FOR SWIMMING POOL	0	0	0	0		
H12360	Government Grants	30,000	32,000	32,000	0	0%	
H12405	Pool Admission - Adults	6,000	5,500	8,184	624	11%	
H12410	Pool Admission - Children	4,800	4,400	4,009	(391)	-9%	
H12450	Pool Side Income	14,000	14,000	13,402	(598)	-4%	
H12480	SEASON PASS	3,250	4,807	9,077	4,070	85%	
H12485	SWIM SCHOOL INCOME	0	0	0	0		
H12491	REIMBURSEMENTS	600	550	0	(550)	-100%	
H12600	EVENTS	2,000	1,825	1,231	(695)	-33%	
H12610	PROGRAMMING	0	0	0	0		
H12510	STAFF RENT	1,553	1,419	0	(1,419)	-100%	
	<b>Total Revenue</b>	<b>64,203</b>	<b>64,502</b>	<b>85,643</b>	<b>1,141</b>		
E112021	SALARIES	52,000	52,000	50,288	(4,288)	8%	
E112022	Superannuation	4,560	4,180	5,129	(949)	23%	
E112023	CHEMICALS	7,960	7,259	3,002	3,536	-49%	
E112024	ELECTRICITY	23,500	20,761	21,658	(857)	3%	
E112025	WATER	16,500	9,625	9,618	7	0%	
E112026	MAINTENANCE	120,450	110,407	104,031	6,376	-6%	Major expenditure is yet to be completed. The significant expenditure relating to slide repairs will not be undertaken until April/May
E112027	INSURANCE	12,970	12,366	12,459	(1)	0%	
E112028	OTHER MINOR EXPENDITURE	3,450	3,146	2,530	616	-20%	This has been budgeted for in program 9 (housing) E092150. There is an underspend on that account and an overspend here, will look to transfer some of the budget from E092150 to this account during the review
E112029	STAFF HOUSING	0	0	10,444	(10,444)		
E112030	TELEPHONE	1,000	513	357	576	-63%	
E112035	SWIMMING POOL RECREATIONAL EQUIPMENT	0	0	0	0		
E112040	INTEREST ON SWIMMING POOL LOAN 60	0	0	0	0		
E112298	Depreciation	89,272	81,829	81,643	186	0%	
E112600	EVENTS	2,000	1,826	182	1,644	-90%	
E112610	PROGRAMMING	0	0	0	0		
E112999	General Admin Allocated	1,286	10,340	7,112	3,223	-31%	
	<b>Total Expenditure</b>	<b>348,890</b>	<b>325,173</b>	<b>325,549</b>	<b>(376)</b>		
	<b>Sub-total Swimming Pools</b>	<b>284,687</b>	<b>260,671</b>	<b>259,906</b>	<b>765</b>		
	<b>Freebairn Recreation Centre</b>						
H13100	Memberships - Adult	9,500	8,701	11,345	2,645	30%	
H13110	Memberships - Children	700	699	473	(165)	-26%	
H13120	Memberships - Social	1,500	1,378	1,627	252	18%	
H13130	MEMBERSHIPS - SHORT TERM	0	0	0	0		
H13140	Bank Charges recouped	1,000	913	211	(702)	-77%	
H13150	EVENTS	5,000	4,576	15,052	10,481	229%	Ticket sales for the winter ball, the costs for the event were coded to E113315 below which also shows a large overspend
H13200	Sponsorships	0	0	0	0		
H13270	REIMBURSEMENT	0	0	0	0		
H13277	STAFF RENTAL	0	0	0	0		
H13300	Hire - Indoor Courts	1,500	1,376	285	(1,089)	-79%	
H13320	Hire - Kitchen	4,500	4,125	3,599	(527)	-13%	
H13330	DONATIONS FOR FREEBAIRN REC CENTRE	1,500	1,376	0	(1,376)	-100%	
H13338	COMMUNITY CONTRIBUTIONS - SPECIFIC	(2,000)	(1,060)	12,262	1,267	12%	
H13338	Hire - Equipment	0	0	0	0		
H13350	Hire - Golf Course	0	0	38	38		
H13380	Hire - Golf/Tennis Pavilion	0	0	312	312		
H13390	Hire - Function Rooms	1,500	1,376	672	(703)	-51%	
H13393	GYMNASIUM INCOME	1,200	1,100	0	(1,100)	-100%	
H13420	RAFFLE INCOME	0	0	0	0		
H13440	Grant CSRFF Bowling Greens	0	0	0	0		
H13394	Pool Table Income	0	0	0	0		
H13395	Catering Income	4,000	3,863	2,860	(803)	-22%	
H13400	Bingo Sales	500	451	0	(451)	-100%	
H13410	SUNDRY DONATIONS	0	0	0	0		

## STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		£	£	£	£	%	
I113500	BAR SALES	140,000	128,228	74,789	(65,557)	-42%	Lower than expected sales but also lower than expected sales margin. There is an underspend in bar purchases (E113500).
I113501	INTERNAL BAR SALES	5,600	5,038	1,620	(3,418)	-68%	
I113502	EFTPOS CASHOUT	0	0	0	0		
I113505	Canteen Sales	3,000	2,750	1,651	(869)	-32%	
I113510	Reimbursements	2,500	2,288	2,499	211	9%	
I113590	MISC INCOME	0	0	185	185		
	<b>Total Revenue</b>	<b>195,400</b>	<b>179,069</b>	<b>129,683</b>	<b>(49,386)</b>		
E113080	Advertising and Promotion	2,000	1,825	45	1,781	-98%	Slight underspend on budget expected.
E113100	BANK CHARGES	1,000	813	286	848	-71%	
E113104	Catering Costs	7,000	6,413	2,626	3,787	-59%	
E113107	Committee Costs	200	170	48	128	-73%	
E113110	Bingo Costs	600	550	500	41	-7%	
E113120	Cleaning Supplies	6,000	5,600	3,483	2,017	-37%	
E113130	IT MAINTENANCE	3,500	3,201	3,705	(504)	18%	
E113137	Dam Expenses	0	0	0	0		
E113140	Depreciation- Freebairn Centre	0	0	1,309	(1,309)		
E113180	ELECTRICITY	30,000	27,500	18,129	9,371	-34%	
E113190	FREIGHT - NON-BAR	100	89	34	54	-61%	
E113210	GAS SUPPLIES	6,200	6,775	1,571	4,404	-76%	
E113218	Minor Equipment	500	451	19,257	(17,806)	3948%	
E113200	Gardening Supplies	0	0	0	0		
E113220	INSURANCE	18,621	18,029	22,222	(3,602)	19%	
E113230	INTEREST ON LOAN 57	0	0	0	0		
E113240	LICENCING COSTS	2,620	2,398	1,552	1,036	-43%	
E113243	Kitchen Consumables	1,000	813	696	318	-35%	
E113247	GRANTS / PROJECTS	0	0	104	(104)		
E113250	Printing,Stationery and Post	2,400	2,200	2,039	(465)	21%	
E113280	Pool Costs	200	175	175	1	-1%	
E113270	REPAIRS AND MAINTENANCE	81,870	53,705	84,541	2,164	-4%	Painting of the facility
E113272	Security Costs	480	407	630	107	-28%	
E113280	Superannuation	7,070	7,039	2,453	4,576	-65%	
E113285	STAFF TRAINING	5,000	4,875	188	4,408	-96%	
E113290	TELEPHONE	3,700	3,268	3,271	117	-3%	
E113295	UNIFORMS	1,100	1,001	833	198	-20%	
E113298	Depreciation	195,265	194,402	118,901	5,201	-4%	
E113300	Wages - Centre Manager	16,791	14,485	17,250	(2,795)	19%	
E113305	WAGES - BAR ADMIN (MANAGER)	0	0	0	0		
E113310	Wages - Bar Staff Casuals	34,000	31,159	23,533	7,570	-24%	
E113315	EVENTS	6,000	4,678	16,014	(10,436)	228%	Winter ball
E113320	WAGES - CLEANER	22,872	20,225	19,492	1,063	-5%	
E113325	WAGES - GYM CLASSES ETC.	0	0	0	0		
E113330	OTHER COSTS	400	383	812	(549)	151%	
E113335	KIDSPORT	4,800	4,400	175	4,225	-96%	
E113350	WORKERS COMPENSATION	4,816	4,257	9,043	614	-14%	
E113410	Sundry Equipment Purchases	1,000	813	376	535	-59%	
E113499	INTERNAL BAR PURCHASES	5,500	5,038	495	4,543	-90%	
E113500	Bar Purchases	62,000	27,683	47,210	453	-1%	
E113501	Ice and Sundry Supplies	1,000	813	249	664	-73%	
E113502	FREIGHT ON BAR PURCHASES	2,400	2,200	1,911	289	-13%	
E113505	Canteen Purchases	500	451	0	451	-100%	
E113510	Bar Glassware	500	451	58	383	-87%	
E113540	STOCK WRITTEN OFF	600	550	0	550	-100%	
E113999	General Admin Allocated	10,221	9,284	6,432	2,962	-32%	
	<b>Total Expenditure</b>	<b>458,480</b>	<b>421,650</b>	<b>394,564</b>	<b>27,088</b>		
	<b>Sub-total Freebairn Recreation Centre</b>	<b>263,080</b>	<b>242,591</b>	<b>264,881</b>	<b>(22,290)</b>		
	<b>Television Re-broadcasting</b>						
I114310	Television Charges	1,600	1,650	1,410	(240)	-15%	
	<b>Total Revenue</b>	<b>1,600</b>	<b>1,650</b>	<b>1,410</b>	<b>(240)</b>		
E114280	EQUIPMENT MAINTENANCE	0	0	39	(39)		
E114290	CONT TO VARLEY RADIO	2,000	1,826	1,421	405	-22%	
E114298	Depreciation	1,624	1,631	0	1,661	-100%	
E114999	General Admin Allocated	2,898	2,651	4,818	838	-32%	
	<b>Total Expenditure</b>	<b>6,723</b>	<b>6,138</b>	<b>3,276</b>	<b>2,862</b>		
	<b>Sub-total Television Re-broadcasting</b>	<b>4,923</b>	<b>4,488</b>	<b>1,865</b>	<b>2,823</b>		
	<b>Other Culture</b>						
I116300	Grant - Railway Station	0	0	0	0		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
E116100	KULIN MUSEUM	150	182	177	(45)	34%	
E116110	KULIN MUSEUM SOCIETY GRANT	0	0	0	0		
E116200	HERITAGE	0	0	3,100	(3,100)		
E118300	Railway Station Maintenance	3,500	3,289	65	3,224	-98%	
E118999	General Admin Allocated	2,098	1,914	1,324	590	-31%	
	<b>Total Expenditure</b>	<b>5,848</b>	<b>5,335</b>	<b>4,865</b>	<b>670</b>		



STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
	<b>Sub-total Other Culture</b>	<b>5,849</b>	<b>5,335</b>	<b>4,665</b>	<b>670</b>		
	<b>Other Sport &amp; Recreation</b>						
I117050	STORM WATER REUSE SCHEME	0	0	0	0		
I117056	OTHER SPORTING CLUBS	0	0	0	0		
I117440	CONTRIBUTIONS & REIMBURSEMENTS	0	0	0	0		
I117430	Kulin Squash Courts	100	55	0	(88)	-100%	
	<b>Total Revenue</b>	<b>100</b>	<b>55</b>	<b>0</b>	<b>(88)</b>		
E117020	HOSTEL	0	0	0	0		
E117010	Wages	0	0	0	0		
E117029	OFFICE GARDENS	14,500	13,265	15,106	(1,840)	14%	
E117030	PUBLIC PARKS GDNS & RESERVES	56,280	53,363	55,137	(1,754)	3%	
E117031	RESERVES - OTHER	8,500	16,051	17,106	(155)	1%	
E117042	KULIN SQUASH COURTS	100	69	314	(226)	257%	
E117050	STORM WATER REUSE SCHEME	0	0	881	(881)		
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	900	829	1,154	(329)	40%	
E117054	Dudinlin Tennis Club	1,925	1,771	2,122	(351)	20%	
E117056	OTHER SPORTING CLUBS	2,000	1,826	0	1,826	-100%	
E117059	SKATE PARK & PLAYGROUND	1,940	1,760	652	1,208	-69%	
E117298	Depreciation	23,280	21,940	21,090	(550)	3%	
E117500	VARLEY DISTRICT CONTRIBUTIONS	2,000	1,826	0	1,826	-100%	
E117520	Pingaring Golf Club	1,445	1,309	1,255	54	-4%	
E117999	General Admin Allocated	14,180	12,977	8,073	4,072	-31%	
	<b>Total Expenditure</b>	<b>138,990</b>	<b>127,292</b>	<b>124,493</b>	<b>2,799</b>		
	<b>Sub-total Other Sport &amp; Recreation</b>	<b>138,890</b>	<b>127,204</b>	<b>124,493</b>	<b>2,711</b>		
	<b>Recreation Co-ordinator</b>						
I118112	Kulin Junior Sports Camp	0	0	0	0		
I118070	STAFF RENTAL	0	0	269	269		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>269</b>	<b>269</b>		
E118010	Wages	29,970	31,967	19,970	1,997	-9%	
E118020	Superannuation	2,164	2,002	0	2,002	-100%	
E118120	Clinics / Special Programs	2,000	1,826	0	1,826	-100%	
	<b>Total Expenditure</b>	<b>28,154</b>	<b>25,795</b>	<b>19,970</b>	<b>5,825</b>		
	<b>Sub-total Recreation Co-ordinator</b>	<b>28,154</b>	<b>25,795</b>	<b>19,701</b>	<b>5,825</b>		
	<b>TOTAL RECREATION &amp; CULTURE</b>	<b>997,156</b>	<b>916,169</b>	<b>859,057</b>	<b>56,844</b>		
	<b>TRANSPORT</b>						
	<b>Roadworks</b>						
I121500	Regional Road Group	340,000	311,669	475,053	163,393	52%	Invoices processed in January/February for both RRG and Blackspot. Just a timing issue.
I121505	MISC INCOME	0	0	2,649	2,649		
I121520	Roads to Recovery	1,001,636	1,000,669	1,127,843	126,886	13%	Timing, works invoiced earlier than expected
I121750	BLACK SPOT	405,188	371,404	270,112	(101,292)	-27%	Invoices processed in January/February for both RRG and Blackspot. Just a timing issue.
	<b>Total Revenue</b>	<b>1,836,807</b>	<b>1,683,728</b>	<b>1,875,362</b>	<b>191,636</b>		
E121298	Depreciation	565,179	518,078	909,489	(391,411)	76%	
E121250	Black Spot Submission Costs	0	0	0	0		
E121602	Traffic Signs	8,700	7,864	3,273	3,886	-50%	
	<b>Total Expenditure</b>	<b>573,873</b>	<b>526,042</b>	<b>913,466</b>	<b>(367,424)</b>		
	<b>Sub-total Roadworks</b>	<b>(1,262,934)</b>	<b>(1,157,684)</b>	<b>(961,896)</b>	<b>(195,788)</b>		
	<b>Road Maintenance</b>						
I122020	Flood Damage - Opening Up	0	0	0	0		
I122022	FLOOD DAMAGE - NORMAL	0	0	0	0		
I122360	Government Grants	191,941	175,945	181,941	15,996	9%	
I122500	Miscellaneous Income	0	0	0	0		
	<b>Total Revenue</b>	<b>191,941</b>	<b>175,945</b>	<b>191,941</b>	<b>15,996</b>		
E122010	ROAD MAINTENANCE	810,204	742,742	710,339	31,803	-4%	We expect these charges to not have an impact on our overall budget. The cost is mostly time and will take cost away from regular maintenance work. Any further flood damage work is expected to be completed when doing future R2R work.
E122020	FLOOD DAMAGE - OPENING UP	0	0	52,182	(52,162)		
E122022	FLOOD DAMAGE - NORMAL	0	0	0	0		
E122121	KULIN DEPOT	49,905	45,449	67,740	(17,287)	38%	Overspend relates to wages. Cash costs are running right on budget.
E122122	HOLT ROCK DEPOT	7,825	5,875	7,110	(235)	3%	
E122140	Footpath Maintenance	8,500	6,215	8,033	(1,798)	29%	
E122150	STREET LIGHTING	21,160	19,393	16,379	3,014	-16%	
E122160	Street Cleaning	11,300	10,361	11,815	(1,464)	14%	
E122161	DUDININ CLEANING	5,040	4,609	3,565	1,244	-27%	Both cash costs and employee costs are underspent at ytd budget, some spending will occur later in the year.
E122180	Street Trees	24,300	22,253	10,699	11,557	-52%	
E122190	Streetscape Maintenance	40,500	45,353	19,318	(3,963)	9%	
E122200	Roman Road System	6,000	5,500	5,539	(1,439)	26%	
E122298	Depreciation	1,053,790	863,821	609,832	357,009	-37%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
E122999	General Admin Allocated	516,608	475,367	240,895	134,802	-28%	
	<b>Total Expenditure</b>	<b>2,563,552</b>	<b>2,350,042</b>	<b>1,888,960</b>	<b>461,082</b>		
	<b>Sub-total Road Maintenance</b>	<b>2,371,611</b>	<b>2,174,097</b>	<b>1,697,019</b>	<b>477,078</b>		
	<b>Road Plant Purchases</b>						
H123297	Profit on Sale of Asset	0	0	0	0		
H123298	PROCEEDS ON SALE OF ASSET	0	0	0	0		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
E123297	Loss on Sale of Asset	0	0	0	0		
E123999	General Admin Allocated	13,548	12,419	8,524	3,895	-31%	
	<b>Total Expenditure</b>	<b>13,548</b>	<b>12,419</b>	<b>8,524</b>	<b>3,895</b>		
	<b>Sub-total Road Plant Purchases</b>	<b>13,548</b>	<b>12,419</b>	<b>8,524</b>	<b>3,895</b>		
	<b>Aerodromes</b>						
E126280	Airstrip Maintenance	3,000	2,729	3,647	(919)	34%	
E126296	Depreciation	0	0	0	0		
E126999	General Admin Allocated	2,099	1,814	1,324	590	-31%	
	<b>Total Expenditure</b>	<b>5,099</b>	<b>4,642</b>	<b>4,971</b>	<b>(329)</b>		
	<b>Sub-total Aerodromes</b>	<b>5,099</b>	<b>4,642</b>	<b>4,971</b>	<b>(329)</b>		
	<b>TOTAL TRANSPORT</b>	<b>1,127,325</b>	<b>1,033,474</b>	<b>748,618</b>	<b>284,858</b>		
	<b>ECONOMIC SERVICES</b>						
H130100	GRANT FUNDING	60,000	55,000	48,769	(6,241)	-11%	
H130200	DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM	0	0	9,839	9,839		
H130210	DONATIONS CAMPS	60,000	46,826	41,344	35,518	78%	
H130220	DONATIONS SCHOOL CAMPS	0	0	0	0		
H130229		0	0	0	0		
H130240	DONATIONS GENERAL	90,000	79,325	15,075	(58,252)	-79%	
H130300	USER CHARGES SCHOOL HOLIDAY/LOCAL PRO	10,000	9,169	10,589	1,403	15%	
H130310	USER CHARGES CAMPS	60,000	65,000	43,772	(11,223)	-20%	
H130320	USER CHARGES SCHOOL CAMPS	20,000	22,419	7,869	(15,024)	-66%	
H130330	USER CHARGES CORPORATE CAMPS	3,000	2,769	2,627	(123)	-4%	
H130400	MERCHANDISE SALES	2,000	1,828	753	(1,070)	-59%	
H130500	RENTAL REIMBURSEMENTS	0	0	3,582	3,582		
H130800	REIMBURSEMENTS AND OTHER INCOME	0	0	0	0		
	<b>Total Income</b>	<b>290,000</b>	<b>265,804</b>	<b>224,213</b>	<b>(45,172)</b>		
E130100	FACILITATORS WAGES	165,000	161,888	154,258	(2,464)	2%	
E130110	FACILITATORS SUPERANNUATION	16,751	14,432	12,857	1,676	-11%	
E130180	VOLUNTEER SUPPORT	1,500	913	0	913	-100%	
E130120	FACILITATORS INSURANCE	0	0	0	0		
E130130	FACILITATORS OTHER EMPLOYMENT EXPENSES	0	0	120	(120)		
E130150	SUPERVISION WAGES	0	0	0	0		
E130160	SUPERVISION SUPERANNUATION	0	0	0	0		
E130170	SUPERVISION OTHER EMPLOYMENT EXPENSES	0	0	0	0		
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PRO	1,000	913	293	620	-68%	
E130210	ACTIVITY COSTS - CAMPS	4,500	4,126	9,079	(4,954)	120%	
E130220	ACTIVITY COSTS - SCHOOL CAMPS	150	132	201	(69)	52%	
E130230	ACTIVITY COSTS - CORPORATE CAMPS	0	0	0	0		
E130300	TRANSPORTATION FOR SCHOOL HOLIDAY/LOCA	0	0	0	0		
E130310	TRANSPORTATION FOR CAMPS	18,000	16,500	13,533	2,987	-18%	
E130320	TRANSPORTATION FOR SCHOOL CAMPS	0	0	0	0		
E130330	TRANSPORTATION FOR CORPORATE CAMPS	0	0	0	0		
E130335	HOUSING COSTS	14,700	13,453	7,001	6,432	-48%	
E130400	ACCOMMODATION SCHOOL HOLIDAY/LOCAL PR	10,000	9,163	0	9,163	-100%	
E130410	ACCOMMODATION CAMPS	0	0	0	0		
E130420	ACCOMMODATION SCHOOL CAMPS	0	0	0	0		
E130430	ACCOMMODATION CORPORATE CAMPS	0	0	0	0		
E130500	CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS	5,500	5,039	417	4,621	-92%	
E130510	CATERING CAMPS	20,000	18,226	15,103	3,223	-18%	
E130520	CATERING SCHOOL CAMPS	2,500	2,285	1,751	537	-29%	
E130530	CATERING CORPORATE CAMPS	0	0	0	0		
E130600	ADVERTISING SCHOOL HOLIDAY/LOCAL PROGR	0	0	0	0		
E130610	ADVERTISING CAMPS	200	176	290	(114)	65%	
E130620	ADVERTISING SCHOOL CAMPS	200	176	0	176	-100%	
E130630	ADVERTISING CORPORATE CAMPS	0	0	0	0		
E130670	ADVERTISING, MARKETING GENERAL	1,200	1,180	545	555	-50%	
E130700	MERCHANDISE COSTS	3,500	3,291	8,852	(5,651)	177%	
E130710	BUILDING MAINTENANCE	0	0	0	0		
E130760	COMPUTER MAINTENANCE & IT SUPPORT	0	0	0	0		
E130800	CAMP KULIN ADMINISTRATION COSTS	22,000	20,163	25,075	(5,712)	28%	
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	2,500	2,288	698	1,390	-61%	
E130820	INCORPORATION EXPENSES	0	0	358	(358)		
E130999	GENERAL ADMINISTRATION ALLOCATED	18,071	15,279	9,516	6,763	-44%	
E132040	KULIN HOSTEL	61,876	57,751	42,232	5,489	-11%	
	<b>Total Expenditure</b>	<b>356,942</b>	<b>327,305</b>	<b>302,333</b>	<b>19,483</b>		
	<b>Sub-total Camp Kulin</b>	<b>66,942</b>	<b>61,501</b>	<b>78,120</b>			
	<b>Rural Services</b>						
H131100	OTHER INCOME	0	0	0	0		
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
E131040	Noxious Weeds/Pest Plants	7,400	6,776	11,493	(4,678)	69%	
E131080	Vermin Control	900	814	700	714	-88%	
E131280	DROUGHT ASSISTANCE EXPENSES	0	0	500	(500)		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
E131298	Depreciation	76	86	0	68	-100%	
E131998	General Admin Allocated	2,099	1,914	1,324	590	-31%	
	<b>Total Expenditure</b>	<b>10,474</b>	<b>9,670</b>	<b>13,377</b>	<b>(3,807)</b>		
	<b>Sub-total Rural Services</b>	<b>10,474</b>	<b>9,570</b>	<b>13,377</b>	<b>(3,807)</b>		
	<b>Tourism &amp; Area Promotion</b>						
I132100	Grants	11,700	10,725	17,974	7,249	68%	Grant for And Tell Mum, expected in the previous
I132103	MACROCARPA ART PROJECT	0	0	3,182	3,182		in year not this one
I132406	HOSTEL INCOME CAMP KULIN	0	0	0	0		
I132409	HOSTEL CHARGES	500	461	0	(451)	-100%	
I132410	Caravan Park Charges	15,000	13,750	18,045	4,295	31%	
I132411	SALE OF HISTORY BOOKS - DUDHININ	0	0	0	0		
I132420	Sale of Maps	100	88	0	(88)	-100%	
I132430	SALE OF HISTORY BOOKS - KULIN	100	88	0	(88)	-100%	
I132440	DONATIONS WAR MEMORIAL & OPEN DOORS	2,000	1,828	0	(1,828)	-100%	
I132444	GRANT - TIN HORSE HIGHWAY - UPGRADE	0	0	0	0		
I132450	SALE OF THH SOUVENIRS	1,000	913	928	15	2%	
	<b>Total Revenue</b>	<b>30,400</b>	<b>27,841</b>	<b>40,130</b>	<b>1,857</b>		
E132030	CARAVAN PARK	21,829	10,000	21,951	(1,953)	10%	
E132050	INFORMATION BAY	1,600	1,441	827	814	-57%	
E132060	Tidy Towns	0	0	0	0		
E132100	Tourism & Area Promotion	39,760	30,932	48,359	(17,427)	55%	Timing issues, subscriptions paid earlier in the year
E132102	BRAND KULIN	0	0	0	0		
E132103	MACROCARPA ART PROJECT	0	0	0	0		
E132111	Herbarium Costs	0	0	2	(2)		
E132120	District Maps	200	175	0	176	-100%	
E132130	Donations	0	0	0	0		
E132400	SALARIES	0	0	0	0		
E132410	SUPERANNUATION	0	0	869	(869)		
E132298	Depreciation	60,000	55,000	39,779	(4,779)	9%	
E132420	KULIN HOSTEL OTHER	0	0	0	0		
E132999	General Admin Allocated	27,589	34,952	23,888	10,866	-32%	
	<b>Total Expenditure</b>	<b>154,968</b>	<b>141,999</b>	<b>155,174</b>	<b>(13,175)</b>		
	<b>Sub-total Tourism &amp; Area Promotion</b>	<b>124,568</b>	<b>114,158</b>	<b>115,045</b>	<b>(11,318)</b>		
	<b>Building Control</b>						
I133410	BUILDING PERMITS	4,000	3,663	413	(3,252)	-89%	
I133420	BCITF LEVY COLLECTION	2,000	1,828	2,150	324	18%	
I133425	BUILDING SERVICES LEVY COLLECTION	960	890	62	(918)	-93%	
	<b>Total Revenue</b>	<b>6,960</b>	<b>6,389</b>	<b>2,623</b>	<b>(3,746)</b>		
E133010	Group Building Scheme	20,000	18,220	16,397	1,929	-11%	
E133420	BCITF levy payment	2,000	1,828	0	1,826	-100%	
E133425	BUILDING SERVICES LEVY PAYMENT	960	890	0	960	-100%	
E133999	General Admin Allocated	3,483	3,190	2,171	1,019	-32%	
	<b>Total Expenditure</b>	<b>26,449</b>	<b>24,222</b>	<b>18,569</b>	<b>5,653</b>		
	<b>Sub-total Building Control</b>	<b>19,489</b>	<b>17,853</b>	<b>15,946</b>	<b>1,808</b>		
	<b>Kulin Resource Centre</b>						
I134010	Business Memberships	0	0	282	282		
I134030	Single Membership	0	0	64	64		
I134060	Organisations Membership	0	0	14	14		
I134070	Photocopying	3,600	3,590	1,148	(2,152)	-65%	
I134080	BINDING, STAPLING & FOLDING	0	0	20	20		
I134090	FAXING, SCANNING & EMAILING	200	176	83	(93)	-53%	
I134100	Computer Usage	800	726	222	(504)	-69%	
I134110	WORD PROCESSING	0	0	0	0		
I134120	Desktop Publishing	1,440	1,320	156	(1,168)	-88%	
I134130	KULIN UPDATE	9,000	8,250	9,367	1,117	14%	
I134135	DYE SUBLIMATION	0	0	0	0		
I134140	Laminating	1,300	1,188	153	(1,035)	-87%	
I134150	Equipment Hire	200	176	2,273	2,097	1191%	
I134160	CONSUMABLE SALES	1,000	913	801	(222)	-24%	
I134165	SOUVENIRS	0	0	118	118		
I134170	BUILDING HIRE	1,200	1,100	4,108	3,008	273%	
I134180	PUBLIC TRAINING/COURSES	1,600	1,580	157	(1,494)	-91%	
I134190	Commissions	4,000	3,883	0	(3,883)	-100%	
I134200	GRANTS - OTHER	0	0	9,320	9,320		
I134210	TELECENTRE DONATIONS	0	0	0	0		
I134215	KODAK SCANNING & PHOTOSHOP	1,200	1,100	397	(803)	-73%	
I134220	OTHER INCOME	2,040	1,870	1,441	(429)	-23%	
I134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	4,600	4,400	0	(4,400)	-100%	
I134300	Reimbursements	6,000	5,500	0	(5,500)	-100%	
I134500	GRANTS - CRC OPERATIONAL	116,000	106,326	119,276	12,950	12%	
	<b>Total Revenue</b>	<b>154,580</b>	<b>141,658</b>	<b>40,186</b>	<b>7,528</b>		
E134010	Wages	39,213	34,524	30,379	(5,855)	7%	
E134020	Superannuation	6,780	6,036	6,154	1,876	-23%	
E134030	INSURANCE	10,892	10,882	12,402	(1,810)	17%	
E134040	UNIFORMS	806	726	704	22	-3%	
E134050	STAFF TRAINING	1,000	915	1,300	(987)	108%	
E134060	TELEPHONE	3,200	2,326	1,811	1,115	-38%	
E134065	WATER	806	726	747	(21)	3%	
E134070	ELECTRICITY	0	0	4,389	(4,389)		

## STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
E134000	Printing & Stationery	9,000	8,256	12,220	(3,970)	48%	
E134005	DYE SUBLIMATION MACHINE	0	0	0	0		
E134090	Postage and Freight	640	770	0	770	-100%	
E134095	STAFF AMENITIES	500	451	0	451	-100%	
E134100	Advertising and Promotion	2,500	2,288	1,906	382	-17%	
E134105	SOUVENIR EXPENSE	0	0	0	0		
E134110	IT MAINTENANCE & SUPPORT	14,172	12,931	7,816	5,175	-40%	
E134115	Cleaning	0	0	0	0		
E134120	CENTRE MAINTENANCE	5,100	4,678	4,536	1,140	-24%	
E134130	Courses	5,000	4,576	3,022	1,553	-34%	
E134140	Library Freight	400	483	274	89	-25%	
E134150	LIBRARY COSTS	14,963	13,706	13,232	473	-3%	
E134155	Kodak Scanning & Photoshop	0	0	412	(412)		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORS	10,000	9,163	638	8,527	-93%	
E134190	KEY TO KULIN	400	553	158	208	-57%	
E134200	GRANT FUNDING EXPENDITURE	3,000	1,826	307	1,519	-83%	
E134298	Depreciation	57,453	52,701	60,247	(7,546)	14%	
E134300	SUNDRY EXPENSES	0	0	0	0		
E134999	General Admin Allocated	14,079	12,803	8,856	4,047	-31%	
	<b>Total Expenditure</b>	<b>253,604</b>	<b>233,463</b>	<b>231,105</b>	<b>2,358</b>		
	<b>Sub-total Kulin Resource Centre</b>	<b>99,224</b>	<b>91,805</b>	<b>81,919</b>	<b>9,886</b>		
	<b>Other Economic Services</b>						
I136010	SALE OF STANDPIPE WATER	200	176	26	(151)	-85%	
I136020	REIMBURSEMENTS	0	0	0	0		
I136030	GRANTS	80,222	73,555	0	(73,535)	-100%	Dep of Water grant not yet successful
I136050	OTHER INCOME	0	0	0	0		
I136115	Community Cropping Program	1,000	919	0	0		
	<b>Total Revenue</b>	<b>81,422</b>	<b>74,624</b>	<b>26</b>	<b>(73,686)</b>		
E136030	FUEL FACILITY	0	0	0	0		
E136040	WATER SUPPLY (STANDPIPES)	36,200	32,241	42,465	(10,214)	32%	Winter starts now so water costs should sit close to budget for the remainder of the year
E136047	Town Water Supply Maintenance	0	0	0	0		
E136050	Farm Water Supplies & Maintenance	4,000	3,669	0	3,663		
E136100	OTHER EXPENDITURE	0	0	123	(123)		
E136105	Pingaring Community Centre	4,000	3,663	0	3,653	-100%	
E136115	COMMUNITY CROPPING PROGRAM	1,800	1,617	0	1,617	-100%	
E136200	ECONOMIC DEVELOPMENT	5,000	4,576	0	4,576	-100%	
E136298	DEPRECIATION	8,950	8,195	5,280	2,855	-36%	
E136999	General Admin Allocated	2,099	1,914	1,022	590	-31%	
	<b>Total Expenditure</b>	<b>61,049</b>	<b>55,869</b>	<b>49,145</b>	<b>6,724</b>		
	<b>Sub-total Other Economic Services</b>	<b>(20,373)</b>	<b>(18,785)</b>	<b>49,120</b>	<b>(66,962)</b>		
	<b>Police Licencing</b>						
E137010	Salaries	0	0	0	0		
E137120	MODEM COSTS	0	0	0	0		
E137999	General Admin Allocated	0	0	8	(8)		
	<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>(8)</b>		
	<b>Sub-total Police Licencing</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>(8)</b>		
	<b>Kulin Bush Races</b>						
I138010	BUSH RACES INCOME	250,000	250,000	256,160	6,160	2%	
I138020	OTHER RACES INCOME	28,187	26,187	2,018	(24,169)	-92%	Blazing Swan, timing only
	<b>Total Revenue</b>	<b>278,187</b>	<b>276,187</b>	<b>258,178</b>	<b>(18,009)</b>		
E132110	BUSH RACES CONTRIBUTION	0	0	0	0		
E138010	BUSH RACES EXPENDITURE	249,400	249,400	197,248	52,152	-21%	
E138015	BLAZING SWAN EXPENDITURE	0	0	5,092	(5,092)		
E138020	INSURANCE & LICENSING	3,121	2,972	3,074	(2)	0%	
E138040	BUSH RACES CONTRIBUTION	32,300	29,690	5,410	24,180	-82%	
E138298	Depreciation	1,221	1,111	399	218	-20%	
E138999	General Admin Allocated	18,480	14,180	9,716	4,474	-32%	
	<b>Total Expenditure</b>	<b>301,522</b>	<b>297,163</b>	<b>221,232</b>	<b>75,931</b>		
	<b>Sub-total Kulin Bush Races</b>	<b>25,335</b>	<b>20,976</b>	<b>(36,946)</b>	<b>57,922</b>		
	<b>Fuel Facility</b>						
I139010	SALES - PUBLIC	478,000	438,163	487,105	48,942	11%	
I139020	SALES - INTERNAL	0	0	0	0		
I139030	SALES - OTHER	0	0	0	0		
I139060	OTHER INCOME	0	0	0	0		
I139090	REIMBURSEMENTS	0	0	0	0		
	<b>Total Revenue</b>	<b>478,000</b>	<b>438,163</b>	<b>487,105</b>	<b>48,942</b>		
E139010	FUEL PURCHASES	436,000	399,663	384,616	35,147	-9%	
E139030	FUEL ACCOUNT SALES	900	902	1,238	(938)	37%	
E139040	IT MAINTENANCE	2,600	2,476	2,623	(147)	6%	
E139045	BANK CHARGES	2,400	2,200	2,200	(0)	0%	
E139050	MAINTENANCE & REPAIRS	11,700	10,700	11,683	(980)	9%	
E139060	SUNDRY EXPENSES	0	0	325	(325)		
E139298	DEPRECIATION	0	0	0	0		
E139999	GENERAL ADMIN ALLOCATED	17,000	15,820	8,026	7,596	-49%	
	<b>Total Expenditure</b>	<b>470,737</b>	<b>431,464</b>	<b>380,488</b>	<b>40,976</b>		
	<b>Sub-total Fuel Facility</b>	<b>(7,263)</b>	<b>(6,699)</b>	<b>(96,616)</b>	<b>89,917</b>		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
	<b>TOTAL ECONOMIC SERVICES</b>	<b>318,387</b>	<b>290,409</b>	<b>219,972</b>	<b>77,538</b>		
	<b>OTHER PROPERTY &amp; SERVICES</b>						
	Private Works						
I141025	MAIN ROADS WORKS	0	0	0	0		
I141410	Private Works	50,000	45,828	34,593	(11,233)	-25%	
	<b>Total Revenue</b>	<b>50,000</b>	<b>45,828</b>	<b>34,593</b>	<b>(11,233)</b>		
E141010	PRIVATE WORKS	20,800	28,215	23,238	4,977	-18%	
E141025	MAIN ROADS WORKS	3,600	3,289	0	3,289	-100%	
E141999	General Admin Allocated	10,873	9,880	8,699	8,131	-31%	
	<b>Total Expenditure</b>	<b>45,273</b>	<b>41,470</b>	<b>30,073</b>	<b>11,397</b>		
	<b>Sub-total Private Works</b>	<b>(4,727)</b>	<b>(4,356)</b>	<b>(4,520)</b>	<b>164</b>		
	Community Bus						
I142100	Hire of Bus & Trailer	5,700	5,225	9,932	4,707	90%	Permanent difference, higher than budgeted usage
	<b>Total Revenue</b>	<b>5,700</b>	<b>5,225</b>	<b>9,932</b>	<b>4,707</b>		
E142020	Community Bus Shed	40	39	42	(9)	27%	
E142105	LICENSING & INSURANCE	600	600	3,677	(3,017)	457%	
E142298	Depreciation	380	380	380	(0)	0%	
E142700	Plant Operation Costs	3,900	3,684	2,641	923	-26%	
	<b>Total Expenditure</b>	<b>4,980</b>	<b>4,687</b>	<b>6,690</b>	<b>(2,103)</b>		
	<b>Sub-total Community Bus</b>	<b>(740)</b>	<b>(638)</b>	<b>(3,242)</b>	<b>2,604</b>		
	Public Works Overheads						
I143100	STAFF HOUSING RENTAL	17,716	15,236	19,095	2,849	18%	
I143390	REIMBURSEMENTS	3,000	1,022	6,183	4,357	239%	
	<b>Total Revenue</b>	<b>19,716</b>	<b>16,258</b>	<b>25,278</b>	<b>7,205</b>		
E143010	Engineers Salary	215,600	197,687	204,787	(7,680)	4%	
E143020	ENGINEER SUNDRIES	600	830	0	550	-100%	
E143025	WORKERS COMPENSATION INSURANCE	28,771	95,830	37,882	(2,332)	7%	
E143030	OFFICE EXPENSES	7,659	7,018	2,822	4,196	-60%	
E143035	UTILITIES	2,000	1,876	0	1,826	-100%	
E143040	Superannuation	159,400	145,200	139,599	5,841	-4%	
E143050	Sick & Holiday Pay	12,000	115,439	231,343	(15,854)	100%	
E143060	Insurance on Works	16,328	14,000	16,000	(1,123)	8%	
E143070	Long Service leave	0	0	3,183	(3,183)		
E143075	FBT EXPENSE	1,600	1,375	0	1,375	-100%	
E143090	Award Allowances	120,104	110,121	79,678	31,445	-29%	
E143110	Consumable Stores	1,200	1,100	0	1,100	-100%	
E143120	PROTECTIVE CLOTHING	5,280	4,783	1,890	2,993	-62%	
E143125	STAFF HOUSING	43,505	37,114	43,680	(6,536)	18%	
E143130	Removal Expenses	5,000	4,676	0	4,576	-100%	
E143140	Seminar Expenses	15,880	15,400	5,118	10,285	-67%	
E143150	Health & Safety Program	24,000	21,989	7,959	14,030	-64%	
E143152	CONSULTING	5,000	4,576	0	4,576	-100%	
E143155	Apprentice Training	5,000	5,500	0	5,500	-100%	
E143160	CARBON TAX	0	0	0	0		
E143170	General Mice not Allocated	0	0	0	0		
E143180	TRANSFER FROM POC	182,610	149,090	0	149,050	-100%	
E143190	KEY TO KULIN	1,500	1,375	1,848	(473)	34%	
E143205	WORKERS COMPENSATION	0	0	(285)	286		
E143290	ALLOCATED TO WORKS & SERVICES	(1,066,085)	(979,963)	(873,567)	(106,423)	-11%	
E143297	Loss on Sale of Asset	0	0	1,624	(1,624)		
E143298	Depreciation	9,000	8,280	8,260	(10)	0%	
E143999	General Admin Allocated	142,822	130,911	89,794	41,207	-31%	
	<b>Total Expenditure</b>	<b>36,944</b>	<b>33,770</b>	<b>10,431</b>	<b>23,339</b>		
	<b>Sub-total Public Works Overheads</b>	<b>17,228</b>	<b>15,708</b>	<b>(14,837)</b>	<b>30,545</b>		
	Plant Operation						
I144390	Insurance Claims	0	0	0	0		
I144297	Profit on Sale of Asset	5,850	(5,357)	0	5,357		
I144100	DIESEL REBATE	25,000	22,918	34,540	11,627	51%	
	<b>Total Revenue</b>	<b>30,850</b>	<b>17,556</b>	<b>34,540</b>	<b>16,984</b>		
E144000	Plant Repair Wages	174,000	159,488	107,977	51,512	-32%	
E144005	Tyres & Tubes	53,000	49,036	41,067	7,971	-16%	
E144010	Parts & Repairs	147,500	136,212	140,778	(5,584)	4%	
E144015	INSURANCE & LICENCE	53,736	53,736	44,328	8,815	-16%	
E144020	Fuel & Oil	400,000	386,885	390,826	35,037	-10%	
E144030	Blades & Tynes	7,000	6,415	9	6,413	-100%	
E144060	Expendable Tools	2,400	2,200	39	2,167	-99%	
E144061	TELEPHONE	800	726	509	223	-31%	
E144070	OFFICE EXPENSES	1,140	1,034	0	1,034	-100%	
E144080	Relocation Expenses	0	0	0	0		
E144180	Other Minor Expenditure	2,000	1,826	2,041	(215)	12%	
E144290	ALLOCATED TO WORKS & SERVICES	(773,805)	(714,912)	(705,885)	(8,047)	-1%	
E144291	LESS ALLOCATED TO PLANT OPERATION COSTS	(182,610)	(149,050)	0	(149,050)		
E144297	Loss on Sale of Asset	39,000	35,750	21,279	14,475		
E144700	PLANT OPERATION COSTS	2,626	6,085	20,462	(12,322)	152%	
	<b>Total Expenditure</b>	<b>(52,612)</b>	<b>(43,788)</b>	<b>2,763</b>	<b>(46,551)</b>		
	<b>Sub-total Plant Operation</b>	<b>(83,482)</b>	<b>(61,344)</b>	<b>(31,777)</b>	<b>(29,567)</b>		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var	Var	Explanation of variances
		\$	\$	\$	\$	%	
<b>Salaries &amp; Wages</b>							
1146390	Workers Compensation	0	0	1,838	1,838		
	<b>Total Revenue</b>	0	0	1,838	1,838		
E146010	Gross Total For Year	2,724,982	2,465,078	2,494,003	42,975	-2%	
E146020	Workers Compensation	0	0	212	(1,212)		
E146200	Salaries & Wages Allocated	(2,733,862)	(2,498,378)	(2,417,760)	(79,218)	-3%	
E146400	Unallocated Salaries & Wages	0	0	0	0		
	<b>Total Expenditure</b>	0	0	37,454	(37,454)		
	<b>Sub-total Salaries &amp; Wages</b>	0	0	35,616	(35,616)		
<b>Unclassified</b>							
1147360	SALE OF PARTS/SCRAP	500	451	45	(408)	-80%	
	<b>Total Revenue</b>	500	451	45	(408)		
	<b>Sub-total Unclassified</b>	(500)	(451)	(45)	(408)		
<b>Public Works Depreciation</b>							
E144298	Depreciation			423,635	146,100	-26%	Budget Error, estimates for the plant items which would have their depreciation posted in this general ledger code were incorrect and have been posted to other general ledger accounts. Overall, depreciation costs are running very close to budget.
E148299	Less Depreciation Allocated	0	0	(453,283)	453,283		Depreciation allocation is based on plant usage, this has been costed throughout the budget to specific job/general ledger codes rather than this GL. Overall this sub-program shows as a negative as the depreciation calculated is less than the depreciation hours costed to jobs.
	<b>Total Expenditure</b>	0	569,635	(29,748)	599,383		
	<b>Sub-total Public Works Depreciation</b>	0	569,635	(29,748)	599,383		
	<b>TOTAL OTHER PROPERTY &amp; SERVICES</b>	(72,200)	518,554	(48,554)	667,108		
	<b>GRAND TOTAL</b>	(330,161)	(24,517)	(1,140,876)	1,131,160		

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

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
<b>GOVERNANCE</b>						
I042445	PROCEEDS OF LOAN FOR ADMIN CENTRE	0	0	0	0	
I042510	TRANSFER FROM ADMIN EQUIP RESERVE	0	0	0	0	
I042520	TRANSFER FROM INSURANCE RESERVE	0	0	0	0	
E041100	Chambers Upgrade & Carpark					
E042400	ADMINISTRATION EQUIPMENT	25,000	22,913	2,698	20,215	
E042410	OFFICE RELOCATION	75,000	69,750	70,119	(1,369)	2%
E042450	OFFICE RELOCATION - KULIN	0	0	11,846	(11,846)	
E042510	Transfer to Admin Equip Reserve	1,330	1,221	1,478	(257)	21%
E042520	TRANSFER TO INSURANCE RESERVE	0	0	0	0	
	<b>Total Expenditure</b>	<b>101,330</b>	<b>92,884</b>	<b>86,140</b>	<b>6,744</b>	
	<b>Sub-total Governance</b>	<b>101,330</b>	<b>92,884</b>	<b>86,140</b>	<b>6,744</b>	
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>						
E051200	PROJECT EXPENSES	0	0	0	0	
E053720	FESA BUILDING	1,800	1,650	0	1,650	-100%
	<b>Total Expenditure</b>	<b>1,800</b>	<b>1,650</b>	<b>0</b>	<b>1,650</b>	
	<b>Sub-total Law, Order &amp; Public Safety</b>	<b>1,800</b>	<b>1,650</b>	<b>0</b>	<b>1,650</b>	
<b>EDUCATION &amp; WELFARE</b>						
E077100	MEDICAL CENTRE FURNITURE UPGRADE	0	0	0	0	
E082250	AGED FRIENDLY COMMUNITIES	0	0	0	0	
E084100	Centre Capital Upgrade F & E	0	0	0	0	
E084105	CENTRE CAPITAL UPGRADE L & B	50,000	45,837	0	45,837	-100%
	<b>Total Expenditure</b>	<b>50,000</b>	<b>45,837</b>	<b>0</b>	<b>45,837</b>	
	<b>Sub-total Education &amp; Welfare</b>	<b>50,000</b>	<b>45,837</b>	<b>0</b>	<b>45,837</b>	
<b>HOUSING</b>						
I091510	Transfer from Building Reserve	(550,000)	(504,174)	(550,000)	45,826	9%
I092510	TRANSFER FROM JOINT VENTURE HOUSING RESE	0	0	0	0	
E091100	STAFF HOUSING CONSTRUCTION	750,000	687,500	0	687,500	-100%
E091101	STAFF HOUSING CONSTRUCTION - 3 HODGSON	0	0	280,615	(280,615)	
E091102	STAFF HOUSING CONSTRUCTION - LOT 108 RANKIN	0	0	360,050	(360,050)	
E091110	PRINCIPAL ON LOANS 55 & 58	214,652	198,669	302,421	(5,752)	3%
E091510	Transfer to Building Reserve	19,196	17,600	15,089	2,511	-14%
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	1,680	1,540	1,868	(328)	21%
E092520	TRANSFER TO GENERAL PURPOSE RESERVE	0	0	0	0	
	<b>Total Expenditure</b>	<b>435,428</b>	<b>399,135</b>	<b>310,043</b>	<b>(3,570)</b>	
	<b>Sub-total Housing</b>	<b>435,428</b>	<b>399,135</b>	<b>310,043</b>	<b>(3,570)</b>	
<b>COMMUNITY AMENITIES</b>						
I106300	TRANSFER FROM TOWN PLANNING RESERVE	0	0	0	0	
I106299	PROCEEDS ON DISPOSAL OF LAND	0	0	0	0	
E107131	KULIN CEMETERY CAPITAL	0	0	0	0	
E106105	TRANSFER TO TOWN PLANNING RESERVE	274	253	163	90	-36%
E106130	PRINCIPAL ON LOAN 59 (SUBDIVISION)	0	0	0	0	
	<b>Total Expenditure</b>	<b>274</b>	<b>253</b>	<b>163</b>	<b>90</b>	
	<b>Sub-total Community Amenities</b>	<b>274</b>	<b>253</b>	<b>163</b>	<b>90</b>	
<b>RECREATION &amp; CULTURE</b>						
I119110	TRANSFER FROM FREEBAIRN SPORTSPERSON SC	0	0	0	0	
E111065	Hall Capital L & B	0	0	0	0	
E112100	SWIMMING POOL CAPITAL	0	0	0	0	
E112200	PRINCIPAL ON SWIMMING POOL LOAN L60	0	0	0	0	
E112210	WATER SUPPLY INFRASTRUCTURE - POOL	0	0	0	0	
E113600	OVAL LIGHT TOWERS	0	0	0	0	
E113900	FREEBAIRN REC CENTRE CAPITAL F & E	5,000	4,587	0	4,587	-100%
E113901	Synthetic Bowling Greens	0	0	0	0	
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	27,684	25,377	2,987	22,390	-88%
E113920	TOWN DAM	0	0	0	0	

STATEMENT OF CAPITAL

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEM	50,542	46,332	1,026	45,306	-98%
E117055	DUDININ TENNIS CLUB CAPITAL	0	0	0	0	
E117110	PLAYGROUND JOHNSTON STREET	0	0	0	0	
E117100	Construction of Skate Park	0	0	0	0	
E113905	Freebairn Rec Centre Capital L & B	0	0	12,771	(12,771)	
E113950	TRANSFER TO FSPORTSPWPERSON SCHOLARSHIP	679	627	0	627	-100%
E116400	COMMUNITY GARDEN	30,200	27,697	6,104	21,583	-78%
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHO	0	627	244	383	-61%
E113910	TRANSFER FROM FREEBAIRN RECREATION CENTR	0	0	0	0	
	<b>Total Expenditure</b>	<b>114,105</b>	<b>76,923</b>	<b>23,131</b>	<b>60,140</b>	
	<b>Sub-total Recreation &amp; Culture</b>	<b>114,105</b>	<b>76,923</b>	<b>23,131</b>	<b>60,140</b>	



STATEMENT OF CAPITAL

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
<b>TRANSPORT</b>						
E121500	MAJOR ROAD CONSTRUCTION	413,905	370,862	837,111	(458,249)	121%
E121520	ROADS TO RECOVERY CONSTRUCTION	1,107,233	1,014,970	1,074,925	(59,955)	6%
E121525	GRAIN FREIGHT PROGRAM	0	0	0	0	
E121550	MINOR ROAD CONSTRUCTION	20,950	19,206	7,309	11,897	-62%
E121590	Kulin Town Streetscape	0	0	0	0	
E121750	BLACK SPOT ROAD CONSTRUCTION	447,460	410,179	0	410,179	-100%
E122230	HOLT ROCK DEPOT UPGRADE	2,500	2,288	7,889	(5,601)	245%
E122300	TRANSFER TO NATURAL DISASTER RESERVE	2,442	1,221	2,777	(1,556)	127%
I123299	PROCEEDS ON SALE OF ASSET	0	0	0	0	
E123100	PLANT & EQUIPMENT PURCHASES	570,000	522,500	550,939	(27,839)	5%
E123105	MOTOR VEHICLE PURCHASES	90,000	82,500	363,201	(280,701)	340%
	<b>Total Expenditure</b>	<b>2,653,890</b>	<b>2,431,726</b>	<b>2,843,551</b>	<b>(411,825)</b>	
	<b>Sub-total Transport</b>	<b>2,653,890</b>	<b>2,431,726</b>	<b>2,843,551</b>	<b>(411,825)</b>	
<b>ECONOMIC SERVICES</b>						
E130750	CAMP KULIN FURNITURE & EQUIPMENT	0	0	0	0	
E132444	VISITOR DISCOVERY ZONE CAPITAL	0	0	0	0	
E137444	VISITOR DISCOVERY ZONE	0	0	0	0	
E132700	TOURISM PROJECT CAPITAL	18,700	17,138	0	17,138	-100%
E132500	HOSTEL CAPITAL	0	0	0	0	
E134500	RESOURCE CENTRE CAPITAL L & B	0	0	689	(689)	
E132600	CARAVAN PARK CAPITAL	3,900	3,575	6,565	(2,990)	
E136020	FUEL FACILITY - CAPITAL	0	0	0	0	
E136116	LOT 20 ON DEPOSITED PLAN 60758 (PROUD'S)	0	0	0	0	
E112210	WATER SUPPLY INFRASTRUCTURE - POOL	0	0	0	0	
E136045	WATER SUPPLY INFRASTRUCTURE	147,260	134,992	200	134,792	-100%
E136046	STANDPIPE PURCHASES	0	0	0	0	
E136055	HERBARIUM OFFICES	0	0	0	0	
	<b>Total Expenditure</b>	<b>169,860</b>	<b>155,705</b>	<b>7,454</b>	<b>148,251</b>	
	<b>Sub-total Economic Services</b>	<b>169,860</b>	<b>155,705</b>	<b>7,454</b>	<b>148,251</b>	
<b>OTHER PROPERTY &amp; SERVICES</b>						
E143310	Key Alike System	0	0	0	0	
I143510	TRANSFER FROM LSL & AL RESERVE	(15,000)	(13,750)	0	13,750	-100%
	<b>Total Expenditure</b>	<b>(15,000)</b>	<b>(13,750)</b>	<b>0</b>	<b>13,750</b>	
E143510	Transfer to LSL & AL Reserve	4,622	4,235	5,141	(906)	21%
E144510	Transfer to Plant Reserve	258,938	247,353	9,941	227,417	-96%
	<b>Total Expenditure</b>	<b>263,560</b>	<b>241,593</b>	<b>15,082</b>	<b>226,511</b>	
	<b>Sub-total Other Property &amp; Services</b>	<b>278,560</b>	<b>255,343</b>	<b>15,082</b>	<b>240,261</b>	
	<b>TOTAL</b>	<b>3,805,247</b>	<b>3,459,456</b>	<b>3,285,565</b>	<b>87,578</b>	

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

**Note 2: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>						
Municipal		401,314	0	382,674	Bendigo	
Freebairn		32,986	0	42,171	Bendigo	
(b) <b>Cash on Hand</b>						
Petty Cash Float		500		500	On Hand	
Till Float		3,100		3,100	On Hand	
(c) <b>Term Deposits</b>						
1807302	2.70%		1,703,852	1,703,850	Bendigo Treasury	Various
(d) <b>Investments</b>						
At Call	1.50%	719,308	0	1,143,598	Bendigo Treasury	
90 Day Deposit	1.75%	500,000		253,677	Bendigo Treasury	
<b>Total</b>		<b>1,657,207</b>	<b>1,703,852</b>	<b>3,529,569</b>		

**Comments/Notes**

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

**Cash Deposits**

**Term Deposits**

Reserve	Previous Balance \$	% of Total Reserve	Interest Earned \$	Transfers In/Out \$	Current Balance \$
Plant	470,875	21%	6,868		477,742
Leave	243,529	11%	3,551		247,080
Building	1,010,293	45%	12,049	550,000	472,342
Admin Equipment	70,000	3%	1,021		71,021
Town Planning	7,722	0%	113		7,835
Joint Venture	88,503	4%	1,291		89,794
FRC Surface Replacement	48,583	2%	708		49,292
FRC Sportsperson	11,562	1%	169		11,731
Freebairn Recreation	141,476	6%	2,063		143,539
Insurance	0	0%			-
Natural Disaster	131,558	6%	1,918		133,477
<b>Total</b>	<b>2,224,102</b>	<b>100%</b>	<b>29,749</b>	<b>- 550,000</b>	<b>1,703,852</b>

**Net Current Assets Composition**

<b>Current Assets</b>	
Cash at Bank	1,533,161
Debtors	254,265
Stock on Hand	150,188
<b>Current Liabilities</b>	
Creditors	44,468
Accruals & Employee Provisions	447,990
GST	54,900
Excess Rates Received	3,186
<b>Total</b>	<b>1,387,070</b>

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

**Note 5: RECEIVABLES**

**Receivables - Rates and Rubbish**

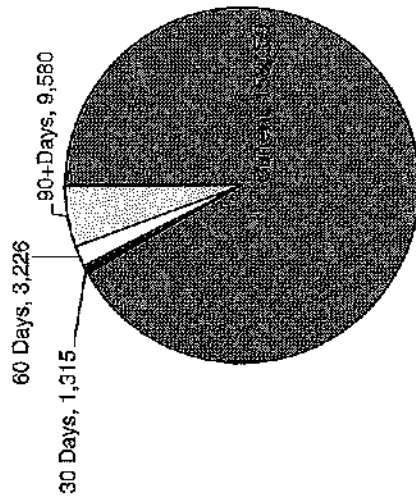
	Current 2016-17	Previous	Total
	\$	\$	\$
Opening Arrears Previous Years		86,814	86,814
Rates Levied this year	2,037,191	36,814	2,037,191
Less Collections to date	2,085,807	37,392	2,043,629
Equals Current Outstanding	28,383	51,992	80,375
Net Rates Collectable			80,375
% Collected			-96.22%

**Receivables - General**

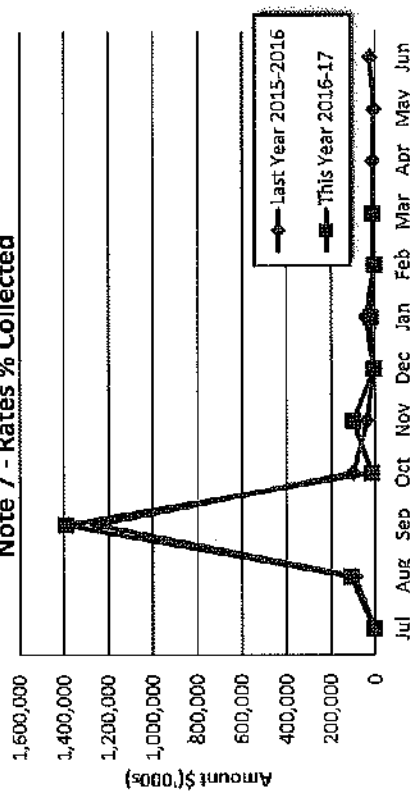
	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
	158,079	1,315	3,226	9,580
<b>Total Outstanding</b>				<b>172,199</b>

Amounts shown above include GST (where applicable)

**Note 7 - Accounts Receivable (non-rates)**



**Note 7 - Rates % Collected**



**Comments/Notes - Receivables Rates and Rubbish**

**Comments/Notes - Receivables General**

Main Rates have been invoiced for rate funding and make up \$150,000 of current outstanding balance. Have billed up 90+ day debtors, local sporting clubs and child agencies for Camp Kulin (Dept of Family/Children Services) make up significant portion.

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

**Note 5: GRANTS AND CONTRIBUTIONS**

Program Details GL	Provider	Approval	Date Approved	Amount	2016-17 Budget	Variations Additions (Deductions)	Revised Grant	Receivable Not Receivable	Accrual Due	Date Acquired	Comments
<b>GENERAL PURPOSE FUNDING</b> Financial Assistance Grant				\$ 1,683,837	\$ 1,683,838	\$	\$ 1,680,688	\$ 3,149	0		
<b>GOVERNANCE</b>							0	0	0		
<b>LAW, ORDER, PUBLIC SAFETY</b> SES Operations Grant				\$ 29,753	\$ 29,750		\$ 29,550	\$ 203	0		SES Grant 100000
<b>EDUCATION AND WELFARE</b> Subsidising Funding				\$ 54,860	\$ 54,900		\$ 54,860	\$ 40	0		
<b>HEALTH</b>											
<b>EDUCATION AND WELFARE</b>											
<b>HOUSING</b>											
<b>COMMUNITY AMENITIES</b>											
<b>RECREATION AND CULTURE</b> Swimming Pool				\$ 30,000	\$ 30,000		\$ 30,000	\$ 0	0		
<b>TRANSPORT</b> Main Roads Direct Grant Main Roads Regional Road Grant Main Roads Black Spot Roads to Recovery				\$ 181,941 \$ 340,000 \$ 405,168 \$ 1,277,546	\$ 181,941 \$ 340,000 \$ 405,168 \$ 1,281,855		\$ 181,941 \$ 340,000 \$ 405,168 \$ 1,277,546	\$ 0 \$ 0 \$ 0 \$ 0	0 0 0 0		
<b>ECONOMIC SERVICES</b>											
<b>OTHER PROPERTY &amp; SERVICES</b>		Yes									
<b>TOTALS</b>				<b>\$ 3,864,694</b>	<b>\$ 3,829,846</b>	<b>0</b>	<b>\$ 3,829,846</b>	<b>\$ 3,864,694</b>	<b>0</b>		

Continued - Grants and Contributions

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

**Note 7: TRUST FUND**

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

Description	Opening Balance 1-Jul-16	Amount Received	Amount Paid	Closing Balance 30-Jun-17
	\$	\$	\$	\$
Housing Bonds	21,000	6,010	(5,750)	21,340
Rates	22,124	17,355	(22,952)	16,527
Miscellaneous	9,461	744	(286)	9,969
Trip Fund	10,844	18,595	(18,894)	10,844
	0			0
	0			0
	<b>51,602</b>	<b>43,004</b>	<b>(47,832)</b>	<b>58,680</b>

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

**Note 8: FINANCIAL RATIOS****2 CURRENT RATIO****YTD  
ACTUAL**

*Current assets* means the total current assets as shown in the balance sheet

*Restricted assets* means assets that are committed or set aside (e.g.. Unspent grants)

*Current liabilities* means the total current liabilities as shown in the balance sheet

*Liabilities associated with restricted assets* means the lesser value of a current liability or the cash component of restricted assets held to fund that liability

Calculated using the following formula;

$$\frac{\text{current assets - restricted assets}}{\text{current liabilities - liabilities associated with restricted assets}} = \frac{1,837,160}{304,127}$$

**Ratio Measure:**

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

<b>Ratings:</b>	<b>0.00 - 0.75</b>	Very concerning
	<b>0.75 - 1.00</b>	Vulnerable
	<b>1.00 - 1.25</b>	Acceptable
	<b>1.25 - 2.00</b>	Good
	<b>2.00+</b>	Excellent

**Financial Ratio Results****6.04****Comments****EXCELLENT****2 UNTIED CASH TO TRADE CREDITORS RATIO****YTD  
ACTUAL**

*Untied Cash* means cash available for immediate use

*Unpaid Trade Creditors* means outstanding creditors

Calculated using the following formula;

$$\frac{\text{untied cash}}{\text{unpaid trade creditors}} = \frac{1,434,128}{1}$$

**Ratio Measure:**

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

<b>Ratings:</b>	<b>0.00 - 0.75</b>	Very concerning
	<b>0.75 - 1.00</b>	Vulnerable
	<b>1.00 - 1.25</b>	Acceptable
	<b>1.25 - 2.00</b>	Good
	<b>2.00+</b>	Excellent

**Financial Ratio Results****1,434,127.90****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;

<b>Total Liabilities</b>	2,054,048
<b>Total Assets</b>	80,711,128

**Ratio Measure:**

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

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

<b>Financial Ratio Results</b>	<b>0.025</b>
<b>Comments</b>	<b>GOOD</b>

**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;

<b>Debt Service Cost</b>	57,647
<b>Available Operating Revenue</b>	3,804,961

**Ratio Measure:**

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

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

<b>Financial Ratio Results</b>	<b>0.02</b>
<b>Comments</b>	<b>EXCELLENT</b>

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

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

Calculated using the following formula;

<b>Gross Debt</b>	1,460,088
<b>Total Revenue</b>	7,669,655

**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.

<b>Ratings:</b>	<b>0.00 - 0.20</b>	Excellent
	<b>0.20 - 0.35</b>	Good
	<b>0.35 - 0.50</b>	Acceptable
	<b>0.50 - 0.75</b>	Vulnerable
	<b>0.75+</b>	Very concerning

**Financial Ratio Results**

0.19

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

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

**Ratio Measure:**

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

Calculated using the following formula;

<b>Gross Debt</b>	1,460,088
<b>Economically Realisable Assets</b>	24,518,876

<b>Ratings:</b>	<b>0.00 - 0.10</b>	Excellent
	<b>0.10 - 0.20</b>	Good
	<b>0.20 - 0.30</b>	Acceptable
	<b>0.30 - 0.50</b>	Vulnerable
	<b>0.50+</b>	Very concerning

**Financial Ratio Results**

0.06

**Comments****EXCELLENT**



**7 RATE COVERAGE RATIO**

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

**Ratio Measure:**

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

Calculated using the following formula;

	<b>Net Rate Revenue</b>	<u>1,870,743</u>
	<b>Operating Revenue</b>	<u>7,669,655</u>
<b>Ratings:</b>	<b>0.00 - 0.20</b>	Too Low
	<b>0.20 - 0.30</b>	Acceptable
	<b>0.30 - 0.40</b>	Good
	<b>0.40 - 0.50</b>	Desirable
	<b>0.50+</b>	Excellent
	<b>Financial Ratio Results</b>	<b>0.24</b>
	<b>Comments</b>	<b>ACCEPTABLE</b>

**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;

	<b>Rates Outstanding</b>	<u>51,992</u>
	<b>Rates Collectable</b>	<u>2,124,005</u>
<b>Ratings:</b>	<b>0.00 - 0.02</b>	Excellent
	<b>0.02 - 0.05</b>	Good
	<b>0.05 - 0.10</b>	Acceptable
	<b>0.10 - 0.25</b>	Vulnerable
	<b>0.25+</b>	Very concerning
	<b>Financial Ratio Results</b>	<b>0.02</b>
	<b>Comments</b>	<b>GOOD</b>

# GENERAL COMPLIANCE CHECKLIST – MAY 2017

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Bush Fire Control - Dual Officers Appointment	1/05/2017	Annual	Determine to allow information to be included with annual fire break/prevention notice	Yes completed – Still following up Anthony Dearlove – Wickiepin appointment
Governance	Bush Fire Control Officers Appointment	1/05/2017	Annual	Determine to allow information to be included with annual fire break/prevention notice	Yes Completed June
Governance	Integrated Planning Review	31/05/2017	Quarterly	Quarterly review due this month if not already completed - Corporate Plan	Completed May Council mtg.
Governance/SAO	Delegation Manual Review	31/05/2017	Annual	Ensure agenda item includes 'Absolute Majority'	Yes included
CEO	Equal Employment Management Plan review	May	Annual	Review Equal Employment Management Plan and forward copy to Director of Equal Opportunity	Found last Review in 2011. Now reviewing in June
CEO	Annual Performance Review	May	Annual	On Anniversary - report to Council	Completed 17 <sup>th</sup> May 2017
DCEO	Housing Inspections			CSO sends letters	Completed
Finance	Letters to tenants regarding Shire Housing Rental increases	April May		After Fees & Charges adopted	N/A this year.
SFO	DrumMuster - Monthly Forms	1/05/2017	Monthly	Send in DrumMuster Forms on a monthly basis	Completed
WM/TO	Road Construction & Maintenance Review	01/05/17	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Completed including Budget items
CRC	Dowerin Field Days - Site Registration	1/05/2017	Annual	Shire to use event as a destination marketing tool - event occurs in August. Staff to check Dowerin FD website for more info	N/A this year
CRC	Updating of Town Notice Board/Website		Weekly		Done
CDO	Kulin Child Care Centre budget to be finalised		Annual	In consultation with KCCC Management Committee	Yes – ongoing details in CDO report
FRC	Monthly Stock on Hand		Monthly	Report to DCEO	Completed
EHO	Waste Water Recycling Scheme water samples		Monthly	If scheme is in use into June	N/A
EHO	Annual waste transfer station DER fee application and payment due end May	Annual			Completed and paid

**SHIRE OF KULIN**  
**END OF MONTH PROCEDURES**  
**For month ending May 2017**

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

<b>9.</b>	<b>BALANCE RATES</b>		
9.1	Write off any small balances under \$5.00. Go to write of small balances > Date last day of month > cut off \$5.00 > tick write of credit balances > ref: End Month Year > Posting Period (month to be written off) > write off account 1E0301100.01 > Batch leave blank > OK. Print Batch. Get DCEO to sign off. Update batch.	Nick	⓪
9.2	Raise interest charges. Go to Raise interest charges > reference: Interest Month Year > Posting period month raising interest for > Interest run date : last day of month > Select calculate, update and print interest on all properties > start interest calculation.	Nick	⓪
9.3	Print 2 copies of the Rates Outstanding Debtors Report (Rates > Rates Reports) - this is useful for balancing to the GL for individual control accounts. This must be printed on the 1st week day of each month and a copy given to DCEO	Nick	⓪
9.4	Print an Overdue Rates report and follow up outstanding rates as per outstanding rates Policy. (Rates > Rates Reports) Final Notice at end of due date Letter issued after 21 days of Final Notice Summons After 14 days from Summons - Debt Collector	Nick	⓪ ⓪/N ⓪/N ⓪/IN ⓪
9.5	Run "Rates Balancing Aid" (note that this can only be run if the initial run, the sub-ledger, was balanced). view the report looking for any assessments that have open items out of balance. These need to be corrected via the Property Maintenance, Maintain Open Items button.	Nick	⓪
9.6	Balance rates ledger to general ledger. ..\\Rates\Balancing\Rates Balancing 2012-13.xls Print spreadsheet and proof of all balances including Rates Outstanding debtor report, rates summary trial balance and GL balances and file.	Nick	⓪
9.7	Pensioner Rebate Claims that are outstanding (Claims made on the system but monies not yet received) to be compared with the Pensioners Claim Control Account. (Can be done towards end of month)	Nick	⓪
9.8	Balance general ledger to Pensioner reports ..\\Rates\Balancing\Rates Balancing 2012-13.xls Print spreadsheet and proof of all balances and file.	Nick	⓪
9.9	Valuation Register Valuations have been updated as per the schedules from Landgate Register has been updated and balances Print register spreadsheet and proof of all balances and file. Interim rates have been raised/refunded as a result of the valuation changes	Nick	⓪
9.10	Mining Tenement Register is up to date and balance Valuations have been updated as per the schedules from Landgate Register has been updated and balances Print register spreadsheet and file. Interim rates have been raised/refunded as a result of the valuation changes	Nick	⓪
<b>10.</b>	<b>CREDITORS</b>		
10.1	Print Creditors Trial Balance and ensure reconciled to Creditors Control Account (L01215). Run "Creditors Balancing Aid" ..\\Creditors\Balancing\Creditor Balancing Trial Balance to GL 11 12.xls Print spreadsheet and proof of all balances and file.	Annette	⓪/N
<b>11.</b>	<b>GENERAL CLEARING ACCOUNT</b>		
11.1	Ensure that a running balance of the general clearing account is maintained and balances to the general ledger account L01213 -print and file	Cassi	⓪/N
<b>12.</b>	<b>RETIREMENT HOMES</b>		
12.1	Print off retirement homes expenses for month and monitor -print and file spreadsheet	Cassi	⓪/N
<b>13.</b>	<b>COMPLETE FUEL SHEETS &amp; CEMENT SHEETS</b>		
13.1	Fuel sheets entered into Daily usage spreadsheet ..\\Fuel\12 13\Fuel Usage temised Dally 12 13.xls	Annette	⓪/N
13.2	Total plant usage and receipts are entered into Fuel spreadsheet ..\\Fuel\12 13\Fuel 12-13.xls Stocktake is entered into above spreadsheet and balances	Annette Annette	⓪/N ⓪/N
13.3	Balanced stock usage and receipts entered into SynergySoft Stores	Nick	⓪/N
13.4	Diesel Fuel Rebate Calculated for BAS	Nick	⓪/N
13.5	Ensure FRC stock balanced	Cassi	⓪/N
<b>14.</b>	<b>BCITF &amp; BRB LEVIES</b>		
14.1	Ensure that Building Licences issued for the month reconcile to the General Ledger and remit any monies. Check general ledger account for any newly issued licences I133425	Cassi	Y ⓪
<b>15.</b>	<b>RUN AUTOMATIC PLANT RECOVERIES</b>	Cassi	⓪/N
<b>16.</b>	<b>RUN ADMIN CLEARING JOURNALS FOR PERIOD</b>		
16.1	GL, Clearing & On Cost Journal Processing, process and update batch	Cassi	⓪/N
<b>17.</b>	<b>ASSET RECONCILIATION</b>		
17.1	Add all new assets to the asset register and journal to the correct asset general ledger account.	Cassi	⓪/N
17.2	Dispose of any assets that were sold during the month	Cassi	⓪/N
17.3	Run depreciation for the month	Cassi	⓪/N
17.4	Ensure that the Asset Register report by Class equals the Asset general ledger accounts for both asset value and accumulated depreciation	Cassi	⓪/N

**18. PREPAID ASSETS ACCOUNT**

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

**19. GL TRIAL BALANCE (Total Should be Zero)**


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

**20. COMPLETE BUSINESS ACTIVITY STATEMENT**

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

**21. DISTRIBUTE FINANCIALS TO MANAGERS**

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

  
\_\_\_\_\_  
Deputy CEO

Date **14-06-17**



Shire of Kulin

# **Register of Delegations**

*Draft for Review June 2017*

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## INTRODUCTION

The Local Government Act 1995 (the Act) allows for a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Act.

All delegations made by the Council must be by absolute majority decision. The following are functions that cannot be delegated to the Chief Executive Officer:

- any power or duty that requires a decision of an absolute majority or 75% majority of the local government;
- accepting a tender which exceeds an amount determined by the local government;
- appointing an auditor;
- acquiring or disposing of any property valued at an amount determined by the local government;
- any of the local government's powers under Sections 5.98, 5.99 and 5.100 of the Act relating to the payment of fees to council members;
- borrowing money on behalf of the local government;
- hearing or determining an objection of a kind referred to in Section 9.5;
- any power or duty that requires the approval of the Minister or Governor; or
- such other duties or powers that may be prescribed by the Act.

The Act allows for the Chief Executive Officer to delegate any of his powers to another employee, this must be done in writing. The Act allows for the Chief Executive Officer to place conditions on any delegations if he desires.

A register of delegations to the Chief Executive Officer and other employees is to be kept and reviewed at least once every financial year.

If a person is exercising a power or duty that they have been delegated, the Act requires them to keep necessary records to the exercise of the power or discharge of the duty.



## **1. ADMINISTRATION**

### **A.1 Acting Chief Executive Officer**

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to appoint the Deputy Chief Executive Officer as Acting CEO during a period of absence.

**CEO**

**Delegates to:** Deputy CEO

**Reference:** Local Government Act 1995 section 5.36 and 5.42

**History:** Reviewed 21 June 2017

### **A.2 Agreements for Payments of Debts to Council**

---

**Delegation:** The CEO is authorised to make agreements with debtors for the re-payment of debts to Council, including rates and other debts.

**CEO**

**Delegates to:** Deputy CEO

**Reference:** Local Government Act 1995 section 6.49

**History:** Reviewed 21 June 2017

### **A.3 Casual Hirers Liability**

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to ensure that hirers of Council facilities carry adequate insurance before hire takes place.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 section 2.7 (2) (b)

**History:** Reviewed 21 June 2017

### **A.4 Complaint Handling**

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to seek legal advice in respect to the implications of suspected malicious, frivolous, unreasonable, persistent or vexatious complaint.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **A.5 Fees & Charges - Discounts**

---

**Delegation:** That Council delegate authority to the Chief Executive Officer, DCEO, CRC Manager, Manager Leisure Services (FRC/Pool), Works Manager and front counter staff members (named) as described and in accordance with Council decision 14/0517 May 2017.

**CEO**

**Delegates to:** As above

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **A.6 Investment of Surplus Funds**

---

**Delegation:** The CEO is authorised to invest money held in any Council fund that is not required for immediate use, in an approved investment as defined by the Trustees Act, Part III, provided that sufficient working funds are retained at all times.

Where possible, preference is to be given to investing in local bank branches.

**CEO**

**Delegates to:** Deputy CEO

**Reference:** Local Government Act 1995, section 6.14. Financial Management Regulations Section 19c

**History:** Reviewed 21 June 2017

## **A.7 IT & Social Media – Use Of**

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to authorise officers of the Council to access and maintain social media sites.

**CEO**

**Delegates to:** As authorised

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **A.8 Legal Advice, Representation & Cost Reimbursement**

---

**Delegation:** That Council delegate authority to the Chief Executive Officer (with conditions) to seek legal advice in connection with the proper legal administration of the Shire and to support urgent responses to claims for financial assistance to members and staff, advice to the value of \$5000, without reference to Council.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 Section 5.42

**History:** Reviewed 21 June 2017

## A.9 Payments from Municipal and Trust Funds

---

**Delegation:** The CEO is authorised to make payments from the Municipal and Trust Funds. This includes the authority to sign cheques and permit EFT payments.

- Conditions:**
1. That an order be issued for the purchase of goods and services except in the case of small purchases from Petty Cash;
  2. That where feasible and practical, a price be negotiated in advance of purchase and recorded on the order form;
  3. That invoices, where practicable, be certified by the person who placed the order so as to indicate:
    - a. That the purchase was under an authority delegated to that person
    - b. That the goods and services were received in a satisfactory condition, or to a satisfactory standard, and the price and computations are correct;
  4. That the Chief Executive Officer continue to place a list of creditors before the Council on a monthly basis together with vouchers and invoices;
    - a. For the recording in the minutes after payment for those accounts paid by the Chief Executive Officer under delegated authority.
  5. That at least two (2) signatories be required on all cheques or online authorisations; For those paid by the Chief Executive Officer under delegated authority – any two jointly of CEO, Deputy CEO, Senior Finance Officer and/or any Councillor.

### CEO

**Delegates:** The authority to issue Municipal Fund purchase orders only. As follows;

Deputy CEO	\$10,000 * (Also authorised to make Trust Fund payments)
Manager of Works	\$5,000 *
Plant Mechanic	\$5,000 *
Resource Centre Manager	\$1,000
Freebairn Recreation Manager	\$1,000 plus \$2,000 bar stock
Camp Kulin Manager	\$1,000 *
Executive Support Officer	\$1,000 *
Tech Officer	\$1,000
Senior Finance Officer	\$ 500
Child Care Administrator	\$1,000 *
Administration Officers	\$ 200
Environmental Health Officer	\$ 200
Swimming Pool Manager	\$1,000

*\* Orders for items of a capital nature, or major operational items that have been dealt with at a Council level (eg. tenders) may be signed /authorised by the above employees in excess of the purchase orders limit.*

**Reference:** Local Government (Financial Management) Regulations 1996, Regulation 12

**History:** Reviewed 21 June 2017

#### **A.10 Use of Common Seal**

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to permit the affixing of the Common Seal when required.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 section 9.49A (4)

**History:** Reviewed 21 June 2017

#### **A.11 Writing Off Debts**

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to write off debts where the individual debt is not more than \$100. In exercising this authority the Chief Executive Officer is to take into consideration Council Policy and the prospects of recovering the debt.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 section 6.12

**History:** Reviewed 21 June 2017

#### **A.12 Housing**

---

**Delegation:** To the Chief Executive Officer to;

- to recover from bonds the cost of damage repair, cleaning and carpet cleaning from tenants of they fail to do such;
- take action to recover costs of water usage if other reduction remedies have failed to reduce consumption;
- determine applications from tenants to allow a pet in the residence;
- determine applications from staff to receive the "own your own residence" allowance;

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

#### **A.13 Procedure for Unpaid Rates**

---

**Delegation:** To the Chief Executive Officer to determine the granting of an extension of time to pay rates.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## 2. GOVERNANCE

### G.1 Applications for Planning Consent

---

**Delegation:** The CEO is authorised to issue planning consent for development applications that fully comply with all requirements. The CEO is authorised to reduce or waive development application fees where:-

- the development has a perceived benefit to the community, and
- the application is of such a nature that very little investigate work is required prior to the application being submitted to Council for consideration.

Compliance with the Town Planning Scheme, Regulations and Codes, and Council's Planning Policies, is mandatory. Any application not complying is to be referred to Council for decision.

**Conditions:** No officer other than the CEO is permitted to authorise expenditure by outside agencies for development applications.

**CEO**

**Delegates to:** Nil

**Reference:** Town Planning Development Act and Town Planning Scheme

**History:** Reviewed 21 June 2017

### G.2 Building Licences and Swimming Pools

---

**Delegation:** The CEO is authorised to approve or not approve plans submitted and issue building licences. This includes the authority to conduct inspections and issue orders for private swimming pools.

**Conditions:** The authority does not include approval of development applications as required under Council's Town Planning Scheme, nor the expenditure of money prior to consultation with the CEO. All building applications must conform with the Building Code of Australia and all other relevant legislation.

**CEO**

**Delegates to:** Environmental Health Officer/Building Officer

**Reference:** Local Government (Miscellaneous Provisions) Act 1960 section 374

**History:** Reviewed 21 June 2017

### G.3 Cemeteries Act 1986

---

**Delegation:** The CEO is authorised to carry out all of the powers and duties conferred to Council by section 6 of the Cemeteries Act 1986 and carry out in accordance with this section, when required, the exhumation of a body buried in the Kulin, Dudinin or Pingaring cemeteries and the reburial of the body in the Kulin, Dudinin or Pingaring cemeteries.

**CEO**

**Delegates to:** Nil

**Reference:** Cemeteries Act 1986 sections 6 and 59

**History:** Reviewed 21 June 2017

## **G.4 Health Act 1922 Provisions**

---

**Delegation:** That Council in accordance with section 26 of the Health Act 1911 appoint the Chief Executive Officer and the Environmental Health Officer as its deputies and in that capacity to exercise and discharge all or any of the powers and functions of the local government under the Health Act 1911 and Regulations.

**CEO**

**Delegates to:** Environmental Health Officer

**Reference:** Health Act 1911, section 26

**History:** Reviewed 21 June 2017

## **3. HUMAN RESOURCES**

### **H.1 Grievance Procedures**

---

**Delegation:** To the Chief Executive Officer to engage a competent human resource professional to hear and determine a grievance against the CEO or where a grievance requires specialist mediation or assistance because the topic is outside the knowledge or capacities of Shire staff.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **4. COMMUNITY SERVICES**

### **C.1 Bushfire Control – Shire Plant for Use Of**

---

**Delegation:** To the Chief Executive Officer to spend up to \$5,000 to hire plant or equipment (above positioning and mobilisation costs) if and when a bushfire cannot be effectively controlled by other means, or where it is considered necessary to engage additional resources to protect life or property.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act sections 5.42 and 5.44  
Bush Fires Act section 38 (3) (4) (5)

**History:** Reviewed 21 June 2017

## **C.2 Bushfire Control – Plant Use For Adjoining Shires**

---

**Delegation:** To the Chief Executive Officer to spend up to \$5,000 to hire plant or equipment (above positioning and mobilisation costs) if and when a bushfire cannot be effectively controlled by other means, or where it is considered necessary to engage additional resources to protect life or property.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act sections 5.42 and 5.44  
Bush Fires Act section 38 (3) (4) (5)

**History:** Reviewed 21 June 2017

## **C.3 Bushfire Prohibited/Restricted Burning Periods - Changes**

---

**Delegation:** In accordance with Section 17(10) of the Bush Fires Act 1954 (as amended), the Chief Bush Fire Control Officer and Shire President be delegated authority to vary the "Prohibited Burning Time".

In accordance with the Bush Fires Act 1954 (as amended), the Chief Bush Fire Control Officer and the Chief Executive Officer are delegated authority to vary the "Restricted Burning Period".

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 & Bush Fires Act 1954

**History:** Reviewed 21 June 2017

## **C.4 Bushfire Training Administration**

---

**Delegation:** To the Chief Executive Officer and the Bush Fire Brigades Advisory Committee to incur expenditure for the planning and development of training opportunities without reference to Council for volunteers, Fire Control Officers and Captains. Costs associated with training programs to be allocated to Council's Emergency Services Levy.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **C.5 Cat Ownership Limit – Cat Control**

---

**Delegation:** To the Chief Executive Officer to determine applications to keep cats under the Cat Foster Carer provision as per Council policy.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Cat Act 2011 and Cat Regulations 2012

**History:** Reviewed 21 June 2017

## **C.6 Dog Control - Attacks**

---

**Delegation:** Without reference to the Council the Chief Executive Officer is delegated authority to instigate legal and/or infringement proceedings against the owner of a dog involved in a dog attack on a person or other animal.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Dog Act 1976

**History:** Reviewed 21 June 2017

## **C.7 Dog Ownership Limit – Dog Control**

---

**Delegation:** Without reference to the Council the Chief Executive Officer is delegated authority to determine applications in the first instance.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Dog Act 1976

**History:** Reviewed 21 June 2017

## **C.8 Sea Containers Use Of – Town Planning**

---

**Delegation:** To the Chief Executive Officer for the approval of applications for the use of sea containers.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Shire of Kulin Town Planning Scheme No. 2  
Shire Policy

**History:** Reviewed 21 June 2017



## **C.9 Second Hand Dwellings – Use Of – Building Control**

---

**Delegation:** To the Chief Executive Officer to approve Development Applications for the use of second hand relocated or transportable dwellings.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **C.10 Temporary Accommodation**

---

**Delegation:** To the Chief Executive Officer to approve applications for temporary accommodation in caravans that meet the guideline conditions.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Caravan and Camping Ground Regulations 1997: Regulation 6 and 11(2)(a)

**History:** Reviewed 21 June 2017

## **C.11 Unauthorised Structures – Building Control**

---

**Delegation:** To the Chief Executive Officer to seek legal advice or to prepare a "Stop Work" order where Notice to the owner fails to illicit any response or results in the hastening of action to complete the structure.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Building Regulations 1989

**History:** Reviewed 21 June 2017

## **C.12 Kulin Bush Races**

---

**Delegation:** That Council delegate authority to the Bush Races Committee to manage all aspects of the Kulin Bush Races Event on behalf of Council under constraints imposed by the Local Government Act 1995 and other relevant legislation.

**CEO**

**Delegates to:** Kulin Bush Races Committee

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

### C.13 Freebairn Recreation Centre Club Committee

---

**Delegation:** That Council delegate authority to the Freebairn Recreation Centre Club Committee to manage all aspects of the Freebairn Recreation Centre on behalf of Council, subject to budget constraints and under the constraints imposed by the Local Government Act 1995 and other relevant legislation.

**Conditions:** The following areas remain the responsibility of Council:-

- Staffing
- Liquor licence
- Capital Expenditure Purchases
- Sale of Assets
- Waiver of Hire Charges

**CEO**

**Delegates to:** Freebairn Recreation Centre Club Committee

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

### C.14 Kulin Child Care Management Committee

---

**Delegation:** That Council delegate authority to the Kulin Child Care Management Committee to manage all aspects of the Kulin Child Care Centre on behalf of Council, subject to budget constraints, and under those constraints imposed by the Local Government Act 1995 and other relevant legislation.

**Conditions:** The following areas remain the responsibility of Council:-

- Staffing
- Capital expenditure purchases
- Sale of Assets

**CEO**

**Delegates to:** Kulin Child Care Centre Management Committee

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

### C.15 General – Community Services Practices

---

**Delegation:** To the Chief Executive Officer to;

- appoint officers for the purpose of infringement notices and administration of;
  - the Shire of Kulin Animal Environment and Nuisance Local Law; Health (Asbestos) regulation 1992.
- appoint officers for the purposes of the Caravan and Camping Grounds Act 1995;
  - Power of Entry and inspection and,
  - The issue of Infringement Notices.

to approve or reject applications to consume liquor in Shire buildings or on Shire controlled reserves.

CEO

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **5. WORKS**

### **W.1 Gravel Supplies**

---

**Delegation:** To the Chief Executive Officer and the Manager of Works to negotiate the supply of gravel with landholders, which may incur a quid pro quo cost to the Shire and to initiate the resumption of land for the purpose of obtaining gravel where no alternate suitable supplies exist.

CEO

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

### **W.2 Roads - Clearing**

---

**Delegation:** To the Chief Executive Officer the power to;

- consider and authorise the removal of vegetation from fence lines;
- to issue approval to service authorities to remove vegetation on Shire roads in relation to their works;
- to determine the suitability of roadside vegetation planting applications submitted by community groups or individuals.

CEO

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Soil and Land Conservation Act 1945. (Agriculture WA)  
Wildlife Conservation Act 1950 – 1979  
Aboriginal Heritage Act 1972  
Agriculture and Related Resources Protection Act 1976  
Bush Fires Act 1954  
Conservation and Land Management Act 1984  
Environmental Protection and Biodiversity Conservation Act 1999  
Environmental Protection Act 1986  
Heritage of WA Act 1990  
Land Act 1933  
Main Roads Act 1930  
Mining Act 1978  
State Energy Commission Supply Act 1979  
Water Authority Act 1987

**History:** Reviewed 21 June 2017

### **W.3 Roads – Damage To**

---

**Delegation:** To the Chief Executive Officer to take action to recover the cost of damage to a Shire road or verge asset and issue Notice to request the return of the road or verge to a clean and tidy condition.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

### **W.4 Roads – Roadside Markers – Management Of**

---

**Delegation:** To the Chief Executive Officer to determine roadside markers applications.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

### **W.5 Stormwater Drainage**

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**Delegation:** To the Chief Executive Officer to approve applications for connection to the Shire stormwater drainage from landowners on advice from the Manager of Works.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

### **W.6 Street Trees**

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**Delegation:** To the Chief Executive Officer to determine applications for approval to plant street trees in accordance with this guideline.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **W.7 Streetscape – Improvements**

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**Delegation:** To the Chief Executive Officer to approve streetscape improvements.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017

## **W.8 Roadside Burning**

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**Delegation:** To the Chief Executive Officer for the burning or spraying of road verges following agreement of the Manager of Works in accordance with the listed conditions.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995  
Bush Fires Act 1954 25  
Occupational Health & Safety  
Road Traffic Act 1974

**History:** Reviewed 21 June 2017

## **W.9 Temporary Road Closures**

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**Delegation:** The Chief Executive Officer is authorised to temporarily close thoroughfares to vehicles.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995 section 3.50  
Bush Fires Act 1954 25  
Occupational Health & Safety  
Road Traffic Act 1974

**History:** Reviewed 21 June 2017

## **W.10 General – Works Practices**

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**Delegation:** To the Chief Executive Officer to;

- Determine applications to beautify grave sites at Shire Cemetery's;
- Approve Niche Wall plaque design and placement;
- Approve the use of the depot for the servicing of private vehicles and equipment;

- Determine requests from local Clubs and Organisations to use Shire plant;
- To issue heavy Haulage Vehicle Permits.

To the Deputy Chief Executive Officer to;

- Approve the use of the depot for the servicing of private vehicles and equipment;
- Determine requests from local Clubs and Organisations to use Shire plant.

To the Manager of Works to;

- Approve the use of the depot for the servicing of private vehicles and equipment;
- Determine requests from local Clubs and Organisations to use Shire plant.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 21 June 2017



SHIRE OF KULIN

**POLICY  
MANUAL**

**Draft June 2017**

## **INTRODUCTION**

This Shire of Kulin Policy Manual has been prepared to assist Council and staff to administer the Shire.

The manual is a compilation of policy on subject matters that form the basis of administrative decision making without the need to refer matters to the Council for a decision, before it can be enacted. It also enables Councillors and staff to readily answer questions raised by electors, the public and stakeholders about the usual business of the Shire.

As new policies are adopted, or existing policies are amended, the Manual is updated, maintaining the Shire's most recent view on how it will conduct business. Obviously time changes the need for and relevance of policy responses. The Policy Manual framework allows the Council to design, recreate or update policy, without being overly influenced by current hot topics as it develops the best Shire response to matters at a policy level.

The use of policy in Local Government (LG) sits between statute and legislative requirements or the 'must do's and must comply' elements of its business and the operational procedures that provide a guide on the best way to conduct the operations. Therefore in some ways it can sometimes be an expression of principle, culture and process and not a direct account of what the Council believes must be the order of the day.

Policy sometimes can be misinterpreted as having firm legal status like a statute or local law but this is not the case. More accurately, it is a stated combination of the what/how/where and when that the Council would like to see in its business practice and whilst case law may apply to some of these elements, policy is only a past resolution of the Council. Whilst having the status of a Council resolution, the effect of such can be changed by a new resolution or rescission motion.

Policy's true purpose is to provide an outline and guidance of the Council expectation and response so that consistency of decision making can be achieved.

If the interpretation of policy identifies that the matter cannot be accurately understood or addressed, or that the policy takes away from the cultural or principled positions of the Council – then at those times review is required to again clarify what the Council's intent would be in those circumstances.

The Policy Manual therefore is reviewed annually by the Council and tested against live examples and current trends to ensure that the policies are still consistent with Council's current stance and preference.

Noel Mason  
Chief Executive Officer  
June 2017



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## **A1 CODE OF CONDUCT - MEMBERS AND STAFF**

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### **Administration**

**PREAMBLE:** The Shire of Kulin has adopted the model Code of Conduct which provides elected members and staff in Local Government with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual Local Governments. The Model Code is complementary to the principles adopted in the Local Government Act and regulations which incorporates four fundamental aims to result in:-

- a) better decision making by Local Governments;
- b) greater community participation in the decisions and affairs of Local Governments;
- c) greater accountability of Local Governments to their communities; and
- d) more efficient and effective Local Government.

**OBJECTIVE:** The Code provides a guide and a basis of expectations for elected members and staff. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.

### **POLICY:**

#### **Role of Elected Members**

A Councillor's primary role is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future, for the Local Government will be the focus of the Councillor's public life.

A Councillor is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, elected members' activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Councillors and on Local Governments.

### **1. Conflict and Disclosure of Interest**

#### **1.1 Conflict of Interest**

- (a) Members and staff will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Staff will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Local Government, without first making disclosure to the Chief Executive Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.
- (c) Members and Staff will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing which may otherwise be in conflict with the Council's functions.

- (d) Members and Staff who exercise a recruitment or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.
- (e) Staff will refrain from partisan political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

An individual's rights to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination and this is supported by anti-discriminatory legislation.

### **1.2 Pecuniary Interest**

Members and staff will adopt the principles of disclosure of pecuniary interest as contained within the Local Government Act.

### **1.3 Disclosure of Interests Affecting Impartiality**

Members are required to disclose any conflicts of interest of a non-financial nature that they may have that could be perceived as likely to affect the judgement of that person to act impartially. Details of the nature of the disclosure by the member must be recorded in the minutes of the meeting.

Staff and consultants who are providing advice to the meeting must make the disclosure at the time of giving such advice.

### **1.4 Disclosure of Interest**

- (a) Members and appropriate staff will disclose, in a written return or at the relevant meeting, the interests which might be in conflict with their public or professional duties.
- (b) Whenever disclosure is required, recommended in this Code, or otherwise seems appropriate, it will be made promptly, fully, and in writing within the register provided.

## **2. Personal Benefit**

### **2.1 Use of Confidential Information**

Members and staff will not use confidential information to gain improper advantage for themselves or for any other person or body, in ways which are inconsistent with their obligation to act impartially, or to improperly cause harm or detriment to any person or organisation.

### **2.2 Intellectual Property**

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Local Government upon its creation unless otherwise agreed by separate contract.

### **2.3 Improper or Undue Influence**

Members and staff will not take advantage of their position to improperly influence other members or staff in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

### **2.4 Gifts and Bribery**

- (a) Members and staff will not seek or accept (directly or indirectly) from any person or body, any immediate or future gift, reward or benefit (other than gifts of a token kind, or moderate acts of hospitality) for themselves or for any other person or body,

relating to their status with the Local Government or their performance of any duty or work which touches or concerns the Local Government.

- (b) If any gift, reward or benefit is offered and is in excess of \$200 (other than gifts of a token kind, or moderate acts of hospitality), disclosure will be made in a prompt and full manner and in writing in the appropriate register.

### **3. Conduct of Members and Staff**

#### **3.1 Personal Behaviour**

- (a) Members and staff will:
  - (i) act, and be seen to act properly and in accordance with the requirements of the law and the terms of this Code;
  - (ii) perform their duties impartially and in the best interests of the Local Government uninfluenced by fear or favour;
  - (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Local Government and the community;
  - (iv) make no allegations which are improper or derogatory (unless true and in public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
  - (v) always act in accordance with their obligation of fidelity to the Local Government.
  
- (b) Members will represent and promote the interests of the Local Government, while recognising their special duty to their own constituents.

#### **3.2 Honesty and Integrity**

Members and Staff will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) bring to the notice of the Mayor/President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee, to the Chief Executive Officer.
- (c) be frank and honest in their official dealing with each other.

#### **3.3 Performance of Duties**

- (a) While on duty, staff will give their whole time and attention to the Local Government's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Local Government.
  
- (b) Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Members will be as informed as possible about the functions of the Council and treat all members of the community honestly and fairly.

#### **3.4 Compliance with Lawful Orders**

- (a) Members and Staff will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the superior of the person who gave the order and, if resolution cannot be achieved, with the Chief Executive Officer.
  
- (b) Members and Staff will give effect to the lawful policies of the Local Government, whether or not they agree with or approve of them.

#### **3.5 Administrative and Management Practices**

Members and staff will ensure compliance with proper and reasonable administrative practices and conduct professional and responsible management practices.

### **3.6 Corporate Obligations**

(a) **Standard of Dress:-**

Staff are expected to comply with neat and responsible dress standards at all times. Management reserves the right to raise the issue of dress with individual staff.

(b) **Communication and Public Relations:**

(i) All aspects of communication by staff (including verbal, written or personal), involving Local Government's activities, should reflect the status and objectives of that Local Government. Communications should be accurate, polite and professional.

(ii) As a representative of the community, Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so, Members should acknowledge that:

- as a member of the Council there is respect for the decision making processes of the Council which are based on a decision of the majority of the Council;
- information of a confidential nature ought not to be communicated until it is no longer treated as confidential;
- information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
- information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.

### **3.7 Relationships between Members and Staff**

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Members and Staff have a mutual respect and co-operate with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve that position Members need to:

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
- refrain from publicly criticising staff in a way that casts aspersions on their professional competence and credibility.

### **3.8 Appointments to Committees**

As part of their representative role Members are often asked to represent the Council on external organisations. It is important that Members:

- clearly understand the basis of their appointment; and
- provide regular reports on the activities of the organisation.

## **4. Dealing with Council Property**

### **4.1 Use of Local Government Resources**

Members and staff will:

- (a) be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) use the local Government resources entrusted to them effectively and economically in the course of their duties and
- (c) not use the Local Government's resources (including the services of Council staff) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

#### **4.2 Travelling and Sustenance Expenses**

Members and staff will only claim or accept travelling and sustenance expenses arising out of travel related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy and the provision of the Local Government Act.

#### **4.3 Access to Information**

Staff will ensure that members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities as members.

Members will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.

**HEAD OF POWER:** Local Government Act 1995

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## **A2 COMMON SEAL – AFFIXING OF**

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### **Administration**

**PREAMBLE:** Numerous agreements and contracts require the affixing of the Common Seal. This Policy and delegation to the CEO and the Shire President apply the affixing of the Common Seal as and when required.

**OBJECTIVE:** The Policy sets out the conditions that apply to the use of the Common Seal.

**POLICY:** The Shire President and Chief Executive Officer are authorised, when the situation demands, to sign and affix the Common Seal of the Shire of Kulin to documents. Where the contract or agreement is a continuation of an existing arrangement or previous Council resolution, Council's prior resolution is not required. Where a matter has not been before the Council on any previous occasion, Council resolution to affix the Common Seal is required.

All uses of the Common Seal including contracts or agreements of any nature are to be recorded in the Delegations Register and reported monthly to Council in the Compliance - Delegations Exercised Report.

**PROCESS:** Prior to the Common Seal being used for the first time on a contract or agreement, Council is to have resolved to enter into a contract or agreement.

The CEO is charged with the care of the Common Seal and is only to apply the Common Seal to documents at the same time and sitting as the Shire President.

Details of when the Common Seal has been used are to be recorded in the Delegation Register, and the Compliance - Delegations Exercised Report submitted for information monthly to the Council.

**HEAD OF POWER:** Local Government Act 1995 Section 9.49A

**DELEGATION:** To the CEO to permit the affixing of the Common Seal when required.

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## **A3 CORPORATE CREDIT CARDS – USE**

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### **Administration**

**PREAMBLE:** Credit Cards are being used within Government as a purchasing resource. They can however expose the Shire to significant risk if not properly controlled and managed.

**OBJECTIVE:** To ensure the proper use and control of Corporate Credit and to comply with s6.5 (a) Local Government Act 1995 and regulation 11 (1) (a) of the Local Government (Financial Management) Regulations.

**POLICY:** The use of Corporate Credit cards is at the Chief Executive Officer's discretion and shall not be used as a means to supersede the Shire's purchasing system and procedures, use of credit is a complimentary function of purchasing.

Credit Cards shall only be used for purchasing goods or services where expediency and processes do not allow the normal purchasing practices to apply e.g. over the phone purchases, payment for goods where seller requests immediate payment. In the case of purchases where it is still appropriate to issue a Shire order to record details of the purchase this should also be undertaken – indicating that payment has already been made by credit card.

Credit cards will not be used for cash purchases.

Credit cards will not be used for personal purchases, and if this occasion arises by error, immediate repayment is required.

Credit cards will only be issued with the approval of the Chief Executive Officer and in the case of the CEO, following a report and approval of the Council by resolution.

A "non-reward" business credit card shall be the preferred option offered by the Shire's banker, and if rewards are offered, all rewards remain the property of the Shire.

Card holders are responsible for the physical and information security of the card in their possession and in the case of a lost or misplaced card, the cardholder shall notify the Bank and the DCEO immediately.

All expenditure on corporate credit cards shall comply with delegation limits for Shire officers and GST Invoices and receipts of transactions shall be obtained by the card holder for monthly acquittal.

**PROCESS:** Upon receipt of monthly corporate credit card statements, the officer will acquit all expenditure made by producing all receipts. It is the responsibility of the card holder to obtain documentation to acquit the credit card transactions.

As part of the monthly accounts for payment processes, the DCEO will present the Credit Card Statement detailing acquittal transactions and balances to the Council as part of the monthly meeting Agenda.

Non-compliance with the intent, principles and acquittal of this policy will result in withdrawal of the credit card and at the discretion of the Chief executive Officer, disciplinary action.

**HEAD OF POWER:** Local Government Act 1995, Section 2.7(2) (a) & (b) and Section 6.5(a). Local Government (Financial Management) Regulations 11(1) (a).

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## **A4 DISABILITY ACCESS AND INCLUSION**

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### **Administration**

**PREAMBLE:** The Shire of Kulin is committed to ensuring that the community is accessible for and inclusive of people with disability, their families and carers. Having an adopted a Disability Access and Inclusion Plan (DAIP) of action forms part of this commitment.

**OBJECTIVE:** The Shire of Kulin interprets an accessible and inclusive community as one in which all Council functions, facilities and services (both in house and contracted) are open, available and accessible to people with disability, providing them with the same opportunities, rights and responsibilities as other people in the community.

**POLICY:** The Shire of Kulin:

- recognises that people with disability are valued members of the community who make a variety of contributions to local, social, economic and cultural life;
- believes that a community that recognises its diversity and supports the participation and inclusion of all its members makes for a richer community life;
- believes that people with disability, their families and carers who live in country areas should be supported to remain in the community of their choice;
- is committed to consulting with people with disability, their families and carers and where required, disability organisations to ensure that barriers to access are addressed appropriately;
- will ensure its agents and contractors work towards the desired outcomes in the DAIP;
- is committed to supporting local community groups and businesses to provide access and inclusion of people with disability; and

**PROCESS:** The Shire of Kulin is also committed to achieving the seven desired outcomes of its DAIP. These are:

1. People with disability have the same opportunities as other people to access the services of, and any event by, a public authority
2. People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority
3. People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it
4. People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority
5. People with disability have the same opportunities as other people to make complaints to a public authority
6. People with disability have the same opportunities as other people to participate in any public consultation by a public authority
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

The CEO is authorised to review the DAIP and implement those actions that support the principles outlined and accommodate annual actions in the Budget and operational strategies of the Shire.

**HEAD OF POWER:** Local Government Act 1995 and Disability Access and Inclusion Plan (DAIP) 2014-2019



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## **A5 EQUAL OPPORTUNITY and HARASSMENT**

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### **Administration**

**PREAMBLE:** The WA Equal Opportunity Act 1984 requires all local government authorities to prepare and implement an Equal Opportunity Management Plan in order to achieve the objects of the Equal Opportunity Act.

**OBJECTIVE:** To set out procedures through which the Shire of Kulin achieves compliance with Equal Opportunity legislation.

**PRACTICE:** The Shire of Kulin recognises its legal obligations under the Equal Opportunity Act 1984, and will actively promote equal employment opportunity based solely on merit to ensure that discrimination does not occur on the grounds of race, sex, age, marital status, pregnancy, impairment or disability, mental health status, religious or political convictions, family responsibilities and family status or gender history and sexual orientation.

The Shire of Kulin will not tolerate harassment within its workplace. Harassment is defined as any unwelcome, offensive action or remark concerning a person's race, colour, age, language, ethnicity, political or religious convictions, sex, marital status, impairment or other unwarranted comment.

The Shire will constantly review policies, practices and guidelines to ensure that administrative behaviour does not result in the discrimination or harassment of its employees. Shire Plans will be assessed to ensure that strategic and operational outcomes do not limit the Shire's ability to remain committed to EEO ideals.

Shire staff have the established grievance procedure processes from which to lodge an EEO or harassment complaint and Shire stakeholders are able to lodge complaint under complaint handling processes.

**PROCESS:** The Shire will promote change and application by;

- All employment training will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability meet the minimum requirements of such training.
- All promotional policies and opportunities will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability to meet the minimum requirements for such promotion.
- All offers of employment will be directed towards providing equal opportunity to prospective employees provided their relevant experience, skills and ability meet the minimum requirements of engagement.

**HEAD OF POWER:** Local Government Act 1995

The WA Equal Opportunity Act 1984

- The Racial Discrimination Act (Cth) 1976
- The Sex Discrimination Act (Cth) 1984
- The Human Rights and Equal Opportunity Commission Act (Cth) 1987
- The Disability Discrimination Act (Cth) 1992

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## **A6 LEGAL ADVICE, REPRESENTATION & COST REIMBURSEMENT**

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### **Administration**

**PREAMBLE:** This policy is designed to protect the interests of Council, members and employees (including past members and former employees) where they become involved in civil legal proceedings because of their official functions. In most situations the local government may assist the individual in meeting reasonable expenses and any liabilities incurred in relation to those proceedings.

In each case it will be necessary to determine whether assistance with legal costs and other liabilities is justified for the good government of the district. This policy applies in that respect.

**OBJECTIVE:** To provide security, that in the event of legal proceedings or claims being taken against a Council member or staff member in the legal conduct of their duty, Council will financially support their response to the claims and or proceedings.

### **POLICY: General Principles**

The Chief Executive Officer is authorised to obtain from Solicitors such legal advice and opinions as deemed necessary to enable the proper legal administration of Council's business. The CEO is delegated under the Local Government Act 1995, section 5.42 the authority to engage solicitors following consultation with the Shire President an authorisation to the value of \$5000 for legal advice in relation to the proper legal administration of the Shire.

The Shire may provide financial assistance to members and employees in connection with the performance of their duties provided that the member or employee has acted reasonably and has not acted illegally, dishonestly or against the interests of the local government and/or in bad faith.

1. The local government may provide such assistance in the following types of legal proceedings:
2. Proceedings brought by members and employees to enable them to carry out their local government functions (e.g. where a member or employee seeks a restraining order against a person using threatening behaviour);
3. Proceedings brought against members or employees, this could be in relation to a decision of Council or an employee which aggrieves another person (e.g. refusing a development application) or where the conduct of a member or employee in carrying out his or her functions is considered detrimental to the person (e.g. defending defamation actions); and
4. Statutory or other inquiries where representation of members or employees is justified.

The local government will not support any defamation actions seeking the payment of damages for individual members or employees in regard to comments or criticisms levelled at their conduct in their respective roles. Members or employees are not precluded, however, from taking their own private action. Further, the local government may seek its own advice on any aspect relating to such comments and criticisms of relevance to it.

The legal services the subject of assistance under this policy will usually be provided by the local government's solicitors. Where this is not appropriate for practical reasons or because of a conflict of interest then the service may be provided by other solicitors approved by the local government.

**Repayment of Assistance**

Any amount recovered by a member or employee in proceedings, whether for costs or damages, will be off set against any moneys paid or payable by the local government.

Assistance will be withdrawn where the Council determines, upon legal advice, that a person has acted unreasonably, illegally, dishonestly, against the interests of the local government or otherwise in bad faith; or where information from the person is shown to have been false or misleading.

Where assistance is so withdrawn, the person who obtained financial support is to repay any moneys already provided. The local government may take action to recover any such moneys in a court of competent jurisdiction.

**PROCESS:**

**Applications for Financial Assistance**

Decisions as to financial assistance under this policy are to be made by the Council.

A member or employee requesting financial support for legal services under this policy is to make an application in writing, where possible in advance, to the Council providing full details of the circumstances of the matter and the legal services required.

Applications for financial support to the Council are to be accompanied by an assessment of the request along with a recommendation which has been prepared by, or on behalf of, the Chief Executive Officer (CEO).

A member or employee requesting financial support for legal services, or any other person who might have a financial interest in the matter, should take care to ensure compliance with the financial interest provisions of the Local Government Act 1995.

Where there is a need for the provision of urgent legal services before an application for financial assistance can be considered by Council, the CEO is delegated under the Local Government Act 1995, section 5.42 the authority to engage solicitors following consultation with the Shire President (and in the case of the Shire President seeking the financial support – the Deputy Shire President) an authorisation to the value of \$5000.

Where it is the CEO who is seeking urgent financial support for legal services the Council shall deal with the application.

**HEAD OF POWER:** Shire of Kulin - Local Government Act 1995 Financial Provisions,

**DELEGATION:** To the CEO under LGA Section 5.42, authorisation (with conditions) to seek legal advice in connection with the proper legal administration of the Shire and to support urgent responses to claims for financial assistance to members and staff, advice to the value of \$5000, without reference to Council.

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## **A7 OCCUPATIONAL SAFETY & HEALTH POLICY**

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### **Administration**

**PREAMBLE:** The Shire of Kulin Occupational Safety and Health manual provides the physical collection of processes, practice and procedures relating to health and safety at the Shire. As a governance commitment, the Council's adopted Shire Safety & Health Policy Statement details its obligation and duties towards Shire employees from the highest level in the organisation.

**OBJECTIVE:** To detail the Shire of Kulin Occupational Safety and Health Policy commitment and performance.

**POLICY:** The following statement forms the Shire of Kulin policy.

### **SAFETY AND HEALTH POLICY STATEMENT**

The Shire of Kulin acknowledges its moral and legal responsibility to provide and maintain a work environment in which employees, contractors, customers and visitors are not exposed to hazards. This commitment extends to ensuring that the organisation's operations do not place the local community and visitors at risk of injury, illness or property damage.

#### **The Shire of Kulin will:**

- Provide and maintain safe workplaces, safe plant and safe systems of work;
- Provide written procedures and instructions to ensure safe systems of work;
- Provide information, instruction, training and supervision to employees, contractors and customers to ensure that they are not exposed to hazards;
- Ensure compliance with legislative requirements and current industry standards;
- Provide support and assistance to employees.

All levels of management are accountable for implementing this policy in their area of responsibility and implementation of this policy will be measured by annual performance reviews. Management responsibilities include the following:

- The provision and maintenance of the workplace in a safe condition.
- Involvement in the development, promotion and implementation of safety and health policies and procedures with regular reviews of these.
- Training employees in the safe performance of assigned tasks.
- The provision of resources to meet the safety and health commitment.

#### **Employees are to:**

- Follow all safety and health policies and procedures and acknowledge their duty of care to themselves, their co-workers and the general public.
- Ensure Shire procedures for accident and incident reporting are followed, reporting potential and actual hazards/accidents/incidents to your supervisor and elected safety and health representatives.

This policy is applicable to contractors and employees in all its operations and functions including those situations where employees are required to work off site.

**Noel Mason**  
**CHIEF EXECUTIVE OFFICER**

**PROCESS:** The Shire of Kulin Occupational Safety and Health Manual provides information on processes, reporting requirements, inspection schedules and review mechanisms.

The Occupational Safety & Health Manual is provided to all employees of the Shire and as a working document will receive formal review every two years as a minimum.

Specific sections of the Manual shall be updated and reviewed as required.

The processes allow for immediate amendment of the Manual if identified shortcomings require such, or as the 2 yearly review of the Occupational Safety & Health Manual takes place, under the authorisation of the CEO.

**HEAD OF POWER:** Local Government Act 1995, Occupational Health and Safety Act 1984

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## **A8 PRIMARY DOCUMENTS**

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### **Administration**

**PREAMBLE:** To detail the primary source documents of the Administrative Guidelines and Operational Practices used by the Shire in the conduct of its business.

**OBJECTIVE:** To provide accurate reference to the documents and their updates, changes and reviews, presented in a concise accurate listing of the operationally preferred processes of the Shire. To have Council support and awareness for the majority of processes used by staff.

**PRACTICE:** The Primary Documents are to be regarded as the operational rules, administrative procedure, staff instructions, guidelines and reference material that apply to the conduct of Shire business. Whilst not backed with the direct authority of adoption as would Shire policy, the Primary Documents do have the standing of authority of the Council, having passed a resolution accepting the documents as working materials.

The Primary Documents impose procedural and administrative intent and requirements on the Shire staff, Shire residents, contractors and stakeholders alike, and may also contain reference to other legal obligations, applicable statutes, Shire policy, adopted Codes, Circulars and case law decisions.

The Primary Documents for the Shire of Kulin are;

Shire of Kulin Administrative Procedures and Operational Guidelines Manual 2017  
Shire of Kulin Employee Safety Manual – Policies and Procedures (Ed. Nov 2016)  
Shire of Kulin Employee Induction Manual (Ed. Aug 2016)

It is not the intention that the Primary Documents policy captures all operational and support documentation that applies to the business of the Shire as many additional documents are generated under other statutes. E.g. Town Planning Scheme No 2, Shire of Kulin Health Local Law.

Nothing in this policy prevents the Primary Documents from being amended, updated, altered, added to or changed as requirements of law may in fact require such. Any change must be consistent with the intent of producing sufficient documentation to allow staff to legally perform their duties and for the Council to express their desired operational approach.

Where changes are required that bring consequences that vary from the general thrust of the Primary Documents; then reference to Council detailing the changes is required.

**PROCESS:** The Shire of Kulin will table the Primary Documents every two years in June for the Council to adopt. The noted delegations and the detailed authorities would then be confirmed via the adoption by Council resolution of the Delegation Register.

**NOTE:** The CEO will maintain a listing of all Primary and Secondary Documents that impact on the operations of the Shire and table this at Policy Review.

**HEAD OF POWER:** Local Government Act 1995

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## **A9 PUBLIC INTEREST DISCLOSURE**

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### **Administration**

**PREAMBLE:** The Shire of Kulin is committed to the aims and objectives of the Public Interest Disclosure Act 2003. To support Staff who make Public Interest Disclosures the Shire has both Policy and Practice adopted to encompass its commitment to the Act.

### **OBJECTIVE:**

The object of the Act is to:

- facilitate the disclosure of public interest information;
- provide protection for those who make disclosures; and
- provide protection for those who are the subject of a disclosure.

This is achieved by:

- protecting the person making the disclosure from legal or other action;
- providing for the confidentiality of the identity of the person making the disclosure and a person who is the subject of a disclosure.

### **POLICY:**

The Shire of Kulin does not tolerate corrupt or other improper conduct, including mismanagement of public resources, in the exercise of the public functions of the Shire of Kulin and its officers, employees and contractors.

It recognises the value and importance of contributions of staff to enhance administrative and management practices and strongly supports disclosures being made by staff as to corrupt or other improper conduct.

The Shire of Kulin will take all reasonable steps to provide protection to staff who make such disclosures from any detrimental action in reprisal for the making of a public interest disclosure.

The Shire of Kulin does not tolerate any of its officers, employees or contractors engaging in acts of victimisation or reprisal against those who make public interest disclosures.

The Shire has adopted internal procedures to provide for the manner in which the Shire of Kulin will comply with its obligations under the Public Interest Disclosure Act 2003. They provide for the manner in which:

- disclosures of public interest information shall be made to the Public Interest Disclosure Officer (PID Officer).
- the PID Officer shall investigate the information disclosed, or cause that information to be investigated.
- the PID Officer may take action following the completion of the investigation.
- the PID Officer shall report to the discloser as to the progress and outcome of that investigation and the action taken as a consequence.
- the confidentiality of the discloser, and any person who may be the subject of a public interest disclosure, shall be maintained.
- records as to public interest disclosures shall be maintained and reporting obligations complied with.
- providing remedies for acts of reprisal and victimisation that occur substantially because the person has made a disclosure.

The rights and obligations created by the PID Act are described in the Shire of Kulin Public Interest Disclosure Procedures document detailed in the Primary Document policy.

**Note: PID Act procedure manual can be found in the Primary and Secondary Documents listing.**

**HEAD OF POWER:** Local Government Act 1995



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## **A10 REGIONAL PRICE PREFERENCE POLICY**

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### **Administration**

**PREAMBLE:** To provide for a price preference framework for the purchase of goods and services from local Shire of Kulin suppliers.

**OBJECTIVE:** The policy aims to deliver a higher than average take-up of local supply, by detailing the extent of consideration the local suppliers will receive as opposed to non-local supply.

In terms of definition; local versus non-local can be determined from the originating source of the goods or service, as opposed to the Shire of Kulin based supplier of such goods and service.

### **PRACTICE:**

#### **General Purchasing (other than Tenders)**

When officers seek quotations or purchase goods or services, quotes must be obtained from businesses (if in existence) that could provide the goods or services required that are located within the Shire of Kulin.

#### **Tenders – Regional Price Preference**

That a Regional Price Preference will be provided to businesses operating within the boundary of the Shire of Kulin for all goods and services in accordance with Regulation 24D of the Local Government (Function and General) Regulations 1996.

- Up to 10%-where the contract is for goods and services, up to a maximum reduction of \$50,000 on total cost.
- Up to 5%-where the contract is for construction (building) services, up to a maximum price reduction of \$50,000, or
- Up to 10% where the contract is for goods or services (including construction services), up to a maximum price reduction of \$500,000 if the Local Government is seeking tenders for the first time, due to goods or services previously being undertaken by the Shire of Kulin.

A copy of this policy must be supplied with each tender document.

The Regional Price Preference Policy will apply to all tenders unless otherwise resolved by Council and information that outlines the power of the Council to make that decision is to be included in the Tender advertising and specifications. (i.e. the lowest or any Tender not necessarily accepted)

### **Other**

When the provision of goods or services is not being sought by tender the following preference will be provided to local suppliers whose business is based within the Shire of Kulin and the product quality is comparable.

5% for any purchase up to \$3,000

2% for any purchase between \$3,001 and \$49,999

**HEAD OF POWER:** Local Government Act 1995, Regulation 24D of the Local Government (Function and General) Regulations 1996.

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## **G1 LOCAL GOVERNMENT ELECTIONS**

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### **Governance**

**PREAMBLE:** The Shire of Kulin is required to determine the basis for the conduct of local government elections, either in person elections and/or elections by post. In doing so, the appointment of the necessary staff to conduct the elections is required.

**OBJECTIVE:** To formalise the Shire of Kulin election process as defined under the Local Government Act 1995.

**POLICY:** The Shire of Kulin has determined under the Local Government Act by resolution that "in person" elections are the preferred electoral process for local government elections in the Shire.

By resolution determined by the Council, the Chief Executive Officer (CEO) has been appointed as the electoral Returning Officer and the Deputy Chief Executive Officer (DCEO) will act as the Presiding Officer at all Shire of Kulin Council Elections.

The Council in accordance with the Local Government Act 1995, could change the electoral process by rescission and subsequent adoption of alternate resolutions.

**PROCESS:** The Shire of Kulin by resolution has determined the nature of elections to be conducted in the Shire and in doing so has determined that the Returning Officer will be the CEO. The CEO and DCEO to sign the required appointment forms prior to the commencement of the electoral cycle processes.

**HEAD OF POWER:** Local Government Act 1995;

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## **HR1 TERMINATION PAYMENTS – SEVERANCE PAYMENTS**

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### **Human Resources**

**PREAMBLE:** Section 5.50(1) of the Local Government Act 1995, requires that a Council prepare a policy in relation to employees whose employment with the local government is finishing.

The policy is to set out:

- a) the circumstances in which the Shire of Kulin will pay an employee an amount in addition to any amount which the employee is entitled under a contract of employment or award relating to the employee; and
- b) the manner of assessment of the additional amount.

**OBJECTIVE:** As required under Section 5.50(1) of the Local Government Act 1995 this severance payment policy outlines the circumstances and manner of assessment upon which the Shire of Kulin will pay an employee an amount (severance payment) in addition to any amount to which the employee is entitled under a contract of employment, award, industrial agreement, or order by a Court or Tribunal.

### **PRACTICE:**

Application

This policy applies to all employees of the Shire of Kulin.

Decisions under this policy are to be made;

- a) By Council where decision involves a severance payment to the CEO;
- b) By the CEO where the decision involves a severance payment to any other employee of the Shire of Kulin.

### **Circumstances for Severance Payment**

The Shire of Kulin may pay a severance payment in the following circumstances;

- a) Redundancy.
- b) Local Government boundary change and amalgamations.
- c) Any other termination matter that does not relate to an employee being made redundant (e.g. dismissal).

### **Exclusions**

A severance payment will not be made to an employee who;

- a) Is redeployed within the Shire of Kulin;
- b) Is dismissed for misconduct;
- c) Is employed on either a temporary or casual basis;
- d) Is under probation.

### **Determination of Severance Payment**

#### **Recognition of Service - Gift**

Recognition of service may be extended to employees upon cessation of employment with the Shire of Kulin in the following manner:

- a) Service 0-9 Years = NIL
- b) Service more than 10 years = A payment of \$50 per year.

### **Settlements and other terminations**

For the purposes of determining the amount of severance payment in respect of settling a matter under this policy, the following may be taken into account;

- a) advice of an industrial advocate or legal practitioner on the strength of the case of respective parties in any litigation or claim in an industrial tribunal;
- b) the cost of any industrial advocate or legal advice support;

- c) the general costs associated with the hearing including witness fees, travel costs;
- d) disruption to operations.

**Additional Payment**

Council may pay to an employee whose employment with the Shire of Kulin is finishing an additional severance payment over and above that prescribed in this policy to the maximum severance payment made allowable under the Local Government Act 1995.

19A. Payments to employee in addition to contract or award s. 5.50(3)

- (1) The value of a payment or payments made under section 5.50(1) and
- (2) to an employee whose employment with a local government finishes after 1 January 2010 is not to exceed in total;
  - (a) if the person accepts voluntary severance by resigning as an employee, the value of the person's final annual remuneration; or
  - (b) in all other cases, \$5 000.

An additional payment made under clause 4.3 will require local public notice to be made in relation to this payment.

**HEAD OF POWER:** Local Government Act 1995 and Shire of Kulin policy.

**POLICY MANUAL PRIMARY AND SECONDARY DOCUMENTS LISTING**

**PRIMARY DOCUMENTS - SHIRE OF KULIN**

- Shire of Kulin Policy Manual 2017 ed.
- Shire of Kulin Administrative Procedures & Operational Guidelines (APOG) Manual June 2017
- Shire of Kulin Community Strategic Plan 2017 ed.
- Shire of Kulin Corporate Business Plan 2017 ed.
- Shire of Kulin Employee Safety Manual – Policies and Procedures (ed. Nov 2016)
- Shire of Kulin Employee Induction Manual (ed. Aug 2016)

**SECONDARY DOCUMENTS – SHIRE OF KULIN**

- Shire of Kulin Workforce Plan 2017 ed.
- Shire of Kulin Asset Management Plan 2017 ed.
- Shire of Kulin Long Term Financial Plan 2017 ed.
  
- Shire of Kulin Contracts and Legal Documents Register
- Shire of Kulin Complaints Register
- Shire of Kulin Corporate Style Guide
- Shire of Kulin Delegation Register June 2017
- Shire of Kulin Disability Access and Inclusion Plan (DIAP) 2014-2019;
- Shire of Kulin Equal Employment Opportunity Plan (ed.2011);
- Shire of Kulin Freedom of Information Statement 2017;
- Shire of Kulin Gifts Register
- Shire of Kulin Incident Investigation Procedure 2017;
- Shire of Kulin Induction and Training Procedure 2017;
- Shire of Kulin – Kulin Aquatic Centre Operations Manual for Pool Plant, Equipment & Slide (ed. May 2014);
- Shire of Kulin Management Orders (Landholdings) & Vesting Orders Register
- Shire of Kulin Pecuniary Interest Register
- Shire of Kulin Records Management Manual
- Shire of Kulin Safe Work Method Statements (as listed) 108, 109, 110.
- Shire of Kulin Town Planning Scheme No 2 2017ed.
- Shire of Kulin Training and Development Practice (to be drafted) 2017 ed.