# Notice of Meeting

Councillors: Please be advised that the next meeting of the

## Kulin Shire Council

will be held on **Wednesday 20 August 2025 at 4:00pm**

| | |
|---|---|
| Concept Forum | 1:00pm |
| Afternoon Tea | 3:30pm |
| Council Meeting | 4:00pm |
| Dinner | 6:30pm |

Alan Leeson
Chief Executive Officer
15 August 2025

kulin shire council
the kulin region

# ORDER OF BUSINESS

# 1 DECLARATION OF OPENING

The President declares the meeting open.

# 2 ANNOUCEMENTS FROM THE PRESIDING MEMBER

In accordance with Section 5.23A of the Local Government Act 1995, and Part 2A of the Local Government (Administration) Regulations 1996, this Council meeting is being digitally recorded (audio). All recordings will be retained as part of the Shire of Kulin's records and will be made available to the public via Council's website, excluding recordings of matters that Council take Behind Closed Doors.

# 3 RECORD OF ATTENDANCE

**ATTENDANCE**

| | |
|---|---|
| G Robins | President |
| B Smoker | Deputy President |
| J Noble | Councillor |
| C Mullan | Councillor |
| R Bowey | Councillor |
| B Miller | Councillor |
| M Lucchesi | Councillor |
| A Leeson | Chief Executive Officer |
| F Murphy | Executive Manager Financial Services |
| T Scadding | Executive Manager Community Services |
| C Lewis | Executive Manager of Governance and Risk |
| J Hobson | Executive Manager of Works |
| N Thompson | Manager Executive Support Services |

**APOLOGIES**
Nil

**LEAVE OF ABSENCE**

| | |
|---|---|
| T Gangell | Councillor |

# 4 DECLARATION OF INTEREST BY MEMBERS

4.1 Declarations of Financial Interest
4.2 Declarations of Proximity Interest
4.3 Declarations of Impartiality Interest
4.4 Declarations of Indirect Financial Interest

# 5 PUBLIC QUESTION TIME

# 6 APPLICATIONS FOR LEAVE OF ABSENCE

# 7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Shire of Kulin Ordinary Meeting - Minutes 23 July 2025
7.2 Shire of Kulin Special Meeting – Minutes 6 August 2025

# 8 PRESENTATIONS / DEPUTATIONS

Nil

# 9 AGENDA BUSINESS - MATTERS REQUIRING DECISION

## 9.1 List of Accounts Paid During the Month of July 2025

| | |
|---|---|
| **Responsible Officer:** | Chief Executive Officer |
| **File Reference:** | 12.06 |
| **Author:** | Executive Manager Financial Services |
| **Strategic Reference:** | 12.01 |
| **Disclosure of Interest:** | Nil |
| **Attachment:** | July 2025 List of Accounts |

**SUMMARY:**
For Council to note the list of accounts paid from the municipal fund and the trust fund and payments made using purchasing cards under the Chief Executive Officer's delegated authority during the month of July 2025.

**BACKGROUND & COMMENT:**
Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996* a list of accounts paid by the Chief Executive Officer is to be provided to Council each month.
The table below summarises the payments made during July 2025.

| **July 2025** | |
|---|---|
| Fund | Amount |
| Municipal | $1,095,363.59 |
| Trust | 0.00 |
| **Total** | **$1,095,363.59** |

Regulation 13A of the *Local Government (Financial Management) Regulations 1996* requires a list of payments made using credit, debit or other purchasing cards to be prepared and presented to Council each month. A list of payments made using credit, debit and other purchasing cards in July 2025 is attached.

**FINANCIAL IMPLICATIONS:**
Expenditure is in accordance with the Annual Budget as adopted or amended by Council.

**STATUTORY AND PLANNING IMPLICATIONS:**
*Local Government (Financial Management) Regulations 1996*

**13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
- (a) the payee's name; and
- (b) the amount of the payment; and
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

(3) A list prepared under subregulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

**13A. Payments by employees via purchasing cards**

(1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment;
- (d) sufficient information to identify the payment.

(2) A list prepared under subregulation (1) must be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

**POLICY IMPLICATIONS:**
Nil

**COMMUNITY CONSULTATION:**
Nil

**WORKFORCE IMPLICATIONS:**
Nil

**OFFICER'S RECOMMENDATION:**
That Council note,

1. the list of accounts paid from the Municipal and Trust accounts during the month of July 2025, totalling $1,095,363.59 as attached; and
2. the list of payments made using credit, debit and purchasing cards in July 2025.

**VOTING REQUIREMENTS:**
Simple majority required.

## 9.2 Financial Reports – July 2025

| | |
|---|---|
| **Responsible Officer:** | Chief Executive Officer |
| **File Reference:** | 12.06 |
| **Author:** | Executive Manager Financial Services |
| **Strategic Reference:** | 12.01 |
| **Disclosure of Interest:** | Nil |
| **Attachment:** | July 2025 Monthly Financial Statements |

**SUMMARY:**
Council is provided with the monthly financial reports for the month ended 31 July 2025.

**BACKGROUND & COMMENT:**
The monthly financial reports includes:
- an update on revenue and expenditure in comparison to the annual budget;
- a statement of financial position;
- basis of preparation;
- an explanation of material variances (greater than $10,000 and 10%) is included in the monthly financial report
- other supplementary financial information relevant to the report month

**FINANCIAL IMPLICATIONS:**
Nil

**STATUTORY AND PLANNING IMPLICATIONS:**
*Local Government Act 1995 s6.4*

Under the *Local Government (Financial Management) Regulations 1996:*

34. Financial activity statement required each month

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month in the following detail —
  (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  (b) budget estimates to the end of the relevant month; and
  (c) actual amounts of expenditure, revenue and income to the end of the relevant month; and
  (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.

(1B) The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).

(1C) Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.

(2) Each statement of financial activity is to be accompanied by documents containing —
  (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  (c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity must be shown according to nature classification.

(4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
  (a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
  (b) recorded in the minutes of the meeting at which it is presented.

35. Financial position statement required each month

(1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month and —
  (a) the financial position of the local government as at the last day of the previous financial year; or

(b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.

(2) A statement of financial position must be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and

(b) recorded in the minutes of the meeting at which it is presented.

**POLICY IMPLICATIONS:**
Nil

**COMMUNITY CONSULTATION:**
Nil

**WORKFORCE IMPLICATIONS:**
Nil

**OFFICER'S RECOMMENDATION:**
That Council in accordance with Regulations 34 and 35 of the Local Government (Financial Management) regulations 1996, receive the Statement of Financial Activity and Statement of Financial Position and supporting documentation for the period ending 31 July 2025, as presented.

**VOTING REQUIREMENTS:**
Simple majority required.

## 9.3 Proposed Dedication of the Macrocarpa Walk Trail to Mr Harold Proud

| | |
|---|---|
| **Responsible Officer:** | Chief Executive Officer |
| **File Reference:** | 02.02 |
| **Author:** | CEO |
| **Strategic Reference:** | SIP Civic Leadership |
| **Disclosure of Interest:** | Nil |
| **Attachments:** | Nil |

**SUMMARY:**
Council is requested to consider formal dedication of the Macrocarpa Walk Trail in Kulin to Mr Harold Proud, in recognition of his longstanding contribution to the Community and his direct connection to the land on which the trail is located.

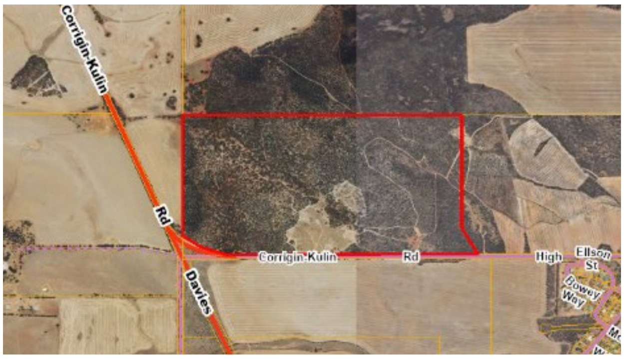
**BACKGROUND & COMMENT:**
Mr Harold Proud, a long-serving and highly respected member of the Kulin community, has been a lifelong contributor to local volunteer efforts and community life. The significant connection between Mr Proud and the trail is well known and acknowledged at a Council and community level, in that he generously gifted the land (unencumbered) on which the main section of the Macrocarpa Walk Trail is located.

The main section of the Macrocarpa Walk Trail sits on land formally gifted in June 2015 by Mr Harold Proud — a contribution of lasting significance that Council believes must be recognised and honoured by future generations, hence this suggested dedication.

It is proposed that a new interpretive sign be installed at the trailhead, outlining the historical significance of Mr Proud's contribution and the trail itself, and that an official opening and dedication ceremony be held to mark the occasion.

**FINANCIAL IMPLICATIONS:**
Nominal costs associated with design, production and installation of an interpretive sign, and event logistics.

**STATUTORY AND PLANNING IMPLICATIONS:**
Certificate of Title 2703/683 – Lot 20 on Deposited Plan 60758




**POLICY IMPLICATIONS:**
Nil

**COMMUNITY CONSULTATION:**
Nil

**WORKFORCE IMPLICATIONS:**
Nil

**RECOMMENDATION:**
That Council:
1. Approves the formal dedication of the Macrocarpa Walk Trail in Kulin to Mr Harold Proud.
2. Endorses the installation of an interpretive sign at the trail acknowledging Mr Proud's contribution.
3. Approves the organisation of an official dedication and opening event to commemorate the occasion to be held early Spring 2025 on a date to be confirmed.

**VOTING REQUIREMENTS:**
Simple majority

## 9.4 Change of Date – December 2025 Council Meeting

| | |
|---|---|
| **Responsible Officer:** | Chief Executive Officer |
| **File Reference:** | 13.03 |
| **Author:** | CEO |
| **Strategic Reference:** | SIP Civic Leadership |
| **Disclosure of Interest:** | Nil |
| **Attachments:** | Nil |

**SUMMARY:**
Council is requested to consider a change of date for the December Ordinary Meeting.

**BACKGROUND & COMMENT:**
Council's December Meeting is scheduled for Wednesday 17 December 2025 with the traditional Annual Christmas Function for Councillors and Staff to follow at the Freebairn Recreation Centre.

This date is also Kulin District High Schools Presentation Night, which was booked in at the FRC in December last year.

To avoid a clash of the events it is proposed to change the date of the Council Meeting to Tuesday 16 December.

**FINANCIAL IMPLICATIONS:**
Nil

**STATUTORY AND PLANNING IMPLICATIONS:**
Section 12(3) of the Local Government (Administration) Regulations 1996 provides that

> *Any change to the meeting details for a meeting referred to in subregulation (2) must be published on the local government's official website as soon as practicable after the change is made.*

**POLICY IMPLICATIONS:**
Nil

**COMMUNITY CONSULTATION:**
Nil

**WORKFORCE IMPLICATIONS:**
Nil

**RECOMMENDATION:**
That Council change the date of the December Ordinary Council Meeting from 4pm Wednesday 17 December to 4pm Tuesday 16 December 2025; and the change to be published on the Shire of Kulin website.

**VOTING REQUIREMENTS:**
Simple majority

## 9.5 Kulin Retirement Homes Inc. – Request to Write Off Rates 2025/26

| | |
|---|---|
| **Responsible Officer:** | Chief Executive Officer |
| **File Reference:** | 25.02 |
| **Author:** | Executive Manager of Financial Services |
| **Strategic Reference:** | SIP 6 Community – Safe Caring & Healthy Lifestyle |
| **Disclosure of Interest:** | Nil |
| **Attachment:** | Letter from Kulin Retirement Homes Inc. |

**SUMMARY:**
As in prior years, Kulin Retirement Homes Inc. has requested rates for their properties in Gordon Street and Price St, Kulin be waived. All service charges applicable for the property are to be paid by the committee.

**BACKGROUND & COMMENT:**
A letter was received from Kulin Retirement Homes Inc. on 7 May 2025 requesting that Council waive rates for both Kulinda Village and the Workman Estate. Rates for assessment A95 Kulinda Estate are $7,937.53 and for A1422 Workman Estate are $3,211.09.

Kulin Retirement Homes Inc. have expressed their appreciation of Council's continued support and generosity in waiving rates in previous years.

**FINANCIAL IMPLICATIONS:**
The write off is allowed for in the 2025/26 Shire of Kulin Budget.

**STATUTORY AND PLANNING IMPLICATIONS:**
Nil

**POLICY IMPLICATIONS:**
Nil

**COMMUNITY CONSULTATION:**
Nil

**WORKFORCE IMPLICATIONS:**
Nil

**RECOMMENDATION:**
That Council rates levied to Kulin Retirement Homes Inc. totalling $3,211.09 for assessment number A1422 (Workman Estate) and $7,937.53 for assessment number A95 (Kulinda Village) be waived as a contribution from the Shire of Kulin to the organisation as they continue to operate as a not-for-profit community organisation.

**VOTING REQUIREMENTS:**
Simple majority

## 9.6 Shire of Kulin Operations – Christmas Closure

| | |
|---|---|
| **Responsible Officer:** | Chief Executive Officer |
| **File Reference:** | 02.04 |
| **Author:** | Executive Manager Governance & Risk, Cassi Lewis |
| **Strategic Reference:** | SIP - 11.4 Implement mitigation strategies for our workforce that lead essential and key Shire services |
| **Disclosure of Interest:** | Nil |
| **Attachment:** | Nil |

**SUMMARY:**
As has been the case in past years Council has approved annually the opening closure hours of the Shire Administration Centre over the Christmas / New Year period.

The following opening / closure hours are submitted for Council's consideration and approval.

**Shire Administration Centre**
Monday, 22 December – open
Tuesday, 23 December – open
Wednesday, 24 December – closed (staff leave)
Thursday, 25 December Christmas Day Public Holiday
Friday, 26 December Boxing Day Public Holiday
Monday, 29 December – Wednesday, 31 December – closed (staff leave)
Thursday, 1 January – New Year's Public Holiday
Friday, 2 January (staff leave)

Re-open Monday, 5 January 2025.

**Kulin Depot**
Friday, 19 December – Friday, 2 January 2026

**Kulin Childcare Centre**
Last day with bookings – Friday, 19 December 2025
Last day for staff – Tuesday, 23 December 2025

Staff return – Monday, 19 January 2026
First day of bookings – Wednesday, 21 January 2026

**Freebairn Recreation Centre**
Monday, 23 December – open
Tuesday, 24 December – Friday, 2 January - closed

During this period, 3 days are public holidays, with the remaining to be taken as either LG Industry Public Holidays, annual, or unpaid leave, RDO or TIL (depending on an individual's accumulated entitlement).

**BACKGROUND & COMMENT:**
It is normal practice over the Christmas / New Year period to have coverage by senior staff in order to ensure there is adequate coverage and management of Harvest and Vehicle Movement Bans and any other weather bans that may occur. Staff will resolve who these contacts will be closer to the closure when all staff Christmas movements are known.

Staff will make arrangements to ensure payroll is processed on time.

**FINANCIAL IMPLICATIONS:**
Nil

**STATUTORY AND TOWN PLANNING IMPLICATIONS:**
Nil

**POLICY IMPLICATIONS:**
Nil

**COMMUNITY CONSULTATION:**
Community will be advised via usual channels of public notification of the closures.

**WORKFORCE IMPLICATIONS:**
Staff will establish emergency contacts for Administration, Works, Bushfire and Ranger services during the period.

The Aquatic Centre will operate as normal during this time period, with specific operating times advertised in advance.

**RECOMMENDATION**
That Council approve the opening / closure hours of the Shire Administration Centre for 2025/2025 Christmas / New Year period from 5pm Tuesday 23 December 2025 to Friday 2 January 2026 (inclusive), with the Shire Administration Centre to reopen on Monday 5 January 2026.

**VOTING REQUIREMENTS**
Simple majority required

# 10 COMPLIANCE

## 10.1 Compliance Reporting – General Compliance July 2025

| | |
|---|---|
| **Responsible Officer:** | Chief Executive Officer |
| **File Reference:** | 04.05 Corporate Management Procedures - Compliance |
| **Author:** | Chief Executive Officer |
| **Strategic Reference:** | SIP 4: Civic Leadership - accurate forward planning to achieve community priorities |
| **Disclosure of Interest:** | Nil |
| **Attachment:** | July Compliance Checklist |

**SUMMARY:**
This report addresses General and Financial Compliance matters for July 2025. 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 Checklist is a working document; the Manager of Executive Support Services emails the assigned staff member their compliance requirements for the coming month. This document is tabled at the monthly Management Team meetings where the list is reviewed and updated.
Prior month items not completed previously will be reported in the following month so Council remains aware.

<u>Outstanding April</u>
Staff Performance Reviews
Adjustment of KRA's for Senior Staff & Managers

<u>Outstanding May</u>
Equal Employment Management Plan Review

**FINANCIAL IMPLICATIONS:**
In terms of meeting compliance - normal administration expense.

**STATUTORY AND PLANNING IMPLICATIONS:**
Nil

**POLICY IMPLICATIONS:**
Identified as necessary – this report Nil

**COMMUNITY CONSULTATION:**
N/A

**WORKFORCE IMPLICATIONS:**
Nil

**RECOMMENDATION:**
That Council receive the General & Financial Compliance Report for July 2025 and note the matters of non-compliance.

**VOTING REQUIREMENTS:**
Simple majority

# 11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

# 12 MOTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

# 14 MEETING IS CLOSED TO THE PUBLIC

## 14.1 Confidential Items (Meeting Closed to the Public)

| | |
|---|---|
| **Responsible Officer:** | Chief Executive Officer |
| **File Reference:** | 13.03 |
| **Author:** | Chief Executive Officer |
| **Strategic Reference:** | SIP Strategic Pillar 4 - Civic Leadership |
| **Disclosure of Interest:** | Nil |

**SUMMARY:**
For Council to discuss a matter of a confidential nature a recommendation to move “in camera” (behind closed doors) is required.

**BACKGROUND & COMMENT:**
Section 5.23 (2) of the Local Government Act states:

(2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —

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

**STATUTORY ENVIRONMENT:**
Local Government Act 1995 Section 5.23 (2)

**POLICY IMPLICATIONS:**
Nil

**FINANCIAL IMPLICATIONS:**
Nil

**RECOMMENDATION:**
That Council in accordance with Section 5.23(2)(c)(e) of the Local Government Act 1995 the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to Item 14.2:-

(e) a matter that if disclosed, would reveal —

- (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and

And Item 14.3;-

- a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;

It is the recommendation of the Responsible Officer that these items be considered "in camera" due to the private and confidential nature of its contents.

**VOTING REQUIREMENTS:**
Simple majority required.

## 14.2 Confidential Item (Meeting Closed to the Public)

Confidential agenda item provided under separate cover.

## 14.3 Confidential Item (Meeting Closed to the Public)

Confidential agenda item provided under separate cover.

# 15 CLOSURE / DATE AND TIME OF NEXT MEETING

There being no further business the President declared the meeting closed.

Ordinary Meeting 17 September 2025 at 4:00pm

# Shire of Kulin

**EFT & Chq Listing for period ended 31 July 2025**

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---|---|---|---|
| | | **MUNICIPAL** | |
| EFT23478 | 03/07/2025 | ADVERTISER PRINT | $188.00 |
| EFT23479 | 03/07/2025 | ACRES OF TASTE | $1,036.00 |
| EFT23480 | 03/07/2025 | ALBANY CONCRETE PUMPING | $4,048.00 |
| EFT23481 | 03/07/2025 | BOC LIMITED - A MEMBER OF THE LINDE GROUP | $6.90 |
| EFT23482 | 03/07/2025 | BEST OFFICE SYSTEMS | $2,735.19 |
| EFT23483 | 03/07/2025 | BIG ASS FANS AUSTRALIA PTY LIMITED | $23,296.90 |
| EFT23484 | 03/07/2025 | LANDGATE | $580.21 |
| EFT23485 | 03/07/2025 | FEGAN BUILDING SURVEYING | $2,266.00 |
| EFT23486 | 03/07/2025 | GANGELLS AGSOLUTIONS | $5,720.00 |
| EFT23487 | 03/07/2025 | KULIN HARDWARE & RURAL | $3,611.62 |
| EFT23488 | 03/07/2025 | KULIN MUSEUM SOCIETY INC | $2,100.00 |
| EFT23489 | 03/07/2025 | KEY CIVIL PTY LTD | $60,773.69 |
| EFT23490 | 03/07/2025 | KULIN ERINDALE UNITS | $180.00 |
| EFT23491 | 03/07/2025 | LINKWEST | $420.00 |
| EFT23492 | 03/07/2025 | MULLAN ELECTRICAL | $7,517.63 |
| EFT23493 | 03/07/2025 | MCKENZIE CONCRETE CO | $11,941.60 |
| EFT23494 | 03/07/2025 | BW & MJ MILLER | $1,164.48 |
| EFT23495 | 03/07/2025 | NAPA KEWDALE | $257.89 |
| EFT23496 | 03/07/2025 | PLATINUM SUPPLY | $2,162.55 |
| EFT23497 | 03/07/2025 | 150 SQUARE | $9,870.00 |
| EFT23498 | 03/07/2025 | THINKPROJECT AUSTRALIA PTY LTD | $11,086.74 |
| EFT23499 | 03/07/2025 | UNIFORMS AT WORK AUSTRALIA PTY LTD | $384.80 |
| EFT23500 | 03/07/2025 | WESTRAC PTY LTD | $2,502.30 |
| EFT23501 | 03/07/2025 | WA DISTRIBUTORS PTY LTD | $513.65 |
| EFT23502 | 03/07/2025 | WESTERN MECHANICAL CORRIGIN | $251.55 |
| EFT23503 | 03/07/2025 | WEST COAST SURFACE COATERS | $47,162.50 |
| EFT23504 | 11/07/2025 | AVON WASTE | $15,843.65 |
| EFT23505 | 11/07/2025 | AIR LIQUIDE WA | $21.00 |
| EFT23506 | 11/07/2025 | SERVICES AUSTRALIA CHILD SUPPORT | $302.61 |
| EFT23507 | 11/07/2025 | AUSTRALIA POST- MAILWEST | $1,515.07 |
| EFT23508 | 11/07/2025 | BRANDIS CARPENTRY | $3,985.20 |
| EFT23509 | 11/07/2025 | LANDGATE | $18.10 |
| EFT23510 | 11/07/2025 | DIGGA WEST & EARTHPARTS WA | $3,866.50 |
| EFT23511 | 11/07/2025 | FUEL DISTRIBUTORS OF WA PTY LTD | $55,479.92 |
| EFT23512 | 11/07/2025 | GREAT SOUTHERN FUEL SUPPLIES | $285.71 |
| EFT23513 | 11/07/2025 | HELLO PERTH | $385.00 |
| EFT23514 | 11/07/2025 | JILAKIN EARTHMOVING PTY | $7,260.00 |
| EFT23515 | 11/07/2025 | JOCELYN BRANDIS | $186.00 |
| EFT23516 | 11/07/2025 | KULIN SOCIAL CLUB | $240.00 |
| EFT23517 | 11/07/2025 | KULIN LIBRARY, POST OFFICE AND MAIL | $1,370.90 |
| EFT23518 | 11/07/2025 | KULIN FOODWORKS | $1,117.92 |
| EFT23519 | 11/07/2025 | DUDININ TENNIS CLUB | $311.50 |
| EFT23520 | 11/07/2025 | LOCAL GOVERNMENT WORKS ASS OF WA INC | $4,510.00 |
| EFT23521 | 11/07/2025 | MCINTOSH & SON | $21.04 |
| EFT23522 | 11/07/2025 | MARKET CREATIONS AGENCY PTY LTD | $19,019.00 |
| EFT23523 | 11/07/2025 | MARSH PTY LTD | $16,500.00 |
| EFT23524 | 11/07/2025 | NEWDEGATE STOCK & TRADING CO | $54,491.58 |
| EFT23525 | 11/07/2025 | EXURBAN RURAL & REGIONAL PLANNING | $1,889.77 |
| EFT23526 | 11/07/2025 | PICTUREPRODUCTS BLUE PTY LTD | $552.00 |
| EFT23527 | 11/07/2025 | SAPIO | $8,287.85 |
| EFT23528 | 11/07/2025 | TRUCKLINE | $1,104.64 |
| EFT23529 | 11/07/2025 | TAMORA PLUMBING AND GAS | $1,427.80 |
| EFT23530 | 11/07/2025 | THE AG SHOP | $1,495.08 |
| EFT23531 | 11/07/2025 | WESTRAC PTY LTD | $337.61 |
| EFT23532 | 11/07/2025 | WHEATBELT BUSINESS NETWORK | $360.00 |
| EFT23533 | 11/07/2025 | WA DISTRIBUTORS PTY LTD | $1,621.35 |
| EFT23534 | 22/07/2025 | CREDIT CARD - MASTER CARD | $12,552.40 |
| EFT23535 | 25/07/2025 | SERVICES AUSTRALIA CHILD SUPPORT | $302.61 |
| EFT23536 | 25/07/2025 | AUSTRALIAN TAXATION OFFICE | $4,000.00 |
| EFT23537 | 25/07/2025 | AFGRI EQUIPMENT AUSTRALIA | $1,765.32 |
| EFT23538 | 25/07/2025 | BELVEDERE HOMSTEAD NURSERY | $379.53 |
| EFT23539 | 25/07/2025 | COUNTRY WIDE FRIDGE LINES PTY LTD | $434.32 |
| EFT23540 | 25/07/2025 | TEAM GLOBAL EXPRESS | $1,304.68 |
| EFT23541 | 25/07/2025 | CLUBS WA | $761.55 |
| EFT23542 | 25/07/2025 | CORSIGN WA PTY LTD | $7,883.70 |
| EFT23543 | 25/07/2025 | ID RENT PTY LTD | $779.63 |

| | | | |
|---|---|---|---|
| EFT23544 | 25/07/2025 | IRONSTONE FABRICATIONS | $783.20 |
| EFT23545 | 25/07/2025 | KULIN SOCIAL CLUB | $240.00 |
| EFT23546 | 25/07/2025 | KEVREK | $3,549.48 |
| EFT23547 | 25/07/2025 | KULIN FOODWORKS | $113.46 |
| EFT23548 | 25/07/2025 | NEWDEGATE STOCK & TRADING CO | $10,434.60 |
| EFT23549 | 25/07/2025 | NAPA KEWDALE | $272.58 |
| EFT23550 | 25/07/2025 | RJ SMITH ENGINEERING | $1,172.00 |
| EFT23551 | 25/07/2025 | SHIRE OF CORRIGIN | $9,711.83 |
| EFT23552 | 25/07/2025 | ASHLEY BLYTH TREE LOPPING | $1,980.00 |
| EFT23553 | 25/07/2025 | SAPIO | $22,319.44 |
| EFT23554 | 25/07/2025 | SUPAGAS PTY LTD | $1,055.21 |
| EFT23555 | 25/07/2025 | TRUCKLINE | $525.74 |
| EFT23556 | 25/07/2025 | TRUCK CENTRE (WA) PTY LTD | $1,947.95 |
| EFT23557 | 25/07/2025 | PROMPT SAFETY SOLUTIONS | $6,600.00 |
| EFT23558 | 25/07/2025 | TOTAL TOOLS MIDLAND | $1,389.00 |
| EFT23559 | 25/07/2025 | WESTRAC PTY LTD | $2,152.22 |
| EFT23560 | 25/07/2025 | WURTH AUSTRALIA PTY LTD | $119.80 |
| EFT23561 | 25/07/2025 | INDUSTRIAL AUTOMATION GROUP | $6,114.90 |
| EFT23562 | 25/07/2025 | WA DISTRIBUTORS PTY LTD | $241.80 |
| EFT23563 | 31/07/2025 | ADVERTISER PRINT | $781.00 |
| EFT23564 | 31/07/2025 | BOC LIMITED - A MEMBER OF THE LINDE GROUP | $7.13 |
| EFT23565 | 31/07/2025 | BEST OFFICE SYSTEMS | $1,601.28 |
| EFT23566 | 31/07/2025 | BT EQUIPMENT P/L | $347.51 |
| EFT23567 | 31/07/2025 | BRANDIS CARPENTRY | $209.00 |
| EFT23568 | 31/07/2025 | TEAM GLOBAL EXPRESS | $843.21 |
| EFT23569 | 31/07/2025 | CREATIVE SPACES | $1,390.51 |
| EFT23570 | 31/07/2025 | DUMBLEYUNG GYMNASTICS CLUB | $100.00 |
| EFT23571 | 31/07/2025 | DEPT OF MINES, INDUSTRY REGULATION AND SAFETY | $190.50 |
| EFT23572 | 31/07/2025 | JLT RISK SOLUTIONS PTY LTD | $346.50 |
| EFT23573 | 31/07/2025 | LGISWA | $223,457.68 |
| EFT23574 | 31/07/2025 | MOORE AUSTRALIA (WA) PTY LTD | $825.00 |
| EFT23575 | 31/07/2025 | MONSTERBALL AMUSEMENTS & HIRE | $3,245.00 |
| EFT23576 | 31/07/2025 | MEGAN HENRY | $270.00 |
| EFT23577 | 31/07/2025 | NEWDEGATE STOCK & TRADING CO | $56,826.33 |
| EFT23578 | 31/07/2025 | NAPA KEWDALE | $1,440.48 |
| EFT23579 | 31/07/2025 | QUEST PAYMENT SYSTEMS | $418.00 |
| EFT23580 | 31/07/2025 | SAPIO | $3,378.80 |
| EFT23581 | 31/07/2025 | SOUTH REGIONAL TAFE | $41.60 |
| EFT23582 | 31/07/2025 | TRUCK CENTRE (WA) PTY LTD | $528.14 |
| EFT23583 | 31/07/2025 | TAMORA PLUMBING AND GAS | $264.00 |
| EFT23584 | 31/07/2025 | OFFICEWORKS BUSINESS DIRECT | $394.54 |
| EFT23585 | 31/07/2025 | WESTRAC PTY LTD | $5,608.04 |
| EFT23586 | 31/07/2025 | WATER CORPORATION | $258.62 |
| 37523 | 03/07/2025 | DEPARTMENT OF TRANSPORT | $15,435.05 |
| DD9465.1 | 06/07/2025 | AWARE SUPER | $16,116.63 |
| DD9465.2 | 06/07/2025 | CBUS SUPER | $321.17 |
| DD9465.3 | 06/07/2025 | SUNSUPER SUPERANNUATION FUND | $183.43 |
| DD9465.4 | 06/07/2025 | AUSTRALIAN SUPERANNUATION | $798.10 |
| DD9465.5 | 06/07/2025 | BENDIGO SMART START SUPERANNUATION FUND | $240.82 |
| DD9465.6 | 06/07/2025 | HOSTPLUS SUPERANNUATION FUND | $867.00 |
| DD9465.7 | 06/07/2025 | GOVERNMENT EMPLOYEES SUPERANNUATION BOARD | $212.38 |
| DD9465.8 | 06/07/2025 | AUSTRALIAN RETIREMENT TRUST | $961.90 |
| DD9465.9 | 06/07/2025 | PRIME SUPERANNUATION | $764.94 |
| DD9472.1 | 16/07/2025 | TYRO PAYMENTS | $343.49 |
| DD9478.1 | 20/07/2025 | AWARE SUPER | $16,157.29 |
| DD9478.2 | 20/07/2025 | CBUS SUPER | $322.84 |
| DD9478.3 | 20/07/2025 | AUSTRALIAN SUPERANNUATION | $968.39 |
| DD9478.4 | 20/07/2025 | BENDIGO SMART START SUPERANNUATION FUND | $248.76 |
| DD9478.5 | 20/07/2025 | HOSTPLUS SUPERANNUATION FUND | $1,005.15 |
| DD9478.6 | 20/07/2025 | GOVERNMENT EMPLOYEES SUPERANNUATION BOARD | $266.36 |
| DD9478.7 | 20/07/2025 | AUSTRALIAN RETIREMENT TRUST | $1,000.52 |
| DD9478.8 | 20/07/2025 | PRIME SUPERANNUATION | $800.40 |
| DD9478.9 | 20/07/2025 | MLC MASTERKEY SUPERANNUATION | $307.80 |
| DD9479.1 | 01/07/2025 | BENDIGO BANK | $4.87 |
| DD9479.2 | 11/07/2025 | SYNERGY | $4,318.81 |
| DD9479.3 | 11/07/2025 | BENDIGO BANK | $4.50 |
| DD9479.4 | 14/07/2025 | LION - BEER, SPIRITS & WINE PTY LTD | $1,761.23 |
| DD9479.5 | 15/07/2025 | HOUSING AUTHORITY | $400.00 |
| DD9479.6 | 15/07/2025 | TELAIR PTY LTD | $1,157.10 |
| DD9479.7 | 15/07/2025 | AUSTRALIAN LIQUOR MARKETERS PTY. LIMITED | $2,450.55 |
| DD9479.8 | 16/07/2025 | TYRO PAYMENTS | $126.79 |
| DD9479.9 | 17/07/2025 | WATER CORPORATION | $2,843.49 |
| DD9482.1 | 21/07/2025 | CARLTON & UNITED BREWERIES | $701.21 |

| | | | |
|---|---|---|---|
| DD9482.2 | 25/07/2025 | SYNERGY | $2,747.15 |
| DD9482.3 | 23/07/2025 | BENDIGO BANK | $7.80 |
| DD9482.4 | 23/07/2025 | W.A. TREASURY CORPORATION | $2,528.48 |
| DD9482.5 | 24/07/2025 | SYNERGY | $2,402.95 |
| DD9492.1 | 28/07/2025 | SYNERGY | $2,749.81 |
| DD9492.2 | 28/07/2025 | LION - BEER, SPIRITS & WINE PTY LTD | $1,256.71 |
| DD9492.3 | 28/07/2025 | HOUSING AUTHORITY | $400.00 |
| DD9492.4 | 29/07/2025 | TELSTRA | $668.52 |
| DD9492.5 | 30/07/2025 | SYNERGY | $913.59 |
| DD9492.6 | 31/07/2025 | BENDIGO BANK | $3.45 |
| DD9492.7 | 25/07/2025 | BENDIGO BANK | $4.20 |
| DD9465.10 | 06/07/2025 | MLC MASTERKEY SUPERANNUATION | $284.82 |
| DD9465.11 | 06/07/2025 | REST SUPERANNUATION | $832.05 |
| DD9478.10 | 20/07/2025 | REST SUPERANNUATION | $861.17 |
| DD9479.10 | 17/07/2025 | TELSTRA | $631.69 |
| DD9479.11 | 02/07/2025 | SYNERGY | $660.56 |
| DD9479.12 | 01/07/2025 | HOUSING AUTHORITY | $400.00 |
| DD9479.13 | 01/07/2025 | ST.GEORGE BANK | $479.13 |
| DD9479.14 | 02/07/2025 | CRISP WIRELESS PTY LTD | $99.00 |
| DD9479.15 | 03/07/2025 | CARLTON & UNITED BREWERIES | $512.71 |
| DD9479.16 | 04/07/2025 | BENDIGO BANK | $3.90 |
| DD9479.17 | 07/07/2025 | SYNERGY | $1,336.81 |
| DD9479.18 | 09/07/2025 | BENDIGO BANK | $7.80 |
| 9510318 | 08/07/2025 | BULK PAYMENT | $98,461.18 |
| 9539502 | 23/07/2025 | BULK PAYMENT | $96,774.32 |
| **Sub-total: EFT & Chq Payments** | | | **$1,095,363.59** |
| | | | |
| **TOTAL PAYMENTS FOR MONTH ENDING 31 July 2025** | | | **$1,095,363.59** |

| CREDIT & BP CARDS SUMMARY 30/06/2025 | | | |
|---|---|---|---|
| **Transaction Date** | **Officer** | **Creditor** | **Amount** |
| 3/06/2025 | FIONA MURPHY | **NISBETS** | $2,761.58 |
| | | Folding Tables for Golf/Tennis Club & Mats for FRC Kitchen | |
| 5/06/2025 | JUDD HOBSON | **EXPERT HEARING** | $450.00 |
| | | Hearing Test: James Bennell, Michael Clack, Mark Young | |
| 6/06/2025 | JUDD HOSBSON | **CHUBB FIRE SAFETY** | $308.00 |
| | | Staff, Wardens Training | |
| 6/06/2025 | CASSI LEWIS | **KULIN FOODWORKS** | $666.73 |
| | | Office Statement April 2025 | |
| 6/06/2025 | CASSI LEWIS | **KULIN FOODWORKS** | $134.20 |
| | | Freebairn Statement April 2025 | |
| 6/06/2025 | CASSI LEWIS | **KULIN FOODWORKS** | $160.86 |
| | | Child Care Statement April 2025 | |
| 11/06/2025 | TARYN SCADDING | **DEPARTMENT OF COMMUNITIES** | $319.00 |
| | | KCCC Annual Fee | |
| 13/06/2025 | ALAN LEESON | **TENDERWEST MEATS** | $397.30 |
| | | Meat, Scotch Fillet for Colts Carnival | |
| 13/06/2025 | ALAN LEESON | **ADINA HOTELS** | $300.05 |
| | | Accommodation CEO- Renewables Seminar - WALGA Perth | |
| 13/06/2025 | ALAN LEESON | **ADINA HOTELS** | -$30.36 |
| | | Credit | |
| 14/06/2025 | ALAN LEESON | **CITY OF PERTH PARKING** | $31.30 |
| | | Parking - OKU | |
| 14/06/2025 | ALAN LEESON | **ADINA HOTELS** | $44.53 |
| | | Meal CEO - Renewables Seminar - WALGA Perth | |
| 16/06/2025 | TARYN SCADDING | **APPLE** | $12.99 |
| | | Music Subscription, Kulin Child Care Centre | |
| 17/06/2025 | | **MJ BENNIER & NJ THOMPSON** | -$200.00 |
| | | Payment for Meat that did not get used at Colts Carnival | |
| 18/06/2025 | TARYN SCADDING | **TUDOR HOUSE** | $288.00 |
| | | Aboriginal Flag | |
| 18/06/2025 | JUDD HOBSON | **VIMEL TECHNOLOGY** | $723.13 |
| | | CCTV Camera Holt Rock Depot & Depot | |
| 18/06/2025 | | **TJ & FE MURPHY** | -$197.30 |
| | | Payment for Meat that did not get used at Colts Carnival | |
| 19/06/2025 | TARYN SCADDING | **AUSTRALIAN GOLDEN OUTBACK** | $356.13 |
| | | Membership 2025/26 | |
| 19/06/2025 | FIONA MURPHY | **SAFEWEST INSURANCE** | $1,802.37 |
| | | Freebain Centre Club Inc - Liability Insurance Renewal | |
| 20/06/2025 | TARYN SCADDING | **MAILCHIMP** | $80.05 |
| | | Subscription | |
| 22/06/2025 | JUDD HOBSON | **4WD SUPACENTRE** | $119.90 |
| | | Jump Start Kit MV22 | |
| 24/06/2025 | ALAN LEESON | **ATLAS FUEL** | $68.88 |
| | | Diesel MV27 | |
| 25/06/2025 | JUDD HOBSON | **BILLABONG ROADHOUSE** | $120.35 |
| | | Diesel MV30 | |
| 25/06/2025 | TARYN SCADDING | **LINKWEST** | $550.00 |
| | | Linkwest Conference Registration ,Taryn Scadding & Kirra Pederick | |
| 25/06/2025 | JUDD HOBSON | **EXMOUTH NIGALOO FUELS** | $136.11 |
| | | Diesel MV30 | |
| 25/06/2025 | JUDD HOBSON | **BP CARNARVON** | $74.60 |
| | | Diesel MV30 | |
| 28/06/2025 | FIONA MURPHY | **DEPARTMENT OF JUSTICE** | $82.00 |
| | | Magistrates Court Filling Fee | |
| 28/06/2025 | ALAN LEESON | **HP STORE/INGRAM** | $2,972.00 |
| | | A1 Printer, CEO's Office -Design Jet TB30 & Ink Cartridges | |
| 29/06/2025 | | **BENDIGO** | $20.00 |
| | | Card Fees | |
| | | | $12,552.40 |
| **BP CARD PURCHASE** | | | |
| 21/06/2025 | JUDD HOBSON | **WONGAN HILL BP** | $111.41 |
| | | 64.81 Litres Diesel | |
| 21/06/2025 | JUDD HOBSON | **MINGENEW OPT BP** | $88.98 |
| | | 49.73 litres Diesel | |
| 2/06/2026 | ALAN LEESON | **BP BREMER BAY** | $84.57 |
| | | 40.53 litres Diesel | |
| | | | $284.96 |

Bendigo Bank

/5410 009650

SHIRE OF KULIN
PO BOX 125
KULIN WA 6365

## Your details at a glance

| | |
|---|---|
| **BSB number** | **633-000** |
| **Account number** | **691211254** |
| Customer number | 7421415/M201 |
| Account title | SHIRE OF KULIN SHIRE OF KULIN |

## Account summary

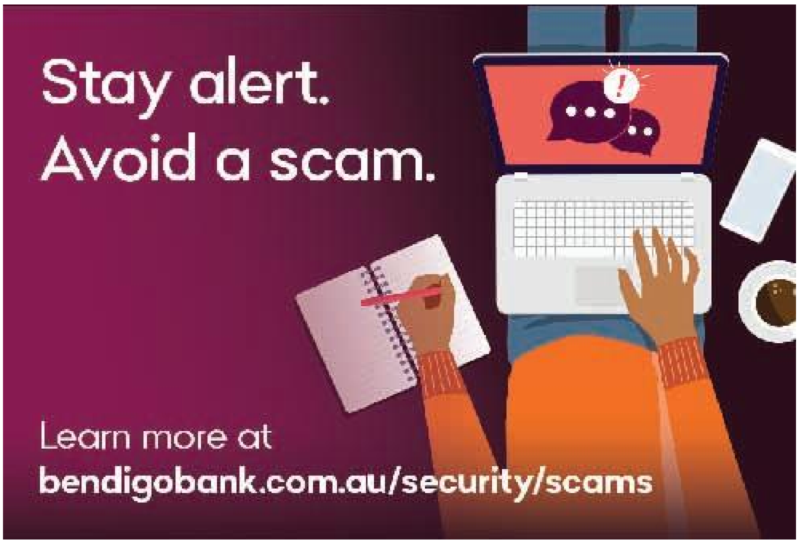
| | |
|---|---|
| Statement period | 1 Jul 2025 - 31 Jul 2025 |
| Statement number | 242 |
| Opening balance on 1 Jul 2025 | $12,552.40 |
| Payments & credits | $12,552.40 |
| Withdrawals & debits | $4,475.86 |
| Interest charges & fees | $23.37 |
| **Closing Balance on 31 Jul 2025** | **$4,499.23** |

## Account details

| | |
|---|---|
| Credit limit | $30,000.00 |
| Available credit | $25,500.77 |
| Annual purchase rate | 13.990% |
| Annual cash advance rate | 13.990% |

## Payment details

| | |
|---|---|
| Minimum payment required | $134.97 |
| **Payment due** | **14 Aug 2025** |




## Any questions?

Contact Charmaine King at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).

31072025/IES / E-5410 / S-26999 / I-26999 / 0007421415000766

## Business Credit Card

**Minimum Payment Warning.** If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

| | | |
|---|---|---|
| If you make no additional charges using this card and each month you pay the minimum payment | You will pay off the Closing Balance shown on this statement in about **15 years and 4 months** | And you will pay an estimated total of interest charges of **$2,739.54** |
| If you make no additional charges using this card and each month you pay **$215.99** | You will pay off the Closing Balance shown on this statement in about **2 years** | And you will pay an estimated total of interest charges of **$684.53, a saving of $2,055.01** |

### Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1800 652 146.

Bendigo Bank

| | |
|---|---|
| **Account number** | **691211254** |
| Statement period | 01/07/2025 to 31/07/2025 |
| Statement number | 242 (page 2 of 9) |

## Business Credit Card

| Date | Transaction | Withdrawals | Payments | Balance |
|---|---|---|---|---|
| **Opening balance** | | | | **$12,552.40** |
| 2 Jul 25 | CANCER COUNCIL WA AB MT,SUBIACO AUS<br>RETAIL PURCHASE 30/06<br>CARD NUMBER 552638XXXXXXX021 1 | 1,408.00 | | 13,960.40 |
| 2 Jul 25 | Exmouth Ningaloo Fue ls,Exmouth AUS<br>RETAIL PURCHASE 30/06<br>CARD NUMBER 552638XXXXXXX706 1 | 42.49 | | 14,002.89 |
| 3 Jul 25 | NANUTARRA ROADHOUSE ,NANUTARRA AUS<br>RETAIL PURCHASE 30/06<br>CARD NUMBER 552638XXXXXXX706 1 | 114.06 | | 14,116.95 |
| 5 Jul 25 | KINATICO LTD, OSBORN E PARK AUS<br>RETAIL PURCHASE 04/07<br>CARD NUMBER 552638XXXXXXX832 1 | 64.80 | | 14,181.75 |
| 9 Jul 25 | SP THE LOCK SHOP, BL ACKBURN AUS<br>RETAIL PURCHASE 07/07<br>CARD NUMBER 552638XXXXXXX052 1 | 343.00 | | 14,524.75 |
| 9 Jul 25 | SP NILLKIN OFFICIAL, KOWLOON AUS<br>RETAIL PURCHASE-INTERNATIONAL 08/07<br>CARD NUMBER 552638XXXXXXX706 1 | 112.20 | | 14,636.95 |
| 9 Jul 25 | INTERNATIONAL TRANSACTION FEE | 3.37 | | 14,640.32 |
| 10 Jul 25 | WANEWSDTI, Osborne P ark AUS<br>RETAIL PURCHASE 09/07<br>CARD NUMBER 552638XXXXXXX832 1 | 96.00 | | 14,736.32 |
| 11 Jul 25 | WA FUEL SUPPLIE1,KWI NANA BEACH AUS<br>RETAIL PURCHASE 09/07<br>CARD NUMBER 552638XXXXXXX706 1 | 8.48 | | 14,744.80 |
| 14 Jul 25 | PERIODIC TFR 00074214151201<br>00000000000 | | 12,552.40 | 2,192.40 |

31072025/IES / E-5410 / S-27000 / I-27000 / 000742141500766

Date Paid ____ / ____ / ____ Amount $____________________

## Business Credit Card - Payment options

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

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

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

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

B PAY

| | |
|---|---|
| **Biller code:** | **342949** |
| **Ref:** | **691211254** |

Bank@Post™ Agency Banking

Pay at any Post Office by **Bank@Post**^ using your credit card.

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

Bendigo Bank

### Business Credit Card

| | |
|---|---|
| **BSB number** | 633-000 |
| **Account number** | 691211254 |
| Customer name | SHIRE OF KULIN |
| Minimum payment required | $134.97 |
| Closing Balance on 31 Jul 2025 | $4,499.23 |
| **Payment due** | 14 Aug 2025 |
| Date | Payment amount |

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



*Continued overleaf...*

## Business Credit Card *(continued).*

| Date | Transaction | Withdrawals | Payments | Balance |
|---|---|---|---|---|
| 15 Jul 25 | AUSKI TRADING PTY LT , KARIJINI AUS<br>RETAIL PURCHASE 13/07<br>CARD NUMBER 552638XXXXXXX706 1 | 138.41 | | 2,330.81 |
| 15 Jul 25 | APPLE.COM/BILL, SYDN EY AUS<br>RETAIL PURCHASE 13/07<br>CARD NUMBER 552638XXXXXXX021 1 | 12.99 | | 2,343.80 |
| 15 Jul 25 | Reddy Express 6942Re ,Tom Price AUS<br>RETAIL PURCHASE 14/07<br>CARD NUMBER 552638XXXXXXX706 1 | 109.59 | | 2,453.39 |
| 17 Jul 25 | Ampol Kurarina Roadh o,Kumarina AUS<br>RETAIL PURCHASE 15/07<br>CARD NUMBER 552638XXXXXXX706 1 | 60.12 | | 2,513.51 |
| 18 Jul 25 | APPLE.COM/BILL, SYDN EY AUS<br>RETAIL PURCHASE 16/07<br>CARD NUMBER 552638XXXXXXX832 1 | 29.99 | | 2,543.50 |
| 19 Jul 25 | WUBIN ROADHOUSE, WUB IN AUS<br>RETAIL PURCHASE 18/07<br>CARD NUMBER 552638XXXXXXX706 1 | 131.18 | | 2,674.68 |
| 20 Jul 25 | AMPOL CUE ROADHOUSE, CUE AUS<br>RETAIL PURCHASE 17/07<br>CARD NUMBER 552638XXXXXXX706 1 | 130.82 | | 2,805.50 |
| 20 Jul 25 | Intuit Mailchimp, Sy dney AUS<br>RETAIL PURCHASE 19/07<br>CARD NUMBER 552638XXXXXXX021 1 | 79.94 | | 2,885.44 |
| 23 Jul 25 | SP JB HI-FI ONLINE, SOUTHBANK AUS<br>RETAIL PURCHASE 21/07<br>CARD NUMBER 552638XXXXXXX052 1 | 803.99 | | 3,689.43 |
| 23 Jul 25 | BIGW ONLINE, BELLA V ISTA AUS<br>RETAIL PURCHASE 22/07<br>CARD NUMBER 552638XXXXXXX706 1 | 369.85 | | 4,059.28 |
| 24 Jul 25 | DEPT OF RACING GAM1, EAST PERTH AUS<br>RETAIL PURCHASE 22/07<br>CARD NUMBER 552638XXXXXXX832 1 | 145.50 | | 4,204.78 |
| 25 Jul 25 | Kulin Community Fina , Kulin AUS<br>RETAIL PURCHASE 24/07<br>CARD NUMBER 552638XXXXXXX706 1 | 122.50 | | 4,327.28 |
| 30 Jul 25 | SQ *FACE PAINT SHOP1 ,GULMARRAD AUS<br>RETAIL PURCHASE 29/07<br>CARD NUMBER 552638XXXXXXX021 1 | 151.95 | | 4,479.23 |
| 30 Jul 25 | CARD FEE<br>5 @ $4.00 | 20.00 | | 4,499.23 |
| **Transaction totals / Closing balance** | | **$4,499.23** | **$12,552.40** | **$4,499.23** |

31072025/IES / E-5410 / S-27001 / I-27001 / 000742141500766

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
FOR YOUR ACCOUNT.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.
The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see https://asic.gov.au/regulatory-resources/financial-services/epayments-code/ or visit bendigobank.com.au/mycard for all card related information. Business customers visit /mybusinesscard.

An International Transaction Fee of 3% of the transaction amount (in AUD) is payable for each transaction which is conducted in a currency other than Australian dollars (AUD), or conducted in Australian dollars (AUD) but with or using a merchant, payment processor, financial institution or other entity (including an online merchant) who is outside of Australia. (Fee does not apply to Bendigo Ready Credit Card). Note: It may not always be apparent to you that an online merchant is located outside of Australia. Additional charges may apply for cash transactions.

**Card Security**

For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit /mybusinesscard.

**Resolving Complaints**

If you have a complaint, please contact us on 1300 361 911 to speak to a member of our staff. If the matter has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers. You can contact AFCA at:

Website: www.afca.org.au
Telephone: 1800 931 678 (free call)
Email: info@afca.org.au
In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

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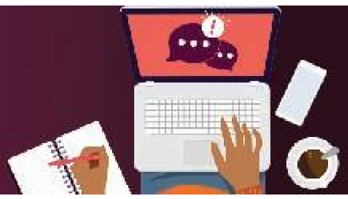

# Shire of Kulin

## MONTHLY FINANCIAL REPORT

## For the period ended 31 July 2025

***LOCAL GOVERNMENT ACT 1995***
***LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***

## TABLE OF CONTENTS

**Shire of Kulin**
**STATEMENT OF FINANCIAL ACTIVITY**
**For the period ended 31 July 2025**

| | Ref Note | Adopted Budget (a) $ | YTD Budget (b) $ | YTD Actual (c) $ | Variance (c) - (b) $ | Variance ((c) - (b))/(b) % |
|---|---|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | | | |
| **Revenue from operating activities** | | | | | | |
| General rates | 10 | 2,544,179 | 0 | 0 | 0 | 0% |
| Rates excluding general rates (inc discount & write offs) | 10 | (41,004) | 0 | 0 | 0 | 0% |
| Grants, subsidies & contributions | 11 | 2,268,841 | 340,416 | 363,022 | 22,606 | 7% |
| Fees and charges | | 2,044,515 | 209,702 | 133,233 | (76,469) | (36%) |
| Interest revenue | | 210,593 | 62,787 | (1,032) | (63,819) | (102%) |
| Other revenue | | 179,950 | 14,794 | 6,160 | (8,634) | (58%) |
| Profit on asset disposals | 7 | 64,415 | 32,207 | 0 | (32,207) | (100%) |
| | | **7,271,489** | **659,906** | **501,383** | **(158,523)** | |
| **Expenditure from operating activities** | | | | | | |
| Employee costs | | (3,453,514) | (356,438) | (418,450) | (62,012) | 17% |
| Materials and contracts | | (2,657,886) | (242,826) | (244,968) | (2,142) | 1% |
| Utility charges | | (375,645) | (31,276) | (20,646) | 10,630 | (34%) |
| Depreciation | | (3,890,868) | (324,224) | 0 | 324,224 | (100%) |
| Interest expenses | 9 | (45,407) | (14,055) | (2,528) | 11,527 | 100% |
| Insurance | | (298,083) | (145,711) | (136,508) | 9,203 | (6%) |
| Loss on asset disposals | 7 | (40,790) | (147) | 0 | 147 | (100%) |
| | | **(10,762,193)** | **(1,114,677)** | **(823,100)** | **291,577** | |
| Non-cash amounts excluded from operating activities | 2(b) | 3,867,243 | 292,164 | 0 | (292,164) | (100%) |
| **Amount attributable to operating activities** | | **376,539** | **(162,607)** | **(321,717)** | **(169,316)** | |
| **INVESTING ACTIVITIES** | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 11 | 4,287,827 | 302,125 | 17,003 | (285,122) | (94%) |
| Proceeds from disposal of assets | 7 | 590,000 | 49,167 | 150,000 | 100,833 | 100% |
| Payments for property, plant and equipment and infrastructure | 7 | (9,483,422) | (586,820) | (546,652) | 40,168 | (7%) |
| **Amount attributable to investing activities** | | **(4,605,595)** | **(235,528)** | **(379,649)** | **(144,120)** | |
| **FINANCING ACTIVITIES** | | | | | | |
| Transfers from reserves | 5 | 1,320,000 | 0 | 0 | 0 | 0% |
| Proceeds from new borrowings | 9 | 1,400,000 | 0 | 0 | 0 | 0% |
| Repayment of borrowings | 9 | (105,353) | 0 | 0 | 0 | 0% |
| Transfers to reserves | 5 | (513,595) | 0 | 0 | 0 | 0% |
| **Amount attributable to financing activities** | | **2,101,053** | **0** | **0** | **0** | |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | | | |
| **Surplus or deficit at the start of the financial year** | 2(a) | 2,148,056 | 2,148,056 | 2,137,850 | (10,206) | |
| Amount attributable to operating activities | | 376,539 | (162,607) | (321,717) | (159,110) | 98% |
| Amount attributable to investing activitivies | | (4,605,595) | (235,528) | (379,649) | (144,120) | 61% |
| Amount attributable to financing activities | | 2,101,053 | 0 | 0 | 0 | 100% |
| **Surplus or deficit after imposition of general rates** | 2(a) | **20,053** | **1,749,921** | **1,436,484** | (313,437) | (18%) |

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**Shire of Kulin**
**STATEMENT OF FINANCIAL POSITION**
**For the period ended 31 July 2025**

| | 30-Jun-25 | 31-Jul-25 |
|---|---|---|
| | $ | $ |
| **CURRENT ASSETS** | | |
| Cash at Bank | 2,880,474 | 2,346,427 |
| Cash at Bank (Reserves ) | 3,102,669 | 3,102,669 |
| Rates Receivable | 13,695 | 10,527 |
| Trade and Other Receivables | 155,114 | 1,477,226 |
| Inventories | 68,185 | 77,310 |
| Accrued Income & Prepayments | 61,091 | 0 |
| Contract Assets | 135,985 | 135,985 |
| **TOTAL CURRENT ASSETS** | **6,417,212** | **7,150,145** |
| | | |
| **CURRENT LIABILITIES** | | |
| Sundry Creditors | (390,206) | (506,772) |
| Accruals & Other Payables | (281,585) | (403,037) |
| Bonds & deposits held | (64,266) | (64,266) |
| Contract Liabilities | 0 | (1,196,281) |
| Borrowings | (105,353) | (105,353) |
| Employee Provisions | (440,636) | (440,636) |
| **TOTAL CURRENT LIABILITIES** | **(1,282,046)** | **(2,716,344)** |
| | | |
| **TOTAL NET CURRENT ASSETS** | **5,135,166** | **4,433,801** |
| | | |
| **NON-CURRENT ASSETS** | | |
| Shares - Kulin Community Financial Services | 5,000 | 5,000 |
| Units Held - Local Government House Trust | 79,620 | 79,620 |
| Inventories - Land for Resale | 509,000 | 509,000 |
| Investment in Associate | 65,977 | 65,977 |
| Work in Progress | 17,880 | 17,880 |
| Land & Buildings | 30,127,529 | 30,127,529 |
| Plant & Equipment | 3,323,685 | 3,624,969 |
| Furniture & Equipment | 262,184 | 262,184 |
| Motor Vehicles | 1,101,338 | 1,101,338 |
| Infrastructure | 78,298,520 | 78,393,888 |
| **TOTAL NON-CURRENT ASSETS** | **113,790,732** | **114,187,384** |
| | | |
| **NON CURRENT LIABILITIES** | | |
| Borrowings | (577,004) | (577,004) |
| Employee Provisions | (25,959) | (25,959) |
| **TOTAL NON-CURRENT LIABILITIES** | **(602,963)** | **(602,963)** |
| | | |
| **NET ASSETS** | **118,322,935** | **118,018,221** |
| | | |
| Asset Revaluation - Infrastructure | (37,158,883) | (37,158,883) |
| Asset Revaluation - Property, Plant & Equipment | (1,417,762) | (1,417,762) |
| Asset Revaluation - Land & Buildings | (22,207,606) | (22,207,606) |
| Accumulated Reserves | (3,102,669) | (3,102,669) |
| Accumulated Surplus | (54,436,016) | (54,131,302) |
| **TOTAL EQUITY** | **(118,322,935)** | **(118,018,221)** |

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

**Note 1 - Basis of Preparation & Material Accounting Policies**

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

***Local Government Act 1995 requirements***
*Section 6.4(2) of the Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

*Local Government (Financial Management) Regulations 1996,* regulation 34 prescribes contents of the financial report. Notes 4-11 do not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**
All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

**MATERIAL ACCOUNTING POLICES**
Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget.

**Critical accounting estimats & judgements**
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources.
Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

## Shire of Kulin
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
## For the period ended 31 July 2025

### Note 2 - Net Current Assets Information

| (a) Net current assets used in Statement of Financial Activity | Adopted Budget Opening 1-Jul-25 | Last Year Closing 30-Jun-25 | Year to Date 31-Jul-25 |
|---|---|---|---|
| **Current Assets** | | | |
| Cash at Bank | 2,880,474 | 2,880,474 | 2,346,427 |
| Cash at Bank - Reserves | 3,102,669 | 3,102,669 | 3,102,669 |
| Rates Receivable | 13,695 | 13,695 | 10,527 |
| Trade & Other Receivables | 155,113 | 155,114 | 1,477,226 |
| Inventories | 68,185 | 68,185 | 77,310 |
| Accrued Income & Prepayments | 61,091 | 61,091 | 0 |
| Contract Assets | 135,985 | 135,985 | 135,985 |
| | 6,417,212 | 6,417,212 | 7,150,145 |
| **Less: Current Liabilities** | | | |
| Sundry Creditors | (390,206) | (390,206) | (506,772) |
| Accruals & Other Payables | (271,380) | (281,585) | (403,037) |
| Bonds & deposits held | (64,266) | (64,266) | (64,266) |
| Contract Liabilities | 0 | 0 | (1,196,281) |
| Employee Related Provisions | (440,635) | (440,636) | (440,636) |
| Borrowings | (105,353) | (105,353) | (105,353) |
| | (1,271,840) | (1,282,046) | (2,716,344) |
| **Net current assets** | **5,145,372** | **5,135,166** | **4,433,801** |
| **Current assets and liabilities excluded from budgeted deficiency** | | | |
| Less: Reserves | (3,102,669) | (3,102,669) | (3,102,669) |
| Add: Borrowings | 105,353 | 105,353 | 105,353 |
| **Closing funding surplus/(deficit)** | **2,148,056** | **2,137,850** | **1,436,484** |

| (b) Non-cash amounts excluded from operating activities | Adopted Budget Estimates 30-Jun-26 | YTD Budget Estimates 31-Jul-25 | YTD Actual 31-Jul-25 |
|---|---|---|---|
| Less: Profit on asset disposals | 64,415 | 32,207 | 0 |
| Add: Loss on asset disposals | (40,790) | (147) | 0 |
| Add: Depreciation | (3,890,868) | (324,224) | 0 |
| **Total non-cash amounts excluded from operating activities** | **(3,867,242)** | **(292,164)** | **0** |

## Shire of Kulin
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
## For the period ended 31 July 2025

**Note 3 - Explanation of Material Variances**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025/26 year is $10,000 and 10.00%.

| **Revenue from operating activities** | Var $ | Var % | Explanation |
|---|---|---|---|
| General Rates | 0 | 0% | Under $10,000 and 10% threshold |
| Rates excluding general rates (inc discount & write offs) | 0 | 0% | Under $10,000 and 10% threshold |
| Grants, subsidies and contributions | 22,606 | 7% | Under $10,000 and 10% threshold |
| Fees and charges | (76,469) | -36% | Public fuel sales 8,800L underbudget for the month. Sales price per litre consistent with budget resulting in income being $14k under budget. Remainder of variance is timing differences - budgeted timing for some line items will be amended in August. |
| Interest earnings | (63,819) | -102% | Timing difference - budgeted timing for reserve interest to be amended in August. |
| Other revenue | (8,634) | -58% | Under $10,000 and 10% threshold |
| Profit on asset disposals | (32,207) | -100% | Timing difference |
| **Expenditure from operating activities** | Var $ | Var % | Explanation |
| Employee costs | (62,012) | 17% | Road crew were winter grading in July. Road maintenance budget spread evenly througout the year so this variance will reduce when team move to capital jobs. |
| Materials and contracts | (2,142) | 1% | Under $10,000 and 10% threshold |
| Utility charges | 10,630 | -34% | Variance related to timing of water invoices which are received bimonthly. |
| Depreciation | 324,224 | -100% | Depreciation will not be calculated until the 2024/25 annual report has been adopted. |
| Interest expenses | 11,527 | 100% | Timing difference - budgeted timing for loan interest to be amended in August. |
| Insurance | 9,203 | -6% | Under $10,000 and 10% threshold |
| Loss on asset disposals | 147 | -100% | Under $10,000 and 10% threshold |
| **Investing activities** | Var $ | Var % | Explanation |
| Proceeds from capital grants, subsidies and contributions | (285,122) | -94% | Income recognised to match project expenditure. Refer to Note 11 Grants |
| Proceeds from disposal of assets | 100,833 | 100% | Budget spread evently throughout year. Grader traded in July - proceeds $150,000. |
| Payments for property, plant and equipment and infrastructure | 40,168 | -7% | Refer to Assets note |
| **Financing actvities** | Var $ | Var % | Explanation |
| Transfer from reserves | 0 | 0% | Under $10,000 and 10% threshold |
| Repayment of borrowings | 0 | 0% | Under $10,000 and 10% threshold |
| Transfer to reserves | 0 | 0% | Under $10,000 and 10% threshold |
| **Surplus or (deficit) at the start of the financial year** | (10,206) | | Minor adjustments to accrued expenses at 30 June 2025 |

**Shire of Kulin**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the period ended 31 July 2025**

**Note 4 - Cash & Financial Assets**

| | General Ledger Balance 31-Jul-25 | Bank Statement Balance 31-Jul-25 |
|---|---|---|
| **Cash at Bank - Unrestricted** | | |
| Municipal Funds | 649,923 | 650,168 |
| Freebairn Recreation Centre | 51,563 | 51,623 |
| Trust (restricted muni funds) | 64,266 | 64,266 |
| Investments | 1,577,075 | 1,577,075 |
| Till Float | 3,100 | - |
| Petty Cash | 500 | - |
| | **2,346,427** | **2,343,132** |
| **Cash at Bank - Restricted** | | |
| Reserve Funds | 3,102,669 | 3,102,669 |
| | **3,102,669** | **3,102,669** |

**Note 5 - Reserve Accounts**

| | Full year Budget | | | | Actual - YTD | | | |
|---|---|---|---|---|---|---|---|---|
| **Reserve** | **Opening Balance** | **Transfer to** | **Transfer from** | **Closing Balance** | **Opening Balance** | **Transfer to** | **Transfer from** | **Closing Balance** |
| Leave | 426,401 | 14,924 | 0 | 441,325 | 426,401 | 0 | 0 | 426,401 |
| Plant | 794,911 | 127,822 | (400,000) | 522,733 | 794,911 | 0 | 0 | 794,911 |
| Building | 639,344 | 242,377 | (850,000) | 31,721 | 639,344 | 0 | 0 | 639,344 |
| Admin Equipment | 136,115 | 19,764 | 0 | 155,879 | 136,115 | 0 | 0 | 136,115 |
| Natural Disaster | 94,653 | 3,313 | 0 | 97,966 | 94,653 | 0 | 0 | 94,653 |
| Joint Venture Housing | 47,393 | 1,659 | (45,000) | 4,052 | 47,393 | 0 | 0 | 47,393 |
| FRC Surface & Equipment | 49,217 | 1,723 | 0 | 50,940 | 49,217 | 0 | 0 | 49,217 |
| Medical Services | 132,341 | 4,632 | 0 | 136,973 | 132,341 | 0 | 0 | 132,341 |
| Fuel Facility | 41,253 | 1,444 | 0 | 42,697 | 41,253 | 0 | 0 | 41,253 |
| Sportsperson Scholarship | 15,678 | 549 | 0 | 16,227 | 15,678 | 0 | 0 | 15,678 |
| Freebairn Rec Centre | 237,484 | 38,312 | 0 | 275,796 | 237,484 | 0 | 0 | 237,484 |
| Bendering Tip Reserve | 141,980 | 10,826 | 0 | 152,806 | 141,980 | 0 | 0 | 141,980 |
| Short Stay Accommodation | 309,300 | 14,969 | (25,000) | 299,269 | 309,300 | 0 | 0 | 309,300 |
| Independent Water | 36,600 | 21,281 | 0 | 57,881 | 36,600 | 0 | 0 | 36,600 |
| Visitor & Tourist Services | 0 | 10,000 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| | **3,102,669** | **513,595** | **(1,320,000)** | **2,296,264** | **3,102,669** | **0** | **0** | **3,102,669** |

| **Reserve Details** | **Reserve Details** | **Anticipated Use Date** | **Informal Min.** | **Informal Max.** |
|---|---|---|---|---|
| Leave | To fund annual and long service leave requirements | - | - | As req |
| Plant | To fund the purchase of plant. | - | 350,000 | - |
| Building | To fund the construction of staff housing | - | - | - |
| Admin Equipment | To fund the replacement of administration equipment. | - | 50,000 | 100,000 |
| Natural Disaster | To assist in the funding of preparations following a natural disaster | - | - | - |
| Joint Venture Housing | To fund the upkeep of JV housing with the Department of Housing | - | - | - |
| FRC Surface & Equipment | To fund the replacement of equipment and sports surfaces at the FRC | - | - | - |
| Medical Services | To fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire | - | 100,000 | 150,000 |
| Fuel Facility | To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve. | - | 75,000 | 200,000 |
| Sportsperson Scholarship | To fund scholarships for local sportspersons | - | - | 15,000 |
| Freebairn Rec Centre | To fund the ongoing asset management of the FRC | - | 100,000 | - |
| Short Stay Accommodation | To fund the construction of short stay accommodation units | - | - | 250,000 |
| Bendering Tip Reserve | To fund the rehabilitation of the Bendering Tip site | - | - | - |
| Independent Water Reserve | To fund the replacement and maintenance of water infrastructure within the Shire | - | - | - |

**Shire of Kulin**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the period ended 31 July 2025**

**Note 6 - Asset information**

**Note 6 (a) - Asset Acquisitions**

| | Description | Original Budget | YTD Budget | YTD Actual | Category | Renewal/ Replace | New Asset |
|---|---|---|---|---|---|---|---|
| E041100 | AV equipment for meeting room | 10,000 | 833 | - | F&E | | Y |
| E053720 | New roof on Emergency Services Building | 54,000 | 4,500 | - | L&B | Y | |
| E092201 | Housing Construction - 4 Residences | 2,354,313 | 4,783 | - | L&B | | |
| E091104 | 19 Wright Street house renovation | 104,115 | - | - | L&B | Y | |
| E091107 | Unit 1 Johnston St Units paiting | 6,000 | 500 | - | L&B | Y | |
| E091113 | 38 Day Street main bathroom upgrade | 20,323 | 1,692 | - | L&B | Y | |
| E091114 | 6 Bowey Way - patio, fencing, lawn & reticulation | 33,147 | 2,761 | - | L&B | Y | |
| E091116 | 12 Bowey Way - main & ensuite bathroom upgrade | 50,646 | 4,219 | - | L&B | Y | |
| E107150 | Kulin Public Toilets Upgrades | 17,421 | 1,451 | - | L&B | Y | |
| E107170 | Pingaring Public Toilets Upgrades | 12,421 | 1,034 | - | L&B | Y | |
| E110100 | Tennis court lighting | 78,200 | 6,516 | - | L&B | Y | |
| E112100 | Aquatic Centre - Splashdown pool landscaping | 15,000 | 1,250 | 1,530 | Inf | Y | |
| E112000 | Aquatic Centre - Solar Panels | 30,000 | - | - | Inf | | Y |
| E112010 | Aquatic Centre - Pool Blankets | 10,000 | - | - | P&E | Y | |
| E113700 | FRC Car Park | 18,020 | 1,500 | - | Inf | Y | |
| E113920 | Oval Dam Project | 227,273 | 18,937 | - | Inf | Y | |
| E123100 | Grader (PE55) | 460,000 | | 451,284 | P&E | Y | |
| E123100 | Fire Fighting Unit | 6,000 | | - | P&E | Y | |
| E123100 | Roller | 210,000 | 58,417 | - | P&E | Y | |
| E123100 | Tandem Axle Flat Top Trailer | 10,000 | | - | P&E | | Y |
| E123100 | Sundry Plant | 15,000 | | - | P&E | | Y |
| E123105 | Ford Everest (CEO) (PMV27) | 75,000 | | - | MV | Y | |
| E123105 | Ford Everest (Works Manager) (PMV30) | 70,000 | | - | MV | Y | |
| E123105 | Mitsubishi Fuso 4T Single Cab (PMV81) | 130,000 | 39,000 | - | MV | Y | |
| E123105 | Mitsubishi Fuso 4T Dual Cab (PMV16) | 105,000 | | - | MV | Y | |
| E123105 | Utility (PMV124) | 51,000 | | - | MV | Y | |
| E123105 | Utility (PMV119) | 37,000 | | - | MV | Y | |
| E121500 | RRG Road Construction | 789,714 | 65,808 | 25,504 | Inf | Y | |
| E121520 | R2R Road Construction | 1,057,142 | 88,083 | - | Inf | Y | |
| E121550 | Own Resource Road Construction | 444,737 | 37,052 | 67,381 | Inf | Y | |
| E121551 | WSFN Road Construction | 2,715,817 | 226,316 | 709 | Inf | Y | |
| E121580 | Footpath Construction | 83,160 | 6,927 | - | Inf | Y | |
| E121590 | Bin Surrounds | 28,342 | 2,361 | - | Inf | | Y |
| E132444 | Bins, Seating, Solar Lighting | 28,000 | 2,333 | 243 | Inf | | Y |
| E122221 | Crib Room AV Equipment | 10,000 | 833 | - | F&E | | Y |
| E132700 | Tourism signage & Macrocarpa Trail Gazebo & seating | 11,715 | 974 | - | Inf | | Y |
| E121605 | Tourism signage | 40,000 | 3,333 | - | Inf | | Y |
| E122230 | Holt Rock Workers Accommodation Upgrades | 27,421 | 2,284 | - | L&B | Y | |
| E132600 | Caravan Park Bins | 9,000 | 750 | - | Inf | Y | |
| E132710 | Jilakin Rock Gazebo & Interpretation | 18,495 | 1,540 | - | Inf | | Y |
| E134500 | Visitor Centre Fit Out | 10,000 | 833 | - | L&B | Y | |
| | | **9,483,422** | **586,820** | **546,652** | | | |
| | Gazebo & Seating for Macrocarpa Trail | | | **17,880** | | | |
| | | | | **564,532** | | | |

| Note 6 (b) - Disposal of Assets | Budgeted WDV | Budgeted Proceeds | Budgeted Profit/(loss) on sale | Actual WDV | Actual Proceeds | Actual Profit/(loss) on Sale |
|---|---|---|---|---|---|---|
| PE177 CAT 12M Grader (PE02) | 106,302 | 150,000 | 43,698 | 79,211 | 150,000 | 70,789 |
| PE157 Bomag Roller | 37,180 | 10,000 | (27,180) | | | 0 |
| MV178 Mitsubishi Canter Single Cab (MV81) | 12,092 | 30,000 | 17,908 | | | 0 |
| MV175A Mitsubishi Fuso Dual Cab (MV16) | 37,480 | 30,000 | (7,480) | | | 0 |
| MV157 Holden Colorado | 2,191 | 5,000 | 2,809 | | | 0 |
| MV189 Hilux | 21,342 | 20,000 | (1,342) | | | 0 |
| MV204 Toyota Prado (CEO) (MV27) | 66,771 | 65,000 | (1,771) | | | 0 |
| MV205 Ford Everest (Works Manager) (MV30) | 63,018 | 60,000 | (3,018) | | | 0 |
| 81 Johnston Street | 220,000 | 220,000 | 0 | | | |
| Industrial block on Day Street | - | - | 0 | | | 0 |
| | **566,376** | **590,000** | **23,624** | **79,211** | **150,000** | **70,789** |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 July 2025

**Note 7 - Receivables**

| Rates receivable | 30-Jun-25 | 31-Jul-25 |
|---|---|---|
| | $ | $ |
| Opening arrears previous years | 45,034 | 13,695 |
| Levied this year | 2,717,138 | |
| Less - collections to date | (2,719,861) | (3,168) |
| Less - write offs | (28,616) | 0 |
| Equals current outstanding | **13,695** | **10,527** |
| **Net rates collectable** | **13,695** | **10,527** |
| % Collected | 98.28% | |

| Trade Receivables | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Receivables - general | (699) | 1,351,797 | 17,873 | 6,172 | 1,450 | 1,376,593 |
| Percentage | -0.1% | 98.2% | 1.3% | 0.4% | 0.1% | |
| Allowance for impairment of receivables | | | | | | (4,641) |
| **Total receivables general outstanding** | | | | | | **1,371,952** |
| Amounts shown above include GST (where applicable) | | | | | | |

**KEY INFORMATION**
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be

**Note 8 - Payables**

| Payables - general | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Sundry Creditors | 458,613 | 47,383 | 0 | 776 | 506,772 |
| Percentage | 0.0% | 0.0% | 0.0% | 0.0% | |
| **Balance per trial balance** | | | | | 506,772 |
| Other Accruals & Payables | 403,037 | | | | 403,037 |
| **Total payables general outstanding** | | | | | **909,809** |
| **Amounts shown above include GST (where applicable)** | | | | | |

**KEY INFORMATION**
Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the period that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**Note 9 - Borrowings**

| | Budget | | | | | Actual | | |
|---|---|---|---|---|---|---|---|---|
| | Principal 01/07/2025 | New loans | Principal Repayments | Principal 30/06/2026 | Interest Repayments | Principal 01/07/2025 | New loans | Principal Repayments |
| Loan 1 Administration Building | 682,357 | 0 | (105,353) | 577,004 | (24,652) | 682,357 | 0 | 0 |
| Loan 2 Housing Construction | 0 | 1,400,000 | 0 | 1,400,000 | (20,755) | 0 | 0 | 0 |
| | **682,357** | **1,400,000** | **(105,353)** | **1,977,004** | **(45,407)** | **682,357** | **0** | **0** |

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

Fair values of borrowings are not materiallly different to their carrying amounts, since the interest payable on those borrowings is either close t current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 July 2025

**Note 10 - Rate Revenue**

| Rate Type | Rate in $ | Number of properties | Rateable Value | Budgeted Rate Revenue | Actual Rate Revenue |
|---|---|---|---|---|---|
| **General Rate** | | | | | |
| Gross Rental Value | | | | | |
| Residential | 0.11564 | 136 | 1,371,916 | 158,646 | |
| Industrial | 0.11564 | 12 | 115,440 | 13,349 | |
| Commercial | 0.11564 | 28 | 432,482 | 50,011 | |
| Rural | 0.11564 | 11 | 117,052 | 13,536 | |
| | | | | | |
| Unimproved Value | | | | | |
| Rural | 0.00497 | 346 | 464,982,183 | 2,308,637 | |
| Mining | 0.00497 | 0 | - | - | |
| **Sub-total** | | **533** | **467,019,073** | **2,544,179** | **-** |
| | | | | | |
| **Minimum Payment** | | | | | |
| Gross Rental Value | | | | | |
| Residential | 561.05 | 12 | 13,094 | 6,733 | |
| Industrial | 561.05 | 5 | 11,455 | 2,805 | |
| Commercial | 561.05 | 4 | 8,280 | 2,244 | |
| Rural | 561.05 | 7 | 8,125 | 3,927 | |
| | | | | | |
| Unimproved Value | | | | | |
| Rural | 561.05 | 24 | 1,622,117 | 13,465 | |
| Mining | 561.05 | 31 | 183,977 | 17,393 | |
| | | **83** | **1,847,048** | **46,567** | **-** |
| | | | | | |
| | | **616** | **468,866,121** | **2,590,746** | **-** |
| | | | | | |
| Discount | | | | (105,698) | 0 |
| Concessions/Write-offs | | | | (11,259) | 0 |
| **Total raised from general rates** | | | | **2,473,789** | **0** |
| | | | | | |
| Ex-Gratia Rates | | | | 29,386 | - |
| | | | | | |
| **Total Rates** | | | | **2,503,175** | **0** |

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 July 2025

**Note 11 - Grants**

**Operating Grants**

| Grant Source | Purpose | Original Budget | YTD Budget | YTD Actual |
|---|---|---|---|---|
| Grants Commission | Federal financial assistance grants | 1,623,907 | - | - |
| DFES | Emergency Services Levy Operating Grant | 49,680 | - | 12,420 |
| DFES | ESL Admin Contribution | - | - | - |
| Community Childcare Fund Grant | KCCC Operations | 146,140 | 12,178 | - |
| Main Roads | State Direct Grant (Untied Road Funding) | 327,614 | 327,614 | 319,545 |
| Department of Primary Industries & Regional Development | Community Resource Centre Funding | 114,000 | - | 31,057 |
| Other CRC Grants & Contributions | Kulin Triathlon & Other sponsorships | 1,500 | 125 | - |
| | | **2,262,841** | **339,917** | **363,022** |

**Capital Grants**

| Grant Source | Purpose | Original Budget | YTD Budget | YTD Actual (Income recognised) | Grant income received |
|---|---|---|---|---|---|
| DFES | Emergency Services Building Roof | 36,000 | - | - | - |
| Department of Water | Oval Expansion | 100,000 | - | - | - |
| Kulin Tennis Club, Tennis Australia & CNLP | Tennis Court Lighting | 61,725 | - | - | - |
| Main Roads - Regional Road Group | Road Construction | 604,250 | 302,125 | 17,003 | - |
| Federal - Wheatbelt Secondary Freight Network | Road Construction | 2,525,710 | - | - | - |
| Federal - Roads to Recovery | Road Construction | 960,142 | - | - | - |
| | | **4,287,827** | **302,125** | **17,003** | **-** |

# GENERAL COMPLIANCE CHECKLIST JULY 2025

| Class | Task | Date | Frequency | Detail | Yes/No |
|---|---|---|---|---|---|
| CEO / EMCS | Disability Access and Inclusion Plan Review | 1/07/2025 | Annual | Review and report as required - Online report required - changes to plan to be forwarded within 2 months from EOY | Commenced |
| Governance/ MESS | Heads up - Financial Interests Return due August | 1/07/2025 | Annual | Councillors & Staff exercising delegation to lodge with the CEO a Primary Financial Interests Return within 3 months of commencement and an Annual Financial Interests Return by 31st August of each year. CEO to lodge with President. | Yes |
| Bushfire/Governance | Report to Council Minutes of FCO Committee meeting & appoint CFO's and Dual CFO's - | 1/07/2025 | Annual | Advertise CFO's and send letters concerning Dual FCO's - Finalise Bushfire Notice changes for rate season. | Yes - April |
| Bushfire/Governance | Fire Break Order/Fire Prevention Notice | 1/07/2025 | Annual | Publish in local publication and distribute to all property owners with Rates Notice. | Yes |
| EMFS | Financial Reporting Variances | 1/07/2025 | Annual | Resolve monthly financial reporting variance | Yes |
| Governance | Draft Budget Presentation | 1/07/2025 | Annual | Draft prepared - workshop or Forum on Budget | Yes |
| Governance | Public Interest Disclosure (PID) Annual Declaration | 1/07/2025 | Annual | Public Interest Disclosure (PID) Annual Declaration required Online. Advertise to Staff Public Interest Disclosure (PID) statement indicating Council processes re PID | N/A |
| Governance | Postal Elections | July | Biennial | Decision to conduct postal elections and appointment of electoral commissioner & returning officer | Yes |
| MESS | Update Councillor Training Register | July | Annual | Update Councillor Training Register on the Shire website - unpublish any training outside of the financial year. | Yes |
| EMW | Servicing of Bush Fire Radio's | 1/10/2025 | Annual | Contact BFCO's with radio's to see if all in working order | Yes |
| CEO | LEMC Reporting | 31/07/2025 | Annual | LEMC Reporting required in July - Online or email | No |
| CEO/EMW | RRG Federal Funding Blackspot Applications 2020/20 | July | Annual | New submissions - copies must be submitted to MRWA Northam office by 31 July (digital submissions acceptable) | N/A |
| CEO/EMW | RRG State Blackspot & Regional Run-Off Road (if funding made available) | July | Annual | Submissions for new projects for 2020/20 funding plus revised subs for continuation of black spot funding for ongoing staged projects | N/A |
| CEO/EMW | R2R | 31/07/2025 | Quarterly | R2R Quarterly Report due | Yes |
| EMCS | Australia Day Awards | 01/06/25 | Annual | Nominations open end of July and close end of October | |
| EMFS | Related Party Declaration | 31/07/2025 | Annual | Prepare for Councillor and Executive staff for previous 12 months | Yes |
| EMFS | Rates Newsletter | 31/07/2025 | Annual | Compile newsletter to go out with rate notices, include Dog and Cat owner info | Yes |
| EMCGR | Insurance - Property, Vehicle & Electronic Equipment Changes | 1/07/2025 | Annual | Advise Insurer Of Property, Vehicle & Electronic Equipment Changes | No |
| MESS | Reimburse Members Travelling | 1/07/2025 | 6 months | January – June 2025 | Yes |
| MESS | Key to Kulin reimbursement | | Quarterly | June 2025 | Yes |
| EMFS | Early Rates Payment Draw | 1/07/2025 | Annual | Contact Kulin Community Bank to confirm Sponsorship of first prize in rates early payment draw and to organise flyer to be posted with rates notices. | Yes |
| EMFS | Complete Form A - ESL Annual Service levy Billing | 31/07/2025 | Annual | Annexure A Return to DFES due by end of month | Yes |
| EMW | Road Inspection for Councillors | August | Annual | From April 2025 Meeting - Councillors would like to find suitable date Aug/Sept for Road Inspection | No |
| EMW | Roadworks - Commence Annual Program | 1/07/2025 | Annual | Commence all program preparation as Budget finalised | Yes |

# GENERAL COMPLIANCE CHECKLIST JULY 2025

| | | | | | |
|---|---|---|---|---|---|
| EMW | Road Construction & Maintenance Review | 01/07/25 | 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 | Yes |
| EMW | Fire extinguishers service | 31/07/25 | Biannual | Fire extinguishers servicing | Yes |
| EMW | Airconditioner filters | 1/04/2025 | 6 months | Liaise with Building Mtce to clean filters in airconditioner | Yes |
| EMW | Varley Airstrip | 30/11/2025 | Monthly | Is the strip in good condition? Note last date it was checked and report. | Yes |
| EMCS | CRC Reporting - MSC Report | July | 6 monthly | | No |
| EMCS | CRC Reporting - Statistical Report | July | 6 monthly | | No |
| EMCS | CRC Reporting - Health Check | July | Annual | | No |
| EMCS | CRC Reporting - Certificates of Currency | July | Annual | | No |
| TO | First Aid Kits | 1/04/2022 | Annual | Restock First Aid Kits | Yes |
| OHS | Administration Building Monthly Inspection | 30/07/2025 | Monthly | Taryn | Yes |
| EHO | AACR LANDFILL REPORT | 1/07/2025 | ANNUAL | Annual Return | |
| EHO | Re-licencing and invoicing of lodging houses | 30/07/2025 | Annual | lodging house invoices go out after end of financial year and when payments are confirmed new registration certificates are issued | Yes |