

Minutes for February 2022



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Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 16 February 2022 commencing 1:00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Kaylene – Great Southern Development Commission and Wheatbelt Development Commission.
4pm

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

G Robins	President	Central Ward
B Smoker	Deputy President	West Ward
B West	Councillor	West Ward
L Varone	Councillor	East Ward
R Bowey	Councillor	Town Ward
C Mullan	Councillor	West Ward
J Noble	Councillor	Town Ward
M Lucchesi	Councillor	Central Ward
T Gangell	Councillor	Town Ward
G Yandle	CEO	
C Lewis	DCEO	
F Murphy	Acting DCEO	
J Hobson	Works Manager	
T Scadding	Community Services Manager	
F Jasper	Executive Support Officer	

Apologies

C Mullan absent between 1:00pm and 3:11pm

Leave of Absence

Nil

3. PUBLIC QUESTION TIME

Nil

4. DECLARATIONS OF INTEREST BY MEMBERS

Nil

5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE

Nil

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 16th December 2021

01/0222

Moved Cr Lucchesi Seconded Cr Bowey that the minutes of the Ordinary Council Meeting held on 16 December 2021 be confirmed as a true and correct record.

Carried 8/0

LEMC Meeting Minutes – 16th December 2021

02/0222

Moved Cr Noble Seconded Cr Smoker that the minutes of the LEMC Meeting held on 16 December 2021 be received.

Carried 8/0

7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – December 2021 & January 2022

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 December 2021 & January 2022, for Council's consideration.

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 December payments being cheque no.'s (Trust), 37386 - 37388; EFT No's 18519 - 18637, DD7984.2 – DD8000.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$1,656,608.81 be received.

That January payments being cheque no.'s (Trust), 37391 - 37395; EFT No's 18763 - 18844, DD8037.1 – DD8053.2 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$712,848.73 be received.

VOTING REQUIREMENTS:

Simple majority required.

03/0222

Moved Cr Smoker Seconded Cr Gangell that December payments being cheque no.'s 471 – 472 (Trust), 337389 – 37390; EFT No's 18638 – 18762, DD8016.1 – DD8029.11 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$947,112.98 be received.

That January payments being cheque no.'s (Trust), 37391 - 37395; EFT No's 18763 - 18844, DD8037.1 – DD8053.2 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$712,848.73 be received.

Carried 8/0

7.2 Financial Reports & Operating Income and Expenditure Details – December 2021 & January 2022

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

SUMMARY:

Attached are the financial reports for the periods ending 31 December 2021 & January 2022. In addition to the financial reports the Operating Income and Expenditure details are provided for information is the Shire's detailed accounts.

BACKGROUND & COMMENT:

Detailed operating income and expenditure accounts were provided with an historical version of the Shire's monthly financial reports. These are no longer provided under the cover of the financial statements but as a separate attachment, provided for information.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statements for the periods ending 31 December 2021 & 31 January 2022 and that Council receive the attached accounts for information.

VOTING REQUIREMENTS:

Simple majority required.

04/0222

Moved Cr Gangell Seconded Cr Lucchesi that Council endorse the monthly financial statements for the periods ending 31 December 2021 & 31 January 2022 and that Council receive the attached accounts for information.

Carried 8/0

7.3 Bendering Waste Site - Licence to Use Land Agreement

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 31.07
AUTHOR: CEO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST:

SUMMARY:

For Council to consider the lease of an unused portion of Bendering Landfill to Notting Nominees Pty Ltd, who is the current lessee of the property.

BACKGROUND & COMMENT:

The Shires of Kulin, Kondinin, Corrigin and Narembeen purchased 64 hectares of freehold land in the Shire of Kondinin for the Bendering Waste Site in 2007 for \$63,000. The Shires also entered into a Licence to Use Land Agreement with the former owner of the land on 1 October 2009 for the use of part of the land for a period of 10 years expiring on 1 October 2019.

Renewal of the lease was discussed at the RoeRoc meeting in July 2021 and the Following was decided:

- | | | |
|----|---|------------------|
| 1. | A market valuation be obtained for the Bendering Tip farming land; | |
| 2. | The CEO negotiate a lease arrangement with the current occupier based on RoeRoc directions; | Delegates |
| 3. | The lease arrangement be advertised as required under Section 3.58(3)(a) of the Local Government Act 1995; and | |
| 4. | The item be brought back to RoeRoc for consideration of the lease and submissions at the next meeting. | the next |

Following the meeting an indicative value was received indicating an amount of \$4,670 per annum.

In discussion with the current lessee they are happy to continue with the value of the lease being offset by the cost of maintaining the property creating a nil balance. i.e.

Annual Lease amount (payable to RoeROC)	\$4, 670
Cost to maintain firebreaks and fences (Payable to Lessee)	\$4, 670
Balance of transactions	\$ 0

The consideration of the maintenance value of the property is due to the fact that the property is surrounded by the current lessee's farming land and as such, it would be difficult to get another tenant to lease the property due to small size and location. If the current lessee does not renew the lease, the RoeROC will be responsible for maintaining the rest of the land at its own cost. It is easier to make the transactions simple that they cancel each other out for a simple process.

To ensure that the provisions of the Local Government Act 1995 Section 3.58 (3)(a) are followed, advertising has taken place inviting submission on the proposed disposal and no submissions were received. Member shires now need to resolve the final transaction individually as the property is owned by each Shire as equal partners.

As the area of arable land will be impacted with changes to the area used for rubbish disposal, but the final transaction value is still nil, it is recommended that the Agreement be established for a 5 year period with an option to renew for 5 years.

STATUTORY AND PLANNING IMPLICATIONS:

Local Government Act 1995

3.58. Disposing of property

- 1) In this section –
 - dispose includes sell, lease or otherwise dispose of, whether absolutely or not;
 - property includes the whole or any part of the interest of a local government in property, but does not include money.
- 2) Except as stated in this section, a local government can only dispose of property to –
 - a) The highest bidder at public auction; or
 - b) The person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.
- 3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property –
 - a) It gives local public notice of the proposed disposition –
 - i. Describing the property concerned; and
 - ii. Giving details of the proposed disposition; and
 - iii. Inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and
 - b) It considers and submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.

Local Government (Functions and General) Regulations 1996

30. Dispositions of property excluded from Act s. 3.58

- 1) A Disposition that is described in this regulation as an exempt disposition is excluded from the application of section 3.58 of the Act.
- 2) A disposition of land is an exempt disposition if –
 - a) The land is disposed of to an owner of adjoining land (in this paragraph called the transferee) and –
 - i. It's market value is less than \$5,000; and
 - ii. the local government does not consider that ownership of the land would be of significant benefit to anyone other than the transferee; or
 - b) The land is disposed of to a body, whether incorporated or not –
 - i. The objects of which are of a charitable, benevolent, religious, cultural, educational,

- recreational, sporting or other like nature; and
- ii. The members of which are not entitled or permitted to receive any pecuniary profit from the body's transaction; or
- c) The land is disposed of to –
 - i. the Crown in right of the State or the Commonwealth; or
 - ii. a department, agency, or instrumentality of the Crown in right of the State or the Commonwealth; or
 - iii. another local government or a regional local government; or
- d) it is the leasing of the land to an employee of the local government for use as the employee's residence; or
- e) it is the leasing of land for a period of less than 2 years during all or any of which time the lease does not give the lessee the exclusive use of the land; or

Local Government Act 1995

Section 5.43(d)

A local government cannot delegate to a CEO any of the following powers or duties –

- d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph.

FINANCIAL IMPLICATIONS:

Financial implications for this proposal will be advertising for the transaction and legal fees for the drafting of the agreement.

POLICY IMPLICATIONS:

Nil.

CONSULTATION:

RoeRoc Members.

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council, via the mechanism of RoeROC, lease a 45 hectare portion of Lot 23945 on Deposit Plan 151345 on Kondinin-Narembreen Road, Kondinin (Bendering Waste Site) to Notting Nominees Pty Ltd for a period of five years with a five year option for nil cost.

VOTING REQUIREMENTS:

Simple Majority.

05/0222

Moved Cr Noble Seconded Cr Gangell that Council, via the mechanism of RoeROC, lease a 45 hectare portion of Lot 23945 on Deposit Plan 151345 on Kondinin-Narembreen Road, Kondinin (Bendering Waste Site) to Notting Nominees Pty Ltd for a period of five years with a five year option for nil cost.

Carried 8/0

7.4 Local Roads and Community Infrastructure Program Round 3 Grant Projects 2021-22

RESPONSIBLE OFFICER: CEO

FILE REFERENCE: 15.03 Grants Community Funding

AUTHOR: CEO

STRATEGIC REFERENCE/S: 1.3 Accessible infrastructure and services meeting changing community needs

DISCLOSURE OF INTEREST:

SUMMARY:

For Council to consider the proposed projects for the Local Roads and Community Infrastructure Program Round 3 (LRCIP3) Grants for inclusion in the 2021/22 budget.

BACKGROUND & COMMENT:

Following strong community and local government support, the Australian Government has committed to Phase 3 of the Local Roads and Community Infrastructure (LRCI) Program. An additional \$1 billion announced in the 2021-22 Budget will continue to boost Australia's economic recovery. This brings the total Australian Government commitment to the LRCI Program to \$2.5 billion.

On 22 May 2020 the Australian Government announced a new \$500 million Local Roads and Community Infrastructure Program (LRCI Program). Through the 2020–21 Budget, the Australian Government announced a \$1 billion extension of the LRCI Program, following strong community and local government support.

This program supports local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic. LRCI Program Phase 3 will continue to support local jobs and businesses at the time it is needed most.

From 1 January 2022, councils will be able to access funding through LRCI Program Phase 3, with projects under the Program to be delivered by 30 June 2023.

The increased funding available under LRCI Program Phase 3, as well as a longer delivery window, will allow for local governments to pursue larger, more complex projects that may be a higher priority and have a bigger impact on the community.

STATUTORY AND PLANNING IMPLICATIONS:

Section 6.8 of the Local Government Act 1995 states that in order for a Local Government to incur expenditure which has not been included in its annual budget the Local Government must seek authorisation by resolution in advance of the expenditure taking place.

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

FINANCIAL IMPLICATIONS:

Kulin Shire Council have been allocated \$1,143,440 across the calendar year of 2022. At the time of developing the 2021/22 Council Budget, staff were aware of LRCIP3 funding becoming available from January 2022. Nominal projects were initially included in Council's 21/22 Budget, based upon the indicative funding amount. Since July 2021 staff and Council have continued to investigate a range of funding sources, further refine project scope and budgets, as well as undertake further community engagement in the process of finalising the Strategic Community Plan (SCP). This has led to a more definitive list of projects, more accurate budgets and timeframes.

Staff have also been in contact with Federal Department of Infrastructure to determine if project submissions can be staggered across the 2021/22 and then 2022/23 financial years. A staggered submission has been indicatively approved, conditional to a minimum value of \$571,720 being submitted for the 2021/22 financial year.

The following are the proposed LRCIP3 projects to be submitted for the 2021/22 financial year and updated within Council's budget.

Project	Budget	LRCIP3	Other Funding	Other Funding Source
Aquatic Centre Solar Panels	\$40,000	\$40,000	\$0	
Aquatic Centre Shade Structure	\$70,000	\$70,000	\$0	
Recreational Lighting	\$150,000	\$105,000	\$45,000	CSRFF CNLP
Old Administration Building	\$30,000	\$30,000	\$0	
FRC AV Equipment	\$60,000	\$60,000	\$0	
CCTV / WIFI	\$50,000	\$50,000	\$0	
FRC Changeroom Office Refurb	\$30,000	\$30,000	\$0	
Fence Road Construction	\$2,160,000	\$150,000	\$2,010,000	WSFN
Jilakin Street Construction	\$425,593	\$95,593	\$330,000	HVSPP
TOTAL		\$630,593		

POLICY IMPLICATIONS:

Administrative Procedures and Operational Guidelines (APOG) Manual

A5 BUDGET PREPARATION

A12 FINANCE & BUDGET CONSIDERATIONS

COMMUNITY CONSULTATION:

Council during 2021/22 Budget development and various Concept Forums.

Strategic Community Plan Survey and Workshops in October 2021.

WORKFORCE IMPLICATIONS:

Where Council staff are required to deliver specific projects, this has been determined during the scope and budget development each project.

OFFICER'S RECOMMENDATION:

That Council approve the proposed project submissions for the Local Roads and Community Infrastructure Program Round 3 Grant as follows and update Council's 2021/22 Budget accordingly:

Project	LRCIP3
Aquatic Centre Solar Panels	\$40,000
Aquatic Centre Shade Structure	\$70,000
Recreational Lighting	\$105,000
Old Administration Building	\$30,000
FRC AV Equipment	\$60,000
CCTV / WIFI	\$50,000
FRC Changeroom and Office Refurbishment	\$30,000
Fence Road Construction	\$150,000
Jilakin Street Construction	\$95,593
TOTAL	\$630,593

VOTING REQUIREMENTS:

Absolute Majority.

06/0222

Moved Cr West Seconded Cr Noble that Council approve the proposed project submissions for the Local Roads and Community Infrastructure Program Round 3 Grant as follows and update Council's 2021/22 Budget accordingly:

Project	LRCIP 3
Aquatic Centre Solar Panels	\$40,000
Aquatic Centre Shade Structure	\$70,000
Recreational Lighting	\$105,000
Old Administration Building	\$30,000
FRC AV Equipment	\$60,000
CCTV / WIFI	\$50,000
FRC Changeroom and Officer Refurbishment	\$30,000
Fence Road Construction	\$150,000
Jilakin Street Construction	\$95,593
TOTAL	\$630,593

Carried 8/0

7.5 2021-2022 Annual Budget Review

NAME OF APPLICANT: DCEO
FILE REFERENCE: 12.04
AUTHOR: DCEO
STRATEGIC REFERENCE/S: 4.1 Strategic Community Plan – leadership
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report is prepared for Council to consider and adopt the Annual Budget Review for the period ended 31 January 2022 as presented.

BACKGROUND:

Local Governments are required to conduct a budget review between 1 January and 31 March each year. This is mandatory under Regulation 33A of the *Local Government (Financial Management) Regulations 1996*. The thrust of the legislation is to ensure local governments conduct at least a single budget review after the half way mark of the financial year and before the completion of the ninth month.

A budget review comprises a detailed examination of year to date actual results with Council's adopted budget. Regulation 33A (2) and (3) of the FM Regulations requires the results of the budget review to be submitted to Council within 30 days of the review. Council is then to give consideration to adopting the review (or part of) and associated recommendations.

Regulations 33A (4) states that within 30 days after Council has conducted its review, a copy and recommendations are to be provided to the Department of Local Government.

It should be noted that the budget is monitored by management on an ongoing basis and major variances are reported to Council on a monthly basis through the presentation of financial statements and during discussions held at our Council Forums.

COMMENT:

The review is presented in the attached report. The Report seeks to identify and quantify:

- i) the forecast year-end major variances from the adopted budget;
- ii) matters arising not currently included in the adopted budget but which are recommended for consideration of inclusion in the budget;

The review process has been undertaken having regard for:

- i) actual revenues and expenditures for the first 7 months of the financial year, a necessary indicator to informed forecasts for the remainder of the year;
- ii) forecast revenue and expenditure levels for the remaining 5 months of the year;
- iii) the more significant (in \$ terms) variances to budget rather than the many minor 'unders and overs' which, history has shown, will largely balance out;

Please feel free to call and discuss and questions you may have, I am happy to take these prior to the meeting.

FINANCIAL IMPLICATIONS:

If the amendments are adopted, the forecast closing net current asset position will be predicted to be \$162,602. The original budget forecast closing net current asset position was predicted to be \$51,049.

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Local Government Act 1995 Section 6.2 Municipal Budget

Local Government (Financial Management) Regulations 1996 Regulation 33A

Regulation 33A Review of Budget;

1. Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
2. Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
3. A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.
4. Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council adopt the amendments which have been provided in detail at Note 3 of the Budget Review Report provided as an attachment. The amendments will result in an adjusted budgeted closing net current asset position of \$162,602.

VOTING REQUIREMENTS:

Absolute majority required.

07/0222

Moved Cr Lucchesi Seconded Cr Smoker that Council adopt the amendments which have been provided in detail at Note 3 of the Budget Review Report provided as an attachment. The amendments will result in an adjusted budgeted closing net current asset position of \$162,602.

Carried 8/0

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance December 2021 & January 2022

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
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report addresses General and Financial Compliance matters for December 2021 & January 2022. 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.

Outstanding

Records Archive – *In progress*

LEMC and Shire Emergency Management Plans – *Review in Progress*

Phonebook – *In Progress*

Outstanding December

Annual Report & Electors meeting – *TBC*

Audit reporting – *In Progress*

Audit Committee Meeting with Auditor – *Waiting on date from Auditors*

WALGA Local Road Group Project report – *In Progress*

Outstanding November

Complete and Bind Minutes – *Feb 2022*

Elected Members Training – *Date TBC – Proposed February or March 2022*

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense. There may be items that require additional administrative effort to complete or require external assistance to resolve. In those cases, individual financial implications will be reported.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for December 2021 & January 2022 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

8.2 Compliance Reporting – Delegations Exercised – December 2021 & January 2022

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 periods ending 30 December 2021 & January 2022.

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

BACKGROUND & COMMENT:

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

ADMINISTRATION

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

GOVERNANCE

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

HUMAN RESOURCES

H1	Grievance Procedures	(CEO)
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COMMUNITY SERVICES

CS1	Bushfire Control – Shire Plant for Use of	(CEO)
CS2	Bushfire Control – Plant Use for Adjoining Shires	(CEO)
CS3	Bushfire Prohibited / Restricted Burning Periods – Changes	(Shire President/CEO)
CS4	Bushfire Training Administration	(CEO)
CS5	Cat Ownership Limit – Cat Control	(CEO)
CS6	Dog Control – Attacks	(CEO)
CS7	Dog Ownership Limit – Dog Control	(CEO)
CS8	Sea Containers Use of – Town Planning	(CEO)
CS9	Second Hand Dwellings	(CEO)
CS10	Temporary Accommodation	(CEO)
CS11	Unauthorised Structures – Building Control	(CEO)
CS13	Freebairn Recreation Club Committee	(FRC Club Committee)
CS14	Kulin Child Care Centre Management Committee	(KCCC Mgmt. Committee)
CS15	General – Community Services Practices	(CEO)
CS20	Seed Collection	(CEO)

WORKS

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

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of December 2021 & January 2022 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A1 Acting Chief Executive Officer

Cassi Lewis appointed from 17/01/2022 to 28/01/2022

A6 Investments of Surplus

Date	Account	Withdrawal	Deposit
22/12/2021	Term Deposit (Reserves)	\$124,061.40	
22/12/2021	Term Deposit (Municipal)	\$250,000.00	
05/01/2022	Term Deposit (Reserves)	\$72,796.15	
05/01/2022	Term Deposit (Reserves)		\$1,927,239.47

A8 Legal Advice, Representation & Cost Reimbursement

Ongoing advice regarding disposal of 8 Day Street

A10 Use of Common Seal

Common Seal used in finalisation of CEO Contract as signed by President

CS1 Bushfire Control – Shire Plant for Use of

Shire Loader used to control fire on Sunday 6/02/2022

CS2 Bushfire Control – Plant Use for Adjoining Shires

Shire Dozers, tanker and staff deployed in assistance for bushfires in Shires of Corrigin and Kondinin 06/02/2022 – 12/02/2022

G2 Building Licences and Swimming Pools

Barry Smoker – Carport/Pergola – 70 Day Street, Kulin

Shire of Kulin – Patio – 4/25 Johnston St, Kulin

Shire of Kulin – Patio – 6/25 Johnston St, Kulin

STATUTORY ENVIRONMENT:

Building Act 2011

Bushfires Act 1954

Cemeteries Act 1986

Health (Asbestos) Regulations 1992;

Health (Miscellaneous Provisions) Act 1911;

Local Government Act 1995

Public Health Act 2016

Shire of Kulin TPS2

Town Planning Development Act

Town Planning Scheme

Trustees Act, Part III,

Criminal Procedure Act 2004;

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

Sections 5.18 and 5.46 of the Local Government Act 1995

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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 December 2021 & January 2022.

VOTING REQUIREMENTS:

Simple majority required.

09/0222

Moved Cr Noble Seconded Cr Smoker that Council receive the Delegation Exercised Report for December 2021 & January 2022.

Carried 8/0

8.3 Adoption of Strategic Community Plan – 2021-2025

RESPONSIBLE OFFICER: CEO

FILE REFERENCE: 04.06 Strategic / Corporate Business Plans

AUTHOR: CEO

STRATEGIC REFERENCE/S: 4.1 Provide good strategic decision making, governance, leadership and professional management

DISCLOSURE OF INTEREST:

SUMMARY:

For Council to consider adopting the Strategic Community Plan 2021-2025.

BACKGROUND & COMMENT:

Local governments are required to adopt Community Strategic Plans under S5.56 (1) of the Local Government Act 1995. Regulations made under S5.56 (2) require local governments to review the plans every 4 years, and that process of review is to include community engagement and consultation.

The updated Strategic Community Plan (SCP) 2017 (Draft) was adopted at the Shire of Kulin Ordinary Meeting held 19 April 2017. The updated Strategic Community Plan 2017 applies to the Shire of Kulin for the period 2013 – 2023.

The Department of Local Government also developed the Integrated Planning and Reporting Advisory Standard which advises local governments on presentation, strategy formulation, engagement actions, standards and report compilation. The SCP 2017 Review details the consultation undertaken (as did the adoption report April 2017) and the number of consultation types achieves intermediate standards with this review.

A major review of SCP 2017 was required by the end of the 2020/21 financial year. This process was commenced in February 2021; however, the community engagement process and document development has continued into the 2021/22 financial year. The document represents the culmination of the review process. An updated Corporate Business Plan which will accompany the SCP is expected to be presented for adoption in the coming months.

STATUTORY AND PLANNING IMPLICATIONS:

Local governments are required to adopt Community Strategic Plans under S5.56 (1) of the *Local Government Act 1995*. Regulations made under S5.56 (2) require the local governments to review the plans every 4 years, and that process of review is to include community engagement and consultation.

Local Government Act 1995 & Local Government (Administration) Regulations 1996

Division 3 - Planning for the future 19C. Planning for the future: strategic community plans — s. 5.56

(1) A local government is to ensure that a strategic community plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.

(2) A strategic community plan for a district is to cover the period specified in the plan, which is to be at least 10 financial years.

(3) A strategic community plan for a district is to set out the vision, aspirations and objectives of the community in the district.

(4) A local government is to review the current strategic community plan for its district at least once every 4 years.

(5) In making or reviewing a strategic community plan, a local government is to have regard to:-

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- (a) the capacity of its current resources and the anticipated capacity of its future resources; and
 - (b) strategic performance indicators and the ways of measuring its strategic performance by the application of those indicators; and
 - (c) demographic trends.
- (6) Subject to sub regulation (9), a local government may modify its strategic community plan, including extending the period the plan is made in respect of.
- (7) A council is to consider a strategic community plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications.
- *Absolute majority required.*
- (8) If a strategic community plan is, or modifications of a strategic community plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.
- (9) A local government is to ensure that the electors and ratepayers of its district are consulted during the development of a strategic community plan and when preparing modifications of a strategic community plan.
- (10) A strategic community plan for a district is to contain a description of the involvement of the electors and ratepayers of the district in the development of the plan or the preparation of modifications of the plan.

19DA. Planning for the future: corporate business plans — s. 5.56

- (1) A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending
- (2) A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.
- (3) A corporate business plan for a district is to —
- (a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and
 - (b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and
 - (c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.
- (4) A local government is to review the current corporate business plan for its district every year.
- (5) A local government may modify a corporate business plan, including extending the period the plan is made in respect of and modifying the plan if required because of modification of the local government's strategic community plan.
- (6) A council is to consider a corporate business plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications.
- *Absolute majority required.*
- (7) If a corporate business plan is, or modifications of a corporate business plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.

FINANCIAL IMPLICATIONS:

Specific costs of implementing the Strategic Community Plan 2021-2031 will be developed and included within the following supporting Council documents:

- Corporate Business Plan 2021-2025
- Asset Management Plan 2020
- Long Term Financial Plan 2021
- Council's Annual Budgets.

POLICY IMPLICATIONS:

Administrative Procedures and Operational Guidelines (APOG) Manual

A7 COMMUNITY CONSULTATION AND COMMUNICATION

A8 COMMUNITY ENGAGEMENT STRATEGY

A9 COMMUNITY STRATEGIC PLANNING OUTCOMES

COMMUNITY CONSULTATION:

The Shire of Kulin recognises that prolonged community development comes from positive engagement with its residents and stakeholders. Conversation will form the basis from where all community engagement begins.

The process for the 2021 update of the Plan commenced in February 2021 with:

- Business Workshop
- Community Workshops
- Community Survey
- Council Workshops
- Community Capture Survey

Consideration was also given to input received during the development of the Forward Capital Works Plan 2021 – 2025 and the previous Shire of Kulin Plan for the Future 2017 - 2021.

From the information gathered, Council was able to develop an understanding of what the community identified as priorities for the Shire of Kulin. To build upon the background information, further consultations were held with the Council.

WORKFORCE IMPLICATIONS:

Where Council staff are required to deliver specific projects, this will be determined during the scope and budget development each project.

OFFICER'S RECOMMENDATION:

That Council:

1. Adopt the Shire of Kulin Strategic Community Plan 2021-2025.
2. Acknowledge that this report satisfies the intent of Major Review of the Strategic Community Plan.
3. Request the Chief Executive Officer give local public notice of the Strategic Community Plan 2021-2031 as per the requirements of the Local Government Act 1995.

VOTING REQUIREMENTS:

Absolute majority.

10/0222

Moved Cr Lucchesi Seconded Cr Gangell that Council:

1. Adopt the Shire of Kulin Strategic Community Plan 2021-2025.
2. Acknowledge that this report satisfies the intent of Major Review of the Strategic Community Plan.
3. Request the Chief Executive Officer give local public notice of the Strategic Community Plan 2021-2031 as per the requirements of the Local Government Act 1995.

Carried 8/0

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

Adjourned meeting at 2:00pm to hold Concept Forum.

Meeting resumed at 6:34pm with Cr Mullan in attendance from 3:11pm

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

11.1 Acquisition of Lots 290, 291, 292, 293 on Deposited Land 184270 from the Department of Planning, Lands and Heritage

RESPONSIBLE OFFICER: CEO

FILE REFERENCE:

AUTHOR: CEO

STRATEGIC REFERENCE/S:

DISCLOSURE OF INTEREST:

SUMMARY:

For Council to consider acquiring Lots 290, 291, 292, 293 on Deposited Land 184270 from the Department of Planning, Lands and Heritage for the future expansion of the Shire of Kulin Depot Sheds and crib room location.

BACKGROUND & COMMENT:

In October 2018 a new depot crib room was discussed with options being put forward to Council for consideration. Particular parcels of land were considered for the expansion Lots 290, 291, 292, 293 on Deposited Land 184270 and the old Tractor Wreckers lots. The following information relates to the Concept forum item and correspondence with Department of Planning, Lands and Heritage.

New Crib Room at Depot:

- **Expansion**
 - Obtain additional blocks.
 - Free up space in our current yard
 - Buy or lease as a lockable yard to store our pipes, blue metal and sand, things worth a value that currently stored out in the public to access.
- **Crib Room**
 - Meetings and Training
 - Building specification / requirements
 - Develop costs for transportable building – new / second hand / refurbishment
- **Potential Options to be investigated**
 - CEO and WM to develop Concept Brief evaluating all options

1. Obtain Lots 290 (R37336), 291, 292 and 293 (R32441) for new Crib Room

The following is advice received from Department of planning, Lands and Heritage on 17th January 2019

An application was made to the Department of planning, Lands and Heritage (Department) requesting to take ownership of Lots 290 (R37336), 291, 292 and 293 (R32441) on Deposited Plan 184270 for the expansion of the Shire's Work Depot and improve access to equipment and stores.

It has been determined that the land subject to the proposal is within the South West Settlement Agreement area and as such the creation of any tenure over this land will require native title to be addressed. Currently the South West Settlement (registration of the indigenous Land Use Agreements) is undergoing the required judicial review and it is anticipated that the earliest completion of the settlement would be end of 2019. The proposal unfortunately cannot progress any further until the settlement has been accepted and consequently this application will be put on hold until further notice.

The latest internal department policy that unmanaged reserves and UCL preserve Native Title rights and interests and essentially the SWS will forfeit those rights over the land. Once the SWS has been resolved, the job should become active within the Department and the Shire notified. However, there is not an exact date of when this will be.

2. Convert Denis Brandis' house into new Crib Room facility

- Free up space in our current yard.
- Depot crib room access on land off Stewart Street.
- Need to develop costs for conversion of building.

3. Obtain Old Tractor Wreckers Block

- Free up space in our current yard.
- Depot crib room on land off Day Street potentially.
- Buy or lease as a lockable yard to store our pipes, blue metal and sand, things worth a value that currently stored out in the public to access.

Further correspondence with the Department of Planning, Lands and Heritage over the period of 2019-2021 was made, with the final email correspondence on 18th November 2021, noting:

I have received confirmation that Lots 290, 291, 292 and 293 on DP184270 are currently not being considered for inclusion in the Noongar Land Estate. DPLH will be able to issue tenure over these land parcels.

Please confirm Shire's request for tenure:

- Freehold purchase;
- Reserve with management order with power to lease; or
- Reserve with management order without power to lease.

For creation of reserve, please confirm the proposed purpose.

Once I received the above information from you, I can commence the referral process and seeking the necessary approvals to issue tenure over Lots 290-293.

Regards Jihan Baroquillo

Senior State Land Officer

Land Management Central

Department of Planning, Lands and Heritage.

STATUTORY AND PLANNING IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

COUNCILLER WEST RECOMMENDATION:

That council acquire lots 290, 291, 292 and 293 on Deposited Land 184270 from the Department of Planning, Lands and Heritage and Works Manager Judd Hobson to investigate building options and quotes for shire depot yard.

VOTING REQUIREMENTS:

Simple Majority

11/0222

Moved Cr West Seconded Cr Gangell that Council acquire lots 290, 291, 292 and 293 on Deposited Land 184270 from the Department of Planning, Lands and Heritage; and investigate building options and obtain quotes for Shire Depot Crib Room.

Carried 9/0

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Closed meeting to the public at 6:38pm

12/0222

Moved Cr Noble Seconded Cr Lucchesi that the meeting be 'closed to the public' to discuss 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.

Carried 9/0

CONFIDENTIAL ITEM**12.1 Fuel Price Setting Procedures**

13/0222

Moved Cr Smoker Seconded Cr Mullan that Council Adopt Policy A13a Fees & Charges – Fuel Sale Price Setting and endorse the use of the sale price setting equation.

Carried 9/0

14/0222

Moved Cr West Seconded Cr Smoker that Council open the meeting to the public and resume the ordinary meeting.

Carried 9/0

Meeting re-opened to the public at 6:42pm

13 DATE AND TIME OF NEXT MEETING

Thursday 24th February 10:30am – Special Council and Audit Committee Meeting

Wednesday 17th March 2022 at 1:00pm

14 CLOSURE OF MEETING

There being no further business the President declared the meeting closed at 6:45pm.



Kulin Local Emergency Management Committee

Minutes of a Meeting of the Shire of Kulin LEMC held in the Kulin Shire Council Offices Wednesday 22nd December 2021 commencing at 11:05 am.

1. Present

Dave Ball	- Kulin Police, WAPOL
Garrick Yandle	- CEO, Shire of Kulin – Chairperson
Rod Diery	- Chief Bush Fire Control Officer
Jarron Noble	- Councillor, Shire of Kulin
Clinton Mullan	- Councillor, Shire of Kulin
Fiona Jasper	- Executive Support Officer

2. Apologies

Craig McInnes	- Kulin Volunteer Fire & Rescue
Garry Walker	- Kulin District High School
Barry Osbourne	- Kulin Police, WAPOL
Lisa Biglan	- WACHS
Brendan Sloggett	- St John Ambulance
Judd Hobson	- Works Manager, Shire of Kulin

3. Confirmation of Minutes

Moved, Jarron Noble Seconded, Dave Ball that the minutes from meeting held 30th September 2021 be confirmed as true and correct.

CARRIED

4. Organisation Updates

WAPOL

- Dave will be approaching all local businesses about being more vigilant with scanning WA safe app code.
- Moderna is the preferred booster for the COVID vaccinations.
- Tasked with trialling vaccination clinics – aboriginal vaccinations
- Double Demerits from Christmas eve to 9th January

VFRS

- Business as usual
- Webinar about OH&S changes – nothing changes if your part of the volunteer organisation. The major changes will be for employers they have to make sure their workers are covered for liability reasons.
- DFES to provide training
- Regular brigade catchups
- Record of events that we are conducting these events – Late September/early Oct for fire response training. More theory based training to help assist in making sure attendance at fires follows correct procedures to keep all safe.
- Getting more FCO at Holt Rock/Little Italy area.

Shire

- Festive Season and Emergency Contacts for the Shire – between now and close of business tomorrow to the LEMC Committee.
- Cassi working till end of January
- Covid Procedures
- Generator to sort out with Brendan Sloggett.

St John Ambulance

Nil

WACHS

- COVID preparedness continues and focus over coming months
- Renovations underway at the hospital until Feb but minimal impact from emergency response aspect
- St Johns have notified us of limited capacity to transfer over Xmas period
- Vulnerable client list at hospital in event of fire or other external disaster

5. General Business

- Harvest still in full swing over Christmas – Hot week scheduled for end of this week, Harvest Ban for Christmas Day and Boxing Day.
- COVID – changes in the New Year – Memo sent to our Staff – new directives as of the new year. Anxiety about the new opening in February, LEMC meeting to be held before borders re-open.
- LEMC to meet more frequently in the first quarter with new changes and moving forward with the community and Covid
- As a community we need to be more vigilant about checking in to local businesses.
- Blazing Swan – Started Paperwork for Easter 2022.

4. Meeting Closure

There being no further business the meeting closed at 11:35am.

Next Meeting 4th February 2022 – 4:00pm

CREDIT CARD

Statement Summary 31 December 2021

Transaction Date	Officer	Creditor	Amount
1/12/2021	GARRIC YANDLE	SEEK	\$313.50
		Advertising, Child Care Co-Ordinator	
3/12/2021	GARRIC YANDLE	CHILDCARE JOBS	\$82.50
		Advertising, Child Care Co-Ordinator	
9/12/2021	GARRIC YANDLE	HOME NORTHAM	\$8.80
		WSFN Lunch Meeting	
9/12/2021	GARRIC YANDLE	HOME NORTHAM	\$63.55
		WSFN Lunch Meeting	
11/12/2021	CASSI LEWIS	COLES EXPRESS	\$55.59
		Fuel	
16/12/2021	GARRIC YANDLE	NORTHAM CAR WASH	\$16.20
		Car Wash MV27	
16/12/2021	GARRIC YANDLE	SIMLEINOUT	\$29.05
		Monthly Subscription	
17/12/2021	CASSI LEWIS	TELSTRA	\$104.95
		Aquatic Centre Internet	
17/12/2021	JUDD HOBSON	ACRES OF TASTE	\$50.00
		Meeting	
20/12/2021	GARRIC YANDLE	NAREMBEEN WORKERS HOTEL	\$36.00
		ROEROC CEO Lunch	
21/12/2021	GARRIC YANDLE	MAILCHIMP	\$14.13
		Monthly Subscription	
23/12/2021	JUDD HOBSON	ACCENT BATH	\$99.00
		Cobra Vandal Proof Shower - Public Conveniences	
24/12/2021	CASSI LEWIS	COLES EXPRESS	\$46.27
		Fuel	
30/12/2021		BENDIGO BANK	\$20.00
		Card Fee	
31/12/2021	JUDD HOBSON	PUMA ENERGY BUSSELTON	\$143.82
		Fuel	
			\$1,083.36

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
471	17/12/2021	JAMES BENNELL	\$478.14
		Balance Owing Housing Bond, Unit 3 Johnston Street	
472	17/12/2021	SHIRE OF KULIN	\$121.86
		Cleaning Cost, Unit 3 Johnston Street	
MUNICIPAL			
EFT18638	03/12/2021	AIR LIQUIDE WA	\$21.00
		Cylinder Rent	
EFT18639	03/12/2021	CHILD SUPPORT AGENCY	\$95.98
		Payroll Deductions	
EFT18640	03/12/2021	ASPHALT IN A BAG	\$1,718.75
		Asphalt	
EFT18641	03/12/2021	BEST OFFICE SYSTEMS	\$49.50
		FRC Printing Fees	
EFT18642	03/12/2021	BT EQUIPMENT P/L	\$174.45
		Pressure Switch	
EFT18643	03/12/2021	BLACKWOODS	\$214.69
		Parts	
EFT18644	03/12/2021	BUNNINGS TRADE	\$461.90
		Decking Oil & Application Supplies	
EFT18645	03/12/2021	CS LEGAL	\$3,284.00
		Bad Debt Expenses	
EFT18646	03/12/2021	CUSTOM MADE STAMPS	\$25.95
		Replacement Pad Self Inking Stamp	
EFT18647	03/12/2021	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	\$15,411.63
		2021/22 ESL Quarter 1	
EFT18648	03/12/2021	GANGELLS AGSOLUTIONS	\$4,372.81
		Maintenance Supplies	
EFT18649	03/12/2021	KULIN SOCIAL CLUB	\$140.00
		Payroll Deductions	
EFT18650	03/12/2021	KULIN SHIRE TRUST FUND	\$100.00
		Payroll Deductions	
EFT18651	03/12/2021	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee	
EFT18652	03/12/2021	MJB INDUSTRIES	\$397.78
		Stormwater Liner	
EFT18653	03/12/2021	MCINTOSH & SON	\$108.79
		Parts	
EFT18654	03/12/2021	MARKETFORCE	\$1,610.26
		WA News Advert Works Supervisor	
EFT18655	03/12/2021	MAPIEN	\$272.80
		Advice Regarding Parental Leave	
EFT18656	03/12/2021	MARKET CREATIONS AGENCY PTY LTD	\$220.00
		DNS Hosting Website	
EFT18657	03/12/2021	NEWGROUND WATER SERVICES PTY LTD	\$1,167.10
		Sprinklers	
EFT18658	03/12/2021	OIL TECH FUEL	\$61,819.76
		ULP & Diesel Delivery 30/11/2021	
EFT18659	03/12/2021	AMBROSE POLETTI	\$300.00
		Food Supplied For Going Away Party	
EFT18660	03/12/2021	THE ROYAL LIFE SAVING SOCIETY WA	\$165.00
		Watch Around Water Registration 2021/22	
EFT18661	03/12/2021	RURAL TRAFFIC SERVICES PTY LTD	\$8,468.46
		Traffic Control Jilakin Street	

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT18662	03/12/2021	SOUTH WEST FIRE	\$75.57
		Suction Lock PMV181	
EFT18663	03/12/2021	TOLL IPEC PTY LTD	\$52.55
		Freight	
EFT18664	03/12/2021	TELAIR PTY LTD	\$732.70
		Monthly Access Charge, Fibre Optic Internet	
EFT18665	03/12/2021	TASMAN ROPE ACCESS	\$20,552.40
		Slide Platform Replacement	
EFT18666	03/12/2021	OFFICEWORKS BUSINESS DIRECT	\$296.28
		Stationery	
EFT18667	03/12/2021	WESTRAC PTY LTD	\$796.18
		Parts	
EFT18668	08/12/2021	AVON WASTE	\$16,106.18
		Refuse Service	
EFT18669	08/12/2021	ATC WORK SMART	\$298.01
		CRC Trainee Fee Stella Wade	
EFT18670	08/12/2021	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$57.31
		Cylinder Rent	
EFT18671	08/12/2021	BLACKWOODS	\$92.86
		Parts	
EFT18672	08/12/2021	COURIER AUSTRALIA	\$88.94
		Freight	
EFT18673	08/12/2021	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	\$15,579.63
		2021/22 ESL Quarter 2	
EFT18674	08/12/2021	GREAT SOUTHERN FUEL SUPPLIES	\$423.32
		Fuel Purchase - CEO, Peter Hall, Works manager	
EFT18675	08/12/2021	HITACHI	\$4,996.73
		Parts	
EFT18676	08/12/2021	KULIN IGA	\$228.25
		Child Care Statement November 2021	
EFT18677	08/12/2021	LAKE GRACE TRANSPORT	\$117.78
		Freight	
EFT18678	08/12/2021	TRINITEQ INTERNATIONAL PTY LTD	\$363.00
		IT Support	
EFT18679	08/12/2021	LUISA LITTICH	\$251.99
		Management of Licensed Premises Application Fee	
EFT18680	08/12/2021	MCINTOSH & SON	\$55.59
		Parts	
EFT18681	08/12/2021	NEWDEGATE STOCK & TRADING CO	\$220.00
		AdBlue	
EFT18682	08/12/2021	NARROGIN STIHL	\$56.10
		Parts	
EFT18683	08/12/2021	EXURBAN RURAL & REGIONAL PLANNING	\$648.61
		Town Planning Consulting Services	
EFT18684	08/12/2021	POOL ROBOTICS PERTH	\$27.90
		Power Box Push Button Ccontrol Panel, Aquatic Centre	
EFT18685	08/12/2021	SWAN BREWERY COMPANY PTY LTD	\$2,914.62
		Bar Purchase	
EFT18686	08/12/2021	SPYKER BUSINESS SOLUTIONS	\$5,303.34
		Sophos Protection Licence	
EFT18687	08/12/2021	TRUCK CENTRE (WA) PTY LTD	\$574.35
		Parts	
EFT18688	08/12/2021	CASSI-DEE VANDENBERG	\$167.86
		Access to Canva	
EFT18689	08/12/2021	VOCATIONAL TRAINING SERVICES	\$97.50
		Enrolment Fee, Christina Meier Traineeship	
EFT18690	08/12/2021	SYNERGY	\$51.98
		Electricity, 21 Bull Street	

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT18691	08/12/2021	WESTRAC PTY LTD	\$1,454.16
		Parts	
EFT18692	08/12/2021	WA DISTRIBUTORS PTY LTD	\$170.70
		Cleaning Supplies	
EFT18693	14/12/2021	ACRES OF TASTE	\$1,914.00
		Seniors Christmas & Staff Lunch Catering	
EFT18694	14/12/2021	BEST OFFICE SYSTEMS	\$2,307.14
		CRC Photocopying Fees	
EFT18695	14/12/2021	CAPE GUTTER CLEAN	\$5,137.00
		Gutter Cleaning - Public Buildings	
EFT18696	14/12/2021	ENGINE PROTECTION EQUIPMENT PTY LTD	\$381.01
		Parts	
EFT18697	14/12/2021	FEGAN BUILDING SURVEYING	\$646.25
		Contract Building Surveying	
EFT18698	14/12/2021	KULIN HARDWARE & RURAL	\$4,872.93
		Maintenance Supplies	
EFT18699	14/12/2021	KULIN IGA	\$527.63
		Office Statement November 2021	
EFT18700	14/12/2021	MJB INDUSTRIES	\$2,701.49
		Pipes	
EFT18701	14/12/2021	EXURBAN RURAL & REGIONAL PLANNING	\$212.30
		Town Planning Consulting Services	
EFT18702	14/12/2021	SHIRE OF KONDININ	\$3,350.00
		Refund, Cancellation of Truck License Yul Riddell & Wesley Bennell	
EFT18703	14/12/2021	SIGMA CHEMICALS	\$790.90
		Aquatic Centre Chemicals	
EFT18704	14/12/2021	SYRED MECHANICAL SERVICES	\$2,413.62
		Oils & Grease	
EFT18705	14/12/2021	SPYKER BUSINESS SOLUTIONS	\$4,225.26
		IT Support November 2021	
EFT18706	14/12/2021	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$1,360.00
		Financial Fundamentals Staff Training, Fiona Murphy	
EFT18707	14/12/2021	WESTRAC PTY LTD	\$1,271.05
		Parts	
EFT18708	14/12/2021	WA CONTRACT RANGER SERVICES	\$561.00
		Ranger Service	
EFT18709	14/12/2021	WA DISTRIBUTORS PTY LTD	\$712.55
		Cleaning Supplies	
EFT18710	14/12/2021	LLEW WITHERS	\$3,850.00
		Health & Well Being Report 2nd Stage Preparation	
EFT18711	22/12/2021	A.R.M SECURITY	\$100.10
		Alarm Monitoring, FRC	
EFT18712	22/12/2021	AUSTRALIA POST	\$415.51
		Postage & Freight	
EFT18713	22/12/2021	AUSTRALIAN TAXATION OFFICE	\$107,055.00
		Business Activity Statement November 2021	
EFT18714	22/12/2021	ASHDOWN INGRAM	\$353.65
		Trailer Cables, Plugs & Sockets	
EFT18715	22/12/2021	ATC WORK SMART	\$144.60
		CRC Trainee Fee Stella Wade	
EFT18716	22/12/2021	ASPHALT IN A BAG	\$5,156.25
		Asphalt	
EFT18717	22/12/2021	BLACKWOODS	\$276.84
		Maintenance Supplies Depot	
EFT18718	22/12/2021	BCE SURVEYING PTY LTD	\$2,945.25
		Engineering Surveyor Contractor	
EFT18719	22/12/2021	COUNTRY WIDE FRIDGE LINES PTY LTD	\$209.98
		Freight on Bar Purchase	

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT18720	22/12/2021	COURIER AUSTRALIA	\$380.06
		Freight	
EFT18721	22/12/2021	WINC AUSTRALIA LIMITED	\$85.31
		Waste Bags	
EFT18722	22/12/2021	DARREN THOMAS	\$400.00
		Hire of Audio Equipment, Christmas Street Party	
EFT18723	22/12/2021	LANDGATE	\$41.30
		Mining Tenements Chargeable	
EFT18724	22/12/2021	EDGE EQUIPMENT	\$432.74
		Equipment Hire	
EFT18725	22/12/2021	FEGAN BUILDING SURVEYING	\$946.00
		Contract Building Surveying	
EFT18726	22/12/2021	G & M DETERGENTS	\$170.00
		Cleaning Supplies	
EFT18727	22/12/2021	GLOBAL SYNTHETICS	\$11,801.49
		Geofabric For Wet Patch	
EFT18728	22/12/2021	PETER & REBECCA HALL	\$106.62
		Mobile Phone, WFSN	
EFT18729	22/12/2021	IMPRESSIVE SIGNS AND DESIGNS	\$169.25
		Floor Stickers, Aquatic Centre	
EFT18730	22/12/2021	JAIME VALENZUELA	\$266.99
		Management of Licensed Premises Application Fee	
EFT18731	22/12/2021	KULIN TRANSPORT	\$10,439.81
		Supply & Cartage Bluemetal	
EFT18732	22/12/2021	KLEENHEAT GAS	\$70.38
		Yearly Facility Fee, Unit 5 Johnston Street	
EFT18733	22/12/2021	KULIN SOCIAL CLUB	\$140.00
		Payroll Deductions	
EFT18734	22/12/2021	KULIN SHIRE TRUST FUND	\$100.00
		Payroll Deductions	
EFT18735	22/12/2021	KULIN COMMUNITY HUB PTY LTD	\$3,300.00
		Accommodation, Key Civil	
EFT18736	22/12/2021	KEY CIVIL PTY LTD	\$62,159.52
		Installation of Culverts, Jilakin Street	
EFT18737	22/12/2021	STATE WIDE TURF SERVICES	\$2,728.00
		Kikuyu, 5 Bowey Way	
EFT18738	22/12/2021	MODERN TEACHING AIDS PTY LTD	\$843.54
		Various Craft Supplies, Child Care	
EFT18739	22/12/2021	MULLAN ELECTRICAL PTY LTD	\$4,669.71
		Supply & Install Power, All Ages Pricint	
EFT18740	22/12/2021	MCINTOSH & SON	\$756.79
		Parts	
EFT18741	22/12/2021	MACKSON	\$4,750.00
		Gable Roof Patios - Balance Owing	
EFT18742	22/12/2021	MOMENTUM SKATESHOP	\$2,209.06
		Skateboarding Demonstration and Coaching	
EFT18743	22/12/2021	NEWGROUND WATER SERVICES PTY LTD	\$16,964.31
		Pump & Fitting, Dundinin Dam	
EFT18744	22/12/2021	NARROGIN MAZDA	\$176.79
		Parts	
EFT18745	22/12/2021	OIL TECH FUEL	\$54,010.24
		ULP & Diesel Delivery 20/12/2021	
EFT18746	22/12/2021	PORTER CONSULTING ENGINEERS	\$5,066.88
		Survey & Detailed Design, Yealering/Corrigin RD	
EFT18747	22/12/2021	RURAL TRAFFIC SERVICES PTY LTD	\$12,519.03
		Traffic Control	
EFT18748	22/12/2021	REPCO	\$41.73
		Parts	
EFT18749	22/12/2021	NM & MA SCADDING	\$3,729.00

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Supply & Lay Concrete For Shed Pad, 5 Bowey Way	
EFT18750	22/12/2021	SYRED MECHANICAL SERVICES	\$6,897.28
		Oils & Grease	
EFT18751	22/12/2021	ST JOHN AMBULANCE AUSTRALIA	\$36.00
		Defib Sign, Aquatic Centre	
EFT18752	22/12/2021	TRUCKLINE	\$72.60
		Nylon Airbrake Tube	
EFT18753	22/12/2021	TOURISM COUNCIL WESTERN AUSTRALIA LTD	\$1,320.00
		2022 Membership Renewal	
EFT18754	22/12/2021	TAMORA PLUMBING AND GAS	\$4,205.30
		Clear & Repair Drains at Golf Club	
EFT18755	22/12/2021	SW TAYLOR	\$2,750.00
		Traffic Planning Services	
EFT18756	22/12/2021	TELAIR PTY LTD	\$2,322.04
		Access Fee	
EFT18757	22/12/2021	UNIFORMS AT WORK AUSTRALIA PTY LTD	\$1,368.40
		Administration Staff Uniforms	
EFT18758	22/12/2021	W.A. TREASURY CORPORATION	\$62,724.72
		General- Annuity Lending Principal & Interest	
EFT18759	22/12/2021	WESTRAC PTY LTD	\$3,487.75
		Parts	
EFT18760	22/12/2021	INDUSTRIAL AUTOMATION GROUP	\$41,019.00
		Supply & Install Standpipe Controllers, Dudinin Dam, Beard St & Henderson Road Bore - Balance Owing	
EFT18761	22/12/2021	WESTERN STABILISERS PTY LTD	\$9,695.40
		Wetmixing, Dudinin Jitarning Road	
EFT18762	22/12/2021	WESTERN MECHANICAL CORRIGIN	\$1,320.00
		Hire of Traffic Lights	
37389	08/12/2021	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES - RGL	\$612.00
		Annual Liquor Licence, FRC	
37390	14/12/2021	CHADSON ENGINEERING PTY LTD	\$73.70
		Chemical For Aquatic Centre	
DD8016.1	01/12/2021	BENDIGO BANK	\$12.90
		Bank Charges	
DD8016.2	09/12/2021	TELSTRA	\$324.48
		Integrated Messaging	
DD8016.3	01/12/2021	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$502.03
		FDMSA Fee	
DD8016.4	01/12/2021	WESTNET INTERNET SERVICES	\$179.90
		Westnet Service	
DD8016.5	02/12/2021	BENDIGO BANK	\$315.57
		Merchant Fee	
DD8016.6	03/12/2021	BENDIGO BANK	\$4.50
		Bank Charges	
DD8016.7	06/12/2021	SYNERGY	\$1,015.10
		Caravan Park Electricity	
DD8016.8	09/12/2021	BENDIGO BANK	\$3.75
		Bank Charges	
DD8017.1	12/12/2021	AWARE SUPER	\$10,900.05
		Superannuation Contributions	
DD8017.2	12/12/2021	CBUS SUPER	\$323.90
		Superannuation Contributions	
DD8017.3	12/12/2021	SUNSUPER SUPERANNUATION FUND	\$217.26
		Superannuation Contributions	
DD8017.4	12/12/2021	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER	\$872.46
		Superannuation Contributions	
DD8017.5	12/12/2021	DALHALL HOLDINGS PTY LTD	\$480.78

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Superannuation Contributions	
DD8017.6	12/12/2021	PRIME SUPERANNUATION	\$422.32
		Superannuation Contributions	
DD8017.7	12/12/2021	HOSTPLUS SUPERANNUATION FUND	\$681.56
		Superannuation Contributions	
DD8017.8	12/12/2021	MLC MASTERKEY SUPERANNUATION	\$213.95
		Superannuation Contributions	
DD8017.9	12/12/2021	REST SUPERANNUATION	\$378.18
		Superannuation Contributions	
DD8018.1	01/12/2021	CREDIT CARD - MASTER CARD	\$4,000.59
		Statement November 2021	
DD8025.1	02/12/2021	BENDIGO BANK	\$136.75
		Bank Charges	
DD8026.1	26/12/2021	AWARE SUPER	\$9,968.88
		Superannuation Contribution	
DD8026.2	26/12/2021	BENDIGO SUPERANNUATION PLAN	\$102.74
		Superannuation Contribution	
DD8026.3	26/12/2021	SUNSUPER SUPERANNUATION FUND	\$216.88
		Superannuation Contribution	
DD8026.4	26/12/2021	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER	\$872.46
		Superannuation Contribution	
DD8026.5	26/12/2021	MLC MASTERKEY SUPERANNUATION	\$271.66
		Superannuation Contribution	
DD8026.6	26/12/2021	DALHALL HOLDINGS PTY LTD	\$480.78
		Superannuation Contribution	
DD8026.7	26/12/2021	PRIME SUPERANNUATION	\$658.10
		Superannuation Contribution	
DD8026.8	26/12/2021	HOSTPLUS SUPERANNUATION FUND	\$443.46
		Superannuation Contribution	
DD8026.9	26/12/2021	REST SUPERANNUATION	\$376.70
		Superannuation Contribution	
DD8029.1	20/12/2021	TELSTRA	\$1,717.64
		Phone Usage & Equipment Rent	
DD8029.2	29/12/2021	TELSTRA	\$140.06
		Mobile Phone Usage	
DD8029.3	30/12/2021	SYNERGY	\$6,395.20
		Aquatic Centre Electricity	
DD8029.4	16/12/2021	TELSTRA	\$63.96
		ADSL Service	
DD8029.5	16/12/2021	BENDIGO BANK	\$2.70
		Bank Charges	
DD8029.6	15/12/2021	BENDIGO BANK	\$9.45
		Bank Charges	
DD8029.7	15/12/2021	SYNERGY	\$108.87
		Electricity Dudinin Public Conveniences	
DD8029.8	22/12/2021	BENDIGO BANK	\$7.80
		Bank Charges	
DD8029.9	23/12/2021	SYNERGY	\$1,728.91
		Street Lighting & Information Bay	
DD8031.1	23/12/2021	CARLTON UNITED BREWERIES PTY LTD	\$1,296.94
		Bar Purchase	
DD8017.10	12/12/2021	BT SUPER FOR LIFE	\$317.50
		Superannuation Contribution	
DD8017.11	12/12/2021	AUSTRALIAN SUPERANNUATION	\$425.22
		Superannuation Contribution	
DD8017.12	12/12/2021	BENDIGO SUPERANNUATION PLAN	\$102.74
		Superannuation Contribution	
DD8026.10	26/12/2021	BT SUPER FOR LIFE	\$372.51

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2021

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Superannuation Contribution	
DD8026.11	26/12/2021	CBUS SUPER	\$376.36
		Superannuation Contribution	
DD8026.12	26/12/2021	AUSTRALIAN SUPERANNUATION	\$361.26
		Superannuation Contribution	
DD8029.10	15/12/2021	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH TRADING LIMITED	\$3,165.96
		Bar Purchase	
DD8029.11	29/12/2021	BENDIGO BANK	\$9.30
		Bank Charges	
6901297	01/12/2021	BULK PAYMENT	\$80,313.45
		Payroll	
6929018	15/12/2021	BULK PAYMENT	\$78,965.93
		Payroll	
6955960	29/12/2021	BULK PAYMENT	\$70,207.18
		Payroll	
Sub-total: EFT & Chq Payments			\$947,112.98
TOTAL PAYMENTS FOR MONTH ENDING 31 December 2021			\$947,112.98

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
	Opening balance			\$4,000.59
1 Dec 21	SEEK AU 44609436, ME LBOURNE AUS RETAIL PURCHASE 30/11 CARD NUMBER 552638XXXXXX405 1	313.50		4,314.09
3 Dec 21	CHILDCAREJOBS.COM.AU, BALMAIN AUS RETAIL PURCHASE 02/12 CARD NUMBER 552638XXXXXX405 1	82.50		4,396.59
9 Dec 21	DOMENORTHAM, NORTHAM AUS RETAIL PURCHASE 06/12 CARD NUMBER 552638XXXXXX405 1	8.80		4,405.39
9 Dec 21	DOMENORTHAM, NORTHAM AUS RETAIL PURCHASE 06/12 CARD NUMBER 552638XXXXXX405 1	63.55		4,468.94
11 Dec 21	COLES EXPRESS 6916, MYAREE AUS RETAIL PURCHASE 10/12 CARD NUMBER 552638XXXXXX823 1	55.59		4,524.53
14 Dec 21	PERIODIC TFR 00074214151201 00000000000		4,000.59	523.94
16 Dec 21	NORTHAM CAR, NORTHAM AUS RETAIL PURCHASE 15/12 CARD NUMBER 552638XXXXXX405 1	16.20		540.14
16 Dec 21	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/12 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXX405 1	28.20		568.34
16 Dec 21	INTERNATIONAL TRANSACTION FEE	0.85		569.19

Date Paid ____ / ____ / ____ Amount \$ _____

Business Credit Card - Payment options



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



Bill code: 342949
Ref: 691211254

Bank@Post™ Pay at any Post Office by Bank@Post[®] using your credit card.

Business Credit Card

BSB number	633-000
Account number	691211254
Customer name	SHIRE OF KULIN
Minimum payment required	\$32.50
Closing Balance on 31 Dec 2021	\$1,083.36
Payment due	14 Jan 2022
Date	Payment amount

Drawer	Chq No	BSB	Account No	\$	¢

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

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Continued overleaf.

Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments	Balance
17 Dec 21	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 15/12 CARD NUMBER 552638XXXXXX823 1	104.95		674.14
17 Dec 21	SQ *ACRES OF TASTE, Kulin AUS RETAIL PURCHASE 15/12 CARD NUMBER 552638XXXXXX706 1	50.00		724.14
20 Dec 21	NAREMBEEN WORKERS HO ,NAREMBEEN AUS RETAIL PURCHASE 17/12 CARD NUMBER 552638XXXXXX405 1	36.00		760.14
21 Dec 21	MAILCHIMP *MISC, MAILCHIMP.COM AUS RETAIL PURCHASE-INTERNATIONAL 19/12 CARD NUMBER 552638XXXXXX405 1	14.13		774.27
23 Dec 21	SP * ACCENT BATH,COF FS HARBOUR AUS RETAIL PURCHASE 22/12 CARD NUMBER 552638XXXXXX706 1	99.00		873.27
24 Dec 21	COLES EXPRESS 69,E V ICTORIA PK AUS RETAIL PURCHASE 23/12 CARD NUMBER 552638XXXXXX823 1	46.27		919.54
30 Dec 21	CARD FEE 5 @ \$4.00	20.00		939.54
31 Dec 21	PUMA ENERGY BUSSELTO ,BUSSELTON AUS RETAIL PURCHASE 29/12 CARD NUMBER 552638XXXXXX706 1	143.82		1,083.36
Transaction totals / Closing balance		\$1,083.36	\$4,000.59	\$1,083.36

**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](https://bendigobank.com.au/mybusinesscard).

All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (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](https://bendigobank.com.au/mybusinesscard).

CREDIT CARD
Statement Summary 31 January 2022

Transaction Date	Officer	Creditor	Amount
2/01/2022	CASSI LEWIS	PUMA	\$89.28
		Fuel	
4/01/2022	JUDD HOBSON	INVARION RAPIDPLAN	\$438.90
		Software Licence Renewal	
5/01/2022	GARRICK YANDLE	CHILD CARE JOBS	\$82.50
		Advertising, Child Care Co Ordinator	
5/01/2022	GARRICK YANDLE	SEEK	\$302.50
		Advertising, CDO/CRC	
5/01/2022	GARRICK YANDLE	SEEK	\$313.50
		Advertising, Child Care Co Ordinator	
6/01/2022	CASSI LEWIS	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$780.00
		Dangerous Goods 5 Year Licence for Fuel Facility	
13/01/2022	JUDD HOBSON	COLES EXPRESS	\$93.45
		Fuel	
14/01/2022	GARRICK YANDLE	ALIMENT CAFÉ	\$4.70
		Coffee	
14/01/2022	JUDD HOBSON	BP	\$47.50
		Meals	
15/01/2022	GARRICK YANDLE	SIMPLEINOUT	\$28.51
		Monthly Subscription	
15/01/2022	CASSI LEWIS	COLES EXPRESS	\$59.08
		Fuel	
18/01/2022	CASSI LEWIS	TELSTRA	\$104.95
		Aquatic Centre Internet	
19/01/2022	GARRICK YANDLE	MAILCHIMP	\$14.04
		Monthly Subscription	
19/01/2022	CASSI LEWIS	AIRBNB	\$306.15
		Accommodation	
20/01/2022	PETER HALL	CUNDERDIN TOURIST PARK	\$90.00
		Accommodation, WSNF	
21/01/2022	JUDD HOBSON	BRAECO SALES	\$589.16
		Actuated Valve Assembly 80mm & 100mm	
21/01/2022	PETER HALL	CUNDERDIN ETTAMOGAH PUB	\$25.25
		Meals, WSNF	
25/01/2022	PETER HALL	NARROGIN MOTEL	\$134.00
		Accommodation WSNF	
26/01/2022	PETER HALL	NARROGIN MOTEL	\$33.00
		Meals, WSNF	
27/01/2022	PETER HALL	WEGNER'S RURAL	\$7.00
		Meals, WSNF	
27/01/2022	PETER HALL	MUKINBUDIN CAFÉ	\$24.50
		Meals, WSNF	
28/01/2022	JUDD HOBSON	SHIRE OF KULIN FUEL FACILITY	\$100.00
		Fuel MV120	
28/01/2022	JUDD HOBSON	KULIN COMMUNITY BANK	\$518.90
		Licence MV30	
30/01/2022		BENDIGO BANK	\$20.00
		Card Fee x 5	
			\$4,206.87

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$1,083.36
3 Jan 22	PUMA ENERGY MOUN, MOU NT MELVILL AUS RETAIL PURCHASE 02/01 CARD NUMBER 552638XXXXXXX823 1	89.28		1,172.64
5 Jan 22	Invarion RapidPlan P 1, Ballarat AUS RETAIL PURCHASE 04/01 CARD NUMBER 552638XXXXXXX706 1	438.90		1,611.54
6 Jan 22	CHILDCAREJOBS.COM.AU, BALMAIN AUS RETAIL PURCHASE 05/01 CARD NUMBER 552638XXXXXXX405 1	82.50		1,694.04
6 Jan 22	SEEK AU 45006394, ME LBOURNE AUS RETAIL PURCHASE 05/01 CARD NUMBER 552638XXXXXXX405 1	302.50		1,996.54
6 Jan 22	SEEK AU 45007886, ME LBOURNE AUS RETAIL PURCHASE 05/01 CARD NUMBER 552638XXXXXXX405 1	313.50		2,310.04
9 Jan 22	DMIRS EAST PERTH, EA ST PERTH AUS RETAIL PURCHASE 06/01 CARD NUMBER 552638XXXXXXX823 1	780.00		3,090.04
14 Jan 22	PERIODIC TFR 00074214151201 000000000000		1,083.36	2,006.68
14 Jan 22	COLES EXPRESS 2138, VASSE AUS RETAIL PURCHASE 13/01 CARD NUMBER 552638XXXXXXX706 1	93.45		2,100.13
15 Jan 22	ALIMENT (WA) P/L, WES T LEEDERVI AUS RETAIL PURCHASE 14/01 CARD NUMBER 552638XXXXXXX405 1	4.70		2,104.83

0708H102 / E-0 / S-140 / L-140 / 0007421415000831

Date Paid ____ / ____ / ____ Amount \$ _____

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



Bill code: 342949
Ref: 691211254

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



Business Credit Card

BSB number 633-000
Account number 691211254
Customer name SHIRE OF KULIN
Minimum payment required \$126.20
Closing Balance on 31 Jan 2022 \$4,206.87
Payment due 14 Feb 2022

Date _____ Payment amount _____

Drawer	Chq No	BSB	Account No	\$	¢

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

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Continued overleaf.

Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments	Balance
15 Jan 22	BP WILLIAMS 1938, WI LLIAMS AUS RETAIL PURCHASE 13/01 CARD NUMBER 552638XXXXXXX706 1	47.50		2,152.33
16 Jan 22	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/01 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXX405 1	27.68		2,180.01
16 Jan 22	INTERNATIONAL TRANSACTION FEE	0.83		2,180.84
16 Jan 22	COLES EXPRESS 6932, KEWDALE AUS RETAIL PURCHASE 15/01 CARD NUMBER 552638XXXXXXX823 1	59.08		2,239.92
19 Jan 22	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 18/01 CARD NUMBER 552638XXXXXXX823 1	104.95		2,344.87
21 Jan 22	AIRBNB * HMTNRCEFS,S urry Hills AUS RETAIL PURCHASE 19/01 CARD NUMBER 552638XXXXXXX823 1	306.15		2,651.02
21 Jan 22	MAILCHIMP *MISC, MAI LCHIMP.COM AUS RETAIL PURCHASE-INTERNATIONAL 19/01 CARD NUMBER 552638XXXXXXX405 1	14.04		2,665.06
21 Jan 22	CUNDERDIN TOURIST PK ,CUNDERDIN AUS RETAIL PURCHASE 20/01 CARD NUMBER 552638XXXXXXX238 1	90.00		2,755.06
22 Jan 22	BRAECO SALES, OSBORN E PARK AUS RETAIL PURCHASE 20/01 CARD NUMBER 552638XXXXXXX706 1	589.16		3,344.22
22 Jan 22	FULWOOD HOLDINGS PL, CUNDERDIN AUS RETAIL PURCHASE 20/01 CARD NUMBER 552638XXXXXXX238 1	25.25		3,369.47
26 Jan 22	NARROGIN MOTEL, NARR OGIN AUS RETAIL PURCHASE 24/01 CARD NUMBER 552638XXXXXXX238 1	134.00		3,503.47
26 Jan 22	NARROGIN MOTEL, NARR OGIN AUS RETAIL PURCHASE 24/01 CARD NUMBER 552638XXXXXXX238 1	33.00		3,536.47
28 Jan 22	Mukinbudin Cafe, MUK INBUDIN AUS RETAIL PURCHASE 27/01 CARD NUMBER 552638XXXXXXX238 1	24.50		3,560.97
30 Jan 22	WEGNER'S RURAL, NUNG ARIN AUS RETAIL PURCHASE 27/01 CARD NUMBER 552638XXXXXXX238 1	7.00		3,567.97
30 Jan 22	SHIRE OF KULIN, KULI N AUS RETAIL PURCHASE 28/01 CARD NUMBER 552638XXXXXXX706 1	100.00		3,667.97

Business Credit Card (continued)

Date	Transaction	Withdrawals	Payments	Balance
30 Jan 22	Kulin Community Bank , KULIN AUS RETAIL PURCHASE 28/01 CARD NUMBER 552638XXXXXX706 1	518.90		4,186.87
30 Jan 22	CARD FEE 5 @ \$4.00	20.00		4,206.87
Transaction totals / Closing balance		\$4,206.87	\$1,083.36	\$4,206.87

**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](https://bendigobank.com.au/mybusinesscard).

All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (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](https://bendigobank.com.au/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

**Making great things happen
in your community.**



Shire of Kulin
EFT & Chq Listing for period ended 31 January 2022

CHQ / EFT	DATE	DESCRIPTION	AMOUNT
TRUST			
MUNICIPAL			
EFT18763	07/01/2022	AVON WASTE	\$12,858.69
		Refuse Service December 2021	
EFT18764	07/01/2022	ONEMUSIC AUSTRALIA	\$86.31
		Music for Councils Licence, Jan/March 2022	
EFT18765	07/01/2022	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT18766	07/01/2022	ACRES OF TASTE	\$214.50
		Catering Council December Meeting	
EFT18767	07/01/2022	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$59.24
		Cylinder Rent	
EFT18768	07/01/2022	BLACKWOODS	\$306.08
		Depot Supplies	
EFT18769	07/01/2022	COURIER AUSTRALIA	\$199.07
		Freight	
EFT18770	07/01/2022	CIVIC LEGAL	\$3,575.00
		CEO Employment Contract	
EFT18771	07/01/2022	FEGAN BUILDING SURVEYING	\$173.25
		Contract Building Surveying Administration Fee	
EFT18772	07/01/2022	GANGELLS AGSOLUTIONS	\$6,774.80
		Various Maintenance, Road & Depot Supplies	
EFT18773	07/01/2022	KULIN SOCIAL CLUB	\$130.00
		Payroll Deductions	
EFT18774	07/01/2022	KULIN SHIRE TRUST FUND	\$100.00
		Payroll Deductions	
EFT18775	07/01/2022	KONDININ HOTEL	\$2,810.00
		Bar Purchase	
EFT18776	07/01/2022	KULIN COMMUNITY HUB PTY LTD	\$100.00
		Accommodation, Key Civil	
EFT18777	07/01/2022	KEY CIVIL PTY LTD	\$33,113.69
		Jitarning-Dudin Road Sub Soil Drainage	
EFT18778	07/01/2022	KULIN CARE CAR	\$150.00
		Interior Detail, Works Manager	
EFT18779	07/01/2022	MULLAN ELECTRICAL PTY LTD	\$1,287.83
		Replace Lighting, 21 Bull Street	
EFT18780	07/01/2022	MCPEST PEST CONTROL	\$275.00
		Spider Treatment, 17 McInnes Street	
EFT18781	07/01/2022	CHRISTINA MEIER	\$38.05
		Food & Decorations Seniors Christmas Lunch	
EFT18782	07/01/2022	MARKET CREATIONS AGENCY PTY LTD	\$2,448.00
		Social Media Audit	
EFT18783	07/01/2022	THE ROYAL LIFE SAVING SOCIETY WA	\$158.40
		Bronze Medallions - Slide Life Guards	
EFT18784	07/01/2022	RURAL TRAFFIC SERVICES PTY LTD	\$3,280.00
		Signs & Cones Hire	
EFT18785	07/01/2022	TWINKARRI PTY LTD	\$76,780.00
		Tree Pruning & Mulching	
EFT18786	07/01/2022	SW TAYLOR	\$1,210.00
		Quarterly OSH Service	
EFT18787	07/01/2022	OFFICEWORKS BUSINESS DIRECT	\$728.69
		Stationery	
EFT18788	07/01/2022	WESTRAC PTY LTD	\$240.80
		Parts	

Shire of Kulin
EFT & Chq Listing for period ended 31 January 2022

CHQ / EFT	DATE	DESCRIPTION	AMOUNT
EFT18789	07/01/2022	WA DISTRIBUTORS PTY LTD	\$994.15
		Cleaning Supplies	
EFT18790	13/01/2022	AIRBORN AMUSEMENTS	\$2,200.00
		Bungee Tramp Hire for Australia Day	
EFT18791	13/01/2022	BEST OFFICE SYSTEMS	\$1,642.96
		CRC Photocopying Fees	
EFT18792	13/01/2022	BUILDING AND CONSTRUCTION INDUSTRY TRAINING FUND	\$33.75
		BCITF Levy, 70 Day Street	
EFT18793	13/01/2022	BITUTEK PTY LTD	\$94,001.93
		Supply & Spray Bitumen	
EFT18794	13/01/2022	COCA-COLA AMATIL (AUST) PTY LTD	\$436.97
		Bar Purchase	
EFT18795	13/01/2022	COURIER AUSTRALIA	\$456.10
		Freight	
EFT18796	13/01/2022	CS LEGAL	\$275.00
		Bad Debt Expense	
EFT18797	13/01/2022	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$169.95
		Building Services Levy	
EFT18798	13/01/2022	EASIFLEET MANAGEMENT	\$1,522.68
		Staff Novated Lease	
EFT18799	13/01/2022	GREAT SOUTHERN FUEL SUPPLIES	\$1,270.99
		Fuel, Shire & WSN	
EFT18800	13/01/2022	GARPEN PTY LTD	\$106.76
		Parts	
EFT18801	13/01/2022	KULIN TRANSPORT	\$7,384.84
		118.55 tonne 7mm Bluemetal, Yealering Road	
EFT18802	13/01/2022	KULIN HARDWARE & RURAL	\$4,296.40
		Various Maintenance, Road & Depot Supplies	
EFT18803	13/01/2022	KULIN SOCIAL CLUB	\$130.00
		Payroll Deductions	
EFT18804	13/01/2022	KULIN SHIRE TRUST FUND	\$100.00
		Payroll Deductions	
EFT18805	13/01/2022	KULIN COMMUNITY HUB PTY LTD	\$200.00
		Christmas Vouchers	
EFT18806	13/01/2022	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee	
EFT18807	13/01/2022	KEY CIVIL PTY LTD	\$7,198.40
		Jilakin Street Intersection Upgrade	
EFT18808	13/01/2022	MCINTOSH & SON	\$305.82
		Parts	
EFT18809	13/01/2022	SHIRE OF CORRIGIN	\$9,324.70
		ROEEHO ROE Regional Environmental Services Oct/Dec 2021	
EFT18810	13/01/2022	EB & OM SLOGGETT	\$923.45
		Coolroom Service at FRC	
EFT18811	13/01/2022	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$4,504.50
		Councillor Training, G Robins, B Smoker, T Gangell, C Mullan	
EFT18812	13/01/2022	SYNERGY	\$249.64
		Electricity Unit 1 Johnston Street, WSN	
EFT18813	13/01/2022	WESTRAC PTY LTD	\$1,902.68
		Depot Supplies	
EFT18814	21/01/2022	ASHLEY BYRES	\$750.00
		Carpet Cleaning, Office & Child Care Centre	
EFT18815	21/01/2022	JM & JGM BERENDSE	\$234.00
		Tyre Replacement, Fence Road	
EFT18816	21/01/2022	COUNTRY WIDE FRIDGE LINES PTY LTD	\$111.31
		Freight on Bar Purchase	
EFT18817	21/01/2022	COURIER AUSTRALIA	\$254.94

Shire of Kulin
EFT & Chq Listing for period ended 31 January 2022

CHQ / EFT	DATE	DESCRIPTION	AMOUNT
		Freight	
EFT18818	21/01/2022	ENGINE PROTECTION EQUIPMENT PTY LTD	\$1,162.21
		Filters	
EFT18819	21/01/2022	FEGAN BUILDING SURVEYING	\$522.50
		Contract Building Surveying Administration Fee	
EFT18820	21/01/2022	KONDININ HOTEL	\$1,688.00
		Bar Purchase	
EFT18821	21/01/2022	KULIN IGA	\$1,384.79
		Various Catering Supplies	
EFT18822	21/01/2022	KULIN TYRE SERVICE	\$1,604.80
		Supply & Fit Tyres	
EFT18823	21/01/2022	NEWDEGATE STOCK & TRADING CO	\$62,373.76
		Diesel & ULP	
EFT18824	21/01/2022	PRICE'S FABRICATION & STEEL	\$835.78
		Roller Door, 21 Bull Street	
EFT18825	21/01/2022	SEEK LIMITED	\$77.00
		Advertising, Child Care Co Ordinator	
EFT18826	21/01/2022	SPYKER BUSINESS SOLUTIONS	\$73.10
		WSFN Monthly IT Support	
EFT18827	21/01/2022	STIRLING ASPHALT	\$110,337.15
		Supply & Machine Lay Dense Grade Asphalt, Bull & Day St	
EFT18828	21/01/2022	TRUCKLINE	\$610.09
		Parts	
EFT18829	21/01/2022	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$643.50
		Councillor Training, T Gangell	
EFT18830	21/01/2022	SYNERGY	\$63.09
		Supply Charge, Unit 6 Johnston Street	
EFT18831	21/01/2022	WESTRAC PTY LTD	\$1,765.17
		Depot Supplies	
EFT18832	27/01/2022	AUSTRALIAN TAXATION OFFICE	\$15,937.00
		Business Activity Statement December 2021	
EFT18833	27/01/2022	CORSIGN (WA) PYT LTD	\$943.80
		Name Plate Jilakin Rock & Signs for FRC	
EFT18834	27/01/2022	EDGE EQUIPMENT	\$6,080.47
		Equipment Hire	
EFT18835	27/01/2022	JOHN PARRY MEDICAL CENTRE	\$228.85
		Consultation, Workers Compensation	
EFT18836	27/01/2022	KLEENHEAT GAS	\$70.38
		Yearly Facility Fee	
EFT18837	27/01/2022	KULIN SOCIAL CLUB	\$7,500.00
		Annual Contribution to Social Club	
EFT18838	27/01/2022	NARROGIN QUARRY OPERATIONS	\$1,672.00
		40 Tonne 14mm Bluemetal	
EFT18839	27/01/2022	NARROGIN STIHL	\$82.81
		Mowing Head Autocut	
EFT18840	27/01/2022	RURAL TRAFFIC SERVICES PTY LTD	\$1,505.02
		Traffic Control, Jilakin Rd	
EFT18841	27/01/2022	POSITION PARTNERS	\$218.35
		Depot Supplies	
EFT18842	27/01/2022	SCAVENGER SUPPLIES	\$1,523.50
		Protective Clothing Bush Fire Volunteers	
EFT18843	27/01/2022	THE AG SHOP	\$1,387.72
		Parts	
EFT18844	27/01/2022	WA CONTRACT RANGER SERVICES	\$561.00
		Ranger Service	
37391	07/01/2022	TARYN SCADDING	\$328.08
		Catering, Art & Craft Supplies Seniors Christmas Lunch &	

Shire of Kulin
EFT & Chq Listing for period ended 31 January 2022

CHQ / EFT	DATE	DESCRIPTION	AMOUNT
37392	13/01/2022	WATER CORPORATION	\$465.30
		Water Usage & Rates, Dudinin Standpipe	
37393	21/01/2022	AUSTRALIAN REFRIGERATION COUNCIL LTD	\$234.00
		Refrigerant Handlog Licence Renewal, Denis Brandis	
37394	21/01/2022	JOHN PARRY MEDICAL CENTRE	\$149.00
		Consultation, Workers Compensation	
37395	27/01/2022	WATER CORPORATION	\$20,406.16
		Water Usage & Rates	
DD8037.1	09/01/2022	AWARE SUPER	\$10,253.46
		Superannuation Contributions	
DD8037.2	09/01/2022	CBUS SUPER	\$332.42
		Superannuation Contributions	
DD8037.3	09/01/2022	SUNSUPER SUPERANNUATION FUND	\$237.16
		Superannuation Contributions	
DD8037.4	09/01/2022	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL	\$872.46
		Superannuation Contributions	
DD8037.5	09/01/2022	DALHALL HOLDINGS PTY LTD	\$531.26
		Superannuation Contributions	
DD8037.6	09/01/2022	PRIME SUPERANNUATION	\$445.12
		Superannuation Contributions	
DD8037.7	09/01/2022	HOSTPLUS SUPERANNUATION FUND	\$514.95
		Superannuation Contributions	
DD8037.8	09/01/2022	MLC MASTERKEY SUPERANNUATION	\$208.36
		Superannuation Contributions	
DD8037.9	09/01/2022	REST SUPERANNUATION	\$370.14
		Superannuation Contributions	
DD8047.1	12/01/2022	SYNERGY	\$460.75
		Holt Rock Depot	
DD8047.2	14/01/2022	SYNERGY	\$1,085.88
		Public Amenities Pingaring	
DD8047.3	12/01/2022	BENDIGO BANK	\$8.40
		Bank Charges	
DD8047.4	10/01/2022	TELSTRA	\$1,323.00
		Integrated Messaging	
DD8047.5	10/01/2022	BENDIGO BANK	\$4.05
		Bank Charges	
DD8047.6	04/01/2022	WESTNET INTERNET SERVICES	\$179.90
		Westnet Service	
DD8047.7	02/01/2022	BENDIGO BANK	\$157.50
		Merchant Fee	
DD8047.8	04/01/2022	BENDIGO BANK	\$4.68
		Bank Charges	
DD8047.9	04/01/2022	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$444.66
		FDSMA Merchant Fee	
DD8048.1	18/01/2022	SYNERGY	\$6,008.82
		Jonathon Quinn	
DD8048.2	17/01/2022	TELSTRA	\$1,708.59
		Phone Usage & Equipment Rent	
DD8048.3	17/01/2022	TELAIR PTY LTD	\$672.95
		Monthly Access Fee	
DD8048.4	18/01/2022	TELSTRA	\$63.96
		ADSL Service	
DD8048.5	19/01/2022	SYNERGY	\$81.27
		6 Bowey Way	
DD8048.6	21/01/2022	BENDIGO BANK	\$2.70
		Bank Charges	

Shire of Kulin
EFT & Chq Listing for period ended 31 January 2022

CHQ / EFT	DATE	DESCRIPTION	AMOUNT
DD8048.7	24/01/2022	CARLTON UNITED BREWERIES PTY LTD	\$2,245.32
		Bar Purchase	
DD8048.8	25/01/2022	SYNERGY	\$1,672.43
		Street Lighting & Information Bay	
DD8048.9	25/01/2022	BENDIGO BANK	\$8.85
		Bank Charges	
DD8037.10	09/01/2022	BT SUPER FOR LIFE	\$389.98
		Superannuation Contributions	
DD8037.11	09/01/2022	AUSTRALIAN SUPERANNUATION	\$496.93
		Superannuation Contributions	
DD8037.12	09/01/2022	BENDIGO SUPERANNUATION PLAN	\$121.98
		Superannuation Contributions	
DD8047.10	01/01/2022	BENDIGO BANK	\$2.10
		Bank Charges	
DD8047.11	14/01/2022	BENDIGO BANK	\$3.60
		Bank Charges	
DD8053.1	29/01/2022	TELSTRA	\$145.17
		Mobile Accounts January 2022	
DD8053.2	28/01/2022	BENDIGO BANK	\$0.15
		Direct Debit Bank Fee	
6974636	12/01/2022	BULK PAYMENT	\$70,080.14
		Payroll	
6998076	25/01/2022	BULK PAYMENT	\$79,850.94
		Payroll	
Sub-total: EFT & Chq Payments			\$712,848.73
AL PAYMENTS FOR MONTH ENI 31 January 2022			\$712,848.73



Shire of Kulin
MONTHLY FINANCIAL REPORT
For the period ended 31 December 2021
Presented to Ordinary Council Meeting

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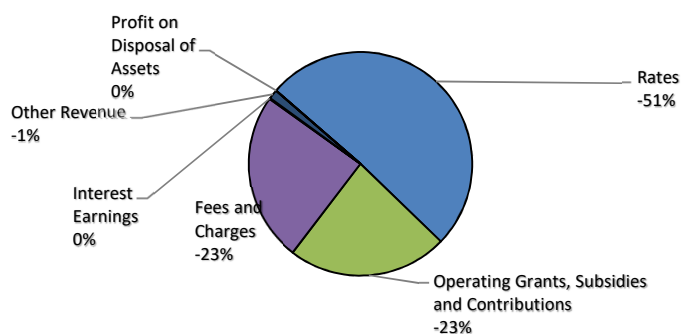
Summary of Information - Graphs	
Statement of Financial Activity	
Statement of Financial Position	
Note 1	Net Current Assets & Banking Information
Note 2	Rating Information
Note 3	Asset Information
Note 4	Reserve Information
Note 5	Grants Information
Note 6	Borrowings
Note 7	Major Variances
Note 8	Receivables

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

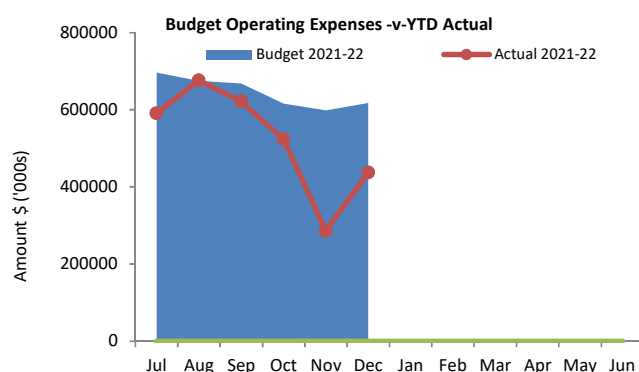
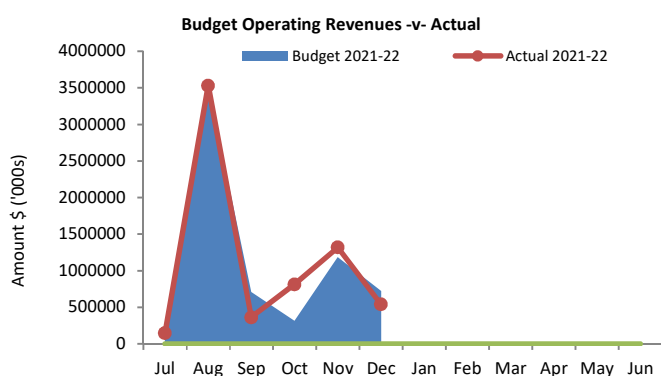
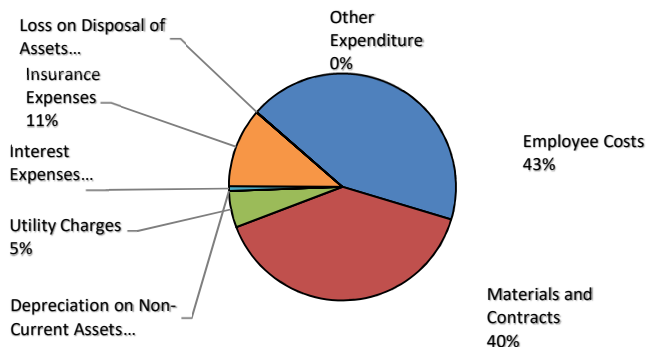
Shire of Kulin
SUMMARY INFORMATION - GRAPHS
For the period ended 31 December 2021

OPERATING ACTIVITIES

OPERATING REVENUE

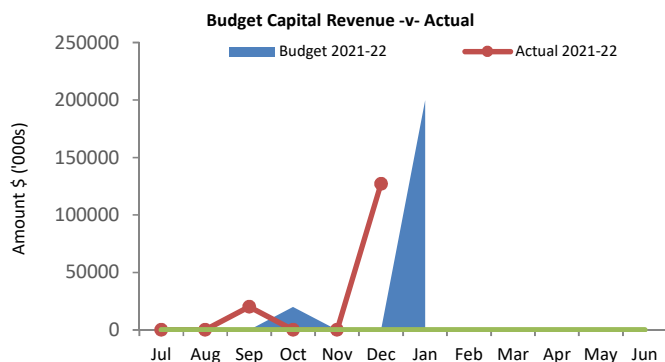


OPERATING EXPENSES

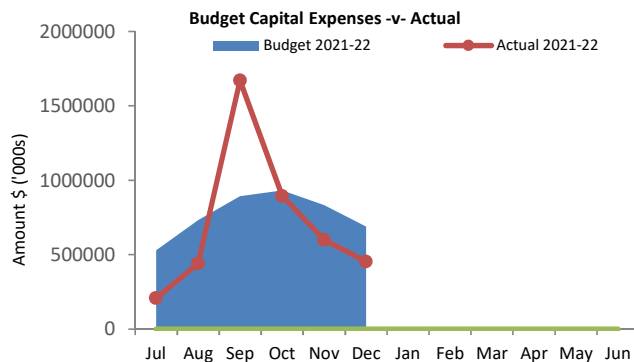


INVESTING ACTIVITIES

CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 31 December 2021

	Ref Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	
Opening Funding Surplus(Deficit)	1(a)	1,667,682	1,667,682	1,745,790	78,108	4%	
Operating Revenues							
General Purpose Funding		977,242	488,622	574,170	85,548	15%	▲
General Purpose Funding - Rates	2	2,076,205	2,076,205	2,085,123	8,918	0%	
Governance		43,961	21,978	30,495	8,517	28%	
Law, Order and Public Safety		40,400	15,298	25,035	9,737	39%	
Health		0	0	445	445	100%	
Education and Welfare		240,500	121,248	203,048	81,800	40%	▲
Housing		110,297	55,152	62,959	7,807	12%	
Community Amenities		101,224	97,624	101,935	4,311	4%	
Recreation and Culture		219,999	101,618	101,818	200	0%	
Transport		491,556	304,090	229,474	(74,616)	0%	
Economic Services		744,440	372,230	589,518	217,288	37%	▲
Other Property and Services		121,330	58,912	166,072	107,160	65%	▲
Total (Excluding Rates)		5,167,154	3,712,977	4,170,093	457,115		
Operating Expense							
General Purpose Funding		(107,884)	(45,090)	(37,790)	(7,300)	(19%)	
Governance		(252,305)	(134,590)	(119,808)	(14,782)	(12%)	▼
Law, Order and Public Safety		(152,521)	(62,049)	(50,303)	(11,746)	(23%)	▼
Health		(122,526)	(42,762)	(37,157)	(5,605)	(15%)	
Education and Welfare		(321,635)	(166,246)	(170,187)	3,941	2%	
Housing		(232,703)	(95,644)	(106,070)	10,426	10%	
Community Amenities		(367,344)	(171,442)	(164,747)	(6,695)	(4%)	
Recreation and Culture		(1,318,665)	(517,026)	(470,092)	(46,934)	(10%)	
Transport		(3,376,833)	(609,667)	(828,046)	218,379	26%	▲
Economic Services		(1,104,365)	(524,456)	(670,949)	146,493	22%	▲
Other Property and Services		(78,194)	(38,900)	(61,008)	22,108	36%	▲
Total		(7,434,975)	(2,407,872)	(2,716,156)	308,284		
Funding Balance Adjustment							
Add back Depreciation	3(c)	2,973,728	0	0	0		
Adjust (Profit)/Loss on Asset Disposal	3(b)	548	0	0	0		
Total Adjustments		2,974,276	0	0	765,399		
Investing Activities							
Proceeds from Capital Grants	5	5,883,701	2,798,207	1,818,891	(979,316)	(54%)	▼
Proceeds from disposal of assets	3(b)	324,000	205,000	220,455	15,455	7%	
Payments for property, plant and equipment and infrastructure	3(a)	(8,718,086)	(3,485,424)	(3,647,244)	161,820	4%	
		(2,510,385)	(482,217)	(1,607,898)			
Financing Activities							
Transfer from reserves	4	560,000	280,000	127,204	152,796	0%	
Repayment of debentures	6	(93,302)	(46,651)	(46,297)	(354)	0%	
Transfer to reserves	4	(279,400)	(139,700)	(3,142)	(136,558)	0%	
		187,298	93,649	77,765	15,884		
Closing Funding Surplus(Deficit)	1(a)	51,050	2,584,220	1,669,593			

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 31 December 2021

	2021	2022
	\$	\$
CURRENT ASSETS		
Cash at Bank	2,337,706	2,368,791
Cash at Bank (Reserves & Restricted Funds)	2,124,061	2,000,000
Trade and other receivables	320,478	65,557
Contract Assets	157,173	57,172
Sundry Debtors - Rates	48,759	159,668
Inventories	60,710	64,738
TOTAL CURRENT ASSETS	5,048,888	4,715,926
CURRENT LIABILITIES		
Contract Liabilities	(250,000)	(336,709)
Sundry Creditors	(434,423)	(253,524)
Accruals	(30,895)	0
Employee Provisions (Current)	(448,646)	(448,646)
ATO Liabilities	(15,073)	(7,453)
Borrowings (Current)	(93,302)	(47,005)
TOTAL CURRENT LIABILITIES	(1,272,338)	(1,093,337)
TOTAL NET CURRENT ASSETS	3,776,549	3,622,589
NON-CURRENT ASSETS		
Land & Buildings	20,763,320	21,493,006
Construction other than Buildings	603,833	603,833
Plant & Equipment	3,023,513	3,461,631
Furniture & Equipment	209,728	219,777
Motor Vehicles	1,299,567	1,434,985
Infrastructure	108,222,878	110,336,397
Shares - Kulin (Bendigo) Bank	5,000	5,000
Units Held - Local Government House Trust	73,807	73,807
TOTAL NON-CURRENT ASSETS	134,201,647	137,628,436
NON CURRENT LIABILITIES		
Borrowings (Non-Current)	(979,881)	(979,881)
Employee Provisions (Non-Current)	(56,853)	(56,853)
TOTAL NON-CURRENT LIABILITIES	(1,036,735)	(1,036,735)
TOTAL NET CURRENT ASSETS	136,941,462	140,214,291
Asset Revaluation - Infrastructure	80,027,800	80,027,800
Asset Revaluation - Property, Plant & Equipment	1,851,617	1,851,617
Asset Revaluation - Land & Buildings	11,639,170	11,639,170
Accumulated Reserves	2,124,061	2,000,000
Accumulated Surplus	41,298,814	44,695,704
TOTAL EQUITY	136,941,462	140,214,291

- 0

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2021

Note 1(a) - Net Current Assets Composition

	Budget Last Year Closing 30-Jun-21	Actual Last Year Closing 30-Jun-21	Year to Date 31-Dec-21
Current Assets			
Cash and Cash Equivalents	4,010,595	4,461,768	4,368,791
Accounts Receivable - Rates	69,220	38,738	137,144
Accounts Receivable - Sundry	271,384	329,951	86,296
Inventories	59,377	60,710	64,738
Other	3,007	157,173	57,172
Less: Current Liabilities			
Contract Liabilities	0	(250,000)	(336,709)
Sundry Creditors	(372,755)	(433,875)	(251,740)
Payroll Accruals	(86,562)	(30,895)	0
Provision for Annual Leave	(169,883)	(185,833)	(185,833)
Provision for Long Service Leave (Current)	(217,364)	(262,812)	(262,812)
ATO Liability	(17,828)	(15,073)	(7,453)
Borrowings (Current)	(90,511)	(93,302)	(47,005)
Adjustments to Current Assets			
Less: Reserves (Restricted Cash)	(1,871,837)	(2,124,061)	(2,000,000)
Add: Borrowings (Current)	90,511	93,302	47,005
Closing funding surplus/(deficit)	1,677,353	1,745,790	1,669,594

Current And Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Note 1(b) - Banking Information

	General Ledger Balance 31-Dec-21	Bank Statement Balance 31-Dec-21
Cash at Bank - Unrestricted		
Municipal Funds	399,270	399,957
Freebairn Recreation Centre	68,690	68,792
Investments	1,896,911	1,896,910
Till Float	3,420	3,420
Petty Cash	500	500
	2,368,791	2,369,579
Cash at Bank - Restricted		
Reserve Funds	2,000,000	2,000,000
	2,000,000	2,000,000

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2021

Note 2 - Rating information

Rate Type	Rate in \$	Number of properties	Rateable Value	Budgeted Rate Revenue	Actual Rate Revenue
General Rate					
Gross Rental Value					
Residential	0.10657	137	1,220,492	130,068	199,598
Industrial	0.10657	13	116,376	12,402	-
Commercial	0.10657	28	447,448	47,685	-
Rural	0.10657	11	88,608	9,443	-
Unimproved Value					
Rural	0.00961	342	200,408,000	1,925,921	1,930,779
Mining	0.00961	1	56,767	546	546
Sub-total		532	202,337,691	2,126,065	2,130,922
Minimum Payment					
Gross Rental Value					
Residential	466.08	8	3,955	3,729	11,186
Industrial	466.08	5	9,736	2,330	-
Commercial	466.08	4	8,600	1,864	-
Rural	466.08	7	12,795	3,263	-
Unimproved Value					
Rural	466.08	14	439,800	6,525	19,109
Mining	466.08	26	255,008	12,118	-
Sub-total		64	729,894	29,829	30,295
		596	203,067,585	2,155,894	2,161,217
Discount				(93,000)	(89,638)
Concessions/Write-offs				(11,100)	(10,323)
Total raised from general rates				2,051,794	2,061,256
Ex-Gratia Rates				24,412	24,412
Total Rates				2,076,206	2,085,668

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 2020/21 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 December 2021

Note 3 - Asset information

Note 3(a) - Asset Acquisitions

Description	YTD		YTD Actual	Category	Renewal/ Replace	New Asset
	Budget	Budget				
Photocopier	15,200	15,200	10,049	F&E	Y	
Public Office Space	100,000	-	-	F&E	Y	
Main Street CCTV	50,000	-	-	OC		Y
KCCC Flooring	15,000	-	-	F&E	Y	
Housing Construction	400,000	-	987	L&B	Y	
6 Bowey Way Housing Upgrade	112,687	-	20	L&B	Y	
Cemetery Entrance Upgrade & Toilets	30,761	-	-	OC		Y
Aquatic Centre Infr & Equip Improvements	100,000	-	22,273	L&B	Y	
Freebairn Rec Centre Surface Replacement	420,000	138,600	164,059	L&B	Y	
Freebairn Rec Centre Equip Improvements	60,000	-	-	P&E		Y
Tennis Lighting	45,000	-	-	L&B	Y	
Town Play Ground Equipment	5,000	-	-	L&B	Y	
Freightliner Truck	255,000	-	-	P&E	Y	
Triaxle Water Tanker	100,000	100,000	346,222	P&E	Y	
Loader	313,000	313,000	312,350	P&E	Y	
Dual Cab	65,000	-	-	P&E		Y
Forklift	26,500	-	-	P&E		Y
Utility	45,000	-	-	P&E		Y
Toyota Prado (CEO)	55,000	55,000	61,542	MV	Y	
Toyota Prado (WM)	59,786	-	-	MV	Y	
Isuzu 3T Tipper	73,876	73,876	73,876	MV	Y	
4x4 Utility	50,000	-	-	MV		Y
RRG Road Construction	573,604	239,002	425,666	Inf	Y	
R2R Road Construction	544,631	226,930	243,228	Inf	Y	
BS Road Construction	687,047	286,270	148,431	Inf	Y	
WSFN Road Construction	2,421,425	1,008,927	787,217	Inf	Y	
HSVPP Road Construction	425,593	177,330	211,657	Inf	Y	
Own Resource Road Construction	465,116	193,798	103,691	Inf	Y	
Varley Airstrip	108,431	-	-	Inf	Y	
Footpath Construction	107,491	107,491	96,594	Inf		Y
Generator	20,000	-	-			Y
All Ages Activity Precinct	809,040	550,000	564,620	OC		Y
Jilakin Rock Toilet	25,000	-	-			Y
Short Stay Accommodation Headworks	100,000	-	-	Inf		Y
Caravan Park Disabled Ablutions	33,898	-	-	L&B	Y	
Water Infrastructure	-	-	74,764	L&B	Y	
	8,718,086	3,485,424	3,647,244			

Note 3(b) - Disposal of Assets

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds on Sale	Profit/Loss on Sale	Net Book Value	Proceeds on Sale	Profit/Loss on Sale
PE170 - Kawasaki Wheel Loader	136,500	105,000	31,500	-	-	-
PE167 - 2014 Isuzu GIGA CXZ 455	36,000	85,000	(49,000)	-	-	-
MV144 - Fuso Dual Cab Utility	4,312	20,000	(15,688)	-	-	-
MV170 - 2018 Holden Colorado	21,797	20,000	1,797	-	-	-
PE111 - Forklift	4,312	8,000	(3,688)	-	-	-
PMV186 - Toyota Prado (WM)	58,051	49,000	9,051	-	-	-
MV167 - Holden Colorado Wagon	18,164	22,000	(3,836)	-	-	-
PE143 - Isuzu NPR Single Axle Truck	45,411	15,000	30,411	-	-	-
	324,547	324,000	547	-	-	-

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2021

Note 4 - Cash Backed Reserves

Reserve	Budget				Actual			
	Opening Balance	Transfer to	Transfer from	Closing Balance	Opening Balance	Transfer to	Transfer from	Closing Balance
Leave	389,166	1,164	-	390,330	389,166	575	-	389,741
Plant	423,951	1,650	200,000	225,601	423,951	814	127,204	297,561
Building	334,994	1,000	200,000	135,994	334,994	495	-	335,489
Admin Equipment	29,363	88	-	29,451	29,363	43	-	29,407
Natural Disaster	143,382	430	20,000	123,812	143,382	212	-	143,594
Joint Venture Housing	76,490	230	-	76,720	76,490	113	-	76,603
FRC Surface & Equipment	182,851	548	140,000	43,399	182,851	270	-	183,121
Medical Services	115,832	344	-	116,176	115,832	171	-	116,003
Fuel Facility	82,391	282	-	82,673	82,391	122	-	82,513
Sportsperson Scholarship	13,722	42	-	13,764	13,722	20	-	13,743
Freebairn Rec Centre	207,857	622	-	208,479	207,857	307	-	208,164
Short Stay Accommodation	-	273,000	-	273,000	-	-	-	-
	2,000,000	279,400	560,000	1,719,400	2,000,000	3,142	- 127,204	1,875,939

Reserve Details	Reserve Details	Anticipated Use Date	Informal Min.	Informal Max.
Leave	To fund employee long service and annual leave entitlements	-	-	As req
Plant	To fund the purchase of major plant. On average plant replacement cost approx. \$450k annually, on years where we spend less than this the difference is banked in to reserve. In years where we spend more we draw from the reserve.	-	350,000	-
Building	To fund the development of future housing	-	-	-
Admin Equipment	To fund the replacement of administration equipment.	-	50,000	100,000
Natural Disaster	To fund the LG contribution as specified through the WANDRRA guidelines and other natural disaster recovery expenditure.	-	100,000	-
Joint Venture Housing	A maintenance reserve to fund the long term maintenance of each Joint Venture Housing arrangement.	-	-	-
FRC Surface & Equipment	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary.	-	-	-
Medical Services	To fund the recruitment and provision of medical services in the future. Difference between the budgeted and actual expenditure is	-	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 the development of local sportspersons.	-	-	15,000
Freebairn Rec Centre	To fund maintenance and replacement of land and building assets at the FRC	-	100,000	-
Short Stay Accommodation	To fund the construction of short stay accommodation	30/06/2022	-	250,000

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2021

Note 5 - Operating Grants

Grant Source	Purpose	Budget	YTD Budget	YTD Actual
Grants Commission	Federal financial assistance grants	950,000	475,000	555,704
Fire & Emergency Services	Emergency Services Levy Operating Grant	32,000	8,000	20,137
KCCC Sustainability Grant	Childcare Sustainability Grant	50,000	25,000	65,000
Main Roads	State Direct Grant (Untied Road Funding)	205,000	205,000	229,474
Department of Primary Industries & Regional Development	Community Resource Centre Funding	100,000	50,000	78,983
		1,337,000	763,000	949,298

Capital Grants

Grant Source	Purpose	Budget	YTD Budget	YTD Actual
Main Roads	Regional Road Group Road Construction	365,000	140,000	237,527
Local Roads & Community Infrastructure Program	Federal Government Stimulus	1,544,591	401,151	280,806
Lighting Grant	Tennis Club & Grant	30,000	-	-
AAAP	Cultivating Kulin	100,000	100,000	100,000
HVSPP	Heavy Vehicle Road Construction	330,000	330,000	-
WSFN	WSFN Road Construction	2,260,000	1,130,000	778,254
Department of Infrastructure	Roads to Recovery Road Construction	534,904	267,452	150,000
RADS	Varley Airstrip	79,206	39,604	-
Main Roads	Black Spot Road Construction	340,000	240,000	99,615
Department of Water	Community Water Supply	300,000	150,000	172,688
		5,883,701	2,798,207	1,818,890

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2021

Note 6 - Borrowings

	Budget				Actual			
	Principal 01/07/2021	Principal Repayments	Principal 30/06/2022	Interest Repayments	Principal 01/07/2021	Principal Repayments	Principal 30/06/2022	Interest Repayments
Loan 1 Administration Building	1,164,231	93,302	1,070,929	42,895	1,164,231	46,297	1,117,934	16,428
	1,164,231	93,302	1,070,929	42,895	1,164,231	46,297	1,117,934	16,428

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2021

Note 7 - 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 2021-22 year is \$10,000 and 10.00%.

Revenue from operating activities	Var \$	Var %	Explanation
			An unbudgeted increase in our financial assistance grants was received with our August quarterly payment. Total increase is \$160,000 for the year which equates to an \$80k variance at 31 December.
General purpose funding - other	85,548	15%	
General purpose funding - rates	8,918	0%	Below 10% & \$10,000 threshold
Governance	8,517	28%	Below \$10,000 threshold
Law, order and public safety	9,737	39%	Below \$10,000 threshold
Health	445	100%	Below \$10,000 threshold
			Childcare centre fees received in the first half of the year exceed what was expected in the budget by \$40,000. Some of this increase relates to payments for June 2021 fees received in July however client numbers were very good toward the end of the calendar year. Sustainability Grant received this financial year is higher than what was expected in the budget also.
Education and welfare	81,800	40%	
Housing	7,807	12%	Below \$10,000 threshold
Community amenities	4,311	4%	Below 10% & \$10,000 threshold
Recreation and culture	200	0%	Below 10% & \$10,000 threshold
Transport	(74,616)	0%	Below 10% threshold
			CRC income higher than budgeted due to the operational grant being received earlier than budgeted (26k), courses & events income higher than budgeted (17k however expenditure exceeds this income amount), incentive for traineeships not budgeted for (10k). Fuel sales higher than budgeted (146k) and sales of standpipe water lower than budgeted (24k)
Economic services	217,288	37%	
			Private works income higher than what was budgeted for (\$91k), cost of providing private works also higher than budgeted. Reimbursement from insurance claim for loader damage not budgeted for (16K)
Other property and services	107,160	65%	
Expenditure from operating activities	Var \$	Var %	Explanation
General purpose funding	(7,300)	-19%	Below \$10,000 threshold
Governance	(14,782)	-12%	Sitting fees to be paid for 6 months prior in February (13k)
			Timing issue, building maintenance expenditure not as high as budgeted for this time in the year.
Law, order and public safety	(11,746)	-23%	
Health	(5,605)	-15%	Below \$10,000 threshold
Education and welfare	3,941	2%	Below 10% & \$10,000 threshold
			Budget timing, however some significant work has been completed for 2/21 Ellson Street which will be capitalised. This work was unbudgeted for but necessary and has been completed prior to other scheduled work.
Housing	10,426	10%	
Community amenities	(6,695)	-4%	Below 10% & \$10,000 threshold
			Pool utilities less than budgeted for (10k), expenditure on halls lower than budgeted for (8k), expenditure at golf club and oval lower than budgeted (8k) and wages at FRC lower than budgeted for (20k). Most of these variances are timing issues however there may be savings associated with pool utilities and FRC wages. FRC backpacker staff have been undertaking work with the works crew which has lowered wages cost at FRC.
Recreation and culture	(46,934)	-10%	
			Road maintenance works higher than budgeted (236k), flood damage works higher than budgeted (\$35k) timing as winter grading currently taking place.
Transport	218,379	26%	
			Fuel purchases higher than budgeted (\$136k) in line with higher sales. Payments to KBR and Lucchesi following blazing swan not budgeted for (\$30k)
Economic services	146,493	22%	

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2021

Note 7 - 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 2021-22 year is \$10,000 and 10.00%.

Other property and services	22,108	36%	Labour, plant & depreciation allocations under budgeted value by \$77k, some work is required to fix this allocation issue however for now it is a timing error and will be rectified. Private works expenditure up by \$100k in line with additional work completed.
Investing activities	Var \$	Var %	Explanation
Proceeds from non-operating grants, subsidies and contributions	(979,316)	-54%	Income is being recognised based on the completion of work. This is largely a timing difference as budget prepared with the expectation of this income being received evenly over the course of the year. The timing of the work being completed is not linear.
Proceeds from disposal of assets	15,455	0%	Below 10% threshold
Payments for property, plant and equipment and infrastructure	161,820	4%	Below 10% threshold
Financing activities	Var \$	Var %	Explanation
Transfer from reserves	152,796	0%	Timing differences, reserve transfer will be finalised in June 2022
Repayment of debentures	(354)	0%	Below 10% & \$10,000 threshold
Transfer to reserves	(136,558)	0%	Timing differences, reserve transfer will be finalised in June 2022

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 31 December 2021

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GENERAL PURPOSE FUNDING						
Rates						
I030001	General Rate - GRV	199,598	199,598	199,598	(0)	0%
I030101	General Rate - UV	1,926,466	1,926,466	1,926,466	0	0%
I030105	Interim Rates - GRV/UV	0	0	4,312	4,312	
I030131	Minimum Rates- GRV	11,186	11,186	11,186	(0)	0%
I030133	Minimum Rates - UV	18,643	18,643	19,109	466	3%
I030140	Interest on Instalments	742	372	1,012	640	172%
I030141	PENALTY INTEREST	3,500	1,752	2,375	623	36%
I030142	Admin Charge for Instalments	500	252	581	329	131%
I030150	EX GRATIA RATES	24,412	24,412	24,412	0	0%
I030160	Information & Search Fees	1,600	798	928	130	16%
I030170	LEGAL FEES RECOVERED	4,000	1,998	8,548	6,550	328%
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	3,252	1,305	(1,947)	-60%
Total Revenue		2,197,147	2,188,729	2,199,832	11,103	0.51%
E030100	Discount Allowed on Rates	93,000	93,000	89,638	3,362	-4%
E030110	RATES WRITTEN OFF	11,100	11,100	10,323	777	-7%
E030130	TITLE SEARCHES	660	330	0	330	-100%
E030140	Valuation Expenses	16,500	0	393	(393)	
E030150	Printing & Stationery	1,200	0	709	(709)	
E030999	General Admin Allocated	46,284	23,142	18,192	4,950	-21%
Total Expenditure		168,744	127,572	119,255	8,317	
Sub-total Rates		(2,028,403)	(2,061,157)	(2,080,577)	19,420	
General Purpose Grants						
I031100	Grants Commission	950,000	475,000	555,704	80,704	17%
I031102	LRCIP GRANT	1,544,591	401,151	280,806	(120,345)	-30%
Total Revenue		2,494,591	876,151	836,510	(39,641)	-5%
E031999	General Admin Allocated	0	0	0	0	
Total Expenditure		0	0	0	0	
Sub-total General Purpose Grants		(2,494,591)	(876,151)	(836,510)	(39,641)	
General Financing						
I032100	Interest on Municipal	4,000	1,998	575	(1,423)	-71%
I032110	INTEREST ON PLANT RESERVE	1,650	825	814	(11)	-1%
I032120	Interest on LSL & AL Reserve	1,164	582	575	(7)	-1%
I032130	INTEREST ON BUILDING RESERVE	1,000	500	495	(5)	-1%
I032140	Interest on Admin Equip Reserv	88	44	43	(1)	-1%
I032150	Interest on Freebairn Recreation Centre Reserve	622	311	307	(4)	-1%
I032160	Interest on Joint Venture Reserve	230	115	113	(2)	-2%
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEM	548	274	270	(4)	-1%
I032180	INTEREST ON NATURAL DISASTER RESERVE	430	215	212	(3)	-1%
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	42	21	20	(1)	-3%
I032198	INTEREST ON FUEL FACILITY RESERVE	282	141	122	(19)	-14%
I032197	INTEREST ON MEDICAL SERVICES RESERVE	344	172	171	(1)	-1%
Total Revenue		10,400	5,198	3,718	(1,460)	
E032100	BANK CHARGES	3,300	1,650	2,871	(1,221)	74%
E032150	INTEREST	1,500	750	516	234	-31%
E032999	General Admin Allocated	38,440	19,218	15,109	4,109	-21%
Total Expenditure		43,240	21,618	18,496	3,122	
Sub-total General Financing		32,840	16,420	14,778	1,662	
TOTAL GENERAL PURPOSE FUNDING		(4,490,154)	(2,920,888)	(2,902,309)	(18,559)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GOVERNANCE						
Members of Council						
I041050	REBATES RECEIVED	500	252	0	(252)	-100%
	Total Revenue	500	252	0	(252)	
E041020	MEMBERS TRAVELLING	4,800	2,400	0	2,400	-100%
E041030	CONFERENCE EXPENSES	15,500	15,500	8,736	6,764	-44%
E041050	SITTING FEES	26,015	13,008	0	13,008	-100%
E041060	PRESIDENTIAL ALLOWANCE	8,950	4,475	0	4,475	-100%
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	498	448	50	-10%
E041075	FBT EXPENSE	2,500	0	4,512	(4,512)	
E041110	REFRESHMENTS & GOODWILL	20,400	6,600	11,106	(4,506)	68%
E041111	MEAL ENTERTAINMENT	1,500	750	395	355	-47%
E041150	INSURANCES	4,319	4,319	4,319	0	0%
E041160	Subscriptions & Donations	24,600	20,900	24,468	(3,568)	17%
E041161	Printing & Stationery	1,000	498	136	362	-73%
E041165	Advertising	1,000	498	610	(112)	22%
E041180	Chamber Maintenance	3,000	1,500	289	1,211	-81%
E041270	Community Contributions	4,200	2,100	0	2,100	-100%
E041298	Depreciation	914	456	0	456	-100%
E041999	General Admin Allocated	84,144	41,862	32,909	8,953	-21%
	Total Expenditure	203,842	115,364	87,928	27,436	
	Sub-total Members of Council	203,342	115,112	87,928	27,184	
General Administration						
I042040	SUNDRY INCOME	1,200	600	0	(600)	
I042045	REIMBURSEMENTS	1,000	498	919	421	85%
I042046	CONTRIBUTION TO VEHICLES	29,211	14,604	9,682	(4,922)	-34%
I042051	VEHICLE CONTRIBUTION - NOVATED LEASES	0	0	4,760	4,760	
I042297	PROFIT ON SALE OF ASSET	0	0	0	0	
I042390	Traineeship	0	0	2,273	2,273	
I042050	STAFF RENT ADMIN	0	0	0	0	
I042391	REIMBURSEMENTS - INSURANCE	12,000	6,000	12,862	6,862	114%
I042440	PHOTOCOPYING & PRINTING	50	24	(0)	(24)	-100%
	Total Revenue	43,461	21,726	30,495	8,769	
E042010	SALARIES	645,263	322,632	260,101	62,531	-19%
E042015	Admin Long Service Leave	32,164	5,908	3,332	2,576	-44%
E042020	SUPERANNUATION	103,049	51,522	47,227	4,295	-8%
E042030	INSURANCE	24,881	24,881	24,881	0	0%
E042035	STAFF UNIFORMS	3,000	1,500	1,244	256	-17%
E042040	STAFF TRAINING	14,500	3,950	2,026	1,924	-49%
E042041	CONFERENCES	17,500	13,002	12,883	119	-1%
E042042	MEETING EXPENSES	0	0	18	(18)	
E042045	RELOCATION COSTS	5,000	2,502	0	2,502	-100%
E042046	STAFF HOUSING	65,737	34,162	31,448	2,714	-8%
E042047	Depreciation CEO Housing	3,604	1,800	0	1,800	-100%
E042048	Depreciation DCEO Housing	6,008	3,006	0	3,006	-100%
E042049	CEO UTILITIES	3,050	1,524	3,636	(2,112)	139%
E042050	OFFICE MAINTENANCE	11,580	5,790	5,019	771	-13%
E042051	INTEREST ON LOAN 1 (ADMINISTRATION OFFICE)	39,464	20,197	16,428	3,769	-19%
E042055	NOVATED LEASE PAYMENTS	16,611	8,304	5,537	2,767	-33%
E042060	MEMBERSHIPS & SUBSCRIPTIONS	2,000	2,000	1,400	600	-30%
E042070	Printing and Stationery	18,000	9,000	8,386	614	-7%
E042075	FBT EXPENSE	3,000	0	0	0	
E042080	TELEPHONE	10,400	5,202	7,145	(1,943)	37%
E042090	Postage and Freight	3,750	1,878	378	1,500	-80%
E042100	ADVERTISING	5,000	2,502	5,072	(2,570)	103%
E042110	Office Equipment Maintenance	1,000	498	22	476	-96%
E042115	Bad Debts Expense	6,000	3,000	9,869	(6,869)	229%
E042120	Cleaning	10,680	5,340	5,741	(401)	8%
E042130	Computer Maintenance	35,908	30,908	35,506	(4,598)	15%
E042135	IT Support	35,500	17,748	17,343	405	-2%
E042140	Staff Amenities	1,700	852	700	152	-18%

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E042170	CONTRACT EMPLOYMENT	70,000	34,998	11,429	23,569	-67%
E042180	UTILITIES	4,000	1,998	2,566	(568)	28%
E042190	KEY TO KULIN	3,000	1,500	1,649	(149)	10%
E042200	Audit Fees	60,000	60,000	0	60,000	-100%
E042297	LOSS ON SALE OF ASSET	0	0	0	0	
E042298	Office Depreciation	35,000	17,502	0	17,502	-100%
E042999	General Admin Allocated	(1,247,886)	(676,380)	(489,105)	(187,275)	-28%
	Total Expenditure	48,463	19,226	31,880	(12,654)	
	Sub-total General Administration	5,002	(2,500)	1,384	(3,884)	
	TOTAL GOVERNANCE	208,344	112,612	89,312	23,300	
	LAW, ORDER & PUBLIC SAFETY					
	Fire Prevention					
I051100	FIRE CONTRIBUTIONS	1,000	498	0	(498)	-100%
	Total Revenue	1,000	498	0	(498)	
E051040	OFFICE EXPENSES	3,300	1,650	2,018	(368)	22%
E051050	FIRE INSURANCE	25,280	25,280	25,280	0	0%
E051055	Protective Clothing	5,000	2,502	30	2,472	-99%
E051060	Communication Maintenance	1,000	498	0	498	-100%
E051070	SUNDRY FIRE PREVENTION COSTS	1,500	750	746	4	-1%
E051080	FIRE PREVENTION - RANGER	1,500	750	0	750	-100%
E051298	Depreciation	50,000	0	0	0	
E051999	General Admin Allocated	14,144	7,074	5,559	1,515	-21%
	Total Expenditure	101,724	38,504	33,632	4,872	
	Sub-total Fire Protection	100,724	38,006	33,632	4,374	
	Animal Control					
I052410	Contributions	0	0	0	0	
I052400	FINES AND PENALTIES	200	102	0	(102)	-100%
I052430	CAT REGISTRATION FEE INCOME	200	200	140	(60)	
I052420	DOG REGISTRATION FEES	2,000	2,000	758	(1,242)	-62%
	Total Revenue	2,400	2,302	898	(1,404)	
E052010	Dog Control Costs	3,000	1,500	1,064	436	-29%
E052020	CAT CONTROL COSTS	5,000	2,502	2,085	417	-17%
E052040	Pest Control	500	252	0	252	-100%
E052999	General Admin Allocated	5,206	2,604	2,046	558	-21%
	Total Expenditure	13,706	6,858	5,195	1,663	
	Sub-total Animal Control	11,306	4,556	4,297	259	
	Other Law & Order					
I053010	ESL Bush Fires Allocation	32,000	8,000	20,137	12,137	152%
I053030	ESL ADMINISTRATION	4,000	4,000	4,000	0	0%
I053050	SALE OF PROTECTIVE CLOTHING	1,000	498	0	(498)	-100%
	Total Revenue	37,000	12,498	24,137	11,639	
E053010	ESL BUSH FIRE BRIGADES	2,500	1,998	1,799	199	-10%
E053051	EMERGENCY BUILDING MAINTENANCE	19,234	13,015	2,813	10,202	-78%
E053298	Depreciation	12,000	0	0	0	
E053700	Plant Operation Costs	1,000	498	5,936	(5,438)	1092%
E053999	General Admin Allocated	2,357	1,176	927	249	-21%
	Total Expenditure	37,091	16,687	11,475	5,212	
	Sub-total Other Law & Order	91	4,189	(12,662)	16,851	
	TOTAL LAW, ORDER & PUBLIC SAFETY	112,121	46,751	25,267	21,484	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
HEALTH						
Preventative Services						
I074100	OTHER INCOME	0	0	101	101	
I074410	OTHER LICENSES	0	0	344	344	
	Total Revenue	0	0	445	445	
E074040	GROUP/REGIONAL SCHEME	37,000	0	5,880	(5,880)	
E074100	OTHER EXPENDITURE	2,500	1,248	0	1,248	
E074999	General Admin Allocated	3,830	1,914	1,505	409	-21%
	Total Expenditure	43,330	3,162	7,385	(4,223)	
	Sub-total Other Law & Order	43,330	3,162	6,941	4,668	
Mosquito Control						
E075020	Mosquito Control	3,904	1,956	2,736	(780)	40%
E075999	General Admin Allocated	2,345	1,170	922	248	-21%
	Total Expenditure	6,249	3,126	3,658	(532)	
	Sub-total Other Mosquito Control	6,249	3,126	3,658	(532)	
Analytical Expenses						
E076020	ANALYTICAL EXPENSES	1,000	498	360	138	-28%
E076999	General Admin Allocated	2,357	1,176	927	249	-21%
	Total Expenditure	3,357	1,674	1,287	387	
	Sub-total Other Analytical Expenses	3,357	1,674	1,287	387	
Medical Centre						
E077010	COMMUNITY NURSES	1,000	498	0	498	-100%
E077020	MEDICAL CENTRE	60,150	30,084	22,689	7,395	-25%
E077030	AMBULANCE SERVICES	2,500	1,248	0	1,248	-100%
E077298	Depreciation	500	252	0	252	-100%
E077999	General Admin Allocated	5,440	2,718	2,138	580	-21%
	Total Expenditure	69,590	34,800	24,827	9,973	
	Sub-total Medical Centre	69,590	34,800	24,827	9,973	
	TOTAL HEALTH	122,526	42,762	36,712	14,497	
EDUCATION & WELFARE						
Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	2,000	1,855	(145)	-7%
	Total Revenue	2,000	2,000	1,855	(145)	
E080100	Contribution to School	4,047	2,028	3,739	(1,711)	84%
E080110	DONATIONS	1,000	498	0	498	-100%
E080999	General Admin Allocated	2,357	1,176	927	249	-21%
	Total Expenditure	7,404	3,702	4,666	(964)	
	Sub-total Education	5,404	1,702	2,811	(1,109)	
Community Aged Care						
E082999	General Admin Allocated	5,206	2,604	2,046	558	-21%
	Total Expenditure	5,206	2,604	2,046	558	
	Sub-total Community Aged Care	5,206	2,604	2,046	558	
Other Welfare						
E083100	CARE GROUP DONATIONS	4,500	4,500	1,598	2,902	-64%
E083999	General Admin Allocated	11,222	5,610	4,411	1,199	-21%
	Total Expenditure	15,722	10,110	6,009	4,101	
	Sub-total Other Welfare	15,722	10,110	6,009	4,101	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Child Care Services						
I084010	Fees & Charges	182,500	91,248	132,723	41,475	45%
I084020	Family & Childrens Grant	50,000	25,000	65,000	40,000	160%
I084030	TRAINEESHIPS	0	0	766	766	
I084040	FUNDRAISING - GST	5,000	2,502	1,343	(1,159)	-46%
I084041	FUNDRAISING - GST FREE	0	0	40	40	
I084085	OTHER INCOME	1,000	498	230	(268)	-54%
I084086	SUBSIDIES	0	0	1,090	1,090	
Total Revenue		238,500	119,248	201,193	81,945	
E084010	Salaries	190,523	95,262	107,736	(12,474)	13%
E084011	Salaries - Building Maintenance	0	0	1,607	(1,607)	
E084012	SALARIES - GARDENING	2,000	1,002	5,853	(4,851)	484%
E084013	SUPERANNUATION	21,263	10,632	10,172	460	-4%
E084014	CLEANING SALARIES	11,070	5,538	5,224	314	-6%
E084016	Insurance - Workers Comp	4,116	4,116	0	4,116	-100%
E084020	ACCREDITATION	1,500	750	635	115	-15%
E084025	Advert/Printing/Promotion	1,000	498	0	498	-100%
E084030	Computer Exp	3,000	1,500	1,318	182	-12%
E084035	EQUIPMENT UPGRADES	3,000	1,500	518	982	-65%
E084040	ELECTRICITY/GAS/WATER	5,000	2,502	2,218	284	-11%
E084045	Gardening	2,000	1,002	510	492	-49%
E084050	Insurance	2,236	2,236	2,236	0	0%
E084055	Subscriptions	1,000	498	361	137	-28%
E084060	BUILDING LEASE	800	402	0	402	-100%
E084065	Postage & Stationery	1,000	498	1,571	(1,073)	215%
E084070	REPAIRS & MAINTENANCE	4,000	1,998	2,218	(220)	11%
E084075	STAFF EXPENSES	5,140	2,568	753	1,815	-71%
E084080	TELEPHONE	1,000	498	210	288	-58%
E084085	Sundry & Other	1,500	750	121	629	-84%
E084086	FUNDRAISING	1,000	498	873	(375)	75%
E084090	Consumables	3,500	1,752	1,953	(201)	11%
E084095	CLEANING CONSUMABLES	3,000	1,500	1,691	(191)	13%
E084999	General Admin Allocated	24,655	12,330	9,691	2,639	-21%
Total Expenditure		293,303	149,830	157,466	(7,636)	
Sub-total Child Care Services		54,803	30,582	(43,727)	74,309	
TOTAL EDUCATION & WELFARE		81,135	44,998	(32,861)	77,859	
HOUSING						
Housing - Other						
I092110	Rental - GEHA Housing	42,404	21,204	20,735	(469)	-2%
I092150	RENTAL - JOINT VENTURE	67,643	33,822	41,137	7,315	22%
I092391	Reimbursements - General	250	126	1,086	960	762%
Total Revenue		110,297	55,152	62,959	7,807	
E092050	OTHER HOUSING MAINTENANCE	11,762	6,221	43,035	(36,814)	592%
E092060	KULIN RETIREMENT HOMES	20,808	10,410	7,323	3,087	-30%
E092148	GEHA HOUSING - COSTS	42,633	16,290	12,992	3,298	-20%
E092150	JOINT VENTURE HOUSING - COSTS	100,277	51,853	39,423	12,430	-24%
E092160	Depreciation - Joint Venture	0	0	0	0	
E092170	COMMUNITY BANK HOUSE COSTS	10,102	5,620	1,251	4,369	-78%
E092180	Depreciation Community Bank Hs	5,707	2,856	0	2,856	-100%
E092190	Loss on the Sale of Asset	0	0	0	0	
E092298	Depreciation	36,624	0	0	0	
E092999	General Admin Allocated	4,790	2,394	2,046	348	-15%
Total Expenditure		232,703	95,644	106,070	(10,426)	
Sub-total Housing - Other		122,406	40,492	43,112	(2,620)	
TOTAL HOUSING		122,406	40,492	43,112	(2,620)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
COMMUNITY AMENITIES						
Sanitation - Household Refuse						
I101400	CHARGES - REFUSE REMOVAL	78,580	78,580	84,375	5,795	7%
	Total Revenue	78,580	78,580	84,375	5,795	
E101020	DOMESTIC REFUSE COLLECTION	117,168	58,584	53,035	5,549	-9%
E101021	DUDININ REFUSE COLLECTION	5,905	2,952	1,959	993	-34%
E101022	PINGARING REFUSE COLLECTION	5,563	2,784	5,457	(2,673)	96%
E101030	REFUSE SITE MAINTENANCE	39,253	19,716	22,181	(2,465)	13%
E101040	ROEROC	10,000	0	0	0	
E101050	Recycling Depot	0	0	0	0	
E101298	Depreciation	1,476	738	0	738	-100%
E101999	General Admin Allocated	5,206	2,604	2,046	558	-21%
	Total Expenditure	184,571	87,378	84,678	2,700	
	Sub-total Sanitation - Household Refuse	105,991	8,798	303	8,495	
Sanitation - Other						
I102030	Drum Muster Reimbursement	3,000	1,500	327	(1,173)	-78%
I102410	CHARGES - REFUSE REMOVAL	15,444	15,444	16,320	876	6%
I102420	SALE OF BINS	200	102	0	(102)	-100%
	Total Revenue	18,644	17,046	16,647	(399)	
E102020	Commercial Refuse Collection	63,495	31,746	29,720	2,026	-6%
E102030	Drum Muster	2,003	996	732	264	-26%
E102298	Depreciation	1,300	648	0	648	-100%
E102420	PURCHASE OF BINS	200	102	0	102	-100%
E102999	General Admin Allocated	5,206	2,604	2,046	558	-21%
	Total Expenditure	72,204	36,096	32,499	3,597	
	Sub-total Sanitation - Other	53,560	19,050	15,852	3,198	
Sewage						
E103999	General Admin Allocated	0	0	927	(927)	
	Total Expenditure	0	0	927	(927)	
	Sub-total Sewage	0	0	927	(927)	
Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	1,003	498	0	498	-100%
E104999	General Admin Allocated	5,664	2,832	1,300	1,532	-54%
	Total Expenditure	6,667	3,330	1,300	2,030	
	Sub-total Urban Stormwater Drainage	6,667	3,330	1,300	2,030	
Protection of Environment						
E105051	Reinstatement of Gravel Pits	0	0	0	0	
E105999	General Admin Allocated	0	0	927	(927)	
	Total Expenditure	0	0	927	(927)	
	Sub-total Protection of Environment	0	0	927	(927)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Town Planning						
I106110	Planning Approvals	3,000	1,500	147	(1,353)	-90%
	Total Revenue	3,000	1,500	147	(1,353)	
E106020	Town Planning Advice	7,000	3,498	2,440	1,058	-30%
E106030	Town Planning Other	4,150	3,152	2,150	1,002	-32%
E116298		0	0	0	0	
E106999	General Admin Allocated	13,195	6,600	4,260	2,340	-35%
	Total Expenditure	24,345	13,250	8,849	4,401	
	Sub-total Town Planning	21,345	11,750	8,702	3,048	
Other Community Amenities						
I107400	CHARGES - CEMETERY FEES	1,000	498	766	268	54%
	Total Revenue	1,000	498	766	268	
E107031	KULIN CEMETERY	2,208	1,104	3,711	(2,607)	236%
E107032	DUDININ CEMETERY	504	252	0	252	-100%
E107033	Pingaring Cemetery	504	252	0	252	-100%
E107050	PUBLIC CONVENIENCES	28,900	14,586	20,350	(5,764)	40%
E107051	Public Notice Boards	504	252	0	252	-100%
E107052	PUBLIC CONVENIENCES DUDININ	5,374	2,750	1,789	961	-35%
E107053	PUBLIC CONVENIENCES PINGARING	8,532	4,428	4,386	42	-1%
E107060	WAR MEMORIAL	4,309	2,154	922	1,232	-57%
E107298	Depreciation	17,500	0	0	0	
E107999	General Admin Allocated	11,222	5,610	4,411	1,199	-21%
	Total Expenditure	79,557	31,388	35,568	(4,180)	
	Sub-total Other Community Amenities	78,557	30,890	34,802	(3,912)	
	TOTAL COMMUNITY AMMENITIES	266,120	73,818	62,812	11,006	
RECREATION & CULTURE						
Sports Facilities - Various						
I113334	GRANTS - SPORTING PROJECTS	30,000	0	0	0	
	Total Revenue	30,000	0	0		
E110298	Depreciation	71,772	0	0	0	
E113331	BOWLING GREENS	640	640	276	364	-57%
E113332	OVAL	55,568	27,780	19,454	8,326	-30%
E113333	GOLF TENNIS PAVILION	12,521	7,010	5,024	1,986	-28%
E113334	Golf Course	13,520	6,762	12,433	(5,671)	84%
E113701	Plant Operation Costs	8,000	4,002	941	3,061	-76%
E110999	General Admin Allocated	7,326	3,666	2,880	786	-21%
	Total Expenditure	169,347	49,860	41,008	8,066	
	Sub-total Sports Facilities - Various	139,347	49,860	41,008	8,066	
Public Halls						
I111022	RENTAL FROM MEMORIAL HALL	1,800	900	1,964	1,064	118%
	Total Revenue	1,800	900	1,964	1,064	
E111021	MEMORIAL HALL	8,156	4,458	4,072	386	-9%
E111031	PINGARING HALL	6,239	3,340	611	2,729	-82%
E111032	DUDININ HALL	7,030	3,962	736	3,226	-81%
E111033	JITARNING HALL	356	356	802	(446)	125%
E111298	Depreciation	59,874	0	0	0	
E111999	General Admin Allocated	7,326	3,666	2,880	786	-21%
	Total Expenditure	88,981	15,782	9,100	6,682	
	Sub-total Public Halls	87,181	14,882	7,136	7,746	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Swimming Pools						
I112405	Pool Admission - Adults	8,100	3,240	2,410	(830)	-26%
I112410	Pool Admission - Children	6,250	2,500	2,048	(452)	-18%
I112450	Pool Slide Income	18,000	7,200	6,320	(880)	-12%
I112480	SEASON PASS	10,000	4,000	9,853	5,853	146%
I112491	REIMBURSEMENTS	0	0	0	0	
I112600	EVENTS	417	166	0	(166)	-100%
I112620	SUNDRY INCOME	0	0	0	0	
I112510	STAFF RENT	5,200	2,598	2,770	172	7%
Total Revenue		47,967	19,704	23,400	3,696	
E112021	Salaries	99,973	47,388	42,009	5,379	-11%
E112022	Superannuation	0	0	4,969	(4,969)	
E112023	CHEMICALS	5,091	3,588	2,739	849	-24%
E112024	ELECTRICITY	37,500	22,000	14,546	7,454	-34%
E112025	WATER	13,975	7,800	4,930	2,870	-37%
E112026	MAINTENANCE	28,429	17,270	26,875	(9,605)	56%
E112027	INSURANCE	16,300	16,300	16,300	(0)	0%
E112028	OTHER MINOR EXPENDITURE	3,764	3,606	1,001	2,605	-72%
E112029	STAFF HOUSING	8,146	4,404	2,085	2,319	-53%
E112030	TELEPHONE	1,800	900	699	201	-22%
E112298	Depreciation	89,664	0	0	0	
E112600	EVENTS	1,350	900	0	900	-100%
E112999	General Admin Allocated	12,675	6,336	4,982	1,354	-21%
Total Expenditure		318,667	130,492	121,133	9,359	
Sub-total Swimming Pools		270,700	110,788	97,733	13,055	
Freebairn Recreation Centre						
I113100	Memberships - Adult	11,052	0	2,836	2,836	
I113110	Memberships - Children	500	0	455	455	
I113120	Memberships - Social	1,652	0	109	109	
I113130	MEMBERSHIPS - SHORT TERM	0	0	109	109	
I113150	EVENTS	1,548	774	413	(361)	-47%
I113300	Hire - Indoor Courts	504	252	556	304	121%
I113320	Hire - Kitchen	3,504	1,752	2,701	949	54%
I113330	DONATIONS FOR FREEBAIRN REC CE NTRE	0	0	0	0	
I113335	Community Contributions	12,000	6,000	0	(6,000)	-100%
I113380	Hire - Golf/Tennis Pavilion	480	240	136	(104)	-43%
I113390	Hire - Function Rooms	996	498	627	129	26%
I113395	Catering Income	0	0	0	0	
I113410	SUNDRY DONATIONS	5,000	5,000	3,637	(1,363)	-27%
I113500	BAR SALES	129,996	64,998	63,087	(1,911)	-3%
I113505	Canteen Sales	3,000	1,500	1,788	288	19%
Total Revenue		170,232	81,014	76,455	(4,559)	
E113060	Advertising and Promotion	1,000	498	0	498	-100%
E113100	BANK CHARGES	500	252	832	(580)	230%
E113104	CATERING COSTS	0	0	171	(171)	
E113120	Cleaning Supplies	5,000	3,748	2,208	1,540	-41%
E113130	IT MAINTENANCE	4,000	1,998	2,198	(200)	10%
E113137	Dam Expenses	0	0	0	0	
E113140	Depreciation- Freebairn Centre	4,265	0	0	0	
E113180	ELECTRICITY	15,000	7,500	7,221	279	-4%
E113190	FREIGHT - NON-BAR	100	48	5	43	-89%
E113210	GAS SUPPLIES	1,700	852	328	524	-62%
E113218	Minor Equipment	500	252	0	252	-100%
E113220	INSURANCE	23,407	23,407	25,553	(2,146)	9%
E113240	LICENCING COSTS	1,710	852	1,976	(1,124)	132%
E113243	Kitchen Consumables	800	402	732	(330)	82%
E113250	Printing, Stationery and Post	1,000	498	1,425	(927)	186%
E113260	Pool Costs	200	102	350	(248)	243%
E113270	REPAIRS AND MAINTENANCE	41,308	29,150	24,893	4,257	-15%
E113272	Security Costs	450	228	191	37	-16%
E113280	Superannuation	16,666	8,334	8,557	(223)	3%

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E113285	STAFF TRAINING	1,850	924	786	138	-15%
E113290	TELEPHONE	1,700	852	1,013	(161)	19%
E113295	UNIFORMS	800	402	0	402	-100%
E113298	Depreciation	155,281	0	0	0	
E113300	Wages - Centre Manager	96,294	48,150	19,492	28,658	-60%
E113310	WAGES - BAR STAFF CASUALS	0	0	21,988	(21,988)	
E113315	EVENTS	2,000	1,002	454	548	-55%
E113320	WAGES - CLEANER	60,078	30,042	15,256	14,786	-49%
E113330	OTHER COSTS	400	198	0	198	-100%
E113335	KIDSPORT	0	0	0	0	
E113350	WORKERS COMPENSATION	3,121	3,121	3,121	0	0%
E113410	Sundry Equipment Purchases	500	0	0	0	
E113499	INTERNAL BAR PURCHASES	2,000	1,002	0	1,002	-100%
E113500	Bar Purchases	52,000	25,998	36,254	(10,256)	39%
E113501	Ice and Sundry Supplies	200	100	45	55	-55%
E113502	FREIGHT ON BAR PURCHASES	2,400	1,200	1,087	113	-9%
E113505	Canteen Purchases	500	252	42	210	-83%
E113510	Bar Glassware	500	252	0	252	-100%
E113540	STOCK WRITTEN OFF	400	198	0	198	-100%
E113999	General Admin Allocated	11,509	5,754	4,524	1,230	-21%
Total Expenditure		509,139	197,568	180,704	16,864	
Sub-total Freebairn Recreation Centre		338,907	116,554	104,249	12,305	
Television Re-broadcasting						
I114310	Television Charges	0	0	0	0	
Total Revenue		0	0	0	0	
E114280	EQUIPMENT MAINTENANCE	0	0	45	(45)	
E114290	CONT TO VARLEY RADIO	1,400	1,400	157	1,243	-89%
E114999	General Admin Allocated	3,256	1,626	1,280	346	-21%
Total Expenditure		4,656	3,026	1,482	1,544	
Sub-total Television Re-broadcasting		4,656	3,026	1,482	1,544	
Other Culture						
E116100	KULIN MUSEUM	661	459	433	26	-6%
E116300	Railway Station Maintenance	1,500	750	0	750	-100%
E116999	General Admin Allocated	2,357	1,176	927	249	-21%
Total Expenditure		4,518	2,385	1,360	1,025	
Sub-total Other Culture		4,518	2,385	1,360	1,025	
Other Sport & Recreation						
I117100	Funding for Skate Park	100,000	0	100,000	100,000	
Total Revenue		100,000	0	100,000	100,000	
E117029	OFFICE GARDENS	26,801	13,398	10,912	2,486	-19%
E117030	PUBLIC PARKS GDNS & RESERVES	95,620	48,027	75,803	(27,776)	58%
E117031	RESERVES - OTHER	18,036	9,018	7,815	1,203	-13%
E117050	STORM WATER REUSE SCHEME	0	0	0	0	
E117052	DUDININ SPORTSGROUND	2,000	1,002	90	912	-91%
E117054	Dudinin Tennis Club	2,783	2,783	4,613	(1,830)	66%
E117056	OTHER SPORTING CLUBS	33,000	33,000	8,015	24,985	-76%
E117058	SKATE PARK & PLAYGROUND	0	0	33	(33)	
E117298	Depreciation	25,000	0	0	0	
E117520	Pingaring Golf Club	4,253	2,753	1,788	965	-35%
E117999	GENERAL ADMIN ALLOCATED	15,864	7,932	6,236	1,696	-21%
Total Expenditure		223,357	117,913	115,304	2,609	
Sub-total Other Sport & Recreation		123,357	117,913	15,304	102,609	
TOTAL RECREATION & CULTURE		968,666	415,408	268,271	146,350	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
TRANSPORT						
Roadworks						
I121500	REGIONAL ROAD GROUP	365,000	140,000	237,527	97,527	70%
I121260	HSVPP	330,000	330,000	0	(330,000)	-100%
I121530	WSFN FUNDING	2,260,000	1,130,000	778,254	(351,746)	-31%
I121520	ROADS TO RECOVERY	534,904	267,452	150,000	(117,452)	-44%
I121750	BLACK SPOT	340,000	240,000	99,615	(140,385)	-58%
Total Revenue		3,829,904	2,107,452	1,265,396	(842,056)	
E121298	Depreciation	1,890,000	0	0	0	
E121602	Traffic Signs	7,000	3,498	0	3,498	-100%
Total Expenditure		1,897,000	3,498	0	3,498	
Sub-total Roadworks		(1,932,904)	(2,103,954)	(1,265,396)	(838,558)	
Road Maintenance						
I122360	Government Grants	205,000	205,000	229,474	24,474	12%
I122500	Miscellaneous Income	1,000	498	0	(498)	-100%
Total Revenue		206,000	205,498	229,474	23,976	
E122010	ROAD MAINTENANCE	430,204	215,100	452,038	(236,938)	110%
E122022	FLOOD DAMAGE - NORMAL	0	0	37,072	(37,072)	
E122121	KULIN DEPOT	60,165	32,590	42,707	(10,117)	31%
E122122	HOLT ROCK DEPOT	3,928	2,174	3,499	(1,325)	61%
E122140	Footpath Maintenance	2,500	1,248	2,400	(1,152)	92%
E122150	STREET LIGHTING	24,414	12,210	10,399	1,811	-15%
E122160	Street Cleaning	0	0	2,752	(2,752)	
E122161	DUDININ CLEANING	5,010	2,508	3,546	(1,038)	41%
E122180	Street Trees	8,076	4,044	0	4,044	-100%
E122190	Streetscape Maintenance	59,985	32,929	47,233	(14,304)	43%
E122200	Roman Road System	7,800	7,800	8,384	(584)	7%
E122298	Depreciation	18,204	9,102	0	9,102	-100%
E122999	General Admin Allocated	544,850	272,424	228,871	43,553	-16%
Total Expenditure		1,165,136	592,129	838,901	(246,772)	
Sub-total Road Maintenance		959,136	386,631	609,427	(222,796)	
Road Plant Purchases						
I123297	Profit on Sale of Asset	88,376	0	0	0	
I123299	PROCEEDS ON SALE OF ASSET	0	220,455	220,455	0	0%
Total Revenue		88,376	0	0	0	
E123297	LOSS ON SALE OF ASSET	88,924	0	0	0	
E123999	General Admin Allocated	15,212	7,608	5,979	1,629	-21%
Total Expenditure		104,136	7,608	5,979	1,629	
Sub-total Road Plant Purchases		15,760	7,608	5,979	1,629	
Wheatbelt Secondary Freight Network						
I125000	WSFN PROGRAM ADMINISTRATION INCOME	0	0	0	0	
I125200	WSFN PROJECT MANAGEMENT INCOME	197,180	98,592	110,457	11,865	12%
Total Revenue		197,180	98,592	110,457		
E125010	PROGRAM ADMINISTRATION SALARIES EXPENSES	21,840	10,920	10,620	300	-3%
E125015	PROGRAM ADMINISTRATION EXPENSES	0	0	4,174	(4,174)	
E125030	WSFN HOUSING EXPENSES	8,840	4,422	5,402	(980)	22%
E125050	WSFN SALARIES	135,476	67,740	60,924	6,816	
E125055	WSFN SUPERANNUATION	13,548	6,774	6,231	543	
E125165	WSFN ADMINISTRATION & TRAVEL EXPENSES	0	0	4,292	(4,292)	
E125060	WSFN VEHICLE EXPENSES	18,000	9,000	961	8,039	
Total Expenditure		197,704	98,856	92,603	6,253	
Sub-total WSFN		197,704	98,856	(17,854)	6,253	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Aerodomes						
E126280	Airstrip Maintenance	2,500	1,254	95	1,159	-92%
E126298	Depreciation	8,000	4,002	0	4,002	-100%
E126999	General Admin Allocated	2,357	1,176	927	249	-21%
	Total Expenditure	12,857	6,432	1,021	5,411	
	Sub-total Aerodomes	12,857	6,432	1,021	5,411	
	TOTAL TRANSPORT	(945,151)	(1,703,283)	(666,824)	(1,054,314)	
ECOMONIC SERVICES						
Camp Kulin						
I130210	DONATIONS CAMPS	0	0	0	0	
I132409	HOSTEL CHARGES	0	0	0	0	
I130400	MERCHANDISE SALES	0	0	7	7	
	Total Income	0	0	7	0	
E130100	FACILITATORS WAGES	24,000	24,000	23,969	32	0%
E130110	FACILITATORS SUPERANNUATION	0	0	639	(639)	
E130999	GENERAL ADMINISTRATION ALLOCATED	0	0	7,357	(7,357)	
E132040	KULIN HOSTEL	20,120	11,743	13,652	(1,909)	16%
	Total Expenditure	44,120	35,743	45,648	(7,996)	
	Sub-total Camp Kulin	44,120	35,743	45,641		
Rural Services						
E131040	Noxious Weeds/Pest Plants	9,196	4,602	1,105	3,497	-76%
E131999	General Admin Allocated	2,357	1,176	927	249	-21%
	Total Expenditure	11,553	5,778	2,031	3,747	
	Sub-total Rural Services	11,553	5,778	2,031	3,747	
Tourism & Area Promotion						
I132100	Grants	1,000	498	0	(498)	-100%
I132409	HOSTEL CHARGES	0	0	4,508	4,508	
I132410	Caravan Park Charges	30,000	15,000	24,868	9,868	66%
I132430	SALE OF HISTORY BOOKS - KULIN	0	0	23	23	
I132450	SALE OF THH SOUVENIRS	5,000	2,502	813	(1,689)	-68%
	Total Revenue	36,000	18,000	30,211	8,201	
E132030	CARAVAN PARK	46,490	23,459	24,856	(1,397)	6%
E132050	INFORMATION BAY	200	102	93	9	-9%
E132100	Tourism & Area Promotion	27,500	14,750	18,578	(3,828)	26%
E132111	Herbarium Costs	0	0	112	(112)	
E132298	Depreciation	35,000	0	0	0	
E132999	General Admin Allocated	42,205	21,102	16,589	4,513	-21%
	Total Expenditure	151,395	59,413	60,228	(815)	
	Sub-total Toursim & Area Promotion	115,395	41,413	30,017	7,386	
Building Control						
I133410	BUILDING PERMITS	4,000	1,998	1,249	(749)	-38%
I133420	BCITF LEVY COLLECTION	2,000	1,002	42	(960)	-96%
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	498	148	(350)	-70%
	Total Revenue	7,000	3,498	1,439	(2,059)	
E133010	Group Building Scheme	7,500	3,750	3,873	(123)	3%
E133420	BCITF levy payment	2,000	1,002	0	1,002	-100%
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	498	0	498	-100%
E133999	General Admin Allocated	3,918	1,962	1,540	422	-22%
	Total Expenditure	14,418	7,212	5,413	1,799	
	Sub-total Building Control	7,418	3,714	3,974	(260)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Kulin Resource Centre						
I134060	Organisations Membership	0	0	0	0	
I134070	Photocopying	4,500	2,250	8,426	6,176	274%
I134080	BINDING, STAPLING & FOLDING	0	0	132	132	
I134090	FAXING, SCANNING & EMAILING	500	252	66	(186)	-74%
I134100	Computer Usage	500	252	86	(167)	-66%
I134120	Desktop Publishing	0	0	111	111	
I134130	KULIN UPDATE	7,000	3,498	5,704	2,206	63%
I134140	Laminating	500	252	566	314	125%
I134150	Equipment Hire	500	252	0	(252)	-100%
I134160	CONSUMABLE SALES	500	252	321	69	27%
I134165	SOUVENIRS	0	0	0	0	
I134170	BUILDING HIRE	800	402	2,786	2,384	593%
I134180	PUBLIC TRAINING/COURSES	10,000	4,998	17,338	12,340	247%
I134185	EVENT INCOME & SPONSORSHIP	0	0	4,636	4,636	
I134190	Commissions	8,640	4,320	4,320	0	0%
I134200	GRANTS - OTHER	0	0	0	0	
I134215	KODAK SCANNING & PHOTOSHOP	0	0	18	18	
I134220	OTHER INCOME	2,000	1,002	6,108	5,106	510%
I134225		0	0	9,719	9,719	
I134300	Reimbursements	0	0	0	0	
I134500	GRANTS - CRC OPERATIONAL	100,000	50,000	78,983	28,983	58%
I134510	EVENT & TICKETING INCOME	5,000	2,502	368	(2,134)	-85%
Total Revenue		140,440	70,232	139,688	71,590	
E134010	Wages	118,534	59,268	30,417	28,851	-49%
E134020	Superannuation	11,853	5,928	3,214	2,714	-46%
E134030	INSURANCE	13,187	13,187	13,187	0	0%
E134040	UNIFORMS	800	800	0	800	-100%
E134050	STAFF TRAINING	4,800	2,400	657	1,743	-73%
E134060	TELEPHONE	1,500	750	653	97	-13%
E134065	WATER	1,200	600	502	98	-16%
E134070	ELECTRICITY	6,000	3,000	3,314	(314)	10%
E134080	Printing & Stationery	15,000	7,500	13,110	(5,610)	75%
E134100	Advertising and Promotion	1,500	750	940	(190)	25%
E134110	IT MAINTENANCE & SUPPORT	3,600	1,800	5,052	(3,252)	181%
E134115	Cleaning	0	0	0	0	
E134120	CENTRE MAINTENANCE	3,000	1,500	3,401	(1,901)	127%
E134130	COURSES & EVENTS	10,000	4,998	28,260	(23,262)	465%
E134140	Library Freight	500	252	532	(280)	111%
E134135	EVENTS	0	0	0	0	
E134150	LIBRARY COSTS	14,000	7,002	4,862	2,140	-31%
E134190	KEY TO KULIN	300	150	0	150	-100%
E134200	GRANT FUNDING EXPENDITURE	2,000	1,002	1,000	2	0%
E134298	Depreciation	65,000	0	0	0	
E134300	SUNDRY EXPENSES	0	0	1,872	(1,872)	
E134999	General Admin Allocated	15,808	7,902	6,244	1,658	-21%
Total Expenditure		288,582	118,789	117,215	1,574	
Sub-total Kulin Resource Centre		148,142	48,557	(22,473)	73,163	
Other Economic Services						
I136010	SALE OF STANDPIPE WATER	60,000	30,000	6,142	(23,858)	-80%
I136030	GRANTS	300,000	150,000	172,688	22,688	15%
I136115	Community Cropping Program	1,000	498	0	(498)	
Total Revenue		361,000	180,498	178,830	(1,170)	
E136040	WATER SUPPLY (STANDPIPES)	60,000	30,000	14,346	15,654	-52%
E136047	Town Water Supply Maintenance	0	0	91	(91)	
E136050	FARM WATER SUPPLIES & MAINTENANCE	17,000	8,502	7,760	742	
E136105	Pingaring Community Centre	4,000	1,998	0	1,998	-100%
E136115	COMMUNITY CROPPING PROGRAM	1,000	498	0	498	-100%
E136298	DEPRECIATION	2,500	1,248	0	1,248	-100%
E136999	General Admin Allocated	2,357	1,176	927	249	-21%

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Total Expenditure		86,857	43,422	23,125	20,297	
Sub-total Other Economic Services		(274,143)	(137,076)	(155,706)	19,128	
Kulin Bush Races						
I138010	BUSH RACES INCOME	0	0	0	0	
I138020	OTHER RACES INCOME	0	0	15,345	15,345	
Total Revenue		0	0	15,345	15,345	
E132110	BUSH RACES CONTRIBUTION	0	0	0	0	
E138010	BUSH RACES EXPENDITURE	0	0	0	0	
E138015	BLAZING SWAN EXPENDITURE	0	0	13,979	(13,979)	
E138020	INSURANCE & LICENSING.	0	0	23	(23)	
E138040	BUSH RACES CONTRIBUTION	0	0	15,973	(15,973)	
E138999	General Admin Allocated	17,381	8,688	6,831	1,857	-21%
Total Expenditure		17,381	8,688	36,807	(28,119)	
Sub-total Kulin Bush Races		17,381	8,688	21,462	(12,774)	
Fuel Facility						
I139010	SALES - PUBLIC	500,000	250,002	396,686	146,684	59%
Total Revenue		500,000	250,002	396,686	146,684	
E139010	FUEL PURCHASES	453,200	226,602	363,532	(136,930)	60%
E139030	FUEL ACCOUNT SALES	1,500	750	755	(5)	1%
E139040	IT MAINTENANCE	3,500	1,752	1,368	384	-22%
E139045	BANK CHARGES	5,000	2,502	2,232	270	-11%
E139050	MAINTENANCE & REPAIRS	7,719	4,235	5,071	(836)	20%
E139298	DEPRECIATION	0	0	0	0	
E139999	GENERAL ADMIN ALLOCATED	19,140	9,570	7,523	2,047	-21%
Total Expenditure		490,059	245,411	380,482	(135,071)	
Sub-total Fuel Facility		(9,941)	(4,591)	(16,205)	11,614	
TOTAL ECONOMIC SERVICES		59,925	2,226	(91,257)	102,003	
OTHER PROPERTY & SERVICES						
Private Works						
I141410	Private Works	50,000	25,002	116,470	91,468	366%
Total Revenue		50,000	25,002	116,470	91,468	
E141010	PRIVATE WORKS	20,749	10,368	76,911	(66,543)	642%
E141025	MAIN ROADS WORKS	0	0	35,395	(35,395)	
E141999	General Admin Allocated	12,208	6,102	4,799	1,303	-21%
Total Expenditure		32,957	16,470	117,104	(100,634)	
Sub-total Private Works		(17,043)	(8,532)	634	(9,166)	
Community Bus						
I142100	Hire of Bus & Trailer	6,000	3,000	7,211	4,211	140%
I142200	Contributions - Bus Purchase	0	0	0	0	
Total Revenue		6,000	3,000	7,211	4,211	
E142020	Community Bus Shed	56	56	143	(87)	156%
E142105	LICENSING & INSURANCE	350	0	0	0	
E142298	Depreciation	4,000	1,998	0	1,998	-100%
E142700	Plant Operation Costs	6,000	3,000	3,392	(392)	13%
Total Expenditure		10,406	5,054	3,536	1,519	
Sub-total Community Bus		4,406	2,054	(3,675)	5,729	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Public Works Overheads						
I143100	STAFF HOUSING RENTAL	24,830	10,660	5,320	(5,340)	-50%
I143390	REIMBURSEMENTS	10,000	4,998	2,431	(2,567)	-51%
	Total Revenue	34,830	15,658	7,751	(7,907)	
E143010	ENGINEERS SALARY	157,799	78,900	58,473	20,427	-26%
E143025	WORKERS COMPENSATION INSURANCE	39,088	39,088	39,088	0	0%
E143030	OFFICE EXPENSES	5,600	2,802	6,720	(3,918)	140%
E143040	Superannuation	166,047	83,022	74,930	8,092	-10%
E143050	Sick & Holiday Pay	129,787	64,896	59,520	5,376	-8%
E143060	Insurance on Works	24,203	24,203	24,203	0	0%
E143070	Long Service leave	0	0	20,761	(20,761)	
E143075	FBT EXPENSE	3,000	0	0	0	
E143090	Award Allowances	86,990	43,494	26,765	16,729	-38%
E143120	PROTECTIVE CLOTHING	9,357	4,805	7,533	(2,728)	57%
E143125	STAFF HOUSING	125,585	65,914	50,149	15,765	-24%
E143130	Removal Expenses	2,669	1,332	0	1,332	-100%
E143140	Seminar Expenses	15,000	7,500	9,061	(1,561)	21%
E143150	HEALTH & SAFETY PROGRAM	10,000	4,998	6,506	(1,508)	30%
E143152	CONSULTING	30,000	15,000	0	15,000	-100%
E143290	ALLOCATED TO WORKS & SERVICES	(962,647)	(516,469)	(428,846)	(87,623)	-17%
E143298	Depreciation	13,281	6,642	0	6,642	-100%
E143999	General Admin Allocated	179,072	89,538	63,029	26,509	-30%
	Total Expenditure	34,831	15,665	17,892	(2,227)	
	Sub-total Public Works Overheads	1	7	10,141	(10,134)	
Plant Operation						
I144300	WATER REIMBURSEMENT	0	0	697	697	
I144390	INSURANCE CLAIMS	0	0	15,762	15,762	
I144100	DIESEL REBATE	25,000	12,498	18,108	5,610	45%
	Total Revenue	25,000	12,498	34,567	22,069	
E144000	Plant Repair Wages	161,858	80,928	60,275	20,653	-26%
E144005	Tyres & Tubes	45,000	22,500	6,052	16,448	-73%
E144010	Parts & Repairs	146,389	73,194	98,015	(24,821)	34%
E144015	INSURANCE & LICENCE	82,567	82,567	75,154	7,413	-9%
E144020	Fuel & Oil	368,099	184,050	160,283	23,767	-13%
E144030	BLADES & TYNES	12,000	6,000	0	6,000	-100%
E144050	WATER USAGE	0	0	1,085	(1,085)	
E144060	Expendable Tools	2,400	1,200	0	1,200	-100%
E144061	TELEPHONE	2,400	1,200	646	554	-46%
E144070	OFFICE EXPENSES	5,000	2,502	0	2,502	-100%
E144180	Other Minor Expenditure	2,400	1,200	0	1,200	-100%
E144190	M.V. INSURANCE CLAIMS	0	0	1,000	(1,000)	
E144290	ALLOCATED TO WORKS & SERVICES	(905,550)	(492,336)	(334,692)	(157,645)	-32%
E144700	PLANT OPERATION COSTS	40,000	19,998	18,308	1,690	-8%
E144999	General Admin Allocated	37,437	18,720	0	18,720	-100%
	Total Expenditure	0	1,723	86,126	(84,403)	
	Sub-total Plant Operation	(25,000)	(10,775)	51,559	(62,334)	
Salaries & Wages						
I146390	Workers Compensation	5,000	2,502	74	(2,428)	-97%
	Total Revenue	5,000	2,502	74	(2,428)	
E146010	Gross Total For Year	2,700,000	1,350,000	1,367,937	(17,937)	1%
E146020	Workers Compensation	0	0	0	0	
E146200	Salaries & Wages Allocated	(2,700,000)	(1,350,006)	(1,367,937)	17,931	1%
	Total Expenditure	0	(6)	0	(6)	
	Sub-total Salaries & Wages	(5,000)	(2,508)	(74)	(2,434)	
Unclassified						

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
I147360	SALE OF PARTS/SCRAP	500	252	0	(252)	-100%
	Total Revenue	500	252	0	(252)	
	Total Expenditure	0	0	0	0	
	Sub-total Unclassified	(500)	(252)	0	(252)	
	Public Works Depreciation					
E144298	Depreciation	361,254	180,630	0	180,630	-100%
E148298	Gross Depreciation	0	0	0	0	
E148299	LESS DEPRECIATION ALLOCATED	(361,254)	(180,636)	(163,651)	(16,986)	-9%
	Total Expenditure	0	(6)	(163,651)	163,645	
	Sub-total Public Works Depreciation	0	(6)	(163,651)	163,645	
	TOTAL OTHER PROPERTY & SERVICES	(43,136)	(20,012)	(105,065)	85,053	
	GRAND TOTAL	(3,537,198)	(3,865,116)	(3,272,829)	(593,941)	



Shire of Kulin
MONTHLY FINANCIAL REPORT
For the period ended 31 January 2022
Presented to Ordinary Council Meeting

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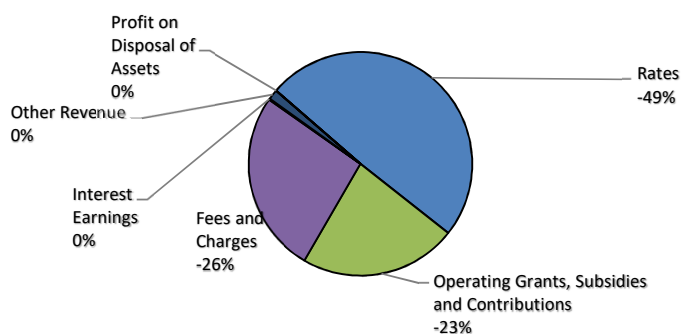
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LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

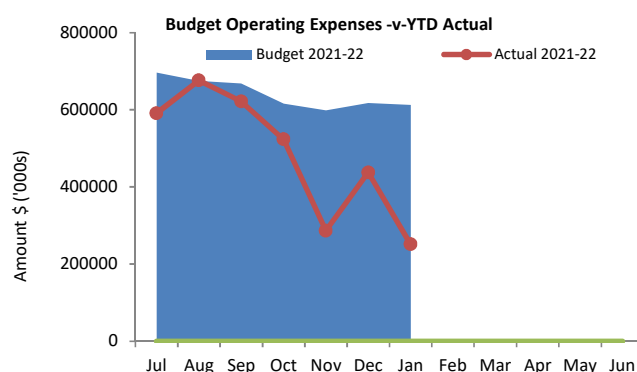
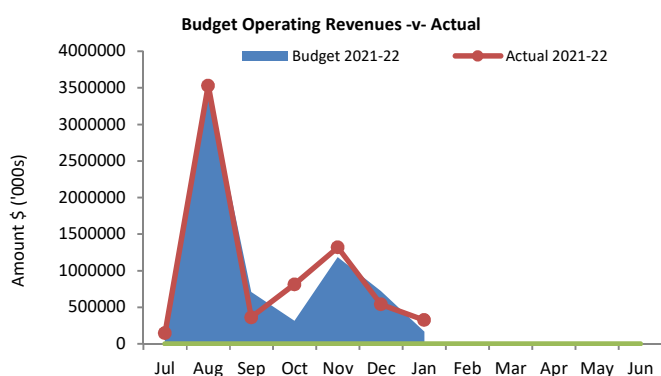
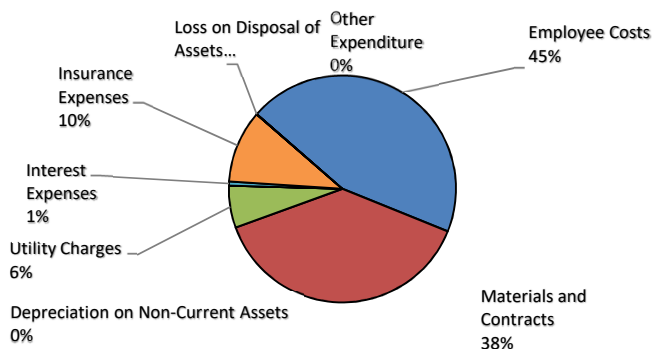
Shire of Kulin
SUMMARY INFORMATION - GRAPHS
For the period ended 31 January 2022

OPERATING ACTIVITIES

OPERATING REVENUE

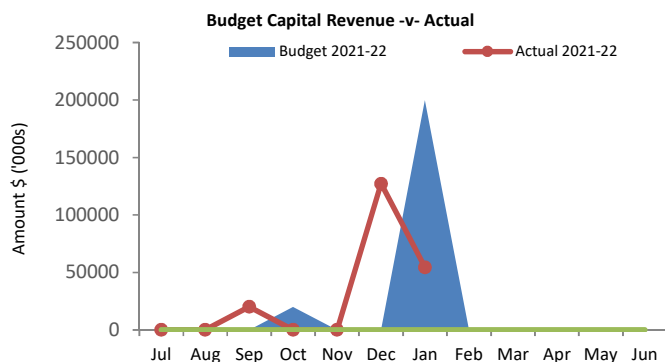


OPERATING EXPENSES

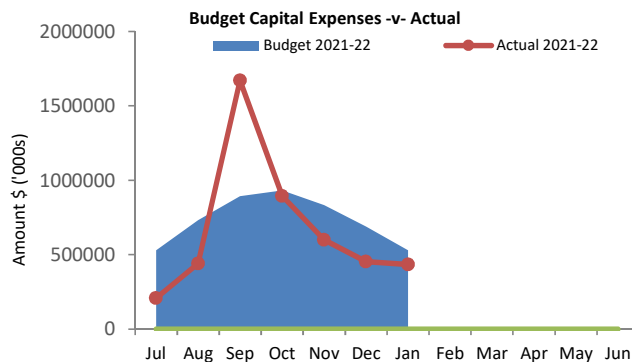


INVESTING ACTIVITIES

CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 31 January 2022

	Ref Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	
Opening Funding Surplus(Deficit)	1(a)	1,667,682	1,667,682	1,745,790	78,108	4%	
Operating Revenues							
General Purpose Funding		977,242	490,359	575,371	85,012	15%	▲
General Purpose Funding - Rates	2	2,076,205	2,076,205	2,085,122	8,917	0%	
Governance		43,961	25,641	33,212	7,571	23%	
Law, Order and Public Safety		40,400	23,481	37,155	13,674	37%	▲
Health		0	0	445	445	100%	
Education and Welfare		240,500	161,956	207,919	45,963	22%	▲
Housing		110,297	64,344	72,889	8,545	12%	
Community Amenities		101,224	98,224	102,273	4,049	4%	
Recreation and Culture		219,999	123,423	143,128	19,705	14%	▲
Transport		491,556	320,605	229,474	(91,131)	0%	
Economic Services		744,440	600,935	648,596	47,661	7%	
Other Property and Services		121,330	69,316	171,354	102,037	60%	▲
Total (Excluding Rates)		5,167,154	4,054,489	4,306,937	252,447		
Operating Expense							
General Purpose Funding		(107,884)	(52,605)	(42,150)	(10,455)	(25%)	▼
Governance		(252,305)	(158,288)	(137,815)	(20,473)	(15%)	▼
Law, Order and Public Safety		(152,521)	(66,794)	(54,773)	(12,021)	(22%)	▼
Health		(122,526)	(46,139)	(47,249)	1,110	2%	
Education and Welfare		(321,635)	(192,145)	(193,384)	1,239	1%	
Housing		(232,703)	(122,385)	(120,702)	(1,683)	(1%)	
Community Amenities		(367,344)	(199,908)	(173,266)	(26,642)	(15%)	▼
Recreation and Culture		(1,318,665)	(589,013)	(521,253)	(67,760)	(13%)	▼
Transport		(3,376,833)	(708,092)	(895,053)	186,961	21%	▲
Economic Services		(1,104,365)	(604,443)	(748,531)	144,088	19%	▲
Other Property and Services		(78,194)	(45,384)	(38,913)	(6,471)	(17%)	
Total		(7,434,975)	(2,785,196)	(2,973,089)	187,893		
Funding Balance Adjustment							
Add back Depreciation	3(c)	2,973,728	0	0	0		
Adjust (Profit)/Loss on Asset Disposal	3(b)	548	0	0	0		
Total Adjustments		2,974,276	0	0	440,340		
Investing Activities							
Proceeds from Capital Grants	5	5,883,701	2,468,207	2,012,498	(455,709)	(23%)	▼
Proceeds from disposal of assets	3(b)	324,000	259,000	300,000	41,000	14%	▲
Payments for property, plant and equipment and infrastructure	3(a)	(8,718,086)	(4,090,064)	(4,086,301)	(3,763)	0%	
		(2,510,385)	(1,362,857)	(1,773,803)			
Financing Activities							
Transfer from reserves	4	560,000	280,000	200,000	80,000	0%	
Repayment of debentures	6	(93,302)	(46,651)	(46,297)	(354)	0%	
Transfer to reserves	4	(279,400)	(139,700)	(3,178)	(136,522)	0%	
		187,298	93,649	150,525	(56,876)		
Closing Funding Surplus(Deficit)	1(a)	51,050	1,667,768	1,456,360			

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 31 January 2022

	2021	2022
	\$	\$
CURRENT ASSETS		
Cash at Bank	2,337,706	1,995,226
Cash at Bank (Reserves & Restricted Funds)	2,124,061	1,927,239
Trade and other receivables	320,478	872,684
Contract Assets	157,173	57,172
Sundry Debtors - Rates	48,759	109,232
Inventories	60,710	38,153
TOTAL CURRENT ASSETS	5,048,888	4,999,705
CURRENT LIABILITIES		
Contract Liabilities	(250,000)	(949,502)
Sundry Creditors	(434,423)	(107,187)
Accruals	(30,895)	(15,832)
Employee Provisions (Current)	(448,646)	(448,646)
ATO Liabilities	(15,073)	(94,937)
Borrowings (Current)	(93,302)	(47,005)
TOTAL CURRENT LIABILITIES	(1,272,338)	(1,663,109)
TOTAL NET CURRENT ASSETS	3,776,549	3,336,597
NON-CURRENT ASSETS		
Land & Buildings	20,763,320	21,493,845
Construction other than Buildings	603,833	605,009
Plant & Equipment	3,023,513	3,382,085
Furniture & Equipment	209,728	219,777
Motor Vehicles	1,299,567	1,543,762
Infrastructure	108,222,878	110,664,661
Shares - Kulin (Bendigo) Bank	5,000	5,000
Units Held - Local Government House Trust	73,807	73,807
TOTAL NON-CURRENT ASSETS	134,201,647	137,987,948
NON CURRENT LIABILITIES		
Borrowings (Non-Current)	(979,881)	(979,881)
Employee Provisions (Non-Current)	(56,853)	(56,853)
TOTAL NON-CURRENT LIABILITIES	(1,036,735)	(1,036,735)
TOTAL NET CURRENT ASSETS	136,941,462	140,287,810
Asset Revaluation - Infrastructure	80,027,800	80,027,800
Asset Revaluation - Property, Plant & Equipment	1,851,617	1,851,617
Asset Revaluation - Land & Buildings	11,639,170	11,639,170
Accumulated Reserves	2,124,061	1,927,239
Accumulated Surplus	41,298,814	44,841,983
TOTAL EQUITY	136,941,462	140,287,810

- 0

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 2022

Note 1(a) - Net Current Assets Composition

	Budget Last Year Closing 30-Jun-21	Actual Last Year Closing 30-Jun-21	Year to Date 31-Jan-22
Current Assets			
Cash and Cash Equivalents	4,010,595	4,461,768	3,922,465
Accounts Receivable - Rates	69,220	38,738	84,712
Accounts Receivable - Sundry	271,384	329,951	895,736
Inventories	59,377	60,710	38,153
Other	3,007	157,173	57,172
Less: Current Liabilities			
Contract Liabilities	0	(250,000)	(949,502)
Sundry Creditors	(372,755)	(433,875)	(105,720)
Payroll Accruals	(86,562)	(30,895)	(15,832)
Provision for Annual Leave	(169,883)	(185,833)	(185,833)
Provision for Long Service Leave (Current)	(217,364)	(262,812)	(262,812)
ATO Liability	(17,828)	(15,073)	(94,937)
Borrowings (Current)	(90,511)	(93,302)	(47,005)
Adjustments to Current Assets			
Less: Reserves (Restricted Cash)	(1,871,837)	(2,124,061)	(1,927,239)
Add: Borrowings (Current)	90,511	93,302	47,005
Closing funding surplus/(deficit)	1,677,353	1,745,790	1,456,362

Current And Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Note 1(b) - Banking Information

	General Ledger Balance 31-Jan-22	Bank Statement Balance 31-Jan-22
Cash at Bank - Unrestricted		
Municipal Funds	205,248	220,939
Freebairn Recreation Centre	89,147	90,337
Investments	1,696,911	1,696,911
Till Float	3,420	3,420
Petty Cash	500	500
	1,995,226	2,012,107
Cash at Bank - Restricted		
Reserve Funds	1,927,239	1,927,239
	1,927,239	1,927,239

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 2022

Note 2 - Rating information

Rate Type	Rate in \$	Number of properties	Rateable Value	Budgeted Rate Revenue	Actual Rate Revenue
General Rate					
Gross Rental Value					
Residential	0.10657	137	1,220,492	130,068	199,598
Industrial	0.10657	13	116,376	12,402	-
Commercial	0.10657	28	447,448	47,685	-
Rural	0.10657	11	88,608	9,443	-
Unimproved Value					
Rural	0.00961	342	200,408,000	1,925,921	1,930,779
Mining	0.00961	1	56,767	546	546
Sub-total		532	202,337,691	2,126,065	2,130,922
Minimum Payment					
Gross Rental Value					
Residential	466.08	8	3,955	3,729	11,186
Industrial	466.08	5	9,736	2,330	-
Commercial	466.08	4	8,600	1,864	-
Rural	466.08	7	12,795	3,263	-
Unimproved Value					
Rural	466.08	14	439,800	6,525	19,109
Mining	466.08	26	255,008	12,118	-
Sub-total		64	729,894	29,829	30,295
		596	203,067,585	2,155,894	2,161,217
Discount				(93,000)	(89,638)
Concessions/Write-offs				(11,100)	(10,324)
Total raised from general rates				2,051,794	2,061,255
Ex-Gratia Rates				24,412	24,412
Total Rates				2,076,206	2,085,667

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 2020/21 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 January 2022

Note 3 - Asset information

Note 3(a) - Asset Acquisitions

Description	YTD		YTD Actual	Category	Renewal/ Replace	New Asset
	Budget	Budget				
Photocopier	15,200	15,200	10,049	F&E	Y	
Public Office Space	100,000	-	-	F&E	Y	
Main Street CCTV	50,000	-	-	OC		Y
KCCC Flooring	15,000	-	-	F&E	Y	
Housing Construction	400,000	-	987	L&B	Y	
6 Bowey Way Housing Upgrade	112,687	-	860	L&B	Y	
Cemetery Entrance Upgrade & Toilets	30,761	-	1,176	OC		Y
Aquatic Centre Infr & Equip Improvements	100,000	-	22,665	L&B	Y	
Freebairn Rec Centre Surface Replacement	420,000	138,600	164,059	L&B	Y	
Freebairn Rec Centre Equip Improvements	60,000	-	-	P&E		Y
Tennis Lighting	45,000	-	-	L&B	Y	
Town Play Ground Equipment	5,000	-	-	L&B	Y	
Freightliner Truck	255,000	-	-	P&E	Y	
Triaxle Water Tanker	100,000	100,000	346,222	P&E	Y	
Loader	313,000	313,000	312,350	P&E	Y	
Dual Cab	65,000	-	-	P&E		Y
Forklift	26,500	-	-	P&E		Y
Utility	45,000	-	-	P&E		Y
Toyota Prado (CEO)	55,000	55,000	170,319	MV	Y	
Toyota Prado (WM)	59,786	-	-	MV	Y	
Isuzu 3T Tipper	73,876	73,876	73,876	MV	Y	
4x4 Utility	50,000	-	-	MV		Y
RRG Road Construction	573,604	334,602	433,715	Inf	Y	
R2R Road Construction	544,631	317,701	243,228	Inf	Y	
BS Road Construction	687,047	400,777	209,442	Inf	Y	
WSFN Road Construction	2,421,425	1,412,498	913,451	Inf	Y	
HSVPP Road Construction	425,593	-	220,227	Inf	Y	
Own Resource Road Construction	465,116	271,318	222,015	Inf	Y	
Varley Airstrip	108,431	-	-	Inf	Y	
Footpath Construction	107,491	107,491	96,594	Inf		Y
Generator	20,000	-	-			Y
All Ages Activity Precinct	809,040	550,000	564,620	OC		Y
Jilakin Rock Toilet	25,000	-	-			Y
Short Stay Accommodation Headworks	100,000	-	-	Inf		Y
Caravan Park Disabled Ablutions	33,898	-	-	L&B	Y	
Water Infrastructure	-	-	80,446	L&B	Y	
	8,718,086	4,090,064	4,086,301			

Note 3(b) - Disposal of Assets

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds on Sale	Profit/Loss on Sale	Net Book Value	Proceeds on Sale	Profit/Loss on Sale
PE170 - Kawasaki Wheel Loader	136,500	105,000	31,500	-	-	-
PE167 - 2014 Isuzu GIGA CXZ 455	36,000	85,000	(49,000)	-	-	-
MV144 - Fuso Dual Cab Utility	4,312	20,000	(15,688)	-	-	-
MV170 - 2018 Holden Colorado	21,797	20,000	1,797	-	-	-
PE111 - Forklift	4,312	8,000	(3,688)	-	-	-
PMV186 - Toyota Prado (WM)	58,051	49,000	9,051	-	-	-
MV167 - Holden Colorado Wagon	18,164	22,000	(3,836)	-	-	-
PE143 - Isuzu NPR Single Axle Truck	45,411	15,000	30,411	-	-	-
	324,547	324,000	547	-	-	-

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 2022

Note 4 - Cash Backed Reserves

Reserve	Budget				Actual			
	Opening Balance	Transfer to	Transfer from	Closing Balance	Opening Balance	Transfer to	Transfer from	Closing Balance
Leave	389,173	1,164	-	390,337	389,173	582	-	389,755
Plant	351,162	1,650	200,000	152,812	351,162	822	- 200,000	151,984
Building	335,000	1,000	200,000	136,000	335,000	501	-	335,501
Admin Equipment	29,364	88	-	29,452	29,364	44	-	29,408
Natural Disaster	143,385	430	20,000	123,815	143,385	214	-	143,599
Joint Venture Housing	76,492	230	-	76,722	76,492	114	-	76,606
FRC Surface & Equipment	182,854	548	140,000	43,402	182,854	273	-	183,127
Medical Services	115,834	344	-	116,178	115,834	173	-	116,007
Fuel Facility	82,393	282	-	82,675	82,393	123	-	82,516
Sportsperson Scholarship	13,723	42	-	13,765	13,723	21	-	13,743
Freebairn Rec Centre	207,861	622	-	208,483	207,861	311	-	208,171
Short Stay Accommodation	-	273,000	-	273,000	-	-	-	-
	1,927,239	279,400	560,000	1,646,639	1,927,239	3,178	- 200,000	1,730,418

Reserve Details	Reserve Details	Anticipated Use Date	Informal Min.	Informal Max.
Leave	To fund employee long service and annual leave entitlements	-	-	As req
Plant	To fund the purchase of major plant. On average plant replacement cost approx. \$450k annually, on years where we spend less than this the difference is banked in to reserve. In years where we spend more we draw from the reserve.	-	350,000	-
Building	To fund the development of future housing	-	-	-
Admin Equipment	To fund the replacement of administration equipment.	-	50,000	100,000
Natural Disaster	To fund the LG contribution as specified through the WANDRRA guidelines and other natural disaster recovery expenditure.	-	100,000	-
Joint Venture Housing	A maintenance reserve to fund the long term maintenance of each Joint Venture Housing arrangement.	-	-	-
FRC Surface & Equipment	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary.	-	-	-
Medical Services	To fund the recruitment and provision of medical services in the future. Difference between the budgeted and actual expenditure is	-	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 the development of local sportspersons.	-	-	15,000
Freebairn Rec Centre	To fund maintenance and replacement of land and building assets at the FRC	-	100,000	-
Short Stay Accommodation	To fund the construction of short stay accommodation	30/06/2022	-	250,000

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 2022

Note 5 - Operating Grants

Grant Source	Purpose	Budget	YTD Budget	YTD Actual
Grants Commission	Federal financial assistance grants	950,000	475,000	555,704
Fire & Emergency Services	Emergency Services Levy Operating Grant	32,000	16,000	32,257
KCCC Sustainability Grant	Childcare Sustainability Grant	50,000	25,000	65,000
Main Roads	State Direct Grant (Untied Road Funding)	205,000	205,000	229,474
Department of Primary Industries & Regional Development	Community Resource Centre Funding	100,000	75,000	78,992
		1,337,000	796,000	961,427

Capital Grants

Grant Source	Purpose	Budget	YTD Budget	YTD Actual
Main Roads	Regional Road Group Road Construction	365,000	140,000	240,104
Local Roads & Community Infrastructure Program	Federal Government Stimulus	1,544,591	401,151	280,806
Lighting Grant	Tennis Club & Grant	30,000	-	-
AAAP	Cultivating Kulin	100,000	100,000	100,000
HVSPP	Heavy Vehicle Road Construction	330,000	-	-
WSFN	WSFN Road Construction	2,260,000	1,130,000	963,155
Department of Infrastructure	Roads to Recovery Road Construction	534,904	267,452	150,000
RADS	Varley Airstrip	79,206	39,604	-
Main Roads	Black Spot Road Construction	340,000	240,000	105,744
Department of Water	Community Water Supply	300,000	150,000	172,688
		5,883,701	2,468,207	2,012,497

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 2022

Note 6 - Borrowings

	Budget				Actual			
	Principal 01/07/2021	Principal Repayments	Principal 30/06/2022	Interest Repayments	Principal 01/07/2021	Principal Repayments	Principal 30/06/2022	Interest Repayments
Loan 1 Administration Building	1,164,231	93,302	1,070,929	42,895	1,164,231	46,297	1,117,934	16,428
	1,164,231	93,302	1,070,929	42,895	1,164,231	46,297	1,117,934	16,428

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 2022

Note 7 - 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 2021-22 year is \$10,000 and 10.00%.

Revenue from operating activities	Var \$	Var %	Explanation
			An unbudgeted increase in our financial assistance grants was received with our August quarterly payment. Total increase is \$160,000 for the year which equates to an \$80k variance at 31 December.
General purpose funding - other	85,012	15%	Below 10% & \$10,000 threshold
General purpose funding - rates	8,917	0%	Below \$10,000 threshold
Governance	7,571	23%	
			Recoup of overspend of 20/21 ESL Operating Grant for BFB, increase in operating grant \$4k per quarter & reimbursement from overspend from 20/21 ESL grant.
Law, order and public safety	13,674	37%	
Health	445	100%	Below \$10,000 threshold
			Childcare centre fees received in the first two periods (\$30k) are higher than what was budgeted. Some of this increase relates to payments for June 2021 fees received in July. Sustainability Grant instalment \$15,000 higher than budgeted for.
Education and welfare	45,963	22%	
Housing	8,545	12%	Below \$10,000 threshold
Community amenities	4,049	4%	Below 10% & \$10,000 threshold
			Pool income up \$14k on budget. As the weather cools this will decrease however expect this to be a permanent variance of around \$10k at year end. FRC income up \$4k, largely due to bowls carnival income for Jan which would typically be very quiet. Still some work to be completed on sales margin by FRC Manager which could see some improvements in income overall.
Recreation and culture	19,705	14%	
Transport	(91,131)	0%	Below \$10,000 threshold
Economic services	47,661	7%	Below 10% threshold
			Private works income higher than what was budgeted for (\$95k), cost of providing private works also higher than budgeted.
Other property and services	102,037	60%	
Expenditure from operating activities	Var \$	Var %	Explanation
			General administration expenses (Governance) are lower than what was budgeted for. This has resulted in a lower allocation of activity based costs to each account through the sub-programmes.
General purpose funding	(10,455)	-25%	
Governance	(20,473)	-15%	Sitting fees, travelling fees, Presidential & Dep Presidential allowance to be paid for 6 months prior in February (19k)
Law, order and public safety	(12,021)	-22%	Timing issue, building maintenance expenditure not as high
Health	1,110	2%	Below 10% & \$10,000 threshold
Education and welfare	1,239	1%	Below 10% & \$10,000 threshold
Housing	(1,683)	-1%	Below 10% & \$10,000 threshold
Community amenities	(26,642)	-15%	Below 10% & \$10,000 threshold
Recreation and culture	(67,760)	-13%	Below 10% threshold
			Road maintenance works higher than budgeted (240k), flood damage works higher than budgeted (\$35k) timing as winter grading currently taking place.
Transport	186,961	21%	
			Fuel purchases higher than budgeted (\$151k) in line with higher sales. Payments to KBR and Lucchesi's following blazing swan not budgeted for (\$30k)
Economic services	144,088	19%	
Other property and services	(6,471)	-17%	Below \$10,000 threshold
Investing activities	Var \$	Var %	Explanation
			Income is being recognised based on the completion of work. This is largely a timing difference as budget prepared with the expectation of this income being received evenly over the course of the year. The timing of the work being completed is not linear.
Proceeds from non-operating grants, subsidies and contributions	(455,709)	-23%	
Proceeds from disposal of assets	41,000	14%	Below 10% threshold
Payments for property, plant and equipment and infrastructure	(3,763)	0%	Below 10% threshold
Financing activities	Var \$	Var %	Explanation
Transfer from reserves	80,000	0%	Timing differences, reserve transfer will be finalised in June
Repayment of debentures	(354)	0%	Below 10% & \$10,000 threshold
Transfer to reserves	(136,522)	0%	Timing differences, reserve transfer will be finalised in June

Shire of Kulin
STATEMENT OF OPERATING
 (Statutory Reporting Program)
 For the period ended 31 January 2022

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GENERAL PURPOSE FUNDING						
Rates						
I030001	General Rate - GRV	199,598	199,598	199,598	(0)	0%
I030101	General Rate - UV	1,926,466	1,926,466	1,926,466	0	0%
I030105	Interim Rates - GRV/UV	0	0	4,312	4,312	
I030131	Minimum Rates- GRV	11,186	11,186	11,186	(0)	0%
I030133	Minimum Rates - UV	18,643	18,643	19,109	466	3%
I030140	Interest on Instalments	742	434	1,012	578	133%
I030141	PENALTY INTEREST	3,500	2,044	2,787	743	36%
I030142	Admin Charge for Instalments	500	294	581	287	98%
I030150	EX GRATIA RATES	24,412	24,412	24,412	0	0%
I030160	Information & Search Fees	1,600	931	1,363	432	46%
I030170	LEGAL FEES RECOVERED	4,000	2,331	8,798	6,467	277%
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	3,794	1,305	(2,489)	-66%
Total Revenue		2,197,147	2,190,133	2,200,929	10,796	0.49%
E030100	Discount Allowed on Rates	93,000	93,000	89,638	3,362	-4%
E030110	RATES WRITTEN OFF	11,100	11,100	10,324	776	-7%
E030130	TITLE SEARCHES	660	385	0	385	-100%
E030140	Valuation Expenses	16,500	0	393	(393)	
E030150	Printing & Stationery	1,200	0	709	(709)	
E030999	General Admin Allocated	46,284	26,999	20,474	6,525	-24%
Total Expenditure		168,744	131,484	121,538	9,946	
Sub-total Rates		(2,028,403)	(2,058,649)	(2,079,391)	20,742	
General Purpose Grants						
I031100	Grants Commission	950,000	475,000	555,704	80,704	17%
I031102	LRCIP GRANT	1,544,591	401,151	280,806	(120,345)	-30%
Total Revenue		2,494,591	876,151	836,510	(39,641)	-5%
E031999	General Admin Allocated	0	0	0	0	
Total Expenditure		0	0	0	0	
Sub-total General Purpose Grants		(2,494,591)	(876,151)	(836,510)	(39,641)	
General Financing						
I032100	Interest on Municipal	4,000	2,331	644	(1,687)	-72%
I032110	INTEREST ON PLANT RESERVE	1,650	825	822	(3)	0%
I032120	Interest on LSL & AL Reserve	1,164	582	582	(0)	0%
I032130	INTEREST ON BUILDING RESERVE	1,000	500	501	1	0%
I032140	Interest on Admin Equip Reserv	88	44	44	(0)	0%
I032150	Interest on Freebairn Recreation Centre Reserve	622	311	311	(0)	0%
I032160	Interest on Joint Venture Reserve	230	115	114	(1)	-1%
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEM	548	274	273	(1)	0%
I032180	INTEREST ON NATURAL DISASTER RESERVE	430	215	214	(1)	0%
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	42	21	21	(0)	-2%
I032198	INTEREST ON FUEL FACILITY RESERVE	282	141	123	(18)	-13%
I032197	INTEREST ON MEDICAL SERVICES RESERVE	344	172	173	1	1%
Total Revenue		10,400	5,531	3,822	(1,692)	
E032100	BANK CHARGES	3,300	1,925	3,053	(1,128)	59%
E032150	INTEREST	1,500	875	516	359	-41%
E032999	General Admin Allocated	38,440	22,421	17,004	5,417	-24%
Total Expenditure		43,240	25,221	20,573	4,648	
Sub-total General Financing		32,840	19,690	16,751	2,956	
TOTAL GENERAL PURPOSE FUNDING		(4,490,154)	(2,915,110)	(2,899,150)	(15,944)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GOVERNANCE						
Members of Council						
I041050	REBATES RECEIVED	500	294	0	(294)	-100%
	Total Revenue	500	294	0	(294)	
E041020	MEMBERS TRAVELLING	4,800	2,400	0	2,400	-100%
E041030	CONFERENCE EXPENSES	15,500	15,500	13,416	2,084	-13%
E041050	SITTING FEES	26,015	13,008	0	13,008	-100%
E041060	PRESIDENTIAL ALLOWANCE	8,950	4,475	0	4,475	-100%
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	581	448	133	-23%
E041075	FBT EXPENSE	2,500	0	6,768	(6,768)	
E041110	REFRESHMENTS & GOODWILL	20,400	14,900	19,403	(4,503)	30%
E041111	MEAL ENTERTAINMENT	1,500	875	594	281	-32%
E041150	INSURANCES	4,319	4,319	4,319	0	0%
E041160	Subscriptions & Donations	24,600	20,900	24,468	(3,568)	17%
E041161	Printing & Stationery	1,000	581	136	445	-77%
E041165	Advertising	1,000	581	610	(29)	5%
E041180	Chamber Maintenance	3,000	1,750	289	1,461	-84%
E041270	Community Contributions	4,200	2,450	0	2,450	-100%
E041298	Depreciation	914	532	0	532	-100%
E041999	General Admin Allocated	84,144	48,839	37,037	11,802	-24%
	Total Expenditure	203,842	131,691	107,488	24,203	
	Sub-total Members of Council	203,342	131,397	107,488	23,909	
General Administration						
I042040	SUNDRY INCOME	1,200	700	455	(245)	
I042045	REIMBURSEMENTS	1,000	581	919	338	58%
I042046	CONTRIBUTION TO VEHICLES	29,211	17,038	11,211	(5,827)	-34%
I042051	VEHICLE CONTRIBUTION - NOVATED LEASES	0	0	5,492	5,492	
I042297	PROFIT ON SALE OF ASSET	0	0	0	0	
I042390	Traineeship	0	0	2,273	2,273	
I042050	STAFF RENT ADMIN	0	0	0	0	
I042391	REIMBURSEMENTS - INSURANCE	12,000	7,000	12,862	5,862	84%
I042440	PHOTOCOPYING & PRINTING	50	28	0	(28)	-100%
	Total Revenue	43,461	25,347	33,212	7,865	
E042010	SALARIES	645,263	376,404	299,483	76,921	-20%
E042015	Admin Long Service Leave	32,164	11,816	3,332	8,484	-72%
E042020	SUPERANNUATION	103,049	60,109	54,406	5,703	-9%
E042030	INSURANCE	24,881	24,881	24,881	0	0%
E042035	STAFF UNIFORMS	3,000	1,750	1,254	496	-28%
E042040	STAFF TRAINING	14,500	3,950	2,026	1,924	-49%
E042041	CONFERENCES	17,500	13,294	12,916	378	-3%
E042042	MEETING EXPENSES	0	0	18	(18)	
E042045	RELOCATION COSTS	5,000	2,919	0	2,919	-100%
E042046	STAFF HOUSING	65,737	39,422	35,783	3,639	-9%
E042047	Depreciation CEO Housing	3,604	2,100	0	2,100	-100%
E042048	Depreciation DCEO Housing	6,008	3,507	0	3,507	-100%
E042049	CEO UTILITIES	3,050	1,778	4,097	(2,319)	130%
E042050	OFFICE MAINTENANCE	11,580	6,755	6,273	482	-7%
E042051	INTEREST ON LOAN 1 (ADMINISTRATION OFFICE)	39,464	20,197	16,428	3,769	-19%
E042055	NOVATED LEASE PAYMENTS	16,611	9,688	6,921	2,767	-29%
E042060	MEMBERSHIPS & SUBSCRIPTIONS	2,000	2,000	1,440	560	-28%
E042070	Printing and Stationery	18,000	10,500	9,071	1,429	-14%
E042075	FBT EXPENSE	3,000	0	0	0	
E042080	TELEPHONE	10,400	6,069	7,925	(1,856)	31%
E042090	Postage and Freight	3,750	2,191	378	1,813	-83%
E042100	ADVERTISING	5,000	2,919	5,142	(2,223)	76%
E042110	Office Equipment Maintenance	1,000	581	22	559	-96%
E042115	Bad Debts Expense	6,000	3,500	10,119	(6,619)	189%
E042120	Cleaning	10,680	6,230	6,001	229	-4%
E042130	Computer Maintenance	35,908	33,408	35,506	(2,098)	6%
E042135	IT Support	35,500	20,706	20,582	124	-1%
E042140	Staff Amenities	1,700	994	821	173	-17%

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E042170	CONTRACT EMPLOYMENT	70,000	40,831	11,429	29,402	-72%
E042180	UTILITIES	4,000	2,331	2,829	(498)	21%
E042190	KEY TO KULIN	3,000	1,750	1,869	(119)	7%
E042200	Audit Fees	60,000	60,000	0	60,000	-100%
E042297	LOSS ON SALE OF ASSET	0	0	0	0	
E042298	Office Depreciation	35,000	20,419	0	20,419	-100%
E042999	General Admin Allocated	(1,247,886)	(766,402)	(550,626)	(215,776)	-28%
	Total Expenditure	48,463	26,597	30,327	(3,730)	
	Sub-total General Administration	5,002	1,250	(2,885)	4,135	
	TOTAL GOVERNANCE	208,344	132,647	104,603	28,044	
	LAW, ORDER & PUBLIC SAFETY					
	Fire Prevention					
I051100	FIRE CONTRIBUTIONS	1,000	581	0	(581)	-100%
	Total Revenue	1,000	581	0	(581)	
E051040	OFFICE EXPENSES	3,300	1,925	3,403	(1,478)	77%
E051050	FIRE INSURANCE	25,280	25,280	25,280	0	0%
E051055	Protective Clothing	5,000	2,919	1,415	1,504	-52%
E051060	Communication Maintenance	1,000	581	0	581	-100%
E051070	SUNDRY FIRE PREVENTION COSTS	1,500	875	746	129	-15%
E051080	FIRE PREVENTION - RANGER	1,500	875	0	875	-100%
E051298	Depreciation	50,000	0	0	0	
E051999	General Admin Allocated	14,144	8,253	6,256	1,997	-24%
	Total Expenditure	101,724	40,708	37,100	3,608	
	Sub-total Fire Protection	100,724	40,127	37,100	3,027	
	Animal Control					
I052410	Contributions	0	0	0	0	
I052400	FINES AND PENALTIES	200	119	0	(119)	-100%
I052430	CAT REGISTRATION FEE INCOME	200	200	140	(60)	
I052420	DOG REGISTRATION FEES	2,000	2,000	758	(1,242)	-62%
	Total Revenue	2,400	2,319	898	(1,421)	
E052010	Dog Control Costs	3,000	1,750	1,234	516	-29%
E052020	CAT CONTROL COSTS	5,000	2,919	2,425	494	-17%
E052040	Pest Control	500	294	0	294	-100%
E052999	General Admin Allocated	5,206	3,038	2,303	735	-24%
	Total Expenditure	13,706	8,001	5,962	2,039	
	Sub-total Animal Control	11,306	5,682	5,064	618	
	Other Law & Order					
I053010	ESL Bush Fires Allocation	32,000	16,000	32,257	16,257	102%
I053030	ESL ADMINISTRATION	4,000	4,000	4,000	0	0%
I053050	SALE OF PROTECTIVE CLOTHING	1,000	581	0	(581)	-100%
	Total Revenue	37,000	20,581	36,257	15,676	
E053010	ESL BUSH FIRE BRIGADES	2,500	2,081	1,919	162	-8%
E053051	EMERGENCY BUILDING MAINTENANCE	19,234	14,051	2,813	11,238	-80%
E053298	Depreciation	12,000	0	0	0	
E053700	Plant Operation Costs	1,000	581	5,936	(5,355)	922%
E053999	General Admin Allocated	2,357	1,372	1,043	329	-24%
	Total Expenditure	37,091	18,085	11,711	6,374	
	Sub-total Other Law & Order	91	(2,496)	(24,546)	22,050	
	TOTAL LAW, ORDER & PUBLIC SAFETY	112,121	43,313	17,618	25,695	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
HEALTH						
Preventative Services						
I074100	OTHER INCOME	0	0	101	101	
I074410	OTHER LICENSES	0	0	344	344	
	Total Revenue	0	0	445	445	
E074040	GROUP/REGIONAL SCHEME	37,000	0	14,357	(14,357)	
E074100	OTHER EXPENDITURE	2,500	1,456	0	1,456	
E074999	General Admin Allocated	3,830	2,233	1,694	539	-24%
	Total Expenditure	43,330	3,689	16,051	(12,362)	
	Sub-total Other Law & Order	43,330	3,689	15,607	12,807	
Mosquito Control						
E075020	Mosquito Control	3,904	2,282	2,736	(454)	20%
E075999	General Admin Allocated	2,345	1,365	1,037	328	-24%
	Total Expenditure	6,249	3,647	3,773	(126)	
	Sub-total Other Mosquito Control	6,249	3,647	3,773	(126)	
Analytical Expenses						
E076020	ANALYTICAL EXPENSES	1,000	581	360	221	-38%
E076999	General Admin Allocated	2,357	1,372	1,043	329	-24%
	Total Expenditure	3,357	1,953	1,403	550	
	Sub-total Other Analytical Expenses	3,357	1,953	1,403	550	
Medical Centre						
E077010	COMMUNITY NURSES	1,000	581	0	581	-100%
E077020	MEDICAL CENTRE	60,150	31,348	23,616	7,732	-25%
E077030	AMBULANCE SERVICES	2,500	1,456	0	1,456	-100%
E077298	Depreciation	500	294	0	294	-100%
E077999	General Admin Allocated	5,440	3,171	2,406	765	-24%
	Total Expenditure	69,590	36,850	26,022	10,828	
	Sub-total Medical Centre	69,590	36,850	26,022	10,828	
	TOTAL HEALTH	122,526	46,139	46,805	24,059	
EDUCATION & WELFARE						
Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	2,000	1,855	(145)	-7%
	Total Revenue	2,000	2,000	1,855	(145)	
E080100	Contribution to School	4,047	2,366	4,353	(1,987)	84%
E080110	DONATIONS	1,000	581	0	581	-100%
E080999	General Admin Allocated	2,357	1,372	1,043	329	-24%
	Total Expenditure	7,404	4,319	5,395	(1,076)	
	Sub-total Education	5,404	2,319	3,540	(1,221)	
Community Aged Care						
E082999	General Admin Allocated	5,206	3,038	2,303	735	-24%
	Total Expenditure	5,206	3,038	2,303	735	
	Sub-total Community Aged Care	5,206	3,038	2,303	735	
Other Welfare						
E083100	CARE GROUP DONATIONS	4,500	4,500	1,641	2,859	-64%
E083999	General Admin Allocated	11,222	6,545	4,964	1,581	-24%
	Total Expenditure	15,722	11,045	6,605	4,440	
	Sub-total Other Welfare	15,722	11,045	6,605	4,440	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Child Care Services						
I084010	Fees & Charges	182,500	106,456	137,594	31,138	29%
I084020	Family & Childrens Grant	50,000	50,000	65,000	15,000	30%
I084030	TRAINEESHIPS	0	0	766	766	
I084040	FUNDRAISING - GST	5,000	2,919	1,343	(1,576)	-54%
I084041	FUNDRAISING - GST FREE	0	0	40	40	
I084085	OTHER INCOME	1,000	581	230	(351)	-60%
I084086	SUBSIDIES	0	0	1,090	1,090	
Total Revenue		238,500	159,956	206,064	46,108	
E084010	Salaries	190,523	111,139	123,606	(12,467)	11%
E084011	Salaries - Building Maintenance	0	0	1,607	(1,607)	
E084012	SALARIES - GARDENING	2,000	1,169	6,600	(5,431)	465%
E084013	SUPERANNUATION	21,263	12,404	11,739	665	-5%
E084014	CLEANING SALARIES	11,070	6,461	5,563	898	-14%
E084016	Insurance - Workers Comp	4,116	4,116	0	4,116	-100%
E084020	ACCREDITATION	1,500	875	635	240	-27%
E084025	Advert/Printing/Promotion	1,000	581	360	221	-38%
E084030	Computer Exp	3,000	1,750	1,318	432	-25%
E084035	EQUIPMENT UPGRADES	3,000	1,750	625	1,125	-64%
E084040	ELECTRICITY/GAS/WATER	5,000	2,919	3,123	(204)	7%
E084045	Gardening	2,000	1,169	612	557	-48%
E084050	Insurance	2,236	2,236	2,236	0	0%
E084055	Subscriptions	1,000	581	361	220	-38%
E084060	BUILDING LEASE	800	469	0	469	-100%
E084065	Postage & Stationery	1,000	581	1,571	(990)	170%
E084070	REPAIRS & MAINTENANCE	4,000	2,331	2,582	(251)	11%
E084075	STAFF EXPENSES	5,140	2,996	753	2,243	-75%
E084080	TELEPHONE	1,000	581	245	336	-58%
E084085	Sundry & Other	1,500	875	121	754	-86%
E084086	FUNDRAISING	1,000	581	873	(292)	50%
E084090	Consumables	3,500	2,044	1,953	91	-4%
E084095	CLEANING CONSUMABLES	3,000	1,750	1,691	59	-3%
E084999	General Admin Allocated	24,655	14,385	10,906	3,479	-24%
Total Expenditure		293,303	173,743	179,080	(5,337)	
Sub-total Child Care Services		54,803	13,787	(26,984)	40,771	
TOTAL EDUCATION & WELFARE		81,135	30,189	(14,536)	44,725	
HOUSING						
Housing - Other						
I092110	Rental - GEHA Housing	42,404	24,738	23,695	(1,043)	-4%
I092150	RENTAL - JOINT VENTURE	67,643	39,459	48,107	8,648	22%
I092391	Reimbursements - General	250	147	1,086	939	639%
Total Revenue		110,297	64,344	72,889	8,545	
E092050	OTHER HOUSING MAINTENANCE	11,762	7,144	44,152	(37,008)	518%
E092060	KULIN RETIREMENT HOMES	20,808	12,145	8,013	4,132	-34%
E092148	GEHA HOUSING - COSTS	42,633	30,681	22,377	8,304	-27%
E092150	JOINT VENTURE HOUSING - COSTS	100,277	59,923	42,606	17,317	-29%
E092160	Depreciation - Joint Venture	0	0	0	0	
E092170	COMMUNITY BANK HOUSE COSTS	10,102	6,367	1,251	5,116	-80%
E092180	Depreciation Community Bank Hs	5,707	3,332	0	3,332	-100%
E092190	Loss on the Sale of Asset	0	0	0	0	
E092298	Depreciation	36,624	0	0	0	
E092999	General Admin Allocated	4,790	2,793	2,303	490	-18%
Total Expenditure		232,703	122,385	120,702	1,683	
Sub-total Housing - Other		122,406	58,041	47,814	10,227	
TOTAL HOUSING		122,406	58,041	47,814	10,227	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
COMMUNITY AMENITIES						
Sanitation - Household Refuse						
I101400	CHARGES - REFUSE REMOVAL	78,580	78,580	84,581	6,001	8%
	Total Revenue	78,580	78,580	84,581	6,001	
E101020	DOMESTIC REFUSE COLLECTION	117,168	68,348	54,295	14,053	-21%
E101021	DUDININ REFUSE COLLECTION	5,905	3,444	2,277	1,167	-34%
E101022	PINGARING REFUSE COLLECTION	5,563	3,248	5,457	(2,209)	68%
E101030	REFUSE SITE MAINTENANCE	39,253	22,972	23,517	(545)	2%
E101040	ROEROC	10,000	0	0	0	
E101050	Recycling Depot	0	0	0	0	
E101298	Depreciation	1,476	861	0	861	-100%
E101999	General Admin Allocated	5,206	3,038	2,303	735	-24%
	Total Expenditure	184,571	101,911	87,849	14,062	
	Sub-total Sanitation - Household Refuse	105,991	23,331	3,269	20,063	
Sanitation - Other						
I102030	Drum Muster Reimbursement	3,000	1,750	327	(1,423)	-81%
I102410	CHARGES - REFUSE REMOVAL	15,444	15,444	16,320	876	6%
I102420	SALE OF BINS	200	119	0	(119)	-100%
	Total Revenue	18,644	17,313	16,647	(666)	
E102020	Commercial Refuse Collection	63,495	37,037	30,051	6,986	-19%
E102030	Drum Muster	2,003	1,162	732	430	-37%
E102298	Depreciation	1,300	756	0	756	-100%
E102420	PURCHASE OF BINS	200	119	0	119	-100%
E102999	General Admin Allocated	5,206	3,038	2,303	735	-24%
	Total Expenditure	72,204	42,112	33,086	9,026	
	Sub-total Sanitation - Other	53,560	24,799	16,439	8,360	
Sewage						
E103999	General Admin Allocated	0	0	1,043	(1,043)	
	Total Expenditure	0	0	1,043	(1,043)	
	Sub-total Sewage	0	0	1,043	(1,043)	
Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	1,003	581	0	581	-100%
E104999	General Admin Allocated	5,664	3,304	1,463	1,841	-56%
	Total Expenditure	6,667	3,885	1,463	2,422	
	Sub-total Urban Stormwater Drainage	6,667	3,885	1,463	2,422	
Protection of Environment						
E105051	Reinstatement of Gravel Pits	0	0	0	0	
E105999	General Admin Allocated	0	0	1,043	(1,043)	
	Total Expenditure	0	0	1,043	(1,043)	
	Sub-total Protection of Environment	0	0	1,043	(1,043)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Town Planning						
I106110	Planning Approvals	3,000	1,750	147	(1,603)	-92%
	Total Revenue	3,000	1,750	147	(1,603)	
E106020	Town Planning Advice	7,000	4,081	2,440	1,641	-40%
E106030	Town Planning Other	4,150	3,319	2,150	1,169	-35%
E116298		0	0	0	0	
E106999	General Admin Allocated	13,195	7,700	4,794	2,906	-38%
	Total Expenditure	24,345	15,100	9,383	5,717	
	Sub-total Town Planning	21,345	13,350	9,236	4,114	
Other Community Amenities						
I107400	CHARGES - CEMETERY FEES	1,000	581	898	317	55%
	Total Revenue	1,000	581	898	317	
E107031	KULIN CEMETERY	2,208	1,288	4,513	(3,225)	250%
E107032	DUDININ CEMETERY	504	294	0	294	-100%
E107033	Pingaring Cemetery	504	294	0	294	-100%
E107050	PUBLIC CONVENIENCES	28,900	17,971	22,472	(4,501)	25%
E107051	Public Notice Boards	504	294	0	294	-100%
E107052	PUBLIC CONVENIENCES DUDININ	5,374	3,189	1,889	1,300	-41%
E107053	PUBLIC CONVENIENCES PINGARING	8,532	4,512	4,502	10	0%
E107060	WAR MEMORIAL	4,309	2,513	1,059	1,454	-58%
E107298	Depreciation	17,500	0	0	0	
E107999	General Admin Allocated	11,222	6,545	4,964	1,581	-24%
	Total Expenditure	79,557	36,900	39,399	(2,499)	
	Sub-total Other Community Amenities	78,557	36,319	38,502	(2,183)	
	TOTAL COMMUNITY AMMENITIES	266,120	101,684	70,994	30,690	
RECREATION & CULTURE						
Sports Facilities - Various						
I113334	GRANTS - SPORTING PROJECTS	30,000	0	0	0	
	Total Revenue	30,000	0	0		
E110298	Depreciation	71,772	0	0	0	
E113331	BOWLING GREENS	640	640	368	272	-42%
E113332	OVAL	55,568	32,410	22,857	9,553	-29%
E113333	GOLF TENNIS PAVILION	12,521	7,928	5,894	2,034	-26%
E113334	Golf Course	13,520	7,889	12,463	(4,574)	58%
E113701	Plant Operation Costs	8,000	4,669	1,415	3,254	-70%
E110999	General Admin Allocated	7,326	4,277	3,241	1,036	-24%
	Total Expenditure	169,347	57,813	46,239	10,538	
	Sub-total Sports Facilities - Various	139,347	57,813	46,239	10,538	
Public Halls						
I111022	RENTAL FROM MEMORIAL HALL	1,800	1,050	2,182	1,132	108%
	Total Revenue	1,800	1,050	2,182	1,132	
E111021	MEMORIAL HALL	8,156	5,074	4,336	738	-15%
E111031	PINGARING HALL	6,239	3,824	690	3,134	-82%
E111032	DUDININ HALL	7,030	4,474	752	3,722	-83%
E111033	JITARNING HALL	356	356	802	(446)	125%
E111298	Depreciation	59,874	0	0	0	
E111999	General Admin Allocated	7,326	4,277	3,241	1,036	-24%
	Total Expenditure	88,981	18,005	9,821	8,184	
	Sub-total Public Halls	87,181	16,955	7,639	9,316	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Swimming Pools						
I112405	Pool Admission - Adults	8,100	4,860	6,136	1,276	26%
I112410	Pool Admission - Children	6,250	3,750	4,238	488	13%
I112450	Pool Slide Income	18,000	10,800	17,984	7,184	67%
I112480	SEASON PASS	10,000	6,000	9,853	3,853	64%
I112491	REIMBURSEMENTS	0	0	0	0	
I112600	EVENTS	417	249	1,445	1,196	481%
I112620	SUNDRY INCOME	0	0	0	0	
I112510	STAFF RENT	5,200	3,031	3,200	169	6%
Total Revenue		47,967	28,690	42,856	14,166	
E112021	Salaries	99,973	58,750	52,141	6,609	-11%
E112022	Superannuation	0	0	5,598	(5,598)	
E112023	CHEMICALS	5,091	4,464	3,338	1,126	-25%
E112024	ELECTRICITY	37,500	26,750	14,546	12,204	-46%
E112025	WATER	13,975	9,300	8,463	837	-9%
E112026	MAINTENANCE	28,429	19,190	27,990	(8,800)	46%
E112027	INSURANCE	16,300	16,300	16,300	(0)	0%
E112028	OTHER MINOR EXPENDITURE	3,764	3,606	1,001	2,605	-72%
E112029	STAFF HOUSING	8,146	5,030	2,683	2,347	-47%
E112030	TELEPHONE	1,800	1,050	826	224	-21%
E112298	Depreciation	89,664	0	0	0	
E112600	EVENTS	1,350	1,200	0	1,200	-100%
E112999	General Admin Allocated	12,675	7,392	5,607	1,785	-24%
Total Expenditure		318,667	153,032	138,493	14,540	
Sub-total Swimming Pools		270,700	124,342	95,637	28,705	
Freebairn Recreation Centre						
I113100	Memberships - Adult	11,052	0	4,364	4,364	
I113110	Memberships - Children	500	0	473	473	
I113120	Memberships - Social	1,652	0	300	300	
I113130	MEMBERSHIPS - SHORT TERM	0	0	109	109	
I113150	EVENTS	1,548	903	413	(490)	-54%
I113300	Hire - Indoor Courts	504	294	556	262	89%
I113320	Hire - Kitchen	3,504	2,044	3,035	991	49%
I113330	DONATIONS FOR FREEBAIRN REC CE NTRE	0	0	0	0	
I113335	Community Contributions	12,000	7,000	0	(7,000)	-100%
I113380	Hire - Golf/Tennis Pavilion	480	280	136	(144)	-51%
I113390	Hire - Function Rooms	996	581	627	46	8%
I113395	Catering Income	0	0	0	0	
I113410	SUNDRY DONATIONS	5,000	5,000	3,637	(1,363)	-27%
I113500	BAR SALES	129,996	75,831	82,651	6,820	9%
I113505	Canteen Sales	3,000	1,750	1,788	38	2%
Total Revenue		170,232	93,683	98,090	4,407	
E113060	Advertising and Promotion	1,000	581	0	581	-100%
E113100	BANK CHARGES	500	294	958	(664)	226%
E113104	CATERING COSTS	0	0	193	(193)	
E113120	Cleaning Supplies	5,000	3,956	2,273	1,683	-43%
E113130	IT MAINTENANCE	4,000	2,331	2,567	(236)	10%
E113137	Dam Expenses	0	0	76	(76)	
E113140	Depreciation- Freebairn Centre	4,265	0	0	0	
E113180	ELECTRICITY	15,000	8,750	7,221	1,529	-17%
E113190	FREIGHT - NON-BAR	100	56	5	51	-90%
E113210	GAS SUPPLIES	1,700	994	328	666	-67%
E113218	Minor Equipment	500	294	0	294	-100%
E113220	INSURANCE	23,407	23,407	25,553	(2,146)	9%
E113240	LICENCING COSTS	1,710	994	1,976	(982)	99%
E113243	Kitchen Consumables	800	469	732	(263)	56%
E113250	Printing, Stationery and Post	1,000	581	1,470	(889)	153%
E113260	Pool Costs	200	119	350	(231)	194%
E113270	REPAIRS AND MAINTENANCE	41,308	31,175	26,617	4,558	-15%
E113272	Security Costs	450	266	191	75	-28%
E113280	Superannuation	16,666	9,723	10,128	(405)	4%

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E113285	STAFF TRAINING	1,850	1,078	775	303	-28%
E113290	TELEPHONE	1,700	994	1,197	(203)	20%
E113295	UNIFORMS	800	469	490	(21)	4%
E113298	Depreciation	155,281	0	0	0	
E113300	Wages - Centre Manager	96,294	56,175	23,751	32,424	-58%
E113310	WAGES - BAR STAFF CASUALS	0	0	24,448	(24,448)	
E113315	EVENTS	2,000	1,169	454	715	-61%
E113320	WAGES - CLEANER	60,078	35,049	17,374	17,675	-50%
E113330	OTHER COSTS	400	231	0	231	-100%
E113335	KIDSPORT	0	0	0	0	
E113350	WORKERS COMPENSATION	3,121	3,121	3,121	0	0%
E113410	Sundry Equipment Purchases	500	0	0	0	
E113499	INTERNAL BAR PURCHASES	2,000	1,169	0	1,169	-100%
E113500	Bar Purchases	52,000	30,331	40,142	(9,811)	32%
E113501	Ice and Sundry Supplies	200	100	45	55	-55%
E113502	FREIGHT ON BAR PURCHASES	2,400	1,400	1,185	215	-15%
E113505	Canteen Purchases	500	294	42	252	-86%
E113510	Bar Glassware	500	294	0	294	-100%
E113540	STOCK WRITTEN OFF	400	231	0	231	-100%
E113999	General Admin Allocated	11,509	6,713	5,091	1,622	-24%
Total Expenditure		509,139	222,808	198,756	24,052	
Sub-total Freebairn Recreation Centre		338,907	129,125	100,666	28,459	
Television Re-broadcasting						
I114310	Television Charges	0	0	0	0	
Total Revenue		0	0	0	0	
E114280	EQUIPMENT MAINTENANCE	0	0	45	(45)	
E114290	CONT TO VARLEY RADIO	1,400	1,400	157	1,243	-89%
E114999	General Admin Allocated	3,256	1,897	1,440	457	-24%
Total Expenditure		4,656	3,297	1,642	1,655	
Sub-total Television Re-broadcasting		4,656	3,297	1,642	1,655	
Other Culture						
E116100	KULIN MUSEUM	661	492	485	7	-1%
E116300	Railway Station Maintenance	1,500	875	0	875	-100%
E116999	General Admin Allocated	2,357	1,372	1,043	329	-24%
Total Expenditure		4,518	2,739	1,528	1,211	
Sub-total Other Culture		4,518	2,739	1,528	1,211	
Other Sport & Recreation						
I117100	Funding for Skate Park	100,000	0	100,000	100,000	
Total Revenue		100,000	0	100,000	100,000	
E117029	OFFICE GARDENS	26,801	15,631	11,729	3,902	-25%
E117030	PUBLIC PARKS GDNS & RESERVES	95,620	55,958	82,329	(26,371)	47%
E117031	RESERVES - OTHER	18,036	10,521	8,962	1,559	-15%
E117050	STORM WATER REUSE SCHEME	0	0	0	0	
E117052	DUDININ SPORTSGROUND	2,000	1,169	286	883	-76%
E117054	Dudinin Tennis Club	2,783	2,783	4,613	(1,830)	66%
E117056	OTHER SPORTING CLUBS	33,000	33,000	8,015	24,985	-76%
E117058	SKATE PARK & PLAYGROUND	0	0	33	(33)	
E117298	Depreciation	25,000	0	0	0	
E117520	Pingaring Golf Club	4,253	3,003	1,788	1,215	-40%
E117999	GENERAL ADMIN ALLOCATED	15,864	9,254	7,018	2,236	-24%
Total Expenditure		223,357	131,319	124,772	6,547	
Sub-total Other Sport & Recreation		123,357	131,319	24,772	106,547	
TOTAL RECREATION & CULTURE		968,666	465,590	278,123	186,431	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
TRANSPORT						
Roadworks						
I121500	REGIONAL ROAD GROUP	365,000	140,000	240,104	100,104	72%
I121260	HSVPP	330,000	330,000	0	(330,000)	-100%
I121530	WSFN FUNDING	2,260,000	1,130,000	963,155	(166,845)	-15%
I121520	ROADS TO RECOVERY	534,904	267,452	150,000	(117,452)	-44%
I121750	BLACK SPOT	340,000	240,000	105,744	(134,256)	-56%
Total Revenue		3,829,904	2,107,452	1,459,003	(648,449)	
E121298	Depreciation	1,890,000	0	0	0	
E121602	Traffic Signs	7,000	4,081	0	4,081	-100%
Total Expenditure		1,897,000	4,081	0	4,081	
Sub-total Roadworks		(1,932,904)	(2,103,371)	(1,459,003)	(644,368)	
Road Maintenance						
I122360	Government Grants	205,000	205,000	229,474	24,474	12%
I122500	Miscellaneous Income	1,000	581	0	(581)	-100%
Total Revenue		206,000	205,581	229,474	23,893	
E122010	ROAD MAINTENANCE	430,204	250,950	464,658	(213,708)	85%
E122022	FLOOD DAMAGE - NORMAL	0	0	37,072	(37,072)	
E122121	KULIN DEPOT	60,165	37,186	46,312	(9,126)	25%
E122122	HOLT ROCK DEPOT	3,928	2,465	3,950	(1,485)	60%
E122140	Footpath Maintenance	2,500	1,456	2,400	(944)	65%
E122150	STREET LIGHTING	24,414	14,245	12,493	1,752	-12%
E122160	Street Cleaning	0	0	3,081	(3,081)	
E122161	DUDININ CLEANING	5,010	2,926	3,546	(620)	21%
E122180	Street Trees	8,076	4,718	0	4,718	-100%
E122190	Streetscape Maintenance	59,985	37,438	50,190	(12,752)	34%
E122200	Roman Road System	7,800	7,800	8,384	(584)	7%
E122298	Depreciation	18,204	10,619	0	10,619	-100%
E122999	General Admin Allocated	544,850	317,828	257,578	60,250	-19%
Total Expenditure		1,165,136	687,631	889,664	(202,033)	
Sub-total Road Maintenance		959,136	482,050	660,190	(178,140)	
Road Plant Purchases						
I123297	Profit on Sale of Asset	88,376	0	0	0	
I123299	PROCEEDS ON SALE OF ASSET	0	300,000	300,000	0	0%
Total Revenue		88,376	0	0	0	
E123297	LOSS ON SALE OF ASSET	88,924	0	0	0	
E123999	General Admin Allocated	15,212	8,876	6,729	2,147	-24%
Total Expenditure		104,136	8,876	6,729	2,147	
Sub-total Road Plant Purchases		15,760	8,876	6,729	2,147	
Wheatbelt Secondary Freight Network						
I125000	WSFN PROGRAM ADMINISTRATION INCOME	0	0	0	0	
I125200	WSFN PROJECT MANAGEMENT INCOME	197,180	115,024	110,457	(4,567)	-4%
Total Revenue		197,180	115,024	110,457		
E125010	PROGRAM ADMINISTRATION SALARIES EXPENSES	21,840	12,740	13,027	(287)	2%
E125015	PROGRAM ADMINISTRATION EXPENSES	0	0	4,240	(4,240)	
E125030	WSFN HOUSING EXPENSES	8,840	5,159	6,235	(1,076)	21%
E125050	WSFN SALARIES	135,476	79,030	71,381	7,649	
E125055	WSFN SUPERANNUATION	13,548	7,903	7,277	626	
E125165	WSFN ADMINISTRATION & TRAVEL EXPENSES	0	0	4,358	(4,358)	
E125060	WSFN VEHICLE EXPENSES	18,000	10,500	1,462	9,038	
Total Expenditure		197,704	115,332	107,979	7,353	
Sub-total WSFN		197,704	115,332	(2,478)	7,353	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Aerodomes						
E126280	Airstrip Maintenance	2,500	1,463	95	1,368	-94%
E126298	Depreciation	8,000	4,669	0	4,669	-100%
E126999	General Admin Allocated	2,357	1,372	1,043	329	-24%
	Total Expenditure	12,857	7,504	1,137	6,367	
	Sub-total Aerodomes	12,857	7,504	1,137	6,367	
	TOTAL TRANSPORT	(945,151)	(1,604,941)	(793,424)	(813,995)	
ECOMONIC SERVICES						
Camp Kulin						
I130210	DONATIONS CAMPS	0	0	0	0	
I132409	HOSTEL CHARGES	0	0	0	0	
I130400	MERCHANDISE SALES	0	0	7	7	
	Total Income	0	0	7	0	
E130100	FACILITATORS WAGES	24,000	24,000	23,969	32	0%
E130110	FACILITATORS SUPERANNUATION	0	0	639	(639)	
E130999	GENERAL ADMINISTRATION ALLOCATED	0	0	8,280	(8,280)	
E132040	KULIN HOSTEL	20,120	13,140	15,765	(2,625)	20%
	Total Expenditure	44,120	37,140	48,684	(8,919)	
	Sub-total Camp Kulin	44,120	37,140	48,677		
Rural Services						
E131040	Noxious Weeds/Pest Plants	9,196	5,369	1,105	4,264	-79%
E131999	General Admin Allocated	2,357	1,372	1,043	329	-24%
	Total Expenditure	11,553	6,741	2,148	4,593	
	Sub-total Rural Services	11,553	6,741	2,148	4,593	
Tourism & Area Promotion						
I132100	Grants	1,000	581	0	(581)	-100%
I132409	HOSTEL CHARGES	0	0	7,932	7,932	
I132410	Caravan Park Charges	30,000	17,500	30,185	12,685	72%
I132430	SALE OF HISTORY BOOKS - KULIN	0	0	23	23	
I132450	SALE OF THH SOUVENIRS	5,000	2,919	845	(2,074)	-71%
	Total Revenue	36,000	21,000	38,985	10,634	
E132030	CARAVAN PARK	46,490	27,297	28,457	(1,160)	4%
E132050	INFORMATION BAY	200	119	108	11	-9%
E132100	Tourism & Area Promotion	27,500	16,875	18,578	(1,703)	10%
E132111	Herbarium Costs	0	0	112	(112)	
E132298	Depreciation	35,000	0	0	0	
E132999	General Admin Allocated	42,205	24,619	18,670	5,949	-24%
	Total Expenditure	151,395	68,910	65,925	2,985	
	Sub-total Toursim & Area Promotion	115,395	47,910	26,940	13,619	
Building Control						
I133410	BUILDING PERMITS	4,000	2,331	1,405	(926)	-40%
I133420	BCITF LEVY COLLECTION	2,000	1,169	140	(1,029)	-88%
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	581	45	(536)	-92%
	Total Revenue	7,000	4,081	1,590	(2,491)	
E133010	Group Building Scheme	7,500	4,375	4,348	27	-1%
E133420	BCITF levy payment	2,000	1,169	0	1,169	-100%
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	581	34	547	-94%
E133999	General Admin Allocated	3,918	2,289	1,733	556	-24%
	Total Expenditure	14,418	8,414	6,115	2,299	
	Sub-total Building Control	7,418	4,333	4,524	(191)	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Kulin Resource Centre						
I134060	Organisations Membership	0	0	127	127	
I134070	Photocopying	4,500	2,625	8,464	5,839	222%
I134080	BINDING, STAPLING & FOLDING	0	0	132	132	
I134090	FAXING, SCANNING & EMAILING	500	294	80	(214)	-73%
I134100	Computer Usage	500	294	112	(182)	-62%
I134120	Desktop Publishing	0	0	125	125	
I134130	KULIN UPDATE	7,000	4,081	5,704	1,623	40%
I134140	Laminating	500	294	580	286	97%
I134150	Equipment Hire	500	294	0	(294)	-100%
I134160	CONSUMABLE SALES	500	294	330	36	12%
I134165	SOUVENIRS	0	0	0	0	
I134170	BUILDING HIRE	800	469	2,786	2,317	494%
I134180	PUBLIC TRAINING/COURSES	10,000	5,831	17,338	11,507	197%
I134185	EVENT INCOME & SPONSORSHIP	0	0	4,636	4,636	
I134190	Commissions	8,640	5,040	5,040	0	0%
I134200	GRANTS - OTHER	0	0	0	0	
I134215	KODAK SCANNING & PHOTOSHOP	0	0	22	22	
I134220	OTHER INCOME	2,000	1,169	6,114	4,945	423%
I134225		0	0	9,719	9,719	
I134300	Reimbursements	0	0	0	0	
I134500	GRANTS - CRC OPERATIONAL	100,000	75,000	78,992	3,992	5%
I134510	EVENT & TICKETING INCOME	5,000	2,919	368	(2,551)	-87%
Total Revenue		140,440	98,604	140,670	44,617	
E134010	Wages	118,534	69,146	37,356	31,790	-46%
E134020	Superannuation	11,853	6,916	3,595	3,321	-48%
E134030	INSURANCE	13,187	13,187	13,187	0	0%
E134040	UNIFORMS	800	800	0	800	-100%
E134050	STAFF TRAINING	4,800	2,800	657	2,143	-77%
E134060	TELEPHONE	1,500	875	760	115	-13%
E134065	WATER	1,200	700	935	(235)	34%
E134070	ELECTRICITY	6,000	3,500	3,821	(321)	9%
E134080	Printing & Stationery	15,000	8,750	14,099	(5,349)	61%
E134100	Advertising and Promotion	1,500	875	940	(65)	7%
E134110	IT MAINTENANCE & SUPPORT	3,600	2,100	5,559	(3,459)	165%
E134115	Cleaning	0	0	0	0	
E134120	CENTRE MAINTENANCE	3,000	1,750	3,401	(1,651)	94%
E134130	COURSES & EVENTS	10,000	5,831	28,325	(22,494)	386%
E134140	Library Freight	500	294	532	(238)	81%
E134135	EVENTS	0	0	0	0	
E134150	LIBRARY COSTS	14,000	8,169	6,065	2,104	-26%
E134190	KEY TO KULIN	300	175	0	175	-100%
E134200	GRANT FUNDING EXPENDITURE	2,000	1,169	1,000	169	-14%
E134298	Depreciation	65,000	0	0	0	
E134300	SUNDRY EXPENSES	0	0	1,872	(1,872)	
E134999	General Admin Allocated	15,808	9,219	7,023	2,196	-24%
Total Expenditure		288,582	136,256	129,128	7,128	
Sub-total Kulin Resource Centre		148,142	37,652	(11,543)	51,746	
Other Economic Services						
I136010	SALE OF STANDPIPE WATER	60,000	35,000	6,167	(28,833)	-82%
I136030	GRANTS	300,000	150,000	172,688	22,688	15%
I136115	Community Cropping Program	1,000	581	0	(581)	
Total Revenue		361,000	185,581	178,855	(6,145)	
E136040	WATER SUPPLY (STANDPIPES)	60,000	35,000	14,580	20,420	-58%
E136047	Town Water Supply Maintenance	0	0	91	(91)	
E136050	FARM WATER SUPPLIES & MAINTENANCE	17,000	9,919	7,760	2,159	
E136105	Pingaring Community Centre	4,000	2,331	0	2,331	-100%
E136115	COMMUNITY CROPPING PROGRAM	1,000	581	0	581	-100%
E136298	DEPRECIATION	2,500	1,456	0	1,456	-100%
E136999	General Admin Allocated	2,357	1,372	1,043	329	-24%

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
	Total Expenditure	86,857	50,659	23,474	27,185	
	Sub-total Other Economic Services	(274,143)	(134,922)	(155,381)	21,040	
	Kulin Bush Races					
I138010	BUSH RACES INCOME	0	0	0	0	
I138020	OTHER RACES INCOME	0	0	15,345	15,345	
	Total Revenue	0	0	15,345	15,345	
E132110	BUSH RACES CONTRIBUTION	0	0	0	0	
E138010	BUSH RACES EXPENDITURE	0	0	0	0	
E138015	BLAZING SWAN EXPENDITURE	0	0	13,979	(13,979)	
E138020	INSURANCE & LICENSING.	0	0	23	(23)	
E138040	BUSH RACES CONTRIBUTION	0	0	15,973	(15,973)	
E138999	General Admin Allocated	17,381	10,136	7,688	2,448	-24%
	Total Expenditure	17,381	10,136	37,664	(27,528)	
	Sub-total Kulin Bush Races	17,381	10,136	22,319	(12,183)	
	Fuel Facility					
I139010	SALES - PUBLIC	500,000	291,669	445,831	154,162	53%
	Total Revenue	500,000	291,669	445,831	154,162	
E139010	FUEL PURCHASES	453,200	264,369	416,342	(151,973)	57%
E139030	FUEL ACCOUNT SALES	1,500	875	755	120	-14%
E139040	IT MAINTENANCE	3,500	2,044	1,653	391	-19%
E139045	BANK CHARGES	5,000	2,919	2,636	283	-10%
E139050	MAINTENANCE & REPAIRS	7,719	4,815	5,542	(727)	15%
E139298	DEPRECIATION	0	0	0	0	
E139999	GENERAL ADMIN ALLOCATED	19,140	11,165	8,467	2,698	-24%
	Total Expenditure	490,059	286,187	435,395	(149,208)	
	Sub-total Fuel Facility	(9,941)	(5,482)	(10,437)	4,955	
	TOTAL ECONOMIC SERVICES	59,925	3,508	(72,752)	83,578	
	OTHER PROPERTY & SERVICES					
	Private Works					
I141410	Private Works	50,000	29,169	116,470	87,301	299%
	Total Revenue	50,000	29,169	116,470	87,301	
E141010	PRIVATE WORKS	20,749	12,096	76,911	(64,815)	536%
E141025	MAIN ROADS WORKS	0	0	35,395	(35,395)	
E141999	General Admin Allocated	12,208	7,119	5,400	1,719	-24%
	Total Expenditure	32,957	19,215	117,706	(98,491)	
	Sub-total Private Works	(17,043)	(9,954)	1,236	(11,190)	
	Community Bus					
I142100	Hire of Bus & Trailer	6,000	3,500	7,364	3,864	110%
I142200	Contributions - Bus Purchase	0	0	0	0	
	Total Revenue	6,000	3,500	7,364	3,864	
E142020	Community Bus Shed	56	56	143	(87)	156%
E142105	LICENSING & INSURANCE	350	0	0	0	
E142298	Depreciation	4,000	2,331	0	2,331	-100%
E142700	Plant Operation Costs	6,000	3,500	3,607	(107)	3%
	Total Expenditure	10,406	5,887	3,750	2,137	
	Sub-total Community Bus	4,406	2,387	(3,614)	6,001	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Public Works Overheads						
I143100	STAFF HOUSING RENTAL	24,830	13,022	6,330	(6,692)	-51%
I143390	REIMBURSEMENTS	10,000	5,831	5,283	(548)	-9%
	Total Revenue	34,830	18,853	11,613	(7,240)	
E143010	ENGINEERS SALARY	157,799	92,050	63,982	28,068	-30%
E143025	WORKERS COMPENSATION INSURANCE	39,088	39,088	39,930	(842)	2%
E143030	OFFICE EXPENSES	5,600	3,269	6,812	(3,543)	108%
E143040	Superannuation	166,047	96,859	86,422	10,437	-11%
E143050	Sick & Holiday Pay	129,787	75,712	82,927	(7,215)	10%
E143060	Insurance on Works	24,203	24,203	24,203	0	0%
E143070	Long Service leave	0	0	24,461	(24,461)	
E143075	FBT EXPENSE	3,000	0	0	0	
E143090	Award Allowances	86,990	50,743	29,959	20,784	-41%
E143120	PROTECTIVE CLOTHING	9,357	5,563	7,533	(1,970)	35%
E143125	STAFF HOUSING	125,585	75,860	56,427	19,433	-26%
E143130	Removal Expenses	2,669	1,554	0	1,554	-100%
E143140	Seminar Expenses	15,000	8,750	9,107	(357)	4%
E143150	HEALTH & SAFETY PROGRAM	10,000	5,831	6,906	(1,075)	18%
E143152	CONSULTING	30,000	17,500	0	17,500	-100%
E143290	ALLOCATED TO WORKS & SERVICES	(962,647)	(590,332)	(479,227)	(111,105)	-19%
E143298	Depreciation	13,281	7,749	0	7,749	-100%
E143999	General Admin Allocated	179,072	104,461	70,934	33,527	-32%
	Total Expenditure	34,831	18,860	30,375	(11,515)	
	Sub-total Public Works Overheads	1	7	18,762	(18,755)	
Plant Operation						
I144300	WATER REIMBURSEMENT	0	0	697	697	
I144390	INSURANCE CLAIMS	0	0	15,762	15,762	
I144100	DIESEL REBATE	25,000	14,581	19,374	4,793	33%
	Total Revenue	25,000	14,581	35,833	21,252	
E144000	Plant Repair Wages	161,858	94,416	62,804	31,612	-33%
E144005	Tyres & Tubes	45,000	26,250	7,511	18,739	-71%
E144010	Parts & Repairs	146,389	85,393	103,006	(17,613)	21%
E144015	INSURANCE & LICENCE	82,567	82,567	75,388	7,179	-9%
E144020	Fuel & Oil	368,099	214,725	191,831	22,894	-11%
E144030	BLADES & TYNES	12,000	7,000	0	7,000	-100%
E144050	WATER USAGE	0	0	1,085	(1,085)	
E144060	Expendable Tools	2,400	1,400	0	1,400	-100%
E144061	TELEPHONE	2,400	1,400	756	644	-46%
E144070	OFFICE EXPENSES	5,000	2,919	0	2,919	-100%
E144180	Other Minor Expenditure	2,400	1,400	0	1,400	-100%
E144190	M.V. INSURANCE CLAIMS	0	0	1,000	(1,000)	
E144290	ALLOCATED TO WORKS & SERVICES	(905,550)	(561,205)	(396,960)	(164,245)	-29%
E144700	PLANT OPERATION COSTS	40,000	23,331	24,447	(1,116)	5%
E144999	General Admin Allocated	37,437	21,840	0	21,840	-100%
	Total Expenditure	0	1,436	70,867	(91,271)	
	Sub-total Plant Operation	(25,000)	(13,145)	35,034	(70,019)	
Salaries & Wages						
I146390	Workers Compensation	5,000	2,919	74	(2,845)	-97%
	Total Revenue	5,000	2,919	74	(2,845)	
E146010	Gross Total For Year	2,700,000	1,575,000	1,576,315	(1,315)	0%
E146020	Workers Compensation	0	0	745	(745)	
E146200	Salaries & Wages Allocated	(2,700,000)	(1,575,007)	(1,576,315)	1,308	0%
	Total Expenditure	0	(7)	745	(752)	
	Sub-total Salaries & Wages	(5,000)	(2,926)	672	(3,598)	
Unclassified						

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
I147360	SALE OF PARTS/SCRAP	500	294	0	(294)	-100%
	Total Revenue	500	294	0	(294)	
	Total Expenditure	0	0	0	0	
	Sub-total Unclassified	(500)	(294)	0	(294)	
	Public Works Depreciation					
E144298	Depreciation	361,254	210,735	0	210,735	-100%
E148298	Gross Depreciation	0	0	0	0	
E148299	LESS DEPRECIATION ALLOCATED	(361,254)	(210,742)	(184,531)	(26,212)	-12%
	Total Expenditure	0	(7)	(184,531)	184,524	
	Sub-total Public Works Depreciation	0	(7)	(184,531)	184,524	
	TOTAL OTHER PROPERTY & SERVICES	(43,136)	(23,932)	(132,441)	86,669	
	GRAND TOTAL	(3,537,198)	(3,662,872)	(3,346,348)	(309,820)	



**SHIRE OF KULIN
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2022**

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

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SHIRE OF KULIN
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 JANUARY 2022

	Budget v Actual		Predicted		
	Note	Adopted Budget (a)	YTD Actual (b)	Budget Amendment (c)	Year End (a)+(c)
		\$	\$	\$	\$
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)		1,667,682	1,745,790	78,108	1,745,790 ▲
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions		1,534,180	967,292	161,000	1,695,180 ▲
Fees and charges		1,324,789	1,140,804	0	1,324,789
Interest earnings		14,642	7,621	0	14,642
Other revenue		128,962	216,010	0	128,962
Profit on asset disposals		88,376	0	0	88,376
		3,090,949	2,331,728	161,000	3,251,949
Expenditure from operating activities					
Employee costs		(2,165,557)	(1,374,626)	(196,866)	(2,362,423) ▲
Materials and contracts		(1,549,219)	(1,235,385)	(113,646)	(1,662,865) ▲
Utility charges		(332,958)	(166,219)	0	(332,958)
Depreciation on non-current assets		(2,973,728)	0	0	(2,973,728)
Interest expenses		(39,464)	(16,944)	0	(39,464)
Insurance expenses		(285,126)	(287,676)	0	(285,126)
Loss on asset disposals		(88,924)	0	0	(88,924)
		(7,434,976)	(3,080,848)	(310,512)	(7,745,488)
Non-cash amounts excluded from operating activities		2,974,276	0		2,974,276
Amount attributable to operating activities		297,931	996,669	(71,404)	226,527
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions		5,883,701	2,012,497	(422,881)	5,460,820 ▼
Purchase property, plant and equipment		(3,384,748)	(1,747,628)	30,000	(3,354,748) ▼
Purchase and construction of infrastructure		(5,333,338)	(2,289,993)	575,839	(4,757,499) ▼
Proceeds from disposal of assets		324,000	300,000	0	324,000
		(2,510,385)	(1,725,124)	182,958	(2,327,427)
Non-cash amounts excluded from investing activities		0	0		0
Amount attributable to investing activities		(2,510,385)	(1,725,124)	182,958	(2,327,427)
FINANCING ACTIVITIES					
Repayment of debentures		(93,302)	(46,297)	0	(93,302)
Transfers to cash backed reserves (restricted assets)		(279,400)	(3,178)	0	(279,400)
Transfers from cash backed reserves (restricted assets)		560,000	200,000	0	560,000
Amount attributable to financing activities		187,298	150,525	0	187,298
Budget deficiency before general rates		(2,025,156)	(577,930)	111,554	(1,913,603)
Estimated amount to be raised from general rates		2,076,205	2,085,122		2,076,205
Closing funding surplus(deficit)	3 (c)	51,049	1,507,192	111,554	162,602 ▲

SHIRE OF KULIN
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 JANUARY 2022

	Budget v Actual		Predicted		Material Variance
	Adopted Annual Budget	YTD Actual	Budget Amendment	Year End (a)+(c)	
Note	(a)	(b)	(c)		
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	1,667,682	1,745,790	78,108	1,745,790	▲
Revenue from operating activities (excluding rates)					
Governance	43,961	33,212	0	43,961	
General purpose funding	977,242	575,371	161,000	1,138,242	▲
Law, order, public safety	40,400	37,155	0	40,400	
Health	0	445	0	0	
Education and welfare	240,500	207,919	0	240,500	
Housing	110,297	72,889	0	110,297	
Community amenities	101,224	102,273	0	101,224	
Recreation and culture	219,999	143,128	0	219,999	
Transport	491,556	339,931	0	491,556	
Economic services	744,440	648,596	0	744,440	
Other property and services	121,330	171,354	0	121,330	
	3,090,949	2,332,272	161,000	3,251,949	
Expenditure from operating activities					
Governance	(252,303)	(124,131)	0	(252,303)	
General purpose funding	(107,884)	(42,149)	0	(107,884)	
Law, order, public safety	(152,521)	(54,773)	0	(152,521)	
Health	(122,525)	(47,249)	0	(122,525)	
Education and welfare	(321,635)	(193,384)	0	(321,635)	
Housing	(232,703)	(122,771)	0	(232,703)	
Community amenities	(367,345)	(173,266)	0	(367,345)	
Recreation and culture	(1,318,671)	(521,251)	0	(1,318,671)	
Transport	(3,376,832)	(1,005,510)	(310,512)	(3,687,344)	▲
Economic services	(1,104,365)	(748,531)	0	(1,104,365)	
Other property and services	(78,192)	(48,378)	0	(78,192)	
	(7,434,976)	(3,081,393)	(310,512)	(7,745,488)	
Non-cash amounts excluded from operating activities	2,974,276	0		2,974,276	
Amount attributable to operating activities	297,931	996,669	(71,404)	226,526	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	5,883,701	2,012,497	(422,881)	5,460,820	▲
Purchase property, plant and equipment	(3,384,748)	(1,747,628)	30,000	(3,354,748)	▼
Purchase and construction of infrastructure	(5,333,338)	(2,289,993)	575,839	(4,757,499)	▼
Proceeds from disposal of assets	324,000	300,000	0	324,000	
	(2,510,385)	(1,725,124)	182,958	(2,327,427)	
Non-cash amounts excluded from investing activities	0	0	0	0	
Amount attributable to investing activities	(2,510,385)	(1,725,124)	182,958	(2,327,427)	
FINANCING ACTIVITIES					
Repayment of borrowings	(93,302)	(46,297)	0	(93,302)	
Transfers to cash backed reserves (restricted assets)	(279,400)	(3,178)	0	(279,400)	
Transfers from cash backed reserves (restricted assets)	560,000	200,000	0	560,000	
Amount attributable to financing activities	187,298	150,525	0	187,298	
Budget deficiency before general rates	(2,025,156)	(577,930)	111,554	(1,913,603)	
Estimated amount to be raised from general rates	2,076,205	2,085,122	0	2,076,205	
Closing Funding Surplus(Deficit)	51,049	1,507,191	111,554	162,602	▲

3 (c)

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire of Kulin to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review 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 Shire of Kulin controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

ROUNDING OFF FIGURES

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

2021-2022 ACTUAL BALANCES

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

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

2 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 31 January 2022
Adjustments to operating activities				
Less: Profit on asset disposals	(34,049)	(34,049)	(88,376)	0
Less: Movement in employee benefit provisions (non-current)	(18,025)	(18,025)	0	0
Add: Loss on asset disposals	67,666	75,666	88,924	0
Add: Depreciation on non-current assets	2,701,875	2,883,569	2,973,728	0
Non-cash amounts excluded from operating activities	2,717,467	2,907,161	2,974,276	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(2,124,061)	(2,124,061)	(1,843,461)	(1,927,239)
Add: Long term borrowings	183,813	93,302	90,511	47,005
Add: Change in accounting policy	0	(687,000)	0	0
Total adjustments to net current assets	(1,940,248)	(2,717,759)	(1,752,950)	(1,880,234)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	2,077,746	2,087,732	551,113	1,995,226
Cash restricted	258,166	340,954	0	0
Financial assets - unrestricted	1,806	0	1,806	0
Financial assets - restricted reserves	2,124,061	2,124,061	1,843,461	1,927,239
Receivables	445,836	453,077	445,836	980,448
Assets classified as held for sale	0	687,000	0	0
Contract assets	90,000	157,173	0	57,172
Inventories	60,711	60,711	60,711	38,153
	5,058,326	5,910,708	2,902,927	4,998,238

Less: current liabilities

Payables	(558,772)	(655,186)	(558,772)	(216,489)
Contract liabilities	(258,166)	(250,000)	0	(949,502)
Long term borrowings	(183,813)	(93,302)	(90,511)	(47,005)
Provisions	(449,645)	(448,645)	(449,645)	(448,645)
	(1,450,396)	(1,447,133)	(1,098,928)	(1,661,641)

Net current assets

	3,607,930	4,463,575	1,803,999	3,336,597
Less: Total adjustments to net current assets	(1,940,248)	(2,717,759)	(1,752,950)	(1,880,234)
Closing funding surplus / (deficit)	1,667,682	1,745,816	51,049	1,456,363

2 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Kulin classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Kulin applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Kulin's operational cycle. In the case of liabilities where the Shire of Kulin does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Kulin's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Kulin prior to the end of the financial year that are unpaid and arise when the Shire of Kulin becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Kulin recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Kulin's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Kulin's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Kulin's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Kulin are recognised as a liability until such time as the Shire of Kulin satisfies its obligations under the agreement.

3. PREDICTED VARIANCES

GL Code	Account Type	Description of Change	Additional Comments	Program	Nature & Type	Decrease in available funds	Increase in available funds	Net Current Asset Balance
					Opening Balance			51,048
NA	Balance Sheet	Change in opening Net Current Asset Position	Adjustments required following budget adoption, increase in contract assets \$67,173, decrease in creditors \$1,780, decrease in contract liabilities \$8,166, decrease \$1,000	NA	NA	-	78,108	129,156
I031100	Operating Revenue	Additional FAGS Grant	Estimate provided by Dep Local Government used in budget preparation, actual amount differs considerably	General Purpose	Operating Grants, Subsidies & Contributions	-	161,000	290,156
I031102	Capital Revenue	Additional LRCIP 1 Grant (10%)	Final 10% of grant not received & not included in budget	General Purpose	Non-operating grants, subsidies and contributions	-	57,172	347,328
I122360	Capital Revenue	Additional Direct Grant	Estimate based on previous year's grant used in budget preparation, actual amount differs considerably	Transport	Non-operating grants, subsidies and contributions	-	25,000	372,328
I113334	Capital Revenue	Club Contribution (Court Resurface)	Contribution from clubs not included in budget	Recreation & Culture	Non-operating grants, subsidies and contributions	-	20,000	392,328
I117100	Capital Revenue	Lotterywest Grant (Skate Park)	Grant not applied for at the time of budget preparation	Recreation & Culture	Non-operating grants, subsidies and contributions	-	300,000	692,328
I113334	Capital Revenue	CSRFF Grant (Oval Lights)	Grant not applied for at the time of budget preparation	Recreation & Culture	Non-operating grants, subsidies and contributions	-	40,000	732,328
I031102	Capital Revenue	Reduction in LRCIP 3 Grant (Carry forward)	Carried forward to 22/23, projects unlikely to be completed in 21/22	General Purpose	Non-operating grants, subsidies and contributions	(527,847)	-	204,481
I113334	Capital Revenue	Club Contribution & Grant (Tennis Lights)	Carried forward to 22/23, projects unlikely to be completed	Recreation & Culture	Non-operating grants, subsidies and contributions	(30,000)	-	174,481
I113334	Capital Revenue	Club Contribution (Oval Lighting - Hockey)	Carried forward to 22/23, projects unlikely to be completed	Recreation & Culture	Non-operating grants, subsidies and contributions	-	5,000	179,481
I121530	Capital Revenue	WSFN Capital Grant Fence Rd (Correction of Error)	Correction of Error	Transport	Non-operating grants, subsidies and contributions	(144,000)	-	35,481
E117057	Capital Expenditure	Tennis Lights (CSRFF Grant)	Tennis Club asked Shire not to proceed	Recreation & Culture	Materials & Contracts	-	45,000	80,481
E107131	Capital Expenditure	Cemetery Toilets LRCIP 3	Carried forward to 22/23, projects unlikely to be completed in 21/22	Community Amenities	Materials & Contracts	-	25,000	105,481
E132700	Capital Expenditure	Jilakin Rock Toilets LRCIP 3	Carried forward to 22/23, projects unlikely to be completed in 21/22	Economic Services	Materials & Contracts	-	25,000	130,481
E134500	Capital Expenditure	Old Admin Building Offices	Carried forward to 22/23, projects unlikely to be completed in 21/22	Economic Services	Materials & Contracts	-	70,000	200,481
E113905	Capital Expenditure	Changerooms Carpets	Carried forward to 22/23, projects unlikely to be completed in 21/22	Recreation & Culture	Materials & Contracts	-	15,000	215,481
E117057	Capital Expenditure	Oval Lighting Project	Grant not applied for at the time of budget preparation	Recreation & Culture	Materials & Contracts	(150,000)	-	65,481
E121551	Capital Expenditure	WSFN Fence Road - Materials	Adjust project budget for error - transfer internal costs to maintenance	Transport	Materials & Contracts	-	100,000	165,481
E121551	Capital Expenditure	WSFN Fence Road - Labour	Adjust project budget for error - transfer internal costs to maintenance	Transport	Employee Costs	-	34,693	200,174
E121551	Capital Expenditure	WSFN Fence Road - Overheads	Adjust project budget for error - transfer internal costs to maintenance	Transport	Employee Costs	-	29,489	229,663
E122010	Operating Expenditure	Road Maintenance - Labour	Road Maintenance Expenditure over current budget, adjustment required - transferred from Fence Road	Transport	Employee Costs	(34,693)	-	194,970
E122010	Operating Expenditure	Road Maintenance - Overheads	Road Maintenance Expenditure over current budget, adjustment required - transferred from Fence Road	Transport	Employee Costs	(29,489)	-	165,481
I126200	Capital Revenue	Varley Airstrip - Grant	Grant returned as work not required	Transport	Non-operating grants, subsidies and contributions	(79,206)	-	86,275
E126211	Capital Expenditure	Varley Airstrip - Materials	Project cancelled	Transport	Materials & Contracts	-	44,000	130,275
E126211	Capital Expenditure	Varley Airstrip - Labour	Project cancelled - Transfer to road maintenance	Transport	Employee Costs	-	16,484	146,759
E126211	Capital Expenditure	Varley Airstrip - Overheads	Project cancelled - Transfer to road maintenance	Transport	Employee Costs	-	14,012	160,771
E126211	Capital Expenditure	Varley Airstrip - Plant	Project cancelled - Transfer to road maintenance	Transport	Plant Operating Costs	-	33,935	194,706
E122010	Operating Expenditure	Road Maintenance - Labour	Road Maintenance Expenditure over current budget, adjustment required - transferred from Varley Airstrip	Transport	Employee Costs	(16,484)	-	178,222
E122010	Operating Expenditure	Road Maintenance - Overheads	Road Maintenance Expenditure over current budget, adjustment required - transferred from Varley Airstrip	Transport	Employee Costs	(14,012)	-	164,210

3. PREDICTED VARIANCES

GL Code	Account Type	Description of Change	Additional Comments	Program	Nature & Type	Decrease in available funds	Increase in available funds	Net Current Asset Balance
E122010	Operating Expenditure	Road Maintenance - Plant	Road Maintenance Expenditure over current budget, adjustment required - transferred from Varley Airstrip	Transport	Plant Operating Costs	(33,935)	-	130,275
E122010	Operating Expenditure	Road Maintenance - Materials (Adjust Overspend)	Road Maintenance Expenditure over current budget, adjustment required	Transport	Materials & Contracts	-	25,000	155,275
E121550	Capital Expenditure	Own Source Capital - Materials (Adjust Overspend)	Road Maintenance Expenditure over current budget, adjustment required	Transport	Materials & Contracts	(25,000)	-	130,275
I121500	Capital Revenue	Regional Road Grant	Additional grant available	Transport	Non-operating grants, subsidies and contributions	-	10,000	140,275
I121750	Capital Revenue	Black Spot Grant	Additional grant available	Transport	Non-operating grants, subsidies and contributions	-	210,000	350,275
I121750	Capital Revenue	Black Spot Grant - Yealering Intersection Project Postponed	Carried forward to 22/23, project unlikely to be completed in 21/22	Transport	Non-operating grants, subsidies and contributions	(309,000)	-	41,275
E121750	Capital Expenditure	Black Spot Project - Labour	Carried forward to 22/23, project still in design phase & unlikely to be completed in 21/22	Transport	Employee Costs	-	55,237	96,512
E121750	Capital Expenditure	Black Spot Project - Plant	Carried forward to 22/23, project still in design phase & unlikely to be completed in 21/22	Transport	Plant Operating Costs	-	104,711	201,223
E121750	Capital Expenditure	Black Spot Project - Overheads	Carried forward to 22/23, project still in design phase & unlikely to be completed in 21/22	Transport	Employee Costs	-	46,951	248,174
E121750	Capital Expenditure	Black Spot Project - Materials	Road Maintenance Expenditure over current budget, adjustment required	Transport	Materials & Contracts	-	121,327	369,501
E122010	Operating Expenditure	Road Maintenance - Labour	Road Maintenance Expenditure over current budget, adjustment required transferred from Yealering Road	Transport	Employee Costs	(55,237)	-	314,264
E122010	Operating Expenditure	Road Maintenance - Plant	Road Maintenance Expenditure over current budget, adjustment required transferred from Yealering Road	Transport	Plant Operating Costs	(104,711)	-	209,553
E122010	Operating Expenditure	Road Maintenance - Overheads	Road Maintenance Expenditure over current budget, adjustment required transferred from Yealering Road	Transport	Employee Costs	(46,951)	-	162,602
Total Amendments							111,554	

4. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

The Shire of Kulin have not made any budget amendments since budget adoption

GENERAL COMPLIANCE CHECKLIST DECEMBER 2021

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Electors Meeting	1/10/2021		Annual Electors Meeting to be held within 56 days of acceptance of the Annual Report by Council.	In progress
Governance	IntPlan - Corporate Business Plan Quarterly Report	31/08/2021		Review CPB actions and report to Council meeting	In Progress
Governance	Annual Report - if not adopted previously	31/12/2021	Annual	Annual Report required to be accepted by Council (absolute majority) prior to 31 December and contains information prescribed	In Progress
Governance	Annual Electors Meeting (AEM) - check Minutes and Outcomes	31/12/2021	Annual	AEM check Minutes and complete Outcomes	TBC
Governance	Local Laws review	1/12/2021	8 yearly	Local laws required to be reviewed every 8 years after coming into effect	TBC
Governance	Varley Progress Association Cropping Lease	30/06/2030		Lease of 230ha expires 30 June 2030 - to be reviewed 6 months prior	Done
SAO	Email Signatures	1/12/2021	Annual	Update email signatures when date of KBR is confirmed	Done
Governance/ SAO	Ordinary Council Meeting Dates	1/02/2021			Done
CEO	LEMAC Meetings	31/12/2021	Quarterly	LEMAC Meeting	Done
Governance/ CEO	Audit Committee to Meet Quarterly	December	Quarterly	Include agenda for December Council Meeting	-
CEO/WM	Regional Road Group	31/12/2021	Annual	Federal & State Blackspot Applications and Regional Run-off Roads - Councils to be advised by 31 Dec 2020 of outcomes & assessments for 2020/20	-
DCEO	Grants Commission	Nov	Annual	Grants Commission Statistical report due 31 Jan	Done
WM	Staff Performance Reviews - Outside staff	19/12/2021	6 monthly	Report to CEO - changes in Position composition, rates of pay, FTE structure and status	Done
WM	Vegetation Control	1/12/2021		Spray road side suckers – Dec – Feb	In Progress
WM	Bush Races Stickers Update - Feb	1/02/2021	Annual		March
WM/TO/CEO	Grants Commission Road Report	31/12/21	Annual	WA Local Government Grants Commission Road Information Return due end December	
WM/TO	Road Construction & Maintenance Review	01/12/21	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	Done
WM/Oval Mtce	Waste Water Recycling Scheme water samples		Monthly	Start-up test, beginning of month tests (no more than 4 weeks apart), keep record of residual chlorine and PH on Form	Done
TO	Occupational Health Safety Meeting	31/12/21	Quarterly	Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	Done
TO	First Aid Kits	1/04/2021	Annual	Restock First Aid Kits	Done

GENERAL COMPLIANCE CHECKLIST DECEMBER 2021

TO	Occupational Health & Safety	Nov	Tri-annual	Hold committee meeting and toolbox meeting	-
ESO	Carpet cleaning	1/12/2021	Annual		Done
CRC	Updating of Town Notice Board/Website		Weekly		Ongoing
CRC	Australia Day Function planning	31/12/2021	Annual	Early preparation of Australia Day function - selection of Council events etc. - report to Council	Done
SPM	Swimming Pool Water Sampling	1/12/2021	Oct>Apr	due once a month in opening season	
FRC	Monthly Stock on Hand		Monthly	Report to DCEO	Ongoing
EHO	Create and order waste and recycling caMWdar	15-Dec	Annual		-
EHO	Swimming Pool and Spa Inspections	12-Dec	4Yearly	Inspect private swimming pools and spas once every 4 years	-

GENERAL COMPLIANCE CHECKLIST JANUARY 2022

Class	Task	Date	Frequency	Detail	Yes/No
Governance/ ESO	Gifts Register	01/01/22	Monthly	Update Gifts register with new entries, includes election gifts and notifiable gifts	Done
Governance/ ESO	Financial Interests	01/01/22	Annual	Check to see all past Councillor's and Staff's Financial Interests declarations have been removed from the archive Register of Financial Interests after 5 years following their departure	Done
Governance/ ESO	Financial Interests declaration	01/01/22	Biannual	New Councillors to lodge with the CEO a Primary Financial Interests Return within 3 months of appointment/election	Done
Governance/ ESO	Records Archive	01/01/22	Annual	Review, archive and destroy non-permanent records	In Progress
Governance/ ESO	AOOB's Trailer	31/01/22	Annual	Book trailer for weekend of Charity Rally - Queens Birthday September	-
Governance/ CEO	Senior Employees	01/01/22	Annual	Review and Confirm Designated employees	
Governance/ CEO	Legal Authorisations Review	01/01/22	Annual	Review and confirm authorised officers for legal matters	
Governance/ CEO	Compliance Audit Return	31/01/22	Annual	Commence process - Complete Compliance Audit Return - Submit to Council Jan/Feb - Due at DLG by 31st March	In Progress
Governance/ CEO	Authorisations	31/01/22	Annual	Appointment of Authorised Officers for the purposes of the Dog Act 1976	Done
Governance/ CEO	LEMC and Shire Emergency Management Plans	31/01/22	Annual	Review LEMC and Shire Emergency Management Plans - and every 5 years	Review In Progress
CEO	R2R Quarterly Report Due	31/01/22	Quarterly	R2R Quarterly report due	In Progress
DCEO	Reimburse Members Travelling		6 Monthly		Done
DCEO	Fair Value Calculations and Inclusion in reporting	31/01/22	Annual	Calculation of Fair Value and record in Accounts - Plant & Equipment, land & Property, Infrastructure - as required	-
DCEO	Budget Review - required between 1 January to 31 March	31/01/22	Annual	The Department of Local Government & Regional Development has provided guidance on the Budget Review procedure as follows:	Done 31 Jan
DCEO	Review Ordering Controls	02/02/22	Annual	Ensure orders are being completed prior to receipt of goods and controls are in place to ensure verification of receipt of goods prior to payment of acc	Done
SFO	CKC Cropping Lease	31/01/22	Annual	Invoice for calender year as per agreement DK14	In Progress
CRC	Phone Book to be completed and ready for distribution	31/01/22	Annual		In Progress
CRC	Australia Day	26/01/22	Annual	Finalise preparations for Australia Day celebrations	Done
CRC	Updating of Town Notice Board/Website		Weekly		Ongoing
CRC	Quarterly Stats to DRD	1/07/2022	Quarterly	Submit quarterly statistics to Dept. Regional Development	In Progress
WM	Vegetation Control	1/01/2022	Dec-Feb	Spray road side suckers – Dec – Feb	Done

GENERAL COMPLIANCE CHECKLIST JANUARY 2022

WM	Standpipes	1/01/2022	Annual	Review 5 year anode replacement for rhino galv tanks - last done December 2018	-
WM/CEO	Staff Work related accidents report to WorkSafe	1/01/2022	Annual	A serious accident is any accident that results in an employee being off work for 10 days or more. All fatal accidents must be reported. In addition, any accident that results in a fracture of the skull, spine or pelvis; a fracture of any bone in the arm other than wrist or hand; and in the leg other than the foot or ankle; or amputation of a hand or foot; and the loss of an eye.	-
WM	Road Construction & Maintenance Review	1/01/2022	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	Monthly Report
WM	Christmas decorations removal	05/01/22	Annual	Liaise with Town Maintenance staff	Done
WM	Spray caltrop golf course		Summer Rain	As required	Done
WM/Oval Mtce	Waste Water Recycling Scheme water samples		Monthly	Start-up test, beginning of month tests (no more than 4 weeks apart), keep record of residual chlorine and PH on Form	Done
FRC	Monthly Stock on Hand		Monthly	Report to DCEO	Ongoing

SHIRE OF KULIN STRATEGIC COMMUNITY PLAN

2021-2025



Kulin SCP 25 - Strategic Community Plan Overview

This Kulin Strategic Community Plan 2025 (Kulin SCP 25) is based on a shared vision between the Shire's communities (Kulin, Dudinin, Holt Rock and Pingaring) and Council for the Shire of Kulin local government area. It focuses on a 4-year period from 2021 to 2025, as well a long-term plan (2021 – 2031) that sets out the communities' vision and Council's strategies to achieve it. The terminology Kulin SCP 25 focuses on 2025 being the final year of this plan with 25 being a recurring theme throughout the IPR documents.

Kulin SCP 25 is the culmination of a process of identifying current and emerging issues facing the communities within the Shire, as well as making approaches to improve the overall wellbeing of the Council area. It is a collective community vision that focuses not only on the physical infrastructure but also on the ideals of the community, way of living, doing business and the sense of community and wellbeing. The aim of the Kulin SCP 25 process was to allow the whole community to share in their vision for the Shire of Kulin, by outlining the strategic priorities, community captured initiatives, endorsed projects and broad strategies related to their achievement. The Kulin SCP 25 document belongs to the community and the community engagement process provided opportunities to participate in achieving determining the Kulin SCP 25 – Strategic Priorities.

A requirement of the WA's Integrated Planning and Reporting Framework, the original SCP was adopted by the Kulin Shire Council in 2013. Desktop reviews are undertaken every two years to enabling Council to report to the community on its activities and workings towards the strategic goals. Additionally, every 4 years the Council is required to undertake a review which incorporates community consultation processes. This will be the third major revision following the initial SCP development in 2013 and review in 2017.



Message from the President

Welcome to the 2021 Strategic Community Plan for the Shire of Kulin. This Plan clearly outlines the Community's strategic priorities and vision for Kulin for the next 10 years and beyond.

The original plan was adopted by Council in 2013.

The extensive community and stakeholder consultation and community engagement undertaken by the Shire of Kulin included the 'Community Health Check' in February 2020, community and business meetings, written submissions and a community survey. The Shire of Kulin was able to reach up to 15% of the population, resulting in a diverse and constructive representation of the community's views being incorporated into the Plan.

The Plan reflects the community's needs and aspirations and will be the framework for determining the Shire of Kulin's activities and services over the next ten years.

The Plan considers the undertakings required to ensure optimum social, economic and environmental development under effective governance. We will continue to work with the community on the ongoing development and implementation of plans, and remain focused on our vision of a healthy, harmonious and progressive community where all people are encouraged to contribute. Our mission is to sustain and further develop the Kulin region through the provision of infrastructure, services and opportunities for businesses and quality of life for residents.

I would like to thank all members of our community who took the time to attend any of the meetings and contributed to the Strategic Community Plan.

Cr Grant Robins

Shire President



Kulin SCP 25 - Community Engagement Process

The Shire of Kulin recognises that prolonged community development comes from positive engagement with its residents and stakeholders. Conversation will form the basis from where all community engagement begins.

The process for the 2021 update of the Plan commenced in February 2021 with:

- Business Workshop
- Community Workshops
- Community Survey
- Council Workshops
- Community Capture Survey



Consideration was also given to input received during the development of the Forward Capital Works Plan 2021 – 2025 and the previous Shire of Kulin Plan for the Future 2017 - 2021.

From the information gathered, Council was able to develop an understanding of what the community identified as priorities for the Shire of Kulin. To build upon the background information, further consultations were held with the Council.

Kulin SCP 25 – Strategic Priorities

Previously Council's IPR documents categorised the information into four Strategic Priorities; Social, Economic, Environment and Civic Leadership in line with the WA Local Government Integrated Planning guidelines. During this review process the Strategic Priorities have been re-categorised with the themes more in line with how Council conducts its day-to-day business.

1. Corporate
2. Infrastructure
3. Community
4. Regulatory
5. Recreation & Culture

Classifying these 5 Business Units as Council's Strategic Priorities further enabled the development of a subset of 25 specific strategic priorities entitled KULIN SCP 25 – Strategic Priorities. Council can then use KULIN SCP 25 – Strategic Priorities to reference its Core Business Functions, Community Initiatives and Strategic Projects. The individual Initiatives or Projects also refer back to Social, Economic, Environment and Civic Leadership themes in line with the WA Local Government Integrated Planning guidelines.



Kulin SCP 25 – Strategic Priorities

Corporate Governance	Infrastructure Transport	Community Community Development	Regulatory Planning	Recreation & Culture Recreation Facilities
KULIN Shire Council provides good strategic decision making, governance, leadership and professional management.	KULIN has connected communities through a safe and efficient transport network throughout the Shire.	KULIN is a strong and supportive community with a recognisable identity of being proactive, inclusive, resilient and welcoming.	KULIN will continue to deliver services that meet the current and future needs and expectations of the community, whilst maintaining statutory compliance.	KULIN's offers a variety of high-quality recreation and sporting facilities that provide accessible infrastructure meeting the changing needs of the growing and active communities.
Finance	Water	Economic Development	Building	Aquatic Centre
KULIN Shire Council manages the organisation in a responsible, accountable and consultative manner ensure Council decision making supports fair allocation of resources, services and facilities across the Shire.	KULIN ensures quality, long term water supply to meet the demands of existing industry requirements, future growth and challenging climatic conditions.	KULIN has a thriving, diverse and growing economy that provides commercial and industrial infrastructure aligned to economic needs and growth, offering a diverse range of job opportunities to actively support, develop and attract local as well as new businesses and new services to Kulin.	KULIN will ensure effective and efficient development and building services	The KULIN Shire Council will work with the community to maintain the Aquatic Centre and water slide.
Communication and Customer Service	Waste	Tourism	Public Health	Community Facilities
A range of effective communication tools engage the KULIN community to support transparent and accountable decision making and high standard customer service.	KULIN is committed to sustainable waste management focusing on waste minimisation and resource recovery.	KULIN offers a positive visitor experience founded on iconic major events, distinct local attractions and a collaborative approach to heritage, our stories and tourism.	KULIN will provide environmental health and safety services.	KULIN provides a variety of community facilities to meet the current and future needs and expectations of the community.
Information Technology	Housing	Education	Ranger Services	Public Open Space
KULIN advocates and lobbies for telecommunications infrastructure that is progressive and facilitates business growth and meets the needs of our community.	KULIN will facilitate diverse, inclusive housing options via encouraging the provision of affordable housing stock and investigating incentive or joint venture partnership arrangements to create private/community investment in quality housing.	KULIN is focused on lifelong learning with improved access to education, training and leadership development via opportunities to network, learn and share skills and experience through a range of local training and education pathways.	KULIN is a liveable and safe community where people are safe in their homes and in public.	KULIN offers a functional mix of open space and invites and promote the community to take a proactive role in improving the aesthetics of each town site.
Human Resources	Environment	Health	Emergency Services	Arts & Culture
KULIN Shire Council provides a safe, healthy and inclusive work environment that supports and enhances the productivity of Shire staff via provision of regular training opportunities and implementation of collaborative partnerships that support efficient use of resources.	KULIN is an environmentally aware community that endeavours to protect and value the natural environment and investigate sustainable alternative energy solutions.	KULIN provides access to a high standard of health and family support services to address the needs of all sectors of the community whilst embracing and providing for older residents.	KULIN has a community wide emergency management and recovery plan and encourages community participation in emergency service organisations.	KULIN support access to cultural and artistic activities and facilities in the community.

Kulin SCP 25 - Community Capture Survey



The KULIN 25 SCP – Community Capture provides a comprehensive list of specific projects / initiatives / ideas captured during the 2021 IPR community engagement process, via either Workshops, Community Survey or Direct Community Contact. This is a live document that can be added to as and when community members, community groups, Council or staff develop an initiative to be considered by Council as part of the IPR process. As of September 2021, there are 94 Strategic Projects “captured”.

The KULIN Community were asked to choose their Top 25 Strategic Projects listed in in Community Capture, by allocating 25 votes to their preferred projects for implementation. These did not need to be ranked 1 to 25. These were then be considered along with Council’s Top 25, as well as consideration against what is already considered within Council’s Long Term Financial Plan. The information was used to collate a final list of KULIN 25 – Strategic Projects.

Kulin SCP 25 Strategic Projects

The KULIN 25 – Strategic Projects is a list of 25 Strategic Projects to be included in the Strategic Community Plan and Corporate Business Plan for implementation between 2021 and 2025. The Corporate Business Plan 2021 links directly with the SCP and informs the Shire’s annual budget and resourcing.



INITIATIVE	DETAILS	BUSINESS UNIT	PROJECT / DISCUSSION / ADVOCACY	SOC / ECO / ENV / CIVIC
1. Takeaway Food Outlet	▪ 7 Days a Week	Community	Discussion	Economic
2. Mobile Phone Towers	▪ Fix Black Spots	Corporate	Advocacy	Social / Economic
3. Internet	▪ Wireless Internet - Kulin Townsite ▪ Fibre Optic internet	Corporate	Advocacy	Social / Economic
4. Transport	▪ Rail to Kulin reopened ▪ Johnston Street resurfacing	Infrastructure	Advocacy	Economic
5. Medical	▪ GP ▪ Health Clinic ▪ Allied Health ▪ Child health	Community	Advocacy	Social
6. Accommodation	▪ Short Stay at Caravan Park ▪ Workers Style	Community	Project / Discussion	Economic
7. Tin Horse Highway	▪ Maintenance ▪ Safety Improvements	Community	Project / Discussion / Advocacy	Economic
8. Commercial Buildings	▪ Empty Commercial Buildings ▪ Historic Photographs on shop front windows ▪ Communal Office Space ▪ Old Administration Building	Community	Discussion	Economic
9. Tourist Amenities	▪ Jilakin Rock – Toilets & BBQs ▪ Holt Rock RV	Community	Project	Economic / Environmental
10. Town Street Lighting	▪ Audit ▪ Improvement	Infrastructure	Project / Advocacy	Social
11. Footpaths and Trails	▪ Improved Network ▪ Pram / Gopher Ramps ▪ Town circuit walk and bike trails	Infrastructure / Community	Project	Social / Economic
12. Water Non-Potable	▪ East Pingaring ▪ West Kulin ▪ Kulin Townsite	Infrastructure	Project	Economic / Environmental
13. Recreation Precinct	▪ Sports Lighting Upgrade ▪ Hockey/Cricket - Shade shelter / Scorers Hut / Tech bench ▪ Tennis Court Relocation	Recreation & Culture	Project	Social
14. Aquatic Centre	▪ Recreation Amenities ▪ Slide Structure Repairs	Recreation & Culture	Project	Social
15. Car Parks	▪ Medical Centre ▪ FRC ▪ Aquatic Centre	Infrastructure	Project	Social
16. Signage	▪ Town Entry Statements ▪ New Business signage in town ▪ Tourist town signage	Community	Project / Discussion	Economic
17. Housing	▪ Staff Housing - long term housing plan ▪ Public Incentives ▪ Business Incentives ▪ JV / State Govt / Nursing Housing	Corporate / Infrastructure	Project / Discussion	Social / Economic
18. Childcare	▪ Financial Sustainability ▪ REED ▪ Co-located Early Childhood Centre	Community	Discussion	Social / Economic
19. Aged Care	▪ HACC ▪ Community Aged Care Facility (fully staffed)	Community	Discussion	Social
20. Recycling	▪ Containers for Change Collection Point ▪ Tyres ▪ Glass	Infrastructure	Discussion	Environmental
21. Fuel Facility	▪ Shelter over Card Reader ▪ Shelter over Bowsers	Infrastructure	Project	Social
22. Training	▪ Local Traineeships / Apprenticeships ▪ CRC Training Courses	Community	Project / Discussion	Civic Leadership
23. Communications	▪ Communications Strategy ▪ Marketing Campaign	Corporate / Community	Project	Social / Economic
24. Public Art	▪ Hit Up Wall Mural ▪ CBH / Silo ▪ Street Art	Recreation & Culture	Discussion	Social
25. Playgrounds	▪ All Ages Precinct ▪ Nature Playground ▪ Oval Playground	Community / Recreation & Culture	Project	Social



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38 Johnston Street
Kulin WA 6365
08 9880 1204
admin@kulin.wa.gov.au



Kulin Aquatic Centre
Lake Grace – Kulin Road
Kulin WA 6365
08 9880 1222
pool@kulin.wa.gov.au



Kulin Community Resource Centre and
Visitor Centre
38 Johnston Street
Kulin WA 6365
08 9880 1021
crccounter@kulin.wa.gov.au



Freebairn Recreation Centre
Lake Grace-Kulin Road
Kulin WA 6365
08 9880 1000
reccentre@kulin.wa.gov.au

