

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 26 July 2023**

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



Alan Leeson
Chief Executive Officer
21 July 2023



DISCLAIMER: The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used. Please note this agenda contains recommendations, which have not yet been adopted by Council.

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
 - 4.1 Declarations of Financial Interest
 - 4.2 Declarations of Proximity Interest
 - 4.3 Declarations of Impartiality Interest
- 5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE**
- 6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 6.1 Shire of Kulin Ordinary Meeting 21 June 2023
 - 6.2 RoeROC Meeting 15 June 2023 Attachment 1
 - 6.3 Bush Fire Brigades Annual Meeting 28 June 2023 Attachment 2
- 7 MATTERS REQUIRING DECISION**
 - 7.1 List of Accounts June 2023 Attachment 3
 - 7.2 Financial Reports & Operating Income and Expenditure Details – June 2023 Attachment 4
 - 7.3 Bush Fire Brigades Annual Meeting & Appointments for the 2023/24 Fire Season
 - 7.4 New Policy Adoption – A30 Overdraft Facility
 - 7.5 Adoption of New User Fees & Charges Rate 2023/2024 – FRC Hire of Courts Attachment 5
 - 7.6 CSRFF Application – Kulin Tennis Court Resurfacing
 - 7.7 Non-potable Water Supply Agreement – Kulin Town Dam – Crown Reserve 51371 Attachment 6
 - 7.8 2023/2024 Annual Budget Attachment 7
 - 7.9 Bitumen & Aggregate Tender
 - 7.10 Asphalt Tender
 - 7.11 Push Up, Crushing & Screening of Gravel Tender
 - 7.12 Culvert Installation Tender
 - 7.13 Stabilising & Wet Mixing Tender
- 8 COMPLIANCE**
 - 8.1 Compliance Reporting – General Compliance June 2023 Attachment 8
 - 8.2 Compliance Reporting – Delegations Exercised June 2023
- 9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**
- 11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
- 13 DATE AND TIME OF NEXT MEETING**
- 14 CLOSURE OF MEETING**

1 DECLARATION OF OPENING

The President declares the meeting open

2 RECORD OF ATTENDANCE

ATTENDANCE

G Robins	President	Central Ward
B Smoker	Deputy President	West Ward
R Bowey	Councillor	Town Ward
L Varone	Councillor	East Ward
B West	Councillor	West Ward
M Lucchesi	Councillor	Central Ward
J Noble	Councillor	Town Ward
C Mullan	Councillor	West Ward
T Gangell	Councillor	Town Ward
A Leeson	Chief Executive Officer	
F Murphy	Executive Manager Financial Services	
C Lewis	Executive Manager Corporate Governance & Risk	
T Scadding	Executive Manager Community Services	
J Hobson	Executive Manager of Works	
N Thompson	Manager of Executive Support Services	

APOLOGIES

Nil

LEAVE OF ABSENCE

Nil

3 PUBLIC QUESTION TIME

Nil

4 DECLARATION OF INTEREST BY MEMBERS

Nil

5 APPLICATIONS FOR APPROVED LEAVE OF ABSENCE

Nil

6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

- 6.1 Shire of Kulin Ordinary Meeting 21 June 2023
- 6.2 RoeROC Meeting 15 June 2023
- 6.3 Bush Fire Brigades Annual Meeting 28 June 2023

7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – June 2023

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

SUMMARY:

Attached is the list of accounts paid during the month of June 2023, 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 June payments being cheque no.'s 492 - 494 (Trust), cheque no.'s 37491 – 37495; EFT No's 20617 – 20762, direct deposits DD8586.1 - DD8613.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$1,096,696.34 be received.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 3

7.2 Financial Reports & Operating Income and Expenditure Details – June 2023

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

SUMMARY:

Attached are the financial reports for the period ending 30 June 2023. 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 period ending 30 June 2023 and that Council receive the attached accounts for information.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 4

7.3 Bush Fire Brigades Annual Meeting & Appointments for the 2023/24 Fire Season

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 09.02
AUTHOR: CEO
STRATEGIC REFERENCE/S: 09.02
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Annual Meeting of Shire of Kulin Bush Fire Brigades was held in Pingaring on 28 June 2023. Council approval is required to formally approve recommended appointments of;

- Chief Bush Fire Control Officer
- Deputy Chief Bush Fire Control Officer
- Fire Weather Officer
- Deputy Fire Weather Officer
- Harvest Ban Officers
- Fire Control Officers
- Brigade Captains/Contacts
- Dual Fire Control Officers

Council approval is also required with respect to:

- setting of Prohibited and Restricted Burning times
- making application to DFES for two high season Fire Appliances for Holt Rock / Little Italy and Dudinin

BACKGROUND & COMMENT:

Minutes of the meeting are provided at Attachment 2. The meeting was well attended and Council provided a bbq dinner following the meeting.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY IMPLICATIONS:

Bush Fires Act 1954. Section 38 (1) of the Bush Fires Act 1954 states that a local government may from time to time appoint such persons as it thinks necessary to be its Bush Fire Control officers under and for the purposes of the Act.

A local government or a person delegated the authority shall cause notice of an appointment made under the provisions of Act to be published at least once in a newspaper circulating in its district.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Appointments to be advertised widely across the Shire of Kulin community

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council formally approve the following appointments of officers and dates of prohibited and restricted burning for the 2023/2024 fire season in accordance with the provisions of the Bush Fires Act 1954;

Chief Bush Fire Control Officer -	Rod Diery
Deputy Chief Bush Fire Control Officer -	Evan Wyatt
Fire Weather Officer -	Chief Executive Officer – Alan Leeson
Deputy Fire Weather Officer -	Fire Control Officer - John Waters
Authorised Harvest Ban Officers -	Chief Executive Officer – Alan Leeson
	Executive Manager Works & Fire Control Officer - Judd Hobson
	CBFCO – Rod Diery
	DCBFCO – Evan Wyatt
	DFWO – John Waters

Fire Control Officers:-

Kulin Town - Rod Diery; Craig McInnes; Judd Hobson

Kulin North - Don Bradford; David Lewis; Brendan Sloggett; John Bowey; Michael Wilson

Kulin South - John Waters; Darren Kirby; Clinton Mullan; Lachlan Siviour

Jilakin / Pingaring - Evan Wyatt, Sean Scadding; Michael Lane

Little Italy / Holt Rock - Brent Hyde, Cameron Mudge

Brigade Captains / Contacts

Kulin Town – Craig McInnes

Kulin North – Don Bradford

Kulin South – John Waters

Jilakin / Pingaring – Evan Wyatt

Holt Rock / Little Italy – Brent Hyde / Cameron Mudge

Dual Fire Control Officer Appointments

Clinton Mullan / David Lewis - Wickepin

Don Bradford / David Lewis - Corrigin

Darren Kirby / Clinton Mullan - Dumbleyung

John Bowey / Evan Wyatt - Kondinin

Evan Wyatt / Brent Hyde - Lake Grace

Prohibited and Restricted Burning Times

Restricted 19 September – 31 October

Prohibited 1 November – 15 February

Restricted 16 February – 15 March

And;
that Council make application to DFES for two high season Fire Appliances for Holt Rock / Little Italy and Dudinin.

VOTING REQUIREMENTS:

Simple majority required.

7.4 New Policy Adoption - A30 Overdraft Facility

RESPONSIBLE OFFICER: EMFS
FILE REFERENCE: 12.09
AUTHOR: EMFS
STRATEGIC REFERENCE/S: Administrative Procedures and Operational Guidelines (APOG) Manual
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to consider the adoption of a new policy - A30 Overdraft Facility to provide guidance for the use of an overdraft facility for short term unavoidable cash flow purposes.

BACKGROUND & COMMENT:

There are times, particularly at the end of one financial year and prior to rates being raised at the beginning of the following financial year prior, that the Shire may experience a cash flow shortfall. The shortfall may arise for many reasons, but usually when government grants are not received as anticipated.

An overdraft facility is a flexible line of credit providing access to funds to manage day to day cash flow needs. It is a cash management tool to smooth out fluctuations in cash flow.

An overdraft facility is included in Council's budget to be drawn down if required.

A30 Overdraft Facility sets out guidelines for when and how an overdraft facility can be used by management. These guidelines ensure that an overdraft facility is only used for short term cash flow shortfalls to cover wages, superannuation, and other critical operational creditor payments (such as utilities and fuel payments).

These guidelines ensure that an overdraft facility is not used for medium or long-term financing purposes.

A30 OVERDRAFT FACILITY

PREAMBLE: *To provide guidance for the use of an overdraft facility for short term unavoidable cash flow purposes.*

OBJECTIVES: *To give the Shire of Kulin the ability to establish an overdraft facility as a short-term cash management tool to smooth out temporary fluctuations in cash flow.*

PRACTICE: *An overdraft facility is a flexible line of credit providing access to funds to manage day to day cash flow needs of Council.*

The Shire will avoid the use of the overdraft facility via careful cash management practices. However, if an overdraft facility is required the following guidelines must be adhered to:

1. *The maximum limit of overdraft facility will be \$250,000.*
2. *The bank overdraft facility may be utilised during the financial year only as a cash management tool to smooth out temporary fluctuations in cash flow. Generally, this would only occur during the immediate period leading up to the issue of rate notices.*
3. *The bank overdraft facility is a form of borrowing that is a high-cost alternative to other forms of funding. As such use of the facility shall be limited whenever possible.*
4. *The overdraft facility will only be used to cover wages, superannuation, and other critical operational creditor payments (for example utility and fuel payments).*
5. *It is not appropriate for overdraft facilities to be used for medium or long-term financing purposes and its use as an alternative to borrowing is not permitted. At no time is the overdraft facility to be used as an ongoing debt facility or to fund anything except short term cash flow.*
6. *In selecting the lender to establish an overdraft facility the Shire will undertake a transparent process which tests the current credit market and displays good governance principles. This selection process must also consider Shire policy A10 Regional Price Preference Policy. Minimisation of interest and other fees, along with flexibility will be considered.*
7. *To meet the requirements of the Shire's Master Lending Agreement with the Western Australian Treasury Corporation (WATC), management must get written permission to establish the overdraft facility from WATC.*

HEAD OF POWER: Local Government Act 1995 Part 6.20

STATUTORY AND PLANNING IMPLICATIONS:

Section 6.20 of the *Local Government Act 1995*

FINANCIAL IMPLICATIONS:

If an overdraft is established under A30 Overdraft Facility, bank fees and interest will be incurred. An overdraft facility will ensure employees and critical creditors can always be paid on time.

POLICY IMPLICATIONS:

Update the Administrative Procedures and Operational Guidelines (APOG) Manual.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council adopt the Administrative Procedures and Operational Guideline A30 Overdraft Facility.

VOTING REQUIREMENTS:

Simple Majority.

7.5 Adoption of New User Fees & Charges Rate 2023/2024 – FRC Hire of Courts

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 05.05.01
AUTHOR: FRC Manager
STRATEGIC REFERENCE/S: Recreation
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to consider adopting an additional User Fees & Charges fee that is more accessible in relation to hire of indoor courts at the Freebairn Recreation Centre.

Council's current rate to hire the indoor courts is \$74 per hour for a member or \$106 per hour for non-members.

BACKGROUND:

The Shire's User Fees & Charges are presented to Council each year in May for consideration and adoption for the financial year ahead. From time to time a fee or charge may need to be amended or added to the schedule. It is proposed to adopt one new charge to be included in the 2023/24 User Fees and Charges adopted at the May 2023 Council meeting.

COMMENT:

Megan Henry, Tennis Australia Tennis Coach has expressed an interest in hiring the indoor tennis court at the Freebairn Recreation Centre to provide tennis coaching but the existing hourly rate makes this financially unviable (see letter attached).

There has also recently been interest shown from individuals in the community in running personal fitness classes on the court area, which again has not progressed due to the fee's being too high.

Looking at other Council's in the area some are charging an 'entrance fee' for individuals varying from \$3.00 to \$5.60. This is in line with the rate charged by the Shire of Wagin to Megan Henry for court hire.

It would be reasonable to expect any person who would be hiring the courts on a regular basis to be a Corporate Member of the FRC (current membership is \$127 per year).

The proposed new fee would only be available to Corporate Members who book the courts to run coaching, classes or similar. They would then be required to pay a fee 'per person' (per hour/class).

This is a great opportunity to increase utilisation of the centre and bring new sporting opportunities to our community, increasing participation and wellbeing.

FINANCIAL IMPLICATIONS:

Minimal increase in hire fees.

STATUTORY AND PLANNING IMPLICATIONS:

Local Government Act 1995

Part 6, Division 5 – Financing local government activities

6.16. Imposition of fees and charges

- 1) A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.

* Absolute majority required.

- 2) A fee or charge may be imposed for the following —

- a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;
- b) supplying a service or carrying out work at the request of a person;
- c) subject to section 5.94, providing information from local government records;
- d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;
- e) supplying goods;
- f) such other service as may be prescribed.

- 3) Fees and charges are to be imposed when adopting the annual budget but may be —

- a) imposed* during a financial year; and
- b) amended* from time to time during a financial year.

* Absolute majority required.

6.17. Setting level of fees and charges

- 1) In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —
 - a) the cost to the local government of providing the service or goods; and
 - a) the importance of the service or goods to the community; and
 - b) the price at which the service or goods could be provided by an alternative provider.
- 2) A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.
- 3) The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —
 - a) under section 5.96; or
 - b) under section 6.16(2)(d); or
 - c) prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.
- 4) Regulations may —
 - a) prohibit the imposition of a fee or charge in prescribed circumstances; or
 - b) limit the amount of a fee or charge in prescribed circumstances.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council adopt a fee of \$3:00 per person (per hour/class) to be charged to Corporate Members hiring the indoor courts at the Freebairn Recreation Centre.

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 5

7.6 CSRFF Application – Kulin Tennis Court Resurfacing

RESPONSIBLE OFFICER: EMCS
FILE REFERENCE: 15.11
AUTHOR: EMCS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Applications are now open for the 2023/2024 Small Grants funding round for the Community Sporting and Recreation Facilities Fund (CSRFF) closing 4:00pm on 31 August 2023.

BACKGROUND & COMMENT:

The purpose of the program is to provide financial assistance to community groups and local government to develop basic infrastructure for sport and recreation. The program aims to maintain or increase participation in sport and recreation with an emphasis on physical activity, through rational development of good quality, well designed and utilised facilities.

Kulin Tennis Club have contacted Shire of Kulin for this project to be undertaken as soon as possible as the current courts are at the end of their life.

Initial discussions with Department of Sport and Recreation have indicated that funding of 1/6 of the project can be applied for through the grant as the Department has funded the previous court surfacing.

Six courts will be resurfaced. This project will not need the fence realigned.

Budgeting on \$35,000 per court from initial discussions with supplier of recently installed courts. The breakdown of funding is as follows:

Kulin Tennis Club	\$35,000
Kulin Bush Races	\$80,000
Shire of Kulin	\$80,000
CSRFF	\$35,000

Council has a budget allocation for the Kulin Tennis Court Resurfacing project.

FINANCIAL IMPLICATIONS:

Shire of Kulin will apply for 1/6 (16.667%) (GST Exclusive) of the total project from the CSRFF Small Grants Program. Shire of Kulin will fund 2/6 (33.334%) of the project. Additional funding from Kulin Bush Races and Kulin Tennis Club will complete the project. Council have approved a budget allocation for the Kulin Tennis Club resurfacing project.

STATUTORY AND PLANNING IMPLICATIONS:

Projects must meet Australian Standards and National Construction Code

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Kulin Tennis Club

WORKFORCE IMPLICATIONS:

Shire of Kulin may be involved with the removal/disposal of existing court surface and professional advice to successful contractor.

OFFICER'S RECOMMENDATION:

That Council endorse the Kulin Tennis Club Court Resurfacing Project and submit an application to the CSRFF 2023/2024 Small Grants Program funding round to apply for funding towards this project.

VOTING REQUIREMENTS:

Simple majority required.

7.7 Non-potable Water Supply Agreement – Kulin Town Dam – Crown Reserve 51371

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 32.01
AUTHOR: CEO
STRATEGIC REFERENCE/S: 32.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Chief Executive Officer seeking Council's approval to sign a Non-Potable Water Supply Agreement for the Kulin Town Dam.

BACKGROUND & COMMENT:

This matter had been in negotiation with Water Corporation for the past couple of years. The draft agreement represents a conclusion to those negotiations, which in effect formalises the shires access to the Kulin Town Dam from a legal perspective.


The draft agreement in summary is for a period of 10 years from May 2023, with an option for an extension of a further 5 years.

Material matters and limitations of agreement are;

- Water can be accessed by the shire at a \$0.00 rate per kilolitre (Nil).
- The water supply will be metered and monitored by the Water Corporation;
- Water Corporation will retain discretion in terms of potentially limiting access and use of water, in particular in the event of water levels getting to low or in the event of a drought,

Reserve 51371

Reserve Details	
General Details	Reserve Land Listing Additional Details Reserve Report
Reserve Number	51371
Reserve Name	N/A
File Number	07775-1950-01RO
Legal Area (ha)	4.589
Status	CURRENT
Current Purpose	WATER SUPPLY
Class	C
Responsible Agency	WATER CORPORATION
Date of Last Change	18/01/2013
Management Orders	WATER CORPORATION
Document Number	M137721
Local Government Authority	SHIRE OF KULIN
Land Use	WATER SUPPLY
Type	N/A
Notes	N/A
Additional Reserve	RESERVE COMPRISES LOT 450 ON DP75111 (M137720)



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STATUTORY AND PLANNING IMPLICATIONS:

Not applicable.

Concurrently with the continued access to water by the Shire under the Agreement, the CEO will explore the feasibility of the Kulin Town Dam being excised from Crown Reserve 51371 in consultation with Water Corporation.

FINANCIAL IMPLICATIONS:

There are no direct financial implications for the Shire of Kulin in consideration of this matter.

POLICY IMPLICATIONS:

No applicable

COMMUNITY CONSULTATION:

There is not any requirement for community consultation in relation to this matter

WORKFORCE IMPLICATIONS:

Not applicable

OFFICER'S RECOMMENDATION:

That Council authorises the Chief Executive Officer to sign the Non-potable Water Supply Agreement (as circulated) with the Water Corporation for Crown Reserve 51371 – Kulin Town Dam

VOTING REQUIREMENTS:

Simple Majority.

Attachment 6

7.8 2023-2024 Annual Budget

NAME OF APPLICANT:	Shire of Kulin
FILE REFERENCE:	12.04
STRATEGIC REFERENCE/S:	Budget
AUTHOR:	EMGR
DISCLOSURE OF INTEREST:	Nil

SUMMARY

Council are presented the 2023/2024 Annual Budget for consideration and adoption.

BACKGROUND

Section 6.2 of the Local Government Act 1995 provides that a local government must, not later than 31 August in each financial year, or such extended time as the Minister allows, prepare, and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

The budget has been compiled based on the principles contained in the Strategic Community Plan. Council met at a budget workshop on the 5 July 2023 to consider the 2023/2024 Annual Budget. At this meeting Council were provided details of the expected operating revenue, operating expenditure, and capital grants for the upcoming financial year. The draft 2023/24 budget has been prepared in accordance with the presentations made to councillors in the budget workshop.

Presented is the 2023/2024 budget in statutory format as required with a closing surplus of \$18,229. It includes information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

Key features of the 2023/2024 budget include:

Opening Net Current Assets Position		
2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
1,112,090	2,514,929	2,526,120
<p>Details This brought forward figure is an estimated value which includes actual balances and year end accruals. This figure is unaudited and there is a possibility that this could change slightly during the audit of the financial statements. The difference between this year's opening balance is largely to do with the advance payment of Financial Assistance Grants not being paid in June 2023. This payment is typically in the vicinity of \$1.5m.</p>		
Inflation rate & wage increases		
<p>It has been difficult to predict what inflation rate to use across the budget given the uncertain economic times we are experiencing. The RBA are still predicting 6.25% at 30 June 2023 despite May inflation (national) dropping from 6.8% in April to 5.6% in May.</p> <p>Generally, an inflation rate of 5% has been used across the budget for materials and contracts. Other operating expenditure has increased in excess of 5% such as insurance and wages.</p> <p>The WAIRC recommended a minimum wage increase of 5.3%. This has been delivered to all staff across the budget. Superannuation Guarantee has increased from 10.5% to 11% and is a statutory requirement. In addition to this base wage increase, there has been an increase in housing allowance and bonuses for officer level staff.</p>		
Rates – UV Rate in the dollar		
2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
0.007212	0.00838	0.00838
<p>Details The UV Valuation roll provided by Landgate saw valuations as of 30 June 2023 increase by 23.51% to a total value of \$297,425,700 from \$241,138,287 at June 2022. Due to this increase in valuation across the Shire, the rate in the dollar used for the calculation of rates has decreased to yield an additional 6.25% in rates revenue. This figure is in line with the RBA's inflation forecast for June 2023 and provides some coverage for the increase of costs across the budget.</p>		

Rates – GRV Rate in the dollar		
2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
0.1073	0.100855	0.100855
Details A new GRV roll was provided by Landgate in June 2022. A 6.25% increase has also been applied to GRV rates income.		
Operating Grants		
2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
3,212,742	1,294,953	993,437
2023/2024 Operating Grants Detail		
Financial Assistance Grants		2,803,300
DFES ESL Operating Grant		49,000
Main Roads Direct Grant		261,631
CRC Operational Grant		108,311
Capital Grants		
2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
5,936,259	5,054,150	6,210,263
2023/2024 Capital Grants Detail		
LRCIP Phase 3		106,870
LRCIP Phase 4 (General Component)		230,000
LRCIP Phase 4 (Road Component)		329,000
Kulin Bush Races		44,850
CSRFF		35,000
Tennis Club & Kulin Bush Races		110,000
Regional Road Group		333,334
Wheatbelt Secondary Freight Network – Construction		2,233,781
Wheatbelt Secondary Freight Network – Development		94,920
Remote Roads Upgrade Pilot Program		1,586,480
Roads to Recovery		503,796
Black Spot		330,228
Capital Projects		
2023/2024 Budget	2022/2023 Actual	2022/2023 Budget
8,589,087	6,944,561	9,893,073
2023/2024 Capital Projects Detail		
Chambers AV Equipment		20,000
Administration Computers & Laptop Upgrade		40,000
Emergency Service Building		5,000
Medical Centre – Flooring & Security Upgrade		25,000
Kulin Childcare Centre – Flooring, Outdoor Blinds & Curtains		15,000
Kulin Childcare Centre – Equipment Upgrade		14,583
Housing Upgrades		157,350
Transfer Station – Staff Amenities		10,000
Slide Structure Repairs		150,000
Pool Shade		35,000
Evacuation Centre Generator		40,000
Shade & Playground at Tennis Club		65,000

AGENDA OF ORDINARY MEETING TO BE HELD 26 JULY 2023

FRC Changeroom Upgrade	35,000
Tennis Courts	200,000
Community Garden	10,000
All Ages Activity Precinct – Fencing	12,000
Gym & Function Room CCTV	5,000
Plant Changeover – Grader	465,000
New Plant – Pozzie Track & Mulcher	135,000
New Plant – Flail Verti Mower	24,000
Sundry Miscellaneous Plant	10,000
Plant Changeover – Toyota Prado (CEO)	68,000
Plant Changeover – 4x2 Utility	50,000
Plant Changeover – Ford Everest (EMW)	65,000
Road Construction – WSFN	2,509,321
Road Construction – Regional Road Group	506,504
Road Construction – Roads to Recovery	534,902
Road Construction – Black Spot	495,095
Road Construction – Own Resources	413,574
Road Construction – RRUPP	1,983,100
Footpath Construction	62,956
Depot Crib Room – Finalise Construction	231,701
Hostel Building Upgrades	25,000
Community Resource Centre – Printer Upgrade	15,000
Tourism Project – wayfinding, shelters & interp panels	131,000
Old Administration Building – Finalise bathroom & kitchen flooring	25,000
Establishment & Change of Purpose of Reserves	
Establishment of Independent Water Reserve funded by a change in purpose of the Natural Disaster Reserve. The reserve has been established with a balance of \$50,000 to be transferred from the Natural Disaster Reserve. \$40,000 has been budgeted to be transferred from the Natural Disaster Reserve for the purchase of a generator to power an emergency evacuation facility at the Freebairn Recreation Centre.	
The Medical Services Reserve purpose has been changed from ‘to fund the recruitment of a doctor’ to be ‘to fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire’.	
Allowance for the establishment of Overdraft Facility	
An allowance has been made in the budget to allow for the establishment of a \$250,000 overdraft.	

The draft 2023/2024 budget continues to deliver on other strategies adopted by the Council and maintains a high level of service across all programs while ensuring an increased focus on roads and associated infrastructure as well as on renewing all assets at sustainable levels.

CONSULTATION:

Other than calling for community budget submissions in May 2023, no other specific consultation has occurred on the draft 2023/2024 budget. Community consultation and engagement has previously occurred during development of the Strategic Community Plan. Extensive internal consultation has occurred with Managers from each business unit and through the budget workshop with Councillors.

STATUTORY IMPLICATIONS:

Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next 30 June.

Division 5 and 6 of part 6 of the *Local Government Act 1995* refer to the setting of budgets and the raising of rates and charges. The *Local Government Act (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2023/2024 budget as presented is considered to meet statutory requirements.

FINANCIAL IMPLICATIONS:

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2023/2024 budget attached for adoption.

POLICY IMPLICATIONS:

Community Strategic Plan & Long-Term Financial Plan

WORKFORCE IMPLICATIONS:

OFFICERS RECOMMENDATIONS

That Council adopt the 2023/2024 Budget in accordance with the following items:

1. Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopt the Budget as contained in Attachment 7 of this agenda, for the Shire of Kulin for the 2023/2024 financial year which includes the following:
 - Statement of Comprehensive Income by Nature & Type
 - Statement of Cash Flows
 - Statement of Financial Activity
 - Notes to and Forming Part of the Budget
 - Budget Program Schedules (hard copy provided at Council Meeting)
2. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget provided in the Statement of Financial Activity, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum payments on Gross Rental and Unimproved Values:

Valuation	Rate (cents per dollar)	Minimum Rate
Residential Zoning – GRV	10.73	\$ 519.97
Industrial Zoning – GRV	10.73	\$ 519.97
Commercial Zoning – GRV	10.73	\$ 519.97
Rural Zoning – UV	0.7212	\$ 519.97
Mining Zoning – UV	0.7212	\$ 519.97
Rural Zoning - GRV	10.73	\$ 519.97

3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, council nominates the following due dates for the payment in full by instalments:
 - Option 1 (Full payment)
 - Full amount of rates and charges including arrears, to be paid on or before 29 September 2023 or 35 days after the date of service appearing on the rate notice whichever is later.
 - Option 2 (Two instalments)
 - First instalment to be made on or before 29 September 2023 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half the current rates and service charges; and
 - Second instalment not due before 29 January 2024
 - Option 3 (Four instalments)
 - First instalment to be made on or before 29 September 2023 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and a quarter of the current rates and service charges
 - Second instalment not due before 24 November 2023
 - Third Instalment not due before 29 January 2024
 - Fourth Instalment not due before 25 March 2024
4. Pursuant to Section 6.46 of the *Local Government Act 1995*, Council offers a discount of 5.0% to ratepayers who have paid their rates in full, including arrears, waste & service charges, on or before 29 September 2023 or 35 days after the date of service appearing on the rate notice, whichever is later.

5. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$7 for each instalment after the initial instalment is paid.
6. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
7. Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable (excluding Deferred Pensioners' Rates).
8. Pursuant to Section 6.32(1) or 6.16 of the *Local Government Act 1995* and other relevant legislation, Council adopts the Fees and Charges adopted by Council at the May 2023 meeting.
9. In accordance with Section 5.98(1)(b) of the *Local Government Act 1995*, Regulation 30 *Local Government (Financial Management) Regulations 1996*, Part 6.2(1) and Part 6.3(1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975:
 - Councillor meeting attendance fees be set at \$230 per Council Meeting;
 - Meeting attendance fees for the President be set at \$460 per Council Meeting;

In accordance with Section 5.98(5) of the Local Government Act 1995, Regulation 33 Local Government (Financial Management) Regulations 1996, Part 7.2(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975 the annual allowance for the Shire President be set at \$7,700.

In accordance with Section 5.98(5) of the Local Government Act 1995, Regulation 33 Local Government (Financial Management) Regulations 1996, Part 7.3(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975 the annual allowance for the Deputy Shire President be set at \$1,925.

VOTING REQUIREMENTS

Absolute majority required.

Attachment 7

7.9 Tender Evaluation RFT 01 - 23/24 Bitumen & Aggregate

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: Executive Manager Works
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the supply and delivery of bitumen and aggregate to evaluate.

BACKGROUND:

Advertising commenced on 1 July 2023, in the West Australian Newspapers and on Council's website seeking tenders for the supply & delivery of bitumen and aggregate.

Tenderers were requested for full service (supply and delivery) of bitumen and aggregate with all metal to be to MRWA standards.

Tenders closed at 4pm on Wednesday 19 July 2023.

The details of the tenders received are provided in the table below. The Selection Criteria Score in the right hand column is out of 100 and calculated as follows:

Price – 40 points

Delivery – 40 points

Previous Experience – 20 points

Supplier	Full Service	Amount	TOTAL	Location	Score
	m2	Area			
BITUTEK					100
2 Coat Seal 14/7	\$ 7.55	184000	\$ 1,389,200.00	Kulin Dudinin, Holt Rock Fence Rds	
S45 Re Seal	\$ 5.22	68000	\$ 354,960.00	Muller Rd	
S45 Crumb Rubber	\$ 5.22	6000.00	\$ 31,320.00	Corrigin Yealering Rd	
			\$ 1,775,480.00		
FULTON HOGAN					85
2 Coat Seal 14/7	\$ 10.31	5100	\$ 52,581.00	Kulin Dudinin Rd	
2 Coat Seal 14/7	\$ 7.67	56000	\$ 429,520.00	Fence Rd Nth	
3 Coat Seal 14/7	\$ 8.10	120000	\$ 972,000.00	Kulin Hot Rock Rd	
2 Coat Seal 14/7	\$ 14.23	3000	\$ 42,690.00	Muller Rd	
S45 Re Seal	\$ 5.38	68000	\$ 365,840.00	Muller Rd	
S45 Re Seal	\$ 14.65	3000	\$ 43,950.00	Corrigin Yealering Rd	
			\$ 1,906,581.00		
COLAS					90
2 Coat Seal 14/7	\$ 10.96	5100	\$ 55,896.00	Kulin Dudinin Rd	
2 Coat Seal 14/7	\$ 7.50	56000	\$ 420,000.00	Fence Rd Nth	
3 Coat Seal 14/7	\$ 7.38	120000	\$ 885,600.00	Kulin Hot Rock Rd	
2 Coat Seal 14/7	\$ 11.50	3000	\$ 34,500.00	Muller Rd	
S45 Re Seal	\$ 6.37	68000	\$ 433,160.00	Muller Rd	
S45 Re Seal	\$ 9.78	3000	\$ 29,340.00	Corrigin Yealering Rd	
Mob & De Mob	\$ 15,900.00	2	\$ 31,800.00		
			\$ 1,890,296.00		
MINERAL CS	Prices supplied for aggregate only - not in line with tender specifications.				

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council accept the tender from Bitutek as detailed above for the supply and delivery of bitumen and aggregate.

VOTING REQUIREMENTS:

Simple majority required.

7.10 Tender Evaluation RFT 02 -23/24 Supply and Lay Asphalt

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: Executive Manager of Works
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the supply and laying of asphalt to evaluate.

BACKGROUND:

Advertising commenced on 1 July 2023, in the West Australian Newspapers and on Council's website seeking tenders for the supply and laying of asphalt.

Tenderers were requested to include the following in their pricing:

- profiler for all ties ins to existing works
- accommodation
- mobilisation to and from site
- traffic management

It is anticipated that the works will need to be completed in two mobilisations:-

- November December 2023 & March April 2024.

Tenders closed at 4pm on Wednesday 19 July 2023.

The details of the tenders received are provided in the table below. The Selection Criteria Score in the right hand column is out of 100 and calculated as follows:

Price – 40 points

Delivery – 40 points

Previous Experience – 20 points

Supplier	Area M2	25-30mm		Area M2	40-45mm		Corrector	Traffic Man	Accom	Mobilisation	Profiler	Total	Agg Size	Score
PRISM Contracting	2600	\$ 24.81	\$ 64,506	2000	\$ 32.18	\$ 64,360		\$ 14,784			\$ 7,500			35/35/15
			\$ -	2000	\$ 32.18	\$ 64,360						\$ 215,510	7 10	85
WCP Civil	2600	\$ 18.10	\$ 47,060	2000	\$ 28.70	\$ 57,400		\$ 16,550		\$ 20,480	\$ 10,300			35/35/20
			\$ -	2000	\$ 26.70	\$ 53,400						\$ 205,190	7 14	90
Industrial Roadpavers	2600	\$ 20.00	\$ 52,000	2000	\$ 29.00	\$ 58,000		\$ 14,400	\$ 10,080	\$ 11,000	\$ 3,600			35/35/15
			\$ -	2000	\$ 28.00	\$ 56,000						\$ 205,080	not stated	85
Roads 2000	2600	\$ 26.42	\$ 68,692	2000	\$ 41.06	\$ 82,120	\$ 400	\$ 47,412						25/35/20
			\$ -	2000	\$ 41.06	\$ 82,120						\$ 280,344	10 14	80
Stirling Asphalt	2600	\$ 24.20	\$ 62,920	2000	\$ 33.00	\$ 66,000		\$ 19,500			\$ 6,500			35/40/20
			\$ -	2000	\$ 31.00	\$ 62,000						\$ 216,920	10 14	95
Merger Contracting	2600	\$ 25.53	\$ 66,378	2000	\$ 19.20	\$ 38,400		\$ 2,700	\$ 24,112	\$ 34,920				40/35/15
				2000	\$ 17.70	\$ 35,400						\$ 201,910	?? 14	90

FINANCIAL IMPLICATIONS:

As specified above. Budget allowance \$220,000

POLICY IMPLICATIONS:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council accept the tender for the supply and laying of asphalt from Stirling Asphalt as detailed above.

VOTING REQUIREMENTS:

Simple majority required.

7.11 Tender Evaluation RFT 03 – 23/24 Crushing & Screening of Gravel

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: Executive Manager of Works
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the push up, crushing and screening of gravel to evaluate.

BACKGROUND:

Advertising commenced on 1 July 2023, in the West Australian Newspapers and on Council’s website seeking tenders for the push up, crushing and screening of gravel.

Tenders closed at 4pm on Wednesday 19 July 2023.

The details of the tenders received are provided in the table below. The Selection Criteria Score in the right hand column is out of 100 and calculated as follows:

Price – 40 points
 Delivery – 40 points
 Previous Experience – 20 points

Supplier	Amount m3	Rate / m3	Amount	Budget	Score
B & J Catalano					
2023/24	30,000	\$ 13.86	\$ 415,800	\$ 400,000	
2024/25	30,000	\$ 14.34	\$ 430,200	\$ 440,000	15/40/40
			\$ 846,000		95
Mineral Crushing Services					
2023/24	30,000	\$ 10.85	\$ 325,500	\$ 400,000	
2024/25	30,000	\$ 11.35	\$ 340,500	\$ 440,000	20/40/30
			\$ 666,000		90
Peel Resources Recovery					
2023/24	30,000	\$ 14.00	\$ 420,000	\$ 400,000	
2024/25	30,000	\$ 15.00	\$ 450,000	\$ 440,000	10/40/30
			\$ 870,000		80
Halanson Earthmoving					
2023/24	30,000	\$ 12.48	\$ 374,400	\$ 400,000	
2024/25	30,000	\$ 13.10	\$ 393,000	\$ 440,000	15/40/30
			\$ 767,400		85
Fulcher Contracting					
2023/24	30,000	\$ 10.43	\$ 312,900	\$ 400,000	
2024/25	30,000	\$ 10.98	\$ 329,400	\$ 440,000	20/40/30
			\$ 642,300		90
Klopper Contracting					
2023/24	30,000	\$ 13.35	\$ 400,500	\$ 400,000	
2024/25	30,000	\$ 14.69	\$ 440,700	\$ 440,000	15/40/30
			\$ 841,200		85
Nexgen					
2023/24	30,000	\$ 13.00	\$ 390,000	\$ 400,000	
2024/25	30,000	\$ 13.00	\$ 390,000	\$ 440,000	10/35/30
			\$ 780,000		75
Vernice					
2023/24	30,000	\$ 14.20	\$ 426,000	\$ 400,000	
2024/25	30,000	\$ 14.20	\$ 426,000	\$ 440,000	15/35/30
			\$ 852,000		80

FINANCIAL IMPLICATIONS:

As specified above. Budget allowance \$400,000.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council accept the tender as detailed above, for the pushing up, crushing and screening of gravel from B&J Catalano.

VOTING REQUIREMENTS:

Simple majority required.

7.12 Tender Evaluation RFT 04 – 23/24 Culvert Installation

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: Executive Manager of Works
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the installation of culvert pipes at:

- Fence Road North
- Kulin Holtd Rock Rd
- Yealering Corrigin Rd / Kulin Rd Intersection.

BACKGROUND:

Advertising commenced on 1 July 2023, in the West Australian Newspapers and on Council's website seeking tenders for culvert installation.

Tenders closed at 4pm on Wednesday 19 July 2023.

The details of the tenders received are provided in the table below. The Selection Criteria Score in the right hand column is out of 100 and calculated as follows:

Price – 40 points
 Delivery – 40 points
 Previous Experience – 20 points

Supplier	Fence Rd North	Kulin Holt Rock Rd	Yealering Corrigin Rd	Mob/DeMob	Accomodation	TOTAL	Day Rate	Score
BUDGET ALLOCATED	\$ 170,000.00	\$ 136,000.00	\$ 32,500.00			\$ 338,500.00		
Downer	\$ 96,877.87	\$ 158,527.44	\$ 61,649.56	\$ 41,400.00	\$ 24,725.00	\$ 383,179.87		10/30/30
								70
NEO Civil	no amounts given just hourly rates with a timeline							
MC Civil Contractors	\$ 72,627.50	\$ 124,933.18	\$ 49,500.00			\$ 247,060.68		15/30/30
								75
Castle Civil	\$ 29,095.20	\$ 57,776.76	\$ 19,986.48	\$ 8,520.00		\$ 115,378.44		20/40/30
								90
Fulcher Contractors	\$ 89,650.00	\$ 138,550.00	\$ 48,900.00			\$ 277,100.00		15/40/30
								85
Boodja Services	\$ 23,564.00	\$ 56,345.76	\$ 32,967.02	\$ 47,102.78	\$ 35,000.00	\$ 194,979.56		15/30/30
				Headwall Inst	Preliminaries			75
Key Civil	\$ 90,188.18	\$ 122,983.36	\$ 32,795.76			\$ 245,967.30	\$ 7,129.50	15/40/40
								95

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council accept the tender as detailed above for Culvert Installation works from Key Civil.

VOTING REQUIREMENTS:

Simple majority required.

7.13 Tender Evaluation RFT 05 – 23/24 Stabilising & Wet Mixing

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: Executive Manager of Works
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for Stabilising & Wet Mixing throughout a number of locations within the Shire for evaluation.

BACKGROUND:

Advertising commenced on 1 July 2023, in the West Australian Newspapers and on Council's website seeking tenders for stabilising and wet mixing.

Tenders closed at 4pm on Wednesday 19 July 2023.

The details of the tenders received are provided in the table below. The Selection Criteria Score in the right hand column is out of 100 and calculated as follows:

Price – 40 points

Delivery – 40 points

Previous Experience – 20 points

Supplier	Fence Rd Nth	Kulin Holt Rock Rd	Muller Rd	Kulin Dudinin Rd	Mob/DeMob	Accommodation	Sub TOTAL	TOTAL	Score
BUDGET ALLOCATED	\$ 104,000	\$ 156,000	\$ 33,500	\$ 63,000				\$ 356,500	
West Coast Stabilisers									
Wet Mixing	\$ 157,500	\$ 227,500	\$ 10,000	\$ 12,500	\$ 21,600		\$ 429,100		10/35/30
Cement Stab	\$ 2,575		\$ 20,600	\$ 25,750			\$ 48,925	\$478,025	75
Downer									
Wet Mixing	\$ 91,980	\$ 129,220	\$ 6,640	\$ 8,300	\$ 20,450		\$ 256,590		15/35/30
Cement Stab	\$ 5,940		\$ 19,640	\$ 22,250			\$ 47,830	\$304,420	80
Fulton Hogan									
Wet Mixing	\$ 127,890	\$ 222,950	\$ 10,280	\$ 12,850	\$ 7,000		\$ 380,970		10/35/30
Cement Stab	\$ 8,145		\$ 28,280	\$ 31,500			\$ 67,925	\$448,895	75
WCP Civil									
Wet Mixing	\$ 47,880	\$ 68,250	\$ 6,800	\$ 6,800	\$ 15,360		\$ 145,090		20/35/35
Cement Stab	\$ 3,525		\$ 18,480	\$ 20,900			\$ 42,905	\$187,995	90
Western Stabilisers									
Wet Mixing	\$ 78,120	\$ 112,840	\$ 4,960	\$ 6,200	\$ 3,134		\$ 205,254		15/35/40
Cement Stab	\$ 5,320		\$ 25,920	\$ 32,400			\$ 63,640	\$268,894	90

As detailed above WCP Civil and Western Stabilisers have both scored 90 points with the selection criteria. Preference is given to Western Stabilisers based on local knowledge, previous satisfactory experience and pricing remaining in line with budget.

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council accept the tender as detailed above for Stabilising and Wet Mixing from Western Stabilisers.

VOTING REQUIREMENTS:

Simple majority required.

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance June 2023

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 June 2023. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

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

BACKGROUND & COMMENT:

The Compliance Checklist is a working document, the Executive Manager of Support Services emails the assigned staff member their compliance requirements for the coming month. This document is tabled at the monthly Management Team meetings where the list is reviewed and updated.

Prior month items not completed previously will be reported in the following month so Council remains aware.

Outstanding – March

Roads Inspections – postponed until September

Outstanding – April

Staff Performance Reviews

Adjust KRA's for Senior Staff & Managers

Child Care Staff Performance Reviews

Outstanding May

Complete FESA form A – ESL Service Levy Billing

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for June 2023 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 8

8.2 Compliance Reporting – Delegations Exercised – June 2023

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

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending June 2023. To provide a comprehensive report listing of the delegations able to be exercised as per Council's Delegation Register.

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)
CS16	Bushfire Control – Appointment of Dual Fire Control Officers	(CEO)
CS17	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 June 2023 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A6 Investment of Surplus Funds

Nil

A7 IT & Social Media – Use of

Various social media posts regarding Shire Projects, events, recruitment as required.

G1 Applications for Planning Consent – Development Applications/Approvals

Maureen Gilbard, 10 Elson St Kulin – Home Business Therapeutic Massage

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

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the Delegation Exercised Report for June 2023.

VOTING REQUIREMENTS:

Simple majority required.

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

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

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

13 DATE AND TIME OF NEXT MEETING

Ordinary Meeting Wednesday 16 August 2023 at 4:00pm

14 CLOSURE OF MEETING

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

MINUTES

**Shire of Corrigin
Council Chambers
Thursday 15 June 2023**

TERMS OF REFERENCE

1.0 NAME

The Committee shall be known as the Roe Regional Organisation of Councils (Roe ROC).

2.0 ROLE OF THE COMMITTEE

To undertake projects, deliver services and share resources where there are common interests to provide financial benefit to the Member Councils

3.0 OBJECTIVES OF THE COMMITTEE

The objectives of Roe ROC are:

- to enhance and assist in the advancement of the region,
- To form a strategic alliance for the retention of infrastructure, community services and population, increased funding for development and maintenance/improvement of local road network, economic development initiatives, promotion and marketing initiatives, retention of health services, salinity and environment and general local government industry issues,
- To encourage cooperation and resource sharing on a regional basis
- Not to detract from the relationships an individual shire holds within its community, with the state and federal governments and other entities it interacts with in the course of usual business.

4.0 MEMBERSHIP

The membership of the Roe ROC is governed by a Memorandum of Understanding with the current term expiring 30 June 2028.

Membership of the Committee shall be:

- President of the member Council.
- Deputy Delegate - one elected member from each member Council
- Chief Executive Officer of the member shire.
- Deputy Officer –one officer from each member Council

5.0 HOST COUNCIL

The indicative host council rotation will be as follows:

March 2015-2018-	Shire of Narembeen
March 2018-2020	Shire of Kulin
March 2020-2023	Shire of Kondinin *
March 2023-2025	Shire of Corrigin
March 2025-2027	Shire of Narembeen
March 2027-2029	Shire of Kulin

* Shire of Kondinin extra year to assist Shire of Corrigin after fire in 2022

Roe ROC Dinner

Member councils generally organise a dinner each year on a rotational basis which is usually held during Local Government Convention.

2018	Shire of Narembeen
2019	Shire of Kulin
2020	Shire of Corrigin
2021	Shire of Kondinin
2022	Shire of Narembeen
2023	Shire of Kulin
2024	Shire of Corrigin
2025	Shire of Kondinin

6.0 PRESIDING MEMBER

The members of the Roe ROC shall elect a Chairperson, Deputy Chairperson on a rotational basis as decided by Member Councils following the bi-annual local government elections.

7.0 CONDUCT OF MEETINGS

Ordinary meetings of the Committee shall be held on the third Thursday of the month commencing at 1pm generally in March, June, September and November each year or as otherwise determined by the Presiding Member. Written notice shall be given to all Committee members, at least 7 days prior to the meeting.

The host council will be responsible for administration support and providing lunch for delegates prior to the meeting.

Each meeting should consider, but not be restricted to, the following matters:

Every meeting

- Confirmation of financial reports for Roe Environmental Health Scheme and Bendering Waste Facility.

March Meeting

- Business Case for potential joint projects for coming year and grant funding.
- Fees and charges for Bendering Tip
- Invitation to Shire of Lake Grace - Roe Health Environmental Health Scheme.

June Meeting

- Invitation to Avon Waste as waste contractor.

September Meeting

- Update on joint projects

November Meeting

- Identify potential joint projects for coming year and grant funding.
- Licences, contracts and agreements due to expire.

8.0 DELEGATED POWERS

The Committee has no delegated powers and is an advisory committee to member Councils only.

9.0 EXISTING AGREEMENTS AND DOCUMENTS

Roe Regional Organisation of Councils Memorandum of Understanding (MOU)

Agreement between Shires of Corrigin, Kondinin, Kulin and Narembeen.
Current MOU commenced on 1 July 2023 and expires on 30 June 2028.

Roe Health Scheme Memorandum of Understanding

Agreement between Shires of Corrigin, Kondinin, Kulin, Lake Grace and Narembeen.
Current MOU commenced on 1 July 2023 and expires on 30 June 2028 unless otherwise agreed or extended by the Member Councils in writing.

To be reviewed 6-12 months prior to the expiration of the term.

The MOU includes Operational Guidelines and is currently administered by the Shire of Corrigin including the employment of 1.2 Full time equivalent Environmental Health Officers.

Bendering Waste Facility Land Details Avon Location 23945 Kondinin-Narembeen Road,
Bendering Deposited Plan 151345 CT 1044/171

Licence to Use Land – Lot 23495 on DP 151345

Agreement with Notting Nominees Pty Ltd for *Licence to Use Land* expired October 2019 and was not renewed.

Deed of Easement

Between Notting Nominees Pty Ltd and Shires of Corrigin, Kondinin, Kulin and Narembeen

Certificate of Registration Environmental Protection (Rural Landfill) Regulations 2002

Contract for the Supply of Waste Disposal Goods and Services – Avon Waste

Individual contracts between Avon Waste and shires of Corrigin, Kondinin, Kulin and Narembeen expires 30 June 2025 with extension of 3 x 1 year periods.

Avon Waste responsible for management of Bendering Tip Facility.

Waste disposal contract supersedes Regional Waste Site Agreement

Bendering Landfill Report

Site selection and geotechnical assessment for proposed regional landfill June 2007

Bendering Landfill Management Plan

Completed in July 2022 by Talis Consultants in conjunction with Roe EHO. Replaces previous 20 year plan.

1. Opening And Announcements

The RoeROC chair, President D. Hickey opened the meeting at 01:04pm.

2. Attendance

Cr D Hickey	President, Shire of Corrigin
Cr S Coppen	Deputy President, Shire of Corrigin
N Manton	CEO, Shire of Corrigin
Cr W Milner	Councillor, Shire of Narembeen
P Sheedy	Acting CEO, Shire of Narembeen
Cr B Smoker	Deputy President, Shire of Kulin
A Leeson	CEO, Shire of Kulin
Cr K Mouritz	President, Shire of Kondinin
D Burton	CEO, Shire of Kondinin
B Gerrard	Principal Roe EHO
J Filinski	Executive Support Officer, Shire of Corrigin (Minutes)

3. Apologies

Cr K Mortimore	President, Shire of Narembeen
Cr S Jacobs	Councillor, Shire of Corrigin

4. Guests

A Fisher	Avon Waste
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5. Minutes Of Meeting

RoeROC Council Meeting – 16 March 2023

Minutes of the Roe ROC Meeting held 16 March 2023 (Attachment 5.1).

RESOLUTION

Moved: Cr. B Smoker Seconded: N Manton

That the Minutes of the Roe ROC Meeting held on 16 March 2023 (Attachment 5.1) be confirmed as a true and correct record.

Carried

See Status Report for update on previous resolutions.

6. Presentations

6.1. Avon Waste – Contract for Avon Waste and the Recycling Processing Facility

Ashley Fisher provided an overview of the recent changes to waste fees and potential implications for the contracts with Roe ROC shires. Contract for recycling finished in May 2023 and he is looking to secure a new deal with Viola with a decrease in the processing fee.

7. Matters For Decision

7.1. Financial Report

Financial report for Roe Health Scheme and Bending Waste Site are provided in Attachment 7.1.

RESOLUTION

Moved: Cr. K Mouritz Seconded: Cr. B Smoker

That the financial report for the Roe Health Scheme and Bending Waste Site prepared by the Shire of Corrigin for the period May 2023 be received.

Carried

7.2. Bending Tip Asset Insurance

Shire of Kondinin insurance schedules include the fencing and machinery shed

Action: Send invoice to shires.

7.3. Bending Tip Stage 1 Estimated Closure date

Section 4.6 and 4.7 of the Bending Landfill Management Plan includes modelling of the estimated landfill capacity and annual waste disposal quantities.

Section 4.9 of the plan includes modelling of the capping and closure of the initial 3 stages of the landfill site with stage 1 due for closure in 2026.

The Talis report includes the following recommendations in section 6:

The continued development operation and closure of the Bending Landfill is dependent on the careful management of onsite materials and optimised location of future landfill developments. As such, Talis recommends the following key actions:

- Excavation of trial pits better map the available airspace between the surface and the granite regolith in all future landfill areas.
- Annual updating of the spreadsheet provided to RoeROC by Talis to update the estimated closure timing and material availability for closure activities, and to help plan the timing of these expenditures.
- Implementation of the staged development plan for the Site, including phased trench development, closure and capping of active cell areas.
- Investigation of the requirements for the development of Stage 2 and 3 under the existing Site registration.

The EHO's and Shire of Corrigin finance staff plan to update the annual waste tonnage, void space consumption and modelling spreadsheets at the end of financial year.

RESOLUTION

Moved: Cr. K Mouritz Seconded: Cr. B Smoker

That Talis be consulted with a view to reviewing the schedule of capping works as detailed in section 4.9 (schedule of capping works) with the objective of extending stage 1 beyond 2026.

Carried

7.4. Bending Tip Working Group

The following terms of reference to a Bending Tip Working Group were discussed at the meeting of CEO's on 4 May 2023.

RESOLUTION

Moved: Cr. B Smoker

Seconded: Cr. S Coppen

That ROEROC

1. *Establish a **Site Working Group** to deal with civil works issues associated with site including planning future cell opening / construction works, cover and fill strategy, fencing, internal roads, etc.*
2. *Working Group to comprise RoeROC Shire Works Managers and RoeROC EHO and Avon Waste (Ashley Fisher or other person as designated by Avon Waste)*
3. *The purpose of the Working Group is to plan and carry out civil works including future cell opening / construction works, cover and fill strategy, fencing, maintenance and construction of internal roads, access for large machinery, maximising raw materials etc.*
4. *Priority action –to develop works strategy and budget in relation to construction of new Stage 2 cells at the site.*
5. *Working group to define technical design limitations associated with cell construction, in particular maximising cell depth, referencing the Tallis Report of July 2022 and Rural Landfill Regulations.*
6. *Working Group to establish “What’s App” messaging group in relation to all communications.*
7. *Working Group to discuss site access with Avon Waste – Bending Landfill Operations Plan to include agreement that each RoeROC Works Manager is to have a key to access site for site civil works and emergency access.*
 - o *Access to site to be communicated by working group members (prior to access).*
 - o *Access to site to be limited to site civil works and maintenance issues. Site access for any other use should be by prior agreement of Avon Waste and RoeROC CEO's*
8. *RoeROC shires to agree to a Schedule of Plant/Labour rates prior to 2023/2024 budget for any works associated with site operations and management. Individual shire time to be invoiced to RoeROC.*
9. *Recommended 2023/2024 plant rates for all RoeROC shires for Shire plant that maybe required to work at the site from time to time:*
 - *Heavy plant (Graders/Loaders/Trucks-Semi trailers) - \$130 per hour (Ex GST)*
 - *Light vehicles (utilities/small trucks) - \$75 per hour (Ex GST)*

Carried

General discussion of issues at Bending Tip including:

Trucks getting bogged in winter

Action Works Managers to identify sources of rubble that may be used at the site.

Avon Waste has almost completed the Operational Plan for Northam.

Draft Operations Plan is expected to be completed for Bending site by September 2023

7.5. ROE REGIONAL ORGANISATION OF COUNCILS MOU

Applicant:	Shire of Corrigin
Date:	9/05/2023
Reporting Officer:	Natalie Manton, Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	GR.0030
Attachment Ref:	Attachment 7.5 - RoeROC Memorandum of Understanding

SUMMARY

This item seeks endorsement of an extension to the existing Roe Regional Organisation of Councils Memorandum of Understanding

BACKGROUND

The Roe Regional Organisation of Councils (RoeROC) was established in October 2006 to facilitate voluntary cooperation and resource sharing between the Shires of Corrigin, Kondinin, Kulin and Narembeen.

The RoeROC was established:

- To enhance and assist in the advancement of the Region,
- To form a strategic alliance for the retention of infrastructure, community services and population, increased funding for development and maintenance/improvement of local road network, economic development initiatives, promotion and marketing initiatives, retention of health services, salinity and environment and general local government industry issues.
- To encourage cooperation and resource sharing on a regional basis.
- Not to detract from the relationships an individual shire holds within its community, with the state and federal governments and other entities it interacts with in the course of usual business.

The activities of RoeROC may include:

Cooperation

To provide a strong and cohesive regional group that has the capacity to provide leadership and practical projects that will enhance the region.

Tourism and Event Coordination

To maximise the potential of tourism and community events in the region through the coordination of tourism and marketing activities, individual events, staging of major events and promotions including, but not limited to;

- The marketing and development of the Roe Regional Tourism Strategy.
- The marketing and promotion of events and attractions.
- Coordinating and/or staging events in the South Eastern Wheatbelt region to maximise community benefit.

Resource Sharing

To promote inter-council cooperation and resource sharing opportunities where these add value and do not diminish the way individual councils provide services to their communities. These opportunities can include but are not limited to the following;

- Enhance the finance/compliance capability of individual councils.
- Joint purchasing of plant items.
- Facilitate resource sharing of technical/professional officer positions for two or more local governments by creating the blueprint for successful joint arrangements.
- Establish a central facility for local government functions such as rating, accounting and records management.

- Develop the capacity as a group to tender for and undertake major and minor works.

Economic and Community Building

To implement strategies relating to issues of regional significance that foster and promote development opportunities that benefit the region. These opportunities can include, but are not limited to;

- Developing and implementing alternative power systems in the region using renewable resources.
- Lobbying for tax incentive schemes for new industries.
- Lobbying for the delivery of tertiary and further education to regional areas.
- Lobbying for a regional tourist drives and routes.
- Facilitating niche marketing and branding for the region.

Health and Community Services

To act as a catalyst to promote the well-being of the regional community and undertake activities including, but not limited to;

- Lobbying government for continued stability and incentives for the provision of doctors.
- Lobbying government for education of nurses to meet the needs of rural areas.
- Lobbying for changes to accident, emergency and hospital care in the region.
- Facilitating improved health resources for the vulnerable members of the RoeROC community.

Environment

To provide leadership, coordination and information on regional natural resource management practices and undertake activities including, but not limited to;

- Achieving improved control and utilisation of surface and sub-surface water resources.
- Achieving improved land management practices across the region.
- Ensure the long-term economic future of the region through sustainability practices.
- Implementing progressive Natural Resource Management initiatives.
- Reporting on the state of the environment in the RoeROC region.

Recreation

To provide planning and leadership in the coordination and development of recreational activities and facilities in the region including, but not limited to;

- Regional Recreational planning
- Improving participation in and awareness of various sporting and recreational activities (ie supporting be-active coordinators).

Transport

To provide representation, planning and input into the coordination and development of transport networks in the region including, but not limited to;

- Obtaining Federal and State funding for road networks.
- Lobbying for further input into MRWA road maintenance programs.
- Lobbying for greater input into the regulation of transport operators ie: school bus, heavy haulage, etc.
- Liaise on regional transport issues.

COMMENT

The current MOU expires on 30 June 2023 and was circulated to delegates on 13 March 2023 for comment. Minor amendments are marked in red.

The draft RoeROC MOU was reviewed by the Chief Executive Officers of the member councils on 12 May 2023 and the revised draft is presented to the RoeROC delegates for consideration.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Member Councils are required to make an annual financial contribution towards the operations of RoeROC in equal shares and may also be requested to contribute towards specific projects or initiatives.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin, Kondinin, Kulin and Narembeen Strategic Community Plans

VOTING REQUIREMENT

Simple Majority

RESOLUTION

Moved: Cr. B Smoker

Seconded: Cr. S Coppen

That delegates endorse the RoeROC Memorandum of Understanding for the period 1 July 2023 to 30 June 2028 for presentation to member local governments.

Carried

7.6. ROE REGIONAL ENVIRONMENTAL HEALTH SCHEME MOU

Applicant:	Shire of Corrigin
Date:	13/06/2023
Reporting Officer:	Natalie Manton, Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	GR.0030
Attachment Ref:	Attachment 7.6 - Roe Regional Environmental Health Scheme MOU

SUMMARY

This item seeks endorsement of an extension to the existing Roe Regional Environmental Health Scheme Memorandum of Understanding (MOU) which expired on 30 June 2023.

BACKGROUND

The Roe Regional Environmental Health Services Scheme (RREHSS) provides an Environmental Health Service to the Shires of Corrigin, Kondinin, Kulin, Narembeen and Lake Grace.

The Environmental Health Service is administered by the Shire of Corrigin and employs 1.3 full time equivalent staff.

The service operates under an existing MOU between the Councils and it is proposed that the current arrangement be extended for a term 1 July 2023 and to 30 June 2028.

COMMENT

The current MOU expires on 30 June 2023 and was circulated to delegates on 13 March 2023 for comment.

The draft RoeROC MOU was reviewed by the Chief Executive Officers of the member councils on 12 May 2023 and the revised draft is presented to the RoeROC delegates for consideration. Minor amendments are marked in red.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Scheme administration costs are included in the annual budget each year based on the visitation schedule included in schedule 1 of the MOU
Shire of Corrigin Roe Regional Environmental Health Scheme salaries and on costs included in budget allocations.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin, Kondinin, Kulin, Lake Grace and Narembeen Strategic Community Plans

VOTING REQUIREMENT

Simple Majority

RESOLUTION

Moved: Cr. K Mouritz Seconded: Cr. S Coppen

That delegates endorse the Roe Regional Environmental Health Services Scheme Memorandum of Understanding for the period 1 July 2023 to 30 June 2028 for presentation to member local governments.

Carried

8. Other Matters

8.1. Public Health Plans Discussion on Joint Projects

Local governments in Western Australia are required by the Public Health Act 2016, to enhance the health, wellbeing and safety of its community and align with the State Public Health Plan for Western Australia 2019-2024.

The Public Health Plans are designed to work alongside the Strategic Community Plans and provide direction on public health, healthy lifestyles and recreation for members of the community.

The community surveys provided important background information that shaped the direction of the Public Health Plans and ensured that it was tailored to the needs of the residents of each local government. The Councils will implement the plan in collaboration with key stakeholders to improve health outcomes for all residents in each shire.

The community surveys were completed in 2022 and the results showed that local residents like the following things most about living in their shire:

- excellent facilities
- open spaces,
- Safe, caring town,
- friendly people,
- peace and quiet
- strong sense of community spirit.

The two most serious health risks identified in the survey were too much alcohol and illegal drugs. The most serious mental and social health issues were stress, depression and anxiety

The surveys highlighted the strong culture of volunteering for community groups, sporting and public events.

The Recreation Centres, pools and ovals were identified as the most used recreation facilities in the shires.

The highest ranking future priorities to improve health of community

- Screening for health issues
- Programs for seniors
- Community events for residents
- Programs for children

The top three facilities or resources for good community health were:

- Safe roads
- Parks and public open spaces
- Disability access to buildings and recreation facilities

The following programs were suggested to help local people be more physically active (*to be updated*)

- Exercise play equipment in parks to cater for various age groups
- Public exercise equipment that is free to use
- More hikes, walks, cycle paths and maps.

Overall people felt proud of their community and a strong sense of community spirit and belonging.

Action: Working Group to be established to look at common themes for all shires.

9. Next Meeting

To be held on 21 September 2023 commencing at 1pm at The Shire of Corrigin
Agenda Items by 11 September

To be held on 16 November 2023 commencing at 1pm via Zoom
Agenda Items by 6 November

10. Closure

The Chair, President D Hickey closed the meeting at 01:56pm

11. STATUS REPORT

The following provides a status report as at 15 June 2023.

MINUTES REFERENCE/DATE	DETAIL	RESPONSIBLE OFFICER	STATUS	ANTICIPATED COMPLETION DATE
27 March 2018	Member shires agreed to allocate \$5,000 to a reserve fund to be included in each shire's annual budget		Proceeds from Bending Tip fees after expenses distributed to shires and can be used for reserves. Bending Waste Site Management Plan identified a need for each shire to have a reserve of approximately \$83,000 by 2026 to cap stage 1	
1 July 2018	Avon Waste Operations Plan outlining procedures for the management of the RoeROC regional landfill site at Bending	Ashley Fisher Avon Waste EHO's	Draft prepared to be finalised in conjunction with Management Plan	Originally June 2021 Due Sept 2023
18 June 2020	Public Health Plans	Roe EHO's	Public health plan endorsed Corrigin, Kondinin, Kulin and Narembeen	Corrigin Oct 2022 Kulin Feb 2022 Kondinin April 2022 Narembeen ??
	Joint Projects for further discussion	CEO's		
22 July 2021	That the following Strategic Projects be listed as a priority for RoeRoc: A Securing Water resources (CEO) Kulin B Waste Strategies (CEO) Corrigin C Aged Care Services (CEO) Narembeen D Business/Industrial Development (CEO) Kondinin	N Manto	Investigated funding to review Towards Zero Waste Strategy and Operations plan for Bending Waste Facility	July 2024
November 2021	That Council: 1. Authorise the CEO to carry out the process of sale and disposal of the Komplet Glass Recycling System Glass Crusher on behalf of the members of ROE Roc as required by Section 3.58 (3) of the Local Government Act 1995. 2. Distribute the proceeds of the sale equally between the Roe ROC member Councils being the Shires of Corrigin, Kondinin, Kulin and Narembeen.	D Burton n N Manton	Housing proposal tabled To be included with next round of plant disposals	August 2023
28 April 2022	That RoeROC delegates support the development of an Operations Plan and Policies for improved management of the waste facility and	N Manton EHO's Avon Waste	Investigated funding for consultant to complete	See previous resolution Due Sept 2023

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	incorporating waste reduction strategies subject to confirmation of costs.		Operations plan for Bendinger Waste Facility	
28 April 2022	That the CEO's provide a list of issues with government housing and draft a letter to the Minister of Housing with recommendations for improvements.	D Burton		
21 July 2022	RoeROC source funds for the purpose of conduction a housing needs analysis for member shires.	D Burton		
21 July 2022	The CEO's create a list of projects suitable for RoeROC to be presented to the RoeROC meeting in November 2022	D Burton		
21 July 2022	The final Bendinger Landfill Management Plan prepared by Talis Consultants for the Roe Regional Organisations of Councils (RoeROC) be received	N Manton	Resolution passed at Corrigin, Kondinin, Kulin, Narembeen Council	Corrigin 19 July 2022
29 Sept 2022	RoeROC consider the local Government Reforms to look at benefits that can be gained by the member shires	D Burton		
29 Sept 2022	RoeROC refund, on application, 50% of asbestos disposal fees for those land owners affected by 6 February 2022 bushfires, whom have not otherwise been compensated as a result of an approved insurance claim.	L Pitman	Letters sent to property owners showing fees for asbestos disposal at Bendinger Two claims still to be made	Nov 2023
16 March 2023	That the 2023/24 Fees and Charges for Bendinger Waste Site to be increased by the Perth March 2023 annual CPI and rounded to the nearest dollar.	N Manton		
16 March 2023	That Roe ROC delegate authority to the CEO's to advertise and enter into a lease arrangement for approximately 40 hectare portion of Lot 23945 on Deposit Plan 151345 on Kondinin-Narembeen Road, Kondinin (Bendinger Waste Site) to a local community group at nil cost	D Burton		
16 March 2023	<p>1. That the Works Managers, EHO's and CEO's to plan and move gravel from stage 2 (pit 2.1 and 2.10) to stage 1 with the cost split between each council Corrigin, Kulin, Narembeen 22% and the Shire of Kondinin 34% in recognition of the former asbestos pit that was filled in.</p> <p>2 That each council seek a budget amendment for a contribution towards digging new asbestos pit, general waste pit, construction of stock proof fence and surface water pond in stage 2 of approximately \$10,000 each.</p>	B Gerrard		

RoeROC Meeting Minutes –15 June 2023

16 March 2023	Delegates confirmed agreement for the Shire of Corrigin to accept the best price offered for glass crusher without needing to come back to delegates	N Manton	
16 March 2023	Request the CEO's investigate the feasibility of a full time Work Health and Safety Compliance Officer as a stand alone Roe ROC employee and/or options to outsource to a contractor as a combined contract.	P Sheedy	Shire of Corrigin has employed 1 FTE. Other shires using Contractor
16 March 2023	Executive Officer / Project Officer for further discussion at June meeting.		Engage project officer for specific projects if required
15 June 2023	Roe EHO to identify the highest priority tasks within each shire's Public Health Plan. This initial assessment will help establish specific areas of focus that can be addressed through collaborative efforts. Roe EHO will discuss who will form a working group that will collectively plan and execute strategies to address the identified priority tasks.	B Gerard	



Shire of Kulin Bush Fire Brigades

Minutes of the Annual Meeting of the Shire of Kulin Bush Fire Brigades held on Wednesday 28 June 2023 at the Pingaring Golf Club commencing at 5.00pm

1. Declaration of Opening/Announcement of Visitors

The CBFCO Rod Diery, welcomed all present and declared the meeting open at 5.00pm.

2. Record of Attendance/Apologies

Rod Diery	Chief Bush Fire Control Officer (Kulin Town)
Evan Wyatt	Deputy Chief Bush Fire Control Officer (Jilakin/Pingaring)
Alan Leeson	Chief Executive Officer Shire of Kulin
Judd Hobson	FCO Executive Manager of Works Shire of Kulin
Craig McInnes	FCO Kulin Town
Brent Hyde	FCO Holt Rock / Little Italy
Sean Scadding	FCO Jilakin/Pingaring
David Lewis	FCO - Kulin North
John Waters	FCO - Kulin South
Clinton Mullan	FCO - Kulin South
Jake Madsen	Observer
Josh Jensen	Observer
Rob Jensen	Observer
Lewis Garad	Observer
Lachlan Sivor	Observer
Rob Jensen	Observer
Steve Kempton	Observer

Apologies: Cameron Mudge, Don Bradford, John Bowey, Darren Kirby, Rob O'Brien, Gavin Stevens (DFES)

3. Confirmation of Minutes Meeting 6 September 2022

Moved Clinton Mullan

Seconded Evan Wyatt

That the Minutes of the Annual Meeting of Bush Fire Brigades held 6 September 2022 be confirmed as a true and accurate record of proceedings.

CARRIED

4. Matters Arising from Previous Minutes

- Pole top fires – more information being sought

5. Chief Bush Fire Control Officer Report

CBFCO Rod Diery provided an overview of the 2022/2023 fire season.

- Generally, a quiet fire season in context of previous year
- Expressed concern about some farmers hopping around for a burning permit which is an offence under the Bush Fires Act 1954
- Pleased with attendance at Rural Fire Awareness courses and also the recent FCO's course
- Will endeavour to hold a couple more Rural Fire Awareness courses before the fire season
- Provided a brief overview of the proposed Fire Mitigation works to be undertaken on Kulin Town Reserve 25777. This will hopefully involve other brigades in the Shires and not just the Kulin town brigade

Rod thanked all his fellow Fire Control Officers.

6.1 Appointment of Chief Bush Fire Control Officer (CBFCO)

Chief Executive Officer Alan Leeson called for nominations for the position of Chief Bush Fire Control Officer (CBFCO)

Nominated by: John Waters

Seconded: David Lewis

That Rod Diery be nominated as the Shire of Kulin's Chief Bush Fire Control Officer for the 2023/2024 season.

CARRIED

As there were no further nominations Rod Diery was appointed as Chief Bush Fire Control Officer for 2023/2024 season.

6.2 Appointment of Deputy Chief Bush Fire Control Officer

CBFCO Rod Diery called for nominations for the position of Deputy Chief Bush Fire Control Officer (DCBFCO).

Nominated by: Judd Hobson Seconded: Craig McInnes
That Evan Wyatt be nominated as the Shire of Kulin Deputy Chief Bush Fire Control Officer for 2023/2024 season.

CARRIED

As there were no further nominations Evan Wyatt was appointed as Deputy Chief Fire Control Officer for 2023/2024 season.

6.3 Appointment of Other Officers and Brigade Officers

The following nominations were received for the below positions.

Moved by: Brent Hyde Seconded: Clinton Mullan
That the Fire Weather Officer, Deputy Fire Weather Officer, Authorised Harvest Ban Officers and Fire Control Officers for 2023/2024 season be as follows:

Fire Weather Officer - Alan Leeson – Chief Executive Officer
Deputy FWO - John Waters – Fire Control Officer

Authorised Harvest Ban Officers

- Alan Leeson Shire of Kulin CEO
- Judd Hobson Shire Works Manager and Kulin Town FCO
- CBFCO Rod Diery
- DCBFCO Evan Wyatt
- DFWO John Waters

Fire Control Officers

Kulin Town Rod Diery, Craig McInnes, Judd Hobson
Kulin North Don Bradford, David Lewis, Brendan Sloggett, John Bowey, Michael Wilson
Kulin South John Waters, ~~Greg Schorer~~*, Darren Kirby, Clinton Mullan, Lachie Siviour
Jilakin/ Pingaring Evan Wyatt, Sean Scadding, Michael Lane
Little Italy/Holt Rock Brent Hyde, Cameron Mudge

** Greg Schorer advised via phone on 29/06/23 that he won't continue on as an FCO. Rod Diery confirmed that Lachie Siviour will take on the role this season.*

Brigade Contacts / Captains

Kulin Town - Craig McInnes
Kulin North - Donald Bradford
Kulin South - John Waters
Jilakin/ Pingaring - Evan Wyatt
Holt Rock/ Little Italy - Brent Hyde / Cameron Mudge

Dual Fire Control Officer Appointments

Clinton Mullan / David Lewis - Wickepin
Don Bradford / David Lewis - Corrigin
Darren Kirby / Clinton Mullan - Dumbleyung
John Bowey / Evan Wyatt - Kondinin
Evan Wyatt / Brent Hyde - Lake Grace

CEO will authorise officers for 2023/2024 season once notified by surrounding Shires of names.

CARRIED

7.1 Burning Times – Proposed for 2023/2024

Moved: John Waters Seconded: Evan Wyatt

That the following burning periods be set for the 2023/2024 fire season:

Restricted	19 September – 31 October
Prohibited	1 November – 15 February
Restricted	16 February – 15 March

CARRIED

7.2 Burning Permits - Guidelines

General discussion ensued with regard to issuing and management of burning permits.

Action

CEO in consultation with FCO's develop a Burning Permit Issuing Guideline to assist FCO's and facilitate a greater level of consistency in terms of burning permit restrictions and conditions that may apply. Issues to be addressed but not necessarily limited to are;

- Positioning of chaff piles
- Duration of permits
- Minimum standard of fire fighting equipment to be on hand

7.3 Permit to Set Fire to Bush – Proposed Changes by CBFCO Rod Diery

CBFCO Diery spoke to the meeting regarding a paper he had drafted (attached)

7.4 Fire Fighting Equipment – Harvest Period

There was general discussion about minimum requirements / standards for fire fighting equipment to be on hand whilst harvesting.

Action

CEO in consultation with FCO's develop information to be circulated and published regarding minimum standards and expectations for fire fighting equipment to be on hand during harvest.

7.5 High Season Fire Appliances & Equipment- discussion on need to apply for these and in what Brigade areas

Discussion ensued regarding high season fire appliances, in with reference to the Little Italy / Holt Rock Area and Dudinin.

Moved: Brent Hyde Seconded: Clinton Mullan

That the Shire of Kulin make application to DFES for two high season Fire Appliances for Holt Rock / Little Italy and Dudinin

CARRIED

8. Evan Wyatt – Thank You to Rod Diery CBCFO

Evan expressed his thanks to Rod Diery for fulfilling the role and CBCFO and for the job that he has done and continues to do.

9. Meeting Closure

There being no further business CBCFO Rod Diery thanked everyone for their attendance in what was an excellent roll up and declared the meeting closed at 6.33pm.

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRUST			
492	15/06/2023	MADDISON MCLEISH	\$656.00
		Refund of Housing Bond Unit 7 Kulinda Village	
493	21/06/2023	KULIN COMMUNITY FINANCIAL SERVICES LTD	\$800.00
		Refund of Housing Bond Unit 3 Johnston Street	
494	22/06/2023	KULIN RETIREMENT HOMES INC	\$631.60
		Refund of Housing Bond Unit 4 Kulinda Village	
MUNICIPAL			
EFT20617	01/06/2023	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$100.21
		Cylinder Rent	
EFT20618	01/06/2023	BEST OFFICE SYSTEMS	\$2,906.65
		CRC Printing Charges	
EFT20619	01/06/2023	TEAM GLOBAL EXPRESS	\$109.42
		Freight	
EFT20620	01/06/2023	LANDGATE	\$465.00
		Valuation Roll	
EFT20621	01/06/2023	DUN DIRECT NORTHAM	\$56,341.45
		Bulk Fuel Purchase	
EFT20622	01/06/2023	FUELQUIP INDUSTRIES	\$24,654.74
		Supply & Installation of Diesel/ULP Dispensers	
EFT20623	01/06/2023	KULIN SOCIAL CLUB	\$120.00
		Payroll Deduction	
EFT20624	01/06/2023	KEY CIVIL PTY LTD	\$33,000.00
		Labour & Plant Hire for Footpaths & Pram Ramps	
EFT20625	01/06/2023	LARRIKIN HOUSE PTY LTD	\$187.50
		Assorted Picture Books for Day Care	
EFT20626	01/06/2023	MJB INDUSTRIES	\$5,269.44
		375/450mm Single Pipe Headwalls for Holt Rock Road	
EFT20627	01/06/2023	MCINTOSH & SON	\$220.39
		Ball Bearings, Green Coolant, Hand Ratchet & Strap	
EFT20628	01/06/2023	MCKENZIE CONCRETE CO	\$47,599.75
		Supply Cement for Footpaths & Pram Ramps	
EFT20629	01/06/2023	OCEANBLUE PLUMBING	\$2,458.50
		Serviced Backflow on Standpipe at Lange Road	
EFT20630	01/06/2023	ROSS'S DIESEL SERVICE	\$748.36
		Inspect Fault on Volvo FH13	
EFT20631	01/06/2023	SW TAYLOR	\$2,200.00
		Annual OSH Renewal May 2023/24	
EFT20632	01/06/2023	THE REMEDY PHYSIO & PILATES	\$85.00
		Physiotherapy Consult for Lesley Trouchet	
EFT20633	01/06/2023	UNIFORMS AT WORK AUSTRALIA PTY LTD	\$195.30
		Staff Uniforms	
EFT20634	01/06/2023	OFFICEWORKS BUSINESS DIRECT	\$306.31
		Stationery	
EFT20635	01/06/2023	W.A. TREASURY CORPORATION	\$62,724.72
		General Annuity Lending, Interest & Capital Payment	
EFT20636	01/06/2023	SYNERGY	\$129.22
		Electricity 12 Bowey Way	
EFT20637	01/06/2023	WESTRAC PTY LTD	\$916.38
		Strip Wear & Shim	
EFT20638	01/06/2023	WA DISTRIBUTORS PTY LTD	\$702.50
		Bar Purchase	
EFT20639	01/06/2023	WESTERN MECHANICAL CORRIGIN	\$365.30
		Licence Inspection on Sign Board Trailers	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT20640	06/06/2023	WESTRAC PTY LTD	\$1,278.24
		Elements & Filters	
EFT20641	08/06/2023	IT VISION	\$264.00
		Staff Training Registration for Interim Rating Fundamentals, Cindy Mullan	
EFT20642	08/06/2023	KULIN ERINDALE UNITS	\$335.00
		2 Nights Accommodation for Auditors	
EFT20643	08/06/2023	MCINTOSH & SON	\$166.58
		Hose	
EFT20644	08/06/2023	PORTER CONSULTING ENGINEERS	\$16,561.88
		Yearling/Clayton RD, Kulin Black Spot Project - Design for Construction	
EFT20645	08/06/2023	SHIRE OF KONDININ	\$14,816.43
		Reimbursement of Electricity & Share of Medical Facilities Cost for May 2023	
EFT20646	08/06/2023	TRUCKLINE	\$214.39
		Relay Valve	
EFT20647	08/06/2023	OFFICEWORKS BUSINESS DIRECT	\$460.89
		Stationery	
EFT20648	08/06/2023	WESTRAC PTY LTD	\$204.80
		Clamp	
EFT20649	08/06/2023	WA DISTRIBUTORS PTY LTD	\$268.95
		Bar Purchase & Cleaning Supplies	
EFT20650	12/06/2023	AVON WASTE	\$17,187.94
		Refuse Service May 2023	
EFT20651	12/06/2023	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT20652	12/06/2023	ALL ABOUT SHADE	\$5,829.00
		Outdoor Blinds for Child Care Centre, Deposit only	
EFT20653	12/06/2023	BEST OFFICE SYSTEMS	\$49.50
		FRC Printing Charges	
EFT20654	12/06/2023	COUNTRY WIDE FRIDGE LINES PTY LTD	\$169.31
		Freight on Bar Purchase	
EFT20655	12/06/2023	CBD MOVERS	\$680.00
		Removal Expenses for CEO, Deposit Only	
EFT20656	12/06/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$169.95
		Building Services Levy	
EFT20657	12/06/2023	ESSENTIAL RESOURCES	\$298.70
		Kulin Child Care Resources	
EFT20658	12/06/2023	JUDD RYAN HOBSON	\$243.40
		Reimbursement for Steel Fence Cap, Meals & Accommodation	
EFT20659	12/06/2023	HELLO PERTH	\$385.00
		Airport Brochure Stand Fee	
EFT20660	12/06/2023	KULIN IGA	\$88.00
		Child Care Statement May 2023	
EFT20661	12/06/2023	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,363.30
		Library Service Fee & Christmas Voucher	
EFT20662	12/06/2023	MULLAN INDUSTRIES	\$9,128.48
		Replace 2 Existing Switchboard's at Depot	
EFT20663	12/06/2023	MCINTOSH & SON	\$41.09
		Adaptor & Nipple	
EFT20664	12/06/2023	MARKET CREATIONS AGENCY PTY LTD	\$1,540.00
		Additional Support Hours for WALGA	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT20665	12/06/2023	NEWGROUND WATER SERVICES PTY LTD	\$2,905.95
		Supply & Delivery Kikuyu Instant Turf 12 Bowey Way	
EFT20666	12/06/2023	NATALIE BUCKLEY	\$180.95
		Reimbursement for Cert 111 Early Childhood Units & Resource Book	
EFT20667	12/06/2023	EXURBAN RURAL & REGIONAL PLANNING	\$1,279.65
		Town Planning Consulting Services May 2023	
EFT20668	12/06/2023	SWAN BREWERY COMPANY PTY LTD	\$1,361.40
		Bar Purchase	
EFT20669	12/06/2023	TARYN SCADDING	\$1,049.78
		Reimbursement for Various Craft Supplies & Survey Monkey	
EFT20670	12/06/2023	ST JOHN AMBULANCE AUSTRALIA	\$3,610.46
		First Aid Kit Supplies & Kit Services	
EFT20671	12/06/2023	TRUCK CENTRE (WA) PTY LTD	\$1,296.05
		Filter Kit & Filter Cartridge	
EFT20672	19/06/2023	ARM SECURITY	\$105.20
		Alarm Monitoring Charges	
EFT20673	19/06/2023	AUSTRALIAS GOLDEN OUTBACK	\$350.00
		Gold Annual Membership 2023/2024	
EFT20674	19/06/2023	AUSTRALIA DAY COUNCIL OF WA	\$720.00
		Gold Annual Membership 2023/2024	
EFT20675	19/06/2023	ACRES OF TASTE	\$535.50
		Catering, Fire Control Officers Course	
EFT20676	19/06/2023	BRANDIS CARPENTRY	\$948.75
		Patching Wall at 12 Bowey Way	
EFT20677	19/06/2023	TEAM GLOBAL EXPRESS	\$216.62
		Freight	
EFT20678	19/06/2023	CATERLINK	\$4,215.20
		Ice Machine & Shelving for Cool Room at FRC	
EFT20679	19/06/2023	CIVIC LEGAL	\$1,650.00
		Professional Fees	
EFT20680	19/06/2023	COLJAC FARMS PTY LTD	\$264.00
		Anzac Wreaths	
EFT20681	19/06/2023	CS LEGAL	\$1,292.50
		Professional Fees	
EFT20682	19/06/2023	COUNTRYWIDE HOUSE TRANSPORTERS & ERECTORS	\$20,900.00
		Relocate Transportable Office from Storage to Depot Site	
EFT20683	19/06/2023	LANDGATE	\$7,326.00
		Rural UV General Revaluation 2022/2023	
EFT20684	19/06/2023	DENARO NOMINEES	\$2,029.50
		Hire of Excavator	
EFT20685	19/06/2023	DUN DIRECT NORTHAM	\$55,619.30
		Bulk Fuel Purchase	
EFT20686	19/06/2023	ENGINE PROTECTION EQUIPMENT PTY LTD	\$415.97
		Filters	
EFT20687	19/06/2023	GANGELLS AGSOLUTIONS	\$7,440.82
		Various Buildings, Depot & Road Maintenance Supplies	
EFT20688	19/06/2023	KULIN HARDWARE & RURAL	\$29,943.38
		Various Buildings, Depot & Road Maintenance Supplies	
EFT20689	19/06/2023	KLEENHEAT GAS	\$252.80
		Gas	
EFT20690	19/06/2023	KULIN SOCIAL CLUB	\$130.00
		Payroll Deduction	
EFT20691	19/06/2023	KULIN IGA	\$198.80
		Freebairn Statement May 2023	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT20692	19/06/2023	KULIN TYRE SERVICE	\$12,603.80
		Tyres, Repairs & Batteries	
EFT20693	19/06/2023	TRINITEQ INTERNATIONAL PTY LTD	\$363.00
		IT Support for FRC	
EFT20694	19/06/2023	LOCAL GOVERNMENT WORKS ASS OF WA INC	\$1,017.50
		Registration LGWA Works & Parks Conference, Grant Jenks	
EFT20695	19/06/2023	SD, MT & MS LUCCHESI	\$16,068.00
		50% of Ticket Sales at 2023 Blazing Swan Event	
EFT20696	19/06/2023	MARKETFORCE	\$1,255.07
		Advertising for Plant Mechanic	
EFT20697	19/06/2023	MARKET CREATIONS AGENCY PTY LTD	\$14,465.00
		Council Connect Councillor Portal	
EFT20698	19/06/2023	METHOD RECYCLING AUSTRALIA PTY LIMITED	\$5,661.70
		Recycling Bins & Connectors	
EFT20699	19/06/2023	MADEJ CONCRETING	\$20,390.70
		Concreting Footpaths & Pram Ramps	
EFT20700	19/06/2023	SAFEGUARD INSURANCE SOLUTIONS PTY LTD	\$1,646.00
		Public Liability Insurance FRC	
EFT20701	19/06/2023	SCAVENGER SUPPLIES	\$3,927.11
		Honeywell 7600 Full Face Masks & Filters	
EFT20702	19/06/2023	TAMORA PLUMBING AND GAS	\$242.00
		Clear Blocked Drain at Golf Tennis Pavilion	
EFT20703	19/06/2023	UNIFORMS AT WORK AUSTRALIA PTY LTD	\$699.82
		Staff Uniforms	
EFT20704	19/06/2023	WILSONS SIGN SOLUTIONS	\$462.00
		Desk Top Name Plates for Chambers	
EFT20705	19/06/2023	WA DISTRIBUTORS PTY LTD	\$49.91
		Cleaning Supplies	
EFT20706	22/06/2023	AUSTRALIAN TAXATION OFFICE	\$16,779.33
		FBT Expenses	
EFT20707	22/06/2023	RICK LOREN ANDERSEN	\$15,856.50
		Prepare & Paint Ceilings, Walls & Woodwork 18 McInnes St	
EFT20708	22/06/2023	KULIN IGA	\$729.49
		Office Statement May 2023	
EFT20709	22/06/2023	KRISTY GRAY	\$168.00
		Plants	
EFT20710	23/06/2023	MCPHEE FREIGHT PTY LTD	\$2,640.00
		Freight on Bartco Trailer traffic Signal	
EFT20711	29/06/2023	ACRES OF TASTE	\$915.00
		Catering June Council Meeting & Coffee Beans	
EFT20712	29/06/2023	RICK LOREN ANDERSEN	\$3,300.00
		Prepare & Paint Kitchen, Dining Ceilings, Walls & Woodwork	
EFT20713	29/06/2023	BELVEDERE NURSERY	\$330.30
		Plants	
EFT20714	29/06/2023	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$19.91
		Cylinder Service Fee	
EFT20715	29/06/2023	BEST OFFICE SYSTEMS	\$2,711.94
		CRC Printing Charges	
EFT20716	29/06/2023	RA & RJ BOWEY	\$1,330.98
		Sitting Fee & Travel Expenses Jan/June 2023	
EFT20717	29/06/2023	TEAM GLOBAL EXPRESS	\$312.90
		Freight	
EFT20718	29/06/2023	CORSIGN WA PTY LTD	\$7,288.60
		Various Road Signs	
EFT20719	29/06/2023	LANDGATE	\$241.00
		Certificate of Title & Transfer of Land Act Documents	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT20720	29/06/2023	ENVIRO PIPES PTY LTD	\$9,510.32
		Pipes	
EFT20721	29/06/2023	E & MJ ROSHER PTY LTD	\$79,233.40
		Cab Kubota Tractor	
EFT20722	29/06/2023	FULTON HOGAN INDUSTRIES PTY LTD	\$3,762.00
		Ezstreet Bioblend	
EFT20723	29/06/2023	GOVERNMENT OF WESTERN AUSTRALIA DEPARTMENT OF COMMUNITIES	\$245.00
		Kulin Child Care Service Annual Fee	
EFT20724	29/06/2023	TROY GANGELL	\$1,050.00
		Sitting Fee January/June 2023	
EFT20725	29/06/2023	ITR WESTERN AUSTRALIA	\$8,008.00
		Grader Blades	
EFT20726	29/06/2023	JILAKIN EARTHMOVING PTY	\$39,924.50
		Wet Grader Hire at Holt Rock Road	
EFT20727	29/06/2023	KULIN TRANSPORT	\$1,452.61
		Supply & Cartage 26.95 Tonne Blue Metal	
EFT20728	29/06/2023	KLEENHEAT GAS	\$417.39
		Gas	
EFT20729	29/06/2023	KULIN SOCIAL CLUB	\$150.00
		Payroll Deduction	
EFT20730	29/06/2023	KULIN BUSH RACES INC.	\$16,068.00
		50% of Ticket Sales at 2023 Blazing Swan Event	
EFT20731	29/06/2023	KULIN MUSEUM SOCIETY INC	\$125.00
		Refuse Site Maintenance	
EFT20732	29/06/2023	K & J MOTOR SERVICE	\$233.00
		Annual Vehicle Inspection Community Bus	
EFT20733	29/06/2023	SHIRE OF KONDININ	\$132.00
		Truck Licence Medical, Greg Wicks	
EFT20734	29/06/2023	MICHAEL LUCCHESI	\$1,405.60
		Sitting Fee & Travel Expenses Jan/June 2023	
EFT20735	29/06/2023	METROCOUNT	\$6,363.50
		Traffic Counter	
EFT20736	29/06/2023	MULLAN INDUSTRIES	\$2,915.15
		Upgrade 3 Phase Outlets to RCD Protected & Upgrade Wiring to Pressure Cleaner GPO	
EFT20737	29/06/2023	MARTINS TRAILER PARTS PTY LTD	\$117.08
		Rim	
EFT20738	29/06/2023	MCINTOSH & SON	\$17.91
		Globe	
EFT20739	29/06/2023	MOORE AUSTRALIA WA PTY LTD	\$2,420.00
		Fringe Benefits Tax Return 2023	
EFT20740	29/06/2023	CLINTON MULLAN	\$1,551.20
		Sitting Fees & Travel Expenses Jan/June 2023	
EFT20741	29/06/2023	NARROGIN CARPETS & CURTAINS	\$1,485.00
		Additional Screeding Due to Unliveliness of Floor at 12 Bowey Way	
EFT20742	29/06/2023	NARROGIN QUARRY OPERATIONS	\$1,768.54
		Landscaping Dust	
EFT20743	29/06/2023	JARRON NOBLE	\$1,319.15
		Sitting Fee & Travel Expenses Jan/June 2023	
EFT20744	29/06/2023	FUELEX	\$55,248.69
		Bulk Fuel Purchase	
EFT20745	29/06/2023	PINGARING PROGRESS ASSOCIATION	\$3,260.54
		Reimbursement, Urgent Electrical Repairs to Pingaring Golf Club	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT20746	29/06/2023	PORTER CONSULTING ENGINEERS	\$2,124.38
		Yearling/Clayton Rd Survey	
EFT20747	29/06/2023	QUEST PAYMENT SYSTEMS	\$418.00
		OPT Monthly Maintenance Fee	
EFT20748	29/06/2023	GRANT ROBINS	\$4,760.00
		Sitting Fees & President Allowance Jan/June 2023	
EFT20749	29/06/2023	SHIRE OF CORRIGIN	\$2,327.60
		ROE Reginal Environmental Health Services Scheme May 2023	
EFT20750	29/06/2023	SMOKER, BRADLEY	\$2,135.00
		Sitting Fees & Deputy Presidents Allowance Jan/June 2023	
EFT20751	29/06/2023	SAPIO	\$4,212.14
		Monthly IT Support April 2023	
EFT20752	29/06/2023	TRUCKLINE	\$846.56
		Brake Shoe Kit	
EFT20753	29/06/2023	TIN HORSE AUTOMOTIVE	\$50.38
		Globes	
EFT20754	29/06/2023	UNIFORMS AT WORK AUSTRALIA PTY LTD	\$114.56
		Staff Uniforms	
EFT20755	29/06/2023	OFFICEWORKS BUSINESS DIRECT	\$1,288.44
		Monitor & Monitor Riser	
EFT20756	29/06/2023	LUCIA VARONE	\$2,694.16
		Sitting Fees & Travel Expenses Jan/June 2023	
EFT20757	29/06/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$638.00
		Staff Training Registration for Law Essentials for Nicole Thompson & Fiona Murphy	
EFT20758	29/06/2023	WESTRAC PTY LTD	\$2,985.81
		Fan	
EFT20759	29/06/2023	WEST, BARRY	\$1,434.72
		Sitting Fees & Travel Expenses Jan/June 2023	
EFT20760	29/06/2023	WA CONTRACT RANGER SERVICES	\$627.00
		Ranger Service	
EFT20761	29/06/2023	WA DISTRIBUTORS PTY LTD	\$551.15
		Cleaning Supplies	
EFT20762	30/06/2023	VIZONA PTY LTD	\$9,856.00
		Hockey Lighting Installation Cost	
37491	01/06/2023	WATER CORPORATION	\$61.65
		Water Usage & Rates	
37492	12/06/2023	DEPARTMENT OF TRANSPORT	\$446.15
		Prado KUO Registration Renewal	
37493	19/06/2023	DANIEL NJEGICH	\$2,500.00
		Photography Course, 50% Deposit	
37494	23/06/2023	PETTY CASH RECOUP - PLEASE PAY CASH	\$428.45
		Petty Cash Recoup	
37495	29/06/2023	PETTY CASH RECOUP - PLEASE PAY CASH	\$156.80
		Petty Cash Recoup	
DD8586.1	02/06/2023	BENDIGO BANK	\$188.10
		Bank Fees	
DD8591.1	11/06/2023	AWARE SUPER	\$12,327.78
		Payroll Deduction	
DD8591.2	11/06/2023	CBUS SUPER	\$147.97
		Superannuation Contribution	
DD8591.3	11/06/2023	AUSTRALIAN RETIREMENT TRUST	\$134.05
		Superannuation Contribution	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8591.4	11/06/2023	AMP SUPERLEADER	\$213.57
		Superannuation Contribution	
DD8591.5	11/06/2023	AUSTRALIAN SUPERANNUATION	\$926.38
		Superannuation Contribution	
DD8591.6	11/06/2023	BENDIGO SMART START SUPERANNUATION FUND	\$80.97
		Superannuation Contribution	
DD8591.7	11/06/2023	HOSTPLUS SUPERANNUATION FUND	\$641.16
		Superannuation Contribution	
DD8591.8	11/06/2023	BENDIGO SUPERANNUATION PLAN	\$430.88
		Superannuation Contribution	
DD8591.9	11/06/2023	MLC MASTERKEY SUPERANNUATION	\$355.89
		Superannuation Contribution	
DD8599.1	01/06/2023	BENDIGO BANK	\$9.66
		Bank Fees	
DD8599.2	06/06/2023	SYNERGY	\$792.90
		Electricity	
DD8599.3	08/06/2023	SYNERGY	\$132.02
		Electricity, Public Conveniences Dudinin	
DD8599.4	08/06/2023	BENDIGO BANK	\$1.35
		Bank Fees	
DD8599.5	12/06/2023	BENDIGO BANK	\$3.30
		Bank Fees	
DD8599.6	14/06/2023	BENDIGO BANK	\$8.85
		Bank Fees	
DD8599.7	15/06/2023	TELAIR PTY LTD	\$614.90
		Monthly Access Fee	
DD8599.8	15/06/2023	TELSTRA	\$63.96
		ADSL Service	
DD8599.9	15/06/2023	AUSTRALIAN LIQUOR MARKETERS PTY. LIMITED	\$3,076.74
		Bar Purchase	
DD8609.1	14/06/2023	CREDIT CARD - MASTER CARD	\$6,933.38
		Statement May 2023	
DD8613.1	25/06/2023	AWARE SUPER	\$13,620.95
		Superannuation Contribution	
DD8613.2	25/06/2023	CBUS SUPER	\$113.24
		Superannuation Contribution	
DD8613.3	25/06/2023	AUSTRALIAN RETIREMENT TRUST	\$163.30
		Superannuation Contribution	
DD8613.4	25/06/2023	AMP SUPERLEADER	\$214.34
		Superannuation Contribution	
DD8613.5	25/06/2023	AUSTRALIAN SUPERANNUATION	\$579.15
		Superannuation Contribution	
DD8613.6	25/06/2023	BENDIGO SMART START SUPERANNUATION FUND	\$98.06
		Superannuation Contribution	
DD8613.7	25/06/2023	HOSTPLUS SUPERANNUATION FUND	\$729.34
		Superannuation Contribution	
DD8613.8	25/06/2023	BENDIGO SUPERANNUATION PLAN	\$433.77
		Superannuation Contribution	
DD8613.9	25/06/2023	MLC MASTERKEY SUPERANNUATION	\$356.78
		Superannuation Contribution	
DD8617.1	22/06/2023	SYNERGY	\$1,702.73
		Street & Information Lighting	
DD8617.2	23/06/2023	BENDIGO BANK	\$0.75
		Bank Fees	
DD8617.3	28/06/2023	BENDIGO BANK	\$8.85
		Bank Fees	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8617.4	29/06/2023	TELSTRA	\$323.29
		Mobile Phone Usage	
DD8619.1	30/06/2023	BENDIGO BANK	\$7.80
		Bank Fees	
DD8591.10	11/06/2023	PRIME SUPERANNUATION	\$235.03
		Superannuation Contribution	
DD8591.11	11/06/2023	ASB MARKETING	\$299.75
		Superannuation Contribution	
DD8591.12	11/06/2023	REST SUPERANNUATION	\$698.90
		Superannuation Contribution	
DD8599.10	19/06/2023	BENDIGO BANK	\$5.10
		Bank Fees	
DD8599.11	19/06/2023	TELSTRA	\$1,384.66
		Phone Usage	
DD8599.12	01/06/2023	ST.GEORGE BANK	\$680.85
		Merchant Fee	
DD8599.13	01/06/2023	SYNERGY	\$913.70
		Electricity, Aquatic Centre	
DD8599.14	01/06/2023	WESTNET INTERNET SERVICES	\$209.90
		Internet	
DD8599.15	02/06/2023	BENDIGO BANK	\$96.05
		Merchant Fee	
DD8599.16	02/06/2023	SYNERGY	\$312.59
		Electricity, Holt Rock Depot	
DD8613.10	25/06/2023	PRIME SUPERANNUATION	\$235.80
		Superannuation Contribution	
DD8613.11	25/06/2023	ASB MARKETING	\$386.30
		Superannuation Contribution	
DD8613.12	25/06/2023	REST SUPERANNUATION	\$698.90
		Superannuation Contribution	
7986708	14/06/2023	BULK PAYMENT	\$82,899.17
		Payroll	
8016950	28/06/2023	BULK PAYMENT	\$89,988.54
		Payroll	
Sub-total: EFT & Chq Payments			\$1,096,696.34
TOTAL PAYMENTS FOR MONTH ENDING 30 June 2023			\$1,096,696.34

CREDIT CARD SUMMARY
Friday, 30 June 2023

Transaction Date	Officer	Creditor	Amount
1/06/2023	TARYN SCADDING	FACEBOOK	\$20.60
		Facebook Posts - Visit Kulin Advertisng	
2/06/2023	TARYN SCADDING	FACEBOOK	\$30.90
		Facebooks Posts - Visit Kulin Advertising	
2/06/2023	TARYN SCADDING	TARGET	\$30.00
		Wipes for Child Care Centre	
3/06/2023	TARYN SCADDING	FACEBOOK	\$41.20
		Facebook Posts - Visit Kulin Advertisng	
4/06/2023	TARYN SCADDING	BUNNINGS	\$29.66
		Cleaning Supplies for Child Care Centre	
5/06/2023	TARYN SCADDING	FACEBOOK	\$41.20
		Facebook Posts - Visit Kulin Advertisng	
6/06/2023	CASSI LEWIS	BP ALWAYS MOTORS ALBANY	\$109.80
		Fuel	
8/06/2023	TARYN SCADDING	JB HI-FI	\$523.98
		Nursery Light & HD Full Colour Pan & Tilt Baby Monitor for Child Care Centre	
8/06/2023	TARYN SCADDING	SP SLEEPMAC	\$147.97
		Sleepmac Dual Play Machine & Night Lights for Child Care Centre	
8/06/2023	TARYN SCADDING	EVENTBRITE	\$118.00
		Tourism Workshop Registration for Taryn Scadding & Belle Brandis	
9/06/2023	TARYN SCADDING	FACEBOOK	\$72.10
		Facebook Posts - Visit Kulin Advertisng	
10/06/2023	ALAN LEESON	HYDEN TRAVEL SHOP	\$37.30
		Lunch, Alan Leeson & Judd Hobson - Holt Rock Road Inspection	
14/06/2023	CASSI LEWIS	BP EXPRESS	\$66.67
		Fuel	
15/06/2023	TARYN SCADDING	BUNNINGS WAREHOUSE	\$28.50
		Tap Drum Diggers for Child Care Centre	
16/06/2023	FIONA MURPHY	SIMPLEINOUT	\$30.49
		Monthly Subscription	
17/06/2023	CASSI LEWIS	TELSTRA	\$49.95
		Internet Fee Aquatic Centre	
24/06/2023	JUDD HOBSON	WATERLOO PALM NURSERY	\$500.00
		Gift Voucher, Oksana Brandis	
24/06/2023	FIONA MURPHY	OPTEON	\$1,650.00
		Valuation of 3 Bull Street	
27/06/2023	ALAN LEESON	JB HI-FI	\$805.70
		GoPro 11 - Window Screen Mount & SD Card	
28/06/2023	TARYN SCADDING	FACEBOOK	\$53.56
		Facebook Posts - Visit Kulin Advertisng	
29/06/2023		BENDIGO BANK	\$24.00
		Card Fee	
30/06/2023	JUDD HOBSON	BUNNINGS WAREHOUSE	\$750.00
		Gift Voucher, Denis Brandis	
			\$5,161.58

009650

 SHIRE OF KULIN
 PO BOX 125
 KULIN WA 6365

Your details at a glance

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

Account summary

Statement period	1 Jun 2023 - 30 Jun 2023
Statement number	217
Opening balance on 1 Jun 2023	\$6,933.38
Payments & credits	\$6,933.38
Withdrawals & debits	\$5,129.13
Interest charges & fees	\$32.45
Closing Balance on 30 Jun 2023	\$5,161.58

Account details

Credit limit	\$10,000.00
Available credit	\$4,838.42
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$154.84
Payment due	14 Jul 2023

Any questions?

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



736BH102 / E-0 / S-157 / I-157 / 0007421415000837

Business Credit Card

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

If you make no additional charges using this card and each month you pay the minimum payment	You will pay off the Closing Balance shown on this statement in about 15 years and 11 months	And you will pay an estimated total of interest charges of \$3,160.61
If you make no additional charges using this card and each month you pay \$247.79	You will pay off the Closing Balance shown on this statement in about 2 years	And you will pay an estimated total of interest charges of \$785.38, a saving of \$2,375.23

Having trouble making payments?

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

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$6,933.38
1 Jun 23	FACEBK *YA5R2RTVP2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 30/05 CARD NUMBER 552638XXXXXXXX021 1	20.00		6,953.38
1 Jun 23	INTERNATIONAL TRANSACTION FEE	0.60		6,953.98
2 Jun 23	FACEBK *42LA4QFVP2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 31/05 CARD NUMBER 552638XXXXXXXX021 1	30.00		6,983.98
2 Jun 23	INTERNATIONAL TRANSACTION FEE	0.90		6,984.88
2 Jun 23	TARGET 5036, FREMANT LE AUS RETAIL PURCHASE 01/06 CARD NUMBER 552638XXXXXXXX021 1	30.00		7,014.88
3 Jun 23	FACEBK *D5QGGQKVP2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 01/06 CARD NUMBER 552638XXXXXXXX021 1	40.00		7,054.88
3 Jun 23	INTERNATIONAL TRANSACTION FEE	1.20		7,056.08
4 Jun 23	BUNNINGS 317000, MEL VILLE AUS RETAIL PURCHASE 01/06 CARD NUMBER 552638XXXXXXXX021 1	29.66		7,085.74
5 Jun 23	FACEBK *SSDRJQKVP2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 03/06 CARD NUMBER 552638XXXXXXXX021 1	40.00		7,125.74
5 Jun 23	INTERNATIONAL TRANSACTION FEE	1.20		7,126.94
6 Jun 23	BP ALLWAY MOTORS 186 2, ALBANY AUS RETAIL PURCHASE 04/06 CARD NUMBER 552638XXXXXXXX823 1	109.80		7,236.74

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Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options

- Pay in person:** Visit any **Bendigo Bank** branch to make your payment.
- Internet banking:** Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au

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.

Billers code: 342949
Ref: 691211254

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

Bank@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	\$154.84
Closing Balance on 30 Jun 2023	\$5,161.58
Payment due	14 Jul 2023
Date	Payment amount
<input type="text"/>	<input type="text"/>

Drawer	Chq No	BSB	Account No	\$	¢
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments	Balance
8 Jun 23	SP JB HI-FI ONLINE, SOUTHBANK AUS RETAIL PURCHASE 07/06 CARD NUMBER 552638XXXXXXXX021 1	523.98		7,760.72
8 Jun 23	SP SLEEPMAC, MACQUAR IE PAR AUS RETAIL PURCHASE 07/06 CARD NUMBER 552638XXXXXXXX021 1	147.97		7,908.69
8 Jun 23	EB *FACETs Connec,80 1-413-7200 AUS RETAIL PURCHASE 07/06 CARD NUMBER 552638XXXXXXXX021 1	118.00		8,026.69
9 Jun 23	FACEBK *K5SSVQPVP2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 07/06 CARD NUMBER 552638XXXXXXXX021 1	70.00		8,096.69
9 Jun 23	INTERNATIONAL TRANSACTION FEE	2.10		8,098.79
10 Jun 23	WENDY MILLER, HYDEN AUS RETAIL PURCHASE 08/06 CARD NUMBER 552638XXXXXXXX832 1	37.30		8,136.09
14 Jun 23	PERIODIC TFR 00074214151201 00000000000		6,933.38	1,202.71
14 Jun 23	BP EXPRESS 6192, SOU TH PERTH AUS RETAIL PURCHASE 12/06 CARD NUMBER 552638XXXXXXXX823 1	66.67		1,269.38
15 Jun 23	BUNNINGS 316000, MAD DINGTON AUS RETAIL PURCHASE 12/06 CARD NUMBER 552638XXXXXXXX021 1	28.50		1,297.88
16 Jun 23	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/06 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX418 1	29.60		1,327.48
16 Jun 23	INTERNATIONAL TRANSACTION FEE	0.89		1,328.37
17 Jun 23	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 15/06 CARD NUMBER 552638XXXXXXXX823 1	49.95		1,378.32
24 Jun 23	WATERLOO PALM NURSER , WATERLOO AUS RETAIL PURCHASE 22/06 CARD NUMBER 552638XXXXXXXX706 1	500.00		1,878.32
24 Jun 23	OPTEON, SYDNEY AUS RETAIL PURCHASE 23/06 CARD NUMBER 552638XXXXXXXX418 1	1,650.00		3,528.32
27 Jun 23	JB HI FI CAROUSEL, C ANNINGTON AUS RETAIL PURCHASE 25/06 CARD NUMBER 552638XXXXXXXX832 1	805.70		4,334.02
28 Jun 23	FACEBK *PRGSFRXVP2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 26/06 CARD NUMBER 552638XXXXXXXX021 1	52.00		4,386.02

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Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments	Balance
28 Jun 23	INTERNATIONAL TRANSACTION FEE	1.56		4,387.58
29 Jun 23	CARD FEE 6 @ \$4.00	24.00		4,411.58
30 Jun 23	BUNNINGS GROUP 1,HAW THORN EAST AUS RETAIL PURCHASE 28/06 CARD NUMBER 552638XXXXXX706 1	750.00		5,161.58
Transaction totals / Closing balance		\$5,161.58	\$6,933.38	\$5,161.58

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED FOR YOUR ACCOUNT.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

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

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

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

Card Security

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

Resolving Complaints

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

Website: www.afca.org.au

Telephone: 1800 931 678 (free call)

Email: info@afca.org.au

In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

And Australia's most trusted bank*. Try more Bendigo.

* Roy Morgan Risk Monitor, May 2022



Shire of Kulin
MONTHLY FINANCIAL REPORT
For the period ended 30 June 2023

Presented to Ordinary Council Meeting

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LOCAL GOVERNMENT ACT 1995

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Nature & Type)
For the period ended 30 June 2023

	Ref Note	Original Budget	Amended Budget	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Opening Funding Surplus/(Deficit)	1(a)	2,526,120	2,514,929	2,526,120	2,514,929	(11,191)	(0%)
OPERATING ACTIVITIES							
Revenue from operating activities (excluding rates)							
Ex gratia rates	2	25,633	25,633	25,633	25,633	0	0%
Operating grants, subsidies and contributions	5	993,437	1,285,217	1,285,217	1,294,953	9,736	1%
Fees and charges		2,024,018	2,024,018	2,024,018	1,901,640	(122,378)	(6%)
Interest earnings		78,344	119,344	119,344	140,248	20,904	18%
Other revenue		144,844	158,078	158,078	201,724	43,645	28%
Profit on asset disposals	3	62,480	62,480	62,480	66,221	3,741	6%
		3,328,756	3,674,770	3,674,770	3,630,418	(44,351)	
Expenditure from operating activities							
Employee costs		(2,259,943)	(2,382,443)	(2,382,443)	(2,441,691)	(59,248)	2%
Materials and contracts		(2,603,609)	(3,008,609)	(3,008,609)	(2,746,128)	262,481	(9%)
Utility charges		(328,412)	(328,412)	(328,412)	(255,836)	72,576	(22%)
Depreciation on non-current assets		(3,102,295)	(3,102,295)	(3,102,295)	(3,203,930)	(101,635)	3%
Interest expenses	6	(36,259)	(36,259)	(36,259)	(35,995)	265	(1%)
Insurance expenses		(309,419)	(309,419)	(309,419)	(312,735)	(3,317)	1%
Loss on asset disposals	3	(32,100)	(68,830)	(68,830)	(72,222)	(3,392)	5%
		(8,672,038)	(9,236,268)	(9,236,268)	(9,068,538)	167,730	
Non-cash amounts excluded from operating activities		3,071,914	3,071,914	3,108,645	3,204,908	96,263	3%
Amount attributable to operating activities		254,752	25,345	73,267	281,717	96,263	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	5	6,210,263	6,380,670	6,380,670	5,054,150	(1,326,520)	(21%)
Payments for property, plant and equipment and infrastructure	3	(9,893,073)	(9,564,264)	(9,564,264)	(6,944,561)	2,619,704	(27%)
Proceeds from disposal of assets	3	367,450	367,450	307,450	280,118	(27,332)	(9%)
Amount attributable to investing activities		(3,315,360)	(2,816,144)	(2,876,144)	(1,610,293)	1,265,851	
FINANCING ACTIVITIES							
Repayment of borrowings	6	(96,179)	(96,179)	(96,179)	(96,179)	0	(0%)
Transfers to cash backed reserves (restricted assets)	4	(69,744)	(198,328)	(198,328)	(199,679)	(1,351)	1%
Transfers from cash backed reserves (restricted assets)	4	1,138,000	763,000	763,000	610,700	(152,300)	100%
Amount attributable to financing activities		972,077	468,493	468,493	314,842	(153,651)	
Budgeted deficiency before general rates		(2,088,531)	(2,322,306)	(2,334,384)	(1,013,734)		
Total amount raised from rates	2	2,150,462	2,150,462	2,150,462	2,150,823	361	0%
Closing Funding Surplus/(Deficit)		61,931	(171,844)	(183,922)	1,137,089		

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

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 30 June 2023

	2022 \$	2023 \$
CURRENT ASSETS		
Cash at Bank	2,050,457	1,242,113
Cash at Bank (Reserves & Restricted Funds)	2,283,326	1,872,305
Trade and other receivables	597,272	669,422
Contract Assets	876,756	362,893
Sundry Debtors - Rates	82,401	50,775
Inventories	56,786	64,574
TOTAL CURRENT ASSETS	5,946,998	4,262,082
CURRENT LIABILITIES		
Contract Liabilities	(326,996)	(190,478)
Sundry Creditors	(154,332)	(396,649)
Accruals	(144,391)	(136,727)
Employee Provisions (Current)	(458,599)	(429,989)
ATO Liabilities	(64,426)	(98,845)
Borrowings (Current)	(96,179)	(99,144)
TOTAL CURRENT LIABILITIES	(1,244,923)	(1,351,833)
TOTAL NET CURRENT ASSETS	4,702,075	2,910,249
NON-CURRENT ASSETS		
Investment in Associate	48,097	48,097
Work in Progress	90,666	341,363
Land & Buildings	20,881,126	20,812,209
Construction other than Buildings	1,112,962	-
Plant & Equipment	3,426,497	3,528,514
Furniture & Equipment	254,198	231,864
Motor Vehicles	1,273,984	1,410,817
Infrastructure	110,846,947	115,016,126
Shares - Kulin (Bendigo) Bank	5,000	5,000
Units Held - Local Government House Trust	77,804	77,804
TOTAL NON-CURRENT ASSETS	138,017,281	141,471,793
NON CURRENT LIABILITIES		
Borrowings (Non-Current)	(883,702)	(784,558)
Employee Provisions (Non-Current)	(49,951)	(44,928)
TOTAL NON-CURRENT LIABILITIES	(933,653)	(829,486)
TOTAL NET CURRENT ASSETS	141,785,703	143,552,556
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	2,283,326	1,872,305
Accumulated Surplus	45,983,791	48,161,664
TOTAL EQUITY	141,785,703	143,552,556

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2023

Note 1(a) - Net Current Assets Composition

	Budget Last Year Closing 30-Jun-22	Actual Last Year Closing 30-Jun-22	Year to Date 30-Jun-23
Current Assets			
Cash and Cash Equivalents	2,394,574	4,333,783	3,114,418
Accounts Receivable - Rates	38,738	71,093	30,444
Accounts Receivable - Sundry	329,951	607,662	689,503
Inventories	60,711	56,786	64,574
Other (Accrued Income & Contract Assets)	0	876,756	362,893
Land held for resale	0	687,000	687,000
Less: Current Liabilities			
Contract Liabilities	0	(326,996)	(190,478)
Sundry Creditors	(429,510)	(153,414)	(396,399)
Payroll Accruals	(30,895)	(48,005)	(61,101)
Accrued expenses	0	(96,386)	(75,625)
Provision for Annual Leave	(186,833)	(181,222)	(186,096)
Provision for Long Service Leave (Current)	(262,812)	(277,376)	(243,893)
ATO Liability	(21,220)	(64,426)	(98,845)
Borrowings (Current)	(90,511)	(96,179)	(99,144)
Adjustments to Current Assets			
Less: Reserves (Restricted Cash)	(1,843,461)	(2,283,326)	(1,872,305)
Add: Borrowings (Current)	90,511	96,179	99,144
Less: Land Held for resale	0	(687,000)	(687,000)
Closing funding surplus/(deficit)	49,243	2,514,929	1,137,089

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 30-Jun-23	Bank Statement Balance 30-Jun-23
Cash at Bank - Unrestricted		
Municipal Funds	279,720	281,560
Freebairn Recreation Centre	30,763	30,192
Investments	928,030	928,030
Till Float	3,100	-
Petty Cash	500	-
	1,242,113	1,239,782
Cash at Bank - Restricted		
Reserve Funds	1,872,305	1,872,305
	1,872,305	1,872,305

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2023

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	0.100855	136	1,370,046	138,176	138,750
Industrial	0.100855	12	115,443	11,643	11,643
Commercial	0.100855	28	441,634	44,541	43,786
Rural	0.100855	11	101,710	10,258	10,258
Unimproved Value					
Rural	0.00838	342	240,282,458	2,013,567	2,013,542
Mining	0.00838	1	59,095	495	495
Sub-total		530	242,370,386	2,218,680	2,218,474
Minimum Payment					
Gross Rental Value					
Residential	489.38	9	11,172	4,404	4,404
Industrial	489.38	6	11,902	2,936	2,936
Commercial	489.38	4	8,280	1,958	1,958
Rural	489.38	7	8,127	3,426	3,426
Unimproved Value					
Rural	489.38	16	528,142	7,830	7,830
Mining	489.38	31	268,592	15,171	16,561
		73	836,215	35,725	37,114
		603	243,206,601	2,254,405	2,255,588
Discount				(94,120)	(95,866)
Concessions/Write-offs				(9,823)	(11,251)
Total raised from general rates				2,150,462	2,148,471
Ex-Gratia Rates				25,633	25,633
Total Rates				2,176,095	2,174,104

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

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

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2023

Note 3 - Asset information

Note 3(a) - Asset Acquisitions

Description	Original Budget	Amended Budget	YTD Budget	YTD Actual	Category	Renewal/ Replace	New Asset
E041100 AV equipment for Chambers & meeting room	20,000	20,000	20,000		F&E		Y
E041100 Councillor Online Software	10,000	10,000	10,000	14,550	F&E		Y
E053730 FRC & Aquatic Centre CCTV	10,000	10,000	10,000	6,917	P&E		Y
E084105 KCCC Flooring, curtains & outdoor blinds	30,000	30,000	30,000	-	L&B	Y	
E091100 Housing Construction	523,332	23,332	23,332	-	L&B		Y
E091114 6 Bowey Way Renovation	62,085	52,085	52,085	25,015	L&B	Y	
E091115 14 Stewart Street laundry	22,238	22,238	22,238	-	L&B	Y	
E091116 12 Bowey Way Renovation	-	125,000	125,000	-	L&B	Y	
E091107 Unit 4/25 Johnston Street renovation	32,238	12,238	12,238	-	L&B	Y	
E107131 Cemetery Toilets	33,438	33,438	33,438	-	L&B		Y
E112100 Aquatic Centre - Slide structure	200,000			-	Inf	Y	
E112100 Aquatic Centre - Filter replacement	15,000	15,000	17,407	10,832	Inf	Y	
E112100 Aquatic Centre - Slide pool softfall, shade, cricket net etc.	37,325	2,407		-	Inf		Y
E113940 FRC Generator	40,000	40,000	50,000		P&E		Y
E113940 Cricket pitch covers	10,000	10,000	10,000	12,300	P&E		Y
E113600 Hockey oval lights	115,000	115,000	115,000	89,979	L&B		Y
E113907 FRC Playground shade & Tennis club playground	30,000	30,000	30,000	-	P&E	Y	
E113905 FRC Changeroom upgrades	51,182	51,182	51,182	5,350	L&B	Y	
E117100 AAP Footpaths & fence	50,200	50,200	50,200	34,414	Inf		Y
E123100 Grader (PE25)	420,000	420,000			P&E	Y	
E123100 Side Tipper (PE142)	120,000	120,000		119,505	P&E		Y
E123100 Dolly (new)	32,000	32,000		33,700	P&E		Y
E123100 Tractor (PE15)	82,000	82,000	724,000		P&E	Y	
E123100 Sundry Plant	10,000	10,000		72,030	P&E		Y
E123100 Variable messaging trailers	-	60,000		59,100	P&E		Y
E123100 Traffic light trailers	-	-		30,670	P&E		Y
E123100 Metrocount Road Counter	-	-		6,405	P&E	Y	
E123105 Toyota Prado (WM)	68,000	68,000		61,862	MV	Y	
E123105 4x2 Utility (MV22 - Dozer)	33,000	33,000		34,078	MV	Y	
E123105 Toyota Prado (CEO)	65,000	65,000			MV	Y	
E123105 SR5 Hilux 4x4 Dual Cab (DCEO)	59,000	59,000	680,330	58,266	MV	Y	
E123105 Prime Mover (MV41)	300,000	300,000		315,700	MV	Y	
E123105 Town Utility 4x2 (new - MV127)	34,000	34,000		32,548	MV	Y	
E123105 Crew cab Town (MV26)	69,330	69,330		70,043	MV	Y	
E123105 Dual cab 4x4 Leading Hand (MV117)	52,000	52,000			MV	Y	
E121260 HSVPP Road Construction	118,181	118,181	118,181	121,405	Inf	Y	
E121500 RRG Road Construction	581,141	649,336	649,336	622,764	Inf	Y	
E121520 R2R Road Construction	534,265	550,179	550,179	567,112	Inf	Y	
E121551 WSN Road Construction	3,227,995	3,407,995	3,407,995	3,049,228	Inf	Y	
E121552 RRUPP Road Construction	1,001,212	1,001,212	1,001,212	662,357	Inf	Y	
E121750 BS Road Construction	842,938	842,938	842,938	15,635	Inf	Y	
E121550 Own Resource Road Construction	98,467	98,467	98,467	99,432	Inf	Y	
E121580 Footpath Construction	150,000	150,000	150,000	172,132	Inf	Y	
E121570 Depot Crib Room	200,000	200,000	200,000	-	L&B		Y
E132600 Caravan Park Disabled Ablutions	12,938	12,938	12,938	35,382	L&B		Y
E132650 Short stay accommodation	338,000	338,000	338,000	-	L&B		Y
E137600 Old Admin Building roof & bathroom	111,566	111,566	111,566	93,722	L&B	Y	
E139200 Fuel Facility OPT Shelter & Tank Guaging equipment	40,000	27,000	27,000	70,767	P&E	Y	
	9,893,073	9,564,264	9,564,264	6,603,198			
Add Work in Progress:							
KCCC Flooring, curtains & outdoor blinds				11,086			
12 Bowey Way Renovation				158,463			
Depot Crib Room				136,258			
Design costs for Yealering Clayton Road Intersection				35,556			
OA01195 Total Work in Progress				341,363			
				6,944,561			

Note 3(b) - Disposal of Assets	Budgeted	Budgeted	Budgeted	Actual	Actual	Actual
	WDV	Proceeds	Profit/(loss) on sale			
PE200 Fuel facility OPT & Bowsers	0	0	0	35,431	-	(35,431)
PE199 Morbark Chipper	0	0	0	6,814	23,267	16,453
PE124 CAT 12H Grader (PE25)	58,000	65,000	7,000	-	-	0
PE132 New Holland TS100A Tractor (PE15)	10,700	22,000	11,300	10,734	28,000	17,266
MV165 Isuzu Giga CXZ Prime Mover (MV41)	87,000	60,000	(27,000)	90,970	90,909	(61)
MV135 Holden Colorado Single Cab (MV22 Dozer)	8,100	3,000	(5,100)	7,946	10,510	2,564
Mitsubishi Triton Single Cab (MV56)	-	2,000	2,000	-	1,455	1,455
MV173 Holden Colorado Dual Cab (MV117)	19,000	32,000	13,000	-	-	0
MV190 Toyota Prado MW (MV30)	57,000	60,000	3,000	56,700	57,886	1,186
MV181 Toyota Hilux SR5 (MV126 Shared)	-	-	0	36,730	-	(36,730)
MV187 Toyota Prado CEO (MV27)	56,400	58,000	1,600	-	-	0
MV175 Mitsubishi Canter Town (MV26)	25,070	35,450	10,380	24,793	39,000	14,207
MV167 Holden Trailblazer (MV54)	15,800	30,000	14,200	16,000	29,091	13,091
	337,070	-	367,450	30,380	286,119	(6,001)

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2023

Note 4 - Cash Backed Reserves

Reserve	Full year Budget				Actual - YTD			
	Opening Balance	Transfer to	Transfer from	Closing Balance	Opening Balance	Transfer to	Transfer from	Closing Balance
Leave	439,796	13,588	(50,000)	403,384	439,796	14,539 -	90,000	364,335
Plant	351,725	10,867	(355,000)	7,592	351,725	9,146 -	315,700	45,171
Building	535,537	16,546	0	552,083	535,537	17,705 -	160,000	393,242
Admin Equipment	29,411	909	0	30,320	29,411	972	-	30,383
Natural Disaster	143,614	4,437	(40,000)	108,051	143,614	4,748	-	148,362
Joint Venture Housing	76,614	2,367	0	78,981	76,614	2,533	-	79,147
FRC Surface & Equipment	43,147	1,333	0	44,480	43,147	1,426	-	44,573
Medical Services	116,019	3,584	0	119,603	116,019	3,836	-	119,855
Fuel Facility	52,525	823	(45,000)	8,348	52,525	1,736 -	45,000	9,261
Sportsperson Scholarship	13,744	424	0	14,168	13,744	454	-	14,198
Freebairn Rec Centre	208,194	6,432	0	214,626	208,194	6,883	-	215,077
Bendering Tip Reserve	-	128,584	0	128,584	-	128,584	-	128,584
Short Stay Accommodation	273,000	8,434	(273,000)	8,434	273,000	7,117	-	280,117
	2,283,326	198,328	(763,000)	1,718,654	2,283,326	199,679 -	610,700	1,872,305

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 construction of staff 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	30/06/2023	-	250,000

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2023

Note 5 - Operating Grants

Grant Source	Purpose	Original Budget	Amended Budget	YTD Budget	YTD Actual
Grants Commission	Federal financial assistance grants	550,000	806,780	806,780	806,781
ROERoc	Animal Welfare Grant	-	-	-	687
Fire & Emergency Services	Emergency Services Levy Operating Grant	25,000	60,000	60,000	60,222
KCCC Sustainability Grant	Childcare Sustainability Grant	65,000	65,000	65,000	65,000
KCCC Traineeship Grant	Childcare Traineeship Grant	1,500	1,500	1,500	-
Main Roads	State Direct Grant (Untied Road Funding)	243,626	243,626	243,626	248,867
Department of Primary Industries & Regional Development	Community Resource Centre Funding	105,311	105,311	105,311	109,028
	Support Grant & Video Conferencing Grant	3,000	3,000	3,000	4,368
		993,437	1,285,217	1,285,217	1,294,953

Capital Grants

Grant Source	Purpose	Original Budget	Amended Budget	YTD Budget	YTD Actual (Income recognised)	Grant income received
Local Roads & Community Infrastructure Program	Federal Government Stimulus to deliver priority local roads and community infrastructure projects	770,000	770,000	770,000	657,575	203,511
CSRFF	Hockey Oval Lights	33,000	33,000	33,000	29,990	-
Hockey Club	Hockey Oval Lights	5,000	5,000	5,000	-	-
Colts Carnival Trust	Cricket pitch mats	10,000	10,000	10,000	12,300	12,300
Businesses	Contribution to Short Term Accommodation	50,000	50,000	50,000	-	-
Main Roads - Regional Road Group	Road Construction	375,000	395,807	395,807	395,936	395,936
Federal - Heavy Vehicle Safety & Productivity Program	Heavy Vehicle Road Construction	31,355	-	-	-	110,000
Federal - Wheatbelt Secondary Freight Network	WSFN Road Construction	3,045,687	3,213,087	3,213,087	2,844,931	2,844,931
Federal - Remote Roads Upgrade Pilot Program	Road Construction	800,000	800,000	800,000	529,886	-
Federal - Roads to Recovery	Road Construction	534,904	548,459	548,459	566,012	566,012
Federal - Black Spot Program	Road Construction on Dangerous Roads	555,317	555,317	555,317	17,520	173,380
		6,210,263	6,380,670	6,380,670	5,054,150	4,306,070

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2023

Note 6 - Borrowings

	Budget				Actual			
	Principal	Principal	Principal	Interest	Principal	Principal	Principal	Interest
	01/07/2022	Repayments	30/06/2023	Repayments	01/07/2022	Repayments	30/06/23	Repayments
Loan 1 Administration Building	979,881	96,179	883,702	36,259	979,881	96,179	883,702	35,764
	979,881	96,179	883,702	36,259	979,881	96,179	883,702	35,764

Note 7 - Receivables

Rates receivable	2021/22	
	Full year	2022/23 YTD
Opening arrears previous years	\$ 57,236	\$ 88,600
Levied this year	2,191,470	2,255,588
Less - collections to date	(2,160,106)	(2,298,765)
Equals current outstanding	88,600	45,423
Net rates collectable	88,600	45,423
% Collected	96.1%	98.1%

Trade Receivables	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ (249)	\$ 689,154	\$ 111	\$ 438	\$ 50	\$ 689,503
Percentage	0.0%	99.9%	0.0%	0.1%	0.0%	
Allowance for impairment of receivables						0
Total receivables general outstanding						689,503
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2023

Note 8 - Explanation of Material Variances (By Nature & Type)

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 2022-23 year is \$10,000 and 10.00%.

Revenue from operating activities	Var \$	Var %	Explanation
Ex gratia rates	0	0%	Below 10% & \$10,000 threshold
Operating grants, subsidies and contributions	9,736	1%	Below 10% & \$10,000 threshold
Fees and charges	(122,378)	-6%	Childcare fees \$26k underbudget; CRC Event income \$20k underbudget - no public courses held; Standpipe water \$34k underbudget due to wet winter; Fuel sales \$70k underbudget - sales volume is 75,000L above budget but the sales price is an average of \$1.80/L compared to budget of \$2.25/L. Offset by FRC bar sales being \$21k overbudget.
Interest earnings	20,904	18%	Interest on municipal investments \$17k overbudget due to higher than budgeted interest rates.
Other revenue	43,645	28%	A few significant items: Blazing Swan income from ticket sales \$19k above budget due with the event selling out this year. This has been passed on to KBR and Lucchesi family in line with agreement. Insurance claim for diesel bowser and workers compensation wage reimbursements not budgeted for. Offset by contributions for former CEO's novated lease and long service leave from other Shires not received (as staff didn't take leave)
Profit on asset disposals	3,741	6%	Below 10% & \$10,000 threshold
Expenditure from operating activities	Var \$	Var %	Explanation
Employee costs	(59,248)	2%	Below 10% & \$10,000 threshold
Materials and contracts	262,481	-9%	Significant variances to budget are our plant fuel and oil costs & public fuel cost (currently \$247k under as we budgeted for cost of over \$2/L, actual around \$1.70/L); parts & repair costs are \$46k underbudget - plant hours are much lower than budgeted; contract employment \$66k underbudget. Offset by plant op costs allocated to jobs much lower than budgeted.
Utility charges	72,576	-22%	Standpipe water usage underbudget \$45k - due to wet winter. Water usage generally under budget across board.
Depreciation on non-current assets	(101,635)	3%	Depreciation of All Ages Precinct (\$57k) not included in the budget.
Interest expenses	265	-1%	Below 10% & \$10,000 threshold
Insurance expenses	(3,317)	1%	Below 10% & \$10,000 threshold
Loss on asset disposals	(3,392)	5%	Below 10% & \$10,000 threshold
Investing activities	Var \$	Var %	Explanation
Non-operating grants, subsidies and contributions	(1,326,520)	-21%	Timing differences, mainly related to WSFN & RRUPP Grant Funding . WSFN Fence Road project cost less than expected and therefore grant income has reduced proportionately. RRUPP Kulin Holt Rock Road expenditure less than expected this year, therefore less grant income recognised. Refer to Note 5 for breakdown.
Payments for property, plant and equipment and infrastructure	2,619,704	-27%	Refer to Note 3 page for individual differences in budget v actual expenditure.
Proceeds from disposal of assets	(27,332)	-9%	Timing differences - grader, utility & CEO Prado were not traded this financial year. Proceeds for sale of prime mover \$30k higher than budgeted. Refer to Note 3 for detail.
Financing activities	Var \$	Var %	Explanation
Repayment of borrowings	0	0%	Below 10% & \$10,000 threshold
Transfer to reserves	(1,351)	1%	Below 10% & \$10,000 threshold
Transfer from reserves	(152,300)	100%	Renovations to 12 Bowey Way paid for from reserve and additional \$40k in leave transferred to cover LSL payments in 22/23. Refer to reserve agenda item from June 2023 Council minutes for further information.
Rates	361	0%	Below 10% & \$10,000 threshold

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 30 June 2023							
COA	Description		Original Budget	Amended budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$	\$
E030100	Discount Allowed on Rates	01 Rates	\$94,120	\$94,120	\$94,120	\$95,866	\$1,746
E030110	RATES WRITTEN OFF	01 Rates	\$9,823	\$9,823	\$9,823	\$11,251	\$1,428
E030115	DOUBTFUL DEBTS EXPENSE RATES	01 Rates	\$0	\$0	\$0	(\$2,352)	(\$2,352)
I030001	General Rate - GRV	01 Rates	(\$204,618)	(\$204,618)	(\$204,618)	(\$204,618)	\$0
I030101	General Rate - UV	01 Rates	(\$2,014,062)	(\$2,014,062)	(\$2,014,062)	(\$2,014,062)	(\$0)
I030105	Interim Rates - GRV/UV	01 Rates	\$0	\$0	\$0	(\$1,183)	(\$1,183)
I030131	Minimum Rates- GRV	01 Rates	(\$12,724)	(\$12,724)	(\$12,724)	(\$12,724)	\$0
I030133	Minimum Rates - UV	01 Rates	(\$23,001)	(\$23,001)	(\$23,001)	(\$23,001)	\$0
I030150	EX GRATIA RATES	01 Rates	(\$25,633)	(\$25,633)	(\$25,633)	(\$25,633)	(\$0)
		Rates Total	(\$2,176,094)	(\$2,176,094)	(\$2,176,094)	(\$2,176,456)	(\$361)
I031100	Grants Commission	05 Operating Grants, Subsidies & Contributions	(\$550,000)	(\$806,780)	(\$806,780)	(\$806,781)	(\$1)
I052100	GRANT INCOME	05 Operating Grants, Subsidies & Contributions	\$0	\$0	\$0	(\$687)	(\$687)
I053010	ESL Bush Fires Allocation	05 Operating Grants, Subsidies & Contributions	(\$25,000)	(\$60,000)	(\$60,000)	(\$60,222)	(\$222)
I084020	Family & Childrens Grant	05 Operating Grants, Subsidies & Contributions	(\$65,000)	(\$65,000)	(\$65,000)	(\$65,000)	\$0
I084030	TRAINEESHIPS	05 Operating Grants, Subsidies & Contributions	(\$1,500)	(\$1,500)	(\$1,500)	\$0	\$1,500
I122360	Government Grants	05 Operating Grants, Subsidies & Contributions	(\$243,626)	(\$243,626)	(\$243,626)	(\$248,867)	(\$5,241)
I134500	GRANTS - CRC OPERATIONAL	05 Operating Grants, Subsidies & Contributions	(\$105,311)	(\$105,311)	(\$105,311)	(\$109,028)	(\$3,717)
I134510	OTHER GRANTS	05 Operating Grants, Subsidies & Contributions	(\$3,000)	(\$3,000)	(\$3,000)	(\$4,368)	(\$1,368)
		Operating Grants, Subsidies & Contributions Total	(\$993,437)	(\$1,285,217)	(\$1,285,217)	(\$1,294,953)	(\$9,736)
I030142	Admin Charge for Instalments	02 User Charges	(\$650)	(\$650)	(\$650)	(\$539)	\$111
I030160	Information & Search Fees	02 User Charges	(\$3,000)	(\$3,000)	(\$3,000)	(\$4,183)	(\$1,183)
I030170	LEGAL FEES RECOVERED	02 User Charges	\$0	\$0	\$0	(\$665)	(\$665)
I030171	LEGAL FEES RECOVERED (NO GST)	02 User Charges	\$0	\$0	\$0	(\$919)	(\$919)
I042040	SUNDRY INCOME	02 User Charges	\$0	\$0	\$0	(\$0)	(\$0)
I052400	FINES AND PENALTIES	02 User Charges	(\$200)	(\$200)	(\$200)	(\$600)	(\$400)
I052420	DOG REGISTRATION FEES	02 User Charges	(\$2,200)	(\$2,200)	(\$2,200)	(\$2,019)	\$181
I052430	CAT REGISTRATION FEE INCOME	02 User Charges	(\$200)	(\$200)	(\$200)	(\$600)	(\$400)
I074100	OTHER INCOME	02 User Charges	\$0	\$0	\$0	(\$868)	(\$868)
I074410	OTHER LICENSES	02 User Charges	\$0	\$0	\$0	(\$1,840)	(\$1,840)
I084010	Fees & Charges	02 User Charges	(\$296,000)	(\$296,000)	(\$296,000)	(\$270,195)	\$25,805
I084040	FUNDRAISING - GST	02 User Charges	(\$5,000)	(\$5,000)	(\$5,000)	(\$214)	\$4,786
I101400	CHARGES - REFUSE REMOVAL	02 User Charges	(\$88,628)	(\$88,628)	(\$88,628)	(\$88,677)	(\$49)
I102410	CHARGES - REFUSE REMOVAL	02 User Charges	(\$17,152)	(\$17,152)	(\$17,152)	(\$17,302)	(\$150)
I106110	Planning Approvals	02 User Charges	(\$1,000)	(\$1,000)	(\$1,000)	(\$8,784)	(\$7,784)
I107400	CHARGES - CEMETERY FEES	02 User Charges	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,600)	(\$600)
I111022	RENTAL FROM MEMORIAL HALL	02 User Charges	(\$4,656)	(\$4,656)	(\$4,656)	\$0	\$4,656
I112405	Pool Admission - Adults	02 User Charges	(\$8,100)	(\$8,100)	(\$8,100)	(\$7,684)	\$416
I112410	Pool Admission - Children	02 User Charges	(\$6,250)	(\$6,250)	(\$6,250)	(\$5,426)	\$824
I112450	Pool Slide Income	02 User Charges	(\$20,000)	(\$20,000)	(\$20,000)	(\$22,888)	(\$2,888)
I112480	SEASON PASS	02 User Charges	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,109)	(\$109)
I112600	EVENTS	02 User Charges	(\$1,000)	(\$1,000)	(\$1,000)	(\$2,027)	(\$1,027)
I113050	MEMBERSHIPS - CORPORATE	02 User Charges	\$0	\$0	\$0	(\$109)	(\$109)
I113100	Memberships - Adult	02 User Charges	(\$11,865)	(\$11,865)	(\$11,865)	(\$11,985)	(\$120)
I113110	Memberships - Children	02 User Charges	(\$545)	(\$545)	(\$545)	(\$1,073)	(\$527)
I113120	Memberships - Social	02 User Charges	(\$818)	(\$818)	(\$818)	(\$1,125)	(\$306)
I113130	MEMBERSHIPS - SHORT TERM	02 User Charges	(\$200)	(\$200)	(\$200)	(\$396)	(\$196)
I113150	EVENTS AND CATERING	02 User Charges	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,141)	(\$141)
I113300	Hire - Indoor Courts	02 User Charges	(\$500)	(\$500)	(\$500)	(\$182)	\$318
I113320	Hire - Kitchen	02 User Charges	(\$4,000)	(\$4,000)	(\$4,000)	(\$3,860)	\$140
I113351	HIRE - TENNIS COURTS	02 User Charges	\$0	\$0	\$0	\$0	\$0
I113380	Hire - Golf/Tennis Pavilion	02 User Charges	(\$800)	(\$800)	(\$800)	(\$340)	\$460
I113390	Hire - Function Rooms	02 User Charges	(\$1,500)	(\$1,500)	(\$1,500)	(\$9,121)	(\$7,621)
I113500	BAR SALES	02 User Charges	(\$120,000)	(\$120,000)	(\$120,000)	(\$140,849)	(\$20,849)
I113505	Canteen Sales	02 User Charges	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,268)	\$232
I132409	HOSTEL CHARGES	02 User Charges	(\$10,000)	(\$10,000)	(\$10,000)	(\$7,340)	\$2,660
I132410	Caravan Park Charges	02 User Charges	(\$35,000)	(\$35,000)	(\$35,000)	(\$42,021)	(\$7,021)
I132430	MERCHANDISE SALES	02 User Charges	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,145)	(\$145)
I132450	SALE OF THH SOUVENIRS (DO NOT USE)	02 User Charges	\$0	\$0	\$0	\$0	\$0
I133410	BUILDING PERMITS	02 User Charges	(\$4,000)	(\$4,000)	(\$4,000)	(\$5,376)	(\$1,376)
I133420	BCITF LEVY COLLECTION	02 User Charges	(\$500)	(\$500)	(\$500)	(\$1,120)	(\$620)
I133425	BUILDING SERVICES LEVY COLLECTION	02 User Charges	(\$1,000)	(\$1,000)	(\$1,000)	(\$3,737)	(\$2,737)
I134010	CRC MEMBERSHIPS	02 User Charges	(\$300)	(\$300)	(\$300)	(\$77)	\$223
I134070	PHOTOCOPIING/PRINTING	02 User Charges	(\$9,500)	(\$9,500)	(\$9,500)	(\$12,262)	(\$2,762)
I134100	INTERNET/COMPUTER USAGE	02 User Charges	(\$300)	(\$300)	(\$300)	(\$65)	\$235
I134120	STAFF ASSISTANCE/LABOUR	02 User Charges	(\$3,000)	(\$3,000)	(\$3,000)	(\$681)	\$2,319
I134130	KULIN UPDATE	02 User Charges	(\$8,000)	(\$8,000)	(\$8,000)	(\$4,823)	\$3,177
I134140	Laminating	02 User Charges	(\$750)	(\$750)	(\$750)	(\$500)	\$250
I134150	Equipment Hire	02 User Charges	(\$500)	(\$500)	(\$500)	(\$27)	\$473
I134160	KULIN PHONE DIRECTORY	02 User Charges	(\$1,500)	(\$1,500)	(\$1,500)	(\$386)	\$1,114
I134170	BUILDING/ROOM HIRE	02 User Charges	(\$800)	(\$800)	(\$800)	(\$318)	\$482
I134180	PUBLIC TRAINING/COURSES	02 User Charges	(\$20,000)	(\$20,000)	(\$20,000)	(\$423)	\$19,577
I134185	EVENT INCOME & SPONSORSHIP (GST)	02 User Charges	(\$5,000)	(\$5,000)	(\$5,000)	(\$268)	\$4,732
I134186	EVENT INCOME & SPONSORSHIP (GST F)	02 User Charges	(\$1,000)	(\$1,000)	(\$1,000)	(\$5,550)	(\$4,550)
I134190	Commissions	02 User Charges	(\$8,640)	(\$8,640)	(\$8,640)	(\$8,640)	\$0
I134215	SUNDRY SERVICES	02 User Charges	(\$1,000)	(\$1,000)	(\$1,000)	\$0	\$1,000
I134220	BINDING	02 User Charges	(\$2,000)	(\$2,000)	(\$2,000)	(\$63)	\$1,937
I134225	TRAINEESHIP REIMBURSEMENTS	02 User Charges	(\$4,500)	(\$4,500)	(\$4,500)	\$0	\$4,500
I136010	SALE OF STANDPIPE WATER	02 User Charges	(\$50,000)	(\$50,000)	(\$50,000)	(\$15,033)	\$34,967
I136115	Community Cropping Program	02 User Charges	(\$1,217)	(\$1,217)	(\$1,217)	(\$1,227)	(\$10)
I137010	RENTAL INCOME - OLD ADMIN BUILDING	02 User Charges	(\$6,720)	(\$6,720)	(\$6,720)	\$0	\$6,720
I139010	SALES - PUBLIC	02 User Charges	(\$1,003,650)	(\$1,003,650)	(\$1,003,650)	(\$933,581)	\$70,069
I141410	Private Works	02 User Charges	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,423)	(\$423)
I142100	Hire of Bus & Trailer	02 User Charges	(\$12,000)	(\$12,000)	(\$12,000)	(\$9,371)	\$2,629
I143046	CONTRIBUTION FOR VEHICLE	02 User Charges	(\$5,200)	(\$5,200)	(\$5,200)	\$0	\$5,200
		User Charges Total	(\$1,857,842)	(\$1,857,842)	(\$1,857,842)	(\$1,726,317)	\$131,524
I113335	Community Contributions	07 Non-Cash Contributions	(\$20,000)	(\$20,000)	(\$20,000)	(\$36,078)	(\$16,078)
		Non-Cash Contributions Total	(\$20,000)	(\$20,000)	(\$20,000)	(\$36,078)	(\$16,078)
I102410	CHARGES - REFUSE REMOVAL	13 Service Charges	\$0	\$0	\$0	\$0	\$0
		Service Charges Total	\$0	\$0	\$0	\$0	\$0
I042050	STAFF RENT ADMIN	10 Rental Income	\$0	\$0	\$0	(\$164)	(\$164)
I092100	RENTAL - OTHER HOUSING	10 Rental Income	(\$22,013)	(\$22,013)	(\$22,013)	(\$24,697)	(\$2,684)
I092110	Rental - GEHA Housing	10 Rental Income	(\$52,284)	(\$52,284)	(\$52,284)	(\$43,836)	\$8,449
I092150	RENTAL - JOINT VENTURE	10 Rental Income	(\$48,304)	(\$48,304)	(\$48,304)	(\$42,284)	\$6,020
I111022	RENTAL FROM MEMORIAL HALL	10 Rental Income	\$0	\$0	\$0	(\$3,327)	(\$3,327)
I112510	STAFF RENT	10 Rental Income	(\$5,850)	(\$5,850)	(\$5,850)	(\$5,820)	\$30
I134170	BUILDING/ROOM HIRE	10 Rental Income	\$0	\$0	\$0	(\$2,195)	(\$2,195)
I137010	RENTAL INCOME - OLD ADMIN BUILDING	10 Rental Income	\$0	\$0	\$0	(\$2,482)	(\$2,482)
I143100	STAFF HOUSING RENTAL	10 Rental Income	(\$17,725)	(\$17,725)	(\$17,725)	(\$14,439)	\$3,286
		Rental Income Total	(\$146,176)	(\$146,176)	(\$146,176)	(\$139,244)	\$6,932
		Fees & Charges Total	(\$2,024,018)	(\$2,024,018)	(\$2,024,018)	(\$1,901,640)	\$122,378
I030140	Interest on Instalments	03 Interest	(\$1,100)	(\$1,100)	(\$1,100)	(\$922)	\$178
I030141	PENALTY INTEREST	03 Interest	(\$3,500)	(\$3,500)	(\$3,500)	(\$3,528)	(\$28)
I032100	INTEREST ON MUNICIPAL	03 Interest	(\$4,000)	(\$45,000)	(\$45,000)	(\$65,483)	(\$20,483)

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)
For the period ended 30 June 2023

COA	Description		Original Budget	Amended budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$	\$
1032110	INTEREST ON PLANT RESERVE	03 Interest	(\$10,867)	(\$10,867)	(\$10,867)	(\$8,901)	\$1,966
1032120	Interest on LSL & AL Reserve	03 Interest	(\$13,588)	(\$13,588)	(\$13,588)	(\$14,391)	(\$803)
1032130	INTEREST ON BUILDING RESERVE	03 Interest	(\$16,546)	(\$16,546)	(\$16,546)	(\$17,498)	(\$952)
1032140	Interest on Admin Equip Reserv	03 Interest	(\$909)	(\$909)	(\$909)	(\$965)	(\$57)
1032150	Interest on Freebairn Recreation Centre Res	03 Interest	(\$6,432)	(\$6,432)	(\$6,432)	(\$6,834)	(\$402)
1032160	Interest on Joint Venture Reserve	03 Interest	(\$2,367)	(\$2,367)	(\$2,367)	(\$2,515)	(\$148)
1032170	INTEREST ON FRC SURFACE & EQUIP RE	03 Interest	(\$1,333)	(\$1,333)	(\$1,333)	(\$1,416)	(\$83)
1032180	INTEREST ON NATURAL DISASTER RESE	03 Interest	(\$4,437)	(\$4,437)	(\$4,437)	(\$4,714)	(\$277)
1032185	INTEREST ON FREEBAIRN SPORTSPERS	03 Interest	(\$425)	(\$425)	(\$425)	(\$451)	(\$27)
1032194	INTEREST ON BENDERING TIP RESERVE	03 Interest	\$0	\$0	\$0	(\$66)	(\$66)
1032197	INTEREST ON MEDICAL SERVICES RESE	03 Interest	(\$3,584)	(\$3,584)	(\$3,584)	(\$3,809)	(\$224)
1032198	INTEREST ON FUEL FACILITY RESERVE	03 Interest	(\$823)	(\$823)	(\$823)	(\$1,701)	(\$878)
1032199	INTEREST ON SHORT STAY ACCOMMOD	03 Interest	(\$8,434)	(\$8,434)	(\$8,434)	(\$7,052)	\$1,382
		Interest Total	(\$78,344)	(\$119,344)	(\$119,344)	(\$140,248)	(\$20,904)
1042040	SUNDRY INCOME	06 Other Revenue	\$0	\$0	\$0	(\$500)	(\$500)
1042440	PHOTOCOPYING & PRINTING	06 Other Revenue	\$0	\$0	\$0	\$0	\$0
1074100	OTHER INCOME	06 Other Revenue	\$0	\$0	\$0	\$0	\$0
		Other Revenue Total	\$0	\$0	\$0	(\$500)	(\$500)
1030170	LEGAL FEES RECOVERED	11 Reimbursements, Donations And Contributions	(\$4,000)	(\$4,000)	(\$4,000)	\$0	\$4,000
1030171	LEGAL FEES RECOVERED (NO GST)	11 Reimbursements, Donations And Contributions	(\$6,500)	(\$6,500)	(\$6,500)	\$0	\$6,500
1041045	Reimbursements	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$23)	(\$23)
1042015	LSL TRANSFERRED FROM OTHER SHIRE	11 Reimbursements, Donations And Contributions	(\$4,687)	(\$17,921)	(\$17,921)	(\$17,922)	(\$1)
1042040	SUNDRY INCOME	11 Reimbursements, Donations And Contributions	(\$1,200)	(\$1,200)	(\$1,200)	(\$54)	\$1,146
1042045	REIMBURSEMENTS	11 Reimbursements, Donations And Contributions	(\$1,000)	(\$1,000)	(\$1,000)	\$0	\$1,000
1042046	CONTRIBUTION TO VEHICLES	11 Reimbursements, Donations And Contributions	(\$25,675)	(\$25,675)	(\$25,675)	(\$14,312)	\$11,364
1042051	VEHICLE CONTRIBUTION - NOVATED LEA	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	\$0	\$0
1051100	FIRE CONTRIBUTIONS	11 Reimbursements, Donations And Contributions	(\$100)	(\$100)	(\$100)	\$0	\$100
1053030	ESL ADMINISTRATION	11 Reimbursements, Donations And Contributions	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	\$0
1053050	SALE OF PROTECTIVE CLOTHING	11 Reimbursements, Donations And Contributions	(\$500)	(\$500)	(\$500)	(\$981)	(\$481)
1080100	REIMBURSEMENT FROM SCHOOL	11 Reimbursements, Donations And Contributions	(\$10,000)	(\$10,000)	(\$10,000)	(\$7,418)	\$2,582
1082100	KULIN RETIREMENT HOMES ADMIN REIM	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$2,000)	(\$2,000)
1084040	FUNDRAISING - GST	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$1,325)	(\$1,325)
1091930	Insurance claim	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$1,364)	(\$1,364)
1092391	Reimbursements - General	11 Reimbursements, Donations And Contributions	(\$250)	(\$250)	(\$250)	\$0	\$250
1102030	Drum Muster Reimbursement	11 Reimbursements, Donations And Contributions	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,730)	(\$730)
1102420	SALE OF BINS	11 Reimbursements, Donations And Contributions	(\$200)	(\$200)	(\$200)	(\$100)	\$100
1111021	MEMORIAL HALL DONATIONS/GRANTS	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$1,000)	(\$1,000)
1112491	REIMBURSEMENTS LSL POOL MANAGER	11 Reimbursements, Donations And Contributions	(\$14,486)	(\$14,486)	(\$14,486)	\$0	\$14,486
1113150	EVENTS AND CATERING	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	\$0	\$0
1113270	REIMBURSEMENT	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$3,600)	(\$3,600)
1113410	SUNDRY DONATIONS	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$3,472)	(\$3,472)
1113510	Reimbursements	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$115)	(\$115)
1122500	Miscellaneous Income	11 Reimbursements, Donations And Contributions	(\$2,000)	(\$2,000)	(\$2,000)	(\$4,556)	(\$2,556)
1125000	WSFN PROGRAM ADMINISTRATION INCC	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$2,099)	(\$2,099)
1132100	Grants	11 Reimbursements, Donations And Contributions	(\$1,000)	(\$1,000)	(\$1,000)	\$0	\$1,000
1134185	EVENT INCOME & SPONSORSHIP (GST)	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$591)	(\$591)
1134186	EVENT INCOME & SPONSORSHIP (GST F	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$1,440)	(\$1,440)
1134225	TRAINEESHIP REIMBURSEMENTS	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$2,338)	(\$2,338)
1138020	OTHER RACES INCOME	11 Reimbursements, Donations And Contributions	(\$15,000)	(\$15,000)	(\$15,000)	(\$34,467)	(\$19,467)
1139090	REIMBURSEMENTS	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$16,187)	(\$16,187)
1143046	CONTRIBUTION FOR VEHICLE	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$5,182)	(\$5,182)
1143160	Subsidies Reimbursed	11 Reimbursements, Donations And Contributions	(\$10,746)	(\$10,746)	(\$10,746)	(\$10,292)	\$454
1143390	REIMBURSEMENTS	11 Reimbursements, Donations And Contributions	(\$7,500)	(\$7,500)	(\$7,500)	(\$7,291)	(\$291)
1144100	DIESEL REBATE	11 Reimbursements, Donations And Contributions	(\$35,000)	(\$35,000)	(\$35,000)	(\$33,252)	\$1,748
1144300	WATER REIMBURSEMENT	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$148)	(\$148)
1146390	Workers Compensation	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$23,468)	(\$23,468)
1	SUSPENSE DEFAULT ACCOUNT	11 Reimbursements, Donations And Contributions	\$0	\$0	\$0	\$0	\$0
		Reimbursements, Donations And Contributions Total	(\$144,844)	(\$158,078)	(\$158,078)	(\$201,224)	(\$43,145)
		Total Other Revenue	(\$144,844)	(\$158,078)	(\$158,078)	(\$201,724)	(\$43,645)
1042297	PROFIT ON SALE OF ASSET	08 Profit On Asset Disposal	(\$15,800)	(\$15,800)	(\$15,800)	(\$13,091)	\$2,709
1122299	Proceeds on Sale of Asset	08 Profit On Asset Disposal	\$0	\$0	\$0	\$0	\$0
1123297	Profit on Sale of Asset	08 Profit On Asset Disposal	(\$46,680)	(\$46,680)	(\$46,680)	(\$53,130)	(\$6,450)
		Profit On Asset Disposal Total	(\$62,480)	(\$62,480)	(\$62,480)	(\$66,221)	(\$3,741)
1031102	LRCIP GRANT	04 Asset Grants	(\$770,000)	(\$770,000)	(\$770,000)	(\$657,575)	\$112,425
1113334	GRANTS - SPORTING PROJECTS	04 Asset Grants	(\$48,000)	(\$48,000)	(\$48,000)	(\$42,290)	\$5,710
1121260	HSVPP	04 Asset Grants	(\$31,355)	\$0	\$0	\$0	\$0
1121500	REGIONAL ROAD GROUP	04 Asset Grants	(\$375,000)	(\$395,807)	(\$395,807)	(\$395,936)	(\$129)
1121520	ROADS TO RECOVERY	04 Asset Grants	(\$534,904)	(\$548,459)	(\$548,459)	(\$566,012)	(\$17,553)
1121530	WSFN FUNDING	04 Asset Grants	(\$3,045,687)	(\$3,213,087)	(\$3,213,087)	(\$2,844,931)	\$368,156
1121540	RRUPP GRANT INCOME	04 Asset Grants	(\$800,000)	(\$800,000)	(\$800,000)	(\$529,886)	\$270,114
1121750	BLACK SPOT	04 Asset Grants	(\$555,317)	(\$555,317)	(\$555,317)	(\$17,520)	\$537,797
1132412	CARAVAN PARK RELOCATION GRANTS	04 Asset Grants	(\$50,000)	(\$50,000)	(\$50,000)	\$0	\$50,000
		Asset Grants Total	(\$6,210,263)	(\$6,380,670)	(\$6,380,670)	(\$5,054,150)	\$1,326,520
E042010	SALARIES	30 Employee Costs	\$650,006	\$750,006	\$750,006	\$762,881	\$12,875
E042015	Admin Long Service Leave	30 Employee Costs	\$58,685	\$81,185	\$81,185	\$20,849	(\$60,335)
E042020	SUPERANNUATION	30 Employee Costs	\$99,946	\$99,946	\$99,946	\$108,000	\$8,054
E042025	ADMINISTRATION HOUSING ALLOWANCE	30 Employee Costs	\$25,480	\$25,480	\$25,480	\$21,420	(\$4,060)
E042046	STAFF HOUSING	30 Employee Costs	\$8,235	\$8,235	\$8,235	\$10,465	\$2,231
E042050	OFFICE MAINTENANCE	30 Employee Costs	\$2,993	\$2,993	\$2,993	\$1,341	(\$1,652)
E042075	FBT EXPENSE	30 Employee Costs	\$0	\$0	\$0	\$21,630	\$21,630
E042120	Cleaning	30 Employee Costs	\$15,353	\$15,353	\$15,353	\$13,048	(\$2,305)
E042170	CONTRACT EMPLOYMENT	30 Employee Costs	\$0	\$0	\$0	\$0	\$0
E042190	KEY TO KULIN	30 Employee Costs	\$3,200	\$3,200	\$3,200	\$3,843	\$643
E051070	SUNDRY FIRE PREVENTION COSTS	30 Employee Costs	\$0	\$0	\$0	\$1,879	\$1,879
E052010	Dog Control Costs	30 Employee Costs	\$0	\$0	\$0	\$26	\$26
E052020	CAT CONTROL COSTS	30 Employee Costs	\$0	\$0	\$0	\$52	\$52
E053051	EMERGENCY BUILDING MAINTENANCE	30 Employee Costs	\$2,993	\$2,993	\$2,993	\$946	(\$2,046)
E074040	GROUP/REGIONAL SCHEME	30 Employee Costs	\$0	\$0	\$0	\$0	\$0
E075020	Mosquito Control	30 Employee Costs	\$989	\$989	\$989	\$238	(\$751)
E077020	MEDICAL CENTRE	30 Employee Costs	\$6,245	\$6,245	\$6,245	\$4,691	(\$1,554)
E077030	AMBULANCE SERVICES	30 Employee Costs	\$0	\$0	\$0	\$83	\$83
E080100	Contribution to School	30 Employee Costs	\$3,955	\$3,955	\$3,955	\$3,903	(\$52)
E084010	Salaries	30 Employee Costs	\$244,969	\$244,969	\$244,969	\$220,840	(\$24,129)
E084012	SALARIES - GARDENING	30 Employee Costs	\$2,602	\$2,602	\$2,602	\$2,090	(\$512)
E084013	SUPERANNUATION	30 Employee Costs	\$28,973	\$28,973	\$28,973	\$21,108	(\$7,865)
E084014	CLEANING SALARIES	30 Employee Costs	\$11,849	\$11,849	\$11,849	\$10,143	(\$1,707)
E084061	STAFF HOUSING	30 Employee Costs	\$7,280	\$7,280	\$7,280	\$4,060	(\$3,220)
E084070	REPAIRS & MAINTENANCE	30 Employee Costs	\$1,339	\$1,339	\$1,339	\$1,463	\$124
E084075	STAFF EXPENSES	30 Employee Costs	\$984	\$984	\$984	\$300	(\$684)
E092050	OTHER HOUSING MAINTENANCE	30 Employee Costs	\$788	\$788	\$788	\$331	(\$456)
E092060	KULIN RETIREMENT HOMES	30 Employee Costs	\$10,123	\$10,123	\$10,123	\$7,620	(\$2,503)
E092148	GEHA HOUSING - COSTS	30 Employee Costs	\$4,177	\$4,177	\$4,177	\$4,390	\$213
E092150	JOINT VENTURE HOUSING - COSTS	30 Employee Costs	\$15,543	\$15,543	\$15,543	\$9,409	(\$6,134)

Shire of Kulin								
STATEMENT OF OPERATING								
(Nature & Type)								
For the period ended 30 June 2023								
COA	Description		Original Budget	Amended budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	\$	\$
E092170	COMMUNITY BANK HOUSE COSTS	30 Employee Costs	\$1,339	\$1,339	\$1,339	\$6,485	\$5,146	
E101020	DOMESTIC REFUSE COLLECTION	30 Employee Costs	\$2,602	\$2,602	\$2,602	\$4,931	\$2,329	
E101021	DUDININ REFUSE COLLECTION	30 Employee Costs	\$1,952	\$1,952	\$1,952	\$2,125	\$173	
E101030	REFUSE SITE MAINTENANCE	30 Employee Costs	\$21,078	\$21,078	\$21,078	\$22,132	\$1,054	
E102020	Commercial Refuse Collection	30 Employee Costs	\$10,149	\$10,149	\$10,149	\$7,636	(\$2,512)	
E102030	Drum Muster	30 Employee Costs	\$520	\$520	\$520	\$138	(\$383)	
E104010	Urban Stormwater Drainage	30 Employee Costs	\$0	\$0	\$0	\$2,177	\$2,177	
E105051	Reinstatement of Gravel Pits	30 Employee Costs	\$318	\$318	\$318	\$600	\$282	
E107031	KULIN CEMETERY	30 Employee Costs	\$1,353	\$1,353	\$1,353	\$1,424	\$71	
E107032	DUDININ CEMETERY	30 Employee Costs	\$0	\$0	\$0	\$1,121	\$1,121	
E107033	Pingaring Cemetery	30 Employee Costs	\$0	\$0	\$0	\$1,148	\$1,148	
E107050	PUBLIC CONVENIENCES	30 Employee Costs	\$16,393	\$16,393	\$16,393	\$18,584	\$2,190	
E107052	PUBLIC CONVENIENCES DUDININ	30 Employee Costs	\$1,353	\$1,353	\$1,353	\$1,648	\$295	
E107053	PUBLIC CONVENIENCES PINGARING	30 Employee Costs	\$0	\$0	\$0	\$517	\$517	
E107060	WAR MEMORIAL	30 Employee Costs	\$1,353	\$1,353	\$1,353	\$153	(\$1,200)	
E111021	MEMORIAL HALL	30 Employee Costs	\$2,119	\$2,119	\$2,119	\$1,963	(\$156)	
E111031	PINGARING HALL	30 Employee Costs	\$0	\$0	\$0	\$317	\$317	
E112021	Salaries	30 Employee Costs	\$113,485	\$113,485	\$113,485	\$92,544	(\$20,941)	
E112022	Superannuation	30 Employee Costs	\$9,882	\$9,882	\$9,882	\$8,592	(\$1,290)	
E112026	MAINTENANCE	30 Employee Costs	\$8,978	\$8,978	\$8,978	\$8,979	\$1	
E112028	OTHER MINOR EXPENDITURE	30 Employee Costs	\$400	\$400	\$400	\$0	(\$400)	
E112029	STAFF HOUSING	30 Employee Costs	\$1,339	\$1,339	\$1,339	\$134	(\$1,205)	
E113137	DAM EXPENSES	30 Employee Costs	\$0	\$0	\$0	\$39	\$39	
E113270	REPAIRS AND MAINTENANCE	30 Employee Costs	\$12,101	\$12,101	\$12,101	\$2,790	(\$9,311)	
E113280	Superannuation	30 Employee Costs	\$12,312	\$12,312	\$12,312	\$15,903	\$3,591	
E113300	Wages - Centre Manager	30 Employee Costs	\$54,250	\$54,250	\$54,250	\$51,507	(\$2,743)	
E113310	WAGES - BAR STAFF CASUALS	30 Employee Costs	\$66,652	\$66,652	\$66,652	\$88,973	\$22,321	
E113315	EVENTS	30 Employee Costs	\$0	\$0	\$0	\$1,793	\$1,793	
E113320	WAGES - CLEANER	30 Employee Costs	\$1,561	\$1,561	\$1,561	\$1,963	\$402	
E113330	OTHER ALLOWANCES	30 Employee Costs	\$400	\$400	\$400	\$2,660	\$2,260	
E113331	BOWLING GREENS	30 Employee Costs	\$260	\$260	\$260	\$368	\$107	
E113332	OVAL	30 Employee Costs	\$14,313	\$14,313	\$14,313	\$16,727	\$2,414	
E113333	GOLF TENNIS PAVILION	30 Employee Costs	\$5,205	\$5,205	\$5,205	\$8,479	\$3,274	
E113334	GOLF COURSE	30 Employee Costs	\$6,506	\$6,506	\$6,506	\$7,571	\$1,066	
E117029	OFFICE GARDENS	30 Employee Costs	\$13,011	\$13,011	\$13,011	\$12,326	(\$685)	
E117030	PUBLIC PARKS GDNS & RESERVES	30 Employee Costs	\$51,447	\$51,447	\$51,447	\$52,977	\$1,530	
E117031	RESERVES - OTHER	30 Employee Costs	\$9,108	\$9,108	\$9,108	\$11,295	\$2,187	
E117052	DUDININ SPORTSGROUND	30 Employee Costs	\$0	\$0	\$0	\$904	\$904	
E117056	OTHER SPORTING CLUBS	30 Employee Costs	\$0	\$0	\$0	\$57	\$57	
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	30 Employee Costs	\$0	\$0	\$0	\$244	\$244	
E117520	PINGARING GOLF CLUB	30 Employee Costs	\$0	\$0	\$0	\$642	\$642	
E121602	Traffic Signs	30 Employee Costs	\$0	\$0	\$0	\$28	\$28	
E122010	ROAD MAINTENANCE	30 Employee Costs	\$284,342	\$284,342	\$284,342	\$295,319	\$10,977	
E122022	FLOOD DAMAGE - NORMAL	30 Employee Costs	\$0	\$0	\$0	\$6,984	\$6,984	
E122121	KULIN DEPOT	30 Employee Costs	\$15,689	\$15,689	\$15,689	\$19,170	\$3,481	
E122122	HOLT ROCK DEPOT	30 Employee Costs	\$788	\$788	\$788	\$269	(\$519)	
E122150	STREET LIGHTING	30 Employee Costs	\$1,301	\$1,301	\$1,301	\$970	(\$331)	
E122160	Street Cleaning	30 Employee Costs	\$1,822	\$1,822	\$1,822	\$1,453	(\$369)	
E122161	DUDININ CLEANING	30 Employee Costs	\$2,602	\$2,602	\$2,602	\$1,700	(\$902)	
E122180	Street Trees	30 Employee Costs	\$2,602	\$2,602	\$2,602	\$1,234	(\$1,368)	
E122190	Streetscape Maintenance	30 Employee Costs	\$5,725	\$5,725	\$5,725	\$13,151	\$7,426	
E125010	PROGRAM ADMINISTRATION SALARIES	30 Employee Costs	\$0	\$0	\$0	\$56	\$56	
E126280	Airstrip Maintenance	30 Employee Costs	\$520	\$520	\$520	\$1,798	\$1,277	
E131040	Noxious Weeds/Pest Plants	30 Employee Costs	\$1,301	\$1,301	\$1,301	\$0	(\$1,301)	
E132030	CARAVAN PARK	30 Employee Costs	\$26,874	\$26,874	\$26,874	\$32,891	\$6,017	
E132040	KULIN HOSTEL	30 Employee Costs	\$3,230	\$3,230	\$3,230	\$4,036	\$806	
E132060	Tidy Towns	30 Employee Costs	\$0	\$0	\$0	\$13	\$13	
E132100	Tourism & Area Promotion	30 Employee Costs	\$0	\$0	\$0	\$119	\$119	
E134010	Wages	30 Employee Costs	\$88,177	\$88,177	\$88,177	\$56,012	(\$32,165)	
E134020	Superannuation	30 Employee Costs	\$9,259	\$9,259	\$9,259	\$4,438	(\$4,820)	
E134115	Cleaning	30 Employee Costs	\$0	\$0	\$0	\$0	\$0	
E134120	CENTRE MAINTENANCE	30 Employee Costs	\$0	\$0	\$0	\$161	\$161	
E134135	EVENTS	30 Employee Costs	\$0	\$0	\$0	\$39	\$39	
E134190	KEY TO KULIN	30 Employee Costs	\$800	\$800	\$800	\$203	(\$598)	
E136040	WATER SUPPLY (STANDPIPES)	30 Employee Costs	\$0	\$0	\$0	\$487	\$487	
E137060	BUILDING MAINTENANCE	30 Employee Costs	\$0	\$0	\$0	\$429	\$429	
E137120	CLEANING	30 Employee Costs	\$1,561	\$1,561	\$1,561	\$336	(\$1,225)	
E138015	BLAZING SWAN EXPENDITURE	30 Employee Costs	\$1,301	\$1,301	\$1,301	\$571	(\$731)	
E138040	BUSH RACES CONTRIBUTION	30 Employee Costs	\$6,506	\$6,506	\$6,506	\$7,601	\$1,095	
E139050	MAINTENANCE & REPAIRS	30 Employee Costs	\$1,301	\$1,301	\$1,301	\$1,559	\$258	
E141010	PRIVATE WORKS	30 Employee Costs	\$8,164	\$8,164	\$8,164	\$5,225	(\$2,939)	
E143010	ENGINEERS SALARY	30 Employee Costs	\$140,314	\$140,314	\$140,314	\$93,036	(\$47,277)	
E143025	WORKERS COMPENSATION INSURANCE	30 Employee Costs	\$0	\$0	\$0	\$19,513	\$19,513	
E143030	OFFICE EXPENSES	30 Employee Costs	\$0	\$0	\$0	\$182	\$182	
E143040	Superannuation	30 Employee Costs	\$188,461	\$188,461	\$188,461	\$177,841	(\$10,621)	
E143050	Sick & Holiday Pay	30 Employee Costs	\$102,736	\$102,736	\$102,736	\$163,719	\$60,983	
E143070	Long Service leave	30 Employee Costs	\$77,161	\$77,161	\$77,161	\$50,693	(\$26,468)	
E143075	FBT EXPENSE	30 Employee Costs	\$0	\$0	\$0	\$581	\$581	
E143090	Award Allowances	30 Employee Costs	\$96,786	\$96,786	\$96,786	\$68,463	(\$28,323)	
E143125	STAFF HOUSING	30 Employee Costs	\$12,172	\$12,172	\$12,172	\$19,299	\$7,126	
E143140	Seminar Expenses	30 Employee Costs	\$0	\$0	\$0	\$7,592	\$7,592	
E143150	HEALTH & SAFETY PROGRAM	30 Employee Costs	\$0	\$0	\$0	\$740	\$740	
E144000	Plant Repair Wages	30 Employee Costs	\$91,869	\$91,869	\$91,869	\$59,575	(\$32,295)	
E144010	Parts & Repairs	30 Employee Costs	\$6,506	\$6,506	\$6,506	\$16,443	\$9,937	
E144700	PLANT OPERATION COSTS	30 Employee Costs	\$0	\$0	\$0	\$46	\$46	
E146010	Gross Total For Year	30 Employee Costs	\$3,148,147	\$3,148,147	\$3,148,147	\$2,914,823	(\$233,324)	
E146020	Workers Compensation	30 Employee Costs	\$0	\$0	\$0	\$170	\$170	
E146200	Salaries & Wages Allocated	30 Employee Costs	(\$3,148,147)	(\$3,148,147)	(\$3,148,147)	(\$2,914,823)	\$233,324	
		Employee Costs Total	\$2,828,317	\$2,950,817	\$2,950,817	\$2,851,754.23	(\$99,063)	
E042046	STAFF HOUSING	41 Overheads	\$6,999	\$6,999	\$6,999	\$7,306	\$306	
E042050	OFFICE MAINTENANCE	41 Overheads	\$2,544	\$2,544	\$2,544	\$1,227	(\$1,316)	
E051070	SUNDRY FIRE PREVENTION COSTS	41 Overheads	\$0	\$0	\$0	\$1,804	\$1,804	
E052010	Dog Control Costs	41 Overheads	\$0	\$0	\$0	\$25	\$25	
E052020	CAT CONTROL COSTS	41 Overheads	\$0	\$0	\$0	\$51	\$51	
E053051	EMERGENCY BUILDING MAINTENANCE	41 Overheads	\$2,544	\$2,544	\$2,544	\$588	(\$1,956)	
E075020	Mosquito Control	41 Overheads	\$840	\$840	\$840	\$231	(\$609)	
E077020	MEDICAL CENTRE	41 Overheads	\$0	\$0	\$0	\$129	\$129	
E077030	AMBULANCE SERVICES	41 Overheads	\$0	\$0	\$0	\$71	\$71	
E080100	Contribution to School	41 Overheads	\$3,362	\$3,362	\$3,362	\$3,744	\$382	
E084011	Salaries - Building Maintenance	41 Overheads	\$0	\$0	\$0	\$0	\$0	
E084012	SALARIES - GARDENING	41 Overheads	\$2,212	\$2,212	\$2,212	\$2,016	(\$196)	
E084070	REPAIRS & MAINTENANCE	41 Overheads	\$1,138	\$1,138	\$1,138	\$1,417	\$279	
E092050	OTHER HOUSING MAINTENANCE	41 Overheads	\$669	\$669	\$669	\$186	(\$483)	

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 30 June 2023							
COA	Description		Original Budget	Amended budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$	\$
E092060	KULIN RETIREMENT HOMES	41 Overheads	\$8,604	\$8,604	\$8,604	\$7,239	(\$1,366)
E092148	GEHA HOUSING - COSTS	41 Overheads	\$3,551	\$3,551	\$3,551	\$3,321	(\$230)
E092150	JOINT VENTURE HOUSING - COSTS	41 Overheads	\$13,212	\$13,212	\$13,212	\$5,503	(\$7,708)
E092170	COMMUNITY BANK HOUSE COSTS	41 Overheads	\$1,138	\$1,138	\$1,138	\$5,219	\$4,081
E101020	DOMESTIC REFUSE COLLECTION	41 Overheads	\$2,212	\$2,212	\$2,212	\$4,552	\$2,340
E101021	DUDININ REFUSE COLLECTION	41 Overheads	\$1,659	\$1,659	\$1,659	\$2,009	\$350
E101030	REFUSE SITE MAINTENANCE	41 Overheads	\$17,917	\$17,917	\$17,917	\$20,663	\$2,746
E102020	Commercial Refuse Collection	41 Overheads	\$8,627	\$8,627	\$8,627	\$8,188	(\$439)
E102030	Drum Muster	41 Overheads	\$442	\$442	\$442	\$131	(\$312)
E104010	Urban Stormwater Drainage	41 Overheads	\$0	\$0	\$0	\$1,968	\$1,968
E105051	Reinstatement of Gravel Pits	41 Overheads	\$270	\$270	\$270	\$510	\$240
E107031	KULIN CEMETERY	41 Overheads	\$1,150	\$1,150	\$1,150	\$1,386	\$236
E107032	DUDININ CEMETERY	41 Overheads	\$0	\$0	\$0	\$1,091	\$1,091
E107033	Pingaring Cemetery	41 Overheads	\$0	\$0	\$0	\$1,118	\$1,118
E107050	PUBLIC CONVENIENCES	41 Overheads	\$0	\$0	\$0	\$698	\$698
E107052	PUBLIC CONVENIENCES DUDININ	41 Overheads	\$1,150	\$1,150	\$1,150	\$1,570	\$420
E107053	PUBLIC CONVENIENCES PINGARING	41 Overheads	\$0	\$0	\$0	\$467	\$467
E107060	WAR MEMORIAL	41 Overheads	\$1,150	\$1,150	\$1,150	\$149	(\$1,001)
E111021	MEMORIAL HALL	41 Overheads	\$1,138	\$1,138	\$1,138	\$151	\$13
E111031	PINGARING HALL	41 Overheads	\$0	\$0	\$0	\$309	\$309
E112021		41 Overheads	\$0	\$0	\$0	\$399	\$399
E112026	MAINTENANCE	41 Overheads	\$7,631	\$7,631	\$7,631	\$7,368	(\$264)
E112029	STAFF HOUSING	41 Overheads	\$1,138	\$1,138	\$1,138	\$101	(\$1,037)
E113137	DAM EXPENSES	41 Overheads	\$0	\$0	\$0	\$38	\$38
E113270	REPAIRS AND MAINTENANCE	41 Overheads	\$10,285	\$10,285	\$10,285	\$2,592	(\$7,694)
E113310	WAGES - BAR STAFF CASUALS	41 Overheads	\$0	\$0	\$0	\$2,112	\$2,112
E113315	EVENTS	41 Overheads	\$0	\$0	\$0	\$1,746	\$1,746
E113320	WAGES - CLEANER	41 Overheads	\$0	\$0	\$0	\$25	\$25
E113331	BOWLING GREENS	41 Overheads	\$221	\$221	\$221	\$358	\$137
E113332	OVAL	41 Overheads	\$12,166	\$12,166	\$12,166	\$16,161	\$3,995
E113333	GOLF TENNIS PAVILION	41 Overheads	\$4,424	\$4,424	\$4,424	\$7,194	\$2,770
E113334	GOLF COURSE	41 Overheads	\$5,530	\$5,530	\$5,530	\$7,112	\$1,583
E117029	OFFICE GARDENS	41 Overheads	\$11,060	\$11,060	\$11,060	\$11,795	\$735
E117030	PUBLIC PARKS GDNS & RESERVES	41 Overheads	\$43,730	\$43,730	\$43,730	\$50,168	\$6,438
E117031	RESERVES - OTHER	41 Overheads	\$7,742	\$7,742	\$7,742	\$10,605	\$2,864
E117052	DUDININ SPORTSGROUND	41 Overheads	\$0	\$0	\$0	\$686	\$686
E117056	OTHER SPORTING CLUBS	41 Overheads	\$0	\$0	\$0	\$56	\$56
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYG	41 Overheads	\$0	\$0	\$0	\$237	\$237
E117520	PINGARING GOLF CLUB	41 Overheads	\$0	\$0	\$0	\$589	\$589
E121602	Traffic Signs	41 Overheads	\$0	\$0	\$0	\$27	\$27
E122010	ROAD MAINTENANCE	41 Overheads	\$52,694	\$52,694	\$52,694	\$184,744	\$132,050
E122022	FLOOD DAMAGE - NORMAL	41 Overheads	\$0	\$0	\$0	\$5,260	\$5,260
E122121	KULIN DEPOT	41 Overheads	\$13,336	\$13,336	\$13,336	\$18,393	\$5,058
E122122	HOLT ROCK DEPOT	41 Overheads	\$669	\$669	\$669	\$262	(\$408)
E122150	STREET LIGHTING	41 Overheads	\$1,106	\$1,106	\$1,106	\$945	(\$161)
E122160	Street Cleaning	41 Overheads	\$1,548	\$1,548	\$1,548	\$1,414	(\$134)
E122161	DUDININ CLEANING	41 Overheads	\$2,212	\$2,212	\$2,212	\$1,179	(\$1,033)
E122180	Street Trees	41 Overheads	\$2,212	\$2,212	\$2,212	\$1,201	(\$1,011)
E122190	Streetscape Maintenance	41 Overheads	\$4,866	\$4,866	\$4,866	\$12,804	\$7,937
E126280	Airstrip Maintenance	41 Overheads	\$442	\$442	\$442	\$1,731	\$1,289
E131040	Noxious Weeds/Pest Plants	41 Overheads	\$1,106	\$1,106	\$1,106	\$0	(\$1,106)
E132030	CARAVAN PARK	41 Overheads	\$11,180	\$11,180	\$11,180	\$15,859	\$4,679
E132040	KULIN HOSTEL	41 Overheads	\$1,138	\$1,138	\$1,138	\$1,314	\$176
E132060	Tidy Towns	41 Overheads	\$0	\$0	\$0	\$13	\$13
E132100	Tourism & Area Promotion	41 Overheads	\$0	\$0	\$0	\$116	\$116
E134135	EVENTS	41 Overheads	\$0	\$0	\$0	\$38	\$38
E136040	WATER SUPPLY (STANDPIPES)	41 Overheads	\$0	\$0	\$0	\$474	\$474
E137060	BUILDING MAINTENANCE	41 Overheads	\$0	\$0	\$0	\$127	\$127
E138015	BLAZING SWAN EXPENDITURE	41 Overheads	\$1,106	\$1,106	\$1,106	\$555	(\$550)
E138040	BUSH RACES CONTRIBUTION	41 Overheads	\$5,530	\$5,530	\$5,530	\$6,777	\$1,247
E139050	MAINTENANCE & REPAIRS	41 Overheads	\$1,106	\$1,106	\$1,106	\$1,491	\$385
E141010	PRIVATE WORKS	41 Overheads	\$6,940	\$6,940	\$6,940	\$3,974	(\$2,965)
E143090	Award Allowances	41 Overheads	\$0	\$0	\$0	\$621	\$621
E143125	STAFF HOUSING	41 Overheads	\$10,346	\$10,346	\$10,346	\$15,236	\$4,890
E143140	Seminar Expenses	41 Overheads	\$0	\$0	\$0	\$4,099	\$4,099
E143150	HEALTH & SAFETY PROGRAM	41 Overheads	\$0	\$0	\$0	\$721	\$721
E143290	ALLOCATED TO WORKS & SERVICES	41 Overheads	(\$955,985)	(\$955,985)	(\$955,985)	(\$967,030)	(\$11,046)
E144000	Plant Repair Wages	41 Overheads	\$78,089	\$78,089	\$78,089	\$56,337	(\$21,752)
E144010	Parts & Repairs	41 Overheads	\$5,530	\$5,530	\$5,530	\$15,841	\$10,311
E144700	PLANT OPERATION COSTS	41 Overheads	\$0	\$0	\$0	\$39	\$39
	Overheads Total		(\$568,374)	(\$568,374)	(\$568,374)	(\$410,063)	\$158,311
	Total Employee Costs		\$2,259,943	\$2,382,443	\$2,382,443	\$2,441,691	\$59,248
E030111	LEGAL FEES - RATES DEBT COLLECTION	31 Materials & Contracts	\$4,000	\$4,000	\$4,000	\$1,360	(\$2,640)
E030112	LEGAL FEES - RATES DEBT COLLECTION	31 Materials & Contracts	\$6,500	\$6,500	\$6,500	\$408	(\$6,092)
E030130	TITLE SEARCHES	31 Materials & Contracts	\$0	\$0	\$0	\$56	\$56
E030140	Valuation Expenses	31 Materials & Contracts	\$10,000	\$10,000	\$10,000	\$8,922	(\$1,078)
E030150	Printing & Stationery	31 Materials & Contracts	\$1,200	\$1,200	\$1,200	\$601	(\$599)
E032100	BANK CHARGES	31 Materials & Contracts	\$4,500	\$4,500	\$4,500	\$3,390	(\$1,110)
E041020	MEMBERS TRAVELLING	31 Materials & Contracts	\$3,574	\$3,574	\$3,574	\$4,485	\$912
E041030	CONFERENCE EXPENSES	31 Materials & Contracts	\$16,800	\$16,800	\$16,800	\$4,412	(\$12,388)
E041050	SITTING FEES	31 Materials & Contracts	\$23,100	\$23,100	\$23,100	\$24,570	\$1,470
E041060	PRESIDENTIAL ALLOWANCE	31 Materials & Contracts	\$8,750	\$8,750	\$8,750	\$8,750	\$0
E041070	DRESS SHIRTS FOR COUNCILLORS	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$237	(\$763)
E041090	LEGAL FEES	31 Materials & Contracts	\$0	\$150,000	\$150,000	\$148,736	(\$1,264)
E041110	REFRESHMENTS & GOODWILL	31 Materials & Contracts	\$19,260	\$19,260	\$19,260	\$16,484	(\$2,776)
E041111	MEAL ENTERTAINMENT	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$3,791	\$1,791
E041160	Subscriptions & Donations	31 Materials & Contracts	\$28,699	\$28,699	\$28,699	\$26,799	(\$1,900)
E041161	Printing & Stationery	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$18	(\$982)
E041165	Advertising	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)
E041180	Chamber Maintenance	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$420	(\$580)
E042035	STAFF UNIFORMS	31 Materials & Contracts	\$3,500	\$3,500	\$3,500	\$2,209	(\$1,291)
E042040	STAFF TRAINING	31 Materials & Contracts	\$14,500	\$14,500	\$14,500	\$8,304	(\$6,196)
E042041	CONFERENCES	31 Materials & Contracts	\$13,000	\$13,000	\$13,000	\$585	(\$12,415)
E042045	RELOCATION COSTS	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$680	(\$4,320)
E042046	STAFF HOUSING	31 Materials & Contracts	\$6,500	\$6,500	\$6,500	\$20,509	\$14,009
E042050	OFFICE MAINTENANCE	31 Materials & Contracts	\$7,500	\$7,500	\$7,500	\$7,874	\$374
E042055	NOVATED LEASE PAYMENTS	31 Materials & Contracts	\$16,611	\$16,611	\$16,611	\$8,306	(\$8,306)
E042060	MEMBERSHIPS & SUBSCRIPTIONS	31 Materials & Contracts	\$3,000	\$3,000	\$3,000	\$1,390	(\$1,610)
E042070	Printing and Stationery	31 Materials & Contracts	\$19,000	\$19,000	\$19,000	\$14,426	(\$4,574)
E042075	FBT EXPENSE	31 Materials & Contracts	\$4,500	\$4,500	\$4,500	\$0	(\$4,500)
E042090	Postage and Freight	31 Materials & Contracts	\$2,400	\$2,400	\$2,400	\$2,804	\$404
E042100	ADVERTISING	31 Materials & Contracts	\$9,000	\$9,000	\$9,000	\$2,975	(\$6,025)
E042110	Office Equipment Maintenance	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$2,072	\$1,072

Shire of Kulin								
STATEMENT OF OPERATING								
(Nature & Type)								
For the period ended 30 June 2023								
COA	Description		Original Budget	Amended budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	\$	\$
E042115	BAD DEBTS EXPENSE	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	\$0	(\$1,000)
E042120	Cleaning	31 Materials & Contracts	\$3,500	\$3,500	\$3,500	\$5,856	\$2,356	
E042130	Computer Maintenance	31 Materials & Contracts	\$32,877	\$32,877	\$32,877	\$35,093	\$2,216	
E042135	IT Support	31 Materials & Contracts	\$48,000	\$48,000	\$48,000	\$42,825	(\$5,175)	
E042140	Staff Amenities	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$3,246	\$1,246	
E042170	CONTRACT EMPLOYMENT	31 Materials & Contracts	\$240,000	\$240,000	\$240,000	\$174,019	(\$65,980)	
E042200	Audit Fees	31 Materials & Contracts	\$46,000	\$46,000	\$46,000	\$34,635	(\$11,365)	
E051040	OFFICE EXPENSES	31 Materials & Contracts	\$7,000	\$7,000	\$7,000	\$200	(\$6,800)	
E051055	Protective Clothing	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$9,464	\$4,464	
E051060	Communication Maintenance	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	
E051070	SUNDRY FIRE PREVENTION COSTS	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$2,651	\$651	
E052010	Dog Control Costs	31 Materials & Contracts	\$3,000	\$3,000	\$3,000	\$3,211	\$211	
E052020	CAT CONTROL COSTS	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$5,240	\$240	
E052040	Pest Control	31 Materials & Contracts	\$500	\$500	\$500	\$0	(\$500)	
E053010	ESL BUSH FIRE BRIGADES	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	
E053051	EMERGENCY BUILDING MAINTENANCE	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$1,053	(\$947)	
E053400	CCTV MAINTENANCE	31 Materials & Contracts	\$6,520	\$6,520	\$6,520	\$5,717	(\$803)	
E074040	GROUP/REGIONAL SCHEME	31 Materials & Contracts	\$39,000	\$39,000	\$39,000	\$29,626	(\$9,374)	
E074100	OTHER EXPENDITURE	31 Materials & Contracts	\$2,500	\$2,500	\$2,500	\$0	(\$2,500)	
E075020	Mosquito Control	31 Materials & Contracts	\$2,500	\$2,500	\$2,500	\$621	(\$1,879)	
E076020	ANALYTICAL EXPENSES	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$643	(\$357)	
E077010	COMMUNITY NURSES	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	
E077020	MEDICAL CENTRE	31 Materials & Contracts	\$49,250	\$49,250	\$49,250	\$40,655	(\$8,595)	
E077030	AMBULANCE SERVICES	31 Materials & Contracts	\$100	\$100	\$100	\$0	(\$100)	
E080100	Contribution to School	31 Materials & Contracts	\$600	\$600	\$600	\$657	\$57	
E080110	DONATIONS	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	
E083100	CARE GROUP DONATIONS	31 Materials & Contracts	\$2,500	\$2,500	\$2,500	\$2,375	(\$125)	
E084020	MEMBERSHIPS AND SUBSCRIPTIONS	31 Materials & Contracts	\$7,700	\$7,700	\$7,700	\$1,784	(\$5,916)	
E084025	Advert/Printing/Promotion	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	
E084030	Computer Exp	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$1,536	(\$464)	
E084035	EQUIPMENT UPGRADES	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$4,455	(\$545)	
E084045	GARDENING AND YARD MAINTENANCE	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$766	(\$1,234)	
E084055	OUTDOOR EQUIPMENT AND UPGRADES	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$72	(\$4,928)	
E084060	BUILDING LEASE	31 Materials & Contracts	\$800	\$800	\$800	\$0	(\$800)	
E084065	Postage & Stationery	31 Materials & Contracts	\$3,000	\$3,000	\$3,000	\$1,077	(\$1,923)	
E084070	REPAIRS & MAINTENANCE	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$7,867	\$6,367	
E084075	STAFF EXPENSES	31 Materials & Contracts	\$9,000	\$9,000	\$9,000	\$2,281	(\$6,719)	
E084085	Sundry & Other	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$1,017	(\$483)	
E084086	FUNDRAISING	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$0	(\$2,000)	
E084090	Consumables	31 Materials & Contracts	\$4,000	\$4,000	\$4,000	\$3,128	(\$872)	
E084095	CLEANING CONSUMABLES	31 Materials & Contracts	\$3,500	\$3,500	\$3,500	\$4,174	\$674	
E092050	OTHER HOUSING MAINTENANCE	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$1,247	(\$253)	
E092060	KULIN RETIREMENT HOMES	31 Materials & Contracts	\$500	\$500	\$500	\$0	(\$500)	
E092148	GEHA HOUSING - COSTS	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$11,866	\$6,866	
E092150	JOINT VENTURE HOUSING - COSTS	31 Materials & Contracts	\$21,000	\$21,000	\$21,000	\$12,454	(\$8,546)	
E092170	COMMUNITY BANK HOUSE COSTS	31 Materials & Contracts	\$10,000	\$10,000	\$10,000	\$1,540	(\$8,460)	
E101020	DOMESTIC REFUSE COLLECTION	31 Materials & Contracts	\$114,259	\$114,259	\$114,259	\$111,881	(\$2,378)	
E101021	DUDININ REFUSE COLLECTION	31 Materials & Contracts	\$2,500	\$2,500	\$2,500	\$0	(\$2,500)	
E101022	PINGARING REFUSE COLLECTION	31 Materials & Contracts	\$12,764	\$12,764	\$12,764	\$12,424	(\$340)	
E101030	REFUSE SITE MAINTENANCE	31 Materials & Contracts	\$3,000	\$3,000	\$3,000	\$5,092	\$2,092	
E101040	ROEROC	31 Materials & Contracts	\$10,000	\$10,000	\$10,000	\$0	(\$10,000)	
E102020	Commercial Refuse Collection	31 Materials & Contracts	\$44,086	\$44,086	\$44,086	\$37,109	(\$6,977)	
E102030	Drum Muster	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$1,476	\$476	
E102420	PURCHASE OF BINS	31 Materials & Contracts	\$200	\$200	\$200	\$330	\$130	
E106020	Town Planning Advice	31 Materials & Contracts	\$8,000	\$8,000	\$8,000	\$15,402	\$7,402	
E106030	Town Planning Other	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	
E107031	KULIN CEMETERY	31 Materials & Contracts	\$500	\$500	\$500	\$38	(\$462)	
E107032	DUDININ CEMETERY	31 Materials & Contracts	\$500	\$500	\$500	\$0	(\$500)	
E107033	Pingaring Cemetery	31 Materials & Contracts	\$500	\$500	\$500	\$0	(\$500)	
E107050	PUBLIC CONVENIENCES	31 Materials & Contracts	\$6,000	\$6,000	\$6,000	\$4,720	(\$1,280)	
E107052	PUBLIC CONVENIENCES DUDININ	31 Materials & Contracts	\$700	\$700	\$700	\$294	(\$406)	
E107053	PUBLIC CONVENIENCES PINGARING	31 Materials & Contracts	\$4,780	\$4,780	\$4,780	\$4,090	(\$690)	
E107060	WAR MEMORIAL	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$1,000	(\$500)	
E111021	MEMORIAL HALL	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$2,889	\$1,389	
E111031	PINGARING HALL	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$307	(\$1,693)	
E111032	DUDININ HALL	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$436	(\$1,564)	
E112023	CHEMICALS	31 Materials & Contracts	\$1,200	\$1,200	\$1,200	\$4,563	\$3,363	
E112026	MAINTENANCE	31 Materials & Contracts	\$19,150	\$261,150	\$261,150	\$257,748	(\$3,402)	
E112028	OTHER MINOR EXPENDITURE	31 Materials & Contracts	\$3,480	\$3,480	\$3,480	\$3,893	\$413	
E112029	STAFF HOUSING	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$384	(\$1,616)	
E112600	EVENTS	31 Materials & Contracts	\$1,350	\$1,350	\$1,350	\$659	(\$691)	
E113060	Advertising and Promotion	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)	
E113100	BANK CHARGES	31 Materials & Contracts	\$1,680	\$1,680	\$1,680	\$1,600	(\$80)	
E113104	CATERING COSTS	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$1,020	\$20	
E113120	Cleaning Supplies	31 Materials & Contracts	\$3,000	\$3,000	\$3,000	\$2,923	(\$77)	
E113130	IT MAINTENANCE	31 Materials & Contracts	\$4,400	\$4,400	\$4,400	\$6,910	\$2,510	
E113190	FREIGHT - NON-BAR	31 Materials & Contracts	\$0	\$0	\$0	\$171	\$171	
E113210	GAS SUPPLIES	31 Materials & Contracts	\$0	\$0	\$0	\$494	\$494	
E113218	Minor Equipment	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$7,434	\$5,934	
E113220	INSURANCE	31 Materials & Contracts	\$0	\$0	\$0	\$0	\$0	
E113240	LICENCING COSTS	31 Materials & Contracts	\$440	\$440	\$440	\$1,857	\$1,417	
E113243	Kitchen Consumables	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$1,586	\$86	
E113250	Printing, Stationery and Post	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$916	(\$84)	
E113270	REPAIRS AND MAINTENANCE	31 Materials & Contracts	\$31,853	\$31,853	\$31,853	\$30,440	(\$1,413)	
E113272	Security Costs	31 Materials & Contracts	\$450	\$450	\$450	\$406	(\$44)	
E113285	STAFF TRAINING	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$811	(\$189)	
E113295	UNIFORMS	31 Materials & Contracts	\$800	\$800	\$800	\$180	(\$620)	
E113315	EVENTS	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$1,751	(\$249)	
E113330	OTHER ALLOWANCES	31 Materials & Contracts	\$0	\$0	\$0	\$44	\$44	
E113331	BOWLING GREENS	31 Materials & Contracts	\$0	\$0	\$0	\$159	\$159	
E113332	OVAL	31 Materials & Contracts	\$10,000	\$10,000	\$10,000	\$15,550	\$5,550	
E113333	GOLF TENNIS PAVILION	31 Materials & Contracts	\$15,000	\$15,000	\$15,000	\$1,640	(\$13,360)	
E113334	GOLF COURSE	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$0	(\$2,000)	
E113500	Bar Purchases	31 Materials & Contracts	\$48,000	\$48,000	\$48,000	\$65,345	\$17,345	
E113501	Ice and Sundry Supplies	31 Materials & Contracts	\$200	\$200	\$200	\$242	\$42	
E113502	FREIGHT	31 Materials & Contracts	\$2,400	\$2,400	\$2,400	\$3,136	\$736	
E113540	STOCK WRITTEN OFF	31 Materials & Contracts	\$400	\$400	\$400	\$0	(\$400)	
E114280	EQUIPMENT MAINTENANCE	31 Materials & Contracts	\$0	\$0	\$0	\$45	\$45	
E114290	CONT TO VARLEY RADIO	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$761	(\$239)	
E117029	OFFICE GARDENS	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$85	(\$915)	
E117030	PUBLIC PARKS GDNS & RESERVES	31 Materials & Contracts	\$20,000	\$20,000	\$20,000	\$10,200	(\$9,800)	
E117031	RESERVES - OTHER	31 Materials & Contracts	\$500	\$500	\$500	\$0	(\$500)	
E117032	PLAYGROUND INSPECTIONS	31 Materials & Contracts	\$5,750	\$5,750	\$5,750	\$0	(\$5,750)	

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 30 June 2023							
COA	Description		Original Budget	Amended budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$	\$
E117054	DUDININ TENNIS CLUB	31 Materials & Contracts	\$2,500	\$2,500	\$2,500	\$1,237	(\$1,263)
E117056	OTHER SPORTING CLUBS	31 Materials & Contracts	\$0	\$0	\$0	\$268	\$268
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYG	31 Materials & Contracts	\$1,250	\$1,250	\$1,250	\$2,518	\$1,268
E117059	PINGARING PLAYGROUND	31 Materials & Contracts	\$0	\$0	\$0	\$575	\$575
E117520	PINGARING GOLF CLUB	31 Materials & Contracts	\$3,000	\$3,000	\$3,000	\$4,516	\$1,516
E121602	Traffic Signs	31 Materials & Contracts	\$7,000	\$7,000	\$7,000	\$900	(\$6,100)
E122010	ROAD MAINTENANCE	31 Materials & Contracts	\$75,000	\$75,000	\$75,000	\$68,791	(\$6,209)
E122022	FLOOD DAMAGE - NORMAL	31 Materials & Contracts	\$0	\$0	\$0	\$713	\$713
E122121	KULIN DEPOT	31 Materials & Contracts	\$20,000	\$20,000	\$20,000	\$35,672	\$15,672
E122122	HOLT ROCK DEPOT	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$2,847	\$1,347
E122160	Street Cleaning	31 Materials & Contracts	\$3,500	\$3,500	\$3,500	\$1,485	(\$2,015)
E122180	Street Trees	31 Materials & Contracts	\$0	\$0	\$0	\$1,823	\$1,823
E122190	Streetscape Maintenance	31 Materials & Contracts	\$8,500	\$8,500	\$8,500	\$3,094	(\$5,406)
E122200	Roman Road System	31 Materials & Contracts	\$8,853	\$8,853	\$8,853	\$8,853	\$0
E125015	PROGRAM ADMINISTRATION EXPENSES	31 Materials & Contracts	\$0	\$0	\$0	\$4,912	\$4,912
E125030	WSFN HOUSING EXPENSES	31 Materials & Contracts	\$0	\$0	\$0	\$183	\$183
E126280	Airstrip Maintenance	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$1,460	\$460
E131040	Noxious Weeds/Pest Plants	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$0	(\$5,000)
E132030	CARAVAN PARK	31 Materials & Contracts	\$6,500	\$6,500	\$6,500	\$6,463	(\$37)
E132040	KULIN HOSTEL	31 Materials & Contracts	\$13,500	\$13,500	\$13,500	\$5,576	(\$7,924)
E132050	INFORMATION BAY	31 Materials & Contracts	\$0	\$0	\$0	\$16	\$16
E132100	Tourism & Area Promotion	31 Materials & Contracts	\$33,050	\$33,050	\$33,050	\$22,988	(\$10,062)
E132130	Donations	31 Materials & Contracts	\$0	\$0	\$0	\$0	\$0
E133010	Group Building Scheme	31 Materials & Contracts	\$7,500	\$7,500	\$7,500	\$8,205	\$705
E133420	BCITF levy payment	31 Materials & Contracts	\$500	\$500	\$500	\$1,013	\$513
E133425	BUILDING SERVICES LEVY PAYMENT	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$3,651	\$2,651
E134040	UNIFORMS	31 Materials & Contracts	\$800	\$800	\$800	\$745	(\$55)
E134050	STAFF TRAINING	31 Materials & Contracts	\$4,800	\$4,800	\$4,800	\$1,823	(\$2,977)
E134080	Printing & Stationery	31 Materials & Contracts	\$20,000	\$20,000	\$20,000	\$24,028	\$4,028
E134100	Advertising and Promotion	31 Materials & Contracts	\$2,500	\$2,500	\$2,500	\$537	(\$1,963)
E134110	IT MAINTENANCE & SUPPORT	31 Materials & Contracts	\$12,500	\$12,500	\$12,500	\$11,353	(\$1,147)
E134120	CENTRE MAINTENANCE	31 Materials & Contracts	\$3,000	\$3,000	\$3,000	\$832	(\$2,168)
E134130	COURSES & EVENTS	31 Materials & Contracts	\$30,000	\$30,000	\$30,000	\$28,393	(\$1,607)
E134135	EVENTS	31 Materials & Contracts	\$2,500	\$2,500	\$2,500	\$3,524	\$1,024
E134140	Library Freight	31 Materials & Contracts	\$700	\$700	\$700	\$0	(\$700)
E134150	LIBRARY COSTS	31 Materials & Contracts	\$14,000	\$14,000	\$14,000	\$14,486	\$486
E134190	KEY TO KULIN	31 Materials & Contracts	\$0	\$0	\$0	\$0	\$0
E134200	GRANT FUNDING EXPENDITURE	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$0	(\$2,000)
E134300	SUNDRY EXPENSES	31 Materials & Contracts	\$2,000	\$2,000	\$2,000	\$172	(\$1,828)
E136040	WATER SUPPLY (STANDPIPES)	31 Materials & Contracts	\$19,200	\$19,200	\$19,200	\$13,375	(\$5,825)
E136047	WATER SUPPLY MAINTENANCE	31 Materials & Contracts	\$0	\$0	\$0	\$316	\$316
E136050	FARM WATER SUPPLIES & MAINTENANC	31 Materials & Contracts	\$0	\$0	\$0	\$45	\$45
E137060	BUILDING MAINTENANCE	31 Materials & Contracts	\$4,500	\$4,500	\$4,500	\$2,305	(\$2,195)
E137120	CLEANING	31 Materials & Contracts	\$500	\$500	\$500	\$46	(\$454)
E138015	BLAZING SWAN EXPENDITURE	31 Materials & Contracts	\$15,000	\$15,000	\$15,000	\$30,215	\$15,215
E138040	BUSH RACES CONTRIBUTION	31 Materials & Contracts	\$0	\$0	\$0	\$1,439	\$1,439
E139010	FUEL PURCHASES	31 Materials & Contracts	\$937,050	\$937,050	\$937,050	\$867,252	(\$69,798)
E139030	INSURANCE & LICENSING	31 Materials & Contracts	\$0	\$0	\$0	\$819	\$819
E139040	IT MAINTENANCE	31 Materials & Contracts	\$5,760	\$5,760	\$5,760	\$5,035	(\$725)
E139045	BANK CHARGES	31 Materials & Contracts	\$6,600	\$6,600	\$6,600	\$7,232	\$632
E139050	MAINTENANCE & REPAIRS	31 Materials & Contracts	\$5,400	\$5,400	\$5,400	\$5,554	\$154
E141010	PRIVATE WORKS	31 Materials & Contracts	\$0	\$0	\$0	\$28,617	\$28,617
E142020	Community Bus Shed	31 Materials & Contracts	\$0	\$0	\$0	\$93	\$93
E143010	ENGINEERS SALARY	31 Materials & Contracts	\$0	\$0	\$0	\$2,325	\$2,325
E143025	WORKERS COMPENSATION INSURANCE	31 Materials & Contracts	\$0	\$0	\$0	\$81	\$81
E143030	OFFICE EXPENSES	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$8,189	\$3,189
E143075	FBT EXPENSE	31 Materials & Contracts	\$1,500	\$1,500	\$1,500	\$1,778	\$278
E143090	Award Allowances	31 Materials & Contracts	\$0	\$0	\$0	\$711	\$711
E143120	PROTECTIVE CLOTHING	31 Materials & Contracts	\$10,000	\$10,000	\$10,000	\$9,808	(\$192)
E143125	STAFF HOUSING	31 Materials & Contracts	\$19,500	\$19,500	\$19,500	\$34,435	\$14,935
E143130	Removal Expenses	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$223	(\$4,777)
E143140	Seminar Expenses	31 Materials & Contracts	\$15,000	\$15,000	\$15,000	\$8,099	(\$6,901)
E143150	HEALTH & SAFETY PROGRAM	31 Materials & Contracts	\$15,000	\$15,000	\$15,000	\$17,629	\$2,629
E143152	CONSULTING	31 Materials & Contracts	\$20,000	\$20,000	\$20,000	\$570	(\$19,430)
E144005	Tyres & Tubes	31 Materials & Contracts	\$45,000	\$45,000	\$45,000	\$47,335	\$2,335
E144010	Parts & Repairs	31 Materials & Contracts	\$160,000	\$160,000	\$160,000	\$114,324	(\$45,676)
E144020	Fuel & Oil	31 Materials & Contracts	\$599,050	\$599,050	\$599,050	\$421,454	(\$177,596)
E144030	BLADES & TYNES	31 Materials & Contracts	\$12,000	\$12,000	\$12,000	\$8,006	(\$3,994)
E144060	Expendable Tools	31 Materials & Contracts	\$2,400	\$2,400	\$2,400	\$0	(\$2,400)
E144070	OFFICE EXPENSES	31 Materials & Contracts	\$5,000	\$5,000	\$5,000	\$0	(\$5,000)
E144180	Other Minor Expenditure	31 Materials & Contracts	\$2,400	\$2,400	\$2,400	\$0	(\$2,400)
E144190	M.V. INSURANCE CLAIMS	31 Materials & Contracts	\$1,000	\$1,000	\$1,000	\$0	(\$1,000)
E144700	PLANT OPERATION COSTS	31 Materials & Contracts	\$0	\$0	\$0	\$179	\$179
1122299	Proceeds on Sale of Asset	31 Materials & Contracts	\$0	\$0	\$0	\$0	\$0
		Materials & Contracts Total	\$3,437,397	\$3,829,397	\$3,829,397	\$3,310,207	(\$519,190)
E041020	MEMBERS TRAVELLING	33 Contributions/Donations/Grants	\$0	\$0	\$0	\$0	\$0
E041110	REFRESHMENTS & GOODWILL	33 Contributions/Donations/Grants	\$8,500	\$8,500	\$8,500	\$7,500	(\$1,000)
E041160	Subscriptions & Donations	33 Contributions/Donations/Grants	\$1,500	\$1,500	\$1,500	\$0	(\$1,500)
E041270	Community Contributions	33 Contributions/Donations/Grants	\$20,000	\$20,000	\$20,000	\$36,078	\$16,078
E083100	CARE GROUP DONATIONS	33 Contributions/Donations/Grants	\$0	\$0	\$0	\$242	\$242
E113247	GRANTS / PROJECTS	33 Contributions/Donations/Grants	\$0	\$0	\$0	\$456	\$456
E117056	OTHER SPORTING CLUBS	33 Contributions/Donations/Grants	\$2,000	\$2,000	\$2,000	\$0	(\$2,000)
E136100	OTHER EXPENDITURE	33 Contributions/Donations/Grants	\$30,000	\$30,000	\$30,000	\$30,000	\$0
		Contributions/Donations/Grants Total	\$62,000	\$62,000	\$62,000	\$74,276	\$12,276
E042046	STAFF HOUSING	42 Plant Operating Costs	\$0	\$0	\$0	\$468	\$468
E042053	CEO VEHICLE COSTS	42 Plant Operating Costs	\$10,000	\$23,000	\$23,000	\$22,988	(\$12)
E042054	DCEO VEHICLE COSTS	42 Plant Operating Costs	\$10,000	\$10,000	\$10,000	\$5,411	(\$4,589)
E051070	SUNDRY FIRE PREVENTION COSTS	42 Plant Operating Costs	\$0	\$0	\$0	\$1,556	\$1,556
E053051	EMERGENCY BUILDING MAINTENANCE	42 Plant Operating Costs	\$500	\$500	\$500	\$0	(\$500)
E053700	Plant Operation Costs	42 Plant Operating Costs	\$2,000	\$2,000	\$2,000	\$6,022	\$4,022
E075020	Mosquito Control	42 Plant Operating Costs	\$500	\$500	\$500	\$0	(\$500)
E080100	Contribution to School	42 Plant Operating Costs	\$1,000	\$1,000	\$1,000	\$172	(\$828)
E084012	SALARIES - GARDENING	42 Plant Operating Costs	\$0	\$0	\$0	\$15	\$15
E092050	OTHER HOUSING MAINTENANCE	42 Plant Operating Costs	\$0	\$0	\$0	\$0	\$0
E092060	KULIN RETIREMENT HOMES	42 Plant Operating Costs	\$0	\$0	\$0	\$145	\$145
E092170	COMMUNITY BANK HOUSE COSTS	42 Plant Operating Costs	\$0	\$0	\$0	\$913	\$913
E101020	DOMESTIC REFUSE COLLECTION	42 Plant Operating Costs	\$0	\$0	\$0	\$330	\$330
E101030	REFUSE SITE MAINTENANCE	42 Plant Operating Costs	\$500	\$500	\$500	\$1,141	\$641
E105051	Reinstatement of Gravel Pits	42 Plant Operating Costs	\$843	\$843	\$843	\$940	\$97
E107031	KULIN CEMETERY	42 Plant Operating Costs	\$2,000	\$2,000	\$2,000	\$276	(\$1,724)
E107032	DUDININ CEMETERY	42 Plant Operating Costs	\$0	\$0	\$0	\$361	\$361
E107033	Pingaring Cemetery	42 Plant Operating Costs	\$0	\$0	\$0	\$380	\$380
E112026	MAINTENANCE	42 Plant Operating Costs	\$0	\$0	\$0	\$497	\$497

Shire of Kulin								
STATEMENT OF OPERATING								
(Nature & Type)								
For the period ended 30 June 2023								
COA	Description		Original Budget	Amended budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	\$	\$
E113331	BOWLING GREENS	42	Plant Operating Costs	\$0	\$0	\$0	\$50	\$50
E113332	OVAL	42	Plant Operating Costs	\$2,000	\$2,000	\$2,000	\$1,419	(\$581)
E113333	GOLF TENNIS PAVILION	42	Plant Operating Costs	\$0	\$0	\$0	\$245	\$245
E113334	GOLF COURSE	42	Plant Operating Costs	\$7,000	\$7,000	\$7,000	\$2,700	(\$4,300)
E113701	PLANT OPERATION COSTS	42	Plant Operating Costs	\$3,000	\$3,000	\$3,000	\$6,379	\$3,379
E117029	OFFICE GARDENS	42	Plant Operating Costs	\$250	\$250	\$250	\$0	(\$250)
E117030	PUBLIC PARKS GDNS & RESERVES	42	Plant Operating Costs	\$1,500	\$1,500	\$1,500	\$255	(\$1,245)
E121602	Traffic Signs	42	Plant Operating Costs	\$0	\$0	\$0	\$30	\$30
E122010	ROAD MAINTENANCE	42	Plant Operating Costs	\$510,009	\$510,009	\$510,009	\$428,978	(\$81,031)
E122022	FLOOD DAMAGE - NORMAL	42	Plant Operating Costs	\$0	\$0	\$0	\$17,412	\$17,412
E122121	KULIN DEPOT	42	Plant Operating Costs	\$0	\$0	\$0	\$460	\$460
E122122	HOLT ROCK DEPOT	42	Plant Operating Costs	\$0	\$0	\$0	\$50	\$50
E122190	Streetscape Maintenance	42	Plant Operating Costs	\$0	\$0	\$0	\$143	\$143
E126280	Airstrip Maintenance	42	Plant Operating Costs	\$0	\$0	\$0	\$437	\$437
E132030	CARAVAN PARK	42	Plant Operating Costs	\$0	\$0	\$0	\$470	\$470
E132100	Tourism & Area Promotion	42	Plant Operating Costs	\$0	\$0	\$0	\$105	\$105
E136040	WATER SUPPLY (STANDPIPES)	42	Plant Operating Costs	\$0	\$0	\$0	\$500	\$500
E138015	BLAZING SWAN EXPENDITURE	42	Plant Operating Costs	\$0	\$0	\$0	\$364	\$364
E138040	BUSH RACES CONTRIBUTION	42	Plant Operating Costs	\$5,000	\$5,000	\$5,000	\$5,172	\$172
E141010	PRIVATE WORKS	42	Plant Operating Costs	\$7,200	\$7,200	\$7,200	\$10,237	\$3,037
E142700	Plant Operation Costs	42	Plant Operating Costs	\$6,000	\$6,000	\$6,000	\$9,276	\$3,276
E143095	WORKS MANAGER, WORKS SUPERVISOR	42	Plant Operating Costs	\$20,000	\$20,000	\$20,000	\$38,309	\$18,309
E143125	STAFF HOUSING	42	Plant Operating Costs	\$0	\$0	\$0	\$760	\$760
E144010	Parts & Repairs	42	Plant Operating Costs	\$0	\$0	\$0	\$1,405	\$1,405
E144290	ALLOCATED TO WORKS & SERVICES	42	Plant Operating Costs	(\$1,093,097)	(\$1,093,097)	(\$1,093,097)	(\$846,103)	\$246,994
E148299	LESS DEPRECIATION ALLOCATED	42	Plant Operating Costs	(\$444,159)	(\$444,159)	(\$444,159)	(\$407,159)	\$37,000
			Plant Operating Costs Total	(\$947,953)	(\$934,953)	(\$934,953)	(\$686,491)	\$248,462
E122010	ROAD MAINTENANCE	44	Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
			Non-Operating Expenses Total	\$0	\$0	\$0	\$0	\$0
E042160	OTHER EXPENSES	37	Other Expenses	\$0	\$0	\$0	\$648	\$648
			Other Expenses Total	\$0	\$0	\$0	\$648	\$648
E042049	CEO UTILITIES	47	Telephone & Internet	\$1,250	\$1,250	\$1,250	\$2,504	\$1,254
E042080	TELEPHONE	47	Telephone & Internet	\$13,400	\$13,400	\$13,400	\$10,004	(\$3,396)
E051040	OFFICE EXPENSES	47	Telephone & Internet	\$0	\$0	\$0	\$3,463	\$3,463
E053010	ESL BUSH FIRE BRIGADES	47	Telephone & Internet	\$0	\$0	\$0	\$1,042	\$1,042
E077020	MEDICAL CENTRE	47	Telephone & Internet	\$3,000	\$3,000	\$3,000	\$2,145	(\$855)
E084080	TELEPHONE	47	Telephone & Internet	\$1,000	\$1,000	\$1,000	\$419	(\$581)
E112030	TELEPHONE	47	Telephone & Internet	\$1,800	\$1,800	\$1,800	\$1,299	(\$501)
E113290	TELEPHONE	47	Telephone & Internet	\$2,100	\$2,100	\$2,100	\$1,823	(\$277)
E113332	OVAL	47	Telephone & Internet	\$0	\$0	\$0	\$183	\$183
E122122	HOLT ROCK DEPOT	47	Telephone & Internet	\$400	\$400	\$400	\$381	(\$19)
E132030	CARAVAN PARK	47	Telephone & Internet	\$500	\$500	\$500	\$430	(\$70)
E134060	TELEPHONE	47	Telephone & Internet	\$1,500	\$1,500	\$1,500	\$1,188	(\$312)
E139040	IT MAINTENANCE	47	Telephone & Internet	\$0	\$0	\$0	\$1,096	\$1,096
E139050	MAINTENANCE & REPAIRS	47	Telephone & Internet	\$600	\$600	\$600	\$285	(\$315)
E143030	OFFICE EXPENSES	47	Telephone & Internet	\$2,500	\$2,500	\$2,500	\$1,395	(\$1,105)
E144061	TELEPHONE	47	Telephone & Internet	\$2,400	\$2,400	\$2,400	\$1,272	(\$1,128)
			Telephone & Internet Total	\$30,450	\$30,450	\$30,450	\$28,927	(\$1,523)
E113240	LICENCING COSTS	51	Licensing	\$1,365	\$1,365	\$1,365	\$0	(\$1,365)
E142105	LICENSING & INSURANCE	51	Licensing	\$350	\$350	\$350	\$0	(\$350)
E144015	INSURANCE & LICENCE	51	Licensing	\$20,000	\$20,000	\$20,000	\$18,561	(\$1,439)
1074410	OTHER LICENCES	51	Licensing	\$0	\$0	\$0	\$0	\$0
			Licensing Total	\$21,715	\$21,715	\$21,715	\$18,561	(\$3,154)
			Total Materials & Contracts	\$2,603,609	\$3,008,609	\$3,008,609	\$2,746,128	(\$262,481)
E053010	ESL BUSH FIRE BRIGADES	36	Utilities	\$0	\$0	\$0	\$97	\$97
E136040	WATER SUPPLY (STANDPIPES)	36	Utilities	\$0	\$0	\$0	\$8,149	\$8,149
			Utilities Total	\$0	\$0	\$0	\$8,247	\$8,247
E042046	STAFF HOUSING	48	Electricity	\$8,500	\$8,500	\$8,500	\$3,973	(\$4,527)
E042049	CEO UTILITIES	48	Electricity	\$0	\$0	\$0	\$3,149	\$3,149
E042180	UTILITIES	48	Electricity	\$3,500	\$3,500	\$3,500	\$3,344	(\$156)
E077020	MEDICAL CENTRE	48	Electricity	\$3,800	\$3,800	\$3,800	\$2,969	(\$831)
E084040	ELECTRICITY/GAS/WATER	48	Electricity	\$5,500	\$5,500	\$5,500	\$2,772	(\$2,728)
E092050	OTHER HOUSING MAINTENANCE	48	Electricity	\$1,500	\$1,500	\$1,500	\$891	(\$609)
E092150	JOINT VENTURE HOUSING - COSTS	48	Electricity	\$1,000	\$1,000	\$1,000	\$2,004	\$1,004
E092170	COMMUNITY BANK HOUSE COSTS	48	Electricity	\$0	\$0	\$0	\$342	\$342
E107050	PUBLIC CONVENIENCES	48	Electricity	\$2,000	\$2,000	\$2,000	\$2,445	\$445
E107052	PUBLIC CONVENIENCES DUDININ	48	Electricity	\$550	\$550	\$550	\$649	\$99
E107053	PUBLIC CONVENIENCES PINGARING	48	Electricity	\$1,000	\$1,000	\$1,000	\$637	(\$363)
E111021	MEMORIAL HALL	48	Electricity	\$2,000	\$2,000	\$2,000	\$1,381	(\$619)
E111031	PINGARING HALL	48	Electricity	\$500	\$500	\$500	\$0	(\$500)
E111032	DUDININ HALL	48	Electricity	\$900	\$900	\$900	\$0	(\$900)
E112024	ELECTRICITY	48	Electricity	\$39,000	\$39,000	\$39,000	\$39,723	\$723
E113180	ELECTRICITY	48	Electricity	\$15,000	\$15,000	\$15,000	\$18,101	\$3,101
E113332	OVAL	48	Electricity	\$4,500	\$4,500	\$4,500	\$4,190	(\$310)
E122121	KULIN DEPOT	48	Electricity	\$3,500	\$3,500	\$3,500	\$4,246	\$746
E122122	HOLT ROCK DEPOT	48	Electricity	\$1,000	\$1,000	\$1,000	\$1,021	\$21
E122150	STREET LIGHTING	48	Electricity	\$20,000	\$20,000	\$20,000	\$18,456	(\$1,544)
E132030	CARAVAN PARK	48	Electricity	\$9,000	\$9,000	\$9,000	\$6,812	(\$2,188)
E132040	KULIN HOSTEL	48	Electricity	\$1,500	\$1,500	\$1,500	\$624	(\$876)
E132050	INFORMATION BAY	48	Electricity	\$400	\$400	\$400	\$300	(\$100)
E134070	ELECTRICITY	48	Electricity	\$3,500	\$3,500	\$3,500	\$3,800	\$300
E136040	WATER SUPPLY (STANDPIPES)	48	Electricity	\$0	\$0	\$0	\$3,184	\$3,184
E137050	ELECTRICITY	48	Electricity	\$2,500	\$2,500	\$2,500	\$2,172	(\$328)
E139050	MAINTENANCE & REPAIRS	48	Electricity	\$1,500	\$1,500	\$1,500	\$1,600	\$100
E143125	STAFF HOUSING	48	Electricity	\$11,100	\$11,100	\$11,100	\$12,364	\$1,264
			Electricity Total	\$143,250	\$143,250	\$143,250	\$141,148	(\$2,102)
E042046	STAFF HOUSING	49	Water	\$7,000	\$7,000	\$7,000	\$6,009	(\$991)
E042180	UTILITIES	49	Water	\$1,300	\$1,300	\$1,300	\$1,060	(\$240)
E051070	SUNDRY FIRE PREVENTION COSTS	49	Water	\$0	\$0	\$0	\$12	\$12
E053010	ESL BUSH FIRE BRIGADES	49	Water	\$0	\$0	\$0	\$103	\$103
E053051	EMERGENCY BUILDING MAINTENANCE	49	Water	\$650	\$650	\$650	\$377	(\$273)
E077020	MEDICAL CENTRE	49	Water	\$500	\$500	\$500	\$348	(\$152)
E084040	ELECTRICITY/GAS/WATER	49	Water	\$0	\$0	\$0	\$2,505	\$2,505
E092050	OTHER HOUSING MAINTENANCE	49	Water	\$1,500	\$1,500	\$1,500	\$3,881	\$2,381
E092148	GEHA HOUSING - COSTS	49	Water	\$5,100	\$5,100	\$5,100	\$5,019	(\$81)
E092150	JOINT VENTURE HOUSING - COSTS	49	Water	\$16,000	\$16,000	\$16,000	\$13,778	(\$2,222)
E092170	COMMUNITY BANK HOUSE COSTS	49	Water	\$7,000	\$7,000	\$7,000	\$2,489	(\$4,511)
E107052	PUBLIC CONVENIENCES DUDININ	49	Water	\$200	\$200	\$200	\$95	(\$105)
E107053	PUBLIC CONVENIENCES PINGARING	49	Water	\$200	\$200	\$200	\$89	(\$111)
E107060	WAR MEMORIAL	49	Water	\$500	\$500	\$500	\$366	(\$134)
E111021	MEMORIAL HALL	49	Water	\$500	\$500	\$500	\$51	(\$449)
E111031	PINGARING HALL	49	Water	\$300	\$300	\$300	\$0	(\$300)
E111032	DUDININ HALL	49	Water	\$240	\$240	\$240	\$72	(\$168)

Shire of Kulin								
STATEMENT OF OPERATING								
(Nature & Type)								
For the period ended 30 June 2023								
COA	Description		Original Budget	Amended budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	\$	\$
E112025	WATER	49 Water	\$15,700	\$15,700	\$15,700	\$8,341	(\$7,359)	
E112029	STAFF HOUSING	49 Water	\$5,000	\$5,000	\$5,000	\$2,736	(\$2,264)	
E113332	OWAL	49 Water	\$10,000	\$10,000	\$10,000	\$5,240	(\$4,760)	
E116100	KULIN MUSEUM	49 Water	\$400	\$400	\$400	\$265	(\$135)	
E117029	OFFICE GARDENS	49 Water	\$500	\$500	\$500	\$429	(\$71)	
E117030	PUBLIC PARKS GDNS & RESERVES	49 Water	\$3,000	\$3,000	\$3,000	\$3,490	\$490	
E117052	DUDININ SPORTSGROUND	49 Water	\$1,500	\$1,500	\$1,500	\$764	(\$736)	
E122121	KULIN DEPOT	49 Water	\$600	\$600	\$600	\$862	\$262	
E122122	HOLT ROCK DEPOT	49 Water	\$600	\$600	\$600	\$0	(\$600)	
E132030	CARAVAN PARK	49 Water	\$0	\$0	\$0	\$5,953	\$5,953	
E132040	KULIN HOSTEL	49 Water	\$5,000	\$5,000	\$5,000	\$338	(\$4,662)	
E132050	INFORMATION BAY	49 Water	\$0	\$0	\$0	\$16	\$16	
E136040	WATER SUPPLY (STANDPIPES)	49 Water	\$58,000	\$58,000	\$58,000	\$12,786	(\$45,214)	
E137040	WATER	49 Water	\$1,600	\$1,600	\$1,600	\$1,286	(\$314)	
E143125	STAFF HOUSING	49 Water	\$28,400	\$28,400	\$28,400	\$20,112	(\$8,288)	
E144050	WATER USAGE	49 Water	\$1,500	\$1,500	\$1,500	\$288	(\$1,212)	
		Water Total	\$172,790	\$172,790	\$172,790	\$99,162	(\$73,628)	
E042046	STAFF HOUSING	50 Gas	\$1,500	\$1,500	\$1,500	\$710	(\$790)	
E092050	OTHER HOUSING MAINTENANCE	50 Gas	\$0	\$0	\$0	\$73	\$73	
E092150	JOINT VENTURE HOUSING - COSTS	50 Gas	\$1,000	\$1,000	\$1,000	\$994	(\$6)	
E112023	CHEMICALS	50 Gas	\$4,502	\$4,502	\$4,502	\$0	(\$4,502)	
E113210	GAS SUPPLIES	50 Gas	\$1,870	\$1,870	\$1,870	\$1,099	(\$771)	
E113333	GOLF TENNIS PAVILION	50 Gas	\$0	\$0	\$0	\$66	\$66	
E122122	HOLT ROCK DEPOT	50 Gas	\$0	\$0	\$0	\$126	\$126	
E132040	KULIN HOSTEL	50 Gas	\$1,500	\$1,500	\$1,500	\$760	(\$740)	
E143125	STAFF HOUSING	50 Gas	\$2,000	\$2,000	\$2,000	\$3,452	\$1,452	
		Gas Total	\$12,372	\$12,372	\$12,372	\$7,279	(\$5,093)	
		Total Utilities	\$328,412	\$328,412	\$328,412	\$255,836	(\$72,576)	
E042047	Depreciation CEO Housing	34 Depreciation	\$3,600	\$3,600	\$3,600	\$3,600	(\$0)	
E042048	Depreciation DCEO Housing	34 Depreciation	\$6,000	\$6,000	\$6,000	\$6,000	(\$0)	
E042053	CEO VEHICLE COSTS	34 Depreciation	\$0	\$0	\$0	\$12,903	\$12,903	
E042054	DCEO VEHICLE COSTS	34 Depreciation	\$0	\$0	\$0	\$8,022	\$8,022	
E042298	Office Depreciation	34 Depreciation	\$18,350	\$18,350	\$18,350	\$25,646	\$7,296	
E042700	PLANT OPERATION COSTS	34 Depreciation	\$0	\$0	\$0	\$718	\$718	
E051298	Depreciation	34 Depreciation	\$79,058	\$79,058	\$79,058	\$54,291	(\$24,767)	
E053298	Depreciation	34 Depreciation	\$14,390	\$14,390	\$14,390	\$25,461	\$11,071	
E084298	Depreciation	34 Depreciation	\$0	\$0	\$0	\$87	\$87	
E092160	Depreciation - Joint Venture	34 Depreciation	\$5,409	\$5,409	\$5,409	\$5,911	\$502	
E092180	Depreciation Community Bank Hs	34 Depreciation	\$5,279	\$5,279	\$5,279	\$5,200	(\$79)	
E092298	Depreciation	34 Depreciation	\$9,136	\$9,136	\$9,136	\$11,981	\$2,845	
E101298	Depreciation	34 Depreciation	\$706	\$706	\$706	\$696	(\$10)	
E102298	Depreciation	34 Depreciation	\$0	\$0	\$0	\$607	\$607	
E107298	Depreciation	34 Depreciation	\$15,477	\$15,477	\$15,477	\$15,435	(\$42)	
E110298	Depreciation	34 Depreciation	\$43,151	\$43,151	\$43,151	\$42,192	(\$959)	
E111298	Depreciation	34 Depreciation	\$39,339	\$39,339	\$39,339	\$38,752	(\$587)	
E112298	Depreciation	34 Depreciation	\$70,518	\$70,518	\$70,518	\$70,058	(\$460)	
E113298	Depreciation	34 Depreciation	\$143,120	\$143,120	\$143,120	\$155,780	\$12,660	
E116298	DEPRECIATION	34 Depreciation	\$1,675	\$1,675	\$1,675	\$1,650	(\$25)	
E117298	Depreciation	34 Depreciation	\$13,230	\$13,230	\$13,230	\$77,284	\$64,054	
E121298	Depreciation	34 Depreciation	\$2,017,971	\$2,017,971	\$2,017,971	\$1,994,027	(\$23,944)	
E122298	Depreciation	34 Depreciation	\$11,940	\$11,940	\$11,940	\$22,700	\$10,760	
E126298	Depreciation	34 Depreciation	\$7,382	\$7,382	\$7,382	\$8,000	\$618	
E132298	Depreciation	34 Depreciation	\$38,417	\$38,417	\$38,417	\$38,697	\$280	
E134298	Depreciation	34 Depreciation	\$63,102	\$63,102	\$63,102	\$62,160	(\$942)	
E136298	DEPRECIATION	34 Depreciation	\$2,141	\$2,141	\$2,141	\$14,274	\$12,133	
E137298	DEPRECIATION	34 Depreciation	\$8,306	\$8,306	\$8,306	\$9,059	\$753	
E139298	DEPRECIATION	34 Depreciation	\$9,014	\$9,014	\$9,014	\$10,643	\$1,629	
E142298	Depreciation	34 Depreciation	\$1,238	\$1,238	\$1,238	\$7,874	\$6,636	
E143298	Depreciation	34 Depreciation	\$30,187	\$30,187	\$30,187	\$48,175	\$17,988	
E144298	Depreciation	34 Depreciation	\$444,159	\$444,159	\$444,159	\$426,049	(\$18,110)	
		Depreciation Total	\$3,102,295	\$3,102,295	\$3,102,295	\$3,203,930	\$101,635	
E041220	ATO PENALTY AND INTEREST	35 Interest Expenses	\$0	\$0	\$0	\$231	\$231	
E042051	INTEREST ON LOAN 1 (ADMINSTRATION)	35 Interest Expenses	\$36,259	\$36,259	\$36,259	\$35,764	(\$495)	
		Interest Expenses Total	\$36,259	\$36,259	\$36,259	\$35,995	(\$265)	
E041150	INSURANCES	32 Insurance Expenses	\$4,624	\$4,624	\$4,624	\$4,624	\$0	
E042030	INSURANCE	32 Insurance Expenses	\$27,719	\$27,719	\$27,719	\$28,104	\$384	
E042046	STAFF HOUSING	32 Insurance Expenses	\$2,222	\$2,222	\$2,222	\$2,444	\$222	
E051050	FIRE INSURANCE	32 Insurance Expenses	\$30,065	\$30,065	\$30,065	\$30,065	\$0	
E053010	ESL BUSH FIRE BRIGADES	32 Insurance Expenses	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
E053051	EMERGENCY BUILDING MAINTENANCE	32 Insurance Expenses	\$1,959	\$1,959	\$1,959	\$1,960	\$1	
E053400	CCTV MAINTENANCE	32 Insurance Expenses	\$161	\$161	\$161	\$80	(\$80)	
E084016	Insurance - Workers Comp	32 Insurance Expenses	\$5,469	\$5,469	\$5,469	\$5,469	\$0	
E084050	Insurance	32 Insurance Expenses	\$2,372	\$2,372	\$2,372	\$2,372	\$0	
E092050	OTHER HOUSING MAINTENANCE	32 Insurance Expenses	\$668	\$668	\$668	\$735	\$67	
E092148	GEHA HOUSING - COSTS	32 Insurance Expenses	\$2,094	\$2,094	\$2,094	\$2,303	\$209	
E092150	JOINT VENTURE HOUSING - COSTS	32 Insurance Expenses	\$3,697	\$3,697	\$3,697	\$4,067	\$370	
E092170	COMMUNITY BANK HOUSE COSTS	32 Insurance Expenses	\$1,225	\$1,225	\$1,225	\$1,347	\$123	
E101030	REFUSE SITE MAINTENANCE	32 Insurance Expenses	\$194	\$194	\$194	\$194	\$0	
E106030	Town Planning Other	32 Insurance Expenses	\$2,279	\$2,279	\$2,279	\$2,279	\$0	
E107031	KULIN CEMETERY	32 Insurance Expenses	\$140	\$140	\$140	\$140	\$0	
E107050	PUBLIC CONVENIENCES	32 Insurance Expenses	\$297	\$297	\$297	\$297	\$0	
E107052	PUBLIC CONVENIENCES DUDININ	32 Insurance Expenses	\$126	\$126	\$126	\$126	\$0	
E107053	PUBLIC CONVENIENCES PINGARING	32 Insurance Expenses	\$349	\$349	\$349	\$349	\$0	
E111021	MEMORIAL HALL	32 Insurance Expenses	\$907	\$907	\$907	\$907	(\$0)	
E111031	PINGARING HALL	32 Insurance Expenses	\$469	\$469	\$469	\$655	\$186	
E111032	DUDININ HALL	32 Insurance Expenses	\$959	\$959	\$959	\$959	(\$0)	
E111033	JITARNING HALL	32 Insurance Expenses	\$384	\$384	\$384	\$384	\$0	
E112027	INSURANCE	32 Insurance Expenses	\$17,886	\$17,886	\$17,886	\$17,886	\$0	
E112029	STAFF HOUSING	32 Insurance Expenses	\$699	\$699	\$699	\$734	\$35	
E113220	INSURANCE	32 Insurance Expenses	\$25,209	\$25,209	\$25,209	\$25,930	\$720	
E113331	BOWLING GREENS	32 Insurance Expenses	\$774	\$774	\$774	\$774	\$0	
E113333	GOLF TENNIS PAVILION	32 Insurance Expenses	\$1,617	\$1,617	\$1,617	\$1,617	(\$0)	
E113350	WORKERS COMPENSATION	32 Insurance Expenses	\$2,503	\$2,503	\$2,503	\$2,503	\$0	
E116100	KULIN MUSEUM	32 Insurance Expenses	\$281	\$281	\$281	\$281	\$0	
E117030	PUBLIC PARKS GDNS & RESERVES	32 Insurance Expenses	\$278	\$278	\$278	\$278	\$0	
E117054	DUDININ TENNIS CLUB	32 Insurance Expenses	\$2,996	\$2,996	\$2,996	\$2,996	\$0	
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	32 Insurance Expenses	\$2,132	\$2,132	\$2,132	\$2,132	\$0	
E117520	PINGARING GOLF CLUB	32 Insurance Expenses	\$1,349	\$1,349	\$1,349	\$1,349	\$0	
E122121	KULIN DEPOT	32 Insurance Expenses	\$5,371	\$5,371	\$5,371	\$5,324	(\$47)	
E122122	HOLT ROCK DEPOT	32 Insurance Expenses	\$462	\$462	\$462	\$0	(\$462)	
E132030	CARAVAN PARK	32 Insurance Expenses	\$491	\$491	\$491	\$491	\$0	
E132040	KULIN HOSTEL	32 Insurance Expenses	\$3,621	\$3,621	\$3,621	\$3,621	\$0	
E134030	INSURANCE	32 Insurance Expenses	\$14,618	\$14,618	\$14,618	\$14,618	\$0	



Megan Henry

**Tennis Australia Tennis Coach
Golf Australia Community Instructor
Tennis West Regional Development Officer**

14 Tudhoe Street
WAGIN WA 6315

Mobile: 0427 634008

E: meegshenry@bigpond.com

5th July 2023

Shire of Kulin

Att: Rec Centre Manager: Caroline Carrie

E: reccentre@kulin.wa.gov.au

RE: Regular Hire of Indoor Tennis Court as a Tennis Australia Tennis Coach for Tennis Coaching

I am writing to request a formalised Hire Agreement for the use of the indoor tennis court at the Rec Centre.

I am a mobile Tennis Coach based in both Wagin and Dudinin who coaches tennis at various clubs and venues all over the Wheatbelt, Great Southern and Lower Great Southern.

I have been visiting the wonderful Kulin Tennis Club and community for the past three years providing the very popular Cardio Tennis Program which helps to increase tennis participation, friendship, fitness and community connection through fun and movement.

As a mobile Tennis Coach I am always on the lookout for well maintained, indoor tennis facilities, so I can control the weather which gives me the option to coach through out the Winter months and have the ability to reschedule any tennis sessions indoors if impacted by unseasonal rain /weather in the Summer months.

I am also a SunSmart Tennis Coach and am very mindful of the impact the sun can have on our skin. At every opportunity, I try to schedule tennis indoors during the peak heat of the Summer months.

I have had a Hire Agreement in place at the Wagin Rec Centre with the Shire of Wagin for many years for the use of the indoor tennis courts. This continues to be a wonderful base for indoor tennis with clients visiting me from all over rural WA for their tennis sessions.

The Shire of Wagin Individual Hire Agreement includes:

Completion of Shire Hire Agreement Form

Provision of my Tennis Australia Insurance Certificate of Currency

And as an individual, I am charged \$3.00 per person including myself for a session.

1:1 Coaching \$6.00, 2:1 \$9.00, 3:1 \$12.00, 4:1 \$15.00, 5:1 \$18.00, 6:1 \$21.00 etc

If I have larger junior groups or advanced squad it can be up to 20 participants. Eg 20:1 \$63.00

The Shire of Wagin has set these fees within their fee schedule and is charged to all individuals who use the indoor Rec Centre for Basketball, Indoor Hockey, Indoor Soccer, Yoga, Tennis, Senior Stay on Your Feet and for any visiting Fitness Instructors from Narrogin & Katanning. This accessible fee rate has increased the Rec Centre being used and brings a large variety of visitors to Wagin to not only play sport but to stay, shop, have a coffee etc.

The Club Hire Agreement for all sporting clubs using the indoor courts is charged at a reduced rate of \$2.00 per person per team for every training and fixtured game. The club rate is lower than the individual rate.

Kulin Rec Centre Manager, Caroline has been wonderful, welcoming and informative to talk to with my enquiry to book the indoor tennis court at the Kulin Rec Centre, however the current cost of \$74.00 per hour for the court use is greater than my tennis fee and I would be running at a loss. This fee is unfortunately not accessible and would prevent me being able to book the tennis court.

It was mentioned in conversation that perhaps paying an annual corporate fee of \$120.00 combined with a reduced court usage as a member may be possible and in light of my booking enquiry, I am hoping that the Shire is able to review their fees to create an affordable, personalised hire fee for myself as a visiting Tennis Coach. I am more than happy to pay an annual corporate membership.

I am hoping to utilise Kulin Rec Centre indoor space regularly and have four weeks of coaching coming up in August with clients from Newdegate of which I am wanting to relocate to Kulin to reduce the travel of all parties involved.

I appreciate your time with my enquiry so I am able to book in the above tennis sessions and look forward to hearing from you soon to create future tennis opportunities in Kulin.

On another positive note, I am also a Regional Development Officer for Tennis West and there is also the future opportunity to hire the Kulin Rec Centre venue for Tennis West activations, Development Days, forums and meetings.

Warm Regards

Megan Henry

Tennis Australia Tennis Coach
Tennis West Regional Development Officer
Golf Australia Community Instructor

0427 634 008

meegshenry@bigpond.com



“ ... If you see it, YOU can be it ... ”

1. Party's Details

Corporation: Water Corporation
ABN: 28 003 434 917

Corporation's Address: PO Box 915
ALBANY WA 6714
Telephone Number: 08 9842 4211

Buyer: Shire of Kulin
ABN: 54 830 263 951

Buyer's Address: PO Box 125
KULIN WA 6365
Telephone Number: 08 9880 1204

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2. Condition Precedent

The Corporation will not supply Water until the Buyer producing a certificate of currency of insurance for each of the insurances referred to in clause 18

3. Supply of Water

The Corporation will supply the Water to the Buyer in accordance with the terms of this Agreement. Where Water is defined as water of a quality specified in clause 4 of this Letter, the water will be non potable water.

4. Quality of Water

- (a) The Corporation will provide Water for the purposes of this agreement that is non potable.
- (b) The Buyer acknowledges and agrees that:
 - (i) the Corporation gives no warranty that the Water supplied will be of any particular quality or have any particular characteristics
 - (ii) the Water will be non-potable and the Buyer must not permit or allow the Water to be used for human or animal consumption;
 - (iii) the Buyer has the responsibility for the treatment of any Water supplied, should any potable end use be made of that Water;
 - (iv) the Buyer must take the Water in the condition and of the quality as it is delivered to it; and
 - (v) the Corporation will not be liable under any circumstances whatsoever or howsoever arising for any Loss or Claim which the Buyer may suffer or incur, and the Buyer will have no right to make any Claim for any Loss or inconvenience caused to, or sustained by it, on account of any of the matters set out above for any reason whatsoever.

5. Daily Entitlement

- (a) Subject to the Additional Terms and Conditions, the Corporation agrees to make available to the Buyer a daily volume of up to 50 kilolitres (**kL**) of Water as the Buyer requires (**Entitlement**).
- (b) For the avoidance of doubt, the Corporation does not guarantee the availability of the Entitlement to the Buyer, particularly if the Water in Kulin Dam (**Dam**) is limited or not available.
- (c) The Corporation may supply Water in excess of the Daily Entitlement in the Corporation's sole and absolute discretion and on those provisions as the Corporation may determine. If the Corporation supplies Water in excess of the Daily Entitlement then, unless the Corporation determines otherwise, the provisions of this agreement will apply to that supply.

6. Calculation of Daily Supply and Invoices

- (a) The Corporation will:

- (i) will take meter readings at the intervals determined by the Corporation, in its sole and absolute discretion, during each Month, commencing on the Commencement Date, to assess the quantity of Water supplied to the Buyer at the Metering Point;
 - (ii) for the purposes of calculating the amount of Water supplied to the Buyer on any Day and the resulting charges for that Water at the Base Rate or the Excess Surcharge Rate take an average by dividing the amount supplied to the Buyer in the Week in which that Day is by 7; and
 - (iii) at the end of every Month, invoice the Buyer for all Water supplied, or deemed to have been supplied, to the Buyer in that Month by sending the invoice to the Buyer's Address.
- (b) For the avoidance of doubt, nothing in this provision will oblige the Corporation to supply or allow the Buyer to take a quantity of Water in excess of the Daily Entitlement.
 - (c) Week means a period of 7 consecutive days commencing on a Wednesday.
 - (d) For the purposes of this Agreement "Month" means 4 consecutive Weekly periods each of which commence on a Wednesday.

7. Number, Size and Location of Metering Point

Two (2) x 40mm nominal size meter, located at Crown Reserve 51371 (**Metering Point**).

8. Security of Metering Point

- (a) The Buyer:
 - (i) must take all steps necessary to maintain the security of, and will be solely responsible for, the Meter and the Metering Point;
 - (ii) must pay for all Water (if any) delivered at the Metering Point notwithstanding that that Water may be used by other parties, spilled or otherwise lost;
 - (iii) must pay to the Corporation on demand any costs the Corporation may suffer or incur arising out of or in any way connected with any damage to or loss of the Meter or the Metering Point, including costs of repair or replacement; and
 - (iv) must indemnify and keep the Corporation indemnified from and against all losses and damage the Corporation may suffer or incur arising out of or in any way connected with the failure by the Buyer to duly and diligently comply with any of its obligations under sub-clauses (i) to (iii) inclusive, except, and strictly limited to, the extent that any loss or damage is caused by any negligence on the part of the Corporation that is established.

9. Peak Instantaneous Rate

Subject to the Entitlement, the Buyer acknowledges and agrees that the Peak Instantaneous Rate will be 38 litres per minute from the Metering Point.

10. Delivery Point

At the Metering Point.

11. Commencement Date

1 May 2023

12. Termination Date

10 years from the Commencement Date with an additional optional term of 5 years.

13. Not Used

14. Not Used

15. Backflow Prevention

- (a) The Buyer must:
 - (i) take all measures the Corporation requires and approves, in any manner the Corporation requires, to prevent backflow of water from its service into the Corporation's water reticulation main; and
 - (ii) install, at the Buyer's cost, back-flow prevention devices, pressure-sustaining valves, air breakers and other devices as the Corporation may require and approve.

16. Water Supply Charge

- (a) The Buyer must pay the following to the Corporation:

- (i) **Base Rate**

The Buyer must pay to the Corporation 0.0 cents per kL in respect of each kilolitre of Water (or part thereof) consumed or deemed to have been consumed by the Buyer on each Day (**Base Rate**).

- (ii) **Review**

The Base Rate will be reviewed and increased on each 30 June during the Term (**Review Date**) by the same percentage as the percentage by which the CPI has increased over the 12 month period ending on the 31st day of March immediately preceding the Review Date, the first review and increase to be on 30 June 2022.

The reviewed Base Rate will then apply in, and must be paid by the Buyer in respect of, the period from that Review Date to and including the next Review Date.

For these purposes, “CPI” means the Consumer Price Index Number (All Groups, Perth) published by the Australian Bureau of Statistics, or may substitute therefore accepted by the Government of the Commonwealth of Australia from time to time.

17. Not Used

18. Insurances

The Buyer must provide to the Corporation, when the Buyer returns the signed copy of this Agreement, a copy of the Certificate of Currency of Insurance as specified in clause 12 of the Additional Terms and Conditions.

19. Liability Limit

\$10,000.00

20. No claim

The Buyer agrees that the Buyer will have no claim against the Corporation, or any of the Corporation’s servants, agents and employees for any loss or damage of any nature whatsoever and howsoever caused, arising out of, related to or connected with any interruptions to, or suspensions or terminations of, any Water supplied or to be supplied to the Buyer:

- (a) except, and strictly limited to, the extent that any loss or damage may be caused by any negligence on the part of the Corporation that is established; and
- (b) subject always to the provisions of clause 16 of the Additional Terms and Conditions.

21. Exemption from Rates

- (a) Pursuant to section 75 of the *Water Services Act 2012*:
 - (i) subject always to the Buyer:
 - (A) paying to the Corporation the amounts payable under this Agreement in the manner and at the times contemplated; and
 - (B) duly and punctually complying with its obligations under this Agreement; and
 - (ii) only in respect of those properties owned or occupied by the Buyer supplied with Water through the service provided under this Agreement,

the Corporation and the Buyer agree that during the Term instead of the following statutory charges that the Buyer would otherwise be liable to pay for the water service provided under this Agreement to those properties (being those charges that would otherwise be payable under Schedule 3 Division 2 Item 25 of the Water Services (Water Corporations Charges) Regulations 2014 for the water service provided under this Agreement), the Buyer must pay the charges specified in this Agreement as the Buyer's agreed liability.

- (b) For avoidance of doubt, the exemption in this clause 21 does not apply to other water services provided to the Buyer by the Corporation that are not the subject of this Agreement.

22. The Corporation's Right of Entry

Without limiting any of the Corporation's statutory rights, the Corporation may and the Buyer must ensure that the Corporation may, from time to time, promptly enter in or upon any land owned or occupied by the Buyer or any other person to inspect the Meter or the Metering Point, and/or the Buyer's compliance with its obligations under this Agreement, and for any other purposes that the Corporation may reasonably require in connection with this Agreement or the supply of Water to the Buyer. The Corporation's right of access is subject to the Corporation complying with Buyer's reasonable safety directions and the Buyer agrees to use its best endeavours to the assist the Corporation when the Corporation does access under this clause.

23. Delivery Point

- (a) The Buyer acknowledges and agrees with the Corporation that the Buyer will be solely responsible and liable for:
 - (i) any losses of Water occurring after the Delivery Point, no matter what the cause, and must pay for all Water supplied at the Delivery Point notwithstanding that there may be losses of Water after the Delivery Point; and
 - (ii) any variations to the state, quality or characteristics of the Water occurring after the Delivery Point for any reason whatsoever.
- (b) The Buyer must indemnify and keep the Corporation indemnified from and against any losses damages that the Corporation may pay, suffer or incur and any claims (whether in tort or otherwise) that may be made against the Corporation arising out of or in any way connected with the Water once it has passed the Delivery Point, including any use that may be made of it, either by the Buyer or any other person.

23. Temporary Interruption to Supply

- (a) The Buyer acknowledges and agrees that the Corporation may subject to the requirements of all relevant legislation and of the

Operating Licence (if applicable to this Agreement) interrupt the supply of Water to the Buyer for such period of time as the Corporation considers reasonably necessary for the purpose of repair or maintenance of the water supply scheme from which the Water is supplied or any part thereof or for any other reason, but the Corporation (except in circumstances of emergency repairs or maintenance) must give the Buyer reasonable notice of the intended interruption setting out its likely duration and its likely effect in terms of the quantity of Water that may or may not be supplied at the Delivery Point while the interruption continues.

- (b) The Corporation will not be liable for any loss suffered by the Buyer, nor will the Buyer have any claim against the Corporation, as a result of any limitation, interruption, cut-off, or termination of the supply of Water to the Buyer under this clause except in circumstances where negligence has been established against the Corporation.

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To confirm the Buyer's acceptance of provisions contained in this Letter and the Additional Terms and Conditions, please arrange for an authorised signatory of the Buyer to sign and return the attached duplicate of this letter.

Yours faithfully

...../...../2023

Adrian Stewart
REGIONAL MANAGER – GREAT SOUTHERN REGION

**For and on behalf of the
WATER CORPORATION**

The provisions contained in this Letter and the Additional Terms and Conditions for a temporary water entitlement are accepted for and on behalf of the Buyer by its duly authorised representative who warrants by signing that he or she has full power and authority to sign this Agreement on the Buyer's behalf and to render this Agreement valid and binding on the Buyer.

...../...../2023

Alan Leeson
CHIEF EXECUTIVE OFFICER

**For and on behalf of
SHIRE OF KULIN**

Additional Terms and Conditions

The Corporation agrees to sell and the Buyer agrees to buy from the Corporation water on the provisions set out in the Letter and these Additional Terms and Conditions.

1 Definitions and interpretation

For the purposes of this agreement, including the Letter:

Act means any Commonwealth or State legislation or delegated legislation and includes any code of practice, guideline, order or proclamation issued under it;

Agreement means the Letter and the Additional Terms and Conditions;

Authorisation means a licence or approval from a Government Agency;

Buyer's Obligations means the obligations of the Buyer under this Agreement or imposed by law;

Corporation's Obligations means the obligations of the Corporation under this Agreement, or imposed by law, in relation to, or connected with, the supply of Water to the Buyer;

Day means a period of 24 hours commencing at 4 am on any day and ending at 4 am on the following day;

Government Agency means any government or any governmental, statutory, municipal or other similar body, authority or entity;

kL means kilolitre or kilolitres as the case requires;

Force Majeure means an act of God, fire, lightning, explosions, flood, subsidence, insurrection or civil disorder or military operations, government or quasi-government restraint, expropriation, prohibition, intervention, direction or embargo, inability or delay in obtaining governmental or quasi-governmental approvals, consents, permits, licenses or authorities, strikes, locks-outs or other industrial disputes of any kind, civil injunction, inability to source raw materials, and any other cause whether similar or not to the foregoing, outside the Corporation's reasonable control;

Letter means the letter to which these Additional Terms and Conditions are attached to or included with;

Metering Point means the Metering Point described in the Letter;

Month means 4 consecutive weekly periods each of that commence on a Wednesday;

Ombudsman Scheme means the water services ombudsman scheme established under the *Water Services Act 2012*;

Operating Licence means the operating licence granted to Corporation under the *Water Services Act 2012*, and includes any alterations, extensions, renewals or replacements of it from time to time;

Supply means any supply of water, goods, services or other things under this agreement;

State means the State of Western Australia; and

Week means a period of 7 consecutive days commencing on Wednesday.

A covenant or agreement on the part of two or more persons binds them jointly and severally.

2 Pipes and fittings

The Buyer must from time to time, at its own cost, install repair and maintain (making those replacements as may from time to time be necessary) all pipes and fittings connected to the Metering Point in compliance with the provisions of the *Water Services Act 2012* and to the standards prescribed by the Corporation from time to time.

3 Metering Point Charge, Bank Guarantee

The Buyer must:

- (a) pay to the Corporation, the Metering Point Charge promptly on demand;
- (b) unless the Corporation otherwise provides in writing, on or before the Commencement Date provide the Corporation, in a form (and from a bank), approved by the Corporation, with a cash bond or bank guarantee, in favour of the Corporation in the Bank Guarantee Amount as security for the due and proper performance by the Buyer of its obligations under this Agreement and the Corporation may have recourse to that cash bond or bank guarantee.

4 Payment of invoices and Other Money

- (a) The Buyer must pay the full amount set out in each invoice, and of any other money that the Buyer may from time to time owe to the Corporation (**Other Money**), without deduction or set-off of any kind, by either electronic funds transfer or cheque to the Corporation's Address, within 28 days of the date of the invoice or, in the case of any Other Money, on the due date specified in any demand.
- (b) If the Buyer fails to pay the full amount set out in any invoice, or any Other Money, by the due date then without prejudice to any other rights that the Corporation may have, the Corporation may charge interest on the unpaid amount from the due date for payment until the date on which the Buyer pays the amount in full, at the interest rate specified in the regulations made from time to time under section 124 (2)(n) of the *Water Services Act 2012* in respect of late payments of charges.

5 Metering accuracy

Without prejudice to the Corporation's rights under section 79 of the *Water Services Act 2012* and the *Water Services Regulations 2013*, the Buyer agrees that if the Metering Point is found to be out of action or reading incorrectly, the Corporation may determine the quantity of Water deemed to have been supplied to the Buyer by either:

- (a) taking a daily average of the quantity of Water actually supplied during a comparable period; or
- (b) where a Metering Point test conducted by or at the request of the Corporation has shown that the Metering Point is not registering the correct consumption, by adjusting the consumption for the period according to the degree of error found.

6 Acknowledgments

The Buyer acknowledges and agrees that:

- (a) the Corporation will not be liable for any failure whatsoever to, or for any loss or damage of any kind paid, suffered or incurred by the Buyer due, directly or indirectly, to:
 - (i) supply any water to the Buyer in any quantity or not; or
 - (ii) assure a continuous and uniform supply of water to the Buyer, or to supply the Buyer with the Daily Entitlement, whether at the Peak Instantaneous Rate or otherwise,

for any reason whatsoever, except, and strictly limited to, the extent that any loss or damage is caused by any negligence on the part of the Corporation that is established;

- (b) the Buyer acknowledges and agrees with the Corporation that any water supplied will be potable or non-potable as set out in the Letter and, if non-potable, the Buyer must:
 - (i) ensure that it will not be used for drinking water;
 - (ii) not permit or allow the water to be used for human or animal consumption,
 - (iii) take the water in the condition and of the quality as it is delivered to it; and
 - (iv) not interconnect the non potable water service provided under this Agreement with any potable or other water service; and

except as expressly provided in this Agreement, the Buyer will have no right to compensation for any loss, damage or inconvenience caused to, or sustained by it on account of any of the matters set out above.

7 Indemnity

The Buyer must indemnify and keep indemnified the Corporation and the Corporation's officers, employees, agents and contractors against any loss or damage they or any of them may pay, suffer or incur and claim by any person against them or any of them, of any nature whatsoever and howsoever, arising out of, related to or connected with:

- (a) this agreement or any supply of, or failure to supply water by the Corporation; or
- (b) any failure by the Buyer to duly and punctually comply with any of the Buyer's Obligations

except, and strictly limited to, the extent that any loss or damage is caused by any negligence on the part of the Corporation that is established.

8 Termination

- (a) If the Buyer fails to duly and punctually comply with any of the Buyer's Obligations, the Corporation may, without prejudice to its other

rights under this Agreement or at law, or in equity, terminate this Agreement and/or the water supply to the Buyer upon giving the Buyer at least 14 day's notice in writing of its intention to do so.

- (b) The Buyer agrees that:

- (i) the Agreement is conditional upon the Corporation obtaining and maintaining any Authorisation required by the Corporation to supply water under this Agreement or to otherwise comply with the Corporation's Obligations;
- (ii) the Corporation will cease water supply to the Buyer upon that date which is the earlier of the date of termination, suspension or non-renewal of any Authorisation required by the Corporation under sub-clause 8(b)(i), the Termination Date, or a date determined by the Corporation; and
- (iii) thereafter, the Corporation will be under no obligation to supply any Water to the Buyer.

- (c) The Corporation may also terminate this Agreement by written notice to the Buyer in the event that any of the Corporation's entitlements to water, or any other rights or privileges that the Corporation has or may have, are reduced or altered in any manner that prevents, or may prevent, the Corporation supplying the whole or any part of the Daily Entitlement or otherwise complying with any of the Corporation's Obligations.

- (d) The expiry or termination of this Agreement does not affect any of the Corporation's rights against the Buyer in respect of any act, omission, matter, or thing occurring, or under this Agreement prior to that expiry or termination.

9 Rights to limit or interrupt supply

- (a) Without limiting the rights of the Corporation under clause 8, the Corporation may limit or withdraw the supply of water to the Buyer as set out in the *Water Services Code of Conduct (Customer Service Standards) 2013*.

- (b) If the *Water Services Code of Conduct (Customer Service Standards) 2013* does not deal with the issue of limiting or withdrawing the supply of water or does not apply to this Agreement, then without prejudice to any of its other rights under the Agreement, or at law or in equity, if the Buyer:

- (i) fails to pay any amount due by it under the Agreement within 14 days of the due date for payment;
- (ii) in the reasonable opinion of the Corporation, has failed to comply with any of the Buyer's Obligations; or
- (iii) if the Buyer commits or permits any breach of the *Water Services Act 2012* or any regulations made under it,

the Corporation may, in its sole and absolute discretion, limit, suspend, reduce, cut off or terminate the supply of Water to the Buyer.

- (c) If the Corporation limits, suspends, cuts off, reduces or terminates the supply of Water to the Buyer, this will not relieve the Buyer of any of the

Buyer's Obligations and will not entitle the Buyer to any rebate or other allowance.

- (d) If Corporation has limited, suspended, reduced, cut-off or terminated the supply of Water to the Buyer, the Corporation may, before restoring the Water supply:
- (i) require the Buyer to pay that amount as the Corporation considers approximates the costs of limiting, suspending, reducing, cutting off or terminating that supply and its restoration; or
 - (ii) require the Buyer to make arrangements satisfactory to the Corporation for the payment of those costs.

10 Exclusion of warranties

Except for:

- (a) the express terms and warranties set out in this Agreement; and
- (b) those implied terms or warranties that are imposed by any Act that are mandatory and cannot be excluded,

the Corporation gives no warranties regarding the Water, or any other goods, services or other things supplied or to be supplied by the Corporation, whether relating to defects in quality or characteristics, or otherwise, and all other conditions, warranties, stipulations or other statements whatsoever, whether express or implied, by Act, at common law, or otherwise howsoever, are, to the maximum extent permitted by law, expressly excluded.

11 GST

The Buyer must pay to the Corporation, and the Corporation may recover from the Buyer the amount of the GST in addition to and at the same time and in the same manner as the Buyer is obliged to pay for that Supply.

12 Insurance

The Buyer must effect and maintain throughout the term of this agreement public liability insurance for each and every occurrence for an amount not less than \$20 million, with insurers approved by the Corporation and on provisions (including without limitation level of cover and excess), acceptable to the Corporation. The Buyer must, upon the Corporation's request from time to time, provide the Corporation with evidence that those insurances the Corporation has required are in full force and effect.

13 Force majeure

The Corporation will not be liable to the Buyer for any loss or damage that the Buyer may pay, suffer or incur if the Corporation fails to comply with any of the Corporation's Obligations, if that failure is occasioned by Force Majeure.

14 Confidentiality

The parties agree that:

- (a) they will keep this agreement and all information in it confidential; and
- (b) they will:
 - (1) not disclose, or permit or allow to be disclosed this Agreement, or any information in it, including the Base Rate or Excess Surcharge Rate to any person; and
 - (2) indemnify and keep the other party indemnified from and against any losses or damage that the other party may pay, suffer or

incur, whether directly or indirectly, arising out of, or in any way connected with, any disclosure in breach of paragraph (1), including any special or consequential losses or damages.

15 Duty

The Buyer must promptly pay any duty payable on this Agreement and all copies of it to the Corporation or as the Corporation may direct on demand.

16 Limitation of liability

- (a) Subject to sub-clause 16(b), if, notwithstanding the other provisions of this Agreement excluding the Corporation's liability, the Corporation is liable to the Buyer for any reason, the total liability of the Corporation to the Buyer for any losses, damages or claims by reason of any breach of the Agreement, negligence, or otherwise arising out of or in connection with the Agreement, is, if it cannot be excluded by the other provisions of this agreement, limited in the aggregate to the Liability Limit, and if no Liability Limit is specified in the Letter, then \$10,000.
- (b) Notwithstanding any other provision of this Agreement, the Corporation will not be liable to the Buyer for any special, indirect or consequential damages the Buyer may pay, suffer or incur, including but not limited to loss of production, loss of revenue, loss of profit or anticipated profit, whether caused by the Corporation's failure to comply with the Corporation's Obligations, negligence or otherwise.

17 Assignment

The Buyer must not, without the Corporation's prior written consent, transfer, assign, mortgage, charge, encumber or part with possession of this Agreement or any part of it or any right, benefit, moneys or interest under this Agreement, nor attempt to do so.

18 Severance

If any provision or part of this Agreement is or becomes invalid or unenforceable, then that provision or part will be severed from this Agreement without affecting the remainder of this Agreement that will continue to be valid and enforceable.

19 Statutory powers add to express powers

The powers conferred on the Corporation by any statute or other subordinate legislation are in addition to the Corporation's powers under this Agreement.

20 Dispute resolution

- (a) The Buyer may elect to have any dispute resolved:
 - (i) under the Ombudsman Scheme but only if the dispute in question is within the scope of the Ombudsman Scheme; or
 - (ii) under the succeeding provisions of this clause 20;
- and
- (iii) if the Buyer gives to the Corporation notice of any dispute that notice must be in writing specifying whether the Buyer elects to have the dispute resolved in accordance with

clause 20(a) (i) or clause 20(a)(ii) and, if it fails to do so, the dispute will be resolved in accordance with clause 20(a)(i) if the dispute in question is within the scope of the Ombudsman Scheme and otherwise in accordance with clause 20(a)(ii); and

- (iv) if the Corporation gives the Buyer a written notice of any dispute, the Buyer must, within 10 Business Days of receiving or being deemed to have received that notice, give to the Corporation a written notice specifying whether the Buyer elects to have the dispute resolved in accordance with clause 20(a)(i) or clause 20(a)(ii) and, if it fails to do so, the dispute will be resolved in accordance with clause 20(a)(i) if the dispute in question is within the scope of the Ombudsman Scheme and otherwise in accordance with clause 20(a)(ii).
- (b) A dispute that arises during the performance of this agreement will be resolved, wherever possible, at the level where the dispute initially arises.
- (c) If, within 15 Business Days of a dispute arising, it has not been resolved, the dispute will be referred to the Buyer's representative (as nominated by the Buyer), and to the Corporation's representative (as nominated by the Corporation).
- (d) The representatives referred to in the preceding clause must meet within 5 Business Days after the dispute is referred to them, and attempt to resolve the dispute. If they resolve the dispute, the parties will adhere to their resolution.
- (e) If the representatives cannot resolve the dispute within 10 Business Days of their first meeting, the dispute will be taken to a mediation process. If the parties agree, they will appoint, by agreement, an independent mediator, or, if they fail to agree on an independent mediator within 15 Business Days of their first meeting, the President of the Law Society of Western Australia (Inc) for the time being, or the President's nominee, may, at the request of either party, appoint an independent mediator, and the costs of that mediator will be borne equally by the Corporation and the Buyer. Except to the extent inconsistent with this clause, the mediation will be conducted in accordance with the then current mediation rules of the Law Society of Western Australia.
- (f) The parties will hold the mediation in Perth, Western Australia and, subject to clause 20(h), must comply with any resolution facilitated between them by the independent mediator.
- (g) Each party must continue to perform their obligations under this agreement, notwithstanding any dispute, or the commencement of any legal proceedings, under the clause 20.
- (h) If a party is dissatisfied with proceedings before the mediator, it may take that action as it considers appropriate, including commencing legal proceedings. For the avoidance of doubt, the right referred to in this clause 20(h) is not in any way dependent on or conditional upon the initiation or

completion of the proceedings before the mediator.

21 Entire agreement

This Agreement supersedes all prior agreements in respect of its subject matter that will be deemed to be terminated on and from the Commencement Date and embodies the entire agreement between the parties in relation to the supply of Water to the Buyer.

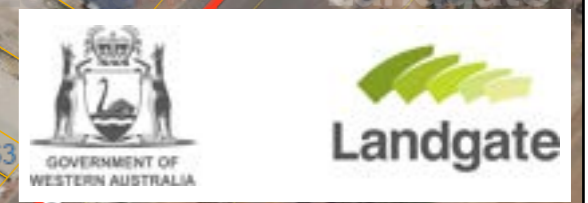
Crown Reserve 51371 - Kulin Town Dam

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SHIRE OF KULIN

2023/2024 Annual Budget

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SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
		\$	\$	\$
Rates	2(a)	2,310,384	2,176,456	2,176,094
Grants, subsidies and contributions	10	3,212,742	1,294,953	993,437
Fees and charges	14	1,878,242	1,901,640	2,024,017
Interest revenue	11(a)	162,863	140,248	78,344
Other revenue	11(b)	126,992	201,724	147,344
		7,691,223	5,715,021	5,419,236
Expenses				
Employee costs		(2,730,791)	(2,466,691)	(2,259,942)
Materials and contracts		(2,405,959)	(2,746,128)	(2,603,608)
Utility charges		(373,220)	(255,836)	(328,412)
Depreciation	6	(3,159,688)	(2,927,333)	(3,102,295)
Finance costs	11(d)	(32,626)	(35,995)	(36,259)
Insurance		(347,156)	(312,735)	(309,418)
		(9,049,440)	(8,744,718)	(8,639,934)
		(1,358,217)	(3,029,697)	(3,220,698)
Capital grants, subsidies and contributions	10	5,936,259	5,054,150	6,210,263
Profit on asset disposals	5	34,212	66,221	62,480
Loss on asset disposals		0	(72,222)	(32,100)
		5,970,471	5,048,149	6,240,643
Net result for the period		4,612,254	2,018,452	3,019,945
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		4,612,254	2,018,452	3,019,945

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

SHIRE OF KULIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		2,310,384	2,221,298	2,176,094
Grants, subsidies and contributions		3,350,709	1,578,480	1,598,465
Fees and charges		1,878,242	1,901,640	2,024,017
Interest revenue		162,863	140,248	78,344
Goods and services tax received		0	7,388	
Other revenue		126,992	201,724	147,344
		7,829,190	6,050,778	6,024,264
Payments				
Employee costs		(2,730,791)	(2,463,664)	(2,259,942)
Materials and contracts		(2,506,584)	(2,495,437)	(2,703,608)
Utility charges		(373,220)	(255,836)	(328,412)
Finance costs		(32,626)	(35,995)	(36,259)
Insurance		(347,156)	(312,735)	(309,418)
		(5,990,377)	(5,563,667)	(5,637,639)
Net cash provided by (used in) operating activities	4	1,838,813	487,111	386,625
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,952,634)	(1,463,716)	(2,971,549)
Payments for construction of infrastructure	5(b)	(6,636,451)	(5,480,845)	(6,921,524)
Capital grants, subsidies and contributions		5,936,259	5,054,150	6,210,263
Net cash provided by (used in) investing activities		(2,464,826)	(1,610,294)	(3,315,360)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(99,144)	(96,179)	(96,179)
Net cash provided by (used in) financing activities		(99,144)	(96,179)	(96,179)
Net increase (decrease) in cash held		(725,157)	(1,219,362)	(3,024,914)
Cash at beginning of year		3,114,418	4,333,783	4,333,757
Cash and cash equivalents at the end of the year	4	2,389,261	3,114,421	1,308,843

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

SHIRE OF KULIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 2,283,149	\$ 2,150,823	\$ 2,150,462
Rates excluding general rates	2(a)	27,235	25,633	25,633
Grants, subsidies and contributions	10	3,212,742	1,294,953	993,437
Fees and charges	14	1,878,242	1,901,640	2,024,017
Interest revenue	11(a)	162,863	140,248	78,344
Other revenue	11(b)	126,992	201,724	147,344
Profit on asset disposals	5	34,212	66,221	62,480
		7,725,435	5,781,242	5,481,717
Expenditure from operating activities				
Employee costs		(2,730,791)	(2,466,691)	(2,259,942)
Materials and contracts		(2,405,959)	(2,746,128)	(2,603,608)
Utility charges		(373,220)	(255,836)	(328,412)
Depreciation	6	(3,159,688)	(2,927,333)	(3,102,295)
Finance costs	11(d)	(32,626)	(35,995)	(36,259)
Insurance		(347,156)	(312,735)	(309,418)
Loss on asset disposals	5	0	(72,222)	(32,100)
		(9,049,440)	(8,816,940)	(8,672,034)
Non-cash amounts excluded from operating activities	3(b)	3,125,476	2,928,311	3,071,915
Amount attributable to operating activities		1,801,471	(107,387)	(118,402)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	5,936,259	5,054,150	6,210,263
Proceeds from disposal of assets	5	188,000	280,117	367,450
		6,124,259	5,334,267	6,577,713
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(1,952,634)	(1,463,716)	(2,971,549)
Payments for construction of infrastructure	5(b)	(6,636,451)	(5,480,845)	(6,921,524)
		(8,589,085)	(6,944,561)	(9,893,073)
Amount attributable to investing activities		(2,464,826)	(1,610,294)	(3,315,360)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	270,000	610,700	1,138,000
		270,000	610,700	1,138,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(99,144)	(96,179)	(96,179)
Transfers to reserve accounts	8(a)	(601,362)	(199,679)	(69,744)
		(700,506)	(295,858)	(165,923)
Amount attributable to financing activities		(430,506)	314,842	972,077
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	1,112,090	2,514,929	2,526,120
Amount attributable to operating activities		1,801,471	(107,387)	(118,402)
Amount attributable to investing activities		(2,464,826)	(1,610,294)	(3,315,360)
Amount attributable to financing activities		(430,506)	314,842	972,077
Surplus or deficit at the end of the financial year	3	18,229	1,112,090	64,435

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

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 to measure any vested improvements at zero cost.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards

and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or

Joint Venture

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public

Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual budget in conformity with Australian

Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the

basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials,

legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies

including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Gross Rental Valuations					0			0		
Residential		0.10730	136	1,371,292	147,140			147,140	138,750	138,176
Industrial		0.10730	12	115,440	12,387			12,387	11,643	11,643
Commercial		0.10730	28	434,978	46,673			46,673	43,786	44,541
Rural		0.10730	11	101,712	10,914			10,914	10,258	10,258
Unimproved Valuations					0			0		
Rural		0.00721	342	296,773,505	2,140,331			2,140,329	2,015,893	2,013,567
Mining		0.00721	0	0	0			0	495	495
Total general rates			529	298,796,927	2,357,445	0	0	2,357,443	2,220,825	2,218,680
(ii) Minimum payment										
		\$								
Gross Rental Valuations					0			0		
Residential		519.97	9		4,680			4,680	4,404	4,404
Industrial		519.97	6		3,120			3,120	2,936	2,936
Commercial		519.97	4		2,080			2,080	1,958	1,958
Rural		519.97	7		3,640			3,640	3,426	3,426
Unimproved Valuations										
Rural		519.97	16		8,319			8,319	7,830	7,830
Mining		519.97	34		17,679			17,679	16,561	15,171
Total minimum payments			76	0	39,518	0	0	39,518	37,115	35,725
Total general rates and minimum payments			605	298,796,927	2,396,963	0	0	2,396,961	2,257,940	2,254,405
(iv) Ex-gratia rates										
CBH					27,235			27,235	25,633	25,633
Total ex-gratia rates			0	0	27,235	0	0	27,235	25,633	25,633
					2,424,198	0	0	2,424,196	2,283,573	2,280,038
Discounts (Refer note 2(d))								(101,858)	(95,866)	(94,120)
Waivers or Concessions (Refer note 2(e))								(11,954)	(11,251)	(9,823)
Total rates					2,424,198	0	0	2,310,384	2,176,456	2,176,095

The Shire did not raise specified area rates for the year ended 30th June 2024.

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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 AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	29 September 2023	0	0.00%	11.00%
Option two				
First instalment	29 September 2023	0	5.50%	11.00%
Second instalment	29 January 2024	7	5.50%	11.00%
Option three				
First instalment	29 September 2023	0	5.50%	11.00%
Second instalment	24 November 2023	7	5.50%	11.00%
Third instalment	29 January 2024	7	5.50%	11.00%
Fourth instalment	25 March 2024	7	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	500	539	650
Instalment plan interest earned	1,500	922	1,100
Unpaid rates and service charge interest earned	5,000	3,528	3,500
	7,000	4,989	5,250

**SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
Early payment discount	Rate	5.00%	\$ -	\$ 101,858	\$ 94,120	\$ 95,866	
				101,858	94,120	95,866	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Kulin Retirement Homes	Concession	Concession	100.00%	\$	\$ 10,238	\$ 9,723	\$ 9,723		
Small value write offs	Concession	Concession		<\$5	500		100		
Other		Concession			1,216	0	0		
					11,954	9,723	9,823		

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Contract assets
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	2,389,261	3,114,418	1,308,843
	778,417	794,649	658,532
	9,768	346,661	0
	64,574	64,574	58,351
	3,242,020	4,320,302	2,025,726
	(614,816)	(614,816)	(288,267)
	24,680	(291,103)	0
7	0	(99,144)	(99,144)
	(429,989)	(429,989)	(457,955)
	(1,020,125)	(1,435,052)	(845,366)
	2,221,895	2,885,250	1,180,360
3(c)	(2,203,666)	(1,773,160)	(1,115,926)
	18,229	1,112,090	64,434

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

Items excluded from calculation of 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.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Non-cash movements in non-current assets and liabilities:
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(34,212)	(66,221)	(62,480)
5	0	72,222	32,100
6	3,159,688	2,927,333	3,102,295
	0	(5,023)	0
	3,125,476	2,928,311	3,071,915

(c) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings

Total adjustments to net current assets

8	(2,203,666)	(1,872,304)	(1,215,070)
	0	99,144	99,144
	(2,203,666)	(1,773,160)	(1,115,926)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

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 recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 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.

PROVISIONS

Provisions are recognised when the Shire has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		516,956	1,242,113	93,773
Term deposits		1,872,305	1,872,305	1,215,070
Total cash and cash equivalents		2,389,261	3,114,418	1,308,843
Held as				
- Unrestricted cash and cash equivalents	3(a)	185,595	1,242,114	93,773
- Restricted cash and cash equivalents	3(a)	2,203,666	1,872,304	1,215,070
		2,389,261	3,114,418	1,308,843
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,203,666	1,872,304	1,215,070
		2,203,666	1,872,304	1,215,070
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	2,203,666	1,872,304	1,215,070
		2,203,666	1,872,304	1,215,070
Reconciliation of net cash provided by operating activities to net result				
Net result		4,612,254	2,018,452	3,019,945
Depreciation	6	3,159,688	2,927,333	3,102,295
(Profit)/loss on sale of asset	5	(34,212)	6,001	(30,380)
(Increase)/decrease in receivables		16,232	(38,581)	100,000
(Increase)/decrease in contract assets		336,893	510,856	826,162
(Increase)/decrease in inventories		0	(7,788)	0
Increase/(decrease) in payables		0	290,899	(100,000)
Increase/(decrease) in contract liabilities		(215,158)	(136,518)	(321,134)
Increase/(decrease) in Accrued Expenses		(100,625)	4,239	
Increase/(decrease) in employee provisions		0	(33,632)	
Capital grants, subsidies and contributions		(5,936,259)	(5,054,150)	(6,210,263)
Net cash from operating activities		1,838,813	487,111	386,625

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings - non-specialised	936,051			0	465,276			0	1,507,219			0
Furniture and equipment	159,583			0	14,550			0	30,000			0
Plant and equipment	674,000	51,105	65,000	13,895	411,393	52,979	51,267	(1,712)	754,000	68,700	87,000	18,300
Motor Vehicles	183,000	102,683	123,000	20,317	572,497	233,140	228,850	(4,290)	680,330	268,370	280,450	12,080
Total	1,952,634	153,788	188,000	34,212	1,463,716	286,119	280,117	(6,001)	2,971,549	337,070	367,450	30,380
(b) Infrastructure												
Infrastructure - Roads	6,442,495			0	5,173,489			0	6,404,199			0
Other infrastructure - Footpaths	62,956			0	172,132			0	150,000			0
Other infrastructure - Recreation				0	135,224			0	367,325			0
Other infrastructure - Other	131,000			0				0	0			0
Total	6,636,451	0	0	0	5,480,845	0	0	0	6,921,524	0	0	0
Total	8,589,085	153,788	188,000	34,212	6,944,561	286,119	280,117	(6,001)	9,893,073	337,070	367,450	30,380

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Motor Vehicles
Infrastructure - Roads
Other infrastructure - Footpaths
Other infrastructure - Recreation
Other infrastructure - Other

By Program

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
423,245	374,937	410,000
53,002	33,852	20,000
453,971	351,737	350,000
215,636	182,502	169,324
1,958,382	1,799,589	2,017,971
24,537	23,278	20,000
	132,591	80,000
30,916	28,847	35,000
3,159,688	2,927,333	3,102,295
34,194	52,519	27,950
93,448	75,384	93,448
	80	
23,304	21,194	19,824
21,212	14,805	16,183
311,033	353,671	311,033
2,015,043	1,850,838	2,037,293
126,202	123,347	120,980
535,252	435,495	475,584
3,159,688	2,927,333	3,102,295

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - Roads	20 to 80 years
Other infrastructure - Footpaths	20 years

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance				0			0					0					0	
Administration Building	1	WA Treasury Corp	3.10%	883,702		(99,144)	784,558	(32,626)	979,881		(96,179)	883,702	(35,764)	979,881		(96,179)	883,702	(36,259)
				883,702	0	(99,144)	784,558	(32,626)	979,881	0	(96,179)	883,702	(35,764)	979,881	0	(96,179)	883,702	(36,259)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	0
Credit card balance at balance date	5,162	0	0
Total amount of credit unused	265,162	10,000	0
Loan facilities			
Loan facilities in use at balance date	784,558	883,702	883,702

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	364,335	86,185	(25,000)	425,520	439,796	14,539	(90,000)	364,335	439,796	13,588	(50,000)	403,384
(b) Plant reserve	45,171	329,435	0	374,606	351,725	9,146	(315,700)	45,171	351,725	10,867	(355,000)	7,592
(c) Building reserve	393,241	22,143	(25,000)	390,384	535,536	17,705	(160,000)	393,241	535,537	16,546	(400,000)	152,083
(d) Administration Equipment reserve	30,383	51,216	0	81,599	29,411	972	0	30,383	29,411	909	0	30,320
(e) Natural Disaster reserve	148,362	5,938	(90,000)	64,300	143,614	4,748	0	148,362	143,614	4,437	(40,000)	108,051
(f) Joint Venture Housing reserve	79,147	3,168	(30,000)	52,315	76,614	2,533	0	79,147	76,614	2,367	0	78,981
(g) Freebairn Recreation Centre Surface & Equip	44,573	1,784	0	46,357	43,147	1,426	0	44,573	43,147	1,333	0	44,480
(h) Medical Services reserve	119,855	4,797	(25,000)	99,652	116,019	3,836	0	119,855	116,019	3,584	0	119,603
(i) Fuel Facility reserve	9,261	21,172	0	30,433	52,525	1,736	(45,000)	9,261	52,525	823	(20,000)	33,348
(j) Sportsperson Scholarship reserve	14,199	568	0	14,767	13,745	454	0	14,199	13,744	424	0	14,168
(k) Freebairn Recreation reserve	215,076	8,608	(50,000)	173,684	208,193	6,883	0	215,076	208,194	6,432	0	214,626
(l) Short Stay Accommodation reserve	280,117	11,205	(25,000)	266,322	273,000	7,117	0	280,117	273,000	8,434	(273,000)	8,434
(m) Bendering Tip Reserve	128,584	5,143	0	133,727	0	128,584	0	128,584	0	0	0	0
(n) Independent Water Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
	1,872,304	601,362	(270,000)	2,203,666	2,283,325	199,679	(610,700)	1,872,304	2,283,326	69,744	(1,138,000)	1,215,070

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	NA	to fund annual and long service leave requirements.
(b) Plant reserve	NA	to fund the purchase of plant
(c) Building reserve	NA	to fund the construction of staff housing
(d) Administration Equipment reserve	NA	to fund the purchase of administration equipment
(e) Natural Disaster reserve	NA	to assist in the funding of preparations following a natural disaster
(f) Joint Venture Housing reserve	NA	to fund the upkeep of JV housing with the Department of Housing
(g) Freebairn Recreation Centre Surface & Equip	NA	to fund the replacement of equipment and court surface at the FRC
(h) Medical Services reserve	NA	to fund the recruitment of a local doctor
(i) Fuel Facility reserve	NA	to fund the replacement of the fuel facility
(j) Sportsperson Scholarship reserve	NA	to fund scholarships for local sportspersons
(k) Freebairn Recreation reserve	NA	to fund the ongoing asset management of the FRC
(l) Short Stay Accommodation reserve	30/06/2023	to fund the construction of short stay accommodation units at the caravan park
(m) Bendering Tip Reserve	NA	to fund the rehabilitation of the Bendering Tip site
(n) Independent Water Reserve	NA	to fund the replacement and maintenance of water infrastructure within the Shire.

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Reasons for changing the use of the reserve	2023/24 Budget amount to be used	2023/24 Budget amount change of purpose
Natural Disaster Reserve	Independent Water Reserve	Establish a reserve for replacement and maintenance of water infrastructure within the Shire.	\$ 40,000	\$ 50,000
Medical Services reserve	Medical Services & Facilities Reserve	To fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire	25,000	119,855
			65,000	169,855

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified rates	area Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on milestones reporting	Contract obligation if project complete and	Set by mutual agreement with the customer	Based on the progress of works to performance obligations	Returns limited to repayment of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on milestones reporting	Contract obligation if project complete and	Set by mutual agreement with the customer	Based on the progress of works to performance obligations	Returns limited to repayment of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with contractual commitments	no General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, development and planning management, having the same nature as a licence regardless of naming.	Single point in time	Full payment to issue	None	Set by State legislation limited by the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport charges	landing Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth

Operation of Kulin Childcare Centre and provision of services to senior citizens and the local school.

Housing

To provide and maintain general and elderly residents housing.

Provision and maintenance of housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of public halls, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of the museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Economic services

To help promote the shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of Community Resource Centre, Visitors Centre, caravan park and hostel. Provision of rural services including weed control, vermin control, fuel and standpipes. Building Control.

Other property and services

To monitor and control council's overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	8,887	48,415	48,362
General purpose funding	2,488,247	2,320,657	2,268,588
Law, order, public safety	7,200	8,200	7,200
Health	0	2,708	0
Education and welfare	313,000	281,153	313,000
Housing	123,528	112,180	122,851
Community amenities	123,200	119,193	109,980
Recreation and culture	240,897	275,266	235,070
Transport	32,281	59,785	48,680
Economic services	1,056,627	1,104,366	1,195,877
Other property and services	118,826	154,366	138,671
	4,512,693	4,486,289	4,488,279
Grants, subsidies and contributions			
General purpose funding	2,803,300	806,781	550,000
Law, order, public safety	38,000	60,909	25,000
Education and welfare	1,500	65,000	66,500
Transport	261,631	248,867	243,626
Economic services	108,311	113,396	108,311
	3,212,742	1,294,953	993,437
Capital grants, subsidies and contributions			
General purpose funding	665,870	657,575	770,000
Recreation and culture	187,850	42,290	48,000
Transport	5,082,539	0	5,342,263
Economic services	0	4,354,285	50,000
	5,936,259	5,054,150	6,210,263
Total Income	13,661,694	10,835,392	11,691,979
Expenses			
Governance	(334,065)	(476,221)	(300,919)
General purpose funding	(82,923)	(87,594)	(98,588)
Law, order, public safety	(212,162)	(189,391)	(202,392)
Health	(185,687)	(101,610)	(129,750)
Education and welfare	(476,436)	(387,227)	(444,663)
Housing	(144,349)	(148,876)	(169,257)
Community amenities	(458,467)	(368,443)	(368,774)
Recreation and culture	(1,353,436)	(1,535,849)	(1,254,197)
Transport	(3,975,770)	(3,719,878)	(3,795,772)
Economic services	(1,699,449)	(1,686,298)	(1,790,077)
Other property and services	(126,696)	(115,553)	(117,645)
Total expenses	(9,049,440)	(8,816,940)	(8,672,034)
Net result for the period	4,612,254	2,018,452	3,019,945

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues			
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	60,000	70,314	69,744
- Other funds	96,363	65,483	4,000
Other interest revenue	6,500	4,450	4,600
	162,863	140,248	78,344
(b) Other revenue			
Reimbursements and recoveries	126,992	201,724	147,344
	126,992	201,724	147,344
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	40,000	32,000	40,000
Other services	6,000	2,000	6,000
	46,000	34,000	46,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	32,626	35,764	36,259
Other finance costs	0	231	0
	32,626	35,995	36,259
(e) Write offs			
General rate	11,954	11,251	9,823
	11,954	11,251	9,823

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cr Grant Robins			
President's allowance	7,700	7,000	7,000
Meeting attendance fees	5,060	5,040	4,620
Annual allowance for ICT expenses	500	0	0
	13,260	12,040	11,620
Cr Brad Smoker			
Deputy President's allowance	1,925	1,750	1,750
Meeting attendance fees	2,530	2,520	2,310
Travel and accommodation expenses	500	0	0
	4,955	4,270	4,060
Cr Roberta Bowey			
Meeting attendance fees	2,530	2,520	2,310
Annual allowance for ICT expenses	500	0	0
Travel and accommodation expenses	137	142	200
	3,167	2,662	2,510
Cr Troy Gangell			
Meeting attendance fees	2,530	2,100	2,310
Annual allowance for ICT expenses	500	0	0
	3,030	2,100	2,310
Cr Michael Lucchesi			
Meeting attendance fees	2,530	2,310	2,310
Annual allowance for ICT expenses	500	0	0
Travel and accommodation expenses	336	291	320
	3,366	2,601	2,630
Cr Clinton Mullan			
Meeting attendance fees	2,530	2,520	2,310
Annual allowance for ICT expenses	500	0	0
Travel and accommodation expenses	672	641	641
	3,702	3,161	2,951
Cr Jarron Noble			
Meeting attendance fees	2,530	2,520	2,310
Annual allowance for ICT expenses	500	0	0
Travel and accommodation expenses	137	130	130
	3,167	2,650	2,440
Cr Lucia Varone			
Meeting attendance fees	2,530	2,520	2,310
Annual allowance for ICT expenses	500	0	0
Travel and accommodation expenses	2,059	2,686	1,962
	5,089	5,206	4,272
Cr Barry West			
Meeting attendance fees	2,530	2,520	2,310
Annual allowance for ICT expenses	500	0	0
Travel and accommodation expenses	336	349	320
	3,366	2,869	2,630
Total Elected Member Remuneration	43,102	37,559	35,423
President's allowance	7,700	7,000	7,000
Deputy President's allowance	1,925	1,750	1,750
Meeting attendance fees	25,300	24,570	23,100
Annual allowance for ICT expenses	4,000	0	0
Travel and accommodation expenses	4,177	4,239	3,573
	43,102	37,559	35,423

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Housing Bonds	21,180			21,180
Miscellaneous	10,838			10,838
Kulin Hockey Club	12,557			12,557
Colts Carnival Court Resurfacing	52,700			52,700
	<u>97,275</u>	0	0	<u>97,275</u>

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	4,500	6,306	3,650
Law, order, public safety	2,600	3,219	2,600
Health	0	2,708	0
Education and welfare	301,000	270,409	301,000
Housing	123,278	110,981	122,601
Community amenities	122,000	153,441	108,780
Recreation and culture	206,411	231,002	220,584
Economic services	1,040,627	1,049,340	1,179,877
Other property and services	77,826	74,233	84,925
	1,878,242	1,901,640	2,024,017

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

GENERAL COMPLIANCE CHECKLIST JUNE 2023

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Elections	1/06/2023	Biannual	Calculate dates for various activities associated with Election and enter into Outlook	N/A
Governance	Varley Progress Association Cropping Lease	30/06/2030		Lease of 230ha expires 30 June 2030 - to be reviewed 6 months prior	N/A
EMGR	Risk Management Report	30/06/2023	Annual	Risk Management report to Council – due 31 August 2023	No
EMCS	Commence Disability Access and Inclusion Plan review	31/07/2023	Annual	Review and report as required - Online report required in July - do information gathering on prescribed information DS Act 1993 s.29(4)r8	Due 31 July
EMFS	EEO Report review	1/07/2023	Annual	Report to be prepared and submitted On-line by 30th June (as indicated by PSC)	Yes
EMGR	Annual Report CCC	31/07/2023	Annual	Prepare Annual CCC report on any reports made in past financial year - Due July On-line options - watch for email	No
MESS	Elected members remuneration fees & allowances on Website	30/06/2023	Annual	As per LG Admin Regs from 1 July 2020 - published by 14 July each year	Yes
CEO	Strategic Community Plan	30/06/2023		Strategically reviewed 2 years from when adopted (due 30 June 2020)	Yes
CEO/MESS	LEMC Meeting - June Dec	30/06/2023	Twice Year	LEMC Meeting	Yes
EMGR	Delegation Review	01/06/2023	Annual	CEO to confirm in writing to employees Delegations approved by Council for each year	No
CEO/EMW	RRG Direct Grant Payments	July	Annual	Councils to provide Certificate of Completion for financial year plus tax invoice without GST.	Yes
EMGR	Report Staffing changes and Wages Review for Budget	30/06/2023	Annual	Report staffing changes and complete Salaries and Wages projections incorporating changes to Council for consideration in Budget	Yes
EMGR	Prepare Budget in AAS27 Format for August meeting	1/07/2023	Annual	Commence loading AAS27 numbers for Budget	Yes
EMFS	Reserve Fund Budgeted Transfers	1/06/2023	Annual	Transfer before 30 June	Yes
EMGR	CPI Update	1/06/2023	Annual	Advise managers re what CPI estimates to use for Budget programmes and carry over projects for Budget calculations	25 July
EMFS	Private Works charges	1/06/2023	Annual	Check revenue against expenses for each private works carried out to review estimation process (and that accounts have been sent for each job!)	Yes
Finance	Petty Cash & other Advances Recoup	30/06/2023	Annual	Recoup prior to closing off Accounts to ensure all expenditure is included in Accounts and avoid accruals	Yes
EMGR	Draft Budget to Council		Annual	Budget Meeting date 5 July 2023	Yes
MESS	Workers Compensation Wages Declaration	1/06/2023	Annual	Remind Staff when completing declaration of wages paid, exclude wages paid for workers compensation	Yes
Finance	DrumMuster	1/06/2023	Annual	Submit annual DrumMuster Reimbursement Claim	Yes
Finance	Check Recurrent Debtors	June	6 months	Invoice as required	Yes

GENERAL COMPLIANCE CHECKLIST JUNE 2023

Finance	Rate Notices	1/02/2023	Annual	Check stock of rate notices for next year - reprint as required. Revise information on reverse, update as necessary before ordering.	Yes
EMW	Road Construction & Maintenance Review	01/06/23	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Yes
EMW	Occupational Health Safety Meeting	31/06/2023	Quarterly	Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	27 July
EMW	Smoke Alarms	June	Annual	Shire Housing - RCD testing and smoke alarm testing required annually by electrician - use Mullan Electrics (retirement homes & shire)	Ongoing
EMW	Community Bus Inspection	June	Annual	Community Bus Inspection required for Department of Transport / Registration. Must be completed before registration is due in early July.	Yes
EMCS	Kulin Child Care Centre Budget to Council	30/06/2023	Annual	Budget Meeting date 5 July	Yes
EMCS	Kulin Child Care Centre Staff Reviews	30/06/2023	Biannual		No
EMCS	Kulin CCC Annual Service Fee	1/06/2023	Annual	Fee to be paid to Dept. Local Government & Communities. Due 1 July each year.	Yes
Tech	Administration Building Monthly Inspection	30/06/2023	Monthly	Jayde	Yes
FRC	Final EOY Stocktake	30/06/2023	Annual	Report to EMFS	Yes
EHO	Re-licencing and invoicing of lodging houses	1/06/2023	Annual		Yes
EHO	Transfer Station - DWER Annual License Fee		Annual	EHO to forward license fee invoice to Shire's finance officer seeking payment by mid July	Yes