

Minutes for March 2023



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 15 February 2023
 - 6.2 Shire of Kulin Annual Electors Meeting 15 February 2023
 - 6.3 Shire of Kulin Audit & Risk Committee Meeting 15 March 2023
- 7 MATTERS REQUIRING DECISION**
 - 7.1 List of Accounts February 2023
 - 7.2 Financial Reports & Operating Income and Expenditure Details – February 2023
 - 7.3 Policy Amendment – APOG W1 – General – Works Practices
 - 7.4 Budget Review 2023
- 8 COMPLIANCE**
 - 8.1 Compliance Reporting – General Compliance February 2023
 - 8.2 Compliance Reporting – Delegations Exercised February 2023
 - 8.3 Compliance Audit Return 2022 – Adoption
- 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**
 - 11.1 Extension of Restricted Burning Period
 - 11.2 WA Electoral Commission – 2023 Local Government Elections - Postal Election
 - 11.3 Telstra Poor Service
- 12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
 - 12.1 CEO Recruitment
- 13 DATE AND TIME OF NEXT MEETING**
- 14 CLOSURE OF MEETING**

Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 15 March 2023 commencing 1:09pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The President declared the meeting open at 1:09pm

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

G Robins	President	Central Ward
B Smoker	Deputy President	West Ward
R Bowey	Councillor	Town Ward
B West	Councillor	West Ward
L Varone	Councillor	East Ward
J Noble	Councillor	Town Ward
C Mullan	Councillor	West Ward
T Gangell	Councillor	Town Ward
M Lucchesi	Councillor	Central Ward
A Leeson	Acting Chief Executive Officer	
F Murphy	Deputy Chief Executive Officer	
T Scadding	Community Services Manager	
N Thompson	Senior Finance / Minutes	
J Hobson	Manager of Works	

Apologies

Nil

Leave of Absence

Nil

3. PUBLIC QUESTION TIME

Nil

4. DECLARATIONS OF INTEREST BY MEMBERS

ACEO A Leeson declared an Interest in Item 12.1 CEO Recruitment

5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE

Nil

6. CONFIRMATION / RECEIVAL OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 15 February 2023

01/0323

Moved Cr Bowey Seconded Cr Lucchesi that the minutes of the Shire of Kulin Ordinary Meeting held on 15 February 2023 be confirmed as a true and correct record.

Carried 9/0

Shire of Kulin Annual Electors Meeting – 15 February 2023

02/0323

Moved Cr Noble Seconded Cr Gangell that the minutes of the Shire of Kulin Annual Electors Meeting held 15 February 2023 be received.

Carried 9/0

Shire of Kulin Audit & Risk Committee Meeting– 15 March 2023

03/0323

Moved Cr Smoker Seconded Cr Mullan that the minutes of the Shire of Kulin Audit & Risk Committee Meeting held 15 March 2023 be received.

Carried 9/0

7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – February 2023

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

SUMMARY:

Attached is the list of accounts paid during the month of February 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 February payments being cheque no.'s 481 – 482 (Trust), 37473 – 37478; EFT No's 20193 – 20296, direct deposits DD8432.1 - DD8456.16 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$799,461.54 be received.

VOTING REQUIREMENTS:

Simple majority required.

04/0223

Moved Cr Noble Seconded Cr Bowey that February payments being cheque no.'s 481 – 482 (Trust), 37473 – 37478; EFT No's 20193 – 20296, direct deposits DD8432.1 - DD8456.16 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$799,461.54 be received.

Carried 9/0

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

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

SUMMARY:

Attached are the financial reports for the period ending 28 February 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 28 February 2023 and that Council receive the attached accounts for information.

VOTING REQUIREMENTS:

Simple majority required.

05/0323

Moved Cr Lucchesi Seconded Cr Varone that Council endorse the monthly financial statements for the period ending 28 February 2023 and that Council receive the attached accounts for information.

Carried 9/0

7.3 Policy Amendment – APOG W1 – General – Works Practices

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 04.04 Corporate Management – Policy Adoption
AUTHOR: CEO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to consider amending Policy W1 – attached, and adopting a standing alone Policy which deals with Deep Drainage applications through the Commissioner of Soil and Land Conservation in more detail.

BACKGROUND & COMMENT:

This item was presented to the February meeting with the following resolution being passed:

07/0223

Moved Cr Mullan Seconded Cr Lucchesi that this item be received and Council request the CEO to seek additional information to enhance the proposed W11 – Deep Drainage Road Crossings and present to the Ordinary Council Meeting on 15 March 2023.

Over the past four months Councils Executive Management have been liaising with the Commissioner of Soil and Land Conservation with respect to a deep drainage project on private land in the eastern sector of the Shire. The Shires involvement relates only to activity within the Shires road reserves.

The primary objective of the proposed policy is to protect Council's infrastructure and provide greater clarity for all stakeholders in terms of deep drainage that impacts upon Council road reserves and associated infrastructure.

The proposed policy will provide for a stronger and clearer planning and implementation framework, in effect by ensuring all parties to any application for deep drainage are clearly aware of the Shire's considerations and requirements relative to the Notice of Intention to Drain and associated considerations relative to the impact on Councils Road Reserve's and associated infrastructure.

APOG Review

Please refer to attached policy amendment.

FINANCIAL IMPLICATIONS:

In the update of the Policy Manual and APOG - Nil.

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

As per this agenda item

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER’S RECOMMENDATION:

That:-

1. Policy W1 – General – Works Practices of the Administrative Procedure and Operational Guidelines Policy Manual be amended with the removal of the clause - Deep Drainage Road Crossings; and that
2. the Administrative Procedure and Operational Guidelines Policy Manual be amended with the inclusion of a new Policy W11 – Deep Drainage Road Crossings (as attached).

VOTING REQUIREMENTS:

Simple majority required.

06/0323

Moved Cr Bowey Seconded Cr Lucchesi that;

- 1. Policy W1 – General – Works Practices of the Administrative Procedure and Operational Guidelines Policy Manual be amended with the removal of the clause - Deep Drainage Road Crossings; and that**
- 2. the Administrative Procedure and Operational Guidelines Policy Manual be amended with the inclusion of a new Policy W11 – Deep Drainage Road Crossings (as attached).**

Carried 9/0

7.4 2022-2023 Annual Budget Review

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

SUMMARY:

This report is prepared for Council to consider and adopt the Annual Budget Review for the period ended 28 February 2023 as presented.

BACKGROUND:

The budget review has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. The report for the period 1 July 2022 to 28 February 2023 shown in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2023 and is presented for council’s consideration.

COMMENT:

The budget review report includes at Note 3 a summary of predicted variances by nature and type contained within the rate setting statement, including whether variances are considered to be permanent (where a difference is likely between the current budget and the expected outcome to 30 June) or due to timing (e.g. where a project is likely to be delayed).

The Budget Review report seeks to identify and quantify:

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

The review process has been undertaken having regard for:

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

Identified variances in the budget review include:

Explanation	Increase/(Decrease) in closing position
Grants Commission Financial Assistance Grants much higher than anticipated	256,780
Increase in ESL Operating Grant	35,000
Long service leave transferred from previous workplace for employee upon their leave being paid	13,234
Interest rates on deposits have increased beyond expectations	41,000
Additional salaries costs relating to employee settlement	(100,000)
Long service leave paid to employee on termination	(22,500)
Legal fees relating to settlement of employee contract not budgeted for	(150,000)
Repairs & Maintenance of pool slide (budgeted to be capital expenditure)	(242,000)
Minor aquatic centre capital projects removed due to overspend on slide structure repairs & maintenance	34,918
Additional costs relating to the vehicle for Acting CEO	(13,000)
Loss on sale of asset (Toyota SR5)	(36,730)
HSVPP income recognised in a previous year	(31,355)
Additional RRG funding for Dudinin Jitarning Road	20,807
Additional R2R Income relating to project changes detailed in	13,555
Additional WSNF Income	167,400
Transfer from housing reserve deferred due to project not continuing	(400,000)
Cancellation of house construction project due to value being beyond budget	500,000
Additional expenditure at 12 Bowey Way	(125,000)
14 Stewart St Housing Project not going ahead	10,000
Unit 4 Johnston St Housing Project not going ahead	20,000
OPT weather shelter, alternative structure type saved money	13,000
Variable messaging trailer not originally budgeted for but required for safety of roads crew	(60,000)
New fuel bowser (pumps 1 & 2)	(25,000)
Additional expenditure (materials) on Dudinin Jitarning Road	(68,195)
Include additional expenditure for Dudinin Jitarning Road as Roads to Recovery project	(147,310)
Remove High St Roads to Recovery job to cover overspend at Dudinin Jitarning Road	141,000
Adjust budget for additional expenditure on Roads to Recovery Kulin Holt Rock Road project	2,344
Remove Fotheringham Road Roads to Recovery job	52,000
Adjust budget for additional expenditure on Roads to Recovery Muller Road project	(63,948)
Adjust budget for additional expenditure Fence Road Wheatbelt Secondary Freight Network project	(180,000)
Swimming pool capital expenditure transferred to operating expenditure	200,000
Bendering Tip Rehabilitation Reserve - Transfer to reserve for rehabilitation costs	(128,584)
Fuel facility reserve transfer to fund new bowser project	25,000
Changes in accruals between budget preparation and balance date (contract assets increase \$31k, contract liability increase \$6k, accounts payable increase \$37k)	(11,190)
Total Predicted Variances as per Annual Budget Review	(258,774)

In considering the above variances and projections within the attached budget review, the closing position has decreased from \$64,435 to (\$194,339), reflected in the Statement of Budget Review by Nature and Type.

FINANCIAL IMPLICATIONS:

If the amendments are adopted, the forecast closing net current asset position will be predicted to be (\$194,339). The original budget forecast closing net current asset position was predicted to be \$64,435.

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Local Government Act 1995 Section 6.2 Municipal Budget

Local Government (Financial Management) Regulations 1996 Regulation 33A

Regulation 33A. of the Local Government (Financial Management) Regulations 1996 requires:

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
*Absolute majority required.
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council

- 1.) Adopt the 2022/2023 mid year budget review as attached.
- 2.) Adopt the following amendments to the 2022/2023 adopted annual budget:

Account	Account Description	Increase/Decrease	Value
NA	Movement in closing position NCA	Decrease provision by	(\$11,190)
I031100	Grants Commission FA Grant	Increase provision by	\$256,780
I032100	Interest On Municipal	Increase provision by	\$41,000
E041090	Legal Fees	Increase provision by	(\$150,000)
I053010	ESL Bush Fires Allocation	Increase provision by	\$35,000
E091100	Staff Housing Construction	Decrease provision to	\$500,000
I091510	Building Reserve Transfer	Increase provision by	(\$400,000)
E091116	Housing Renovation - 12 Bowey Way	Increase provision by	(\$125,000)
E091114	Housing Renovation-6 Bowey Way	Decrease provision by	\$10,000
E091107	Johnston Street Units Upgrades	Decrease provision by	\$20,000
E101510	Transfer to Bending Tip Reserve	Increase provision by	(\$128,584)
E112100	Swimming Pool Infrastructure	Decrease provision by	\$200,000
E112026	Swimming Pool Maintenance	Increase provision by	(\$242,000)
E112100	Swimming Pool Infrastructure	Decrease provision by	\$34,918
E123100	Plant & Equipment Purchases	Increase provision by	(\$60,000)
E139200	Fuel Facility P&E Upgrades	Decrease provision by	\$13,000
I121260	HVSPP Income	Decrease provision by	(\$31,355)
I121500	Regional Road Group	Increase provision by	\$20,807
E121500	Major Road Construction	Increase provision by	(\$68,195)
E121520	Roads To Recovery Construction	Increase provision by	(\$147,310)
E121520	Roads To Recovery Construction	Decrease provision by	\$141,000
E121520	Roads To Recovery Construction	Decrease provision by	\$2,344
E121520	Roads To Recovery Construction	Decrease provision by	\$52,000
E121520	Roads To Recovery Construction	Decrease provision by	(\$63,948)

I121520	Roads To Recovery	Increase provision by	\$13,555
E121551	WSFN Road Construction	Increase provision by	(\$180,000)
I121530	WSFN Funding	Increase provision by	\$167,400
I042015	LSL Transferred from other Shire	Increase provision by	\$13,234
E042010	Salaries	Increase provision by	(\$100,000)
E042015	Admin Long Service Leave	Increase provision by	(\$22,500)
E042053	CEO Vehicle Costs	Increase provision by	(\$13,000)
E042297	Loss On Sale of Asset	Increase provision by	(\$36,730)

VOTING REQUIREMENTS:

Absolute majority required.

07/0323

Moved Cr Lucchesi Seconded Cr Gangell that Council;

- 1. Adopt the 2022/2023 mid year budget review as attached.**
- 2. Adopt the following amendments to the 2022/2023 adopted annual budget:**

Account	Account Description	Increase/Decrease	Value
NA	Movement in closing position NCA	Decrease provision by	(\$11,190)
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I053010	ESL Bush Fires Allocation	Increase provision by	\$35,000
E091100	Staff Housing Construction	Decrease provision to	\$500,000
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E112026	Swimming Pool Maintenance	Increase provision by	(\$242,000)
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I121260	HVSPP Income	Decrease provision by	(\$31,355)
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E121520	Roads To Recovery Construction	Decrease provision by	\$141,000
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E121520	Roads To Recovery Construction	Decrease provision by	\$52,000
E121520	Roads To Recovery Construction	Decrease provision by	(\$63,948)
I121520	Roads To Recovery	Increase provision by	\$13,555
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I042015	LSL Transferred from other Shire	Increase provision by	\$13,234
E042010	Salaries	Increase provision by	(\$100,000)
E042015	Admin Long Service Leave	Increase provision by	(\$22,500)
E042053	CEO Vehicle Costs	Increase provision by	(\$13,000)
E042297	Loss On Sale of Asset	Increase provision by	(\$36,730)

Carried 9/0

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance February 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 February 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 Support Officer emails the assigned staff member their compliance requirements for the coming month. During Agenda week, the Compliance Team meets to ensure the monthly report/list is reviewed and that compliance items are completed.

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

Outstanding – November

Update names on honour board in Council chambers

Outstanding – December & January

Update email signatures when date of KBR is confirmed

Outside Staff performance reviews

Update KBR entrance signs with new dates

Restock First Aid Kits

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

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

VOTING REQUIREMENTS:

Simple majority required.

08/0323

Moved Cr Gangell Seconded Cr Noble that Council receive the General & Financial Compliance Report for February 2023 and note the matters of non-compliance.

Carried 9/0

8.2 Compliance Reporting – Delegations Exercised – February 2023

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

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending February 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)
CS20	Seed Collection	(CEO)

WORKS

W1	Gravel Supplies	(MW)
W2	Roads – Clearing	(CEO)
W3	Roads – Damage to	(MW)
W4	Roads – Roadside Markers – Management of	(MW)

W5	Stormwater Drainage	(MW)
W6	Street Trees	(CEO)
W7	Streetscape – Improvements	(CEO)
W8	Roadside Burning	(MW)
W9	Temporary Road Closures	(MW)
W10	General – Works Practices Approvals	

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of February 2023 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A1 Acting Chief Executive Officer

Council resolution 13/0223 appointed Fiona Murphy Acting CEO from 20 February to 7 March 2023.

A6 Investment of Surplus Funds

Date	Account	Rate	Maturity	Balance
20/02/23	Term Deposit 4287779	3.95%	22 May 2023	254,331.51

A7 IT & Social Media – Use of

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

G1 Applications for Planning Consent

822 Jitarning North Rd Jitarning	B Smoker	Modular WA	Single Storey Dwelling
Lot 7 & 8 Luke Price St Pingaring	R Hicks	Wide Span Sheds	Shed
888 Colbourne Rd Walyurin	J & Y Bowey	GSP Sheds	Machinery Farm Storage Shed

G2 Building Permits

13 Trotter Street Kulin	P & K Riseborough	Cedar Homes	Single Storey Dwelling BA1
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C3 Bushfire Prohibited/Restricted Burning Periods – Changes

Council resolution 15/0223 extended the Prohibited Burning period up to and including Tuesday 28 February 2023.

CS6 Dog Control Attacks

3 Infringements issued in conjunction with Shire Ranger during February 2023.

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 February 2023.

VOTING REQUIREMENTS:

Simple majority required.

09/0323

Moved Cr West Seconded Cr Lucchesi that Council receive the Delegation Exercised Report for February 2023.

Carried 9/0

8.3 Compliance Audit Return 2022 – Adoption

NAME OF APPLICANT: ACEO
RESPONSIBLE OFFICER: ACEO
FILE REFERENCE: 04.02 Local Government Act & Returns
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: Cassi Lewis
DISCLOSURE OF INTEREST: NIL

SUMMARY:

To adopt the Compliance Audit Return as recommended by the Audit and Risk Committee.

BACKGROUND:

Each year all local governments across the State are required by legislation to undertake a compliance audit for the period 1 January to 31 December. This audit is performed against the requirements of the Compliance Audit Return prepared by the Department of Local Government covering the following business areas considered to be 'high risk':

- Commercial Enterprises by Local Government;
- Delegation of Power / Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Local Government Employees;
- Official Conduct; and
- Tendering for Providing Goods & Services
- Optional Questions

COMMENT:

The Audit and Risk Committee's consideration and endorsement of the Compliance Audit Return (addressing those areas identified as high risk) is required prior to the report being submitted to the Department of Local Government and Communities. A completed return for the year ended 31 December 2022 is due to the Department by the 31 March 2023.

Please note that the Risk and Audit Committee is required to review the completed CAR and report the results to the Council, prior to the CAR's adoption by Council and submission to the Department by 31 March 2023.

The Compliance Audit Return is attached for the Committee's and Council's consideration. Note the report was prepared by Cassi Lewis.

STATUTORY IMPLICATIONS:

Regulation 14 of the Local Government (Audit) Regulations 1996 provides:

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub-regulation (3A), the compliance audit return is to be —

- (a) presented to the council at a meeting of the council; and
- (b) adopted by the council; and
- (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 15 provides that:

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,
 - (c) is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
- (2) In this regulation, certified in relation to a compliance audit return means signed by;
 - (a) the mayor or president; and
 - (b) the CEO.

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

AUDIT & RISK COMMITTEE RECOMMENDATION:

That the Audit and Risk Committee recommend to Council that;

- 1. Council adopt the Compliance Audit Return 2022, as presented;
- 2. The Acting Chief Executive Officer and the Shire President be authorised to sign the Compliance Audit Return 2022;
- 3. Endorse the return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2023.

VOTING REQUIREMENTS:

Absolute Majority Required

10/0323

Moved Cr Smoker Seconded Cr Bowey that;

- 1. Council adopt the Compliance Audit Return 2022, as presented;
- 2. The Acting Chief Executive Officer and the Shire President be authorised to sign the Compliance Audit Return 2022;
- 3. Endorse the return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2023, noting the minor edit required for Item 6 of the Optional Questions Section of the Return.

Carried by Absolute Majority 9/0

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

Council meeting adjourned at 1.39pm to hold the Concept Forum.

Council meeting resumed at 3.32pm

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

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

11.1 Extension of Restricted Burning Period

RESPONSIBLE OFFICER: Acting Chief Executive Officer
FILE REFERENCE: 09.02 Bushfire Administration
AUTHOR: Acting Chief Executive Officer
DISCLOSURE OF INTEREST: Nil

SUMMARY:

To extend the dates of the Restricted Burning Period in the Shire of Kulin as required following the extension of the Prohibited Burning Period by two weeks.

BACKGROUND & COMMENT:

At the February Council Meeting it was agreed to extend the Prohibited Burning Period from 15 February up to and including 28 February 2023.

ACEO spoke earlier with Deputy Chief Bush Fire Control Officer, Evan Wyatt who supported the extension of Restricted Burning Period up to and including 29 March 2023.

Weather conditions for the period 16 March – 29 March indicate hot days and unsuitable conditions for burning.

The Bush Fire Act 1954 Division 3 — Restricted burning times states:

18. *Restricted burning times may be declared by FES Commissioner.*

(5) *Subject to subsection (5B) in any year in which a local government considers that seasonal conditions so warrant the local government may, after consultation with an authorised CALM Act officer if forest land is situated in its district —*

- (a) *vary the restricted burning times in respect of that year in the district or a part of the district by —*
(i) *shortening, extending, suspending or reimposing a period of restricted burning times; or*
(ii) *imposing a further period of restricted burning times;*
or
(b) *vary the prescribed conditions by modifying or suspending all or any of those conditions.*

(5B) *A variation shall not be made under subsection (5) if that variation would have the effect of —*

- (a) *shortening the restricted burning times by; or*
(b) *suspending the restricted burning times, or any prescribed condition, for, more than 14 successive days during a period that would, in the absence of the variation under subsection (5), be part of the restricted burning times for that zone in that year.*

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That the Shire of Kulin Restricted Burning Period be extended up to and including Wednesday 29 March 2023.

VOTING REQUIREMENTS:

Simple majority required.

11/0323

Moved Cr Lucchesi Seconded Cr West that the Shire of Kulin Restricted Burning Period be extended up to and including Wednesday 29 March 2023.

Carried 9/0

11.2 WA Electoral Commission – 2023 Local Government Elections - Postal Election

RESPONSIBLE OFFICER: Acting Chief Executive Officer
FILE REFERENCE: 13.05 Council Elections
AUTHOR: Acting Chief Executive Officer
DISCLOSURE OF INTEREST: Nil

SUMMARY:

To consider the quotation from the Western Australian Electoral Commission (WAEC) to undertake a Postal Election for the Shire of Kulin 2023 Election.

BACKGROUND & COMMENT:

Discussion was held during the Concept Forum to consider whether Council would like to appoint the WAEC to undertake the 2023 election. Four positions will be declared vacant with terms expiring in 2023 for Councillors;

- Bowey
- Noble
- Robins
- Varone
- West

In line with the recent Local Government Electoral Reform Package of the WA Government it is proposed that elected member numbers on the 2023 cycle will reduce from five down to four. Elected member numbers will reduce by a further one from four down to three in 2025.

The WAEC have estimated the cost for conducting the 2023 election as a postal ballot would be \$13,500 inc GST.

To enable the Commission to have sufficient time to work with the Shire to conduct the election they request this matter be considered at the March meeting.

FINANCIAL IMPLICATIONS:

An amount of \$13,500 would need to be allocated in the 2023/2024 Budget.

POLICY IMPLICATIONS:

Update required for Policy G1 – Local Government Elections. This policy states that 'in person' elections are the preferred process and that the CEO is the Returning Officer.

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council:

1. Declare, in accordance with section 4.20(4) for the *Local Government Act 1995*, the WA Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required.
2. Decide, in accordance with section 4.61(2) of the *Local Government Act 1995*, that the method of conducting the election will be a Postal Election.

VOTING REQUIREMENTS:

Absolute majority required.

12/0323

Moved Cr Smoker Seconded Cr Mullan that Council:

1. Declare, in accordance with section 4.20(4) for the *Local Government Act 1995*, the WA Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required.
2. Decide, in accordance with section 4.61(2) of the *Local Government Act 1995*, that the method of conducting the election will be a Postal Election.

Carried by Absolute Majority 9/0

11.3 Telstra – Poor Service

RESPONSIBLE OFFICER: Acting Chief Executive Officer
FILE REFERENCE: 10.02 Telecommunications
AUTHOR: Acting Chief Executive Officer
DISCLOSURE OF INTEREST: Nil

SUMMARY:

To convey to the Central Country Zone the frustrations poor Telstra service in and around Kulin is causing to existing Telstra customers and request the Zone lobby for an explanation and an assurance of improved services.

BACKGROUND & COMMENT:

Mike Wilson has been trying to engage with Telstra regarding the poor Telstra service in and around Kulin. He has aggregated commentary from locals who are having difficulty with their Telstra mobile phone / internet connections Mikes reason for approaching the shire is that as an individual it's difficult to get any worthwhile commentary and it is an issue affecting most of us. Mike would like the Shire to make an inquiry with Telstra asking them to explain the situation and get an assurance that it will be fixed and isn't a stuff-up.

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That the CEO repair a report for the next WALGA Central Country Zone meeting to convey the frustrations of Kulin customers due to the poor Telstra service in and around Kulin.

VOTING REQUIREMENTS:

Simple majority required.

13/0323

Moved Cr Bowey Cr Varone that the CEO repair a report for the next WALGA Central Country Zone meeting to convey the frustrations of Kulin customers due to the poor Telstra service in and around Kulin.

Carried 9/0

Council meeting adjourned for afternoon tea at 3:35pm

Council meeting resumed from afternoon tea at 4:10pm without Alan Leeson, Nicole Thompson, Judd Hobson and Taryn Scadding in attendance.

Mr John Merrick entered the Council Chambers at 4:10pm.

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

12.1 Confidential Item (Meeting Closed to the Public) – CEO Recruitment

RESPONSIBLE OFFICER: Council
FILE REFERENCE: 22.10 Recruitment
AUTHOR: Council
STRATEGIC REFERENCE/S: Professional Management / Leadership
DISCLOSURE OF INTEREST: Nil

SUMMARY:

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

BACKGROUND & COMMENT:

Section 5.23 (2) of the Local Government Act states:

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

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

STATUTORY ENVIRONMENT:

Local Government Act 1995 Section 5.23 (2)

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION

That Council in accordance with Section 5.23 (2) of the Local Government Act 1995 the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

- the personal affairs of any person;

It is the recommendation of the Responsible Officer that this item be considered “in camera” due to the private and confidential nature of its contents.

VOTING REQUIREMENTS:

Simple majority required.

14/0323

Moved Cr Lucchesi Seconded Cr West that in accordance with Section 5.23 (2) of the Local Government Act 1995 the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

- the personal affairs of any person

Carried 9/0

Item 12.2 Appointment of Chief Executive Officer – Confidential

18/0323

Moved Cr Varone Seconded Cr Mullan that Council re-open the meeting to the public at 5.15pm

Carried 9/0

13 DATE AND TIME OF NEXT MEETING

Wednesday 19 April 2023 at 1:00pm

14 CLOSURE OF MEETING

There being no further business the President declared the meeting closed at 5.15pm.

Minutes of the Shire of Kulin Annual Electors Meeting held on Wednesday 15 February 2023 in the Shire of Kulin Administration Offices commencing at 12:02pm

1. OPENING COMMENTS & ANNOUNCEMENTS

The President welcomed all present and declared the meeting open at 12:02pm.

2. ATTENDANCE

President	Grant Robins
Councillors	Brad Smoker, Michael Lucchesi, Jarron Noble, Robbie Bowey, Lucia Varone, Troy Gangell, Clinton Mullan and Barry West
Staff	Alan Leeson (ACEO), Fiona Murphy (DCEO), Nicole Thompson (ESO) Judd Hobson (WM), Taryn Scadding (CSM)
Electors	Hayden McInnes, Margaret Waters, Faye Williams, Ros Howell, Dot Cook, Pam King, Clarrie King
Apologies	Jim & Margaret Sullivan

3. CONFIRMATION OF MINUTES – MEETING 16 MARCH 2022

Moved Cr Bowey Seconded Cr West that the minutes of the Annual Electors Meeting held on 16 March 2022 be confirmed as a true and correct record.

CARRIED

4. BUSINESS ARISING FROM PREVIOUS MINUTES

Nil

5. ANNUAL REPORT FOR THE PERIOD ENDING 30 JUNE 2022

The annual report for the 2021/22 financial year was presented to the meeting for consideration.

Moved Cr Smoker Seconded Haydn McInnes that the Annual Report, including the Auditors report, covering the financial year ending 30 June 2022 be received.

CARRIED

Questions from the Annual Report

Haydn McInnes questioned if Note 24 in the Annual Report was for public knowledge. (the note reads: *following the end of the reporting period the Shire sought legal advice regarding a senior employee matter. An estimate of the financial effect of this matter cannot be reliably made at the date of this report*).

President Robins advised a settlement agreement has been reached but it is confidential.

Faye Williams asked if there will be an effect on ratepayers? Acting CEO Alan Lesson explained the figures will form part of next year's financials, but the matter is confidential under the Local Government Act. Council worked with solicitors and are constrained by the deed of agreement.

Haydn McInnes raised concerns regarding the *Review of Representation*, he believes Councillor payments are very small and it is not realistic for the government to consider reducing Councillor numbers.

Acting ACEO Alan Leeson advised Council was not given a choice, needed to agree to the changes or Council could be dissolved. We have confirmed with the Department of Local Government, Sport & Cultural Industries that the Shire of Kulin's preferred number of elected members is no less than seven. Council will reduce by one member at this year's election and run with eight Councillors through to October 2025 elections.

Wards will also be removed as part of these electoral reforms.

Clarrie King asked if preferential voting would be coming in, Acting CEO Alan Lesson replied that the Department will introduce optional preferential voting.

6. QUESTIONS WITHOUT NOTICE

Haydn McInnes

- Johnston Street needs to be looked at, signage on building opposite fuel facility is poor, a lot of caravan park guests walk past this way, is there anything Shire can do about it?
 - This matter has been discussed with our Town Planner Joe Douglas, it is not an easy issue to deal with but we are well aware of it and currently working within our means to do what we can.
 - In relation to improving the surface of Johnston Street, Main Roads WA have been approached a number of times, but they keep putting us back. Any works hot-mix over 7 meters would need to be done by Shire.

Clarrie King

- Can the Museum's rubbish bin please be replaced, it's gone missing?
- Identified an area between Ellson Street and the Corrigin Road that needs a clean-up
- There are also some dead trees at end of Bowey Way – Marg Waters asked if they can be removed
 - Works Manager Judd Hobson will have a look at these area's and approach the Fire Brigade to assist with a clean up around this area and through the park land.

Faye Williams

- Does the Shire have a new maintenance person to take over from Dave Tyson? Yes

Thank you

On behalf of the ratepayers of the Shire of Kulin, Haydn McInnes expressed thanks to the Councillors for a very good year.

7. MEETING CLOSURE

There being no further business the President declared the meeting closed at 12:18pm and invited all those present to stay for a light lunch.

Minutes of an Audit & Risk Committee Meeting of Council held in the Council Chambers on Wednesday 15 March 2023 commencing at 1:02pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

President Grant Robins declared the meeting open at 1:02pm

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

ATTENDANCE

In Person

G Robins	President	Central Ward
R Bowey	Councillor	Town Ward
B West	Councillor	West Ward
B Smoker	Deputy President	West Ward
J Noble	Councillor	Town Ward
C Mullan	Councillor	West Ward
T Gangell	Councillor	Town Ward
L Varone	Councillor	East Ward
M Lucchesi	Councillor	Central Ward
A Leeson	Acting Chief Executive Officer	

APOLOGIES

F Murphy, C Lewis

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

3.1 Audit & Risk Committee Meeting Minutes – 18 January 2023

4. MATTERS REQUIRING DECISION

4.1 Compliance Audit Return 2022 - Adoption

5. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

6. DATE AND TIME OF NEXT MEETING

7. CLOSURE OF MEETING

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

3.1 Shire of Kulin Audit & Risk Committee Meeting – 18 January 2023

AR 01/0323

Moved Cr Bowey Seconded Cr Smoker that the minutes of the Audit & Risk Committee Meeting held on 18 January 2023 be confirmed as a true and correct record.

Carried 9/0

4. MATTERS REQUIRING DECISION

4.1 Compliance Audit Return 2022 – Adoption

NAME OF APPLICANT: ACEO
RESPONSIBLE OFFICER: ACEO
FILE REFERENCE: 04.02 Local Government Act & Returns
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: Cassi Lewis
DISCLOSURE OF INTEREST: NIL

SUMMARY:

To present the Compliance Audit Return to the Audit and Risk Committee who adopt the report and make recommendation to Council.

BACKGROUND:

Each year all local governments across the State are required by legislation to undertake a compliance audit for the period 1 January to 31 December. This audit is performed against the requirements of the Compliance Audit Return prepared by the Department of Local Government covering the following business areas considered to be 'high risk':

- Commercial Enterprises by Local Government;
- Delegation of Power / Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Local Government Employees;
- Official Conduct; and
- Tendering for Providing Goods & Services
- Optional Questions

The Officer notes one area of non-compliance relating to the establishment of the audit committee. After each election, Council appoint Councillors to various committees and portfolios. Section 7.1A requires the audit committee to be appointed by absolute majority. The voting requirement for this item was a simple majority. It should be noted that the item passed with 9 affirmative votes which would constitute an absolute majority.

COMMENT:

The Audit and Risk Committee's consideration and endorsement of the Compliance Audit Return (addressing those areas identified as high risk) is required prior to the report being submitted to the Department of Local Government and Communities. A completed return for the year ended 31 December 2022 is due to the Department by the 31 March 2023.

Please note that the Risk and Audit Committee is required to review the completed CAR and report the results to the Council, prior to the CAR's adoption by Council and submission to the Department by 31 March 2023.

The Compliance Audit Return is attached for the Committee's and Council's consideration. Note the report was prepared by Cassi Lewis.

STATUTORY IMPLICATIONS:

Regulation 14 of the Local Government (Audit) Regulations 1996 provides:

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub-regulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 15 provides that:

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,
 - (c) is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
- (2) In this regulation, certified in relation to a compliance audit return means signed by;
 - (a) the mayor or president; and
 - (b) the CEO.

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY STRATEGIC PLAN IMPLICATIONS:

Nil

That the Audit and Risk Committee consider the Officer's recommendation and make recommendation to the Council.

COMMITTEE RECOMMENDATION:

That the Audit and Risk Committee recommend to Council that;

1. Council adopt the Compliance Audit Return 2022, as presented;
2. The Chief Executive Officer and the Shire President be authorised to sign the Compliance Audit Return 2022;
3. Endorse the return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2023.

VOTING REQUIREMENTS:

Absolute Majority Required

AR 02/0323

Moved Cr Mullan Seconded Cr Gangell that the Audit and Risk Committee recommend to Council that;

1. Council adopt the Compliance Audit Return 2022, as presented;
2. The Chief Executive Officer and the Shire President be authorised to sign the Compliance Audit Return 2022;
3. Endorse the return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2023, noting the minor edit required for Item 6 of the Optional Questions Section of the Return.

Carried by Absolute Majority

5. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil

6. DATE AND TIME OF NEXT MEETING

No date set

7. CLOSURE OF MEETING

There being no further business the meeting was closed at 1:05pm

Unconfirmed

Shire of Kulin

EFT & Chq Listing for period ended 28 February 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
MUNICIPAL			
EFT20193	07/02/2023	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT20194	07/02/2023	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$61.14
		Cylinder Rent	
EFT20195	07/02/2023	BEST OFFICE SYSTEMS	\$698.50
		Office Printing Charges	
EFT20196	07/02/2023	BUILDING AND CONSTRUCTION INDUSTRY TRAINING BOARD	\$55.75
		BCITF Levy Payment	
EFT20197	07/02/2023	COURIER AUSTRALIA	\$69.74
		Freight	
EFT20198	07/02/2023	RECOVERIES LEGAL	\$111.50
		Debt Recovery Rates	
EFT20199	07/02/2023	COUPLERS PTY LTD	\$279.18
		Hydraulic Hose	
EFT20200	07/02/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$77.85
		Building Service Levy	
EFT20201	07/02/2023	ENGINE PROTECTION EQUIPMENT PTY LTD	\$167.46
		Mufflers	
EFT20202	07/02/2023	GANGELLS AGSOLUTIONS	\$11,077.48
		Various Buildings, Depot & Road Maintenance Supplies	
EFT20203	07/02/2023	GARPEN PTY LTD	\$52.00
		Air Elements	
EFT20204	07/02/2023	HAULMORE TRAILER SALES PTY LTD	\$168,525.50
		New Haulmore Premium Grade Tri Axle Side Tipper	
EFT20205	07/02/2023	HYDRAULIC RESOURCE	\$1,585.10
		Hydraulic Motor	
EFT20206	07/02/2023	KLEENHEAT GAS	\$329.78
		Gas	
EFT20207	07/02/2023	KULIN SOCIAL CLUB	\$7,620.00
		Annual Contribution	
EFT20208	07/02/2023	KULIN IGA	\$833.39
		Office Statement January 2023	
EFT20209	07/02/2023	KALEXPRESS AND QUALITY TRANSPORT	\$46.12
		Freight	
EFT20210	07/02/2023	MODERN TEACHING AIDS PTY LTD	\$403.99
		Art & Craft Supplies	
EFT20211	07/02/2023	MULLAN INDUSTRIES	\$9,341.67
		Various Electrical Repairs July 22 - January 23	
EFT20212	07/02/2023	MCINTOSH & SON	\$122.47
		Coupling	
EFT20213	07/02/2023	NEWDEGATE STOCK & TRADING CO	\$72,345.75
		Bulk Fuel Purchase	
EFT20214	07/02/2023	NARROGIN STIHL	\$948.99
		Autocut Blades for Whipper Snipper	
EFT20215	07/02/2023	NEWGROUND WATER SERVICES PTY LTD	\$983.40
		Hunter Sprinklers, Grundfos Repair Kit DDA Dosing Pump	
EFT20216	07/02/2023	P J ARTHUR	\$1,600.60
		Relieving Aquatic Centre Manager	

Shire of Kulin

EFT & Chq Listing for period ended 28 February 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT20217	07/02/2023	QUEST PAYMENT SYSTEMS	\$418.00
		OPT Monthly Maintenance	
EFT20218	07/02/2023	ROB DOOLAN	\$167.85
		Reimbursement for Purchase of Sand Paper & Paint for 10 Price Street	
EFT20219	07/02/2023	STATEWIDE BEARINGS	\$22.00
		Slipper & Spring Hanger	
EFT20220	07/02/2023	ULTIMO PARTNERS PTY LTD	\$8,514.00
		Hire Water Cart 1500l January 2023	
EFT20221	07/02/2023	WA CONTRACT RANGER SERVICES	\$627.00
		Ranger Service 12 & 25 January 2023	
EFT20222	08/02/2023	CREDIT CARD - MASTER CARD	\$2,349.50
		Statement January 2023	
EFT20223	10/02/2023	AVON WASTE	\$16,020.82
		Refuse Service January 2023	
EFT20224	10/02/2023	AUSTRALIA POST	\$544.08
		Postage & Freight	
EFT20225	10/02/2023	COUNTRY WIDE FRIDGE LINES PTY LTD	\$99.95
		Freight on Bar Purchase	
EFT20226	10/02/2023	COURIER AUSTRALIA	\$270.38
		Freight	
EFT20227	10/02/2023	CATERLINK	\$3,231.80
		Washtech Undercounter Glass Washer	
EFT20228	10/02/2023	CAFE CORPORATE	\$111.80
		Coffee Machine Filters & Cleaning Tablets	
EFT20229	10/02/2023	FUELQUIP INDUSTRIES	\$15,130.50
		Supply & Installation of High Flow Diesel Dispenser	
EFT20230	10/02/2023	HAULMORE TRAILER SALES PTY LTD	\$1,514.50
		Licensing, Tandem Road Train Dolly & Tri Side Tipper	
EFT20231	10/02/2023	KULIN HARDWARE & RURAL	\$5,475.82
		Various Buildings, Depot & Road Maintenance Supplies	
EFT20232	10/02/2023	KULIN SOCIAL CLUB	\$120.00
		Payroll Deduction	
EFT20233	10/02/2023	KULIN COMMUNITY HUB PTY LTD	\$400.00
		Staff Christmas Gift Vouchers	
EFT20234	10/02/2023	KULIN IGA	\$12.00
		Freebairn Statement January 2023	
EFT20235	10/02/2023	Kondinin Medical Centre	\$60.00
		Consultation, Judd Hobson	
EFT20236	10/02/2023	KEY CIVIL PTY LTD	\$8,067.22
		Pipes, Liners & Lids for Johnston Street & Centre Road	
EFT20237	10/02/2023	KALEXPRESS AND QUALITY TRANSPORT	\$141.56
		Freight	
EFT20238	10/02/2023	EXURBAN RURAL & REGIONAL PLANNING	\$1,495.61
		Town Planning Consulting Services January 2023	
EFT20239	10/02/2023	SWAN BREWERY COMPANY PTY LTD	\$1,102.46
		Bar Purchase	
EFT20240	10/02/2023	JAIME MARTENS	\$86.33
		Rates Refund for A196	
EFT20241	14/02/2023	CROWDPLEASER PTY LTD	\$110.00
		25% Deposit to Confirm Booking for Entertainment on 18/02/2023 (community get together)	
EFT20242	17/02/2023	AUSTRALIAN TAXATION OFFICE	\$7,744.00
		Business Activity Statement January 2023	
EFT20243	17/02/2023	AIR ROOFING CO PTY LTD	\$29,700.00
		Reroof Old Admin Building, Milestone Payment	
EFT20244	17/02/2023	ASHLEY BYRES	\$300.00
		Carpet Cleaning, Hard Floor and Sanitise KCCC	

Shire of Kulin

EFT & Chq Listing for period ended 28 February 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT20245	17/02/2023	CS LEGAL	\$379.98
		LGA Sale of 8 Day Street	
EFT20246	17/02/2023	DOCUMENTARY SERVICES PTY LTD	\$1,601.65
		Purchase of Road Widening Lot 10199 Kukerin Rd, Jitarning	
EFT20247	17/02/2023	DUN DIRECT NORTHAM	\$52,219.51
		Bulk Fuel Purchase	
EFT20248	17/02/2023	EDONA HEARTLAND	\$750.00
		Music Performance at Aquatic Centre on Australia Day	
EFT20249	17/02/2023	FEGAN BUILDING SURVEYING	\$371.25
		Contract Building Surveying, Administration Fees	
EFT20250	17/02/2023	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee January 2023	
EFT20251	17/02/2023	NARROGIN TOYOTA	\$570.98
		12 Month/20,000KM Service on Prado Rego KUO	
EFT20252	17/02/2023	OFFICE OF THE AUDITOR GENERAL	\$35,200.00
		Audit for The Year Ended 30 June 2023	
EFT20253	17/02/2023	PINGARING AGSOLUTIONS	\$87.12
		Food and Supplies Australia Day Catering	
EFT20254	17/02/2023	TYLER RILEY	\$180.50
		Reimbursement for Pre Employment Medical	
EFT20255	17/02/2023	SHIRE OF CORRIGIN	\$8,969.40
		ROE Regional Environmental Health Services Scheme Jan 23	
EFT20256	17/02/2023	SWAN BREWERY COMPANY PTY LTD	\$901.23
		Bar Purchase	
EFT20257	17/02/2023	TOLL IPEC PTY LTD	\$103.92
		Freight	
EFT20258	17/02/2023	TAMORA PLUMBING AND GAS	\$969.10
		Replace Toilet Cistern Jonathon Quinn's, 3 Bull Street	
EFT20259	17/02/2023	TOMORROW MAN PTY LTD	\$407.55
		Deposit Tomorrow Woman Workshop 8 March 2023	
EFT20260	17/02/2023	WHEATBELT BUSINESS NETWORK	\$150.00
		Small Business Membership	
EFT20261	17/02/2023	WG OUTDOOR LIFE	\$1,032.00
		Limestone Cub Planter & Pot Fee Large Plastic	
EFT20262	23/02/2023	CHIP MANAGEMENT CONSULTING	\$9,240.00
		Acting CEO Fee 02/02/2023 - 17/02/2023	
EFT20263	24/02/2023	RA & RJ BOWEY	\$1,330.98
		Councillor Sitting Fee and Travel Expense	
EFT20264	24/02/2023	BUSSELTON ADVANCED DRIVER TRAINING	\$2,895.00
		MC Auto License Upgrade Kulin, William Trouchet	
EFT20265	24/02/2023	CORSIGN WA PTY LTD	\$5,370.75
		PVC Flexible Guide Post for Fence Road	
EFT20266	24/02/2023	COUPLERS PTY LTD	\$30.57
		Parts	
EFT20267	24/02/2023	LANDGATE	\$42.15
		Mining Tenement Chargeable 14/12/2022 - 11/01/2023	
EFT20268	24/02/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$56.65
		Building Services Levy	
EFT20269	24/02/2023	ENGINE PROTECTION EQUIPMENT PTY LTD	\$102.59
		Fuel Filters	
EFT20270	24/02/2023	ENVIRO PIPES PTY LTD	\$11,341.66
		Corrugated Pipes	
EFT20271	24/02/2023	TROY GANGELL	\$1,050.00
		Councillor Sitting Fee	
EFT20272	24/02/2023	T & D IBBOTSON CONTRACTORS PTY LTD	\$6,633.00
		Supply Stabilized Sand	
EFT20273	24/02/2023	JILAKIN EARTHMOVING PTY	\$22,720.50
		Wet Hire Grader at Fence Road	

Shire of Kulin

EFT & Chq Listing for period ended 28 February 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT20274	24/02/2023	KULIN SOCIAL CLUB Payroll Deduction	\$120.00
EFT20275	24/02/2023	KULIN MUSEUM SOCIETY INC Attend Transfer Site	\$375.00
EFT20276	24/02/2023	MICHAEL LUCCHESI Councillor Sitting Fee and Travel Expense	\$1,195.60
EFT20277	24/02/2023	MULLAN INDUSTRIES Supply and Install Switchboard Expansion Module for Freebairn Centre Bar/Kitchen	\$2,002.20
EFT20278	24/02/2023	MARTINS TRAILER PARTS PTY LTD Wheel Nuts, Studs, Bearings & Dust Caps	\$91.42
EFT20279	24/02/2023	MCINTOSH & SON Coupling & Bush	\$98.37
EFT20280	24/02/2023	M P MILES MECHANICAL Hydraulic Hose	\$201.12
EFT20281	24/02/2023	MOORE AUSTRALIA WA PTY LTD 2023 Budget Workshop	\$1,155.00
EFT20282	24/02/2023	NEWGROUND WATER SERVICES PTY LTD Grundfos Repair Kit DDA Dosing Pump for Oval	\$632.50
EFT20283	24/02/2023	JARRON NOBLE Councillor Sitting Fee and Travel Expense	\$1,330.98
EFT20284	24/02/2023	POOLSHOP ONLINE PTY LTD Chemicals	\$658.90
EFT20285	24/02/2023	GRANT ROBINS Presidential Allowance & Sitting Fees	\$6,020.00
EFT20286	24/02/2023	RURAL TRAFFIC SERVICES PTY LTD Rural Traffic Services for Fence Road	\$32,030.98
EFT20287	24/02/2023	ROE HIRE Hire of Padfoot Roller 4 Days @ 250/Day	\$1,100.00
EFT20288	24/02/2023	SMOKER, BRADLEY Deputy President Allowance & Sitting Fees	\$2,135.00
EFT20289	24/02/2023	SAFESTART TEST & TAG Inspection and Testing of Fire Equipment	\$2,953.50
EFT20290	24/02/2023	SWAN BREWERY COMPANY PTY LTD Bar Purchase	\$1,292.81
EFT20291	24/02/2023	TRUCKLINE Trailer Coupling	\$1,607.33
EFT20292	24/02/2023	WEST, BARRY Councillor Sitting Fees & Travel Expense	\$1,434.72
EFT20293	24/02/2023	PROTEKT AUSTRALIA, CENTRAL SOUTH EAST Ant Treatment - Daycare	\$110.00
EFT20294	24/02/2023	WA DISTRIBUTORS PTY LTD Cleaning Supplies	\$191.80
EFT20295	24/02/2023	WA CLEANING EQUIPMENT REPAIRS Tolley Transport Rotowash	\$385.00
EFT20296	28/02/2023	SYNERGY Electricity	\$471.63
37473	07/02/2023	CONVEYOR BELT RECYCLING Used Conveyor Belting	\$396.00
37474	07/02/2023	KULIN MUSEUM SOCIETY INC Refuse Site Maintenance 23/01/2023	\$125.00
37476	10/02/2023	WATER CORPORATION Water Rates Eight Six Gate Rd Standpipe	\$876.44
37477	24/02/2023	CLINTON MULLAN Councillor Sitting Fees & Travel Expense	\$1,609.44
37478	24/02/2023	LUCIA VARONE Councillor Sitting Fees & Travel Expense	\$2,512.16
DD8432.1	02/02/2023	BENDIGO BANK Bank Fees	\$88.77

Shire of Kulin

EFT & Chq Listing for period ended 28 February 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8435.1	05/02/2023	AWARE SUPER Payroll Deduction	\$11,962.12
DD8435.2	05/02/2023	HOSTPLUS SUPERANNUATION FUND Superannuation Contribution	\$653.61
DD8435.3	05/02/2023	AUSTRALIAN SUPERANNUATION Superannuation Contribution	\$486.44
DD8435.4	05/02/2023	PRIME SUPERANNUATION Superannuation Contribution	\$235.03
DD8435.5	05/02/2023	ASB MARKETING Superannuation Contribution	\$301.71
DD8435.6	05/02/2023	MLC MASTERKEY SUPERANNUATION Superannuation Contribution	\$243.82
DD8435.7	05/02/2023	REST SUPERANNUATION Superannuation Contribution	\$752.40
DD8435.8	05/02/2023	BENDIGO SUPERANNUATION PLAN Superannuation Contribution	\$129.24
DD8452.1	19/02/2023	AWARE SUPER Payroll Deduction	\$12,242.51
DD8452.2	19/02/2023	AMP SUPERLEADER Superannuation Contribution	\$266.19
DD8452.3	19/02/2023	HOSTPLUS SUPERANNUATION FUND Superannuation Contribution	\$725.66
DD8452.4	19/02/2023	AUSTRALIAN SUPERANNUATION Superannuation Contribution	\$519.53
DD8452.5	19/02/2023	MLC MASTERKEY SUPERANNUATION Superannuation Contribution	\$416.97
DD8452.6	19/02/2023	PRIME SUPERANNUATION Superannuation Contribution	\$235.80
DD8452.7	19/02/2023	ASB MARKETING Superannuation Contribution	\$302.41
DD8452.8	19/02/2023	REST SUPERANNUATION Superannuation Contribution	\$702.49
DD8452.9	19/02/2023	CBUS SUPER Superannuation Contribution	\$117.69
DD8456.1	01/02/2023	BENDIGO BANK Bank Fees	\$3.57
DD8456.2	08/02/2023	TELSTRA Integrated Messaging	\$928.06
DD8456.3	10/02/2023	BENDIGO BANK DE Fees	\$2.70
DD8456.4	14/02/2023	BENDIGO BANK DE Fees	\$0.15
DD8456.5	15/02/2023	TELAIR PTY LTD Monthly Access Fee	\$614.90
DD8456.6	16/02/2023	TELSTRA Telephone Expense	\$1,694.25
DD8456.7	17/02/2023	BENDIGO BANK DE Fees	\$3.00
DD8456.8	22/02/2023	SYNERGY Electricity Supply Street Lights & Information Bay	\$1,760.01
DD8456.9	22/02/2023	BENDIGO BANK DE Fees	\$8.85
DD8459.1	28/02/2023	SYNERGY Electricity Supply at Freebarin Centre	\$1,421.99
DD8459.2	24/02/2023	BENDIGO BANK Bank Fees	\$4.95
DD8459.3	27/02/2023	CARLTON & UNITED Bar Purchase	\$1,288.36

Shire of Kulin

EFT & Chq Listing for period ended 28 February 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8452.10	19/02/2023	BENDIGO SUPERANNUATION PLAN Superannuation Contribution	\$134.64
DD8456.10	23/02/2023	BENDIGO BANK DE Fees	\$0.15
DD8456.11	01/02/2023	SYNERGY Electricity Supply Charge at Aquatic Centre	\$1,399.45
DD8456.12	01/02/2023	ST.GEORGE BANK Merchant Fee	\$633.42
DD8456.13	01/02/2023	WESTNET INTERNET SERVICES Westnet Service	\$204.90
DD8456.14	02/02/2023	BENDIGO BANK Merchant Fee	\$381.82
DD8456.15	07/02/2023	SYNERGY Electricity Supply, Caravan Park, Hostel & Laundry	\$802.81
DD8456.16	08/02/2023	BENDIGO BANK Bank Fees	\$13.35
7740036	08/02/2023	BENDIGO BULK PAYMENTS Payroll Payment	\$73,195.86
7767481	22/02/2023	BENDIGO BULK PAYMENTS Payroll Payment	\$74,241.48
Sub-total: EFT & Chq Payments			\$799,461.54
TOTAL PAYMENTS FOR MONTH ENDING 28 February 2023			\$799,461.54

CREDIT CARD SUMMARY
Tuesday, 28 February 2023

Transaction Date	Officer	Creditor	Amount
30/01/2023	CASSI LEWIS	BP ALLWAY MOTORS Diesel Fuel	\$89.68
1/02/2023	JUDD HOBSON	PINJARRA ROADHOUSE Diesel Fuel	\$69.00
7/02/2023	JUDD HOBSON	CARMOUNT AUSTRALIA Phone Holders	\$95.96
7/02/2022	JUDD HOBSON	KULIN COMMUNITY BANK Change of Plates PE169 & PE170	\$61.00
14/02/2023	CASSI LEWIS	TELSTRA Aquatic Centre Internet	\$49.95
15/02/2023	FIONA MURPHY	SIMPLEINOUT Monthly Subscription	\$29.75
18/02/2023	FIONA MURPHY	WILSON PARKING Parking Fee	\$7.09
20/02/2022		Incorrect payment made to Credit Card Account Chid Care Fees	-\$50.19
21/02/2023	JUDD HOBSON	SHIRE OF KULIN Fuel	\$95.79
21/02/2023	JUDD HOBSON	SHIRE OF KULIN Fuel	\$30.71
27/02/2023		BENDIGO BANK Card Fee	\$20.00
			\$498.74

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$2,349.50
1 Feb 23	BP ALLWAY MOTORS 186 2, ALBANY AUS RETAIL PURCHASE 30/01 CARD NUMBER 552638XXXXXXXX823 1	89.68		2,439.18
2 Feb 23	PINJARRA ROADHOUSE, PINJARRA AUS RETAIL PURCHASE 01/02 CARD NUMBER 552638XXXXXXXX706 1	69.00		2,508.18
9 Feb 23	CARMOUNTAUSTRALIA, T ALLINN AUS RETAIL PURCHASE-INTERNATIONAL 07/02 CARD NUMBER 552638XXXXXXXX706 1	95.96		2,604.14
9 Feb 23	Kulin Community Bank 1, KULIN AUS RETAIL PURCHASE 07/02 CARD NUMBER 552638XXXXXXXX706 1	61.00		2,665.14
14 Feb 23	PERIODIC TFR 00074214151201 00000000000		2,349.50	315.64
16 Feb 23	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 14/02 CARD NUMBER 552638XXXXXXXX823 1	49.95		365.59
16 Feb 23	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/02 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX418 1	28.88		394.47
16 Feb 23	INTERNATIONAL TRANSACTION FEE	0.87		395.34
18 Feb 23	WILSON PARKING P042, PERTH AUS RETAIL PURCHASE 17/02 CARD NUMBER 552638XXXXXXXX832 1	7.09		402.43
20 Feb 23	OSKO PAYMENT C D T & C D LEWIS Kccc Winnie Lewis		50.19	352.24

333BH102 / E-0 / S-36 / I-36 / 0007421415000809

Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options



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



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



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



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



Bill code: 342949
Ref: 691211254

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

Business Credit Card

BSB number 633-000
Account number 691211254
Customer name SHIRE OF KULIN
Minimum payment required \$14.96
Closing Balance on 28 Feb 2023 \$498.74
Payment due 14 Mar 2023

Date _____ Payment amount _____

Drawer	Chq No	BSB	Account No	\$	¢

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

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments	Balance
23 Feb 23	SHIRE OF KULIN, KULI N AUS RETAIL PURCHASE 21/02 CARD NUMBER 552638XXXXXX706 1	95.79		448.03
23 Feb 23	SHIRE OF KULIN, KULI N AUS RETAIL PURCHASE 21/02 CARD NUMBER 552638XXXXXX706 1	30.71		478.74
27 Feb 23	CARD FEE 5 @ \$4.00	20.00		498.74
Transaction totals / Closing balance		\$548.93	\$2,399.69	\$498.74

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.

All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (Additional charges may apply for cash transactions.)

Card Security

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

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

Learn more about the latest scams at
bendigobank.com.au/security/scams/alerts





Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 28 February 2023

Presented to Ordinary Council Meeting

TABLE OF CONTENTS

Statement of Financial Activity (By Nature & Type)

Statement of Financial Position

Note 1 Net Current Assets & Banking Information

Note 2 Rating Information

Note 3 Asset Information

Note 4 Reserve Information

Note 5 Grants Information

Note 6 Borrowings

Note 7 Receivables

Note 8 Material Variances

LOCAL GOVERNMENT ACT 1995

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Nature & Type)
For the period ended 28 February 2023

	Ref Note	Original Budget	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Opening Funding Surplus/(Deficit)	1(a)	2,526,120	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	0	0%
Operating grants, subsidies and contributions	5	993,437	763,032	1,046,577	283,545	37%
Fees and charges		2,024,018	1,381,155	1,271,900	(109,255)	(8%)
Interest earnings		78,344	40,605	72,216	31,611	78%
Other revenue		145,344	82,383	80,580	(1,803)	(2%)
Profit on asset disposals	3	62,480	62,480	32,502	(29,978)	(48%)
		3,329,256	2,355,288	2,529,409		
Expenditure from operating activities						
Employee costs		(2,259,943)	(1,488,114)	(1,745,143)	(257,029)	17%
Materials and contracts		(2,603,609)	(1,707,891)	(1,949,007)	(241,116)	14%
Utility charges		(328,412)	(228,874)	(134,811)	94,062	(41%)
Depreciation on non-current assets		(3,102,295)	(2,068,197)	(2,122,830)	(54,633)	3%
Interest expenses	6	(36,259)	(21,989)	(16,720)	5,269	(24%)
Insurance expenses		(309,419)	(309,419)	(311,227)	(1,809)	1%
Loss on asset disposals	3	(32,100)	(5,100)	(36,791)	(31,691)	621%
		(8,672,038)	(5,829,583)	(6,316,530)		
Non-cash amounts excluded from operating activities		3,071,914	2,010,817	2,127,119		
Amount attributable to operating activities		255,252	1,062,642	854,926		
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	5	6,210,263	4,494,803	3,690,524	(804,279)	(18%)
Payments for property, plant and equipment and infrastructure	3	(9,893,073)	(6,595,016)	(4,770,425)	1,824,591	(28%)
Proceeds from disposal of assets	3	367,450	307,450	228,850	(78,600)	(26%)
Amount attributable to investing activities		(3,315,360)	(1,792,763)	(851,051)		
FINANCING ACTIVITIES						
Repayment of borrowings	6	(96,179)	(46,297)	(47,724)	(1,427)	0%
Transfers to cash backed reserves (restricted assets)	4	(69,744)	(34,872)	(35,101)	(229)	0%
Transfers from cash backed reserves (restricted assets)	4	1,138,000	0	0	0	0%
Amount attributable to financing activities		972,077	(81,169)	(82,825)		
Budgeted deficiency before general rates		(2,088,031)	(811,290)	(78,950)		
Total amount raised from rates	2	2,150,462	2,150,462	2,148,425	(2,037)	0%
Closing Funding Surplus/(Deficit)		62,431	1,339,172	2,069,475		

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

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 28 February 2023

	2022	2023
	\$	\$
CURRENT ASSETS		
Cash at Bank	2,050,457	2,721,958
Cash at Bank (Reserves & Restricted Funds)	2,283,326	2,318,426
Trade and other receivables	597,272	4,084
Contract Assets	876,756	866,572
Sundry Debtors - Rates	82,401	81,319
Inventories	56,786	58,884
TOTAL CURRENT ASSETS	5,946,998	6,051,243
CURRENT LIABILITIES		
Contract Liabilities	(326,996)	(382,149)
Sundry Creditors	(154,332)	(758,981)
Accruals	(144,391)	(79,456)
Employee Provisions (Current)	(458,599)	(458,599)
ATO Liabilities	(64,426)	15,844
Borrowings (Current)	(96,179)	(96,179)
TOTAL CURRENT LIABILITIES	(1,244,923)	(1,759,520)
TOTAL NET CURRENT ASSETS	4,702,075	4,291,723
NON-CURRENT ASSETS		
Investment in Associate	48,097	48,097
Work in Progress	90,666	-
Land & Buildings	20,881,126	21,027,944
Construction other than Buildings	1,112,962	40,908
Plant & Equipment	3,426,497	3,494,468
Furniture & Equipment	254,198	229,643
Motor Vehicles	1,273,984	1,481,300
Infrastructure	110,846,947	114,026,574
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	140,431,737
NON CURRENT LIABILITIES		
Borrowings (Non-Current)	(883,702)	(835,978)
Employee Provisions (Non-Current)	(49,951)	(49,951)
TOTAL NON-CURRENT LIABILITIES	(933,653)	(885,929)
TOTAL NET CURRENT ASSETS	141,785,703	143,837,531
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	2,318,426
Accumulated Surplus	45,983,791	48,000,518
TOTAL EQUITY	141,785,703	143,837,531

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 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 28-Feb-23
Current Assets			
Cash and Cash Equivalents	2,394,574	4,333,783	5,040,384
Accounts Receivable - Rates	38,738	71,093	71,345
Accounts Receivable - Sundry	329,951	607,662	14,058
Inventories	60,711	56,786	58,884
Other (Accrued Income & Contract Assets)	0	876,756	866,572
Land held for resale	0	687,000	687,000
Less: Current Liabilities			
Contract Liabilities	0	(326,996)	(382,149)
Sundry Creditors	(429,510)	(153,414)	(758,981)
Payroll Accruals	(30,895)	(48,005)	(79,456)
Accrued expenses	0	(96,386)	0
Provision for Annual Leave	(186,833)	(181,222)	(181,222)
Provision for Long Service Leave (Current)	(262,812)	(277,376)	(277,376)
ATO Liability	(21,220)	(64,426)	15,844
Borrowings (Current)	(90,511)	(96,179)	(96,179)
Adjustments to Current Assets			
Less: Reserves (Restricted Cash)	(1,843,461)	(2,283,326)	(2,318,426)
Add: Borrowings (Current)	90,511	96,179	96,179
Less: Land Held for resale	0	(687,000)	(687,000)
Closing funding surplus/(deficit)	49,243	2,514,929	2,069,475

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 28-Feb-23	Bank Statement Balance 28-Feb-23
Cash at Bank - Unrestricted		
Municipal Funds	344,360	365,465
Freebairn Recreation Centre	94,694	95,231
Investments	2,278,984	2,278,984
Till Float	3,420	-
Petty Cash	500	-
	2,721,958	2,739,680
Cash at Bank - Restricted		
Reserve Funds	2,318,426	2,318,426
	2,318,426	2,318,426

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 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	138,708
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	2,218,432
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	16,509
		73	836,215	35,725	37,062
		603	243,206,601	2,254,405	2,255,494
Discount				(94,120)	(95,866)
Concessions/Write-offs				(9,823)	(11,245)
Total raised from general rates				2,150,462	2,148,383
Ex-Gratia Rates				25,633	25,633
Total Rates				2,176,095	2,174,016

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 28 February 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	6,761	-	446,557
Plant	351,725	10,867	(355,000)	7,592	351,725	5,407	-	357,132
Building	535,537	16,546	(400,000)	152,083	535,537	8,233	-	543,770
Admin Equipment	29,411	909	0	30,320	29,411	452	-	29,863
Natural Disaster	143,614	4,437	(40,000)	108,051	143,614	2,208	-	145,822
Joint Venture Housing	76,614	2,367	0	78,981	76,614	1,178	-	77,792
FRC Surface & Equipment	43,147	1,333	0	44,480	43,147	663	-	43,810
Medical Services	116,019	3,584	0	119,603	116,019	1,784	-	117,803
Fuel Facility	52,525	823	(20,000)	33,348	52,525	807	-	53,332
Sportsperson Scholarship	13,744	424	0	14,168	13,744	211	-	13,955
Freebairn Rec Centre	208,194	6,432	0	214,626	208,194	3,200	-	211,394
Short Stay Accommodation	273,000	8,434	(273,000)	8,434	273,000	4,197	-	277,197
	2,283,326	69,744	(1,138,000)	1,215,070	2,283,326	35,101	-	2,318,427

Reserve Details	Reserve Details	Anticipated Use Date	Informal Min.	Informal Max.
Leave	To fund employee long service and annual leave entitlements	-	-	As req
Plant	To fund the purchase of major plant. On average plant replacement cost approx. \$450k annually, on years where we spend less than this the difference is banked in to reserve. In years where we spend more we draw from the reserve.	-	350,000	-
Building	To fund the development of future housing	-	-	-
Admin Equipment	To fund the replacement of administration equipment.	-	50,000	100,000
Natural Disaster	To fund the LG contribution as specified through the WANDRRA guidelines and other natural disaster recovery expenditure.	-	100,000	-
Joint Venture Housing	A maintenance reserve to fund the long term maintenance of each Joint Venture Housing arrangement.	-	-	-
FRC Surface & Equipment	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary	-	-	-
Medical Services	To fund the recruitment and provision of medical services in the future. Difference between the budgeted and actual expenditure is	-	100,000	150,000
Fuel Facility	To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve.	-	75,000	200,000
Sportsperson Scholarship	To fund the development of local sportspersons.	-	-	15,000
Freebairn Rec Centre	To fund maintenance and replacement of land and building assets at the FRC	-	100,000	-
Short Stay Accommodation	To fund the construction of short stay accommodation	30/06/2023	-	250,000

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2023

Note 3 - Asset information

Note 3(a) - Asset Acquisitions

Description	Original	YTD	YTD Actual	Category	Renewal/ Replace	New Asset
	Budget	Budget				
E041100 AV equipment for Chambers & meeting room	20,000	19,992	-	F&E		Y
E041110 Councillor Online Software	10,000			F&E		Y
E053730 FRC & Aquatic Centre CCTV	10,000	6,664	6,917	COB		Y
E084105 KCCC Flooring, curtains & outdoor blinds	30,000	20,000	-	L&B	Y	
E091100 Housing Construction	523,332	348,872	-	L&B		Y
E091114 6 Bowey Way Renovation	62,085	41,368	25,015	L&B	Y	
E091115 14 Stewart Street laundry	22,238	14,816	-	L&B	Y	
E091116 12 Bowey Way Renovation	-	-	57,552	L&B	Y	
E091107 Unit 4/25 Johnston Street renovation	32,238	21,480	-	L&B	Y	
E107131 Cemetery Toilets	33,438	22,280	-	L&B		Y
E112100 Aquatic Centre - Slide structure	200,000	168,200	-	Inf	Y	
E112100 Aquatic Centre - Filter replacement	15,000		10,832	Inf	Y	
E112100 Aquatic Centre - Slide pool softfall, shade, cricket net etc.	37,325		-	Inf		Y
E113940 FRC Generator	40,000	33,328	-	P&E		Y
E113940 Cricket pitch covers	10,000			P&E		Y
E113600 Hockey oval lights	115,000	76,664	18,300	Inf		Y
E113907 FRC Playground shade & Tennis club playground	30,000	20,000	-	P&E	Y	
E113905 FRC Changeroom upgrades	51,182	34,112	5,350	L&B	Y	
E117100 AAP Footpaths & fence	50,200	33,456	33,992	COB		Y
E123100 Grader (PE25)	420,000			P&E	Y	
E123100 Side Tipper (PE142)	120,000		119,505	P&E		Y
E123100 Dolly (new)	32,000	442,664	33,700	P&E		Y
E123100 Tractor (PE15)	82,000			P&E	Y	
E123100 Sundry Plant	10,000			P&E		Y
E123105 Toyota Prado (WM)	68,000		61,862	MV	Y	
E123105 4x2 Utility (MV22 - Dozer)	33,000		34,078	MV	Y	
E123105 Toyota Prado (CEO)	65,000			MV	Y	
E123105 SR5 Hilux 4x4 Dual Cab (DCEO)	59,000	453,528	58,266	MV	Y	
E123105 Prime Mover (MV41)	300,000		315,700	MV	Y	
E123105 Town Utility 4x2 (new - MV127)	34,000		32,548	MV	Y	
E123105 Crew cab Town (MV26)	69,330		70,043	MV	Y	
E123105 Dual cab 4x4 Leading Hand (MV117)	52,000			MV	Y	
E121260 HSVPP Road Construction	118,181	78,776	120,577	Inf	Y	
E121500 RRG Road Construction	581,141	387,392	498,322	Inf	Y	
E121520 R2R Road Construction	534,265	356,168	547,312	Inf	Y	
E121551 WSFN Road Construction	3,227,995	2,151,984	2,190,712	Inf	Y	
E121552 RRUPP Road Construction	1,001,212	667,456	204,673	Inf	Y	
E121750 BS Road Construction	842,938	561,936	15,466	Inf	Y	
E121550 Own Resource Road Construction	98,467	65,600	9,002	Inf	Y	
E121580 Footpath Construction	150,000	99,992	18,123	Inf	Y	
E121570 Depot Crib Room	200,000	133,336	111,957	L&B		Y
E132600 Caravan Park Disabled Ablutions	12,938	8,616	33,888	L&B		Y
E132650 Short stay accommodation	338,000	225,320	-	L&B		Y
E137600 Old Admin Building roof & bathroom	111,566	74,360	93,524	L&B	Y	
E139200 Fuel Facility OPT Shelter & Tank Guaging equipment	40,000	26,656	43,210	P&E	Y	
	9,893,073	6,595,016	4,770,425			

Note 3(b) - Disposal of Assets	Budgeted	Budgeted	Budgeted	Actual WDV	Actual	Actual
	WDV	Proceeds	Profit/(loss) on sale			
PE124 CAT 12H Grader (PE25)	58,000	65,000	7,000			0
PE132 New Holland TS100A Tractor (PE15)	10,700	22,000	11,300			0
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	0	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	233,140	228,850	(4,289)

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2023

Note 5 - Operating Grants

Grant Source	Purpose	Original Budget	YTD Budget	YTD Actual
Grants Commission	Federal financial assistance grants	550,000	412,500	605,086
Fire & Emergency Services	Emergency Services Levy Operating Grant	25,000	18,750	45,167
KCCC Sustainability Grant	Childcare Sustainability Grant	65,000	32,500	65,000
KCCC Traineeship Grant	Childcare Traineeship Grant	1,500	1,000	-
Main Roads	State Direct Grant (Untied Road Funding)	243,626	243,626	248,867
Department of Primary Industries & Regional Development	Community Resource Centre Funding	105,311	52,656	81,771
	Support Grant & Video Conferencing Grant	3,000	2,000	-
		993,437	763,032	1,045,890

Capital Grants

Grant Source	Purpose	Original 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	513,333	376,320	203,511
CSRFF	Hockey Oval Lights	33,000	-	-	-
Hockey Club	Hockey Oval Lights	5,000	-	-	-
Colts Carnival Trust	Cricket pitch mats	10,000	-	-	-
Businesses	Contribution to Short Term Accommodation	50,000	-	-	-
Main Roads - Regional Road Group	Road Construction	375,000	281,250	349,156	364,268
Federal - Heavy Vehicle Safety & Productivity Program	Heavy Vehicle Road Construction	31,355	31,355	-	110,000
Federal - Wheatbelt Secondary Freight Network	WSFN Road Construction	3,045,687	3,045,687	2,190,712	2,436,150
Federal - Remote Roads Upgrade Pilot Program	Road Construction	800,000	-	204,503	-
Federal - Roads to Recovery	Road Construction	534,904	401,178	548,459	256,205
Federal - Black Spot Program	Road Construction on Dangerous Roads	555,317	222,000	21,374	173,380
		6,210,263	4,494,803	3,690,524	3,543,514

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2023

Note 6 - Borrowings

	Budget				Actual			
	Principal 01/07/2022	Principal Repayments	Principal 30/06/2023	Interest Repayments	Principal 01/07/2022	Principal Repayments	Principal 30/06/23	Interest Repayments
Loan 1 Administration Building	979,881	96,179	883,702	36,259	979,881	47,724	932,157	16,720
	979,881	96,179	883,702	36,259	979,881	47,724	932,157	16,720

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	2,255,494
Less - collections to date	(2,160,106)	(2,255,418)
Equals current outstanding	88,600	88,676
Net rates collectable	88,600	88,676
% Collected	96.1%	96.2%

Trade Receivables	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables -	\$ (73)	\$ 13,961	\$ 0	\$ 25	\$ 145	\$ 14,058
Percentage	-0.5%	99.3%	0.0%	0.2%	1.0%	
Allowance for impairment of receivables						0
Total receivables general outstanding						14,058
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 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 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 they will not be collectible.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 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	283,545	37%	Budgeted Financial Assistance Grant of \$137500 per quarter was based on the 75% advance grant received in 2021/22 and historical quarterly payments. Actual quarterly payments are \$201,500 - \$64,195 more than budgeted (current budget variance \$192k). Bush Fire Brigade and SES Operating Grant is higher than budgeted for - Quarterly payments of \$15k instead of \$6k. Timing difference as CRC Operational Grant & KCCC Sustainability Grants - received earlier than budgeted.
Fees and charges	(109,255)	-8%	Childcare fees \$43k underbudget (mostly offset by lower salaries); Public training courses \$13k underbudget; Standpipe water \$26k underbudget due to wet winter; Fuel sales \$38k underbudget - sales volume is 42,500L above budget but the sales price is an average of \$1.84/L compared to budget of \$2.23/L. Private works \$10k underbudget.
Interest earnings	31,611	78%	Interest rates on municipal investment accounts are higher than budgeted for. Since 1 July the rate on our 11am account has increased from 0.8% to 3.3%. Term deposits earning around 3.7%.
Other revenue	(1,803)	-2%	Below 10% & \$10,000 threshold
Profit on asset disposals	(29,978)	-48%	Timing differences. Sale of utility MV173 (Plant MV117) budgeted to happen in November and Tractor in February. Neither have been traded yet.
Expenditure from operating activities	Var \$	Var %	Explanation
Employee costs	(257,029)	17%	Direct employee costs excluding settlement payout are approx \$140k underbudget due to unfilled positions: KCCC Co-ordinator; Community Development Officer (now filled); ESO plus Truck driver/plant operators. Our overhead costs are underallocated. This is currently being reviewed by Martin Whitely and will be adjusted as necessary.
Materials and contracts	(241,116)	14%	Plant and plant depreciation costs are underallocated compared to budget, resulting in total materials cost being overbudget. This will be addressed with Martin Whitely's review. Some significant variances to budget are our plant fuel and oil costs (currently \$110k under as we budgeted for cost of over \$2/L, actual around \$1.80/L); parts & repair costs are \$41k underbudget; legal fees \$147k over; contract employment \$87k underbudget, pool maintenance \$242k as slide repairs moved from capital to operating; cost of fuel for sale is \$41k underbudget due to lower fuel price.
Utility charges	94,062	-41%	Electricity at the pool \$34k underbudget - We have investigated this and it appears there has been an issue with the meter so we haven't been charged since May 22 (we are waiting to hear back from Synergy but we will be getting a big bill). Standpipe water usage underbudget \$32k- due to wet winter.
Depreciation on non-current assets	(54,633)	3%	Depreciation of All Ages Precinct not included in the budget.
Interest expenses	5,269	-24%	Below 10% & \$10,000 threshold
Insurance expenses	(1,809)	1%	Below 10% & \$10,000 threshold
Loss on asset disposals	(31,691)	621%	Due to loss for Hilux recorded as part of settlement costs
Investing activities	Var \$	Var %	Explanation
Non-operating grants, subsidies and contributions	(804,279)	-18%	Timing differences, mainly related to WSFN & Black Spot Grant Funding. We have received first 80% of WSFN funding but are recognising income in line with expenditure and project milestones. Refer to Grant Information page.
Payments for property, plant and equipment and infrastructure	1,824,591	-28%	Refer to Asset Information page for individual differences in budget v actual expenditure.
Proceeds from disposal of assets	(78,600)	-26%	Timing differences - grader, tractor, utility & CEO Prado haven't been traded yet, however prime mover has been. Refer to Asset Information Page
Financing activities	Var \$	Var %	Explanation
Transfer from reserves	(1,427)	0%	Below 10% & \$10,000 threshold
Repayment of debentures	(229)	0%	Below 10% & \$10,000 threshold
Transfer to reserves	0	0%	Below 10% & \$10,000 threshold
Rates	(2,037)	0	Below 10% & \$10,000 threshold

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 28 February 2023

COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	\$	%
GENERAL PURPOSE FUNDING							
Rates							
I030001	General Rate - GRV	204,618	204,618	204,618	204,618	(0)	0%
I030101	General Rate - UV	2,014,062	2,014,062	2,014,062	2,014,062	0	0%
I030105	Interim Rates - GRV/UV	0	0	0	1,131	1,131	
I030131	Minimum Rates- GRV	12,724	12,724	12,724	12,724	0	0%
I030133	Minimum Rates - UV	23,001	23,001	23,001	23,001	0	0%
I030140	Interest on Instalments	1,100	1,100	733	922	189	26%
I030141	PENALTY INTEREST	3,500	3,500	2,333	2,675	342	15%
I030142	Admin Charge for Instalments	650	650	433	539	106	24%
I030150	EX GRATIA RATES	25,633	25,633	25,633	25,633	0	0%
I030160	Information & Search Fees	3,000	3,000	2,000	3,163	1,163	58%
I030170	LEGAL FEES RECOVERED	4,000	4,000	2,667	325	(2,342)	-88%
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	6,500	4,333	0	(4,333)	-100%
	Total Revenue	2,298,787	2,298,787	2,292,537	2,288,793	(3,744)	-0.16%
E030100	Discount Allowed on Rates	94,120	94,120	94,120	95,866	(1,746)	2%
E030110	RATES WRITTEN OFF	9,823	9,823	9,823	11,245	(1,422)	14%
E030130	TITLE SEARCHES	0	0	0	56	(56)	
E030111	LEGAL FEES - RATES DEBT COLLECTION LEGAL FEES - RATES DEBT COLLECTION (NO GST)	4,000	4,000	2,667	101	2,565	-96%
E030112	(NO GST)	6,500	6,500	4,333	380	3,953	-91%
E030140	Valuation Expenses	10,000	10,000	0	664	(664)	
E030150	Printing & Stationery	1,200	1,200	0	601	(601)	
E030999	General Admin Allocated	66,656	66,656	44,438	46,913	(2,476)	6%
	Total Expenditure	192,299	192,299	155,381	155,827	(447)	
	Sub-total Rates	(2,106,488)	(2,106,488)	(2,137,157)	(2,132,966)	(4,191)	
General Purpose Grants							
I031100	Grants Commission	550,000	550,000	412,500	605,086	192,586	47%
I031102	LRICIP GRANT	770,000	770,000	513,333	376,320	(137,013)	-27%
	Total Revenue	1,320,000	1,320,000	925,833	981,406	55,572	6%
	Sub-total General Purpose Grants	(1,320,000)	(1,320,000)	(925,833)	(981,406)	55,572	
General Financing							
I032100	Interest on Municipal	4,000	4,000	2,667	35,263	32,597	1222%
I032110	INTEREST ON PLANT RESERVE	10,867	10,867	5,433	5,138	(295)	-5%
I032120	Interest on LSL & AL Reserve	13,588	13,588	6,794	6,425	(369)	-5%
I032130	INTEREST ON BUILDING RESERVE	16,546	16,546	8,273	7,823	(450)	-5%
I032140	Interest on Admin Equip Reserv	909	909	454	430	(25)	-5%
I032150	Interest on Freebairn Recreation Centre Reserve	6,432	6,432	3,216	3,041	(175)	-5%
I032160	Interest on Joint Venture Reserve	2,367	2,367	1,184	1,119	(64)	-5%
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	1,333	1,333	667	630	(36)	-5%
I032180	INTEREST ON NATURAL DISASTER RESERVE	4,437	4,437	2,219	2,098	(121)	-5%
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCHOOL	425	425	212	201	(12)	-5%
I032198	INTEREST ON FUEL FACILITY RESERVE	823	823	411	767	356	87%
I032197	INTEREST ON MEDICAL SERVICES RESERVE	3,584	3,584	1,792	1,695	(97)	-5%
I032199	INTEREST ON SHORT STAY ACCOMMODATION RESERVE	8,434	8,434	4,217	3,988	(229)	-5%
	Total Revenue	73,744	73,744	37,539	68,619	31,080	
E032100	BANK CHARGES	4,500	4,500	3,000	2,505	495	-17%
E032999	General Admin Allocated	5,732	5,732	3,821	4,257	(436)	11%
	Total Expenditure	10,232	10,232	6,821	6,762	59	
	Sub-total General Financing	(63,512)	(63,512)	(30,717)	(61,857)	31,139	
	TOTAL GENERAL PURPOSE FUNDING	(3,490,000)	(3,490,000)	(3,093,708)	(3,176,229)	82,521	
GOVERNANCE							
Members of Council							
I041045	Reimbursements	0	0	0	(21)	21	
E041020	MEMBERS TRAVELLING	3,574	3,574	1,787	2,064	(277)	15%
E041030	CONFERENCE EXPENSES	16,800	16,800	16,800	3,895	12,905	-77%
E041050	SITTING FEES	23,100	23,100	11,550	12,180	(630)	5%
E041060	PRESIDENTIAL ALLOWANCE	8,750	8,750	4,375	4,375	0	0%
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	1,000	667	0	667	-100%
E041090	LEGAL FEES	0	0	0	147,236	(147,236)	
E041110	REFRESHMENTS & GOODWILL	27,760	27,760	21,340	16,439	4,901	-23%

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E041111	MEAL ENTERTAINMENT	2,000	2,000	1,333	2,651	(1,318)	99%
E041150	INSURANCES	4,624	4,624	4,624	4,624	0	0%
E041160	Subscriptions & Donations	30,199	30,199	28,699	26,799	1,900	-7%
E041161	Printing & Stationery	1,000	1,000	667	18	649	-97%
E041165	Advertising	1,000	1,000	667	0	667	-100%
E041180	Chamber Maintenance	1,000	1,000	667	0	667	-100%
E041270	Community Contributions	20,000	20,000	13,333	18,558	(5,225)	39%
E041999	General Admin Allocated	111,751	111,751	74,500	78,713	(4,213)	6%
	Total Expenditure	252,557	252,557	181,008	317,531	(136,523)	
	Sub-total Members of Council	252,557	252,557	181,008	317,531	(136,523)	
	General Administration						
I042015	LSL TRANSFERRED FROM OTHER SHIRE	4,687	4,687	4,687	17,922	13,235	
I042040	SUNDRY INCOME	1,200	1,200	800	554	(246)	
I042045	REIMBURSEMENTS	1,000	1,000	667	0	(667)	-100%
I042046	CONTRIBUTION TO VEHICLES	25,675	25,675	17,117	9,185	(7,932)	-46%
I042051	VEHICLE CONTRIBUTION - NOVATED LEASES	0	0	0	3,645	3,645	
I042297	PROFIT ON SALE OF ASSET	15,800	15,800	15,800	13,091	(2,709)	-17%
	Total Revenue	48,362	48,362	39,071	44,396	5,325	
E042010	SALARIES	650,006	650,006	433,338	536,438	(103,101)	24%
E042015	Admin Long Service Leave	58,685	58,685	39,123	57,642	(18,519)	47%
E042020	SUPERANNUATION	99,946	99,946	66,631	73,414	(6,783)	10%
E042025	ADMINISTRATION HOUSING ALLOWANCES	25,480	25,480	16,987	14,280	2,707	-16%
E042030	INSURANCE	27,719	27,719	27,719	28,104	(384)	1%
E042035	STAFF UNIFORMS	3,500	3,500	2,333	0	2,333	-100%
E042040	STAFF TRAINING	14,500	14,500	3,950	2,293	1,657	-42%
E042041	CONFERENCES	13,000	13,000	10,833	574	10,259	-95%
E042045	RELOCATION COSTS	5,000	5,000	3,333	0	3,333	-100%
E042046	STAFF HOUSING	40,956	40,956	28,045	26,297	1,748	-6%
E042047	Depreciation CEO Housing	3,600	3,600	2,400	2,397	3	0%
E042048	Depreciation DCEO Housing	6,000	6,000	4,000	3,994	6	0%
E042049	CEO UTILITIES	1,250	1,250	833	3,461	(2,628)	315%
E042050	OFFICE MAINTENANCE	13,036	13,036	8,691	5,139	3,552	-41%
E042051	INTEREST ON LOAN 1 (ADMINSTRATION OFFICE)	36,259	36,259	21,989	16,720	5,269	-24%
E042053	CEO VEHICLE COSTS	10,000	10,000	6,667	19,328	(12,661)	190%
E042054	DCEO VEHICLE COSTS	10,000	10,000	6,667	3,653	3,014	-45%
E042055	NOVATED LEASE PAYMENTS	16,611	16,611	11,074	8,306	2,769	-25%
E042060	MEMBERSHIPS & SUBSCRIPTIONS	3,000	3,000	2,000	1,243	757	-38%
E042070	Printing and Stationery	19,000	19,000	12,667	8,976	3,691	-29%
E042075	FBT EXPENSE	4,500	4,500	0	0	0	
E042080	TELEPHONE	13,400	13,400	8,933	6,358	2,575	-29%
E042090	Postage and Freight	2,400	2,400	1,600	1,866	(266)	17%
E042100	ADVERTISING	9,000	9,000	6,000	2,819	3,181	-53%
E042110	Office Equipment Maintenance	1,000	1,000	667	1,000	(334)	50%
E042115	BAD DEBTS EXPENSE	1,000	1,000	667	0	667	-100%
E042120	Cleaning	18,853	18,853	12,569	14,425	(1,857)	15%
E042130	Computer Maintenance	32,877	32,877	31,210	34,760	(3,550)	11%
E042135	IT Support	48,000	48,000	32,000	27,586	4,414	-14%
E042140	Staff Amenities	2,000	2,000	1,333	2,031	(698)	52%
E042160	OTHER EXPENSES	0	0	0	648	(648)	
E042170	CONTRACT EMPLOYMENT	240,000	240,000	190,758	111,399	79,359	-42%
E042180	UTILITIES	4,800	4,800	3,200	2,972	228	-7%
E042190	KEY TO KULIN	3,200	3,200	2,133	985	1,148	-54%
E042200	Audit Fees	46,000	46,000	0	300	(300)	
E042297	LOSS ON SALE OF ASSET	0	0	0	36,730	(36,730)	
E042298	Office Depreciation	18,350	18,350	12,233	17,074	(4,840)	40%
E042999	General Admin Allocated	(1,454,567)	(1,454,567)	(969,711)	(1,026,113)	56,402	6%
	Total Expenditure	48,362	48,362	42,872	47,100	(4,228)	
	Sub-total General Administration	0	0	3,801	2,704	1,097	
	TOTAL GOVERNANCE	252,557	252,557	184,809	320,235	(135,426)	
	LAW,ORDER & PUBLIC SAFETY						
	Fire Prevention						
I051100	FIRE CONTRIBUTIONS	100	100	67	0	(67)	-100%
	Total Revenue	100	100	67	0	(67)	
E051040	OFFICE EXPENSES	7,000	7,000	4,667	2,426	2,240	-48%
E051050	FIRE INSURANCE	30,065	30,065	30,065	30,065	0	0%
E051055	Protective Clothing	5,000	5,000	3,333	5,848	(2,515)	75%
E051060	Communication Maintenance	1,000	1,000	667	0	667	-100%
E051070	SUNDRY FIRE PREVENTION COSTS	2,000	2,000	1,333	6,444	(5,111)	383%

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E051298	Depreciation	79,058	79,058	52,705	39,318	13,387	-25%
E051999	General Admin Allocated	16,014	16,014	10,676	11,290	(614)	6%
	Total Expenditure	140,138	140,138	103,447	95,392	8,055	
	Sub-total Fire Protection	140,038	140,038	103,380	95,392	7,988	
	Animal Control						
I052100	GRANT INCOME	0	0	0	687	687	
I052400	FINES AND PENALTIES	200	200	133	0	(133)	-100%
I052430	CAT REGISTRATION FEE INCOME	200	200	200	590	390	
I052420	DOG REGISTRATION FEES	2,200	2,200	2,200	1,696	(504)	-23%
	Total Revenue	2,600	2,600	2,533	2,973	440	
E052010	Dog Control Costs	3,000	3,000	2,000	2,250	(250)	12%
E052020	CAT CONTROL COSTS	5,000	5,000	3,333	3,325	8	0%
E052040	Pest Control	500	500	333	0	333	-100%
E052999	General Admin Allocated	11,184	11,184	7,456	7,868	(412)	6%
	Total Expenditure	19,684	19,684	13,123	13,442	(320)	
	Sub-total Animal Control	17,084	17,084	10,589	10,469	120	
	Other Law & Order						
I053010	ESL Bush Fires Allocation	25,000	25,000	18,750	45,167	26,417	141%
I053030	ESL ADMINISTRATION	4,000	4,000	4,000	4,000	0	0%
I053050	SALE OF PROTECTIVE CLOTHING	500	500	333	981	648	194%
	Total Revenue	29,500	29,500	23,083	50,148	27,064	
E053010	ESL BUSH FIRE BRIGADES	2,500	2,500	2,167	2,395	(228)	11%
E053051	EMERGENCY BUILDING MAINTENANCE	10,646	10,646	7,917	3,330	4,587	-58%
E053400	CCTV MAINTENANCE	6,681	6,681	4,161	5,797	(1,637)	39%
E053298	Depreciation	14,390	14,390	9,593	15,364	(5,770)	60%
E053700	Plant Operation Costs	2,000	2,000	1,667	5,915	(4,249)	255%
E053999	General Admin Allocated	6,354	6,354	4,236	4,491	(255)	6%
	Total Expenditure	42,571	42,571	29,741	37,292	(7,551)	
	Sub-total Other Law & Order	13,071	13,071	6,657	(12,856)	19,513	
	TOTAL LAW,ORDER & PUBLIC SAFETY	170,193	170,193	120,627	93,005	27,621	
	HEALTH						
	Preventative Services						
I074100	OTHER INCOME	0	0	0	868	868	
I074410	OTHER LICENSES	0	0	0	1,486	1,486	
	Total Revenue	0	0	0	2,354	2,354	
E074040	GROUP/REGIONAL SCHEME	39,000	39,000	29,250	21,130	8,120	-28%
E074100	OTHER EXPENDITURE	2,500	2,500	1,667	0	1,667	
E074999	General Admin Allocated	3,215	3,215	2,143	2,266	(122)	6%
	Total Expenditure	44,715	44,715	33,060	23,396	9,664	
	Sub-total Other Law & Order	44,715	44,715	33,060	21,042	(7,310)	
	Mosquito Control						
E075020	Mosquito Control	4,829	4,829	3,220	1,061	2,159	-67%
E075999	General Admin Allocated	3,215	3,215	2,143	2,254	(111)	5%
	Total Expenditure	8,044	8,044	5,363	3,315	2,048	
	Sub-total Other Mosquito Control	8,044	8,044	5,363	3,315	2,048	
	Analytical Expenses						
E076020	ANALYTICAL EXPENSES	1,000	1,000	667	360	307	-46%
E076999	General Admin Allocated	3,215	3,215	2,143	2,254	(111)	5%
	Total Expenditure	4,215	4,215	2,810	2,614	196	
	Sub-total Other Analytical Expenses	4,215	4,215	2,810	2,614	196	
	Medical Centre						
E077010	COMMUNITY NURSES	1,000	1,000	667	0	667	-100%
E077020	MEDICAL CENTRE	62,795	62,795	33,988	33,777	211	-1%
E077030	AMBULANCE SERVICES	100	100	67	0	67	-100%
E077999	General Admin Allocated	8,880	8,880	5,920	6,243	(322)	5%
	Total Expenditure	72,775	72,775	40,642	40,020	622	
	Sub-total Medical Centre	72,775	72,775	40,642	40,020	622	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
TOTAL HEALTH		129,750	129,750	81,875	66,992	(4,445)	
EDUCATION & WELFARE							
Education							
I080100	REIMBURSEMENT FROM SCHOOL	10,000	10,000	6,667	2,800	(3,867)	-58%
Total Revenue		10,000	10,000	6,667	2,800	(3,867)	
E080100	Contribution to School	8,918	8,918	5,945	6,971	(1,026)	17%
E080110	DONATIONS	1,000	1,000	667	0	667	-100%
E080999	General Admin Allocated	4,990	4,990	3,326	3,475	(148)	4%
Total Expenditure		14,907	14,907	9,938	10,445	(507)	
Sub-total Education		4,907	4,907	3,271	7,645	(4,374)	
Community Aged Care							
KULIN RETIREMENT HOMES ADMIN							
I082100	REIMBURSEMENT	0	0	0	0	0	
Total Revenue		0	0	0	0	0	
E082999	General Admin Allocated	9,794	9,794	6,529	6,851	(322)	5%
Total Expenditure		9,794	9,794	6,529	6,851	(322)	
Sub-total Community Aged Care		9,794	9,794	6,529	6,851	(322)	
Other Welfare							
E083100	CARE GROUP DONATIONS	2,500	2,500	2,500	2,617	(117)	5%
E083999	General Admin Allocated	0	0	0	0	0	
Total Expenditure		2,500	2,500	2,500	2,617	(117)	
Sub-total Other Welfare		2,500	2,500	2,500	2,617	(117)	
Child Care Services							
I084010	Fees & Charges	296,000	296,000	197,333	153,863	(43,470)	-22%
I084020	Family & Childrens Grant	65,000	65,000	32,500	65,000	32,500	100%
I084030	TRAINEESHIPS	1,500	1,500	1,000	0	(1,000)	-100%
I084040	FUNDRAISING - GST	5,000	5,000	3,333	818	(2,516)	-75%
I084041	FUNDRAISING - GST FREE	0	0	0	0	0	
Total Revenue		367,500	367,500	234,167	219,681	(14,486)	
E084010	Salaries	244,969	244,969	163,313	132,638	30,675	-19%
E084011	Salaries - Building Maintenance	0	0	0	0	0	
E084012	SALARIES - GARDENING	4,814	4,814	3,210	2,945	265	-8%
E084013	SUPERANNUATION	28,973	28,973	19,315	13,325	5,990	-31%
E084014	CLEANING SALARIES	11,849	11,849	7,900	7,180	720	-9%
E084016	Insurance - Workers Comp	5,469	5,469	5,469	5,469	0	0%
E084020	MEMBERSHIPS AND SUBSCRIPTIONS	7,700	7,700	5,133	1,539	3,594	-70%
E084025	Advert/Printing/Promotion	1,000	1,000	667	0	667	-100%
E084030	Computer Exp	2,000	2,000	1,333	1,536	(203)	15%
E084035	EQUIPMENT UPGRADES	5,000	5,000	3,333	0	3,333	-100%
E084040	ELECTRICITY/GAS/WATER	5,500	5,500	3,667	3,544	123	-3%
E084045	GARDENING AND YARD MAINTENANCE	2,000	2,000	1,333	449	884	-66%
E084050	Insurance	2,372	2,372	2,372	2,372	0	0%
E084055	OUTDOOR EQUIPMENT AND UPGRADES	5,000	5,000	3,333	72	3,261	-98%
E084060	BUILDING LEASE	800	800	533	0	533	-100%
E084061	STAFF HOUSING	7,280	7,280	4,853	2,380	2,473	-51%
E084065	Postage & Stationery	3,000	3,000	2,000	349	1,651	-83%
E084070	REPAIRS & MAINTENANCE	3,977	3,977	2,651	8,233	(5,582)	211%
E084075	STAFF EXPENSES	9,984	9,984	6,656	726	5,930	-89%
E084080	TELEPHONE	1,000	1,000	667	280	387	-58%
E084085	Sundry & Other	1,500	1,500	1,000	84	916	-92%
E084086	FUNDRAISING	2,000	2,000	1,333	0	1,333	-100%
E084090	Consumables	4,000	4,000	2,667	1,964	703	-26%
E084095	CLEANING CONSUMABLES	3,500	3,500	2,333	3,171	(838)	36%
E084298	Depreciation	0	0	0	58	(58)	
E084999	General Admin Allocated	53,775	53,775	35,850	37,803	(1,953)	5%
Total Expenditure		417,462	417,462	280,922	226,118	54,804	
Sub-total Child Care Services		49,962	49,962	46,755	6,437	40,318	
TOTAL EDUCATION & WELFARE		67,163	67,163	59,056	23,550	35,505	
HOUSING							
Housing - Other							
I091930	Insurance claim	0	0	0	1,364	1,364	
I092100	RENTAL - OTHER HOUSING	22,013	22,013	13,867	17,220	3,353	24%

STATEMENT OF OPERATING

COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	\$	%
I092110	Rental - GEHA Housing	52,284	52,284	34,856	28,401	(6,455)	-19%
I092150	RENTAL - JOINT VENTURE	48,304	48,304	31,690	31,020	(670)	-2%
I092391	Reimbursements - General	250	250	167	0	(167)	-100%
	Total Revenue	122,851	122,851	80,579	78,005	(2,574)	
E092050	OTHER HOUSING MAINTENANCE	6,625	6,625	4,639	15,307	(10,667)	230%
E092060	KULIN RETIREMENT HOMES	19,227	19,227	12,818	9,579	3,239	-25%
E092148	GEHA HOUSING - COSTS	19,922	19,922	13,979	16,241	(2,263)	16%
E092150	JOINT VENTURE HOUSING - COSTS	71,451	71,451	48,867	31,929	16,938	-35%
E092160	Depreciation - Joint Venture	5,409	5,409	3,606	3,935	(329)	9%
E092170	COMMUNITY BANK HOUSE COSTS	20,702	20,702	14,209	9,923	4,286	-30%
E092180	Depreciation Community Bank Hs	5,279	5,279	3,519	3,462	57	-2%
E092298	Depreciation	9,136	9,136	6,091	7,977	(1,886)	31%
E092999	General Admin Allocated	11,506	11,506	7,671	8,071	(400)	5%
	Total Expenditure	169,257	169,257	115,399	106,424	8,975	
	Sub-total Housing - Other	46,406	46,406	34,820	28,419	6,401	
	TOTAL HOUSING	46,406	46,406	34,820	28,419	6,401	
	COMMUNITY AMENITIES						
	Sanitation - Household Refuse						
I101400	CHARGES - REFUSE REMOVAL	88,628	88,628	88,628	88,677	49	0%
	Total Revenue	88,628	88,628	88,628	88,677	49	
E101020	DOMESTIC REFUSE COLLECTION	119,073	119,073	79,382	67,413	11,969	-15%
E101021	DUDININ REFUSE COLLECTION	6,111	6,111	4,074	2,319	1,755	-43%
E101022	PINGARING REFUSE COLLECTION	12,764	12,764	8,509	7,618	891	-10%
E101030	REFUSE SITE MAINTENANCE	42,689	42,689	28,524	30,669	(2,145)	8%
E101040	ROEROC	10,000	10,000	0	0	0	
E101298	Depreciation	706	706	471	463	7	-2%
E101999	General Admin Allocated	7,482	7,482	4,988	5,224	(237)	5%
	Total Expenditure	198,825	198,825	125,948	113,707	12,241	
	Sub-total Sanitation - Household Refuse	110,197	110,197	37,320	25,030	12,290	
	Sanitation - Other						
I102410	CHARGES - REFUSE REMOVAL	17,152	17,152	17,152	17,302	150	1%
I102420	SALE OF BINS	200	200	133	100	(33)	-25%
	Total Revenue	18,352	18,352	17,952	19,056	1,104	
E102020	Commercial Refuse Collection	62,862	62,862	41,908	35,634	6,274	-15%
E102030	Drum Muster	1,963	1,963	1,309	1,728	(420)	32%
E102420	PURCHASE OF BINS	200	200	133	155	(21)	16%
E102999	General Admin Allocated	7,482	7,482	4,988	5,224	(237)	5%
	Total Expenditure	72,506	72,506	48,337	42,741	5,596	
	Sub-total Sanitation - Other	54,154	54,154	30,385	23,685	6,700	
	Total Revenue	0	0	0	0	0	
E104010	Urban Stormwater Drainage	0	0	0	1,758	(1,758)	
E105051	Reinstatement of Gravel Pits	1,431	1,431	954	0	954	-100%
	Total Expenditure	1,431	1,431	954	1,758	(804)	
	Sub-total Protection of Environment	1,431	1,431	954	1,758	(804)	
	Town Planning						
I106110	Planning Approvals	1,000	1,000	667	8,121	7,454	1118%
	Total Revenue	1,000	1,000	667	8,121	7,454	
E106020	Town Planning Advice	8,000	8,000	5,333	9,882	(4,549)	85%
E106030	Town Planning Other	3,279	3,279	2,945	2,279	667	-23%
E106999	General Admin Allocated	13,980	13,980	9,320	9,842	(522)	6%
	Total Expenditure	25,258	25,258	17,599	22,003	(4,404)	
	Sub-total Town Planning	24,258	24,258	16,932	13,882	3,050	
	Other Community Amenities						
I107400	CHARGES - CEMETERY FEES	2,000	2,000	1,333	2,455	1,121	84%
	Total Revenue	2,000	2,000	1,333	2,455	1,121	
E107031	KULIN CEMETERY	5,144	5,144	3,476	3,089	387	-11%
E107032	DUDININ CEMETERY	500	500	333	2,435	(2,101)	630%
E107033	Pingaring Cemetery	500	500	333	2,504	(2,171)	651%

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E107050	PUBLIC CONVENIENCES	24,690	24,690	16,559	17,932	(1,373)	8%
E107052	PUBLIC CONVENIENCES DUDININ	4,079	4,079	2,761	2,704	58	-2%
E107053	PUBLIC CONVENIENCES PINGARING	6,329	6,329	5,596	4,827	769	-14%
E107060	WAR MEMORIAL	4,503	4,503	3,002	1,386	1,616	-54%
E107298	Depreciation	15,477	15,477	10,318	10,276	42	0%
E107999	General Admin Allocated	9,532	9,532	6,354	6,795	(441)	7%
	Total Expenditure	70,755	70,755	48,734	51,948	(3,214)	
	Sub-total Other Community Amenities	68,754	68,754	47,400	49,493	(2,093)	
	TOTAL COMMUNITY AMMENITIES	258,795	258,795	132,991	113,849	19,143	
	RECREATION & CULTURE						
	Sports Facilities - Various						
I113334	GRANTS - SPORTING PROJECTS	48,000	48,000	0	0	0	
	Total Revenue	48,000	48,000	0	0		
E110298	Depreciation	43,151	43,151	28,767	26,452	2,316	-8%
E110999	General Admin Allocated	10,730	10,730	7,153	7,579	(426)	6%
E113137	DAM EXPENSES	0	0	0	72	(72)	
E113331	BOWLING GREENS	1,256	1,256	1,095	1,663	(568)	52%
E113332	OVAL	52,978	52,978	35,319	37,287	(1,968)	6%
E113333	GOLF TENNIS PAVILION	26,245	26,245	18,036	11,207	6,829	-38%
E113334	Golf Course	21,036	21,036	14,024	9,466	4,557	-32%
E113701	Plant Operation Costs	3,000	3,000	2,000	4,411	(2,411)	121%
	Total Expenditure	158,396	158,396	106,394	98,138	8,257	
	Sub-total Sports Facilities - Various	110,396	110,396	106,394	98,138	8,257	
	Public Halls						
I111021	MEMORIAL HALL DONATIONS/GRANTS	0	0	0	1,000	1,000	
I111022	RENTAL FROM MEMORIAL HALL	4,656	4,656	3,104	3,109	5	0%
	Total Revenue	4,656	4,656	3,104	4,109	5	
E111021	MEMORIAL HALL	8,164	8,164	5,745	6,052	(307)	5%
E111031	PINGARING HALL	3,269	3,269	2,336	1,298	1,037	-44%
E111032	DUDININ HALL	4,099	4,099	3,052	1,195	1,857	-61%
E111033	JITARNING HALL	384	384	384	384	0	0%
E111298	Depreciation	39,339	39,339	26,226	25,799	427	-2%
E111999	General Admin Allocated	8,171	8,171	5,447	5,749	(301)	6%
	Total Expenditure	63,426	63,426	43,190	40,477	2,713	
	Sub-total Public Halls	58,770	58,770	40,086	36,368	2,718	
	Swimming Pools						
I112405	Pool Admission - Adults	8,100	8,100	6,480	6,469	(11)	0%
I112410	Pool Admission - Children	6,250	6,250	5,000	4,370	(630)	-13%
I112450	Pool Slide Income	20,000	20,000	18,000	19,543	1,543	9%
I112480	SEASON PASS	10,000	10,000	10,000	10,018	18	0%
I112491	REIMBURSEMENTS LSL POOL MANAGER	14,486	14,486	0	0	0	
I112600	EVENTS	1,000	1,000	1,000	2,027	1,027	103%
I112510	STAFF RENT	5,850	5,850	3,900	4,020	120	3%
	Total Revenue	65,686	65,686	44,380	46,447	2,067	
E112021	Salaries	113,485	113,485	75,657	66,035	9,622	-13%
E112022	Superannuation	9,882	9,882	6,588	5,983	605	-9%
E112023	CHEMICALS	5,702	5,702	4,200	3,209	991	-24%
E112024	ELECTRICITY	39,000	39,000	35,000	754	34,246	-98%
E112025	WATER	15,700	15,700	11,400	4,711	6,689	-59%
E112026	MAINTENANCE	35,759	35,758	23,923	270,053	(246,131)	1029%
E112027	INSURANCE	17,886	17,886	17,886	17,886	0	0%
E112028	OTHER MINOR EXPENDITURE	3,880	3,880	3,880	2,718	1,162	-30%
E112029	STAFF HOUSING	10,175	10,175	7,016	2,559	4,458	-64%
E112030	TELEPHONE	1,800	1,800	1,200	858	342	-28%
E112298	Depreciation	70,518	70,518	47,012	46,623	389	-1%
E112600	EVENTS	1,350	1,350	1,350	659	691	-51%
E112999	General Admin Allocated	17,896	17,896	11,931	12,601	(670)	6%
	Total Expenditure	343,034	343,033	247,043	434,648	(187,605)	
	Sub-total Swimming Pools	277,348	277,347	202,663	388,201	(185,539)	
	Freebairn Recreation Centre						
I113100	Memberships - Adult	11,865	11,865	3,297	7,103	3,807	115%
I113110	Memberships - Children	545	545	182	745	564	310%
I113120	Memberships - Social	818	818	273	743	470	172%

STATEMENT OF OPERATING

COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	\$	%
I113130	MEMBERSHIPS - SHORT TERM	200	200	100	324	224	224%
I113150	EVENTS AND CATERING	2,000	2,000	1,333	1,584	251	19%
I113300	Hire - Indoor Courts	500	500	333	182	(152)	-45%
I113320	Hire - Kitchen	4,000	4,000	2,667	2,794	127	5%
I113335	Community Contributions	20,000	20,000	13,333	18,558	5,225	39%
I113351	HIRE - TENNIS COURTS	0	0	0	0	0	
I113380	Hire - Golf/Tennis Pavilion	800	800	533	136	(397)	-74%
I113390	Hire - Function Rooms	1,500	1,500	1,000	4,142	3,142	314%
I113500	BAR SALES	120,000	120,000	80,000	87,672	7,672	10%
I113505	Canteen Sales	2,500	2,500	1,667	532	(1,135)	-68%
I113510	Reimbursements	0	0	0	115	115	
	Total Revenue	164,728	164,728	104,718	124,630	19,912	
E113060	Advertising and Promotion	1,000	1,000	667	0	667	-100%
E113100	BANK CHARGES	1,680	1,680	1,120	1,064	56	-5%
E113104	CATERING COSTS	1,000	1,000	667	327	340	-51%
E113120	Cleaning Supplies	3,000	3,000	2,000	1,874	126	-6%
E113130	IT MAINTENANCE	4,400	4,400	2,933	4,625	(1,692)	58%
E113180	ELECTRICITY	15,000	15,000	10,000	12,712	(2,712)	27%
E113190	FREIGHT - NON-BAR	0	0	0	0	0	
E113210	GAS SUPPLIES	1,870	1,870	1,247	1,494	(248)	20%
E113218	Minor Equipment	1,500	1,500	1,000	3,618	(2,618)	262%
E113220	INSURANCE	25,209	25,209	25,209	24,595	615	-2%
E113240	LICENCING COSTS	1,805	1,805	1,203	1,726	(523)	43%
E113243	Kitchen Consumables	1,500	1,500	1,000	451	549	-55%
E113250	Printing, Stationery and Post	1,000	1,000	667	350	317	-47%
E113270	REPAIRS AND MAINTENANCE	54,239	54,239	41,609	18,560	23,050	-55%
E113272	Security Costs	450	450	300	205	95	-32%
E113280	Superannuation	12,312	12,312	8,208	10,250	(2,042)	25%
E113285	STAFF TRAINING	1,000	1,000	667	436	231	-35%
E113290	TELEPHONE	2,100	2,100	1,400	1,294	106	-8%
E113295	UNIFORMS	800	800	533	0	533	-100%
E113298	Depreciation	143,120	143,120	95,413	103,474	(8,060)	8%
E113300	Wages - Centre Manager	54,250	54,250	36,166	34,391	1,775	-5%
E113310	WAGES - BAR STAFF CASUALS	66,652	66,652	44,435	53,781	(9,346)	21%
E113315	EVENTS	2,000	2,000	1,333	4,132	(2,798)	210%
E113320	WAGES - CLEANER	1,561	1,561	1,041	1,434	(394)	38%
E113330	OTHER ALLOWANCES	400	400	267	1,540	(1,273)	478%
E113350	WORKERS COMPENSATION	2,503	2,503	2,503	2,503	0	0%
E113500	Bar Purchases	48,000	48,000	32,000	37,212	(5,212)	16%
E113501	Ice and Sundry Supplies	200	200	100	151	(51)	51%
E113502	FREIGHT	2,400	2,400	1,600	1,805	(205)	13%
E113540	STOCK WRITTEN OFF	400	400	267	0	267	-100%
E113999	General Admin Allocated	16,864	16,864	11,243	11,880	(637)	6%
	Total Expenditure	468,216	468,216	326,798	335,882	(9,084)	
	Sub-total Freebairn Recreation Centre	303,488	303,488	222,080	211,253	10,828	
	Television Re-broadcasting						
E114280	EQUIPMENT MAINTENANCE	0	0	0	45	(45)	
E114290	CONT TO VARLEY RADIO	1,000	1,000	1,000	761	239	-24%
E114999	General Admin Allocated	0	0	0	0	0	
	Total Expenditure	1,000	1,000	1,000	806	239	
	Sub-total Television Re-broadcasting	1,000	1,000	1,000	806	239	
E116100	KULIN MUSEUM	680	680	547	441	106	-19%
E116298	DEPRECIATION	1,675	1,675	1,117	1,098	18	-2%
E116999	General Admin Allocated	3,636	3,636	2,424	2,559	(135)	6%
	Total Expenditure	5,992	5,992	4,088	4,099	(11)	
	Sub-total Other Culture	5,992	5,992	4,088	4,099	(11)	
E117029	OFFICE GARDENS	25,821	25,821	17,214	14,440	2,774	-16%
E117030	PUBLIC PARKS GDNS & RESERVES	119,955	119,955	80,063	70,000	10,063	-13%
E117031	RESERVES - OTHER	17,350	17,350	11,567	12,921	(1,354)	12%
E117032	PLAYGROUND INSPECTIONS	5,750	5,750	2,000	0	2,000	-100%
E117052	DUDININ SPORTSGROUND	1,500	1,500	1,000	1,285	(285)	29%
E117054	DUDININ TENNIS CLUB	5,496	5,496	4,663	3,146	1,517	-33%
E117056	OTHER SPORTING CLUBS	2,000	2,000	1,333	374	959	-72%
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGROUND	3,382	3,382	2,132	3,400	(1,268)	59%
E117059	PINGARING PLAYGROUND	0	0	0	575	(575)	
E117520	PINGARING GOLF CLUB	4,349	4,349	3,349	2,722	628	-19%

STATEMENT OF OPERATING

COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	\$	%
E117298	Depreciation	13,230	13,230	8,820	46,437	(37,617)	426%
E117999	GENERAL ADMIN ALLOCATED	15,301	15,301	10,201	10,795	(595)	6%
	Total Expenditure	214,134	214,134	142,341	166,095	(23,754)	
	Sub-total Other Sport & Recreation	214,134	214,134	142,341	166,095	(23,754)	
	TOTAL RECREATION & CULTURE	971,127	971,126	718,652	904,959	(187,262)	
	TRANSPORT						
	Roadworks						
I121500	REGIONAL ROAD GROUP	375,000	375,000	281,250	349,156	67,906	24%
I121260	HSVPP	31,355	31,355	31,355	0	(31,355)	-100%
I121530	WSFN FUNDING	3,045,687	3,045,687	3,045,687	2,190,712	(854,975)	-28%
I121520	ROADS TO RECOVERY	534,904	534,904	401,178	548,459	147,281	37%
I121540	RRUPP GRANT INCOME	800,000	800,000	0	204,503	204,503	
I121750	BLACK SPOT	555,317	555,317	222,000	21,374	(200,626)	-90%
	Total Revenue	5,342,263	5,342,263	3,981,470	3,314,204	(667,266)	
E121298	Depreciation	2,017,971	2,017,971	1,345,314	1,320,541	24,773	-2%
E121602	Traffic Signs	7,000	7,000	4,667	82	4,585	-98%
	Total Expenditure	2,024,971	2,024,971	1,349,981	1,320,623	29,358	
	Sub-total Roadworks	(3,317,292)	(3,317,292)	(2,631,489)	(1,993,581)	(637,908)	
	Road Maintenance						
I122360	Government Grants	243,626	243,626	243,626	248,867	5,241	2%
I122500	Miscellaneous Income	2,000	2,000	0	0	0	
	Total Revenue	245,626	245,626	243,626	248,867	5,241	
E122010	ROAD MAINTENANCE	922,045	922,045	614,698	561,154	53,544	-9%
E122022	FLOOD DAMAGE - NORMAL	0	0	0	26,538	(26,538)	
E122121	KULIN DEPOT	58,496	58,496	40,788	52,497	(11,710)	29%
E122122	HOLT ROCK DEPOT	5,418	5,418	3,766	3,356	410	-11%
E122150	STREET LIGHTING	22,407	22,407	14,938	14,119	819	-5%
E122160	Street Cleaning	6,870	6,870	4,580	3,932	648	-14%
E122161	DUDININ CLEANING	4,814	4,814	3,210	2,729	480	-15%
E122180	Street Trees	4,814	4,814	3,210	4,034	(825)	26%
E122190	Streetscape Maintenance	19,091	19,091	12,727	27,003	(14,276)	112%
E122200	Roman Road System	8,853	8,853	8,853	8,853	0	0%
E122298	Depreciation	11,940	11,940	7,960	7,830	130	-2%
E122999	General Admin Allocated	643,018	643,018	428,678	453,967	(25,289)	6%
	Total Expenditure	1,707,767	1,707,767	1,143,408	1,166,014	(22,606)	
	Sub-total Road Maintenance	1,462,141	1,462,141	899,782	917,147	(17,365)	
	Road Plant Purchases						
I123297	Profit on Sale of Asset	46,680	46,680	46,680	19,411	(27,269)	-58%
	Total Revenue	46,680	46,680	46,680	19,411	(27,269)	
E123297	LOSS ON SALE OF ASSET	32,100	32,100	5,100	61	5,039	-99%
E123999	General Admin Allocated	18,654	18,654	12,436	13,128	(692)	6%
	Total Expenditure	50,754	50,754	17,536	13,189	4,347	
	Sub-total Road Plant Purchases	4,074	4,074	(29,144)	(6,222)	(22,922)	
	Wheatbelt Secondary Freight Network						
I125000	WSFN PROGRAM ADMINISTRATION INCOME	0	0	0	2,099	2,099	
		0	0	0	2,099	2,099	
E125010	PROGRAM ADMINISTRATION SALARIES EXPENSE	0	0	0	56	(56)	
E125015	PROGRAM ADMINISTRATION EXPENSES	0	0	0	4,912	(4,912)	
E125030	WSFN HOUSING EXPENSES	0	0	0	183	(183)	
	Total Expenditure	0	0	0	5,152	(5,152)	
	Sub-total WSFN	0	0	0	3,053	(3,053)	
	Aerodomes						
E126280	Airstrip Maintenance	1,963	1,963	1,309	2,551	(1,243)	95%
E126298	Depreciation	7,382	7,382	4,921	5,326	(405)	8%
E126999	General Admin Allocated	2,936	2,936	1,957	2,051	(94)	5%
	Total Expenditure	12,281	12,281	8,187	9,929	(1,741)	
	Sub-total Aerodomes	12,281	12,281	8,187	9,929	(1,741)	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
	TOTAL TRANSPORT	(1,838,796)	(1,838,796)	(1,752,663)	(1,069,674)	(679,937)	
	ECOMONIC SERVICES						
	Rural Services						
E131040	Noxious Weeds/Pest Plants	7,407	7,407	4,938	0	4,938	-100%
E131999	General Admin Allocated	3,215	3,215	2,143	2,254	(111)	5%
	Total Expenditure	10,622	10,622	7,081	2,254	4,827	
	Sub-total Rural Services	10,622	10,622	7,081	2,254	4,827	
	Tourism & Area Promotion						
I132100	Grants	1,000	1,000	667	0	(667)	-100%
I132409	HOSTEL CHARGES	10,000	10,000	6,667	4,507	(2,159)	-32%
I132410	Caravan Park Charges	35,000	35,000	23,333	27,210	3,876	17%
I132412	CARAVAN PARK RELOCATION GRANTS	50,000	50,000	0	0	0	
I132430	MERCHANDISE SALES	1,000	1,000	667	825	158	24%
I132450	SALE OF THH SOUVENIRS (DO NOT USE) USE I132	0	0	0	30	30	
	Total Revenue	97,000	97,000	31,333	32,571	4,064	
E132030	CARAVAN PARK	54,546	54,546	36,527	46,842	(10,315)	28%
E132040	KULIN HOSTEL	29,490	29,490	20,867	8,799	12,068	-58%
E132050	INFORMATION BAY	400	400	267	270	(3)	1%
E132100	Tourism & Area Promotion	33,050	33,050	22,717	19,673	3,044	-13%
E132298	Depreciation	38,417	38,417	25,611	25,195	417	-2%
E132999	General Admin Allocated	62,199	62,199	41,466	43,833	(2,367)	6%
	Total Expenditure	218,101	218,101	147,455	144,611	2,844	
	Sub-total Toursim & Area Promotion	121,101	121,101	116,122	112,040	6,908	
	Building Control						
I133410	BUILDING PERMITS	4,000	4,000	2,667	2,449	(218)	-8%
I133420	BCITF LEVY COLLECTION	500	500	333	647	314	94%
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	1,000	667	1,894	1,227	184%
	Total Revenue	5,500	5,500	3,667	4,990	1,323	
E133010	Group Building Scheme	7,500	7,500	5,000	4,328	673	-13%
E133420	BCITF levy payment	500	500	333	592	(259)	78%
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	1,000	667	1,104	(437)	66%
E133999	General Admin Allocated	12,116	12,116	8,077	8,468	(390)	5%
	Total Expenditure	21,116	21,116	14,077	14,491	(414)	
	Sub-total Building Control	15,616	15,616	10,411	9,502	909	
	Kulin Resource Centre						
I134010	CRC MEMBERSHIPS	300	300	200	77	(123)	-61%
I134070	PHOTOCOPYING/PRINTING	9,500	9,500	6,333	11,724	5,390	85%
I134100	INTERNET/COMPUTER USAGE	300	300	200	46	(154)	-77%
I134120	STAFF ASSISTANCE/LABOUR	3,000	3,000	2,000	566	(1,434)	-72%
I134130	KULIN UPDATE	8,000	8,000	5,333	3,500	(1,833)	-34%
I134140	Laminating	750	750	500	490	(10)	-2%
I134150	Equipment Hire	500	500	333	27	(306)	-92%
I134160	KULIN PHONE DIRECTORY	1,500	1,500	1,000	173	(827)	-83%
I134170	BUILDING/ROOM HIRE	800	800	533	2,482	1,948	365%
I134180	PUBLIC TRAINING/COURSES	20,000	20,000	13,333	0	(13,333)	-100%
I134185	EVENT INCOME & SPONSORSHIP (GST)	5,000	5,000	3,333	268	(3,065)	-92%
I134186	EVENT INCOME & SPONSORSHIP (GST FREE)	1,000	1,000	667	4,970	4,304	646%
I134190	Commissions	8,640	8,640	5,760	5,760	0	0%
I134215	SUNDRY SERVICES	1,000	1,000	667	0	(667)	-100%
I134220	BINDING	2,000	2,000	1,333	48	(1,286)	-96%
I134225	TRAINEESHIP REIMBURSEMENTS	4,500	4,500	3,000	1,169	(1,831)	-61%
I134500	GRANTS - CRC OPERATIONAL	105,311	105,311	52,656	81,771	29,115	55%
I134510	OTHER GRANTS	3,000	3,000	2,000	0	(2,000)	-100%
	Total Revenue	175,101	175,101	99,183	113,071	15,888	
E134010	Wages	88,177	88,177	58,785	28,026	30,759	-52%
E134020	Superannuation	9,259	9,259	6,172	2,532	3,641	-59%
E134030	INSURANCE	14,618	14,618	14,618	14,618	0	0%
E134040	UNIFORMS	800	800	800	0	800	-100%
E134050	STAFF TRAINING	4,800	4,800	3,200	900	2,300	-72%
E134060	TELEPHONE	1,500	1,500	1,000	866	134	-13%
E134070	ELECTRICITY	3,500	3,500	2,333	2,752	(419)	18%
E134080	Printing & Stationery	20,000	20,000	13,333	15,022	(1,689)	13%
E134100	Advertising and Promotion	2,500	2,500	1,667	0	1,667	-100%

STATEMENT OF OPERATING

COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	\$	%
E134110	IT MAINTENANCE & SUPPORT	12,500	12,500	8,333	6,615	1,718	-21%
E134115	Cleaning	0	0	0	0	0	
E134120	CENTRE MAINTENANCE	3,000	3,000	2,000	448	1,552	-78%
E134130	COURSES & EVENTS	30,000	30,000	20,000	19,286	714	-4%
E134135	EVENTS	2,500	2,500	1,667	1,423	244	-15%
E134140	Library Freight	700	700	467	0	467	-100%
E134150	LIBRARY COSTS	14,000	14,000	9,333	8,471	862	-9%
E134190	KEY TO KULIN	800	800	533	0	533	-100%
E134200	GRANT FUNDING EXPENDITURE	2,000	2,000	1,333	0	1,333	-100%
E134298	Depreciation	63,102	63,102	42,068	41,383	685	-2%
E134300	SUNDRY EXPENSES	2,000	2,000	1,333	140	1,193	-89%
E134999	General Admin Allocated	63,823	63,823	42,549	44,750	(2,202)	5%
	Total Expenditure	339,579	339,579	231,526	187,234	44,292	
	Sub-total Kulin Resource Centre	164,478	164,478	132,343	74,163	60,180	
	Other Economic Services						
I136010	SALE OF STANDPIPE WATER	50,000	50,000	33,333	6,977	(26,357)	
I136115	Community Cropping Program	1,217	1,217	1,217	1,227	10	
	Total Revenue	51,217	51,217	34,550	8,204	(26,357)	
E136040	WATER SUPPLY (STANDPIPES)	77,200	77,200	51,467	26,093	25,373	-49%
E136047	WATER SUPPLY MAINTENANCE	0	0	0	316	(316)	
E136050	FARM WATER SUPPLIES & MAINTENANCE	0	0	0	45	(45)	
E136100	OTHER EXPENDITURE	30,000	30,000	30,000	30,000	0	
E136298	DEPRECIATION	2,141	2,141	1,427	9,503	(8,076)	566%
E136999	General Admin Allocated	15,423	15,423	10,282	10,794	(512)	5%
	Total Expenditure	124,765	124,765	93,176	76,751	16,425	
	Sub-total Other Economic Services	73,548	73,548	58,626	68,547	(9,931)	
	Old Admin Building						
I137010	RENTAL INCOME - OLD ADMIN BUILDING	6,720	6,720	4,480	2,482	(1,998)	
	Total Revenue	6,720	6,720	4,480	2,482	(1,998)	
E137030	INSURANCE	793	793	793	793	(0)	0%
E137040	WATER	1,600	1,600	1,067	746	320	-30%
E137050	ELECTRICITY	2,500	2,500	1,667	1,305	362	-22%
E137060	BUILDING MAINTENANCE	4,500	4,500	3,000	2,656	344	-11%
E137120	CLEANING	2,061	2,061	1,374	382	992	-72%
E137298	DEPRECIATION	8,306	8,306	5,537	5,615	(77)	1%
E137999	General Admin Allocated	7,426	7,426	4,950	5,185	(234)	5%
	Total Expenditure	27,186	27,186	18,389	16,682	1,706	
	Sub-total Old Admin Building	20,466	20,466	13,909	14,200	(292)	
	Kulin Bush Races						
I138020	OTHER RACES INCOME	15,000	15,000	0	439	(439)	
	Total Revenue	15,000	15,000	0	439	(439)	
E138015	BLAZING SWAN EXPENDITURE	17,407	17,407	1,605	1,608	(3)	0%
E138020	INSURANCE & LICENSING.	0	0	0	23	(23)	
E138040	BUSH RACES CONTRIBUTION	17,036	17,036	11,357	19,016	(7,659)	67%
E138999	General Admin Allocated	21,309	21,309	14,206	14,975	(769)	5%
	Total Expenditure	55,752	55,752	27,168	35,622	(8,454)	
	Sub-total Kulin Bush Races	40,752	40,752	27,168	35,183	(8,893)	
	Fuel Facility						
I139010	SALES - PUBLIC	1,003,650	1,003,650	660,450	622,723	(37,727)	-6%
	Total Revenue	1,003,650	1,003,650	660,450	622,723	(37,727)	
E139010	FUEL PURCHASES	937,050	937,050	616,050	575,059	40,991	-7%
E139030	INSURANCE & LICENSING	814	814	814	1,633	(819)	101%
E139040	IT MAINTENANCE	5,760	5,760	3,840	3,772	68	-2%
E139045	BANK CHARGES	6,600	6,600	4,400	4,818	(418)	9%
E139050	MAINTENANCE & REPAIRS	9,907	9,907	4,605	7,986	(3,381)	73%
E139298	DEPRECIATION	9,014	9,014	6,009	6,745	(736)	12%
E139999	GENERAL ADMIN ALLOCATED	23,811	23,811	15,874	16,818	(944)	6%
	Total Expenditure	992,956	992,956	651,592	616,831	34,761	
	Sub-total Fuel Facility	(10,694)	(10,694)	(8,858)	(5,892)	(2,966)	
	TOTAL ECONOMIC SERVICES	435,889	435,889	356,801	309,997	50,741	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
OTHER PROPERTY & SERVICES							
Private Works							
I141410	Private Works	50,000	50,000	33,333	22,958	(10,375)	-31%
	Total Revenue	50,000	50,000	33,333	22,958	(10,375)	
E141010	PRIVATE WORKS	22,304	22,304	14,869	29,129	(14,260)	96%
E141999	General Admin Allocated	7,050	7,050	4,700	4,973	(273)	6%
	Total Expenditure	29,353	29,353	19,569	34,102	(14,533)	
	Sub-total Private Works	(20,647)	(20,647)	(13,764)	11,143	(24,908)	
Community Bus							
I142100	Hire of Bus & Trailer	12,000	12,000	8,000	7,649	(351)	-4%
	Total Revenue	12,000	12,000	8,000	7,649	(351)	
E142020	Community Bus Shed	59	59	59	152	(93)	157%
E142105	LICENSING & INSURANCE	350	350	0	0	0	
E142298	Depreciation	1,238	1,238	825	213	612	-74%
E142700	Plant Operation Costs	6,000	6,000	4,000	7,174	(3,174)	79%
E142999	General Admin Allocated	4,473	4,473	2,982	3,152	(169)	6%
	Total Expenditure	12,121	12,121	7,867	10,691	(2,824)	
	Sub-total Community Bus	121	121	(133)	3,041	(3,174)	
Public Works Overheads							
I143100	STAFF HOUSING RENTAL	17,725	17,725	11,987	10,004	(1,983)	-17%
I143046	CONTRIBUTION FOR VEHICLE	5,200	5,200	3,467	3,600	133	4%
I143160	Subsidies Reimbursed	10,746	10,746	10,746	10,292	(454)	-4%
I143390	REIMBURSEMENTS	7,500	7,500	5,000	5,918	918	18%
	Total Revenue	41,171	41,171	31,200	29,814	(1,386)	
E143010	ENGINEERS SALARY	140,314	140,314	93,542	50,474	43,068	-46%
E143025	WORKERS COMPENSATION INSURANCE	37,580	37,580	37,580	39,957	(2,377)	6%
E143030	OFFICE EXPENSES	7,500	7,500	5,000	7,673	(2,673)	53%
E143040	Superannuation	188,461	188,461	125,641	119,222	6,419	-5%
E143050	Sick & Holiday Pay	102,736	102,736	68,491	119,258	(50,767)	74%
E143060	Insurance on Works	25,659	25,659	25,659	25,065	593	-2%
E143070	Long Service leave	77,161	77,161	51,440	36,047	15,393	-30%
E143075	FBT EXPENSE	1,500	1,500	0	0	0	
E143090	Award Allowances	96,786	96,786	64,524	48,402	16,123	-25%
	WORKS MANAGER, WORKS SUPERVISOR &						
E143095	MECHANIC VEHICLES	20,000	20,000	13,333	26,528	(13,194)	99%
E143120	PROTECTIVE CLOTHING	10,000	10,000	6,800	8,277	(1,477)	22%
E143125	STAFF HOUSING	90,079	90,079	62,240	64,993	(2,754)	4%
E143130	Removal Expenses	5,000	5,000	3,333	0	3,333	-100%
E143140	Seminar Expenses	15,000	15,000	10,000	5,982	4,018	-40%
E143150	HEALTH & SAFETY PROGRAM	15,000	15,000	10,000	13,998	(3,998)	40%
E143152	CONSULTING	20,000	20,000	13,333	570	12,763	-96%
E143290	ALLOCATED TO WORKS & SERVICES	-955,985	(955,985)	(655,971)	(562,181)	(93,789)	-14%
E143298	Depreciation	30,187	30,187	20,125	19,436	689	-3%
E143999	General Admin Allocated	114,193	114,193	76,129	81,166	(5,038)	7%
	Total Expenditure	41,171	41,171	31,200	104,867	(73,667)	
	Sub-total Public Works Overheads	0	0	0	75,053	(75,053)	
Plant Operation							
I144100	DIESEL REBATE	35,000	35,000	23,333	13,297	(10,036)	-43%
	Total Revenue	35,000	35,000	23,333	13,297	(10,036)	
E144000	Plant Repair Wages	169,958	169,958	113,305	72,487	40,819	-36%
E144005	Tyres & Tubes	45,000	45,000	30,000	28,985	1,015	-3%
E144010	Parts & Repairs	172,035	172,035	114,690	89,061	25,629	-22%
E144015	INSURANCE & LICENCE	87,787	87,787	87,787	84,647	3,140	-4%
E144020	Fuel & Oil	599,050	599,050	392,917	282,430	110,487	-28%
E144030	BLADES & TYNES	12,000	12,000	8,000	726	7,274	-91%
E144050	WATER USAGE	1,500	1,500	1,000	196	804	-80%
E144060	Expendable Tools	2,400	2,400	1,600	0	1,600	-100%
E144061	TELEPHONE	2,400	2,400	1,600	855	745	-47%
E144070	OFFICE EXPENSES	5,000	5,000	3,333	0	3,333	-100%
E144180	Other Minor Expenditure	2,400	2,400	1,600	0	1,600	-100%
E144190	M.V. INSURANCE CLAIMS	1,000	1,000	1,000	0	1,000	-100%
E144290	ALLOCATED TO WORKS & SERVICES	-1,093,097	(1,093,097)	(751,877)	(527,446)	(224,431)	-30%
E144700	PLANT OPERATION COSTS	0	0	0	263	(263)	
E144999	General Admin Allocated	27,566	27,566	18,377	19,600	(1,223)	7%
	Total Expenditure	35,000	35,000	23,333	51,804	(27,248)	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
	Sub-total Plant Operation	0	0	0	38,506	(37,284)	
	Salaries & Wages						
E146010	Gross Total For Year	3,148,147	3,148,147	2,098,765	2,012,071	86,694	-4%
E146020	Workers Compensation	0	0	0	134	(134)	
E146200	Salaries & Wages Allocated	-3,148,147	(3,148,147)	(2,098,765)	(1,966,559)	(132,206)	-6%
	Total Expenditure	0	0	0	45,646	(45,646)	
	Sub-total Salaries & Wages	0	0	0	45,646	(45,646)	
	Unclassified						
I147360	SALE OF PARTS/SCRAP	500	500	333	0	333	-100%
	Total Revenue	500	500	333	0	333	
	Sub-total Unclassified	(500)	(500)	(333)	0	333	
	Public Works Depreciation						
E144298	Depreciation	444,159	444,159	296,106	326,843	(30,737)	10%
E148299	LESS DEPRECIATION ALLOCATED	-444,159	(444,159)	(296,106)	(167,165)	(128,941)	-44%
	Total Expenditure	0	0	0	159,678	(159,678)	
	Sub-total Public Works Depreciation	0	0	0	159,678	(159,678)	
	TOTAL OTHER PROPERTY & SERVICES	(21,026)	(21,026)	(14,231)	333,068	(345,409)	
	GRAND TOTAL	(3,017,943)	(3,017,944)	(3,170,970)	(2,051,828)	(1,130,546)	

W11 DEEP DRAINAGE ROAD CROSSINGS

PREAMBLE: This policy is applied to the Shire of Kulin landowners / landholders.

OBJECTIVE: The purpose of this policy is to ensure a procedure is in place for landholders planning to use deep drainage as an engineering option for salinity control that directly affects Council controlled land & infrastructure.

PRACTICE:

Prior to the commencement of drainage works within the Shire of Kulin the proponent or an authorised agent must submit a Notice of Intent to Drain (NOID) to the Department of Primary Industries and Regional Development pursuant to the Soil and Land Conservation Regulations 1992.

As part of the assessment of the NOID the Shire of Kulin will respond on invitation from the Department of Primary Industries and Regional Development (Office of the Commissioner of Soil and Land Conservation) to make comment and provide feedback relevant to proposed drainage works. The shires consideration / feedback / comments will relate to work that directly affects Council controlled lands and infrastructure (road reserve), specifically how drainage waters flow through / across Council infrastructure, thus mitigating risk of adversely affecting its integrity and standard.

Proposals to move water via the means of deep drainage excavation work needs to be accompanied by scaled design demonstrating flow / volume of water resultant from construction of the deep drain. The design should clearly show the depth and width of the drain and the size of the culvert or pipe where the drain intersects with a Shire Road. All the relevant supporting information is to be submitted to Council by the proponent for Council consideration prior to any works being undertaken.

All construction and remedial costs, including traffic management relative to drainage works through Shire controlled land / roads, shall be at the proponent's cost.

The proponent must provide a letter of no objection from the Department of Primary Industries and Regional Development to the Shire of Kulin prior to any drainage works commencing.

The design must;

- a) Extend the whole width of the road reserve, with the ends positioned inside the proponent's boundary (fence);
- b) The culvert or pipe and or headwall must be approved by the Shire; and
- c) Be in accordance with the design, relative to the maximum capacity of water flow resultant from the construction of the deep drain.

The material and labour associated with installing culverts at the Shire Road crossing as a part of the drain conveyance are at the proponents cost including installation and reinstatement works are to be either undertaken or supervised by Council. The proponent will sign an agreement which indemnifies the Shire against cost which may occur as a result of road degradation as a result of the deep drainage works

HEAD OF POWER: Soil and Land Conservation Regs 1992



SHIRE OF KULIN
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Budget Review by Nature or Type	2
Note 1 Basis of Preparation	3
Note 2 Net Current Funding Position	4
Note 3 Predicted Variances	6

SHIRE OF KULIN
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2023

	Budget v Actual		Predicted			
	Note	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	
		\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	4.5.2	2,526,120	2,514,929	(11,191)		2,514,929 ▼
Revenue from operating activities (excluding rates)						
Specified area rates		25,633	25,633			25,633
Operating grants, subsidies and contributions	4.1.2	993,437	1,046,577	291,780		1,285,217 ▲
Fees and charges	4.1.3	2,024,017	1,271,900	13,234		2,037,251 ▲
Interest earnings	4.1.6	78,344	72,216	41,000		119,344 ▲
Other revenue		147,344	80,580			147,344
Profit on asset disposals		62,480	32,502			62,480
		3,331,255	2,529,409	346,014	0	3,677,269
Expenditure from operating activities						
Employee costs	4.2.1	(2,259,942)	(1,745,143)	(122,500)		(2,382,442) ▲
Materials and contracts	4.2.2	(2,603,608)	(1,949,007)	(357,082)		(2,960,690) ▲
Utility charges		(328,412)	(134,811)			(328,412)
Depreciation on non-current assets		(3,102,295)	(2,122,830)			(3,102,295)
Interest expenses		(36,259)	(16,720)			(36,259)
Insurance expenses		(309,418)	(311,227)			(309,418)
Loss on asset disposals	4.2.8	(32,100)	(36,791)	(36,730)		(68,830) ▲
		(8,672,035)	(6,316,530)	(529,312)	0	(9,201,347)
Non-cash amounts excluded from operating activities		3,071,915	2,127,119			3,071,915
Amount attributable to operating activities		257,255	854,927	(194,489)	0	62,766
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	6,210,263	3,690,524	170,407		6,380,670 ▲
Purchase property, plant and equipment	4.4.2	(2,971,549)	(1,137,106)	358,000		(2,613,549) ▼
Purchase and construction of infrastructure	4.4.5	(6,921,524)	(3,633,320)	(64,109)		(6,985,633) ▲
Proceeds from disposal of assets		367,450	228,850			367,450
		(3,315,360)	(851,051)	464,298	0	(2,851,062)
Non-cash amounts excluded from investing activities		0	0			0
Amount attributable to investing activities		(3,315,360)	(851,051)	464,298	0	(2,851,062)
FINANCING ACTIVITIES						
Repayment of debentures		(96,179)	(47,724)			(96,179)
Transfers to cash backed reserves (restricted assets)	4.5.10	(69,744)	(35,101)	(128,584)		(198,328) ▲
Transfers from cash backed reserves (restricted assets)	4.5.11	1,138,000	0	(400,000)		738,000 ▲
Amount attributable to financing activities		972,078	(82,825)	(528,584)	0	443,494
Budget deficiency before general rates		(2,086,027)	(78,950)	(258,775)	0	(2,344,802)
Estimated amount to be raised from general rates		2,150,462	2,148,425			2,150,462
Closing funding surplus(deficit)	3 (c)	64,435	2,069,475	(258,775)	0	(194,340) ▼

1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

All funds through which the Shire of Kulin controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

Rounding off figures

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

2022-23 actual balances

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

Budget comparative figures

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

Judgements, estimates and assumptions

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

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

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

2 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

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

(a) Operating activities excluded from budgeted deficiency

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

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 28 February 2023
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	(73,546)	(73,546)	(62,480)	(32,502)
Less: Fair value adjustments to financial assets at fair value through the profit & loss		(6,583)		
Less: Share of net profit of associates accounted for using the equity method		(48,097)		
Non-cash movements in employee benefit provisions	(7,799)	(6,902)		
Add: Loss on asset disposals	31,051	31,051	32,100	36,791
Add: Depreciation on non-current assets	2,976,932	2,976,932	3,102,295	2,122,830
Non-cash amounts excluded from operating activities	2,926,638	2,872,855	3,071,915	2,127,119

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Restricted cash	(2,283,326)	(2,283,327)	(1,215,070)	(2,318,426)
Less : Current assets not expected to be received at end of year (land held for resale)		(687,000)		(687,000)
Add: Long term borrowings	96,179	96,179	99,144	96,179
Total adjustments to net current assets	(2,187,147)	(2,874,148)	(1,115,926)	(2,909,248)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	2,050,431	2,050,458	93,773	2,721,958
Cash restricted	0	87,445	0	87,445
Financial assets - restricted reserves	2,283,326	2,283,327	1,215,070	2,318,426
Receivables - rates and rubbish	71,093	71,093	71,093	71,345
Receivables - other	670,314	671,231	587,439	102,878
Other current assets	17,125	706,240	0	687,000
Contract assets	826,162	857,517	0	866,572
Inventories	58,351	56,786	58,351	58,884
	5,976,802	6,784,097	2,025,726	6,914,508

Less: current liabilities

Payables	(388,267)	(513,246)	(288,267)	(998,858)
Capital grant/contributions liabilities	(321,134)	(326,996)	0	(382,149)
Long term borrowings	(96,179)	(96,179)	(99,144)	(96,179)
Provisions	(457,955)	(458,598)	(457,955)	(458,599)
	(1,263,535)	(1,395,020)	(845,366)	(1,935,785)

Net current assets

	4,713,267	5,389,077	1,180,360	4,978,723
Less: Total adjustments to net current assets	(2,187,147)	(2,874,148)	(1,115,926)	(2,909,248)
Closing funding surplus / (deficit)	2,526,120	2,514,929	64,434	2,069,475

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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

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

CONTRACT ASSETS

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

SHIRE OF KULIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

3. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Grants Commision Financial Assistance Grants much higher than anticipated	256,780	
Increase in ESL Operating Grant	35,000	
4.1.3 FEES AND CHARGES		
Long service leave transferred from previous workplace for employee upon their leave being paid	13,234	
4.1.6 INTEREST EARNINGS		
Interest rates on deposits have increased beyond expectations	41,000	
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Additional salaries costs relating to employee settlement	(100,000)	
Long service leave paid to employee on termination	(22,500)	
4.2.2 MATERIAL AND CONTRACTS		
Legal fees relating to settlement of employee contract not budgeted for	(150,000)	
Repairs & Maintenance of pool slide (budgeted to be capital expenditure)	(242,000)	
Minor aquatic centre capital projects removed due to overspend on slide structure repairs & maintenance	34,918	
4.2.7 OTHER EXPENDITURE		
Additional costs relating to the transfer of Toyota Hilux SR5	(13,000)	
4.2.8 LOSS ON ASSET DISPOSAL		
Loss on sale of asset (Toyota SR5)	(36,730)	
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
HSVPP income recognised in a previous year	(31,355)	
Additional RRG funding for Dudinin Jitarning Road	20,807	
Additional R2R Income relating to project changes detailed in	13,555	
Additional WSNF Income	167,400	
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Transfer from housing reserve deffered due to project not continuing	(400,000)	
Predicted Variances Carried Forward	(412,891)	0

SHIRE OF KULIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

3. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.4 CAPITAL EXPENSES		
4.4.2 LAND AND BUILDINGS		
Cancellation of house construction project due to value being beyond budget	500,000	
Additional expenditure at 12 Bowey Way	(125,000)	
14 Stewart St Housing Project not going ahead	10,000	
Unit 4 Johnston St Housing Project not going ahead	20,000	
OPT weather shelter, alternative structure type saved money	13,000	
4.4.3 PLANT AND EQUIPMENT		
Variable messaging trailer not originally budgeted for but required for safety of roads crew	(60,000)	
New fuel bowser (pumps 1 & 2)	(25,000)	
4.4.5 INFRASTRUCTURE ASSETS		
Additional expenditure (materials) on Dudinin Jitarning Road	(68,195)	
Include additional expenditure for Dudinin Jitarning Road as Roads to Recovery project	(147,310)	
Remove High St Roads to Recovery job to cover over spend at Dudinin Jitarning Road	141,000	
Adjust budget for additional expenditure on Roads to Recovery Kulin Holt Rock Road project	2,344	
Remove Fotheringham Road Roads to Recovery job	52,000	
Adjust budget for additional expenditure on Roads to Recovery Muller Road project	(63,948)	
Adjust budget for additional expenditure Fence Road Wheatbelt Secondary Freight Network project	(180,000)	
Swimming pool capital expenditure transferred to operating expenditure	200,000	
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Bendering Tip Housing Reserve - Transfer to reserve for rehabilitation costs	(128,584)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Fuel facility reserve transfer to fund new bowser project	25,000	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
Changes in accruals between budget preparation and balance date (contract assets increase \$31k, contract liability increase \$6k, accounts payable increase \$37k)	(11,190)	
Total Predicted Variances as per Annual Budget Review	(258,774)	0

GENERAL COMPLIANCE CHECKLIST FEBRUARY 2023

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Local Government Week	1/02/2023	Annual	Determine attendees and book accommodation for Local Government Week	No - date unknown
Governance	Annual Electors Meeting (AEM) - check Minutes and Outcomes	31/12/2022	LGA s5.33	Present to Council for endorsement and action (if required)	Yes
Governance/CEO	Compliance Audit Return	1/02/2023	Annual	Submit Compliance Audit Return to Council - to DLG by 31st March	Agenda Item
Governance/CEO	Local Government CEO & Elected Members Remuneration Survey	13/02/2023	Annual	Salaries and Allowances Tribunal - Compulsory survey to be completed and submissions if required	No
Governance/CEO	WALGA Honours Awards	28/02/2023	Annual	Investigate potential candidates and follow up with nomination process	N/A
DCEO	Budget Review - required between 1 January to 31 April	1/02/2023	Annual	Prepare Statement of Financial Activity for the period under review and prepare a report with recommendations for Council explaining the reasons for material variances.	Agenda Item
DCEO	Financial management Systems	1/02/2023	Annual	Review appropriateness of the financial management systems and processes - only required every 4 years. Next time June 2024	N/A
DCEO	Insurance	February	Annual	LGIS Annual Review	Yes
DCEO	Notice to Tenants - Annual Building Inspections	31/03/2023	Annual	Arrange for Notices to be sent in relation to date for properties inspection to all tenants – date set for 27 March 2023	Yes
WM	Vegetation Control	1/02/2023	Dec-Feb	Spray road side suckers – Dec – Feb	No
WM	Building Gutter Cleaning	February	Annual	Commence gutter cleaning of all Shire buildings	Yes
WM	Budget - Plant Replacement program - Price Check	28/02/2023	Annual	Complete WALGA E-quotes for proposed plant replacement - to determine Budget provision for plant	In Progress
WM	Road Construction & Maintenance Review	01/02/23	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
WM	Review of Occupational Health Safety legislation - risks register	28/02/23	Annual	Review of Occ Health Safety health legislation in relation to risks register	Yes
WM	Spray caltrop golf course	Summer rain		As required	Yes
OHS	Administration Building Monthly Inspection	28/02/2023	Monthly	Jayde	Yes
CDO	Review Agreement with Kulin DHS	31/01/2023	Annual	Finalise Agreement & add oval maintenance	No



Kulin – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	The Shire of Kulin has not commenced any major trading undertaking, exempt or otherwise.
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	The Shire of Kulin has not commenced any major land transaction, exempt or otherwise.
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	The Shire of Kulin is not preparing to enter into any major land transactions at this time.
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	The Shire of Kulin is not preparing to enter into any major land transactions at this time.
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	Council have not entered into any major trading undertaking or major land transaction.

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes	Council delegate certain powers to the Freebairn Recreation Committee and the Kulin Child Care Committee. These were resolved by absolute majority when all delegations were reviewed on the 18th of May
2	s5.16	Were all delegations to committees in writing?	Yes	Letters were sent to all delegees in June 2022 to notify them of their delegations.



3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	Council cannot delegate powers to a committee which does not include at least one Council member or employee. A council member and employee sit on both of these committees.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	Yes, referenced at C13 and C14 in the Shire of Kulin's register of delegations.
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	Yes	Reviewed at the May 2022 meeting of Council, resolution 11/0522
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	May 2022 meeting of Council
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Letters were sent to all delegees in June 2022 to notify them of their delegations.
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Letters were sent to all delegees in June 2022 to notify them of their delegations.
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	All delegations exercised are reported each month within the compliance section (section 8) of the agenda.
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	All delegations are reviewed at least once annually. This was last conducted at the May 2022 meeting of Council.
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	All delegations exercised are reported each month within the compliance section (section 8) of the agenda.



Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years	Yes	



		after the person who lodged the return(s) ceased to be a person required to lodge a return?		
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Yes, adopted at May Council meeting minute 05/0521.
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	



20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	N/A	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	The register is empty - no election in 2022.
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	No disclosure of election gifts was made (in relation to an election) in the last two years.
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	The register is available on the Shire of Kulin's website however there have been no declarations.

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	No	The Audit Committee was appointed unanimously however voting requirements in the item were simple majority.
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	



4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	Auditor's report received 21st December 2022, audit committee meeting held 18th January to consider.

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	No CEO recruitment conducted in 2022
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	CEO is the only designated Senior employee at the Shire of Kulin.
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	No	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	N/A	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	



4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	



14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	16/02/2022
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	22/06/2022
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	28/07/2021
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	15/06/2021
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	Yes	



Department of
**Local Government, Sport
and Cultural Industries**

		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Yes, in June 2020
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government’s website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	No	Yes, adopted with the Shire of Kulin Administrative Procedures & Operational Guidelines manual (at G6) in May 2022.
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government’s official website by 31 July 2022?	Yes	Yes, adopted with the Shire of Kulin Administrative Procedures & Operational Guidelines manual (at G8) in May 2022.
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date