


# Notice of Meeting

Councillors: Please be advised that the next meeting of the

## Kulin Shire Council

will be held on **Wednesday 15 November 2023**

Afternoon Tea	2:30pm
Concept Forum	3:00pm
Council Meeting	4:00pm
Dinner	6:30pm



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Alan Leeson  
Chief Executive Officer  
10 November 2023



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

# ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER**
- 3 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 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 PUBLIC QUESTION TIME**
- 6. APPLICATIONS FOR LEAVE OF ABSENCE**
- 7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
  - 7.1 Shire of Kulin Ordinary Meeting 18 October 2023
  - 7.2 Freebairn Recreation Club Inc & Sporting Council AGM's 26 October 2023 Attachment 1
- 8 PRESENTATIONS / DEPUTATIONS**
- 9 AGENDA BUSINESS – MATTERS REQUIRING DECISION**
  - 9.1 List of Accounts October 2023 Attachment 2
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  - 9.3 Council Portfolio's & Committee Representations
- 10. COMPLIANCE**
  - 10.1 Compliance Reporting – General Compliance October 2023 Attachment 4
  - 10.2 Compliance Reporting – Delegations Exercised October 2023
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- 11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12. MOTIONS FROM MEMBERS WITHOUT NOTICE**
- 13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 14. MEETING IS CLOSED TO THE PUBLIC**
  - 14.1 Matters for which the meeting may be closed
  - 14.2 Public reading of resolutions that may be made public
- 15. CLOSURE / DATE AND TIME OF NEXT MEETING**

## 1 DECLARATION OF OPENING

The Chief Executive Officer declares the meeting open (as temporary Presiding Member).

### Declaration of Recently Elected Councillors

The *Local Government Act 1995* Section 2.29(1) indicates that a person elected as President or as a Councillor has to make a declaration in the prescribed form before acting in the office.

Robbie Bowey, Jarron Noble, Brad Miller and Grant Robins will be required to make the Declaration of Office before participating in the meeting. Mary Lucchesi JP will be in attendance to witness the Declarations.

### Election of President – ensuing two year term

Council is required to elect the President from among the Councillors, as required in Section 2.15 of the *Local Government Act 1995*.

Nominations for the Office of Shire President must be in writing and presented to the Chief Executive Officer prior to 4pm Wednesday 18 November 2023.

The CEO will declare the position of President vacant and call for nominations.

The Elected President will be required to sign the Declaration of Office.

The Elected President, when sworn in, will call for nominations of Deputy President.

### Election of Deputy President

Written nominations will be received up until 4pm Wednesday 18 November 2023.

The President will declare the position of Deputy President vacant and call for nominations.

The Elected Deputy President will be required to sign the Declaration of Office.

### Allocation of Councillor Seating within the Council Chamber

In accordance with Standing Orders Local Law Part 8.1 *Members to be in their proper places* (1) at the first meeting held after each election day, or at any other time considered necessary, each member is to be allocated a seat at the Council table by the Council.

The CEO will allot by random draw a seat number to each elected member.

## 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

## 3 RECORD OF ATTENDANCE

### ATTENDANCE

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

**APOLOGIES**

Nil

**LEAVE OF ABSENCE**

Nil

**4 DECLARATION OF INTEREST BY MEMBERS**

Nil

**5 PUBLIC QUESTION TIME**

Nil

**6 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

7.1 Shire of Kulin Ordinary Meeting 18 October 2023

7.2 Freebairn Recreation Club Inc & Sporting Council AGM's 26 October 2023

**8 PRESENTATIONS / DEPUTATIONS**

Nil

## **9 AGENDA BUSINESS - MATTERS REQUIRING DECISION**

### **9.1 List of Accounts – October 2023**

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

**SUMMARY:**

Attached is the list of accounts paid during the month of October 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 October payments being cheque no.'s 37500-37501; EFT No's 21151 - 21293, direct deposits DD8739.1 – DD8766.13 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$1,413,214.51 be received.

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 2

## **9.2 Financial Reports & Operating Income and Expenditure Details – October 2023**

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

**SUMMARY:**

Attached are the financial reports for the period ending 31 October 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 in accordance with Regulations 34 and 35 of the Local Government (Financial Management) regulations 1996, receive the Statement of Financial Activity and Statement of Financial Position and supporting documentation for the period ending 31 October 2023, as presented.

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 3

### 9.3 Councillor Portfolio's & Committee Representation

**NAME OF APPLICANT:** CEO  
**RESPONSIBLE OFFICER:** CEO  
**FILE REFERENCE:** 13.03  
**AUTHOR:** CEO  
**DISCLOSURE OF INTEREST:** Nil

#### SUMMARY:

To consider the appointment of Councillors to various portfolio's and as committee delegates.

#### BACKGROUND & COMMENT:

Council portfolios and committee representation is currently as follows:-

Committee Delegates	Existing Delegate/s – 2021 Appointments	New Delegate/s - 2023 Appointments
Australia Day	Cr Bowey Cr Mullan	
Freebairn Recreation Centre	Cr West Cr Noble (proxy) EMFS	
Kulin Retirement Homes	CEO	
Kulin Childcare Centre	Cr Lucchesi	
Audit & Risk Committee	Full Council	
RoeROC	Cr Robins Cr Smoker	
Regional Road Group (includes Lakes Sub Group)	Cr Robins Cr Lucchesi (proxy)	
Wheatbelt Secondary Freight Network	Cr Robins	
Central Ag Care	Haydn McInnes Cr Gangell (proxy)	
Development Assessment Panel (DAP)	Cr West Cr Smoker (proxy)	
Local Government Convention (WALGA) Voting Delegates	Cr Robins Cr Smoker Cr West (proxy)	
Cultivating Kulin Committee	Cr Lucchesi Cr Gangell (proxy)	
Eastern Wheatbelt Biosecurity Group	Cr Mullan CEO (proxy)	
Roe Tourism Association	Cr Bowey CEO (Proxy)	
WALGA Central Country Zone	Cr Robins Cr West	
Local Emergency Management Committee	Cr Noble Cr Mullan (proxy)	
Portfolio Appointments	Existing Delegate/s	New Delegate/s
Roads and Transport	Cr Robins Cr Lucchesi EMW	
Sport and Recreation (Freebairn Management Committee – Sporting Groups)	Cr West Cr Noble	
Tourism (Kulin Bush Races, RoeROC)	Cr Bowey Cr Varone	
Agriculture (Dogger, Skeleton Weed, general industry advocacy issues)	Cr Mullan Cr Gangell	
Business Development (Small Business Centre, Business Development, CRC)	Cr Smoker Cr Gangell	
Emergency Services (Bush Fire, Ambulance, LEMC, SES, Emergency Services Building)	Cr Noble Cr Mullan	
Townscape, Town Planning, Tidy Towns	Cr Smoker Cr West	
Shire Housing and Buildings	Cr Bowey Cr Smoker Cr Gangell (proxy)	

**FINANCIAL IMPLICATIONS:**

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

**STATUTORY AND PLANNING IMPLICATIONS:**

Local Government Act 1995:

- Sections 5.8, 5.9, 5.10 and 5.11 – establishment and composition of committees; and
- Section 7.1A – requirement to establish an audit committee.

**POLICY IMPLICATIONS:**

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

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

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

**OFFICER'S RECOMMENDATION:**

That Council consider and determine the required portfolio appointments and committee representation for 2023 – 2025 and list the nominated Councillors in the table.

**VOTING REQUIREMENTS:**

Absolute majority required.



## 10 COMPLIANCE

### 10.1 Compliance Reporting – General Compliance October 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 October 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 Manager of Executive Support Services emails the assigned staff member their compliance requirements for the coming month. This document is tabled at the monthly Management Team meetings where the list is reviewed and updated.

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

**Outstanding – April**

Staff Performance Reviews  
 Adjust KRA's for Senior Staff & Managers  
 Child Care Staff Performance Reviews

**Outstanding July**

LEMC Reporting

**Outstanding August**

WALGA Roads Asset Expenditure Report – due end October

**Outstanding September**

FOI Statement sent to Commissioner when produced in Annual Report

**FINANCIAL IMPLICATIONS:**

In terms of meeting compliance - normal administration expense.

**STATUTORY AND PLANNING IMPLICATIONS:**

Nil

**POLICY IMPLICATIONS:**

Identified as necessary – this report Nil

**COMMUNITY CONSULTATION:** Nil

**WORKFORCE IMPLICATIONS:** Nil

**OFFICER'S RECOMMENDATION:**

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

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 4

## 10.2 Compliance Reporting – Delegations Exercised – September 2023

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

### SUMMARY:

To report back to Council actions performed under delegated authority for the period ending September 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

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

### GOVERNANCE

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

### HUMAN RESOURCES

H1	Grievance Procedures	(CEO)
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### COMMUNITY SERVICES

CS1	Bushfire Control – Shire Plant for Use of	(CEO)
CS2	Bushfire Control – Plant Use for Adjoining Shires	(CEO)
CS3	Bushfire Prohibited / Restricted Burning Periods – Changes	(Shire President/CEO)
CS4	Bushfire Training Administration	(CEO)
CS5	Cat Ownership Limit – Cat Control	(CEO)
CS6	Dog Control – Attacks	(CEO)
CS7	Dog Ownership Limit – Dog Control	(CEO)
CS8	Sea Containers Use of – Town Planning	(CEO)
CS9	Second Hand Dwellings	(CEO)
CS10	Temporary Accommodation	(CEO)
CS11	Unauthorised Structures – Building Control	(CEO)
CS13	Freebairn Recreation Club Committee	(FRC Club Committee)
CS14	Kulin Child Care Centre Management Committee	(KCCC Mgmt. Committee)
CS15	General – Community Services Practices	(CEO)
CS16	Bushfire Control – Appointment of Dual Fire Control Officers	(CEO)
CS17	Seed Collection	(CEO)

### WORKS

W1	Gravel Supplies	(MW)
W2	Roads – Clearing	(CEO)
W3	Roads – Damage to	(MW)

W4	Roads – Roadside Markers – Management of	(MW)
W5	Stormwater Drainage	(MW)
W6	Street Trees	(CEO)
W7	Streetscape – Improvements	(CEO)
W8	Roadside Burning	(MW)
W9	Temporary Road Closures	(MW)
W10	General – Works Practices Approvals	

**COMMENT:**

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

**A2 Agreements for Payments of Debts to Council**

Payment Plan for outstanding rates A134

**A6 Investment of Surplus Funds**

Date	Account	Rate	Maturity	Balance
10/10/23	Term Deposit 4530718	4.58%	9 February 2024	708,912.07
10/10/23	Term Deposit 4530734	4.13%	11 December 2023	500,000.00

**A7 IT & Social Media – Use of**

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

**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 October 2023.

**VOTING REQUIREMENTS:**

Simple majority required.

## 10.3 Revised Policy Amendment – HR21 Salary Packaging

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

### **SUMMARY:**

To consider the adoption of the revised Salary Packaging Policy HR21 to include novated leases, following removal of this option in November 2022.

### **BACKGROUND & COMMENT:**

Council initially approved the inclusion of a salary packaging policy in the Administrative Procedures and Operational Guidelines in May 2020. This policy included items which could be salary sacrificed, including novated leases, however provided no detail regarding liability of repayments or terminating arrangements when an employee is on unpaid or unapproved leave.

Council resolved to remove novated leases from the policy in November 2022 following a dispute with an employee regarding liability of lease payments when on unpaid or unapproved leave.

The policy was then rewritten to include conditions for employees entering in to a novated lease arrangement to protect the Shire should a similar situation arise in the future with a proposed amended policy being presented to Council in August 2023. Council resolved to lay the matter on the table requesting staff to provide clarity around the technical and legal aspects of novated leases.

Council are now presented with HR21 – Salary Packaging which has been further amended to include the information shown in blue within the general conditions:-

#### *General Conditions of a Novated Lease*

- 1.) *Employees must seek independent financial advice prior to entering in to a Novated Lease arrangement. The information regarding Novated Leases is provided as a summary and may not relate to an individual's personal circumstances.*
- 2.) *Employees must undertake all administrative work related to entering in to the Novated Lease arrangement.*
- 3.) *During periods of approved unpaid leave, unpaid sick leave or unapproved leave an employee will be responsible for paying the lease payment, or, if unable to make the repayments, must terminate the Novated Lease Arrangement. Any costs incurred as a result of lease termination will be borne by the employee*
- 4.) *Any Fringe Benefits Tax (FBT) or other tax liability is to be met by the participating employee and the employee must agree to this by signing a salary packaging agreement prior to entering into a salary packaging arrangement with the Shire.*
- 5.) *An employee may only package a total maximum of 50% of an employee's substantive, annual, base salary unless the employee can demonstrate that he/she can afford to sacrifice more of their income.*
- 6.) *The Shire of Kulin reserves the right to refuse to process an employee's application for salary packaging if this could increase the Shire's administration or other costs and liabilities in any way*
- 7.) *All Novated Lease agreements in the name of the Shire of Kulin, require the absolute majority approval of the Shire of Kulin Council and require signatures of the Shire President and Chief Executive Officer. In the event the Novated Lease is for the Chief Executive Officer the Lease will require the signature of both the Shire President and the Deputy Shire President*

### **STATUTORY AND PLANNING IMPLICATIONS:**

Nil

### **FINANCIAL IMPLICATIONS:**

Nil

### **POLICY IMPLICATIONS:**

As per this agenda item – an update to the APOG would be required.

### **COMMUNITY CONSULTATION:**

Nil

### **WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That Council adopt the APOG policy HR21 Salary Packaging as per the attachment.

**VOTING REQUIREMENTS:**

Simple Majority.

Attachment 5

**11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**12 MOTIONS FROM MEMBERS WITHOUT NOTICE**

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

**14 MEETING IS CLOSED TO THE PUBLIC**

**15 CLOSURE / DATE AND TIME OF NEXT MEETING**

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

Ordinary Meeting Wednesday 20 December 2023 at 4:00pm

# THE FREEBAIRN RECREATION CLUB INC

Minutes of the Annual General Meeting of the Freebairn Recreation Club Inc held at the Freebairn Recreation Centre Thursday 26th October 2023 commencing at 6:37pm

## Declaration of Opening/Announcement of Visitors

The Chairperson of the Freebairn Recreation Club welcomed all present and declared the meeting open at 6:37 pm.

## Record of Attendance/Apologies

### Attendance

T. McAdam (FRC Chairman)	J. Bowey (Junior Footy/ Bowls)
C. Carrie (FRC Minutes)	J. West (KKFC/Cricket)
N. Thompson (Shire/FRC)	R. Smoker (KKHC/ J. Cricket/J. Basketball)
J. Noble (Shire Councillor/ FRC)	D. White (Netball)
E. Frantom (FRC/ Hockey)	B. Brandis (Netball)
A. Leeson (Shire/FRC)	H. King (Golf)
A. Buttigig (FRC)	J. McInnes (Ladies Bowls)
T McGuire (FRC)	B. Tyson (J. Football)

### Apologies

M. Hendry; Murphy; T. Murphy; P. Roads; M. Hendry; K. Niblock; J. Wilson; S. Schorer

### Confirmation of Minutes of Previous Meeting.

Copies of the Minutes distributed to all attending for review.

Business Arising - Nil

*Moved R. Smoker & Seconded B. Brandis that the minutes of the Annual General Meeting held on 27th October 2022 be confirmed as a true and correct record.*

**Carried**

### Chairperson's Report

Travis McAdam presented his report. (Attached for reference)

Business Arising - Nil

*Moved A. Buttigig & Seconded J. Noble that the Chairperson's report be accepted.*

**Carried**

### Centre Manager's Report

Caroline Carrie presented her manager's report for all to read. (Attached for reference)

Business Arising – Nil

*Moved A. Buttigig & Seconded R. Smoker that the Manager's Report be accepted.*

**Carried**

## Financial Report

Financials to the 30th of June 2023 were presented.

(Attached for reference)

Members were given the opportunity to peruse the financials and ask any questions.

A. Leeson commented that the profit and loss for the rec centre are very reasonable considering the amount the community benefits from using the centre.

*Moved T. McGuire & Seconded J. West that the financials presented to the 30 June 2023 be accepted.*

**Carried**

## Election of Committee

Existing members are:

T. McAdam, (Chairman/President)  
P. Roads,  
A. Buttigig,  
T. Murphy,  
J. Wilson,  
B. West,  
F. Murphy  
S. Schorer  
K. Nimblock  
E. Frantom,  
N. Thompson  
C. Carrie (non-voting).

## Nomination of Chairman

T. McAdam nominated by N. Thompson to continue as Chairperson and T. McAdam agreed.

*Moved N. Thompson & Seconded A. Buttigig*

**Carried**

The Chairman called for any nominations for committee members.

All existing members willing to stay on the committee are as follows:

T. McAdam, (President/Chairman), A. Buttigig, T. Murphy, J. Wilson, F. Murphy E. Frantom, N. Thompson, K. Niblock & C. Carrie (non-voting)

S. Schorer, P. Roads & B. West asked to resign from their committee positions.

We would like to welcome new committee members as follows: J. Noble is to replace B. Wests position as Shire Councillor. B. Brandis and H. King also agreed to fill the other 2 vacant committee positions.

*Moved N. Thompson & Seconded B. Brandis*

**Carried**

## Election of Club Auditor

Club will continue to use the same Auditors - AMD Auditors

*Moved J. Noble & Seconded E. Frantom*

**Carried**

## General Business

**Food Safety Standard 3.2.2** – C. Carrie provided brief overview of new Food Safety Standard coming into effect on the 8<sup>th</sup> of December 2023

### Free Food Handling & Food Safety Supervisor Course

- All Kitchen users will now be required to complete the Food Handling Course. This can be found on the Shire of Kulin's website free of charge. A Register of all certificates to be kept in the Kitchen.
- Free Food handling course to be rolled out here on the projector for the Bowling Club ladies to complete as a group. If anyone else is interested in attending – date to be confirmed.
- 1 member from each sporting club will have to complete the Food Safety Supervisors Course funded by the Shire of Kulin – Through Clubs WA I can get it at a reduced rate of \$73.50. (Recommended for the Canteen/kitchen coordinator)
- Temperature records will be required to be recorded and kept for any food kept in the Kitchen fridges or Freezers A. Buttigig & H. King discussed how food is kept in the kitchen facilities here all year round so we will need something to record temperatures regularly. A. Leeson confirmed we can implement a procedure and process to be put in place to ensure this is complied with.

## Funding Opportunities & Help for Clubs

- Kidsport Program

Currently only Kulin Netball Club is registered I would encourage all junior sports to consider registering.

Some of the great improvements in the updated KidSport Policy include:

- increased funding to \$300 (per eligible child, per financial year)
  - uniforms and equipment now included in the program.
  - easier access to KidSport for asylum seekers, refugees, and children in care.
  - KidSport provides financial assistance to families to ensure all kids have the opportunity to participate in sport, remain physically active and build long lasting friendships.
- Every Club Hub - <https://www.dlgsc.wa.gov.au/sport-and-recreation/every-club-hub>  
Starting a new Club; Game Plans.  
Training and Workshops; Junior Sports; Safety & integrity; Managing Conflicts; Gender Diversity; Healthy Clubs; True Sport; How to Guides and resources.

## Constitution

The Freebairn Recreation Club Inc's Constitution has been updated via a notice of special resolution to change the rules. This has been received by the Department of Mines, Industry Regulation and Safety – Consumer Protection Division on the 16<sup>th</sup> of June 2023. The Constitution dated June 2023 is now the current model rules used by the Club that was lodged as effective from the 01 September 2023. If you would like to see a copy of the Constitution, please contact Caroline Carrie. Freebairn Recreation Centre Manager.

Associations Online have advised the Club to address the following outstanding matter by special resolution. The notice of special resolution is regarding the following:

*'Schedule 1(15) requires the rules to set out custody and use of the common seal of the incorporated associations or if it has one.'*



The Club committee was asked to decide whether or it uses the 'Shire of Kulin's common seal.

A. Leeson (Shire CEO) advised he felt the Club does not require a Common seal, as it would require another register to maintain.

*Moved E. Frantom & Seconded R. Smoker that the Club does not have a common seal.*

A vote was taken by all present members by special resolution. It was agreed unanimously that a common seal is not required.

**Carried**

## Committee Members – To Help Bar Staff

C. Carrie proposed if any committee members would like to assist the bar staff during busy times, they are to ensure a copy of their RSA's are held in the training register behind the bar.

## Digital Honour Board

The joint purchasing and installation of a shared digital honour board was proposed to the sporting clubs to be installed in the Function rooms. This concept was favourably received by all those in attendance. More details on this will be sent out to committee members and sporting Clubs in an attachment to the minutes.

## Other Business

B. Tyson – commented the Bar staff have been excellent during junior footy and would like to send thanks to Aitor and Iria.

J. West - thanks to Caroline, especially as everything is dealt last minute usually. The Cricket Club like the idea of a digital honours board, especially as since they combined with Kondinin, there is no cricket history here in Kulin.

E. Frantom – Thanks to Caroline, the Gala Ball is booked in for the 23<sup>rd</sup> of March 2024, tickets are on sale now.

D. White - Mentioned Kulin Netball Club had a profitable year and would like to thank KKFC for allowing them to cater for the Miller medal.

B. Brandis – Reported the gym treadmill is not functioning correctly and is intermittently stopping while in use. Belle also asked if we could install mirrors in the gym to allow users to be able to check they are performing exercises with correct form.

R. Smoker – Very appreciative of the upkeep of the oval as it is always in great condition and the hockey club can provide a very competitive sport. The new lighting is also fantastic.

N. Thompson – From a Shire perspective, the Shire are happy with the solution provided for Carolines Parental leave next year. Returning backpackers Iria and Aitor are going to take over the responsibilities of running the rec centre, with Iria taking on the acting managers role.

T. McGuire – Shire are doing a great job, they are very responsive to solving issues and they received everything they have asked for.

H. King –Missing golf cards out of the Golf/junior football/softball cage still not shown up. Separate cages for these clubs will be provided. Everything else has been running smoothly and they are grateful for the Shires Support.

J. Bowey – suggested we encourage all clubs to get coded padlocks for their cages.

A. Leeson – Kulin Shire CEO in the last 12 months, he commented that the running of the rec centre through staff and volunteers is seamless, especially as the building is 20 years old the architect designed a very functional building for its use.

- Many thanks to all who attended especially new committee members.

## Closure of Meeting

As there was no further business, the meeting was closed at 7:15pm.

Many thanks to everyone for giving up your time to attend. It is sincerely appreciated, and we look forward to working together in 2023/24.

Next Meeting – to be advised.

The Freebairn Recreation Centre is the hub for community sport and the past 12 months there has again been loads of events and sports hosted at the venue.

Thanks so much to Caroline for keeping the Centre running smoothly, supporting staff, coordinating events and keeping positive and supportive connections with all patrons.

Thank you to everyone who is here tonight representing their clubs and to the FRAC committee members.

Barry West opened the Freebairn Rec Centre 20 years ago and he has been on the FRAC committee for the last 20 years too. It's a wonderful accomplishment and we are grateful for your time and effort. Barry is stepping down and so I'd like to take this opportunity to acknowledge his contribution and commitment.

Caroline has organised a small gift and I'd like to present that to you now.

Lastly, I'd like to thank the FRAC members who support the FRAC with their annual membership payment. The Freebairn Recreation Centre is an exceptional social and recreational facility that Members can be proud to support.



## FREEBAIRN RECREATION CENTRE MANAGER'S ANNUAL REPORT 2023

As most of you know I have now been in this role for approximately 4 months. I feel I have grasped a good understanding of the role I play and that of The Freebairn Recreation Centre within the community. The Freebairn plays an important integral role in the community, bringing people together through sport, events, dinners, and celebrations as well supplying a casual meeting place for community members, their friends, and families.

This report will focus on the 2022/23 financial year.

### Events & Usage

The Freebairn Rec Centre continued to support the community through in-kind usage of the centre which is our commitment to supporting local organisations and groups in Kulin.

### Maintenance & Projects Completed in the Past Year

- New Bar Stools
- New Kitchen Cool Room Shelving
- New Lighting Towers
- New Cricket Pitch Mats
- CCTV Upgrade
- New Netball Goal Posts and Pads
- New Stainless Steel Outdoor Tables
- Play equipment installed at Tennis Club Playground
- New Ice Machine & Glass Washer
- A range of other small minor issues have also been rectified over the last year.

### Current & Ongoing Projects

- Tennis Court Resurfacing, timeframe to be confirmed pending grant information
- Tennis Club Playground fencing and shade to be installed.
- Kulin shire are providing funding to upgrade the changing rooms,
- Shade is to be installed at the FRC playground.
- Oval and Bowling Club lighting. These will be applied for through the Club Night Lights program over the next two financial years (pending budget approval).
- Kitchen Upgrade – We are in discussions now and open to suggestions. EOI for a subcommittee.

## Staff

### Closing

If anyone has any further suggestions for any upgrades or potential projects that would provide better facilities for your sporting clubs here at the Freebairn Recreation Centre we are more than happy to look into any suggestions but would appreciate if you are able to put it in writing and e-mail it to the [reccentre@kulin.wa.gov.au](mailto:reccentre@kulin.wa.gov.au)

I look forward to writing next year's report with hopefully a full years' experience and knowledge behind me.  
Freebairn Recreation Centre Venue & Event's Manager

Caroline Carrie

**Shire of Kulin**  
**STATEMENT OF OPERATING**  
For the period ended 30 June 2023

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
<b>Freebairn Recreation Centre</b>						
I113050	MEMBERSHIPS - CORPORATE	0	0	109	109	
I113100	Memberships - Adult	11,865	11,865	11,985	120	1%
I113110	Memberships - Children	545	545	1,073	527	97%
I113120	Memberships - Social	818	818	1,125	306	37%
I113130	Memberships - Short Term	200	200	396	196	98%
I113150	Events And Catering	2,000	2,000	2,414	414	21%
I113300	Hire - Indoor Courts	500	500	182	(318)	-64%
I113320	Hire - Kitchen	4,000	4,000	3,860	(140)	-4%
I113335	Community Contributions	20,000	20,000	36,078	16,078	80%
I113350	Hire - Golf Course	0	0	0	0	
I113380	Hire - Golf/Tennis Pavilion	800	800	340	(460)	-57%
I113390	Hire - Function Rooms	1,500	1,500	9,121	7,621	508%
I113410	Sundry Donations	0	0	3,472	3,472	
I113500	Bar Sales	120,000	120,000	140,849	20,849	17%
I113505	Canteen Sales	2,500	2,500	2,268	(232)	-9%
I113510	Reimbursements	0	0	115	115	
<b>Total Revenue</b>		<b>164,728</b>	<b>164,728</b>	<b>216,985</b>	<b>52,256</b>	
E113060	Advertising And Promotion	1,000	1,000	0	1,000	-100%
E113100	Bank Charges	1,680	1,680	1,600	80	-5%
E113104	Catering Costs	1,000	1,000	1,020	(20)	2%
E113120	Cleaning Supplies	3,000	3,000	2,923	77	-3%
E113130	It Maintenance	4,400	4,400	6,910	(2,510)	57%
E113180	Electricity	15,000	15,000	18,101	(3,101)	21%
E113190	Freight - Non-Bar	0	0	171	(171)	
E113210	Gas Supplies	1,870	1,870	1,592	277	-15%
E113218	Minor Equipment	1,500	1,500	7,434	(5,934)	396%
E113220	Insurance	25,209	25,209	25,930	(720)	3%
E113240	Licencing Costs	1,805	1,805	1,857	(52)	3%
E113243	Kitchen Consumables	1,500	1,500	1,586	(86)	6%
E113247	Grants / Projects	0	0	456	(456)	
E113250	Printing, Stationery And Post	1,000	1,000	916	84	-8%
E113270	Repairs And Maintenance	54,239	54,239	35,821	18,418	-34%
E113272	Security Costs	450	450	406	44	-10%
E113280	Superannuation	12,312	12,312	15,903	(3,591)	29%
E113285	Staff Training	1,000	1,000	811	189	-19%
E113290	Telephone	2,100	2,100	1,823	277	-13%
E113295	Uniforms	800	800	180	620	-78%
E113298	Depreciation	143,120	143,120	155,780	(12,660)	9%
E113300	Wages - Manager	54,250	54,250	51,507	2,743	-5%
E113310	Wages - Bar Staff Casuals	66,652	66,652	91,084	(24,432)	37%
E113315	Events	2,000	2,000	5,290	(3,290)	165%
E113320	Wages - Cleaner	1,561	1,561	1,988	(426)	27%
E113330	Other Allowances	400	400	2,704	(2,304)	576%
E113350	Workers Compensation	2,503	2,503	2,503	0	0%
E113500	Bar Purchases	48,000	48,000	65,345	(17,345)	36%
E113501	Ice And Sundry Supplies	200	200	242	(42)	21%
E113502	Freight	2,400	2,400	3,136	(736)	31%
E113540	Stock Written Off	400	400	0	400	-100%
E113999	General Admin Allocated	16,864	16,864	17,491	(626)	4%
<b>Total Expenditure</b>		<b>468,216</b>	<b>468,216</b>	<b>522,510</b>	<b>(54,294)</b>	
<b>Sub-total Freebairn Recreation Centre</b>		<b>(303,488)</b>	<b>(303,488)</b>	<b>(305,525)</b>	<b>(2,037)</b>	

**STATEMENT OF CAPITAL**

E113940	FREEBAIRN REC CENTRE CAPITAL P & E	50,000	50,000	12,300	37,700
E113905	FREEBAIRN REC CENTRE CAPITAL L & B	51,182	51,182	5,350	45,832
E113907	FRC & TENNIS CLUB PLAYGROUNDS	30,000	30,000	0	30,000
E113600	OVAL LIGHT TOWERS	115,000	115,000	89,979	25,021



## THE FREEBAIRN RECREATION CLUB INC

### Minutes of a Sporting Council Meeting of the Freebairn Recreation Club Held at the Freebairn Recreation Centre on Thursday 26th October 2023 commencing at 6pm

#### Declaration of Opening/Announcement of Visitors

The Chairperson of the Freebairn Recreation Club welcomed all present and declared the meeting open at 6:13pm.

#### Record of Attendance/Apologies

##### Attendance

T. McAdam (FRC Chairperson)	J. Bowey (Junior Footy/ Bowls)
C. Carrie (FRC Minutes)	J. West (KKFC/Cricket)
N. Thompson (Shire)	R. Smoker (KKHC/ J. Cricket/ Basketball)
J. Noble (Shire Councillor)	D. White (Netball)
E. Frantom (FRC/ Hockey)	B. Brandis (Netball)
A. Leeson (Shire)	H. King (Golf)
A. Buttigig (FRC)	J. McInnes (Ladies Bowls)
T McGuire (FRC/Tennis)	B. Tyson (J. Football)

##### Apologies

F. Murphy; T. Murphy P. Roads; M. Hendry; K. Niblock; J. Wilson; S. Schorer

#### Confirmation of Minutes of Previous Meeting

Sporting Council Meeting held on 27th October 2022.

*Moved A. Buttigig & Seconded B. Tyson that the minutes of the Sporting Council Meeting held on 27th October 2022 be confirmed as a true and correct record.*

**Carried**

#### General Business

Each club representative was invited to speak. Feedback and issues from Clubs

B. Tyson Junior Football Club – Nothing to Report

- J. West Cricket Club – Thanks to Judd and town crew for the oval being in great shape.  
Football Club - Nothing to Report – all good
- D. White Netball Club – Nothing to report.
- R. Smoker Hockey Club - Nothing to  
J. Basketball – Nothing to report.  
Junior cricket – Request a Cricket Grandstand or some kind of structure to provide shade adjacent to cricket pitch.  
Collecting membership is hard from junior basketball members who live outside of Kulin (from Hyden or Corrigin) Do they need to pay junior FRC membership?  
*Yes, they do as the FRC does not charge on entry.* C. Carrie suggested looking at Kidsport funding options.
- T. McGuire Tennis Club - Good to see the wall at side of tennis club has been fixed and is now supported. A. Leeson commented the wall should be there for another 30 years.  
T. McGuire mentioned they are pleased the front 6 courts are getting resurfaced at the end of the season. C. Carrie suggested getting back court vacuumed professionally and repurposed like what Kondinin tennis club have done. T. McGuire suggested the court may be too old.
- H. King Golf – Grateful to the rec centre for the support and care taken to mow and take care of the golf course to keep it in great shape. Huge compliments to Shire crew.
- J. Bowey Bowls – Bowls Club are happy. They have asked about getting the lights upgraded as would like to attract more participants. Upgraded lights would help with the standards of pennant bowls including the 38-degree rule, allowing more night games to be played. They hope to attract a younger demographic. Greens are in fairly good shape; they have a Ladies Inter Zone Round Robin Fours competition here in March next year which is a big competition and may need some help from other clubs with catering.  
J. Bowey requested posts to be cemented into the Green to help older players get on and off the green. If they are to host inter league events the facilities need to be easily accessible for all participants. A. Leeson suggested to auger the post holes to allow for a secure post to be installed. To provide every 2<sup>nd</sup> rink on both sides of the green. Bowls Club are nervous about doing it as to not damage the green. A. Leeson suggested there would be a suitable solution. J. McInnes suggested they would need to locate the power and water before drilling any holes. D. White suggested a company to use to locate power and water before drilling. J. McInnes mentioned most of the Bigger Bowling Clubs up in Perth now have these posts installed. A. Leeson suggested there would be a solution they can investigate.
- J. West Football Club – Also like to mention they have secured the Colts Carnival here for the next 2 years, will be run sometime in June and they would also like a power point to be installed on the far side of the oval for the electronic score board if possible.
- T. McAdam (Chair) The conditions and facilities at the rec centre are great and he has nothing but good comments about how well the facilities are maintained.
- D. White Commented that the CDNA – Corrigin and Districts Netball association were very complimentary about the amazing netball court facilities here, especially new netball goals posts and pads.



General Business concluded - Nothing more to report.

*Moved B. Brandis & Seconded J. Bowey*

*Carried*

## Closure of Meeting

The meeting was closed at 6:32pm.

Many thanks to all for everyone's attendance and input.

# Shire of Kulin

FT & Chq Listing for period ends 31 October 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
<b>MUNICIPAL &amp; TRUST</b>			
EFT21151	02/10/2023	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT21152	02/10/2023	AUSTRALIA POST	\$458.75
		Postage & Freight	
EFT21153	02/10/2023	AFGRI EQUIPMENT AUSTRALIA	\$1,195.71
		Filters	
EFT21154	02/10/2023	CROWN HOTELS	\$3,162.50
		Accommodation, Parking Fees, Meals, Cr Mullan & CEO - Modo Mio Food & Beverages for ROEROC	
EFT21155	02/10/2023	BEST OFFICE SYSTEMS	\$2,395.98
		Printing Charges	
EFT21156	02/10/2023	CONTRY WIDE FRIDGE LINES PTY LTD	\$344.26
		Freight on Bar Purchase	
EFT21157	02/10/2023	TEAM GLOBAL EXPRESS	\$80.32
		Freight	
EFT21158	02/10/2023	WINC AUSTRALIA LTD	\$88.32
		A Frame Sign	
EFT21159	02/10/2023	CORSIGN WA PTY LTD	\$1,628.00
		Signs	
EFT21161	02/10/2023	DEPIAZZI & SONS, T.J.	\$1,512.94
		23 Tonne Woodland Chip	
EFT21162	02/10/2023	DUN DIRECT NORTHAM	\$75,530.73
		Bulk Fuel Purchase	
EFT21163	02/10/2023	ENGINE PROTECTION EQUIPMENT PTY LTD	\$113.07
		Filters	
EFT21164	02/10/2023	ENVIRO PIPES PTY LTD	\$34,311.86
		Pipes- 300mm, 345mm, 450mm	
EFT21165	02/10/2023	G & M DETERGENTS	\$79.99
		Cleaning Supplies	
EFT21166	02/10/2023	GO GRAPHICS	\$605.00
		Graphic Design for KBR Precinct Signage	
EFT21167	02/10/2023	KLEENHEAT GAS	\$3,054.58
		Gas & Yearly Facility Fees	
EFT21168	02/10/2023	MARKETFORCE	\$683.05
		Advertising - Works Supervisor Vacancy	
EFT21169	02/10/2023	NARROGIN QUARRY OPERATIONS	\$5,881.72
		322.06 Tonne Landscaping Dust	
EFT21170	02/10/2023	NARROGIN GASWORX	\$3,060.00
		Convactor Wood Heater & Flue Kit	
EFT21171	02/10/2023	QUEST PAYMENT SYSTEMS	\$418.00
		OPT Monthly Maintenance Fee	
EFT21172	02/10/2023	TAMORA PLUMBING AND GAS	\$992.75
		Installation of Ice Machine at FRC	
EFT21173	02/10/2023	SW TAYLOR	\$6,600.00
		Prompt Safety Solutions Worker WHS Management Service July/June 2024	
EFT21174	02/10/2023	OFFICEWORKS BUSINESS DIRECT	\$747.09
		Whiteboard	
EFT21175	02/10/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$1,738.00
		Central County Zone Annual Subscription 2023/24	
EFT21176	02/10/2023	SYNERGY	\$143.25
		Electricity, Unit 4 Johnston Street	
EFT21177	02/10/2023	WESTRAC PTY LTD	\$817.81
		Harness Assy	
EFT21178	02/10/2023	WA CONTRACT RANGER SERVICES	\$783.75
		Ranger Service	
EFT21179	02/10/2023	WA DISTRIBUTORS PTY LTD	\$174.95

# Shire of Kulin

IT & Chq Listing for period ends 31 October 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Bar & Kitchen Consumables	
EFT21180	12/10/2023	<b>AVON WASTE</b>	\$14,868.89
		Refuse Service	
EFT21181	12/10/2023	<b>AIR LIQUIDE WA</b>	\$21.00
		Cylinder Rent	
EFT21182	12/10/2023	<b>AFGRI EQUIPMENT AUSTRALIA</b>	\$1,254.26
		Filters	
EFT21183	12/10/2023	<b>BGC QUARRIES</b>	\$6,783.81
		183 Tonne 5mm Washed Granite	
EFT21184	12/10/2023	<b>BOC LIMITED - A MEMBER OF THE LINDE GROUP</b>	\$31.71
		Cylinder Rent	
EFT21185	12/10/2023	<b>BEST OFFICE SYSTEMS</b>	\$1,572.91
		Printing Charges	
EFT21186	12/10/2023	<b>BLACKWOODS ATKINS</b>	\$1,362.67
		Parts	
EFT21187	12/10/2023	<b>BETTA ROADS PTY LTD</b>	\$1,254.00
		DC02 Dustchek	
EFT21188	12/10/2023	<b>TEAM GLOBAL EXPRESS</b>	\$48.08
		Freight	
EFT21189	12/10/2023	<b>CYLINDER MOWERS WA PTY LTD</b>	\$124.50
		Parts	
EFT21190	12/10/2023	<b>DARREN THOMAS</b>	\$630.00
		Satking Settop Box, Cables & Labour, 17 McInnes St	
EFT21191	12/10/2023	<b>DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY</b>	\$56.65
		Building Services Levy	
EFT21192	12/10/2023	<b>GREAT SOUTHERN FUEL SUPPLIES</b>	\$106.85
		Diesel, CEO	
EFT21193	12/10/2023	<b>HERSEY'S SAFETY PTY LTD</b>	\$3,454.00
		Guild Post & Delineators	
EFT21194	12/10/2023	<b>KULIN SOCIAL CLUB</b>	\$160.00
		Payroll Deductions	
EFT21195	12/10/2023	<b>KULIN SHIRE TRUST FUND</b>	\$400.00
		Payroll Deductions	
EFT21196	12/10/2023	<b>KULIN IGA</b>	\$790.91
		Office Statement September 2023	
EFT21197	12/10/2023	<b>KULIN MUSEUM SOCIETY INC</b>	\$150.00
		Refuse Site Maintenance	
EFT21198	12/10/2023	<b>KULIN LIBRARY, POST OFFICE AND MAIL</b>	\$1,323.30
		Library Service Fee	
EFT21199	12/10/2023	<b>NUTRIEN AG SOLUTIONS LIMITED</b>	\$1,870.00
		Wara Galv Fence Droppers 107cm	
EFT21200	12/10/2023	<b>MAJOR MOTORS PTY LTD</b>	\$746.42
		Filters	
EFT21201	12/10/2023	<b>NAPA KEWDALE</b>	\$296.41
		Parts	
EFT21202	12/10/2023	<b>EXURBAN RURAL &amp; REGIONAL PLANNING</b>	\$3,277.95
		Town Planning Consulting Services	
EFT21203	12/10/2023	<b>PINGARING AGSOLUTIONS</b>	\$215.14
		Various Catering/Cleaning Supplies Pingaring Centenary	
EFT21204	12/10/2023	<b>PORTER CONSULTING ENGINEERS</b>	\$7,649.40
		Detailed Design of Upgrade for WSFN - Swainston/Rabbit Proof Fence Rd	
EFT21206	12/10/2023	<b>SAFE ROADS WA</b>	\$4,522.38
		Paveliner Patching	
EFT21207	12/10/2023	<b>SAPIO</b>	\$324.50
		Supply Lenovo L24-28 23.8" Monitor	
EFT21208	12/10/2023	<b>WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION</b>	\$5,184.00
		2023 Local Govt Convention Registration - Councillors & CEO	
EFT21209	12/10/2023	<b>WESTRAC PTY LTD</b>	\$1,712.64
		Filters	

# Shire of Kulin

FT & Chq Listing for period ended 31 October 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT21210	12/10/2023	WURTH AUSTRALIA PTY LTD	\$606.06
		Depot Supplies	
EFT21211	12/10/2023	WA DISTRIBUTORS PTY LTD	\$125.40
		Bar Purchase	
EFT21212	20/10/2023	AUSTRALIAN TAXATION OFFICE	\$34,645.00
		Business Activity Statement September 2023	
EFT21213	20/10/2023	AIR RESPONSE	\$5,992.52
		Air Conditioner Service	
EFT21214	20/10/2023	BEST OFFICE SYSTEMS	\$173.09
		Staple Refill	
EFT21215	20/10/2023	BT EQUIPMENT P/L	\$874.26
		Switch Thermostat, Dipstick Engine Oil	
EFT21216	20/10/2023	BUILDING AND CONSTRUCTION INDUSTRY TRAINING BOARD	\$41.75
		BCITF Levy Payment	
EFT21217	20/10/2023	BLACKWOODS ATKINS	\$744.47
		JIB Tow Zinc 2T	
EFT21218	20/10/2023	TEAM GLOBAL EXPRESS	\$514.53
		Freight	
EFT21219	20/10/2023	CONNELLY IMAGES	\$357.50
		Grind Patter Layout on Whiteboard	
EFT21220	20/10/2023	COUPLERS PTY LTD	\$1,556.85
		Butterfly C/W Actuators	
EFT21221	20/10/2023	LANDGATE	\$183.20
		Rural UV'S Chargeable	
EFT21222	20/10/2023	DUN DIRECT NORTHAM	\$60,200.46
		Bulk Fuel Purchase	
EFT21223	20/10/2023	E & MJ ROSHER PTY LTD	\$563.52
		Elements	
EFT21224	20/10/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	\$3,765.34
		Emergency Service Levy	
EFT21225	20/10/2023	GANGELLS AGSOLUTIONS	\$2,936.86
		Various Buildings, Depot & Road Maintenance Supplies	
EFT21226	20/10/2023	GARPEN PTY LTD	\$2,506.10
		Water Pump & Hoses	
EFT21227	20/10/2023	KULIN HARDWARE & RURAL	\$4,972.34
		Various Buildings, Depot & Road Maintenance Supplies	
EFT21228	20/10/2023	KULIN SOCIAL CLUB	\$170.00
		Payroll Deductions	
EFT21229	20/10/2023	KULIN SHIRE TRUST FUND	\$600.00
		Payroll Deductions	
EFT21230	20/10/2023	KULIN BUSH RACES INC.	\$912.00
		Bar Purchase	
EFT21231	20/10/2023	KULIN IGA	\$215.37
		Freebairn Statement September 2023	
EFT21232	20/10/2023	KULIN TYRE SERVICE	\$12,937.10
		Tyers, Tubes, Batteries & Tyre Repairs	
EFT21233	20/10/2023	SHIRE OF KONDININ	\$341.00
		Pre Employment Medical, David Tholstrup	
EFT21234	20/10/2023	KEY CIVIL PTY LTD	\$8,071.25
		Excavator & Operator Hire, Clean Up Pipes Holt Rock Road	
EFT21235	20/10/2023	KULIN CAR CARE	\$175.00
		Car Detail Inside Only, MV124	
EFT21236	20/10/2023	KULIN ERINDALE UNITS	\$280.00
		2 Nights Accommodation, Auditors	
EFT21237	20/10/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	\$1,450.00
		Annual State Conference Registration, CEO	

# Shire of Kulin

FT & Chq Listing for period ended 31 October 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT21238	20/10/2023	BM & CM MULLAN	\$516.40
		Reimbursement, Travel/Meals for Staff Training	
EFT21239	20/10/2023	NARROGIN GLASS QUICKFIT WINDSCREENS	\$1,253.67
		Replace all Window Glazing Wedge Seals, FRC	
EFT21240	20/10/2023	NARROGIN STIHL	\$142.09
		Parts	
EFT21241	20/10/2023	NAPA KEWDALE	\$1,393.65
		3/4 Torque Wrench	
EFT21242	20/10/2023	POOL ROBOTICS PERTH	\$70.83
		Filter Bag	
EFT21243	20/10/2023	R MUNNS ENGINEERING CONSULTING SERVICES	\$29,588.90
		Assessment of Roads & Footpath Valuations	
EFT21244	20/10/2023	SWAN BREWERY COMPANY PTY LTD	\$2,857.71
		Bar Purchase	
EFT21245	20/10/2023	SYRED MECHANICAL SERVICES	\$6,452.44
		Oils & Grease	
EFT21246	20/10/2023	ST JOHN AMBULANCE AUSTRALIA	\$2,388.00
		First Aid Course	
EFT21247	20/10/2023	SHIRE OF CUBALLING	\$170.00
		LGIS Cuballing Golf Tournament Registrations	
EFT21248	20/10/2023	STIRLING ASPHALT	\$79,937.00
		Machine Sweep, Spray CRS 170/60 Emulsion, High Street	
EFT21249	20/10/2023	SKYWALKER ROPE ACCESS PTY LTD	\$64,481.86
		Slide Structural Steel Rectification 50% Progress Claim	
EFT21250	20/10/2023	T-QUIP	\$1,435.50
		Parts	
EFT21251	20/10/2023	TRUCK CENTRE (WA) PTY LTD	\$876.05
		Service Kit, APM Dryer Filter & Filters	
EFT21252	20/10/2023	OFFICEWORKS BUSINESS DIRECT	\$1,376.71
		Stationery	
EFT21253	20/10/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$638.00
		State Employment Law Essentials Training, Fiona Murphy	
EFT21254	20/10/2023	WISTERIA HOUSE, BED & BREAKFAST	\$240.00
		Accommodation for Photographer	
EFT21255	20/10/2023	WA DISTRIBUTORS PTY LTD	\$911.85
		Cleaning Supplies	
EFT21256	24/10/2023	GRANT JENKS	\$800.00
		Refund Housing Bond, 5 Bowey Way	
EFT21257	24/10/2023	MIRIAM DURR	\$856.40
		Refund Balance Owing Housing/Pet Bond 19 McInnes Street	
EFT21258	24/10/2023	SHIRE OF KULIN	\$143.60
		Rent Owing from Trust for 19 McInnes Street	
EFT21259	26/10/2023	ACRES OF TASTE	\$1,748.52
		Catering & Coffee Beans	
EFT21260	26/10/2023	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$42.02
		Cylinder Rent	
EFT21261	26/10/2023	BLACKWOODS ATKINS	\$518.01
		Safety Specs	
EFT21262	26/10/2023	B & W STUDIOS	\$22,016.00
		Signage Production, Delivery & Installation Pingaring Entry Signs	
EFT21263	26/10/2023	COUNTRY WIDE FRIDGE LINES PTY LTD	\$264.37
		Freight on Bar Purchase	
EFT21264	26/10/2023	WINC AUSTRALIA LTD	\$197.49
		2024 Diaries	
EFT21265	26/10/2023	CORSIGN WA PTY LTD	\$5,170.00
		Various Road Signs	
EFT21266	26/10/2023	LANDGATE	\$43.50
		Mining Tenements Chargeable	
EFT21267	26/10/2023	DAIMLER TRUCKS PERTH	\$1,786.88
		Filters	

# Shire of Kulin

FT & Chq Listing for period ends 31 October 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT21268	26/10/2023	DUN DIRECT NORTHAM	\$72,631.26
		Bulk Fuel Purchase	
EFT21269	26/10/2023	DANIEL NJEGICH	\$2,500.00
		Photographer, Final Payment	
EFT21270	26/10/2023	EASTERN WHEATBELT BIOSECURITY GROUP INC	\$110.00
		EWBG Annual Membership	
EFT21271	26/10/2023	ENGINE PROTECTION EQUIPMENT PTY LTD	\$206.10
		Donaldson Air Filter	
EFT21272	26/10/2023	ELAN	\$3,798.14
		Removal of Old Tyres	
EFT21273	26/10/2023	G & M DETERGENTS	\$473.81
		Additional Sanitary Bin Service - Pingaring Toilets	
EFT21274	26/10/2023	HOST CATERING SUPPLIES HEAD OFFICE	\$1,323.19
		Glassware	
EFT21275	26/10/2023	HELLO PERTH	\$385.00
		Airport Brochure Stand	
EFT21276	26/10/2023	KLEENHEAT GAS	\$578.47
		Gas	
EFT21277	26/10/2023	KULIN IGA	\$36.82
		Child Care Statement September 2023	
EFT21278	26/10/2023	MCINTOSH & SON	\$45.94
		Male Coupling	
EFT21279	26/10/2023	MARKETFORCE	\$293.23
		Advertising of Road Grader Tender	
EFT21280	26/10/2023	NARROGIN QUARRY OPERATIONS	\$2,677.52
		231.82 Tonne Landscaping Dust	
EFT21281	26/10/2023	PINGARING PROGRESS ASSOCIATION	\$3,600.00
		Annual Contribution for Cleaning & Maintenance	
EFT21282	26/10/2023	POOLSHOP ONLINE PTY LTD	\$549.50
		Vacuum Head & Chemicals	
EFT21283	26/10/2023	PAULEY & CO PTY LTD	\$2,406.82
		Pingaring Hall & Toilet Electrical Repairs	
EFT21284	26/10/2023	REDBOURNE GROUP	\$1,617.00
		Kindcare Annual Subscription	
EFT21285	26/10/2023	REPCO	\$1,277.43
		Parts	
EFT21286	26/10/2023	SAFE ROADS WA	\$147,180.00
		Edge Widening Kulin Holt Rock Road	
EFT21287	26/10/2023	TAMORA PLUMBING AND GAS	\$4,279.00
		Annual Backflow Testing on Standpipes & General Plumbing	
EFT21288	26/10/2023	OFFICEWORKS BUSINESS DIRECT	\$466.36
		Stationery	
EFT21289	26/10/2023	WESTRAC PTY LTD	\$1,678.37
		Hose	
EFT21290	26/10/2023	INDUSTRIAL AUTOMATION GROUP	\$7,379.63
		Standpipe Upgrades, Final Payment	
EFT21291	26/10/2023	WA DISTRIBUTORS PTY LTD	\$580.38
		Cleaning Supplies	
EFT21292	26/10/2023	WAVE LEARNING	\$896.00
		Child Protection Training for KCCC Staff	
EFT21293	31/10/2023	LGISWA	\$191,195.42
		Insurance 2nd Instalment	
37500	02/10/2023	WATER CORPORATION	\$331.72
		Water Usage & Rates	
37501	26/10/2023	SHIRE OF KULIN	\$320.00
		Aquatic Centre 2023/24 Float	
DD8739.1	01/10/2023	AWARE SUPER	\$13,214.26
		Payroll Deductions	
DD8739.2	01/10/2023	CBUS SUPER	\$169.45
		Superannuation Contribution	

# Shire of Kulin

FT & Chq Listing for period ended 31 October 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8739.3	01/10/2023	<b>BENDIGO SUPERANNUATION PLAN</b>	\$173.81
		Superannuation Contribution	
DD8739.4	01/10/2023	<b>AUSTRALIAN RETIREMENT TRUST</b>	\$127.35
		Superannuation Contribution	
DD8739.5	01/10/2023	<b>AMP SUPERLEADER</b>	\$248.40
		Superannuation Contribution	
DD8739.6	01/10/2023	<b>AUSTRALIAN SUPERANNUATION</b>	\$943.94
		Superannuation Contribution	
DD8739.7	01/10/2023	<b>BENDIGO SMART START SUPERANNUATION FUND</b>	\$146.45
		Superannuation Contribution	
DD8739.8	01/10/2023	<b>HOSTPLUS SUPERANNUATION FUND</b>	\$817.83
		Superannuation Contribution	
DD8739.9	01/10/2023	<b>MLC MASTERKEY SUPERANNUATION</b>	\$372.87
		Superannuation Contribution	
DD8742.1	04/10/2023	<b>WATER CORPORATION</b>	\$6,894.23
		Water Usage & Rates	
DD8742.2	12/10/2023	<b>WATER CORPORATION</b>	\$901.07
		Water Usage & Rates	
DD8742.3	01/10/2023	<b>BENDIGO BANK</b>	\$4.60
		Bank Transfer Fees	
DD8742.4	02/10/2023	<b>BENDIGO BANK</b>	\$7.22
		Bank De Fees	
DD8742.5	02/10/2023	<b>WESTNET INTERNET SERVICES</b>	\$50.70
		Westnet Service	
DD8742.6	02/10/2023	<b>CRISP WIRELESS PTY LTD</b>	\$99.00
		Monthly Internet Fee, CEO's House	
DD8742.7	03/10/2023	<b>ST.GEORGE BANK</b>	\$670.40
		Merchant Fee	
DD8742.8	04/10/2023	<b>SYNERGY</b>	\$3,593.12
		Electricity Usage & Service Charge	
DD8742.9	04/10/2023	<b>BENDIGO BANK</b>	\$9.30
		Bank De Fees	
DD8745.1	15/10/2023	<b>AWARE SUPER</b>	\$13,499.55
		Superannuation Contribution	
DD8745.2	15/10/2023	<b>CBUS SUPER</b>	\$168.54
		Superannuation Contribution	
DD8745.3	15/10/2023	<b>BENDIGO SUPERANNUATION PLAN</b>	\$153.59
		Superannuation Contribution	
DD8745.4	15/10/2023	<b>AUSTRALIAN RETIREMENT TRUST</b>	\$516.43
		Superannuation Contribution	
DD8745.5	15/10/2023	<b>AMP SUPERLEADER</b>	\$249.21
		Superannuation Contribution	
DD8745.6	15/10/2023	<b>AUSTRALIAN SUPERANNUATION</b>	\$842.72
		Superannuation Contribution	
DD8745.7	15/10/2023	<b>BENDIGO SMART START SUPERANNUATION FUND</b>	\$198.39
		Superannuation Contribution	
DD8745.8	15/10/2023	<b>HOSTPLUS SUPERANNUATION FUND</b>	\$642.09
		Superannuation Contribution	
DD8745.9	15/10/2023	<b>MLC MASTERKEY SUPERANNUATION</b>	\$317.39
		Superannuation Contribution	
DD8749.1	23/10/2023	<b>JUANITA MACGREGOR</b>	\$2,500.00
		Catering - Barry West Farwell Function - Deposit Only	
DD8760.1	15/10/2023	<b>AWARE SUPER</b>	\$43.91
		Superannuation Contribution	
DD8760.2	27/10/2023	<b>AWARE SUPER</b>	\$13.72
		Superannuation Contribution	
DD8763.1	29/10/2023	<b>AWARE SUPER</b>	\$12,831.62
		Superannuation Contribution	
DD8763.2	29/10/2023	<b>CBUS SUPER</b>	\$170.35
		Superannuation Contribution	

# Shire of Kulin

FT & Chq Listing for period ends 31 October 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8763.3	29/10/2023	<b>BENDIGO SUPERANNUATION PLAN</b>	\$135.74
		Superannuation Contribution	
DD8763.4	29/10/2023	<b>AUSTRALIAN RETIREMENT TRUST</b>	\$492.22
		Superannuation Contribution	
DD8763.5	29/10/2023	<b>SPACESHIP SUPER</b>	\$57.13
		Superannuation Contribution	
DD8763.6	29/10/2023	<b>AMP SUPERLEADER</b>	\$248.21
		Superannuation Contribution	
DD8763.7	29/10/2023	<b>AUSTRALIAN SUPERANNUATION</b>	\$1,891.16
		Superannuation Contribution	
DD8763.8	29/10/2023	<b>BENDIGO SMART START SUPERANNUATION FUND</b>	\$161.78
		Superannuation Contribution	
DD8763.9	29/10/2023	<b>HOSTPLUS SUPERANNUATION FUND</b>	\$239.14
		Superannuation Contribution	
DD8766.1	16/10/2023	<b>TYRO PAYMENTS</b>	\$322.65
		Merchant Fees	
DD8766.2	26/10/2023	<b>BENDIGO BANK</b>	\$5.10
		Bank De Fees	
DD8766.3	30/10/2023	<b>BENDIGO BANK</b>	\$0.15
		Bank De Fees	
DD8766.4	30/10/2023	<b>TELSTRA</b>	\$364.17
		Mobile Phone Usage & Equipment Rent	
DD8766.5	16/10/2023	<b>CARLTON &amp; UNITED</b>	\$1,492.39
		Bar Purchase	
DD8766.6	17/10/2023	<b>TELAIR PTY LTD</b>	\$614.90
		Monthly Access Fee	
DD8766.7	17/10/2023	<b>WATER CORPORATION</b>	\$55.78
		Water Usage & Rates	
DD8766.8	17/10/2023	<b>TELSTRA</b>	\$1,373.77
		Phone Usage & Equipment Rent	
DD8766.9	17/10/2023	<b>AUSTRALIAN LIQUOR MARKETERS PTY. LIMITED</b>	\$575.50
		Bar Purchase	
DD8768.1	31/10/2023	<b>BENDIGO BANK</b>	\$0.15
		Bank De Fees	
DD8739.10	01/10/2023	<b>PRIME SUPERANNUATION</b>	\$403.26
		Superannuation Contribution	
DD8739.11	01/10/2023	<b>ASB MARKETING</b>	\$314.56
		Superannuation Contribution	
DD8739.12	01/10/2023	<b>THE TRUSTEE FOR THE AMP SUPER FUND</b>	\$556.91
		Superannuation Contribution	
DD8739.13	01/10/2023	<b>REST SUPERANNUATION</b>	\$714.52
		Superannuation Contribution	
DD8742.10	09/10/2023	<b>SYNERGY</b>	\$56.71
		Electricity	
DD8742.11	03/10/2023	<b>SYNERGY</b>	\$120.60
		Electricity	
DD8742.12	09/10/2023	<b>WATER CORPORATION</b>	\$2,903.06
		Water Usage & Rates	
DD8742.13	10/10/2023	<b>SYNERGY</b>	\$1,262.54
		Electricity	
DD8742.14	12/10/2023	<b>BENDIGO BANK</b>	\$34.80
		Bank De Fees	
DD8742.15	13/10/2023	<b>WATER CORPORATION</b>	\$742.94
		Water Usage & Rates	
DD8745.10	15/10/2023	<b>PRIME SUPERANNUATION</b>	\$404.99
		Superannuation Contribution	
DD8745.11	15/10/2023	<b>ASB MARKETING</b>	\$299.89
		Superannuation Contribution	
DD8745.12	15/10/2023	<b>THE TRUSTEE FOR THE AMP SUPER FUND</b>	\$547.86
		Superannuation Contribution	



## Shire of Kulin

FT & Chq Listing for period end 31 October 2023

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8745.13	15/10/2023	REST SUPERANNUATION	\$788.14
		Superannuation Contribution	
DD8763.10	29/10/2023	MLC MASTERKEY SUPERANNUATION	\$413.70
		Superannuation Contribution	
DD8763.11	29/10/2023	PRIME SUPERANNUATION	\$381.46
		Superannuation Contribution	
DD8763.12	29/10/2023	ASB MARKETING	\$328.37
		Superannuation Contribution	
DD8763.13	29/10/2023	THE TRUSTEE FOR THE AMP SUPER FUND	\$557.82
		Superannuation Contribution	
DD8763.14	29/10/2023	REST SUPERANNUATION	\$766.12
		Superannuation Contribution	
DD8766.10	18/10/2023	BENDIGO BANK	\$9.60
		Bank De Fees	
DD8766.11	18/10/2023	TELSTRA	\$66.16
		ADSL Service	
DD8766.12	20/10/2023	BENDIGO BANK	\$6.60
		Bank De Fees	
DD8766.13	24/10/2023	BENDIGO BANK	\$0.45
		Bank De Fees	
8217409	04/10/2023	BULK PAYMENT	\$95,869.73
		Payroll	
8245769	18/10/2023	BULK PAYMENT	\$96,578.57
		Payroll	
8271671	31/10/2023	BULK PAYMENT	\$110,601.71
		Payroll	
<b>Sub-total: EFT &amp; Chq Payments</b>			<b>\$1,413,214.51</b>
<b>TOTAL PAYMENTS FOR MONTH END IN 31 October 2023</b>			<b>\$1,413,214.51</b>

**CREDIT & BP CARDS SUMMARY**  
**Tuesday, 31 October 2023**

<b>Transaction Date</b>	<b>Officer</b>	<b>Creditor</b>	<b>Amount</b>
5/10/2023	ALAN LEESON	<b>PAPERLESS POST</b>	<b>\$51.50</b>
		Invitations to Retirement Function - Cr West	
5/10/2023	ALAN LEESON	<b>PAPERLESS POST</b>	<b>\$18.54</b>
		Invitations to Retirement Function - Cr West	
6/10/2023	JUDD HOBSON	<b>TELSTRA PREPAID</b>	<b>\$320.00</b>
		Oval Sim Card	
6/10/2023	JUDD HOBSON	<b>TELSTRA PREPAID</b>	<b>\$320.00</b>
		Oval Sim Card	
9/10/2023	ALAN LEESON	<b>PAPERLESS POST</b>	<b>\$18.54</b>
		Invitations to Retirement Function - Cr West	
10/10/2023	JUDD HOBSON	<b>JURIEN BAY SERVICE</b>	<b>\$137.01</b>
		Diesel, Judd Hobson	
12/10/2023	FIONA MURPY	<b>KULIN COMMUNITY BANK</b>	<b>\$31.10</b>
		Plate Change MV120	
15/10/2023	FIONA MURPY	<b>SIMPLEINOUT</b>	<b>\$32.76</b>
		Monthly Subscription	
18/10/2023	CASSI LEWIS	<b>TELSTRA</b>	<b>\$49.95</b>
		Aquatic Centre Monthly internet Fee	
23/10/2023	ALAN LEESON	<b>PARTY SOURCE</b>	<b>\$43.97</b>
		Dinner Napkins - Retirement Function - Cr West	
22/10/2023	JUDD HOBSON	<b>GREAT EASTERN MOTOR LODGE</b>	<b>\$169.00</b>
		Accommodation for Grant Jenks	
24/10/2023	ALAN LEESON	<b>THE REDBOOK</b>	<b>\$33.00</b>
		Valuation Certificate - Toyota Hilux	
24/10/2023	ALAN LEESON	<b>ARTFRAMERS</b>	<b>\$199.00</b>
		Frame of Certificate - Cr West	
30/10/2023		<b>BENDIGO BANK</b>	<b>\$24.00</b>
		Card Fees	
			<b>\$1,448.37</b>
<b>BP CARD PURCHASE</b>			

009650  
  
SHIRE OF KULIN  
PO BOX 125  
KULIN WA 6365

**Your details at a glance**

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

**Account summary**

Statement period	1 Oct 2023 - 31 Oct 2023
Statement number	221
Opening balance on 1 Oct 2023	\$9,764.84
Payments & credits	\$14,984.84
Withdrawals & debits	\$1,420.84
Interest charges & fees	\$27.53
<b>Closing Balance on 31 Oct 2023</b>	<b>-\$3,771.63</b>

**Account details**

Credit limit	\$10,000.00
Available credit	\$13,771.63
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

**Payment details**

Minimum payment required **\$0.00**

**Any questions?**

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



144BH101 / E-0 / S-4691 / 1-4691 / 0007421415000808

**Business Credit Card**

**Minimum Payment Warning.** No payments are currently required for your credit card. Please be aware that if you use the credit on your account and make only the minimum payment each month you will pay more interest and it will take longer to pay off your balance.

**Having trouble making payments?**

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

## Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
<b>Opening balance</b>				<b>\$9,764.84</b>
5 Oct 23	Crown Metropol Perth , Burswood AUS RETAIL PURCHASE RETURN 04/10 CARD NUMBER 552638XXXXXXXX832 1		220.00	9,544.84
6 Oct 23	PAPERLESS POST, NEW YORK AUS RETAIL PURCHASE-INTERNATIONAL 05/10 CARD NUMBER 552638XXXXXXXX832 1	50.00		9,594.84
6 Oct 23	INTERNATIONAL TRANSACTION FEE	1.50		9,596.34
6 Oct 23	PAPERLESS POST, NEW YORK AUS RETAIL PURCHASE-INTERNATIONAL 05/10 CARD NUMBER 552638XXXXXXXX832 1	18.00		9,614.34
6 Oct 23	INTERNATIONAL TRANSACTION FEE	0.54		9,614.88
6 Oct 23	E-BANKING TFR 00074214151201 0373028326 Credit card		5,000.00	4,614.88
8 Oct 23	TELSTRA PREPAID, MEL BOURNE AUS RETAIL PURCHASE 06/10 CARD NUMBER 552638XXXXXXXX706 1	320.00		4,934.88
8 Oct 23	TELSTRA PREPAID, MEL BOURNE AUS RETAIL PURCHASE 06/10 CARD NUMBER 552638XXXXXXXX706 1	320.00		5,254.88
11 Oct 23	PAPERLESS POST, NEW YORK AUS RETAIL PURCHASE-INTERNATIONAL 09/10 CARD NUMBER 552638XXXXXXXX832 1	18.00		5,272.88
11 Oct 23	INTERNATIONAL TRANSACTION FEE	0.54		5,273.42
12 Oct 23	JURIEN BAY SERVICE, JURIEN BAY AUS RETAIL PURCHASE 10/10 CARD NUMBER 552638XXXXXXXX706 1	137.01		5,410.43

144BH101 / E-0 / S-4692 / 1-4692 / 0007421415000808

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



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



**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.

## Business Credit Card

<b>BSB number</b>	633-000
<b>Account number</b>	691211254
<b>Customer name</b>	SHIRE OF KULIN
<b>Minimum payment required</b>	\$0.00
<b>Closing Balance on 31 Oct 2023</b>	-\$3,771.63
<b>Date</b>	<b>Payment amount</b>
<input type="text"/>	<input type="text"/>

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

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

### Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments	Balance
13 Oct 23	Kulin Community Fina , Kulin AUS RETAIL PURCHASE 12/10 CARD NUMBER 552638XXXXXXXX418 1	31.10		5,441.53
14 Oct 23	PERIODIC TFR 00074214151201 00000000000		9,764.84	-4,323.31
16 Oct 23	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/10 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX418 1	31.81		-4,291.50
16 Oct 23	INTERNATIONAL TRANSACTION FEE	0.95		-4,290.55
20 Oct 23	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 18/10 CARD NUMBER 552638XXXXXXXX823 1	49.95		-4,240.60
24 Oct 23	PARTY SOURCE, CANNIN G VALE AUS RETAIL PURCHASE 23/10 CARD NUMBER 552638XXXXXXXX832 1	43.97		-4,196.63
25 Oct 23	GREAT ESTN MOTOR LD1 ,RIVERVALE AUS RETAIL PURCHASE 22/10 CARD NUMBER 552638XXXXXXXX706 1	169.00		-4,027.63
25 Oct 23	The Redbook, RICHMON D AUS RETAIL PURCHASE 24/10 CARD NUMBER 552638XXXXXXXX832 1	33.00		-3,994.63
25 Oct 23	ARTFRAMERS VIC 1,EAS T VICTORIA AUS RETAIL PURCHASE 24/10 CARD NUMBER 552638XXXXXXXX832 1	199.00		-3,795.63
30 Oct 23	CARD FEE 6 @ \$4.00	24.00		-3,771.63
<b>Transaction totals / Closing balance</b>		<b>\$1,448.37</b>	<b>\$14,984.84</b>	<b>-\$3,771.63</b>

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](https://bendigobank.com.au/mycard) for all card related information. Business customers visit [/mybusinesscard](https://bendigobank.com.au/mybusinesscard).

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



## **Shire of Kulin**

### **MONTHLY FINANCIAL REPORT**

**For the period ended 31 October 2023**

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

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**Shire of Kulin**  
**STATEMENT OF FINANCIAL ACTIVITY**  
For the period ended 31 October 2023

	Ref Note	Adopted Budget (a) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance (c) - (b) \$	Variance ((c) - (b))/(b) %
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	10	2,283,149	2,283,149	2,283,653	504	0%
Ex gratia rates	10	27,235	27,235	27,235	0	0%
Grants, subsidies & contributions	11	3,212,742	3,102,259	3,175,175	72,916	2%
Fees and charges		1,878,241	626,784	695,473	68,689	11%
Interest revenue		162,863	54,252	43,642	(10,610)	(20%)
Other revenue		120,492	33,796	82,811	49,015	145%
Profit on asset disposals	7	34,212	11,400	0	(11,400)	(100%)
		<b>7,718,934</b>	<b>6,138,875</b>	<b>6,307,989</b>	<b>169,114</b>	
<b>Expenditure from operating activities</b>						
Employee costs		(2,708,536)	(902,636)	(980,681)	(78,045)	9%
Materials and contracts		(2,427,771)	(745,272)	(835,488)	(90,216)	12%
Utility charges		(373,660)	(139,452)	(92,803)	46,649	(33%)
Depreciation		(3,159,688)	(1,026,836)	0	1,026,836	(100%)
Interest expenses	9	(32,626)	(10,872)	1,552	12,424	(114%)
Insurance		(347,156)	(345,285)	(349,752)	(4,466)	1%
Loss on asset disposals	7	0	0	0	0	0%
		<b>(9,049,437)</b>	<b>(3,170,353)</b>	<b>(2,257,170)</b>	<b>913,183</b>	
Non-cash amounts excluded from operating activities	2	3,125,475	1,015,436	0	(1,015,436)	(100%)
<b>Amount attributable to operating activities</b>		<b>1,794,972</b>	<b>3,983,958</b>	<b>4,050,819</b>	<b>21,589</b>	
<b>INVESTING ACTIVITIES</b>						
Capital grants, subsidies and contributions	11	5,936,259	1,601,718	509,656	(1,092,062)	(68%)
Proceeds from disposal of assets	7	188,000	15,667	54,545	38,879	248%
Payments for property, plant and equipment and infrastructure	7	(8,589,087)	(2,853,904)	(1,098,460)	1,755,444	(62%)
<b>Amount attributable to investing activities</b>		<b>(2,464,827)</b>	<b>(1,236,519)</b>	<b>(534,259)</b>	<b>702,261</b>	
<b>FINANCING ACTIVITIES</b>						
Transfers from reserves	5	270,000	0	0	0	
Repayment of borrowings	9	(99,144)	0	0	0	
Transfers to reserves	5	(601,362)	0	(400,101)	(400,101)	
<b>Amount attributable to financing activities</b>		<b>(430,506)</b>	<b>0</b>	<b>(400,101)</b>	<b>(400,101)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2	1,112,090	1,112,090	1,066,818	(45,272)	(4%)
Amount attributable to operating activities		1,794,972	3,983,958	4,050,819	66,861	2%
Amount attributable to investing activities		(2,464,827)	(1,236,519)	(534,259)	702,261	(57%)
Amount attributable to financing activities		(430,506)	0	(400,101)	(400,101)	100%
<b>Surplus or deficit after imposition of general rates</b>	2	<b>11,729</b>	<b>3,859,529</b>	<b>4,183,277</b>	<b>323,748</b>	<b>8%</b>

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

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

**Shire of Kulin**  
**STATEMENT OF FINANCIAL POSITION**  
For the period ended 31 October 2023

	30-Jun-23 \$	31-Oct-23 \$
<b>CURRENT ASSETS</b>		
Cash at Bank	1,339,387	5,833,574
Cash at Bank (Reserves & Restricted Funds)	1,872,305	2,272,406
Trade and other receivables	689,753	39,468
Sundry Debtors - Rates	30,444	203,270
Inventories	64,574	128,925
Contract Assets	368,697	114,891
<b>TOTAL CURRENT ASSETS</b>	<b>4,365,161</b>	<b>8,592,535</b>
<b>CURRENT LIABILITIES</b>		
Sundry Creditors	(396,641)	(353,404)
Accruals	(203,597)	(150,382)
ATO Liabilities	(98,846)	(24,901)
Bonds & deposits held	(97,275)	(101,015)
Contract Liabilities	(199,690)	(1,077,161)
Borrowings	(99,144)	(99,144)
Employee Provisions	(429,989)	(429,989)
<b>TOTAL CURRENT LIABILITIES</b>	<b>(1,525,183)</b>	<b>(2,235,996)</b>
<b>TOTAL NET CURRENT ASSETS</b>	<b>2,839,978</b>	<b>6,356,538</b>
<b>NON-CURRENT ASSETS</b>		
Investment in Associate	42,199	42,199
Work in Progress	305,807	-
Land & Buildings	22,597,500	22,968,028
Plant & Equipment	3,528,514	3,498,449
Furniture & Equipment	231,864	242,954
Motor Vehicles	1,410,817	1,410,817
Infrastructure	73,644,309	74,642,477
Shares - Kulin Community Financial Services	5,000	5,000
Units Held - Local Government House Trust	81,490	81,490
<b>TOTAL NON-CURRENT ASSETS</b>	<b>101,847,499</b>	<b>102,891,413</b>
<b>NON CURRENT LIABILITIES</b>		
Borrowings	(784,558)	(784,558)
Employee Provisions	(44,928)	(44,928)
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>(829,486)</b>	<b>(829,486)</b>
<b>NET ASSETS</b>	<b>103,857,990</b>	<b>108,418,465</b>
Asset Revaluation - Infrastructure	37,546,160	37,546,160
Asset Revaluation - Property, Plant & Equipment	1,597,499	1,597,499
Asset Revaluation - Land & Buildings	14,753,878	14,753,878
Accumulated Reserves	1,872,305	2,272,406
Accumulated Surplus	48,088,149	52,248,523
<b>TOTAL EQUITY</b>	<b>103,857,990</b>	<b>108,418,465</b>

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



**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 31 October 2023**

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

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**Judgements and estimates**

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

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

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

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

**SIGNIFICANT ACCOUNTING POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 31 October 2023**

**Note 2 - Net Current Assets Composition**

	<b>Adopted Budget Opening 30-Jun-23</b>	<b>Last Year Closing 30-Jun-23</b>	<b>Year to Date 31-Oct-23</b>
<b>Current Assets</b>			
Cash and Cash Equivalents	3,211,693	3,211,692	8,105,980
Accounts Receivable - Rates	30,444	30,444	203,270
Accounts Receivable - Sundry	689,503	689,753	39,468
Accrued Income	16,232	16,232	0
Inventories	64,574	64,574	128,925
Contract Assets	346,661	352,465	114,891
	4,359,107	4,365,161	8,592,535
<b>Less: Current Liabilities</b>			
Sundry Creditors	(397,023)	(396,641)	(353,404)
Payroll Accruals	(61,101)	(61,101)	(110,602)
Accrued expenses	(100,000)	(142,496)	(39,780)
Contract Liabilities	(190,478)	(199,690)	(1,077,161)
Provision for Annual Leave	(186,096)	(186,096)	(186,096)
Provision for Long Service Leave	(243,893)	(243,893)	(243,893)
ATO Liability	(98,846)	(98,846)	(24,901)
Bonds & deposits held	(97,275)	(97,275)	(101,015)
Borrowings	(99,144)	(99,144)	(99,144)
	(1,473,856)	(1,525,183)	(2,235,996)
<b>Net current assets</b>	<b>2,885,252</b>	<b>2,839,978</b>	<b>6,356,538</b>
<b>Adjustments to Current Assets</b>			
Less: Reserves	(1,872,305)	(1,872,305)	(2,272,406)
Add: Borrowings	99,144	99,144	99,144
<b>Closing funding surplus/(deficit)</b>	<b>1,112,091</b>	<b>1,066,818</b>	<b>4,183,277</b>

**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.

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 31 October 2023**

**Note 3 - Explanation of Material Variances**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 and 10.00%.

<b>Revenue from operating activities</b>	<b>Var \$</b>	<b>Var %</b>	<b>Explanation</b>
General Rates	504	0%	Under \$10,000 and 10% threshold.
Ex gratia rates	0	0%	Under \$10,000 and 10% threshold.
Grants, subsidies and contributions	72,916	2%	\$31k relates to additional Financial Assistance Grant not budgeted for - \$124k to be received in four instalments. Have also received second quarterly instalment of CRC operational grant earlier than budgeted - \$28k
Fees and charges	68,689	11%	\$73k Timing difference for rubbish collection income fully recognised when rates notices issues but budgeted to be received evenly throughout year. Fuel sales \$28k overbudget - budgeted for 160,000L at \$1.85/L, actual sales 177,000L at \$1.83/L. Offset by Pool admission income \$14k underbudget - timing difference. Private works \$12k underbudget which is consistent with the expense. Childcare fees \$10k under budget - closed in July school holidays.
Interest earnings	(10,610)	-20%	Budgeted interest on reserves spread over 12 months, where interest recognised when term deposit rolls over. Interest on municipal investments \$5k underbudget - this will change now that rates have been received and have more money in our investment accounts.
Other revenue	49,015	145%	\$27k carry forward 'member experience' insurance credit from LGIS has been applied to current year insurance invoice. \$11k reimbursement for cost of Pingaring Entry signage from Shire of Lake Grace which wasn't budgeted for.
Profit on asset disposals	(11,400)	-100%	No profit on sale recorded yet as the asset register hasn't been rolled over for 2022/23 (awaiting finalisation of audit). The shared car (Hilux) has been sold for profit of approx \$8,000.
<b>Expenditure from operating activities</b>	<b>Var \$</b>	<b>Var %</b>	<b>Explanation</b>
Employee costs	(78,045)	9%	Road maintenance employee costs over YTD budget - this is a timing difference due to winter grading. Big expense incurred at start of year compared to budget spread over full year. Long service leave expense of \$55k incurred for payouts to Denis, Oksana, Joanthan Quinn and Grant Jenks - Grant's payout was not budgeted for. Childcare salaries \$16k overbudget. Office cleaning salaries \$7k overbudget - need to amend cleaner hours so we are not paying penalty rates.
Materials and contracts	(90,216)	12%	Significant differences include: Contract employment \$50k underbudget. Pingaring Centenary - \$26k overbudget for materials (\$11k reimbursed by Shire of Lake Grace). FRC bar purchases \$14k overbudget - offset by sales. Fuel purchases for public sales \$29k overbudget - sold 16,000L more than expected. Plant fuel & oil currently \$34k overbudget - budgeted for 20,000L/month at \$1.80. Actual usage \$25,500L/month at \$1.68/L. Plant repair costs \$40k overbudget - \$10k repairs to fuel injector system on Fuso Crew Cab (PMV16). Steve Kempton, along with contractors, has completed significant works on trucks and trailers as Judd will explain in the meeting.
Utility charges	46,649	-33%	Water costs \$21k underbudget. \$11k relates to plant & motor vehicle registrations - budget is \$22k in July and actual is \$11k. Room in budget for plant purchases during the year - so therefore should be a timing difference.
Depreciation	1,026,836	-100%	Depreciation won't be recorded until the asset register is rolled over (after adoption of the 2022/23 financial statements).
Interest expenses	12,424	-114%	Timing difference
Insurance	(4,466)	1%	Under \$10,000 and 10% threshold.
Loss on asset disposals	0	0%	Under \$10,000 and 10% threshold.
<b>Investing activities</b>	<b>Var \$</b>	<b>Var %</b>	<b>Explanation</b>
Proceeds from capital grants, subsidies and contributions	(1,092,062)	-68%	Capital grant funding budgeted to be received quarterly - actual revenue recognised in line with expenditure or project milestones. We are still waiting for final approval of WSNF funding for 23/24. Refer to Note 11 Grants
Proceeds from disposal of assets	38,879	248%	Budget spread over full year. Refer to Note 6 Assets
Payments for property, plant and equipment and infrastructure	1,755,444	-62%	Refer to Note 6 Assets - limited spending on capital projects to date.
<b>Financing activities</b>	<b>Var \$</b>	<b>Var %</b>	<b>Explanation</b>
Transfer from reserves	0	0%	Under \$10,000 and 10% threshold.
Repayment of borrowings	0	0%	Under \$10,000 and 10% threshold.
Transfer to reserves	(400,101)	0%	Funds transferred to plant and leave reserve earlier than budgeted.
<b>Surplus or (deficit) at the start of the financial year</b>	<b>(45,272)</b>	<b>-4%</b>	Mainly related to \$39k in Black Spot funding we will need to repay as project not going ahead.

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ended 31 October 2023

**Note 4 - Cash & Financial Assets**

	<b>General Ledger Balance 31-Oct-23</b>	<b>Bank Statement Balance 31-Oct-23</b>
<b>Cash at Bank - Unrestricted</b>		
Municipal Funds	545,983	553,740
Freebairn Recreation Centre Trust (restricted muni funds)	80,714	80,857
Investments	101,015	100,051
Till Float	5,101,942	5,101,942
Petty Cash	3,420	-
	500	-
	<b>5,833,574</b>	<b>5,836,589</b>
<b>Cash at Bank - Restricted</b>		
Reserve Funds	2,272,406	2,272,406
	<b>2,272,406</b>	<b>2,272,406</b>

**Note 5 - Reserve Accounts**

Reserve	Full year Budget				Actual - YTD			
	Opening Balance	Transfer to	Transfer from	Closing Balance	Opening Balance	Transfer to	Transfer from	Closing Balance
Leave	364,335	86,185	(25,000)	425,520	364,335	72,939	-	437,274
Plant	45,171	329,435	0	374,606	45,171	315,364	-	360,536
Building	393,242	22,143	(25,000)	390,385	393,242	3,172	-	396,413
Admin Equipment	30,383	51,216	0	81,599	30,383	245	-	30,628
Natural Disaster	148,362	5,938	(90,000)	64,300	148,362	1,197	-	149,558
Joint Venture Housing	79,147	3,168	(30,000)	52,315	79,147	638	-	79,785
FRC Surface & Equipment	44,573	1,784	0	46,357	44,573	360	-	44,933
Medical Services	119,855	4,797	(25,000)	99,652	119,855	967	-	120,821
Fuel Facility	9,261	21,172	0	30,433	9,261	75	-	9,336
Sportsperson Scholarship	14,198	568	0	14,766	14,198	115	-	14,313
Freebairn Rec Centre	215,077	8,608	(50,000)	173,685	215,077	1,735	-	216,811
Bendering Tip Reserve	128,584	5,143	0	133,727	128,584	1,037	-	129,621
Short Stay Accommodation	280,117	11,205	(25,000)	266,322	280,117	2,259	-	282,376
Independent Water Reserve		50,000		50,000	-	-	-	-
	<b>1,872,305</b>	<b>601,362</b>	<b>(270,000)</b>	<b>2,153,667</b>	<b>1,872,305</b>	<b>400,101</b>	<b>-</b>	<b>2,272,407</b>

Reserve Details	Reserve Details	Anticipated Use Date	Informal Min.	Informal Max.
Leave	To fund employee long service and annual leave entitlements	-	-	As req
Plant	To fund the purchase of major plant. On average plant replacement cost approx. \$450k annually, on years where we spend less than this the difference is banked in to reserve. In years where we spend more we draw from the reserve.	-	350,000	-
Building	To fund the construction of staff housing	-	-	-
Admin Equipment	To fund the replacement of administration equipment.	-	50,000	100,000
Natural Disaster	To assist in the funding of preparations following a natural disaster	-	-	-
Joint Venture Housing	To fund the upkeep of JV housing with the Department of Housing	-	-	-
FRC Surface & Equipment	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary	-	-	-
Medical Services	To fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire	-	100,000	150,000
Fuel Facility	To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve.	-	75,000	200,000
Sportsperson Scholarship	To fund scholarships for local sportspersons	-	-	15,000
Freebairn Rec Centre	To fund the ongoing asset management of the FRC	-	100,000	-
Short Stay Accommodation	To fund the construction of short stay accommodation units			250,000
Independent Water Reserve	To fund the replacement and maintenance of water infrastructure within the Shire			

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ended 31 October 2023

**Note 6 - Asset information**

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

Description	Original Budget	YTD Budget	YTD Actual	Category	Renewal/ Replace	New Asset
E041100 AV equipment for Chambers & meeting room	20,000	6,664	-	F&E		Y
E042400 Computers & Laptops	40,000	13,332	-	F&E	Y	
E053720 Emergency Services Building	5,000	1,664	-	P&E		Y
E077100 Flooring & security upgrades	25,000	8,332	-	L&B	Y	
E084105 KCCC Flooring, curtains & outdoor blinds	15,000	9,860	5,299	L&B	Y	
E084105 KCCC Equipment upgrades	14,583			P&E		Y
E091106 17 McInnes Street - fireplace, loungeroom doors	5,000	1,664	-	L&B	Y	
E091107 Units 4 & 5/25 Johnston Street renovation	67,000	22,332	-	L&B	Y	
E091112 5 Bowey Way	5,000	1,664	-	L&B	Y	
E091115 14 Stewart Street laundry	12,000	-	-	L&B	Y	
E091116 12 Bowey Way Renovation	58,350	19,448	8,056	L&B	Y	
E092116 Ellson Street units - blinds	10,000	3,332	-	L&B	Y	
E101520 Transfer Station	10,000	3,332	-	L&B	Y	
E112100 Aquatic Centre - Slide structure	150,000	61,664	58,620	Inf	Y	
E112100 Aquatic Centre - South side shade	35,000			Inf	Y	
E113900 FRC Gym & Function room CCTV	5,000	1,664	-	P&E	Y	
E113940 FRC Generator	40,000	13,332	-	P&E		Y
E113907 FRC Playground shade & Tennis club playground	65,000	21,664	12,427	P&E	Y	
E113905 FRC Changeroom upgrades	35,000	78,332	-	L&B	Y	
E113905 Tennis court resurfacing	200,000			Inf	Y	
E116400 Community Garden	10,000	3,332	-	Inf	Y	
E117100 AAP Footpaths & fence	12,000	4,000	7,825	Inf	Y	
E123100 Grader (PE25)	465,000			P&E	Y	
E123100 Posi Track & Mulcher	135,000	211,332		P&E		Y
E123100 Flail Verti Mower	24,000		24,480	P&E		Y
E123100 Sundry Plant	10,000			P&E		Y
E123105 Toyota Prado (CEO)	68,000		-	MV	Y	
E123105 4x2 Utility (MV121 -BMO)	50,000	61,000	-	MV	Y	
E123105 Ford Everest (Works Manager)	65,000		-	MV	Y	
E121500 RRG Road Construction	506,504	168,828	31,950	Inf	Y	
E121520 R2R Road Construction	534,902	178,284	326,683	Inf	Y	
E121551 WSN Road Construction	2,509,321	836,440	117,670	Inf	Y	
E121552 RRUPP Road Construction	1,983,100	661,024	177,673	Inf	Y	
E121750 BS Road Construction	495,095	165,032	21,002	Inf	Y	
E121550 Own Resource Road Construction	413,574	137,812	256,746	Inf	Y	
E121580 Footpath Construction	62,956	20,980	-	Inf	Y	
E121570 Depot Crib Room	231,701	77,228	38,940	L&B		Y
E132500 Hostel upgrades	25,000	8,332	-	L&B	Y	
E134505 CRC Photocopier	15,000	-	11,090	F&E	Y	
E121605 Tourism signage, interp panels & shelters	131,000	43,668	-	P&E		Y
E137600 Old Admin Building bathrooms & flooring	25,000	8,332	-	L&B	Y	
			-			
	<b>8,589,087</b>	<b>2,853,904</b>	<b>1,098,460</b>			
Add Work in Progress at 30 June 2023:						
KCCC Flooring, curtains & outdoor blinds			11,086			
12 Bowey Way Renovation			158,463			
Depot Crib Room			136,258			
Design costs for Yealering Clayton Road Intersection						
OA01195 Total Work in Progress			<b>305,807</b>			
			<b>1,404,267</b>			

Note 6 (b) - Disposal of Assets	Budgeted	Budgeted	Budgeted	Actual	Actual	Actual
	WDV	Proceeds	Profit/(loss) on sale			
PE124 CAT 12H Grader (PE25)	51,105	65,000	13,895			0
MV187 Toyota Prado CEO (MV27)	49,069	53,000	3,931			0
MV158 Holden Colorado Single Cab (MV121)	3,498	15,000	11,502			0
MV191 Toyota Hilux (MV120)	50,116	55,000	4,884	46,654	54,545	7,891
	<b>153,788</b>	<b>188,000</b>	<b>34,212</b>	<b>46,654</b>	<b>54,545</b>	<b>7,891</b>

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 31 October 2023**

**Note 7 - Receivables**

Rates receivable	30-Jun-23	31 Aug 2023
	\$	\$
Opening arrears previous years	88,600	45,423
Levied this year	2,255,588	2,566,820
Less - collections to date	(2,298,765)	(2,393,994)
<b>Equals current outstanding</b>	<b>45,423</b>	<b>218,250</b>
<b>Net rates collectable</b>	<b>45,423</b>	<b>218,250</b>
% Collected	98.06%	91.65%

Trade Receivables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(146)	35,509	1,849	818	255	38,285
Percentage	-0.4%	92.7%	4.8%	2.1%	0.7%	
Allowance for impairment of receivables						0
<b>Total receivables general outstanding</b>						<b>38,285</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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

**Note 8 - Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Sundry Creditors	(255)	299,705	10,327	0	0	309,777
Percentage	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						<b>309,777</b>
ATO liabilities		24,901				24,901
<b>Total payables general outstanding</b>						<b>334,678</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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

**Note 9 - Borrowings**

	Budget				Actual			
	Principal 01/07/2023	Principal Repayments	Principal 30/06/2024	Interest Repayments	Principal 01/07/2023	Principal Repayments	Principal 30/06/2024	Interest Repayments
Loan 1 Administration Building	883,702	99,144	784,558	32,626	883,702	-	883,702	1,552
	<b>883,702</b>	<b>99,144</b>	<b>784,558</b>	<b>32,626</b>	<b>883,702</b>	<b>-</b>	<b>883,702</b>	<b>1,552</b>

**KEY INFORMATION**

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

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

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 31 October 2023**

**Note 10 - Rate Revenue**

<b>Rate Type</b>	<b>Rate in \$</b>	<b>Number of properties</b>	<b>Rateable Value</b>	<b>Budgeted Rate Revenue</b>	<b>Actual Rate Revenue</b>
<b>General Rate</b>					
Gross Rental Value					
Residential	0.1073	136	1,371,295	147,140	147,140
Industrial	0.1073	12	115,443	12,387	12,387
Commercial	0.1073	28	434,977	46,673	46,674
Rural	0.1073	11	101,715	10,914	10,914
Unimproved Value					
Rural	0.007212	342	296,773,295	2,140,329	2,140,711
Mining	0.007212	0		-	-
<b>Sub-total</b>		<b>529</b>	<b>298,796,724</b>	<b>2,357,443</b>	<b>2,357,825</b>
<b>Minimum Payment</b>					
Gross Rental Value					
Residential	519.97	9	11,174	4,680	4,680
Industrial	519.97	6	11,905	3,120	3,120
Commercial	519.97	4	8,280	2,080	2,079
Rural	519.97	7	8,125	3,640	3,640
Unimproved Value					
Rural	519.97	16	652,195	8,319	8,320
Mining	519.97	34	373,318	17,679	18,665
		<b>76</b>	<b>1,064,997</b>	<b>39,518</b>	<b>40,503</b>
		<b>605</b>	<b>299,861,721</b>	<b>2,396,961</b>	<b>2,398,328</b>
Discount				(101,858)	(104,316)
Concessions/Write-offs				(11,954)	(10,359)
<b>Total raised from general rates</b>				<b>2,283,149</b>	<b>2,283,653</b>
Ex-Gratia Rates				27,235	27,235
<b>Total Rates</b>				<b>2,310,384</b>	<b>2,310,888</b>

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

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

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

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 31 October 2023**

**Note 11 - Grants**

**Operating Grants**

<b>Grant Source</b>	<b>Purpose</b>	<b>Original Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
Grants Commission	Federal financial assistance grants	2,803,300	2,803,300	2,834,643
Fire & Emergency Services	Emergency Services Levy Operating Grant	38,000	9,500	13,612
KCCC Sustainability Grant	Childcare Sustainability Grant	-	-	-
KCCC Traineeship Grant	Childcare Traineeship Grant	1,500	500	-
Main Roads	State Direct Grant (Untied Road Funding)	261,631	261,631	267,373
Department of Primary Industries & Regional Development	Community Resource Centre Funding	105,311	26,328	56,754
	Support Grant & Video Conferencing Grant	3,000	1,000	-
		<b>3,212,742</b>	<b>3,102,259</b>	<b>3,172,382</b>

**Capital Grants**

<b>Grant Source</b>	<b>Purpose</b>	<b>Original Budget</b>	<b>YTD Budget</b>	<b>YTD Actual (Income recognised)</b>	<b>Grant income received</b>
Local Roads & Community Infrastructure Program	Federal Government Stimulus to deliver priority local roads and community infrastructure projects	665,870	166,468	5,579	2,774
Kulin Bush Races	Shade for south side	34,850	11,616	-	-
CSRFF, Tennis Club & Kulin Bush Races	Tennis Court Resurfacing	153,000	153,000	-	-
Main Roads - Regional Road Group	Road Construction	333,334	83,333	21,326	133,334
Federal - Wheatbelt Secondary Freight Network	Road Construction	2,328,701	582,175	-	-
Federal - Remote Roads Upgrade Pilot Program	Road Construction	1,586,480	396,620	142,137	1,006,114
Federal - Roads to Recovery	Road Construction	503,796	125,949	326,643	276,965
Federal - Black Spot Program	Road Construction on Dangerous Roads	330,228	82,557	13,971	115,176
		<b>5,936,259</b>	<b>1,601,718</b>	<b>509,656</b>	<b>1,534,363</b>



**Shire of Kulin**  
**STATEMENT OF OPERATING**  
**(Nature & Type)**

For the period ended 31 October 2023

COA	Description		Original Budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$
E030100	Discount Allowed on Rates	01 Rates	\$101,858	\$101,858	\$104,316	\$2,458
E030110	RATES WRITTEN OFF	01 Rates	\$11,954	\$11,954	\$10,359	(\$1,595)
E030115	DOUBTFUL DEBTS EXPENSE RATES	01 Rates	\$0	\$0	\$0	\$0
I030001	General Rate - GRV	01 Rates	(\$217,113)	(\$217,113)	(\$217,113)	(\$0)
I030101	General Rate - UV	01 Rates	(\$2,140,331)	(\$2,140,331)	(\$2,140,331)	\$0
I030105	Interim Rates - GRV/UV	01 Rates	\$0	\$0	(\$1,367)	(\$1,367)
I030131	Minimum Rates- GRV	01 Rates	(\$13,519)	(\$13,519)	(\$13,519)	(\$0)
I030133	Minimum Rates - UV	01 Rates	(\$25,998)	(\$25,998)	(\$25,999)	(\$1)
I030150	EX GRATIA RATES	01 Rates	(\$27,235)	(\$27,235)	(\$27,235)	\$0
		<b>Rates Total</b>	<b>(\$2,310,384)</b>	<b>(\$2,310,384)</b>	<b>(\$2,310,888)</b>	<b>(\$504)</b>
I031100	Grants Commission	05 Operating Grants, Subsidies & Contributions	(\$2,803,300)	(\$2,803,300)	(\$2,834,643)	(\$31,343)
I053010	ESL Bush Fires Allocation	05 Operating Grants, Subsidies & Contributions	(\$38,000)	(\$9,500)	(\$13,612)	(\$4,112)
I084030	TRAINEESHIPS	05 Operating Grants, Subsidies & Contributions	(\$1,500)	(\$500)	\$0	\$500
I084100	Various Grants	05 Operating Grants, Subsidies & Contributions	\$0	\$0	(\$2,793)	(\$2,793)
I122360	Government Grants	05 Operating Grants, Subsidies & Contributions	(\$261,631)	(\$261,631)	(\$267,373)	(\$5,742)
I134500	GRANTS - CRC OPERATIONAL	05 Operating Grants, Subsidies & Contributions	(\$105,311)	(\$26,328)	(\$56,754)	(\$30,426)
I134510	OTHER GRANTS	05 Operating Grants, Subsidies & Contributions	(\$3,000)	(\$1,000)	\$0	\$1,000
		<b>Operating Grants, Subsidies &amp; Contributions Total</b>	<b>(\$3,212,742)</b>	<b>(\$3,102,259)</b>	<b>(\$3,175,175)</b>	<b>(\$72,916)</b>
I030142	Admin Charge for Instalments	02 User Charges	(\$500)	(\$164)	(\$644)	(\$480)
I030160	Information & Search Fees	02 User Charges	(\$4,000)	(\$1,332)	(\$2,459)	(\$1,127)
I030170	LEGAL FEES RECOVERED	02 User Charges	\$0	\$0	(\$936)	(\$936)
I030171	LEGAL FEES RECOVERED (NO GST)	02 User Charges	\$0	\$0	(\$289)	(\$289)
I052400	FINES AND PENALTIES	02 User Charges	(\$200)	(\$64)	\$0	\$64
I052420	DOG REGISTRATION FEES	02 User Charges	(\$2,200)	(\$732)	(\$978)	(\$246)
I052430	CAT REGISTRATION FEE INCOME	02 User Charges	(\$200)	(\$64)	\$0	\$64
I074410	OTHER LICENSES	02 User Charges	\$0	\$0	(\$996)	(\$996)
I084010	Fees & Charges	02 User Charges	(\$296,000)	(\$98,664)	(\$88,635)	\$10,029
I084040	FUNDRAISING - GST	02 User Charges	(\$5,000)	(\$1,664)	\$0	\$1,664
I101400	CHARGES - REFUSE REMOVAL	02 User Charges	(\$93,824)	(\$31,272)	(\$93,373)	(\$62,101)
I102410	CHARGES - REFUSE REMOVAL	02 User Charges	(\$18,176)	(\$6,056)	(\$17,892)	(\$11,836)
I106110	Planning Approvals	02 User Charges	(\$8,000)	(\$2,664)	(\$198)	\$2,466
I107400	CHARGES - CEMETERY FEES	02 User Charges	(\$2,000)	(\$664)	(\$1,328)	(\$664)
I112405	Pool Admission - Adults	02 User Charges	(\$8,100)	(\$2,700)	(\$8)	\$2,692
I112410	Pool Admission - Children	02 User Charges	(\$6,250)	(\$2,080)	(\$52)	\$2,028
I112450	Pool Slide Income	02 User Charges	(\$20,000)	(\$6,664)	\$0	\$6,664
I112480	SEASON PASS	02 User Charges	(\$10,000)	(\$3,332)	(\$255)	\$3,077
I112600	EVENTS	02 User Charges	(\$1,000)	(\$332)	\$0	\$332
I113050	MEMBERSHIPS - CORPORATE	02 User Charges	\$0	\$0	(\$58)	(\$58)
I113100	Memberships - Adult	02 User Charges	(\$11,900)	(\$3,964)	(\$1,959)	\$2,005
I113110	Memberships - Children	02 User Charges	(\$764)	(\$252)	(\$55)	\$197
I113120	Memberships - Social	02 User Charges	(\$1,164)	(\$384)	\$0	\$384
I113130	MEMBERSHIPS - SHORT TERM	02 User Charges	(\$84)	(\$28)	(\$76)	(\$48)
I113150	EVENTS AND CATERING	02 User Charges	(\$2,000)	(\$664)	(\$841)	(\$177)
I113300	Hire - Indoor Courts	02 User Charges	(\$500)	(\$164)	(\$121)	\$43
I113320	Hire - Kitchen	02 User Charges	(\$4,000)	(\$1,332)	(\$1,666)	(\$334)
I113351	HIRE - TENNIS COURTS	02 User Charges	\$0	\$0	(\$49)	(\$49)
I113380	Hire - Golf/Tennis Pavilion	02 User Charges	(\$800)	(\$264)	(\$131)	\$133
I113390	Hire - Function Rooms	02 User Charges	(\$1,500)	(\$500)	(\$2,446)	(\$1,946)
I113500	BAR SALES	02 User Charges	(\$130,000)	(\$43,332)	(\$54,584)	(\$11,252)
I113505	Canteen Sales	02 User Charges	(\$2,500)	(\$832)	(\$1,236)	(\$404)
I113510	OCCASIONAL LIQUOR LICENCES	02 User Charges	\$0	\$0	(\$223)	(\$223)
I132409	HOSTEL CHARGES	02 User Charges	(\$10,000)	(\$3,332)	(\$1,946)	\$1,386
I132410	Caravan Park Charges	02 User Charges	(\$40,000)	(\$13,332)	(\$14,353)	(\$1,021)
I132430	MERCHANDISE SALES	02 User Charges	(\$2,500)	(\$832)	(\$298)	\$534
I132450	SALE OF THH SOUVENIRS (DO NOT USE)	02 User Charges	\$2,500	\$832	\$0	(\$832)
I133410	BUILDING PERMITS	02 User Charges	(\$4,000)	(\$1,332)	(\$330)	\$1,002
I133420	BCITF LEVY COLLECTION	02 User Charges	(\$500)	(\$164)	(\$50)	\$114
I133425	BUILDING SERVICES LEVY COLLECTION	02 User Charges	(\$1,000)	(\$332)	(\$185)	\$147
I134010	CRC MEMBERSHIPS	02 User Charges	(\$300)	(\$100)	\$0	\$100
I134070	PHOTOCOPYING/PRINTING	02 User Charges	(\$10,000)	(\$3,332)	(\$9,881)	(\$6,549)
I134100	INTERNET/COMPUTER USAGE	02 User Charges	(\$200)	(\$64)	(\$21)	\$43
I134120	STAFF ASSISTANCE/LABOUR	02 User Charges	(\$2,000)	(\$664)	(\$88)	\$576
I134130	KULIN UPDATE	02 User Charges	(\$6,000)	(\$2,000)	(\$2,648)	(\$648)
I134140	Laminating	02 User Charges	(\$750)	(\$248)	(\$485)	(\$237)
I134150	Equipment Hire	02 User Charges	(\$500)	(\$164)	(\$48)	\$116
I134160	KULIN PHONE DIRECTORY	02 User Charges	(\$1,000)	(\$332)	(\$105)	\$227
I134170	BUILDING/ROOM HIRE	02 User Charges	(\$2,000)	(\$664)	(\$48)	\$616
I134180	PUBLIC TRAINING/COURSES	02 User Charges	(\$10,000)	(\$3,332)	(\$1,194)	\$2,138
I134185	EVENT INCOME & SPONSORSHIP (GST)	02 User Charges	(\$5,000)	(\$1,664)	(\$1,604)	\$60
I134186	EVENT INCOME & SPONSORSHIP (GST F	02 User Charges	(\$1,000)	(\$332)	\$0	\$332
I134190	Commissions	02 User Charges	(\$8,640)	(\$2,880)	(\$2,966)	(\$86)
I134215	SUNDRY SERVICES	02 User Charges	(\$1,000)	(\$332)	\$0	\$332
I134220	BINDING	02 User Charges	(\$2,000)	(\$664)	(\$60)	\$604
I134225	TRAINEESHIP REIMBURSEMENTS	02 User Charges	(\$5,000)	(\$1,664)	\$0	\$1,664
I136010	SALE OF STANDPIPE WATER	02 User Charges	(\$35,000)	(\$11,664)	(\$3,783)	\$7,881
I136115	Community Cropping Program	02 User Charges	(\$1,217)	(\$1,216)	\$0	\$1,216
I139010	SALES - PUBLIC	02 User Charges	(\$888,000)	(\$296,000)	(\$324,005)	(\$28,005)
I141410	Private Works	02 User Charges	(\$45,000)	(\$15,000)	(\$2,524)	\$12,476
I142100	Hire of Bus & Trailer	02 User Charges	(\$12,000)	(\$4,000)	(\$7,897)	(\$3,897)
I143046	CONTRIBUTION FOR VEHICLE	02 User Charges	(\$2,756)	(\$916)	\$0	\$916
		<b>User Charges Total</b>	<b>(\$1,725,524)</b>	<b>(\$575,888)</b>	<b>(\$646,012)</b>	<b>(\$70,124)</b>
I042050	STAFF RENT ADMIN	10 Rental Income	\$0	\$0	(\$1,476)	(\$1,476)
I092100	RENTAL - OTHER HOUSING	10 Rental Income	(\$22,013)	(\$7,336)	(\$6,755)	\$581
I092110	Rental - GEHA Housing	10 Rental Income	(\$44,177)	(\$14,724)	(\$14,291)	\$433
I092150	RENTAL - JOINT VENTURE	10 Rental Income	(\$57,087)	(\$19,028)	(\$14,274)	\$4,754
I111022	RENTAL FROM MEMORIAL HALL	10 Rental Income	\$0	\$0	(\$835)	(\$835)
I112510	STAFF RENT	10 Rental Income	(\$5,850)	(\$1,948)	(\$2,025)	(\$77)
I134170	BUILDING/ROOM HIRE	10 Rental Income	\$0	\$0	\$0	\$0
I137010	RENTAL INCOME - OLD ADMIN BUILDING	10 Rental Income	(\$5,520)	(\$1,840)	(\$2,455)	(\$615)

**Shire of Kulin**  
**STATEMENT OF OPERATING**  
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For the period ended 31 October 2023

COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	
1143100	STAFF HOUSING RENTAL	10	Rental Income	(\$18,070)	(\$6,020)	(\$7,352)	(\$1,332)
			<b>Rental Income Total</b>	<b>(\$152,717)</b>	<b>(\$50,896)</b>	<b>(\$49,462)</b>	<b>\$1,434</b>
			<b>Fees &amp; Charges Total</b>	<b>(\$1,878,241)</b>	<b>(\$626,784)</b>	<b>(\$695,473)</b>	<b>(\$68,689)</b>
1030140	Interest on Instalments	03	Interest	(\$1,500)	(\$500)	(\$1,801)	(\$1,301)
1030141	PENALTY INTEREST	03	Interest	(\$5,000)	(\$1,664)	(\$2,432)	(\$768)
1032100	INTEREST ON MUNICIPAL	03	Interest	(\$60,000)	(\$20,000)	(\$25,272)	(\$5,272)
1032110	INTEREST ON PLANT RESERVE	03	Interest	(\$14,435)	(\$4,808)	(\$341)	\$4,467
1032120	Interest on LSL & AL Reserve	03	Interest	(\$16,185)	(\$5,392)	(\$2,751)	\$2,641
1032130	INTEREST ON BUILDING RESERVE	03	Interest	(\$22,143)	(\$7,380)	(\$2,969)	\$4,411
1032140	Interest on Admin Equip Reserv	03	Interest	(\$1,216)	(\$404)	(\$229)	\$175
1032150	Interest on Freebairn Recreation Centre Rese	03	Interest	(\$8,608)	(\$2,868)	(\$1,624)	\$1,244
1032160	Interest on Joint Venture Reserve	03	Interest	(\$3,168)	(\$1,052)	(\$598)	\$454
1032170	INTEREST ON FRC SURFACE & EQUIP RESE	03	Interest	(\$1,784)	(\$592)	(\$337)	\$255
1032180	INTEREST ON NATURAL DISASTER RESE	03	Interest	(\$5,938)	(\$1,976)	(\$1,120)	\$856
1032185	INTEREST ON FREEBAIRN SPORTSPERS	03	Interest	(\$568)	(\$188)	(\$107)	\$81
1032194	INTEREST ON BENDERING TIP RESERVE	03	Interest	(\$5,143)	(\$1,712)	(\$971)	\$741
1032197	INTEREST ON MEDICAL SERVICES RESE	03	Interest	(\$4,797)	(\$1,596)	(\$905)	\$691
1032198	INTEREST ON FUEL FACILITY RESERVE	03	Interest	(\$1,172)	(\$388)	(\$70)	\$318
1032199	INTEREST ON SHORT STAY ACCOMMOD	03	Interest	(\$11,205)	(\$3,732)	(\$2,115)	\$1,617
			<b>Interest Total</b>	<b>(\$162,863)</b>	<b>(\$54,252)</b>	<b>(\$43,642)</b>	<b>\$10,610</b>
1074100	OTHER INCOME	06	Other Revenue	\$0	\$0	(\$101)	(\$101)
			<b>Other Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$101)</b>	<b>(\$101)</b>
1113335	Community Contributions	07	Non-Cash Contributions	(\$20,000)	(\$6,664)	(\$7,142)	(\$478)
			<b>Non-Cash Contributions Total</b>	<b>(\$20,000)</b>	<b>(\$6,664)</b>	<b>(\$7,142)</b>	<b>(\$478)</b>
1030170	LEGAL FEES RECOVERED	11	Reimbursements, Donations And Contributions	(\$4,000)	(\$1,332)	\$0	\$1,332
1041045	Reimbursements	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$2,291)	(\$2,291)
1042040	SUNDRY INCOME	11	Reimbursements, Donations And Contributions	(\$1,200)	(\$400)	\$0	\$400
1042045	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$332)	\$0	\$332
1042046	CONTRIBUTION TO VEHICLES	11	Reimbursements, Donations And Contributions	(\$2,756)	(\$916)	(\$915)	\$1
1042391	REIMBURSEMENTS - INSURANCE	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$27,918)	(\$27,918)
1051100	FIRE CONTRIBUTIONS	11	Reimbursements, Donations And Contributions	(\$100)	(\$32)	\$0	\$32
1053030	ESL ADMINISTRATION	11	Reimbursements, Donations And Contributions	(\$4,000)	\$0	(\$4,000)	(\$4,000)
1053050	SALE OF PROTECTIVE CLOTHING	11	Reimbursements, Donations And Contributions	(\$500)	(\$164)	\$0	\$164
1080100	REIMBURSEMENT FROM SCHOOL	11	Reimbursements, Donations And Contributions	(\$10,000)	(\$3,332)	\$0	\$3,332
1082100	KULIN RETIREMENT HOMES ADMIN REIM	11	Reimbursements, Donations And Contributions	(\$2,000)	(\$664)	\$0	\$664
1084040	FUNDRAISING - GST	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$487)	(\$487)
1092391	Reimbursements - General	11	Reimbursements, Donations And Contributions	(\$250)	(\$80)	\$0	\$80
1102030	Drum Muster Reimbursement	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$332)	(\$370)	(\$38)
1102420	SALE OF BINS	11	Reimbursements, Donations And Contributions	(\$200)	(\$64)	\$0	\$64
1107051	GRANT INCOME & CONTRIBUTIONS	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$11,008)	(\$11,008)
1112491	REIMBURSEMENTS LSL POOL MANAGER	11	Reimbursements, Donations And Contributions	(\$14,486)	(\$4,828)	\$0	\$4,828
1122500	Miscellaneous Income	11	Reimbursements, Donations And Contributions	(\$2,000)	(\$664)	\$0	\$664
1132100	Grants	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$332)	\$0	\$332
1134185	EVENT INCOME & SPONSORSHIP (GST)	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$1,000)	(\$1,000)
1134186	EVENT INCOME & SPONSORSHIP (GST FF	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$46)	(\$46)
1136020	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$1,500)	(\$1,500)
1138020	OTHER RACES INCOME	11	Reimbursements, Donations And Contributions	(\$15,000)	\$0	\$0	\$0
1143046	CONTRIBUTION FOR VEHICLE	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$1,031)	(\$1,031)
1143390	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$5,500)	(\$1,832)	(\$2,846)	(\$1,014)
1143391	WORKERS COMPENSATION REIMBURSE	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$8,135)	(\$8,135)
1144100	DIESEL REBATE	11	Reimbursements, Donations And Contributions	(\$35,000)	(\$11,664)	(\$13,593)	(\$1,929)
1147360	SALE OF PARTS/SCRAP	11	Reimbursements, Donations And Contributions	(\$500)	(\$164)	\$0	\$164
			<b>Reimbursements, Donations And Contributions Total</b>	<b>(\$100,492)</b>	<b>(\$27,132)</b>	<b>(\$75,140)</b>	<b>(\$48,008)</b>
1101045	SHARE OF PROFIT OF ASSOCIATE - ROE	12	Non-operating Revenue	\$0	\$0	(\$428)	(\$428)
			<b>Non-operating Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$428)</b>	<b>(\$428)</b>
			<b>Total Other Revenue</b>	<b>(\$120,492)</b>	<b>(\$33,796)</b>	<b>(\$82,811)</b>	<b>(\$49,015)</b>
1042297	PROFIT ON SALE OF ASSET	08	Profit On Asset Disposal	(\$3,931)	(\$1,308)	\$0	\$1,308
1123297	Profit on Sale of Asset	08	Profit On Asset Disposal	(\$30,281)	(\$10,092)	\$0	\$10,092
			<b>Profit On Asset Disposal Total</b>	<b>(\$34,212)</b>	<b>(\$11,400)</b>	<b>\$0</b>	<b>\$11,400</b>
1031102	LRCIP GRANT	04	Asset Grants	(\$665,870)	(\$166,468)	(\$5,579)	\$160,889
1112100	GRANT FOR SWIMMING POOL	04	Asset Grants	(\$34,850)	(\$11,616)	\$0	\$11,616
1113334	GRANTS - SPORTING PROJECTS	04	Asset Grants	(\$153,000)	(\$153,000)	\$0	\$153,000
1121500	REGIONAL ROAD GROUP	04	Asset Grants	(\$333,334)	(\$83,333)	(\$21,326)	\$62,007
1121520	ROADS TO RECOVERY	04	Asset Grants	(\$503,796)	(\$125,949)	(\$326,643)	(\$200,694)
1121530	WSFN FUNDING	04	Asset Grants	(\$2,328,701)	(\$582,175)	\$0	\$582,175
1121540	RRUPP GRANT INCOME	04	Asset Grants	(\$1,586,480)	(\$396,620)	(\$142,137)	\$254,483
1121750	BLACK SPOT	04	Asset Grants	(\$330,228)	(\$82,557)	(\$13,971)	\$68,586
			<b>Asset Grants Total</b>	<b>(\$5,936,259)</b>	<b>(\$1,601,718)</b>	<b>(\$509,656)</b>	<b>\$1,092,062</b>
E042010	SALARIES	30	Employee Costs	\$765,235	\$255,076	\$242,196	(\$12,880)
E042020	SUPERANNUATION	30	Employee Costs	\$111,168	\$37,056	\$38,859	\$1,803
E042025	ADMINISTRATION HOUSING ALLOWANCE	30	Employee Costs	\$50,504	\$16,832	\$11,451	(\$5,381)
E042046	STAFF HOUSING	30	Employee Costs	\$10,087	\$3,360	\$2,773	(\$587)
E042050	OFFICE MAINTENANCE	30	Employee Costs	\$1,819	\$608	\$103	(\$505)
E042120	Cleaning	30	Employee Costs	\$0	\$0	\$7,700	\$7,700
E042190	KEY TO KULIN	30	Employee Costs	\$2,350	\$780	\$0	(\$780)
E053051	EMERGENCY BUILDING MAINTENANCE	30	Employee Costs	\$2,459	\$816	\$127	(\$689)
E075020	Mosquito Control	30	Employee Costs	\$1,216	\$404	\$200	(\$204)
E077020	MEDICAL CENTRE	30	Employee Costs	\$6,306	\$2,100	\$1,806	(\$294)
E077030	AMBULANCE SERVICES	30	Employee Costs	\$0	\$0	\$200	\$200
E080100	Contribution to School	30	Employee Costs	\$5,760	\$1,920	\$798	(\$1,122)
E084010	Salaries	30	Employee Costs	\$260,970	\$86,988	\$103,381	\$16,393
E084011	Salaries - Building Maintenance	30	Employee Costs	\$0	\$0	\$42	\$42
E084012	SALARIES - GARDENING	30	Employee Costs	\$3,840	\$1,280	\$540	(\$740)
E084013	SUPERANNUATION	30	Employee Costs	\$27,937	\$9,312	\$10,077	\$765
E084014	CLEANING SALARIES	30	Employee Costs	\$13,213	\$4,404	\$3,470	(\$934)
E084061	STAFF HOUSING	30	Employee Costs	\$12,418	\$4,136	\$4,101	(\$35)
E084070	REPAIRS & MAINTENANCE	30	Employee Costs	\$0	\$0	\$717	\$717
E084075	STAFF EXPENSES	30	Employee Costs	\$750	\$248	\$0	(\$248)
E092050	OTHER HOUSING MAINTENANCE	30	Employee Costs	\$866	\$288	\$1,495	\$1,207

**Shire of Kulin**  
**STATEMENT OF OPERATING**  
**(Nature & Type)**

For the period ended 31 October 2023

COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	
E092060	KULIN RETIREMENT HOMES	30	Employee Costs	\$7,158	\$2,384	\$3,570	\$1,186
E092148	GEHA HOUSING - COSTS	30	Employee Costs	\$5,799	\$1,932	\$106	(\$1,826)
E092150	JOINT VENTURE HOUSING - COSTS	30	Employee Costs	\$16,816	\$5,608	\$3,735	(\$1,873)
E101020	DOMESTIC REFUSE COLLECTION	30	Employee Costs	\$5,760	\$1,920	\$5,648	\$3,728
E101021	DUDININ REFUSE COLLECTION	30	Employee Costs	\$2,560	\$852	\$675	(\$177)
E101030	REFUSE SITE MAINTENANCE	30	Employee Costs	\$27,418	\$9,136	\$9,700	\$564
E102020	Commercial Refuse Collection	30	Employee Costs	\$13,441	\$4,480	\$234	(\$4,246)
E102030	Drum Muster	30	Employee Costs	\$640	\$212	\$280	\$68
E104010	Urban Stormwater Drainage	30	Employee Costs	\$1,216	\$404	\$0	(\$404)
E105051	Reinstatement of Gravel Pits	30	Employee Costs	\$5,114	\$1,704	\$0	(\$1,704)
E107031	KULIN CEMETERY	30	Employee Costs	\$4,626	\$1,540	\$1,239	(\$301)
E107050	PUBLIC CONVENIENCES	30	Employee Costs	\$18,373	\$6,124	\$6,897	\$773
E107052	PUBLIC CONVENIENCES DUDININ	30	Employee Costs	\$2,304	\$768	\$686	(\$82)
E107053	PUBLIC CONVENIENCES PINGARING	30	Employee Costs	\$1,105	\$368	\$5,273	\$4,905
E107060	WAR MEMORIAL	30	Employee Costs	\$608	\$200	\$0	(\$200)
E111021	MEMORIAL HALL	30	Employee Costs	\$866	\$288	\$691	\$403
E111031	PINGARING HALL	30	Employee Costs	\$0	\$0	\$201	\$201
E112021	Salaries	30	Employee Costs	\$118,734	\$39,576	\$26,015	(\$13,561)
E112022	Superannuation	30	Employee Costs	\$13,061	\$4,352	\$2,862	(\$1,490)
E112026	MAINTENANCE	30	Employee Costs	\$5,019	\$1,672	\$3,587	\$1,915
E112029	STAFF HOUSING	30	Employee Costs	\$866	\$288	\$0	(\$288)
E113270	REPAIRS AND MAINTENANCE	30	Employee Costs	\$11,858	\$3,952	\$938	(\$3,014)
E113280	Superannuation	30	Employee Costs	\$16,744	\$5,580	\$6,991	\$1,411
E113300	Wages - Centre Manager	30	Employee Costs	\$64,654	\$21,548	\$19,210	(\$2,338)
E113305	WAGES - BAR ADMIN (MANAGER)	30	Employee Costs	\$0	\$0	\$300	\$300
E113310	WAGES - BAR STAFF CASUALS	30	Employee Costs	\$96,770	\$32,256	\$34,410	\$2,154
E113320	WAGES - CLEANER	30	Employee Costs	\$1,577	\$524	\$967	\$443
E113330	OTHER ALLOWANCES	30	Employee Costs	\$1,216	\$404	\$2,050	\$1,646
E113331	BOWLING GREENS	30	Employee Costs	\$608	\$200	\$0	(\$200)
E113332	OVAL	30	Employee Costs	\$16,524	\$5,508	\$4,742	(\$766)
E113333	GOLF TENNIS PAVILION	30	Employee Costs	\$7,760	\$2,584	\$5,191	\$2,607
E113334	GOLF COURSE	30	Employee Costs	\$6,400	\$2,132	\$4,214	\$2,082
E117029	OFFICE GARDENS	30	Employee Costs	\$16,001	\$5,332	\$2,694	(\$2,639)
E117030	PUBLIC PARKS GDNS & RESERVES	30	Employee Costs	\$36,802	\$12,264	\$20,749	\$8,485
E117031	RESERVES - OTHER	30	Employee Costs	\$16,001	\$5,332	\$3,274	(\$2,058)
E117052	DUDININ SPORTSGROUND	30	Employee Costs	\$0	\$0	\$255	\$255
E117054	DUDININ TENNIS CLUB	30	Employee Costs	\$3,638	\$1,212	\$0	(\$1,212)
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	30	Employee Costs	\$866	\$288	\$29	(\$259)
E117520	PINGARING GOLF CLUB	30	Employee Costs	\$1,819	\$604	\$146	(\$458)
E122010	ROAD MAINTENANCE	30	Employee Costs	\$326,185	\$108,728	\$130,431	\$21,703
E122022	FLOOD DAMAGE - NORMAL	30	Employee Costs	\$8,524	\$2,840	\$0	(\$2,840)
E122121	KULIN DEPOT	30	Employee Costs	\$13,756	\$4,584	\$8,777	\$4,193
E122122	HOLT ROCK DEPOT	30	Employee Costs	\$0	\$0	\$1,468	\$1,468
E122150	STREET LIGHTING	30	Employee Costs	\$1,600	\$532	\$0	(\$532)
E122160	Street Cleaning	30	Employee Costs	\$2,240	\$744	\$0	(\$744)
E122161	DUDININ CLEANING	30	Employee Costs	\$3,840	\$1,280	\$232	(\$1,048)
E122162	PINGARING STREETSCAPE MAINTENANC	30	Employee Costs	\$0	\$0	\$0	\$0
E122180	Street Trees	30	Employee Costs	\$2,400	\$800	\$29	(\$771)
E122190	Streetscape Maintenance	30	Employee Costs	\$8,001	\$2,664	\$318	(\$2,346)
E126280	Airstrip Maintenance	30	Employee Costs	\$1,280	\$424	\$0	(\$424)
E132030	CARAVAN PARK	30	Employee Costs	\$26,876	\$8,956	\$8,897	(\$59)
E132040	KULIN HOSTEL	30	Employee Costs	\$6,930	\$2,308	\$1,221	(\$1,087)
E134010	Wages	30	Employee Costs	\$101,766	\$33,920	\$29,220	(\$4,700)
E134020	Superannuation	30	Employee Costs	\$10,264	\$3,420	\$2,158	(\$1,262)
E136040	WATER SUPPLY (STANDPIPES)	30	Employee Costs	\$0	\$0	\$286	\$286
E137060	BUILDING MAINTENANCE	30	Employee Costs	\$0	\$0	\$108	\$108
E137120	CLEANING	30	Employee Costs	\$1,577	\$524	\$0	(\$524)
E138015	BLAZING SWAN EXPENDITURE	30	Employee Costs	\$6,610	\$2,200	\$0	(\$2,200)
E138040	BUSH RACES CONTRIBUTION	30	Employee Costs	\$10,872	\$3,620	\$12,456	\$8,836
E139050	MAINTENANCE & REPAIRS	30	Employee Costs	\$1,600	\$532	\$558	\$26
E141010	PRIVATE WORKS	30	Employee Costs	\$17,048	\$5,680	\$563	(\$5,117)
E143010	ENGINEERS SALARY	30	Employee Costs	\$183,881	\$61,292	\$41,154	(\$20,138)
E143025	WORKERS COMPENSATION INSURANCE	30	Employee Costs	\$0	\$0	\$18,007	\$18,007
E143040	Superannuation	30	Employee Costs	\$205,672	\$68,556	\$63,590	(\$4,966)
E143050	Sick & Holiday Pay	30	Employee Costs	\$129,753	\$43,248	\$43,953	\$705
E143070	Long Service leave	30	Employee Costs	\$58,127	\$19,372	\$55,450	\$36,078
E143075	FBT EXPENSE	30	Employee Costs	\$0	\$0	\$0	\$0
E143090	Award Allowances	30	Employee Costs	\$125,262	\$41,752	\$34,214	(\$7,538)
E143125	STAFF HOUSING	30	Employee Costs	\$12,901	\$4,300	\$2,166	(\$2,134)
E143140	Seminar Expenses	30	Employee Costs	\$5,114	\$1,704	\$2,721	\$1,017
E144000	Plant Repair Wages	30	Employee Costs	\$81,477	\$27,156	\$23,673	(\$3,483)
E144010	Parts & Repairs	30	Employee Costs	\$8,210	\$2,736	\$19,661	\$16,925
E144700	PLANT OPERATION COSTS	30	Employee Costs	\$0	\$0	\$14	\$14
E146010	Gross Total For Year	30	Employee Costs	\$3,365,966	\$1,121,988	\$1,153,326	\$31,338
E146200	Salaries & Wages Allocated	30	Employee Costs	(\$3,365,966)	(\$1,121,988)	(\$1,153,326)	(\$31,338)
E146400	Unallocated Salaries & Wages	30	Employee Costs	\$0	\$0	\$0	\$0
			<b>Employee Costs Total</b>	<b>\$3,189,387.71</b>	<b>\$1,063,008.00</b>	<b>\$1,108,922.08</b>	<b>\$45,914.08</b>
E042046	STAFF HOUSING	41	Overheads	\$9,078	\$3,024	\$2,227	(\$797)
E042050	OFFICE MAINTENANCE	41	Overheads	\$1,637	\$544	\$90	(\$454)
E042120	Cleaning	41	Overheads	\$0	\$0	\$135	\$135
E053051	EMERGENCY BUILDING MAINTENANCE	41	Overheads	\$2,213	\$736	\$0	(\$736)
E075020	Mosquito Control	41	Overheads	\$1,094	\$364	\$180	(\$184)
E077020	MEDICAL CENTRE	41	Overheads	\$0	\$0	\$408	\$408
E077030	AMBULANCE SERVICES	41	Overheads	\$0	\$0	\$170	\$170
E080100	Contribution to School	41	Overheads	\$5,184	\$1,728	\$705	(\$1,023)
E084011	Salaries - Building Maintenance	41	Overheads	\$0	\$0	\$38	\$38
E084012	SALARIES - GARDENING	41	Overheads	\$3,456	\$1,152	\$479	(\$673)
E084070	REPAIRS & MAINTENANCE	41	Overheads	\$0	\$0	\$620	\$620
E092050	OTHER HOUSING MAINTENANCE	41	Overheads	\$780	\$256	\$1,263	\$1,007

**Shire of Kulin**  
**STATEMENT OF OPERATING**  
**(Nature & Type)**

For the period ended 31 October 2023

COA	Description		Original Budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$
E092060	KULIN RETIREMENT HOMES	41 Overheads	\$6,442	\$2,144	\$3,048	\$904
E092148	GEHA HOUSING - COSTS	41 Overheads	\$5,219	\$1,736	\$93	(\$1,643)
E092150	JOINT VENTURE HOUSING - COSTS	41 Overheads	\$15,132	\$5,044	\$3,123	(\$1,921)
E101020	DOMESTIC REFUSE COLLECTION	41 Overheads	\$5,184	\$1,728	\$4,984	\$3,256
E101021	DUDININ REFUSE COLLECTION	41 Overheads	\$2,304	\$768	\$590	(\$178)
E101030	REFUSE SITE MAINTENANCE	41 Overheads	\$24,676	\$8,224	\$8,750	\$526
E102020	Commercial Refuse Collection	41 Overheads	\$12,097	\$4,032	\$208	(\$3,824)
E102030	Drum Muster	41 Overheads	\$576	\$192	\$247	\$55
E104010	Urban Stormwater Drainage	41 Overheads	\$1,094	\$364	\$0	(\$364)
E105051	Reinstatement of Gravel Pits	41 Overheads	\$4,603	\$1,532	\$0	(\$1,532)
E107031	KULIN CEMETERY	41 Overheads	\$4,163	\$1,384	\$1,063	(\$321)
E107050	PUBLIC CONVENIENCES	41 Overheads	\$1,637	\$544	\$1,480	\$936
E107052	PUBLIC CONVENIENCES DUDININ	41 Overheads	\$2,074	\$688	\$605	(\$83)
E107053	PUBLIC CONVENIENCES PINGARING	41 Overheads	\$994	\$328	\$4,291	\$3,963
E107060	WAR MEMORIAL	41 Overheads	\$547	\$180	\$0	(\$180)
E111021	MEMORIAL HALL	41 Overheads	\$780	\$256	\$308	\$52
E111031	PINGARING HALL	41 Overheads	\$0	\$0	\$180	\$180
E112026	MAINTENANCE	41 Overheads	\$4,517	\$1,504	\$2,813	\$1,309
E112029	STAFF HOUSING	41 Overheads	\$780	\$256	\$0	(\$256)
E113270	REPAIRS AND MAINTENANCE	41 Overheads	\$10,672	\$3,556	\$823	(\$2,733)
E113320	WAGES - CLEANER	41 Overheads	\$0	\$0	\$212	\$212
E113330	OTHER ALLOWANCES	41 Overheads	\$1,094	\$364	\$0	(\$364)
E113331	BOWLING GREENS	41 Overheads	\$547	\$180	\$0	(\$180)
E113332	OVAL	41 Overheads	\$14,872	\$4,956	\$4,215	(\$741)
E113333	GOLF TENNIS PAVILION	41 Overheads	\$6,984	\$2,328	\$4,106	\$1,778
E113334	GOLF COURSE	41 Overheads	\$5,760	\$1,920	\$3,659	\$1,739
E117029	OFFICE GARDENS	41 Overheads	\$15,841	\$5,280	\$2,378	(\$2,902)
E117030	PUBLIC PARKS GDNS & RESERVES	41 Overheads	\$33,122	\$11,040	\$18,211	\$7,171
E117031	RESERVES - OTHER	41 Overheads	\$14,401	\$4,800	\$2,868	(\$1,932)
E117052	DUDININ SPORTSGROUND	41 Overheads	\$0	\$0	\$229	\$229
E117054	DUDININ TENNIS CLUB	41 Overheads	\$3,275	\$1,088	\$0	(\$1,088)
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	41 Overheads	\$780	\$256	\$26	(\$230)
E117520	PINGARING GOLF CLUB	41 Overheads	\$1,637	\$544	\$124	(\$420)
E122010	ROAD MAINTENANCE	41 Overheads	\$293,995	\$97,996	\$107,159	\$9,163
E122022	FLOOD DAMAGE - NORMAL	41 Overheads	\$7,671	\$2,556	\$0	(\$2,556)
E122121	KULIN DEPOT	41 Overheads	\$10,961	\$3,652	\$7,144	\$3,492
E122122	HOLT ROCK DEPOT	41 Overheads	\$0	\$0	\$1,248	\$1,248
E122150	STREET LIGHTING	41 Overheads	\$1,440	\$480	\$0	(\$480)
E122160	Street Cleaning	41 Overheads	\$2,016	\$672	\$0	(\$672)
E122161	DUDININ CLEANING	41 Overheads	\$3,456	\$1,152	\$208	(\$944)
E122162	PINGARING STREETScape MAINTENANC	41 Overheads	\$0	\$0	\$0	\$0
E122180	Street Trees	41 Overheads	\$2,160	\$720	\$26	(\$694)
E122190	Streetscape Maintenance	41 Overheads	\$7,200	\$2,400	\$287	(\$2,114)
E126280	Airstrip Maintenance	41 Overheads	\$1,152	\$384	\$0	(\$384)
E132030	CARAVAN PARK	41 Overheads	\$11,718	\$3,904	\$3,063	(\$841)
E132040	KULIN HOSTEL	41 Overheads	\$4,517	\$1,504	\$151	(\$1,353)
E136040	WATER SUPPLY (STANDPIPES)	41 Overheads	\$0	\$0	\$257	\$257
E137060	BUILDING MAINTENANCE	41 Overheads	\$0	\$0	\$19	\$19
E138015	BLAZING SWAN EXPENDITURE	41 Overheads	\$5,949	\$1,980	\$0	(\$1,980)
E138040	BUSH RACES CONTRIBUTION	41 Overheads	\$9,785	\$3,260	\$10,889	\$7,629
E139050	MAINTENANCE & REPAIRS	41 Overheads	\$1,440	\$480	\$477	(\$3)
E141010	PRIVATE WORKS	41 Overheads	\$15,343	\$5,112	\$528	(\$4,584)
E143090	Award Allowances	41 Overheads	\$0	\$0	\$1,223	\$1,223
E143125	STAFF HOUSING	41 Overheads	\$11,611	\$3,868	\$1,724	(\$2,144)
E143140	Seminar Expenses	41 Overheads	\$7,671	\$2,556	\$2,374	(\$182)
E143290	ALLOCATED TO WORKS & SERVICES	41 Overheads	(\$1,184,905)	(\$394,968)	(\$378,435)	\$16,533
E144000	Plant Repair Wages	41 Overheads	\$73,329	\$24,440	\$21,224	(\$3,216)
E144010	Parts & Repairs	41 Overheads	\$7,389	\$2,460	\$17,018	\$14,558
E144700	PLANT OPERATION COSTS	41 Overheads	\$0	\$0	\$13	\$13
I143100	STAFF HOUSING RENTAL	41 Overheads	\$0	\$0	\$211	\$211
		<b>Overheads Total</b>	<b>(\$480,852)</b>	<b>(\$160,372)</b>	<b>(\$128,241)</b>	<b>\$32,131</b>
		<b>Total Employee Costs</b>	<b>\$2,708,536</b>	<b>\$902,636</b>	<b>\$980,681</b>	<b>\$78,045</b>
E030111	LEGAL FEES - RATES DEBT COLLECTION	31 Materials & Contracts	\$4,000	\$1,332	\$545	(\$787)
E030112	LEGAL FEES - RATES DEBT COLLECTION	31 Materials & Contracts	\$6,500	\$2,164	\$0	(\$2,164)
E030130	TITLE SEARCHES	31 Materials & Contracts	\$0	\$0	\$9	\$9
E030140	Valuation Expenses	31 Materials & Contracts	\$10,000	\$0	\$497	\$497
E030150	Printing & Stationery	31 Materials & Contracts	\$1,200	\$400	\$588	\$188
E032100	BANK CHARGES	31 Materials & Contracts	\$4,500	\$1,500	\$944	(\$556)
E041040	Election Expenses	31 Materials & Contracts	\$6,000	\$2,000	\$0	(\$2,000)
E041030	CONFERENCE EXPENSES	31 Materials & Contracts	\$11,949	\$3,980	\$8,535	\$4,555
E041050	SITTING FEES	31 Materials & Contracts	\$23,690	\$0	\$0	\$0
E041060	PRESIDENTIAL ALLOWANCE	31 Materials & Contracts	\$9,625	\$0	\$0	\$0
E041070	DRESS SHIRTS FOR COUNCILLORS	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E041090	LEGAL FEES	31 Materials & Contracts	\$0	\$0	\$0	\$0
E041110	REFRESHMENTS & GOODWILL	31 Materials & Contracts	\$27,760	\$0	\$17,825	\$17,825
E041111	MEAL ENTERTAINMENT	31 Materials & Contracts	\$2,000	\$0	\$0	\$0
E041160	Subscriptions & Donations	31 Materials & Contracts	\$30,230	\$10,076	\$29,645	\$19,569
E041161	Printing & Stationery	31 Materials & Contracts	\$1,000	\$332	\$43	(\$289)
E041165	Advertising	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E041180	Chamber Maintenance	31 Materials & Contracts	\$4,536	\$1,512	\$0	(\$1,512)
E042035	STAFF UNIFORMS	31 Materials & Contracts	\$3,500	\$1,164	\$0	(\$1,164)
E042040	STAFF TRAINING	31 Materials & Contracts	\$12,150	\$4,052	\$2,616	(\$1,436)
E042041	CONFERENCES	31 Materials & Contracts	\$11,200	\$3,732	\$2,327	(\$1,405)
E042045	RELOCATION COSTS	31 Materials & Contracts	\$5,000	\$1,664	\$1,678	\$14
E042046	STAFF HOUSING	31 Materials & Contracts	\$16,250	\$5,416	\$3,758	(\$1,658)
E042050	OFFICE MAINTENANCE	31 Materials & Contracts	\$10,000	\$3,332	\$2,504	(\$828)
E042060	MEMBERSHIPS & SUBSCRIPTIONS	31 Materials & Contracts	\$1,800	\$600	\$1,696	\$1,096
E042070	Printing and Stationery	31 Materials & Contracts	\$17,000	\$5,664	\$6,488	\$824
E042075	FBT EXPENSE	31 Materials & Contracts	\$4,500	\$0	\$0	\$0

**Shire of Kulin**  
**STATEMENT OF OPERATING**  
**(Nature & Type)**

For the period ended 31 October 2023

COA	Description		Original Budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$
E042090	Postage and Freight	31 Materials & Contracts	\$2,600	\$864	\$417	(\$447)
E042100	ADVERTISING	31 Materials & Contracts	\$5,000	\$1,664	\$1,053	(\$611)
E042110	Office Equipment Maintenance	31 Materials & Contracts	\$1,000	\$332	\$485	\$153
E042115	BAD DEBTS EXPENSE	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E042120	Cleaning	31 Materials & Contracts	\$24,968	\$8,320	\$1,060	(\$7,260)
E042130	Computer Maintenance	31 Materials & Contracts	\$38,500	\$12,832	\$33,018	\$20,186
E042135	IT Support	31 Materials & Contracts	\$70,000	\$23,332	\$18,311	(\$5,021)
E042140	Staff Amenities	31 Materials & Contracts	\$2,000	\$664	\$1,042	\$378
E042170	CONTRACT EMPLOYMENT	31 Materials & Contracts	\$179,500	\$59,832	\$9,121	(\$50,711)
E042200	Audit Fees	31 Materials & Contracts	\$46,000	\$0	(\$31,843)	(\$31,843)
E051040	OFFICE EXPENSES	31 Materials & Contracts	\$1,000	\$332	\$395	\$63
E051055	Protective Clothing	31 Materials & Contracts	\$5,000	\$1,664	\$0	(\$1,664)
E051060	Communication Maintenance	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E051070	SUNDRY FIRE PREVENTION COSTS	31 Materials & Contracts	\$2,000	\$0	\$560	\$560
E052010	Dog Control Costs	31 Materials & Contracts	\$3,150	\$1,048	\$772	(\$276)
E052020	CAT CONTROL COSTS	31 Materials & Contracts	\$5,000	\$1,664	\$1,703	\$39
E052040	Pest Control	31 Materials & Contracts	\$500	\$164	\$0	(\$164)
E053010	ESL BUSH FIRE BRIGADES	31 Materials & Contracts	\$1,000	\$1,000	\$0	(\$1,000)
E053051	EMERGENCY BUILDING MAINTENANCE	31 Materials & Contracts	\$1,500	\$500	\$27	(\$473)
E053400	CCTV MAINTENANCE	31 Materials & Contracts	\$6,520	\$2,172	\$0	(\$2,172)
E074040	GROUP/REGIONAL SCHEME	31 Materials & Contracts	\$39,000	\$9,750	\$5,767	(\$3,983)
E074100	OTHER EXPENDITURE	31 Materials & Contracts	\$2,500	\$832	\$0	(\$832)
E075020	Mosquito Control	31 Materials & Contracts	\$2,500	\$832	\$32	(\$800)
E076020	ANALYTICAL EXPENSES	31 Materials & Contracts	\$1,000	\$332	\$360	\$28
E077010	COMMUNITY NURSES	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E077020	MEDICAL CENTRE	31 Materials & Contracts	\$104,500	\$34,832	\$23,350	(\$11,482)
E077030	AMBULANCE SERVICES	31 Materials & Contracts	\$100	\$32	\$0	(\$32)
E080100	Contribution to School	31 Materials & Contracts	\$600	\$200	\$0	(\$200)
E080110	DONATIONS	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E083100	CARE GROUP DONATIONS	31 Materials & Contracts	\$4,250	\$816	\$0	(\$816)
E084020	MEMBERSHIPS AND SUBSCRIPTIONS	31 Materials & Contracts	\$8,000	\$2,664	\$865	(\$1,799)
E084025	Advert/Printing/Promotion	31 Materials & Contracts	\$1,100	\$364	\$0	(\$364)
E084030	Computer Exp	31 Materials & Contracts	\$2,100	\$700	\$1,470	\$770
E084035	EQUIPMENT UPGRADES	31 Materials & Contracts	\$5,300	\$1,764	\$3,502	\$1,738
E084045	GARDENING AND YARD MAINTENANCE	31 Materials & Contracts	\$2,500	\$832	\$508	(\$324)
E084060	BUILDING LEASE	31 Materials & Contracts	\$840	\$280	\$0	(\$280)
E084065	Postage & Stationery	31 Materials & Contracts	\$3,200	\$1,064	\$487	(\$577)
E084070	REPAIRS & MAINTENANCE	31 Materials & Contracts	\$5,300	\$1,764	\$1,394	(\$370)
E084075	STAFF EXPENSES	31 Materials & Contracts	\$5,000	\$1,664	\$2,198	\$534
E084085	Sundry & Other	31 Materials & Contracts	\$1,600	\$532	\$444	(\$88)
E084086	FUNDRAISING	31 Materials & Contracts	\$2,000	\$664	\$0	(\$664)
E084090	Consumables	31 Materials & Contracts	\$4,500	\$1,500	\$857	(\$643)
E084095	CLEANING CONSUMABLES	31 Materials & Contracts	\$3,800	\$1,264	\$1,362	\$98
E092050	OTHER HOUSING MAINTENANCE	31 Materials & Contracts	\$500	\$164	\$477	\$313
E092060	KULIN RETIREMENT HOMES	31 Materials & Contracts	\$500	\$164	\$0	(\$164)
E092148	GEHA HOUSING - COSTS	31 Materials & Contracts	\$2,500	\$832	\$1,267	\$435
E092150	JOINT VENTURE HOUSING - COSTS	31 Materials & Contracts	\$12,997	\$4,332	\$11,970	\$7,638
E101020	DOMESTIC REFUSE COLLECTION	31 Materials & Contracts	\$122,004	\$40,668	\$39,914	(\$754)
E101021	DUDININ REFUSE COLLECTION	31 Materials & Contracts	\$2,500	\$832	\$0	(\$832)
E101022	PINGARING REFUSE COLLECTION	31 Materials & Contracts	\$13,682	\$4,560	\$4,484	(\$76)
E101030	REFUSE SITE MAINTENANCE	31 Materials & Contracts	\$3,000	\$1,000	\$450	(\$550)
E101040	ROEROC	31 Materials & Contracts	\$10,000	\$0	\$0	\$0
E102020	Commercial Refuse Collection	31 Materials & Contracts	\$46,668	\$15,556	\$13,305	(\$2,251)
E102030	Drum Muster	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E102420	PURCHASE OF BINS	31 Materials & Contracts	\$200	\$64	\$0	(\$64)
E106020	Town Planning Advice	31 Materials & Contracts	\$8,000	\$2,664	\$10,764	\$8,100
E106030	Town Planning Other	31 Materials & Contracts	\$4,000	\$1,332	\$0	(\$1,332)
E107031	KULIN CEMETERY	31 Materials & Contracts	\$500	\$164	\$0	(\$164)
E107032	DUDININ CEMETERY	31 Materials & Contracts	\$500	\$164	\$0	(\$164)
E107033	Pingaring Cemetery	31 Materials & Contracts	\$500	\$164	\$0	(\$164)
E107050	PUBLIC CONVENIENCES	31 Materials & Contracts	\$8,200	\$2,732	\$1,956	(\$776)
E107052	PUBLIC CONVENIENCES DUDININ	31 Materials & Contracts	\$700	\$232	\$167	(\$65)
E107053	PUBLIC CONVENIENCES PINGARING	31 Materials & Contracts	\$20,500	\$6,832	\$33,790	\$26,958
E107060	WAR MEMORIAL	31 Materials & Contracts	\$500	\$164	\$0	(\$164)
E111021	MEMORIAL HALL	31 Materials & Contracts	\$3,288	\$1,096	\$462	(\$634)
E111031	PINGARING HALL	31 Materials & Contracts	\$0	\$0	\$3,727	\$3,727
E111032	DUDININ HALL	31 Materials & Contracts	\$0	\$0	\$196	\$196
E112023	CHEMICALS	31 Materials & Contracts	\$5,702	\$1,900	\$1,838	(\$62)
E112026	MAINTENANCE	31 Materials & Contracts	\$13,150	\$4,380	\$2,154	(\$2,226)
E112028	OTHER MINOR EXPENDITURE	31 Materials & Contracts	\$3,480	\$1,160	\$1,772	\$612
E112029	STAFF HOUSING	31 Materials & Contracts	\$1,500	\$500	\$98	(\$402)
E112600	EVENTS	31 Materials & Contracts	\$1,350	\$448	\$0	(\$448)
E113060	Advertising and Promotion	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E113100	BANK CHARGES	31 Materials & Contracts	\$1,680	\$560	\$675	\$115
E113104	CATERING COSTS	31 Materials & Contracts	\$1,000	\$332	\$292	(\$40)
E113120	Cleaning Supplies	31 Materials & Contracts	\$3,000	\$1,000	\$2,104	\$1,104
E113130	IT MAINTENANCE	31 Materials & Contracts	\$0	\$0	\$330	\$330
E113210	GAS SUPPLIES	31 Materials & Contracts	\$0	\$0	\$86	\$86
E113218	Minor Equipment	31 Materials & Contracts	\$1,500	\$500	\$121	(\$379)
E113240	LICENCING COSTS	31 Materials & Contracts	\$0	\$0	\$858	\$858
E113243	Kitchen Consumables	31 Materials & Contracts	\$1,500	\$500	\$595	\$95
E113250	Printing, Stationery and Post	31 Materials & Contracts	\$1,000	\$332	\$211	(\$121)
E113270	REPAIRS AND MAINTENANCE	31 Materials & Contracts	\$34,300	\$11,432	\$8,183	(\$3,249)
E113272	Security Costs	31 Materials & Contracts	\$450	\$148	\$96	(\$52)
E113285	STAFF TRAINING	31 Materials & Contracts	\$1,000	\$332	\$454	\$122
E113295	UNIFORMS	31 Materials & Contracts	\$800	\$264	\$69	(\$195)
E113315	EVENTS	31 Materials & Contracts	\$5,000	\$1,664	\$191	(\$1,473)
E113329	Other Non-Operational Costs	31 Materials & Contracts	\$15,000	\$5,000	\$0	(\$5,000)
E113332	OVAL	31 Materials & Contracts	\$6,000	\$2,000	\$6,173	\$4,173

**Shire of Kulin  
STATEMENT OF OPERATING  
(Nature & Type)**

**For the period ended 31 October 2023**

COA	Description		Original Budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$
E113333	GOLF TENNIS PAVILION	31 Materials & Contracts	\$5,000	\$1,664	\$1,372	(\$292)
E113334	GOLF COURSE	31 Materials & Contracts	\$2,000	\$664	\$0	(\$664)
E113500	Bar Purchases	31 Materials & Contracts	\$52,000	\$17,332	\$31,906	\$14,574
E113501	Ice and Sundry Supplies	31 Materials & Contracts	\$200	\$64	\$45	(\$19)
E113502	FREIGHT	31 Materials & Contracts	\$2,400	\$800	\$1,523	\$723
E113505	CANTEEN PURCHASES	31 Materials & Contracts	\$0	\$0	\$1,366	\$1,366
E113510	Bar Glassware	31 Materials & Contracts	\$0	\$0	\$96	\$96
E113540	STOCK WRITTEN OFF	31 Materials & Contracts	\$400	\$132	\$106	(\$26)
E114290	CONT TO VARLEY RADIO	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E116300	Railway Station Maintenance	31 Materials & Contracts	\$0	\$0	\$1,341	\$1,341
E117029	OFFICE GARDENS	31 Materials & Contracts	\$1,000	\$332	\$154	(\$178)
E117030	PUBLIC PARKS GDNS & RESERVES	31 Materials & Contracts	\$20,000	\$6,664	\$3,834	(\$2,830)
E117031	RESERVES - OTHER	31 Materials & Contracts	\$500	\$164	\$0	(\$164)
E117032	PLAYGROUND INSPECTIONS	31 Materials & Contracts	\$5,750	\$1,916	\$0	(\$1,916)
E117054	DUDININ TENNIS CLUB	31 Materials & Contracts	\$10,000	\$3,332	\$25	(\$3,307)
E117056	OTHER SPORTING CLUBS	31 Materials & Contracts	\$0	\$0	\$98	\$98
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	31 Materials & Contracts	\$2,250	\$748	\$867	\$119
E117520	PINGARING GOLF CLUB	31 Materials & Contracts	\$8,000	\$2,664	\$315	(\$2,349)
E121250	Black Spot Submission Costs	31 Materials & Contracts	\$0	\$0	\$3,000	\$3,000
E121602	Traffic Signs	31 Materials & Contracts	\$7,000	\$2,332	\$0	(\$2,332)
E122010	ROAD MAINTENANCE	31 Materials & Contracts	\$65,000	\$21,664	\$23,731	\$2,067
E122121	KULIN DEPOT	31 Materials & Contracts	\$25,000	\$8,332	\$12,107	\$3,775
E122122	HOLT ROCK DEPOT	31 Materials & Contracts	\$0	\$0	\$4,383	\$4,383
E122160	Street Cleaning	31 Materials & Contracts	\$3,500	\$1,164	\$1,540	\$376
E122190	Streetscape Maintenance	31 Materials & Contracts	\$8,500	\$2,832	\$0	(\$2,832)
E122200	Roman Road System	31 Materials & Contracts	\$8,853	\$0	\$9,473	\$9,473
E126280	Airstrip Maintenance	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E131040	Noxious Weeds/Pest Plants	31 Materials & Contracts	\$5,000	\$1,664	\$8,400	\$6,736
E132030	CARAVAN PARK	31 Materials & Contracts	\$6,500	\$2,164	\$1,713	(\$451)
E132040	KULIN HOSTEL	31 Materials & Contracts	\$5,000	\$1,664	\$1,422	(\$242)
E132100	Tourism & Area Promotion	31 Materials & Contracts	\$39,570	\$13,188	\$11,477	(\$1,711)
E133010	Group Building Scheme	31 Materials & Contracts	\$7,500	\$2,500	\$1,578	(\$923)
E133420	BCITF levy payment	31 Materials & Contracts	\$500	\$164	\$38	(\$126)
E133425	BUILDING SERVICES LEVY PAYMENT	31 Materials & Contracts	\$1,000	\$332	\$113	(\$219)
E134040	UNIFORMS	31 Materials & Contracts	\$800	\$264	\$0	(\$264)
E134050	STAFF TRAINING	31 Materials & Contracts	\$5,000	\$1,664	\$439	(\$1,225)
E134080	Printing & Stationery	31 Materials & Contracts	\$20,000	\$6,664	\$10,128	\$3,464
E134100	Advertising and Promotion	31 Materials & Contracts	\$2,500	\$832	\$524	(\$309)
E134110	IT MAINTENANCE & SUPPORT	31 Materials & Contracts	\$1,000	\$332	\$2,602	\$2,270
E134120	CENTRE MAINTENANCE	31 Materials & Contracts	\$5,500	\$1,832	\$127	(\$1,705)
E134130	COURSES & EVENTS	31 Materials & Contracts	\$30,000	\$10,000	\$1,500	(\$8,500)
E134135	EVENTS	31 Materials & Contracts	\$2,500	\$832	\$2,409	\$1,577
E134140	Library Freight	31 Materials & Contracts	\$700	\$232	\$5	(\$227)
E134150	LIBRARY COSTS	31 Materials & Contracts	\$14,000	\$4,664	\$3,649	(\$1,015)
E134200	GRANT FUNDING EXPENDITURE	31 Materials & Contracts	\$2,000	\$664	\$0	(\$664)
E134300	SUNDRY EXPENSES	31 Materials & Contracts	\$2,000	\$664	\$0	(\$664)
E136040	WATER SUPPLY (STANDPIPES)	31 Materials & Contracts	\$19,200	\$6,400	\$21,954	\$15,554
E136047	WATER SUPPLY MAINTENANCE	31 Materials & Contracts	\$7,500	\$2,500	\$0	(\$2,500)
E136100	OTHER EXPENDITURE	31 Materials & Contracts	\$0	\$0	\$1,500	\$1,500
E136110	PINGARING PROGRESS ASSOCIATION	31 Materials & Contracts	\$0	\$0	\$40	\$40
E137060	BUILDING MAINTENANCE	31 Materials & Contracts	\$4,500	\$1,500	\$195	(\$1,305)
E137120	CLEANING	31 Materials & Contracts	\$0	\$0	\$213	\$213
E137130	CONSULTANCY & CONTRACTORS	31 Materials & Contracts	\$30,000	\$10,000	\$0	(\$10,000)
E138015	BLAZING SWAN EXPENDITURE	31 Materials & Contracts	\$15,000	\$0	\$225	\$225
E138020	INSURANCE & LICENSING.	31 Materials & Contracts	\$0	\$0	\$24	\$24
E138040	BUSH RACES CONTRIBUTION	31 Materials & Contracts	\$0	\$0	\$269	\$269
E139010	FUEL PURCHASES	31 Materials & Contracts	\$816,000	\$272,000	\$301,495	\$29,495
E139040	IT MAINTENANCE	31 Materials & Contracts	\$5,910	\$1,968	\$1,520	(\$448)
E139045	BANK CHARGES	31 Materials & Contracts	\$6,600	\$2,200	\$2,004	(\$196)
E139050	MAINTENANCE & REPAIRS	31 Materials & Contracts	\$5,400	\$0	\$2,707	\$2,707
E142020	Community Bus Shed	31 Materials & Contracts	\$0	\$0	\$98	\$98
E142700	Plant Operation Costs	31 Materials & Contracts	\$0	\$0	\$1,188	\$1,188
E143030	OFFICE EXPENSES	31 Materials & Contracts	\$16,000	\$5,332	\$1,438	(\$3,894)
E143075	FBT EXPENSE	31 Materials & Contracts	\$1,500	\$0	\$0	\$0
E143120	PROTECTIVE CLOTHING	31 Materials & Contracts	\$10,000	\$3,332	\$6,979	\$3,647
E143125	STAFF HOUSING	31 Materials & Contracts	\$28,809	\$9,600	\$10,286	\$686
E143126	WORKFORCE ACCOMMODATION - HOLT	31 Materials & Contracts	\$14,500	\$4,832	\$0	(\$4,832)
E143130	Removal Expenses	31 Materials & Contracts	\$5,000	\$1,664	\$0	(\$1,664)
E143140	Seminar Expenses	31 Materials & Contracts	\$17,469	\$5,820	\$3,054	(\$2,766)
E143150	HEALTH & SAFETY PROGRAM	31 Materials & Contracts	\$23,000	\$5,750	\$11,823	\$6,073
E143152	CONSULTING	31 Materials & Contracts	\$25,115	\$8,368	\$0	(\$8,368)
E144005	Tyres & Tubes	31 Materials & Contracts	\$50,000	\$16,664	\$17,693	\$1,029
E144010	Parts & Repairs	31 Materials & Contracts	\$170,000	\$56,664	\$100,994	\$44,330
E144020	Fuel & Oil	31 Materials & Contracts	\$429,127	\$143,040	\$177,239	\$34,199
E144030	BLADES & TYNES	31 Materials & Contracts	\$10,000	\$3,332	\$0	(\$3,332)
E144060	Expendable Tools	31 Materials & Contracts	\$2,400	\$800	\$0	(\$800)
E144070	OFFICE EXPENSES	31 Materials & Contracts	\$5,000	\$1,664	\$0	(\$1,664)
E144180	Other Minor Expenditure	31 Materials & Contracts	\$2,400	\$800	\$0	(\$800)
E144190	M.V. INSURANCE CLAIMS	31 Materials & Contracts	\$1,000	\$332	\$0	(\$332)
E144700	PLANT OPERATION COSTS	31 Materials & Contracts	\$0	\$0	\$31	\$31
		<b>Materials &amp; Contracts Total</b>	<b>\$3,287,822</b>	<b>\$1,035,156</b>	<b>\$1,114,017</b>	<b>\$78,861</b>
E041020	MEMBERS TRAVELLING	33 Contributions/Donations/Grants	\$3,536	\$0	\$0	\$0
E041025	MEMBER'S ICT ALLOWANCE	33 Contributions/Donations/Grants	\$4,500	\$0	\$0	\$0
E041160	Subscriptions & Donations	33 Contributions/Donations/Grants	\$1,500	\$500	\$0	(\$500)
E041270	Community Contributions	33 Contributions/Donations/Grants	\$30,000	\$10,000	\$7,142	(\$2,858)
E117056	OTHER SPORTING CLUBS	33 Contributions/Donations/Grants	\$1,000	\$332	\$0	(\$332)
E134135	EVENTS	33 Contributions/Donations/Grants	\$0	\$0	\$660	\$660
		<b>Contributions/Donations/Grants Total</b>	<b>\$40,536</b>	<b>\$10,832</b>	<b>\$7,802</b>	<b>(\$3,030)</b>
E042046	STAFF HOUSING	42 Plant Operating Costs	\$1,000	\$332	\$321	(\$11)

**Shire of Kulin**  
**STATEMENT OF OPERATING**  
**(Nature & Type)**

For the period ended 31 October 2023

COA	Description		Original Budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$
E042053	CEO VEHICLE COSTS	42 Plant Operating Costs	\$12,000	\$4,000	\$3,993	(\$7)
E042054	POOL VEHICLE COSTS	42 Plant Operating Costs	\$4,000	\$1,332	\$0	(\$1,332)
E042700	PLANT OPERATION COSTS	42 Plant Operating Costs	\$0	\$0	\$2,393	\$2,393
E051070	SUNDRY FIRE PREVENTION COSTS	42 Plant Operating Costs	\$1,500	\$0	\$600	\$600
E053700	Plant Operation Costs	42 Plant Operating Costs	\$8,000	\$2,664	\$7,550	\$4,886
E075020	Mosquito Control	42 Plant Operating Costs	\$500	\$164	\$3,685	\$3,521
E080100	Contribution to School	42 Plant Operating Costs	\$0	\$0	\$173	\$173
E092060	KULIN RETIREMENT HOMES	42 Plant Operating Costs	\$0	\$0	\$105	\$105
E092150	JOINT VENTURE HOUSING - COSTS	42 Plant Operating Costs	\$1,000	\$332	\$760	\$428
E101020	DOMESTIC REFUSE COLLECTION	42 Plant Operating Costs	\$0	\$0	\$65	\$65
E101030	REFUSE SITE MAINTENANCE	42 Plant Operating Costs	\$0	\$0	\$805	\$805
E102020	Commercial Refuse Collection	42 Plant Operating Costs	\$7,000	\$2,332	\$2,877	\$545
E107031	KULIN CEMETERY	42 Plant Operating Costs	\$1,590	\$528	\$375	(\$153)
E107053	PUBLIC CONVENIENCES PINGARING	42 Plant Operating Costs	\$0	\$0	\$540	\$540
E113332	OVAL	42 Plant Operating Costs	\$11,000	\$3,664	\$8,420	\$4,756
E113333	GOLF TENNIS PAVILION	42 Plant Operating Costs	\$0	\$0	\$678	\$678
E113334	GOLF COURSE	42 Plant Operating Costs	\$2,500	\$832	\$668	(\$164)
E113701	PLANT OPERATION COSTS	42 Plant Operating Costs	\$20,000	\$6,664	\$0	(\$6,664)
E117030	PUBLIC PARKS GDNS & RESERVES	42 Plant Operating Costs	\$0	\$0	\$7,820	\$7,820
E122010	ROAD MAINTENANCE	42 Plant Operating Costs	\$395,570	\$131,856	\$221,938	\$90,082
E122121	KULIN DEPOT	42 Plant Operating Costs	\$1,000	\$332	\$443	\$111
E122162	PINGARING STREETScape MAINTENANCE	42 Plant Operating Costs	\$0	\$0	\$0	\$0
E138040	BUSH RACES CONTRIBUTION	42 Plant Operating Costs	\$0	\$0	\$5,149	\$5,149
E141010	PRIVATE WORKS	42 Plant Operating Costs	\$7,500	\$2,500	\$1,166	(\$1,334)
E142700	Plant Operation Costs	42 Plant Operating Costs	\$12,000	\$4,000	\$6,984	\$2,984
E143095	WORKS MANAGER, WORKS SUPERVISOR	42 Plant Operating Costs	\$45,000	\$15,000	\$17,030	\$2,030
E143125	STAFF HOUSING	42 Plant Operating Costs	\$0	\$0	\$283	\$283
E144010	Parts & Repairs	42 Plant Operating Costs	\$0	\$0	\$540	\$540
E144290	ALLOCATED TO WORKS & SERVICES	42 Plant Operating Costs	(\$930,195)	(\$310,064)	(\$389,203)	(\$79,139)
E148299	LESS DEPRECIATION ALLOCATED	42 Plant Operating Costs	(\$501,552)	(\$167,184)	(\$192,488)	(\$25,304)
		<b>Plant Operating Costs Total</b>	<b>(\$900,587)</b>	<b>(\$300,716)</b>	<b>(\$286,332)</b>	<b>\$14,384</b>
		<b>Total Materials &amp; Contracts</b>	<b>\$2,427,771</b>	<b>\$745,272</b>	<b>\$835,488</b>	<b>\$90,216</b>
E136040	WATER SUPPLY (STANDPIPES)	36 Utilities	\$0	\$0	\$2,751	\$2,751
		<b>Utilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,751</b>	<b>\$2,751</b>
E042046	STAFF HOUSING	47 Telephone & Internet	\$0	\$0	\$135	\$135
E042049	CEO UTILITIES	47 Telephone & Internet	\$2,500	\$832	\$583	(\$249)
E042080	TELEPHONE	47 Telephone & Internet	\$11,780	\$3,924	\$2,191	(\$1,733)
E051040	OFFICE EXPENSES	47 Telephone & Internet	\$6,000	\$2,000	\$381	(\$1,619)
E053010	ESL BUSH FIRE BRIGADES	47 Telephone & Internet	\$0	\$0	\$347	\$347
E077020	MEDICAL CENTRE	47 Telephone & Internet	\$2,500	\$832	\$717	(\$115)
E084080	TELEPHONE	47 Telephone & Internet	\$1,050	\$348	\$142	(\$206)
E092050	OTHER HOUSING MAINTENANCE	47 Telephone & Internet	\$0	\$0	\$115	\$115
E112030	TELEPHONE	47 Telephone & Internet	\$1,800	\$600	\$354	(\$246)
E113290	TELEPHONE	47 Telephone & Internet	\$2,100	\$700	\$218	(\$482)
E113332	OVAL	47 Telephone & Internet	\$0	\$0	\$100	\$100
E122122	HOLT ROCK DEPOT	47 Telephone & Internet	\$0	\$0	\$127	\$127
E132030	CARAVAN PARK	47 Telephone & Internet	\$500	\$164	\$142	(\$22)
E134060	TELEPHONE	47 Telephone & Internet	\$1,500	\$500	\$243	(\$257)
E139040	IT MAINTENANCE	47 Telephone & Internet	\$0	\$0	(\$61)	(\$61)
E139050	MAINTENANCE & REPAIRS	47 Telephone & Internet	\$1,800	\$600	\$130	(\$470)
E143030	OFFICE EXPENSES	47 Telephone & Internet	\$2,000	\$664	\$2,056	\$1,392
E143125	STAFF HOUSING	47 Telephone & Internet	\$0	\$0	\$135	\$135
E143126	WORKFORCE ACCOMMODATION - HOLT	47 Telephone & Internet	\$500	\$164	\$0	(\$164)
E144061	TELEPHONE	47 Telephone & Internet	\$2,400	\$800	\$355	(\$445)
		<b>Telephone &amp; Internet Total</b>	<b>\$36,430</b>	<b>\$12,128</b>	<b>\$8,412</b>	<b>(\$3,716)</b>
E042046	STAFF HOUSING	48 Electricity	\$8,500	\$2,832	\$2,446	(\$386)
E042049	CEO UTILITIES	48 Electricity	\$0	\$0	\$199	\$199
E042180	UTILITIES	48 Electricity	\$3,500	\$1,164	\$1,537	\$373
E077020	MEDICAL CENTRE	48 Electricity	\$3,500	\$1,164	\$1,311	\$147
E084040	ELECTRICITY/GAS/WATER	48 Electricity	\$6,000	\$2,000	\$1,131	(\$870)
E092050	OTHER HOUSING MAINTENANCE	48 Electricity	\$1,500	\$500	\$792	\$292
E092150	JOINT VENTURE HOUSING - COSTS	48 Electricity	\$2,000	\$668	\$481	(\$187)
E107050	PUBLIC CONVENIENCES	48 Electricity	\$2,500	\$832	\$765	(\$67)
E107052	PUBLIC CONVENIENCES DUDININ	48 Electricity	\$550	\$180	\$208	\$28
E107053	PUBLIC CONVENIENCES PINGARING	48 Electricity	\$1,000	\$332	\$251	(\$81)
E111021	MEMORIAL HALL	48 Electricity	\$1,800	\$600	\$461	(\$139)
E111031	PINGARING HALL	48 Electricity	\$100	\$32	\$0	(\$32)
E111032	DUDININ HALL	48 Electricity	\$100	\$32	\$0	(\$32)
E112024	ELECTRICITY	48 Electricity	\$39,780	\$13,260	\$3,576	(\$9,684)
E113180	ELECTRICITY	48 Electricity	\$19,000	\$6,332	\$6,930	\$598
E113332	OVAL	48 Electricity	\$4,500	\$1,500	\$370	(\$1,130)
E113333	GOLF TENNIS PAVILION	48 Electricity	\$0	\$0	\$70	\$70
E122121	KULIN DEPOT	48 Electricity	\$4,000	\$1,332	\$1,306	(\$26)
E122122	HOLT ROCK DEPOT	48 Electricity	\$0	\$0	\$653	\$653
E122150	STREET LIGHTING	48 Electricity	\$20,425	\$6,808	\$4,887	(\$1,921)
E132030	CARAVAN PARK	48 Electricity	\$8,000	\$2,664	\$1,720	(\$944)
E132040	KULIN HOSTEL	48 Electricity	\$1,500	\$500	\$106	(\$394)
E132050	INFORMATION BAY	48 Electricity	\$400	\$132	\$33	(\$99)
E134070	ELECTRICITY	48 Electricity	\$5,000	\$1,664	\$1,537	(\$127)
E136040	WATER SUPPLY (STANDPIPES)	48 Electricity	\$0	\$0	\$259	\$259
E137050	ELECTRICITY	48 Electricity	\$2,500	\$832	\$925	\$93
E139050	MAINTENANCE & REPAIRS	48 Electricity	\$1,750	\$580	\$743	\$163
E143125	STAFF HOUSING	48 Electricity	\$12,500	\$4,164	\$4,249	\$85
E143126	WORKFORCE ACCOMMODATION - HOLT	48 Electricity	\$1,200	\$400	\$0	(\$400)
		<b>Electricity Total</b>	<b>\$151,605</b>	<b>\$50,504</b>	<b>\$36,946</b>	<b>(\$13,558)</b>
E042046	STAFF HOUSING	49 Water	\$7,000	\$2,332	\$1,634	(\$698)
E042180	UTILITIES	49 Water	\$1,300	\$432	\$364	(\$68)
E051070	SUNDRY FIRE PREVENTION COSTS	49 Water	\$0	\$0	\$0	\$0
E053010	ESL BUSH FIRE BRIGADES	49 Water	\$0	\$0	\$82	\$82

**Shire of Kulin**  
**STATEMENT OF OPERATING**  
**(Nature & Type)**

For the period ended 31 October 2023

COA	Description		Original Budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$
E053051	EMERGENCY BUILDING MAINTENANCE	49 Water	\$650	\$216	\$76	(\$140)
E077020	MEDICAL CENTRE	49 Water	\$500	\$164	\$121	(\$43)
E084040	ELECTRICITY/GAS/WATER	49 Water	\$0	\$0	\$506	\$506
E092050	OTHER HOUSING MAINTENANCE	49 Water	\$3,500	\$1,164	\$1,719	\$555
E092148	GEHA HOUSING - COSTS	49 Water	\$5,500	\$1,832	\$1,639	(\$193)
E092150	JOINT VENTURE HOUSING - COSTS	49 Water	\$16,000	\$5,332	\$4,214	(\$1,118)
E107052	PUBLIC CONVENIENCES DUDININ	49 Water	\$200	\$64	\$0	(\$64)
E107053	PUBLIC CONVENIENCES PINGARING	49 Water	\$200	\$64	\$31	(\$33)
E107060	WAR MEMORIAL	49 Water	\$500	\$164	\$22	(\$142)
E111021	MEMORIAL HALL	49 Water	\$250	\$80	\$52	(\$28)
E111031	PINGARING HALL	49 Water	\$100	\$32	\$43	\$11
E111032	DUDININ HALL	49 Water	\$100	\$32	\$0	(\$32)
E112025	WATER	49 Water	\$11,400	\$3,800	\$688	(\$3,112)
E112029	STAFF HOUSING	49 Water	\$3,500	\$1,164	\$815	(\$349)
E113332	OVAL	49 Water	\$10,000	\$3,332	\$619	(\$2,713)
E116100	KULIN MUSEUM	49 Water	\$400	\$132	\$53	(\$79)
E117029	OFFICE GARDENS	49 Water	\$500	\$164	\$152	(\$12)
E117030	PUBLIC PARKS GDNS & RESERVES	49 Water	\$4,000	\$1,332	\$1,027	(\$305)
E117052	DUDININ SPORTSGROUND	49 Water	\$2,000	\$664	\$0	(\$664)
E122121	KULIN DEPOT	49 Water	\$2,000	\$664	\$450	(\$214)
E122122	HOLT ROCK DEPOT	49 Water	\$0	\$0	\$0	\$0
E132030	CARAVAN PARK	49 Water	\$7,500	\$2,500	\$2,312	(\$188)
E132040	KULIN HOSTEL	49 Water	\$3,500	\$1,164	\$345	(\$819)
E132050	INFORMATION BAY	49 Water	\$0	\$0	\$0	\$0
E136040	WATER SUPPLY (STANDPIPES)	49 Water	\$43,000	\$14,332	\$4,769	(\$9,563)
E137040	WATER	49 Water	\$1,600	\$532	\$456	(\$76)
E143125	STAFF HOUSING	49 Water	\$23,400	\$7,800	\$6,373	(\$1,427)
E143126	WORKFORCE ACCOMMODATION - HOLT	49 Water	\$1,000	\$332	\$0	(\$332)
E144050	WATER USAGE	49 Water	\$1,500	\$500	\$0	(\$500)
		<b>Water Total</b>	<b>\$151,100</b>	<b>\$50,320</b>	<b>\$28,564</b>	<b>(\$21,756)</b>
E042046	STAFF HOUSING	50 Gas	\$1,500	\$500	\$1,269	\$769
E092050	OTHER HOUSING MAINTENANCE	50 Gas	\$0	\$0	\$0	\$0
E092150	JOINT VENTURE HOUSING - COSTS	50 Gas	\$1,500	\$500	\$332	(\$168)
E113210	GAS SUPPLIES	50 Gas	\$1,870	\$620	\$0	(\$620)
E132040	KULIN HOSTEL	50 Gas	\$1,500	\$500	\$1,165	\$665
E143125	STAFF HOUSING	50 Gas	\$3,500	\$1,164	\$1,709	\$545
		<b>Gas Total</b>	<b>\$9,870</b>	<b>\$3,284</b>	<b>\$4,475</b>	<b>\$1,191</b>
E113240	LICENCING COSTS	51 Licensing	\$1,805	\$600	\$0	(\$600)
E142105	LICENSING & INSURANCE	51 Licensing	\$350	\$116	\$0	(\$116)
E144015	INSURANCE & LICENCE	51 Licensing	\$22,500	\$22,500	\$11,656	(\$10,844)
		<b>Licensing Total</b>	<b>\$24,655</b>	<b>\$23,216</b>	<b>\$11,656</b>	<b>(\$11,560)</b>
		<b>Total Utilities</b>	<b>\$373,660</b>	<b>\$139,452</b>	<b>\$92,803</b>	<b>(\$46,649)</b>
E042047	Depreciation CEO Housing	34 Depreciation	\$3,600	\$1,200	\$0	(\$1,200)
E042048	Depreciation DCEO Housing	34 Depreciation	\$6,000	\$2,000	\$0	(\$2,000)
E042053	CEO VEHICLE COSTS	34 Depreciation	\$0	\$0	\$0	\$0
E042054	POOL VEHICLE COSTS	34 Depreciation	\$0	\$0	\$0	\$0
E042298	Office Depreciation	34 Depreciation	\$18,350	\$6,116	\$0	(\$6,116)
E042700	PLANT OPERATION COSTS	34 Depreciation	\$0	\$0	\$0	\$0
E051298	Depreciation	34 Depreciation	\$79,058	\$0	\$0	\$0
E053298	Depreciation	34 Depreciation	\$14,390	\$4,796	\$0	(\$4,796)
E084298	Depreciation	34 Depreciation	\$0	\$0	\$0	\$0
E092160	Depreciation - Joint Venture	34 Depreciation	\$5,409	\$1,800	\$0	(\$1,800)
E092180	Depreciation Community Bank Hs	34 Depreciation	\$5,279	\$1,756	\$0	(\$1,756)
E092298	Depreciation	34 Depreciation	\$9,136	\$3,044	\$0	(\$3,044)
E101298	Depreciation	34 Depreciation	\$706	\$232	\$0	(\$232)
E102298	Depreciation	34 Depreciation	\$0	\$0	\$0	\$0
E107298	Depreciation	34 Depreciation	\$15,477	\$5,156	\$0	(\$5,156)
E110298	Depreciation	34 Depreciation	\$43,151	\$14,380	\$0	(\$14,380)
E111298	Depreciation	34 Depreciation	\$39,339	\$13,112	\$0	(\$13,112)
E112298	Depreciation	34 Depreciation	\$70,518	\$23,504	\$0	(\$23,504)
E113298	Depreciation	34 Depreciation	\$143,120	\$47,704	\$0	(\$47,704)
E116298	DEPRECIATION	34 Depreciation	\$1,675	\$556	\$0	(\$556)
E117298	Depreciation	34 Depreciation	\$13,230	\$4,408	\$0	(\$4,408)
E121298	Depreciation	34 Depreciation	\$2,017,971	\$672,656	\$0	(\$672,656)
E122298	Depreciation	34 Depreciation	\$11,940	\$3,980	\$0	(\$3,980)
E126298	Depreciation	34 Depreciation	\$7,382	\$2,460	\$0	(\$2,460)
E132298	Depreciation	34 Depreciation	\$38,417	\$12,804	\$0	(\$12,804)
E134298	Depreciation	34 Depreciation	\$63,102	\$21,032	\$0	(\$21,032)
E136298	DEPRECIATION	34 Depreciation	\$2,141	\$712	\$0	(\$712)
E137298	DEPRECIATION	34 Depreciation	\$8,306	\$2,768	\$0	(\$2,768)
E139298	DEPRECIATION	34 Depreciation	\$9,014	\$3,004	\$0	(\$3,004)
E142298	Depreciation	34 Depreciation	\$1,238	\$412	\$0	(\$412)
E143298	Depreciation	34 Depreciation	\$30,187	\$10,060	\$0	(\$10,060)
E144298	Depreciation	34 Depreciation	\$501,552	\$167,184	\$0	(\$167,184)
		<b>Depreciation Total</b>	<b>\$3,159,688</b>	<b>\$1,026,836</b>	<b>\$0</b>	<b>(\$1,026,836)</b>
E042051	INTEREST ON LOAN 1 (ADMINSTRATION	35 Interest Expenses	\$32,626	\$10,872	(\$1,552)	(\$12,424)
		<b>Interest Expenses Total</b>	<b>\$32,626</b>	<b>\$10,872</b>	<b>(\$1,552)</b>	<b>(\$12,424)</b>
E041150	INSURANCES	32 Insurance Expenses	\$4,862	\$4,860	\$4,862	\$2
E042025	ADMINISTRATION HOUSING ALLOWANCE	32 Insurance Expenses	\$0	\$0	(\$913)	(\$913)
E042030	INSURANCE	32 Insurance Expenses	\$34,854	\$34,854	\$34,854	\$0
E042046	STAFF HOUSING	32 Insurance Expenses	\$2,291	\$760	\$2,987	\$2,227
E051050	FIRE INSURANCE	32 Insurance Expenses	\$33,222	\$33,220	\$33,222	\$2
E053051	EMERGENCY BUILDING MAINTENANCE	32 Insurance Expenses	\$2,020	\$2,020	\$2,020	\$0
E053400	CCTV MAINTENANCE	32 Insurance Expenses	\$166	\$164	\$166	\$2
E084016	Insurance - Workers Comp	32 Insurance Expenses	\$7,643	\$7,642	\$7,643	\$1
E084050	Insurance	32 Insurance Expenses	\$2,523	\$2,523	\$2,523	\$0
E092050	OTHER HOUSING MAINTENANCE	32 Insurance Expenses	\$689	\$688	\$1,516	\$828
E092148	GEHA HOUSING - COSTS	32 Insurance Expenses	\$2,159	\$2,158	\$2,375	\$217
E092150	JOINT VENTURE HOUSING - COSTS	32 Insurance Expenses	\$3,812	\$3,812	\$4,193	\$381





# GENERAL COMPLIANCE CHECKLIST OCTOBER 2023

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Electors Meeting	1/10/2023	Annual	Annual Electors Meeting to be held within 56 days of acceptance of the Annual Report by Council.	
Governance	Annual Financial Report and Audit Report	1/10/2023	Annual	Send Audit Report to Department of Local Government within 30 days of receiving Audit Report. Place copy of Annual Financial Report and Audit report & Annual report on the Council Website	
Governance	Date Stamps	1/10/2023	Annual	Check all date stamps to ensure they cover the next year. Order new stamps as required.	Yes
Governance	Council Committees Review	1/07/2023	Biennial	Review terms of reference and committee composition biennially - and after new elections	Nov
Governance	Elections	1/10/2023	Biennial	Advise President of responsibility to report misconduct and corruption to CCC	N/A
Governance	Elections		Biennial	Last day for returning officer to give state-wide notice of the election (19th day)	N/A
Governance/MESS	Review Elected Members Induction Manual	30/10/23	Biennial	Ensure Induction Manual is updated with policy, Regs and compliance items	Yes
Governance	Financial Interests declaration	1/10/2023	Biennial	New Councillors to lodge with the CEO a Primary Financial Interests Return within 3 months of appointment/election	
Governance	Election of President	1/09/2023	Biennial	Election of President; Deputy President; Committee Delegates and Council representatives following the election	Nov
Governance/MESS	Gifts Register - reminder	30/10/23	Twice yearly	Send reminder to staff and members to Update Gifts register with new entries, includes election gifts and notifiable gifts 10 days after knowledge of receiving. (Oct-April)	Yes
Governance/MESS	Complete and Bind Minutes for Previous Year	30/10/23	Biannual	Bind Minutes as required	No
Governance/MESS	Elected Members Training	30/11/23	Biannual	Investigate and organise training as required	
Governance/MESS	Meeting Dates Next Year	31/10/23	Annual	Council resolution to set meeting dates / times for next year	Yes
Bushfire Governance	Annual Fire Training Day	1/11/2023	Annual	Conduct Fire training day	Yes
Bushfire Governance	Update Contact Lists	1/11/2023	Annual	Update contact lists and review DFES, CFO and LEMC information for summer season	Yes
Bushfire Governance	Bushfire Training - Walkthrough	1/11/2023	Annual	Desktop training of staff in Harvest Ban, txt msg alerts, standpipe on/off, emergency calls, Fire reports, and updated brigade & FCO changes	Yes
Bushfire Governance	Bushfire Firebreak Inspection	1/10/2023	Annual	Arrange for firebreaks inspection after 31 October	Yes
Bushfire Governance	Bushfire Firebreaks	1/10/2023	Annual	Remind property owners fire breaks required to be installed and maintained through 15 March	Yes
EMFS	Office Closure over Xmas	31/10/2023	Annual	October Agenda Item - Advertise on Website	Yes
EMFS	Dog License Renewals due	31/10/2023	Annual	Licenses expire 31 October - reminders early in month for known late payers	Yes
EMFS	Broadcasting/Retransmission Apparatus Licence	31/10/23	Annual	Check TV licence has been paid (expires 09/11/2023)	Yes

# GENERAL COMPLIANCE CHECKLIST OCTOBER 2023

EMFS	Rates Outstanding 3 years	1/10/2023	Annual	Commence process for property sale for 3 years outstanding rates	Yes
MESS	Key to Kulin reimbursement		Quarterly		Dec
EMW	Cape Tulip Oct	1/10/2023	Annual	Check and spray as required	Ongoing
EMW	Stinkweed Sept – Oct – Airstrip	1/10/2023	Annual	Check and spray as required	Ongoing
EMW	Put up/take down truck entering signs at harvest	Nov & Jan		Lake Grace Road	N/A
EMW	Spraying of Council buildings	31/03/2023	Bi annual	FRC, Pool, Pingaring Golf Club, Pingaring Fire Station, Emergency Services Building, Shire Office, Medical Centre, Kulin Depot	In Progress
EWM/EMFS	WALGA Roads Return to be Completed	31/08/2023	Annual	WALGA roads asset expenditure report to be completed by end of October	In Progress
EWM/TO	Road Construction & Maintenance Review	01/10/23	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
EWM/TO	Christmas decorations erection	1/12/2023	Annual	Check in with Red	Yes
EWM/Oval Mtce	Waste Water Recycling Scheme water samples		Monthly	Start-up test, beginning of month tests (no more than 4 weeks apart), keep record of residual chlorine and PH on Form	Yes
EMW	Servicing of Bush Fire Radio's	1/10/2023	Annual	Contact BFCO's with radio's to see if all in working order	Yes
EWM/Building Mtce	Servicing Air Con units in buildings	October	Annual	Includes evap systems - office, medical, FRAC & daycare	Yes
OHS	Administration Building Monthly Inspection	31/10/2023	Monthly	Belle	Yes
EMCS	Register and Review Information for upcoming AGO Holiday Planner	1/10/2023	Annual	Review Kulin Shire information in current AGO Holiday Planner. Reminder will also be sent to the Shire from AGO Marketing Team	Yes
EMCS	Advertise Australia Day Awards locally	Update	Annual	Advertise Australia Day Awards in Update	Yes
EMCS	Australia Day Committee	1/10/2023	Annual	to meet prior to Council Meeting	No
FRC	Camp Hart – summary from FRC Bowls Night	1/10/2023	Annual	Profits to be allocated to Camp Hart Trust Fund	Yes
SPM	Aquatic facility operations manual	1/10/2023	Annual	Annual review of operations manual required before opening	In Progress
SPM	Pre Season Pool Start-up	1/10/2023	Annual	Oxy-viva tests. Requirement for training e.g. lifeguard qualification; dangerous goods handling if applicable	Yes

## HR21 SALARY PACKAGING

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**PREAMBLE:** Salary packaging is a tax-effective way for employees to receive their salary as a combination of cash and benefits. The benefit is deducted from an employee's gross salary which reduces their taxable income and thus the amount of tax payable.

**OBJECTIVE:** To ensure staff are aware of their ability to salary sacrifice part of their salary and the extent of the benefits allowed to be packaged.

**PRACTICE:** Employees may salary package expenditure which is otherwise deductible or exempt from Fringe Benefits Tax. The payments are deducted from the employee's salary before tax and, as these benefits are exempt from FBT, there will be no cost to the Shire.

**PROCESS:** A range of benefits may be salary packaged, however, the specific benefits, cost effectiveness of any arrangement and employee eligibility will depend on a particular employee's gross salary and mode of employment. The available benefits that **may** be packaged are:

- motor vehicles (for private use) through a novated lease;
- additional superannuation contributions to a complying superannuation fund (detail at HR17);
- work-related portable electronic devices such as a laptop, notebook computer or tablet;
- mobile phone (predominantly for business use);

### Motor Vehicles

~~A finance company provides the finance for a motor vehicle through a novated vehicle leasing arrangement. A novated lease is an agreement between an employer, employee and finance company, in which the employer makes the repayments by deducting them from the employee's pre-tax salary for the term of the lease or until the employee ceases employment. It can provide a salary packaged arrangement that allows for personal choice of a new or second-hand vehicle and tax-free expenditure on the running costs of the vehicle.~~

~~In the event that an employee who has a novated lease arrangement ceases employment with the Shire the novated lease may be transferred to a new employer provided the new employer offers salary packaging. Alternatively, repayments may be made directly to the company using after-tax monies. Employees who also cease employment could choose to pay the remainder of their novated lease contract and balloon payment in lump sum from their personal savings or they could sell their vehicle with the sale proceeds going directly towards the novated lease contract.~~

### *Motor Vehicles - Novated Lease*

*A Novated Lease is a tripartite agreement between the employee, the employer and a financier. Firstly, an employee enters into a finance lease and then by way of a Novation Agreement, transfers the lease to his/her employer. The employer undertakes to meet the lease rentals whilst the employee remains employed by the employer.*

*Motor vehicles are concessionally treated for tax purposes which may result in some savings when you salary package a vehicle. Essentially you pay Fringe Benefits Tax as opposed to income tax. If your FBT liability is less than your income tax liability you have the opportunity to save money. Employees are able to access Fleet Discount Rates/State Govt pricing for vehicles under a novated lease scheme.*

*Novated car leases for new or used cars may be packaged by employees. A car classified as 'luxury' by the Australian Taxation Office cannot be salary packaged. The lease may be finance only, partly maintained or fully maintained. At the end of the period of the lease the employee can elect to purchase the vehicle for the residual price or have the finance company sell the vehicle. If the vehicle is sold for less than the residual price the employee must pay the difference.*

*Fringe benefits tax (FBT) applies to novated car leases but can be offset if an employee makes a personal contribution towards the car out of after tax salary. Goods & Services Tax (GST) is applicable to car leases. An employee will be eligible to have the GST credited back to them provided the Shire receives a tax invoice provided by the Novated Lease provider. The GST on the residual due at the end of the lease period or on employee contributions made after tax will not be able to be claimed back.*

## General Conditions of a Novated Lease

- 1.) *Employees must seek independent financial advice prior to entering in to a Novated Lease arrangement. The information regarding Novated Leases is provided as a summary and may not relate to an individual's personal circumstances.*
- 2.) *Employees must undertake all administrative work related to entering in to the Novated Lease arrangement.*
- 3.) *During periods of approved unpaid leave, unpaid sick leave or unapproved leave an employee will be responsible for paying the lease payment, or, if unable to make the repayments, must terminate the Novated Lease Arrangement. Any costs incurred as a result of lease termination will be borne by the employee*
- 4.) *Any Fringe Benefits Tax (FBT) or other tax liability is to be met by the participating employee and the employee must agree to this by signing a salary packaging agreement prior to entering into a salary packaging arrangement with the Shire.*
- 5.) *An employee may only package a total maximum of 50% of an employee's substantive, annual, base salary unless the employee can demonstrate that he/she can afford to sacrifice more of their income.*
- 6.) *The Shire of Kulin reserves the right to refuse to process an employee's application for salary packaging if this could increase the Shire's administration or other costs and liabilities in any way*
- 7.) *All Novated Lease agreements in the name of the Shire of Kulin, require the absolute majority approval of the Shire of Kulin Council and require signatures of the Shire President and Chief Executive Officer. In the event the Novated Lease is for the Chief Executive Officer the Lease will require the signature of both the Shire President and the Deputy Shire President*

## Superannuation Contributions

Employees can deduct from their pay (before tax) contributions which will be paid on their behalf to the employee's superannuation fund. Employees should ensure that they understand the superannuation thresholds and seek advice on the impact upon their overall taxation position.

## Mobile Phone, Laptop/Notebook Computer, iPad or Tablet

A laptop computer or tablet used for work purposes may be salary packaged. Authorisation from the CEO should be retained as evidence of the business purpose. There is a limit of one electronic device per staff member, per year.

*With respect to any novated leases, individual proposed lease arrangements must have prior approval by way of formal resolution or signature of the Shire President and Chief Executive Officer. Any other salary packaging arrangement must be approved by the CEO.*

**HEAD OF POWER:** Shire Procedure.