

Minutes for September 2023



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Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 20 September 2023 commencing 4:00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The President declared the meeting open at 4:00pm

Visitor – Brad Miller in attendance

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

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

Apologies

C Lewis Executive Manager Corporate Governance & Risk

Leave of Absence

Nil

3. PUBLIC QUESTION TIME

Nil

4. DECLARATIONS OF INTEREST BY MEMBERS

- 4.1 CEO Alan Leeson declared a Financial Interest in Item 7.5
4.3 Cr Bowey declared an Impartiality Interest in Item 7.3

5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE

01/0923

Moved Cr Mullan Seconded Cr Lucchesi that a leave of absence be granted to Cr Varone and Cr Gangell for the October meeting.

Carried 9/0

*For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil*

6. CONFIRMATION / RECEIVAL OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 16 August 2023

02/0923

Moved Cr Gangell Seconded Cr Varone that the minutes of the Shire of Kulin Ordinary Meeting held on 16 August 2023 be confirmed as a true and correct record.

Carried 9/0

*For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil*

03/0923

Moved Cr West Seconded Cr Smoker that the minutes of the Shire of Kulin Audit & Risk Committee Meeting held on 20 September 2023 be received.

Carried 9/0

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil***

7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – August 2023

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

SUMMARY:

Attached is the list of accounts paid during the month of August 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 August payments being cheque no.'s 495 (Trust) 37498; EFT No's 20947 – 21079, direct deposits DD8669.1 - DD8688.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$744,498.76 be received.

VOTING REQUIREMENTS:

Simple majority required.

04/0923

Moved Cr Mullan Seconded Cr Lucchesi that August payments being cheque no.'s 495 (Trust) 37498; EFT No's 20947 – 21079, direct deposits DD8669.1 - DD8688.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$744,498.76 be received.

Carried 9/0

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil***

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

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

SUMMARY:

Attached are the financial reports for the period ending 31 August 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 August 2023, as presented.

VOTING REQUIREMENTS:

Simple majority required.

05/0923

Moved Cr Smoker Seconded Cr Noble 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 August 2023, as presented.

Carried 9/0

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil***

Cr Bowey declared an impartiality interest in Item 7.3

7.3 Kulin Retirement Homes Inc. – Request to Write Off Rates 2023/24

NAME OF APPLICANT: Kulin Retirement Homes Inc.
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 25.02
AUTHOR: EMFS
DISCLOSURE OF INTEREST: Nil

SUMMARY:

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

BACKGROUND & COMMENT:

This year the committee has again written to Council requesting that Council waive rates for both Kulinda Village and the Workman Estate. The committee acknowledge Council's on-going support and generosity in waiving rates in previous years.

FINANCIAL IMPLICATIONS:

The write off is allowed for in annual budget.

STATUTORY AND PLANNING IMPLICATIONS: Nil

POLICY IMPLICATIONS: Nil

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

RECOMMENDATION:

That Council rates levied to Kulin Retirement Homes totalling \$2,979.51 for assessment number A1422 (Workman Estate) and \$7,365.07 for assessment number A95 (Kulinda Village) be waived as a contribution from the Shire of Kulin to the organisation as they continue to operate as a not-for-profit community organisation.

VOTING REQUIREMENTS:

Simple majority required.

06/0923

Moved Cr West Seconded Cr Gangell that Council rates levied to Kulin Retirement Homes totalling \$2,979.51 for assessment number A1422 (Workman Estate) and \$7,365.07 for assessment number A95 (Kulinda Village) be waived as a contribution from the Shire of Kulin to the organisation as they continue to operate as a not-for-profit community organisation.

Carried 9/0

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil***

7.4 Invitation from WALGA - RoadWise Council Registration – Shire of Kulin

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 28.17
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council is requested to consider the invitation from WALGA to formally register as a RoadWise Council. The formal registration with WALGA will support and demonstrate leadership towards initiatives and actions with a view to improving improve road safety outcomes for our communities.

BACKGROUND & COMMENT:

Correspondence has been received from WALGA inviting the Shire of Kulin to sign up to a new initiative and register as a RoadWise Council. The new RoadWise Councils Framework informs the approach WALGA's road safety team takes in supporting Local Governments in working towards delivering best practice road safety. The Framework takes into account the elements which determine the level of safety of the road transport system within the context of Local Governments.

To register, Local Governments can accept the invitation by providing a Council resolution or a written declaration of commitment to road safety and nominating at least two personnel (Officers and/or Elected Members) to be the primary point of contact for road safety matters.

The benefits for Local Governments that register as RoadWise Councils include:

- use of the RoadWise logo,
- priority access to WALGA's road safety services and products,
- exclusive quarterly meetings and support from a Road Safety Advisor,

- priority access to participate in WALGA's road safety policy development, training, professional development forums and knowledge-sharing workshops offered by WALGA, access to incentives and sponsored programs, and
- participation in the new RoadWise Recognised initiative.

The Roadwise Recognised aspect of being a RoadWise Council provides formal recognition for, and enables benchmarking and monitoring of road safety management, actions and interventions. RoadWise Recognised will assist Local Governments with continuous improvement in road safety actions and outcomes through regular support, monitoring and sharing of information.

Local Governments are encouraged to remain registered RoadWise Councils to ensure they have access to specialist advice and assistance in managing road safety at a local level to the best of their capacity and capability.

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

There are no direct statutory and planning implications for the Shire of Kulin in consideration of this matter.

POLICY IMPLICATIONS:

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

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

OFFICER'S RECOMMENDATION:

That the Shire of Kulin formally accept the invitation from WALGA to register as a RoadWise Council endorsing the following vision as part of formally registering as a RoadWise Council;

- To work towards developing an organisation wide approach to managing and improving road safety in collaboration with other key stakeholders with a view to eliminating serious injuries and deaths on the local road network.

VOTING REQUIREMENTS:

Simple majority required.

07/0923

Moved Cr Noble Seconded Cr Lucchesi that the Shire of Kulin formally accept the invitation from WALGA to register as a RoadWise Council endorsing the following vision as part of formally registering as a RoadWise Council;

- **To work towards developing an organisation wide approach to managing and improving road safety in collaboration with other key stakeholders with a view to eliminating serious injuries and deaths on the local road network.**

Carried 9/0

**For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil**

CEO Alan Leeson declared interest and left the Council chambers at 4.10pm

7.5 Chief Executive Officer – Completion of Probation Period – Contract of Employment

NAME OF APPLICANT: Shire President, Cr Grant Robins
RESPONSIBLE OFFICER: Shire President, Cr Grant Robins
FILE REFERENCE: 22.00
AUTHOR: Shire President, Cr Grant Robins
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Chief Executive Officer, Alan Leeson's 3 year Contract of Employment commenced with the Shire of Kulin on the 20 March 2023. Mr Leeson's appointment and continuing employment was conditional on successfully completing a 6 month probation period, which expires on the 19 September 2023.

COMMENT:

Mr Leeson’s performance has been in line with Councils expectations and consistent with Key Duties and Responsibilities in the Chief Executive Officer’s Position Description and Key Result Areas and Objectives of the Contract of Employment.

FINANCIAL IMPLICATIONS:

There are no direct financial implications for the Shire of Kulin in consideration of the matter outside of Councils contractual obligations to Mr Leeson as part of the Contract of Employment between the Shire of Kulin and Mr Leeson.

STATUTORY AND PLANNING IMPLICATIONS:

There are no direct statutory and planning implications for the Shire of Kulin in consideration of this matter.

POLICY IMPLICATIONS:

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

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

OFFICER’S RECOMMENDATION:

The Council formally note the successful completion of the Chief Executive Officer (Alan Leeson’s) 6 month probationary period on the 19 September 2023 in accordance with the Letter of Appointment and the Contract of Employment.

VOTING REQUIREMENTS:

Simple majority required.

08/0923

Moved Cr Lucchesi Seconded Cr Gangell that Council formally note the successful completion of the Chief Executive Officer (Alan Leeson’s) 6 month probationary period on the 19 September 2023 in accordance with the Letter of Appointment and the Contract of Employment.

Carried 9/0

**For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil**

CEO Alan Leeson returned to the Council Chamber at 4.13pm

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance August 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 August 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 June

- Risk Management Report to Council – due 31 August
- Annual Report CCC – online return

Outstanding July

- Fire Break Order / Fire Prevention Notice – publish and distribute with rate notices – completed
- Servicing of Bush Fire Radio's
- LEMC Reporting
- Road Inspection with Councillors

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 August 2023 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

09/0923

Moved Cr Smoker Seconded Cr Bowey that Council receive the General & Financial Compliance Report for August 2023 and note the matters of non-compliance.

Carried 9/0

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against - Nil***

8.2 Compliance Reporting – Delegations Exercised – August 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 August 2023. To provide a comprehensive report listing of the delegations able to be exercised as per Council's Delegation Register.

BACKGROUND & COMMENT:

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

ADMINISTRATION

| Policy | Delegation | Officers |
|---------------|---------------------------------------------------|-------------------------------------------|
| A1 | Acting Chief Executive Officer | (CEO) |
| A2 | Agreements for Payments of Debts to Council | (CEO/EMFS) |
| A3 | Casual Hirer's Liability | (CEO) |
| A4 | Complaint Handling | (CEO) |
| A5 | Fees & Charges – Discounts | (CEO/Exec Managers) |
| A6 | Investment of Surplus Funds | (CEO/EMFS) |
| A7 | IT & Social Media – Use of | (CEO/EMFS/EMCS/MESS) |
| 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/EMFS) |
| A13 | Procedure for Unpaid Rates Finance | (CEO) |
| A14 | Disposal of Vacant Land | (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) |
| G5 | Various Acts and Local Laws | (CEO) |

HUMAN RESOURCES

| | | |
|----|----------------------|-------|
| H1 | Grievance Procedures | (CEO) |
|----|----------------------|-------|

COMMUNITY SERVICES

| | | |
|------|--------------------------------------------------------------|------------------------|
| CS1 | Bushfire Control – Shire Plant for Use of | (CEOEMW) |
| CS2 | Bushfire Control – Plant Use for Adjoining Shires | (CEOEMW) |
| CS3 | Bushfire Prohibited / Restricted Burning Periods – Changes | (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 | (EMW) |
| W2 | Roads – Clearing | (CEO) |
| W3 | Roads – Damage to | (EMW) |
| W4 | Roads – Roadside Markers – Management of | (EMW) |
| W5 | Stormwater Drainage | (EMW) |
| W6 | Street Trees | (CEO) |
| W7 | Streetscape – Improvements | (CEO) |
| W8 | Roadside Vegetation Management | (EMW) |
| W9 | Temporary Road Closures | (EMW) |
| W10 | General – Works Practices Approvals | (CEO) |

COMMENT:

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

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 August 2023.

VOTING REQUIREMENTS:

Simple majority required.

10/0923

Moved Cr Noble Seconded Cr Mullan that Council receive the Delegation Exercised Report for August 2023.

Carried 9/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against – Nil

8.3 New Policy Adoption – A12 – Temporary Employment or Appointment of an Acting CEO

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

SUMMARY:

The Shire of Kulin have an operational procedure for the appointment of an Acting CEO as part of the Administrative Procedures and Operational Guideline manual. Section 5.39C requires local governments to prepare, adopt and publish on their website a policy for the temporary employment or appointment of an acting CEO.

BACKGROUND & COMMENT:

A local government is required to prepare, adopt and publish on its website a policy which deals with the temporary employment or appointment of an acting CEO during periods of planned or unplanned leave of less than 12 months.

Council has had an accepted process for many years (as outlined in the APOG Manual) and it is possible to make minor adjustments to this procedure to meet the requirements of Section 5.39C.

The Department of Local Government, Sport and Cultural Industries have provided guidance on this subject which outlines the following:

“Where the role of CEO is not fulfilled for a significant period, this leads to increased risk to the operations and governance of the local government. Therefore, local governments are required to develop and implement a policy that outlines the arrangements to temporarily replace a CEO for any period less than twelve months, for example, when a CEO is on planned or unplanned leave. The policy should include the decision-maker(s) for appointing an acting CEO. It is a requirement under 5.39C of the Local Government Act that local governments prepare and adopt a policy for temporary employment or appointment of an acting CEO.

Example of what may be included in a local government's policy:

As an example, the policy may include employee position titles, specifying that the Council considers a person holding these positions to be suitably qualified and experienced for the position of CEO. In addition, the policy should also include a methodology for the CEO to appoint an Acting CEO from the listed positions for a period of absence of up to four weeks; however, any decision regarding the appointment of an Acting CEO for any period exceeding four weeks must be made by the council.

The policy must be made available on the local government's official website.”

Council have delegated authority to the CEO to appoint an Acting CEO from the group of Executive Managers of the Shire of Kulin. APOG Procedure A1 outlines the process for appointing an Acting CEO as follows:

PREAMBLE: *When the Chief Executive Officer takes annual or other Leave the Chief Executive Officer is to appoint the Executive Manager of Financial Services as Acting Chief Executive Officer.*

OBJECTIVE: *To ensure the Shire has an appropriate officer at all times to be acting in the legal position of CEO, taking into account the Executive Manager of Financial Services workload and the availability and access to the CEO during the period of absence.*

PRACTICE: *That the CEO ensure that the position of Acting CEO be filled as judiciously as possible when a known absence will occur.*

That the authority to appoint the Executive Manager of Financial Services to be Acting Chief Executive Officer during the absence of the Chief Executive Officer on leave or other extended periods be delegated to the CEO for times when there is not an immediately available Ordinary Council meeting to report to seeking Council resolution for this appointment.

When exercising the delegation, the Shire President is to be consulted and Council is to be provided with notice of the Acting appointment as soon as possible, or practicable. In the event that the Chief Executive Officer cannot appoint the Executive Manager of Financial Services as Acting Chief Executive Officer, the Council give the Chief Executive Officer the authority to appoint either the Executive Manager of Corporate Governance & Risk, Executive Manager of Works or the Executive Manager of Community Services to the position of Acting Chief Executive Officer.

PROCESS: *Appointment of an Acting CEO by the CEO or Council is to be in writing.*

DELEGATION: *To CEO to appoint Executive Manager of Financial Services as Acting CEO during period of absence.*

HEAD OF POWER: *Local Government Act 1995 5.36 and 5.42*

The following changes are proposed to bring the policy in line with section 5.39C and Council's delegation to the CEO for the appointment of an Acting CEO.

PREAMBLE: *When the Chief Executive Officer takes up to four weeks annual or other leave the Chief Executive Officer is to appoint a member of the Executive Management team as Acting Chief Executive Officer.*

OBJECTIVE: *To ensure the Shire has an appropriate officer at all times to be acting in the legal position of CEO, taking into account the differing workload and availability of each member of the Executive Management team during the period of absence.*

PRACTICE: *That the CEO ensure that the position of Acting CEO be filled as judiciously as possible when a known absence will occur.*

That the authority to appoint either:

- (a) Executive Manager of Financial Services
- (b) Executive Manager of Community Services
- (c) Executive Manager of Works
- (d) Executive Manager of Corporate Governance & Risk

to be Acting Chief Executive Officer during the absence of the Chief Executive Officer on leave or other extended periods of up to four weeks be delegated to the CEO for times when there is no Ordinary Council meeting prior to the period of leave to seek Council's resolution for this appointment.

For the purposes of Section 5.36 (2) of the Local Government Act 1995, the Council has determined that employees that are appointed in one of the above positions are suitably qualified to be appointed as Acting CEO by the CEO, from time to time, when the CEO is on periods of leave.

When exercising the delegation, the Shire President is to be consulted and Council is to be provided with notice of the Acting appointment as soon as possible, or practicable.

For periods of planned or unplanned leave greater than four weeks, but less than 12 months, appoint a CEO as follows:

1. Appoint one Executive Manager, or multiple Executive Managers for separate defined periods, as Acting CEO; or
2. Conduct an external recruitment process to appoint a temporary Acting CEO.

PROCESS: Appointment of an Acting CEO by the CEO or Council is to be in writing.

DELEGATION: To CEO to appoint a member of the Executive Management team as Acting CEO during period of absence.

HEAD OF POWER: Local Government Act 1995 5.36, 5.39C and 5.42

PROCESS: Appointment of an Acting CEO by the CEO or Council is to be in writing.

DELEGATION: To CEO to appoint Executive Manager of Financial Services as Acting CEO during period of absence.

HEAD OF POWER: Local Government Act 1995 5.36, 5.39C and 5.42

These minor changes, along with the adoption of this procedure within Council's policy manual, meet the requirements of Section 5.39C of the Local Government Act

Policy A12 – Temporary employment or appointment of an Acting CEO has been provided at Attachment 5 for Council's consideration.

STATUTORY AND PLANNING IMPLICATIONS:

5.39C. Policy for temporary employment or appointment of CEO

- (1) A local government must prepare and adopt* a policy that sets out the process to be followed by the local government in relation to the following —
 - (a) the employment of a person in the position of CEO for a term not exceeding 1 year;
 - (b) the appointment of an employee to act in the position of CEO for a term not exceeding 1 year.*Absolute majority required.
- (2) A local government may amend* the policy.
*Absolute majority required.
- (3) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.
- (4) The CEO must publish an up-to-date version of the policy on the local government's official website.

FINANCIAL IMPLICATIONS:

POLICY IMPLICATIONS:

Establish new policy

COMMUNITY CONSULTATION:

WORKFORCE IMPLICATIONS:

OFFICER'S RECOMMENDATION:

That Council adopt Policy A12 – Temporary employment or appointment of an acting CEO as per the attachment and publish the updated Policy Manual on the Shire of Kulin website.

VOTING REQUIREMENTS:

Absolute Majority.

11/0923

Moved Cr West Seconded Cr Gangell that Council adopt the policy A12 - Temporary employment or appointment of an acting CEO as per the attachment and publish the updated Policy Manual on the Shire of Kulin website.

Carried by Absolute Majority

*For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against – Nil*

8.4 Policy Amendment - Administrative Procedures and Operational Guidelines – CS13 – General – Community Services Practices

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

SUMMARY:

The report recommends an amendment to APOG Policy CS13 General - Community Services Practices, with respect to Community Bus Hire. It is recommended that any company/person hiring the bus for Commercial use / purposes shall meet all costs of fuel used as part of the hire.

BACKGROUND & COMMENT:

Council Policy Excerpt – CS13 – Community Services Practices

Currently the APOG details the following policy in relation to hire of the community bus. This policy has been discussed a couple of times over the previous couple of years.

In context the issue raised pertains to community use versus commercial use and fees and charges applicable. The bus is currently hired out on a per kilometre basis, The Shires currently charges \$1.30 per km (including fuel) for both community and commercial use as set under Councils Annual Fees and Charges Schedule. As per the Policy CS13 hereunder, fuel is reimbursed upon production of receipts.

Current Policy - CS13 – Policy Excerpt - Hire of Community Bus

The Community Bus is available for hire to local community groups and residents. The Shire does not object to the hire of the community bus to people from outside the Shire of Kulin. If, however, the bus is booked to a person or organisation not usually associated with Kulin, and the bus is subsequently required by a local, the non-local will be advised that the bus is no longer available.

At least one weeks' notice must be given to the non-local of the cancellation of the hire to enable them to make other arrangements.

The hire rates for the community bus and bus trailer are set out in the Shire of Kulin User Fees and Charges adopted each year. Users hiring the community bus must book usage in advance.

To ensure the availability of the Community Bus to local community groups and residents the maximum length of hire by commercial school bus operators and other businesses is 7 days. Any request from a business to hire the

Community Bus for longer than seven days must be approved by the CEO.

Fuel will be reimbursed if receipts are provided.

Smoking is not to be permitted on the community bus.

If the bus is returned in an untidy state and it is not possible to contact the hirer responsible prior to the next hire of the bus, the bus will be cleaned, and the hirer will be responsible for the cost of the cleaning. Failure to comply with any of the above conditions may result in refusal to hire the bus to that individual or organisation in the future.

APOG Review:

Please refer to attached policy amendment.

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

As per this agenda item

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

OFFICER'S RECOMMENDATION:

That the Administrative Procedure and Operational Guideline CS13 – General - Community Services Practices be amended by including the following clause under the Community Bus Hire Section;

Commercial Hire / Use - Does not include fuel – Kilometre hire rate as set annually by Council in accordance with the annual review of Fees and Charges.

Community Use – Fuel will be reimbursed upon production of receipts – must be returned with a full tank unless otherwise arranged by prior notice with the Shire - Kilometre hire rate as set annually by Council in accordance with the annual review of Fees and Charges.

VOTING REQUIREMENTS:

Absolute majority required.

12/0923

Moved Cr Lucchesi Seconded Cr Bowey that the Administrative Procedure and Operational Guideline CS13 – General - Community Services Practices be amended by including the following clause under the Community Bus Hire Section;

Commercial Hire / Use - Does not include fuel – Kilometre hire rate as set annually by Council in accordance with the annual review of Fees and Charges.

Community Use – Fuel will be reimbursed upon production of receipts – must be returned with a full tank unless otherwise arranged by prior notice with the Shire - Kilometre hire rate as set annually by Council in accordance with the annual review of Fees and Charges.

Carried by Absolute Majority

**For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against – Nil**

8.5 Procedural Fairness for the Auditor General’s LG Audit Results Report 2021-22

RESPONSIBLE OFFICER: Audit & Risk Committee
FILE REFERENCE: 12.03
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Auditor General will table it’s 2021/22 audit results report on the annual financial audits of local government entities in Parliament. The Auditor General is required to seek the Shire of Kulin’s regarding findings in the draft report that relate to the Shire.

BACKGROUND & COMMENT:

President Robins and the CEO received an e-mail from the Office of Auditor General on Monday 31 July 2023 as follows:

The Auditor General will shortly table in Parliament our Office’s 2021-22 audit results report on the annual financial audits of local government entities.

Below is text from this report which refers to your entity:

Appendix 1: Status and timeliness of audits

Audit opinions issued to 146 of 148 entities for 2021-22 by 30 June 2023 are listed below.

The table lists each entity in alphabetical order, as well as the type of opinion they received, when the opinion was issued and the timeliness of providing their financial statements to us for audit.

Key

| Type of audit opinion | Audit readiness | | |
|---------------------------------------------------------------------------|-----------------|---------------------------------------------------------|---|
| Clear | ✓ | Met statutory deadline of 30 September 2022 | 🟢 |
| Clear opinion with emphasis of matter or matter of significance paragraph | ⚠️ | Extension to the statutory deadline was granted and met | 🟡 |
| Material uncertainty related to going concern | | Extension or statutory deadline was not met | 🔴 |
| Qualified or a disclaimer of opinion | ✗ | | |

| Entity | Type of opinion | Opinion issued | FS timeliness |
|-------------------|-----------------|----------------|---------------|
| 84 Shire of Kulin | ✓ | 21/12/2022 | 🔴 |

Appendix 5: Certifications issued

| Entity | Date certification issued | |
|----------------|-----------------------------------------------------------------------------|--------------------------------------------------|
| | Roads to Recovery Funding under the <i>National Land Transport Act 2014</i> | Local Roads and Community Infrastructure Program |
| Shire of Kulin | 27/10/2022 | 10/11/2022 |

Our procedural fairness process requires that we seek your entity’s comments on the draft text from the report.

Please note that this draft text is provided to you in strict confidence and must not be copied, reproduced, or disclosed to any other person within or outside your entity, except to the extent necessary to enable you to provide a response to the Office of the Auditor General or to obtain advice. Should you wish to or be required to disclose the draft text for any other reason, please contact me.

For completeness of our Office’s procedural fairness process please provide your confirmation by email to the Report Coordinator by COB on Monday 7 August 2023 at Lisa.Swann@audit.wa.gov.au.

For all other queries concerning the text, before providing a response, please get in touch with your OAG contact.

Yours sincerely

Lisa Swann
On behalf of

Grant Robinson
Assistant Auditor General
Financial Audit
Office of the Auditor General for Western Australia
Tel: (08) 6557 7526
Mob: 0456 632 709
www.audit.wa.gov.au

The Statutory deadlines relating to the Annual report under the *Local Government Act 1995* are:

- Under s6.4 the Annual Financial Report is to be submitted to the auditor by 30 September
- Under s5.54 the Annual Report must be accepted by the local government no later the 31 December after that financial year. If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

A copy of the Shire's 30 June 2022 Financial Report was supplied to our auditors AMD on 30 September 2022 in compliance with s6.4 of the Act.

The signed auditors report was received from the OAG on 21 December 2022. We had a Special Council Meeting to accept the Financial Report on 18 January 2023, which was after 31 December. We should have applied for an extension from the Department. This will be noted on the compliance calendar to apply for an extension in early December if this deadline is unlikely to be met.

This non-compliance will be tabled in Parliament as part of the OAG's 2021-22 audit results report.

STATUTORY ENVIRONMENT: Nil

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS: Nil

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

AUDIT & RISK COMMITTEE RECOMMENDATION:

To be determined at the Audit & Risk Committee Meeting.

VOTING REQUIREMENTS:

Simple Majority.

13/0923

Moved Cr Smoker Seconded Cr Mullan that Council receive the correspondence from the Auditor General regarding the Status and Timeliness of 2021-22 audit and that Management ensure that the compliance calendar is updated to ensure an extension is obtained from the Department in the future if the 31 December audit deadline is not met.

Carried 9/0

**For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against – Nil**

8.6 Significant Findings in OAG Local Government 2021-22 Information Systems Audit

RESPONSIBLE OFFICER: Audit & Risk Committee
FILE REFERENCE: 12.03
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Office of Auditor General (OAG) presented a report to Parliament on 29 March 2023 regarding its 2021-22 Local Government Information Systems Audit. Management has written to the Minister for Local Government outlining the Shire's action plans in relation to significant items identified in the 2021-22 Information Systems Audit.

BACKGROUND & COMMENT:

The OAG presented a report to Parliament on 29 March 2023 regarding its Local Government Information Systems Audit. The introduction to this report states:

This is our fourth report on the audits of local government entities' general computer controls (GCC). The objective of our GCC audits is to determine if entities' computer controls effectively support preparation of financial statements, delivery of key services and the confidentiality, integrity and availability of information systems. Cyber criminals target organisations of all sizes and nature. Well operating controls help entities protect their information systems and IT environments against data breaches and cyber security threats.

For 2021-22, we reported GCC findings to 53 local government entities and provided 12 of the 53 entities with capability maturity assessments. These assessments look at how well-developed and capable entities' established IT controls are. We have not named the entities issued with GCC findings and capability assessments so as not to increase their exposure to cyber threats.

Page 31 of the report states :

Under section 7.12A of the Local Government Act 1995, the 53 audited entities are required to prepare an action plan to address significant matters relevant to their entity for submission to the Minister for Local Government within three months of this report being tabled in Parliament, and for publication on the entity's website. This action plan should address the points above, to the extent they are relevant to their entity.

Management assumed that the 53 local governments referred to above had detailed performance audits of their Information Systems conducted by the OAG and therefore the report was sent to us for information purposes only.

We have since been contacted by the Department asking why we have not met our obligation to report on the two significant findings in our audit interim management letter issued to the Shire by the OAG in 2021/22. It appears that detailed performance audits were not conducted – the OAG reviewed the individual interim audit findings in the management letters of the 53 local governments and noted any significant items relating to information systems.

The Shire of Kulin had two IT related significant findings in our 2021-22 Interim Audit Management Letter being:

- Lack of Disposal of IT policy
- Lack of Disaster Recovery Plan

Both items have since been addressed by management with the new Disposal of IT policy being adopted by Council in August 2023 and the Draft Disaster Recovery Plan prepared by our IT consultants Sapio being currently being reviewed by management with the aim to have it adopted by Council in October 2023.

To satisfy the Department we have drafted a letter to outline our response to the two items raised. Refer to Attachment 2.

We are concerned about the precedent being set by the Department. There was lack of transparency regarding the 53 Councils having Information Systems audits. There is also confusion surrounding whether significant items in audit management letters should be reported to the Department.

There are two other non-IT related significant items in our 2021-22 interim and final management letters which were not reported to the Department. These were non-compliance with the purchasing policy and fair value of our non-financial assets. Both issues have been addressed by management with tighter adherence to the purchasing policy and an external valuation of non-financial assets being completed as of 30 June 2023.

We will seek clarity regarding reporting of significant items in management letters from both our auditors and the OAG prior to the final audit visit in October 2023.

STATUTORY ENVIRONMENT: Nil

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS: Nil

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

AUDIT & RISK COMMITTEE RECOMMENDATION

To be determined at the Audit & Risk Committee Meeting.

VOTING REQUIREMENTS:

Simple Majority.

14/0923

Moved Cr Gangell Seconded Cr Lucchesi that Council retrospectively accept the letter sent to the Minister in response to the IT related findings in the 2021-22 Interim Audit Management Letter.

Carried 9/0

**For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against – Nil**

8.7 Response to Interim Management Letter

RESPONSIBLE OFFICER: EMFS

FILE REFERENCE: 12.03

AUTHOR: EMFS

STRATEGIC REFERENCE/S:

DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Shire has received the attached Interim Audit Management Letter for 2022/23 which list the auditor's findings and recommendations arising from the interim audit.

BACKGROUND & COMMENT:

As part of the audit of the 2022/23 Annual Financial Report, the Shire's auditors AMD Chartered Accountants, conducted their interim audit visit from 6-8 June 2023.

- The interim audit includes the following processes:
- understanding the Shire of Kulin's current business practices;
- assessment and response to engagement risk, entity risk and system risk;
- understanding the control environment and evaluating the design and implementation of key controls and, where appropriate, whether they are operating effectively;
- testing transactions to confirm the accuracy and completeness of processing accounting transactions;
- clarifying significant accounting issues, including accounting estimates and fair value considerations before the annual financial report is prepared for audit;
- review and assess legislative compliance;
- review and assess contingent liabilities;
- review and assess progress with respect to the introduction of applicable new Accounting Standards; and;
- follow up prior year management letter comments and recommendations.

The auditors issue a management letter each year listing findings identified during the interim audit. The findings are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. Findings are rated as follows:

- Significant - those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report if not addressed.
- Moderate – those findings which are of sufficient concern to warrant action being taken by the entity as soon as possible

- Minor – those findings that are not of primary concern but still warrant action being taken.

AMD's Interim Management Letter for 2022/23 is attached which lists one significant finding. Management comments outlining finding will be addressed and resolved are contained in the attached management letter.

It should be noted that this finding has been addressed already by management, with a Disposal of IT policy adopted by Council at the August 2023 Council meeting.

STATUTORY ENVIRONMENT: Nil

POLICY IMPLICATIONS: Nil

FINANCIAL IMPLICATIONS: Nil

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

OFFICER'S RECOMMENDATION

That the Audit and Risk Committee recommend to Council to accept Management's comments outlining how staff will address the finding in the Auditors Interim Management Letter.

VOTING REQUIREMENTS:

Simple Majority.

15/0923

Moved Cr Noble Seconded Cr Mullan that Council accept Management's comments outlining how staff will address the finding in the Auditors Interim Management Letter.

Carried 9/0

*For – Cr Robins, Cr Smoker, Cr Gangell, Cr West, Cr Varone, Cr Bowey, Cr Lucchesi, Cr Mullan & Cr Noble
Against – Nil*

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

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

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

13 DATE AND TIME OF NEXT MEETING

Ordinary Meeting Wednesday 18 October 2023 at 4pm

14 CLOSURE OF MEETING

There being no further business the President declared the meeting closed at 4:19pm.

Shire of Kulin

EFT & Chq Listing for period ended 31 August 2023

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|------------------|------------|---------------------------------------------------------------------|------------|
| TRUST | | | |
| 495 | 11/08/2023 | DENIS BRANDIS | \$1,000.00 |
| | | Refund Housing Bond, 6 Bowey Way | |
| MUNICIPAL | | | |
| EFT20947 | 01/08/2023 | SYNERGY | \$725.55 |
| | | Electricity 3 Bull Street | |
| EFT20948 | 01/08/2023 | CREDIT CARD - MASTER CARD | \$382.59 |
| | | No Payment Processed - Correction to SynergySoft Error | |
| EFT20949 | 04/08/2023 | ONEMUSIC AUSTRALIA | \$364.00 |
| | | Annual Subscription | |
| EFT20950 | 04/08/2023 | ADVERTISER PRINT | \$866.00 |
| | | Envelopes & Rates Notices | |
| EFT20951 | 04/08/2023 | ACRES OF TASTE | \$1,520.00 |
| | | Catering: Day Care Staff, Coffee Beans, Budget & Aged Care Meetings | |
| EFT20952 | 04/08/2023 | AFGRI EQUIPMENT AUSTRALIA | \$595.94 |
| | | Fuel Pump, Spark Plugs, Filters, Gaskets, Mower Blades & Ignition | |
| EFT20953 | 04/08/2023 | BOC LIMITED - A MEMBER OF THE LINDE GROUP | \$66.11 |
| | | Cylinder Rent | |
| EFT20954 | 04/08/2023 | BEST OFFICE SYSTEMS | \$3,216.81 |
| | | Printing Charges | |
| EFT20955 | 04/08/2023 | TEAM GLOBAL EXPRESS | \$41.54 |
| | | Freight | |
| EFT20956 | 04/08/2023 | DANIEL NJEGICH | \$2,500.00 |
| | | Photographer Project | |
| EFT20957 | 04/08/2023 | FEGAN BUILDING SURVEYING | \$558.25 |
| | | Contract Building Surveying | |
| EFT20958 | 04/08/2023 | GANGELLS AGSOLUTIONS | \$5,103.77 |
| | | Various Building, Depot & Road Maintenance Supplies | |
| EFT20959 | 04/08/2023 | INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALIA | \$1,650.00 |
| | | Building Plus Subscription Fee July/June 2024 | |
| EFT20960 | 04/08/2023 | KULIN LIBRARY, POST OFFICE AND MAIL | \$1,323.30 |
| | | Library Service Fee | |
| EFT20961 | 04/08/2023 | LIWA | \$260.00 |
| | | Conference Registration & LIWA Membership 2023/2024 | |
| EFT20962 | 04/08/2023 | NAPA KEWDALE | \$2,588.64 |
| | | LED Combo Lamps 12/24 V Slim Design | |
| EFT20963 | 04/08/2023 | OCEANBLUE PLUMBING (WA) PTY LTD | \$5,815.70 |
| | | Plumbing | |
| EFT20964 | 04/08/2023 | PORTER CONSULTING ENGINEERS | \$6,503.75 |
| | | Yealering Clayton Road Black Spot Project - Design | |
| EFT20965 | 04/08/2023 | PROMOTIONAL EXPOSURE | \$1,760.00 |
| | | Comedy Gold Performance - Balance Owing | |
| EFT20966 | 04/08/2023 | REPCO | \$255.20 |
| | | LED Work Lights | |
| EFT20967 | 04/08/2023 | TIN HORSE AUTOMOTIVE | \$820.60 |
| | | Bosch Batteries | |
| EFT20968 | 04/08/2023 | SYNERGY | \$96.37 |
| | | Electricity Unit 1 25 Johnston Street | |
| EFT20969 | 04/08/2023 | WA CONTRACT RANGER SERVICES | \$679.25 |
| | | Ranger Service | |
| EFT20970 | 04/08/2023 | WA DISTRIBUTORS PTY LTD | \$170.05 |
| | | Cleaning Supplies | |
| EFT20971 | 14/08/2023 | JOY ADAMS | \$211.25 |
| | | Cleaning Day Care Centre | |

Shire of Kulin

EFT & Chq Listing for period ended 31 August 2023

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|------------------------------------------------------------------------------------|-------------|
| EFT20972 | 14/08/2023 | HOST CATERING SUPPLIES HEAD OFFICE | \$143.00 |
| | | Glassware for FRC | |
| EFT20973 | 14/08/2023 | KULIN SOCIAL CLUB | \$130.00 |
| | | Payroll Deductions | |
| EFT20974 | 14/08/2023 | KULIN SHIRE TRUST FUND | \$400.00 |
| | | Payroll Deductions | |
| EFT20975 | 14/08/2023 | KULIN IGA | \$482.85 |
| | | Office Statement July 2023 | |
| EFT20976 | 14/08/2023 | KULIN TYRE SERVICE | \$5,120.50 |
| | | Tyres & Repairs, Tubes, Batteries | |
| EFT20977 | 14/08/2023 | KULIN ERINDALE UNITS | \$1,445.00 |
| | | 14 Nights Accommodation | |
| EFT20978 | 14/08/2023 | MP MILES MECHANICAL | \$243.16 |
| | | Hydraulic Hose | |
| EFT20979 | 14/08/2023 | NEWDEGATE STOCK & TRADING CO | \$11,699.82 |
| | | 6,000 Litres Diesel for Holt Rock Depot | |
| EFT20980 | 14/08/2023 | POOL ROBOTICS PERTH | \$373.75 |
| | | Repairs to Aquatic Centre Pool Cleaner | |
| EFT20982 | 14/08/2023 | OFFICEWORKS BUSINESS DIRECT | \$1,649.43 |
| | | Stationery | |
| EFT20983 | 14/08/2023 | AVON WASTE | \$16,880.30 |
| | | Refuse Service July 2023 | |
| EFT20984 | 14/08/2023 | AIR LIQUIDE WA | \$21.70 |
| | | Cylinder Rent | |
| EFT20985 | 14/08/2023 | CROWN HOTELS | \$250.00 |
| | | Deposit ROEROC Dinner at Modo Mio | |
| EFT20986 | 14/08/2023 | BT EQUIPMENT P/L | \$1,375.48 |
| | | Coolant Pump & Airbags | |
| EFT20987 | 14/08/2023 | COUNTRY WIDE FRIDGE LINES PTY LTD | \$64.37 |
| | | Freight on Bar Purchase | |
| EFT20988 | 14/08/2023 | TEAM GLOBAL EXPRESS | \$31.37 |
| | | Freight | |
| EFT20989 | 14/08/2023 | CONNELLY IMAGES | \$86.90 |
| | | Plant Stickers | |
| EFT20990 | 14/08/2023 | CS LEGAL | \$57.20 |
| | | Legal Services for 30 Beard Street | |
| EFT20991 | 14/08/2023 | DARREN THOMAS | \$2,940.00 |
| | | Supply & Install Satellite Dish, Satking Set Top Boxes & Cables at Holt Rock Depot | |
| EFT20992 | 14/08/2023 | DEPT OF MINES, INDUSTRY REGULATION AND SAFETY | \$56.65 |
| | | Building Services Levy July 2023 | |
| EFT20993 | 14/08/2023 | FUELQUIP INDUSTRIES | \$1,996.50 |
| | | Install Supporting Brackets Under Pump for Valves & Pipework | |
| EFT20994 | 14/08/2023 | GREAT SOUTHERN FUEL SUPPLIES | \$70.16 |
| | | Fuel, Grant Jenks | |
| EFT20995 | 14/08/2023 | HELLO PERTH | \$385.00 |
| | | Airport Brochure Stand Fee July/September 2023 | |
| EFT20996 | 14/08/2023 | KULIN HARDWARE & RURAL | \$7,438.04 |
| | | Various Building, Depot & Road Maintenance Supplies | |
| EFT20997 | 14/08/2023 | KLEENHEAT GAS | \$657.96 |
| | | Gas | |
| EFT20998 | 14/08/2023 | KULIN COMMUNITY HUB PTY LTD | \$200.00 |
| | | Council Dinner & Drinks July 2023 | |
| EFT20999 | 14/08/2023 | KULIN IGA | \$202.71 |
| | | Freebairn Statement July 2023 | |
| EFT21000 | 14/08/2023 | MODERN TEACHING AIDS PTY LTD | \$455.35 |
| | | Various Art & Craft Supplies | |

Shire of Kulin

EFT & Chq Listing for period ended 31 August 2023

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|------------------------------------------------------------------------------------------------|-------------|
| EFT21001 | 14/08/2023 | MASTEC AUSTRALIA PTY LTD 240 Litre Lime Green Bins with Lids | \$1,620.08 |
| EFT21002 | 14/08/2023 | NESPRESSO PROFESSIONAL Coffee Capsules FRC | \$312.00 |
| EFT21003 | 14/08/2023 | EXURBAN RURAL & REGIONAL PLANNING Town Planning Consulting Services July 2023 | \$939.56 |
| EFT21004 | 14/08/2023 | SAPIO Annual Renewal Subscription of Adobe | \$2,861.87 |
| EFT21005 | 14/08/2023 | SW TAYLOR Quarterly WHS Service Fee | \$1,210.00 |
| EFT21006 | 14/08/2023 | SYNERGY Electricity Unit 2 25 Johnston Street | \$34.39 |
| EFT21007 | 17/08/2023 | AUSTRALIAN TAXATION OFFICE Business Activity Statement July 2023 | \$40,450.00 |
| EFT21008 | 17/08/2023 | ACRES OF TASTE Catering & Coffee Beans | \$997.50 |
| EFT21009 | 17/08/2023 | BRANDIS CARPENTRY Wall & Roofing Materials for New Crib Room | \$16,500.00 |
| EFT21010 | 17/08/2023 | CAFE CORPORATE Cleaning Supplies | \$115.80 |
| EFT21011 | 17/08/2023 | DAIMLER TRUCKS PERTH Repair Injection System | \$11,829.88 |
| EFT21012 | 17/08/2023 | DUN DIRECT NORTHAM Bulk Fuel Purchase | \$66,472.04 |
| EFT21013 | 17/08/2023 | KULIN ERINDALE UNITS 3 Nights Accommodation for Photographer | \$480.00 |
| EFT21014 | 17/08/2023 | NARROGIN QUARRY OPERATIONS 133.5 Tonne Landscaping Dust | \$1,541.93 |
| EFT21015 | 17/08/2023 | NAPA KEWDALE Globes | \$11.28 |
| EFT21016 | 17/08/2023 | SHIRE OF CORRIGIN ROE Regional Environmental Health Services Scheme June 2023 | \$5,029.20 |
| EFT21017 | 17/08/2023 | SWAN BREWERY COMPANY PTY LTD Bar Purchase | \$3,147.90 |
| EFT21018 | 17/08/2023 | TRUCKLINE Hose Tena Pogo Stick Chrome | \$373.82 |
| EFT21019 | 17/08/2023 | TAMORA PLUMBING AND GAS Installation of Ovens at Units 1 & 3 25 Johnston Street | \$772.20 |
| EFT21020 | 17/08/2023 | UNIFORMS AT WORK AUSTRALIA PTY LTD Staff Uniforms, Caroline Carrie | \$76.23 |
| EFT21021 | 17/08/2023 | OFFICEWORKS BUSINESS DIRECT Stationery | \$699.77 |
| EFT21022 | 17/08/2023 | WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION WALGA Annual Subscriptions 2023/2024 | \$31,399.48 |
| EFT21023 | 17/08/2023 | WESTRAC PTY LTD Rectify Transmission Fault Grader | \$4,501.42 |
| EFT21024 | 17/08/2023 | WA DISTRIBUTORS PTY LTD Cleaning Supplies | \$463.75 |
| EFT21025 | 24/08/2023 | AUTOPRO NORTHAM Filters & Globes | \$1,128.31 |
| EFT21026 | 24/08/2023 | BELVEDERE NURSERY Mop Top Tree, 12 Bowey Way | \$480.30 |
| EFT21027 | 24/08/2023 | BGC QUARRIES 118.64 Tonne 5mm Granite | \$4,397.99 |
| EFT21028 | 24/08/2023 | BT EQUIPMENT P/L Tank & V Belt Ripped | \$945.94 |
| EFT21029 | 24/08/2023 | BLACKWOODS ATKINS | \$804.30 |

Shire of Kulin

EFT & Chq Listing for period ended 31 August 2023

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|-----------------------------------------------|-------------|
| | | Retractable Air Reel | |
| EFT21030 | 24/08/2023 | COUNTRY WIDE FRIDGE LINES PTY LTD | \$330.50 |
| | | Freight on Bar Purchase | |
| EFT21031 | 24/08/2023 | TEAM GLOBAL EXPRESS | \$268.05 |
| | | Freight | |
| EFT21032 | 24/08/2023 | CORSIGN WA PTY LTD | \$250.80 |
| | | Signage Caravan Park | |
| EFT21033 | 24/08/2023 | DEPARTMENT OF FIRE AND EMERGENCY SERVICES | \$16,168.94 |
| | | ESLB 1st Qtr. Contribution | |
| EFT21034 | 24/08/2023 | KULIN SOCIAL CLUB | \$140.00 |
| | | Payroll Deductions | |
| EFT21035 | 24/08/2023 | KULIN SHIRE TRUST FUND | \$400.00 |
| | | Payroll Deductions | |
| EFT21036 | 24/08/2023 | KRISTY GRAY | \$60.00 |
| | | Roses | |
| EFT21037 | 24/08/2023 | MARKETFORCE | \$864.80 |
| | | Advertising Various Tenders | |
| EFT21038 | 24/08/2023 | MIRACLE RECREATION EQUIPMENT | \$4,202.00 |
| | | Swing & Spare Parts | |
| EFT21039 | 24/08/2023 | NAPA KEWDALE | \$877.98 |
| | | Parts | |
| EFT21040 | 24/08/2023 | ROCKBOX AUSTRALIA | \$2,710.00 |
| | | 950 Series Full Open Toolboxes 1850mm | |
| EFT21041 | 24/08/2023 | SHIRE OF KONDININ | \$15,762.07 |
| | | Share of Medical Facilities April - June 2023 | |
| EFT21042 | 24/08/2023 | SAFESTART TEST & TAG | \$2,905.10 |
| | | Testing: Exit Lighting & Fire Extinguishers | |
| EFT21043 | 24/08/2023 | STRATCO (W.A.) PTY. LTD | \$8,314.03 |
| | | Fencing VDZ | |
| EFT21044 | 24/08/2023 | SWAN BREWERY COMPANY PTY LTD | \$1,165.43 |
| | | Bar Purchase | |
| EFT21045 | 24/08/2023 | SAPIO | \$4,396.85 |
| | | Monthly IT Support June 2023 | |
| EFT21046 | 24/08/2023 | TRUCK CENTRE (WA) PTY LTD | \$207.90 |
| | | Level Sensor | |
| EFT21047 | 24/08/2023 | OFFICEWORKS BUSINESS DIRECT | \$365.00 |
| | | Stationery | |
| EFT21048 | 24/08/2023 | INDUSTRIAL AUTOMATION GROUP | \$8,061.63 |
| | | Standpipe Upgrades | |
| EFT21049 | 24/08/2023 | WA DISTRIBUTORS PTY LTD | \$323.75 |
| | | Cleaning Supplies | |
| EFT21050 | 29/08/2023 | CROWN HOTELS | \$2,027.00 |
| | | ROEROC Dinner - Balance Owing | |
| EFT21051 | 31/08/2023 | ACRES OF TASTE | \$387.00 |
| | | Catering Council Afternoon Tea | |
| EFT21052 | 31/08/2023 | ALL ABOUT SHADE | \$5,829.00 |
| | | Outdoor Blinds KCCC - Balance Owing | |
| EFT21053 | 31/08/2023 | BGC QUARRIES | \$5,554.57 |
| | | 149.84 Tonne 5mm Granite | |
| EFT21054 | 31/08/2023 | BOC LIMITED - A MEMBER OF THE LINDE GROUP | \$32.73 |
| | | Cylinder Rent | |
| EFT21055 | 31/08/2023 | TEAM GLOBAL EXPRESS | \$138.39 |
| | | Freight | |
| EFT21056 | 31/08/2023 | AUSTRALIAN CHILDCARE ALLIANCE | \$445.00 |
| | | KCCC Membership 2023/2024 | |
| EFT21057 | 31/08/2023 | DUN DIRECT NORTHAM | \$71,231.45 |
| | | Bulk Fuel Purchase | |
| EFT21058 | 31/08/2023 | ENGINE PROTECTION EQUIPMENT PTY LTD | \$273.78 |

Shire of Kulin

EFT & Chq Listing for period ended 31 August 2023

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|---------------------------------------------------------------------|-------------|
| | | Filters | |
| EFT21059 | 31/08/2023 | GT AUDITING SERVICES | \$1,100.00 |
| | | WA Heavy Vehicle Audit | |
| EFT21060 | 31/08/2023 | J & K HOPKINS OFFICE FURNITURE | \$1,698.00 |
| | | Boost Plus Single Sided Workstations Office & KCCC | |
| EFT21061 | 31/08/2023 | KLEENHEAT GAS | \$132.17 |
| | | Gas | |
| EFT21062 | 31/08/2023 | KULIN MUSEUM SOCIETY INC | \$150.00 |
| | | Refuse Site Maintenance | |
| EFT21063 | 31/08/2023 | SHIRE OF KONDININ | \$165.00 |
| | | Pre Employment Medical for Kylie Collard | |
| EFT21064 | 31/08/2023 | LGISWA | \$2,008.29 |
| | | Workers Compensation Actual Wages Adjustment for June 22 to June 23 | |
| EFT21065 | 31/08/2023 | MAJOR MOTORS PTY LTD | \$541.12 |
| | | Belts, Kit Mount & Drive, Radiator Cap, Clamps | |
| EFT21066 | 31/08/2023 | MARINDUST SALES | \$701.80 |
| | | Flagpole White FRC | |
| EFT21067 | 31/08/2023 | MARKET CREATIONS AGENCY PTY LTD | \$165.00 |
| | | Visit Kulin Website Domain Name Registration | |
| EFT21068 | 31/08/2023 | NIC DUNCAN PHOTOGRAPHER | \$5,725.90 |
| | | Photographer | |
| EFT21069 | 31/08/2023 | QUEST PAYMENT SYSTEMS | \$418.00 |
| | | OPT Monthly Maintenance August 2023 | |
| EFT21070 | 31/08/2023 | RAW CREATIVE | \$195.00 |
| | | Design & Artwork for Bushfire Brigade Boundaries Map | |
| EFT21071 | 31/08/2023 | SAFE ROADS WA | \$5,357.00 |
| | | Pre Potholing on Kulin Holt Rock Road | |
| EFT21072 | 31/08/2023 | T-QUIP | \$26,928.00 |
| | | Peruzzo Panther PR 1800 Mower | |
| EFT21073 | 31/08/2023 | OFFICEWORKS BUSINESS DIRECT | \$574.84 |
| | | Stationery | |
| EFT21074 | 31/08/2023 | VOCATIONAL TRAINING SERVICES | \$111.55 |
| | | Traineeship Course Enrolment for Stella Wade | |
| EFT21075 | 31/08/2023 | WURTH AUSTRALIA PTY LTD | \$431.18 |
| | | Depot Supplies | |
| EFT21076 | 31/08/2023 | WHEATBELT BUSINESS NETWORK | \$360.00 |
| | | Small Business Membership 2023/2024 | |
| EFT21077 | 31/08/2023 | WA CONTRACT RANGER SERVICES | \$574.75 |
| | | Ranger Service August 2023 | |
| EFT21078 | 31/08/2023 | WA DISTRIBUTORS PTY LTD | \$907.80 |
| | | Cleaning Supplies | |
| EFT21079 | 31/08/2023 | WESTERN MECHANICAL CORRIGIN | \$352.25 |
| | | Inspection of Traffic Lights & Safety Chain Shackle | |
| 37498 | 04/08/2023 | WATER CORPORATION | \$17,454.97 |
| | | Water Usage & Rates | |
| DD8669.1 | 06/08/2023 | AWARE SUPER | \$12,499.18 |
| | | Payroll Deductions | |
| DD8669.2 | 06/08/2023 | AUSTRALIAN RETIREMENT TRUST | \$91.48 |
| | | Superannuation Contributions | |
| DD8669.3 | 06/08/2023 | AMP SUPERLEADER | \$249.21 |
| | | Superannuation Contributions | |
| DD8669.4 | 06/08/2023 | AUSTRALIAN SUPERANNUATION | \$1,075.63 |
| | | Superannuation Contributions | |
| DD8669.5 | 06/08/2023 | BENDIGO SMART START SUPERANNUATION FUND | \$162.63 |
| | | Superannuation Contributions | |
| DD8669.6 | 06/08/2023 | HOSTPLUS SUPERANNUATION FUND | \$629.42 |
| | | Superannuation Contributions | |

Shire of Kulin

EFT & Chq Listing for period ended 31 August 2023

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|-------------------------------------------------|-------------|
| DD8669.7 | 06/08/2023 | MLC MASTERKEY SUPERANNUATION | \$344.88 |
| | | Superannuation Contributions | |
| DD8669.8 | 06/08/2023 | PRIME SUPERANNUATION | \$262.25 |
| | | Superannuation Contributions | |
| DD8669.9 | 06/08/2023 | ASB MARKETING | \$299.89 |
| | | Superannuation Contributions | |
| DD8677.1 | 01/08/2023 | BENDIGO BANK | \$3.26 |
| | | Bank Charges | |
| DD8677.2 | 04/08/2023 | BENDIGO BANK | \$3.30 |
| | | Bank Charges | |
| DD8677.3 | 07/08/2023 | SYNERGY | \$448.05 |
| | | Electricity Caravan Park & Hostel | |
| DD8677.4 | 09/08/2023 | BENDIGO BANK | \$8.40 |
| | | Bank Charges | |
| DD8677.5 | 01/08/2023 | SYNERGY | \$3,708.92 |
| | | Electricity FRC | |
| DD8677.6 | 01/08/2023 | ST.GEORGE BANK | \$470.09 |
| | | Merchant Fee | |
| DD8677.7 | 01/08/2023 | WESTNET INTERNET SERVICES | \$179.90 |
| | | Westnet Services | |
| DD8677.8 | 01/08/2023 | CRISP WIRELESS PTY LTD | \$99.00 |
| | | Monthly Internet, 13 Bowey Way | |
| DD8677.9 | 02/08/2023 | BENDIGO BANK | \$127.44 |
| | | Merchant Fee | |
| DD8685.1 | 14/08/2023 | BENDIGO BANK | \$5.40 |
| | | Bank Charges | |
| DD8685.2 | 15/08/2023 | AUSTRALIAN LIQUOR MARKETERS PTY. LIMITED | \$2,800.53 |
| | | Bar Purchase | |
| DD8685.3 | 16/08/2023 | TYRO PAYMENTS | \$5.61 |
| | | Merchant Fee | |
| DD8685.4 | 16/08/2023 | TELSTRA | \$1,212.38 |
| | | Phone Usage & Equipment Rent | |
| DD8685.5 | 17/08/2023 | BENDIGO BANK | \$2.70 |
| | | Bank Charges | |
| DD8688.1 | 20/08/2023 | AWARE SUPER | \$12,853.32 |
| | | Payroll Deductions | |
| DD8688.2 | 20/08/2023 | BENDIGO SUPERANNUATION PLAN | \$70.74 |
| | | Superannuation Contributions | |
| DD8688.3 | 20/08/2023 | AUSTRALIAN RETIREMENT TRUST | \$214.35 |
| | | Superannuation Contributions | |
| DD8688.4 | 20/08/2023 | AMP SUPERLEADER | \$249.21 |
| | | Superannuation Contributions | |
| DD8688.5 | 20/08/2023 | AUSTRALIAN SUPERANNUATION | \$838.64 |
| | | Superannuation Contributions | |
| DD8688.6 | 20/08/2023 | BENDIGO SMART START SUPERANNUATION FUND | \$176.25 |
| | | Superannuation Contributions | |
| DD8688.7 | 20/08/2023 | HOSTPLUS SUPERANNUATION FUND | \$774.42 |
| | | Superannuation Contributions | |
| DD8688.8 | 20/08/2023 | MLC MASTERKEY SUPERANNUATION | \$374.84 |
| | | Superannuation Contributions | |
| DD8688.9 | 20/08/2023 | PRIME SUPERANNUATION | \$381.46 |
| | | Superannuation Contributions | |
| DD8694.1 | 22/08/2023 | SYNERGY | \$1,770.05 |
| | | Street & Information Lighting | |
| DD8694.2 | 22/08/2023 | CARLTON & UNITED | \$2,099.09 |
| | | Bar Purchase | |
| DD8694.3 | 23/08/2023 | BENDIGO BANK | \$9.15 |
| | | Bank Charges | |

Shire of Kulin

EFT & Chq Listing for period ended 31 August 2023

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|-------------------------------------------------------|------------|---------------------------------------|---------------------|
| DD8694.4 | 24/08/2023 | BENDIGO BANK | \$3.75 |
| | | Bank Charges | |
| DD8700.1 | 29/08/2023 | SYNERGY | \$3,408.64 |
| | | Electricity | |
| DD8700.2 | 29/08/2023 | BENDIGO BANK | \$0.15 |
| | | Bank Charges | |
| DD8700.3 | 29/08/2023 | TELSTRA | \$1,870.27 |
| | | Mobile Phone Usage & New Mobile Phone | |
| DD8700.4 | 31/08/2023 | BENDIGO BANK | \$4.35 |
| | | Bank Charges | |
| DD8669.10 | 06/08/2023 | REST SUPERANNUATION | \$762.56 |
| | | Superannuation Contributions | |
| DD8669.11 | 06/08/2023 | CBUS SUPER | \$153.14 |
| | | Superannuation Contributions | |
| DD8677.10 | 02/08/2023 | SYNERGY | \$108.63 |
| | | Electricity | |
| DD8688.10 | 20/08/2023 | ASB MARKETING | \$299.89 |
| | | Superannuation Contributions | |
| DD8688.11 | 20/08/2023 | REST SUPERANNUATION | \$762.56 |
| | | Superannuation Contributions | |
| DD8688.12 | 20/08/2023 | CBUS SUPER | \$165.82 |
| | | Superannuation Contributions | |
| 8102317 | 08/08/2023 | BULK PAYMENT | \$87,692.23 |
| | | Payroll | |
| 8132624 | 23/08/2023 | BULK PAYMENT | \$91,490.52 |
| | | Payroll | |
| Sub-total: EFT & Chq Payments | | | \$743,498.76 |
| TOTAL PAYMENTS FOR MONTH ENDING 31 August 2023 | | | \$744,498.76 |

CREDIT & BP CARDS SUMMARY
Thursday, 31 August 2023

| Transaction Date | Officer | Creditor | Amount |
|-------------------------|----------------|--------------------------------------------------------------------------------------|------------|
| 31/07/2023 | ALAN LEESON | CPP HIS MAJESTYS Parking Fee - Tier 3 Rail Meeting | \$22.21 |
| 31/07/2023 | ALAN LEESON | BUNNINGS New Shower Head - Ensuite, 12 Bowey Way | \$163.96 |
| 31/07/2023 | ALAN LEESON | COFFEE CLUB Morning Tea CR West & CEO, Tier 3 Rail Meeting | \$20.25 |
| 31/07/2023 | ALAN LEESON | JB HI FI CANNINGTON 3 x New TV'S for Holt Rock Staff Accommodation | \$885.00 |
| 1/08/2023 | ALAN LEESON | THE REDBOOK Validation Certificate - Toyota Hilux | \$33.00 |
| 31/07/2023 | ALAN LEESON | BUNNINGS TV Mounting Brackets/Cable for Holt Rock Staff Accommodation | \$215.95 |
| 2/08/2023 | TARYN SCADDING | EZI CHILDCARE CENTRE Childcare Centre Desktop Subscription | \$397.00 |
| 7/08/2023 | JUDD HOBSON | JOONDALUP RESORT HOTEL Accommodation, Meals Judd & Grant - Supervisors Conference | \$1,435.00 |
| 7/08/2023 | JUDD HOBSON | STUMPYS GATEWAY Meals, Judd & Grant | \$28.90 |
| 7/08/2023 | JUDD HOBSON | KULIN COMMUNITY BANK Registration of Bartco Trailers | \$121.20 |
| 7/08/2023 | JUDD HOBSON | JOONDALUP RESORT HOTEL Meals, Judd & Grant - Supervisors Conference | \$53.00 |
| 10/08/2023 | TARYN SCADDING | AIRBND Accommodation, Commedy Night | \$277.27 |
| 10/08/2023 | TARYN SCADDING | AIRBND Accommodation, Commedy Night | \$277.27 |
| 7/08/2023 | JUDD HOBSON | JOONDALUP RESORT HOTEL Meals, Judd & Grant | \$84.00 |
| 12/08/2023 | JUDD HOBSON | BUNNINGS Cleaning Supplies | \$118.10 |
| 11/08/2023 | JUDD HOBSON | DOME MIDLAND Meals, Judd & Grant | \$27.25 |
| 15/08/2023 | CASSI LEWIS | TELSTRA Aquatic Centre Internet | \$49.95 |
| 15/08/2023 | FIONA MURPHY | SIMPLEINOUT Monthly Subscription | \$31.91 |
| 17/08/2023 | JUDD HOBSON | MAIN ROADS WA HEAVY Accreditation Fees | \$225.00 |
| 23/08/2023 | JUDD HOBSON | THE REDBOOK Red Book Vehicle Valuation | \$33.00 |
| 24/08/2023 | FIONA MURPHY | RURAL HEALTH WEST Annual Membership | \$100.00 |
| 28/08/2023 | FIONA MURPHY | ASIC Company Search | \$10.00 |
| 28/08/2023 | FIONA MURPHY | APPLIED EDUCATION Staff Training, Microsoft Excel Introductory - Trish Mahe | \$99.00 |
| 29/08/2023 | TARYN SCADDING | AWARDS ABSOLUTE Street Art Awards | \$575.85 |
| 30/08/2023 | | BENDIGO BANK Card Fee | \$24.00 |
| | | | \$5,308.07 |
| BP CARD PURCHASE | | | |
| | | | |

009650

 SHIRE OF KULIN
 PO BOX 125
 KULIN WA 6365

Your details at a glance

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

Account summary

Statement period 1 Aug 2023 - 31 Aug 2023
 Statement number 219
 Opening balance on 1 Aug 2023 \$4,996.16
 Payments & credits \$4,996.16
 Withdrawals & debits \$5,283.14
 Interest charges & fees \$24.93
Closing Balance on 31 Aug 2023 \$5,308.07

Account details

Credit limit \$10,000.00
 Available credit \$4,691.93
 Annual purchase rate 13.990%
 Annual cash advance rate 13.990%

Payment details

Minimum payment required \$159.24
Payment due 14 Sep 2023

Any questions?

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



943BH102 / E-0 / S-126 / I-126 / 0007421415000847

Business Credit Card

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

| | | |
|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| If you make no additional charges using this card and each month you pay the minimum payment | You will pay off the Closing Balance shown on this statement in about 16 years | And you will pay an estimated total of interest charges of \$3,253.57 |
| If you make no additional charges using this card and each month you pay \$254.83 | You will pay off the Closing Balance shown on this statement in about 2 years | And you will pay an estimated total of interest charges of \$807.85, a saving of \$2,445.72 |

Having trouble making payments?

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

Business Credit Card

| Date | Transaction | Withdrawals | Payments | Balance |
|------------------------|--------------------------------------------------------------------------------------------------|-------------|----------|-------------------|
| Opening balance | | | | \$4,996.16 |
| 2 Aug 23 | CPP HIS MAJESTYS, PE RTH AUS RETAIL PURCHASE 31/07 CARD NUMBER 552638XXXXXXXX832 1 | 22.21 | | 5,018.37 |
| 2 Aug 23 | BUNNINGS 751000, BEL MONT AUS RETAIL PURCHASE 30/07 CARD NUMBER 552638XXXXXXXX832 1 | 163.96 | | 5,182.33 |
| 2 Aug 23 | TCC 140 William St, Perth AUS RETAIL PURCHASE 31/07 CARD NUMBER 552638XXXXXXXX832 1 | 20.25 | | 5,202.58 |
| 2 Aug 23 | JB HI FI CANNNGTON , CANNINGTON AUS RETAIL PURCHASE 31/07 CARD NUMBER 552638XXXXXXXX832 1 | 885.00 | | 6,087.58 |
| 2 Aug 23 | The Redbook, RICHMON D AUS RETAIL PURCHASE 01/08 CARD NUMBER 552638XXXXXXXX832 1 | 33.00 | | 6,120.58 |
| 3 Aug 23 | BUNNINGS 350000, CAN NINGTON AUS RETAIL PURCHASE 31/07 CARD NUMBER 552638XXXXXXXX832 1 | 215.95 | | 6,336.53 |
| 4 Aug 23 | EZI*Childcare Centr, Moore Park AUS RETAIL PURCHASE 02/08 CARD NUMBER 552638XXXXXXXX021 1 | 397.00 | | 6,733.53 |
| 9 Aug 23 | JOONDALUP RESORT HOT E, CONNOLLY AUS RETAIL PURCHASE 07/08 CARD NUMBER 552638XXXXXXXX706 1 | 1,435.00 | | 8,168.53 |
| 9 Aug 23 | STUMPY'S GATEWAY ROA , BROOKTON AUS RETAIL PURCHASE 07/08 CARD NUMBER 552638XXXXXXXX706 1 | 28.90 | | 8,197.43 |

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Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options



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



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



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

BSB number 633-000
Account number 691211254
Customer name SHIRE OF KULIN
Minimum payment required \$159.24
Closing Balance on 31 Aug 2023 \$5,308.07
Payment due 14 Sep 2023

Date _____ Payment amount _____

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

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

Business Credit Card *(continued)*

| Date | Transaction | Withdrawals | Payments | Balance |
|-----------|---------------------------------------------------------------------------------------------------------------------------|-------------|----------|----------|
| 9 Aug 23 | Kulin Community Bank 1, KULIN AUS RETAIL PURCHASE 07/08 CARD NUMBER 552638XXXXXXXX706 1 | 121.20 | | 8,318.63 |
| 10 Aug 23 | JOONDALUP RESORT HOT E,CONNOLLY AUS RETAIL PURCHASE 07/08 CARD NUMBER 552638XXXXXXXX706 1 | 53.00 | | 8,371.63 |
| 12 Aug 23 | AIRBNB * HMBE5EPR5,S urry Hills AUS RETAIL PURCHASE 10/08 CARD NUMBER 552638XXXXXXXX021 1 | 277.27 | | 8,648.90 |
| 12 Aug 23 | AIRBNB * HMJ2FNFD2,S urry Hills AUS RETAIL PURCHASE 10/08 CARD NUMBER 552638XXXXXXXX021 1 | 277.27 | | 8,926.17 |
| 14 Aug 23 | PERIODIC TFR 00074214151201 00000000000 | | 4,996.16 | 3,930.01 |
| 14 Aug 23 | JOONDALUP RESORT HOT E,CONNOLLY AUS RETAIL PURCHASE 07/08 CARD NUMBER 552638XXXXXXXX706 1 | 84.00 | | 4,014.01 |
| 15 Aug 23 | BUNNINGS 751000, BEL MONT AUS RETAIL PURCHASE 12/08 CARD NUMBER 552638XXXXXXXX706 1 | 118.10 | | 4,132.11 |
| 16 Aug 23 | DOME MIDLAND, MIDLAN D AUS RETAIL PURCHASE 11/08 CARD NUMBER 552638XXXXXXXX706 1 | 27.25 | | 4,159.36 |
| 17 Aug 23 | Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 15/08 CARD NUMBER 552638XXXXXXXX823 1 | 49.95 | | 4,209.31 |
| 17 Aug 23 | SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/08 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX418 1 | 30.98 | | 4,240.29 |
| 17 Aug 23 | INTERNATIONAL TRANSACTION FEE | 0.93 | | 4,241.22 |
| 19 Aug 23 | MAIN ROADS WA HEAVY ,WELSHPOOL AUS RETAIL PURCHASE 17/08 CARD NUMBER 552638XXXXXXXX706 1 | 225.00 | | 4,466.22 |
| 24 Aug 23 | The Redbook, RICHMON D AUS RETAIL PURCHASE 23/08 CARD NUMBER 552638XXXXXXXX706 1 | 33.00 | | 4,499.22 |
| 25 Aug 23 | RURAL HEALTH WEST, N EDLANDS AUS RETAIL PURCHASE 24/08 CARD NUMBER 552638XXXXXXXX418 1 | 100.00 | | 4,599.22 |
| 29 Aug 23 | ASIC, SYDNEY AUS RETAIL PURCHASE 28/08 CARD NUMBER 552638XXXXXXXX418 1 | 10.00 | | 4,609.22 |

943BH102 / E-0 / S-128 / I-128 / 0007421415000847

Business Credit Card *(continued)*

| Date | Transaction | Withdrawals | Payments | Balance |
|---------------------------------------------|----------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
| 29 Aug 23 | Applied Education,08 9221 0955 AUS RETAIL PURCHASE 28/08 CARD NUMBER 552638XXXXXX418 1 | 99.00 | | 4,708.22 |
| 30 Aug 23 | AWARDS ABSOLUTE, COO LUM BEACH AUS RETAIL PURCHASE 29/08 CARD NUMBER 552638XXXXXX021 1 | 575.85 | | 5,284.07 |
| 30 Aug 23 | CARD FEE 6 @ \$4.00 | 24.00 | | 5,308.07 |
| Transaction totals / Closing balance | | \$5,308.07 | \$4,996.16 | \$5,308.07 |

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED FOR YOUR ACCOUNT.

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

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

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

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

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

Card Security

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

Resolving Complaints

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

Website: www.afca.org.au

Telephone: 1800 931 678 (free call)

Email: info@afca.org.au

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

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

* Roy Morgan Risk Monitor, May 2022



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 31 August 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 August 2023

| | Ref Note | Adopted Budget (a) \$ | YTD Budget (b) \$ | YTD Actual (c) \$ | Variance (c) - (b) \$ | Variance ((c) - (b))/(b) % |
|---------------------------------------------------------------|-------------|--------------------------------|-------------------------|----------------------------|-----------------------------|----------------------------------|
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 10 | 2,283,149 | 2,346,032 | 2,377,452 | 31,420 | 1% |
| Ex gratia rates | 10 | 27,235 | 27,235 | 27,235 | 0 | 0% |
| Grants, subsidies & contributions | 11 | 3,212,742 | 3,065,681 | 3,131,625 | 65,944 | 2% |
| Fees and charges | | 1,878,241 | 313,392 | 360,712 | 47,320 | 15% |
| Interest revenue | | 162,863 | 27,126 | 20,144 | (6,982) | (26%) |
| Other revenue | | 126,992 | 17,980 | 44,927 | 26,947 | 150% |
| Profit on asset disposals | 7 | 34,212 | 5,700 | 0 | (5,700) | (100%) |
| | | 7,725,434 | 5,803,146 | 5,962,094 | 158,948 | |
| Expenditure from operating activities | | | | | | |
| Employee costs | | (2,708,536) | (451,318) | (558,573) | (107,255) | 24% |
| Materials and contracts | | (2,427,771) | (364,886) | (364,120) | 766 | (0%) |
| Utility charges | | (373,660) | (80,976) | (58,585) | 22,391 | (28%) |
| Depreciation | | (3,159,688) | (513,418) | 0 | 513,418 | (100%) |
| Interest expenses | 9 | (32,626) | (5,436) | 1,552 | 6,988 | (129%) |
| Insurance | | (347,156) | (172,646) | (175,089) | (2,443) | 1% |
| Loss on asset disposals | 7 | 0 | 0 | 0 | 0 | 0% |
| | | (9,049,437) | (1,588,680) | (1,154,814) | 433,866 | |
| Non-cash amounts excluded from operating activities | 2 | 3,125,475 | 507,718 | 0 | (507,718) | (100%) |
| Amount attributable to operating activities | | 1,801,472 | 4,722,184 | 4,807,280 | 34,020 | |
| INVESTING ACTIVITIES | | | | | | |
| Capital grants, subsidies and contributions | 11 | 5,936,259 | 5,808 | 117,866 | 112,058 | 1929% |
| Proceeds from disposal of assets | 7 | 188,000 | 15,667 | 0 | (15,667) | (100%) |
| Payments for property, plant and equipment and infrastructure | 7 | (8,589,087) | (1,426,952) | (365,337) | 1,061,615 | (74%) |
| Amount attributable to investing activities | | (2,464,827) | (1,405,477) | (247,471) | 1,158,006 | |
| FINANCING ACTIVITIES | | | | | | |
| 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) | |
| Amount attributable to financing activities | | (430,506) | 0 | (400,101) | (400,101) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 2 | 1,112,090 | 1,112,090 | 1,061,013 | (51,077) | (5%) |
| Amount attributable to operating activities | | 1,801,472 | 4,722,184 | 4,807,280 | 85,096 | 2% |
| Amount attributable to investing activities | | (2,464,827) | (1,405,477) | (247,471) | 1,158,006 | (82%) |
| Amount attributable to financing activities | | (430,506) | 0 | (400,101) | (400,101) | 100% |
| Surplus or deficit after imposition of general rates | 2 | 18,229 | 4,428,797 | 5,220,721 | 791,924 | 18% |

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

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

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

| | 30-Jun-23 \$ | 31-Aug-23 \$ |
|-------------------------------------------------|--------------------|--------------------|
| CURRENT ASSETS | | |
| Cash at Bank | 1,242,113 | 4,173,467 |
| Cash at Bank (Reserves & Restricted Funds) | 1,872,305 | 2,272,406 |
| Trade and other receivables | 689,753 | 1,061,155 |
| Sundry Debtors - Rates | 30,444 | 2,177,085 |
| Inventories | 64,574 | 87,050 |
| Contract Assets | 362,893 | 64,428 |
| TOTAL CURRENT ASSETS | 4,262,082 | 9,835,590 |
| CURRENT LIABILITIES | | |
| Sundry Creditors | (396,641) | (203,015) |
| Accruals | (203,597) | (150,291) |
| ATO Liabilities | (98,846) | (134,876) |
| Contract Liabilities | (199,690) | (1,424,292) |
| Borrowings | (99,144) | (99,144) |
| Employee Provisions | (429,989) | (429,989) |
| TOTAL CURRENT LIABILITIES | (1,427,908) | (2,441,607) |
| TOTAL NET CURRENT ASSETS | 2,834,174 | 7,393,983 |
| NON-CURRENT ASSETS | | |
| Investment in Associate | 48,097 | 48,097 |
| Work in Progress | 305,807 | - |
| Land & Buildings | 20,812,209 | 21,169,537 |
| Plant & Equipment | 3,528,514 | 3,552,994 |
| Furniture & Equipment | 231,864 | 231,864 |
| Motor Vehicles | 1,410,817 | 1,410,817 |
| Infrastructure | 115,016,126 | 115,305,461 |
| Shares - Kulin Community Financial Services | 5,000 | 5,000 |
| Units Held - Local Government House Trust | 81,490 | 81,490 |
| TOTAL NON-CURRENT ASSETS | 141,439,923 | 141,805,260 |
| NON CURRENT LIABILITIES | | |
| Borrowings | (784,558) | (784,558) |
| Employee Provisions | (44,928) | (44,928) |
| TOTAL NON-CURRENT LIABILITIES | (829,486) | (829,486) |
| NET ASSETS | 143,444,610 | 148,369,757 |
| Asset Revaluation - Infrastructure | 80,027,800 | 80,027,800 |
| Asset Revaluation - Property, Plant & Equipment | 1,851,617 | 1,851,617 |
| Asset Revaluation - Land & Buildings | 11,639,170 | 11,639,170 |
| Accumulated Reserves | 1,872,305 | 2,272,406 |
| Accumulated Surplus | 48,053,719 | 52,578,764 |
| TOTAL EQUITY | 143,444,610 | 148,369,757 |

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 August 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 August 2023

Note 2 - Net Current Assets Composition

| | Adopted Budget Opening 30-Jun-23 | Last Year Closing 30-Jun-23 | Year to Date 31-Aug-23 |
|------------------------------------------|-----------------------------------------------------|------------------------------------------------|-------------------------------------------|
| Current Assets | | | |
| Cash and Cash Equivalents | 3,114,418 | 3,114,418 | 6,445,873 |
| Accounts Receivable - Rates | 30,444 | 30,444 | 2,177,085 |
| Accounts Receivable - Sundry | 689,503 | 689,753 | 1,061,155 |
| Accrued Income | 16,232 | 16,232 | 0 |
| Inventories | 64,574 | 64,574 | 87,050 |
| Contract Assets | 346,661 | 346,661 | 64,428 |
| Land held for resale | 687,000 | 595,000 | 595,000 |
| | <u>4,948,832</u> | <u>4,857,082</u> | <u>10,430,590</u> |
| Less: Current Liabilities | | | |
| Sundry Creditors | (397,023) | (396,641) | (203,015) |
| Payroll Accruals | (61,101) | (61,101) | (110,511) |
| Accrued expenses | (100,000) | (142,496) | (39,780) |
| Contract Liabilities | (190,478) | (199,690) | (1,424,292) |
| 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) | (134,876) |
| Borrowings | (99,144) | (99,144) | (99,144) |
| | <u>(1,376,581)</u> | <u>(1,427,908)</u> | <u>(2,441,607)</u> |
| Net current assets | 3,572,251 | 3,429,174 | 7,988,983 |
| Adjustments to Current Assets | | | |
| Less: Reserves | (1,872,305) | (1,872,305) | (2,272,406) |
| Less: Land Held for resale | (687,000) | (595,000) | (595,000) |
| Add: Borrowings | 99,144 | 99,144 | 99,144 |
| Closing funding surplus/(deficit) | <u>1,112,090</u> | <u>1,061,013</u> | <u>5,220,721</u> |

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 August 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%.

| Revenue from operating activities | Var \$ | Var % | Explanation |
|---------------------------------------------------------------|---------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Rates | 31,420 | 1% | Under \$10,000 and 10% threshold. |
| Ex gratia rates | 0 | 0% | Under \$10,000 and 10% threshold. |
| Grants, subsidies and contributions | 65,944 | 2% | Under \$10,000 and 10% threshold. |
| Fees and charges | 47,320 | 15% | Timing difference for rubbish collection income fully recognised when rates notices issues but budgeted to be received evenly throughout year. Childcare fees \$20k under budget - closed for July school holidays. Fuel sales \$17k underbudget - budgeted for 80,000L at \$1.85/L. Actual sales 76,800L at \$1.71/L |
| Interest earnings | (6,982) | -26% | Under \$10,000 and 10% threshold. |
| Other revenue | 26,947 | 150% | \$27k carry forward 'member experience' insurance credit from LGIS has been applied to current year insurance invoice. |
| Profit on asset disposals | (5,700) | -100% | Under \$10,000 and 10% threshold. |
| Expenditure from operating activities | Var \$ | Var % | Explanation |
| Employee costs | (107,255) | 24% | Road maintenance employee costs \$89k 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. |
| Materials and contracts | 766 | 0% | Under \$10,000 and 10% threshold. |
| Utility charges | 22,391 | -28% | Water costs \$10k 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 | 513,418 | -100% | Depreciation won't be recorded until the asset register is rolled over (after adoption of the 2022/23 financial statements). |
| Interest expenses | 6,988 | -129% | Under \$10,000 and 10% threshold. |
| Insurance | (2,443) | 1% | Under \$10,000 and 10% threshold. |
| Loss on asset disposals | 0 | 0% | Under \$10,000 and 10% threshold. |
| Investing activities | Var \$ | Var % | Explanation |
| Proceeds from capital grants, subsidies and contributions | 112,058 | 1929% | Capital grant funding budgeted to be received quarterly - timing difference. Refer to Note 11 Grants |
| Proceeds from disposal of assets | (15,667) | -100% | No assets have been disposed of yet. Budget spread over full year. Refer to Note 6 Assets |
| Payments for property, plant and equipment and infrastructure | 1,061,615 | -74% | Refer to Note 6 Assets - limited spending on capital projects to date. |
| Financing activities | Var \$ | Var % | Explanation |
| Transfer from reserves | 0 | 0% | Under \$10,000 and 10% threshold. |
| Repayment of borrowings | 0 | 0% | Under \$10,000 and 10% threshold. |
| Transfer to reserves | (400,101) | 0% | Funds transferred to plant and leave reserve earlier than budgeted. |

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

Note 4 - Cash & Financial Assets

| | General Ledger Balance 31-Aug-23 | Bank Statement Balance 31-Aug-23 |
|------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| Cash at Bank - Unrestricted | | |
| Municipal Funds | 1,064,048 | 1,042,328 |
| Freebairn Recreation Centre | 62,788 | 61,003 |
| Investments | 3,043,030 | 3,043,030 |
| Till Float | 3,100 | - |
| Petty Cash | 500 | - |
| | 4,173,467 | 4,146,361 |
| Cash at Bank - Restricted | | |
| Reserve Funds | 2,272,406 | 2,272,406 |
| | 2,272,406 | 2,272,406 |

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 | - | - | - | - |
| | 1,872,305 | 601,362 | (270,000) | 2,153,667 | 1,872,305 | 400,101 | - | 2,272,407 |

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 August 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 | 3,332 | - | F&E | | Y |
| E042400 Computers & Laptops | 40,000 | 6,666 | - | F&E | Y | |
| E053720 Emergency Services Building | 5,000 | 832 | - | P&E | | Y |
| E077100 Flooring & security upgrades | 25,000 | 4,166 | - | L&B | Y | |
| E084105 KCCC Flooring, curtains & outdoor blinds | 15,000 | 4,930 | 5,299 | L&B | Y | |
| E084105 KCCC Equipment upgrades | 14,583 | | | P&E | | Y |
| E091106 17 McInnes Street - fireplace, lounge room doors | 5,000 | 832 | - | L&B | Y | |
| E091107 Units 4 & 5/25 Johnston Street renovation | 67,000 | 11,166 | - | L&B | Y | |
| E091112 5 Bowey Way | 5,000 | 832 | - | L&B | Y | |
| E091115 14 Stewart Street laundry | 12,000 | - | - | L&B | Y | |
| E091116 12 Bowey Way Renovation | 58,350 | 9,724 | 3,108 | L&B | Y | |
| E092116 Ellson Street units - blinds | 10,000 | 1,666 | - | L&B | Y | |
| E101520 Transfer Station | 10,000 | 1,666 | - | L&B | Y | |
| E112100 Aquatic Centre - Slide structure | 150,000 | 30,832 | - | Inf | Y | |
| E112100 Aquatic Centre - South side shade | 35,000 | | - | Inf | Y | |
| E113900 FRC Gym & Function room CCTV | 5,000 | 832 | - | P&E | Y | |
| E113940 FRC Generator | 40,000 | 6,666 | - | P&E | | Y |
| E113907 FRC Playground shade & Tennis club playground | 65,000 | 10,832 | 9,334 | P&E | Y | |
| E113905 FRC Changeroom upgrades | 35,000 | 39,166 | - | L&B | Y | |
| E113905 Tennis court resurfacing | 200,000 | | - | Inf | Y | |
| E116400 Community Garden | 10,000 | 1,666 | - | Inf | Y | |
| E117100 AAP Footpaths & fence | 12,000 | 2,000 | 7,825 | Inf | Y | |
| E123100 Grader (PE25) | 465,000 | | | P&E | Y | |
| E123100 Posi Track & Mulcher | 135,000 | 105,666 | | 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 | 30,500 | - | MV | Y | |
| E123105 Ford Everest (Works Manager) | 65,000 | | - | MV | Y | |
| E121500 RRG Road Construction | 506,504 | 84,414 | 1,500 | Inf | Y | |
| E121520 R2R Road Construction | 534,902 | 89,142 | 34,234 | Inf | Y | |
| E121551 WSN Road Construction | 2,509,321 | 418,220 | 85,447 | Inf | Y | |
| E121552 RRUPP Road Construction | 1,983,100 | 330,512 | 86,284 | Inf | Y | |
| E121750 BS Road Construction | 495,095 | 82,516 | 4,556 | Inf | Y | |
| E121550 Own Resource Road Construction | 413,574 | 68,906 | 69,489 | Inf | Y | |
| E121580 Footpath Construction | 62,956 | 10,490 | - | Inf | Y | |
| E121570 Depot Crib Room | 231,701 | 38,614 | 33,781 | L&B | | Y |
| E132500 Hostel upgrades | 25,000 | 4,166 | - | L&B | Y | |
| E134505 CRC Photocopier | 15,000 | - | - | L&B | Y | |
| E121605 Tourism signage, interp panels & shelters | 131,000 | 21,834 | - | P&E | | Y |
| E137600 Old Admin Building bathrooms & flooring | 25,000 | 4,166 | - | L&B | Y | |
| | 8,589,087 | 1,426,952 | 365,337 | | | |
| 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 | | | | | | |
| 0A01195 Total Work in Progress | | | 305,807 | | | |
| | | | 671,144 | | | |

| Note 6 (b) - Disposal of Assets | Budgeted | | | Actual | | |
|------------------------------------------|----------------|-------------------|-----------------------|------------|-----------------|-----------------------|
| | Budgeted WDV | Budgeted Proceeds | Profit/(loss) on sale | Actual WDV | Actual 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 | | | 0 |
| | 153,788 | 188,000 | 34,212 | - | - | 0 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 August 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) | (420,179) |
| Equals current outstanding | 45,423 | 2,192,064 |
| Net rates collectable | 45,423 | 2,192,064 |
| % Collected | 98.06% | 16.08% |

| Trade Receivables | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|----------------------------------------------------|--------|-----------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (249) | 1,055,205 | 1,542 | 157 | 345 | 1,057,000 |
| Percentage | 0.0% | 99.8% | 0.1% | 0.0% | 0.0% | |
| Allowance for impairment of receivables | | | | | | 0 |
| Total receivables general outstanding | | | | | | 1,057,000 |
| 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) | 159,214 | 418 | 207 | 0 | 159,584 |
| Percentage | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | 159,584 |
| ATO liabilities | | 134,876 | | | | 134,876 |
| Total payables general outstanding | | | | | | 294,460 |
| 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 | Principal | Principal | Interest | Principal | Principal | Principal | Interest |
| | 01/07/2023 | Repayments | 30/06/2024 | Repayments | 01/07/2023 | Repayments | 30/06/2024 | Repayments |
| Loan 1 Administration Building | 883,702 | 99,144 | 784,558 | 32,626 | 883,702 | - | 883,702 | 1,552 |
| | 883,702 | 99,144 | 784,558 | 32,626 | 883,702 | - | 883,702 | 1,552 |

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 August 2023

Note 10 - Rate Revenue

| Rate Type | Rate in \$ | Number of properties | Rateable Value | Budgeted Rate Revenue | Actual Rate Revenue |
|----------------------------------------|-------------------|-----------------------------|-----------------------|------------------------------|----------------------------|
| General Rate | | | | | |
| Gross Rental Value | | | | | |
| Residential | 0.1073 | 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 | 2,140,331 |
| Mining | 0.007212 | 0 | | - | - |
| Sub-total | | 529 | 298,796,724 | 2,357,443 | 2,357,445 |
| Minimum Payment | | | | | |
| 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 | 17,679 |
| | | 76 | 1,064,997 | 39,518 | 39,517 |
| | | 605 | 299,861,721 | 2,396,961 | 2,396,961 |
| Discount | | | | (101,858) | (19,521) |
| Concessions/Write-offs | | | | (11,954) | 0 |
| Total raised from general rates | | | | 2,283,149 | 2,377,440 |
| Ex-Gratia Rates | | | | 27,235 | 27,235 |
| Total Rates | | | | 2,310,384 | 2,404,675 |

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 August 2023

Note 11 - Grants

Operating Grants

| Grant Source | Purpose | Original | | YTD Actual |
|---------------------------------------------------------|------------------------------------------|------------------|------------------|------------------|
| | | Budget | YTD Budget | |
| 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 | - | 1,232 |
| KCCC Sustainability Grant | Childcare Sustainability Grant | - | - | - |
| KCCC Traineeship Grant | Childcare Traineeship Grant | 1,500 | 250 | - |
| 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 | - | 28,377 |
| | Support Grant & Video Conferencing Grant | 3,000 | 500 | - |
| | | 3,212,742 | 3,065,681 | 3,131,625 |

Capital Grants

| Grant Source | Purpose | Original | | YTD Actual (Income recognised) | Grant income received |
|------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------|--------------|--------------------------------|-----------------------|
| | | Budget | YTD Budget | | |
| Local Roads & Community Infrastructure Program | Federal Government Stimulus to deliver priority local roads and community infrastructure projects | 665,870 | - | 10,598 | 17,854 |
| Kulin Bush Races | Shade for south side | 34,850 | 5,808 | - | - |
| CSRFF, Tennis Club & Kulin Bush Races | Tennis Court Resurfacing | 153,000 | - | - | - |
| Main Roads - Regional Road Group | Road Construction | 333,334 | - | 1,000 | 133,334 |
| Federal - Wheatbelt Secondary Freight Network | Road Construction | 2,328,701 | - | - | - |
| Federal - Remote Roads Upgrade Pilot Program | Road Construction | 1,586,480 | - | 69,027 | 1,006,114 |
| Federal - Roads to Recovery | Road Construction | 503,796 | - | 34,234 | 276,965 |
| Federal - Black Spot Program | Road Construction on Dangerous Roads | 330,228 | - | 3,007 | 115,176 |
| | | 5,936,259 | 5,808 | 117,866 | 1,549,443 |

| Shire of Kulin | | | | | | | |
|-------------------------------------|---------|--------------------------------------------------------------|------------------------------------------------|----------------------|----------------------|----------------------|-------------------|
| STATEMENT OF OPERATING | | | | | | | |
| (Nature & Type) | | | | | | | |
| For the period ended 31 August 2023 | | | | | | | |
| 31/08/2023 | COA | Description | | Original Budget | YTD Budget | YTD Actual | Var. |
| | | | | \$ | \$ | \$ | \$ |
| | E030100 | Discount Allowed on Rates | 01 Rates | \$101,858 | \$50,929 | \$19,521 | (\$31,408) |
| | E030110 | RATES WRITTEN OFF | 01 Rates | \$11,954 | \$0 | \$0 | \$0 |
| | 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 | \$0 | \$0 |
| | 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) |
| | I030141 | PENALTY INTEREST | 01 Rates | \$0 | \$0 | (\$12) | (\$12) |
| | I030150 | EX GRATIA RATES | 01 Rates | (\$27,235) | (\$27,235) | (\$27,235) | \$0 |
| | | Rates Total | | (\$2,310,384) | (\$2,373,267) | (\$2,404,687) | (\$31,420) |
| | 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) | \$0 | (\$1,232) | (\$1,232) |
| | I084030 | TRAINEESHIPS | 05 Operating Grants, Subsidies & Contributions | (\$1,500) | (\$250) | \$0 | \$250 |
| | 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) | \$0 | (\$28,377) | (\$28,377) |
| | I134510 | OTHER GRANTS | 05 Operating Grants, Subsidies & Contributions | (\$3,000) | (\$500) | \$0 | \$500 |
| | | Operating Grants, Subsidies & Contributions Total | | (\$3,212,742) | (\$3,065,681) | (\$3,131,625) | (\$65,944) |
| | I030142 | Admin Charge for Instalments | 02 User Charges | (\$500) | (\$82) | (\$28) | \$54 |
| | I030160 | Information & Search Fees | 02 User Charges | (\$4,000) | (\$666) | (\$1,199) | (\$533) |
| | I030170 | LEGAL FEES RECOVERED | 02 User Charges | \$0 | \$0 | (\$52) | (\$52) |
| | I030171 | LEGAL FEES RECOVERED (NO GST) | 02 User Charges | \$0 | \$0 | \$0 | \$0 |
| | I052400 | FINES AND PENALTIES | 02 User Charges | (\$200) | (\$32) | \$0 | \$32 |
| | I052420 | DOG REGISTRATION FEES | 02 User Charges | (\$2,200) | (\$366) | (\$408) | (\$42) |
| | I052430 | CAT REGISTRATION FEE INCOME | 02 User Charges | (\$200) | (\$32) | \$0 | \$32 |
| | I074410 | OTHER LICENSES | 02 User Charges | \$0 | \$0 | (\$660) | (\$660) |
| | I084010 | Fees & Charges | 02 User Charges | (\$296,000) | (\$49,332) | (\$28,696) | \$20,636 |
| | I084040 | FUNDRAISING - GST | 02 User Charges | (\$5,000) | (\$832) | \$0 | \$832 |
| | I101400 | CHARGES - REFUSE REMOVAL | 02 User Charges | (\$93,824) | (\$15,636) | (\$93,824) | (\$78,188) |
| | I102410 | CHARGES - REFUSE REMOVAL | 02 User Charges | (\$18,176) | (\$3,028) | (\$18,176) | (\$15,148) |
| | I106110 | Planning Approvals | 02 User Charges | (\$8,000) | (\$1,332) | (\$199) | \$1,134 |
| | I107400 | CHARGES - CEMETERY FEES | 02 User Charges | (\$2,000) | (\$332) | (\$1,106) | (\$774) |
| | I112405 | Pool Admission - Adults | 02 User Charges | (\$8,100) | (\$1,350) | \$0 | \$1,350 |
| | I112410 | Pool Admission - Children | 02 User Charges | (\$6,250) | (\$1,040) | \$0 | \$1,040 |
| | I112450 | Pool Slide Income | 02 User Charges | (\$20,000) | (\$3,332) | \$0 | \$3,332 |
| | I112480 | SEASON PASS | 02 User Charges | (\$10,000) | (\$1,666) | \$0 | \$1,666 |
| | I112600 | EVENTS | 02 User Charges | (\$1,000) | (\$166) | \$0 | \$166 |
| | I113050 | MEMBERSHIPS - CORPORATE | 02 User Charges | \$0 | \$0 | (\$58) | (\$58) |
| | I113100 | Memberships - Adult | 02 User Charges | (\$11,900) | (\$1,982) | (\$1,827) | \$155 |
| | I113110 | Memberships - Children | 02 User Charges | (\$764) | (\$126) | (\$19) | \$107 |
| | I113120 | Memberships - Social | 02 User Charges | (\$1,164) | (\$192) | \$0 | \$192 |
| | I113130 | MEMBERSHIPS - SHORT TERM | 02 User Charges | (\$84) | (\$14) | (\$38) | (\$24) |
| | I113150 | EVENTS AND CATERING | 02 User Charges | (\$2,000) | (\$332) | \$0 | \$332 |
| | I113300 | Hire - Indoor Courts | 02 User Charges | (\$500) | (\$82) | \$0 | \$82 |
| | I113320 | Hire - Kitchen | 02 User Charges | (\$4,000) | (\$666) | (\$485) | \$181 |
| | I113351 | HIRE - TENNIS COURTS | 02 User Charges | \$0 | \$0 | (\$49) | (\$49) |
| | I113380 | Hire - Golf/Tennis Pavilion | 02 User Charges | (\$800) | (\$132) | (\$58) | \$74 |
| | I113390 | Hire - Function Rooms | 02 User Charges | (\$1,500) | (\$250) | (\$386) | (\$136) |
| | I113500 | BAR SALES | 02 User Charges | (\$130,000) | (\$21,666) | (\$34,102) | (\$12,436) |
| | I113505 | Canteen Sales | 02 User Charges | (\$2,500) | (\$416) | (\$500) | (\$484) |
| | I132409 | HOSTEL CHARGES | 02 User Charges | (\$10,000) | (\$1,666) | (\$295) | \$1,371 |
| | I132410 | Caravan Park Charges | 02 User Charges | (\$40,000) | (\$6,666) | (\$5,948) | \$718 |
| | I132430 | MERCHANDISE SALES | 02 User Charges | (\$2,500) | (\$416) | (\$80) | \$336 |
| | I132450 | SALE OF THH SOUVENIRS (DO NOT USE) | 02 User Charges | \$2,500 | \$416 | \$0 | (\$416) |
| | I133410 | BUILDING PERMITS | 02 User Charges | (\$4,000) | (\$666) | (\$110) | \$556 |
| | I133420 | BCITF LEVY COLLECTION | 02 User Charges | (\$500) | (\$82) | \$0 | \$82 |
| | I133425 | BUILDING SERVICES LEVY COLLECTION | 02 User Charges | (\$1,000) | (\$166) | (\$62) | \$104 |
| | I134010 | CRC MEMBERSHIPS | 02 User Charges | (\$300) | (\$50) | \$0 | \$50 |
| | I134070 | PHOTOCOPYING/PRINTING | 02 User Charges | (\$10,000) | (\$1,666) | (\$329) | \$1,337 |
| | I134100 | INTERNET/COMPUTER USAGE | 02 User Charges | (\$200) | (\$32) | \$0 | \$32 |
| | I134120 | STAFF ASSISTANCE/LABOUR | 02 User Charges | (\$2,000) | (\$332) | (\$11) | \$321 |
| | I134130 | KULIN UPDATE | 02 User Charges | (\$6,000) | (\$1,000) | (\$520) | \$480 |
| | I134140 | Laminating | 02 User Charges | (\$750) | (\$124) | (\$4) | \$120 |
| | I134150 | Equipment Hire | 02 User Charges | (\$500) | (\$82) | \$0 | \$82 |
| | I134160 | KULIN PHONE DIRECTORY | 02 User Charges | (\$1,000) | (\$166) | (\$66) | \$100 |
| | I134170 | BUILDING/ROOM HIRE | 02 User Charges | (\$2,000) | (\$332) | \$0 | \$332 |
| | I134180 | PUBLIC TRAINING/COURSES | 02 User Charges | (\$10,000) | (\$1,666) | (\$199) | \$1,467 |
| | I134185 | EVENT INCOME & SPONSORSHIP (GST) | 02 User Charges | (\$5,000) | (\$832) | (\$1,604) | (\$772) |
| | I134186 | EVENT INCOME & SPONSORSHIP (GST F | 02 User Charges | (\$1,000) | (\$166) | \$0 | \$166 |
| | I134190 | Commissions | 02 User Charges | (\$8,640) | (\$1,440) | (\$1,483) | (\$43) |
| | I134215 | SUNDRY SERVICES | 02 User Charges | (\$1,000) | (\$166) | \$0 | \$166 |
| | I134220 | BINDING | 02 User Charges | (\$2,000) | (\$332) | \$0 | \$332 |
| | I134225 | TRAINEESHIP REIMBURSEMENTS | 02 User Charges | (\$5,000) | (\$832) | \$0 | \$832 |
| | I136010 | SALE OF STANDPIPE WATER | 02 User Charges | (\$35,000) | (\$5,832) | (\$2,493) | \$3,339 |
| | I136115 | Community Cropping Program | 02 User Charges | (\$1,217) | (\$608) | \$0 | \$608 |
| | I139010 | SALES - PUBLIC | 02 User Charges | (\$888,000) | (\$148,000) | (\$131,251) | \$16,749 |
| | I141410 | Private Works | 02 User Charges | (\$45,000) | (\$7,500) | (\$2,024) | \$5,476 |
| | I142100 | Hire of Bus & Trailer | 02 User Charges | (\$12,000) | (\$2,000) | (\$5,623) | (\$3,623) |
| | I143046 | CONTRIBUTION FOR VEHICLE | 02 User Charges | (\$2,756) | (\$458) | \$0 | \$458 |
| | | User Charges Total | | (\$1,725,524) | (\$287,944) | (\$334,373) | (\$46,429) |
| | I042050 | STAFF RENT ADMIN | 10 Rental Income | \$0 | \$0 | (\$820) | (\$820) |
| | I092100 | RENTAL - OTHER HOUSING | 10 Rental Income | (\$22,013) | (\$3,668) | (\$3,596) | \$72 |
| | I092110 | Rental - GEHA Housing | 10 Rental Income | (\$44,177) | (\$7,362) | (\$7,146) | \$216 |
| | I092150 | RENTAL - JOINT VENTURE | 10 Rental Income | (\$57,087) | (\$9,514) | (\$6,888) | \$2,626 |
| | I111022 | RENTAL FROM MEMORIAL HALL | 10 Rental Income | \$0 | \$0 | (\$835) | (\$835) |
| | I112510 | STAFF RENT | 10 Rental Income | (\$5,850) | (\$974) | (\$1,125) | (\$151) |
| | I134170 | BUILDING/ROOM HIRE | 10 Rental Income | \$0 | \$0 | \$0 | \$0 |
| | I137010 | RENTAL INCOME - OLD ADMIN BUILDING | 10 Rental Income | (\$5,520) | (\$920) | (\$2,455) | (\$1,535) |
| | I143100 | STAFF HOUSING RENTAL | 10 Rental Income | (\$18,070) | (\$3,010) | (\$3,475) | (\$465) |
| | | Rental Income Total | | (\$152,717) | (\$25,448) | (\$26,339) | (\$891) |
| | | Fees & Charges Total | | (\$1,878,241) | (\$313,392) | (\$360,712) | (\$47,320) |
| | I030140 | Interest on Instalments | 03 Interest | (\$1,500) | (\$250) | (\$23) | \$227 |
| | I030141 | PENALTY INTEREST | 03 Interest | (\$5,000) | (\$832) | (\$573) | \$259 |
| | I032100 | INTEREST ON MUNICIPAL | 03 Interest | (\$60,000) | (\$10,000) | (\$5,411) | \$4,589 |
| | I032110 | INTEREST ON PLANT RESERVE | 03 Interest | (\$14,435) | (\$2,404) | (\$341) | \$2,063 |
| | I032120 | Interest on LSL & AL Reserve | 03 Interest | (\$16,185) | (\$2,696) | (\$2,751) | (\$55) |
| | I032130 | INTEREST ON BUILDING RESERVE | 03 Interest | (\$22,143) | (\$3,690) | (\$2,969) | \$721 |
| | I032140 | Interest on Admin Equip Reserv | 03 Interest | (\$1,216) | (\$202) | (\$229) | (\$27) |
| | I032150 | Interest on Freebairn Recreation Centre Res | 03 Interest | (\$8,608) | (\$1,434) | (\$1,624) | (\$190) |
| | I032160 | Interest on Joint Venture Reserve | 03 Interest | (\$3,168) | (\$526) | (\$598) | (\$72) |
| | I032170 | INTEREST ON FRC SURFACE & EQUIP RE | 03 Interest | (\$1,784) | (\$296) | (\$337) | (\$41) |
| | I032180 | INTEREST ON NATURAL DISASTER RESE | 03 Interest | (\$5,938) | (\$988) | (\$1,120) | (\$132) |
| | I032185 | INTEREST ON FREEBAIRN SPORTSPERS | 03 Interest | (\$568) | (\$94) | (\$107) | (\$13) |

| Shire of Kulin | | | | | | | | |
|-------------------------------------|---------|------------------------------------|----|----------------------------------------------------------|----------------------|-------------------|--------------------|--------------------|
| STATEMENT OF OPERATING | | | | | | | | |
| (Nature & Type) | | | | | | | | |
| For the period ended 31 August 2023 | | | | | | | | |
| 31/08/2023 | COA | Description | | Original Budget | YTD Budget | YTD Actual | Var. | |
| | | | | \$ | \$ | \$ | \$ | |
| | I032194 | INTEREST ON BENDERING TIP RESERVE | 03 | Interest | (\$5,143) | (\$856) | (\$971) | (\$115) |
| | I032197 | INTEREST ON MEDICAL SERVICES RESE | 03 | Interest | (\$4,797) | (\$798) | (\$905) | (\$107) |
| | I032198 | INTEREST ON FUEL FACILITY RESERVE | 03 | Interest | (\$1,172) | (\$194) | (\$70) | \$124 |
| | I032199 | INTEREST ON SHORT STAY ACCOMMOD | 03 | Interest | (\$11,205) | (\$1,866) | (\$2,115) | (\$249) |
| | | | | Interest Total | (\$162,863) | (\$27,126) | (\$20,144) | \$6,982 |
| | I042440 | PHOTOCOPIING & PRINTING | 06 | Non-Cash Contributions | \$0 | \$0 | (\$0) | (\$0) |
| | I074100 | OTHER INCOME | 06 | Non-Cash Contributions | \$0 | \$0 | (\$91) | (\$91) |
| | | | | Non-Cash Contributions Total | \$0 | \$0 | (\$91) | (\$91) |
| | I113335 | Community Contributions | 07 | Non-Cash Contributions | (\$20,000) | (\$3,332) | (\$3,191) | \$141 |
| | | | | Non-Cash Contributions Total | (\$20,000) | (\$3,332) | (\$3,191) | \$141 |
| | I030170 | LEGAL FEES RECOVERED | 11 | Reimbursements, Donations And Contributions | (\$4,000) | (\$666) | \$0 | \$666 |
| | I030171 | LEGAL FEES RECOVERED (NO GST) | 11 | Reimbursements, Donations And Contributions | (\$6,500) | (\$1,082) | \$0 | \$1,082 |
| | I042040 | SUNDRY INCOME | 11 | Reimbursements, Donations And Contributions | (\$1,200) | (\$200) | \$0 | \$200 |
| | I042045 | REIMBURSEMENTS | 11 | Reimbursements, Donations And Contributions | (\$1,000) | (\$166) | \$0 | \$166 |
| | I042046 | CONTRIBUTION TO VEHICLES | 11 | Reimbursements, Donations And Contributions | (\$2,756) | (\$458) | (\$964) | (\$506) |
| | I042391 | REIMBURSEMENTS - INSURANCE | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | (\$27,918) | (\$27,918) |
| | I051100 | FIRE CONTRIBUTIONS | 11 | Reimbursements, Donations And Contributions | (\$100) | (\$16) | \$0 | \$16 |
| | I053030 | ESL ADMINISTRATION | 11 | Reimbursements, Donations And Contributions | (\$4,000) | \$0 | \$0 | \$0 |
| | I053050 | SALE OF PROTECTIVE CLOTHING | 11 | Reimbursements, Donations And Contributions | (\$500) | (\$82) | \$0 | \$82 |
| | I080100 | REIMBURSEMENT FROM SCHOOL | 11 | Reimbursements, Donations And Contributions | (\$10,000) | (\$1,666) | \$0 | \$1,666 |
| | I082100 | KULIN RETIREMENT HOMES ADMIN REIM | 11 | Reimbursements, Donations And Contributions | (\$2,000) | (\$332) | \$0 | \$332 |
| | I084040 | FUNDRAISING - GST | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | (\$268) | (\$268) |
| | I092391 | Reimbursements - General | 11 | Reimbursements, Donations And Contributions | (\$250) | (\$40) | \$0 | \$40 |
| | I102030 | Drum Muster Reimbursement | 11 | Reimbursements, Donations And Contributions | (\$1,000) | (\$166) | \$0 | \$166 |
| | I102420 | SALE OF BINS | 11 | Reimbursements, Donations And Contributions | (\$200) | (\$32) | \$0 | \$32 |
| | I112491 | REIMBURSEMENTS LSL POOL MANAGER | 11 | Reimbursements, Donations And Contributions | (\$14,486) | (\$2,414) | \$0 | \$2,414 |
| | I122500 | Miscellaneous Income | 11 | Reimbursements, Donations And Contributions | (\$2,000) | (\$332) | \$0 | \$332 |
| | I132100 | Grants | 11 | Reimbursements, Donations And Contributions | (\$1,000) | (\$166) | \$0 | \$166 |
| | I134186 | EVENT INCOME & SPONSORSHIP (GST FI | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | (\$46) | (\$46) |
| | I136020 | REIMBURSEMENTS | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | (\$1,500) | (\$1,500) |
| | I138020 | OTHER RACES INCOME | 11 | Reimbursements, Donations And Contributions | (\$15,000) | \$0 | \$0 | \$0 |
| | I143046 | CONTRIBUTION FOR VEHICLE | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | (\$578) | (\$578) |
| | I143390 | REIMBURSEMENTS | 11 | Reimbursements, Donations And Contributions | (\$5,500) | (\$916) | (\$1,259) | (\$343) |
| | I144100 | DIESEL REBATE | 11 | Reimbursements, Donations And Contributions | (\$35,000) | (\$5,832) | (\$5,197) | \$635 |
| | I144300 | WATER REIMBURSEMENT | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | \$0 |
| | I146390 | Workers Compensation | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | (\$3,486) | (\$3,486) |
| | I147360 | SALE OF PARTS/SCRAP | 11 | Reimbursements, Donations And Contributions | (\$500) | (\$82) | \$0 | \$82 |
| | | | | Reimbursements, Donations And Contributions Total | (\$106,992) | (\$14,648) | (\$41,216) | (\$26,568) |
| | I101045 | SHARE OF PROFIT OF ASSOCIATE - ROE | 12 | Non-operating Revenue | \$0 | \$0 | (\$428) | (\$428) |
| | | | | Non-operating Revenue | \$0 | \$0 | (\$428) | (\$428) |
| | | | | Total Other Revenue | (\$126,992) | (\$17,980) | (\$44,927) | (\$26,947) |
| | I042297 | PROFIT ON SALE OF ASSET | 08 | Profit On Asset Disposal | (\$3,931) | (\$654) | \$0 | \$654 |
| | I123297 | Profit on Sale of Asset | 08 | Profit On Asset Disposal | (\$30,281) | (\$5,046) | \$0 | \$5,046 |
| | | | | Profit On Asset Disposal Total | (\$34,212) | (\$5,700) | \$0 | \$5,700 |
| | I031102 | LRCP GRANT | 04 | Asset Grants | (\$665,870) | \$0 | (\$10,598) | (\$10,598) |
| | I12100 | GRANT FOR SWIMMING POOL | 04 | Asset Grants | (\$34,850) | (\$5,808) | \$0 | \$5,808 |
| | I113334 | GRANTS - SPORTING PROJECTS | 04 | Asset Grants | (\$153,000) | \$0 | \$0 | \$0 |
| | I121500 | REGIONAL ROAD GROUP | 04 | Asset Grants | (\$333,334) | \$0 | (\$1,000) | (\$1,000) |
| | I121520 | ROADS TO RECOVERY | 04 | Asset Grants | (\$503,796) | \$0 | (\$34,234) | (\$34,234) |
| | I121530 | WSFN FUNDING | 04 | Asset Grants | (\$2,328,701) | \$0 | \$0 | \$0 |
| | I121540 | RRUPP GRANT INCOME | 04 | Asset Grants | (\$1,586,480) | \$0 | (\$69,027) | (\$69,027) |
| | I121750 | BLACK SPOT | 04 | Asset Grants | (\$330,228) | \$0 | (\$3,007) | (\$3,007) |
| | | | | Asset Grants Total | (\$5,936,259) | (\$5,808) | (\$117,866) | (\$112,058) |
| | E042010 | SALARIES | 30 | Employee Costs | \$765,235 | \$127,538 | \$126,502 | (\$1,036) |
| | E042020 | SUPERANNUATION | 30 | Employee Costs | \$111,168 | \$18,528 | \$20,989 | \$2,461 |
| | E042025 | ADMINISTRATION HOUSING ALLOWANCE | 30 | Employee Costs | \$50,504 | \$8,416 | \$4,636 | (\$3,780) |
| | E042046 | STAFF HOUSING | 30 | Employee Costs | \$10,087 | \$1,680 | \$2,149 | \$469 |
| | E042050 | OFFICE MAINTENANCE | 30 | Employee Costs | \$1,819 | \$304 | \$61 | (\$243) |
| | E042075 | FBT EXPENSE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 |
| | E042120 | Cleaning | 30 | Employee Costs | \$0 | \$0 | \$4,762 | \$4,762 |
| | E042190 | KEY TO KULIN | 30 | Employee Costs | \$2,350 | \$390 | \$0 | (\$390) |
| | E053051 | EMERGENCY BUILDING MAINTENANCE | 30 | Employee Costs | \$2,459 | \$408 | \$55 | (\$353) |
| | E075020 | Mosquito Control | 30 | Employee Costs | \$1,216 | \$202 | \$0 | (\$202) |
| | E077020 | MEDICAL CENTRE | 30 | Employee Costs | \$6,306 | \$1,050 | \$993 | (\$57) |
| | E077030 | AMBULANCE SERVICES | 30 | Employee Costs | \$0 | \$0 | \$200 | \$200 |
| | E080100 | Contribution to School | 30 | Employee Costs | \$5,760 | \$960 | \$458 | (\$502) |
| | E084010 | Salaries | 30 | Employee Costs | \$260,970 | \$43,494 | \$50,089 | \$6,595 |
| | E084012 | SALARIES - GARDENING | 30 | Employee Costs | \$3,840 | \$640 | \$196 | (\$444) |
| | E084013 | SUPERANNUATION | 30 | Employee Costs | \$27,937 | \$4,656 | \$4,604 | (\$52) |
| | E084014 | CLEANING SALARIES | 30 | Employee Costs | \$13,213 | \$2,202 | \$1,700 | (\$502) |
| | E084061 | STAFF HOUSING | 30 | Employee Costs | \$12,418 | \$2,068 | \$2,190 | \$122 |
| | E084070 | REPAIRS & MAINTENANCE | 30 | Employee Costs | \$0 | \$0 | \$653 | \$653 |
| | E084075 | STAFF EXPENSES | 30 | Employee Costs | \$750 | \$124 | \$0 | (\$124) |
| | E092050 | OTHER HOUSING MAINTENANCE | 30 | Employee Costs | \$866 | \$144 | \$1,127 | \$983 |
| | E092060 | KULIN RETIREMENT HOMES | 30 | Employee Costs | \$7,158 | \$1,192 | \$1,443 | \$251 |
| | E092148 | GEHA HOUSING - COSTS | 30 | Employee Costs | \$5,799 | \$966 | \$42 | (\$924) |
| | E092150 | JOINT VENTURE HOUSING - COSTS | 30 | Employee Costs | \$16,816 | \$2,804 | \$1,780 | (\$1,024) |
| | E101020 | DOMESTIC REFUSE COLLECTION | 30 | Employee Costs | \$5,760 | \$960 | \$2,579 | \$1,619 |
| | E101021 | DUDININ REFUSE COLLECTION | 30 | Employee Costs | \$2,560 | \$426 | \$400 | (\$26) |
| | E101030 | REFUSE SITE MAINTENANCE | 30 | Employee Costs | \$27,418 | \$4,568 | \$4,318 | (\$250) |
| | E102020 | Commercial Refuse Collection | 30 | Employee Costs | \$13,441 | \$2,240 | \$58 | (\$2,182) |
| | E102030 | Drum Muster | 30 | Employee Costs | \$640 | \$106 | \$224 | \$118 |
| | E104010 | Urban Stormwater Drainage | 30 | Employee Costs | \$1,216 | \$202 | \$0 | (\$202) |
| | E105051 | Reinstatement of Gravel Pits | 30 | Employee Costs | \$5,114 | \$852 | \$0 | (\$852) |
| | E107031 | KULIN CEMETERY | 30 | Employee Costs | \$4,626 | \$770 | \$1,036 | \$266 |
| | E107050 | PUBLIC CONVENIENCES | 30 | Employee Costs | \$18,373 | \$3,062 | \$3,705 | \$643 |
| | E107052 | PUBLIC CONVENIENCES DUDININ | 30 | Employee Costs | \$2,304 | \$384 | \$339 | (\$45) |
| | E107053 | PUBLIC CONVENIENCES PINGARING | 30 | Employee Costs | \$1,105 | \$184 | \$3,809 | \$3,625 |
| | E107060 | WAR MEMORIAL | 30 | Employee Costs | \$608 | \$100 | \$0 | (\$100) |
| | E111021 | MEMORIAL HALL | 30 | Employee Costs | \$866 | \$144 | \$302 | \$158 |
| | E111031 | PINGARING HALL | 30 | Employee Costs | \$0 | \$0 | \$20 | \$20 |
| | E112021 | Salaries | 30 | Employee Costs | \$118,734 | \$19,788 | \$13,736 | (\$6,052) |
| | E112022 | Superannuation | 30 | Employee Costs | \$13,061 | \$2,176 | \$1,511 | (\$665) |
| | E112026 | MAINTENANCE | 30 | Employee Costs | \$5,019 | \$836 | \$905 | \$69 |
| | E112029 | STAFF HOUSING | 30 | Employee Costs | \$866 | \$144 | \$0 | (\$144) |
| | E113270 | REPAIRS AND MAINTENANCE | 30 | Employee Costs | \$11,858 | \$1,976 | \$527 | (\$1,449) |
| | E113280 | Superannuation | 30 | Employee Costs | \$16,744 | \$2,790 | \$3,471 | \$681 |
| | E113300 | Wages - Centre Manager | 30 | Employee Costs | \$64,654 | \$10,774 | \$10,398 | (\$376) |
| | E113305 | WAGES - BAR ADMIN (MANAGER) | 30 | Employee Costs | \$0 | \$0 | \$89 | \$89 |
| | E113310 | WAGES - BAR STAFF CASUALS | 30 | Employee Costs | \$96,770 | \$16,128 | \$16,149 | \$21 |
| | E113320 | WAGES - CLEANER | 30 | Employee Costs | \$1,577 | \$262 | \$707 | \$445 |
| | E113330 | OTHER ALLOWANCES | 30 | Employee Costs | \$1,216 | \$202 | \$1,095 | \$893 |
| | E113331 | BOWLING GREENS | 30 | Employee Costs | \$608 | \$100 | \$0 | (\$100) |

| Shire of Kulin | | | | | | | | |
|-------------------------------------|---------|-----------------------------------|----|-----------------|-----------------------|---------------------|---------------------|--------------------|
| STATEMENT OF OPERATING | | | | | | | | |
| (Nature & Type) | | | | | | | | |
| For the period ended 31 August 2023 | | | | | | | | |
| 31/08/2023 | COA | Description | | Original Budget | YTD Budget | YTD Actual | Var. | |
| | | | | \$ | \$ | \$ | \$ | |
| | E113332 | OVAL | 30 | Employee Costs | \$16,524 | \$2,754 | \$1,668 | (\$1,086) |
| | E113333 | GOLF TENNIS PAVILION | 30 | Employee Costs | \$7,760 | \$1,292 | \$901 | (\$391) |
| | E113334 | GOLF COURSE | 30 | Employee Costs | \$6,400 | \$1,066 | \$3,470 | \$2,404 |
| | E117029 | OFFICE GARDENS | 30 | Employee Costs | \$16,001 | \$2,666 | \$1,211 | (\$1,455) |
| | E117030 | PUBLIC PARKS GDNS & RESERVES | 30 | Employee Costs | \$36,802 | \$6,132 | \$9,711 | \$3,579 |
| | E117031 | RESERVES - OTHER | 30 | Employee Costs | \$16,001 | \$2,666 | \$1,838 | (\$828) |
| | E117054 | DUDININ TENNIS CLUB | 30 | Employee Costs | \$3,638 | \$606 | \$0 | (\$606) |
| | E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 30 | Employee Costs | \$866 | \$144 | \$29 | (\$115) |
| | E117520 | PINGARING GOLF CLUB | 30 | Employee Costs | \$1,819 | \$302 | \$146 | (\$156) |
| | E122010 | ROAD MAINTENANCE | 30 | Employee Costs | \$326,185 | \$54,364 | \$104,760 | \$50,396 |
| | E122022 | FLOOD DAMAGE - NORMAL | 30 | Employee Costs | \$8,524 | \$1,420 | \$0 | (\$1,420) |
| | E122121 | KULIN DEPOT | 30 | Employee Costs | \$13,756 | \$2,292 | \$5,027 | \$2,735 |
| | E122122 | HOLT ROCK DEPOT | 30 | Employee Costs | \$0 | \$0 | \$1,468 | \$1,468 |
| | E122150 | STREET LIGHTING | 30 | Employee Costs | \$1,600 | \$266 | \$0 | (\$266) |
| | E122160 | Street Cleaning | 30 | Employee Costs | \$2,240 | \$372 | \$0 | (\$372) |
| | E122161 | DUDININ CLEANING | 30 | Employee Costs | \$3,840 | \$640 | \$232 | (\$408) |
| | E122162 | PINGARING STREETScape MAINTENANC | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 |
| | E122180 | Street Trees | 30 | Employee Costs | \$2,400 | \$400 | \$29 | (\$371) |
| | E122190 | Streetscape Maintenance | 30 | Employee Costs | \$8,001 | \$1,332 | \$0 | (\$1,332) |
| | E126280 | Airstrip Maintenance | 30 | Employee Costs | \$1,280 | \$212 | \$0 | (\$212) |
| | E132030 | CARAVAN PARK | 30 | Employee Costs | \$26,876 | \$4,478 | \$4,308 | (\$170) |
| | E132040 | KULIN HOSTEL | 30 | Employee Costs | \$6,930 | \$1,154 | \$133 | (\$1,021) |
| | E134010 | Wages | 30 | Employee Costs | \$101,766 | \$16,960 | \$15,772 | (\$1,188) |
| | E134020 | Superannuation | 30 | Employee Costs | \$10,264 | \$1,710 | \$1,180 | (\$530) |
| | E137060 | BUILDING MAINTENANCE | 30 | Employee Costs | \$0 | \$0 | \$108 | \$108 |
| | E137120 | CLEANING | 30 | Employee Costs | \$1,577 | \$262 | \$0 | (\$262) |
| | E138015 | BLAZING SWAN EXPENDITURE | 30 | Employee Costs | \$6,610 | \$1,100 | \$0 | (\$1,100) |
| | E138040 | BUSH RACES CONTRIBUTION | 30 | Employee Costs | \$10,872 | \$1,810 | \$0 | (\$1,810) |
| | E139050 | MAINTENANCE & REPAIRS | 30 | Employee Costs | \$1,600 | \$266 | \$501 | \$235 |
| | E141010 | PRIVATE WORKS | 30 | Employee Costs | \$17,048 | \$2,840 | \$329 | (\$2,511) |
| | E143010 | ENGINEERS SALARY | 30 | Employee Costs | \$183,881 | \$30,646 | \$23,403 | (\$7,243) |
| | E143025 | WORKERS COMPENSATION INSURANCE | 30 | Employee Costs | \$0 | \$0 | \$9,489 | \$9,489 |
| | E143040 | Superannuation | 30 | Employee Costs | \$205,672 | \$34,278 | \$31,583 | (\$2,695) |
| | E143050 | Sick & Holiday Pay | 30 | Employee Costs | \$129,753 | \$21,624 | \$19,074 | (\$2,550) |
| | E143070 | Long Service leave | 30 | Employee Costs | \$58,127 | \$9,686 | \$32,391 | \$22,705 |
| | E143075 | FBT EXPENSE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 |
| | E143090 | Award Allowances | 30 | Employee Costs | \$125,262 | \$20,876 | \$17,917 | (\$2,959) |
| | E143125 | STAFF HOUSING | 30 | Employee Costs | \$12,901 | \$2,150 | \$398 | (\$1,752) |
| | E143140 | Seminar Expenses | 30 | Employee Costs | \$5,114 | \$852 | \$1,485 | \$633 |
| | E144000 | Plant Repair Wages | 30 | Employee Costs | \$81,477 | \$13,578 | \$2,051 | (\$11,527) |
| | E144010 | Parts & Repairs | 30 | Employee Costs | \$8,210 | \$1,368 | \$19,661 | \$18,293 |
| | E146010 | Gross Total For Year | 30 | Employee Costs | \$3,365,966 | \$560,994 | \$610,398 | \$49,404 |
| | E146200 | Salaries & Wages Allocated | 30 | Employee Costs | (\$3,365,966) | (\$560,994) | (\$610,398) | (\$49,404) |
| | E146400 | Unallocated Salaries & Wages | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 |
| | | Employee Costs Total | | | \$3,189,387.71 | \$531,504.00 | \$600,277.61 | \$68,773.61 |
| | E042046 | STAFF HOUSING | 41 | Overheads | \$9,078 | \$1,512 | \$1,665 | \$153 |
| | E042050 | OFFICE MAINTENANCE | 41 | Overheads | \$1,637 | \$272 | \$51 | (\$221) |
| | E042120 | Cleaning | 41 | Overheads | \$0 | \$0 | \$60 | \$60 |
| | E053051 | EMERGENCY BUILDING MAINTENANCE | 41 | Overheads | \$2,213 | \$368 | \$0 | (\$368) |
| | E077020 | MEDICAL CENTRE | 41 | Overheads | \$0 | \$0 | \$332 | \$332 |
| | E077030 | AMBULANCE SERVICES | 41 | Overheads | \$0 | \$0 | \$170 | \$170 |
| | E075020 | Mosquito Control | 41 | Overheads | \$1,094 | \$182 | \$0 | (\$182) |
| | E080100 | Contribution to School | 41 | Overheads | \$5,184 | \$864 | \$399 | (\$465) |
| | E084012 | SALARIES - GARDENING | 41 | Overheads | \$3,456 | \$576 | \$169 | (\$407) |
| | E084070 | REPAIRS & MAINTENANCE | 41 | Overheads | \$0 | \$0 | \$563 | \$563 |
| | E092050 | OTHER HOUSING MAINTENANCE | 41 | Overheads | \$780 | \$128 | \$972 | \$844 |
| | E092060 | KULIN RETIREMENT HOMES | 41 | Overheads | \$6,442 | \$1,072 | \$1,268 | \$196 |
| | E092148 | GEHA HOUSING - COSTS | 41 | Overheads | \$5,219 | \$868 | \$36 | (\$832) |
| | E092150 | JOINT VENTURE HOUSING - COSTS | 41 | Overheads | \$15,132 | \$2,522 | \$1,354 | (\$1,168) |
| | E101020 | DOMESTIC REFUSE COLLECTION | 41 | Overheads | \$5,184 | \$864 | \$2,223 | \$1,359 |
| | E101021 | DUDININ REFUSE COLLECTION | 41 | Overheads | \$2,304 | \$384 | \$343 | (\$41) |
| | E101030 | REFUSE SITE MAINTENANCE | 41 | Overheads | \$24,676 | \$4,112 | \$3,906 | (\$206) |
| | E102020 | Commercial Refuse Collection | 41 | Overheads | \$12,097 | \$2,016 | \$49 | (\$1,967) |
| | E102030 | Drum Muster | 41 | Overheads | \$576 | \$96 | \$196 | \$100 |
| | E104010 | Urban Stormwater Drainage | 41 | Overheads | \$1,094 | \$182 | \$0 | (\$182) |
| | E105051 | Reinstatement of Gravel Pits | 41 | Overheads | \$4,603 | \$766 | \$0 | (\$766) |
| | E107031 | KULIN CEMETERY | 41 | Overheads | \$4,163 | \$692 | \$881 | \$189 |
| | E107050 | PUBLIC CONVENIENCES | 41 | Overheads | \$1,637 | \$272 | \$1,104 | \$832 |
| | E107052 | PUBLIC CONVENIENCES DUDININ | 41 | Overheads | \$2,074 | \$344 | \$293 | (\$51) |
| | E107053 | PUBLIC CONVENIENCES PINGARING | 41 | Overheads | \$994 | \$164 | \$2,974 | \$2,810 |
| | E107060 | WAR MEMORIAL | 41 | Overheads | \$547 | \$90 | \$0 | (\$90) |
| | E111021 | MEMORIAL HALL | 41 | Overheads | \$780 | \$128 | \$108 | (\$20) |
| | E111031 | PINGARING HALL | 41 | Overheads | \$0 | \$0 | \$17 | \$17 |
| | E112026 | MAINTENANCE | 41 | Overheads | \$4,517 | \$752 | \$804 | \$52 |
| | E112029 | STAFF HOUSING | 41 | Overheads | \$780 | \$128 | \$0 | (\$128) |
| | E113270 | REPAIRS AND MAINTENANCE | 41 | Overheads | \$10,672 | \$1,778 | \$453 | (\$1,325) |
| | E113320 | WAGES - CLEANER | 41 | Overheads | \$0 | \$0 | \$212 | \$212 |
| | E113330 | OTHER ALLOWANCES | 41 | Overheads | \$1,094 | \$182 | \$0 | (\$182) |
| | E113331 | BOWLING GREENS | 41 | Overheads | \$547 | \$90 | \$0 | (\$90) |
| | E113332 | OVAL | 41 | Overheads | \$14,872 | \$2,478 | \$1,448 | (\$1,030) |
| | E113333 | GOLF TENNIS PAVILION | 41 | Overheads | \$6,984 | \$1,164 | \$676 | (\$488) |
| | E113334 | GOLF COURSE | 41 | Overheads | \$5,760 | \$960 | \$2,989 | \$2,029 |
| | E117029 | OFFICE GARDENS | 41 | Overheads | \$15,841 | \$2,640 | \$1,044 | (\$1,596) |
| | E117030 | PUBLIC PARKS GDNS & RESERVES | 41 | Overheads | \$33,122 | \$5,520 | \$8,371 | \$2,851 |
| | E117031 | RESERVES - OTHER | 41 | Overheads | \$14,401 | \$2,400 | \$1,575 | (\$825) |
| | E117054 | DUDININ TENNIS CLUB | 41 | Overheads | \$3,275 | \$544 | \$0 | (\$544) |
| | E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 41 | Overheads | \$780 | \$128 | \$26 | (\$102) |
| | E117520 | PINGARING GOLF CLUB | 41 | Overheads | \$1,637 | \$272 | \$124 | (\$148) |
| | E122010 | ROAD MAINTENANCE | 41 | Overheads | \$293,995 | \$48,998 | \$88,287 | \$39,289 |
| | E122022 | FLOOD DAMAGE - NORMAL | 41 | Overheads | \$7,671 | \$1,278 | \$0 | (\$1,278) |
| | E122121 | KULIN DEPOT | 41 | Overheads | \$10,961 | \$1,826 | \$4,296 | \$2,470 |
| | E122122 | HOLT ROCK DEPOT | 41 | Overheads | \$0 | \$0 | \$1,248 | \$1,248 |
| | E122150 | STREET LIGHTING | 41 | Overheads | \$1,440 | \$240 | \$0 | (\$240) |
| | E122160 | Street Cleaning | 41 | Overheads | \$2,016 | \$336 | \$0 | (\$336) |
| | E122161 | DUDININ CLEANING | 41 | Overheads | \$3,456 | \$576 | \$208 | (\$368) |
| | E122162 | PINGARING STREETScape MAINTENANC | 41 | Overheads | \$0 | \$0 | \$0 | \$0 |
| | E122180 | Street Trees | 41 | Overheads | \$2,160 | \$360 | \$26 | (\$334) |
| | E122190 | Streetscape Maintenance | 41 | Overheads | \$7,200 | \$1,200 | \$0 | (\$1,200) |
| | E126280 | Airstrip Maintenance | 41 | Overheads | \$1,152 | \$192 | \$0 | (\$192) |
| | E132030 | CARAVAN PARK | 41 | Overheads | \$11,718 | \$1,952 | \$1,347 | (\$605) |
| | E132040 | KULIN HOSTEL | 41 | Overheads | \$4,517 | \$752 | \$113 | (\$639) |
| | E137060 | BUILDING MAINTENANCE | 41 | Overheads | \$0 | \$0 | \$19 | \$19 |
| | E138015 | BLAZING SWAN EXPENDITURE | 41 | Overheads | \$5,949 | \$990 | \$0 | (\$990) |

| Shire of Kulin | | | | | | | |
|-------------------------------------|---------|------------------------------------|-----------------------------|--------------------|-------------------|-------------------|------------------|
| STATEMENT OF OPERATING | | | | | | | |
| (Nature & Type) | | | | | | | |
| For the period ended 31 August 2023 | | | | | | | |
| 31/08/2023 | COA | Description | | Original Budget | YTD Budget | YTD Actual | Var. |
| | | | | \$ | \$ | \$ | \$ |
| | E138040 | BUSH RACES CONTRIBUTION | 41 Overheads | \$9,785 | \$1,630 | \$0 | (\$1,630) |
| | E139050 | MAINTENANCE & REPAIRS | 41 Overheads | \$1,440 | \$240 | \$426 | \$186 |
| | E141010 | PRIVATE WORKS | 41 Overheads | \$15,343 | \$2,556 | \$286 | (\$2,270) |
| | E143090 | Award Allowances | 41 Overheads | \$0 | \$0 | \$571 | \$571 |
| | E143125 | STAFF HOUSING | 41 Overheads | \$11,611 | \$1,934 | \$344 | (\$1,590) |
| | E143140 | Seminar Expenses | 41 Overheads | \$7,671 | \$1,278 | \$1,262 | (\$16) |
| | E143290 | ALLOCATED TO WORKS & SERVICES | 41 Overheads | (\$1,184,905) | (\$197,484) | (\$195,754) | \$1,730 |
| | E144000 | Plant Repair Wages | 41 Overheads | \$73,329 | \$12,220 | \$1,743 | (\$10,477) |
| | E144010 | Parts & Repairs | 41 Overheads | \$7,389 | \$1,230 | \$17,018 | \$15,788 |
| | | | Overheads Total | (\$480,852) | (\$80,186) | (\$41,705) | \$38,481 |
| | | | Total Employee Costs | \$2,708,536 | \$451,318 | \$558,573 | \$107,255 |
| | E030111 | LEGAL FEES - RATES DEBT COLLECTION | 31 Materials & Contracts | \$4,000 | \$666 | \$545 | (\$121) |
| | E030112 | LEGAL FEES - RATES DEBT COLLECTION | 31 Materials & Contracts | \$6,500 | \$1,082 | \$0 | (\$1,082) |
| | E030140 | Valuation Expenses | 31 Materials & Contracts | \$10,000 | \$0 | \$148 | \$148 |
| | E030150 | Printing & Stationery | 31 Materials & Contracts | \$1,200 | \$200 | \$22 | (\$178) |
| | E032100 | BANK CHARGES | 31 Materials & Contracts | \$4,500 | \$750 | \$344 | (\$406) |
| | E041040 | Election Expenses | 31 Materials & Contracts | \$6,000 | \$1,000 | \$0 | (\$1,000) |
| | E041030 | CONFERENCE EXPENSES | 31 Materials & Contracts | \$11,949 | \$1,990 | \$0 | (\$1,990) |
| | 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 | \$166 | \$0 | (\$166) |
| | E041110 | REFRESHMENTS & GOODWILL | 31 Materials & Contracts | \$27,760 | \$0 | \$4,563 | \$4,563 |
| | E041111 | MEAL ENTERTAINMENT | 31 Materials & Contracts | \$2,000 | \$0 | \$0 | \$0 |
| | E041160 | Subscriptions & Donations | 31 Materials & Contracts | \$30,230 | \$5,038 | \$28,545 | \$23,507 |
| | E041161 | Printing & Stationery | 31 Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E041165 | Advertising | 31 Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E041180 | Chamber Maintenance | 31 Materials & Contracts | \$4,536 | \$756 | \$0 | (\$756) |
| | E042035 | STAFF UNIFORMS | 31 Materials & Contracts | \$3,500 | \$582 | \$0 | (\$582) |
| | E042040 | STAFF TRAINING | 31 Materials & Contracts | \$12,150 | \$2,026 | \$5 | (\$2,021) |
| | E042041 | CONFERENCES | 31 Materials & Contracts | \$11,200 | \$1,866 | \$0 | (\$1,866) |
| | E042045 | RELOCATION COSTS | 31 Materials & Contracts | \$5,000 | \$832 | \$1,678 | \$846 |
| | E042050 | OFFICE MAINTENANCE | 31 Materials & Contracts | \$10,000 | \$1,666 | \$808 | (\$858) |
| | E042046 | STAFF HOUSING | 31 Materials & Contracts | \$16,250 | \$2,708 | \$1,532 | (\$1,176) |
| | E042060 | MEMBERSHIPS & SUBSCRIPTIONS | 31 Materials & Contracts | \$1,800 | \$300 | \$384 | \$84 |
| | E042070 | Printing and Stationery | 31 Materials & Contracts | \$17,000 | \$2,832 | \$3,580 | \$748 |
| | E042075 | FBT EXPENSE | 31 Materials & Contracts | \$4,500 | \$0 | \$0 | \$0 |
| | E042090 | Postage and Freight | 31 Materials & Contracts | \$2,600 | \$432 | \$417 | (\$15) |
| | E042100 | ADVERTISING | 31 Materials & Contracts | \$5,000 | \$832 | \$786 | (\$46) |
| | E042110 | Office Equipment Maintenance | 31 Materials & Contracts | \$1,000 | \$166 | \$235 | \$69 |
| | E042115 | BAD DEBTS EXPENSE | 31 Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E042120 | Cleaning | 31 Materials & Contracts | \$24,968 | \$4,160 | \$777 | (\$3,383) |
| | E042130 | Computer Maintenance | 31 Materials & Contracts | \$38,500 | \$6,416 | \$30,107 | \$23,691 |
| | E042135 | IT Support | 31 Materials & Contracts | \$70,000 | \$11,666 | \$8,806 | (\$2,860) |
| | E042140 | Staff Amenities | 31 Materials & Contracts | \$2,000 | \$332 | \$520 | \$188 |
| | E042170 | CONTRACT EMPLOYMENT | 31 Materials & Contracts | \$179,500 | \$29,916 | (\$26,278) | (\$56,194) |
| | E042200 | Audit Fees | 31 Materials & Contracts | \$46,000 | \$0 | (\$34,000) | (\$34,000) |
| | E051040 | OFFICE EXPENSES | 31 Materials & Contracts | \$1,000 | \$166 | \$177 | \$11 |
| | E051055 | Protective Clothing | 31 Materials & Contracts | \$5,000 | \$832 | \$0 | (\$832) |
| | E051060 | Communication Maintenance | 31 Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E051070 | SUNDRY FIRE PREVENTION COSTS | 31 Materials & Contracts | \$2,000 | \$0 | \$355 | \$355 |
| | E052010 | Dog Control Costs | 31 Materials & Contracts | \$3,150 | \$524 | \$380 | (\$144) |
| | E052020 | CAT CONTROL COSTS | 31 Materials & Contracts | \$5,000 | \$832 | \$760 | (\$72) |
| | E052040 | Pest Control | 31 Materials & Contracts | \$500 | \$82 | \$0 | (\$82) |
| | E053010 | ESL BUSH FIRE BRIGADES | 31 Materials & Contracts | \$1,000 | \$500 | \$0 | (\$500) |
| | E053051 | EMERGENCY BUILDING MAINTENANCE | 31 Materials & Contracts | \$1,500 | \$250 | \$3 | (\$247) |
| | E053400 | CCTV MAINTENANCE | 31 Materials & Contracts | \$6,520 | \$1,086 | \$0 | (\$1,086) |
| | E074040 | GROUP/REGIONAL SCHEME | 31 Materials & Contracts | \$39,000 | \$0 | \$2,866 | \$2,866 |
| | E074100 | OTHER EXPENDITURE | 31 Materials & Contracts | \$2,500 | \$416 | \$0 | (\$416) |
| | E075020 | Mosquito Control | 31 Materials & Contracts | \$2,500 | \$416 | \$0 | (\$416) |
| | E076020 | ANALYTICAL EXPENSES | 31 Materials & Contracts | \$1,000 | \$166 | \$360 | \$194 |
| | E077010 | COMMUNITY NURSES | 31 Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E077020 | MEDICAL CENTRE | 31 Materials & Contracts | \$104,500 | \$17,416 | \$516 | (\$16,900) |
| | E077030 | AMBULANCE SERVICES | 31 Materials & Contracts | \$100 | \$16 | \$0 | (\$16) |
| | E080100 | Contribution to School | 31 Materials & Contracts | \$600 | \$100 | \$0 | (\$100) |
| | E080110 | DONATIONS | 31 Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E083100 | CARE GROUP DONATIONS | 31 Materials & Contracts | \$4,250 | \$408 | \$0 | (\$408) |
| | E084020 | MEMBERSHIPS AND SUBSCRIPTIONS | 31 Materials & Contracts | \$8,000 | \$1,332 | \$405 | (\$927) |
| | E084025 | Advert/Printing/Promotion | 31 Materials & Contracts | \$1,100 | \$182 | \$0 | (\$182) |
| | E084030 | Computer Exp | 31 Materials & Contracts | \$2,100 | \$350 | \$0 | (\$350) |
| | E084035 | EQUIPMENT UPGRADES | 31 Materials & Contracts | \$5,300 | \$882 | \$2,754 | \$1,872 |
| | E084045 | GARDENING AND YARD MAINTENANCE | 31 Materials & Contracts | \$2,500 | \$416 | \$508 | \$92 |
| | E084060 | BUILDING LEASE | 31 Materials & Contracts | \$840 | \$140 | \$0 | (\$140) |
| | E084065 | Postage & Stationery | 31 Materials & Contracts | \$3,200 | \$532 | \$313 | (\$219) |
| | E084070 | REPAIRS & MAINTENANCE | 31 Materials & Contracts | \$5,300 | \$882 | \$809 | (\$73) |
| | E084075 | STAFF EXPENSES | 31 Materials & Contracts | \$5,000 | \$832 | \$1,266 | \$434 |
| | E084085 | Sundry & Other | 31 Materials & Contracts | \$1,600 | \$266 | \$25 | (\$241) |
| | E084086 | FUNDRAISING | 31 Materials & Contracts | \$2,000 | \$332 | \$0 | (\$332) |
| | E084090 | Consumables | 31 Materials & Contracts | \$4,500 | \$750 | \$739 | (\$11) |
| | E084095 | CLEANING CONSUMABLES | 31 Materials & Contracts | \$3,800 | \$632 | \$682 | \$50 |
| | E092050 | OTHER HOUSING MAINTENANCE | 31 Materials & Contracts | \$500 | \$82 | \$281 | \$199 |
| | E092060 | KULIN RETIREMENT HOMES | 31 Materials & Contracts | \$500 | \$82 | \$0 | (\$82) |
| | E092148 | GEHA HOUSING - COSTS | 31 Materials & Contracts | \$2,500 | \$416 | \$22 | (\$394) |
| | E092150 | JOINT VENTURE HOUSING - COSTS | 31 Materials & Contracts | \$12,997 | \$2,166 | \$11,072 | \$8,906 |
| | E101020 | DOMESTIC REFUSE COLLECTION | 31 Materials & Contracts | \$122,004 | \$20,334 | \$19,925 | (\$409) |
| | E101021 | DUDININ REFUSE COLLECTION | 31 Materials & Contracts | \$2,500 | \$416 | \$0 | (\$416) |
| | E101022 | PINGARING REFUSE COLLECTION | 31 Materials & Contracts | \$13,682 | \$2,280 | \$2,390 | \$110 |
| | E101030 | REFUSE SITE MAINTENANCE | 31 Materials & Contracts | \$3,000 | \$500 | \$150 | (\$350) |
| | E101040 | ROEROC | 31 Materials & Contracts | \$10,000 | \$0 | \$0 | \$0 |
| | E102020 | Commercial Refuse Collection | 31 Materials & Contracts | \$46,668 | \$7,778 | \$6,642 | (\$1,136) |
| | E102030 | Drum Muster | 31 Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E102420 | PURCHASE OF BINS | 31 Materials & Contracts | \$200 | \$32 | \$0 | (\$32) |
| | E106020 | Town Planning Advice | 31 Materials & Contracts | \$8,000 | \$1,332 | \$3,304 | \$1,972 |
| | E106030 | Town Planning Other | 31 Materials & Contracts | \$4,000 | \$666 | \$0 | (\$666) |
| | E107031 | KULIN CEMETERY | 31 Materials & Contracts | \$500 | \$82 | \$0 | (\$82) |
| | E107032 | DUDININ CEMETERY | 31 Materials & Contracts | \$500 | \$82 | \$0 | (\$82) |
| | E107033 | Pingaring Cemetery | 31 Materials & Contracts | \$500 | \$82 | \$0 | (\$82) |
| | E107050 | PUBLIC CONVENIENCES | 31 Materials & Contracts | \$8,200 | \$1,366 | \$1,077 | (\$289) |
| | E107052 | PUBLIC CONVENIENCES DUDININ | 31 Materials & Contracts | \$700 | \$116 | \$69 | (\$47) |
| | E107053 | PUBLIC CONVENIENCES PINGARING | 31 Materials & Contracts | \$20,500 | \$3,416 | \$665 | (\$2,751) |
| | E107060 | WAR MEMORIAL | 31 Materials & Contracts | \$500 | \$82 | \$0 | (\$82) |
| | E111021 | MEMORIAL HALL | 31 Materials & Contracts | \$3,288 | \$548 | \$223 | (\$325) |
| | E111031 | PINGARING HALL | 31 Materials & Contracts | \$0 | \$0 | \$280 | \$280 |
| | E112023 | CHEMICALS | 31 Materials & Contracts | \$5,702 | \$950 | \$0 | (\$950) |

| Shire of Kulin | | | | | | | | |
|-------------------------------------|---------|-----------------------------------|----|----------------------------------------|--------------------|------------------|------------------|-------------------|
| STATEMENT OF OPERATING | | | | | | | | |
| (Nature & Type) | | | | | | | | |
| For the period ended 31 August 2023 | | | | | | | | |
| 31/08/2023 | COA | Description | | Original Budget | YTD Budget | YTD Actual | Var. | |
| | | | | \$ | \$ | \$ | \$ | |
| | E112026 | MAINTENANCE | 31 | Materials & Contracts | \$13,150 | \$2,190 | \$752 | (\$1,438) |
| | E112028 | OTHER MINOR EXPENDITURE | 31 | Materials & Contracts | \$3,480 | \$580 | \$236 | (\$344) |
| | E112029 | STAFF HOUSING | 31 | Materials & Contracts | \$1,500 | \$250 | \$0 | (\$250) |
| | E112600 | EVENTS | 31 | Materials & Contracts | \$1,350 | \$224 | \$0 | (\$224) |
| | E113060 | Advertising and Promotion | 31 | Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E113100 | BANK CHARGES | 31 | Materials & Contracts | \$1,680 | \$280 | \$334 | \$54 |
| | E113104 | CATERING COSTS | 31 | Materials & Contracts | \$1,000 | \$166 | \$292 | \$126 |
| | E113120 | Cleaning Supplies | 31 | Materials & Contracts | \$3,000 | \$500 | \$1,405 | \$905 |
| | E113130 | IT MAINTENANCE | 31 | Materials & Contracts | \$0 | \$0 | \$330 | \$330 |
| | E113210 | GAS SUPPLIES | 31 | Materials & Contracts | \$0 | \$0 | \$43 | \$43 |
| | E113218 | Minor Equipment | 31 | Materials & Contracts | \$1,500 | \$250 | \$64 | (\$186) |
| | E113240 | LICENCING COSTS | 31 | Materials & Contracts | \$0 | \$0 | \$858 | \$858 |
| | E113243 | Kitchen Consumables | 31 | Materials & Contracts | \$1,500 | \$250 | \$77 | (\$173) |
| | E113250 | Printing, Stationery and Post | 31 | Materials & Contracts | \$1,000 | \$166 | \$98 | (\$68) |
| | E113270 | REPAIRS AND MAINTENANCE | 31 | Materials & Contracts | \$34,300 | \$5,716 | \$710 | (\$5,006) |
| | E113272 | Security Costs | 31 | Materials & Contracts | \$450 | \$74 | \$0 | (\$74) |
| | E113285 | STAFF TRAINING | 31 | Materials & Contracts | \$1,000 | \$166 | \$109 | (\$57) |
| | E113295 | UNIFORMS | 31 | Materials & Contracts | \$800 | \$132 | \$69 | (\$63) |
| | E113315 | EVENTS | 31 | Materials & Contracts | \$5,000 | \$832 | \$0 | (\$832) |
| | E113329 | Other Non-Operational Costs | 31 | Materials & Contracts | \$15,000 | \$2,500 | \$0 | (\$2,500) |
| | E113332 | OVAL | 31 | Materials & Contracts | \$6,000 | \$1,000 | \$1,989 | \$989 |
| | E113333 | GOLF TENNIS PAVILION | 31 | Materials & Contracts | \$5,000 | \$832 | \$1,372 | \$540 |
| | E113334 | GOLF COURSE | 31 | Materials & Contracts | \$2,000 | \$332 | \$0 | (\$332) |
| | E113500 | Bar Purchases | 31 | Materials & Contracts | \$52,000 | \$8,666 | \$13,947 | \$5,281 |
| | E113501 | Ice and Sundry Supplies | 31 | Materials & Contracts | \$200 | \$32 | \$0 | (\$32) |
| | E113502 | FREIGHT | 31 | Materials & Contracts | \$2,400 | \$400 | \$783 | \$383 |
| | E113505 | CANTEEN PURCHASES | 31 | Materials & Contracts | \$0 | \$0 | \$582 | \$582 |
| | E113510 | Bar Glassware | 31 | Materials & Contracts | \$0 | \$0 | \$96 | \$96 |
| | E113540 | STOCK WRITTEN OFF | 31 | Materials & Contracts | \$400 | \$66 | \$106 | \$40 |
| | E114290 | CONT TO VARLEY RADIO | 31 | Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E116300 | Railway Station Maintenance | 31 | Materials & Contracts | \$0 | \$0 | \$1,341 | \$1,341 |
| | E117029 | OFFICE GARDENS | 31 | Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E117030 | PUBLIC PARKS GDNS & RESERVES | 31 | Materials & Contracts | \$20,000 | \$3,332 | \$1,671 | (\$1,662) |
| | E117031 | RESERVES - OTHER | 31 | Materials & Contracts | \$500 | \$82 | \$0 | (\$82) |
| | E117032 | PLAYGROUND INSPECTIONS | 31 | Materials & Contracts | \$5,750 | \$958 | \$0 | (\$958) |
| | E117054 | DUDININ TENNIS CLUB | 31 | Materials & Contracts | \$10,000 | \$1,666 | \$0 | (\$1,666) |
| | E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 31 | Materials & Contracts | \$2,250 | \$374 | \$271 | (\$104) |
| | E117520 | PINGARING GOLF CLUB | 31 | Materials & Contracts | \$8,000 | \$1,332 | \$315 | (\$1,017) |
| | E121250 | Black Spot Submission Costs | 31 | Materials & Contracts | \$0 | \$0 | \$3,000 | \$3,000 |
| | E121602 | Traffic Signs | 31 | Materials & Contracts | \$7,000 | \$1,166 | \$0 | (\$1,166) |
| | E122010 | ROAD MAINTENANCE | 31 | Materials & Contracts | \$65,000 | \$10,832 | \$17,410 | \$6,578 |
| | E122121 | KULIN DEPOT | 31 | Materials & Contracts | \$25,000 | \$4,166 | \$5,745 | \$1,579 |
| | E122122 | HOLT ROCK DEPOT | 31 | Materials & Contracts | \$0 | \$0 | \$3,382 | \$3,382 |
| | E122160 | Street Cleaning | 31 | Materials & Contracts | \$3,500 | \$582 | \$0 | (\$582) |
| | E122162 | PINGARING STREETScape MAINTENANC | 31 | Materials & Contracts | \$0 | \$0 | \$0 | \$0 |
| | E122190 | Streetscape Maintenance | 31 | Materials & Contracts | \$8,500 | \$1,416 | \$0 | (\$1,416) |
| | E122200 | Roman Road System | 31 | Materials & Contracts | \$8,853 | \$0 | \$9,473 | \$9,473 |
| | E126280 | Airstrip Maintenance | 31 | Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E131040 | Noxious Weeds/Pest Plants | 31 | Materials & Contracts | \$5,000 | \$832 | \$8,400 | \$7,568 |
| | E132030 | CARAVAN PARK | 31 | Materials & Contracts | \$6,500 | \$1,082 | \$835 | (\$247) |
| | E132040 | KULIN HOSTEL | 31 | Materials & Contracts | \$5,000 | \$832 | \$332 | (\$500) |
| | E132100 | Tourism & Area Promotion | 31 | Materials & Contracts | \$39,570 | \$6,594 | \$7,837 | \$1,243 |
| | E133010 | Group Building Scheme | 31 | Materials & Contracts | \$7,500 | \$1,250 | \$733 | (\$518) |
| | E133420 | BCITF levy payment | 31 | Materials & Contracts | \$500 | \$82 | \$0 | (\$82) |
| | E133425 | BUILDING SERVICES LEVY PAYMENT | 31 | Materials & Contracts | \$1,000 | \$166 | \$57 | (\$109) |
| | E134040 | UNIFORMS | 31 | Materials & Contracts | \$800 | \$132 | \$0 | (\$132) |
| | E134050 | STAFF TRAINING | 31 | Materials & Contracts | \$5,000 | \$832 | \$439 | (\$393) |
| | E134080 | Printing & Stationery | 31 | Materials & Contracts | \$20,000 | \$3,332 | \$4,913 | \$1,581 |
| | E134100 | Advertising and Promotion | 31 | Materials & Contracts | \$2,500 | \$416 | \$0 | (\$416) |
| | E134110 | IT MAINTENANCE & SUPPORT | 31 | Materials & Contracts | \$1,000 | \$166 | \$2,602 | \$2,436 |
| | E134120 | CENTRE MAINTENANCE | 31 | Materials & Contracts | \$5,500 | \$916 | \$127 | (\$789) |
| | E134130 | COURSES & EVENTS | 31 | Materials & Contracts | \$30,000 | \$5,000 | \$257 | (\$4,743) |
| | E134135 | EVENTS | 31 | Materials & Contracts | \$2,500 | \$416 | \$1,905 | \$1,489 |
| | E134140 | Library Freight | 31 | Materials & Contracts | \$700 | \$116 | \$0 | (\$116) |
| | E134150 | LIBRARY COSTS | 31 | Materials & Contracts | \$14,000 | \$2,332 | \$1,203 | (\$1,129) |
| | E134200 | GRANT FUNDING EXPENDITURE | 31 | Materials & Contracts | \$2,000 | \$332 | \$0 | (\$332) |
| | E134300 | SUNDRY EXPENSES | 31 | Materials & Contracts | \$2,000 | \$332 | \$0 | (\$332) |
| | E136040 | WATER SUPPLY (STANDPIPES) | 31 | Materials & Contracts | \$19,200 | \$3,200 | \$12,488 | \$9,288 |
| | E136047 | WATER SUPPLY MAINTENANCE | 31 | Materials & Contracts | \$7,500 | \$1,250 | \$0 | (\$1,250) |
| | E136100 | OTHER EXPENDITURE | 31 | Materials & Contracts | \$0 | \$0 | \$1,500 | \$1,500 |
| | E137060 | BUILDING MAINTENANCE | 31 | Materials & Contracts | \$4,500 | \$750 | \$110 | (\$640) |
| | E137120 | CLEANING | 31 | Materials & Contracts | \$0 | \$0 | \$3 | \$3 |
| | E137130 | CONSULTANCY & CONTRACTORS | 31 | Materials & Contracts | \$30,000 | \$5,000 | \$0 | (\$5,000) |
| | E138015 | BLAZING SWAN EXPENDITURE | 31 | Materials & Contracts | \$15,000 | \$0 | \$0 | \$0 |
| | E138020 | INSURANCE & LICENSING. | 31 | Materials & Contracts | \$0 | \$0 | \$24 | \$24 |
| | E139010 | FUEL PURCHASES | 31 | Materials & Contracts | \$816,000 | \$136,000 | \$123,402 | (\$12,598) |
| | E139040 | IT MAINTENANCE | 31 | Materials & Contracts | \$5,910 | \$984 | \$760 | (\$224) |
| | E139045 | BANK CHARGES | 31 | Materials & Contracts | \$6,600 | \$1,100 | \$866 | (\$234) |
| | E139050 | MAINTENANCE & REPAIRS | 31 | Materials & Contracts | \$5,400 | \$0 | \$1,815 | \$1,815 |
| | E142700 | Plant Operation Costs | 31 | Materials & Contracts | \$0 | \$0 | \$961 | \$961 |
| | E143030 | OFFICE EXPENSES | 31 | Materials & Contracts | \$16,000 | \$2,666 | \$1,042 | (\$1,624) |
| | E143075 | FBT EXPENSE | 31 | Materials & Contracts | \$1,500 | \$0 | \$0 | \$0 |
| | E143120 | PROTECTIVE CLOTHING | 31 | Materials & Contracts | \$10,000 | \$1,666 | \$6,845 | \$5,179 |
| | E143125 | STAFF HOUSING | 31 | Materials & Contracts | \$28,809 | \$4,800 | \$4,312 | (\$488) |
| | E143126 | WORKFORCE ACCOMMODATION - HOLT | 31 | Materials & Contracts | \$14,500 | \$2,416 | \$0 | (\$2,416) |
| | E143130 | Removal Expenses | 31 | Materials & Contracts | \$5,000 | \$832 | \$0 | (\$832) |
| | E143140 | Seminar Expenses | 31 | Materials & Contracts | \$17,469 | \$2,910 | \$0 | (\$2,910) |
| | E143150 | HEALTH & SAFETY PROGRAM | 31 | Materials & Contracts | \$23,000 | \$0 | \$3,949 | \$3,949 |
| | E143152 | CONSULTING | 31 | Materials & Contracts | \$25,115 | \$4,184 | \$0 | (\$4,184) |
| | E144005 | Tyres & Tubes | 31 | Materials & Contracts | \$50,000 | \$8,332 | \$5,248 | (\$3,084) |
| | E144010 | Parts & Repairs | 31 | Materials & Contracts | \$170,000 | \$28,332 | \$40,571 | \$12,239 |
| | E144020 | Fuel & Oil | 31 | Materials & Contracts | \$429,127 | \$71,520 | \$93,143 | \$21,623 |
| | E144030 | BLADES & TYNES | 31 | Materials & Contracts | \$10,000 | \$1,666 | \$0 | (\$1,666) |
| | E144060 | Expendable Tools | 31 | Materials & Contracts | \$2,400 | \$400 | \$0 | (\$400) |
| | E144070 | OFFICE EXPENSES | 31 | Materials & Contracts | \$5,000 | \$832 | \$0 | (\$832) |
| | E144180 | Other Minor Expenditure | 31 | Materials & Contracts | \$2,400 | \$400 | \$0 | (\$400) |
| | E144190 | M.V. INSURANCE CLAIMS | 31 | Materials & Contracts | \$1,000 | \$166 | \$0 | (\$166) |
| | E144700 | PLANT OPERATION COSTS | 31 | Materials & Contracts | \$0 | \$0 | \$31 | \$31 |
| | | | | Materials & Contracts Total | \$3,287,822 | \$509,828 | \$476,113 | (\$33,715) |
| | 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 | \$250 | \$0 | (\$250) |
| | E041270 | Community Contributions | 33 | Contributions/Donations/Grants | \$30,000 | \$5,000 | \$3,191 | (\$1,809) |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 31 August 2023

| 31/08/2023 | COA | Description | | Original Budget | YTD Budget | YTD Actual | Var. |
|------------|---------|---------------------------------------------|----|--------------------|--------------------|--------------------|------------------|
| | | | | \$ | \$ | \$ | \$ |
| | E117056 | OTHER SPORTING CLUBS | 33 | \$1,000 | \$166 | \$0 | (\$166) |
| | E134135 | EVENTS | 33 | \$0 | \$0 | \$660 | \$660 |
| | | Contributions/Donations/Grants Total | | \$40,536 | \$5,416 | \$3,851 | (\$1,565) |
| | E042046 | STAFF HOUSING | 42 | \$1,000 | \$166 | \$248 | \$82 |
| | E042053 | CEO VEHICLE COSTS | 42 | \$12,000 | \$2,000 | \$1,994 | (\$6) |
| | E042054 | POOL VEHICLE COSTS | 42 | \$4,000 | \$666 | \$0 | (\$666) |
| | E042700 | PLANT OPERATION COSTS | 42 | \$0 | \$0 | \$1,391 | \$1,391 |
| | E051070 | SUNDRY FIRE PREVENTION COSTS | 42 | \$1,500 | \$0 | \$595 | \$595 |
| | E053700 | Plant Operation Costs | 42 | \$8,000 | \$1,332 | \$2,838 | \$1,506 |
| | E075020 | Mosquito Control | 42 | \$500 | \$82 | \$1,631 | \$1,549 |
| | E080100 | Contribution to School | 42 | \$0 | \$0 | \$140 | \$140 |
| | E092150 | JOINT VENTURE HOUSING - COSTS | 42 | \$1,000 | \$166 | \$211 | \$45 |
| | E102020 | Commercial Refuse Collection | 42 | \$7,000 | \$1,166 | \$1,630 | \$464 |
| | E107031 | KULIN CEMETERY | 42 | \$1,590 | \$264 | \$310 | \$46 |
| | E107053 | PUBLIC CONVENIENCES PINGARING | 42 | \$0 | \$0 | \$540 | \$540 |
| | E113332 | OVAL | 42 | \$11,000 | \$1,832 | \$2,981 | \$1,149 |
| | E113334 | GOLF COURSE | 42 | \$2,500 | \$416 | \$305 | (\$111) |
| | E113701 | PLANT OPERATION COSTS | 42 | \$20,000 | \$3,332 | \$0 | (\$3,332) |
| | E117030 | PUBLIC PARKS GDNS & RESERVES | 42 | \$0 | \$0 | \$4,896 | \$4,896 |
| | E122010 | ROAD MAINTENANCE | 42 | \$395,570 | \$65,928 | \$176,086 | \$110,158 |
| | E122121 | KULIN DEPOT | 42 | \$1,000 | \$166 | \$345 | \$179 |
| | E122162 | PINGARING STREETScape MAINTENANCE | 42 | \$0 | \$0 | \$0 | \$0 |
| | E141010 | PRIVATE WORKS | 42 | \$7,500 | \$1,250 | \$585 | (\$665) |
| | E142700 | Plant Operation Costs | 42 | \$12,000 | \$2,000 | \$1,608 | (\$392) |
| | E143095 | WORKS MANAGER, WORKS SUPERVISOR | 42 | \$45,000 | \$7,500 | \$10,456 | \$2,956 |
| | E143125 | STAFF HOUSING | 42 | \$0 | \$0 | \$211 | \$211 |
| | E144010 | Parts & Repairs | 42 | \$0 | \$0 | \$50 | \$50 |
| | E144290 | ALLOCATED TO WORKS & SERVICES | 42 | (\$930,195) | (\$155,032) | (\$215,169) | (\$60,137) |
| | E148299 | LESS DEPRECIATION ALLOCATED | 42 | (\$501,552) | (\$83,592) | (\$109,725) | (\$26,133) |
| | | Plant Operating Costs Total | | (\$900,587) | (\$150,358) | (\$115,844) | \$34,515 |
| | | Total Materials & Contracts | | \$2,427,771 | \$364,886 | \$364,120 | (\$766) |
| | E136040 | WATER SUPPLY (STANDPIPES) | 36 | \$0 | \$0 | \$1,361 | \$1,361 |
| | | Utilities Total | | \$0 | \$0 | \$1,361 | \$1,361 |
| | E042046 | STAFF HOUSING | 47 | \$0 | \$0 | \$135 | \$135 |
| | E042049 | CEO UTILITIES | 47 | \$2,500 | \$416 | \$251 | (\$165) |
| | E042080 | TELEPHONE | 47 | \$11,780 | \$1,962 | \$982 | (\$980) |
| | E051040 | OFFICE EXPENSES | 47 | \$6,000 | \$1,000 | \$191 | (\$809) |
| | E053010 | ESL BUSH FIRE BRIGADES | 47 | \$0 | \$0 | \$174 | \$174 |
| | E077020 | MEDICAL CENTRE | 47 | \$2,500 | \$416 | \$354 | (\$62) |
| | E084080 | TELEPHONE | 47 | \$1,050 | \$174 | \$67 | (\$107) |
| | E092050 | OTHER HOUSING MAINTENANCE | 47 | \$0 | \$0 | \$115 | \$115 |
| | E112030 | TELEPHONE | 47 | \$1,800 | \$300 | \$154 | (\$146) |
| | E113290 | TELEPHONE | 47 | \$2,100 | \$350 | \$80 | (\$270) |
| | E113332 | OVAL | 47 | \$0 | \$0 | \$18 | \$18 |
| | E122122 | HOLT ROCK DEPOT | 47 | \$0 | \$0 | \$64 | \$64 |
| | E132030 | CARAVAN PARK | 47 | \$500 | \$82 | \$71 | (\$11) |
| | E134060 | TELEPHONE | 47 | \$1,500 | \$250 | \$75 | (\$175) |
| | E139040 | IT MAINTENANCE | 47 | \$0 | \$0 | (\$61) | (\$61) |
| | E139050 | MAINTENANCE & REPAIRS | 47 | \$1,800 | \$300 | \$91 | (\$209) |
| | E143030 | OFFICE EXPENSES | 47 | \$2,000 | \$332 | \$1,650 | \$1,318 |
| | E143125 | STAFF HOUSING | 47 | \$0 | \$0 | \$135 | \$135 |
| | E143126 | WORKFORCE ACCOMMODATION - HOLT | 47 | \$500 | \$82 | \$0 | (\$82) |
| | E144061 | TELEPHONE | 47 | \$2,400 | \$400 | \$168 | (\$232) |
| | | Telephone & Internet Total | | \$6,430 | \$6,064 | \$4,715 | (\$1,349) |
| | E042046 | STAFF HOUSING | 48 | \$8,500 | \$1,416 | \$909 | (\$507) |
| | E042049 | CEO UTILITIES | 48 | \$0 | \$0 | \$199 | \$199 |
| | E042180 | UTILITIES | 48 | \$3,500 | \$582 | \$1,153 | \$571 |
| | E077020 | MEDICAL CENTRE | 48 | \$3,500 | \$582 | \$645 | \$63 |
| | E084040 | ELECTRICITY/GAS/WATER | 48 | \$6,000 | \$1,000 | \$598 | (\$402) |
| | E092050 | OTHER HOUSING MAINTENANCE | 48 | \$1,500 | \$250 | \$535 | \$285 |
| | E092150 | JOINT VENTURE HOUSING - COSTS | 48 | \$2,000 | \$334 | \$197 | (\$137) |
| | E107050 | PUBLIC CONVENIENCES | 48 | \$2,500 | \$416 | \$399 | (\$17) |
| | E107052 | PUBLIC CONVENIENCES DUDININ | 48 | \$550 | \$90 | \$99 | \$9 |
| | E107053 | PUBLIC CONVENIENCES PINGARING | 48 | \$1,000 | \$166 | \$107 | (\$59) |
| | E111021 | MEMORIAL HALL | 48 | \$1,800 | \$300 | \$227 | (\$73) |
| | E111031 | PINGARING HALL | 48 | \$100 | \$16 | \$0 | (\$16) |
| | E111032 | DUDININ HALL | 48 | \$100 | \$16 | \$0 | (\$16) |
| | E112024 | ELECTRICITY | 48 | \$39,780 | \$6,630 | \$2,689 | (\$3,941) |
| | E113180 | ELECTRICITY | 48 | \$19,000 | \$3,166 | \$5,319 | \$2,153 |
| | E113332 | OVAL | 48 | \$4,500 | \$750 | \$252 | (\$498) |
| | E122121 | KULIN DEPOT | 48 | \$4,000 | \$666 | \$672 | \$6 |
| | E122122 | HOLT ROCK DEPOT | 48 | \$0 | \$0 | \$266 | \$266 |
| | E122150 | STREET LIGHTING | 48 | \$20,425 | \$3,404 | \$3,193 | (\$211) |
| | E132030 | CARAVAN PARK | 48 | \$8,000 | \$1,332 | \$1,193 | (\$139) |
| | E132040 | KULIN HOSTEL | 48 | \$1,500 | \$250 | \$78 | (\$172) |
| | E132050 | INFORMATION BAY | 48 | \$400 | \$66 | \$16 | (\$50) |
| | E134070 | ELECTRICITY | 48 | \$5,000 | \$832 | \$1,153 | \$321 |
| | E136040 | WATER SUPPLY (STANDPIPES) | 48 | \$0 | \$0 | \$123 | \$123 |
| | E137050 | ELECTRICITY | 48 | \$2,500 | \$416 | \$494 | \$78 |
| | E139050 | MAINTENANCE & REPAIRS | 48 | \$1,750 | \$290 | \$362 | \$72 |
| | E143125 | STAFF HOUSING | 48 | \$12,500 | \$2,082 | \$2,092 | \$10 |
| | E143126 | WORKFORCE ACCOMMODATION - HOLT | 48 | \$1,200 | \$200 | \$0 | (\$200) |
| | | Electricity Total | | \$151,605 | \$25,252 | \$22,969 | (\$2,283) |
| | E042046 | STAFF HOUSING | 49 | \$7,000 | \$1,166 | \$927 | (\$239) |
| | E042180 | UTILITIES | 49 | \$1,300 | \$216 | \$209 | (\$7) |
| | E051070 | SUNDRY FIRE PREVENTION COSTS | 49 | \$0 | \$0 | \$0 | \$0 |
| | E053010 | ESL BUSH FIRE BRIGADES | 49 | \$0 | \$0 | \$82 | \$82 |
| | E053051 | EMERGENCY BUILDING MAINTENANCE | 49 | \$650 | \$108 | \$0 | (\$108) |
| | E077020 | MEDICAL CENTRE | 49 | \$500 | \$82 | \$70 | (\$12) |
| | E084040 | ELECTRICITY/GAS/WATER | 49 | \$0 | \$0 | \$256 | \$256 |
| | E092050 | OTHER HOUSING MAINTENANCE | 49 | \$3,500 | \$582 | \$1,180 | \$598 |
| | E092148 | GEHA HOUSING - COSTS | 49 | \$5,500 | \$916 | \$825 | (\$91) |
| | E092150 | JOINT VENTURE HOUSING - COSTS | 49 | \$16,000 | \$2,666 | \$2,201 | (\$465) |
| | E107052 | PUBLIC CONVENIENCES DUDININ | 49 | \$200 | \$32 | \$0 | (\$32) |
| | E107053 | PUBLIC CONVENIENCES PINGARING | 49 | \$200 | \$32 | \$20 | (\$12) |
| | E107060 | WAR MEMORIAL | 49 | \$500 | \$82 | \$22 | (\$60) |
| | E111021 | MEMORIAL HALL | 49 | \$250 | \$40 | \$52 | \$12 |
| | E111031 | PINGARING HALL | 49 | \$100 | \$16 | \$6 | (\$10) |
| | E111032 | DUDININ HALL | 49 | \$100 | \$16 | \$0 | (\$16) |
| | E112025 | WATER | 49 | \$11,400 | \$1,900 | \$231 | (\$1,669) |
| | E112029 | STAFF HOUSING | 49 | \$3,500 | \$582 | \$552 | (\$30) |
| | E113332 | OVAL | 49 | \$10,000 | \$1,666 | \$328 | (\$1,338) |
| | E116100 | KULIN MUSEUM | 49 | \$400 | \$66 | \$0 | (\$66) |

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|-------------------------------------|---------|-----------------------------------|-----------------------|--------------------|------------------|------------------|--------------------|----|
| STATEMENT OF OPERATING | | | | | | | | |
| (Nature & Type) | | | | | | | | |
| For the period ended 31 August 2023 | | | | | | | | |
| 31/08/2023 | COA | Description | | Original Budget | YTD Budget | YTD Actual | Var. | |
| | | | | \$ | \$ | \$ | \$ | \$ |
| | E117029 | OFFICE GARDENS | 49 Water | \$500 | \$82 | \$85 | \$3 | |
| | E117030 | PUBLIC PARKS GDNS & RESERVES | 49 Water | \$4,000 | \$666 | \$641 | (\$25) | |
| | E117052 | DUDININ SPORTSGROUND | 49 Water | \$2,000 | \$332 | \$0 | (\$332) | |
| | E122121 | KULIN DEPOT | 49 Water | \$2,000 | \$332 | \$215 | (\$117) | |
| | E122122 | HOLT ROCK DEPOT | 49 Water | \$0 | \$0 | \$0 | \$0 | |
| | E132030 | CARAVAN PARK | 49 Water | \$7,500 | \$1,250 | \$718 | (\$532) | |
| | E132040 | KULIN HOSTEL | 49 Water | \$3,500 | \$582 | \$262 | (\$320) | |
| | E132050 | INFORMATION BAY | 49 Water | \$0 | \$0 | \$0 | \$0 | |
| | E136040 | WATER SUPPLY (STANDPIPES) | 49 Water | \$43,000 | \$7,166 | \$3,266 | (\$3,900) | |
| | E137040 | WATER | 49 Water | \$1,600 | \$266 | \$255 | (\$11) | |
| | E143125 | STAFF HOUSING | 49 Water | \$23,400 | \$3,900 | \$3,665 | (\$236) | |
| | E143126 | WORKFORCE ACCOMMODATION - HOLT | 49 Water | \$1,000 | \$166 | \$0 | (\$166) | |
| | E144050 | WATER USAGE | 49 Water | \$1,500 | \$250 | \$0 | (\$250) | |
| | | Water Total | | \$151,100 | \$25,160 | \$16,067 | (\$9,093) | |
| | E042046 | STAFF HOUSING | 50 Gas | \$1,500 | \$250 | \$682 | \$432 | |
| | E092050 | OTHER HOUSING MAINTENANCE | 50 Gas | \$0 | \$0 | \$0 | \$0 | |
| | E092150 | JOINT VENTURE HOUSING - COSTS | 50 Gas | \$1,500 | \$250 | \$132 | (\$118) | |
| | E113210 | GAS SUPPLIES | 50 Gas | \$1,870 | \$310 | \$0 | (\$310) | |
| | E132040 | KULIN HOSTEL | 50 Gas | \$1,500 | \$250 | \$0 | (\$250) | |
| | E143125 | STAFF HOUSING | 50 Gas | \$3,500 | \$582 | \$1,121 | \$539 | |
| | | Gas Total | | \$9,870 | \$1,642 | \$1,935 | \$293 | |
| | E113240 | LICENCING COSTS | 51 Licensing | \$1,805 | \$300 | \$0 | (\$300) | |
| | E142105 | LICENSING & INSURANCE | 51 Licensing | \$350 | \$58 | \$0 | (\$58) | |
| | E144015 | INSURANCE & LICENCE | 51 Licensing | \$22,500 | \$22,500 | \$11,538 | (\$10,962) | |
| | | Licensing Total | | \$24,655 | \$22,858 | \$11,538 | (\$11,320) | |
| | | Total Utilities | | \$373,660 | \$80,976 | \$58,585 | (\$22,391) | |
| | E042047 | Depreciation CEO Housing | 34 Depreciation | \$3,600 | \$600 | \$0 | (\$600) | |
| | E042048 | Depreciation DCEO Housing | 34 Depreciation | \$6,000 | \$1,000 | \$0 | (\$1,000) | |
| | 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 | \$3,058 | \$0 | (\$3,058) | |
| | 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 | \$2,398 | \$0 | (\$2,398) | |
| | E084298 | Depreciation | 34 Depreciation | \$0 | \$0 | \$0 | \$0 | |
| | E092160 | Depreciation - Joint Venture | 34 Depreciation | \$5,409 | \$900 | \$0 | (\$900) | |
| | E092180 | Depreciation Community Bank Hs | 34 Depreciation | \$5,279 | \$878 | \$0 | (\$878) | |
| | E092298 | Depreciation | 34 Depreciation | \$9,136 | \$1,522 | \$0 | (\$1,522) | |
| | E101298 | Depreciation | 34 Depreciation | \$706 | \$116 | \$0 | (\$116) | |
| | E102298 | Depreciation | 34 Depreciation | \$0 | \$0 | \$0 | \$0 | |
| | E107298 | Depreciation | 34 Depreciation | \$15,477 | \$2,578 | \$0 | (\$2,578) | |
| | E110298 | Depreciation | 34 Depreciation | \$43,151 | \$7,190 | \$0 | (\$7,190) | |
| | E111298 | Depreciation | 34 Depreciation | \$39,339 | \$6,556 | \$0 | (\$6,556) | |
| | E112298 | Depreciation | 34 Depreciation | \$70,518 | \$11,752 | \$0 | (\$11,752) | |
| | E113298 | Depreciation | 34 Depreciation | \$143,120 | \$23,852 | \$0 | (\$23,852) | |
| | E116298 | DEPRECIATION | 34 Depreciation | \$1,675 | \$278 | \$0 | (\$278) | |
| | E117298 | Depreciation | 34 Depreciation | \$13,230 | \$2,204 | \$0 | (\$2,204) | |
| | E121298 | Depreciation | 34 Depreciation | \$2,017,971 | \$336,328 | \$0 | (\$336,328) | |
| | E122298 | Depreciation | 34 Depreciation | \$11,940 | \$1,990 | \$0 | (\$1,990) | |
| | E126298 | Depreciation | 34 Depreciation | \$7,382 | \$1,230 | \$0 | (\$1,230) | |
| | E132298 | Depreciation | 34 Depreciation | \$38,417 | \$6,402 | \$0 | (\$6,402) | |
| | E134298 | Depreciation | 34 Depreciation | \$63,102 | \$10,516 | \$0 | (\$10,516) | |
| | E136298 | DEPRECIATION | 34 Depreciation | \$2,141 | \$356 | \$0 | (\$356) | |
| | E137298 | DEPRECIATION | 34 Depreciation | \$8,306 | \$1,384 | \$0 | (\$1,384) | |
| | E139298 | DEPRECIATION | 34 Depreciation | \$9,014 | \$1,502 | \$0 | (\$1,502) | |
| | E142298 | Depreciation | 34 Depreciation | \$1,238 | \$206 | \$0 | (\$206) | |
| | E143298 | Depreciation | 34 Depreciation | \$30,187 | \$5,030 | \$0 | (\$5,030) | |
| | E144298 | Depreciation | 34 Depreciation | \$501,552 | \$83,592 | \$0 | (\$83,592) | |
| | | Depreciation Total | | \$3,159,688 | \$513,418 | \$0 | (\$513,418) | |
| | E042051 | INTEREST ON LOAN 1 (ADMINSTRATION | 35 Interest Expenses | \$32,626 | \$5,436 | (\$1,552) | (\$6,988) | |
| | | Interest Expenses Total | | \$32,626 | \$5,436 | (\$1,552) | (\$6,988) | |
| | E041150 | INSURANCES | 32 Insurance Expenses | \$4,862 | \$2,430 | \$2,431 | \$1 | |
| | E042025 | ADMINISTRATION HOUSING ALLOWANCE | 32 Insurance Expenses | \$0 | \$0 | (\$913) | (\$913) | |
| | E042030 | INSURANCE | 32 Insurance Expenses | \$34,854 | \$17,427 | \$17,427 | \$0 | |
| | E042046 | STAFF HOUSING | 32 Insurance Expenses | \$2,291 | \$380 | \$1,462 | \$1,082 | |
| | E051050 | FIRE INSURANCE | 32 Insurance Expenses | \$33,222 | \$16,610 | \$16,611 | \$1 | |
| | E053051 | EMERGENCY BUILDING MAINTENANCE | 32 Insurance Expenses | \$2,020 | \$1,010 | \$1,010 | \$0 | |
| | E053400 | CCTV MAINTENANCE | 32 Insurance Expenses | \$166 | \$82 | \$83 | \$1 | |
| | E084016 | Insurance - Workers Comp | 32 Insurance Expenses | \$7,643 | \$3,821 | \$3,821 | \$0 | |
| | E084050 | Insurance | 32 Insurance Expenses | \$2,523 | \$1,262 | \$1,262 | \$0 | |
| | E092050 | OTHER HOUSING MAINTENANCE | 32 Insurance Expenses | \$689 | \$344 | \$1,137 | \$793 | |
| | E092148 | GEHA HOUSING - COSTS | 32 Insurance Expenses | \$2,159 | \$1,079 | \$1,187 | \$108 | |
| | E092150 | JOINT VENTURE HOUSING - COSTS | 32 Insurance Expenses | \$3,812 | \$1,906 | \$2,097 | \$191 | |
| | E101030 | REFUSE SITE MAINTENANCE | 32 Insurance Expenses | \$200 | \$100 | \$100 | \$0 | |
| | E106030 | Town Planning Other | 32 Insurance Expenses | \$2,427 | \$1,213 | \$1,213 | \$0 | |
| | E107031 | KULIN CEMETERY | 32 Insurance Expenses | \$145 | \$72 | \$72 | \$0 | |
| | E107050 | PUBLIC CONVENIENCES | 32 Insurance Expenses | \$306 | \$153 | \$153 | \$0 | |
| | E107052 | PUBLIC CONVENIENCES DUDININ | 32 Insurance Expenses | \$129 | \$65 | \$65 | (\$0) | |
| | E107053 | PUBLIC CONVENIENCES PINGARING | 32 Insurance Expenses | \$360 | \$180 | \$180 | \$0 | |
| | E111021 | MEMORIAL HALL | 32 Insurance Expenses | \$935 | \$467 | \$467 | \$0 | |
| | E111031 | PINGARING HALL | 32 Insurance Expenses | \$483 | \$242 | \$242 | (\$0) | |
| | E111032 | DUDININ HALL | 32 Insurance Expenses | \$989 | \$494 | \$494 | \$0 | |
| | E111033 | JITARNING HALL | 32 Insurance Expenses | \$396 | \$198 | \$198 | (\$0) | |
| | E112027 | INSURANCE | 32 Insurance Expenses | \$19,347 | \$9,673 | \$9,673 | \$0 | |
| | E112029 | STAFF HOUSING | 32 Insurance Expenses | \$720 | \$360 | \$366 | \$36 | |
| | E113220 | INSURANCE | 32 Insurance Expenses | \$26,148 | \$13,074 | \$13,074 | \$0 | |
| | E113331 | BOWLING GREENS | 32 Insurance Expenses | \$799 | \$399 | \$399 | \$0 | |
| | E113333 | GOLF TENNIS PAVILION | 32 Insurance Expenses | \$1,667 | \$834 | \$834 | (\$0) | |
| | E113350 | WORKERS COMPENSATION | 32 Insurance Expenses | \$4,313 | \$2,156 | \$2,156 | \$0 | |
| | E116100 | KULIN MUSEUM | 32 Insurance Expenses | \$289 | \$145 | \$145 | (\$0) | |
| | E117030 | PUBLIC PARKS GDNS & RESERVES | 32 Insurance Expenses | \$287 | \$143 | \$143 | \$0 | |
| | E117054 | DUDININ TENNIS CLUB | 32 Insurance Expenses | \$3,089 | \$1,545 | \$1,545 | (\$0) | |
| | E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 32 Insurance Expenses | \$2,198 | \$1,099 | \$1,099 | \$0 | |
| | E117520 | PINGARING GOLF CLUB | 32 Insurance Expenses | \$1,391 | \$696 | \$696 | (\$0) | |
| | E122121 | KULIN DEPOT | 32 Insurance Expenses | \$5,616 | \$2,808 | \$2,808 | (\$0) | |
| | E122122 | HOLT ROCK DEPOT | 32 Insurance Expenses | \$0 | \$0 | \$238 | \$238 | |
| | E132030 | CARAVAN PARK | 32 Insurance Expenses | \$506 | \$253 | \$253 | \$0 | |
| | E132040 | KULIN HOSTEL | 32 Insurance Expenses | \$3,734 | \$1,867 | \$1,867 | (\$0) | |
| | E134030 | INSURANCE | 32 Insurance Expenses | \$15,976 | \$7,988 | \$7,988 | \$0 | |
| | E137030 | INSURANCE | 32 Insurance Expenses | \$818 | \$409 | \$409 | (\$0) | |
| | E138020 | INSURANCE & LICENSING | 32 Insurance Expenses | \$0 | \$0 | \$0 | \$0 | |
| | E139030 | INSURANCE & LICENSING | 32 Insurance Expenses | \$839 | \$420 | \$420 | (\$0) | |
| | E142020 | Community Bus Shed | 32 Insurance Expenses | \$61 | \$30 | \$31 | \$1 | |

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|-------------------------------------|---------|--------------------------------|----|-------------------------------------|----------------------|----------------------|----------------------|--------------------|
| STATEMENT OF OPERATING | | | | | | | | |
| (Nature & Type) | | | | | | | | |
| For the period ended 31 August 2023 | | | | | | | | |
| 31/08/2023 | COA | Description | | Original Budget | YTD Budget | YTD Actual | Var. | |
| | | | | \$ | \$ | \$ | \$ | |
| | E143025 | WORKERS COMPENSATION INSURANCE | 32 | Insurance Expenses | \$51,592 | \$25,796 | \$26,709 | \$913 |
| | E143030 | OFFICE EXPENSES | 32 | Insurance Expenses | \$0 | \$0 | \$0 | \$0 |
| | E143060 | Insurance on Works | 32 | Insurance Expenses | \$27,316 | \$13,658 | \$13,658 | \$0 |
| | E143125 | STAFF HOUSING | 32 | Insurance Expenses | \$7,103 | \$3,551 | \$3,392 | (\$159) |
| | E143126 | WORKFORCE ACCOMMODATION - HOLT | 32 | Insurance Expenses | \$476 | \$78 | \$0 | (\$78) |
| | E144015 | INSURANCE & LICENCE | 32 | Insurance Expenses | \$72,260 | \$36,129 | \$36,356 | \$227 |
| | | | | Insurance Expenses Total | \$347,156 | \$172,646 | \$175,089 | \$2,443 |
| | E030999 | General Admin Allocated | 39 | Activity Based Costing | \$51,528 | \$8,586 | \$6,688 | (\$1,898) |
| | E032999 | General Admin Allocated | 39 | Activity Based Costing | \$5,195 | \$864 | \$570 | (\$294) |
| | E041999 | General Admin Allocated | 39 | Activity Based Costing | \$161,989 | \$26,998 | \$11,215 | (\$15,783) |
| | E042999 | General Admin Allocated | 39 | Activity Based Costing | (\$1,545,761) | (\$257,626) | (\$146,035) | \$111,591 |
| | E051999 | General Admin Allocated | 39 | Activity Based Costing | \$17,875 | \$2,978 | \$1,606 | (\$1,372) |
| | E052999 | General Admin Allocated | 39 | Activity Based Costing | \$10,852 | \$1,808 | \$1,124 | (\$684) |
| | E053999 | General Admin Allocated | 39 | Activity Based Costing | \$7,086 | \$1,180 | \$643 | (\$537) |
| | E074999 | General Admin Allocated | 39 | Activity Based Costing | \$3,405 | \$566 | \$321 | (\$245) |
| | E075999 | General Admin Allocated | 39 | Activity Based Costing | \$3,405 | \$566 | \$321 | (\$245) |
| | E076999 | General Admin Allocated | 39 | Activity Based Costing | \$3,405 | \$566 | \$321 | (\$245) |
| | E077999 | General Admin Allocated | 39 | Activity Based Costing | \$9,255 | \$1,542 | \$891 | (\$651) |
| | E080999 | General Admin Allocated | 39 | Activity Based Costing | \$5,330 | \$888 | \$496 | (\$392) |
| | E082999 | General Admin Allocated | 39 | Activity Based Costing | \$10,735 | \$1,788 | \$978 | (\$810) |
| | E084999 | General Admin Allocated | 39 | Activity Based Costing | \$58,536 | \$9,754 | \$5,403 | (\$4,351) |
| | E092999 | General Admin Allocated | 39 | Activity Based Costing | \$12,157 | \$2,026 | \$1,154 | (\$872) |
| | E101999 | General Admin Allocated | 39 | Activity Based Costing | \$7,439 | \$1,238 | \$745 | (\$493) |
| | E102999 | General Admin Allocated | 39 | Activity Based Costing | \$7,439 | \$1,238 | \$745 | (\$493) |
| | E106999 | General Admin Allocated | 39 | Activity Based Costing | \$13,872 | \$2,310 | \$1,402 | (\$908) |
| | E107999 | General Admin Allocated | 39 | Activity Based Costing | \$10,858 | \$1,808 | \$964 | (\$844) |
| | E110999 | General Admin Allocated | 39 | Activity Based Costing | \$11,013 | \$1,834 | \$1,081 | (\$753) |
| | E111999 | General Admin Allocated | 39 | Activity Based Costing | \$8,407 | \$1,400 | \$818 | (\$582) |
| | E112999 | General Admin Allocated | 39 | Activity Based Costing | \$18,073 | \$3,012 | \$1,796 | (\$1,216) |
| | E113999 | General Admin Allocated | 39 | Activity Based Costing | \$17,744 | \$2,956 | \$1,694 | (\$1,262) |
| | E116999 | General Admin Allocated | 39 | Activity Based Costing | \$3,864 | \$644 | \$365 | (\$279) |
| | E117999 | GENERAL ADMIN ALLOCATED | 39 | Activity Based Costing | \$15,596 | \$2,598 | \$1,533 | (\$1,065) |
| | E122999 | General Admin Allocated | 39 | Activity Based Costing | \$671,086 | \$111,846 | \$64,591 | (\$47,255) |
| | E123999 | General Admin Allocated | 39 | Activity Based Costing | \$18,882 | \$3,146 | \$1,869 | (\$1,277) |
| | E126999 | General Admin Allocated | 39 | Activity Based Costing | \$3,167 | \$526 | \$292 | (\$234) |
| | E131999 | General Admin Allocated | 39 | Activity Based Costing | \$3,405 | \$566 | \$321 | (\$245) |
| | E132999 | General Admin Allocated | 39 | Activity Based Costing | \$62,192 | \$10,364 | \$6,250 | (\$4,114) |
| | E133999 | General Admin Allocated | 39 | Activity Based Costing | \$11,859 | \$1,976 | \$1,212 | (\$764) |
| | E134999 | General Admin Allocated | 39 | Activity Based Costing | \$68,583 | \$11,430 | \$6,411 | (\$5,019) |
| | E136999 | General Admin Allocated | 39 | Activity Based Costing | \$14,719 | \$2,452 | \$1,548 | (\$904) |
| | E137999 | General Admin Allocated | 39 | Activity Based Costing | \$7,586 | \$1,264 | \$745 | (\$519) |
| | E138999 | General Admin Allocated | 39 | Activity Based Costing | \$22,996 | \$3,832 | \$2,132 | (\$1,700) |
| | E139999 | GENERAL ADMIN ALLOCATED | 39 | Activity Based Costing | \$24,123 | \$4,020 | \$2,395 | (\$1,625) |
| | E141999 | General Admin Allocated | 39 | Activity Based Costing | \$7,251 | \$1,208 | \$701 | (\$507) |
| | E142999 | General Admin Allocated | 39 | Activity Based Costing | \$4,578 | \$762 | \$453 | (\$309) |
| | E143999 | General Admin Allocated | 39 | Activity Based Costing | \$124,072 | \$20,678 | \$11,464 | (\$9,214) |
| | E144999 | General Admin Allocated | 39 | Activity Based Costing | \$26,203 | \$4,366 | \$2,775 | (\$1,591) |
| | | | | Activity Based Costing Total | \$0 | (\$42) | \$0 | \$42 |
| | E123297 | LOSS ON SALE OF ASSET | 45 | Loss Asset Disposal | \$0 | \$0 | \$0 | \$0 |
| | | | | Loss Asset Disposal Total | \$0 | \$0 | \$0 | \$0 |
| | | | | Grand Total | (\$4,612,256) | (\$4,220,316) | (\$4,925,146) | (\$704,311) |

15 August 2023

Our Ref: 560335\NS:BB

Via email: ceo@kulin.wa.gov.au
Cc: works@kulin.wa.gov.au

Mr Alan Leeson
Chief Executive Officer
Shire of Kulin
PO Box 125
KULIN WA 6365

Dear Mr Leeson

I am pleased to invite the Shire of Kulin to become a RoadWise Council. This new initiative has been developed to encourage, motivate and support Local Governments to incorporate best practice road safety principles and policy across their business services to reduce the number of people killed and seriously injured on local roads.

By becoming a RoadWise Council you will:

- Demonstrate a commitment to improve road safety outcomes within your community using the resources available to you.
- Have access to the RoadWise Council logo for use on Shire of Kulin promotional communications or infrastructure.
- Gain priority access to WALGA's road safety services and products.
- Be eligible for formal recognition for road safety management and actions, including support in benchmarking and monitoring progress of road safety outcomes through the RoadWise Recognised initiative.

To register as a RoadWise Council please complete the following steps:

1. Obtain a Council resolution in support of becoming a RoadWise Council OR provide a declaration signed by the Chief Executive Officer and the Mayor/Shire President.
2. Nominate at least two personnel (Officers and/or Elected Members) to be the primary point of contact for road safety matters.

We welcome your registration by submitting the attached form, together with supporting documentation, to roadwise@walga.asn.au.

If you require further information or assistance, including sample resolution or declaration wording, please contact your assigned Road Safety Advisor, Rodney Thornton, phone 0409 689 313, or email rthornton@walga.asn.au.

Yours sincerely



Nick Sloan
Chief Executive Officer

Enclosure

ROADWISE COUNCILS

Registration Form

<Local Government name>

Date:

Supporting documents: (please supply at least one)

- Resolution of Council: attach copy of minutes.
- Declaration of Commitment to Road Safety signed by the CEO and Mayor/President
- Other documented evidence of whole of Council agreement to commit to road safety.

Nominated contacts (minimum of two)

Local Government Officers

| Name | Position | Preferred contact: phone/email |
|------|----------|--------------------------------|
| | | |
| | | |
| | | |
| | | |

Elected Members

| Name | Position | Preferred contact: phone/email |
|------|----------|--------------------------------|
| | | |
| | | |
| | | |
| | | |

Please return all documents to: roadwise@walga.asn.au



RoadWise is funded by the State Government and supported by Local Governments
www.roadwise.asn.au

GENERAL COMPLIANCE CHECKLIST AUGUST 2023

| Class | Task | Date | Frequency | Detail | Yes/No |
|---------------------|---------------------------------------------------------------------------|-------------|------------|---------------------------------------------------------------------------------------------------------------------------|--------|
| Governance | Budget Adoption by 31 August | 31/08/2023 | Annual | Annual Budget to be adopted by the 31st August each year | Yes |
| Governance | Bush Fire Control - Dual Officers Appointment | 1/08/2023 | Annual | Surrounding Shires notified of Kulin Dual FCO's | Yes |
| Governance | Bush Fire Control Officers Appointment | 1/08/2023 | | BFB AGM Held June 2023 | Yes |
| Governance/MESS | Annual Financial Returns | 31/08/2023 | Annual | Annual Financial Return forms due from Councillors & CEO, on completion send acknowledgement letters ex CEO and President | Yes |
| Governance/EMW | Annual Road Inspection | 31/08/2023 | Annual | Annual Inspection of Road and Jobs by Councillors | No |
| Governance/MESS | Election Timeline | August | Biennial | State-wide Public Notice - close of enrolments, advertise to call for nominations, close rolls etc. | Yes |
| Governance/MESS | Council Photo | June | Bi-annual | Take photo of current Council | Yes |
| CEO/EMFS | DFES ESL return - acquittal | 31/08/2023 | Annual | DFES Form 8 due by end of month | Yes |
| CEO | Transport | July August | Annual | Regional Road Group funding submission Annual submission for road projects to be with MRWA July/August | Yes |
| CEO/EMW | RRG Road Project Funding | 31-Aug | Annual | Commodity Route Funding 2020/20 funding open - electronic application to MRWA Northam by 31 Aug | N/A |
| CEO | Bush Fire AGM | 1/08/2023 | Annual | Finalise meeting day arrangements and hold meeting - Pingaring Hall - prepare Minutes and items for Council meeting | Yes |
| Bushfire/Governance | Prepare Agenda for Bushfires meeting and send | August | Annual | Agenda Items prepared and FCO Updates of Brigade members sent out with new member forms | Yes |
| EMFS | Budget Commentary | 31-Aug | Annual | Distribute budget commentary packs to staff | Yes |
| EMFS | Send copy of budget to Dept. of Local Government | 31/08/2023 | 1/08/2020 | 30 days from adoption | Yes |
| EMFS | Staff Uniform Annual requirements | 31/08/2023 | Annual | Review staff uniform requirements and place order | No |
| EMFS | Annual accounts to be sent after adoption of budget e.g. leases rent etc. | August | 1/08/2020 | Rent increases etc | Yes |
| EMFS | Statement of Earnings for Elected Members | August | Annual | Enquire if Councillors require a Statement of Earnings from Shire | Yes |
| EMFS | ESL Return - Applications | August | Annual | Summary of ESL Levied forwarded to DFES | Yes |
| EMW | Staff Uniform & PPE Annual requirements | 31/08/2023 | Annual | Review staff uniform & PPE requirements and place order | Yes |
| EMW | Occupational Health & Safety | August | Tri-annual | Hold committee meeting and toolbox meeting | Yes |
| EMW | Cemetery Maintenance | August | Annual | Works crew to spray, general tidy of all 3 cemeteries | Yes |

GENERAL COMPLIANCE CHECKLIST AUGUST 2023

| EMW | RAV Ratings | August | Annual | Advertise RAV Ratings for Harvest Season | No |
|----------|--------------------------------------------|------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| EMW/EMFS | WALGA Roads Return to be Completed | 31/08/2023 | Annual | WALGA roads asset expenditure report to be completed by end of October | No |
| EMW/EMFS | R2R Annual Report to Auditors | 31/08/2023 | Annual | Prepare Annual report on R2R expenditure and submit to Auditors for confirmation | No |
| EMW/TO | Road Construction & Maintenance Review | 01/08/23 | Monthly | Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council | Yes |
| EMW/TO | Annual Aggregate - Bitumen tenders | 31/08/2023 | Annual | Prepare tenders for annual aggregate and bitumen requirements | Yes |
| EMW/TO | Plant Replacement Program | 31/08/2021 | Annual | Prepare tenders for Plant replacement Program | Yes |
| EMW/TO | Spraying of Council buildings | 31/03/2021 | Bi annual | Get quotes for next 12 months - 1/2 done in Oct and 1/2 done in March | Yes |
| EMW/TO | Water Licenses - Water Reuse Licenses | April | Annual | Renew Licenses for oval watering - and reuse | Yes |
| OHS | Administration Building Monthly Inspection | 30/08/2023 | Monthly | Judd | Yes |
| EMCS | Advertise Australia Day Awards locally | Update | Annual | Advertise Australia Day Awards in Update | In progress |
| POOL | Pool Checklist | August | Annual | Complete checklist early to ensure pool opening is not delayed | No |
| FRC | FRAC & Sporting Council AGM's | August | Annual | Prepare, advertise and call for nominations for any FRAC committee vacancies | Yes |
| EHO | Food Act reporting to DOH | 31/08/2023 | Annual | | |

A12 TEMPORARY EMPLOYMENT OR APPOINTMENT OF AN ACTING CEO

Administration

PREAMBLE: When the Chief Executive Officer takes up to four weeks annual or other leave the Chief Executive Officer is to appoint a member of the Executive Management team as Acting Chief Executive Officer.

OBJECTIVE: To ensure the Shire has an appropriate officer at all times to be acting in the legal position of CEO, taking into account the differing workload and availability of each member of the Executive Management team during the period of absence.

PRACTICE: That the CEO ensure that the position of Acting CEO be filled as judiciously as possible when a known absence will occur.

That the authority to appoint either:

- (a) Executive Manager of Financial Services
- (b) Executive Manager of Community Services
- (c) Executive Manager of Works
- (d) Executive Manager of Corporate Governance & Risk

to be Acting Chief Executive Officer during the absence of the Chief Executive Officer on leave or other extended periods of up to four weeks be delegated to the CEO for times when there is no Ordinary Council meeting prior to the period of leave to seek Council's resolution for this appointment.

For the purposes of Section 5.36 (2) of the Local Government Act 1995, the Council has determined that employees that are appointed in one of the above positions are suitably qualified to be appointed as Acting CEO by the CEO, from time to time, when the CEO is on periods of leave.

When exercising the delegation, the Shire President is to be consulted and Council is to be provided with notice of the Acting appointment as soon as possible, or practicable.

For periods of planned or unplanned leave greater than four weeks, but less than 12 months, appoint a CEO as follows:

1. Appoint one Executive Manager, or multiple Executive Managers for separate defined periods, as Acting CEO; or
2. Conduct an external recruitment process to appoint a temporary Acting CEO.

PROCESS: Appointment of an Acting CEO by the CEO or Council is to be in writing.

DELEGATION: To CEO to appoint Executive Manager of Financial Services as Acting CEO during period of absence.

HEAD OF POWER: Local Government Act 1995 5.36, 5.39C and 5.42

CS13 GENERAL – COMMUNITY SERVICES PRACTICES

Community Services

PREAMBLE: Providing information on a variety of community services practices, guidelines and operational information, each insignificant to warrant individual record.

OBJECTIVE: To ensure individual minor items are not lost in the system of recording practices, procedures and guidelines.

PRACTICES:

Appointment of Authorised Officers

As the duly appointed Chief Executive Officer (CEO) of the Shire of Kulin the CEO has the delegated authority to appoint officers for the purpose of infringement notices and administration of;

- the Shire of Kulin Animal Environment and Nuisance Local Law;
- Health (Asbestos) regulation 1992.

Caravan Parks and Camping Grounds – Authorised Officers

As the duly appointed Chief Executive Officer (CEO) of the Shire of Kulin the CEO has the delegated authority of Council under the Caravan Parks and Camping Grounds Act 1995 to appoint officers for the purposes of;

- Power of Entry and inspection and,
- The issue of Infringement Notices.

This delegation remains current until revoked.

Office Hours

The Administration and Community Resource Centre office hours shall be from 8:30am to 4:30pm from Monday to Friday, excluding public holidays.

Contribution to Kulin Herbarium

The Shire will provide a venue free of charge to the Kulin Herbarium and cover the cost of insurance for contents. The Chief Executive Office shall establish a use agreement with the Kulin Herbarium whereby the Herbarium will provide community education of its objectives.

Kulin Combined Emergency Services Building

The Shire will maintain the gardens and carry out minor building repairs to the Kulin Combined Emergency Services Building. Any items of a capital nature are the responsibility of the Kulin St John Ambulance Sub Centre, Kulin Volunteer Fire Brigade and Kulin Fire & Rescue.

Shire Liquor Permits – Consumption of Alcohol

The Chief Executive Officer is authorised to approve or reject applications to consume liquor in Shire buildings or on Shire controlled reserves without reference to Council. All applications to consume liquor are to be in writing and addressed to the Chief Executive Officer.

Application for Use of Land - Shire of Kulin and Kulin Bush Races facility – Lucca Pty Ltd

Hire of Kulin Bush Races (KBR) facility

The Chief Executive Officer is authorised to consider applications for approval to hold events under Schedule Item 4 of the Lucca Pty Ltd and Shire of Kulin License to Use Land Agreement (Kulin Bush Races facility) subject to compliance with the following terms and conditions;

Public Functions

- In the case of community, sporting or public functions and any other festival or event, only following an approval by the KBR Committee and following receipt of the Licensor's (Lucca Pty Ltd) approval; Council will consider the application via a report to a Council meeting from staff.

Private Functions

- In the case of private functions (where alcohol license is not required) by delegation to the CEO when approved by the Kulin Bush Races Committee and the Licensor;
- A copy of the Event License is to be sent to the applicant after Shire approval detailing any terms or conditions to be met;
- Event Application License will only be issued to a single applicant;
- Appropriate hygiene measures to be assessed and recommendations to be followed at all times;
- Appropriate licenses must be held for all licensable activities e.g. Fireworks
- All care will be taken to avoid damage to the KBR facility and no alterations or additions will be made to the facility without KBR Committee sanction;
- All care will be taken to avoid any major soil disturbance that will lead to soil degradation; and

Upon an applicant agreeing to the terms and conditions, the Chief Executive Officer will issue approval by letter.

Management of Halls – *MOU's to be investigated/created.*

Shire Buildings – Smoke Free Zones

All public buildings under Shire control are to be established as Smoke Free Zones.

Aquatic Centre Opening Times

As a guide to the Aquatic Centre opening times - Tuesday to Friday from 6:00 – 8:00am, 10:00am to 12:00 noon to 2:30pm to 6:30pm and on weekends and public holidays from 11:00am to 6:00pm. Slide hours are from 4:00pm – 6:00pm Thursday & Friday (depending on numbers) and from 11:00am – 6:00pm on Saturday and Sundays. Appointments can be taken for group bookings.

The Aquatic Centre will be closed on Good Friday, Christmas Day and will only be opened for the afternoon session on New Year's Day.

The Manager may close the Aquatic Centre on cool days and during inclement weather after notification to the Chief Executive Officer or Executive Manager of Financial Services. Generally, a pool temperature of 20 degrees Celsius is considered cold enough to warrant closure of the pool. Subject to negotiation and in accordance with the Manager's contract, the CEO is authorised to allow the pool to close for one day per week during the season. The nominated days for closure in this case shall be a Monday or a Tuesday. The above may be subject to change as necessary.

Aquatic Centre Season Pass

A family season ticket will apply for 2 adults and 2 children or 1 adult and 3 children. A child season ticket will apply to any person attending school on a full-time basis up to year 12. Season tickets will be half priced after 31st January.

For the purposes of determining entry fees a child is classified as:

1. a person who is 15 years or under, or
2. is a dependent attending school full time up to year 12.

Applicable fees are listed in the Shire of Kulin Fees & Charges each year.

School Use of Pool for Carnivals

When the Kulin District High School is given exclusive use of the pool for faction carnivals, all children and adults will be allowed free entry to the pool.

Vacation Swimming Classes – Parents

Parents accompanying children who are participating in vacation swimming classes and who are not swimming are permitted to enter at the same fee as a child.

Hire of Community Bus

The Community Bus is available for hire to local community groups and residents. The Shire does not object to the hire of the community bus to people from outside the Shire of Kulin. If, however, the bus is booked to a person or organisation not usually associated with Kulin, and the bus is subsequently required by a local, the non-local will be advised that the bus is no longer available. At least one week's notice must be given to the non-local of the cancellation of the hire to enable them to make other arrangements.

The hire rates for the community bus and bus trailer are set out in the Shire of Kulin User Fees and Charges adopted each year. Users hiring the community bus must book usage in advance.

Commercial Hire / Use - Does not include fuel – Kilometre hire rate as set annually by Council in accordance with the annual review of Fees and Charges.

Community Use – Fuel will be reimbursed upon production of receipts – must be returned with a full tank unless otherwise arranged by prior notice with the Shire - Kilometre hire rate as set annually by Council in accordance with the annual review of Fees and Charges.

To ensure the availability of the Community Bus to local community groups and residents the maximum length of hire by commercial school bus operators and other businesses is 7 days. Any request from a business to hire the Community Bus for longer than seven days must be approved by the CEO.

~~Fuel will be reimbursed if receipts are provided.~~

Smoking is not to be permitted on the community bus.

If the bus is returned in an untidy state and it is not possible to contact the hirer responsible prior to the next hire of the bus, the bus will be cleaned, and the hirer will be responsible for the cost of the cleaning.

Failure to comply with any of the above conditions may result in refusal to hire the bus to that individual or organisation in the future.

Australia Day Event

Kulin's Australia Day Celebration is to provide an opportunity for the community to come together to celebrate the community and privileged country in which we live. It brings to the forefront those who have significantly contributed to our community and recognise their efforts through one of the 4 categories of Australia Day Awards.

An event procedure has been created which outlines the tasks, timeline and responsibility for running the event and includes:-

- Event Planning
- Venue
- Marketing
- Catering
- Entertainment
- Audio / Visual & Other Technology
- Event Debrief

Australia Day Event Procedure included in Shire of Kulin Policy Manual A8 Primary Documents and listed as a Secondary Document.

DELEGATION: To the Chief Executive Officer to;
appoint officers for the purpose of infringement notices and administration of;

- the Shire of Kulin Animal Environment and Nuisance Local Law;
- Health (Asbestos) regulation 1992.

appoint officers for the purposes of the Caravan and Camping Grounds Act 1995;

- Power of Entry and inspection and,
- The issue of Infringement Notices.
- to approve or reject applications to consume liquor in Shire buildings or on Shire controlled reserves.
- to approve applications for private events at the KBR facility in accordance with terms and conditions.

HEAD OF POWER: Local Government Act 1995

Policy Updated October 2022