

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 20 September 2023**

Concept Forum	1:30pm
Afternoon Tea	3:00pm
Audit & Risk Committee Meeting	3:30pm
Council Meeting	4:00pm
Dinner	6:30pm



Alan Leeson
Chief Executive Officer
15 September 2023



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

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
 - 4.1 Declarations of Financial Interest
 - 4.2 Declarations of Proximity Interest
 - 4.3 Declarations of Impartiality Interest
- 5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE**
- 6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 6.1 Shire of Kulin Ordinary Meeting 16 August 2023
 - 6.2 Audit & Risk Committee Meeting 20 September 2023
- 7 MATTERS REQUIRING DECISION**
 - 7.1 List of Accounts August 2023 Attachment 1
 - 7.2 Financial Reports & Operating Income and Expenditure Details – August 2023 Attachment 2
 - 7.3 Kulin Retirement Homes – Request to Write Off Rates 2023/24
 - 7.4 Invitation from WALGA - RoadWise Council Registration – Shire of Kulin Attachment 3
 - 7.5 Chief Executive Officer – Completion of Probation Period – Contract of Employment
- 8 COMPLIANCE**
 - 8.1 Compliance Reporting – General Compliance August 2023 Attachment 4
 - 8.2 Compliance Reporting – Delegations Exercised August 2023
 - 8.3 New Policy Adoption – A12 Temporary Employment or Appointment of an Acting CEO Attachment 5
 - 8.4 Policy Amendment - Administrative Procedures and Operational Guidelines – CS13 – General – Community Services Practices Attachment 6
 - 8.5 Procedural Fairness for the Auditor General’s LG Audit Results Report 2021-22
 - 8.6 Significant Findings in OAG Local Government 2021-22 Information Systems Audit
 - 8.7 Response to Interim Management Letter
- 9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**
- 11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
- 13 DATE AND TIME OF NEXT MEETING**
- 14 CLOSURE OF MEETING**

1 DECLARATION OF OPENING

The President declares the meeting open

2 RECORD OF ATTENDANCE

ATTENDANCE

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

APOLOGIES

Nil

LEAVE OF ABSENCE

Nil

3 PUBLIC QUESTION TIME

Nil

4 DECLARATION OF INTEREST BY MEMBERS

Nil

5 APPLICATIONS FOR APPROVED LEAVE OF ABSENCE

Nil

6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

6.1 Shire of Kulin Ordinary Meeting 16 August 2023

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.

Attachment 1

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.

Attachment 2

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.

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 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.

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.

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.

Attachment 4

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

GOVERNANCE

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

HUMAN RESOURCES

H1	Grievance Procedures	(CEO)
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COMMUNITY SERVICES

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

WORKS

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

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

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of July 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 July 2023.

VOTING REQUIREMENTS:

Simple majority required.

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.

Attachment 5

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.

Attachment 6

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

AGENDA OF SHIRE OF KULIN ORDINARY MEETING TO BE HELD 20 SEPTEMBER 2023

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.

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 the 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.

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

To be determined at the Audit & Risk Committee Meeting.

VOTING REQUIREMENTS:

Simple Majority.

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

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

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

13 DATE AND TIME OF NEXT MEETING

Ordinary Meeting Wednesday 18 October 2023 at 4:00pm

14 CLOSURE OF MEETING

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

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.
Agency Banking

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
<input type="text"/>	<input type="text"/>

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

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

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments	Balance
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

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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)	(\$198)	\$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)	(\$3,41)	\$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	PHOTOCOPYING & 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 F	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)
	I112100	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)

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.	
					\$	\$	\$	\$	\$
	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	

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.	
				\$	\$	\$	\$	
	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