

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 18 September 2024**

Light Lunch	12:30pm
Concept Forum	1:00pm
Audit & Risk Committee Meeting	3:15pm
Afternoon Tea	3:30pm
Council Meeting	4:00pm
Dinner	6:30pm



Alan Leeson
Chief Executive Officer
13 September 2024



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

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER**
- 3 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
 - 4.1 Declarations of Financial Interest
 - 4.2 Declarations of Proximity Interest
 - 4.3 Declarations of Impartiality Interest
 - 4.4 Declarations of Indirect Financial Interest
- 5 PUBLIC QUESTION TIME**
- 6. APPLICATIONS FOR LEAVE OF ABSENCE**
- 7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 7.1 Shire of Kulin Ordinary Meeting 21 August 2024
 - 7.2 Audit & Risk Committee Meeting 18 September 2024
- 8 PRESENTATIONS / DEPUTATIONS**
- 9 AGENDA BUSINESS – MATTERS REQUIRING DECISION**
 - 9.1 List of Accounts Paid During the Month of August 2024 Attachment 1
 - 9.2 Financial Reports & Operating Income and Expenditure Details – August 2024 Attachment 2
 - 9.3 Kulin Retirement Homes Inc. – Request to Write Off Rates 2024/25
 - 9.5 Proposed Review of the Shire of Kulin Local Planning Scheme No.2 Attachment 3
- 10. COMPLIANCE**
 - 10.1 Compliance Reporting – General Compliance August 2024 Attachment 4
 - 10.2 Proposed Policy Amendment – Policy A11 – Procurement Purchasing & Tenders Attachment 5
 - 10.3 New Policy Adoption – A32 Discounts – Rates & New Delegation to allow CEO to approve early payment discounts on Interim Rates Attachment 6
- 11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12. MOTIONS FROM MEMBERS WITHOUT NOTICE**
- 13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 14. MEETING IS CLOSED TO THE PUBLIC**
 - 14.1 Confidential Items (Meeting Closed to the Public)
- 15. CLOSURE / DATE AND TIME OF NEXT MEETING**

1 DECLARATION OF OPENING

The President declares the meeting open.

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3 RECORD OF ATTENDANCE

ATTENDANCE

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

APOLOGIES

Nil

LEAVE OF ABSENCE

C Mullan (granted August OCM)

4 DECLARATION OF INTEREST BY MEMBERS

Nil

5 PUBLIC QUESTION TIME

Nil

6 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Shire of Kulin Ordinary Meeting 21 August 2024

8 PRESENTATIONS / DEPUTATIONS

Nil

9 AGENDA BUSINESS - MATTERS REQUIRING DECISION

9.1 List of Accounts Paid During the Month of August 2024

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

SUMMARY:

For Council to note the list of accounts paid from the municipal fund and the trust fund and payments made using purchasing cards under the Chief Executive Officer's delegated authority during the month of August 2024.

BACKGROUND & COMMENT:

Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996* a list of accounts paid by the Chief Executive Officer is to be provided to Council each month. The table below summarises the payments made during August 2024. Lists detailing the payments made are attached.

Fund	Amount
Municipal	\$843,589.46
Trust	\$1,800.00
Total	\$845,389.46

Regulation 13A of the *Local Government (Financial Management) Regulations 1996* requires a list of payments made using credit, debit or other purchasing cards to be prepared and presented to Council each month. A list of payments made using credit, debit and other purchasing cards in August 2024 is attached.

FINANCIAL IMPLICATIONS:

Expenditure is in accordance with the Annual Budget as adopted or amended by Council.

STATUTORY AND PLANNING IMPLICATIONS:

Local Government (Financial Management) Regulations 1996

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

13A. Payments by employees via purchasing cards

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment;
 - (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

(b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council note,

1. the list of accounts paid from the Municipal and Trust accounts during the month of August 2024, totalling \$845,389.46 as attached; and
2. the list of payments made using credit, debit and purchasing cards in August 2024 as attached.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 1

9.2 Financial Reports & Operating Income and Expenditure Details – August 2024

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

SUMMARY:

Attached are the financial reports for the period ending 30 August 2024. 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 2024, as presented.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 2

9.3 Kulin Retirement Homes Inc. – Request to Write Off Rates 2024/25

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 rates for their properties in Gordon Street and Price St, Kulin be waived. All service charges applicable for the properties are to be paid by the committee.

BACKGROUND & COMMENT:

A letter was received from Kulin Retirement Homes Inc. on 28 August 2024 requesting that Council waive rates for both Kulinda Estate and the Workman Estate. Rates for assessment A95 Kulinda Estate are \$7,659.67 and for A1422 Workman Estate are \$3,098.69. At the time of writing this agenda item, Kulin Retirement Homes Inc. had already paid the rubbish and recycling charges, as well as the Emergency Services Levy for both properties.

Kulin Retirement Homes Inc. have expressed their appreciation of Council's continued 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 Inc. totalling \$3,098.69 for assessment number A1422 (Workman Estate) and \$7,659.67 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.

9.4 Proposed Review of the Shire of Kulin Local Planning Scheme No.2

NAME OF APPLICANT: Shire of Kulin
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 18.05
AUTHOR: Mr Joe Douglas – Town Planner
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report recommends that Council authorise the Shire Administration to proceed with the review of the Shire of Kulin Local Planning Scheme No.2 in accordance with the requirements of clause 65 in Part 6, Division 1 of the *Planning and Development (Local Planning Schemes) Regulations 2015* including initial consultation with the local community and key government agencies for a period of 28 days to help inform the review process.

BACKGROUND & COMMENT

It is understood Council has allocated funds in its budget for the 2024/25 financial year to amend the Shire of Kulin Local Planning Scheme No.2 to:

- i) address a few minor issues and anomalies identified since the scheme was last amended in 2017;
- ii) align it with the State Planning Framework where required; and
- iii) improve its operational efficiency.

Technically Local Planning Scheme No.2 is required to be formally reviewed by the Shire to satisfy the requirements of clause 65 in Part 6, Division 1 of the *Planning and Development (Local Planning Schemes) Regulations 2015* before being amended.

Advice recently received from the Department of Planning, Lands and Heritage confirmed the Shire can and should review Local Planning Scheme No.2 and consider initiating a standard (i.e. omnibus type) amendment thereafter to include all proposed changes to the scheme.

The Department also confirmed the Shire can, by adopting the abovementioned approach, avoid the time, effort and cost associated with preparing a Local Planning Strategy which is typically required to inform the scheme review process and preparation of a new local planning scheme. Preparation of a Local Planning Strategy and a new local planning scheme is considered unnecessary given Local Planning Scheme No.2 is functioning well and does not need to be revoked and replaced with a new scheme.

The proposed review of Local Planning Scheme No.2 must consider whether the scheme is up-to-date and complies with the *Planning and Development (Local Planning Schemes) Regulations 2015*. A report documenting the outcomes from the review process must be prepared by the Shire and submitted to the Western Australian Planning Commission for endorsement.

The scheme review report must be prepared in the manner and form approved by the Commission and include the following information:

- a) the date on which the local planning scheme was published in the Government Gazette in accordance with section 87(3) of the *Planning and Development Act 2005*;
- b) the date on which each amendment made to the scheme was published in the Government Gazette in accordance with section 87(3) of the *Planning and Development Act 2005*;
- c) the date on which the scheme was last consolidated under Part 5 Division 5 of the *Planning and Development Act 2005*;
- d) an overview of the subdivision and development activity, lot take-up and population changes in the scheme area since the later of:
 - i) the date on which the scheme was published in the Gazette in accordance with section 87(3) of the *Planning and Development Act 2005*; and
 - ii) the date on which the scheme was last reviewed;
- e) an overview of the extent to which the scheme has been amended to:
 - i) comply with the requirements of any relevant legislation, region planning scheme or State planning policy; or
 - ii) provide for any planning code that is to be read as part of the scheme or any modifications to a planning code.

The report must make recommendations as to:

- a) whether the scheme:
 - i) is satisfactory in its existing form; or
 - ii) should be amended including details of all proposed amendments; or
 - iii) should be repealed and a new scheme prepared in its place;
- and

- b) whether the local planning strategy for the scheme:
 - i) is satisfactory in its existing form; or
 - ii) should be amended; or
 - iii) should be revoked and a new strategy prepared in its place;and
- c) whether any structure plan or local development plan approved under the scheme:
 - i) is satisfactory in its existing form; or
 - ii) should be amended; or
 - iii) should have its approval revoked.

Within 90 days of receiving a report of a review of a local planning scheme, or such longer period as the Minister for Planning or an authorised person allows, the Commission must consider the report and:

- a) decide whether the Commission agrees or disagrees with the recommendations in the report; and
- b) notify the local government which prepared the report of the Commission's decision.

After receiving notification of the Commission's decision on a report of a review of a local planning scheme the local government must:

- a) publish in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015* the report and notice of the Commission's decision; and
- b) initiate suitable amendments to the local planning scheme, local planning strategy and any structure plan or local development plan as applicable.

Prior to preparation of the scheme review report it is recommended the Shire undertake consultation with the local community and key government agencies for a period of 28 days to help inform the review process including details of any proposed amendments to Local Planning Scheme No.2. A scheme review report will then be prepared by the Shire's Administration and presented to Council for formal consideration before being referred to the Commission for further consideration and endorsement as per the process outlined above.

Attachment 3 to this report provides details of a number of possible amendments to Local Planning Scheme No.2 that will be presented to Council for formal consideration in due course including details of any other amendments identified following completion of the 28 day consultation process and review of any submissions received. The following link to the latest version of Local Planning Scheme No.2 is also provided to assist Council's consideration of the abovementioned amendments to the Scheme:

[Shire of Kulin planning information \(www.wa.gov.au\)](http://www.wa.gov.au).

STATUTORY ENVIRONMENT

- Planning and Development Act 2005 (as amended)
- Planning and Development (Local Planning Schemes) Regulations 2015
- Shire of Kulin Local Planning Scheme No.2

POLICY IMPLICATIONS

Nil immediate policy implications however the Shire's existing Local Planning Policies will need to be reviewed and possibly amended or revoked depending upon the outcomes from the Scheme review and amendment process to ensure they are relevant and enforceable.

COMMUNITY CONSULTATION

Consultation with the local community and key government agencies for a period of 28 days is recommended to help inform the scheme review process including details of any proposed amendments to Local Planning Scheme No.2. Assuming the Commission endorses the scheme review report, the standard amendment to the scheme required thereafter containing specific details of all proposed amendments will be advertised for public comment for the minimum required period of 42 days in accordance with the procedural requirements of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

FINANCIAL IMPLICATIONS

It is understood Council has allocated funding in its budget for the 2024/25 financial year to progress the project. Given the advice received from the Department of Planning, Lands and Heritage confirming the Shire should review Local Planning Scheme No.2 before formally amending it as originally proposed, the time and cost associated with progressing the project may be slightly greater than originally estimated and require additional funding to be allocated in the budget for 2025/26.

STRATEGIC IMPLICATIONS

The proposal to review and amend Local Planning Scheme No.2 is consistent with the aims and objectives of the Shire's Strategic Community Plan 2021-2025 as it applies to the following:

- *Governance – Kulin Shire Council provides good strategic decision making, governance, leadership and professional management; and*
- *Planning – Kulin will continue to deliver services that meet the current and future needs and expectations of the community, whilst maintaining statutory compliance.*

RECOMMENDATION

That Council resolve to proceed with the review of the Shire of Kulin Local Planning Scheme No.2 in accordance with the requirements of clause 65 in Part 6, Division 1 of the *Planning and Development (Local Planning Schemes) Regulations 2015* including initial consultation with the local community and key government agencies for a period of 28 days to help inform the review process.

VOTING REQUIREMENTS

Simple majority required.

Attachment 3

10 COMPLIANCE

10.1 Compliance Reporting – General Compliance August 2024

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 2024. 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 July

LEMC Reporting

Outstanding April

Spraying of Council Buildings

Outstanding May

Staff Performance Reviews

KRA's for Senior Staff and Managers

Outstanding July

Risk Management Report

Annual Report CCC

Strategic Community Plan

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 2024 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 4

10.2 Proposed Policy Amendment – Policy A11 – Procurement Purchasing & Tenders

RESPONSIBLE OFFICER: Chief Executive Officer
FILE REFERENCE: 04.04
AUTHOR: Chief Executive Officer
STRATEGIC REFERENCE/S: 27.03
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report recommends that Council approve minor amendments to Policy A11 with respect to quotes required in threshold of purchasing between \$5,001 and \$19,999. (Current Policy Attached)

BACKGROUND & COMMENT:

Within this threshold of purchasing it is not uncommon for it to be difficult and at times impractical to obtain two quotes either written or verbal. The current policy requirements are;

\$5,001 to \$19,999

This category is for the procurement of goods or services where the value of such procurement ranges between \$5,001 and \$19,999. At least two written or verbal quotations are required. Where this is not practical, e.g. due to limited suppliers, it must be noted through records relating to the process. The general principles for obtaining verbal quotations are:

- ensure that the requirement / specification is clearly understood by the Shire of Kulin employee seeking the verbal quotations;
- ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote;
- read back the details to the Supplier contact person to confirm their accuracy;
- written notes detailing each verbal quotation must be recorded.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains sample forms for recording verbal and written quotations.

At a recent Executive Management Team Projects Meeting the issue of Purchase Order requirements was discussed at length. Currently Councils' Policy requires at least two written or verbal quotations to be obtained for purchase of goods and services within the threshold of \$5,001 to \$19,999. Whilst not appearing to be overly onerous, it is often difficult to obtain two written or verbal quotations which can be for various reasons such as;

- Proximity / location of supplier
- Travel & Cost to potential supplier to scope out works or supply requirements with no guarantee of being successful
- Availability of suppliers or trades persons

As an example, in recent times the Shire has used a company called All About Shade to install outdoor blinds at the Daycare Centre and the Chief Executive Officers residence. Whilst the company was in Kulin at the request of the Executive Manager of Community Services, the company was asked to measure and provide a quote for outdoor blinds in the camp kitchen at the Kulin Caravan Park. The quoted cost was \$9,800 (ex GST) which was subsequently included in the Shires 24/25 budget.

In line with the Shire's existing policy two written or verbal quotes should be obtained before issuing a purchase order. The reality is that the likelihood of obtaining a second quote from a practical sense is low given the tacit knowledge of All About Shades in that they measured and quoted previously whilst undertaking previous works in Kulin. This is not an uncommon situation and can often be the case particularly when using trades such as glaziers, electricians, plumbers, floor coverings, painting, carpentry and general building maintenance.

Importantly, the Executive Management Team are of the view the suggested changes to the policy will assist in ensuring the Shire's operational service requirements and delivery of smaller capital projects can occur in an efficient and timely manner.

Management seek Council's consideration and support in making some minor amendments to the existing policy by removing the need of obtaining two written or verbal quotations for the purchase of goods and services between \$5001 and \$19,999. The suggested amendments to the policy within this threshold maintain an adequate level of probity and oversight by the Executive Management Team, whereby purchase orders issued on the basis of one written quotation within this threshold will require the signature of one Executive Manager and the Chief Executive Officer

FINANCIAL IMPLICATIONS:

There are no direct financial implications for Council in considering this matter.

POLICY IMPLICATIONS:

As described

COMMUNITY CONSULTATION:

Not applicable

WORKFORCE IMPLICATIONS:

No known direct workforce implications known in consideration of this item.

OFFICER'S RECOMMENDATION:

That Council Policy A11 – Procurement Purchasing and Tenders, be amended within the threshold of purchasing between \$5,001 to \$19,999 removing the requirement to obtain at least two written or verbal quotations.

Amended section within Policy to read;

\$5,001 - \$19,999

This category is for the procurement of goods or services where the value of such procurement ranges between \$5,001 and \$19,999. At least one written is required.

The general principles for obtaining the quotation are:

- ensure that the requirement / specification is clearly understood by the Shire of Kulin employee seeking the quotations;
- ensure that the requirement / specification is clearly, accurately and consistently communicated in writing to each of the suppliers being invited to quote;
- where only one written quote is obtained both an Executive Manager and the CEO must sign the purchase order.

Record keeping requirements must be maintained in accordance with record keeping policies.

VOTING REQUIREMENTS:

Simple Majority

Attachment 5

10.3 New Policy Adoption - A32 Discounts - Rates & New Delegation to Allow CEO to approve early payment discounts on Interim Rates

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 25.02
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY: For Council to consider adopting policy A32 Discounts – Rates which clarifies when the early payment discount for rates applies and to give the CEO delegation to offer early payment discount on rates to interim rates notices through a new delegation – A.19 Discount on Rates.

BACKGROUND & COMMENT:

There is currently no Council policy regarding application of the early payment discount offered on rates notices. Policy A32 Discount – Rates has been drafted to clarify when early payment discounts apply.

Council offers a discount for early payment of rates. The percentage discount is set in the Annual Budget adopted by Council as required by the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Historically this discount has been 5% on the rates portion of the rates notice. The discount does not apply to rubbish and recycling charges, Emergency Services Levy, swimming pool inspection fees, interest, penalties or legal charges. To be eligible all charges on the rates notice must be paid in full by the due date.

When a rates property is amalgamated or subdivided an interim rates adjustment is required. The adjustment is based on the property valuation and timing set by Landgate in a Valuation Schedule. An interim rates notice is sent, with the ratepayer having 35 days to pay the interim rates.

Interim rates adjustments cannot be processed between 26 May and the due date of rates notices the following year. This is because all rates' notices have a due date of 35 days – any transactions processed after 26 May cause administration issues and confusion with due dates. As a subdivision or amalgamation usually results in new owners, there are also issues with who to send the full year rates notices to.

The new policy and delegation give the CEO delegation to apply the discount percentage adopted in the Annual Budget to properties subject to an interim rates adjustment prior to 30 June of the preceding year and up to the due date of full year rates notices. The discount will be offered on the rates portion of the interim rates notice.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Rates on properties subject to Interim Rates adjustments are collected later than the original due date and a discount is applied to these rates.

POLICY IMPLICATIONS:

Update APOG and Delegations Register

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council adopt Policy A32 Discounts – Rates as per the Attachment and add Delegation A.19 Discount on Rates to the Delegations Register to give the CEO delegation to apply the early payment discount to Interim Rates notices sent in accordance with policy A32.

VOTING REQUIREMENTS:

Simple Majority.

Attachment 6

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 MOTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

14 MEETING IS CLOSED TO THE PUBLIC

Nil

15 CLOSURE / DATE AND TIME OF NEXT MEETING

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

Ordinary Meeting 16 October 2024 at 4:00pm

Shire of Kulin

EFT & Chq Listing for period ended 31 August 2024

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRUST			
EFT22337	08/08/2024	RICK LOREN ANDERSEN	\$1,000.00
EFT22338	08/08/2024	IZABELLA BRANDIS	\$660.00
EFT22339	08/08/2024	SHIRE OF KULIN	\$140.00
MUNICIPAL			
EFT22340	12/08/2024	WA LOCAL GOVERNMENT ASSOCIATION	\$638.00
EFT22341	14/08/2024	AVON WASTE	\$15,130.26
EFT22342	14/08/2024	AIR LIQUIDE WA	\$21.70
EFT22343	14/08/2024	SERVICES AUSTRALIA CHILD SUPPORT	\$304.95
EFT22344	14/08/2024	AUSTRALIA POST	\$726.44
EFT22345	14/08/2024	ADVERTISER PRINT	\$2,327.00
EFT22346	14/08/2024	ACRES OF TASTE	\$1,161.50
EFT22347	14/08/2024	RICK LOREN ANDERSEN	\$1,234.14
EFT22348	14/08/2024	ARC INFRASTRUCTURE	\$1,554.20
EFT22349	14/08/2024	ASSURED LEARNING AUSTRALIA	\$1,200.00
EFT22350	14/08/2024	BEST OFFICE SYSTEMS	\$1,991.63
EFT22351	14/08/2024	BUNNINGS LIMITED	\$355.00
EFT22352	14/08/2024	BT EQUIPMENT P/L	\$818.15
EFT22353	14/08/2024	COUNTRY WIDE FRIDGE LINES PTY LTD	\$300.31
EFT22354	14/08/2024	TEAM GLOBAL EXPRESS	\$199.30
EFT22355	14/08/2024	CLUBS WA	\$732.25
EFT22356	14/08/2024	LANDGATE	\$232.04
EFT22357	14/08/2024	DAIMLER TRUCKS PERTH	\$1,978.48
EFT22358	14/08/2024	GANGELLS AGSOLUTIONS	\$1,490.29
EFT22359	14/08/2024	GREAT SOUTHERN FUEL SUPPLIES	\$372.25
EFT22360	14/08/2024	HIGHGATE INDUSTRIES WHOLESALE PTY LTD	\$3,299.64
EFT22361	14/08/2024	KULIN HARDWARE & RURAL	\$11,129.76
EFT22362	14/08/2024	KULIN SOCIAL CLUB	\$200.00
EFT22363	14/08/2024	KULIN IGA	\$820.63
EFT22364	14/08/2024	KULIN TYRE SERVICE	\$1,439.00
EFT22365	14/08/2024	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,370.90
EFT22366	14/08/2024	SHIRE OF KONDININ	\$199.64
EFT22367	14/08/2024	KARCHER	\$512.00
EFT22368	14/08/2024	KOMATSU AUSTRALIA PTY LTD	\$689.15
EFT22369	14/08/2024	NAPA KEWDALE	\$152.00
EFT22370	14/08/2024	NATALIE MURDOCH	\$55.30
EFT22371	14/08/2024	NK STUDIODESIGN	\$660.00
EFT22372	14/08/2024	FUELEX	\$55,230.70
EFT22373	14/08/2024	EXURBAN RURAL & REGIONAL PLANNING	\$636.70
EFT22374	14/08/2024	SHIRE OF GNOWANGERUP	\$4,788.13
EFT22375	14/08/2024	SOUTH REGIONAL TAFE	\$1,050.00
EFT22376	14/08/2024	TRUCKLINE	\$75.88
EFT22377	14/08/2024	TAMORA PLUMBING AND GAS	\$3,953.40
EFT22378	14/08/2024	OFFICEWORKS BUSINESS DIRECT	\$807.64
EFT22379	14/08/2024	WA LOCAL GOVERNMENT ASSOCIATION	\$35,772.84
EFT22380	14/08/2024	WESTRAC PTY LTD	\$1,200.23
EFT22381	14/08/2024	WILSON MACHINERY	\$868.18
EFT22382	14/08/2024	WOODLANDS DISTRIBUTORS & AGENCIES PTY LTD	\$665.28
EFT22383	14/08/2024	WA DISTRIBUTORS PTY LTD	\$861.30
EFT22384	15/08/2024	AUSTRALIA DAY COUNCIL OF WA	\$762.00
EFT22385	15/08/2024	TEAM GLOBAL EXPRESS	\$326.07
EFT22386	15/08/2024	DEPIAZZI & SONS, T.J.	\$575.74

EFT22387	15/08/2024	DEPT OF MINES, INDUSTRY REGULATION AND SAFETY	\$364.80
EFT22388	15/08/2024	CLEANAWAY DANIELS SERVICES PTY LTD	\$91.20
EFT22389	15/08/2024	EDWARDS ISUZU UTE	\$38,536.37
EFT22390	15/08/2024	GT AUDITING SERVICES	\$968.00
EFT22391	15/08/2024	KULIN IGA	\$213.37
EFT22392	15/08/2024	LOCAL HEALTH AUTH. ANALYT. COMM.	\$409.20
EFT22393	15/08/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	\$560.00
EFT22394	15/08/2024	LINKWEST	\$405.00
EFT22395	15/08/2024	MODERN TEACHING AIDS PTY LTD	\$9,100.06
EFT22396	15/08/2024	MONSTERBALL AMUSEMENTS & HIRE	\$2,245.00
EFT22397	15/08/2024	MCLERNONS BUSINESS BASE	\$1,045.00
EFT22398	15/08/2024	NARROGIN FORD	\$74,412.57
EFT22399	15/08/2024	OCEANBLUE PLUMBING (WA) PTY LTD	\$1,799.60
EFT22400	15/08/2024	QUEST PAYMENT SYSTEMS	\$418.00
EFT22401	15/08/2024	SHIRE OF CORRIGIN	\$5,842.10
EFT22402	15/08/2024	TIN HORSE AUTOMOTIVE	\$1,799.52
EFT22403	15/08/2024	WHEATBELT BUSINESS NETWORK	\$360.00
EFT22404	16/08/2024	CREDIT CARD - MASTER CARD	\$3,534.14
EFT22405	26/08/2024	SERVICES AUSTRALIA CHILD SUPPORT	\$304.95
EFT22406	26/08/2024	AUSTRALIAN TAXATION OFFICE	\$126,065.00
EFT22407	26/08/2024	YVONNE BOWEY CONSULTING	\$16,420.25
EFT22408	26/08/2024	BRANDIS CARPENTRY	\$1,816.63
EFT22409	26/08/2024	COUNTRY WIDE FRIDGE LINES PTY LTD	\$113.59
EFT22410	26/08/2024	TEAM GLOBAL EXPRESS	\$63.78
EFT22411	26/08/2024	LANDGATE	\$208.20
EFT22412	26/08/2024	DEPIAZZI & SONS, T.J.	\$403.02
EFT22413	26/08/2024	DAIMLER TRUCKS PERTH	\$101.13
EFT22414	26/08/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	\$18,238.63
EFT22415	26/08/2024	HERSEY'S SAFETY PTY LTD	\$1,627.01
EFT22416	26/08/2024	KLEENHEAT GAS	\$1,170.65
EFT22417	26/08/2024	KULIN SOCIAL CLUB	\$190.00
EFT22418	26/08/2024	KULIN COMMUNITY HUB PTY LTD	\$499.00
EFT22419	26/08/2024	LOCAL GOVERNMENT WORKS ASS OF WA INC	\$1,650.00
EFT22420	26/08/2024	MCINTOSH & SON	\$34.13
EFT22421	26/08/2024	MARKETFORCE	\$226.17
EFT22422	26/08/2024	MCLEODS LAWYERS	\$1,050.50
EFT22423	26/08/2024	MORAY AGNEW PERTH	\$330.00
EFT22424	26/08/2024	NARROGIN FORD	\$455.05
EFT22425	26/08/2024	NAOMI GRAHAM	\$3,355.00
EFT22426	26/08/2024	FUELEX	\$58,245.76
EFT22427	26/08/2024	SHIRE OF CORRIGIN	\$704.91
EFT22428	26/08/2024	SAFESTART TEST & TAG	\$7,167.60
EFT22429	26/08/2024	SWAN BREWERY COMPANY PTY LTD	\$2,840.71
EFT22430	26/08/2024	SAPIO	\$3,020.17
EFT22431	26/08/2024	PROMPT SAFETY SOLUTIONS	\$1,210.00
EFT22432	26/08/2024	TOODYAY GLASS	\$13,814.90
EFT22433	26/08/2024	OFFICEWORKS BUSINESS DIRECT	\$941.66
EFT22434	26/08/2024	WA LOCAL GOVERNMENT ASSOCIATION	\$3,029.60
EFT22435	26/08/2024	WESTRAC PTY LTD	\$541.12
EFT22436	26/08/2024	WA CONTRACT RANGER SERVICES	\$808.50
EFT22437	26/08/2024	WA DISTRIBUTORS PTY LTD	\$711.45
EFT22438	29/08/2024	ACRES OF TASTE	\$528.00
EFT22439	29/08/2024	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$6.92
EFT22440	29/08/2024	TEAM GLOBAL EXPRESS	\$71.34
EFT22441	29/08/2024	PINGARING GOLF CLUB INC	\$280.00
EFT22442	29/08/2024	SHIRE OF NAREMBEEN	\$12,100.00
EFT22443	29/08/2024	SETONIX DIGITAL PTY LTD	\$2,593.80
EFT22444	29/08/2024	SOUTH REGIONAL TAFE	\$111.00
DD9091.1	04/08/2024	AWARE SUPER	\$12,908.19

DD9091.2	04/08/2024	MACQUARIE INVESTMENT MANAGEMENT	\$147.59
DD9091.3	04/08/2024	AMP SUPERLEADER	\$274.22
DD9091.4	04/08/2024	AUSTRALIAN SUPERANNUATION	\$726.78
DD9091.5	04/08/2024	BENDIGO SMART START SUPERANNUATION FUND	\$189.87
DD9091.6	04/08/2024	HOSTPLUS SUPERANNUATION FUND	\$946.74
DD9091.7	04/08/2024	MLC MASTERKEY SUPERANNUATION	\$442.09
DD9091.8	04/08/2024	PRIME SUPERANNUATION	\$407.92
DD9091.9	04/08/2024	REST SUPERANNUATION	\$827.05
DD9106.1	01/08/2024	BENDIGO BANK	\$3.49
DD9106.2	02/08/2024	WATER CORPORATION	\$13,076.55
DD9106.3	02/08/2024	CRISP WIRELESS PTY LTD	\$99.00
DD9106.4	06/08/2024	BENDIGO BANK	\$7.65
DD9106.5	01/08/2024	ST.GEORGE BANK	\$481.92
DD9106.6	06/08/2024	WATER CORPORATION	\$863.17
DD9106.7	07/08/2024	WATER CORPORATION	\$2,963.77
DD9106.8	09/08/2024	WATER CORPORATION	\$6,941.60
DD9106.9	14/08/2024	BENDIGO BANK	\$6.45
DD9108.1	18/08/2024	AUSTRALIAN SUPERANNUATION	\$735.91
DD9108.2	18/08/2024	MACQUARIE INVESTMENT MANAGEMENT	\$79.75
DD9108.3	18/08/2024	AMP SUPERLEADER	\$274.22
DD9108.4	18/08/2024	AWARE SUPER	\$12,754.47
DD9108.5	18/08/2024	BENDIGO SMART START SUPERANNUATION FUND	\$256.32
DD9108.6	18/08/2024	HOSTPLUS SUPERANNUATION FUND	\$931.55
DD9108.7	18/08/2024	MLC MASTERKEY SUPERANNUATION	\$430.16
DD9108.8	18/08/2024	PRIME SUPERANNUATION	\$407.92
DD9108.9	18/08/2024	REST SUPERANNUATION	\$807.58
DD9111.1	16/08/2024	TYRO PAYMENTS	\$214.64
DD9116.1	21/08/2024	BENDIGO BANK	\$7.50
DD9116.2	29/08/2024	BENDIGO BANK	\$1.05
DD9116.3	29/08/2024	TELSTRA	\$396.18
DD9116.4	22/08/2024	SYNERGY	\$1,508.75
DD9116.5	23/08/2024	SYNERGY	\$117.88
DD9116.6	19/08/2024	TELSTRA	\$1,236.40
DD9116.7	26/08/2024	CARLTON & UNITED	\$1,426.16
DD9116.8	21/08/2024	SYNERGY	\$66.33
DD9116.9	27/08/2024	SYNERGY	\$780.59
DD9091.10	04/08/2024	CBUS SUPER	\$275.46
DD9091.11	04/08/2024	AUSTRALIAN RETIREMENT TRUST	\$706.83
DD9106.10	15/08/2024	TELAIR PTY LTD	\$614.90
DD9106.11	05/08/2024	SYNERGY	\$1,004.26
DD9106.12	15/08/2024	WATER CORPORATION	\$2,102.02
DD9106.13	15/08/2024	BENDIGO BANK	\$3.00
DD9106.14	15/08/2024	AUSTRALIAN LIQUOR MARKETERS PTY. LIMITED	\$2,678.22
DD9106.15	16/08/2024	TYRO PAYMENTS	\$127.03
DD9106.16	16/08/2024	WATER CORPORATION	\$123.96
DD9108.10	18/08/2024	CBUS SUPER	\$269.60
DD9108.11	18/08/2024	AUSTRALIAN RETIREMENT TRUST	\$706.83
DD9116.10	27/08/2024	BENDIGO BANK	\$4.95
8835794	07/08/2024	BENDIGO BULK PAYMENT	\$94,146.58
8863804	21/08/2024	BENDIGO BULK PAYMENT	\$91,054.35
TOTAL PAYMENTS FOR MONTH ENDING 31 August 2024			\$845,389.46

CREDIT & BP CARDS SUMMARY Saturday, August 31, 2024			
Transaction Date	Officer	Creditor	Amount
8/3/2024	JUDD HOBSON	GREENFIELDS PHARMACY	\$28.99
		First Aid Supplies (Tick Off)	
8/3/2024	TARYN SCADDING	VACUUM SPOT	\$139.71
		Replace Hose & Bags - KCCC	
8/5/2024		Trish Mahe - Refund from Incorrect Purchase	-\$565.00
8/6/2024	TARYN SCADDING	EZI CHILDCARE CENTRE	\$397.00
		Childcare Central Annual Subscription	
8/8/2024	JUDD HOBSON	JOONDALUP RESORT HOTEL	\$880.00
		Accommodation & Meal, Judd Hobson - LG Works Conference	
8/8/2024	JUDD HOBSON	JOONDALUP RESORT HOTEL	\$880.00
		Accommodation & Meal, David Tholstrup - LG Works Conference	
8/8/2024	JUDD HOBSON	JOONDALUP RESORT HOTEL	\$58.00
		Meals, Judd Hobson & David Tholstrup - LG Works Conference	
8/12/2024	JUDD HOBSON	JOONDALUP RESORT HOTEL	\$46.00
		Bar Purchase, Judd Hobson - LG Works Conference	
8/15/2024	ALAN LEESON	LANDGATE MIDLAND	\$63.20
		Title Search - Caravan Park	
8/15/2024	TARYN SCADDING	APPLE	\$12.99
		Apple Music Subscription, KCCC	
8/15/2024	ALAN LEESON	WANNEWS	\$84.00
		The West Subscription	
8/16/2024	JUDD HOBSON	KULIN COMMUNITY FINANCIAL SERVICES	\$31.10
		Plate Change - MV30	
8/16/2024	FIONA MURPHY	SIMPLEINOUT	\$31.17
		Monthly Subscription	
8/20/2024	JUDD HOBSON	CALTEX KARRAGULLEN	\$96.61
		Diesel, MV30	
8/21/2024	TARYN SCADDING	MAILCHIMP	\$59.33
		Subscription	
8/21/2024	JUDD HOBSON	NOWRA CHEMICALS	\$103.68
		Dispenser Opticore 3 Roll Toilet Paper	
8/22/2024	ALAN LEESON	LANDGATE MIDLAND	\$31.60
		Title Search - Macrocarpa Trail Land	
8/24/2024	TARYN SCADDING	THE GREY NOMADS	\$25.00
		Truck Driver Advert	
8/24/2024	TARYN SCADDING	GREYNOMADSJOBS	\$27.00
		Truck Driver Advert	
8/27/2024	JUDD HOBSON	WESTCHEM	\$2,750.00
		1,000 Litres Adclear	
8/28/2024	JUDD HOBSON	EXPRESS ONLINE	\$39.54
		Online Construction Card Course, Jayde Hobson	
8/30/2024	JUDD HOBSON	AUSTRALIAN NATIVE NURSERY	\$665.00
		Mixed Forestry Tubes	
8/30/2024		BENDIGO BANK	\$24.00
		Card Fees	
8/31/2024	JUDD HOBSON	DYNAMIC METHODS PTY	\$35.00
		Contract for Sale of Land, 31 Ellson Street	
			\$5,943.92
BP CARD PURCHASE			

Business Credit Card

009650

SHIRE OF KULIN
PO BOX 125
KULIN WA 6365

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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 2024 - 31 Aug 2024
Statement number	231
Opening balance on 1 Aug 2024	\$3,534.14
Payments & credits	\$4,099.14
Withdrawals & debits	\$6,484.01
Interest charges & fees	\$24.91
Closing Balance on 31 Aug 2024	\$5,943.92

Account details

Credit limit	\$10,000.00
Available credit	\$4,056.08
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$178.31
Payment due	14 Sep 2024

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).

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 7 months	And you will pay an estimated total of interest charges of \$3,657.91
If you make no additional charges using this card and each month you pay \$285.35	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 \$904.48, a saving of \$2,753.43

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				\$3,534.14
3 Aug 24	ATTIA N WRAGG PHMC,G REENFIELDS AUS RETAIL PURCHASE 31/07 CARD NUMBER 552638XXXXXXX706 1	28.99		3,563.13
3 Aug 24	VacuumSpot, Thomasto wn AUS RETAIL PURCHASE 02/08 CARD NUMBER 552638XXXXXXX021 1	139.71		3,702.84
5 Aug 24	TRANSFER REIMBURSE		565.00	3,137.84
6 Aug 24	EZI*Childcare Centr, Moore Park AUS RETAIL PURCHASE 02/08 CARD NUMBER 552638XXXXXXX021 1	397.00		3,534.84
8 Aug 24	JOONDALUP RESORT HOT E,CONNOLLY AUS RETAIL PURCHASE 05/08 CARD NUMBER 552638XXXXXXX706 1	880.00		4,414.84
8 Aug 24	JOONDALUP RESORT HOT E,CONNOLLY AUS RETAIL PURCHASE 05/08 CARD NUMBER 552638XXXXXXX706 1	880.00		5,294.84
8 Aug 24	JOONDALUP RESORT HOT E,CONNOLLY AUS RETAIL PURCHASE 05/08 CARD NUMBER 552638XXXXXXX706 1	58.00		5,352.84
12 Aug 24	JOONDALUP RESORT HOT E,CONNOLLY AUS RETAIL PURCHASE 09/08 CARD NUMBER 552638XXXXXXX706 1	46.00		5,398.84
14 Aug 24	PERIODIC TFR 00074214151201 00000000000		3,534.14	1,864.70

119BH101 / E-0 / S-6375 / I-6375 / 0007421415000785

Date Paid ____ / ____ / ____ Amount \$ _____

Business Credit Card - Payment options



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



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.



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.



Bill code: 342949
Ref: 691211254



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

Business Credit Card	
BSB number	633-000
Account number	691211254
Customer name	SHIRE OF KULIN
Minimum payment required	\$178.31
Closing Balance on 31 Aug 2024	\$5,943.92
Payment due	14 Sep 2024
Date	Payment amount

Business Credit Card *(continued).*

Date	Transaction	Withdrawals	Payments	Balance
15 Aug 24	LANDGATE, MIDLAND AUS RETAIL PURCHASE 13/08 CARD NUMBER 552638XXXXXXX832 1	63.20		1,927.90
15 Aug 24	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 13/08 CARD NUMBER 552638XXXXXXX021 1	12.99		1,940.89
15 Aug 24	WANEWSDTI, Osborne P ark AUS RETAIL PURCHASE 14/08 CARD NUMBER 552638XXXXXXX832 1	84.00		2,024.89
16 Aug 24	Kulin Community Fina , Kulin AUS RETAIL PURCHASE 15/08 CARD NUMBER 552638XXXXXXX706 1	31.10		2,055.99
16 Aug 24	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/08 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXX418 1	30.26		2,086.25
16 Aug 24	INTERNATIONAL TRANSACTION FEE	0.91		2,087.16
20 Aug 24	CALTEX KARRAGULLEN,K ARRAGULLEN AUS RETAIL PURCHASE 19/08 CARD NUMBER 552638XXXXXXX706 1	96.61		2,183.77
21 Aug 24	Intuit Mailchimp, Sy dney AUS RETAIL PURCHASE 20/08 CARD NUMBER 552638XXXXXXX021 1	59.33		2,243.10
21 Aug 24	NOWRA CHEMICALS, SOU TH NOWRA AUS RETAIL PURCHASE 20/08 CARD NUMBER 552638XXXXXXX706 1	103.68		2,346.78
22 Aug 24	LANDGATE, MIDLAND AUS RETAIL PURCHASE 20/08 CARD NUMBER 552638XXXXXXX832 1	31.60		2,378.38
24 Aug 24	THE GREY NOMADS, BEN OWA AUS RETAIL PURCHASE 22/08 CARD NUMBER 552638XXXXXXX021 1	25.00		2,403.38
24 Aug 24	WWW.GREYNOMADSJOBS.C OM,WYOMING AUS RETAIL PURCHASE 22/08 CARD NUMBER 552638XXXXXXX021 1	27.00		2,430.38
27 Aug 24	WESTCHEM, BAYSWATER AUS RETAIL PURCHASE 26/08 CARD NUMBER 552638XXXXXXX706 1	2,750.00		5,180.38
28 Aug 24	Express Online Tra,6 1282590320 AUS RETAIL PURCHASE 27/08 CARD NUMBER 552638XXXXXXX706 1	39.54		5,219.92
30 Aug 24	Australian Native Nu r, Oakford AUS RETAIL PURCHASE 29/08 CARD NUMBER 552638XXXXXXX706 1	665.00		5,884.92

Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments	Balance
30 Aug 24	CARD FEE 6 @ \$4.00	24.00		5,908.92
31 Aug 24	Dynamic Methods Pty L,Adelaide AUS RETAIL PURCHASE 30/08 CARD NUMBER 552638XXXXXX706 1	35.00		5,943.92
Transaction totals / Closing balance		\$6,508.92	\$4,099.14	\$5,943.92

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](https://bendigobank.com.au/mybusinesscard).

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

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](https://bendigobank.com.au/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

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Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 31 August 2024

***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 2024

	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	2,451,414	2,451,414	2,453,066	1,652	0%
Rates excluding general rates (inc discount & write offs)	10	(49,785)	(49,785)	56,541	106,326	0%
Grants, subsidies & contributions	11	1,089,353	554,414	454,809	(99,605)	(18%)
Fees and charges		1,998,822	413,286	390,149	(23,137)	(6%)
Interest revenue		248,877	11,167	5,905	(5,262)	(47%)
Other revenue		169,386	21,925	24,396	2,471	11%
Profit on asset disposals	7	73,400	3,800	0	(3,800)	0%
Share of net profit of associates accounted for using the equity method		0	0	0	0	
Fair value adjustments to financial assets at fair value through project or loss		0	0	0	0	
		5,981,467	3,406,221	3,384,867	(21,354)	
Expenditure from operating activities						
Employee costs		(3,062,931)	(538,116)	(641,147)	(103,031)	19%
Materials and contracts		(2,528,237)	(474,794)	(467,814)	6,980	(1%)
Utility charges		(384,469)	(78,299)	(63,599)	14,700	(19%)
Depreciation		(3,638,292)	(606,382)	0	606,382	(100%)
Interest expenses	9	(28,526)	0	1,313	1,313	100%
Insurance		(277,621)	(138,160)	(139,095)	(936)	1%
Other expenditure		0	0	(705)	(705)	0%
Loss on asset disposals	7	(10,682)	(10,682)	0	10,682	0%
		(9,930,757)	(1,846,432)	(1,311,047)	535,385	
Non-cash amounts excluded from operating activities	2	3,575,573	613,264	0	(613,264)	(100%)
Amount attributable to operating activities		(373,718)	2,173,053	2,073,820	(295,168)	
INVESTING ACTIVITIES						
Capital grants, subsidies and contributions	11	4,365,339	786,207	82,460	(703,747)	(90%)
Proceeds from disposal of assets	7	397,318	33,110	155,909	122,799	371%
Payments for property, plant and equipment and infrastructure	7	(7,121,642)	(764,583)	(282,501)	482,083	(63%)
Amount attributable to investing activities		(2,358,985)	54,733	(44,132)	(98,865)	
FINANCING ACTIVITIES						
Transfers from reserves	5	65,000	0	0	0	0%
Repayment of borrowings	9	(102,201)	0	0	0	0%
Transfers to reserves	5	(251,877)	0	0	0	0%
Amount attributable to financing activities		(289,078)	0	0	0	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2	3,059,332	3,059,332	2,863,398	(195,934)	(6%)
Amount attributable to operating activities		(373,718)	2,173,053	2,073,820	(99,234)	(5%)
Amount attributable to investing activities		(2,358,985)	54,733	(44,132)	(98,865)	(181%)
Amount attributable to financing activities		(289,078)	0	0	0	100%
Surplus or deficit after imposition of general rates	2	37,551	5,287,118	4,893,085	(394,033)	(7%)

* 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 2024

	30-Jun-24 \$	31-Aug-24 \$
CURRENT ASSETS		
Cash at Bank	2,885,819	3,899,571
Cash at Bank (Reserves & Restricted Funds)	2,437,539	2,437,539
Trade and other receivables	86,995	390,597
Sundry Debtors - Rates	26,237	2,392,769
Inventories	95,918	75,879
Accrued income & prepayments	53,380	5,586
Contract Assets	1,321,035	223,773
TOTAL CURRENT ASSETS	6,906,923	9,425,715
CURRENT LIABILITIES		
Sundry Creditors	(216,840)	(205,575)
Accruals	(126,685)	(109,452)
ATO Liabilities	(70,039)	(96,368)
Bonds & deposits held	(102,486)	(102,502)
Contract Liabilities	(647,119)	(1,138,375)
Borrowings	(102,201)	(102,201)
Employee Provisions	(442,817)	(442,817)
TOTAL CURRENT LIABILITIES	(1,708,187)	(2,197,290)
TOTAL NET CURRENT ASSETS	5,198,736	7,228,424
NON-CURRENT ASSETS		
Investment in Associate	42,199	42,199
Work in Progress	238,223	22,727
Land & Buildings	22,912,647	22,928,176
Plant & Equipment	3,567,039	3,442,948
Furniture & Equipment	257,150	257,300
Motor Vehicles	1,286,328	1,403,747
Infrastructure	76,264,685	76,597,764
Shares - Kulin Community Financial Services	5,000	5,000
Units Held - Local Government House Trust	83,171	83,171
TOTAL NON-CURRENT ASSETS	104,656,440	104,783,031
NON CURRENT LIABILITIES		
Borrowings	(682,357)	(682,357)
Employee Provisions	(17,817)	(17,817)
TOTAL NON-CURRENT LIABILITIES	(700,173)	(700,173)
NET ASSETS	109,155,003	111,311,282
Asset Revaluation - Infrastructure	37,546,160	37,546,160
Asset Revaluation - Property, Plant & Equipment	1,461,803	1,461,803
Asset Revaluation - Land & Buildings	14,753,878	14,753,878
Accumulated Reserves	2,437,539	2,437,539
Accumulated Surplus	52,955,623	55,111,903
TOTAL EQUITY	109,155,003	111,311,282

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 2024

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 2024

Note 2 - Net Current Assets Composition

	Adopted Budget Opening 30-Jun-24	Last Year Closing 30-Jun-24	Year to Date 31-Aug-24
Current Assets			
Cash and Cash Equivalents	5,323,358	5,323,358	6,337,110
Accounts Receivable - Rates	26,237	26,237	2,392,769
Trade & Other Receivables	86,994	86,994	390,597
Prepaid Assets	33,577	33,577	5,586
Accrued Income	19,803	19,803	0
Inventories	95,918	95,918	75,879
Contract Assets	1,299,114	1,321,035	223,773
	<u>6,885,001</u>	<u>6,906,922</u>	<u>9,425,715</u>
Less: Current Liabilities			
Sundry Creditors	(216,840)	(216,840)	(205,575)
Payroll Accruals	(54,391)	(54,391)	(104,464)
Accrued expenses	(65,199)	(72,294)	(4,988)
ATO Liability	(70,039)	(70,039)	(96,368)
Contract Liabilities	(440,944)	(647,119)	(1,138,375)
Provision for Annual Leave	(224,433)	(224,433)	(224,433)
Provision for Long Service Leave	(213,797)	(218,384)	(218,384)
Bonds & deposits held	(102,486)	(102,486)	(102,502)
Borrowings	(102,201)	(102,201)	(102,201)
	<u>(1,490,330)</u>	<u>(1,708,187)</u>	<u>(2,197,290)</u>
Net current assets	5,394,671	5,198,736	7,228,424
Adjustments to Current Assets			
Less: Reserves	(2,437,539)	(2,437,539)	(2,437,539)
Add: Borrowings	102,201	102,201	102,201
Closing funding surplus/(deficit)	<u>3,059,333</u>	<u>2,863,398</u>	<u>4,893,087</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 2024

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	1,652	0%	Under \$10,000 and 10% threshold
Rates excluding general rates (inc discount & write offs)	106,326	0%	Discounts apply until 27 September 2024. KRH rates to be written off is a September agenda item. Timing difference.
Grants, subsidies and contributions	(99,605)	-18%	Timing - difference as first instalment of KCCC Community Childcare Fund Grant of \$72k budgeted to be received in July, received early September.
Fees and charges	(23,137)	-6%	Under \$10,000 and 10% threshold
Interest earnings	(5,262)	-47%	Under \$10,000 and 10% threshold
Other revenue	2,471	11%	Under \$10,000 and 10% threshold
Profit on asset disposals	(3,800)	0%	Disposals cannot be recorded in Synergy until 2023/24 asset register is rolled over (after adoption of the 2024/25 financial report).
Expenditure from operating activities	Var \$	Var %	Explanation
Employee costs	(103,031)	19%	\$95k of this difference mostly relates to road maintenance labour costs. The road crew have been busy winter grading. They will soon move onto capital jobs and this variance will reduce.
Materials and contracts	6,980	-1%	Under \$10,000 and 10% threshold
Utility charges	14,700	-19%	Plant registration costs included here. This is \$9k underbudget - consistent with last year so budget too high.
Depreciation	606,382	-100%	Depreciation cannot be recorded in Synergy until 2023/24 asset register is rolled over (after adoption of the 2024/25 financial report).
Interest expenses	1,313	100%	Under \$10,000 and 10% threshold
Insurance	(936)	1%	Under \$10,000 and 10% threshold
Loss on asset disposals	10,682	0%	Disposals cannot be recorded in Synergy until 2023/24 asset register is rolled over (after adoption of the 2024/25 financial report).
Investing activities	Var \$	Var %	Explanation
Proceeds from capital grants, subsidies and contributions	(703,747)	-90%	Actual revenue recognition linked to expenditure on capital projects - not much activity on capital road and other projects yet this year.
Proceeds from disposal of assets	122,799	371%	Works Manager and Shared Admin vehicles budgeted to be sold in December. Disposals actually occurred in August.
Payments for property, plant and equipment and infrastructure	482,083	-63%	Budget spread evenly over full year. Timing difference with many projects not yet started. Refer to Assets note
Financing activities	Var \$	Var %	Explanation
Transfer from reserves	0	0%	
Repayment of borrowings	0	0%	
Transfer to reserves	0	0%	
Surplus or (deficit) at the start of the financial year	(195,934)	-6%	WSFN revenue reduced by \$206k. Gravel pushing costs moved to Work in Progress at 30 June 2024 and will be transferred to the Fence Road project when the gravel is physically applied to the road. Revenue reduced to match expenditure. Other minor adjustments for 23/24 invoices received well after year end such as the LGIS property insurance adjustment

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 August 2024

Note 4 - Cash & Financial Assets

	General Ledger Balance 31-Aug-24	Bank Statement Balance 31-Aug-24
Cash at Bank - Unrestricted		
Municipal Funds	531,467	531,632
Freebairn Recreation Centre Trust (restricted muni funds)	57,558	57,057
Investments	102,502	102,502
Till Float	3,204,444	3,204,444
Petty Cash	3,100	-
	500	-
	3,899,571	3,895,635
Cash at Bank - Restricted		
Reserve Funds	2,437,539	2,437,539
	2,437,539	2,437,539

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	405,580	20,279	0	425,859	405,580	-	0	405,580
Plant	375,629	18,781	0	394,410	375,629	-	0	375,629
Building	513,009	75,650	0	588,659	513,009	-	0	513,009
Admin Equipment	81,910	54,096	0	136,006	81,910	-	0	81,910
Natural Disaster	90,031	4,502	0	94,533	90,031	-	0	90,031
Joint Venture Housing	83,125	4,156	(40,000)	47,281	83,125	-	0	83,125
FRC Surface & Equipment	46,814	2,341	0	49,155	46,814	-	0	46,814
Medical Services	125,879	6,294	0	132,173	125,879	-	0	125,879
Fuel Facility	29,727	11,486	0	41,213	29,727	-	0	29,727
Sportsperson Scholarship	14,913	746	0	15,659	14,913	-	0	14,913
Freebairn Rec Centre	225,888	11,294	0	237,182	225,888	-	0	225,888
Bendering Tip Reserve	135,047	6,752	0	141,799	135,047	-	0	135,047
Short Stay Accommodation	294,198	14,710	(25,000)	283,908	294,198	-	0	294,198
Independent Water Reserve	15,789	20,790	0	36,579	15,789	-	0	15,789
	2,437,539	251,877	(65,000)	2,624,416	2,437,539	-	0	2,437,539

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 plant.	-	350,000	-
Building	To fund the construction of staff housing	-	-	-
Admin Equipment	To fund the replacement of administration equipment.	-	50,000	100,000
Natural Disaster	To assist in the funding of preparations following a natural disaster	-	-	-
Joint Venture Housing	To fund the upkeep of JV housing with the Department of Housing	-	-	-
FRC Surface & Equipment	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility	-	-	-
Medical Services	To fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire	-	100,000	150,000
Fuel Facility	To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve.	-	75,000	200,000
Sportsperson Scholarship	To fund scholarships for local sportspersons	-	-	15,000
Freebairn Rec Centre	To fund the ongoing asset management of the FRC	-	100,000	-
Short Stay Accommodation	To fund the construction of short stay accommodation units	-	-	250,000
Bendering Tip Reserve	To fund the rehabilitation of the Bendering Tip site	-	-	-
Independent Water Reserve	To fund the replacement and maintenance of water infrastructure within the Shire	-	-	-

Shire of Kulin							
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY							
For the period ended 31 August 2024							
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	-	-	F&E		Y
E077110	Nurses station window and upgrades	17,313	-	79	L&B	Y	
E091107	Units 5/25 Johnston Street renovation	15,308	-	-	L&B	Y	
E091107	Exterior painting Johnston Street units	25,154	-	-	L&B	Y	
E091113	38 Day Street bathroom	20,308	-	-	L&B	Y	
E091115	14 Stewart Street renovation	51,606	-	13,815	L&B	Y	
E091117	81 Johnston Street bathroom	10,308	-	-	L&B	Y	
E107131	Cemetery Toilets	32,390	-	-	L&B		Y
E101100	Transfer Station	19,740	-	-	L&B		Y
E110100	Tennis court resurfacing	221,919	36,984	3,737	L&B	Y	
E112100	Aquatic Centre - South side shade	12,123	-	-	Inf	Y	
E112101	Aquatic Centre - Splashdown pool	200,627	35,000	-	Inf		Y
E113700	FRC Car Park	17,444	-	-	Inf	Y	
E113900	FRC Server Replacement	16,205	-	150	F&E	Y	
E113901	Bowling Green Lighting	40,000	-	-	L&B	Y	
E113905	FRC Kitchen Upgrades	102,313	-	-	L&B	Y	
E113908	FRC Changeroom upgrades	42,313	-	-	L&B	Y	
E113909	FRC Court Fans	40,000	-	-	L&B		Y
E117100	Old Skate Park Redevelopment	69,572	-	-	Inf	Y	
E117110	Johnston Street Playground Shade Sail	10,000	-	-	Inf	Y	
E117040	Pingaring Golf Club Air Conditioning & Upgrades	15,000	-	-	L&B	Y	
E123100	Grader (PE55)	460,000	-	-	P&E	Y	
E123100	Posi Track & Mulcher	175,000	-	-	P&E		Y
E123100	Tandem Axle Flat Top Trailer	10,000	-	-	P&E		Y
E123100	Truck scan tool & fleet management software	20,000	-	-	P&E		Y
E123100	Subsite Standard Utiliguard Cable Locating System	11,000	-	-	P&E		Y
E123100	Sundry Plant	10,000	-	-	P&E		Y
E123105	Toyota Prado (CEO)	75,000		-	MV	Y	
E123105	Isuzu D-Max (Works Supervisor)	50,000		49,772	MV	Y	
E123105	Ford Everest (Works Manager)	70,000	55,830	67,648	MV	Y	
E123105	Mitsubishi Fuso 4T Single Cab	100,000		-	MV	Y	
E123105	Admin Shared Vehicle	40,000		-	MV	Y	
E121500	RRG Road Construction	799,416	-	15,813	Inf	Y	
E121520	R2R Road Construction	730,004	121,668	-	Inf	Y	
E121550	Own Resource Road Construction	225,180	-	-	Inf	Y	
E121551	WSFN Road Construction	1,867,492	-	-	Inf	Y	
E121552	RRUPP Road Construction	1,063,954	425,582	77,491	Inf	Y	
E121553	LRCIP Road Construction	89,520	89,520	-	Inf	Y	
E121750	Black Spot Road Construction	-	-	9,284	Inf	Y	
E121580	Footpath Construction	95,312	-	-	Inf	Y	
E121570	Depot Crib Room	111,995	-	22,964	L&B		Y
E121593	Speed signs at Town Entries	15,000	-	14,997	Inf		Y
E122220	Fence between Depot & Kemptons	8,077	-	-	L&B	Y	
E132500	Caravan Park Camp Kitchen Outdoor Blinds	9,477	-	-	L&B		Y
E132710	Jilakin Rock Gazebo & Interpretation	25,572	-	-	L&B		Y
E136116	Purchase of Lots 106 & 109 Day & Beard Streets	60,000	-	6,752	L&B		Y
		7,121,642	764,583	282,501			
0A01195	Add Work in Progress at 30 June 2024						
	Aquatic Centre Shade Sails			22,727			
	SF003 Gravel crushing & screening			215,495			
				238,223			
				520,723			
Note 6 (b) - Disposal of Assets							
		Budgeted WDV	Budgeted Proceeds	Budgeted Profit/(loss) on sale	Actual WDV	Actual Proceeds	Actual Profit/(loss) on Sale
	3 Rankin Street, Kulin	41,000	30,318	(10,682)	41,000	31,818	(9,182)
	PE177 CAT 12M Grader (PE55)	121,000	150,000	29,000			0
	MV173 Holden Colorado (MV117)	11,200	15,000	3,800		15,000	15,000
	MV199 Toyota Prado (CEO) (MV27)	54,000	60,000	6,000			0
	MV197 Ford Everest (Works Manager) (MV30)	53,600	60,000	6,400		63,636	63,636
	MV187 Toyota Prado (Admin) (MV120)	34,500	47,000	12,500		45,455	45,455
	MV178 Mitsubishi Canter Single Cab (MV81)	19,300	35,000	15,700			0
		334,600	397,318	62,718	41,000	155,909	114,909

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 August 2024

Note 7 - Receivables

Rates receivable	30-Jun-24	31-Aug-24
	\$	\$
Opening arrears previous years	45,423	45,034
Levied this year	2,566,820	2,717,138
Less - collections to date	(2,567,209)	(350,606)
Equals current outstanding	45,034	2,411,566
Net rates collectable	45,034	2,411,566
% Collected	98.28%	

Trade Receivables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(347)	96,639	239,583	5,309	145	341,328
Percentage	-0.1%	28.3%	70.2%	1.6%	0.0%	
Allowance for impairment of receivables						0
Total receivables general outstanding						341,328
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	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Sundry Creditors	157,019	1,011	385	1,408	159,822
Percentage	0.0%	0.0%	0.0%	0.0%	
Balance per trial balance					159,822
ATO liabilities	45,763				45,763
Total payables general outstanding					205,585
Amounts shown above include GST (where applicable)					

KEY INFORMATION

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

Note 9 - Borrowings

	Budget				Actual			
	Principal 01/07/2024	Principal Repayments	Principal 30/06/2025	Interest Repayments	Principal 01/07/2024	Principal Repayments	Principal 30/06/2024	Interest Repayments
Loan 1 Administration Building	785,095	102,201	682,894	28,526	785,095	-	785,095	1,313
	785,095	102,201	682,894	28,526	785,095	-	785,095	1,313

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 2024

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	0.111592	136	1,371,293	153,025	153,083
Industrial	0.111592	12	115,443	12,883	12,882
Commercial	0.111592	28	435,496	48,598	48,598
Rural	0.111592	11	102,750	11,466	13,062
Unimproved Value					
Rural	0.005757	342	386,562,685	2,225,442	2,225,441
Mining	0.005757	0		-	-
Sub-total		529	388,587,667	2,451,414	2,453,066
Minimum Payment					
Gross Rental Value					
Residential	540.77	9	11,173	4,867	4,867
Industrial	540.77	5	11,452	2,704	2,704
Commercial	540.77	4	8,282	2,163	2,163
Rural	540.77	7	8,127	3,785	3,785
Unimproved Value					
Rural	540.77	20	1,098,515	10,815	10,815
Mining	540.77	32	224,144	17,305	17,305
		77	1,361,693	41,639	41,639
		606	389,949,360	2,493,053	2,494,705
Discount				(108,489)	(13,422)
Concessions/Write-offs				(11,259)	0
Total raised from general rates				2,373,305	2,481,283
Ex-Gratia Rates				28,324	28,324
Total Rates				2,401,629	2,509,607

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 2024

Note 11 - Grants

Operating Grants

Grant Source	Purpose	Original Budget	YTD Budget	YTD Actual	
Grants Commission	Federal financial assistance grants	455,277	113,819	95,734	
Fire & Emergency Services	Emergency Services Levy Operating Grant	45,000	11,250	1,305	
Community Childcare Fund Grant	KCCC Operations	145,962	72,981	-	
Main Roads	State Direct Grant (Untied Road Funding)	327,614	327,614	327,614	
Department of Primary Industries & Regional Development	Community Resource Centre Funding	114,000	28,500	29,857	
Other CRC Grants		1,500	250	300	
		1,089,353	554,414	454,809	

Capital Grants

Grant Source	Purpose	Original Budget	YTD Budget	YTD Actual (Income recognised)	Grant income received
Local Roads & Community Infrastructure Program	Federal Government Stimulus to deliver priority local roads and community infrastructure projects	662,774	571,720	3,737	540,900
Kulin Bowling Club	Bowling Green Lights	5,000	-	-	-
Community Night Lights Program	Bowling Green Lights	13,333	-	-	-
Kulin Junior Basketball Club	FRC Court Fans	5,000	-	-	-
Kulin Netball Club	FRC Court Fans	5,000	-	-	-
Kulin Sporting Clubs	FRC Electronic Honour Board	3,000	-	-	-
Kulin Tennis Club	Tennis Court Resurfacing	30,000	-	-	-
Kulin Bush Races	Tennis Court Resurfacing	80,000	-	-	-
Colts Carnival	FRC Changeroom Upgrades	40,000	-	-	-
Main Roads - Regional Road Group	Road Construction	521,194	40,647	10,542	-
Federal - Wheatbelt Secondary Freight Network	Road Construction	1,730,792	-	-	440,942
Federal - Remote Roads Upgrade Pilot Program	Road Construction	573,886	-	61,992	-
Federal - Roads to Recovery	Road Construction	695,360	173,840	-	-
Federal - Black Spot	Road Construction	-	-	6,189	4,288
		4,365,339	786,207	82,460	986,130

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E030100	Discount Allowed on Rates	01	Rates	\$108,489	\$54,244	\$13,422	(\$40,822)
E030110	RATES WRITTEN OFF	01	Rates	\$11,259	\$0	\$0	\$0
E030115	DOUBTFUL DEBTS EXPENSE RATES	01	Rates	\$0	\$0	\$0	\$0
I030001	General Rate - GRV	01	Rates	(\$225,972)	(\$225,972)	(\$227,626)	(\$1,654)
I030101	General Rate - UV	01	Rates	(\$2,225,441)	(\$2,225,441)	(\$2,225,441)	\$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	(\$28,120)	(\$28,120)	(\$28,120)	(\$0)
I030150	EX GRATIA RATES	01	Rates	(\$28,324)	(\$28,324)	(\$28,324)	\$0
			Rates Total	(\$2,401,629)	(\$2,467,132)	(\$2,509,607)	(\$42,475)
I031100	Grants Commission	05	Operating Grants, Subsidies & Contributions	(\$455,277)	(\$113,819)	(\$95,734)	\$18,086
I053010	ESL - LGGS OPERATING GRANT (BUSH F	05	Operating Grants, Subsidies & Contributions	(\$45,000)	(\$11,250)	(\$1,305)	\$9,946
I084020	Family & Childrens Grant	05	Operating Grants, Subsidies & Contributions	(\$145,962)	(\$72,981)	\$0	\$72,981
I122360	Government Grants	05	Operating Grants, Subsidies & Contributions	(\$327,614)	(\$327,614)	(\$327,614)	\$0
I134186	EVENT INCOME & SPONSORSHIP (GST F	05	Operating Grants, Subsidies & Contributions	\$0	\$0	(\$300)	(\$300)
I134500	GRANTS - CRC OPERATIONAL	05	Operating Grants, Subsidies & Contributions	(\$114,000)	(\$28,500)	(\$29,857)	(\$1,357)
I134510	OTHER GRANTS	05	Operating Grants, Subsidies & Contributions	(\$1,500)	(\$250)	\$0	\$250
			Operating Grants, Subsidies & Contributions Total	(\$1,089,353)	(\$554,414)	(\$454,809)	\$99,605
I030142	Admin Charge for Instalments	02	User Charges	(\$650)	(\$50)	(\$63)	(\$13)
I030160	Information & Search Fees	02	User Charges	(\$6,000)	(\$1,000)	(\$375)	\$625
I030170	LEGAL FEES RECOVERED	02	User Charges	\$0	\$0	\$0	\$0
I030171	LEGAL FEES RECOVERED (NO GST)	02	User Charges	\$0	\$0	\$0	\$0
I042046	CONTRIBUTION TO VEHICLES	02	User Charges	(\$2,860)	(\$477)	(\$546)	(\$69)
I052400	FINES AND PENALTIES	02	User Charges	(\$200)	(\$33)	\$0	\$33
I052420	DOG REGISTRATION FEES	02	User Charges	(\$2,200)	\$0	(\$13)	(\$13)
I052430	CAT REGISTRATION FEE INCOME	02	User Charges	(\$200)	\$0	\$0	\$0
I074100	SWIMMING POOL INPECTION FEES	02	User Charges	\$0	\$0	(\$137)	(\$137)
I074410	OTHER LICENSES	02	User Charges	\$0	\$0	(\$760)	(\$760)
I080100	REIMBURSEMENT FROM SCHOOL	02	User Charges	\$0	\$0	\$0	\$0
I084010	Fees & Charges	02	User Charges	(\$275,350)	(\$45,892)	(\$44,107)	\$1,784
I084040	FUNDRAISING - GST	02	User Charges	(\$5,000)	(\$833)	\$0	\$833
I101400	CHARGES - REFUSE REMOVAL	02	User Charges	(\$96,687)	(\$96,687)	(\$96,981)	(\$294)
I102410	CHARGES - REFUSE REMOVAL	02	User Charges	(\$18,522)	(\$18,522)	(\$18,228)	\$294
I106110	Planning Approvals	02	User Charges	(\$3,504)	(\$584)	\$0	\$584
I107400	CHARGES - CEMETERY FEES	02	User Charges	(\$2,000)	(\$333)	(\$1,847)	(\$1,513)
I112405	Pool Admission - Adults	02	User Charges	(\$8,100)	\$0	\$0	\$0
I112410	Pool Admission - Children	02	User Charges	(\$6,250)	\$0	\$0	\$0
I112450	Pool Slide Income	02	User Charges	(\$20,000)	\$0	\$0	\$0
I112480	SEASON PASS	02	User Charges	(\$11,000)	\$0	\$0	\$0
I112600	EVENTS	02	User Charges	(\$2,500)	\$0	\$0	\$0
I113050	MEMBERSHIPS - CORPORATE	02	User Charges	(\$390)	\$0	(\$229)	(\$229)
I113100	MEMBERSHIPS - ADULTS	02	User Charges	(\$12,800)	\$0	(\$2,692)	(\$2,692)
I113110	MEMBERSHIPS - JUNIOR (13+)	02	User Charges	(\$1,000)	\$0	(\$26)	(\$26)
I113120	Memberships - Social	02	User Charges	(\$1,050)	\$0	(\$93)	(\$93)
I113130	MEMBERSHIPS - SHORT TERM	02	User Charges	(\$900)	\$0	(\$245)	(\$245)
I113150	EVENTS AND CATERING	02	User Charges	(\$8,500)	(\$417)	(\$588)	(\$171)
I113300	Hire - Indoor Courts	02	User Charges	(\$600)	(\$100)	(\$151)	(\$51)
I113320	Hire - Kitchen	02	User Charges	(\$4,000)	(\$667)	(\$782)	(\$115)
I113351	HIRE - TENNIS COURTS	02	User Charges	(\$50)	\$0	\$0	\$0
I113380	HIRE - TENNIS PAVILION	02	User Charges	(\$1,000)	(\$167)	(\$75)	\$92
I113390	Hire - Function Rooms	02	User Charges	(\$1,500)	(\$250)	(\$277)	(\$27)
I113400	HIRE MEETING ROOM	02	User Charges	(\$500)	(\$83)	\$0	\$83
I113500	BAR SALES	02	User Charges	(\$150,000)	(\$25,000)	(\$34,543)	(\$9,543)
I113505	Canteen Sales	02	User Charges	(\$2,500)	(\$417)	(\$1,005)	(\$589)
I113510	OCCASIONAL LIQUOR LICENCES	02	User Charges	(\$250)	\$0	(\$112)	(\$112)
I132409	HOSTEL CHARGES	02	User Charges	(\$13,000)	(\$2,167)	(\$345)	\$1,822
I132410	Caravan Park Charges	02	User Charges	(\$45,000)	(\$7,500)	(\$7,040)	\$460
I132430	MERCHANDISE SALES	02	User Charges	(\$1,000)	(\$167)	(\$80)	\$87
I133410	BUILDING PERMITS	02	User Charges	(\$4,000)	(\$667)	(\$360)	\$306
I133420	BCITF LEVY COLLECTION	02	User Charges	(\$1,000)	(\$167)	\$0	\$167
I133425	BUILDING SERVICES LEVY COLLECTION	02	User Charges	(\$2,000)	(\$333)	(\$380)	(\$46)
I134010	CRC MEMBERSHIPS	02	User Charges	(\$300)	(\$50)	\$0	\$50
I134070	PHOTOCOPYING/PRINTING	02	User Charges	(\$10,000)	(\$1,667)	(\$396)	\$1,270
I134100	INTERNET/COMPUTER USAGE	02	User Charges	(\$200)	(\$33)	\$0	\$33
I134120	STAFF ASSISTANCE/LABOUR	02	User Charges	(\$1,000)	(\$167)	(\$581)	(\$414)
I134130	KULIN UPDATE	02	User Charges	(\$5,000)	(\$833)	(\$850)	(\$17)
I134140	Laminating	02	User Charges	(\$750)	(\$125)	(\$14)	\$111
I134150	Equipment Hire	02	User Charges	(\$250)	(\$42)	\$0	\$42
I134160	KULIN PHONE DIRECTORY	02	User Charges	(\$500)	(\$83)	(\$230)	(\$147)
I134170	BUILDING/ROOM HIRE	02	User Charges	(\$1,500)	(\$250)	(\$75)	\$175
I134180	PUBLIC TRAINING/COURSES	02	User Charges	(\$7,500)	(\$1,250)	\$0	\$1,250
I134185	EVENT INCOME & SPONSORSHIP (GST)	02	User Charges	(\$5,000)	(\$833)	\$0	\$833
I134186	EVENT INCOME & SPONSORSHIP (GST F	02	User Charges	(\$1,000)	(\$167)	\$0	\$167
I134190	Commissions	02	User Charges	(\$28,446)	(\$4,741)	(\$4,741)	\$0
I134215	SUNDRY SERVICES	02	User Charges	(\$1,000)	(\$167)	(\$23)	\$144
I134220	BINDING	02	User Charges	(\$1,000)	(\$167)	\$0	\$167
I134225	TRAINEESHIP REIMBURSEMENTS	02	User Charges	(\$2,000)	(\$333)	\$0	\$333
I136010	SALE OF STANDPIPE WATER	02	User Charges	(\$35,000)	(\$1,000)	(\$7,922)	(\$6,922)
I136115	Community Cropping Program	02	User Charges	(\$1,250)	\$0	\$0	\$0
I139010	SALES - PUBLIC	02	User Charges	(\$976,800)	(\$162,800)	(\$124,251)	\$38,549
I141410	Private Works	02	User Charges	(\$30,000)	(\$5,000)	(\$4,288)	\$712
I142100	Hire of Bus & Trailer	02	User Charges	(\$12,000)	(\$2,000)	(\$3,066)	(\$1,066)
I143046	CONTRIBUTION FOR VEHICLE	02	User Charges	(\$2,860)	(\$477)	(\$546)	(\$69)
			User Charges Total	(\$1,835,419)	(\$384,696)	(\$359,063)	\$25,633
I042050	STAFF RENT ADMIN	10	Rental Income	(\$6,081)	(\$1,844)	(\$2,072)	(\$228)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
I092100	RENTAL - OTHER HOUSING	10	Rental Income	(\$10,764)	(\$1,794)	(\$2,022)	(\$228)
I092110	Rental - GEHA Housing	10	Rental Income	(\$43,680)	(\$7,280)	(\$7,320)	(\$40)
I092150	RENTAL - JOINT VENTURE	10	Rental Income	(\$55,900)	(\$9,317)	(\$9,302)	\$14
I111022	RENTAL FROM MEMORIAL HALL	10	Rental Income	(\$1,724)	(\$862)	(\$862)	\$0
I112510	STAFF RENT	10	Rental Income	(\$5,980)	(\$997)	(\$1,135)	(\$138)
I134170	BUILDING/ROOM HIRE	10	Rental Income	\$0	\$0	\$0	\$0
I137010	RENTAL INCOME - OLD ADMIN BUILDING	10	Rental Income	(\$6,000)	(\$1,000)	(\$3,000)	(\$2,000)
I143100	STAFF HOUSING RENTAL	10	Rental Income	(\$33,273)	(\$5,497)	(\$5,373)	\$124
			Rental Income Total	(\$163,403)	(\$28,590)	(\$31,087)	(\$2,496)
			Fees & Charges Total	(\$1,998,822)	(\$413,286)	(\$390,149)	\$23,137
I030140	Interest on Instalments	03	Interest	(\$2,000)	(\$333)	(\$40)	\$294
I030141	PENALTY INTEREST	03	Interest	(\$5,000)	(\$833)	(\$455)	\$378
I032100	INTEREST ON MUNICIPAL	03	Interest	(\$120,000)	(\$10,000)	(\$6,735)	\$3,265
I032110	INTEREST ON PLANT RESERVE	03	Interest	(\$18,781)	\$0	\$204	\$204
I032120	Interest on LSL & AL Reserve	03	Interest	(\$20,279)	\$0	\$220	\$220
I032130	INTEREST ON BUILDING RESERVE	03	Interest	(\$25,650)	\$0	\$279	\$279
I032140	Interest on Admin Equip Reserv	03	Interest	(\$4,096)	\$0	\$45	\$45
I032150	Interest on Freebairn Recreation Centre Rese	03	Interest	(\$11,294)	\$0	\$123	\$123
I032160	Interest on Joint Venture Reserve	03	Interest	(\$4,156)	\$0	\$45	\$45
I032170	INTEREST ON FRC SURFACE & EQUIP RE	03	Interest	(\$2,341)	\$0	\$25	\$25
I032180	INTEREST ON NATURAL DISASTER RESE	03	Interest	(\$4,502)	\$0	\$49	\$49
I032185	INTEREST ON FREEBAIRN SPORTSPERS	03	Interest	(\$746)	\$0	\$8	\$8
I032189	INTEREST ON INDEPENDENT WATER RE	03	Interest	(\$789)	\$0	\$9	\$9
I032194	INTEREST ON BENDERING TIP RESERVE	03	Interest	(\$6,752)	\$0	\$73	\$73
I032197	INTEREST ON MEDICAL SERVICES RESE	03	Interest	(\$6,294)	\$0	\$68	\$68
I032198	INTEREST ON FUEL FACILITY RESERVE	03	Interest	(\$1,486)	\$0	\$16	\$16
I032199	INTEREST ON SHORT STAY ACCOMMOD	03	Interest	(\$14,710)	\$0	\$160	\$160
			Interest Total	(\$248,877)	(\$11,167)	(\$5,905)	\$5,262
I041297	FAIR VALUE ADJUSTMENTS	06	Other Revenue	\$0	\$0	\$0	\$0
			Other Revenue Total	\$0	\$0	\$0	\$0
I113335	Community Contributions	07	Non-Cash Contributions	(\$30,000)	(\$5,000)	(\$4,521)	\$479
			Non-Cash Contributions Total	(\$30,000)	(\$5,000)	(\$4,521)	\$479
I030170	LEGAL FEES RECOVERED	11	Reimbursements, Donations And Contributions	(\$2,000)	(\$333)	\$0	\$333
I030171	LEGAL FEES RECOVERED (NO GST)	11	Reimbursements, Donations And Contributions	(\$3,000)	(\$500)	\$0	\$500
I042040	SUNDRY INCOME	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$167)	\$0	\$167
I042045	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$167)	\$0	\$167
I042046	CONTRIBUTION TO VEHICLES	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	\$0
I051100	FIRE CONTRIBUTIONS	11	Reimbursements, Donations And Contributions	(\$100)	(\$17)	\$0	\$17
I053030	ESL ADMINISTRATION	11	Reimbursements, Donations And Contributions	(\$4,000)	\$0	\$0	\$0
I053050	SALE OF PROTECTIVE CLOTHING	11	Reimbursements, Donations And Contributions	(\$500)	(\$83)	\$0	\$83
I074399	Reimbursements - Other	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$664)	(\$664)
I080100	REIMBURSEMENT FROM SCHOOL	11	Reimbursements, Donations And Contributions	(\$5,000)	(\$833)	\$0	\$833
I082100	KULIN RETIREMENT HOMES ADMIN REIM	11	Reimbursements, Donations And Contributions	(\$2,000)	\$0	\$0	\$0
I084040	FUNDRAISING - GST	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$408)	(\$408)
I084041	FUNDRAISING - GST FREE	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	\$0
I092391	Reimbursements - General	11	Reimbursements, Donations And Contributions	(\$250)	(\$42)	(\$2,527)	(\$2,486)
I102030	Drum Muster Reimbursement	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$167)	\$0	\$167
I102420	SALE OF BINS	11	Reimbursements, Donations And Contributions	(\$200)	(\$33)	\$0	\$33
I112491	REIMBURSEMENTS LSL POOL MANAGER	11	Reimbursements, Donations And Contributions	(\$14,486)	\$0	\$0	\$0
I122500	Miscellaneous Income	11	Reimbursements, Donations And Contributions	(\$2,350)	\$0	\$0	\$0
I132100	Grants	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$167)	\$0	\$167
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	\$0	\$0
I143390	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$7,000)	(\$1,167)	(\$1,465)	(\$299)
I143391	WORKERS COMPENSATION REIMBURSE	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	\$0
I144100	DIESEL REBATE	11	Reimbursements, Donations And Contributions	(\$79,000)	(\$13,167)	(\$7,840)	\$5,327
I144300	WATER REIMBURSEMENT	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	\$0
I144390	INSURANCE CLAIMS	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$6,970)	(\$6,970)
I147360	SALE OF PARTS/SCRAP	11	Reimbursements, Donations And Contributions	(\$500)	(\$83)	\$0	\$83
			Reimbursements, Donations And Contribut	(\$139,386)	(\$16,925)	(\$19,874)	(\$2,949)
I101045	SHARE OF PROFIT OF ASSOCIATE - ROE	12	Non-operating Revenue	\$0	\$0	\$0	\$0
			Non-operating Revenue	\$0	\$0	\$0	\$0
			Total Other Revenue	(\$169,386)	(\$21,925)	(\$24,396)	(\$2,471)
I041297	FAIR VALUE ADJUSTMENTS	08	Profit On Asset Disposal	\$0	\$0	\$0	\$0
I042297	PROFIT ON SALE OF ASSET	08	Profit On Asset Disposal	(\$18,500)	\$0	\$0	\$0
I106299	PROCEEDS ON DISPOSAL OF LAND	08	Profit On Asset Disposal	\$0	\$0	\$0	\$0
I123297	Profit on Sale of Asset	08	Profit On Asset Disposal	(\$54,900)	(\$3,800)	\$0	\$3,800
			Profit On Asset Disposal Total	(\$73,400)	(\$3,800)	\$0	\$3,800
I031102	LRCIP GRANT	04	Asset Grants	(\$662,774)	(\$571,720)	(\$3,737)	\$567,983
I113334	GRANTS - SPORTING PROJECTS	04	Asset Grants	(\$181,333)	\$0	\$0	\$0
I121500	REGIONAL ROAD GROUP	04	Asset Grants	(\$521,194)	(\$40,647)	(\$10,542)	\$30,105
I121520	ROADS TO RECOVERY	04	Asset Grants	(\$695,360)	(\$173,840)	\$0	\$173,840
I121530	WSFN FUNDING	04	Asset Grants	(\$1,730,792)	\$0	\$0	\$0
I121540	RRUPP GRANT INCOME	04	Asset Grants	(\$573,886)	\$0	(\$61,992)	(\$61,992)
I121750	BLACK SPOT	04	Asset Grants	\$0	\$0	(\$6,189)	(\$6,189)
			Asset Grants Total	(\$4,365,339)	(\$786,207)	(\$82,460)	\$703,747
E042010	SALARIES	30	Employee Costs	\$765,057	\$127,509	\$138,657	\$11,147
E042011	ADMINISTRATION ALLOWANCES	30	Employee Costs	\$124,380	\$20,730	\$14,527	(\$6,203)
E042012	ADMIN PRE EMPLOYMENT CHECKS	30	Employee Costs	\$500	\$83	\$0	(\$83)
E042015	Admin Long Service Leave	30	Employee Costs	\$0	\$0	\$0	\$0
E042020	SUPERANNUATION	30	Employee Costs	\$138,332	\$23,055	\$21,321	(\$1,735)
E042030	INSURANCE	30	Employee Costs	\$31,835	\$15,918	\$14,731	(\$1,187)
E042046	STAFF HOUSING	30	Employee Costs	\$11,421	\$1,904	\$63	(\$1,841)
E042050	OFFICE MAINTENANCE	30	Employee Costs	\$1,314	\$219	\$229	\$10
E042075	FBT EXPENSE	30	Employee Costs	\$18,000	\$0	\$0	\$0
E042120	Cleaning	30	Employee Costs	\$12,570	\$2,095	\$2,081	(\$14)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E042190	KEY TO KULIN	30	Employee Costs	\$5,000	\$833	\$0	(\$833)
E051070	SUNDRY FIRE PREVENTION COSTS	30	Employee Costs	\$0	\$0	\$0	\$0
E052020	CAT CONTROL COSTS	30	Employee Costs	\$1,314	\$219	\$0	(\$219)
E053051	EMERGENCY BUILDING MAINTENANCE	30	Employee Costs	\$1,237	\$206	\$120	(\$86)
E075020	Mosquito Control	30	Employee Costs	\$1,235	\$206	\$0	(\$206)
E077020	MEDICAL CENTRE	30	Employee Costs	\$6,288	\$1,048	\$853	(\$195)
E077030	AMBULANCE SERVICES	30	Employee Costs	\$0	\$0	\$0	\$0
E080100	Contribution to School	30	Employee Costs	\$3,249	\$541	\$521	(\$21)
E084010	CHILDCARE SALARIES	30	Employee Costs	\$302,331	\$50,389	\$57,083	\$6,694
E084011	CHILDCARE ALLOWANCES	30	Employee Costs	\$15,675	\$2,612	\$2,764	\$152
E084012	SALARIES - GARDENING	30	Employee Costs	\$3,899	\$650	\$284	(\$366)
E084013	SUPERANNUATION	30	Employee Costs	\$39,129	\$6,521	\$6,534	\$12
E084014	CLEANING SALARIES	30	Employee Costs	\$12,500	\$2,083	\$1,918	(\$166)
E084016	Insurance - Workers Comp	30	Employee Costs	\$11,808	\$5,904	\$5,464	(\$440)
E084070	REPAIRS & MAINTENANCE	30	Employee Costs	\$876	\$146	\$43	(\$103)
E084075	STAFF EXPENSES	30	Employee Costs	\$1,250	\$208	\$0	(\$208)
E092050	OTHER HOUSING MAINTENANCE	30	Employee Costs	\$679	\$113	\$0	(\$113)
E092060	KULIN RETIREMENT HOMES	30	Employee Costs	\$8,688	\$1,448	\$1,565	\$117
E092148	GEHA HOUSING - COSTS	30	Employee Costs	\$4,658	\$776	\$0	(\$776)
E092150	JOINT VENTURE HOUSING - COSTS	30	Employee Costs	\$15,815	\$2,636	\$2,191	(\$444)
E101020	DOMESTIC REFUSE COLLECTION	30	Employee Costs	\$1,624	\$271	\$1,473	\$1,202
E101021	DUDININ REFUSE COLLECTION	30	Employee Costs	\$2,599	\$433	\$479	\$46
E101030	REFUSE SITE MAINTENANCE	30	Employee Costs	\$6,068	\$1,011	\$65	(\$947)
E102020	Commercial Refuse Collection	30	Employee Costs	\$17,868	\$2,978	\$1,516	(\$1,462)
E102030	Drum Muster	30	Employee Costs	\$650	\$108	\$0	(\$108)
E104010	Urban Stormwater Drainage	30	Employee Costs	\$1,235	\$206	\$534	\$328
E105051	Reinstatement of Gravel Pits	30	Employee Costs	\$7,110	\$1,185	\$0	(\$1,185)
E105300	OTHER PROTECTION OF ENVIRONMENT	30	Employee Costs	\$0	\$0	\$1,096	\$1,096
E107031	KULIN CEMETERY	30	Employee Costs	\$4,732	\$789	\$2,601	\$1,812
E107032	DUDININ CEMETERY	30	Employee Costs	\$889	\$148	\$0	(\$148)
E107033	PINGARING CEMETERY	30	Employee Costs	\$889	\$148	\$0	(\$148)
E107050	PUBLIC CONVENIENCES	30	Employee Costs	\$18,926	\$3,154	\$1,796	(\$1,359)
E107052	PUBLIC CONVENIENCES DUDININ	30	Employee Costs	\$2,514	\$419	\$419	(\$0)
E107053	PUBLIC CONVENIENCES PINGARING	30	Employee Costs	\$263	\$44	\$66	\$22
E107060	WAR MEMORIAL	30	Employee Costs	\$617	\$103	\$0	(\$103)
E111021	MEMORIAL HALL	30	Employee Costs	\$1,880	\$313	\$251	(\$63)
E111031	PINGARING HALL	30	Employee Costs	\$0	\$0	\$0	\$0
E112020	POOL MANAGER SALARIES	30	Employee Costs	\$103,754	\$17,292	\$15,841	(\$1,452)
E112021	POOL SLIDE & CASUALS SALARIES	30	Employee Costs	\$26,563	\$0	(\$1,535)	(\$1,535)
E112022	Superannuation	30	Employee Costs	\$14,986	\$2,498	\$1,822	(\$676)
E112026	MAINTENANCE	30	Employee Costs	\$5,213	\$869	\$1,871	\$1,002
E112027	INSURANCE	30	Employee Costs	\$4,638	\$2,319	\$2,146	(\$173)
E112028	OTHER MINOR EXPENDITURE	30	Employee Costs	\$0	\$0	\$159	\$159
E112029	STAFF HOUSING	30	Employee Costs	\$1,314	\$219	\$0	(\$219)
E113270	REPAIRS AND MAINTENANCE	30	Employee Costs	\$9,126	\$1,521	\$903	(\$618)
E113280	Superannuation	30	Employee Costs	\$17,884	\$2,981	\$3,328	\$348
E113300	Wages - Centre Manager	30	Employee Costs	\$58,654	\$9,776	\$5,338	(\$4,438)
E113310	WAGES - BAR STAFF CASUALS	30	Employee Costs	\$71,925	\$11,988	\$9,722	(\$2,265)
E113311	FRC STAFF ALLOWANCES	30	Employee Costs	\$7,392	\$1,232	\$0	(\$1,232)
E113312	FRC KEYS TO KULIN	30	Employee Costs	\$750	\$125	\$0	(\$125)
E113315	EVENTS	30	Employee Costs	\$1,137	\$190	\$1,093	\$904
E113320	WAGES - CLEANER	30	Employee Costs	\$23,975	\$3,996	\$8,128	\$4,132
E113330	OTHER COSTS	30	Employee Costs	\$0	\$0	\$0	\$0
E113331	BOWLING GREENS	30	Employee Costs	\$812	\$135	\$148	\$13
E113332	OVAL	30	Employee Costs	\$19,283	\$3,214	\$1,837	(\$1,377)
E113333	GOLF TENNIS PAVILION	30	Employee Costs	\$8,136	\$1,356	\$1,168	(\$188)
E113334	GOLF COURSE	30	Employee Costs	\$7,147	\$1,191	\$3,223	\$2,031
E113335	FRC GARDENS	30	Employee Costs	\$6,498	\$1,083	\$3,226	\$2,143
E113350	WORKERS COMPENSATION	30	Employee Costs	\$5,791	\$2,895	\$2,679	(\$216)
E117029	OFFICE GARDENS	30	Employee Costs	\$8,122	\$1,354	\$1,495	\$141
E117030	PUBLIC PARKS GDNS & RESERVES	30	Employee Costs	\$54,628	\$9,105	\$10,367	\$1,263
E117031	RESERVES - OTHER	30	Employee Costs	\$0	\$0	\$0	\$0
E117052	DUDININ SPORTSGROUND	30	Employee Costs	\$0	\$0	\$0	\$0
E117054	DUDININ TENNIS CLUB	30	Employee Costs	\$0	\$0	\$0	\$0
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	30	Employee Costs	\$876	\$146	\$0	(\$146)
E117520	PINGARING GOLF CLUB	30	Employee Costs	\$0	\$0	\$0	\$0
E122010	ROAD MAINTENANCE	30	Employee Costs	\$312,963	\$52,161	\$106,400	\$54,239
E122022	FLOOD DAMAGE - NORMAL	30	Employee Costs	\$8,887	\$1,481	\$0	(\$1,481)
E122121	KULIN DEPOT	30	Employee Costs	\$13,885	\$2,314	\$1,688	(\$626)
E122122	HOLT ROCK DEPOT	30	Employee Costs	\$0	\$0	\$0	\$0
E122123	KULIN DEPOT CRIB ROOM	30	Employee Costs	\$4,017	\$669	\$368	(\$302)
E122130	BUILDING MAINTENANCE ADMIN TIME, M	30	Employee Costs	\$4,468	\$745	\$615	(\$130)
E122150	STREET LIGHTING	30	Employee Costs	\$1,624	\$271	\$0	(\$271)
E122160	Street Cleaning	30	Employee Costs	\$4,873	\$812	\$0	(\$812)
E122161	DUDININ CLEANING	30	Employee Costs	\$3,899	\$650	\$0	(\$650)
E122162	PINGARING STREETScape MAINTENANC	30	Employee Costs	\$0	\$0	\$211	\$211
E122180	STREET TREES	30	Employee Costs	\$0	\$0	\$0	\$0
E122190	STREET, TREES AND FOOTPATH MAINT	30	Employee Costs	\$10,558	\$1,760	\$2,772	\$1,013
E126280	Airstrip Maintenance	30	Employee Costs	\$1,624	\$271	\$353	\$82
E131040	Noxious Weeds/Pest Plants	30	Employee Costs	\$975	\$162	\$442	\$280
E132030	CARAVAN PARK	30	Employee Costs	\$30,297	\$5,049	\$5,695	\$646
E132040	KULIN HOSTEL	30	Employee Costs	\$5,796	\$966	\$336	(\$631)
E134010	Wages	30	Employee Costs	\$95,777	\$15,963	\$9,944	(\$6,019)
E134011	CRC ALLOWANCES	30	Employee Costs	\$8,592	\$1,432	\$135	(\$1,297)
E134020	Superannuation	30	Employee Costs	\$13,213	\$2,202	\$962	(\$1,240)
E134030	INSURANCE	30	Employee Costs	\$3,733	\$1,866	\$1,727	(\$139)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E134135	EVENTS	30	Employee Costs	\$0	\$0	\$0	\$0
E134190	KEY TO KULIN	30	Employee Costs	\$500	\$83	\$0	(\$83)
E136040	WATER SUPPLY (STANDPIPES)	30	Employee Costs	\$0	\$0	\$0	\$0
E137060	BUILDING MAINTENANCE	30	Employee Costs	\$657	\$110	\$209	\$100
E137120	CLEANING	30	Employee Costs	\$2,008	\$335	\$0	(\$335)
E138015	BLAZING SWAN EXPENDITURE	30	Employee Costs	\$7,692	\$0	\$0	\$0
E138040	BUSH RACES CONTRIBUTION	30	Employee Costs	\$13,689	\$0	\$0	\$0
E139050	MAINTENANCE & REPAIRS	30	Employee Costs	\$1,624	\$271	\$183	(\$87)
E141010	PRIVATE WORKS	30	Employee Costs	\$12,442	\$2,074	\$323	(\$1,751)
E143010	ENGINEERS SALARY	30	Employee Costs	\$156,202	\$26,034	\$23,475	(\$2,558)
E143011	SUPERVISORY ALLOWANCES	30	Employee Costs	\$1,000	\$167	\$49	(\$118)
E143012	WORKS PRE EMPLOYMENT CHECKS	30	Employee Costs	\$1,000	\$167	\$0	(\$167)
E143025	WORKERS COMPENSATION INSURANCE	30	Employee Costs	\$67,674	\$33,837	\$31,102	(\$2,735)
E143040	SUPERANNUATION	30	Employee Costs	\$202,629	\$33,771	\$33,445	(\$327)
E143050	Sick & Holiday Pay	30	Employee Costs	\$150,253	\$25,042	\$24,962	(\$80)
E143070	Long Service leave	30	Employee Costs	\$35,121	\$5,854	\$4,788	(\$1,065)
E143075	FBT EXPENSE	30	Employee Costs	\$3,000	\$0	\$0	\$0
E143090	AWARD ALLOWANCES	30	Employee Costs	\$136,314	\$22,719	\$19,829	(\$2,890)
E143125	STAFF HOUSING	30	Employee Costs	\$12,815	\$2,136	\$177	(\$1,959)
E143126	WORKFORCE ACCOMMODATION - HOLT	30	Employee Costs	\$526	\$88	\$455	\$368
E143140	STAFF TRAINING & SEMINAR EXPENSES	30	Employee Costs	\$5,332	\$889	\$14,655	\$13,766
E143150	HEALTH & SAFETY PROGRAM	30	Employee Costs	\$0	\$0	\$0	\$0
E144000	Plant Repair Wages	30	Employee Costs	\$95,800	\$15,967	\$15,699	(\$268)
E144010	Parts & Repairs	30	Employee Costs	\$13,607	\$2,268	\$4,425	\$2,157
E144090	MECHANIC ADMINISTRATION TIME	30	Employee Costs	\$0	\$0	\$375	\$375
E146010	Gross Total For Year	30	Employee Costs	\$3,525,423	\$587,570	\$579,392	(\$8,179)
E146200	Salaries & Wages Allocated	30	Employee Costs	(\$3,525,423)	(\$587,570)	(\$579,392)	\$8,179
E146400	Unallocated Salaries & Wages	30	Employee Costs	\$0	\$0	\$0	\$0
	Employee Costs Total			\$3,510,572.33	\$615,431.10	\$660,000.39	\$44,569.29
E042046	STAFF HOUSING	41	Overheads	\$8,680	\$1,447	\$48	(\$1,399)
E042050	OFFICE MAINTENANCE	41	Overheads	\$999	\$166	\$184	\$18
E052020	CAT CONTROL COSTS	41	Overheads	\$999	\$166	\$0	(\$166)
E051070	SUNDRY FIRE PREVENTION COSTS	41	Overheads	\$0	\$0	\$0	\$0
E053051	EMERGENCY BUILDING MAINTENANCE	41	Overheads	\$941	\$157	\$91	(\$65)
E075020	Mosquito Control	41	Overheads	\$938	\$156	\$0	(\$156)
E077020	MEDICAL CENTRE	41	Overheads	\$200	\$33	\$560	\$527
E077030	AMBULANCE SERVICES	41	Overheads	\$0	\$0	\$0	\$0
E080100	Contribution to School	41	Overheads	\$2,469	\$412	\$396	(\$16)
E084011	CHILDCARE ALLOWANCES	41	Overheads	\$0	\$0	\$0	\$0
E084012	SALARIES - GARDENING	41	Overheads	\$2,963	\$494	\$226	(\$268)
E084070	REPAIRS & MAINTENANCE	41	Overheads	\$666	\$111	\$38	(\$73)
E092050	OTHER HOUSING MAINTENANCE	41	Overheads	\$516	\$86	\$0	(\$86)
E092060	KULIN RETIREMENT HOMES	41	Overheads	\$6,603	\$1,100	\$1,224	\$123
E092148	GEHA HOUSING - COSTS	41	Overheads	\$3,540	\$590	\$0	(\$590)
E092150	JOINT VENTURE HOUSING - COSTS	41	Overheads	\$12,019	\$2,003	\$1,716	(\$287)
E101020	DOMESTIC REFUSE COLLECTION	41	Overheads	\$1,235	\$206	\$1,203	\$997
E101021	DUDININ REFUSE COLLECTION	41	Overheads	\$1,975	\$329	\$374	\$45
E101030	REFUSE SITE MAINTENANCE	41	Overheads	\$4,612	\$769	\$59	(\$709)
E102020	Commercial Refuse Collection	41	Overheads	\$13,580	\$2,263	\$1,152	(\$1,111)
E102030	Drum Muster	41	Overheads	\$494	\$82	\$0	(\$82)
E104010	Urban Stormwater Drainage	41	Overheads	\$938	\$156	\$406	\$249
E105051	Reinstatement of Gravel Pits	41	Overheads	\$5,403	\$901	\$0	(\$901)
E105300	OTHER PROTECTION OF ENVIRONMENT	41	Overheads	\$0	\$0	\$896	\$896
E107031	KULIN CEMETERY	41	Overheads	\$3,596	\$599	\$2,146	\$1,547
E107032	DUDININ CEMETERY	41	Overheads	\$675	\$113	\$0	(\$113)
E107033	PINGARING CEMETERY	41	Overheads	\$675	\$113	\$0	(\$113)
E107050	PUBLIC CONVENIENCES	41	Overheads	\$999	\$166	\$861	\$694
E107052	PUBLIC CONVENIENCES DUDININ	41	Overheads	\$1,911	\$318	\$329	\$10
E107053	PUBLIC CONVENIENCES PINGARING	41	Overheads	\$200	\$33	\$50	\$17
E107060	WAR MEMORIAL	41	Overheads	\$469	\$78	\$0	(\$78)
E111021	MEMORIAL HALL	41	Overheads	\$666	\$111	\$122	\$11
E111031	PINGARING HALL	41	Overheads	\$0	\$0	\$0	\$0
E112021	POOL SLIDE & CASUALS SALARIES	41	Overheads	\$0	\$0	\$0	\$0
E112026	MAINTENANCE	41	Overheads	\$3,962	\$660	\$1,439	\$779
E112029	STAFF HOUSING	41	Overheads	\$999	\$166	\$0	(\$166)
E113270	REPAIRS AND MAINTENANCE	41	Overheads	\$6,936	\$1,156	\$698	(\$458)
E113310	WAGES - BAR STAFF CASUALS	41	Overheads	\$0	\$0	\$40	\$40
E113315	EVENTS	41	Overheads	\$864	\$144	\$831	\$687
E113320	WAGES - CLEANER	41	Overheads	\$0	\$0	\$137	\$137
E113330	OTHER COSTS	41	Overheads	\$0	\$0	\$0	\$0
E113331	BOWLING GREENS	41	Overheads	\$617	\$103	\$113	\$10
E113332	OVAL	41	Overheads	\$14,655	\$2,443	\$1,442	(\$1,000)
E113333	GOLF TENNIS PAVILION	41	Overheads	\$6,184	\$1,031	\$823	(\$207)
E113334	GOLF COURSE	41	Overheads	\$5,432	\$905	\$2,465	\$1,559
E113335	FRC GARDENS	41	Overheads	\$4,938	\$823	\$2,462	\$1,639
E117029	OFFICE GARDENS	41	Overheads	\$6,173	\$1,029	\$1,176	\$147
E117030	PUBLIC PARKS GDNS & RESERVES	41	Overheads	\$41,517	\$6,920	\$8,169	\$1,249
E117031	RESERVES - OTHER	41	Overheads	\$0	\$0	\$0	\$0
E117052	DUDININ SPORTSGROUND	41	Overheads	\$0	\$0	\$0	\$0
E117054	DUDININ TENNIS CLUB	41	Overheads	\$0	\$0	\$0	\$0
E117058	ALL AGES PRECINCT/DZ/TOWN PLAYGROUNDS	41	Overheads	\$666	\$111	\$0	(\$111)
E117520	PINGARING GOLF CLUB	41	Overheads	\$0	\$0	\$0	\$0
E122010	ROAD MAINTENANCE	41	Overheads	\$237,852	\$39,642	\$81,338	\$41,696
E122022	FLOOD DAMAGE - NORMAL	41	Overheads	\$6,754	\$1,126	\$0	(\$1,126)
E122121	KULIN DEPOT	41	Overheads	\$10,553	\$1,759	\$1,270	(\$489)
E122122	HOLT ROCK DEPOT	41	Overheads	\$0	\$0	\$0	\$0

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E122123	KULIN DEPOT CRIB ROOM	41	Overheads	\$0	\$0	\$137	\$137
E122130	BUILDING MAINTENANCE ADMIN TIME, M	41	Overheads	\$3,396	\$566	\$488	(\$78)
E122150	STREET LIGHTING	41	Overheads	\$1,235	\$206	\$0	(\$206)
E122160	Street Cleaning	41	Overheads	\$3,704	\$617	\$0	(\$617)
E122161	DUDININ CLEANING	41	Overheads	\$2,963	\$494	\$0	(\$494)
E122162	PINGARING STREETScape MAINTENANC	41	Overheads	\$0	\$0	\$160	\$160
E122180	STREET TREES	41	Overheads	\$0	\$0	\$0	\$0
E122190	STREET, TREES AND FOOTPATH MAINTEN	41	Overheads	\$8,024	\$1,337	\$2,232	\$895
E126280	Airstrip Maintenance	41	Overheads	\$1,235	\$206	\$273	\$67
E131040	Noxious Weeds/Pest Plants	41	Overheads	\$741	\$123	\$336	\$212
E132030	CARAVAN PARK	41	Overheads	\$9,640	\$1,607	\$3,244	\$1,637
E132040	KULIN HOSTEL	41	Overheads	\$2,233	\$372	\$255	(\$117)
E134135	EVENTS	41	Overheads	\$0	\$0	\$0	\$0
E136040	WATER SUPPLY (STANDPIPES)	41	Overheads	\$0	\$0	\$0	\$0
E137060	BUILDING MAINTENANCE	41	Overheads	\$499	\$83	\$164	\$81
E138015	BLAZING SWAN EXPENDITURE	41	Overheads	\$5,846	\$0	\$0	\$0
E138040	BUSH RACES CONTRIBUTION	41	Overheads	\$10,404	\$0	\$0	\$0
E139050	MAINTENANCE & REPAIRS	41	Overheads	\$1,235	\$206	\$144	(\$61)
E141010	PRIVATE WORKS	41	Overheads	\$9,456	\$1,576	\$246	(\$1,330)
E143010	ENGINEERS SALARY	41	Overheads	\$0	\$0	\$0	\$0
E143040	SUPERANNUATION	41	Overheads	\$0	\$0	\$0	\$0
E143050	Sick & Holiday Pay	41	Overheads	\$0	\$0	\$0	\$0
E143090	AWARD ALLOWANCES	41	Overheads	\$0	\$0	\$0	\$0
E143125	STAFF HOUSING	41	Overheads	\$9,739	\$1,623	\$140	(\$1,483)
E143126	WORKFORCE ACCOMMODATION - HOLT	41	Overheads	\$399	\$67	\$397	\$331
E143140	STAFF TRAINING & SEMINAR EXPENSES	41	Overheads	\$4,052	\$675	\$11,172	\$10,497
E143150	HEALTH & SAFETY PROGRAM	41	Overheads	\$0	\$0	\$0	\$0
E143290	ALLOCATED TO WORKS & SERVICES	41	Overheads	(\$1,032,652)	(\$172,109)	(\$168,831)	\$3,277
E144000	Plant Repair Wages	41	Overheads	\$72,808	\$12,135	\$12,405	\$270
E144010	Parts & Repairs	41	Overheads	\$10,341	\$1,724	\$3,417	\$1,693
E144090	MECHANIC ADMINISTRATION TIME	41	Overheads	\$0	\$0	\$285	\$285
			Overheads Total	(\$447,642)	(\$77,315)	(\$18,854)	\$58,462
			Total Employee Costs	\$3,062,931	\$538,116	\$641,147	\$103,031
E030111	LEGAL FEES - RATES DEBT COLLECTION	31	Materials & Contracts	\$2,000	\$333	\$0	(\$333)
E030112	LEGAL FEES - RATES DEBT COLLECTION	31	Materials & Contracts	\$3,000	\$500	\$63	(\$437)
E030130	TITLE SEARCHES	31	Materials & Contracts	\$0	\$0	\$0	\$0
E030140	Valuation Expenses	31	Materials & Contracts	\$10,000	\$0	\$644	\$644
E030150	Printing & Stationery	31	Materials & Contracts	\$1,000	\$0	\$713	\$713
E032100	BANK CHARGES	31	Materials & Contracts	\$4,000	\$667	\$417	(\$250)
E041030	CONFERENCE EXPENSES	31	Materials & Contracts	\$12,600	\$12,600	\$3,247	(\$9,353)
E041050	ELECTED MEMBER MEETING ATTENDAN	31	Materials & Contracts	\$25,920	\$0	\$0	\$0
E041060	PRESIDENTIAL ALLOWANCE	31	Materials & Contracts	\$10,000	\$0	\$0	\$0
E041070	DRESS SHIRTS FOR COUNCILLORS	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E041090	LEGAL FEES	31	Materials & Contracts	\$20,000	\$3,333	\$1,181	(\$2,153)
E041110	REFRESHMENTS & GOODWILL	31	Materials & Contracts	\$20,777	\$3,477	\$1,470	(\$2,006)
E041111	MEAL ENTERTAINMENT	31	Materials & Contracts	\$2,000	\$333	\$0	(\$333)
E041160	Subscriptions & Donations	31	Materials & Contracts	\$27,971	\$27,971	\$27,971	(\$0)
E041161	Printing & Stationery	31	Materials & Contracts	\$1,000	\$167	\$63	(\$103)
E041165	Advertising	31	Materials & Contracts	\$500	\$83	\$206	\$122
E041180	Chamber Maintenance	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E042035	STAFF UNIFORMS	31	Materials & Contracts	\$3,000	\$500	\$0	(\$500)
E042040	STAFF TRAINING	31	Materials & Contracts	\$10,900	\$0	\$0	\$0
E042041	CONFERENCES	31	Materials & Contracts	\$11,200	\$4,033	\$1,587	(\$2,446)
E042045	RELOCATION COSTS	31	Materials & Contracts	\$5,000	\$833	\$0	(\$833)
E042046	STAFF HOUSING	31	Materials & Contracts	\$9,500	\$1,583	\$651	(\$933)
E042050	OFFICE MAINTENANCE	31	Materials & Contracts	\$5,750	\$1,583	\$3,119	\$1,536
E042060	MEMBERSHIPS & SUBSCRIPTIONS	31	Materials & Contracts	\$2,500	\$417	\$974	\$558
E042070	Printing and Stationery	31	Materials & Contracts	\$15,000	\$2,500	\$3,148	\$648
E042080	TELEPHONE & INTERNET	31	Materials & Contracts	\$7,000	\$0	\$559	\$559
E042090	Postage and Freight	31	Materials & Contracts	\$2,500	\$417	\$682	\$265
E042100	ADVERTISING	31	Materials & Contracts	\$2,000	\$333	\$0	(\$333)
E042110	Office Equipment Maintenance	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E042120	Cleaning	31	Materials & Contracts	\$6,000	\$1,000	\$582	(\$418)
E042130	IT SOFTWARE & MAINTENANCE	31	Materials & Contracts	\$54,518	\$50,351	\$33,577	(\$16,775)
E042135	IT Support	31	Materials & Contracts	\$60,000	\$10,000	\$6,417	(\$3,583)
E042140	Staff Amenities	31	Materials & Contracts	\$2,500	\$417	\$343	(\$74)
E042170	CONTRACT EMPLOYMENT	31	Materials & Contracts	\$135,000	\$15,000	\$15,528	\$528
E042200	Audit Fees	31	Materials & Contracts	\$39,580	\$0	(\$39,580)	(\$39,580)
E051040	OFFICE EXPENSES	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E051055	Protective Clothing	31	Materials & Contracts	\$3,000	\$0	\$0	\$0
E051060	Communication Maintenance	31	Materials & Contracts	\$1,000	\$167	\$1,418	\$1,252
E051070	SUNDRY FIRE PREVENTION COSTS	31	Materials & Contracts	\$2,000	\$333	\$418	\$85
E052010	Dog Control Costs	31	Materials & Contracts	\$3,150	\$525	\$932	\$407
E052020	CAT CONTROL COSTS	31	Materials & Contracts	\$10,000	\$833	\$665	(\$168)
E052040	Pest Control	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E053010	ESL BUSH FIRE BRIGADES	31	Materials & Contracts	\$1,000	\$167	\$280	\$113
E053051	EMERGENCY BUILDING MAINTENANCE	31	Materials & Contracts	\$1,500	\$250	\$389	\$139
E053400	CCTV MAINTENANCE	31	Materials & Contracts	\$10,000	\$1,667	\$0	(\$1,667)
E074040	GROUP/REGIONAL SCHEME	31	Materials & Contracts	\$39,000	\$9,750	\$3,491	(\$6,259)
E074100	OTHER EXPENDITURE	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E075020	Mosquito Control	31	Materials & Contracts	\$2,500	\$417	\$0	(\$417)
E076020	ANALYTICAL EXPENSES	31	Materials & Contracts	\$1,000	\$167	\$372	\$205
E077020	MEDICAL CENTRE	31	Materials & Contracts	\$130,000	\$833	\$22,921	\$22,088
E077030	AMBULANCE SERVICES	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E080100	Contribution to School	31	Materials & Contracts	\$600	\$100	\$0	(\$100)
E080110	DONATIONS	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E083100	CARE GROUP DONATIONS	31	Materials & Contracts	\$4,250	\$250	\$0	(\$250)
E084020	MEMBERSHIPS AND SUBSCRIPTIONS	31	Materials & Contracts	\$7,000	\$1,167	\$1,079	(\$88)
E084030	Computer Exp	31	Materials & Contracts	\$2,500	\$417	\$0	(\$417)
E084035	EQUIPMENT UPGRADES	31	Materials & Contracts	\$5,000	\$833	\$3,322	\$2,489
E084045	GARDENING AND YARD MAINTENANCE	31	Materials & Contracts	\$4,000	\$667	\$0	(\$667)
E084055	OUTDOOR EQUIPMENT AND UPGRADES	31	Materials & Contracts	\$5,000	\$833	\$4,284	\$3,451
E084060	BUILDING LEASE	31	Materials & Contracts	\$800	\$133	\$0	(\$133)
E084065	Postage & Stationery	31	Materials & Contracts	\$4,000	\$667	\$65	(\$602)
E084070	REPAIRS & MAINTENANCE	31	Materials & Contracts	\$4,200	\$867	\$486	(\$381)
E084075	STAFF EXPENSES	31	Materials & Contracts	\$3,500	\$583	\$0	(\$583)
E084085	Sundry & Other	31	Materials & Contracts	\$2,000	\$333	\$0	(\$333)
E084086	FUNDRAISING	31	Materials & Contracts	\$2,000	\$333	\$0	(\$333)
E084090	Consumables	31	Materials & Contracts	\$5,000	\$833	\$882	\$49
E084095	CLEANING CONSUMABLES	31	Materials & Contracts	\$4,000	\$667	\$657	(\$10)
E092050	OTHER HOUSING MAINTENANCE	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E092060	KULIN RETIREMENT HOMES	31	Materials & Contracts	\$5,500	\$83	\$3,127	\$3,044
E092148	GEHA HOUSING - COSTS	31	Materials & Contracts	\$1,500	\$250	\$240	(\$11)
E092150	JOINT VENTURE HOUSING - COSTS	31	Materials & Contracts	\$14,000	\$2,333	\$2,673	\$339
E101020	DOMESTIC REFUSE COLLECTION	31	Materials & Contracts	\$117,021	\$19,503	\$17,487	(\$2,017)
E101022	PINGARING REFUSE COLLECTION	31	Materials & Contracts	\$16,310	\$2,718	\$2,471	(\$247)
E101030	REFUSE SITE MAINTENANCE	31	Materials & Contracts	\$32,300	\$5,383	\$3,618	(\$1,765)
E101040	ROEROC	31	Materials & Contracts	\$41,000	\$0	\$11,000	\$11,000
E102020	Commercial Refuse Collection	31	Materials & Contracts	\$39,007	\$6,501	\$5,829	(\$672)
E102030	Drum Muster	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E102420	PURCHASE OF BINS	31	Materials & Contracts	\$200	\$33	\$0	(\$33)
E106020	Town Planning Advice	31	Materials & Contracts	\$10,000	\$1,667	\$3,039	\$1,372
E106030	Town Planning Other	31	Materials & Contracts	\$10,000	\$0	\$124	\$124
E107031	KULIN CEMETERY	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E107032	DUDININ CEMETERY	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E107033	PINGARING CEMETERY	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E107050	PUBLIC CONVENIENCES	31	Materials & Contracts	\$8,200	\$1,367	\$1,967	\$601
E107052	PUBLIC CONVENIENCES DUDININ	31	Materials & Contracts	\$1,000	\$167	\$20	(\$147)
E107053	PUBLIC CONVENIENCES PINGARING	31	Materials & Contracts	\$10,500	\$9,667	\$267	(\$9,400)
E107060	WAR MEMORIAL	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E111021	MEMORIAL HALL	31	Materials & Contracts	\$1,500	\$250	\$3,776	\$3,526
E111031	PINGARING HALL	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E111032	DUDININ HALL	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E112023	CHEMICALS	31	Materials & Contracts	\$5,702	\$83	\$0	(\$83)
E112026	MAINTENANCE	31	Materials & Contracts	\$16,650	\$2,600	\$709	(\$1,891)
E112028	OTHER MINOR EXPENDITURE	31	Materials & Contracts	\$3,480	\$400	\$0	(\$400)
E112029	STAFF HOUSING	31	Materials & Contracts	\$3,000	\$500	\$0	(\$500)
E112600	EVENTS	31	Materials & Contracts	\$2,500	\$0	\$0	\$0
E113060	Advertising and Promotion	31	Materials & Contracts	\$250	\$42	\$0	(\$42)
E113100	BANK CHARGES	31	Materials & Contracts	\$2,280	\$380	\$558	\$178
E113120	Cleaning Supplies	31	Materials & Contracts	\$3,500	\$583	\$2,125	\$1,542
E113130	IT MAINTENANCE	31	Materials & Contracts	\$2,130	\$1,230	\$330	(\$900)
E113218	EQUIPMENT NON CAPITAL	31	Materials & Contracts	\$12,000	\$3,283	\$0	(\$3,283)
E113220	INSURANCE	31	Materials & Contracts	\$0	\$0	\$0	\$0
E113240	LICENCING COSTS	31	Materials & Contracts	\$750	\$330	\$789	\$459
E113243	Kitchen Consumables	31	Materials & Contracts	\$2,000	\$333	\$235	(\$99)
E113250	Printing, Stationery and Post	31	Materials & Contracts	\$1,200	\$200	\$90	(\$110)
E113270	REPAIRS AND MAINTENANCE	31	Materials & Contracts	\$22,450	\$5,783	\$1,906	(\$3,878)
E113272	Security Costs	31	Materials & Contracts	\$450	\$75	\$0	(\$75)
E113285	STAFF TRAINING	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E113295	UNIFORMS	31	Materials & Contracts	\$800	\$133	\$0	(\$133)
E113315	EVENTS	31	Materials & Contracts	\$8,000	\$333	\$0	(\$333)
E113329	Other Non-Operational Costs	31	Materials & Contracts	\$2,000	\$2,000	\$0	(\$2,000)
E113332	OVAL	31	Materials & Contracts	\$20,500	\$2,500	\$100	(\$2,400)
E113333	GOLF TENNIS PAVILION	31	Materials & Contracts	\$33,063	\$15,063	\$476	(\$14,586)
E113334	GOLF COURSE	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E113335	FRC GARDENS	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E113500	Bar Purchases	31	Materials & Contracts	\$60,000	\$10,000	\$17,651	\$7,651
E113502	FREIGHT	31	Materials & Contracts	\$4,200	\$700	\$726	\$26
E113505	CANTEEN PURCHASES	31	Materials & Contracts	\$2,000	\$333	\$0	(\$333)
E113540	STOCK WRITTEN OFF	31	Materials & Contracts	\$250	\$42	\$0	(\$42)
E114280	EQUIPMENT MAINTENANCE	31	Materials & Contracts	\$100	\$0	\$0	\$0
E114290	CONT TO VARLEY RADIO	31	Materials & Contracts	\$1,000	\$1,000	\$0	(\$1,000)
E116100	KULIN MUSEUM	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E116250	COMMUNITY CULTURAL EVENTS	31	Materials & Contracts	\$6,270	\$0	\$0	\$0
E116300	Railway Station Maintenance	31	Materials & Contracts	\$1,000	\$167	\$1,413	\$1,246
E117029	OFFICE GARDENS	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E117030	PUBLIC PARKS GDNS & RESERVES	31	Materials & Contracts	\$15,000	\$2,500	\$2,510	\$10
E117031	RESERVES - OTHER	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E117032	PLAYGROUND INSPECTIONS	31	Materials & Contracts	\$6,000	\$0	\$0	\$0
E117035	GARDEN MATERIALS/CONSUMABLES	31	Materials & Contracts	\$5,000	\$833	\$158	(\$675)
E117054	DUDININ TENNIS CLUB	31	Materials & Contracts	\$1,065	\$232	\$281	\$49
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	31	Materials & Contracts	\$3,250	\$333	\$0	(\$333)
E117520	PINGARING GOLF CLUB	31	Materials & Contracts	\$18,000	\$3,000	\$0	(\$3,000)
E121602	Traffic Signs	31	Materials & Contracts	\$7,000	\$0	\$0	\$0
E122010	ROAD MAINTENANCE	31	Materials & Contracts	\$65,000	\$10,833	\$4,202	(\$6,631)
E122121	KULIN DEPOT	31	Materials & Contracts	\$4,665	\$748	\$1,715	\$966
E122123	KULIN DEPOT CRIB ROOM	31	Materials & Contracts	\$0	\$0	\$5,934	\$5,934
E122130	BUILDING MAINTENANCE ADMIN TIME, M	31	Materials & Contracts	\$10,000	\$1,667	\$353	(\$1,314)
E122160	Street Cleaning	31	Materials & Contracts	\$3,500	\$583	\$0	(\$583)
E122162	PINGARING STREETScape MAINTENANC	31	Materials & Contracts	\$6,000	\$6,000	\$0	(\$6,000)
E122190	STREET, TREES AND FOOTPATH MAINT	31	Materials & Contracts	\$8,500	\$1,417	\$0	(\$1,417)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E122200	THINK PROJECT ASSET MANAGER	31	Materials & Contracts	\$9,814	\$9,814	\$9,814	(\$0)
E126280	Airstrip Maintenance	31	Materials & Contracts	\$500	\$83	\$590	\$507
E131040	Noxious Weeds/Pest Plants	31	Materials & Contracts	\$9,000	\$1,500	\$0	(\$1,500)
E132030	CARAVAN PARK	31	Materials & Contracts	\$7,535	\$1,285	\$872	(\$413)
E132040	KULIN HOSTEL	31	Materials & Contracts	\$9,600	\$1,183	\$803	(\$381)
E132100	Tourism & Area Promotion	31	Materials & Contracts	\$39,310	\$7,677	\$5,194	(\$2,482)
E133010	Group Building Scheme	31	Materials & Contracts	\$7,500	\$1,250	\$1,195	(\$55)
E133420	BCITF levy payment	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E133425	BUILDING SERVICES LEVY PAYMENT	31	Materials & Contracts	\$2,000	\$333	\$365	\$31
E134040	UNIFORMS	31	Materials & Contracts	\$1,200	\$0	\$0	\$0
E134050	STAFF TRAINING	31	Materials & Contracts	\$7,000	\$1,167	(\$580)	(\$1,747)
E134080	Printing & Stationery	31	Materials & Contracts	\$20,000	\$3,333	\$2,485	(\$848)
E134090	Postage and Freight	31	Materials & Contracts	\$500	\$83	\$0	(\$83)
E134100	Advertising and Promotion	31	Materials & Contracts	\$2,500	\$417	\$59	(\$357)
E134110	IT MAINTENANCE & SUPPORT	31	Materials & Contracts	\$3,000	\$500	\$2,398	\$1,898
E134120	CENTRE MAINTENANCE	31	Materials & Contracts	\$1,000	\$167	\$0	(\$167)
E134130	COURSES	31	Materials & Contracts	\$11,000	\$1,833	\$771	(\$1,062)
E134135	EVENTS	31	Materials & Contracts	\$11,000	\$1,833	\$3,140	\$1,307
E134150	LIBRARY COSTS	31	Materials & Contracts	\$15,000	\$2,500	\$2,493	(\$7)
E134200	GRANT FUNDING EXPENDITURE	31	Materials & Contracts	\$1,500	\$250	\$0	(\$250)
E134300	SUNDRY EXPENSES	31	Materials & Contracts	\$2,000	\$333	\$413	\$79
E136040	WATER SUPPLY (STANDPIPES)	31	Materials & Contracts	\$19,200	\$0	\$0	\$0
E136100	OTHER EXPENDITURE	31	Materials & Contracts	\$0	\$0	\$1,650	\$1,650
E137060	BUILDING MAINTENANCE	31	Materials & Contracts	\$1,565	\$315	\$1,724	\$1,409
E138015	BLAZING SWAN EXPENDITURE	31	Materials & Contracts	\$15,000	\$0	\$0	\$0
E139010	FUEL PURCHASES	31	Materials & Contracts	\$897,600	\$149,600	\$121,082	(\$28,518)
E139040	IT MAINTENANCE	31	Materials & Contracts	\$4,560	\$760	\$0	(\$760)
E139045	BANK CHARGES	31	Materials & Contracts	\$7,200	\$1,200	\$885	(\$315)
E139050	MAINTENANCE & REPAIRS	31	Materials & Contracts	\$5,900	\$400	\$852	\$452
E143030	OFFICE EXPENSES	31	Materials & Contracts	\$6,000	\$1,000	\$439	(\$561)
E143120	PROTECTIVE CLOTHING	31	Materials & Contracts	\$10,000	\$2,000	\$7,242	\$5,242
E143125	STAFF HOUSING	31	Materials & Contracts	\$14,000	\$2,333	\$854	(\$1,479)
E143126	WORKFORCE ACCOMMODATION - HOLT	31	Materials & Contracts	\$12,000	\$2,000	\$109	(\$1,891)
E143130	Removal Expenses	31	Materials & Contracts	\$5,000	\$833	\$0	(\$833)
E143140	STAFF TRAINING & SEMINAR EXPENSES	31	Materials & Contracts	\$27,000	\$10,333	\$14,261	\$3,928
E143150	HEALTH & SAFETY PROGRAM	31	Materials & Contracts	\$25,000	\$4,167	\$7,534	\$3,368
E143152	CONSULTING	31	Materials & Contracts	\$2,140	\$357	\$0	(\$357)
E144005	Tyres & Tubes	31	Materials & Contracts	\$50,000	\$8,333	\$6,674	(\$1,659)
E144010	Parts & Repairs	31	Materials & Contracts	\$190,831	\$31,805	\$22,784	(\$9,021)
E144020	Fuel & Oil	31	Materials & Contracts	\$433,000	\$72,167	\$72,554	\$387
E144030	BLADES & TYNES	31	Materials & Contracts	\$10,000	\$1,667	\$0	(\$1,667)
E144060	Expendable Tools	31	Materials & Contracts	\$2,400	\$400	\$0	(\$400)
E144070	OFFICE EXPENSES	31	Materials & Contracts	\$1,200	\$200	\$0	(\$200)
E144080	PLANT CONSUMABLES NOT ABLE TO BE	31	Materials & Contracts	\$10,000	\$1,667	\$4,479	\$2,812
E144180	Other Minor Expenditure	31	Materials & Contracts	\$2,400	\$400	\$0	(\$400)
E144190	M.V. INSURANCE CLAIMS	31	Materials & Contracts	\$1,000	\$0	\$0	\$0
			Materials & Contracts Total	\$3,381,213	\$618,867	\$496,254	(\$122,613)
E041020	MEMBERS TRAVELLING	33	Contributions/Donations/Grants	\$2,464	\$0	\$0	\$0
E041025	MEMBER'S ICT ALLOWANCE	33	Contributions/Donations/Grants	\$4,000	\$0	\$0	\$0
E041110	REFRESHMENTS & GOODWILL	33	Contributions/Donations/Grants	\$8,500	\$0	\$605	\$605
E041160	Subscriptions & Donations	33	Contributions/Donations/Grants	\$1,500	\$0	\$0	\$0
E041270	Community Contributions	33	Contributions/Donations/Grants	\$30,000	\$5,000	\$4,205	(\$795)
E117056	OTHER SPORTING CLUBS	33	Contributions/Donations/Grants	\$1,000	\$1,000	\$0	(\$1,000)
			Contributions/Donations/Grants Total	\$47,464	\$6,000	\$4,810	(\$1,190)
E042046	STAFF HOUSING	42	Plant Operating Costs	\$1,000	\$167	\$208	\$41
E042053	CEO VEHICLE COSTS	42	Plant Operating Costs	\$13,000	\$2,167	\$1,371	(\$795)
E042054	POOL VEHICLE COSTS	42	Plant Operating Costs	\$5,000	\$833	\$1,026	\$192
E051070	SUNDRY FIRE PREVENTION COSTS	42	Plant Operating Costs	\$1,500	\$250	\$217	(\$33)
E053051	EMERGENCY BUILDING MAINTENANCE	42	Plant Operating Costs	\$0	\$0	\$94	\$94
E053700	Plant Operation Costs	42	Plant Operating Costs	\$15,000	\$2,500	\$1,464	(\$1,036)
E075020	Mosquito Control	42	Plant Operating Costs	\$1,500	\$250	\$0	(\$250)
E080100	Contribution to School	42	Plant Operating Costs	\$500	\$83	\$160	\$77
E084012	SALARIES - GARDENING	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E092060	KULIN RETIREMENT HOMES	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E092150	JOINT VENTURE HOUSING - COSTS	42	Plant Operating Costs	\$1,500	\$250	\$208	(\$42)
E101020	DOMESTIC REFUSE COLLECTION	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E101030	REFUSE SITE MAINTENANCE	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E102020	Commercial Refuse Collection	42	Plant Operating Costs	\$7,000	\$1,167	\$2,115	\$948
E105051	Reinstatement of Gravel Pits	42	Plant Operating Costs	\$5,500	\$917	\$0	(\$917)
E105300	OTHER PROTECTION OF ENVIRONMENT	42	Plant Operating Costs	\$0	\$0	\$155	\$155
E107031	KULIN CEMETERY	42	Plant Operating Costs	\$325	\$54	\$508	\$453
E107032	DUDININ CEMETERY	42	Plant Operating Costs	\$325	\$54	\$0	(\$54)
E107033	PINGARING CEMETERY	42	Plant Operating Costs	\$325	\$54	\$0	(\$54)
E111021	MEMORIAL HALL	42	Plant Operating Costs	\$0	\$0	\$40	\$40
E112026	MAINTENANCE	42	Plant Operating Costs	\$0	\$0	\$90	\$90
E113270	REPAIRS AND MAINTENANCE	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E113332	OVAL	42	Plant Operating Costs	\$15,000	\$2,500	\$1,566	(\$934)
E113333	GOLF TENNIS PAVILION	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E113334	GOLF COURSE	42	Plant Operating Costs	\$5,000	\$833	\$4,567	\$3,733
E117030	PUBLIC PARKS GDNS & RESERVES	42	Plant Operating Costs	\$20,000	\$3,333	\$3,103	(\$230)
E122010	ROAD MAINTENANCE	42	Plant Operating Costs	\$419,499	\$69,917	\$144,107	\$74,191
E122121	KULIN DEPOT	42	Plant Operating Costs	\$1,000	\$167	\$0	(\$167)
E122162	PINGARING STREETSCAPE MAINTENANCE	42	Plant Operating Costs	\$0	\$0	\$80	\$80
E138015	BLAZING SWAN EXPENDITURE	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E138040	BUSH RACES CONTRIBUTION	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E141010	PRIVATE WORKS	42	Plant Operating Costs	\$3,500	\$583	\$40	(\$543)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E142700	Plant Operation Costs	42	Plant Operating Costs	\$12,000	\$2,000	\$2,225	\$225
E143095	WORKS MANAGER, WORKS SUPERVISOR	42	Plant Operating Costs	\$45,000	\$7,500	\$12,705	\$5,205
E143125	STAFF HOUSING	42	Plant Operating Costs	\$1,000	\$167	\$208	\$41
E144010	Parts & Repairs	42	Plant Operating Costs	\$0	\$0	\$500	\$500
E144290	ALLOCATED TO WORKS & SERVICES	42	Plant Operating Costs	(\$907,084)	(\$151,181)	(\$138,374)	\$12,807
E148299	LESS DEPRECIATION ALLOCATED	42	Plant Operating Costs	(\$567,830)	(\$94,638)	(\$71,635)	\$23,004
			Plant Operating Costs Total	(\$900,440)	(\$150,073)	(\$33,251)	\$116,823
			Total Materials & Contracts	\$2,528,237	\$474,794	\$467,814	(\$6,980)
E136040	WATER SUPPLY (STANDPIPES)	36	Utilities	\$0	\$0	\$1,449	\$1,449
			Utilities Total	\$0	\$0	\$1,449	\$1,449
E042046	STAFF HOUSING	47	Telephone & Internet	\$0	\$0	\$0	\$0
E042049	CEO UTILITIES	47	Telephone & Internet	\$1,932	\$322	\$378	\$56
E042080	TELEPHONE & INTERNET	47	Telephone & Internet	\$11,970	\$2,220	\$1,110	(\$1,110)
E051040	OFFICE EXPENSES	47	Telephone & Internet	\$5,000	\$833	\$191	(\$643)
E053010	ESL BUSH FIRE BRIGADES	47	Telephone & Internet	\$0	\$0	\$192	\$192
E077020	MEDICAL CENTRE	47	Telephone & Internet	\$2,500	\$417	\$356	(\$61)
E084080	TELEPHONE	47	Telephone & Internet	\$500	\$83	\$66	(\$17)
E092050	OTHER HOUSING MAINTENANCE	47	Telephone & Internet	\$0	\$0	\$0	\$0
E112030	TELEPHONE & INTERNET	47	Telephone & Internet	\$2,000	\$333	\$132	(\$202)
E113290	TELEPHONE	47	Telephone & Internet	\$467	\$133	\$132	(\$1)
E113332	OVAL	47	Telephone & Internet	\$0	\$0	\$27	\$27
E122121	KULIN DEPOT	47	Telephone & Internet	\$0	\$0	\$746	\$746
E122122	HOLT ROCK DEPOT	47	Telephone & Internet	\$0	\$0	\$0	\$0
E132030	CARAVAN PARK	47	Telephone & Internet	\$500	\$83	\$106	\$23
E134060	TELEPHONE	47	Telephone & Internet	\$0	\$0	\$0	\$0
E139040	IT MAINTENANCE	47	Telephone & Internet	\$0	\$0	\$0	\$0
E139050	MAINTENANCE & REPAIRS	47	Telephone & Internet	\$0	\$0	(\$2)	(\$2)
E143030	OFFICE EXPENSES	47	Telephone & Internet	\$4,000	\$667	\$653	(\$13)
E143125	STAFF HOUSING	47	Telephone & Internet	\$0	\$0	\$0	\$0
E143126	WORKFORCE ACCOMMODATION - HOLT	47	Telephone & Internet	\$500	\$83	\$64	(\$20)
E144061	TELEPHONE	47	Telephone & Internet	\$1,320	\$220	\$77	(\$143)
			Telephone & Internet Total	\$30,689	\$5,395	\$4,229	(\$1,167)
E042046	STAFF HOUSING	48	Electricity	\$7,200	\$1,200	\$845	(\$355)
E042049	CEO UTILITIES	48	Electricity	\$0	\$0	\$0	\$0
E042180	UTILITIES	48	Electricity	\$4,000	\$667	\$720	\$53
E077020	MEDICAL CENTRE	48	Electricity	\$4,000	\$667	\$719	\$52
E077030	AMBULANCE SERVICES	48	Electricity	\$0	\$0	\$0	\$0
E084040	ELECTRICITY/GAS/WATER	48	Electricity	\$6,000	\$1,000	\$372	(\$628)
E092050	OTHER HOUSING MAINTENANCE	48	Electricity	\$1,500	\$250	\$0	(\$250)
E092150	JOINT VENTURE HOUSING - COSTS	48	Electricity	\$4,000	\$667	\$66	(\$600)
E107050	PUBLIC CONVENIENCES	48	Electricity	\$3,000	\$500	\$0	(\$500)
E107052	PUBLIC CONVENIENCES DUDININ	48	Electricity	\$550	\$92	\$107	\$16
E107053	PUBLIC CONVENIENCES PINGARING	48	Electricity	\$1,000	\$167	\$137	(\$30)
E111021	MEMORIAL HALL	48	Electricity	\$1,500	\$250	\$213	(\$37)
E111031	PINGARING HALL	48	Electricity	\$100	\$17	\$43	\$26
E111032	DUDININ HALL	48	Electricity	\$100	\$17	\$0	(\$17)
E112024	ELECTRICITY	48	Electricity	\$40,260	\$2,200	\$1,534	(\$666)
E113180	ELECTRICITY	48	Electricity	\$24,000	\$4,000	\$3,459	(\$541)
E113332	OVAL	48	Electricity	\$5,000	\$833	\$320	(\$513)
E113333	GOLF TENNIS PAVILION	48	Electricity	\$0	\$0	\$0	\$0
E122121	KULIN DEPOT	48	Electricity	\$5,000	\$833	\$718	(\$116)
E122122	HOLT ROCK DEPOT	48	Electricity	\$0	\$0	\$0	\$0
E122150	STREET LIGHTING	48	Electricity	\$19,200	\$3,200	\$2,713	(\$487)
E132030	CARAVAN PARK	48	Electricity	\$8,000	\$1,333	\$1,386	\$52
E132040	KULIN HOSTEL	48	Electricity	\$1,000	\$167	\$531	\$364
E132050	INFORMATION BAY	48	Electricity	\$400	\$67	\$27	(\$39)
E134070	ELECTRICITY	48	Electricity	\$5,000	\$833	\$720	(\$114)
E136040	WATER SUPPLY (STANDPIPES)	48	Electricity	\$0	\$0	\$181	\$181
E137050	ELECTRICITY	48	Electricity	\$3,000	\$500	\$467	(\$33)
E139050	MAINTENANCE & REPAIRS	48	Electricity	\$2,400	\$400	\$0	(\$400)
E143125	STAFF HOUSING	48	Electricity	\$9,000	\$1,500	\$561	(\$939)
E143126	WORKFORCE ACCOMMODATION - HOLT	48	Electricity	\$2,000	\$333	\$0	(\$333)
			Electricity Total	\$157,210	\$21,692	\$15,837	(\$5,854)
E042046	STAFF HOUSING	49	Water	\$7,000	\$1,167	\$2,036	\$869
E042180	UTILITIES	49	Water	\$1,500	\$250	\$174	(\$76)
E051070	SUNDRY FIRE PREVENTION COSTS	49	Water	\$0	\$0	\$69	\$69
E053010	ESL BUSH FIRE BRIGADES	49	Water	\$0	\$0	\$0	\$0
E053051	EMERGENCY BUILDING MAINTENANCE	49	Water	\$800	\$133	\$76	(\$58)
E077020	MEDICAL CENTRE	49	Water	\$500	\$83	\$58	(\$25)
E084040	ELECTRICITY/GAS/WATER	49	Water	\$0	\$0	\$205	\$205
E092050	OTHER HOUSING MAINTENANCE	49	Water	\$2,500	\$417	\$249	(\$168)
E092148	GEHA HOUSING - COSTS	49	Water	\$6,000	\$1,000	\$1,187	\$187
E092150	JOINT VENTURE HOUSING - COSTS	49	Water	\$21,333	\$3,556	\$2,818	(\$738)
E107052	PUBLIC CONVENIENCES DUDININ	49	Water	\$200	\$33	\$9	(\$25)
E107053	PUBLIC CONVENIENCES PINGARING	49	Water	\$200	\$33	\$9	(\$25)
E107060	WAR MEMORIAL	49	Water	\$700	\$117	\$46	(\$71)
E111021	MEMORIAL HALL	49	Water	\$250	\$42	\$56	\$14
E111031	PINGARING HALL	49	Water	\$100	\$17	\$0	(\$17)
E111032	DUDININ HALL	49	Water	\$100	\$17	\$0	(\$17)
E112025	WATER	49	Water	\$11,400	\$1,200	\$438	(\$762)
E112029	STAFF HOUSING	49	Water	\$3,500	\$583	\$1,196	\$613
E113332	OVAL	49	Water	\$10,000	\$1,667	\$674	(\$992)
E116100	KULIN MUSEUM	49	Water	\$500	\$83	\$0	(\$83)
E117029	OFFICE GARDENS	49	Water	\$700	\$117	\$67	(\$49)
E117030	PUBLIC PARKS GDNS & RESERVES	49	Water	\$4,000	\$667	\$649	(\$17)
E117052	DUDININ SPORTSGROUND	49	Water	\$2,000	\$333	\$218	(\$115)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E122121	KULIN DEPOT	49	Water	\$2,000	\$333	\$112	(\$222)
E122122	HOLT ROCK DEPOT	49	Water	\$0	\$0	\$0	\$0
E122123	KULIN DEPOT CRIB ROOM	49	Water	\$0	\$0	\$11	\$11
E132030	CARAVAN PARK	49	Water	\$8,000	\$1,333	\$353	(\$980)
E132040	KULIN HOSTEL	49	Water	\$1,000	\$167	\$479	\$313
E132050	INFORMATION BAY	49	Water	\$0	\$0	\$0	\$0
E136040	WATER SUPPLY (STANDPIPES)	49	Water	\$43,500	\$7,250	\$9,752	\$2,502
E137040	WATER	49	Water	\$2,000	\$333	\$202	(\$132)
E139050	MAINTENANCE & REPAIRS	49	Water	\$0	\$0	\$5	\$5
E143125	STAFF HOUSING	49	Water	\$26,667	\$4,444	\$5,592	\$1,148
E143126	WORKFORCE ACCOMMODATION - HOLT	49	Water	\$0	\$0	\$0	\$0
E144050	WATER USAGE	49	Water	\$1,500	\$250	\$8	(\$242)
			Water Total	\$157,950	\$25,625	\$26,748	\$1,123
E042046	STAFF HOUSING	50	Gas	\$1,120	\$187	\$438	\$251
E092050	OTHER HOUSING MAINTENANCE	50	Gas	\$500	\$83	\$0	(\$83)
E092150	JOINT VENTURE HOUSING - COSTS	50	Gas	\$2,500	\$417	\$150	(\$267)
E113210	GAS SUPPLIES	50	Gas	\$3,000	\$500	\$372	(\$128)
E122122	HOLT ROCK DEPOT	50	Gas	\$0	\$0	\$0	\$0
E132030	CARAVAN PARK	50	Gas	\$0	\$0	\$0	\$0
E132040	KULIN HOSTEL	50	Gas	\$3,000	\$500	\$0	(\$500)
E143125	STAFF HOUSING	50	Gas	\$4,000	\$667	\$737	\$71
E143126	WORKFORCE ACCOMMODATION - HOLT	50	Gas	\$200	\$33	\$0	(\$33)
			Gas Total	\$14,320	\$2,387	\$1,697	(\$690)
E113240	LICENCING COSTS	51	Licensing	\$1,450	\$700	\$0	(\$700)
E142105	LICENSING & INSURANCE	51	Licensing	\$350	\$0	\$0	\$0
E144015	INSURANCE & LICENCE	51	Licensing	\$22,500	\$22,500	\$13,640	(\$8,860)
			Licensing Total	\$24,300	\$23,200	\$13,640	(\$9,560)
			Total Utilities	\$384,469	\$78,299	\$63,599	(\$14,700)
E041298	Depreciation	34	Depreciation	\$2,910	\$485	\$0	(\$485)
E042047	Depreciation CEO Housing	34	Depreciation	\$10,000	\$1,667	\$0	(\$1,667)
E042048	DEPRECIATION EMGR HOUSING	34	Depreciation	\$6,200	\$1,033	\$0	(\$1,033)
E042053	CEO VEHICLE COSTS	34	Depreciation	\$9,790	\$1,632	\$0	(\$1,632)
E042054	POOL VEHICLE COSTS	34	Depreciation	\$9,172	\$1,529	\$0	(\$1,529)
E042298	Office Depreciation	34	Depreciation	\$108,499	\$18,083	\$0	(\$18,083)
E042700	PLANT OPERATION COSTS	34	Depreciation	\$0	\$0	\$0	\$0
E051298	Depreciation	34	Depreciation	\$1,220	\$203	\$0	(\$203)
E053298	Depreciation	34	Depreciation	\$53,387	\$8,898	\$0	(\$8,898)
E084298	Depreciation	34	Depreciation	\$1,479	\$247	\$0	(\$247)
E092160	Depreciation - Joint Venture	34	Depreciation	\$6,360	\$1,060	\$0	(\$1,060)
E092180	Depreciation Community Bank Hs	34	Depreciation	\$0	\$0	\$0	\$0
E092298	Depreciation	34	Depreciation	\$10,200	\$1,700	\$0	(\$1,700)
E101298	Depreciation	34	Depreciation	\$1,010	\$168	\$0	(\$168)
E102298	Depreciation	34	Depreciation	\$7,388	\$1,231	\$0	(\$1,231)
E107298	Depreciation	34	Depreciation	\$14,000	\$2,333	\$0	(\$2,333)
E110298	Depreciation	34	Depreciation	\$24,823	\$4,137	\$0	(\$4,137)
E111298	Depreciation	34	Depreciation	\$53,809	\$8,968	\$0	(\$8,968)
E112298	Depreciation	34	Depreciation	\$79,900	\$13,317	\$0	(\$13,317)
E113298	Depreciation	34	Depreciation	\$162,152	\$27,025	\$0	(\$27,025)
E116298	DEPRECIATION	34	Depreciation	\$1,650	\$275	\$0	(\$275)
E117298	Depreciation	34	Depreciation	\$72,424	\$12,071	\$0	(\$12,071)
E121298	Depreciation	34	Depreciation	\$2,258,688	\$376,448	\$0	(\$376,448)
E122298	Depreciation	34	Depreciation	\$30,469	\$5,078	\$0	(\$5,078)
E126298	Depreciation	34	Depreciation	\$2,935	\$489	\$0	(\$489)
E132298	Depreciation	34	Depreciation	\$40,272	\$6,712	\$0	(\$6,712)
E134298	Depreciation	34	Depreciation	\$2,218	\$370	\$0	(\$370)
E136298	DEPRECIATION	34	Depreciation	\$18,359	\$3,060	\$0	(\$3,060)
E137298	DEPRECIATION	34	Depreciation	\$9,520	\$1,587	\$0	(\$1,587)
E139298	DEPRECIATION	34	Depreciation	\$12,290	\$2,048	\$0	(\$2,048)
E142298	Depreciation	34	Depreciation	\$6,020	\$1,003	\$0	(\$1,003)
E143298	Depreciation	34	Depreciation	\$53,318	\$8,886	\$0	(\$8,886)
E144298	Depreciation	34	Depreciation	\$567,830	\$94,638	\$0	(\$94,638)
			Depreciation Total	\$3,638,292	\$606,382	\$0	(\$606,382)
E042051	INTEREST ON LOAN 1 (ADMINSTRATION	35	Interest Expenses	\$28,526	\$0	(\$1,313)	(\$1,313)
			Interest Expenses Total	\$28,526	\$0	(\$1,313)	(\$1,313)
E041150	INSURANCES	32	Insurance Expenses	\$6,563	\$3,281	\$3,281	\$0
E042025	ADMINISTRATION HOUSING ALLOWANCE	32	Insurance Expenses	\$0	\$0	\$0	\$0
E042030	INSURANCE	32	Insurance Expenses	\$24,716	\$12,358	\$12,358	\$0
E042046	STAFF HOUSING	32	Insurance Expenses	\$2,760	\$1,380	\$1,518	\$138
E051050	FIRE INSURANCE	32	Insurance Expenses	\$37,706	\$18,853	\$18,853	\$0
E053051	EMERGENCY BUILDING MAINTENANCE	32	Insurance Expenses	\$1,963	\$982	\$982	\$0
E053400	CCTV MAINTENANCE	32	Insurance Expenses	\$192	\$96	\$96	\$0
E084016	Insurance - Workers Comp	32	Insurance Expenses	\$0	\$0	\$0	\$0
E084050	Insurance	32	Insurance Expenses	\$2,814	\$1,407	\$1,407	\$0
E092050	OTHER HOUSING MAINTENANCE	32	Insurance Expenses	\$0	\$0	\$0	\$0
E092148	GEHA HOUSING - COSTS	32	Insurance Expenses	\$2,165	\$1,083	\$1,191	\$108
E092150	JOINT VENTURE HOUSING - COSTS	32	Insurance Expenses	\$4,561	\$2,281	\$2,509	\$228
E101030	REFUSE SITE MAINTENANCE	32	Insurance Expenses	\$125	\$63	\$63	\$0
E106030	Town Planning Other	32	Insurance Expenses	\$2,621	\$1,310	\$1,310	\$0
E107031	KULIN CEMETERY	32	Insurance Expenses	\$146	\$73	\$73	\$0
E107032	DUDININ CEMETERY	32	Insurance Expenses	\$30	\$15	\$15	\$0
E107033	PINGARING CEMETERY	32	Insurance Expenses	\$58	\$29	\$29	\$0
E107050	PUBLIC CONVENIENCES	32	Insurance Expenses	\$659	\$330	\$330	(\$0)
E107052	PUBLIC CONVENIENCES DUDININ	32	Insurance Expenses	\$156	\$78	\$78	\$0
E107053	PUBLIC CONVENIENCES PINGARING	32	Insurance Expenses	\$444	\$222	\$222	\$0
E107054	PUBLIC FACILITIES HOLT ROCK	32	Insurance Expenses	\$28	\$14	\$0	(\$14)
E111021	MEMORIAL HALL	32	Insurance Expenses	\$2,690	\$1,345	\$1,345	\$0

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 31 August 2024							
COA	Description			Original Budget \$	YTD Budget \$	YTD Actual \$	Var. \$
E111031	PINGARING HALL	32	Insurance Expenses	\$690	\$345	\$345	\$0
E111032	DUDININ HALL	32	Insurance Expenses	\$601	\$301	\$301	\$0
E111033	JITARNING HALL	32	Insurance Expenses	\$392	\$196	\$196	\$0
E112027	INSURANCE	32	Insurance Expenses	\$18,317	\$9,159	\$9,159	\$0
E112029	STAFF HOUSING	32	Insurance Expenses	\$670	\$335	\$335	\$0
E113220	INSURANCE	32	Insurance Expenses	\$29,336	\$13,768	\$13,768	\$0
E113331	BOWLING GREENS	32	Insurance Expenses	\$1,219	\$610	\$610	\$0
E113333	GOLF TENNIS PAVILION	32	Insurance Expenses	\$1,775	\$888	\$888	\$0
E113350	WORKERS COMPENSATION	32	Insurance Expenses	\$0	\$0	\$0	\$0
E116100	KULIN MUSEUM	32	Insurance Expenses	\$335	\$168	\$168	\$0
E117030	PUBLIC PARKS GDNS & RESERVES	32	Insurance Expenses	\$1,181	\$591	\$591	\$0
E117054	DUDININ TENNIS CLUB	32	Insurance Expenses	\$2,477	\$1,238	\$1,252	\$14
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYG	32	Insurance Expenses	\$3,430	\$1,715	\$1,723	\$8
E117520	PINGARING GOLF CLUB	32	Insurance Expenses	\$1,879	\$939	\$939	\$0
E122121	KULIN DEPOT	32	Insurance Expenses	\$7,236	\$3,618	\$3,208	(\$410)
E122122	HOLT ROCK DEPOT	32	Insurance Expenses	\$0	\$0	\$0	\$0
E122123	KULIN DEPOT CRIB ROOM	32	Insurance Expenses	\$0	\$0	\$410	\$410
E132030	CARAVAN PARK	32	Insurance Expenses	\$624	\$312	\$312	\$0
E132040	KULIN HOSTEL	32	Insurance Expenses	\$4,087	\$2,044	\$2,044	\$0
E134030	INSURANCE	32	Insurance Expenses	\$2,621	\$1,310	\$1,310	\$0
E136040	WATER SUPPLY (STANDPIPES)	32	Insurance Expenses	\$559	\$279	\$307	\$28
E137030	INSURANCE	32	Insurance Expenses	\$3,671	\$1,836	\$1,836	(\$0)
E138020	INSURANCE & LICENSING.	32	Insurance Expenses	\$0	\$0	\$22	\$22
E139030	INSURANCE & LICENSING	32	Insurance Expenses	\$767	\$383	\$383	\$0
E142020	Community Bus Shed	32	Insurance Expenses	\$67	\$34	\$34	\$0
E143025	WORKERS COMPENSATION INSURANCE	32	Insurance Expenses	\$0	\$0	\$0	\$0
E143030	OFFICE EXPENSES	32	Insurance Expenses	\$0	\$0	\$0	\$0
E143060	Insurance on Works	32	Insurance Expenses	\$29,688	\$14,844	\$14,844	\$0
E143125	STAFF HOUSING	32	Insurance Expenses	\$7,485	\$3,743	\$4,117	\$374
E143126	WORKFORCE ACCOMMODATION - HOLT	32	Insurance Expenses	\$740	\$370	\$407	\$37
E144015	INSURANCE & LICENCE	32	Insurance Expenses	\$67,377	\$33,938	\$33,929	(\$8)
			Insurance Expenses Total	\$277,621	\$138,160	\$139,095	\$936
E030999	General Admin Allocated	39	Activity Based Costing	\$88,130	\$14,688	\$10,967	(\$3,721)
E032999	General Admin Allocated	39	Activity Based Costing	\$29,489	\$4,915	\$1,120	(\$3,795)
E041999	General Admin Allocated	39	Activity Based Costing	\$135,747	\$22,625	\$18,288	(\$4,336)
E042999	General Admin Allocated	39	Activity Based Costing	(\$1,714,978)	(\$285,830)	(\$237,677)	\$48,153
E051999	General Admin Allocated	39	Activity Based Costing	\$24,850	\$4,142	\$2,665	(\$1,476)
E052999	General Admin Allocated	39	Activity Based Costing	\$23,226	\$3,871	\$1,914	(\$1,957)
E053999	General Admin Allocated	39	Activity Based Costing	\$20,635	\$3,439	\$1,156	(\$2,283)
E074999	General Admin Allocated	39	Activity Based Costing	\$11,572	\$1,929	\$588	(\$1,340)
E075999	General Admin Allocated	39	Activity Based Costing	\$629	\$105	\$497	\$392
E076999	General Admin Allocated	39	Activity Based Costing	\$1,564	\$261	\$504	\$243
E077999	General Admin Allocated	39	Activity Based Costing	\$35,366	\$5,894	\$1,660	(\$4,234)
E080999	General Admin Allocated	39	Activity Based Costing	\$4,547	\$758	\$798	\$40
E082999	General Admin Allocated	39	Activity Based Costing	\$34,856	\$5,809	\$1,790	(\$4,019)
E084999	General Admin Allocated	39	Activity Based Costing	\$61,584	\$10,264	\$8,778	(\$1,486)
E092999	General Admin Allocated	39	Activity Based Costing	\$33,888	\$5,648	\$2,051	(\$3,597)
E101999	General Admin Allocated	39	Activity Based Costing	\$12,428	\$2,071	\$1,243	(\$829)
E102999	General Admin Allocated	39	Activity Based Costing	\$12,428	\$2,071	\$1,243	(\$829)
E106999	General Admin Allocated	39	Activity Based Costing	\$37,146	\$6,191	\$2,457	(\$3,734)
E107999	General Admin Allocated	39	Activity Based Costing	\$23,646	\$3,941	\$1,673	(\$2,268)
E110999	General Admin Allocated	39	Activity Based Costing	\$27,129	\$4,522	\$1,881	(\$2,641)
E111999	General Admin Allocated	39	Activity Based Costing	\$5,223	\$870	\$1,293	\$423
E112999	General Admin Allocated	39	Activity Based Costing	\$41,781	\$6,963	\$3,099	(\$3,864)
E113999	General Admin Allocated	39	Activity Based Costing	\$61,674	\$10,279	\$3,111	(\$7,167)
E116999	General Admin Allocated	39	Activity Based Costing	\$3,625	\$604	\$588	(\$16)
E117999	GENERAL ADMIN ALLOCATED	39	Activity Based Costing	\$12,309	\$2,051	\$2,448	\$396
E121999	General Admin Allocated	39	Activity Based Costing	\$423,684	\$70,614	\$12,384	(\$58,230)
E122999	General Admin Allocated	39	Activity Based Costing	\$281,674	\$46,946	\$101,085	\$54,139
E123999	General Admin Allocated	39	Activity Based Costing	\$6,733	\$1,122	\$2,913	\$1,791
E126999	General Admin Allocated	39	Activity Based Costing	\$3,204	\$534	\$474	(\$60)
E131999	General Admin Allocated	39	Activity Based Costing	\$3,464	\$577	\$520	(\$57)
E132999	General Admin Allocated	39	Activity Based Costing	\$88,817	\$14,803	\$10,303	(\$4,500)
E133999	General Admin Allocated	39	Activity Based Costing	\$16,161	\$2,693	\$1,989	(\$705)
E134999	General Admin Allocated	39	Activity Based Costing	\$63,316	\$10,553	\$10,332	(\$220)
E136999	General Admin Allocated	39	Activity Based Costing	\$23,779	\$3,963	\$2,567	(\$1,396)
E137999	General Admin Allocated	39	Activity Based Costing	\$5,785	\$964	\$1,187	\$223
E138999	General Admin Allocated	39	Activity Based Costing	\$10,413	\$1,735	\$3,347	\$1,611
E139999	GENERAL ADMIN ALLOCATED	39	Activity Based Costing	\$36,120	\$6,020	\$3,966	(\$2,054)
E141999	General Admin Allocated	39	Activity Based Costing	\$3,788	\$631	\$1,103	\$472
E142999	General Admin Allocated	39	Activity Based Costing	\$4,568	\$761	\$731	(\$30)
E143999	General Admin Allocated	39	Activity Based Costing	\$0	\$0	\$10,436	\$10,436
E144999	General Admin Allocated	39	Activity Based Costing	\$0	\$0	\$2,526	\$2,526
			Activity Based Costing Total	\$0	\$0	\$0	(\$0)
E101045	SHARE OF LOSS OF ASSOCIATE - ROERC	44	Non-operating Expenses	\$0	\$0	\$705	\$705
			Other Expenditure Total	\$0	\$0	\$705	\$705
E106297	Loss on Sale of Asset	45	Loss Asset Disposal	\$10,682	\$10,682	\$0	(\$10,682)
			Loss Asset Disposal Total	\$10,682	\$10,682	\$0	(\$10,682)
			Grand Total	(\$416,048)	(\$2,411,499)	(\$2,156,280)	\$255,220

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
1	Part 2 – Reserves, Clause 14(3) – Local Reserve Classifications and Objectives.	Review of all local reserve classifications, inclusion of new or amended reserve classifications where required to reflect the current approved purpose of all reserved land in the Scheme area, and updates to the objectives for each.	To ensure all local reserve classifications are relevant to the land to which they currently, or should apply, and their objectives are consistent with the model provisions contained in Schedule 1 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> .
2	Part 2 – Reserves, Clause 15 - Additional Uses for Local Reserves	Amend clause 15 to include a table that sets out all uses for local reserves that are additional to those uses already permitted in accordance with the objectives of the reserve including any conditions that apply to any additional use.	To ensure all additional uses for local reserves are identified and accounted for in Part 2 of the Scheme text so they are lawful and undertaken in accordance with any conditions considered appropriate to allow for the continuation of and minimise any negative impacts on the primary use/s of local reserves [e.g. the Kulin Skate Park, Free RV Camping Area, water supply tank and parking area developed on the railway reserve in the Kulin townsite (Landgate Land ID Number 3109214)].
3	Part 3 – Zones and Use of Land – Zone Classifications and Objectives	Review of all zoning classifications and updates to objectives for each.	To ensure all zoning classifications are relevant to the land to which they currently apply and their objectives are consistent with the model provisions contained in Schedule 1 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> .
4	Part 3 – Zones and Use of Land – Zone Classifications and Objectives	Include the 'Rural Residential' zoning classification in the list of zones including associated objectives.	To introduce the 'Rural Residential' zoning classification and associated objectives in the Scheme so it can be applied to the seventeen (17) one hectare lots previously developed by the Shire in the southern part of the Kulin townsite and any future proposed development of this type in the Scheme area.
5	Part 3 – Zones and Use of Land – Zoning Table	Include the following new use classes in the Zoning Table and associated definitions in Part 6: - Ancillary Dwelling - Brewery - Club Premises - Commercial Vehicle Parking - Consulting Rooms - Fuel Depot - Liquor store – Large	To ensure the Zoning Table contains use classes that are relevant and have potential to be developed in the Shire to avoid the typical costs and delays associated with processing development applications received for uses not listed in the table.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		- Liquor store – Small - Motor Vehicle – Wash - Renewable Energy Facility - Resource Recovery Centre - Road House - Rural Home Business - Small Bar - Trade Supplies - Tree Farm - Warehouse / Storage - Waste Disposal Facility - Waste Storage Facility - Winery - Workforce Accommodation	
6	Part 3 – Zones and Use of Land – Zoning Table	i) Delete the following use classes in the Zoning Table and associated definitions in Part 6: - Bed and Breakfast Accommodation - Cabin - Chalet - Holiday Accommodation - Holiday house - Motel; and ii) Include the following new use classes in the Zoning Table and associated definitions in Part 6 and assign appropriate land use permissibility for each zone: - Tourist Complex - Visitor Accommodation iii) Amend the definition for the following use classes in Part 6: - Cabin - Chalet	To align the Scheme with impending changes to the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> to facilitate the State Government's planning reforms for short-term rental accommodation throughout Western Australia.
7	Part 3 – Zones and Use of Land – Zoning Table	Update the terminology used for the following uses classes in the Zoning Table: - Warehouse / Storage (i.e. include the term 'Storage'); and - Rural Pursuit / Hobby Farm (i.e. include the term 'Hobby Farm').	To ensure the terminology used for all use classes in the Zoning Table is consistent with those prescribed in Part 6 of the model provisions contained in Schedule 1 of the <i>Planning</i>

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
			<i>and Development (Local Planning Schemes) Regulations 2015.</i>
8	Part 3 – Zones and Use of Land – Zoning Table	Include the ‘Rural Residential’ zoning classification in the Zoning Table and assign an appropriate permissibility for each use class listed.	To introduce the ‘Rural Residential’ zoning classification in the Zoning Table and ensure the permissibility of all use classes listed are consistent with the zone objectives to help avoid any future potential land use conflicts.
9	Part 4 – General Development Requirements – Clause 26 – Modifications to R-Codes	Include provisions to modify the deemed-to-comply requirements of the Residential Design Codes (Volume 1) as they apply to outbuildings (i.e. domestic storage sheds).	To establish clear standards of greater relevance to small country towns and create greater flexibility for the development of new outbuildings on all ‘Residential’ zoned land, particularly with respect to maximum permitted total floor area, wall heights and roof ridge heights.
10	Part 4 – General Development Requirements – Clause 31(1), Table 3	Delete Table 3 in its current form and replace it with a new Table 3 that provides ‘zone specific’ site and development standards for minimum boundary setbacks, minimum effective frontage, maximum permitted plot ratio, minimum number of on-site parking bays and minimum landscaped area.	To establish clear site and development standards that are ‘zone specific’ rather than ‘use specific’ which is currently very limited in Table 3. This proposed change will make it easier to understand and apply the standards applicable to all new development in each zone and help reduce the need to exercise discretion when dealing with development applications.
11	Part 4 – General Development Requirements – Clauses 31(3) to (9)	Review all development requirements for various types of developments and make them ‘zone specific’ rather than ‘use specific’.	To establish a clear set of contemporary standards and requirements for development in each of the zones referenced in the Scheme for better guidance, control and greater certainty.
12	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Development of Outbuildings in the Residential Zone The erection of an outbuilding on any Residential zoned lot is not permitted unless a dwelling has been constructed on the lot or construction of an approved dwelling has commenced.	To prohibit the development of outbuildings on all vacant, undeveloped Residential zoned land to protect local amenity and character and prevent outbuildings being used for non-residential purposes.
13	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Commercial Vehicle Parking on Residential Zoned Land a) A person shall not park, or permit to be parked, more than one commercial vehicle on any lot within a Residential zone.	To establish a clear set of standards and requirements for the parking of commercial vehicles on Residential zoned land.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		b) No more than one commercial vehicle, of up to a medium rigid vehicle (MRV) design service vehicle type, may be parked on a lot within a Residential Zone, provided that: i) the vehicle is accommodated entirely on a hard standing area within the property boundary of the lot containing only a single house and associated outbuildings; and ii) the vehicle does not exceed a maximum of 10 tonnes gross weight; and iii) the vehicle does not exceed a maximum of 4.5 metres in height, 3.5 metres in width or 10 metres in length; and iv) any vehicle exceeding eight metres in length is parked on a hard standing area that is located behind the front building line of the property and/or is screened from view from outside of the lot; and v) the vehicle is not started or manoeuvred on-site between the hours of 7 pm and 7 am Monday to Saturday or 6 pm and 9 am Sunday and public holidays where noise emission from the operation of the vehicle exceeds the assigned levels for noise sensitive receiving premises under the Environmental Protection (Noise) Regulations 1997; and vi) the vehicle is not used or designed to be used for: (aa) the transportation of livestock, or (bb) the transportation or disposal of liquid or solid wastes, or (cc) the transportation of distillate, petrol, oil or lubricants, or (dd) the transportation of hazardous or noxious chemicals or substances, or (ee) a refrigeration unit that is operated on a continuous or intermittent basis; and (ff) all repairs, servicing or cleaning of the vehicle is not undertaken on the lot.	

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		Note: MRV as defined in Australian Standard AS2890.2 Off-street Parking—Part 2: Commercial Vehicle Facilities, as amended. c) The parking of a commercial vehicle within a road reserve, outside of a designated on street service vehicle parking bay, is not permitted within the Scheme area.	
14	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Re-purposed and Second-hand Dwellings a) When considering a development application for a re-purposed or second-hand dwelling the local government shall be satisfied it is consistent with the zone objectives applicable to the lot upon which it is proposed to be developed. b) The design of a repurposed or second-hand dwelling shall be to the satisfaction of the local government by reason of such matters as the roof pitch, window size, external cladding materials and other such factors that affect its appearance and the dwelling will not, in the opinion of the local government, adversely affect the amenity of other properties in the immediate locality. c) A repurposed or second-hand dwelling is to be in a condition considered satisfactory by the local government and any internal or external material containing asbestos fibres must be removed prior to the dwelling being transported within or into the Scheme area. d) The local government may require, amongst other things, the re-cladding, re-roofing to a suitable pitch, external painting, installation of new windows of suitable size and/or enclosure of the sub-floor area of the dwelling with brick, stone, vermin battens or by other means acceptable to the local government and, where the dwelling is considered by the local government to be exposed, or in a visually prominent position, it may require satisfactory landscaping measures, or the like, to be carried out.	To establish a clear set of standards and requirements for the development of re-purposed and second-hand dwellings.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
15	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Caretaker's Dwellings a) Only one (1) caretaker's dwelling shall be permitted on each lot and it shall be located at the rear of a lot unless otherwise approved by the local government. b) A caravan is not permitted as a caretaker's dwelling for either permanent or temporary occupation. c) The local government will not support the subdivision or development of land in the General Industry zone that will allow a caretaker's dwelling to be sold separately from the industrial use of the land or restrict the use of the land for industrial purposes. d) If an industrial use on a lot in the General Industry zone ceases to operate permanently any caretaker's dwelling thereon that is occupied shall be vacated within 28 days and may not be used thereafter until an industrial use recommences. e) Each caretaker's dwelling shall have a maximum floor area of 100m² measured from the external face of the walls. f) Open verandas may be permitted but are not to be enclosed by any means unless the total floor area of the caretaker's dwelling remains less than or equal to 100m².	To establish a clear set of standards and requirements for the development of caretaker's dwellings.
16	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Amenity of Non-Residential Development The amenity of non-residential development shall be determined in the context of each proposed development and site conditions, but shall generally be in accordance with the following principles: a) The form and scale of the development is to be compatible with surrounding land uses; b) The impacts of the development are to be contained on site and/or suitably managed off-site;	To establish a clear set of standards and requirements to ensure the amenity of all non-residential development is of a suitable standard and does not have any negative impacts.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		c) The impact of the development on the road network and traffic management is to be consistent with the road function and hierarchy; d) Adequate provision is to be made for staff and visitor parking, with separation between staff / visitor parking and service / haulage vehicles; e) Buildings are to have screening of services and areas for waste management and essential services; f) Visual impacts to be minimised by the use of vegetation screening, tree retention and building orientation; g) Minimise the use of front fencing, and where required, fencing to be set back to the building line and behind the landscaped area where feasible; h) External lighting designed to minimise light spill and glare on adjoining properties and major roads; i) Storage of plant and equipment to be screened or remote from public areas, particularly from the street, and provision made on site for a loading bay where the land use requires it; and j) Use of 'on building' signage where the building addresses the street, and where 'freestanding' signage is necessary it should either be affixed to a front fence, or located adjacent to it at a height that is compatible with the setting.	
17	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Sea Containers a) A sea container, where located on the same lot as a dwelling, is classed as an outbuilding. b) Sea container(s) are to be suitably screened and/or fenced from the road frontage, public space and neighbouring properties. Where a sea container has high visibility from a public space, the installation of screening to a minimum height equal to that of the sea container may be required.	To establish a clear set of standards and requirements for development involving the use of sea containers.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		c) Sea container(s) may not be placed on a road, verge, footpath or other public area unless otherwise approved by the local government. d) Sea container(s) shall not compromise or obstruct vehicle or pedestrian sight lines, thereby creating a public safety concern. e) Sea container(s) shall not be located over on-site effluent disposal infrastructure or other utilities and shall be located on a flat, compacted area. f) Sea container(s) shall be adequately ventilated, in good repair and painted a uniform colour to complement the building to which it is ancillary. g) Sea container(s) are not permitted on vacant land in the Residential, Urban Development or Commercial zones unless for the purposes of storage for construction purposes and must be removed from the land within four (4) weeks of the conclusion of construction works and prior to occupation of the building unless otherwise approved by the local government. h) Sea container(s) fully enclosed within a building do not require the local government's development approval. i) Sea container(s) placed temporarily on a property for the purposes of furniture and/or goods removal or delivery do not require the local government's development approval when located on a property for fourteen (14) days or less.	
18	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Use of Street Setback Areas a) No person shall in any zone use the land between a street alignment and the distance that buildings are required to be set back from such street alignment for any purpose other than one or more of the following: i) a means of access ii) the daily parking of vehicles; iii) the loading and unloading of vehicles; iv) open air display where approved by the local government; or	To establish a clear set of standards and requirements for the use of setback areas.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		v) gardens and other landscaping which only in the Commercial Zone and then only with the specific approval of the local government may include an awning, pergola, or similar structure and when in front of a take-away food outlet or café/restaurant may provide for alfresco dining. b) The street setback area shall not be used for the parking of vehicles which are being wrecked or repaired, nor for the stacking or storage of fuel, raw materials, products or by-products, or waste of manufacture.	
19	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Vehicle Access and Road Construction a) When considering any development application the local government shall be satisfied arrangements for vehicle access are acceptable including the location of access points and construction, with regard to the impact of the proposed land use and expected traffic volume and composition on traffic flow and safety, the character and function of the road, the volume and the width of the carriageway and visibility; and the ultimate volume and type of traffic generated by the development. b) The local government may not allow more than one (1) vehicular entrance or exit to or from any lot or may require separate entrances and exits, and/or require that entrances and exits be placed in positions nominated by it, to avoid or to reduce traffic hazards. c) Development shall have direct access to a constructed road or arrangements shall be put in place to the satisfaction of the responsibility authority to provide permanent access to a constructed road which may include conditions to require an application to construct and maintain or contribute towards road construction, pay a sum of money to the local government towards road construction, and/or place a notification on title that alternative access arrangements must be maintained legally and physically.	To establish a clear set of standards and requirements for vehicle access and road construction.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		d) The local government may require the forming, sealing and draining of any unconstructed public road, public right-of-way, private right-of-way, laneway or private road servicing a development for which development approval is given at the cost of the developer in proportion to the extent of the use of the public road, public right-of-way, private right-of-way, laneway or private road by the development in respect to other users as assessed by the local government.	
20	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Development of Lots Abutting Distributor Roads Development on lots abutting roads classified Primary Distributor Road reserve is subject to the following requirements: a) Applications on roads under the care, control and management of Main Roads WA are to be referred by the local government to Main Roads WA and the local government is to have due regard to comments and recommendations provided by Main Roads WA when determining applications. b) The proposal shall not intensify traffic movements which would limit the road to operate for its intended purpose or contribute to unsafe access and roads and the type of vehicles accessing the road from the site is consistent with the intended road use. c) Access is to be taken from a local road or from a public right-of-way, private right- of-way, laneway or private road where available. d) Where vehicular access is only available from a distributor road, all parking, servicing, circulation within that lot and access to and from the road shall be designed and constructed to allow unhindered movement within the lot to enable vehicles to enter and leave the site in forward gear.	To establish a clear set of standards and requirements for the development of lots abutting roads classified Primary Distributor Road reserve.
21	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Wastewater Disposal Wastewater disposal shall be in accordance with requirements of Government Sewerage Policy.	To establish a clear set of standards and requirements for wastewater disposal for any new development.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		a) Development within all townsites in the Scheme area on lots comprising an area less than 2,000m² must be connected to reticulated sewerage unless it can be demonstrated that reticulated sewerage cannot be provided at reasonable cost and an alternative means of effluent disposal can be provided to the satisfaction of the responsible authority in accordance with Government Sewerage Policy. b) Where development is proposed without connection to reticulated sewerage in the Scheme area it shall be in accordance with Government Sewerage Policy applicable at the time including minimum lot sizes, site suitability for on-site wastewater disposal and the density of development to the satisfaction of the responsible authority. c) Unsewered industrial development will be restricted to 'dry industry' type (i.e. industries predicted to generate wastewater for disposal on-site at a daily rate of less than 540 litres per 1,000m²).	
22	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Drainage a) Notwithstanding anything elsewhere appearing in the Scheme, the development approval of the local government is required to construct any building or to construct or carry out any works, including a single house, farm sheds, outbuildings, solid fences, landfill, clearing and excavation for land identified by the local government as being liable to flooding or inundation. b) Development applications for land identified by the local government as being liable to flooding or inundation will not be approved where the development may result in obstruction to major stormwater flows and increase flood levels upstream. c) Development applications for land located within the flood fringe of areas identified by the local government as being liable to flooding or inundation will be subject to a minimum habitable floor level of 0.50 metres above the predicted 1 in 100 year flood level as determined by the Department responsible for Water	To establish a clear set of standards and requirements for the development of any land liable to flooding or inundation including stormwater drainage management.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		and Environmental Regulation to provide adequate protection from major floods. d) Development shall ensure that the drainage conditions of the locality will not be impaired which may require demonstration of this by way of a drainage study or stormwater drainage management plan prepared by a suitably qualified person and/or the preparation of detailed site works plans to ensure all drainage is to the local government's satisfaction. e) The local government may impose conditions on any development approval issued to ameliorate any potential flood risk.	
23	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Water Supply a) Any proposed habitable-type development shall have access to a suitable potable water supply to the satisfaction of the local government or a licenced water provider. b) All buildings intended for habitable use must include provision for the storage of water in tanks of not less than 120,000 litres capacity unless satisfactory arrangements have been made for connection to a reticulated water supply provided by a licensed water provider. c) All water stored in tanks for potable purposes must be treated and maintained at all times to the standards specified in the Australian Drinking Water Guidelines 1996 published by the National Health and Medical Research Council and the Agriculture and Resource Management Council of Australia and New Zealand. d) Where rainfall is to be used as the predominate source for a water storage tank, the minimum collection area, in terms of rain surface runoff, to service the tank, is to be provided. The collection area will normally comprise of the roof area of structures on the lot and may include a dwelling, outbuildings and any other structure capable of collecting and directing water	To establish a clear set of standards and requirements for the provision of a suitable potable water supply for any new habitable-type development.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		into the tank. The size of the collection area is to be based on this calculation: - Collection area (m²) = 120,000 divided by (0.85x (local rainfall minus 24mm)) - Collection area (m²) is the minimum area for rain surface runoff that is required to service the water tank; 120,000 is the minimum size of the water tank in litres (unless the local government has determined an alternative size in accordance with the scheme); 0.85 is the efficiency of the collection meaning a minimum of 85% of the water will be collected (the local government may accept a greater efficiency rate if it can be demonstrated through design); - Local rainfall is the average annual mean rainfall measured in millimetres (mm) guided by the nearest collection point provided by the Bureau of Meteorology; and 24mm is the anticipated loss through absorption and wetting of materials based on 2mm a month.	
24	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Outdoor Storage Areas Any open storage area, drying area or any other space used in connection with a commercial or industrial use which, by virtue of its location and use is likely to detract from the visual amenity of the surrounding area, shall be screened from public view by a closed wall or fence no less than 1.8 metres in height, or screen landscaping approved by the local government.	To establish a clear set of standards and requirements for the development and use of outdoor storage areas to ensure they are of a suitable standard and do not have any negative impacts.
25	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Waste Disposal and Untidy Sites a) Land shall not be used for storage or the disposal of rubbish or industrial wastes (whether liquid or solid) without development approval.	To establish a clear set of standards and requirements for the storage or disposal of rubbish or industrial wastes to ensure any such activity does not have any negative impacts.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		b) Land shall be maintained to a visual standard commensurate with that generally prevailing in the vicinity and the local government may by written notice require the owner, occupier or lessee of any land to undertake such works as may be deemed necessary to upgrade or restore the condition of the land to a standard acceptable to the local government.	
26	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Extractive Industries a) The development of extractive industries in the Scheme area will only be supported by the local government under the following circumstances: i) where the extraction of basic raw materials avoids, minimises and mitigates detrimental impacts to the environment or amenity in the locality of the operation during and/or after excavation; ii) where due consideration is given to the rehabilitation and sequential use of extraction areas early in the planning process; and iii) where proposals comply with all relevant legislation, local laws, policies, guidelines and codes of practice applicable at the time. b) All applications for development approval for the establishment of extractive industry operations in the Scheme area are to be accompanied by a management plan and report which: i) describes the physical characteristics of the excavation site including significant environmental features; ii) identifies appropriate buffer distances required for extraction that are needed to buffer the impact to adjacent operations and measures taken to avoid, minimise and mitigate detrimental impacts to sensitive land uses; iii) provides details of the proposed use, development and management of the site including the nature and estimated duration of excavation works, environmental and water resource management standards, excavation areas, stock	To establish a clear set of standards and requirements for the development of extractive industries.

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SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		piles, machinery maintenance areas, processing plants, fuel storage and on-site access roads, parking for cars and other vehicles used on the site, and proposals for landscaping to screen activities on the site from public view; iv) describes arrangements for access to the site, including the roads which are proposed to be used to provide the main vehicular access and likely traffic volumes, existing road condition, and the need for any upgrade works and ongoing and maintenance contributions; v) provides details of proposed decommissioning and rehabilitation works including timeframes; vi) describes future land use and development proposals following completion of decommissioning and rehabilitation works including timeframes; and vii) any other information the local government considers relevant. c) In determining applications for development approval for the establishment of extractive industry operations in the Scheme area the local government may impose conditions relating but not limited to the following matters: i) hours and methods of operation; ii) siting of internal access thoroughfares, buildings and plant; iii) vehicle access arrangements including road upgrade and maintenance contributions; iv) measures to minimise air, water, noise and visual pollution; v) location and depth of extraction areas; vi) stabilisation of extraction areas, stock piles and overburden dumps; vii) drainage; viii) protection of the amenity of adjoining land uses including visual screening and buffer requirements; ix) restoration and rehabilitation of excavation areas including timeframes for completion; and	

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		x) rehabilitation to ensure consistency with long term planning objectives including sequential land use proposals and associated timeframes.	
27	Part 4 – General Development Requirements – Proposed New Clause	Include the following clause in Part 4: Regional Facilities Any proposal, including a scheme amendment or development application, for the development of a regional facility such as a waste disposal or resource recovery facility shall ensure that: a) the facility is located on a main road or on a road that is of a suitable standard and treatment, to accommodate significant increase in traffic volumes and freight tasks which may be generated; and b) the facility can contain or satisfactorily manage potential environmental (including water resources), noise, amenity and air quality impacts on-site without any negative impacts on the continued use of any immediately adjoining and other nearby properties; and c) the facility is not visually dominant within key viewsheds, and is visually compatible with surrounding land uses and development; and d) the facility will be provided with essential services commensurate with the intended land use.	To establish a clear set of standards and requirements for the development of regional facilities.
28	Part 6 – Terms Referred to in Scheme – Clauses 35 and 36	Include all terms and use classes in the scheme text that are not currently referenced and defined including all new use classes listed in points 5 and 6 above.	To ensure all terms and use classes are clearly defined and consistent with those prescribed in Part 6 of the model provisions contained in Schedule 1 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> .
29	Schedule A – Supplemental Provisions to the Deemed Provisions	Amend clause 61(1)(l) to include reference to the erection or extension of an ancillary dwelling in addition to a single house in a zone where the R-Codes do not apply as well as the following additional criterion: vii) the proposed development involves the use of repurposed or second-hand dwelling; or	To provide an express exemption to the need for development approval for ancillary dwellings in a zone where the R-Codes do not apply and reflect the requirement to seek and obtain development approval prescribed in other parts of the scheme text under certain circumstances.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		viii) the proposed development will be undertaken on land identified by the local government as being liable to flooding or inundation; ix) the proposed development will be undertaken in a Special Control Area; and/or x) development approval is required pursuant to Part 10A, clause 78D, sub-clauses (3) and (4) in Schedule 2 (Deemed Provisions) of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> as they apply specifically to bushfire risk management.	
30	Schedule A – Supplemental Provisions to the Deemed Provisions	Include a new clause 61(1)(q) which reads as follows: The construction of non-habitable structures on any land classified 'Rural' zone used for extensive and intensive agricultural purposes where: a) The works are required as part of the agricultural operation or are incidental thereto; and b) The works do not alter or affect existing waterways or water table or involve removal of native vegetation; and c) All stormwater drainage is managed and disposed on-site; and d) Any buffer separation distance requirements prescribed in the Environmental Protection Authority's Guidance Statement No.3 are satisfied; and e) Any structure is not more than 15 metres in height; and f) The works are not located in a heritage-protected place.	To provide an express exemption to the need for development approval for the construction and use of non-habitable structures (e.g. storage sheds) on any land classified 'Rural' zone used for extensive and intensive agricultural purposes under certain circumstances.
31	Schedule A – Supplemental Provisions to the Deemed Provisions	Include a new clause 61(1)(r) which reads as follows: The construction of a dam or deep drainage in the Rural zone provided: a) It has been approved or does not require approval from any State Government agency or authority; and b) It does not alter or affect existing waterways or the water table or involve removal of native vegetation; and	To provide an express exemption to the need for development approval for the construction of a dam or deep drainage on any lot in the Rural zone subject to certain criterion being satisfied.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
		c) Runoff from a dam can be contained on site or directed to a watercourse and will not impact any immediately adjoining properties; and d) Dam walls and earth walls adjacent to deep drainage lines are not more than 3 metres in height; and e) The lower edge of dam walls and any other part of the dam, including the stored water, is not less than 20 metres from boundaries of the subject lot; and f) The works are not located in a heritage-protected place.	
32	Schedule A – Supplemental Provisions to the Deemed Provisions	Include a new clause 61(1)(s) which reads as follows: The carrying out of works required in response to natural disasters to provide for the reestablishment and continuation of any previously approved use/s of the same size and scale in the same location and development footprint unless the development is located in a place that is: a) entered in the State Register of Heritage Places under the Heritage Act 2018; or b) the subject of an order under Part 4 of the Heritage Act 2018 and Heritage Regulations 2019; or c) included on a heritage list prepared in accordance with this Scheme; or d) within an area designated under the Scheme as a heritage area; or e) the subject of a heritage agreement entered into under the Heritage Act 2018 section 90; or f) designated by the Department of Water and Environmental Regulation as being flood prone; or g) located in a Special Control Area as described in Part 5 of the Scheme and shown on the Scheme Maps; or h) designated by the Fire and Emergency Services Commissioner as being bushfire prone and any habitable building proposed to be reconstructed has a bushfire attack level (BAL) risk rating of BAL-40 or BAL-Flame Zone (FZ).	To allow for the carrying out of works required in response to natural disasters to provide for the reestablishment and continuation of any previously approved use/s as quickly as possible without the need to seek and obtain the local government's development approval subject to certain criterion being satisfied.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

POSSIBLE AMENDMENTS - SCHEME TEXT			
No.	SECTION	PROPOSED AMENDMENT	PURPOSE
33	Schedule A – Supplemental Provisions to the Deemed Provisions	Include a new clause 61(2)(h) which reads as follows: The parking of commercial vehicles in the Commercial, General Industry, Rural and Rural Residential zones provided: a) No works are required to accommodate the use; and b) Not more than two (2) such vehicles, including trailers, are to be parked on a lot classified Commercial, General Industry or Rural Residential zone; and c) The vehicle/s are screened from view from outside the lot; and d) No part of the vehicle/s are to be parked on any portion of a right-of-way or public road contiguous with the lot; and e) No major servicing of vehicles is to be undertaken on a lot classified Commercial or Rural Residential zone; and f) No vehicles are brought to or taken from a lot classified Commercial or Rural Residential zone between the hours of midnight and 6.00am.	To allow for the parking of commercial vehicles in the Commercial, General Industry, Rural and Rural Residential zones without the need to seek and obtain the local government's development approval subject to certain criterion being satisfied.

PROPOSED AMENDMENTS - SCHEME MAPS			
No.	MAP NO.	PROPOSED AMENDMENT	PURPOSE
1	All Maps	Updates to all cadastral boundaries shown on the Scheme Maps.	To reflect changes to cadastral boundaries resulting from subdivisions that have occurred since the Scheme Maps were last updated by the Department of Planning, Lands and Heritage in May 2019.
2	All Maps	Modifications to and inclusion of new reserve classifications where required to reflect the current approved purpose of all reserved land in the Scheme area.	To ensure all local reserve classifications are relevant to the land to which they currently, or should apply, and are developed in accordance with the relevant objectives prescribed in Part 2 of the Scheme Text.

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

PROPOSED AMENDMENTS - SCHEME MAPS			
No.	MAP NO.	PROPOSED AMENDMENT	PURPOSE
3	1	Create new separate scheme maps for the Dudinin, Jitarning and Pingaring townsites, including their immediate surrounds, and amend Map 1 accordingly by referencing the new scheme map number for each townsite.	To improve the clarity of the zoning and reserve classifications applicable to all land in the Dudinin, Jitarning and Pingaring townsites and their immediate surrounds and help avoid unnecessary errors when administering the Scheme.
4	2	Create a new separate scheme map for the Holt Rock townsite, including its immediate surrounds, and amend Map 2 accordingly by referencing the new scheme map number for the townsite.	To improve the clarity of the zoning and reserve classifications applicable to all land in the Holt Rock townsite and its immediate surrounds and help avoid unnecessary errors when administering the Scheme.
5	3	Change the zoning of the seventeen (17) one hectare lots previously developed by the Shire in the southern part of the Kulin townsite from 'Urban Development' to 'Rural Residential' zone.	To ensure a suitable zoning classification is applied to the seventeen (17) one hectare lots previously developed by the Shire in the southern part of the Kulin townsite to reflect their original intended purpose and the nature and form of all existing development undertaken on all lots sold to-date.
6	3	Change the classification of the road reserves immediately abutting the seventeen (17) one hectare lots previously developed by the Shire in the southern part of the Kulin townsite from 'Urban Development' to 'Local Road' reserve.	To ensure a suitable local reserve classification is applied to the dedicated and constructed road reserves abutting the seventeen (17) one hectare lots previously developed by the Shire in the southern part of the Kulin townsite (i.e. Hodgson Street and portion of Rankin Street).
7	3	Assign an R10/30 density coding to all land classified 'Commercial' zone in the Kulin townsite.	To ensure a suitable residential density coding is assigned to guide and control all future residential development in the 'Commercial' zone in accordance with the R-Codes noting that all residential use classes listed in the Zoning Table in the Scheme Text have scope to be approved within the zone.
8	3	Change the classification of Lot 511 on Deposited Plan 70980 Johnston Street, Kulin from 'Commercial' zone to 'Public Purposes' reserve.	To reflect the land's extensive development and use for public purposes, including parking,

ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

PROPOSED AMENDMENTS - SCHEME MAPS			
No.	MAP NO.	PROPOSED AMENDMENT	PURPOSE
			landscaping and fuel storage and sales, all of which has been undertaken by the Shire at its own cost on land it owns in fee simple (i.e. freehold).
9	New Scheme Map 4 - Dudinin Townsite	Assign an R10 density coding to all land classified 'Rural Townsite' zone bound by Forrest Street, Healey Street, Allan Street and Williamson Street in the Dudinin townsite given the prevailing average lot size (i.e. approximately 1,000m ²) and lack of access to reticulated sewerage disposal infrastructure.	To ensure a suitable residential density coding is assigned to guide and control all future residential development in the Dudinin townsite accordance with the R-Codes noting that all residential use classes listed in the Zoning Table in the Scheme Text have scope to be approved.
10	New Scheme Map 5 – Holt Rock Townsite	Assign an R10 density coding to Lots 1 to 8 on Deposited Plan 160210 Holt Rock Road North, Holt Rock currently classified 'Rural Townsite' zone given the prevailing average lot size (i.e. approximately 1,000m ²) and lack of access to reticulated sewerage disposal infrastructure.	To ensure a suitable residential density coding is assigned to guide and control all future residential development in the Holt Rock townsite accordance with the R-Codes noting that all residential use classes listed in the Zoning Table in the Scheme Text have scope to be approved.
11	New Scheme Map 6 – Jitarning Townsite	Assign an R10 density coding to all land classified 'Rural Townsite' zone bound by Curran Street, Leggett Street, Kirby Street and the eastern boundary of the Jitarning townsite given the prevailing average lot size (i.e. approximately 1,000m ²) and lack of access to reticulated sewerage disposal infrastructure.	To ensure a suitable residential density coding is assigned to guide and control all future residential development in the Jitarning townsite in accordance with the R-Codes noting that all residential use classes listed in the Zoning Table in the Scheme Text have scope to be approved.
12	New Scheme Map 7 – Pingaring Townsite	Assign an R5 density coding to all land classified 'Rural Townsite' zone in the Pingaring townsite given the prevailing average lot size (i.e. approximately 2,000m ²) and lack of access to reticulated sewerage disposal infrastructure.	To ensure a suitable residential density coding is assigned to guide and control all future residential development in the Pingaring townsite in accordance with the R-Codes noting that all residential use classes listed in the Zoning Table in the Scheme Text have scope to be approved.

GENERAL COMPLIANCE CHECKLIST AUGUST 2024

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Budget Adoption by 31 August	31/08/2024	Annual	Annual Budget to be adopted by the 31st August each year	Yes
Governance	Bush Fire Control - Dual Officers Appointment	1/08/2024			
Governance	Bush Fire Control Officers Appointment	1/08/2024		Council resolution to appointment officers following BFB AGM	Yes
Governance/ MESS	Annual Financial Returns	31/08/2024	Annual	Annual Financial Return forms due from Councillors & CEO, on completion send acknowledgement letters ex CEO and President	Yes
Governance	Council Photo	June	Bi-annual	Take photo of current Council	Sept
CEO/EMFS	DFES ESL return - acquittal	31/08/2024	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
Bushfire/Governance	Bush Fire AGM	1/08/2024	Annual	Finalise meeting day arrangements and hold meeting - Pingaring Hall - prepare Minutes and items for Council meeting	Yes
Bushfire/Governance	Note for BFB meeting - brigades to meet (Whats' App) and determine FCO's		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 Govt	31/08/2024	1/08/2020	30 days from adoption	Yes
EMFS	Staff Uniform Annual requirements	31/08/2024	Annual	As required	Yes
EMFS	Annual accounts sent after adoption of budget	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	31/08/2024	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
EMW	RAV Ratings	August	Annual	Advertise RAV Ratings for Harvest Season	
EMW	Air-conditioner filters	1/04/2024	Biannual	Liaise with Building Mtce to clean filters in air-conditioners	
EMW/EMFS	WALGA Roads Return to be Completed	31/08/2024	Annual	WALGA roads asset expenditure report to be completed by end of October	No
EMW/EMFS	R2R Annual Report to Auditors	31/08/2024	Annual	Prepare Annual report on R2R expenditure and submit to Auditors for confirmation	Yes
EMW/TO	Road Construction & Maintenance Review	01/08/24	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	31/08/2024	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	Ongoing
EMW/TO	Water Licenses - Water Reuse Licenses	April	Annual	Renew Licenses for oval watering - and reuse	Yes
OHS	Administration Building Monthly Inspection	30/08/2024	Monthly	Judd	Yes
EMCS	Advertise Australia Day Awards locally	Update	Annual	Advertise Australia Day Awards in Update	Sept
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	Oct

A11 PROCUREMENT PURCHASING AND TENDERS

Policy originally A21 in APOG Manual

Administration

PREAMBLE: The Shire of Kulin is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities. This practice statement provides the Shire of Kulin with a more effective way of purchasing goods and services, ensures that purchasing transactions are carried out in a fair and equitable manner and strengthens integrity and confidence in the purchasing system.

The practice should deliver value for money, compliance, heightened governance, environmental impact analysis and when followed offer a degree of risk minimisation via sound probity principles.

OBJECTIVE: Firstly, to provide compliance with the Local Government Act 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007) and to deliver a best practice approach and procedures to internal purchasing for the Shire of Kulin.

PRACTICE: ETHICS & INTEGRITY

All officers and employees of the Shire of Kulin shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Shire of Kulin.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Kulin Regional Price Preference Policy and the Code of Conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Kulin by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Kulin. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

The Shire of Kulin is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire of Kulin sustainability objectives.

Practically, sustainable procurement means the Shire of Kulin shall endeavour at all times to identify and procure products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.

For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;

For new buildings and refurbishments – where available use renewable energy and technologies.

PROCESS:

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

Amount of Purchase	Model Policy
Up to \$5,000	Direct purchase from suppliers not requiring any quotations, although one verbal quote could be obtained in most instances.
\$5,001 - \$19,999	Obtain at least two written quotations
\$20,000 - \$49,999	Obtain at least two written quotations but where suppliers/contractors are available a minimum of three is required.
\$50,000 - \$249,999	Obtain at least three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations).
\$250,000 and above	Conduct a public tender process.

* Note: For purchase of specific plant and machinery parts up to value of \$5,000 refer to “Sole Source of Supply” criteria.

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$250,000 threshold (excluding GST). If a decision is made to seek public tenders for Contracts of less than \$250,000, a Request for Tender process that entails all the procedures for tendering outlined in this policy must be followed in full.

Up to \$5,000

Goods and services valued at up to \$5,000 do not require the conduct of a competitive process, although one verbal quote could be obtained in most instances, and the purchase must represent value for money.

However, it is recommended to use professional discretion and occasionally undertake market testing with a greater number or more formal forms of quotation to ensure best value is maintained.

This purchasing method is suitable where the purchase is relatively small and low risk.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains a sample form for recording verbal quotations.

\$5,001 to \$19,999

This category is for the procurement of goods or services where the value of such procurement ranges between \$5,001 and \$19,999. At least two written or verbal quotations are required. Where this is not practical, e.g. due to limited suppliers, it must be noted through records relating to the process.

The general principles for obtaining verbal quotations are:

- ensure that the requirement / specification is clearly understood by the Shire of Kulin employee seeking the verbal quotations;
- ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote;
- read back the details to the Supplier contact person to confirm their accuracy;
- written notes detailing each verbal quotation must be recorded.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains sample forms for recording verbal and written quotations.

\$20,000 to \$49,999

For the procurement of goods or services where the value exceeds \$20,000 but is less than \$49,999, it is required to obtain at least three written quotes (commonly a sufficient number of quotes would be sought according to the type and nature of purchase). Where sufficient suppliers or contractors are unavailable the requirement shall be two written quotations.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

NOTES: The general principles relating to written quotations are;

- an appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion;
- the request for written quotation should include as a minimum:
 - Written Specification/Scope of Work;
 - Selection Criteria to be applied;
 - Price Schedule;
 - Conditions of responding
 - Validity period of offer
- Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

Note: The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.

\$50,000 to \$249,999+

For the procurement of goods or services where the value exceeds \$50,000 but is less than \$249,999, it is required to obtain at least three written quotations containing price and a sufficient amount of information relating to the specification of goods and services being purchased.

Record keeping requirements must be maintained in accordance with record keeping policies.

For this procurement range, the selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.

NOTES: The general principles relating to written quotations are;

- an appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion;
- the request for written quotation should include as a minimum:
 - Written Specification/Scope of Work;
 - Selection Criteria to be applied;
 - Price Schedule;
 - Conditions of responding
 - Validity period of offer
- Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

Note: *The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.*

Tender Exemption

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- an emergency situation as defined by the Local Government Act 1995;
- the purchase from a prequalified panel of suppliers, a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government;
- the purchase is under auction which has been authorised by Council;
- the contract is for petrol, oil, or other liquid or gas used for internal combustion engines;

Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

Sole Source of Supply (Monopoly Suppliers)

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

Anti-Avoidance

The Shire of Kulin shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of \$250,000 thereby avoiding the need to publicly tender.

Tender Criteria

The Shire of Kulin shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

Advertising Tenders

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper, Local Government Tenders section, preferably on a Wednesday or Saturday.

The tender must remain open for at least 14 days after the date the tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum.

The notice must include;

- a brief description of the goods or services required;
- information as to where and how tenders may be submitted;
- the date and time after which tenders cannot be submitted;
- particulars identifying a person from who more detailed information as to tendering may be obtained;

Detailed information shall include;

- such information as the Shire of Kulin decides should be disclosed to those interested in submitting a tender;
- detailed specifications of the goods or services required;
- the criteria for deciding which tender should be accepted;
- whether or not the Shire of Kulin has decided to submit a tender; and
- whether or not tenders can be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

Issuing Tender Documentation

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential as if clarifications, addendums or further communication is required prior to the close of tenders, all potential tenderers must have equal access to this information in order for the Shire of Kulin not to compromise its duty to be fair.

Tender Deadline

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

Opening of Tenders

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Shire Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in-confidence to the Shire of Kulin. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialled by at least two Shire of Kulin Officers present at the opening of tenders.

No Tenders Received

Where the Shire of Kulin has invited tenders, however no compliant submissions have been received; direct purchases can be arranged on the basis of the following:

- a sufficient number of quotations are obtained;
- the process follows the guidelines for seeking quotations between \$50,000 & \$250,000 (listed above);
- the specification for goods and/or services remains unchanged;
- purchasing is arranged within 6 months of the closing date of the lapsed tender.

Tender Evaluation

Tenders that have not been rejected shall be assessed by the Shire of Kulin by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

Addendum to Tender

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Shire of Kulin may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

Minor Variation

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Shire of Kulin and tenderer have entered into a Contract, a minor variation may be made by the Shire of Kulin

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

Notification of Outcome

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- the name of the successful tenderer
- the total value of consideration of the winning offer
- the details and total value of consideration for the winning offer must also be entered into the Tenders Register at the conclusion of the tender process.

Records Management

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- tender documentation;
- internal documentation;
- evaluation documentation;
- enquiry and response documentation;
- notification and award documentation.

For a direct purchasing process this includes:

- quotation documentation;
- internal documentation;
- order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Shire of Kulin internal records management policy.

HEAD OF POWER:

Local Government Act, 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007).

SHIRE OF Shire of Kulin		
VERBAL & WRITTEN QUOTATION FORM (\$5,000 - \$19,999)		
Action REQUIRED		
Procurement Description Description of purchase/service _____		
Project Number (If applicable): _____		
Quotation and Evaluation Selection Criteria (Note – at this level, it may be sufficient to just quote ‘value for money’) _____ _____		
The following suppliers were asked to quote as per Shire policy		
Date	Company/Contact Name/Contact Number	Amount Quoted
		\$
		\$
		\$
		\$
The recommended quote is _____ For an amount of \$ _____		
Justification: _____		
Signed _____ Date / /		
Name / Title Contract Officer / s		
Contract Award		
Purchase Order Issued. (Goods/minor services only) or Purchase Order Number: _____		
Letter of Appointment (Services) Acknowledged by Contractor & Yes ☐ _____		
filed) or		
Letter of Engagement (Consultancy) (Acknowledged by Yes ☐		
Consultant & filed).		
Is the Contractor a small business? (i.e. employs less than 20 people) Yes/No		
Other _____		
Signed _____ Date / /		
Approving Officer		

Administration**PREAMBLE:**

Council offers an early payment discount on rates to encourage early payment resulting in improved cash flow ensuring timely payment of employees and creditors.

OBJECTIVE:

To provide clarity on when the early payment discount applies and to allow the discount to be applied to interim rates.

PRACTICE:

Council offers a discount for early payment of rates. The percentage discount is set in the Annual Budget adopted by Council as required by the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Historically this discount has been 5% on the rates portion of the rates notice. The discount does not apply to rubbish and recycling charges, Emergency Services Levy, swimming pool inspection fees, interest, penalties or legal charges. To be eligible all charges on the rates notice must be paid in full by the due date.

This policy gives the CEO delegation to apply the discount percentage adopted in the Annual Budget to properties subject to an interim rates adjustment prior to 30 June and up to the due date of full year rates notices. The discount will be offered on the rates portion on the interim rates notice.

PROCESS:

The early payment discount is included in the Annual Budget adopted by Council each year. The discount is itemised on the rates notice. Details regarding discounts are included in the rates newsletter distributed with rates notices.

Timing of payments:

- In person at the Shire Administration Office – must be received by 4:30pm on the due date
- By mail – cheques must be received in the mail on the due date. Ratepayers must factor in slow postal delivery
- Direct Deposit – must be received in the Shire municipal bank account on the due date.

Ratepayers opting to pay their rates in instalments do not qualify for the early payment discount.

Interim rates: For properties subject to interim rates adjustments between 26 May and the due date of full year rates notices:

- Original rates notice is sent to the settlement agents, so they are aware of the approximate rates to withhold from settlement proceeds. Letter sent with rates notice informing agents and owners not to pay the rates notices, that interim notices will be sent in October to adjust rates and ownership, and that the early payment discount will be offered on the interim rates notice.
- After the due date of rates notices (usually end of September), interim rates are processed based on Landgate Valuation Schedules. Interim rates notices issued with a 35-day payment term with discount offered for payment in full by the due date.
- CEO must sign off on interim rates batches from Synergy which offer the discount.

DELEGATION:

A.19 Discount on rates.

HEAD OF POWER: Local Government Act 1995



Delegation of authority

Delegation	A.19 Discount on Rates [DRAFT]
Category	01 Administration
Delegator	Council
Express power or duty delegated	To apply the early payment discount to Interim Rates notices sent in accordance with policy A32 - Discounts - Rates
Function	To apply the discount percentage adopted in the Annual Budget to properties subject to an interim rates adjustment prior to 30 June of the preceding year and up to the due date of full year rates notices. The discount will be offered on the rates portion on the interim rates notice.
Delegates	CEO
Statutory framework	LGA 1995
Policy	A32

DRAFT