# Minutes

# September 2024

# ORDER OF BUSINESS

**Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 18 September 2024 commencing at 4:00pm**

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The President declared the meeting open at 4:00pm

## 2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

## 3. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

| | |
|---|---|
| G Robins | President |
| B Smoker | Deputy President |
| T Gangell (via TEAMS) | 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

Cr Mullan (granted August OCM)

Request For Electronic Attendance

Cr Gangell requests approval to attend the meeting electronically.

**01/0924**
**Moved Cr Smoker Seconded Cr Lucchesi that authorisation be granted to Cr Gangell to attend the meeting by electronic means.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller, Cr Lucchesi***

***Against - Nil***

## 4. DECLARATIONS OF INTEREST BY MEMBERS

Cr Bowey declared an Impartiality Interest in Item 9.3 – Kulin Retirement Homes Request to Write off Rates

## 5. PUBLIC QUESTION TIME

Nil

## 6. APPLICATIONS FOR LEAVE OF ABSENCE

Cr Gangell requested a leave of absence for the October Ordinary Council Meeting.

**02/0924**
**Moved Cr Lucchesi Seconded Cr Miller that Cr Gangell be granted a Leave of Absence for the Ordinary Council Meeting 16 October 2024.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

## 7. CONFIRMATION / RECEIVAL OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 21 August 2024

**03/0924**
**Moved Cr Bowey Seconded Cr Noble that the minutes of the Shire of Kulin Ordinary Meeting held on 21 August 2024 be confirmed as a true and correct record.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

Shire of Kulin Audit & Risk Committee Meeting - 18 September 2024

**04/0924**
**Moved Cr Smoker Seconded Cr Miller that the minutes of the Shire of Kulin Audit & Risk Committee Meeting held on 18 July 2024 be received and recommendation endorsed to be actioned.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

## 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.

**05/0924**
**Moved Cr Bowey Seconded Cr Noble 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.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

## 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.

**06/0924**
**Moved Cr Miller Seconded Cr Smoker 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.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

**Cr Bowey declared an Impartiality Interest in Item 9.3 and completed the written declaration form.**

## 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 changes, 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.

**07/0924**
**Moved Cr Lucchesi Seconded Cr Noble 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.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

## 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)

**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.

**08/0924**
**Moved Cr Miller Seconded Cr Lucchesi 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.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

# 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.

**09/0924**
**Moved Cr Noble Seconded Cr Lucchesi that Council receive the General & Financial Compliance Report for August 2024 and note the matters of non-compliance.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

## 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

**10/0924**
**Moved Cr Bowey Seconded Cr Miller 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.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

## 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 by 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.

**11/0924**
**Moved Cr Noble Seconded Cr Smoker 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.**

**Carried 7/0**

***For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Bowey, Cr Miller & Cr Lucchesi***

***Against - Nil***

# 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 at 4:30pm

Next Ordinary Meeting Wednesday 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<br>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** | **WANEWS** | **$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** |
| | | Despenser 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

Bendigo Bank

009650

SHIRE OF KULIN
PO BOX 125
KULIN WA 6365

### Your details at a glance

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

### Account summary

| | |
|---|---|
| Statement period | 1 Aug 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).

119BH101 / E-0 / S-6374 / I-6374 / 0007421415000785

### 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.

Bendigo Bank

| | |
|---|---|
| **Account number** | **691211254** |
| Statement period | 01/08/2024 to 31/08/2024 |
| Statement number | 231 (page 2 of 9) |

## Business Credit Card

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

119BH101 / E-0 / S-6375 / I-6375 / 000742141500785

Date Paid ____ / ____ / ___ Amount $____________________

## Business Credit Card - Payment options

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

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

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

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

B PAY

| | |
|---|---|
| **Biller code:** | **342949** |
| **Ref:** | **691211254** |

Bank@Post™ Agency Banking

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

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

Bendigo Bank

### 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 |

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

## Business Credit Card *(continued).*

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





*Continued overleaf...*

## Business Credit Card *(continued).*

| Date | Transaction | Withdrawals | Payments | Balance |
|---|---|---|---|---|
| 30 Aug 24 | CARD FEE<br>6 @ $4.00 | 24.00 | | 5,908.92 |
| 31 Aug 24 | Dynamic Methods Pty L,Adelaide AUS<br>RETAIL PURCHASE 30/08<br>CARD NUMBER 552638XXXXXXX706 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.

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

**Card Security**

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

**Resolving Complaints**

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

Website: www.afca.org.au
Telephone: 1800 931 678 (free call)
Email: info@afca.org.au
In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

119BH101 / E-0 / S-6377 / I-6377 / 0007421415000785

# Shire of Kulin

## MONTHLY FINANCIAL REPORT

## For the period ended 31 August 2024

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

## TABLE OF CONTENTS

**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 activitivies | | (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<br>$ | 31-Aug-24<br>$ |
|---|---|---|
| **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.

## 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 acccounting 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 |
| | 6,885,001 | 6,906,922 | 9,425,715 |
| **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) |
| | (1,490,330) | (1,708,187) | (2,197,290) |
| **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)** | **3,059,333** | **2,863,398** | **4,893,087** |

**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 captial 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 captial 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 actvities** | 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 | Bank Statement Balance |
|---|---|---|
| **Cash at Bank - Unrestricted** | **31-Aug-24** | **31-Aug-24** |
| Municipal Funds | 531,467 | 531,632 |
| Freebairn Recreation Centre | 57,558 | 57,057 |
| Trust (restricted muni funds) | 102,502 | 102,502 |
| Investments | 3,204,444 | 3,204,444 |
| Till Float | 3,100 | - |
| Petty Cash | 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

| | Full year Budget | | | | Actual - YTD | | | |
|---|---|---|---|---|---|---|---|---|
| **Reserve** | **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 | Johnton 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

| | Description | 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 materiallly 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 raods 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 Contruction | - | - | 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 FI | 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 FI | 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 PLAYGF | 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 MAINTE | 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/VDZ/TOWN PLAYGF | 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 MAINTE | 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 PLAYGF | 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 MAINTE | 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 MAINTENANC | 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 SUPERVISOI | 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<br>$ | YTD Budget<br>$ | YTD Actual<br>$ | Var.<br>$ |
| 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 PLAYGF | 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 *Planning and Development (Local Planning Schemes) Regulations 2015*. |
| **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 *Planning and Development (Local Planning Schemes) Regulations 2015*. |
| **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:<br>- Ancillary Dwelling<br>- Brewery<br>- Club Premises<br>- Commercial Vehicle Parking<br>- Consulting Rooms<br>- Fuel Depot<br>- 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<br>- Motor Vehicle – Wash<br>- Renewable Energy Facility<br>- Resource Recovery Centre<br>- Road House<br>- Rural Home Business<br>- Small Bar<br>- Trade Supplies<br>- Tree Farm<br>- Warehouse / Storage<br>- Waste Disposal Facility<br>- Waste Storage Facility<br>- Winery<br>- 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:<br>- Bed and Breakfast Accommodation<br>- Cabin<br>- Chalet<br>- Holiday Accommodation<br>- Holiday house<br>- Motel; and<br>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:<br>- Tourist Complex<br>- Visitor Accommodation<br>iii) Amend the definition for the following use classes in Part 6:<br>- Cabin<br>- Chalet | To align the Scheme with impending changes to the *Planning and Development (Local Planning Schemes) Regulations 2015* 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:<br>- Warehouse / Storage (i.e. include the term 'Storage'); and<br>- 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 *Planning* |

# ATTACHMENT 1 - SCHEDULE OF POSSIBLE AMENDMENTS

# SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
|---|---|---|---|
| **No.** | **SECTION** | **PROPOSED AMENDMENT** | **PURPOSE** |
| | | | *and Development (Local Planning Schemes) Regulations 2015*. |
| **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:<br>**Development of Outbuildings in the Residential Zone**<br>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:<br>**Commercial Vehicle Parking on Residential Zoned Land**<br>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. |

| 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:<br>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<br>ii) the vehicle does not exceed a maximum of 10 tonnes gross weight; and<br>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<br>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<br>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<br>vi) the vehicle is not used or designed to be used for:<br>(aa) the transportation of livestock, or<br>(bb) the transportation or disposal of liquid or solid wastes, or<br>(cc) the transportation of distillate, petrol, oil or lubricants, or<br>(dd) the transportation of hazardous or noxious chemicals or substances, or<br>(ee) a refrigeration unit that is operated on a continuous or intermittent basis; and<br>(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.<br>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:<br>**Re-purposed and Second-hand Dwellings**<br>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.<br>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.<br>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.<br>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. |

| 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:<br>**Caretaker's Dwellings**<br>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.<br>b) A caravan is not permitted as a caretaker's dwelling for either permanent or temporary occupation.<br>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.<br>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.<br>e) Each caretaker's dwelling shall have a maximum floor area of 100m$^2$ measured from the external face of the walls.<br>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 100m$^2$. | 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:<br>**Amenity of Non-Residential Development**<br>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:<br>a) The form and scale of the development is to be compatible with surrounding land uses;<br>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;<br>d) Adequate provision is to be made for staff and visitor parking, with separation between staff / visitor parking and service / haulage vehicles;<br>e) Buildings are to have screening of services and areas for waste management and essential services;<br>f) Visual impacts to be minimised by the use of vegetation screening, tree retention and building orientation;<br>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;<br>h) External lighting designed to minimise light spill and glare on adjoining properties and major roads;<br>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<br>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:<br>**Sea Containers**<br>a) A sea container, where located on the same lot as a dwelling, is classed as an outbuilding.<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **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.<br>d) Sea container(s) shall not compromise or obstruct vehicle or pedestrian sight lines, thereby creating a public safety concern.<br>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.<br>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.<br>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.<br>h) Sea container(s) fully enclosed within a building do not require the local government's development approval.<br>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:<br>**Use of Street Setback Areas**<br>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:<br>i) a means of access<br>ii) the daily parking of vehicles;<br>iii) the loading and unloading of vehicles;<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **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.<br>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:<br>**Vehicle Access and Road Construction**<br>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.<br>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.<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **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:<br>**Development of Lots Abutting Distributor Roads**<br>Development on lots abutting roads classified Primary Distributor Road reserve is subject to the following requirements:<br>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.<br>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.<br>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.<br>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:<br>**Wastewater Disposal**<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **No.** | **SECTION** | **PROPOSED AMENDMENT** | **PURPOSE** |
| | | a) Development within all townsites in the Scheme area on lots comprising an area less than 2,000m$^2$ 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.<br>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.<br>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 1,000m$^2$). | |
| **22** | Part 4 – General Development Requirements – Proposed New Clause | Include the following clause in Part 4:<br>**Drainage**<br>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.<br>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.<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **No.** | **SECTION** | **PROPOSED AMENDMENT** | **PURPOSE** |
| | | and Environmental Regulation to provide adequate protection from major floods.<br>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.<br>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:<br>**Water Supply**<br>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.<br>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.<br>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.<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **No.** | **SECTION** | **PROPOSED AMENDMENT** | **PURPOSE** |
| | | into the tank. The size of the collection area is to be based on this calculation:<br>• Collection area (m²) = 120,000 divided by (0.85x (local rainfall minus 24mm))<br>• Collection area (m²) is the minimum area for rain surface runoff that is required to service the water tank;<br>• 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);<br>• 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);<br>• 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<br>• 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:<br>**Outdoor Storage Areas**<br>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:<br>**Waste Disposal and Untidy Sites**<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **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:<br>**Extractive Industries**<br>a) The development of extractive industries in the Scheme area will only be supported by the local government under the following circumstances:<br>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;<br>ii) where due consideration is given to the rehabilitation and sequential use of extraction areas early in the planning process; and<br>iii) where proposals comply with all relevant legislation, local laws, policies, guidelines and codes of practice applicable at the time.<br>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:<br>i) describes the physical characteristics of the excavation site including significant environmental features;<br>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;<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **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;<br>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;<br>v) provides details of proposed decommissioning and rehabilitation works including timeframes;<br>vi) describes future land use and development proposals following completion of decommissioning and rehabilitation works including timeframes; and<br>vii) any other information the local government considers relevant.<br>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:<br>i) hours and methods of operation;<br>ii) siting of internal access thoroughfares, buildings and plant;<br>iii) vehicle access arrangements including road upgrade and maintenance contributions;<br>iv) measures to minimise air, water, noise and visual pollution;<br>v) location and depth of extraction areas;<br>vi) stabilisation of extraction areas, stock piles and overburden dumps;<br>vii) drainage;<br>viii) protection of the amenity of adjoining land uses including visual screening and buffer requirements;<br>ix) restoration and rehabilitation of excavation areas including timeframes for completion; and | |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **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:<br>**Regional Facilities**<br>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:<br>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<br>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<br>c) the facility is not visually dominant within key viewsheds, and is visually compatible with surrounding land uses and development; and<br>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 *Planning and Development (Local Planning Schemes) Regulations 2015*. |
| **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:<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **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;<br>ix) the proposed development will be undertaken in a Special Control Area; and/or<br>x) development approval is required pursuant to Part 10A, clause 78D, sub-clauses (3) and (4) in Schedule 2 (Deemed Provisions) of the *Planning and Development (Local Planning Schemes) Regulations 2015* 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:<br>The construction of non-habitable structures on any land classified 'Rural' zone used for extensive and intensive agricultural purposes where:<br>a) The works are required as part of the agricultural operation or are incidental thereto; and<br>b) The works do not alter or affect existing waterways or water table or involve removal of native vegetation; and<br>c) All stormwater drainage is managed and disposed on-site; and<br>d) Any buffer separation distance requirements prescribed in the Environmental Protection Authority's Guidance Statement No.3 are satisfied; and<br>e) Any structure is not more than 15 metres in height; and<br>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:<br>The construction of a dam or deep drainage in the Rural zone provided:<br>a) It has been approved or does not require approval from any State Government agency or authority; and<br>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. |

| POSSIBLE AMENDMENTS - SCHEME TEXT | | | |
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| **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<br>d) Dam walls and earth walls adjacent to deep drainage lines are not more than 3 metres in height; and<br>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<br>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:<br>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:<br>a) entered in the State Register of Heritage Places under the Heritage Act 2018; or<br>b) the subject of an order under Part 4 of the Heritage Act 2018 and Heritage Regulations 2019; or<br>c) included on a heritage list prepared in accordance with this Scheme; or<br>d) within an area designated under the Scheme as a heritage area; or<br>e) the subject of a heritage agreement entered into under the Heritage Act 2018 section 90; or<br>f) designated by the Department of Water and Environmental Regulation as being flood prone; or<br>g) located in a Special Control Area as described in Part 5 of the Scheme and shown on the Scheme Maps; or<br>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:<br>The parking of commercial vehicles in the Commercial, General Industry, Rural and Rural Residential zones provided:<br>a) No works are required to accommodate the use; and<br>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<br>c) The vehicle/s are screened from view from outside the lot; and<br>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<br>e) No major servicing of vehicles is to be undertaken on a lot classified Commercial or Rural Residential zone; and<br>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, |

| PROPOSED AMENDMENTS - SCHEME MAPS | | | |
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| **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 from ____________ 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 & filed) or Yes ☐

Letter of Engagement (Consultancy) (Acknowledged by Consultant & filed). Yes ☐

Is the Contractor a small business? (i.e. employs less than 20 people) Yes/No

Other

Signed ____________ Date / /

Approving Officer

# A32 DISCOUNTS - RATES

**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 percentageadopted in the Annual Budget to properties subject to an interim ratesadjustment prior to 30 June of the preceding year and up to the due date offull year rates notices. The discountwill be offered on the rates portion on the interim rates notice. |
| **Delegates** | CEO |
| **Statutory framework** | LGA 1995 |
| **Policy** | A32 |