

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Thursday 24th February 2022**

Audit Committee Meeting
Special Council Meeting

10:30am
to follow



Garrick Yandle
Chief Executive Officer
22 February 2022



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

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4 MATTERS REQUIRING DECISION**
 - 4.1 Annual Report 2020/21 – Auditors Report
 - 4.2 March Council Meeting and Annual Electors Meeting
- 5 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 6 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**
- 7 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 8 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
- 9 DATE AND TIME OF NEXT MEETING**
- 10 CLOSURE OF MEETING**

4 MATTERS REQUIRING COUNCIL DECISION

4.1 Annual Report 2020/21 – Auditors Report

NAME OF APPLICANT: DCEO
RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.05 Audit Return and Review
STRATEGIC REFERENCE/S: Corporate Business Plan, Civic Leadership 4.1.1 a; CEO KRA 3.3 Financial Management, 3.5 Integrated Planning
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Shire of Kulin Annual Report 2020/21 has been audited by Councils Auditor, AMD on behalf of Office of the Auditor General. The Auditor has provided the Independent Auditor's Report. It should be noted that no issues of inaccuracy or non-compliance with the Shire's Annual Financial Report for the year ended 30 June 2021 have been identified.

BACKGROUND & COMMENT:

Each year, as part of Council's audit process, an Independent Audit is undertaken to assess Council's Annual Financial Report and the legitimacy and accuracy of Council's accounts.

An Independent Audit Report is then produced by the Auditor and provided to the Chief Executive Officer, President and the Minister, Department for Local Government. The Report is included in Council's Annual Report. Any issues arising from the Independent Audit Report are to be investigated and action taken to resolve those issues.

As Councillors were present at the Audit Exit meeting held on Thursday 17 February 2022, the OAG have indicated there is no requirement for representatives from our auditors AMD or the OAG to attend this meeting.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY IMPLICATIONS:

Local Government (Audit) Regulations 1996.
 Auditor General Act 2006.

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POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

AUDIT & RISK COMMITTEE RECOMMENDATION TO COUNCIL:

That the committee recommends to Council that the Auditors Report for the 2020/21 Financial Year be received and the Draft auditors Opinion letter & exit meeting be noted. Questions arising from the Audit Report be addressed by the CEO. The Shire of Kulin Annual Report 2020/21 be received.

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 1 – Annual Report 2020/21

Attachment 2 – AMD Exit Meeting Agenda 17 February 2022

4.2 March Council Meeting & Annual Electors Meeting

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

SUMMARY:

Council is required to hold a general meeting of electors once every financial year. 14 days local public notice of the date, time, place and purpose of the meeting is to be given.

Council's next Ordinary meeting date is Wednesday 16 March 2022.

COMMENT:

Once the Annual Report for 2020/21 has been adopted by Council, then there will be the ability to hold the Annual Electors Meeting on the same day as the scheduled March Meeting.

Proposed to set the time and date for the Annual Electors Meeting to be 12 noon Wednesday 16 March 2022.

Alternatively, it may be worth considering a later date as there may be more information and decisions required regarding COVID-19.

Please note that the latest date the Annual Electors Meeting can be held is Wednesday 21 April 2022.

Section 5.55 of the *Local Government Act 1995* requires the CEO to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Local Government Act 1995:

- Section 5.27 Electors' general meetings
- Section 5.29 Convening electors' meetings
- Section 5.54 Acceptance of annual reports
- Section 5.55 Notice of annual reports

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICERS RECOMMENDATION:

That Council confirm the date and time for the March Council Meeting and the Annual Electors Meeting.

VOTING REQUIREMENTS:

Simple majority required.

5 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

6 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

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

8 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

9 DATE AND TIME OF NEXT MEETING

To be confirmed.

Annual Electors Meeting – 12 noon Wednesday 16 March 2022

Ordinary Council Meeting Wednesday 16 March 2022 at 1.00pm

10 CLOSURE OF MEETING

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



SHIRE OF KULIN

2020/2021 ANNUAL REPORT

38 JOHNSTON STREET, KULIN

(08) 9880 1204

admin@kulin.wa.gov.au



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About Kulin

The Shire of Kulin is situated in the Central Wheatbelt 280km south east of Perth. The Shire comprises of four townsites Kulin, Pingaring, Dudinin and Holt Rock. The main industry within the Shire is agriculture with most farmers growing cereal crops and sheep for meat and wool. With a population of approximately 700 people statistically we are a small town however when it comes to spirit this town is far from small.

The community has rallied together over the past few decades and worked together to create and construct community facilities and events which unite and ignite our town.

Some of the remarkable achievements which have been realised are the Kulin Bush Races, a community owned and run bank, the Kulin Retirement Homes and the Cultivating Kulin Committee as a fundraising body fundraising for facilities such as the All Ages Activity Precinct.

The town also boasts modern recreational facilities with an extensive aquatic centre which includes the longest regional slide, football & hockey oval, indoor netball & basketball courts, competition sized bowling rink, tennis courts, 18 hole golf course and extensive town park which includes grassed area, shelter & seating, gardens, BBQ facilities, skate park, pump track, & basketball court.

There are services available in town which include a District High School, medical facilities with visiting doctor, nurses and visiting primary health specialists such as physiotherapist, speech therapist, infant health care, home and community care, Child Care Centre, Community Resource Centre, Visitor's Centre, Caravan Park, Police Station, supermarket, hotel, mechanic, hardware stores, Post Office, Library, beauty therapist and hairdressers.

The Shire itself covers an area of over 4,700km² with a road network of over 1,600km. Our Shire services the community in a number of ways including

- the construction and maintenance of local roads, footpaths & drainage, public buildings and facilities.
- the provision of recreation facilities, such as parks and gardens, sports fields, golf courses, swimming pools, recreation centres, town halls and caravan parks
- the provision and maintenance of community services such as child care, aged care and accommodation, community care, community transport, emergency services, welfare services
- lobbying and working with State and Federal Government, regional organisations and agencies
- advocating for local needs whilst operating in a regional context,
- corporate governance to ensure it delivers good decision making, leadership and professional management



Elected Members & Staff



Elected Members	Phone	Email
President Barry West	0488 090 221	evasham10@gmail.com
Vice President Grant Robins	0427 801 329	kultrans@bigpond.com
Lucia Varone	0429 987 880	mlvarone@bigpond.com
Brad Smoker	0427 906 371	bsmoker@synergyco.com.au
Michael Lucchesi	0427 804 050	mmlucchesi@bigpond.com
Robbie Bowey	0429 801 236	p2b@bigpond.com
Jarron Noble	0427 801 394	njtnoble@bigpond.com
Rodney Duckworth	0427 890 076	rducky@activ8.net.au

<u>Staff</u>	<u>Role</u>	<u>Email</u>
Garrick Yandle	Chief Executive Officer	ceo@kulin.wa.gov.au
Cassi-Dee Vandenberg	Dep Chief Executive Officer	dceo@kulin.wa.gov.au
Judd Hobson	Works Manager	works@kulin.wa.gov.au
Fiona Murphy	Senior Finance Officer	rates@kulin.wa.gov.au
Annette Lewis	Finance Officer	finance@kulin.wa.gov.au
Fiona Jasper	Executive Support Officer	eso@kulin.wa.gov.au
Taryn Scadding	Community Services Manager	cdo@kulin.wa.gov.au
Ruth Tyson	Recreation Centre Manager	reccentre@kulin.wa.gov.au
Mark Gilbard	Pool Manager	pool@kulin.wa.gov.au
Trish Mahe	Customer Service Officer	admin@kulin.wa.gov.au
Hayley Smith	CRC Admin Officer	crccounter@kulin.wa.gov.au

Facility	Contact Number
Shire Offices	(08) 9880 1204
Community Resource Centre	(08) 9880 1021
Freebairn Recreation Centre	(08) 9880 1000
Swimming Pool	(08) 9880 1222



From the President

Another busy year for the Shire of Kulin, and the full 12 months conducted with Covid 19 restrictions and lockdowns. Fortunately, we have had minimal disruptions due to living and working in the 'Capital of the Wheatbelt'!

Over the course of the year construction began on the Shire's All Ages Activity Precinct, a project funded by a combination of grant funding, Shire contributions and a huge \$100,000 contribution from the Cultivating Kulin Committee. Once completed it will encompass a pump track, skate park, hangout zone, basketball court and obstacle zone. Estimated to cost around \$1m it will be the Shire's flagship project over the next year. Other notable projects include replacement of the playground softfall, installation of main street CCTV, replacement of administration server equipment, reinstatement of pool tiling, upgrade of the oval irrigation system and construction of new footpaths.

Our staff have continued to perform and complete projects throughout the year, despite some challenges. Judd and the works crew have done a great job as usual of maintaining the Shire roads, despite the last few months of the financial year being the start of one of the wettest winters, Kulin and surrounds have seen for a long time. Their next biggest jobs are upgrading the Kulin-Dudin Road and Rabbit Proof Fence Road.

Kulin looks great, and we are grateful to have our outside staff and gardeners who take pride in their work to present the town at its best. It is also appreciated by the steady stream of visitors staying in town at the various accommodation sites, who often praise our community and town. This has been a boost to the local economy and we thank all residents and businesses who had made the visitors welcome with our renown Kulin hospitality. With no Kulin Bush Races held in 2020, and no Blazing Swan in 2021 it is gratifying to see our profile and reputation hold solid in these uncertain times.

Thankyou to the Inside staff, who do a great job in their designated roles and also continue to promote Kulin at every opportunity. A big thankyou to our CEO Garrick and Deputy CEO Cassi for all their hard work, often behind the scenes, and to every Shire Councillor for making the time and dedicated commitment to your community.

Thanks to our rate-payers - Dudinin, Jitarning, Kulin, Pingaring & Holt Rock - for continued support, and thankyou for contributions from local farmers of gravel, sand etc which all helps in keeping rates as low as possible and the roads at a consistently high standard.

Well done to Kulin for staying Covid safe and looking out for each other. Have your vaccinations and we'll all continue to support one another in our special part of the world.

With Kind Regards
Barry West
President



From the Chief Executive Officer

This report highlights the activities of the Kulin Shire Council administration during the 2020/21 Financial Year.

2020/21 In REVIEW

This year was one of continual dealing with the unique challenges posed by COVID19 as well as make the most of the opportunities presented by additional funding to strategically progress specific components of the Shire. COVID19 continued to present ongoing restrictions to the way the world conducted its day-to-day activities. For the most part the restrictions within the Kulin community were limited aside from the new QR check in register at all venues and the occasional lock down parameters enforced by the State government. The main challenges were doing business with overseas and interstate contractors which delayed the odd project and supply chain delivery.

Due to wider economic impacts across the country, local governments were fortunate to receive a number of “economic stimulus” grants from the Federal Government. These were mostly in the form of Local Roads and Community Infrastructure Program (1&2) Grants. These enable Council and staff to identify specific projects within the Strategic Community Plan and fast track their implementation. A significant influx of funding poses opportunities, but also presented challenges regarding delivery alongside the delivery of Council's day-to-day operations. Staff and the community should be commended upon taking up these challenges and delivering these additional significant community infrastructure building projects.

Towards the end of 2020/21 Council commenced the process of undertaking the major review of its Strategic Community Plan and Corporate Business Plan. This process will be finalised in 2021/22, but it initially entailed identifying the 5 key areas of business that Council conducts as follows:

1. Corporate
2. Infrastructure
3. Community
4. Regulator
5. Recreation and Culture

For the purposes of this report I will provide an overview of key areas achieved within each business unit over the course of 20/21.



From the Chief Executive Officer

Corporate

- Council
 - Councillor Training
 - Model Code of Conduct 2021 – Council Members, Committee Members and

Candidates

- Governance Document Reviews
 - Policy Manual and APOG
 - Asset Management Plan
 - Local Laws
 - Delegations Register
 - Financial Management
 - Regulation 17
- IT Projects
 - Server Equipment Upgrade
 - CCTV Installation

Infrastructure

- Regional Road Group
 - Dudinin Jitarning Road
 - Yealering Road
- Roads to Recovery
 - Kulin Dudinin Road
 - Pingaring Varley Road
 - Holland Track
 - Aylmore Road
 - High Street
- Blackspot
 - Muller Road / Fence Road intersection
 - Fence Road / Dudinin Jitarning Road intersection
- LRCIP
 - Footpath Network Expansion
- Heavy Vehicle Safety Productivity Program
 - Jilakin Street
 - Lake Grace – Gorge Rock Road intersection
 - CBH Access Road



From the Chief Executive Officer

- Own Source Funding
 - Tarin Rock Road
 - Jitarning South Road
 - Jones Road
 - Kulin Dudinin Road
 - Kulin Holt Rock Rd
 - Carmody Road
 - Pingaring Varley Road
 - Kulin West Road
 - Di Franco Road
 - Bailey Road
 - Allen Rocks Road
 - Kuender Road
 - Colbourne Road

Community

- Cemetery Entrance Upgrade
- Caravan Park Outdoor Kitchen

Regulatory

- Public Toilet Renovation
- Holt Rock Depot Upgrades

Recreation and Culture

- All Ages Activity Precinct Design
- VDZ Playground Softfall
- Oval Irrigation Upgrade
- Aquatic Centre
 - Slide Refurbishment
 - Chlorine Changeover
 - Pool Refurbishment
- Pingaring Sporting Club Maintenance
- Dudinin Sporting Club Maintenance
- FRC
 - Court Lighting
 - Outdoor Blinds



From the Chief Executive Officer

The following projects undertook significant planning in 20/21 and are expected to be delivered in 21/22

- Aquatic Centre Recreational Amenities
- FRC Court Surface Replacement
- FRC Projector (Large Court Events/Functions)
- FRC Generator - Emergency Evac Centre
- Caravan Park Disabled Ablutions

The 2020/21 financial year was continued as a challenging for the resilience of staff, the community, local business and the world as whole. Again, it showed us how through living in such a great community we can band together to weather such challenges. It also showed us that living where we do can sometimes have its advantages over the more populous areas of the world. It also showed that when times get tough the Federal and State governments find money to hand out for local governments to spend to keep the economy afloat and stimulated. With such challenges and subsequent funding comes opportunities to continue to invest in community infrastructure. Such times present such opportunities and hopefully Shire staff and Council have identified and can implement quality initiatives to appropriately invest back into the community.

The passion, spirit and drive of the community remains evident through the many active community groups and their volunteers. Volunteerism continues to be the lifeblood of the community. The Shire Administration led by Cassi, Judd and the team continually showcase the teamwork of good governance with community leadership. Combined with the efforts our 9 Councillors, Kulin remains one of the most progressive and self-driven communities in the wheatbelt and is a credit to all residents and ratepayers.

Garrick Yandle

Chief Executive Officer



Strategic Community Plan

The vision within the Shire of Kulin Community Strategic Plan is the culmination of the process of identifying current and emerging issues facing the communities within the Shire, as well as making approaches to improve the overall wellbeing of the Council area. It is a collective community vision that focuses not only on the physical infrastructure but also on the ideals of the community, way of living, doing business and the sense of community and wellbeing.

The Shire of Kulin recognises that prolonged community development comes from positive engagement with its residents and stakeholders. Conversation will form the basis from where all community engagement begins. Much of that conversation will centre around two main themes;

- What are the things that we do well and how do we achieve more of that? and,
- What are the community assets that we already possess and how can we utilise them to our best advantage to achieve the goals we aim for?

In this framework the Shire of Kulin believe that the community is best positioned to achieve its goals.

A full review of the Shire's Strategic Community Plan was commenced in 2021 with finalisation expected late in the 2021/22 financial year.

The plan comprises of four main themes:

- Social
- Economic
- Environment
- Civic Leadership

Each year the Shire's Councillors and Executive staff actively prepare to achieve the goals of the plan in conjunction with the preparation of the budget and quarterly progress plans. The following report outlines the achievement of the various goals within each of the themes of the plan.

Social

- The Shire of Kulin make an effort to promote a positive and friendly identity with a consistent approach across all communication media. The Shire prepare a fortnightly printed news publication, which is also accessible online. In addition to this the Shire of Kulin maintain a Council website, social media pages, email distribution list and other periodic publications
- Throughout the year the Shire and the CRC hold many community events to engage residents, promote inclusion and celebrate the successes of the community.



Strategic Community Plan

Social

- The Shire of Kulin continue to hold our road network in very high priority. Significant funds are budgeted each year to ensure the quality of our road network can be maintained. These works are funded by federal and state grants and supplemented with Council's own funds.
- Construction of a group of cement and bitumen footpaths was completed during the 2020/21 financial year with planning on a further network expansion to take place in the 2021/22 year.
- A successful grant application for Community Water Supply grants which will be used the further improve our water infrastructure throughout the Shire.
- We are still operating a well patronised medical facility for which feedback from users is positive.
- Maintenance and asset replacement work is ongoing for our aquatic and recreation facilities. The Shire has renewed the pool tiling and has begun to undertake a procurement process to substantially renovate the slide structure within the aquatic centre.
- The construction of the All Ages Activity Precinct began during the year with completion to be finalised early in 2022. Upon completion the All Ages Activity Precinct will include a pump track, skate park, hangout zone, basketball court and obstacle course.

Economic

- The Shire of Kulin continue to support community organisations such as the Kulin Development Cooperative, Kulin Community Financial Services and Cultivating Kulin Committee to recruit and provide technical and trade services within the community.
- The CRC continue to facilitate business network meetings to support local businesses.
- Kulin Caravan Park continue run the 'Pay what you like' program which has been extremely successful and added to our tourism products. Our 72 hour RV area has been upgraded to include additional bins, information boards and comments box.
- Kulin Visitor Centre is an accredited Visitor Centre with Tourism Council of Western Australia. This accreditation provides additional exposure and opportunities to promote our centre and region within the WA tourism industry.
- Kulin CRC continues to organise events throughout the Shire which focus on community and business.
- We are an active member of the Roe Tourism Association and collaborate with marketing and promotional opportunities. We support the Pathways to Wave Rock brand and work with our neighbouring shires to encourage tourism in our region.
 - We continue to work closely with KDHS. We provide our facilities free of charge for school usage. We are actively working with the upper high school (Year 9 & 10) students to provide work placement opportunities for those students who are better suited to an on the job learning environment. We also continue to be actively involved with the students on projects that have community benefit.



Strategic Community Plan

Economic

- Kulin Child Care Centre continues to be an essential service in our community. Shire of Kulin is the approved provider of the service and Council provide a significant contribution toward the operating cost of the service.
- Business after hours is a new initiative established through Kulin CRC to bring together local business and the Wheatbelt Business Network. The focus is to establish joint training and education opportunities, joint marketing programs and community education programs.

Environment

- The Shire of Kulin spend a lot of time maintaining public open space around the townsite of Kulin. The Visitor Discovery Zone in the centre of town has been filled with flora which is locally native to the state and Kulin.
- The Shire provide a fully serviced facility for the local herbarium group to use free of charge. The Herbarium and Wildflower Society use this facility to collect and process flora samples and run educational tours throughout the natural landscape within the Shire.
- Construction of the Pingaring Dam was finalised during the year. The facility adds to the network of dams constructed to improve the Shire's water supply in our efforts toward drought proofing the community.

Civic Leadership

- Maintained strong partnerships with many community organisations including:
 - The reinvigoration of Cultivating Kulin Committee Inc. with local businesses Kulin Community Financial Services, and Kulin Bush Races.
 - An ongoing formal agreement with Kulin District High School.
 - Coordination of regular community gatherings as part of the Kulin Business After Hours group.
- Shire staff undertake regular professional development in line with their specific technical roles and annual appraisal processes.
- Compliance matters were recorded monthly as part of Council Meetings and relevant documents reviewed in accordance with regulations.
- Council developed its annual budget via series of internal Concept Forums that identified key priorities in accordance with available funding schemes and integrated planning documents.
- Council's Minutes are published on our webpage, we publish and contribute towards a fortnightly community newsletter Kulin Update as well as provide information regarding specific areas of our business via their social media pages including: CRC, FRC, Aquatic Centre and Camp Kulin to engage the community in a transparent and keeping them informed of Council decision making
- Implement collaborative partnerships that support efficient use of resources
 - The Shire operates within a strong OHS environment and undertook an OHS audit in conjunction with LGIS and our OHS contractor.



National Competition Policy

The National Competition Policy was introduced by the Commonwealth Government in 1995, to promote competition for the benefit of business, consumers and the economy by removing unnecessary protection of monopolies of markets where competition can be enhanced. It affects local governments because factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

The Shire is required to comply with certain policies contained with the National Competition Policy Statement, and report on the progress in connection with the National Competitive Neutrality Principles and review of Local Laws. During the 2020/2021 financial year the Shire met its obligations under the National Competition Policy. The Shire continues to monitor Council policies and local laws for anti-competitive practices. The Shire does not operate significant business activities which compete or could compete with private business sector business.

Freedom of Information

The Shire of Kulin will provide information to people requesting it from Council. Should a request not be met satisfactorily, then a Freedom of Information Application can be lodged with Council. During the year ended 30 June 2018, one Freedom of Information Application was received. The Freedom of Information Statement was reviewed during 2020/21.

Record Keeping Plan

The Shire of Kulin use a hybrid of both paper based and electronic record keeping system within the SynergySoft program.

The Shire of Kulin's Recordkeeping Plan Review was submitted in December 2018 and the review report noted by the State Records Commission on 22 March 2019. The report provides evidence of the Shire's evaluation of recordkeeping practices documented in the plan.

Shire staff were provided with an information guide detailing the Recordkeeping Plan and Council Policy and Procedures in March 2019. Staff also undertook a survey around Council's recordkeeping operations and future training requirements, based on the results the existing process is adequate. In regards to induction for new employees the Shire of Kulin utilise one-on-one training to provide an appropriate guide to staff responsibilities and reflection of the record keeping program within the organisation.



Disability Access and Inclusion Plan (DAIP)

Since 1995 it has been a requirement under the Disability Services Act 1993, that all Western Australian Local Governments develop and implement a Disability Access and Inclusion Plan (DAIP) to improve access to their services for people with disability. The Act requires public authorities to lodge a DAIP to the Disability Services Commission.

The Shire lodged their latest Disability Access and Inclusion Plan for 2020 - 2025 in May 2020. The plan will run until 31st May 2025. The Shire DIAP meets the requirements of the Disability Services Act 1993.

Local Government (Rules of Conduct) Regulation 2007 – Complaints Register

These regulations require the reporting of various offences by elected members, as prescribed by the Regulations. Elected members must comply with their obligations under the Local Government Act 1995 and subsidiary legislation. Complaints about elected member conduct are to be made to the Complaints Officer, who in accordance with section 5.120 of the Local Government Act 1995, must be a designated senior employee. The Shire of Kulin Complaints Officer is the Chief Executive Officer. Section 5.121 of the Local Government Act 1995 requires the Annual Report to contain details of the entries made in the Complaints Register regarding complaints made about elected members. There were no formal complaints lodged against elected members in the year under review.

Employee Remuneration Disclosure

Regulation 19B of the Local Government (Administration) Regulation 1996 requires the Shire to include the following information in its Annual Report

- (a) The number of employees of the Shire entitled to an annual salary of \$130,000 or more; and
- (b) The number of those employees with an annual salary entitlement that falls within each band.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 20/21:

Range

\$130,000-\$140,000 0

\$140,000-\$150,000 1

Public Interest Disclosure

In accordance with the Public Interest Disclosure Act 2003, procedures have been implemented to facilitate reporting and action on public interest disclosures. During the 2020/21 reporting period, no public interest disclosures were lodged.



SHIRE OF KULIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

A healthy, harmonious and progressive community where all people are willing to contribute and enjoy opportunities to be successful.

Principal place of business:
38 Johnston Street, Kulin WA 6365

**SHIRE OF KULIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Kulin for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Kulin at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

21st day of

February 2022



Chief Executive Officer

Garrick Yandle

Name of Chief Executive Officer

SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	26(a)	2,035,401	2,028,931	2,012,136
Operating grants, subsidies and contributions	2(a)	2,762,426	2,561,435	2,508,047
Fees and charges	2(a)	1,526,555	1,344,079	1,623,450
Interest earnings	2(a)	19,723	33,420	67,321
Other revenue	2(a)	222,411	93,450	248,636
		6,566,516	6,061,315	6,459,590
Expenses				
Employee costs		(2,180,160)	(2,004,042)	(2,445,056)
Materials and contracts		(1,747,948)	(1,524,559)	(1,922,900)
Utility charges		(318,538)	(337,088)	(358,009)
Depreciation on non-current assets	11(b)	(2,883,569)	(3,175,584)	(3,206,572)
Interest expenses	2(b)	(44,732)	(45,038)	(46,246)
Insurance expenses		(294,217)	(273,806)	(208,463)
Other expenditure		0	0	(20,198)
		(7,469,164)	(7,360,117)	(8,207,444)
		(902,648)	(1,298,802)	(1,747,854)
Non-operating grants, subsidies and contributions	2(a)	2,173,090	1,504,000	979,404
Profit on asset disposals	11(a)	34,049	44,746	35,490
(Loss) on asset disposals	11(a)	(75,666)	(1,000)	(30,038)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	71,221
		2,131,473	1,547,746	1,056,077
Net result for the period		1,228,825	248,944	(691,777)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	26,337,641
Total other comprehensive income for the period		0	0	26,337,641
Total comprehensive income for the period		1,228,825	248,944	25,645,864

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

SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Governance	2(a)	58,281	16,970	328,178
General purpose funding		4,389,476	3,849,951	3,885,835
Law, order, public safety		33,928	33,400	45,461
Health		19,071	0	628
Education and welfare		222,062	270,440	220,113
Housing		100,819	108,282	105,349
Community amenities		103,432	101,224	97,082
Recreation and culture		255,559	214,449	182,852
Transport		326,022	213,935	203,559
Economic services		883,212	1,235,800	1,044,791
Other property and services		174,654	120,864	345,742
		6,566,516	6,165,315	6,459,590
Expenses				
Governance	2(b)	(188,244)	(175,539)	(325,774)
General purpose funding		(89,575)	(199,308)	(89,494)
Law, order, public safety		(176,793)	(151,392)	(108,499)
Health		(104,799)	(120,039)	(83,240)
Education and welfare		(319,801)	(323,674)	(299,232)
Housing		(115,168)	(263,405)	(183,851)
Community amenities		(361,497)	(377,752)	(323,985)
Recreation and culture		(1,223,198)	(1,231,740)	(1,135,294)
Transport		(3,513,159)	(3,381,226)	(3,707,586)
Economic services		(1,168,891)	(1,101,998)	(1,475,464)
Other property and services		(163,307)	(93,007)	(428,779)
		(7,424,432)	(7,419,080)	(8,161,198)
Finance Costs				
Governance	2(b)	(42,895)	(43,538)	(46,246)
General purpose funding		(1,837)	(1,500)	0
		(44,732)	(45,038)	(46,246)
		(902,648)	(1,298,803)	(1,747,854)
Non-operating grants, subsidies and contributions	2(a)	2,173,090	1,504,000	979,404
Profit on disposal of assets	11(a)	34,049	44,746	35,490
(Loss) on disposal of assets	11(a)	(75,666)	(1,000)	(30,038)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	71,221
		2,131,473	1,547,746	1,056,077
Net result for the period		1,228,825	248,943	(691,777)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	26,337,641
Total other comprehensive income for the period		0	0	26,337,641
Total comprehensive income for the period		1,228,825	248,943	25,645,864

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

SHIRE OF KULIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,428,686	3,610,595
Trade and other receivables	6	453,077	382,363
Other financial assets	5(a)	2,124,064	400,000
Inventories	7	60,711	52,445
Contract assets	2(a)	157,173	0
Assets classified as held for sale	8	687,000	687,000
TOTAL CURRENT ASSETS		5,910,711	5,132,403
NON-CURRENT ASSETS			
Other financial assets	5(b)	76,221	76,221
Property, plant and equipment	9	25,212,962	25,382,438
Infrastructure	10	108,222,877	107,273,928
TOTAL NON-CURRENT ASSETS		133,512,060	132,732,587
TOTAL ASSETS		139,422,771	137,864,990
CURRENT LIABILITIES			
Trade and other payables	14	655,186	529,092
Other liabilities	15	250,000	0
Borrowings	16(a)	93,302	90,511
Employee related provisions	17	448,645	387,247
TOTAL CURRENT LIABILITIES		1,447,133	1,006,850
NON-CURRENT LIABILITIES			
Borrowings	16(a)	979,881	1,073,183
Employee related provisions	17	56,853	74,878
TOTAL NON-CURRENT LIABILITIES		1,036,734	1,148,061
TOTAL LIABILITIES		2,483,867	2,154,911
NET ASSETS		136,938,904	135,710,079
EQUITY			
Retained surplus		41,296,253	40,319,652
Reserves - cash/financial asset backed	4	2,124,064	1,871,840
Revaluation surplus	13	93,518,587	93,518,587
TOTAL EQUITY		136,938,904	135,710,079

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

SHIRE OF KULIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

		RESERVES CASH/FINANCIAL		
	NOTE	RETAINED SURPLUS	ASSET BACKED	REVALUATION SURPLUS
		\$	\$	\$
				TOTAL EQUITY
		\$		\$
Balance as at 1 July 2019		40,648,707	2,039,629	67,180,946
Comprehensive income				
Net result for the period		(691,777)	0	0
Other comprehensive income	13	194,933	0	26,337,641
Total comprehensive income		(496,844)	0	26,337,641
Transfers from reserves	4	332,450	(332,450)	0
Transfers to reserves	4	(164,661)	164,661	0
Balance as at 30 June 2020		40,319,652	1,871,840	93,518,587
Comprehensive income				
Net result for the period		1,228,825	0	0
Total comprehensive income		1,228,825	0	0
Transfers from reserves	4	58,723	(58,723)	0
Transfers to reserves	4	(310,947)	310,947	0
Balance as at 30 June 2021		41,296,253	2,124,064	93,518,587

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

SHIRE OF KULIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,047,124	2,033,930	2,009,608
Operating grants, subsidies and contributions		2,951,728	2,711,435	2,389,862
Fees and charges		1,370,857	1,344,079	1,623,450
Interest received		19,723	33,420	67,321
Goods and services tax received		238,357	0	223,038
Other revenue		222,411	92,051	248,636
		6,850,200	6,214,915	6,561,915
Payments				
Employee costs		(2,183,614)	(2,006,728)	(2,412,805)
Materials and contracts		(1,583,292)	(1,517,972)	(1,870,965)
Utility charges		(318,538)	(337,088)	(358,009)
Interest expenses		(44,732)	(45,038)	(46,246)
Insurance paid		(294,217)	(273,806)	(208,463)
Goods and services tax paid		(261,571)	0	(201,574)
		(4,685,964)	(4,180,632)	(5,098,062)
Net cash provided by (used in) operating activities	18	2,164,236	2,034,283	1,463,853
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(994,236)	(889,036)	(1,285,702)
Payments for construction of infrastructure	10(a)	(2,924,809)	(4,102,304)	(1,636,054)
Non-operating grants, subsidies and contributions	2(a)	2,173,090	1,504,000	979,404
Proceeds from/(Payments for) financial assets at amortised cost - term deposits		(1,724,064)	(97,936)	1,790,978
Proceeds from sale of property, plant & equipment	11(a)	214,385	171,000	291,455
Net cash provided by (used in) investment activities		(3,255,634)	(3,414,276)	140,081
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(90,511)	(90,511)	(87,804)
Net cash provided by (used in) financing activities		(90,511)	(90,511)	(87,804)
Net increase (decrease) in cash held		(1,181,909)	(1,470,504)	1,516,130
Cash at beginning of year		3,610,595	2,138,758	2,094,465
Cash and cash equivalents at the end of the year	18	2,428,686	668,254	3,610,595

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

SHIRE OF KULIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	27 (b)	1,657,224	1,671,941	1,761,702
		1,657,224	1,671,941	1,761,702
Revenue from operating activities (excluding rates)				
Governance		63,805	17,970	328,178
General purpose funding		2,354,075	1,821,020	1,944,921
Law, order, public safety		33,928	33,400	45,461
Health		19,071	0	628
Education and welfare		222,062	270,440	220,113
Housing		100,819	108,282	105,349
Community amenities		103,432	101,224	97,082
Recreation and culture		255,559	214,449	182,852
Transport		354,547	257,681	239,049
Economic services		883,212	1,235,800	1,044,791
Other property and services		174,654	120,864	345,742
		4,565,164	4,181,130	4,554,166
Expenditure from operating activities				
Governance		(231,139)	(219,077)	(381,250)
General purpose funding		(91,412)	(200,808)	(89,494)
Law, order, public safety		(176,793)	(151,392)	(108,499)
Health		(104,799)	(120,039)	(83,240)
Education and welfare		(319,801)	(323,674)	(299,232)
Housing		(182,166)	(263,405)	(183,851)
Community amenities		(361,497)	(377,752)	(323,985)
Recreation and culture		(1,223,198)	(1,231,740)	(1,135,294)
Transport		(3,521,827)	(3,382,226)	(3,728,394)
Economic services		(1,168,891)	(1,101,998)	(1,475,464)
Other property and services		(163,307)	(93,007)	(428,779)
		(7,544,830)	(7,465,118)	(8,237,482)
Non-cash amounts excluded from operating activities	27(a)	2,907,161	3,131,838	3,137,615
Amount attributable to operating activities		1,584,719	1,519,791	1,216,001
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	2,173,090	1,504,000	979,404
Proceeds from disposal of assets	11(a)	214,385	171,000	291,455
Purchase of property, plant and equipment	9(a)	(994,236)	(889,036)	(1,285,702)
Purchase and construction of infrastructure	10(a)	(2,924,809)	(4,102,304)	(1,636,054)
		(1,531,570)	(3,316,340)	(1,650,897)
Amount attributable to investing activities		(1,531,570)	(3,316,340)	(1,650,897)
FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(90,511)	(90,511)	(87,804)
Transfers to reserves (restricted assets)	4	(310,947)	(316,263)	(164,661)
Transfers from reserves (restricted assets)	4	58,723	218,327	332,450
Amount attributable to financing activities		(342,735)	(188,447)	79,985
Surplus/(deficit) before imposition of general rates		(289,586)	(1,984,996)	(354,911)
Total amount raised from general rates	26(a)	2,035,401	2,028,931	2,012,135
Surplus/(deficit) after imposition of general rates	27(b)	1,745,816	43,935	1,657,224

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

SHIRE OF KULIN
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FOR THE YEAR ENDED 30 JUNE 2021

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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 at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 to these financial statements.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING 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 that are 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.

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	0	0	2,000
General purpose funding	2,322,147	1,671,000	2,070,207
Law, order, public safety	30,182	25,000	42,906
Health	50,527	52,500	53,685
Transport	249,611	212,935	203,560
Economic services	109,959	100,000	135,688
	2,762,426	2,061,435	2,508,047
Non-operating grants, subsidies and contributions			
General purpose funding	571,720	0	0
Transport	1,401,370	1,414,000	879,404
Economic services	200,000	90,000	100,000
	2,173,090	1,504,000	979,404
Total grants, subsidies and contributions	4,935,516	3,565,435	3,487,451
Fees and charges			
Governance	2,400	10,970	347
General purpose funding	11,455	2,100	2,327
Law, order, public safety	2,739	2,400	2,249
Health	590	0	510
Education and welfare	166,789	209,940	164,152
Housing	100,819	108,032	104,768
Community amenities	100,818	98,024	96,690
Recreation and culture	247,309	197,449	165,872
Economic services	770,980	634,800	799,553
Other property and services	122,656	80,364	286,982
	1,526,555	1,344,079	1,623,450

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	185,142	0	225,095
Fees and charges	1,518,018	1,337,079	1,619,529
Other revenue	4,228	12,000	21,572
Non-operating grants, subsidies and contributions	2,173,090	1,504,000	979,404
	3,880,478	2,853,079	2,845,600

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers recognised during the year	1,707,388	1,349,079	1,866,196
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	2,173,090	1,504,000	979,404
	3,880,478	2,853,079	2,845,600

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	453,077		271,384
Contract assets	157,173		0
Contract liabilities from contracts with customers	(250,000)		0

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at 30 June 2020.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

Statutory permits and licences

Other revenue

Reimbursements and recoveries

Other

Interest earnings

Interest on reserve funds

Rates instalment and penalty interest (refer Note 26(c))

Other interest earnings

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
General rates	2,011,700	2,005,230	1,999,483
Statutory permits and licences	8,537	7,000	3,921
	2,020,237	2,012,230	2,003,404
Other revenue			
Reimbursements and recoveries	218,183	81,450	227,064
Other	4,228	12,000	21,572
	222,411	93,450	248,636
Interest earnings			
Interest on reserve funds	10,975	16,668	35,209
Rates instalment and penalty interest (refer Note 26(c))	4,440	4,752	7,069
Other interest earnings	4,308	12,000	25,042
	19,723	33,420	67,320

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

Audit of the Annual Financial Report

Interest expenses (finance costs)

Borrowings

Minor Interest Charges (GIC)

Other expenditure

Impairment loss on trade and other receivables

Sundry expenses

Note	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Auditors remuneration	0	29,000	29,000
	0	29,000	29,000
Interest expenses (finance costs)			
Borrowings	42,895	43,538	46,246
Minor Interest Charges (GIC)	1,837	1,500	0
	44,732	45,038	46,246
Other expenditure			
Impairment loss on trade and other receivables	18,666	0	20,198
Sundry expenses	0	0	0
	18,666	0	20,198

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General Rates	Over time	As adopted by Council	None	Adopted by Council annually	When taxable event occurs	NA	When rates notice is issued
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of the transaction price	Output method based based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	NA	NA	Cash received	On receipt of funds	NA	When assets are controlled
Fees & Charges - licences, registrations and approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees & Charges - waste management collections	Kerbside collection services	Over time	Payment on an annual basis in advance	None	Adopted by Council annually	When taxable event occurs	NA	When rates notice is issued
Fees & Charges - property hire and entry	Use of facilities	Single point in time	In full in advance	None	Adopted by Council annually	Based on timing of entry to facility	NA	On entry or at conclusion of hire
Fees & Charges - memberships	Gym & Pool Memberships	Over time	Payment in full in advance	NA	Adopted by Council annually	Applied full on issue of membership	NA	On payment of the membership
Fees & Charges for other goods and services	Cemetery services, reinstatements and private works	Single point in time	Payment in arrears	None	Adopted by Council annually	Applied fully based on timing of provision	NA	Output method based on provision of service or completion of works
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with customer	When claim is agreed	NA	When claim is agreed

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	1,409,283	1,322,138
Term deposits	1,019,403	2,288,457
Total cash and cash equivalents	2,428,686	3,610,595

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	340,954	1,626,938
- Financial assets at amortised cost	2,124,064	400,000
	2,465,018	2,026,938

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	4	2,124,064	1,871,840
Contract liabilities from contracts with customers	15	250,000	0
Unspent grants, subsidies and contributions		90,954	155,098
Total restricted assets		2,465,018	2,026,938

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

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4. RESERVES - CASH/FINANCIAL ASSET BACKED	2021 Actual	2021 Actual	2021 Actual	2021 Actual	2021 Budget	2021 Budget	2021 Budget	2021 Budget	2020 Actual	2020 Actual	2020 Actual	2020 Actual
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave Reserve	361,521	27,049		388,570	361,521	28,150	0	389,671	252,213	109,308		361,521
(b) Reserves cash backed - Plant	397,980	152,366		550,346	397,979	53,600	0	451,579	390,780	7,200		397,980
(c) Reserves cash backed - Building	248,035	86,469		334,504	248,034	87,250	0	335,284	500,558	7,477	(260,000)	248,035
(d) Reserves cash backed - Admin Equipment	76,640	404	(47,723)	29,321	76,640	675	(47,732)	29,583	75,262	1,378		76,640
(e) Reserves cash backed - Natural Disaster	142,362	811		143,173	142,362	1,260	(20,000)	123,622	141,448	914		142,362
(f) Reserves cash backed - Joint Venture Housing	75,946	432		76,378	75,946	675	0	76,621	75,156	790		75,946
(g) Reserves cash backed - FRC Surface & Equipment	141,595	40,988		182,583	139,595	600	(139,595)	600	181,533	5,062	(45,000)	141,595
(h) Reserves cash backed - Medical Services	114,998	664		115,662	114,998	1,035	0	116,033	103,110	11,888		114,998
(i) Reserves cash backed - Fuel Facility	81,814	457		82,271	81,814	720	0	82,534	65,613	16,201		81,814
(j) Reserves cash backed - Road Replacement	0			0	0	0	0	0	2,450		(2,450)	0
(k) Reserves cash backed - Sportsperson Scholarship	13,625	77		13,702	13,625	108	0	13,733	12,430	1,195		13,625
(l) Reserves cash backed - Freebairn Recreation	217,324	1,230	(11,000)	207,554	217,323	1,935	(11,000)	208,258	239,076	3,248	(25,000)	217,324
(m) Reserves cash backed - Short Stay Accommodation	0	0	0	0	0	140,255		140,255	0	0	0	0
	1,871,840	310,947	(58,723)	2,124,064	1,869,837	316,263	(218,327)	1,967,773	2,039,629	164,661	(332,450)	1,871,840

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave Reserve	As required	To fund the annual leave and long service leave requirements.
(b) Reserves cash backed - Plant	As required	To fund the purchase of major plant.
(c) Reserves cash backed - Building	As required	To fund the development of future housing.
(d) Reserves cash backed - Admin Equipment	As required	To fund the purchase of administration office equipment.
(e) Reserves cash backed - Natural Disaster	As required	To fund the restoration of roads and infrastructure in the event of a natural disaster.
(f) Reserves cash backed - Joint Venture Housing	As required	To fund the development of future housing.
(g) Reserves cash backed - FRC Surface & Equipment	As required	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Centre as necessary.
(h) Reserves cash backed - Medical Services	As required	To fund the provision of medical services in the future
(i) Reserves cash backed - Fuel Facility	As required	To fund the replacement of the fuel facility
(j) Reserves cash backed - Road Replacement	As required	To fund the construction of roads
(k) Reserves cash backed - Sportsperson Scholarship	As required	To help fund local sportspeople develop their talent.
(l) Reserves cash backed - Freebairn Recreation	As required	To be used to fund maintenance projects at the Freebairn Recreation Centre.
(m) Reserves cash backed - Short Stay Accommodation	As required	To fund the construction of short term accommodation

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

(b) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

Shares in Kulin Community Financial Services Ltd

	2021	2020
	\$	\$
Financial assets at amortised cost	2,124,064	400,000
	2,124,064	400,000
Other financial assets at amortised cost		
Term deposits	2,124,064	400,000
	2,124,064	400,000
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	76,221	76,221
Shares in Kulin Community Financial Services Ltd	76,221	76,221
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	71,221	71,221
Shares in Kulin Community Financial Services Ltd	5,000	5,000
	76,221	76,221

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 28.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	
Accrued Interest Receivable	
Other receivables - Fuel Tax Credit Receivable	

2021	2020
\$	\$
57,404	69,127
330,498	271,384
78,958	55,744
(18,666)	(20,198)
0	3,007
4,883	3,299
453,077	382,363

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

7. INVENTORIES

Current

Fuel and materials
Other inventories - Freebairn Recreation Centre Stock

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

2021	2020
\$	\$
46,578	38,568
14,133	13,877
60,711	52,445
52,445	31,765
(823,942)	(863,290)
832,208	883,970
60,711	52,445

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

8. LAND HELD FOR RESALE

Current assets held for sale

Land

2021	2020
\$	\$
687,000	687,000
687,000	687,000

SIGNIFICANT ACCOUNTING POLICIES

Land Held for Resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Construction other than buildings	Motor vehicles	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	1,220,000	20,887,860	22,107,860	80,356	2,120,805	699,841	1,109,886	26,118,750
Additions		346,565	346,565	62,432	413,381		463,326	1,285,702
(Disposals)	0	0	0	0	(63,760)	0	(222,242)	(286,002)
Revaluation increments / (decrements) transferred to revaluation surplus	(608,000)	(766,364)	(1,374,364)	10,718	851,139	(84,192)	219,727	(376,972)
Depreciation (expense)		(451,951)	(451,951)	(11,910)	(424,807)	(16,334)	(104,983)	(1,009,985)
Transfers		(249,620)	(249,620)		173,980	(273,415)		(349,055)
Balance at 30 June 2020	612,000	19,766,490	20,378,490	141,596	3,070,738	325,900	1,465,714	25,382,438
Comprises:								
Gross balance amount at 30 June 2020	612,000	19,766,490	20,378,490	141,596	3,070,738	325,900	1,468,679	25,385,403
Accumulated depreciation at 30 June 2020	0	0	0	0	0	0	(2,965)	(2,965)
Balance at 30 June 2020	612,000	19,766,490	20,378,490	141,596	3,070,738	325,900	1,465,714	25,382,438
Additions		193,679	193,679	78,455	345,979	284,535	91,588	994,236
(Disposals)	(8,000)	(93,256)	(101,256)	0	(68,269)	0	(86,478)	(256,003)
Depreciation (expense)		(394,593)	(394,593)	(10,322)	(324,935)	(6,602)	(171,257)	(907,709)
Balance at 30 June 2021	604,000	19,472,320	20,076,320	209,729	3,023,513	603,833	1,299,567	25,212,962
Comprises:								
Gross balance amount at 30 June 2021	604,000	19,865,169	20,469,169	220,051	3,342,500	610,435	1,467,267	26,109,422
Accumulated depreciation at 30 June 2021	0	(392,849)	(392,849)	(10,322)	(318,987)	(6,602)	(167,700)	(896,460)
Balance at 30 June 2021	604,000	19,472,320	20,076,320	209,729	3,023,513	603,833	1,299,567	25,212,962

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land - freehold land	2	Observable open market values of similar assets	Independent Valuer	June 2020	Market & sales data
Buildings - non-specialised	2	Observable open market values of similar assets	Independent Valuer	June 2020	Market & sales data
	3	Cost approach using depreciated replacement cost	Independent Valuer	June 2020	Improvements to land using construction costs and current conditions (Level 2), residual values and remaining useful life assessments (Level3) inputs.
(ii) Cost					
Furniture and equipment	3	Cost	Cost	June 2020	Purchase Cost
Plant and equipment					
- Management valuation 2020	3	Cost	Cost	June 2020	Purchase Cost
- Independent valuation 2020	2	Cost	Cost	June 2020	Purchase Cost
- Independent valuation 2020	3	Cost	Cost	June 2020	Purchase Cost
Construction other than building	3	Cost	Cost	June 2020	Purchase Cost
Motor vehicles	2	Cost	Cost	June 2020	Purchase Cost

(b) Fair Value Measurements

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

10. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Footpaths	Recreation	Other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2019	74,491,654	508,767	3,762,703	1,008,734	79,771,858
Additions	1,447,025			189,029	1,636,054
Revaluation increments / (decrements) transferred to revaluation surplus	28,388,492	74,111	148,929	(897,983)	27,713,549
Depreciation (expense)	(1,990,504)	(38,708)	(137,562)	(29,813)	(2,196,587)
Transfers			17,730	331,324	349,054
Balance at 30 June 2020	102,336,667	544,170	3,791,800	601,291	107,273,928
Comprises:					
Gross balance at 30 June 2020	102,336,667	544,170	3,791,800	786,654	107,459,291
Accumulated depreciation at 30 June 2020	0	0	0	(185,363)	(185,363)
Balance at 30 June 2020	102,336,667	544,170	3,791,800	601,291	107,273,928
Additions	2,376,698	192,540	336,257	19,314	2,924,809
Depreciation (expense)	(1,845,392)	(19,804)	(83,795)	(26,869)	(1,975,860)
Balance at 30 June 2021	102,867,973	716,906	4,044,262	593,736	108,222,877
Comprises:					
Gross balance at 30 June 2021	104,713,365	736,710	4,128,057	805,968	110,384,100
Accumulated depreciation at 30 June 2021	(1,845,392)	(19,804)	(83,795)	(212,232)	(2,161,223)
Balance at 30 June 2021	102,867,973	716,906	4,044,262	593,736	108,222,877

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10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2020	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs.
Footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2020	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs.
Recreation	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2020	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs.
Other infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2020	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

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11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	8,000	0		(8,000)								
Buildings - non-specialised	93,256	34,258		(58,998)								
Plant and equipment	68,269	81,945	22,343	(8,668)	21,254	66,000	44,746	0	63,760	88,000	24,240	0
Motor vehicles	86,478	98,182	11,705	0	106,000	105,000		(1,000)	222,242	203,455	11,250	(30,037)
	256,003	214,385	34,048	(75,666)	127,254	171,000	44,746	(1,000)	286,002	291,455	35,490	(30,037)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2020 Actual Loss
Plant and Equipment				
Governance				
MV182 - Toyota Prado	44,476	50,000	5,524	0
Housing				
LB60 - Land 23 Bull Street	8,000	0	0	(8,000)
LB33 - Residence 23 Bull Street	93,256	34,258	0	(58,998)
Transport				
MV180 - Toyota Prado	42,002	48,182	6,180	0
PE114 - Haulmore Side Tipper	37,168	28,500	0	(8,668)
PE74 - Low Loader	20,000	38,000	18,000	0
PE97 - New Holland Tractor	11,101	15,445	4,344	0
	256,003	214,385	34,048	(75,666)

11. FIXED ASSETS

(b) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	394,593	461,285	451,951
Furniture and equipment	10,322	9,942	11,910
Plant and equipment	324,935	366,115	424,807
Construction other than buildings	6,602	15,205	16,334
Motor vehicles	171,257	72,100	104,983
Infrastructure - roads	1,845,392	2,250,937	1,990,504
Footpaths	19,804	0	38,708
Recreation	83,795	0	137,562
Other infrastructure	26,869	0	29,813
	2,883,569	3,175,584	3,206,572

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Motor Vehicles	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	80 years
seal	
- bituminous seals	40 years
- asphalt surfaces	50 years
Gravel roads	
formation	not depreciated
pavement	80 years
Footpaths - slab	50 years
Sewerage piping	100 years
Water supply piping and drainage systems	40-80 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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12. LEASES

(a) Right-of-Use Assets

The Shire of Kulin does not hold any Right-of-Use Assets at balance date.

12. LEASES (CONTINUED)

(b) Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Less than 1 year	38,480	42,404	39,757
1 to 2 years	2,250	0	
2 to 3 years	0	0	
3 to 4 years	0	0	
4 to 5 years	0	0	
> 5 years	0	0	
	40,730	42,404	39,757

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.

12. INTANGIBLE ASSETS

(a) Rehabilitation Assets

Non-current

Waste landfill
Less: accumulated depreciation

Movements in carrying amounts of waste landfill assets during the financial year are shown as follows:

Carrying amount at 30 June

Recognition of rehabilitation asset
Amortisation expense

Carrying amount at 30 June

2021 Actual	2020 Actual
\$	\$
0	0
0	0
0	0

0	
0	
0	
0	

(a) Computer Software

Non-current

Computer software
Less: accumulated depreciation

Movements in balances of computer software during the financial year are shown as follows:

Balance at 30 June

Recognition of computer software
Amortisation expense

Balance at 30 June

2021 Actual	2020 Actual
\$	\$
0	0
0	0
0	0

0	
0	
0	
0	

TOTAL INTANGIBLE ASSETS

0	0
---	---

SIGNIFICANT ACCOUNTING POLICIES

Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the the Shire are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software.
- it can be demonstrated how the software will generate probable future economic benefits;

Computer software (continued)

- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and

- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

13. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	12,162,205	0	0	0	12,162,205	14,424,763	0	(2,262,558)	(2,262,558)	12,162,205
Revaluation surplus - Construction other than buildings	1,677,638	0	0	0	1,677,638	790,987	1,081,584	(194,933)	886,651	1,677,638
Revaluation surplus - Infrastructure - roads, footpaths, recreation and other infrastructure	79,678,744	0	0	0	79,678,744	51,965,196	27,713,548	0	27,713,548	79,678,744
	93,518,587	0	0	0	93,518,587	67,180,946	28,795,132	(2,457,491)	26,337,641	93,518,587

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

13. INVESTMENT PROPERTY

Non-current assets - at fair value

Carrying balance at 1 July
Acquisitions
Capitalised subsequent expenditure
Classified as held for sale or disposal
Net gain/(loss) from fair value adjustment
Closing balance at 30 June

Amounts recognised in profit or loss for investment properties

Rental income
Direct operating expenses from property that generated rental income
Direct operating expenses from property that did not generate rental income
Fair value gain recognised in other income

Leasing arrangements

Investment properties are leased to tenants under long-term operating leases with rentals payable monthly. Minimum lease payments receivable on leases of investment properties are as follows:

Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:

Within one year

Later than one year but not later than 5 years

Later than 5 years

SIGNIFICANT ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the Shire. They are carried at fair value. Changes in the fair values are presented in profit or loss as a part of other revenue.

[illegible]

Fair value of investment properties

A management valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, terminal yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued salaries and wages
ATO liabilities
Bonds and deposits held

2021	2020
\$	\$
434,423	197,358
30,895	106,150
98,914	70,486
90,954	155,098
655,186	529,092

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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

15. OTHER LIABILITIES

Current

Contract liabilities

2021	2020
\$	\$
250,000	0
250,000	0

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
250,000	0
250,000	0

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF KULIN
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FOR THE YEAR ENDED 30 JUNE 2021

15 LEASE LIABILITIES

	2021	2020
	\$	\$
Current	0	0
Non-current	0	0
	0	0

(b) Movements in Carrying Amounts[illegible]

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15 LEASE LIABILITIES

The visualization displays the distribution of 1000 respondents across five categories. The categories are color-coded: Recreation and culture (blue), Transport (green), Economic services (orange), and Other property and services (purple). The visualization includes a large horizontal bar chart on the left, a central vertical bar chart, and a grid of smaller horizontal bar charts on the right. The categories are color-coded: Recreation and culture (blue), Transport (green), Economic services (orange), and Other property and services (purple).

SHIRE OF KULIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

16. INFORMATION ON BORROWINGS

(a) Borrowings		2021	2020
		\$	\$
Current		93,302	90,511
Non-current		979,881	1,073,183
		1,073,183	1,163,694

(b) Repayments - Borrowings																		
Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2021	30 June 2021	30 June 2021	30 June 2021						Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020
				Principal	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Principal	Actual	Actual	Actual	Actual	
				1 July 2020	New Loans	Principal repayments	Interest repayments	Principal outstanding	1 July 2020	New Loans	Principal repayments	Interest repayments	Principal outstanding	1 July 2019	New Loans	Principal repayments	Interest repayments	Principal outstanding
Governance				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Administration building	1	WA Treasury Corporation	3.06%	1,163,694	0	(90,511)	(42,895)	1,073,183	1,164,231	0	(90,511)	43,538	1,073,720	1,251,498		(87,804)	(46,246)	1,163,694
				1,163,694	0	(90,511)	(42,895)	1,073,183	1,164,231	0	(90,511)	43,538	1,073,720	1,251,498	0	(87,804)	(46,246)	1,163,694
				1,163,694	0	(90,511)	(42,895)	1,073,183	1,164,231	0	(90,511)	43,538	1,073,720	1,251,498	0	(87,804)	(46,246)	1,163,694
				1,163,694	0	(90,511)	(42,895)	1,073,183	1,164,231	0	(90,511)	43,538	1,073,720	1,251,498	0	(87,804)	(46,246)	1,163,694

All loan repayments were financed by general purpose revenue.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

16. INFORMATION ON BORROWINGS (Continued)

	2021	2020
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Credit card limit	10,000	10,000
Credit card balance at balance date	(5,598)	(938)
Total amount of credit unused	4,402	9,062
Loan facilities		
Loan facilities - current	93,302	90,511
Loan facilities - non-current	979,881	1,073,183
Total facilities in use at balance date	1,073,183	1,163,694
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

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.

Risk

Information regarding exposure to risk can be found at Note 28.

17. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2020

Current provisions

Non-current provisions

Additional provision

Amounts used

Balance at 30 June 2021

Comprises

Current

Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	169,883	217,364	387,247
Non-current provisions	0	74,878	74,878
	169,883	292,242	462,125
Additional provision	194,355	56,608	250,963
Amounts used	(178,405)	(29,185)	(207,590)
Balance at 30 June 2021	185,833	319,665	505,498
Comprises			
Current	185,833	262,812	448,645
Non-current	0	56,853	56,853
	185,833	319,665	505,498

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

	2021	2020
	\$	\$
Less than 12 months after the reporting date	420,925	387,247
More than 12 months from reporting date	84,573	74,878
	505,498	462,125

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF KULIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

17 OTHER PROVISIONS

	Provision for remediation costs	Provision for [describe]	Provision for [describe]	Provision for [describe]	Provision for [describe]	Provision for [describe]	Total
	\$	\$	\$	\$	\$	\$	\$
Opening balance at 1 July 2020							
Current provisions	0	0	0	0	0	0	0
Non-current provisions	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Additional provision	0	0	0	0	0	0	0
Amounts used							0
Unused amounts reversed							0
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate							0
Balance at 30 June 2021	0	0	0	0	0	0	0
Comprises							
Current	0	0	0	0	0	0	0
Non-current	0	0	0	0	0	0	0
	0	0	0	0	0	0	0

Provision for remediation costs

Provision for [describe]

Provision for [describe]

Provision for [describe]

Provision for [describe]

18. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and cash equivalents	2,428,686	668,254	3,610,595
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	1,228,825	248,944	(691,777)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	0	0	(71,221)
Depreciation on non-current assets	2,883,569	3,175,584	3,206,572
(Profit)/loss on sale of asset	41,618	(43,746)	(5,453)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(70,714)	155,000	(99,249)
(Increase)/decrease in inventories	(8,266)	17,500	(20,680)
(Increase)/decrease in contract assets	(157,173)		
Increase/(decrease) in payables	126,094	(15,000)	81,332
Increase/(decrease) in employee provisions	43,373		43,736
Increase/(decrease) in other liabilities	250,000		
Non-operating grants, subsidies and contributions	(2,173,090)	(1,504,000)	(979,404)
Net cash from operating activities	2,164,236	2,034,282	1,463,856

19. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	1,129,489	1,100,496
Law, order, public safety	1,132,797	1,137,400
Education and welfare	4,273	0
Housing	1,605,110	1,601,540
Community amenities	814,858	819,800
Recreation and culture	13,648,388	13,526,136
Transport	104,160,899	103,453,474
Economic services	5,681,064	5,780,113
Other property and services	4,466,327	4,526,310
Unallocated	6,779,565	5,919,721
	139,422,771	137,864,990

20. CONTINGENT LIABILITIES

The Department of Water and Environmental Regulation (DWER) issued a Category 64 licence for a putrescible landfill in 1997. The burial of putrescible waste ceased in 2009 and the Shire requested an amendment to the licence to replace the Category 64 licence with a Category 63 (Class I inert waste) licence. The Category 63 licence currently has an expiry date of the 18th of July 2026. The Shire is required to provide DWER with a Closure and Rehabilitation Plan when the premises is nearing closure or cessation of prescribed activities. As the Shire is not closing or ceasing the prescribed activities there is no requirement to provide DWER with a Closure and Rehabilitation Plan. At the time the Shire determines that the premises will close and/or cease prescribed activities, notification will be provided to DWER through a licence amendment application or licence surrender application. At that time, the specific circumstances surrounding the closure and rehabilitation of the landfill are reviewed by DWER, and as required, the submission of Closure and Rehabilitation Plan, to ensure that the premises is suitably managed and rehabilitated to prevent impacts to the environment post closure.

21. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2021

\$

2020

\$

490,000

0

490,000

0

Payable:

- not later than one year

490,000

0

The capital expenditure projects for the current reporting period represent the tender awarded for the All Ages Activity Precinct in the current period with the project to completed in the year ended 30.06.2022.

22. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Barry West			
President's annual allowance	7,000	7,000	7,000
Meeting attendance fees	4,720	4,620	4,620
Travel and accommodation expenses	260	425	260
	11,980	12,045	11,880
Grant Robins			
Deputy President's annual allowance	1,750	1,750	1,313
Meeting attendance fees	2,160	2,310	2,310
Travel and accommodation expenses	0	125	0
	3,910	4,185	3,623
Rodney Duckworth			
Deputy President's annual allowance	0	0	438
Meeting attendance fees	2,310	2,310	2,310
Travel and accommodation expenses	374	525	374
	2,684	2,835	3,122
Michael Lucchesi			
Meeting attendance fees	2,160	2,310	2,310
Travel and accommodation expenses	237	425	260
	2,397	2,735	2,570
Lucia Varone			
Meeting attendance fees	1,940	2,310	2,310
Travel and accommodation expenses	2,677	2,500	1,305
	4,617	4,810	3,615
Robbie Bowey			
Meeting attendance fees	2,370	2,310	2,520
Travel and accommodation expenses	106	250	96
	2,476	2,560	2,616
Jarron Noble			
Meeting attendance fees	2,330	2,310	1,680
Travel and accommodation expenses	106	425	77
	2,436	2,735	1,757
Brad Taylor			
Meeting attendance fees	0	2,310	2,310
Travel and accommodation expenses	0	0	586
	0	2,310	2,896
Haydn McInnes			
Meeting attendance fees	0	2,310	800
	0	2,310	800
Brad Smoker			
Meeting attendance fees	2,160	2,310	2,520
Travel and accommodation expenses	0	125	0
	2,160	2,435	2,520
	32,661	38,960	35,400
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	7,000	7,000	7,000
Deputy President's allowance	1,750	1,750	1,750
Meeting attendance fees	20,150	25,410	23,690
Travel and accommodation expenses	3,761	4,800	2,960
	32,661	38,960	35,400

23. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2021 Actual	2020 Actual
	\$	\$
Short-term employee benefits	394,292	354,665
Post-employment benefits	56,286	51,488
Other long-term benefits	49,382	46,624
	499,960	452,777

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual and long service benefits accruing during the year.

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2021 Actual	2020 Actual
	\$	\$
Purchase of goods and services		
Kulin Transport (Councillor owned supplier)	75,567	27,190

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

24. INVESTMENT IN ASSOCIATE AND JOINT ARRANGEMENTS

(a) Share of joint operations

The Shire of Kulin has joint venture agreements with the Department of Housing for the provision of housing at 25 Johnston Street, 19 Wright Street and 3 Bull Street, Kulin. The ownership of the assets is determined by the property title which includes the percentage of each parties equitable interest. The Shire contributed the land, site works and some landscaping and the Department of Housing contributed the funds to construct the buildings. The Shire manages the properties and all rental income and housing expenditure are recorded in the respective line items of the financial statements.

	2021	2020
	\$	\$
Land & buildings	266,421	251,990
Accumulated Depreciation	(5,040)	0
Total assets	261,381	251,990
Statement of Comprehensive income		
Other revenue	39,501	41,518
Other expenditure	(44,173)	(61,882)
Net result for the period	(4,672)	(20,364)
Total comprehensive income for the period	(4,672)	(20,364)

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

25. INVESTMENT IN ASSOCIATES

The Shire together with the Shires of Corrigin, Kondinin & Narembeen have a joint operation arrangement with regard to the provision of an Environmental Health and Building Surveying Service. The joint-controlled assets are motor vehicles, Bendering Tip site facility at Narembeen-Kondinin Road. The Shire's 15.38% share in the motor vehicle is included in Property, Plant & Equipment is as follows:

	2021	2020
	\$	\$
Land	20,000 0	9,228
Total assets	20,000	9,228
Other infrastructure	21,286	21,286
Less: accumulated depreciation	(4,967)	(3,311)
Total assets	16,320	17,975
Motor vehicle	6,255	5,103
Less: accumulated depreciation	(103)	
Total assets	6,152	5,103
Contribution to service	36,221	37,351

SIGNIFICANT ACCOUNTING POLICIES

Investment in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment in associates (Continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

25. MAJOR LAND TRANSACTIONS

(a) Details

	2021 Actual	2021 Budget	2020 Actual
(b) Current year transactions			
Other revenue	\$	\$	\$
- Sale proceeds			
Other expenditure			
- Cost of goods sold			
	0	0	0

The above operating revenue for the proceeds of land held for resale is reflected in other revenue and operating expenditure for the cost of the disposed land held for resale is reflected in other expenditure.

(c) Expected future cash flows

	2021/22	2022/23	2023/24	2024/25	Total
	\$	\$	\$	\$	\$
Cash outflows					
- Development costs	0	0	0	0	0
Cash inflows					
- Sale proceeds	0	0	0	0	0
Net cash flows	0	0	0	0	0

(d) Assets and liabilities

	2021	2020
Land held for resale included within Note 7	\$	\$
Current Inventory		
Land held for resale - cost		
Cost of acquisition		
Development costs	0	0

25. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS



SHIRE OF KULIN
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FOR THE YEAR ENDED 30 JUNE 2021

26. RATING INFORMATION

(a) Rates

RATE TYPE

Differential general rate / general rate

Gross rental valuations

	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Residential	0.10187	134	1,189,708	121,196	633	0	121,829	121,196	0	0	121,196	121,020
Industrial	0.10187	13	116,376	11,855	0	0	11,855	11,855	0	0	11,855	11,855
Commercial	0.10187	28	447,448	45,582	0	0	45,582	45,582	0	0	45,582	45,582
Rural	0.10187	11	88,608	9,026	0	0	9,026	9,026	0	0	9,026	9,026

Unimproved valuations

Rural	0.01049	348	180,837,508	1,896,985	154	385	1,897,524	1,896,713	0	0	1,896,713	1,876,344
Mining	0.01049	0	0	0			0				0	

Sub-Total

Minimum
\$

Minimum payment

Gross rental valuations

Residential	444	10	4,160	4,439	0	0	4,439	4,439	0	0	4,439	4,883
Industrial	444	5	9,736	2,219	0	0	2,219	2,219	0	0	2,219	2,219
Commercial	444	4	8,600	1,776	0	0	1,776	1,776	0	0	1,776	1,776
Rural	444	7	12,795	3,107	0	0	3,107	3,107	0	0	3,107	3,551

Unimproved valuations

Rural	444	9	235,700	3,995	0	0	3,995	3,995	0	0	3,995	3,995
Mining	444	21	213,553	9,322	726	(92)	9,956	9,322	0	0	9,322	10,653

Sub-Total

Discounts/concessions (Note 26(b))

Total amount raised from general rate

Ex-gratia rates

Totals

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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26. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount	Discount	2021 Actual	2021 Budget	2020 Actual	Circumstances in which Discount is Granted
	%	\$	\$	\$	\$	
Early payment discount	5.00%		89,721	91,000	91,421	When rates paid on, or before, the due date
			89,721	91,000	91,421	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount	Discount	2021 Actual	2021 Budget	2020 Actual
		%	\$	\$	\$	\$
Kulin Retirement Homes	Waived	0.00%		9,853	13,000	9,853
Kulin Masonic Lodge	Waived	0.00%		0	0	449
Small balances	Write-off		<\$5	34		15
Rates written off	Write-off			0		732
				9,887	13,000	11,049
Total discounts/concessions (Note 26(a))				99,608	104,000	102,470

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Kulin Retirement Homes	On application		To ensure affordable housing is available for our senior citizens
Kulin Masonic Lodge	Application received for exemption from rates in 2019		To reduce costs for the community group for them to remain viable
Small balances			
Rates written off			

26. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	25/09/2020	0.00	0.00%	0.00%
Option Two				
First instalment	25/09/2020	0.00	3.00%	8.00%
Second instalment	29/01/2021	7.00	3.00%	8.00%
Option Three				
First instalment	25/09/2020	0.00	3.00%	8.00%
Second instalment	27/11/2020	7.00	3.00%	8.00%
Third instalment	29/01/2021	7.00	3.00%	8.00%
Fourth instalment	2/04/2021	7.00	3.00%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	3,707	4,002	5,850
Interest on instalment plan	733	750	1,219
Charges on instalment plan	497	500	658
	4,937	5,252	7,727

27. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget (30 June 2021 Carried Forward)	2019/20 (30 June 2020 Carried Forward)
Note		\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	11(a)	(34,049)	(35,490)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(71,221)
Movement in employee benefit provisions (non-current)		(18,025)	7,716
Add: Loss on disposal of assets	11(a)	75,666	30,038
Add: Depreciation on non-current assets	11(b)	2,883,569	3,206,572
Non cash amounts excluded from operating activities		2,907,161	3,137,615
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserves - cash/financial asset backed	4	(2,124,064)	(1,871,840)
Less: Current assets not expected to be received at end of year			
- Land held for resale	7	(687,000)	(687,000)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	16(a)	93,302	90,511
Total adjustments to net current assets		(2,717,762)	(2,468,329)
Net current assets used in the Rate Setting Statement			
Total current assets		5,910,711	5,132,403
Less: Total current liabilities		(1,447,133)	(1,006,850)
Less: Total adjustments to net current assets		(2,717,762)	(2,468,329)
Net current assets used in the Rate Setting Statement		1,745,816	1,657,224

28. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.02%	2,428,686	1,019,403	0	1,409,283
Financial assets at amortised cost - term deposits	0.30%	2,124,064	2,124,064	0	0
2020					
Cash and cash equivalents	0.54%	3,610,595	2,288,457	22,467	1,299,671
Financial assets at amortised cost	1.55%	400,000	400,000	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

2021	2020
\$	\$
24,287	225

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 16(b).

28. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	70.49%	30.94%	43.88%	18.05%	
Gross carrying amount	6,826	11,521	12,657	26,233	57,236
Loss allowance	4,812	3,565	5,554	4,736	18,666
30 June 2020					
Rates receivable					
Expected credit loss	22.69%	27.66%	22.17%	14.97%	
Gross carrying amount	18,742	15,259	12,039	22,752	68,792
Loss allowance	4,253	4,220	2,669	3,406	14,548

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	321,725	7,583	114	529	329,951
Loss allowance	0	0	0	0	0
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	65.18%	0.00%	0.00%	
Gross carrying amount	262,252	8,668	0	463	271,383
Loss allowance	0	5,650	0	0	5,650

28. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

28. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	650,993	0	0	650,993	655,186
Borrowings	125,449	501,798	627,247	1,254,494	1,073,183
Contract liabilities	250,000	0	0	250,000	250,000
	1,026,442	501,798	627,247	2,155,487	1,978,369
2020					
Payables	507,220	0	0	507,220	507,220
Borrowings	125,449	501,798	752,694	1,379,941	1,163,694
	632,669	501,798	752,694	1,887,161	1,670,914

29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period that require adjustments or disclosure to the financial report.

SHIRE OF KULIN
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29. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) **AASB 1059 Service Concession Arrangements: Grantors**



	Note	AASB 116 carrying amount 30 June 2020 \$	Adjustment due to application of AASB 1059 \$	AASB 1059 carrying amount 1 July 2020 \$
PROPERTY, PLANT AND EQUIPMENT				
Buildings - specialised	9	0		0
Accumulated depreciation - buildings - specialised	9	0		0
Service concession assets	9	0		0
Accumulated depreciation - service concession assets	9	0		0
INFRASTRUCTURE				
Infrastructure - other	10	0		0
Accumulated depreciation - infrastructure - other	10	0		0
Infrastructure - service concession assets	10	0		0
Accumulated depreciation - infrastructure - service concession assets	10	0		0
OTHER LIABILITIES				
Current				
Service concession liabilities	15	0		0
Non-current				
Service concession liabilities	15	0		0
EQUITY				
Retained surplus		40,319,652		40,319,652

29. CORRECTION OF ERROR

Statement of Financial Position (Extract)	30 June 2018 \$	Increase/ (Decrease) \$	30 June 2018 (Restated) \$	30 June 2017 \$	Increase/ (Decrease) \$	01 July 2017 (Restated) \$
Property, plant and equipment						
Infrastructure						
Investment property						
Net assets						
Retained earnings						
Total equity						

Statement of Comprehensive Income (Extract)	2018 \$	Increase/ (Decrease) \$	2018 (Restated) \$
<i>By Nature or Type</i>			
Other Expenditure	0		0
<i>By program</i>			
Expenses			
Governance	0		0
General purpose funding	0		0
Law, order, public safety	0		0
Health	0		0
Education and welfare	0		0
Housing	0		0
Community amenities	0		0
Recreation and culture	0		0
Transport	0		0
Economic services	0		0
Other property and services	0		0
Net result for the period	0	0	0
Total comprehensive income for the period			0

[illegible]

SHIRE OF KULIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

30. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

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30. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING To provide and maintain general and elderly residents housing.	Provision and maintenance of housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT To provide safe, effective and efficient transport services to the community	Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

31. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	5.26	4.81	5.24
Asset consumption ratio	0.98	1.00	0.69
Asset renewal funding ratio	1.12	0.90	na
Asset sustainability ratio	1.17	0.67	0.60
Debt service cover ratio	14.87	11.85	14.47
Operating surplus ratio	(0.25)	(0.42)	(0.41)
Own source revenue coverage ratio	0.51	0.48	0.48

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

		1/07/2021	1/07/2020
A01101	Cash At Bank	1,132,440	1,135,839
A01102	Petty Cash Float	500	500
A01103	Till Float	3,100	3,100
A01108	Cash At Bank - Freebairn Club	182,289	5,134
A01116	Municipal Investments	1,019,403	839,088
		2,337,732	1,983,660
A01105	Freebairn Sportsperson Scholarship Res	13,702	13,625
A01107	Freebairn Recreation Centre Reserve	207,554	217,323
A01112	Plant Reserve	550,346	397,979
A01113	Lsl & AI Reserve	388,570	361,521
A01114	Building Reserve	334,504	248,034
A01117	Admin Equipment Reserve	29,321	76,640
A01118	Natural Disaster Reserve	143,173	142,362
A01119	Joint Venture Housing Reserve	76,378	75,946
A01123	Frc Surface & Equip Replacement Reser	182,583	141,595
A01133	Medical Services Reserve	115,662	114,998
A01134	Fuel Facility Reserve	82,271	81,814
		2,124,064	1,871,837
A01120	Sundry Debtors	329,951	271,384
A01136	Provision For Doubtful Debts - Debtors	-	(5,650)
A01150	Pensioner Rebates Allowed	-	-
		329,951	265,734
A01121	Sundry Debtors - Rates	67,425	68,971
A01126	Provision For Doubtful Debts - Rates	(18,666)	(14,548)
		48,759	54,423
A11210	Accrued Interest	-	3,007
A11220	Contract Assets	157,173	-
		157,173	3,007
A01190	Stock On Hand Distillate	35,412	25,978
A01191	Stock On Hand Freebairn	14,133	13,877
A01192	Stock Received Control	-	-
A01193	Stock On Hand Ulp	11,166	12,591
		60,711	52,446
L01229	Contract Liabilities	(250,000)	-
		(250,000)	-
L01215	Sundry Creditors	(434,423)	(196,709)
		(434,423)	(196,709)
L01220	Annual Leave Accrual	(185,833)	(169,883)
L01221	Lsl Accrual - Current	(262,812)	(217,364)
		(448,645)	(387,247)
L01213	General Clearing Account	547	(650)
L01222	Payroll Suspense Account	(30,895)	(106,150)
		(30,348)	(106,800)
A01140	Gst Paid Clearing Account	78,958	55,744
A01141	Fuel Tax Rebate Receivable	4,883	3,299
L01202	Taxation Clearing Account	(50,100)	(46,358)
L01210	Gst Collected Clearing Account	(46,558)	(21,872)

L01211	Fbt Suspense Account	(2,256)	(2,256)
		(15,073)	(11,443)
L01217	Loan Liability-Current	(93,302)	(90,511)
E091110	Principal On Loans 55 & 58	-	-
		(93,302)	(90,511)
L01230	Esl Levied	168	336
L01231	Esl Control Account	3,341	3,601
L01232	Esl Pensioner Rebate	-	-
		3,509	3,937
L01223	Excess Rate Receipts	(13,530)	(3,781)
		(13,530)	(3,781)
A01590	Land For Resale	687,000	687,000
		687,000	687,000
A01510	Land & Buildings	20,469,169	20,378,490
A01511	Accumulated Dep'N Land & Build Ings	(392,849)	-
		20,076,320	20,378,490
A01560	Other Than Buildings	610,435	325,900
A01561	Accumulated Dep'N Other Buildi Ngs	(6,602)	-
		603,833	325,900
A01520	Plant & Equipment	3,342,500	3,068,521
A01521	Accumulated Dep'N Plant & Equi Pment	(318,987)	2,217
		3,023,513	3,070,738
A01530	Furniture & Equipment	220,051	141,596
A01531	Accumulated Dep'N Furniture & Equip	(10,322)	-
		209,729	141,596
A01550	Motor Vehicles	1,467,268	1,468,679
A01551	Accumulated Dep'N Motor Vehicl Es	(167,700)	(2,965)
		1,299,568	1,465,714
A01570	Infrastructure Assets - Other	110,384,101	107,459,291
A01571	Accumulated Dep'N Infrastruct - Other	(2,161,223)	(185,363)
		108,222,878	107,273,928
A01375	Shares - Kulin (Bendigo) Bank	5,000	5,000
A01376	Units Held - Local Government House Tr	71,221	71,221
		76,221	76,221
L01710	Loan Liability Non Current	(979,881)	(1,073,183)
		(979,881)	(1,073,183)
L01715	Lsl Accrual - Non Current	(56,853)	(74,878)
		(56,853)	(74,878)
A01109	Cash At Trip Bank	-	52,400
A01110	Cash At Trust Bank	90,954	102,698
E001001	Housing Bonds Expense	-	-
E001002	Rates Paid In Advance Expense	-	-
E001013	Trip Fund Expense	-	-

I001001	Housing Bonds Income	-	-
I001002	Rates Paid In Advance Income	-	-
I001013	Trip Fund Income	-	-
L001001	Trust Liability	<u>(90,954)</u>	<u>(155,098)</u>
		<u>-</u>	<u>0</u>
L01812	Natural Disaster Reserve	(143,173)	(142,362)
L01811	Freebairn Recreation Reserve Accumulation	(207,554)	(217,323)
L01802	Plant Reserve Accumulation	(550,346)	-397987
L01816	Medical Services Reserve Accumulation	(115,662)	-114999
L01817	Fuel Facility Reserve Accumulation	(82,271)	(81,814)
L01803	Lsl & AI Reserve Accumulation	(388,570)	(361,521)
L01804	Building Reserve Accumulation	(334,504)	-248028
L01805	Admin Equipment Reserve	(29,321)	(76,640)
L01807	Joint Venture Housing Reserve	(76,378)	(75,946)
L01808	Frc Surface & Equip Replacement Reserve	(182,583)	(141,595)
L01810	Freebairn Estate Reserve Accumulation	<u>(13,702)</u>	<u>(13,625)</u>
		<u>(2,124,064)</u>	<u>(1,871,837)</u>
A01600	Asset Revaluation - Infrastructure	(80,027,800)	(80,027,800)
A01601	Asset Revaluation - Property, Plant & Equipment	(1,851,617)	(1,851,617)
A01602	Asset Revaluation - Land & Buildings	<u>(11,639,170)</u>	<u>(11,639,170)</u>
		<u>(93,518,587)</u>	<u>(93,518,587)</u>
L01800	Accumulated Surplus	<u>(41,296,253)</u>	<u>(40,319,655)</u>
		<u>(41,296,253)</u>	<u>(40,319,655)</u>
E042510	Transfer To Admin Equip Reserve	-	-
E077150	Transfer To Medical Services Reserve	-	-
E091510	Transfer To Building Reserve	-	-
E092510	Transfer To Joint Vent Housing Reserve	-	-
E113910	Transfer To Freebairn Rec Centre Reserve	-	-
E113930	Transfer To Frc Surface & Equip Replacement Reserve	-	-
E119010	Transfer To Freebairn Sportsperson Scholarship	-	-
E122300	Transfer To Natural Disaster Reserve	-	-
E139100	Transfer To Fuel Facility Reserve	-	-
E143510	Transfer To Lsl & AI Reserve	-	-
E144510	Transfer To Plant Reserve	-	-
I042510	Transfer From Admin Equip Reserve	-	-
I113910	Transfer From Freebairn Recreation Centre	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
		-	(0)

23,214

(24,686)

Prog	Programme Description	Type	Type Description	COA	Description	YTD Actual	YTD Budget	L/Yr Actual
03	General Purpose Funding	2	Operating Expenditure	E030100	Discount Allowed on Rates	\$89,720.92	\$91,000.00	\$91,420.91
03	General Purpose Funding	2	Operating Expenditure	E030110	RATES WRITTEN OFF	\$9,887.49	\$13,000.00	\$11,048.01
03	General Purpose Funding	2	Operating Expenditure	E030115	DOUBTFUL DEBTS EXPENSE RATES	\$4,117.61	\$0.00	\$14,548.39
03	General Purpose Funding	2	Operating Expenditure	E030130	TITLE SEARCHES	\$0.00	\$660.00	\$0.00
03	General Purpose Funding	2	Operating Expenditure	E030140	Valuation Expenses	\$8,690.99	\$7,500.00	\$7,988.07
03	General Purpose Funding	2	Operating Expenditure	E030150	Printing & Stationery	\$137.27	\$1,200.00	\$740.00
03	General Purpose Funding	2	Operating Expenditure	E030999	General Admin Allocated	\$39,716.12	\$45,314.00	\$33,779.22
03	General Purpose Funding	2	Operating Expenditure	E031999	General Admin Allocated	\$586.99	\$0.00	\$586.84
03	General Purpose Funding	2	Operating Expenditure	E032100	BANK CHARGES	\$4,034.33	\$3,000.00	\$4,491.49
03	General Purpose Funding	2	Operating Expenditure	E032150	Interest	\$1,837.00	\$1,500.00	\$0.00
03	General Purpose Funding	2	Operating Expenditure	E032999	General Admin Allocated	\$32,290.87	\$37,634.00	\$27,361.38
			Operating Expenditure Total			\$191,020.00	\$200,808.00	\$191,963.31
03	General Purpose Funding	3	Operating Income	I030001	General Rate - GRV	(\$199,149.90)	(\$187,659.00)	(\$187,483.01)
03	General Purpose Funding	3	Operating Income	I030101	General Rate - UV	#####	#####	#####
03	General Purpose Funding	3	Operating Income	I030105	Interim Rates - GRV/UV	(\$1,855.87)	\$0.00	\$0.00
03	General Purpose Funding	3	Operating Income	I030131	Minimum Rates- GRV	\$0.00	(\$11,541.00)	(\$12,429.00)
03	General Purpose Funding	3	Operating Income	I030133	Minimum Rates - UV	\$0.00	(\$13,317.00)	(\$14,648.00)
03	General Purpose Funding	3	Operating Income	I030140	Interest on Instalments	(\$733.61)	(\$750.00)	(\$1,219.08)
03	General Purpose Funding	3	Operating Income	I030141	PENALTY INTEREST	(\$3,706.84)	(\$4,002.00)	(\$5,849.89)
03	General Purpose Funding	3	Operating Income	I030142	Admin Charge for Instalments	(\$497.00)	(\$500.00)	(\$658.00)
03	General Purpose Funding	3	Operating Income	I030150	EX GRATIA RATES	(\$23,701.08)	(\$23,701.00)	(\$23,701.08)
03	General Purpose Funding	3	Operating Income	I030160	Information & Search Fees	(\$2,848.00)	(\$1,600.00)	(\$1,669.00)
03	General Purpose Funding	3	Operating Income	I030170	LEGAL FEES RECOVERED	(\$6,705.66)	(\$4,000.00)	\$0.00
03	General Purpose Funding	3	Operating Income	I030171	LEGAL FEES RECOVERED (NO GST)	(\$2,154.90)	(\$6,500.00)	\$0.00
03	General Purpose Funding	3	Operating Income	I031100	Grants Commission	#####	#####	#####
03	General Purpose Funding	3	Operating Income	I031102	LRICIP GRANT	(\$571,720.00)	(\$601,000.00)	\$0.00
03	General Purpose Funding	3	Operating Income	I032100	Interest on Municipal	(\$4,308.19)	(\$12,000.00)	(\$25,042.23)
03	General Purpose Funding	3	Operating Income	I032110	INTEREST ON PLANT RESERVE	(\$2,366.52)	(\$3,600.00)	(\$7,200.11)
03	General Purpose Funding	3	Operating Income	I032115	Interest on Road Replacement Reserve	\$0.00	\$0.00	(\$15.83)
03	General Purpose Funding	3	Operating Income	I032120	Interest on LSL & AL Reserve	(\$2,075.05)	(\$3,150.00)	(\$6,247.83)
03	General Purpose Funding	3	Operating Income	I032130	INTEREST ON BUILDING RESERVE	(\$1,469.21)	(\$2,250.00)	(\$7,484.22)
03	General Purpose Funding	3	Operating Income	I032140	Interest on Admin Equip Reserv	(\$404.31)	(\$675.00)	(\$1,377.92)
03	General Purpose Funding	3	Operating Income	I032150	Interest on Freebairn Recreation Centre Reserve	(\$1,229.91)	(\$1,935.00)	(\$3,248.25)
03	General Purpose Funding	3	Operating Income	I032160	Interest on Joint Venture Reserve	(\$432.38)	(\$675.00)	(\$789.72)
03	General Purpose Funding	3	Operating Income	I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT RESERVE	(\$987.93)	(\$1,260.00)	(\$3,061.84)
03	General Purpose Funding	3	Operating Income	I032180	INTEREST ON NATURAL DISASTER RESERVE	(\$810.52)	(\$1,260.00)	(\$913.99)
03	General Purpose Funding	3	Operating Income	I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	(\$77.57)	(\$108.00)	(\$1,194.90)
03	General Purpose Funding	3	Operating Income	I032190	INTEREST ON TOWN PLANNING RESERVE	\$0.00	\$0.00	(\$586.27)
03	General Purpose Funding	3	Operating Income	I032197	INTEREST ON MEDICAL SERVICES RESERVE	(\$663.57)	(\$1,035.00)	(\$1,887.79)
03	General Purpose Funding	3	Operating Income	I032198	INTEREST ON FUEL FACILITY RESERVE	(\$456.95)	(\$720.00)	(\$1,201.26)
			Operating Income Total			#####	#####	#####
	General Purpose Funding Total							
04	Governance	2	Operating Expenditure	E041020	MEMBERS TRAVELLING	\$3,760.68	\$4,800.00	\$2,902.28
04	Governance	2	Operating Expenditure	E041030	CONFERENCE EXPENSES	\$2,729.91	\$15,500.00	\$13,791.96
04	Governance	2	Operating Expenditure	E041050	SITTING FEES	\$20,150.00	\$25,410.00	\$23,690.00
04	Governance	2	Operating Expenditure	E041060	PRESIDENTIAL ALLOWANCE	\$8,750.00	\$8,750.00	\$8,807.72
04	Governance	2	Operating Expenditure	E041070	DRESS SHIRTS FOR COUNCILLORS	(\$103.64)	\$1,000.00	\$425.14
04	Governance	2	Operating Expenditure	E041075	FBT EXPENSE	\$9,024.00	\$2,500.00	\$8,608.00
04	Governance	2	Operating Expenditure	E041110	REFRESHMENTS & GOODWILL	\$18,583.19	\$19,260.00	\$22,163.05
04	Governance	2	Operating Expenditure	E041111	MEAL ENTERTAINMENT	\$2,622.60	\$1,500.00	\$3,099.95
04	Governance	2	Operating Expenditure	E041120	ENTERTAINMENT SUBJECT TO FBT	\$0.00	\$0.00	\$594.73
04	Governance	2	Operating Expenditure	E041150	INSURANCES	\$4,277.19	\$3,785.00	\$3,484.36
04	Governance	2	Operating Expenditure	E041160	Subscriptions & Donations	\$21,815.19	\$23,300.00	\$20,389.05
04	Governance	2	Operating Expenditure	E041161	Printing & Stationery	\$19.99	\$1,000.00	\$55.00
04	Governance	2	Operating Expenditure	E041165	Advertising	\$0.00	\$1,000.00	\$1,150.00
04	Governance	2	Operating Expenditure	E041180	Chamber Maintenance	\$12.60	\$3,000.00	\$5,135.79
04	Governance	2	Operating Expenditure	E041270	Community Contributions	\$3,844.27	\$12,000.00	\$15,948.00
04	Governance	2	Operating Expenditure	E041298	Depreciation	\$0.00	\$914.00	\$896.97
04	Governance	2	Operating Expenditure	E041999	General Admin Allocated	\$71,848.96	\$82,388.00	\$61,109.29
04	Governance	2	Operating Expenditure	E042010	SALARIES	\$583,124.49	\$558,525.00	\$546,432.13
04	Governance	2	Operating Expenditure	E042015	Admin Long Service Leave	\$15,639.55	\$25,844.00	\$17,425.49
04	Governance	2	Operating Expenditure	E042020	SUPERANNUATION	\$101,174.62	\$87,475.28	\$92,129.50
04	Governance	2	Operating Expenditure	E042030	INSURANCE	\$27,921.59	\$19,942.00	\$20,713.17
04	Governance	2	Operating Expenditure	E042035	STAFF UNIFORMS	\$2,455.77	\$3,000.00	\$1,093.70
04	Governance	2	Operating Expenditure	E042040	STAFF TRAINING	\$12,727.70	\$14,250.00	\$12,706.36
04	Governance	2	Operating Expenditure	E042041	CONFERENCES	\$8,931.99	\$17,500.00	\$12,122.61
04	Governance	2	Operating Expenditure	E042042	MEETING EXPENSES	\$70.53	\$0.00	\$807.81
04	Governance	2	Operating Expenditure	E042045	RELOCATION COSTS	\$0.00	\$5,000.00	\$0.00
04	Governance	2	Operating Expenditure	E042046	STAFF HOUSING	\$69,795.09	\$62,169.45	\$51,664.66
04	Governance	2	Operating Expenditure	E042047	Depreciation CEO Housing	\$3,599.99	\$4,233.96	\$4,364.46
04	Governance	2	Operating Expenditure	E042048	Depreciation DCEO Housing	\$5,999.98	\$8,488.36	\$8,980.00
04	Governance	2	Operating Expenditure	E042049	CEO UTILITIES	\$2,862.87	\$3,050.00	\$2,047.68
04	Governance	2	Operating Expenditure	E042050	OFFICE MAINTENANCE	\$11,743.74	\$9,428.45	\$7,567.19
04	Governance	2	Operating Expenditure	E042051	INTEREST ON LOAN 1 (ADMINISTRATION OFFICE)	\$42,894.72	\$43,538.31	\$46,245.67
04	Governance	2	Operating Expenditure	E042055	NOVATED LEASE PAYMENTS	\$16,611.00	\$0.00	\$0.00
04	Governance	2	Operating Expenditure	E042060	MEMBERSHIPS & SUBSCRIPTIONS	\$1,962.38	\$1,800.00	\$1,162.83
04	Governance	2	Operating Expenditure	E042070	Printing and Stationery	\$18,564.65	\$13,500.00	\$17,129.90
04	Governance	2	Operating Expenditure	E042075	FBT EXPENSE	\$0.00	\$3,000.00	\$2,256.00
04	Governance	2	Operating Expenditure	E042080	TELEPHONE	\$9,296.78	\$10,400.00	\$10,079.39
04	Governance	2	Operating Expenditure	E042090	Postage and Freight	\$2,289.45	\$3,750.00	\$3,327.11
04	Governance	2	Operating Expenditure	E042100	ADVERTISING	\$944.83	\$5,000.00	\$424.72
04	Governance	2	Operating Expenditure	E042110	Office Equipment Maintenance	\$62.73	\$1,000.00	\$415.06
04	Governance	2	Operating Expenditure	E042115	Bad Debts Expense	\$3,020.21	\$5,000.00	\$5,650.00
04	Governance	2	Operating Expenditure	E042120	Cleaning	\$8,529.17	\$10,144.33	\$8,906.53
04	Governance	2	Operating Expenditure	E042130	Computer Maintenance	\$70,654.95	\$56,450.00	\$79,280.10
04	Governance	2	Operating Expenditure	E042135	IT Support	\$27,339.54	\$35,500.00	\$38,623.73
04	Governance	2	Operating Expenditure	E042140	Staff Amenities	\$1,649.60	\$1,700.00	\$1,473.99
04	Governance	2	Operating Expenditure	E042160	OTHER EXPENSES	(\$0.05)	\$0.00	\$0.00
04	Governance	2	Operating Expenditure	E042170	CONTRACT EMPLOYMENT	\$64,648.71	\$153,000.00	\$43,850.05
04	Governance	2	Operating Expenditure	E042180	UTILITIES	\$3,384.47	\$6,000.00	\$5,848.92
04	Governance	2	Operating Expenditure	E042190	KEY TO KULIN	\$3,434.00	\$2,000.00	\$0.00
04	Governance	2	Operating Expenditure	E042200	Audit Fees	\$1,200.00	\$29,000.00	\$29,900.00
04	Governance	2	Operating Expenditure	E042297	LOSS ON SALE OF ASSET	\$0.00	\$0.00	\$9,229.94
04	Governance	2	Operating Expenditure	E042298	Office Depreciation	\$17,488.34	\$35,000.00	\$17,428.34
04	Governance	2	Operating Expenditure	E042999	General Admin Allocated	#####	#####	(\$910,797.80)
			Operating Expenditure Total			\$231,139.00	\$219,077.39	\$380,585.53
04	Governance	3	Operating Income	I041045	Reimbursements	\$0.00	\$0.00	(\$1,396.80)
04	Governance	3	Operating Income	I041050	REBATES RECEIVED	\$0.00	(\$5,000.00)	(\$11,527.75)
04	Governance	3	Operating Income	I041297	Profit on Sale of Asset	\$0.00	\$0.00	(\$266,154.07)
04	Governance	3	Operating Income	I042040	SUNDRY INCOME	(\$510.67)	\$0.00	(\$2,075.23)
04	Governance	3	Operating Income	I042045	REIMBURSEMENTS	(\$853.56)	(\$1,000.00)	(\$172.30)
04	Governance	3	Operating Income	I042046	CONTRIBUTION TO VEHICLES	(\$14,790.70)	(\$10,920.00)	(\$11,864.50)
04	Governance	3	Operating Income	I042050	STAFF RENT ADMIN	(\$2,400.00)	\$0.00	(\$300.00)
04	Governance	3	Operating Income	I042051	VEHICLE CONTRIBUTION - NOVATED LEASES	\$0.00	\$0.00	(\$802.75)
04	Governance	3	Operating Income	I042297	PROFIT ON SALE OF ASSET	(\$5,524.37)	(\$1,000.00)	\$0.00
04	Governance	3	Operating Income	I042380	Traineeship	(\$10,247.31)	\$0.00	\$0.00
04	Governance	3	Operating Income	I042391	REIMBURSEMENTS - INSURANCE	(\$29,477.69)	\$0.00	(\$33,218.84)
04	Governance	3	Operating Income	I042440	PHOTOCOPYING & PRINTING	\$0.19	(\$50.00)	(\$1.61)
			Operating Income Total			(\$63,805.00)	(\$17,970.00)	(\$327,513.85)
	Governance Total					\$167,334.94	\$201,107.39	\$53,071.68
05	Law, Order & Public Safety	2	Operating Expenditure	E051040	OFFICE EXPENSES	\$3,739.20	\$3,300.00	\$4,629.30
05	Law, Order & Public Safety	2	Operating Expenditure	E051050	FIRE INSURANCE	\$23,559.88	\$27,700.00	\$8,373.54
05	Law, Order & Public Safety	2	Operating Expenditure	E051055	Protective Clothing	\$11,081.30	\$5,000.00	\$7,099.34
05	Law, Order & Public Safety	2	Operating Expenditure	E051060	Communication Maintenance	\$0.00	\$1,000.00	\$0.00
05	Law, Order & Public Safety	2	Operating Expenditure	E051070	SUNDRY FIRE PREVENTION COSTS	\$1,523.24	\$3,000.00	\$1,906.34
05	Law, Order & Public Safety	2	Operating Expenditure	E051080	FIRE PREVENTION - RANGER	\$0.00	\$1,500.00	\$0.00
05	Law, Order & Public Safety	2	Operating Expenditure	E051298	Depreciation	\$79,057.95	\$50,000.00	\$35,685.50
05	Law, Order & Public Safety	2	Operating Expenditure	E051999	General Admin Allocated	\$12,136.44	\$13,846.96	\$10,322.12
05	Law, Order & Public Safety	2	Operating Expenditure	E052010	Dog Control Costs	\$2,607.96	\$3,000.00	\$2,690.04
05	Law, Order & Public Safety	2	Operating Expenditure	E052020	CAT CONTROL COSTS	\$4,445.81	\$5,000.00	\$5,420.29
05	Law, Order & Public Safety	2	Operating Expenditure	E052040	Pest Control	\$0.00	\$50.00	\$69.40
05	Law, Order & Public Safety	2	Operating Expenditure	E052999	General Admin Allocated	\$4,468.38	\$5,097.01	\$3,800.69
05	Law, Order & Public Safety	2	Operating Expenditure	E053010	ESL BUSH FIRE BRIGADES	\$5,687.62	\$1,000.00	\$2,858.47
05	Law, Order & Public Safety	2	Operating Expenditure	E053051	EMERGENCY BUILDING MAINTENANCE	\$5,429.71	\$10,140.10	\$4,552.20
05	Law, Order & Public Safety	2	Operating Expenditure	E053298	Depreciation	\$11,533.41	\$12,000.00	\$11,649.12
05	Law, Order & Public Safety	2	Operating Expenditure	E053700	Plant Operation Costs	\$9,498.15	\$7,000.00	\$7,725.95
05	Law, Order & Public Safety	2	Operating Expenditure	E053999	General Admin Allocated	\$2,023.12	\$2,307.83	\$1,720.87

Prog	Programme Description	Type	Type Description	COA	Description	YTD Actual	YTD Budget	L/Yr Actual
Operating Expenditure Total						\$176,793.00	\$151,391.90	\$108,499.17
05	Law, Order & Public Safety	3	Operating Income	I051100	FIRE CONTRIBUTIONS	(\$1,345.15)	(\$1,000.00)	\$0.00
05	Law, Order & Public Safety	3	Operating Income	I052400	FINES AND PENALTIES	\$0.00	(\$200.00)	\$0.00
05	Law, Order & Public Safety	3	Operating Income	I052410	Contributions	(\$45.45)	\$0.00	\$0.00
05	Law, Order & Public Safety	3	Operating Income	I052420	DOG REGISTRATION FEES	(\$1,865.20)	(\$2,000.00)	(\$2,136.52)
05	Law, Order & Public Safety	3	Operating Income	I052430	CAT REGISTRATION FEE INCOME	(\$490.00)	(\$200.00)	(\$112.50)
05	Law, Order & Public Safety	3	Operating Income	I053010	ESL Bush Fires Allocation	(\$26,182.25)	(\$25,000.00)	(\$38,906.25)
05	Law, Order & Public Safety	3	Operating Income	I053030	ESL ADMINISTRATION	(\$4,000.00)	(\$4,000.00)	(\$4,000.00)
05	Law, Order & Public Safety	3	Operating Income	I053050	SALE OF PROTECTIVE CLOTHING	\$0.00	(\$1,000.00)	(\$305.91)
Operating Income Total						(\$33,928.00)	(\$33,400.00)	(\$45,461.18)
Law, Order & Public Safety Total						\$142,864.10	\$117,991.90	\$63,037.99
07	Health	2	Operating Expenditure	E074040	GROUP/REGIONAL SCHEME	\$33,030.54	\$37,000.00	\$38,072.44
07	Health	2	Operating Expenditure	E074100	OTHER EXPENDITURE	\$0.00	\$2,500.00	\$0.00
07	Health	2	Operating Expenditure	E074999	General Admin Allocated	\$3,287.26	\$3,749.45	\$2,796.02
07	Health	2	Operating Expenditure	E075020	Mosquito Control	\$369.13	\$3,836.70	\$691.04
07	Health	2	Operating Expenditure	E075999	General Admin Allocated	\$2,012.73	\$2,295.61	\$1,712.00
07	Health	2	Operating Expenditure	E076020	ANALYTICAL EXPENSES	\$180.00	\$1,000.00	\$418.10
07	Health	2	Operating Expenditure	E076999	General Admin Allocated	\$2,023.12	\$2,307.83	\$1,720.87
07	Health	2	Operating Expenditure	E077010	COMMUNITY NURSES	\$0.00	\$1,000.00	\$0.00
07	Health	2	Operating Expenditure	E077020	MEDICAL CENTRE	\$54,543.29	\$59,523.60	\$30,127.33
07	Health	2	Operating Expenditure	E077030	AMBULANCE SERVICES	\$4,684.17	\$1,000.00	\$3,731.10
07	Health	2	Operating Expenditure	E077298	Depreciation	\$0.00	\$500.00	\$0.00
07	Health	2	Operating Expenditure	E077999	General Admin Allocated	\$4,669.04	\$5,325.47	\$3,971.30
Operating Expenditure Total						\$104,799.00	\$120,038.66	\$83,240.20
07	Health	3	Operating Income	I074399	Reimbursements - Other	(\$18,480.25)	\$0.00	\$0.00
07	Health	3	Operating Income	I074410	OTHER LICENCES	(\$590.00)	\$0.00	(\$628.40)
Operating Income Total						(\$19,070.00)	\$0.00	(\$628.40)
Health Total						\$85,729.03	\$120,038.66	\$82,611.80
08	Education & Welfare	2	Operating Expenditure	E080100	Contribution to School	\$6,021.40	\$5,216.76	\$2,686.25
08	Education & Welfare	2	Operating Expenditure	E080110	DONATIONS	\$0.00	\$1,000.00	\$0.00
08	Education & Welfare	2	Operating Expenditure	E080999	General Admin Allocated	\$2,023.12	\$2,307.83	\$1,720.87
08	Education & Welfare	2	Operating Expenditure	E082999	General Admin Allocated	\$4,468.38	\$5,097.01	\$3,800.69
08	Education & Welfare	2	Operating Expenditure	E083100	CARE GROUP DONATIONS	\$2,200.62	\$4,200.00	\$22.80
08	Education & Welfare	2	Operating Expenditure	E083999	General Admin Allocated	\$9,630.50	\$10,986.92	\$8,191.02
08	Education & Welfare	2	Operating Expenditure	E084010	Salaries	\$197,857.66	\$196,877.12	\$195,536.88
08	Education & Welfare	2	Operating Expenditure	E084011	Salaries - Building Maintenance	\$1,644.51	\$791.47	\$3,351.70
08	Education & Welfare	2	Operating Expenditure	E084012	SALARIES - GARDENING	\$1,794.75	\$2,000.00	\$840.42
08	Education & Welfare	2	Operating Expenditure	E084013	SUPERANNUATION	\$18,862.19	\$18,703.33	\$19,188.23
08	Education & Welfare	2	Operating Expenditure	E084014	CLEANING SALARIES	\$9,514.05	\$8,381.16	\$7,847.38
08	Education & Welfare	2	Operating Expenditure	E084016	Insurance - Workers Comp	\$4,532.00	\$7,875.08	\$3,761.23
08	Education & Welfare	2	Operating Expenditure	E084020	ACCREDITATION	\$1,112.51	\$1,000.00	\$415.80
08	Education & Welfare	2	Operating Expenditure	E084025	Advert/Printing/Promotion	\$0.00	\$800.00	\$0.00
08	Education & Welfare	2	Operating Expenditure	E084030	Computer Exp	\$1,998.35	\$2,500.00	\$1,030.00
08	Education & Welfare	2	Operating Expenditure	E084035	EQUIPMENT UPGRADES	\$2,343.41	\$3,000.00	\$4,403.82
08	Education & Welfare	2	Operating Expenditure	E084040	ELECTRICITY/GAS/WATER	\$4,587.34	\$4,500.00	\$4,376.95
08	Education & Welfare	2	Operating Expenditure	E084045	Gardening	\$286.95	\$2,000.00	\$506.02
08	Education & Welfare	2	Operating Expenditure	E084050	Insurance	\$3,961.46	\$2,200.00	\$1,970.12
08	Education & Welfare	2	Operating Expenditure	E084055	Subscriptions	\$507.05	\$1,000.00	\$756.09
08	Education & Welfare	2	Operating Expenditure	E084060	BUILDING LEASE	\$0.00	\$600.00	\$0.00
08	Education & Welfare	2	Operating Expenditure	E084065	Postage & Stationery	\$3,831.28	\$1,000.00	\$2,939.30
08	Education & Welfare	2	Operating Expenditure	E084070	REPAIRS & MAINTENANCE	\$9,324.24	\$3,000.00	\$7,223.96
08	Education & Welfare	2	Operating Expenditure	E084075	STAFF EXPENSES	\$4,123.00	\$5,500.00	\$1,071.27
08	Education & Welfare	2	Operating Expenditure	E084080	TELEPHONE	\$377.63	\$1,000.00	\$423.78
08	Education & Welfare	2	Operating Expenditure	E084085	Sundry & Other	\$209.83	\$1,500.00	\$182.73
08	Education & Welfare	2	Operating Expenditure	E084086	FUNDRAISING	\$1,790.00	\$1,000.00	\$0.00
08	Education & Welfare	2	Operating Expenditure	E084090	Consumables	\$2,557.27	\$2,500.00	\$2,270.29
08	Education & Welfare	2	Operating Expenditure	E084095	CLEANING CONSUMABLES	\$2,996.17	\$3,000.00	\$2,633.80
08	Education & Welfare	2	Operating Expenditure	E084150	SPECIAL PROJECTS	\$0.00	\$0.00	\$1,498.24
08	Education & Welfare	2	Operating Expenditure	E084298	Depreciation	\$87.19	\$0.00	\$2,586.42
08	Education & Welfare	2	Operating Expenditure	E084999	General Admin Allocated	\$21,158.30	\$24,137.50	\$17,995.80
Operating Expenditure Total						\$319,801.00	\$323,674.18	\$299,231.86
08	Education & Welfare	3	Operating Income	I080100	REIMBURSEMENT FROM SCHOOL	(\$1,818.18)	(\$2,000.00)	(\$1,818.18)
08	Education & Welfare	3	Operating Income	I084010	Fees & Charges	(\$165,015.66)	(\$209,940.00)	(\$164,152.19)
08	Education & Welfare	3	Operating Income	I084020	Family & Childrens Grant	(\$50,000.00)	(\$52,500.00)	(\$52,500.00)
08	Education & Welfare	3	Operating Income	I084040	FUNDRAISING - GST	(\$1,990.93)	(\$5,000.00)	\$0.00
08	Education & Welfare	3	Operating Income	I084041	FUNDRAISING - GST FREE	(\$2,430.00)	\$0.00	(\$420.43)
08	Education & Welfare	3	Operating Income	I084085	OTHER INCOME	(\$280.00)	(\$1,000.00)	(\$36.36)
08	Education & Welfare	3	Operating Income	I084100	Various Grants	(\$527.23)	\$0.00	(\$1,185.45)
Operating Income Total						(\$222,062.00)	(\$270,440.00)	(\$220,112.61)
Education & Welfare Total						\$97,739.16	\$53,234.18	\$79,119.25
09	Housing	2	Operating Expenditure	E092050	OTHER HOUSING MAINTENANCE	\$12,075.48	\$38,164.42	\$9,711.24
09	Housing	2	Operating Expenditure	E092060	KULIN RETIREMENT HOMES	\$15,643.74	\$17,121.60	\$11,102.39
09	Housing	2	Operating Expenditure	E092148	GEHA HOUSING - COSTS	\$9,416.36	\$24,491.83	\$37,706.88
09	Housing	2	Operating Expenditure	E092150	JOINT VENTURE HOUSING - COSTS	\$35,979.60	\$126,834.28	\$63,559.14
09	Housing	2	Operating Expenditure	E092155	Housing Project Ellison Street	\$0.00	\$0.00	\$70.07
09	Housing	2	Operating Expenditure	E092160	Depreciation - Joint Venture	\$4,630.75	\$0.00	\$21,138.64
09	Housing	2	Operating Expenditure	E092170	COMMUNITY BANK HOUSE COSTS	\$5,554.20	\$9,789.22	\$3,868.96
09	Housing	2	Operating Expenditure	E092180	Depreciation Community Bank Hs	\$5,199.98	\$5,707.00	\$5,599.98
09	Housing	2	Operating Expenditure	E092298	Depreciation	\$22,199.88	\$36,624.00	\$27,293.07
09	Housing	2	Operating Expenditure	E092999	General Admin Allocated	\$4,468.38	\$4,672.26	\$3,800.69
Operating Expenditure Total						\$115,168.00	\$263,404.61	\$183,851.06
09	Housing	3	Operating Income	I092110	Rental - GEHA Housing	(\$35,022.90)	(\$42,404.24)	(\$39,756.91)
09	Housing	3	Operating Income	I092150	RENTAL - JOINT VENTURE	(\$65,796.01)	(\$65,628.00)	(\$65,010.64)
09	Housing	3	Operating Income	I092299	Proceeds on Sale of Asset	\$0.00	\$0.00	\$0.00
09	Housing	3	Operating Income	I092391	Reimbursements - General	\$0.00	(\$250.00)	(\$580.97)
Operating Income Total						(\$100,819.00)	(\$108,282.24)	(\$105,348.52)
Housing Total						\$14,349.46	\$155,122.37	\$78,502.54
10	Community Amenities	2	Operating Expenditure	E101020	DOMESTIC REFUSE COLLECTION	\$105,904.17	\$125,462.71	\$118,252.74
10	Community Amenities	2	Operating Expenditure	E101021	DUDININ REFUSE COLLECTION	\$3,522.60	\$6,955.74	\$3,029.89
10	Community Amenities	2	Operating Expenditure	E101022	PINGARING REFUSE COLLECTION	\$11,024.97	\$4,716.00	\$4,306.53
10	Community Amenities	2	Operating Expenditure	E101030	REFUSE SITE MAINTENANCE	\$39,743.92	\$42,457.14	\$40,634.25
10	Community Amenities	2	Operating Expenditure	E101040	ROEROO	\$0.00	\$10,000.00	\$0.00
10	Community Amenities	2	Operating Expenditure	E101050	Recycling Depot	\$0.00	\$252.00	\$0.00
10	Community Amenities	2	Operating Expenditure	E101298	Depreciation	\$695.98	\$1,476.00	\$845.79
10	Community Amenities	2	Operating Expenditure	E101999	General Admin Allocated	\$4,468.38	\$5,097.01	\$3,800.69
10	Community Amenities	2	Operating Expenditure	E102020	Commercial Refuse Collection	\$56,855.16	\$45,372.09	\$41,168.72
10	Community Amenities	2	Operating Expenditure	E102030	Drum Muster	\$2,349.70	\$1,483.35	\$1,056.54
10	Community Amenities	2	Operating Expenditure	E102298	Depreciation	\$0.00	\$1,300.00	\$1,299.98
10	Community Amenities	2	Operating Expenditure	E102420	PURCHASE OF BINS	\$127.27	\$200.00	\$0.00
10	Community Amenities	2	Operating Expenditure	E102999	General Admin Allocated	\$4,468.38	\$5,097.01	\$3,800.69
10	Community Amenities	2	Operating Expenditure	E103010	DEEP SEWERAGE CONTRIBUTION	\$0.00	\$0.00	\$438.35
10	Community Amenities	2	Operating Expenditure	E103999	General Admin Allocated	\$2,023.12	\$0.00	\$1,720.87
10	Community Amenities	2	Operating Expenditure	E104010	Urban Stormwater Drainage	\$849.26	\$2,166.68	\$85.43
10	Community Amenities	2	Operating Expenditure	E104999	General Admin Allocated	\$2,768.93	\$5,545.38	\$2,344.94
10	Community Amenities	2	Operating Expenditure	E105051	Reinstatement of Gravel Pits	\$16,272.23	\$0.00	\$16,786.21
10	Community Amenities	2	Operating Expenditure	E105999	General Admin Allocated	\$1,973.77	\$0.00	\$1,671.61
10	Community Amenities	2	Operating Expenditure	E106020	Town Planning Advice	\$15,222.96	\$7,000.00	\$3,047.60
10	Community Amenities	2	Operating Expenditure	E106030	Town Planning Other	\$2,098.90	\$3,800.00	\$1,970.06
10	Community Amenities	2	Operating Expenditure	E106999	General Admin Allocated	\$9,300.88	\$12,918.45	\$7,910.76
10	Community Amenities	2	Operating Expenditure	E107031	KULIN CEMETERY	\$2,214.12	\$2,280.00	\$5,032.72
10	Community Amenities	2	Operating Expenditure	E107032	DUDININ CEMETERY	\$1,877.87	\$504.00	\$3,131.03
10	Community Amenities	2	Operating Expenditure	E107033	Pingaring Cemetery	\$911.06	\$504.00	\$612.68
10	Community Amenities	2	Operating Expenditure	E107050	PUBLIC CONVENIENCES	\$38,486.92	\$49,388.24	\$22,689.92
10	Community Amenities	2	Operating Expenditure	E107051	Public Notice Boards	\$0.00	\$504.00	\$42.71
10	Community Amenities	2	Operating Expenditure	E107052	PUBLIC CONVENIENCES DUDININ	\$3,976.77	\$4,889.50	\$3,496.27
10	Community Amenities	2	Operating Expenditure	E107053	PUBLIC CONVENIENCES PINGARING	\$4,969.37	\$4,846.00	\$5,715.72
10	Community Amenities	2	Operating Expenditure	E107060	WAR MEMORIAL	\$3,071.45	\$5,049.73	\$4,201.37
10	Community Amenities	2	Operating Expenditure	E107298	Depreciation	\$15,038.85	\$17,500.00	\$16,699.53
10	Community Amenities	2	Operating Expenditure	E107999	General Admin Allocated	\$9,630.50	\$10,986.92	\$8,191.02
10	Community Amenities	2	Operating Expenditure	E116298	DEPRECIATION	\$1,649.98	\$0.00	\$0.00
Operating Expenditure Total						\$361,497.00	\$377,751.95	\$323,984.62
10	Community Amenities	3	Operating Income	I101400	CHARGES - REFUSE REMOVAL	(\$81,159.66)	(\$78,580.00)	(\$78,686.46)
10	Community Amenities	3	Operating Income	I102030	Drum Muster Reimbursement	(\$2,169.68)	(\$3,000.00)	(\$300.49)
10	Community Amenities	3	Operating Income	I102410	CHARGES - REFUSE REMOVAL	(\$15,872.00)	(\$15,444.00)	(\$15,335.08)
10	Community Amenities	3	Operating Income	I102420	SALE OF BINS	\$0.00	(\$200.00)	\$0.00
10	Community Amenities	3	Operating Income	I106110	Planning Approvals	(\$2,880.53)	(\$3,000.00)	\$0.00
10	Community Amenities	3	Operating Income	I107400	CHARGES - CEMETERY FEES	(\$1,350.01)	(\$1,000.00)	(\$2,670.02)

Prog	Programme Description	Type	Type Description	COA	Description	YTD Actual	YTD Budget	L/Yr Actual
Operating Income Total						(\$103,432.00)	(\$101,224.00)	(\$97,082.05)
Community Amenities Total						\$258,065.59	\$276,527.95	\$226,902.57
11	Recreation & Culture	2	Operating Expenditure	E110298	Depreciation	\$30,512.50	\$71,772.00	\$71,729.11
11	Recreation & Culture	2	Operating Expenditure	E110999	General Admin Allocated	\$6,287.85	\$7,173.00	\$5,348.07
11	Recreation & Culture	2	Operating Expenditure	E111021	MEMORIAL HALL	\$6,625.79	\$7,622.45	\$2,900.49
11	Recreation & Culture	2	Operating Expenditure	E111031	PINGARING HALL	\$805.64	\$4,074.45	\$5,199.82
11	Recreation & Culture	2	Operating Expenditure	E111032	DUDININ HALL	\$2,099.99	\$4,758.45	\$1,975.28
11	Recreation & Culture	2	Operating Expenditure	E111033	JITARNING HALL	\$22.94	\$280.00	\$393.36
11	Recreation & Culture	2	Operating Expenditure	E111298	Depreciation	\$44,508.20	\$59,874.00	\$56,551.64
11	Recreation & Culture	2	Operating Expenditure	E111999	General Admin Allocated	\$6,287.85	\$7,172.71	\$5,348.07
11	Recreation & Culture	2	Operating Expenditure	E112021	Salaries	\$92,456.08	\$86,962.54	\$69,649.28
11	Recreation & Culture	2	Operating Expenditure	E112022	Superannuation	\$8,753.41	\$0.00	\$5,482.41
11	Recreation & Culture	2	Operating Expenditure	E112023	CHEMICALS	\$6,663.91	\$5,091.50	\$5,616.46
11	Recreation & Culture	2	Operating Expenditure	E112024	ELECTRICITY	\$34,409.47	\$37,500.00	\$32,317.54
11	Recreation & Culture	2	Operating Expenditure	E112025	WATER	\$11,012.43	\$13,975.00	\$12,719.04
11	Recreation & Culture	2	Operating Expenditure	E112026	MAINTENANCE	\$22,175.04	\$22,148.89	\$39,669.03
11	Recreation & Culture	2	Operating Expenditure	E112027	INSURANCE	\$15,207.88	\$6,486.00	\$6,486.00
11	Recreation & Culture	2	Operating Expenditure	E112028	OTHER MINOR EXPENDITURE	\$4,216.28	\$3,764.00	\$1,128.54
11	Recreation & Culture	2	Operating Expenditure	E112029	STAFF HOUSING	\$5,256.38	\$7,689.72	\$140.17
11	Recreation & Culture	2	Operating Expenditure	E112030	TELEPHONE	\$1,838.17	\$1,800.00	\$1,772.55
11	Recreation & Culture	2	Operating Expenditure	E112298	Depreciation	\$63,101.89	\$89,664.00	\$87,239.94
11	Recreation & Culture	2	Operating Expenditure	E112600	EVENTS	\$2,270.00	\$1,350.00	\$2,250.00
11	Recreation & Culture	2	Operating Expenditure	E112999	General Admin Allocated	\$10,877.88	\$12,409.00	\$9,252.02
11	Recreation & Culture	2	Operating Expenditure	E113060	Advertising and Promotion	\$160.45	\$1,000.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E113100	BANK CHARGES	\$820.98	\$500.00	\$760.18
11	Recreation & Culture	2	Operating Expenditure	E113104	CATERING COSTS	\$1,401.92	\$0.00	\$1,705.77
11	Recreation & Culture	2	Operating Expenditure	E113120	Cleaning Supplies	\$1,969.98	\$5,000.00	\$3,214.04
11	Recreation & Culture	2	Operating Expenditure	E113130	IT MAINTENANCE	\$6,732.11	\$4,000.00	\$4,741.79
11	Recreation & Culture	2	Operating Expenditure	E113137	Dam Expenses	\$172.95	\$0.00	\$21.80
11	Recreation & Culture	2	Operating Expenditure	E113140	Depreciation- Freebairn Centre	\$1,299.98	\$4,265.00	\$4,878.68
11	Recreation & Culture	2	Operating Expenditure	E113180	ELECTRICITY	\$15,453.12	\$20,000.00	\$16,269.64
11	Recreation & Culture	2	Operating Expenditure	E113190	FREIGHT - NON-BAR	\$227.59	\$100.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E113210	GAS SUPPLIES	\$2,028.55	\$1,700.00	\$1,324.19
11	Recreation & Culture	2	Operating Expenditure	E113218	Minor Equipment	\$5,435.15	\$500.00	\$9,426.88
11	Recreation & Culture	2	Operating Expenditure	E113220	INSURANCE	\$24,966.46	\$18,458.00	\$18,458.00
11	Recreation & Culture	2	Operating Expenditure	E113240	LICENCING COSTS	\$995.88	\$1,710.00	\$1,391.74
11	Recreation & Culture	2	Operating Expenditure	E113243	Kitchen Consumables	\$1,013.49	\$800.00	\$891.65
11	Recreation & Culture	2	Operating Expenditure	E113250	Printing, Stationery and Post	\$812.52	\$1,750.00	\$703.82
11	Recreation & Culture	2	Operating Expenditure	E113260	Pool Costs	\$0.00	\$200.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E113270	REPAIRS AND MAINTENANCE	\$57,014.46	\$44,011.02	\$25,074.47
11	Recreation & Culture	2	Operating Expenditure	E113272	Security Costs	\$400.40	\$450.00	\$291.20
11	Recreation & Culture	2	Operating Expenditure	E113280	Superannuation	\$12,736.11	\$11,886.47	\$13,327.90
11	Recreation & Culture	2	Operating Expenditure	E113285	STAFF TRAINING	\$670.26	\$2,850.00	\$3,161.76
11	Recreation & Culture	2	Operating Expenditure	E113290	TELEPHONE	\$1,944.09	\$1,700.00	\$1,849.22
11	Recreation & Culture	2	Operating Expenditure	E113295	UNIFORMS	\$1,341.65	\$800.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E113298	Depreciation	\$142,418.22	\$155,281.00	\$151,325.07
11	Recreation & Culture	2	Operating Expenditure	E113300	Wages - Centre Manager	\$47,378.70	\$71,138.00	\$37,435.87
11	Recreation & Culture	2	Operating Expenditure	E113310	WAGES - BAR STAFF CASUALS	\$43,759.04	\$0.00	\$29,696.53
11	Recreation & Culture	2	Operating Expenditure	E113315	EVENTS	\$279.09	\$3,000.00	(\$0.29)
11	Recreation & Culture	2	Operating Expenditure	E113320	WAGES - CLEANER	\$34,808.64	\$34,921.49	\$27,535.47
11	Recreation & Culture	2	Operating Expenditure	E113330	OTHER COSTS	\$6,795.52	\$400.00	\$64.08
11	Recreation & Culture	2	Operating Expenditure	E113331	BOWLING GREENS	\$9,098.16	\$3,500.00	\$1,202.70
11	Recreation & Culture	2	Operating Expenditure	E113332	OVAL	\$47,529.27	\$50,934.21	\$53,050.99
11	Recreation & Culture	2	Operating Expenditure	E113333	GOLF TENNIS PAVILION	\$15,661.66	\$7,743.44	\$8,691.28
11	Recreation & Culture	2	Operating Expenditure	E113334	Golf Course	\$21,704.48	\$17,000.30	\$19,169.71
11	Recreation & Culture	2	Operating Expenditure	E113335	KIDSPORT	\$0.00	\$500.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E113350	WORKERS COMPENSATION	\$2,359.00	\$2,500.00	\$2,535.29
11	Recreation & Culture	2	Operating Expenditure	E113410	Sundry Equipment Purchases	\$197.60	\$1,000.00	\$155.44
11	Recreation & Culture	2	Operating Expenditure	E113499	INTERNAL BAR PURCHASES	\$0.00	\$2,000.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E113500	Bar Purchases	\$83,332.31	\$52,000.00	\$51,967.01
11	Recreation & Culture	2	Operating Expenditure	E113501	Ice and Sundry Supplies	\$104.54	\$200.00	\$77.27
11	Recreation & Culture	2	Operating Expenditure	E113502	FREIGHT ON BAR PURCHASES	\$3,169.11	\$2,400.00	\$1,804.24
11	Recreation & Culture	2	Operating Expenditure	E113505	Canteen Purchases	\$464.22	\$500.00	\$340.00
11	Recreation & Culture	2	Operating Expenditure	E113510	Bar Glassware	\$0.00	\$500.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E113540	STOCK WRITTEN OFF	\$0.00	\$400.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E113701	Plant Operation Costs	\$8,120.49	\$8,000.00	\$7,807.58
11	Recreation & Culture	2	Operating Expenditure	E113999	General Admin Allocated	\$9,875.95	\$11,267.91	\$8,399.63
11	Recreation & Culture	2	Operating Expenditure	E114280	EQUIPMENT MAINTENANCE	(\$1.00)	\$0.00	\$40.91
11	Recreation & Culture	2	Operating Expenditure	E114290	CONT TO VARLEY RADIO	\$863.03	\$1,400.00	\$507.94
11	Recreation & Culture	2	Operating Expenditure	E114999	General Admin Allocated	\$2,793.64	\$3,187.46	\$2,376.13
11	Recreation & Culture	2	Operating Expenditure	E116100	KULIN MUSEUM	\$2,145.03	\$400.00	\$292.50
11	Recreation & Culture	2	Operating Expenditure	E116300	Railway Station Maintenance	\$0.00	\$2,158.80	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E116999	General Admin Allocated	\$2,023.12	\$2,307.83	\$1,720.87
11	Recreation & Culture	2	Operating Expenditure	E117029	OFFICE GARDENS	\$27,083.19	\$21,083.74	\$20,102.85
11	Recreation & Culture	2	Operating Expenditure	E117030	PUBLIC PARKS GDNS & RESERVES	\$133,861.15	\$96,918.55	\$93,291.33
11	Recreation & Culture	2	Operating Expenditure	E117031	RESERVES - OTHER	\$17,679.90	\$17,417.03	\$13,689.40
11	Recreation & Culture	2	Operating Expenditure	E117050	STORM WATER REUSE SCHEME	\$36.65	\$0.00	\$154.07
11	Recreation & Culture	2	Operating Expenditure	E117052	DUDININ SPORTSGROUND	\$1,342.76	\$2,000.00	\$1,979.60
11	Recreation & Culture	2	Operating Expenditure	E117054	Dudin Tennis Club	\$2,767.72	\$2,300.00	\$2,415.03
11	Recreation & Culture	2	Operating Expenditure	E117056	OTHER SPORTING CLUBS	\$19,637.00	\$40,000.00	\$0.00
11	Recreation & Culture	2	Operating Expenditure	E117058	SKATE PARK & PLAYGROUND	\$354.58	\$0.00	\$682.94
11	Recreation & Culture	2	Operating Expenditure	E117298	Depreciation	\$7,595.97	\$25,000.00	\$23,517.21
11	Recreation & Culture	2	Operating Expenditure	E117500	VARLEY DISTRICT CONTRIBUTIONS	\$0.00	\$0.00	\$27,500.00
11	Recreation & Culture	2	Operating Expenditure	E117520	Pingaring Golf Club	\$1,358.42	\$3,600.00	\$6,525.08
11	Recreation & Culture	2	Operating Expenditure	E117999	GENERAL ADMIN ALLOCATED	\$13,613.75	\$15,531.71	\$11,578.67
Operating Expenditure Total						\$1,223,198.00	\$1,231,739.67	\$1,135,293.95
11	Recreation & Culture	3	Operating Income	I111022	RENTAL FROM MEMORIAL HALL	(\$4,309.06)	(\$1,800.00)	(\$2,018.18)
11	Recreation & Culture	3	Operating Income	I112405	Pool Admission - Adults	(\$6,021.01)	(\$7,200.00)	(\$6,555.52)
11	Recreation & Culture	3	Operating Income	I112410	Pool Admission - Children	(\$4,210.99)	(\$5,000.00)	(\$3,963.80)
11	Recreation & Culture	3	Operating Income	I112450	Pool Slide Income	(\$19,098.20)	(\$16,200.00)	(\$18,653.62)
11	Recreation & Culture	3	Operating Income	I112480	SEASON PASS	(\$10,749.57)	(\$7,000.00)	(\$10,027.30)
11	Recreation & Culture	3	Operating Income	I112491	REIMBURSEMENTS	(\$136.36)	\$0.00	\$0.00
11	Recreation & Culture	3	Operating Income	I112510	STAFF RENT	(\$5,460.00)	(\$5,200.00)	(\$4,320.00)
11	Recreation & Culture	3	Operating Income	I112600	EVENTS	(\$961.82)	(\$417.00)	(\$640.00)
11	Recreation & Culture	3	Operating Income	I112620	SUNDRY INCOME	(\$3,500.00)	\$0.00	\$0.00
11	Recreation & Culture	3	Operating Income	I113100	Memberships - Adult	(\$17,069.60)	(\$11,052.00)	(\$9,312.50)
11	Recreation & Culture	3	Operating Income	I113110	Memberships - Children	(\$261.81)	(\$500.00)	(\$163.62)
11	Recreation & Culture	3	Operating Income	I113120	Memberships - Social	(\$1,138.19)	(\$1,652.00)	(\$929.99)
11	Recreation & Culture	3	Operating Income	I113130	MEMBERSHIPS - SHORT TERM	(\$152.72)	\$0.00	\$0.00
11	Recreation & Culture	3	Operating Income	I113150	EVENTS	(\$1,086.09)	(\$1,548.00)	(\$1,311.36)
11	Recreation & Culture	3	Operating Income	I113300	Hire - Indoor Courts	\$0.00	(\$504.00)	\$0.00
11	Recreation & Culture	3	Operating Income	I113320	Hire - Kitchen	(\$3,411.78)	(\$3,504.00)	(\$3,046.04)
11	Recreation & Culture	3	Operating Income	I113330	DONATIONS FOR FREEBAIRN REC CE NTR	(\$4,270.00)	\$0.00	\$0.00
11	Recreation & Culture	3	Operating Income	I113335	Community Contributions	(\$3,844.27)	(\$12,000.00)	(\$15,948.00)
11	Recreation & Culture	3	Operating Income	I113380	Hire - Golf/Tennis Pavilion	(\$413.65)	(\$480.00)	(\$409.10)
11	Recreation & Culture	3	Operating Income	I113390	Hire - Function Rooms	(\$1,274.53)	(\$990.00)	(\$1,259.19)
11	Recreation & Culture	3	Operating Income	I113393	GYMNASIUM INCOME	\$0.00	\$0.00	(\$1,176.36)
11	Recreation & Culture	3	Operating Income	I113395	Catering Income	(\$15.45)	\$0.00	\$0.00
11	Recreation & Culture	3	Operating Income	I113410	SUNDRY DONATIONS	\$0.00	(\$5,000.00)	(\$985.64)
11	Recreation & Culture	3	Operating Income	I113500	BAR SALES	(\$160,360.25)	(\$129,996.00)	(\$100,101.38)
11	Recreation & Culture	3	Operating Income	I113505	Canteen Sales	(\$7,813.88)	(\$3,000.00)	(\$1,984.99)
11	Recreation & Culture	3	Operating Income	I114310	Television Charges	\$0.00	(\$1,400.00)	\$0.00
11	Recreation & Culture	3	Operating Income	I117056	OTHER SPORTING CLUBS	\$0.00	\$0.00	(\$46.08)
Operating Income Total						(\$255,559.00)	(\$214,449.00)	(\$182,851.67)
Recreation & Culture Total						\$967,638.46	\$1,017,290.67	\$952,442.28
12	Transport	2	Operating Expenditure	E121298	Depreciation	\$1,865,196.03	\$1,890,000.00	\$2,029,211.77
12	Transport	2	Operating Expenditure	E121602	Traffic Signs	\$5,469.23	\$7,000.00	\$4,265.00
12	Transport	2	Operating Expenditure	E122010	ROAD MAINTENANCE	\$807,974.16	\$693,213.19	\$1,034,756.63
12	Transport	2	Operating Expenditure	E122022	FLOOD DAMAGE - NORMAL	\$782.63	\$0.00	\$0.00
12	Transport	2	Operating Expenditure	E122121	KULIN DEPOT	\$78,168.41	\$43,641.15	\$50,221.61
12	Transport	2	Operating Expenditure	E122122	HOLT ROCK DEPOT	\$7,036.90	\$5,280.14	\$5,144.01
12	Transport	2	Operating Expenditure	E122140	Footpath Maintenance	\$365.73	\$705.43	\$2,055.14
12	Transport	2	Operating Expenditure	E122150	STREET LIGHTING	\$17,533.82	\$21,820.71	\$19,160.19
12	Transport	2	Operating Expenditure	E122160	Street Cleaning	\$5,841.30	\$0.00	\$2,413.28
12	Transport	2	Operating Expenditure	E122161	DUDININ CLEANING	\$367.38	\$3,383.41	\$3,309.38
12	Transport	2	Operating Expenditure	E122180	Street Trees	\$294.03	\$9,933.38	\$4,993.67
12	Transport	2	Operating Expenditure	E122190	Streetscape Maintenance	\$60,746.68	\$80,007.39	\$66,302.00

Prog	Programme Description	Type	Type Description	COA	Description	YTD Actual	YTD Budget	L/Yr Actual
12	Transport	2	Operating Expenditure	E122200	Roman Road System	\$7,621.51	\$7,500.00	\$7,363.78
12	Transport	2	Operating Expenditure	E122298	Depreciation	\$16,704.92	\$18,204.00	\$27,882.26
12	Transport	2	Operating Expenditure	E122999	General Admin Allocated	\$505,777.34	\$570,075.96	\$425,732.93
12	Transport	2	Operating Expenditure	E123297	LOSS ON SALE OF ASSET	\$8,668.23	\$1,000.00	\$20,134.52
12	Transport	2	Operating Expenditure	E123999	General Admin Allocated	\$13,054.21	\$14,892.75	\$11,102.86
12	Transport	2	Operating Expenditure	E125010	PROGRAM ADMINISTRATION SALARIES EXPENSE	\$43,907.57	\$0.00	\$0.00
12	Transport	2	Operating Expenditure	E125030	WSFN HOUSING EXPENSES	\$2,953.41	\$0.00	\$0.00
12	Transport	2	Operating Expenditure	E125050	WSFN SALARIES	\$54,462.66	\$0.00	\$0.00
12	Transport	2	Operating Expenditure	E125055	WSFN SUPERANNUATION	\$5,819.77	\$0.00	\$0.00
12	Transport	2	Operating Expenditure	E125060	WSFN VEHICLE EXPENSES	\$937.69	\$0.00	\$0.00
12	Transport	2	Operating Expenditure	E126280	Airstrip Maintenance	\$2,120.91	\$5,260.29	\$4,623.72
12	Transport	2	Operating Expenditure	E126298	Depreciation	\$7,999.94	\$8,000.00	\$7,999.94
12	Transport	2	Operating Expenditure	E126999	General Admin Allocated	\$2,023.12	\$2,307.83	\$1,720.87
Operating Expenditure Total						\$3,521,828.00	\$3,382,225.63	\$3,728,393.56
12	Transport	3	Operating Income	I121260	HSVPP	(\$220,000.00)	\$0.00	\$0.00
12	Transport	3	Operating Income	I121500	REGIONAL ROAD GROUP	(\$375,000.00)	(\$365,000.00)	(\$344,500.00)
12	Transport	3	Operating Income	I121520	ROADS TO RECOVERY	(\$634,904.00)	(\$525,000.00)	(\$534,904.00)
12	Transport	3	Operating Income	I121530	WSFN FUNDING	(\$93,333.00)	\$0.00	\$0.00
12	Transport	3	Operating Income	I121750	BLACK SPOT	(\$78,133.00)	(\$524,000.00)	\$0.00
12	Transport	3	Operating Income	I122360	Government Grants	(\$206,610.00)	(\$212,935.00)	(\$203,560.00)
12	Transport	3	Operating Income	I122500	Miscellaneous Income	(\$30,000.00)	(\$1,000.00)	\$0.00
12	Transport	3	Operating Income	I123297	Profit on Sale of Asset	(\$28,524.66)	(\$43,746.00)	(\$35,489.00)
12	Transport	3	Operating Income	I125000	WSFN PROGRAM ADMINISTRATION INCOME	(\$43,000.00)	\$0.00	\$0.00
12	Transport	3	Operating Income	I125200	WSFN PROJECT MANAGEMENT INCOME	(\$46,412.49)	\$0.00	\$0.00
Operating Income Total						#####	#####	#####
Transport Total						\$1,765,910.43	\$1,710,544.63	\$2,609,940.56
13	Economic Services	2	Operating Expenditure	E130100	FACILITATORS WAGES	\$0.00	\$0.00	\$178,646.66
13	Economic Services	2	Operating Expenditure	E130110	FACILITATORS SUPERANNUATION	\$0.00	\$0.00	\$15,470.48
13	Economic Services	2	Operating Expenditure	E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PROGRAMS	\$0.00	\$0.00	\$109.09
13	Economic Services	2	Operating Expenditure	E130210	ACTIVITY COSTS - CAMPS	\$0.00	\$0.00	\$498.39
13	Economic Services	2	Operating Expenditure	E130310	TRANSPORTATION FOR CAMPS	\$0.00	\$0.00	\$6,961.83
13	Economic Services	2	Operating Expenditure	E130320	TRANSPORTATION FOR SCHOOL CAMPS	\$0.00	\$0.00	\$4,181.82
13	Economic Services	2	Operating Expenditure	E130335	HOUSING COSTS	\$0.00	\$0.00	\$5,890.00
13	Economic Services	2	Operating Expenditure	E130400	ACCOMMODATION SCHOOL HOLIDAY/LOCAL PROGRAMS	\$0.00	\$0.00	\$592.60
13	Economic Services	2	Operating Expenditure	E130410	ACCOMMODATION CAMPS	\$0.00	\$0.00	\$230.00
13	Economic Services	2	Operating Expenditure	E130510	CATERING CAMPS	\$0.00	\$0.00	\$13,523.06
13	Economic Services	2	Operating Expenditure	E130670	ADVERTISING, MARKETING GENERAL	\$0.00	\$0.00	\$274.11
13	Economic Services	2	Operating Expenditure	E130700	MERCHANDISE COSTS	\$0.00	\$0.00	\$3,840.10
13	Economic Services	2	Operating Expenditure	E130800	CAMP KULIN ADMINISTRATION COSTS	\$89.10	\$0.00	\$16,164.66
13	Economic Services	2	Operating Expenditure	E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	\$0.00	\$0.00	\$878.82
13	Economic Services	2	Operating Expenditure	E130999	GENERAL ADMINISTRATION ALLOCATED	\$15,673.54	\$18,325.78	\$13,271.63
13	Economic Services	2	Operating Expenditure	E131040	Noxious Weeds/Pest Plants	\$5,701.80	\$9,195.64	\$12,733.72
13	Economic Services	2	Operating Expenditure	E131060	Vermin Control	\$100.00	\$0.00	\$100.00
13	Economic Services	2	Operating Expenditure	E131999	General Admin Allocated	\$2,023.12	\$2,307.83	\$1,720.87
13	Economic Services	2	Operating Expenditure	E132030	CARAVAN PARK	\$59,664.35	\$64,748.66	\$39,620.24
13	Economic Services	2	Operating Expenditure	E132040	KULIN HOSTEL	\$19,584.29	\$0.00	\$38,122.58
13	Economic Services	2	Operating Expenditure	E132050	INFORMATION BAY	\$295.41	\$200.00	\$176.11
13	Economic Services	2	Operating Expenditure	E132100	Tourism & Area Promotion	\$17,056.94	\$42,100.00	\$15,968.77
13	Economic Services	2	Operating Expenditure	E132111	Herbarium Costs	\$0.00	\$0.00	\$2.60
13	Economic Services	2	Operating Expenditure	E132298	Depreciation	\$44,823.90	\$35,000.00	\$38,490.40
13	Economic Services	2	Operating Expenditure	E132410	SUPERANNUATION	\$0.00	\$0.00	\$3,925.70
13	Economic Services	2	Operating Expenditure	E132450	THH SOUVENIR EXPENSE	(\$31.68)	\$0.00	\$0.00
13	Economic Services	2	Operating Expenditure	E132999	General Admin Allocated	\$36,217.16	\$41,319.75	\$30,803.49
13	Economic Services	2	Operating Expenditure	E133010	Group Building Scheme	\$6,932.05	\$7,500.00	\$2,932.50
13	Economic Services	2	Operating Expenditure	E133420	BCITF levy payment	\$0.00	\$2,000.00	\$0.00
13	Economic Services	2	Operating Expenditure	E133425	BUILDING SERVICES LEVY PAYMENT	\$1,483.50	\$1,000.00	\$390.83
13	Economic Services	2	Operating Expenditure	E133999	General Admin Allocated	\$3,361.49	\$3,836.20	\$2,858.88
13	Economic Services	2	Operating Expenditure	E134010	Wages	\$58,448.69	\$104,451.87	\$71,342.90
13	Economic Services	2	Operating Expenditure	E134020	Superannuation	\$4,299.12	\$9,608.77	\$2,898.03
13	Economic Services	2	Operating Expenditure	E134030	INSURANCE	\$12,530.22	\$12,000.00	\$12,000.00
13	Economic Services	2	Operating Expenditure	E134040	UNIFORMS	\$478.93	\$800.00	\$52.16
13	Economic Services	2	Operating Expenditure	E134050	STAFF TRAINING	\$2,667.58	\$4,800.00	\$788.38
13	Economic Services	2	Operating Expenditure	E134060	TELEPHONE	\$1,070.88	\$1,500.00	\$1,302.39
13	Economic Services	2	Operating Expenditure	E134065	WATER	\$1,600.01	\$1,200.00	\$791.16
13	Economic Services	2	Operating Expenditure	E134070	ELECTRICITY	\$4,902.14	\$6,000.00	\$4,818.10
13	Economic Services	2	Operating Expenditure	E134080	Printing & Stationery	\$13,266.93	\$15,000.00	\$14,875.81
13	Economic Services	2	Operating Expenditure	E134100	Advertising and Promotion	\$890.55	\$1,500.00	\$2,655.56
13	Economic Services	2	Operating Expenditure	E134105	SOUVENIR EXPENSE	\$0.00	\$0.00	\$320.00
13	Economic Services	2	Operating Expenditure	E134110	IT MAINTENANCE & SUPPORT	\$6,894.09	\$3,600.00	\$5,307.70
13	Economic Services	2	Operating Expenditure	E134115	Cleaning	\$559.06	\$0.00	\$410.69
13	Economic Services	2	Operating Expenditure	E134120	CENTRE MAINTENANCE	\$1,942.91	\$3,000.00	\$3,162.01
13	Economic Services	2	Operating Expenditure	E134130	COURSES & EVENTS	\$18,831.53	\$10,000.00	\$33,159.06
13	Economic Services	2	Operating Expenditure	E134135	EVENTS	\$290.91	\$0.00	\$0.00
13	Economic Services	2	Operating Expenditure	E134140	Library Freight	\$0.00	\$50.00	\$0.00
13	Economic Services	2	Operating Expenditure	E134150	LIBRARY COSTS	\$14,901.20	\$14,000.00	\$15,536.28
13	Economic Services	2	Operating Expenditure	E134190	KEY TO KULIN	\$0.00	\$300.00	\$0.00
13	Economic Services	2	Operating Expenditure	E134200	GRANT FUNDING EXPENDITURE	\$2,652.12	\$2,000.00	\$730.63
13	Economic Services	2	Operating Expenditure	E134298	Depreciation	\$62,159.99	\$65,000.00	\$64,223.35
13	Economic Services	2	Operating Expenditure	E134300	SUNDRY EXPENSES	\$1,756.35	\$0.00	\$208.89
13	Economic Services	2	Operating Expenditure	E134999	General Admin Allocated	\$13,566.57	\$15,476.73	\$11,544.90
13	Economic Services	2	Operating Expenditure	E136040	WATER SUPPLY (STANDPIPES)	\$83,166.29	\$87,000.00	\$121,205.01
13	Economic Services	2	Operating Expenditure	E136050	FARM WATER SUPPLIES & MAINTENANCE	\$23,289.86	\$1,000.00	\$0.00
13	Economic Services	2	Operating Expenditure	E136105	Pingaring Community Centre	\$0.00	\$4,000.00	\$4,000.00
13	Economic Services	2	Operating Expenditure	E136115	COMMUNITY CROPPING PROGRAM	\$0.00	\$1,000.00	\$0.00
13	Economic Services	2	Operating Expenditure	E136298	DEPRECIATION	\$2,498.78	\$2,500.00	\$1,583.54
13	Economic Services	2	Operating Expenditure	E136999	General Admin Allocated	\$2,023.12	\$2,307.83	\$1,720.87
13	Economic Services	2	Operating Expenditure	E138015	BLAZING SWAN EXPENDITURE	\$750.98	\$0.00	\$25,080.00
13	Economic Services	2	Operating Expenditure	E138020	INSURANCE & LICENSING	\$22.75	\$0.00	\$0.00
13	Economic Services	2	Operating Expenditure	E138040	BUSH RACES CONTRIBUTION	\$138.42	\$0.00	\$13,173.14
13	Economic Services	2	Operating Expenditure	E138999	General Admin Allocated	\$14,914.46	\$17,016.10	\$12,684.81
13	Economic Services	2	Operating Expenditure	E139010	FUEL PURCHASES	\$588,812.99	\$453,200.00	\$564,167.46
13	Economic Services	2	Operating Expenditure	E139030	FUEL ACCOUNT SALES	\$0.00	\$1,500.00	\$1,330.55
13	Economic Services	2	Operating Expenditure	E139040	IT MAINTENANCE	\$3,017.74	\$3,500.00	\$6,637.10
13	Economic Services	2	Operating Expenditure	E139045	BANK CHARGES	\$4,027.26	\$5,000.00	\$4,001.43
13	Economic Services	2	Operating Expenditure	E139050	MAINTENANCE & REPAIRS	\$4,371.79	\$6,964.27	\$11,532.98
13	Economic Services	2	Operating Expenditure	E139298	DEPRECIATION	\$8,879.98	\$0.00	\$0.00
13	Economic Services	2	Operating Expenditure	E139999	GENERAL ADMIN ALLOCATED	\$16,294.05	\$18,738.72	\$13,839.22
Operating Expenditure Total						\$1,168,891.00	\$1,101,998.15	\$1,475,464.11
13	Economic Services	3	Operating Income	I130210	DONATIONS CAMPS	(\$44.30)	\$0.00	\$0.00
13	Economic Services	3	Operating Income	I130240	DONATIONS GENERAL	\$0.00	\$0.00	(\$325.60)
13	Economic Services	3	Operating Income	I130310	USER CHARGES CAMPS	\$0.00	\$0.00	(\$940.91)
13	Economic Services	3	Operating Income	I130320	USER CHARGES SCHOOL CAMPS	\$0.00	\$0.00	(\$10,662.73)
13	Economic Services	3	Operating Income	I130330	USER CHARGES CORPORATE CAMPS	\$0.00	\$0.00	(\$568.18)
13	Economic Services	3	Operating Income	I130400	MERCHANDISE SALES	(\$187.86)	\$0.00	\$0.00
13	Economic Services	3	Operating Income	I130500	RENTAL REIMBURSEMENTS	\$0.00	\$0.00	(\$5,280.00)
13	Economic Services	3	Operating Income	I130600	REIMBURSEMENTS AND OTHER INCOME	\$0.00	\$0.00	(\$88,173.04)
13	Economic Services	3	Operating Income	I132100	Grants	\$0.00	(\$1,000.00)	\$0.00
13	Economic Services	3	Operating Income	I132409	HOSTEL CHARGES	(\$6,368.18)	\$0.00	(\$2,827.28)
13	Economic Services	3	Operating Income	I132410	Caravan Park Charges	(\$36,899.11)	(\$25,000.00)	(\$31,151.01)
13	Economic Services	3	Operating Income	I132420	Sale of Maps	\$0.00	\$0.00	(\$14.82)
13	Economic Services	3	Operating Income	I132430	SALE OF HISTORY BOOKS - KULIN	(\$77.27)	\$0.00	(\$136.36)
13	Economic Services	3	Operating Income	I132450	SALE OF THH SOUVENIRS	(\$1,036.57)	(\$5,000.00)	(\$3,144.52)
13	Economic Services	3	Operating Income	I133410	BUILDING PERMITS	(\$5,751.62)	(\$4,000.00)	(\$2,208.78)
13	Economic Services	3	Operating Income	I133420	BCITF LEVY COLLECTION	(\$1,500.00)	(\$2,000.00)	(\$390.83)
13	Economic Services	3	Operating Income	I133425	BUILDING SERVICES LEVY COLLECTION	(\$695.50)	(\$1,000.00)	\$1,433.97
13	Economic Services	3	Operating Income	I134010	Business Memberships	\$0.00	\$0.00	(\$127.28)
13	Economic Services	3	Operating Income	I134060	Organisations Membership	(\$9.09)	\$0.00	\$0.00
13	Economic Services	3	Operating Income	I134070	Photocopying	(\$3,713.82)	(\$4,500.00)	(\$9,155.79)
13	Economic Services	3	Operating Income	I134080	BINDING, STAPLING & FOLDING	(\$18.65)	\$0.00	(\$98.18)
13	Economic Services	3	Operating Income	I134090	FAXING, SCANNING & EMAILING	(\$162.33)	(\$500.00)	(\$122.34)
13	Economic Services	3	Operating Income	I134100	Computer Usage	(\$73.84)	(\$500.00)	(\$174.76)
13	Economic Services	3	Operating Income	I134120	Desktop Publishing	(\$480.92)	\$0.00	(\$9.09)
13	Economic Services	3	Operating Income	I134130	KULIN UPDATE	(\$6,940.90)	(\$7,000.00)	(\$8,017.50)
13	Economic Services	3	Operating Income	I134140	Laminating	(\$121.84)	(\$500.00)	(\$441.85)
13	Economic Services	3	Operating Income	I134150	Equipment Hire	(\$122.73)	(\$500.00)	(\$54.54)
13	Economic Services	3	Operating Income	I134160	CONSUMABLE SALES	(\$1,249.56)	(\$500.00)	(\$589.99)
13	Economic Services	3	Operating Income	I134165	SOUVENIRS	(\$11.68)	\$0.00	\$0.00

Prog	Programme Description	Type	Type Description	COA	Description	YTD Actual	YTD Budget	L/Yr Actual
13	Economic Services	3	Operating Income	I134170	BUILDING HIRE	(\$2,981.80)	(\$800.00)	(\$4,227.26)
13	Economic Services	3	Operating Income	I134180	PUBLIC TRAINING/COURSES	(\$9,757.86)	(\$10,000.00)	(\$15,604.91)
13	Economic Services	3	Operating Income	I134185	EVENT INCOME & SPONSORSHIP	(\$380.14)	\$0.00	(\$1,663.65)
13	Economic Services	3	Operating Income	I134190	Commissions	(\$5,222.00)	(\$5,000.00)	(\$5,103.73)
13	Economic Services	3	Operating Income	I134200	GRANTS - OTHER	(\$1,000.00)	\$0.00	(\$2,000.00)
13	Economic Services	3	Operating Income	I134215	KODAK SCANNING & PHOTOSHOP	(\$99.54)	\$0.00	(\$65.91)
13	Economic Services	3	Operating Income	I134220	OTHER INCOME	(\$1,184.07)	(\$2,000.00)	(\$11,048.16)
13	Economic Services	3	Operating Income	I134300	Reimbursements	(\$2,000.00)	\$0.00	(\$2,306.13)
13	Economic Services	3	Operating Income	I134500	GRANTS - CRC OPERATIONAL	(\$108,959.40)	(\$100,000.00)	(\$133,688.44)
13	Economic Services	3	Operating Income	I134510	EVENT & TICKETING INCOME	(\$1,830.77)	(\$5,000.00)	\$0.00
13	Economic Services	3	Operating Income	I136010	SALE OF STANDPIPE WATER	(\$50,915.04)	(\$60,000.00)	(\$75,876.06)
13	Economic Services	3	Operating Income	I136030	GRANTS	(\$200,000.00)	(\$590,000.00)	(\$100,000.00)
13	Economic Services	3	Operating Income	I136115	Community Cropping Program	(\$1,227.27)	(\$1,000.00)	(\$1,363.64)
13	Economic Services	3	Operating Income	I138010	BUSH RACES INCOME	\$0.00	\$0.00	(\$12,210.85)
13	Economic Services	3	Operating Income	I139010	SALES - PUBLIC	(\$632,188.62)	(\$500,000.00)	(\$618,444.58)
Operating Income Total						#####	#####	#####
Economic Services Total						\$85,678.94	(\$23,801.85)	\$330,673.38
14	Other Property & Services	2	Operating Expenditure	E141010	PRIVATE WORKS	\$67,829.24	\$20,801.44	\$90,259.16
14	Other Property & Services	2	Operating Expenditure	E141022	MRWA - Hyden Kondinin Road	\$0.00	\$0.00	\$18,440.37
14	Other Property & Services	2	Operating Expenditure	E141025	MAIN ROADS WORKS	\$16,330.51	\$0.00	\$14,214.85
14	Other Property & Services	2	Operating Expenditure	E141999	General Admin Allocated	\$10,476.88	\$11,952.07	\$8,910.81
14	Other Property & Services	2	Operating Expenditure	E142020	Community Bus Shed	\$109.48	\$50.00	\$131.84
14	Other Property & Services	2	Operating Expenditure	E142105	LICENSING & INSURANCE	\$0.00	\$840.00	\$0.00
14	Other Property & Services	2	Operating Expenditure	E142298	Depreciation	\$1,219.98	\$4,000.00	\$4,542.66
14	Other Property & Services	2	Operating Expenditure	E142700	Plant Operation Costs	\$5,284.05	\$6,000.00	\$5,035.72
14	Other Property & Services	2	Operating Expenditure	E143010	ENGINEERS SALARY	\$135,235.44	\$152,908.34	\$113,839.11
14	Other Property & Services	2	Operating Expenditure	E143025	WORKERS COMPENSATION INSURANCE	\$46,114.74	\$43,000.00	\$46,824.36
14	Other Property & Services	2	Operating Expenditure	E143030	OFFICE EXPENSES	\$10,331.72	\$3,100.00	\$4,632.56
14	Other Property & Services	2	Operating Expenditure	E143040	Superannuation	\$151,599.99	\$189,549.36	\$158,550.33
14	Other Property & Services	2	Operating Expenditure	E143050	Sick & Holiday Pay	\$133,057.39	\$119,982.00	\$145,187.16
14	Other Property & Services	2	Operating Expenditure	E143060	Insurance on Works	\$20,280.00	\$19,000.00	\$19,000.00
14	Other Property & Services	2	Operating Expenditure	E143070	Long Service leave	\$37,145.80	\$11,731.73	\$51,667.17
14	Other Property & Services	2	Operating Expenditure	E143075	FBT EXPENSE	\$0.00	\$1,500.00	\$0.00
14	Other Property & Services	2	Operating Expenditure	E143090	Award Allowances	\$49,278.51	\$77,105.00	\$72,968.27
14	Other Property & Services	2	Operating Expenditure	E143120	PROTECTIVE CLOTHING	\$7,794.89	\$6,300.00	\$6,788.00
14	Other Property & Services	2	Operating Expenditure	E143125	STAFF HOUSING	\$66,923.33	\$169,321.10	\$158,147.12
14	Other Property & Services	2	Operating Expenditure	E143130	Removal Expenses	\$0.00	\$2,500.00	\$0.00
14	Other Property & Services	2	Operating Expenditure	E143140	Seminar Expenses	\$23,118.69	\$10,000.00	\$11,066.99
14	Other Property & Services	2	Operating Expenditure	E143150	Health & Safety Program	\$10,394.77	\$15,000.00	\$9,842.11
14	Other Property & Services	2	Operating Expenditure	E143152	CONSULTING	\$28,265.00	\$5,000.00	\$29,400.00
14	Other Property & Services	2	Operating Expenditure	E143290	ALLOCATED TO WORKS & SERVICES	(\$859,193.05)	(\$946,908.11)	(\$796,750.51)
14	Other Property & Services	2	Operating Expenditure	E143297	Loss on Sale of Asset	\$0.00	\$0.00	\$672.79
14	Other Property & Services	2	Operating Expenditure	E143298	Depreciation	\$14,952.73	\$13,281.00	\$15,855.12
14	Other Property & Services	2	Operating Expenditure	E143999	General Admin Allocated	\$137,608.51	\$156,993.30	\$117,039.07
14	Other Property & Services	2	Operating Expenditure	E144000	Plant Repair Wages	\$105,678.56	\$137,893.77	\$103,285.83
14	Other Property & Services	2	Operating Expenditure	E144005	Tyres & Tubes	\$39,484.44	\$42,000.00	\$43,860.40
14	Other Property & Services	2	Operating Expenditure	E144010	Parts & Repairs	\$133,229.04	\$129,833.44	\$136,712.68
14	Other Property & Services	2	Operating Expenditure	E144015	INSURANCE & LICENCE	\$86,715.76	\$95,000.00	\$96,392.62
14	Other Property & Services	2	Operating Expenditure	E144020	Fuel & Oil	\$247,427.53	\$340,000.00	\$328,328.39
14	Other Property & Services	2	Operating Expenditure	E144030	BLADES & TYNES	\$8,540.00	\$12,000.00	\$11,533.20
14	Other Property & Services	2	Operating Expenditure	E144050	WATER USAGE	\$12,099.39	\$0.00	\$0.00
14	Other Property & Services	2	Operating Expenditure	E144060	Expendable Tools	\$0.00	\$2,400.00	\$0.00
14	Other Property & Services	2	Operating Expenditure	E144061	TELEPHONE	\$1,505.04	\$1,200.00	\$1,420.97
14	Other Property & Services	2	Operating Expenditure	E144070	OFFICE EXPENSES	\$2,165.71	\$1,200.00	\$0.00
14	Other Property & Services	2	Operating Expenditure	E144080	Relocation Expenses	\$0.00	\$0.00	\$2,310.00
14	Other Property & Services	2	Operating Expenditure	E144180	Other Minor Expenditure	\$450.00	\$2,400.00	\$4,669.11
14	Other Property & Services	2	Operating Expenditure	E144290	ALLOCATED TO WORKS & SERVICES	(\$622,086.99)	(\$803,927.20)	(\$642,769.76)
14	Other Property & Services	2	Operating Expenditure	E144298	Depreciation	\$339,493.33	\$560,000.00	\$432,388.34
14	Other Property & Services	2	Operating Expenditure	E144700	PLANT OPERATION COSTS	\$34,218.26	\$40,000.00	\$25,637.69
14	Other Property & Services	2	Operating Expenditure	E146010	Gross Total For Year	\$2,588,246.93	\$2,700,000.00	\$2,622,136.76
14	Other Property & Services	2	Operating Expenditure	E146020	Workers Compensation	\$722.53	\$0.00	\$220.95
14	Other Property & Services	2	Operating Expenditure	E146200	Salaries & Wages Allocated	#####	#####	#####
14	Other Property & Services	2	Operating Expenditure	E148298	Gross Depreciation	\$63,021.50	\$0.00	\$34,684.76
14	Other Property & Services	2	Operating Expenditure	E148299	LESS DEPRECIATION ALLOCATED	(\$403,516.00)	(\$560,000.00)	(\$455,860.83)
Operating Expenditure Total						\$163,307.00	\$93,007.24	\$428,779.41
14	Other Property & Services	3	Operating Income	I141410	Private Works	(\$102,201.20)	(\$35,000.00)	(\$257,084.60)
14	Other Property & Services	3	Operating Income	I142100	Hire of Bus & Trailer	(\$4,784.14)	(\$6,000.00)	(\$5,836.91)
14	Other Property & Services	3	Operating Income	I143100	STAFF HOUSING RENTAL	(\$15,559.50)	(\$39,364.00)	(\$23,280.00)
14	Other Property & Services	3	Operating Income	I143390	REIMBURSEMENTS	(\$8,006.67)	(\$10,000.00)	(\$9,673.36)
14	Other Property & Services	3	Operating Income	I144100	DIESEL REBATE	(\$25,811.00)	(\$25,000.00)	(\$27,553.00)
14	Other Property & Services	3	Operating Income	I144300	WATER REIMBURSEMENT	(\$8,248.71)	\$0.00	\$0.00
14	Other Property & Services	3	Operating Income	I146390	Workers Compensation	(\$9,192.71)	(\$5,000.00)	(\$22,314.08)
14	Other Property & Services	3	Operating Income	I147360	SALE OF PARTS/SCRAP	(\$850.00)	(\$500.00)	\$0.00
Operating Income Total						(\$174,654.00)	(\$120,864.00)	(\$345,741.95)
Other Property & Services Total						(\$11,347.23)	(\$27,856.76)	\$83,037.46
Grand Total						#####	(\$248,943.86)	\$496,842.71

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E084070	REPAIRS & MAINTENANCE	00	Default - Do Not Use	\$0.00	\$0.00	\$0.00
E113218	Minor Equipment	00	Default - Do Not Use	\$0.00	\$0.00	\$0.00
			Default - Do Not Use Total	\$0.00	\$0.00	\$0.00
E030100	Discount Allowed on Rates	01	Rates	\$89,720.92	\$91,000.00	\$91,420.91
E030110	RATES WRITTEN OFF	01	Rates	\$9,887.49	\$13,000.00	\$11,048.01
I030001	General Rate - GRV	01	Rates	(\$199,149.90)	(\$187,659.00)	(\$187,483.01)
I030101	General Rate - UV	01	Rates	#####	#####	#####
I030105	Interim Rates - GRV/UV	01	Rates	(\$1,855.87)	\$0.00	\$0.00
I030131	Minimum Rates- GRV	01	Rates	\$0.00	(\$11,541.00)	(\$12,429.00)
I030133	Minimum Rates - UV	01	Rates	\$0.00	(\$13,317.00)	(\$14,648.00)
I030150	EX GRATIA RATES	01	Rates	(\$23,701.08)	(\$23,701.00)	(\$23,701.08)
			Rates Total	#####	#####	#####
I030142	Admin Charge for Instalments	02	User Charges	(\$497.00)	(\$500.00)	(\$658.00)
I030160	Information & Search Fees	02	User Charges	(\$2,848.00)	(\$1,600.00)	(\$1,669.00)
I030170	LEGAL FEES RECOVERED	02	User Charges	(\$6,330.00)	\$0.00	\$0.00
I030171	LEGAL FEES RECOVERED (NO GST)	02	User Charges	(\$1,780.00)	\$0.00	\$0.00
I042040	SUNDRY INCOME	02	User Charges	\$0.00	\$0.00	(\$45.73)
I042046	CONTRIBUTION TO VEHICLES	02	User Charges	\$0.00	(\$10,920.00)	\$0.00
I042440	PHOTOCOPYING & PRINTING	02	User Charges	\$0.00	(\$50.00)	(\$1.55)
I051100	FIRE CONTRIBUTIONS	02	User Charges	(\$339.00)	\$0.00	\$0.00
I052400	FINES AND PENALTIES	02	User Charges	\$0.00	(\$200.00)	\$0.00
I052410	Contributions	02	User Charges	(\$45.00)	\$0.00	\$0.00
I052420	DOG REGISTRATION FEES	02	User Charges	(\$1,865.00)	(\$2,000.00)	(\$2,136.52)
I052430	CAT REGISTRATION FEE INCOME	02	User Charges	(\$490.00)	(\$200.00)	(\$112.50)
I074410	OTHER LICENSES	02	User Charges	(\$590.00)	\$0.00	(\$510.40)
I084010	Fees & Charges	02	User Charges	(\$165,016.00)	(\$209,940.00)	(\$164,152.19)
I084040	FUNDRAISING - GST	02	User Charges	(\$1,773.00)	\$0.00	\$0.00
I101400	CHARGES - REFUSE REMOVAL	02	User Charges	(\$80,715.00)	(\$78,580.00)	(\$78,686.46)
I102030	Drum Muster Reimbursement	02	User Charges	\$0.00	\$0.00	(\$78.03)
I102410	CHARGES - REFUSE REMOVAL	02	User Charges	(\$15,872.00)	(\$15,444.00)	(\$15,255.08)
I106110	Planning Approvals	02	User Charges	(\$2,881.00)	(\$3,000.00)	\$0.00
I107400	CHARGES - CEMETERY FEES	02	User Charges	(\$1,350.00)	(\$1,000.00)	(\$2,670.02)
I112405	Pool Admission - Adults	02	User Charges	(\$6,021.00)	(\$7,200.00)	(\$6,555.52)
I112410	Pool Admission - Children	02	User Charges	(\$4,211.00)	(\$5,000.00)	(\$3,963.80)
I112450	Pool Slide Income	02	User Charges	(\$19,098.00)	(\$16,200.00)	(\$18,653.62)
I112480	SEASON PASS	02	User Charges	(\$10,750.00)	(\$7,000.00)	(\$10,027.30)
I112600	EVENTS	02	User Charges	(\$962.00)	(\$417.00)	(\$640.00)
I112620	SUNDRY INCOME	02	User Charges	(\$3,500.00)	\$0.00	\$0.00
I113100	Memberships - Adult	02	User Charges	(\$17,070.00)	(\$11,052.00)	(\$9,312.50)
I113110	Memberships - Children	02	User Charges	(\$262.00)	(\$500.00)	(\$163.62)
I113120	Memberships - Social	02	User Charges	(\$1,138.00)	(\$1,652.00)	(\$929.99)
I113130	MEMBERSHIPS - SHORT TERM	02	User Charges	(\$153.00)	\$0.00	\$0.00
I113150	EVENTS	02	User Charges	(\$1,086.00)	(\$1,548.00)	(\$1,311.36)
I113300	Hire - Indoor Courts	02	User Charges	\$0.00	(\$504.00)	\$0.00
I113320	Hire - Kitchen	02	User Charges	(\$3,412.00)	(\$3,504.00)	(\$3,046.04)
I113380	Hire - Golf/Tennis Pavilion	02	User Charges	(\$414.00)	(\$480.00)	(\$409.10)
I113390	Hire - Function Rooms	02	User Charges	(\$1,275.00)	(\$996.00)	(\$1,258.19)
I113393	GYMNASIUM INCOME	02	User Charges	\$0.00	\$0.00	(\$1,176.36)
I113395	Catering Income	02	User Charges	(\$15.00)	\$0.00	\$0.00
I113500	BAR SALES	02	User Charges	(\$160,360.00)	(\$129,996.00)	(\$100,101.38)
I113505	Canteen Sales	02	User Charges	(\$7,814.00)	(\$3,000.00)	(\$1,984.99)
I130310	USER CHARGES CAMPS	02	User Charges	\$0.00	\$0.00	(\$940.91)
I130320	USER CHARGES SCHOOL CAMPS	02	User Charges	\$0.00	\$0.00	(\$10,662.73)
I130330	USER CHARGES CORPORATE CAMPS	02	User Charges	\$0.00	\$0.00	(\$568.18)
I130400	MERCHANDISE SALES	02	User Charges	(\$188.00)	\$0.00	\$0.00
I132409	HOSTEL CHARGES	02	User Charges	(\$6,368.00)	\$0.00	(\$2,827.28)
I132410	Caravan Park Charges	02	User Charges	(\$36,899.00)	(\$25,000.00)	(\$31,151.01)
I132420	Sale of Maps	02	User Charges	\$0.00	\$0.00	(\$14.82)
I132430	SALE OF HISTORY BOOKS - KULIN	02	User Charges	(\$77.00)	\$0.00	(\$136.36)
I132450	SALE OF THH SOUVENIRS	02	User Charges	(\$1,037.00)	(\$5,000.00)	(\$3,144.52)
I133410	BUILDING PERMITS	02	User Charges	(\$5,752.00)	(\$4,000.00)	(\$2,208.78)
I133420	BCITF LEVY COLLECTION	02	User Charges	(\$1,500.00)	(\$2,000.00)	(\$390.83)
I133425	BUILDING SERVICES LEVY COLLECTION	02	User Charges	(\$696.00)	(\$1,000.00)	\$1,433.97
I134010	Business Memberships	02	User Charges	\$0.00	\$0.00	(\$127.28)
I134060	Organisations Membership	02	User Charges	(\$9.00)	\$0.00	\$0.00
I134070	Photocopying	02	User Charges	(\$3,714.00)	(\$4,500.00)	(\$9,155.79)
I134080	BINDING, STAPLING & FOLDING	02	User Charges	(\$19.00)	\$0.00	(\$98.18)
I134090	FAXING, SCANNING & EMAILING	02	User Charges	(\$162.00)	(\$500.00)	(\$122.34)
I134100	Computer Usage	02	User Charges	(\$74.00)	(\$500.00)	(\$174.76)
I134120	Desktop Publishing	02	User Charges	(\$481.00)	\$0.00	(\$9.09)
I134130	KULIN UPDATE	02	User Charges	(\$6,941.00)	(\$7,000.00)	(\$6,017.50)
I134140	Laminating	02	User Charges	(\$122.00)	(\$500.00)	(\$441.85)
I134150	Equipment Hire	02	User Charges	(\$123.00)	(\$500.00)	(\$54.54)
I134160	CONSUMABLE SALES	02	User Charges	(\$1,250.00)	(\$500.00)	(\$589.99)
I134165	SOUVENIRS	02	User Charges	(\$12.00)	\$0.00	\$0.00
I134170	BUILDING HIRE	02	User Charges	(\$45.00)	(\$800.00)	(\$172.73)
I134180	PUBLIC TRAINING/COURSES	02	User Charges	(\$9,758.00)	(\$10,000.00)	(\$15,604.91)
I134185	EVENT INCOME & SPONSORSHIP	02	User Charges	(\$182.00)	\$0.00	(\$300.00)
I134190	Commissions	02	User Charges	(\$5,222.00)	(\$5,000.00)	(\$5,103.73)
I134215	KODAK SCANNING & PHOTOSHOP	02	User Charges	(\$100.00)	\$0.00	(\$65.91)
I134220	OTHER INCOME	02	User Charges	(\$1,184.00)	(\$2,000.00)	(\$11,048.16)
I134510	EVENT & TICKETING INCOME	02	User Charges	(\$1,831.00)	(\$5,000.00)	\$0.00
I136010	SALE OF STANDPIPE WATER	02	User Charges	(\$50,885.00)	(\$60,000.00)	(\$75,876.06)
I136115	Community Cropping Program	02	User Charges	(\$1,227.00)	(\$1,000.00)	(\$1,363.64)
I138010	BUSH RACES INCOME	02	User Charges	\$0.00	\$0.00	(\$36.36)
I139010	SALES - PUBLIC	02	User Charges	(\$632,189.00)	(\$500,000.00)	(\$618,444.58)
I141410	Private Works	02	User Charges	(\$102,201.00)	(\$35,000.00)	(\$257,084.60)
I142100	Hire of Bus & Trailer	02	User Charges	(\$4,784.00)	(\$6,000.00)	(\$5,836.91)
			User Charges Total	#####	#####	#####
I030140	Interest on Instalments	03	Interest	(\$733.61)	(\$750.00)	(\$1,219.08)
I030141	PENALTY INTEREST	03	Interest	(\$3,706.84)	(\$4,002.00)	(\$5,849.89)
I032100	Interest on Municipal	03	Interest	(\$4,308.19)	(\$12,000.00)	(\$25,042.23)
I032110	INTEREST ON PLANT RESERVE	03	Interest	(\$2,366.52)	(\$3,600.00)	(\$7,200.11)
I032115	Interest on Road Replacement Reserve	03	Interest	\$0.00	\$0.00	(\$15.83)
I032120	Interest on LSL & AL Reserve	03	Interest	(\$2,075.05)	(\$3,150.00)	(\$6,247.83)
I032130	INTEREST ON BUILDING RESERVE	03	Interest	(\$1,469.21)	(\$2,250.00)	(\$7,484.22)
I032140	Interest on Admin Equip Reserv	03	Interest	(\$404.31)	(\$675.00)	(\$1,377.92)
I032150	Interest on Freebairn Recreation Centre Reserve	03	Interest	(\$1,229.91)	(\$1,935.00)	(\$3,248.25)
I032160	Interest on Joint Venture Reserve	03	Interest	(\$432.38)	(\$675.00)	(\$789.72)
I032170	INTEREST ON FRC SURFACE & EQUIP REPL	03	Interest	(\$987.93)	(\$1,260.00)	(\$3,061.84)
I032180	INTEREST ON NATURAL DISASTER RESERVE	03	Interest	(\$810.52)	(\$1,260.00)	(\$913.99)

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
I032185	INTEREST ON FREEBAIRN SPORTSPERSON	03	Interest	(\$77.57)	(\$108.00)	(\$1,194.90)
I032190	INTEREST ON TOWN PLANNING RESERVE	03	Interest	\$0.00	\$0.00	(\$586.27)
I032197	INTEREST ON MEDICAL SERVICES RESERVE	03	Interest	(\$663.57)	(\$1,035.00)	(\$1,887.79)
I032198	INTEREST ON FUEL FACILITY RESERVE	03	Interest	(\$456.95)	(\$720.00)	(\$1,201.26)
	Interest Total			(\$19,723.00)	(\$33,420.00)	(\$67,321.13)
I031102	LRCIP GRANT	04	Asset Grants	(\$571,720.00)	\$0.00	\$0.00
I121260	HSVPP	04	Asset Grants	(\$220,000.00)	\$0.00	\$0.00
I121500	REGIONAL ROAD GROUP	04	Asset Grants	(\$375,000.00)	(\$365,000.00)	(\$344,500.00)
I121520	ROADS TO RECOVERY	04	Asset Grants	(\$634,904.00)	(\$525,000.00)	(\$534,904.00)
I121530	WSFN FUNDING	04	Asset Grants	(\$93,333.00)	\$0.00	\$0.00
I121750	BLACK SPOT	04	Asset Grants	(\$78,133.00)	(\$524,000.00)	\$0.00
I136030	GRANTS	04	Asset Grants	(\$200,000.00)	(\$590,000.00)	(\$100,000.00)
	Asset Grants Total			(\$2,062,780.00)	(\$1,989,000.00)	(\$979,404.00)
I031100	Grants Commission	05	Operating Grants, Subsidies & Contributions	#####	#####	#####
I031102	LRCIP GRANT	05	Operating Grants, Subsidies & Contributions	\$0.00	(\$601,000.00)	\$0.00
I042040	SUNDRY INCOME	05	Operating Grants, Subsidies & Contributions	\$0.00	\$0.00	(\$2,000.00)
I053010	ESL Bush Fires Allocation	05	Operating Grants, Subsidies & Contributions	(\$26,182.00)	(\$25,000.00)	(\$38,906.25)
I053030	ESL ADMINISTRATION	05	Operating Grants, Subsidies & Contributions	(\$4,000.00)	\$0.00	(\$4,000.00)
I084020	Family & Childrens Grant	05	Operating Grants, Subsidies & Contributions	(\$50,000.00)	(\$52,500.00)	(\$52,500.00)
I084100	Various Grants	05	Operating Grants, Subsidies & Contributions	(\$527.00)	\$0.00	(\$1,185.45)
I122360	Government Grants	05	Operating Grants, Subsidies & Contributions	(\$206,611.00)	(\$212,935.00)	(\$203,560.00)
I125000	WSFN PROGRAM ADMINISTRATION INCOME	05	Operating Grants, Subsidies & Contributions	(\$43,000.00)	\$0.00	\$0.00
I134200	GRANTS - OTHER	05	Operating Grants, Subsidies & Contributions	(\$1,000.00)	\$0.00	(\$2,000.00)
I134500	GRANTS - CRC OPERATIONAL	05	Operating Grants, Subsidies & Contributions	(\$108,959.00)	(\$100,000.00)	(\$133,688.44)
	Operating Grants, Subsidies & Contributions Total			(\$1,062,600.00)	(\$1,188,435.00)	(\$1,188,435.00)
I041050	REBATES RECEIVED	06	Other Revenue	\$0.00	\$0.00	\$0.00
I042040	SUNDRY INCOME	06	Other Revenue	(\$487.95)	\$0.00	\$0.00
I042440	PHOTOCOPYING & PRINTING	06	Other Revenue	(\$0.01)	\$0.00	(\$0.06)
	Other Revenue Total			(\$488.96)	\$0.00	(\$5,623.88)
I113335	Community Contributions	07	Non-Cash Contributions	(\$3,844.27)	(\$12,000.00)	(\$15,948.00)
	Non-Cash Contributions Total			(\$3,844.27)	(\$12,000.00)	(\$15,948.00)
I041297	Profit on Sale of Asset	08	Profit On Asset Disposal	\$0.00	\$0.00	(\$266,154.07)
I042297	PROFIT ON SALE OF ASSET	08	Profit On Asset Disposal	(\$5,524.37)	(\$1,000.00)	\$0.00
I092299	Proceeds on Sale of Asset	08	Profit On Asset Disposal	\$0.00	\$0.00	\$0.00
I123297	Profit on Sale of Asset	08	Profit On Asset Disposal	(\$28,524.66)	(\$43,746.00)	(\$35,489.00)
	Profit On Asset Disposal Total			(\$34,049.03)	(\$44,746.00)	(\$301,643.07)
I042050	STAFF RENT ADMIN	10	Rental Income	(\$2,400.00)	\$0.00	(\$300.00)
I092110	Rental - GEHA Housing	10	Rental Income	(\$35,022.90)	(\$42,404.24)	(\$39,756.91)
I092150	RENTAL - JOINT VENTURE	10	Rental Income	(\$65,796.01)	(\$65,628.00)	(\$65,010.64)
I111022	RENTAL FROM MEMORIAL HALL	10	Rental Income	(\$4,309.06)	(\$1,800.00)	(\$2,018.18)
I112510	STAFF RENT	10	Rental Income	(\$5,460.00)	(\$5,200.00)	(\$4,320.00)
I134170	BUILDING HIRE	10	Rental Income	(\$2,936.35)	\$0.00	(\$4,054.53)
I143100	STAFF HOUSING RENTAL	10	Rental Income	(\$15,670.00)	(\$39,364.00)	(\$24,060.00)
	Rental Income Total			(\$131,594.00)	(\$154,396.24)	(\$139,520.26)
E042040	STAFF TRAINING	11	Reimbursements, Donations And Contributions	\$6.18	\$0.00	\$0.00
I030170	LEGAL FEES RECOVERED	11	Reimbursements, Donations And Contributions	(\$375.45)	(\$4,000.00)	\$0.00
I030171	LEGAL FEES RECOVERED (NO GST)	11	Reimbursements, Donations And Contributions	(\$374.90)	(\$6,500.00)	\$0.00
I041045	Reimbursements	11	Reimbursements, Donations And Contributions	\$0.00	\$0.00	(\$1,396.80)
I041050	REBATES RECEIVED	11	Reimbursements, Donations And Contributions	\$0.00	(\$5,000.00)	(\$5,903.93)
I042040	SUNDRY INCOME	11	Reimbursements, Donations And Contributions	(\$22.72)	\$0.00	(\$29.50)
I042045	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$853.56)	(\$1,000.00)	(\$172.30)
I042046	CONTRIBUTION TO VEHICLES	11	Reimbursements, Donations And Contributions	(\$14,790.70)	\$0.00	(\$11,864.50)
I042051	VEHICLE CONTRIBUTION - NOVATED LEASES	11	Reimbursements, Donations And Contributions	\$0.00	\$0.00	(\$802.75)
I042390	Traineeship	11	Reimbursements, Donations And Contributions	(\$10,247.31)	\$0.00	\$0.00
I042391	REIMBURSEMENTS - INSURANCE	11	Reimbursements, Donations And Contributions	(\$29,477.69)	\$0.00	(\$33,218.84)
I051100	FIRE CONTRIBUTIONS	11	Reimbursements, Donations And Contributions	(\$1,005.80)	(\$1,000.00)	\$0.00
I053030	ESL ADMINISTRATION	11	Reimbursements, Donations And Contributions	\$0.00	(\$4,000.00)	\$0.00
I053050	SALE OF PROTECTIVE CLOTHING	11	Reimbursements, Donations And Contributions	\$0.00	(\$1,000.00)	(\$305.91)
I074399	Reimbursements - Other	11	Reimbursements, Donations And Contributions	(\$18,480.25)	\$0.00	\$0.00
I080100	REIMBURSEMENT FROM SCHOOL	11	Reimbursements, Donations And Contributions	(\$1,818.18)	(\$2,000.00)	(\$1,818.18)
I084040	FUNDRAISING - GST	11	Reimbursements, Donations And Contributions	(\$218.19)	(\$5,000.00)	\$0.00
I084041	FUNDRAISING - GST FREE	11	Reimbursements, Donations And Contributions	(\$2,430.00)	\$0.00	(\$420.43)
I084085	OTHER INCOME	11	Reimbursements, Donations And Contributions	(\$280.00)	(\$1,000.00)	(\$36.36)
I092391	Reimbursements - General	11	Reimbursements, Donations And Contributions	\$0.00	(\$250.00)	(\$580.97)
I101400	CHARGES - REFUSE REMOVAL	11	Reimbursements, Donations And Contributions	(\$444.26)	\$0.00	\$0.00
I102030	Drum Muster Reimbursement	11	Reimbursements, Donations And Contributions	(\$2,169.68)	(\$3,000.00)	(\$312.46)
I102420	SALE OF BINS	11	Reimbursements, Donations And Contributions	\$0.00	(\$200.00)	\$0.00
I112491	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$136.36)	\$0.00	\$0.00
I113330	DONATIONS FOR FREEBAIRN REC CE NTR	11	Reimbursements, Donations And Contributions	(\$4,270.00)	\$0.00	\$0.00
I113410	SUNDRY DONATIONS	11	Reimbursements, Donations And Contributions	\$0.00	(\$5,000.00)	(\$985.64)
I117056	OTHER SPORTING CLUBS	11	Reimbursements, Donations And Contributions	\$0.00	\$0.00	(\$46.08)
I122500	Miscellaneous Income	11	Reimbursements, Donations And Contributions	(\$30,000.00)	(\$1,000.00)	\$0.00
I125200	WSFN PROJECT MANAGEMENT INCOME	11	Reimbursements, Donations And Contributions	(\$46,412.49)	\$0.00	\$0.00
I130210	DONATIONS CAMPS	11	Reimbursements, Donations And Contributions	(\$44.30)	\$0.00	\$0.00
I130240	DONATIONS GENERAL	11	Reimbursements, Donations And Contributions	\$0.00	\$0.00	(\$325.60)
I130500	RENTAL REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	\$0.00	\$0.00	(\$5,280.00)
I130600	REIMBURSEMENTS AND OTHER INCOME	11	Reimbursements, Donations And Contributions	\$0.00	\$0.00	(\$88,179.04)
I132100	Grants	11	Reimbursements, Donations And Contributions	\$0.00	(\$1,000.00)	\$0.00
I134185	EVENT INCOME & SPONSORSHIP	11	Reimbursements, Donations And Contributions	(\$198.34)	\$0.00	(\$1,363.65)
I134300	Reimbursements	11	Reimbursements, Donations And Contributions	(\$2,000.00)	\$0.00	(\$2,306.13)
I136010	SALE OF STANDPIPE WATER	11	Reimbursements, Donations And Contributions	(\$30.00)	\$0.00	\$0.00
I138010	BUSH RACES INCOME	11	Reimbursements, Donations And Contributions	\$0.00	\$0.00	(\$12,174.49)
I143390	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$8,006.64)	(\$10,000.00)	(\$9,673.36)
I144100	DIESEL REBATE	11	Reimbursements, Donations And Contributions	(\$25,811.00)	(\$25,000.00)	(\$27,553.00)
I144300	WATER REIMBURSEMENT	11	Reimbursements, Donations And Contributions	(\$8,248.71)	\$0.00	\$0.00
I146390	Workers Compensation	11	Reimbursements, Donations And Contributions	(\$9,192.71)	(\$5,000.00)	(\$22,314.08)
I147360	SALE OF PARTS/SCRAP	11	Reimbursements, Donations And Contributions	(\$850.00)	(\$500.00)	\$0.00
	Reimbursements, Donations And Contributions Total			(\$218,183.00)	(\$81,450.00)	(\$227,064.00)
I102410	CHARGES - REFUSE REMOVAL	13	Service Charges	\$0.00	\$0.00	(\$80.00)
I114310	Television Charges	13	Service Charges	\$0.00	(\$1,400.00)	\$0.00
	Service Charges Total			\$0.00	(\$1,400.00)	(\$80.00)
E042010	SALARIES	30	Employee Costs	\$583,220.54	\$558,525.00	\$542,259.46
E042015	Admin Long Service Leave	30	Employee Costs	\$15,639.55	\$25,844.00	\$17,425.49
E042020	SUPERANNUATION	30	Employee Costs	\$101,174.62	\$87,475.28	\$92,125.49
E042040	STAFF TRAINING	30	Employee Costs	\$450.53	\$0.00	\$1,305.33
E042046	STAFF HOUSING	30	Employee Costs	\$25,259.75	\$12,318.62	\$10,925.22
E042050	OFFICE MAINTENANCE	30	Employee Costs	\$1,788.35	\$1,582.95	\$2,811.89
E042120	Cleaning	30	Employee Costs	\$6,792.60	\$4,591.53	\$7,202.39
E042170	CONTRACT EMPLOYMENT	30	Employee Costs	\$0.00	\$0.00	\$50.00
E042190	KEY TO KULIN	30	Employee Costs	\$3,434.00	\$2,000.00	\$0.00
E051070	SUNDRY FIRE PREVENTION COSTS	30	Employee Costs	\$578.49	\$0.00	\$730.65

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E052010	Dog Control Costs	30	Employee Costs	\$0.00	\$0.00	\$23.73
E052020	CAT CONTROL COSTS	30	Employee Costs	\$341.70	\$0.00	\$201.73
E053010	ESL BUSH FIRE BRIGADES	30	Employee Costs	\$0.00	\$0.00	\$41.61
E053051	EMERGENCY BUILDING MAINTENANCE	30	Employee Costs	\$1,438.41	\$3,877.89	\$1,360.17
E075020	Mosquito Control	30	Employee Costs	\$199.53	\$992.81	\$363.97
E077020	MEDICAL CENTRE	30	Employee Costs	\$4,458.13	\$4,023.60	\$5,955.69
E077030	AMBULANCE SERVICES	30	Employee Costs	\$2,214.68	\$0.00	\$1,877.78
E080100	Contribution to School	30	Employee Costs	\$3,098.47	\$2,560.41	\$1,305.15
E084010	Salaries	30	Employee Costs	\$197,857.66	\$196,877.12	\$195,536.88
E084011	Salaries - Building Maintenance	30	Employee Costs	\$907.68	\$791.47	\$1,855.87
E084012	SALARIES - GARDENING	30	Employee Costs	\$933.41	\$0.00	\$126.62
E084013	SUPERANNUATION	30	Employee Costs	\$18,862.19	\$18,703.33	\$19,188.23
E084014	CLEANING SALARIES	30	Employee Costs	\$9,514.05	\$8,381.16	\$7,847.38
E084070	REPAIRS & MAINTENANCE	30	Employee Costs	\$1,620.23	\$0.00	\$158.62
E084075	STAFF EXPENSES	30	Employee Costs	\$1,791.76	\$0.00	\$271.00
E092050	OTHER HOUSING MAINTENANCE	30	Employee Costs	(\$13,069.12)	\$7,523.74	\$1,344.11
E092060	KULIN RETIREMENT HOMES	30	Employee Costs	\$8,492.50	\$8,984.65	\$6,076.85
E092148	GEHA HOUSING - COSTS	30	Employee Costs	\$520.12	\$2,941.53	\$8,001.02
E092150	JOINT VENTURE HOUSING - COSTS	30	Employee Costs	\$4,686.15	\$17,059.07	\$6,864.07
E092155	Housing Project Ellson Street	30	Employee Costs	\$0.00	\$0.00	\$38.93
E092170	COMMUNITY BANK HOUSE COSTS	30	Employee Costs	\$0.00	\$791.47	\$0.00
E101020	DOMESTIC REFUSE COLLECTION	30	Employee Costs	\$844.43	\$9,666.87	\$8,185.21
E101021	DUDININ REFUSE COLLECTION	30	Employee Costs	\$1,893.09	\$1,828.87	\$1,683.23
E101030	REFUSE SITE MAINTENANCE	30	Employee Costs	\$18,145.66	\$20,718.45	\$22,273.06
E102020	Commercial Refuse Collection	30	Employee Costs	\$12,001.24	\$2,351.40	\$3,917.06
E102030	Drum Muster	30	Employee Costs	\$258.19	\$261.27	\$586.98
E103010	DEEP SEWERAGE CONTRIBUTION	30	Employee Costs	\$0.00	\$0.00	\$243.53
E104010	Urban Stormwater Drainage	30	Employee Costs	\$459.05	\$522.53	\$47.46
E105051	Reinstatement of Gravel Pits	30	Employee Costs	\$4,838.26	\$0.00	\$5,636.35
E107031	KULIN CEMETERY	30	Employee Costs	\$1,053.65	\$0.00	\$2,483.63
E107032	DUDININ CEMETERY	30	Employee Costs	\$899.17	\$0.00	\$1,618.97
E107033	Pingaring Cemetery	30	Employee Costs	\$492.46	\$0.00	\$340.38
E107050	PUBLIC CONVENIENCES	30	Employee Costs	\$23,695.24	\$23,293.10	\$16,152.73
E107051	Public Notice Boards	30	Employee Costs	\$0.00	\$0.00	\$23.73
E107052	PUBLIC CONVENIENCES DUDININ	30	Employee Costs	\$1,420.78	\$708.00	\$1,405.98
E107053	PUBLIC CONVENIENCES PINGARING	30	Employee Costs	\$0.00	\$0.00	\$260.66
E107060	WAR MEMORIAL	30	Employee Costs	\$1,485.09	\$1,698.23	\$1,645.58
E111021	MEMORIAL HALL	30	Employee Costs	\$801.38	\$1,582.95	\$509.55
E111031	PINGARING HALL	30	Employee Costs	\$37.55	\$1,582.95	\$1,473.50
E111032	DUDININ HALL	30	Employee Costs	\$138.20	\$1,582.95	\$155.74
E112021	Salaries	30	Employee Costs	\$91,366.26	\$86,962.54	\$64,637.72
E112022	Superannuation	30	Employee Costs	\$8,753.41	\$0.00	\$5,482.41
E112026	MAINTENANCE	30	Employee Costs	\$6,339.94	\$3,165.89	\$10,697.69
E112029	STAFF HOUSING	30	Employee Costs	\$391.04	\$791.47	\$77.87
E113270	REPAIRS AND MAINTENANCE	30	Employee Costs	\$11,694.15	\$3,249.20	\$6,225.89
E113280	Superannuation	30	Employee Costs	\$12,736.11	\$11,886.47	\$13,327.90
E113300	Wages - Centre Manager	30	Employee Costs	\$47,378.70	\$71,138.00	\$37,435.87
E113310	WAGES - BAR STAFF CASUALS	30	Employee Costs	\$41,977.43	\$0.00	\$29,696.53
E113320	WAGES - CLEANER	30	Employee Costs	\$31,966.52	\$34,921.49	\$27,535.47
E113330	OTHER COSTS	30	Employee Costs	\$3,654.72	\$0.00	\$35.60
E113331	BOWLING GREENS	30	Employee Costs	\$514.48	\$0.00	\$325.50
E113332	OVAL	30	Employee Costs	\$13,398.18	\$13,925.52	\$14,572.85
E113333	GOLF TENNIS PAVILION	30	Employee Costs	\$6,990.93	\$2,612.67	\$5,020.54
E113334	Golf Course	30	Employee Costs	\$6,854.81	\$7,838.00	\$6,322.89
E116300	Railway Station Maintenance	30	Employee Costs	\$0.00	\$366.00	\$0.00
E117029	OFFICE GARDENS	30	Employee Costs	\$14,306.26	\$10,450.67	\$11,097.02
E117030	PUBLIC PARKS GDNS & RESERVES	30	Employee Costs	\$64,567.48	\$48,334.35	\$51,608.52
E117031	RESERVES - OTHER	30	Employee Costs	\$9,581.56	\$9,144.34	\$7,616.80
E117050	STORM WATER REUSE SCHEME	30	Employee Costs	\$19.81	\$0.00	\$0.00
E117052	DUDININ SPORTSGROUND	30	Employee Costs	\$93.49	\$0.00	\$237.31
E117058	SKATE PARK & PLAYGROUND	30	Employee Costs	\$0.00	\$0.00	\$235.69
E117520	Pingaring Golf Club	30	Employee Costs	\$0.00	\$0.00	\$2,119.65
E122010	ROAD MAINTENANCE	30	Employee Costs	\$269,248.07	\$221,479.56	\$310,596.21
E122022	FLOOD DAMAGE - NORMAL	30	Employee Costs	\$252.23	\$0.00	\$0.00
E122121	KULIN DEPOT	30	Employee Costs	\$20,327.93	\$5,968.19	\$14,395.14
E122122	HOLT ROCK DEPOT	30	Employee Costs	\$2,708.02	\$746.02	\$802.16
E122140	Footpath Maintenance	30	Employee Costs	\$201.83	\$261.27	\$1,156.74
E122150	STREET LIGHTING	30	Employee Costs	\$620.00	\$1,306.33	\$961.11
E122160	Street Cleaning	30	Employee Costs	\$2,292.53	\$0.00	\$1,340.71
E122161	DUDININ CLEANING	30	Employee Costs	\$198.58	\$1,828.87	\$1,948.53
E122180	Street Trees	30	Employee Costs	\$112.24	\$1,045.07	\$58.35
E122190	Streetscape Maintenance	30	Employee Costs	\$31,308.09	\$41,080.75	\$38,505.68
E125010	PROGRAM ADMINISTRATION SALARIES EXPE	30	Employee Costs	\$16,650.19	\$0.00	\$0.00
E125050	WSFN SALARIES	30	Employee Costs	\$39,496.68	\$0.00	\$0.00
E125055	WSFN SUPERANNUATION	30	Employee Costs	\$5,819.77	\$0.00	\$0.00
E126280	Airstrip Maintenance	30	Employee Costs	\$1,150.08	\$1,492.05	\$1,305.99
E130100	FACILITATORS WAGES	30	Employee Costs	\$0.00	\$0.00	\$178,646.66
E130110	FACILITATORS SUPERANNUATION	30	Employee Costs	\$0.00	\$0.00	\$15,470.48
E130800	CAMP KULIN ADMINISTRATION COSTS	30	Employee Costs	\$0.00	\$0.00	\$905.92
E131040	Noxious Weeds/Pest Plants	30	Employee Costs	\$31.00	\$2,267.91	\$416.13
E132030	CARAVAN PARK	30	Employee Costs	\$33,528.82	\$22,504.14	\$25,635.71
E132040	KULIN HOSTEL	30	Employee Costs	\$4,425.42	\$0.00	\$8,941.72
E132100	Tourism & Area Promotion	30	Employee Costs	\$0.00	\$0.00	\$1,090.09
E132410	SUPERANNUATION	30	Employee Costs	\$0.00	\$0.00	\$3,925.70
E134010	Wages	30	Employee Costs	\$58,446.69	\$104,451.87	\$69,009.85
E134020	Superannuation	30	Employee Costs	\$4,299.12	\$9,608.77	\$2,898.03
E134115	Cleaning	30	Employee Costs	\$559.06	\$0.00	\$410.69
E134120	CENTRE MAINTENANCE	30	Employee Costs	\$282.57	\$0.00	\$0.00
E136040	WATER SUPPLY (STANDPIPES)	30	Employee Costs	\$84.68	\$0.00	\$2,251.24
E136050	FARM WATER SUPPLIES & MAINTENANCE	30	Employee Costs	\$631.94	\$0.00	\$0.00
E138015	BLAZING SWAN EXPENDITURE	30	Employee Costs	\$329.72	\$0.00	\$0.00
E138040	BUSH RACES CONTRIBUTION	30	Employee Costs	\$74.82	\$0.00	\$5,433.09
E139050	MAINTENANCE & REPAIRS	30	Employee Costs	\$837.87	\$1,083.39	\$1,199.56
E141010	PRIVATE WORKS	30	Employee Costs	\$6,080.25	\$7,460.24	\$28,494.74
E141022	MRWA - Hyden Kondinin Road	30	Employee Costs	\$0.00	\$0.00	\$4,934.16
E141025	MAIN ROADS WORKS	30	Employee Costs	\$405.41	\$0.00	\$4,883.23
E143010	ENGINEERS SALARY	30	Employee Costs	\$120,915.59	\$152,908.34	\$103,934.29
E143025	WORKERS COMPENSATION INSURANCE	30	Employee Costs	\$4,371.77	\$0.00	\$20,633.25
E143040	Superannuation	30	Employee Costs	\$151,599.99	\$189,549.36	\$158,550.33
E143050	Sick & Holiday Pay	30	Employee Costs	\$133,061.56	\$119,982.00	\$145,094.07
E143070	Long Service leave	30	Employee Costs	\$37,145.80	\$11,731.73	\$51,667.17

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E143090	Award Allowances	30	Employee Costs	\$49,284.15	\$77,105.00	\$72,968.27
E143125	STAFF HOUSING	30	Employee Costs	(\$794.27)	\$22,036.27	\$33,979.88
E143140	Seminar Expenses	30	Employee Costs	\$4,071.11	\$0.00	\$1,495.96
E143150	Health & Safety Program	30	Employee Costs	\$319.96	\$0.00	\$2,889.31
E144000	Plant Repair Wages	30	Employee Costs	\$57,201.34	\$74,537.17	\$57,380.59
E144010	Parts & Repairs	30	Employee Costs	\$17,480.68	\$2,612.67	\$16,737.49
E144030	BLADES & TYNES	30	Employee Costs	\$0.00	\$0.00	\$216.50
E144700	PLANT OPERATION COSTS	30	Employee Costs	\$148.19	\$0.00	\$0.00
E146010	Gross Total For Year	30	Employee Costs	\$2,588,246.93	\$2,700,000.00	\$2,622,136.76
E146020	Workers Compensation	30	Employee Costs	\$722.53	\$0.00	\$220.95
E146200	Salaries & Wages Allocated	30	Employee Costs	#####	#####	#####
	Employee Costs Total			\$2,499,187.00	\$2,409,476.78	\$2,687,618.07
E030130	TITLE SEARCHES	31	Materials & Contracts	\$0.00	\$660.00	\$0.00
E030115	DOUBTFUL DEBTS EXPENSE RATES	31	Rates	\$4,117.68	\$0.00	\$14,548.39
E030140	Valuation Expenses	31	Materials & Contracts	\$8,690.99	\$7,500.00	\$7,988.07
E030150	Printing & Stationery	31	Materials & Contracts	\$137.27	\$1,200.00	\$740.00
E032100	BANK CHARGES	31	Materials & Contracts	\$4,034.33	\$3,000.00	\$4,491.49
E041020	MEMBERS TRAVELLING	31	Materials & Contracts	\$3,760.68	\$0.00	\$2,902.28
E041030	CONFERENCE EXPENSES	31	Materials & Contracts	\$2,729.91	\$15,500.00	\$13,791.96
E041050	SITTING FEES	31	Materials & Contracts	\$20,150.00	\$25,410.00	\$23,690.00
E041060	PRESIDENTIAL ALLOWANCE	31	Materials & Contracts	\$8,750.00	\$8,750.00	\$8,807.72
E041070	DRESS SHIRTS FOR COUNCILLORS	31	Materials & Contracts	(\$103.64)	\$1,000.00	\$425.14
E041075	FBT EXPENSE	31	Materials & Contracts	\$9,024.00	\$2,500.00	\$8,608.00
E041110	REFRESHMENTS & GOODWILL	31	Materials & Contracts	\$18,583.19	\$12,060.00	\$22,163.05
E041111	MEAL ENTERTAINMENT	31	Materials & Contracts	\$2,622.60	\$1,500.00	\$3,099.95
E041120	ENTERTAINMENT SUBJECT TO FBT	31	Materials & Contracts	\$0.00	\$0.00	\$594.73
E041160	Subscriptions & Donations	31	Materials & Contracts	\$21,815.19	\$23,300.00	\$20,389.05
E041161	Printing & Stationery	31	Materials & Contracts	\$19.99	\$1,000.00	\$55.00
E041165	Advertising	31	Materials & Contracts	\$0.00	\$1,000.00	\$1,150.00
E041180	Chamber Maintenance	31	Materials & Contracts	\$12.60	\$3,000.00	\$5,135.79
E042035	STAFF UNIFORMS	31	Materials & Contracts	\$2,455.77	\$3,000.00	\$1,093.70
E042040	STAFF TRAINING	31	Materials & Contracts	\$12,270.99	\$14,250.00	\$11,401.03
E042041	CONFERENCES	31	Materials & Contracts	\$8,931.99	\$17,500.00	\$12,122.61
E042042	MEETING EXPENSES	31	Materials & Contracts	\$70.53	\$0.00	\$807.81
E042045	RELOCATION COSTS	31	Materials & Contracts	\$0.00	\$5,000.00	\$0.00
E042046	STAFF HOUSING	31	Materials & Contracts	\$24,916.50	\$35,920.00	\$18,562.25
E042050	OFFICE MAINTENANCE	31	Materials & Contracts	\$8,486.30	\$6,500.00	\$2,505.75
E042055	NOVATED LEASE PAYMENTS	31	Materials & Contracts	\$16,611.00	\$0.00	\$0.00
E042060	MEMBERSHIPS & SUBSCRIPTIONS	31	Materials & Contracts	\$1,962.38	\$1,800.00	\$1,162.83
E042070	Printing and Stationery	31	Materials & Contracts	\$18,564.65	\$13,500.00	\$17,129.90
E042075	FBT EXPENSE	31	Materials & Contracts	\$0.00	\$3,000.00	\$2,256.00
E042080	TELEPHONE	31	Materials & Contracts	\$633.27	\$0.00	\$145.36
E042090	Postage and Freight	31	Materials & Contracts	\$2,289.45	\$3,750.00	\$3,327.11
E042100	ADVERTISING	31	Materials & Contracts	\$944.83	\$5,000.00	\$424.72
E042110	Office Equipment Maintenance	31	Materials & Contracts	\$62.73	\$1,000.00	\$415.06
E042115	Bad Debts Expense	31	Materials & Contracts	\$3,020.21	\$5,000.00	\$5,650.00
E042120	Cleaning	31	Materials & Contracts	\$1,736.57	\$1,650.00	\$1,704.14
E042130	Computer Maintenance	31	Materials & Contracts	\$70,654.95	\$56,450.00	\$79,280.10
E042135	IT Support	31	Materials & Contracts	\$27,339.54	\$35,500.00	\$38,623.73
E042140	Staff Amenities	31	Materials & Contracts	\$1,649.60	\$1,700.00	\$1,473.99
E042160	OTHER EXPENSES	31	Materials & Contracts	(\$0.05)	\$0.00	\$0.00
E042170	CONTRACT EMPLOYMENT	31	Materials & Contracts	\$64,648.71	\$153,000.00	\$43,809.05
E042200	Audit Fees	31	Materials & Contracts	\$1,200.00	\$29,000.00	\$29,900.00
E051040	OFFICE EXPENSES	31	Materials & Contracts	\$0.00	\$1,500.00	\$150.00
E051055	Protective Clothing	31	Materials & Contracts	\$11,081.30	\$5,000.00	\$7,099.34
E051060	Communication Maintenance	31	Materials & Contracts	\$0.00	\$1,000.00	\$0.00
E051070	SUNDRY FIRE PREVENTION COSTS	31	Materials & Contracts	\$229.85	\$1,500.00	\$591.17
E051080	FIRE PREVENTION - RANGER	31	Materials & Contracts	\$0.00	\$1,500.00	\$0.00
E052010	Dog Control Costs	31	Materials & Contracts	\$2,607.96	\$3,000.00	\$2,647.33
E052020	CAT CONTROL COSTS	31	Materials & Contracts	\$4,104.11	\$5,000.00	\$5,057.17
E052040	Pest Control	31	Materials & Contracts	\$0.00	\$500.00	\$65.40
E053010	ESL BUSH FIRE BRIGADES	31	Materials & Contracts	\$3,695.65	\$1,000.00	\$403.39
E053051	EMERGENCY BUILDING MAINTENANCE	31	Materials & Contracts	\$1,405.50	\$0.00	\$605.06
E074040	GROUP/REGIONAL SCHEME	31	Materials & Contracts	\$33,030.54	\$37,000.00	\$22,394.24
E074100	OTHER EXPENDITURE	31	Materials & Contracts	\$0.00	\$2,500.00	\$0.00
E075020	Mosquito Control	31	Materials & Contracts	\$0.00	\$1,500.00	\$35.89
E076020	ANALYTICAL EXPENSES	31	Materials & Contracts	\$180.00	\$1,000.00	\$418.10
E077010	COMMUNITY NURSES	31	Materials & Contracts	\$0.00	\$1,000.00	\$0.00
E077020	MEDICAL CENTRE	31	Materials & Contracts	\$42,499.55	\$47,000.00	\$16,789.86
E077030	AMBULANCE SERVICES	31	Materials & Contracts	\$590.90	\$1,000.00	\$0.00
E080100	Contribution to School	31	Materials & Contracts	\$84.00	\$240.00	\$84.00
E080110	DONATIONS	31	Materials & Contracts	\$0.00	\$1,000.00	\$0.00
E083100	CARE GROUP DONATIONS	31	Materials & Contracts	\$2,014.45	\$4,200.00	\$0.00
E084012	SALARIES - GARDENING	31	Materials & Contracts	\$112.50	\$2,000.00	\$612.50
E084020	ACCREDITATION	31	Materials & Contracts	\$1,112.51	\$1,000.00	\$415.80
E084025	Advert/Printing/Promotion	31	Materials & Contracts	\$0.00	\$800.00	\$0.00
E084030	Computer Exp	31	Materials & Contracts	\$1,998.35	\$2,500.00	\$1,030.00
E084035	EQUIPMENT UPGRADES	31	Materials & Contracts	\$2,343.41	\$3,000.00	\$4,403.82
E084045	Gardening	31	Materials & Contracts	\$286.95	\$2,000.00	\$506.02
E084055	Subscriptions	31	Materials & Contracts	\$507.05	\$1,000.00	\$756.09
E084060	BUILDING LEASE	31	Materials & Contracts	\$0.00	\$600.00	\$0.00
E084065	Postage & Stationery	31	Materials & Contracts	\$3,831.28	\$1,000.00	\$2,939.30
E084070	REPAIRS & MAINTENANCE	31	Materials & Contracts	\$6,327.41	\$3,000.00	\$6,902.95
E084075	STAFF EXPENSES	31	Materials & Contracts	\$2,331.24	\$5,500.00	\$800.27
E084085	Sundry & Other	31	Materials & Contracts	\$209.83	\$1,500.00	\$182.73
E084086	FUNDRAISING	31	Materials & Contracts	\$1,790.00	\$1,000.00	\$0.00
E084090	Consumables	31	Materials & Contracts	\$2,557.27	\$2,500.00	\$2,270.29
E084095	CLEANING CONSUMABLES	31	Materials & Contracts	\$2,996.17	\$3,000.00	\$2,633.80
E084150	SPECIAL PROJECTS	31	Materials & Contracts	\$0.00	\$0.00	\$1,498.24
E092050	OTHER HOUSING MAINTENANCE	31	Materials & Contracts	\$168.00	\$21,000.00	\$1,382.87
E092060	KULIN RETIREMENT HOMES	31	Materials & Contracts	\$0.00	\$500.00	\$155.00
E092148	GEHA HOUSING - COSTS	31	Materials & Contracts	\$1,547.20	\$12,000.00	\$16,413.03
E092150	JOINT VENTURE HOUSING - COSTS	31	Materials & Contracts	\$3,472.61	\$66,500.00	\$21,246.72
E092170	COMMUNITY BANK HOUSE COSTS	31	Materials & Contracts	\$84.00	\$3,500.00	\$209.00
E101020	DOMESTIC REFUSE COLLECTION	31	Materials & Contracts	\$104,341.93	\$107,579.00	\$103,427.37
E101021	DUDININ REFUSE COLLECTION	31	Materials & Contracts	\$0.00	\$2,148.00	\$0.00
E101022	PINGARING REFUSE COLLECTION	31	Materials & Contracts	\$11,024.97	\$4,716.00	\$4,306.53
E101030	REFUSE SITE MAINTENANCE	31	Materials & Contracts	\$8,846.00	\$3,000.00	\$341.19
E101040	ROEROC	31	Materials & Contracts	\$0.00	\$10,000.00	\$0.00
E102020	Commercial Refuse Collection	31	Materials & Contracts	\$34,644.13	\$41,022.00	\$34,152.43
E102030	Drum Muster	31	Materials & Contracts	\$1,873.20	\$1,000.00	\$0.00

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E102420	PURCHASE OF BINS	31	Materials & Contracts	\$127.27	\$200.00	\$0.00
E106020	Town Planning Advice	31	Materials & Contracts	\$15,222.96	\$7,000.00	\$3,047.60
E106030	Town Planning Other	31	Materials & Contracts	\$0.00	\$2,000.00	\$0.00
E107031	KULIN CEMETERY	31	Materials & Contracts	\$51.55	\$204.00	\$0.00
E107032	DUDININ CEMETERY	31	Materials & Contracts	\$0.00	\$504.00	\$20.11
E107033	Pingaring Cemetery	31	Materials & Contracts	\$0.00	\$504.00	\$0.00
E107050	PUBLIC CONVENIENCES	31	Materials & Contracts	\$6,778.23	\$5,004.00	\$4,532.95
E107051	Public Notice Boards	31	Materials & Contracts	\$0.00	\$504.00	\$0.00
E107052	PUBLIC CONVENIENCES DUDININ	31	Materials & Contracts	\$447.35	\$1,902.00	\$235.58
E107053	PUBLIC CONVENIENCES PINGARING	31	Materials & Contracts	\$3,971.12	\$4,608.00	\$4,272.54
E107060	WAR MEMORIAL	31	Materials & Contracts	\$2.35	\$1,500.00	\$930.74
E111021	MEMORIAL HALL	31	Materials & Contracts	\$3,549.88	\$2,500.00	\$579.01
E111031	PINGARING HALL	31	Materials & Contracts	\$334.00	\$0.00	\$1,609.95
E111032	DUDININ HALL	31	Materials & Contracts	\$918.00	\$0.00	\$444.36
E111033	JITARNING HALL	31	Materials & Contracts	\$84.00	\$0.00	\$84.00
E112021	Salaries	31	Materials & Contracts	\$87.45	\$0.00	\$2,011.56
E112023	CHEMICALS	31	Materials & Contracts	\$6,663.91	\$918.50	\$5,616.46
E112026	MAINTENANCE	31	Materials & Contracts	\$10,548.96	\$18,983.00	\$23,870.60
E112028	OTHER MINOR EXPENDITURE	31	Materials & Contracts	\$4,216.28	\$3,764.00	\$1,128.54
E112029	STAFF HOUSING	31	Materials & Contracts	\$731.68	\$3,500.00	\$0.00
E112600	EVENTS	31	Materials & Contracts	\$2,270.00	\$1,350.00	\$2,250.00
E113060	Advertising and Promotion	31	Materials & Contracts	\$160.45	\$1,000.00	\$0.00
E113100	BANK CHARGES	31	Materials & Contracts	\$820.98	\$500.00	\$760.18
E113104	CATERING COSTS	31	Materials & Contracts	\$1,401.92	\$0.00	\$1,705.77
E113120	Cleaning Supplies	31	Materials & Contracts	\$1,969.08	\$5,000.00	\$3,214.04
E113130	IT MAINTENANCE	31	Materials & Contracts	\$6,732.11	\$4,000.00	\$4,741.79
E113137	Dam Expenses	31	Materials & Contracts	\$172.95	\$0.00	\$21.80
E113190	FREIGHT - NON-BAR	31	Materials & Contracts	\$227.59	\$100.00	\$0.00
E113210	GAS SUPPLIES	31	Materials & Contracts	\$501.10	\$0.00	\$254.23
E113218	Minor Equipment	31	Materials & Contracts	\$5,435.15	\$500.00	\$9,426.88
E113220	INSURANCE	31	Materials & Contracts	\$2,014.00	\$0.00	\$0.00
E113240	LICENCING COSTS	31	Materials & Contracts	\$439.52	\$410.00	\$1,391.74
E113243	Kitchen Consumables	31	Materials & Contracts	\$1,013.49	\$800.00	\$891.65
E113250	Printing,Stationery and Post	31	Materials & Contracts	\$812.52	\$1,750.00	\$703.82
E113260	Pool Costs	31	Materials & Contracts	\$0.00	\$200.00	\$0.00
E113270	REPAIRS AND MAINTENANCE	31	Materials & Contracts	\$35,365.67	\$38,000.00	\$14,013.75
E113272	Security Costs	31	Materials & Contracts	\$400.40	\$450.00	\$291.20
E113285	STAFF TRAINING	31	Materials & Contracts	\$670.26	\$2,850.00	\$3,161.76
E113295	UNIFORMS	31	Materials & Contracts	\$1,341.65	\$800.00	\$0.00
E113310	WAGES - BAR STAFF CASUALS	31	Materials & Contracts	\$1,657.95	\$0.00	\$0.00
E113315	EVENTS	31	Materials & Contracts	\$279.09	\$3,000.00	(\$0.29)
E113330	OTHER COSTS	31	Materials & Contracts	\$36.48	\$400.00	\$0.00
E113331	BOWLING GREENS	31	Materials & Contracts	\$7,520.48	\$3,500.00	\$616.80
E113332	OVAL	31	Materials & Contracts	\$10,776.75	\$6,528.00	\$10,788.53
E113333	GOLF TENNIS PAVILION	31	Materials & Contracts	\$1,942.84	\$1,000.00	\$571.58
E113334	Golf Course	31	Materials & Contracts	\$692.80	\$1,000.00	\$656.00
E113335	KIDSPORT	31	Materials & Contracts	\$0.00	\$500.00	\$0.00
E113410	Sundry Equipment Purchases	31	Materials & Contracts	\$197.60	\$1,000.00	\$155.44
E113499	INTERNAL BAR PURCHASES	31	Materials & Contracts	\$0.00	\$2,000.00	\$0.00
E113500	Bar Purchases	31	Materials & Contracts	\$83,332.31	\$52,000.00	\$51,967.01
E113501	Ice and Sundry Supplies	31	Materials & Contracts	\$104.54	\$200.00	\$77.27
E113502	FREIGHT ON BAR PURCHASES	31	Materials & Contracts	\$3,169.11	\$2,400.00	\$1,804.24
E113505	Canteen Purchases	31	Materials & Contracts	\$464.22	\$500.00	\$340.00
E113510	Bar Glassware	31	Materials & Contracts	\$0.00	\$500.00	\$0.00
E113540	STOCK WRITTEN OFF	31	Materials & Contracts	\$0.00	\$400.00	\$0.00
E113701	Plant Operation Costs	31	Materials & Contracts	\$3,683.95	\$0.00	\$0.00
E114280	EQUIPMENT MAINTENANCE	31	Materials & Contracts	(\$1.00)	\$0.00	\$40.91
E114290	CONT TO VARLEY RADIO	31	Materials & Contracts	\$863.03	\$1,400.00	\$507.94
E116100	KULIN MUSEUM	31	Materials & Contracts	\$1,800.00	\$0.00	\$48.33
E116300	Railway Station Maintenance	31	Materials & Contracts	\$0.00	\$1,500.00	\$0.00
E117029	OFFICE GARDENS	31	Materials & Contracts	\$193.85	\$1,000.00	\$5.41
E117030	PUBLIC PARKS GDNS & RESERVES	31	Materials & Contracts	\$11,966.05	\$4,000.00	\$5,245.95
E117031	RESERVES - OTHER	31	Materials & Contracts	\$0.00	\$500.00	\$0.00
E117050	STORM WATER REUSE SCHEME	31	Materials & Contracts	\$0.00	\$0.00	\$154.07
E117054	Dudinin Tennis Club	31	Materials & Contracts	\$195.00	\$0.00	\$0.00
E117056	OTHER SPORTING CLUBS	31	Materials & Contracts	\$19,637.00	\$0.00	\$0.00
E117058	SKATE PARK & PLAYGROUND	31	Materials & Contracts	\$0.00	\$0.00	\$310.80
E117520	Pingaring Golf Club	31	Materials & Contracts	\$200.00	\$3,000.00	\$1,622.30
E121602	Traffic Signs	31	Materials & Contracts	\$5,469.23	\$7,000.00	\$4,265.00
E122010	ROAD MAINTENANCE	31	Materials & Contracts	\$51,746.87	\$75,000.00	\$45,134.12
E122121	KULIN DEPOT	31	Materials & Contracts	\$30,010.48	\$26,000.00	\$18,591.68
E122122	HOLT ROCK DEPOT	31	Materials & Contracts	\$889.14	\$1,500.00	\$510.06
E122140	Footpath Maintenance	31	Materials & Contracts	\$0.00	\$222.08	\$0.00
E122160	Street Cleaning	31	Materials & Contracts	\$1,485.00	\$0.00	\$0.00
E122180	Street Trees	31	Materials & Contracts	\$86.39	\$8,000.00	\$4,888.64
E122190	Streetscape Maintenance	31	Materials & Contracts	\$3,243.47	\$4,008.00	\$1,854.77
E122200	Roman Road System	31	Materials & Contracts	\$7,621.51	\$7,500.00	\$7,363.78
E125010	PROGRAM ADMINISTRATION SALARIES EXPE	31	Materials & Contracts	\$27,257.38	\$0.00	\$0.00
E125030	WSFN HOUSING EXPENSES	31	Materials & Contracts	\$2,953.41	\$0.00	\$0.00
E125050	WSFN SALARIES	31	Materials & Contracts	\$14,965.98	\$0.00	\$0.00
E125060	WSFN VEHICLE EXPENSES	31	Materials & Contracts	\$937.69	\$0.00	\$0.00
E126280	Airstrip Maintenance	31	Materials & Contracts	\$0.00	\$2,000.00	\$1,917.93
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL	31	Materials & Contracts	\$0.00	\$0.00	\$109.09
E130210	ACTIVITY COSTS - CAMPS	31	Materials & Contracts	\$0.00	\$0.00	\$498.39
E130310	TRANSPORTATION FOR CAMPS	31	Materials & Contracts	\$0.00	\$0.00	\$6,961.83
E130320	TRANSPORTATION FOR SCHOOL CAMPS	31	Materials & Contracts	\$0.00	\$0.00	\$4,181.82
E130335	HOUSING COSTS	31	Materials & Contracts	\$0.00	\$0.00	\$5,890.00
E130400	ACCOMMODATION SCHOOL HOLIDAY/LOCAL	31	Materials & Contracts	\$0.00	\$0.00	\$592.60
E130410	ACCOMMODATION CAMPS	31	Materials & Contracts	\$0.00	\$0.00	\$230.00
E130510	CATERING CAMPS	31	Materials & Contracts	\$0.00	\$0.00	\$13,523.06
E130670	ADVERTISING, MARKETING GENERAL	31	Materials & Contracts	\$0.00	\$0.00	\$274.11
E130700	MERCHANDISE COSTS	31	Materials & Contracts	\$0.00	\$0.00	\$3,840.10
E130800	CAMP KULIN ADMINISTRATION COSTS	31	Materials & Contracts	\$44.55	\$0.00	\$7,507.26
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINI	31	Materials & Contracts	\$0.00	\$0.00	\$878.82
E131040	Noxious Weeds/Pest Plants	31	Materials & Contracts	\$5,529.00	\$5,000.00	\$12,015.95
E131060	Vermin Control	31	Materials & Contracts	\$100.00	\$0.00	\$100.00
E132030	CARAVAN PARK	31	Materials & Contracts	\$9,302.33	\$21,566.00	\$4,151.53
E132040	KULIN HOSTEL	31	Materials & Contracts	\$2,578.07	\$0.00	\$8,448.47
E132050	INFORMATION BAY	31	Materials & Contracts	\$80.78	\$0.00	\$0.00
E132100	Tourism & Area Promotion	31	Materials & Contracts	\$17,056.94	\$42,100.00	\$13,861.10
E132450	THH SOUVENIR EXPENSE	31	Materials & Contracts	(\$31.68)	\$0.00	\$0.00

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E133010	Group Building Scheme	31	Materials & Contracts	\$6,932.05	\$7,500.00	\$2,932.50
E133420	BCITF levy payment	31	Materials & Contracts	\$0.00	\$2,000.00	\$0.00
E133425	BUILDING SERVICES LEVY PAYMENT	31	Materials & Contracts	\$1,483.50	\$1,000.00	\$390.83
E134040	UNIFORMS	31	Materials & Contracts	\$478.93	\$800.00	\$52.16
E134050	STAFF TRAINING	31	Materials & Contracts	\$2,667.58	\$4,800.00	\$788.38
E134080	Printing & Stationery	31	Materials & Contracts	\$13,266.93	\$15,000.00	\$14,875.81
E134100	Advertising and Promotion	31	Materials & Contracts	\$890.55	\$1,500.00	\$2,655.56
E134105	SOUVENIR EXPENSE	31	Materials & Contracts	\$0.00	\$0.00	\$320.00
E134110	IT MAINTENANCE & SUPPORT	31	Materials & Contracts	\$6,894.09	\$3,600.00	\$5,307.70
E134120	CENTRE MAINTENANCE	31	Materials & Contracts	\$1,441.47	\$3,000.00	\$3,162.01
E134130	COURSES & EVENTS	31	Materials & Contracts	\$18,831.53	\$10,000.00	\$33,159.06
E134135	EVENTS	31	Materials & Contracts	\$290.91	\$0.00	\$0.00
E134140	Library Freight	31	Materials & Contracts	\$0.00	\$500.00	\$0.00
E134150	LIBRARY COSTS	31	Materials & Contracts	\$14,901.20	\$14,000.00	\$15,536.28
E134190	KEY TO KULIN	31	Materials & Contracts	\$0.00	\$300.00	\$0.00
E134200	GRANT FUNDING EXPENDITURE	31	Materials & Contracts	\$2,652.12	\$2,000.00	\$730.63
E134300	SUNDRY EXPENSES	31	Materials & Contracts	\$1,581.30	\$0.00	\$208.89
E136040	WATER SUPPLY (STANDPIPES)	31	Materials & Contracts	\$2,048.00	\$17,000.00	\$24,404.75
E136050	FARM WATER SUPPLIES & MAINTENANCE	31	Materials & Contracts	\$20,568.78	\$1,000.00	\$0.00
E136105	Pingaring Community Centre	31	Materials & Contracts	\$0.00	\$0.00	\$4,000.00
E136115	COMMUNITY CROPPING PROGRAM	31	Materials & Contracts	\$0.00	\$1,000.00	\$0.00
E138015	BLAZING SWAN EXPENDITURE	31	Materials & Contracts	\$0.00	\$0.00	\$25,080.00
E138040	BUSH RACES CONTRIBUTION	31	Materials & Contracts	\$0.00	\$0.00	\$124.36
E139010	FUEL PURCHASES	31	Materials & Contracts	\$588,812.99	\$453,200.00	\$564,167.46
E139030	FUEL ACCOUNT SALES	31	Materials & Contracts	\$0.00	\$1,500.00	\$675.45
E139040	IT MAINTENANCE	31	Materials & Contracts	\$1,918.73	\$3,500.00	\$5,438.18
E139045	BANK CHARGES	31	Materials & Contracts	\$4,027.26	\$5,000.00	\$4,001.43
E139050	MAINTENANCE & REPAIRS	31	Materials & Contracts	\$1,153.39	\$3,000.00	\$8,308.45
E141010	PRIVATE WORKS	31	Materials & Contracts	\$48,197.02	\$0.00	\$9,891.98
E141022	MRWA - Hyden Kondinin Road	31	Materials & Contracts	\$0.00	\$0.00	\$5,800.90
E141025	MAIN ROADS WORKS	31	Materials & Contracts	\$15,172.50	\$0.00	\$3,911.05
E142020	Community Bus Shed	31	Materials & Contracts	\$84.00	\$0.00	\$84.00
E143030	OFFICE EXPENSES	31	Materials & Contracts	\$8,354.07	\$3,100.00	\$2,788.88
E143075	FBT EXPENSE	31	Materials & Contracts	\$0.00	\$1,500.00	\$0.00
E143120	PROTECTIVE CLOTHING	31	Materials & Contracts	\$7,794.89	\$6,300.00	\$6,788.00
E143125	STAFF HOUSING	31	Materials & Contracts	\$17,134.81	\$79,829.00	\$54,534.37
E143130	Removal Expenses	31	Materials & Contracts	\$0.00	\$2,500.00	\$0.00
E143140	Seminar Expenses	31	Materials & Contracts	\$15,805.00	\$10,000.00	\$8,363.35
E143150	Health & Safety Program	31	Materials & Contracts	\$9,804.90	\$15,000.00	\$4,823.95
E143152	CONSULTING	31	Materials & Contracts	\$28,265.00	\$5,000.00	\$29,400.00
E143290	ALLOCATED TO WORKS & SERVICES	31	Materials & Contracts	\$621.05	\$0.00	\$0.00
E144005	Tyres & Tubes	31	Materials & Contracts	\$39,484.44	\$42,000.00	\$43,860.40
E144010	Parts & Repairs	31	Materials & Contracts	\$100,160.03	\$125,000.00	\$105,947.43
E144015	INSURANCE & LICENCE	31	Materials & Contracts	\$13,700.43	\$0.00	\$13,754.06
E144020	Fuel & Oil	31	Materials & Contracts	\$247,427.53	\$340,000.00	\$328,328.39
E144030	BLADES & TYNES	31	Materials & Contracts	\$8,540.00	\$12,000.00	\$10,982.50
E144060	Expendable Tools	31	Materials & Contracts	\$0.00	\$2,400.00	\$0.00
E144070	OFFICE EXPENSES	31	Materials & Contracts	\$2,165.71	\$1,200.00	\$0.00
E144080	Relocation Expenses	31	Materials & Contracts	\$0.00	\$0.00	\$2,310.00
E144180	Other Minor Expenditure	31	Materials & Contracts	\$450.00	\$2,400.00	\$4,669.11
E144700	PLANT OPERATION COSTS	31	Materials & Contracts	(\$63.64)	\$40,000.00	\$2,910.75
Materials & Contracts Total				\$2,366,186.00	\$2,556,663.58	\$2,362,486.68
E041150	INSURANCES	32	Insurance Expenses	\$4,277.19	\$3,785.00	\$3,484.36
E042030	INSURANCE	32	Insurance Expenses	\$27,921.59	\$19,942.00	\$20,713.17
E042046	STAFF HOUSING	32	Insurance Expenses	\$2,645.38	\$0.00	\$2,957.16
E051050	FIRE INSURANCE	32	Insurance Expenses	\$23,559.86	\$27,700.00	\$8,373.54
E053010	ESL BUSH FIRE BRIGADES	32	Insurance Expenses	\$1,500.00	\$0.00	\$1,500.00
E053051	EMERGENCY BUILDING MAINTENANCE	32	Insurance Expenses	\$1,682.02	\$1,800.00	\$1,578.92
E084016	Insurance - Workers Comp	32	Insurance Expenses	\$4,532.00	\$7,875.08	\$3,761.23
E084050	Insurance	32	Insurance Expenses	\$3,961.46	\$2,200.00	\$1,970.12
E092050	OTHER HOUSING MAINTENANCE	32	Insurance Expenses	\$694.18	\$675.50	\$651.64
E092148	GEHA HOUSING - COSTS	32	Insurance Expenses	\$1,977.32	\$1,950.00	\$1,856.19
E092150	JOINT VENTURE HOUSING - COSTS	32	Insurance Expenses	\$3,491.94	\$3,975.00	\$4,502.32
E092170	COMMUNITY BANK HOUSE COSTS	32	Insurance Expenses	\$1,156.98	\$825.00	\$0.00
E101021	DUDININ REFUSE COLLECTION	32	Insurance Expenses	\$0.00	\$154.00	\$0.00
E101030	REFUSE SITE MAINTENANCE	32	Insurance Expenses	\$166.60	\$132.00	\$156.40
E106030	Town Planning Other	32	Insurance Expenses	\$2,098.90	\$1,800.00	\$1,970.06
E107031	KULIN CEMETERY	32	Insurance Expenses	\$98.48	\$72.00	\$92.44
E107050	PUBLIC CONVENIENCES	32	Insurance Expenses	\$127.41	\$572.00	\$239.20
E107052	PUBLIC CONVENIENCES DUDININ	32	Insurance Expenses	\$235.21	\$86.00	\$101.20
E107053	PUBLIC CONVENIENCES PINGARING	32	Insurance Expenses	\$299.90	\$238.00	\$281.52
E111021	MEMORIAL HALL	32	Insurance Expenses	\$705.22	\$590.00	\$662.00
E111031	PINGARING HALL	32	Insurance Expenses	\$402.18	\$342.00	\$377.53
E111032	DUDININ HALL	32	Insurance Expenses	\$822.90	\$690.00	\$772.47
E111033	JITARNING HALL	32	Insurance Expenses	\$329.56	\$280.00	\$309.36
E112027	INSURANCE	32	Insurance Expenses	\$15,207.88	\$6,486.00	\$6,486.00
E112029	STAFF HOUSING	32	Insurance Expenses	\$599.50	\$725.50	\$0.00
E113220	INSURANCE	32	Insurance Expenses	\$22,952.46	\$18,458.00	\$18,458.00
E113331	BOWLING GREENS	32	Insurance Expenses	\$625.91	\$0.00	\$0.00
E113332	OVAL	32	Insurance Expenses	\$0.00	\$128.00	\$63.75
E113333	GOLF TENNIS PAVILION	32	Insurance Expenses	\$1,457.40	\$1,910.00	\$0.00
E113350	WORKERS COMPENSATION	32	Insurance Expenses	\$2,359.00	\$2,500.00	\$2,535.29
E117030	PUBLIC PARKS GDNS & RESERVES	32	Insurance Expenses	\$52.92	\$0.00	\$457.26
E117054	Dudinin Tennis Club	32	Insurance Expenses	\$2,572.72	\$2,300.00	\$2,415.03
E117058	SKATE PARK & PLAYGROUND	32	Insurance Expenses	\$354.58	\$0.00	\$0.00
E117520	Pingaring Golf Club	32	Insurance Expenses	\$1,158.42	\$600.00	\$1,087.42
E122121	KULIN DEPOT	32	Insurance Expenses	\$5,103.50	\$2,500.00	\$2,591.52
E122122	HOLT ROCK DEPOT	32	Insurance Expenses	\$39.80	\$400.00	\$371.88
E130800	CAMP KULIN ADMINISTRATION COSTS	32	Insurance Expenses	\$0.00	\$0.00	\$7,100.95
E132030	CARAVAN PARK	32	Insurance Expenses	\$300.12	\$300.00	\$175.62
E132040	KULIN HOSTEL	32	Insurance Expenses	\$3,107.31	\$0.00	\$2,916.86
E134030	INSURANCE	32	Insurance Expenses	\$12,530.22	\$12,000.00	\$12,000.00
E139030	FUEL ACCOUNT SALES	32	Insurance Expenses	\$0.00	\$0.00	\$655.10
E139050	MAINTENANCE & REPAIRS	32	Insurance Expenses	\$697.88	\$0.00	\$0.00
E142020	Community Bus Shed	32	Insurance Expenses	\$25.48	\$50.00	\$47.84
E142105	LICENSING & INSURANCE	32	Insurance Expenses	\$0.00	\$490.00	\$0.00
E143025	WORKERS COMPENSATION INSURANCE	32	Insurance Expenses	\$41,743.00	\$43,000.00	\$25,991.11
E143030	OFFICE EXPENSES	32	Insurance Expenses	\$828.50	\$0.00	\$611.34
E143060	Insurance on Works	32	Insurance Expenses	\$20,280.00	\$19,000.00	\$19,000.00
E143125	STAFF HOUSING	32	Insurance Expenses	\$6,343.34	\$7,275.00	\$5,678.14
E144015	INSURANCE & LICENCE	32	Insurance Expenses	\$73,015.33	\$80,000.00	\$82,638.56

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E144290	ALLOCATED TO WORKS & SERVICES	32	Insurance Expenses	\$0.00	\$0.00	(\$41,162.98)
E144700	PLANT OPERATION COSTS	32	Insurance Expenses	\$0.00	\$0.00	\$2,033.21
			Insurance Expenses Total	\$294,042.00	\$273,806.08	\$208,462.73
E041020	MEMBERS TRAVELLING	33	Contributions/Donations/Grants	\$0.00	\$4,800.00	\$0.00
E041110	REFRESHMENTS & GOODWILL	33	Contributions/Donations/Grants	\$0.00	\$7,200.00	\$0.00
E041270	Community Contributions	33	Contributions/Donations/Grants	\$3,844.27	\$12,000.00	\$15,948.00
E074040	GROUP/REGIONAL SCHEME	33	Contributions/Donations/Grants	\$0.00	\$0.00	\$15,678.20
E083100	CARE GROUP DONATIONS	33	Contributions/Donations/Grants	\$186.17	\$0.00	\$22.80
E117056	OTHER SPORTING CLUBS	33	Contributions/Donations/Grants	\$0.00	\$40,000.00	\$0.00
E117500	VARLEY DISTRICT CONTRIBUTIONS	33	Contributions/Donations/Grants	\$0.00	\$0.00	\$27,500.00
E136105	Pingaring Community Centre	33	Contributions/Donations/Grants	\$0.00	\$4,000.00	\$0.00
			Contributions/Donations/Grants Total	\$4,030.00	\$68,000.00	\$59,149.00
E041298	Depreciation	34	Depreciation	\$0.00	\$914.00	\$896.97
E042047	Depreciation CEO Housing	34	Depreciation	\$3,599.99	\$4,233.96	\$4,364.46
E042048	Depreciation DCEO Housing	34	Depreciation	\$5,999.98	\$8,488.36	\$8,980.00
E042298	Office Depreciation	34	Depreciation	\$17,488.34	\$35,000.00	\$17,428.34
E051298	Depreciation	34	Depreciation	\$79,057.95	\$50,000.00	\$35,685.50
E053298	Depreciation	34	Depreciation	\$11,533.41	\$12,000.00	\$11,649.12
E077298	Depreciation	34	Depreciation	\$0.00	\$500.00	\$0.00
E084298	Depreciation	34	Depreciation	\$87.19	\$0.00	\$2,586.42
E092160	Depreciation - Joint Venture	34	Depreciation	\$4,630.75	\$0.00	\$21,138.64
E092180	Depreciation Community Bank Hs	34	Depreciation	\$5,199.98	\$5,707.00	\$5,599.98
E092298	Depreciation	34	Depreciation	\$22,199.88	\$36,624.00	\$27,293.07
E101298	Depreciation	34	Depreciation	\$695.98	\$1,476.00	\$845.79
E102298	Depreciation	34	Depreciation	\$0.00	\$1,300.00	\$1,299.98
E107298	Depreciation	34	Depreciation	\$15,038.85	\$17,500.00	\$16,699.53
E110298	Depreciation	34	Depreciation	\$30,512.50	\$71,772.00	\$71,729.11
E111298	Depreciation	34	Depreciation	\$44,508.20	\$59,874.00	\$56,551.64
E112298	Depreciation	34	Depreciation	\$63,101.89	\$89,664.00	\$87,239.94
E113140	Depreciation- Freebairn Centre	34	Depreciation	\$1,299.98	\$4,265.00	\$4,878.68
E113298	Depreciation	34	Depreciation	\$142,418.22	\$155,281.00	\$151,325.07
E116298	DEPRECIATION	34	Depreciation	\$1,649.98	\$0.00	\$0.00
E117298	Depreciation	34	Depreciation	\$7,595.97	\$25,000.00	\$23,517.21
E121298	Depreciation	34	Depreciation	\$1,865,196.03	\$1,890,000.00	\$2,029,211.77
E122298	Depreciation	34	Depreciation	\$16,704.92	\$18,204.00	\$27,882.26
E126298	Depreciation	34	Depreciation	\$7,999.94	\$8,000.00	\$7,999.94
E132298	Depreciation	34	Depreciation	\$44,823.90	\$35,000.00	\$38,490.40
E134298	Depreciation	34	Depreciation	\$62,159.99	\$65,000.00	\$64,223.35
E136298	DEPRECIATION	34	Depreciation	\$2,498.78	\$2,500.00	\$1,583.54
E139298	DEPRECIATION	34	Depreciation	\$8,879.98	\$0.00	\$0.00
E142298	Depreciation	34	Depreciation	\$1,219.98	\$4,000.00	\$4,542.66
E143298	Depreciation	34	Depreciation	\$14,952.73	\$13,281.00	\$15,855.12
E144298	Depreciation	34	Depreciation	\$339,493.33	\$560,000.00	\$432,388.34
E148298	Gross Depreciation	34	Depreciation	\$63,021.50	\$0.00	\$34,684.76
			Depreciation Total	\$2,883,570.00	\$3,175,584.32	\$3,206,571.59
E032150	Interest	35	Interest Expenses	\$1,837.00	\$1,500.00	\$0.00
E042051	INTEREST ON LOAN 1 (ADMINISTRATION OFF	35	Interest Expenses	\$42,895.00	\$43,538.31	\$46,245.67
			Interest Expenses Total	\$44,732.00	\$45,038.31	\$46,245.67
E053010	ESL BUSH FIRE BRIGADES	36	Utilities	\$491.97	\$0.00	\$444.71
E132111	Herbarium Costs	36	Utilities	\$0.00	\$0.00	\$2.60
E136040	WATER SUPPLY (STANDPIPES)	36	Utilities	\$7,697.01	\$0.00	\$0.00
			Utilities Total	\$8,189.00	\$0.00	\$447.31
E134300	SUNDRY EXPENSES	37	Other Expenses	\$175.05	\$0.00	\$0.00
			Other Expenses Total	\$175.00	\$0.00	\$0.00
E030999	General Admin Allocated	39	Activity Based Costing	\$39,716.12	\$45,314.00	\$33,779.22
E031999	General Admin Allocated	39	Activity Based Costing	\$586.99	\$0.00	\$585.84
E032999	General Admin Allocated	39	Activity Based Costing	\$32,290.87	\$37,634.00	\$27,361.38
E041999	General Admin Allocated	39	Activity Based Costing	\$71,848.96	\$82,388.00	\$61,109.29
E042999	General Admin Allocated	39	Activity Based Costing	#####	#####	(\$910,797.80)
E051999	General Admin Allocated	39	Activity Based Costing	\$12,136.44	\$13,846.96	\$10,322.12
E052999	General Admin Allocated	39	Activity Based Costing	\$4,468.38	\$5,097.01	\$3,800.69
E053999	General Admin Allocated	39	Activity Based Costing	\$2,023.12	\$2,307.83	\$1,720.87
E074999	General Admin Allocated	39	Activity Based Costing	\$3,287.26	\$3,749.45	\$2,796.02
E075999	General Admin Allocated	39	Activity Based Costing	\$2,012.73	\$2,295.61	\$1,712.00
E076999	General Admin Allocated	39	Activity Based Costing	\$2,023.12	\$2,307.83	\$1,720.87
E077999	General Admin Allocated	39	Activity Based Costing	\$4,669.04	\$5,325.47	\$3,971.30
E080999	General Admin Allocated	39	Activity Based Costing	\$2,023.12	\$2,307.83	\$1,720.87
E082999	General Admin Allocated	39	Activity Based Costing	\$4,468.38	\$5,097.01	\$3,800.69
E083999	General Admin Allocated	39	Activity Based Costing	\$9,630.50	\$10,986.92	\$8,191.02
E084999	General Admin Allocated	39	Activity Based Costing	\$21,158.30	\$24,137.50	\$17,995.80
E092999	General Admin Allocated	39	Activity Based Costing	\$4,468.38	\$4,672.26	\$3,800.69
E101999	General Admin Allocated	39	Activity Based Costing	\$4,468.38	\$5,097.01	\$3,800.69
E102999	General Admin Allocated	39	Activity Based Costing	\$4,468.38	\$5,097.01	\$3,800.69
E103999	General Admin Allocated	39	Activity Based Costing	\$2,023.12	\$0.00	\$1,720.87
E104999	General Admin Allocated	39	Activity Based Costing	\$2,768.93	\$5,545.38	\$2,344.94
E105999	General Admin Allocated	39	Activity Based Costing	\$1,973.77	\$0.00	\$1,671.61
E106999	General Admin Allocated	39	Activity Based Costing	\$9,300.88	\$12,918.45	\$7,910.76
E107999	General Admin Allocated	39	Activity Based Costing	\$9,630.50	\$10,986.92	\$8,191.02
E110999	General Admin Allocated	39	Activity Based Costing	\$6,287.85	\$7,173.00	\$5,348.07
E111999	General Admin Allocated	39	Activity Based Costing	\$6,287.85	\$7,172.71	\$5,348.07
E112999	General Admin Allocated	39	Activity Based Costing	\$10,877.88	\$12,409.00	\$9,252.02
E113999	General Admin Allocated	39	Activity Based Costing	\$9,875.95	\$11,267.91	\$8,399.63
E114999	General Admin Allocated	39	Activity Based Costing	\$2,793.64	\$3,187.46	\$2,376.13
E116999	General Admin Allocated	39	Activity Based Costing	\$2,023.12	\$2,307.83	\$1,720.87
E117999	GENERAL ADMIN ALLOCATED	39	Activity Based Costing	\$13,613.75	\$15,531.71	\$11,578.67
E122999	General Admin Allocated	39	Activity Based Costing	\$505,777.34	\$570,075.96	\$425,732.93
E123999	General Admin Allocated	39	Activity Based Costing	\$13,054.21	\$14,892.75	\$11,102.86
E126999	General Admin Allocated	39	Activity Based Costing	\$2,023.12	\$2,307.83	\$1,720.87
E130999	GENERAL ADMINISTRATION ALLOCATED	39	Activity Based Costing	\$15,673.54	\$18,325.78	\$13,271.63
E131999	General Admin Allocated	39	Activity Based Costing	\$2,023.12	\$2,307.83	\$1,720.87
E132999	General Admin Allocated	39	Activity Based Costing	\$36,217.16	\$41,319.75	\$30,803.49
E133999	General Admin Allocated	39	Activity Based Costing	\$3,361.49	\$3,836.20	\$2,858.88
E134999	General Admin Allocated	39	Activity Based Costing	\$13,566.57	\$15,476.73	\$11,544.90
E136999	General Admin Allocated	39	Activity Based Costing	\$2,023.12	\$2,307.83	\$1,720.87
E138999	General Admin Allocated	39	Activity Based Costing	\$14,914.46	\$17,016.10	\$12,684.81
E139999	GENERAL ADMIN ALLOCATED	39	Activity Based Costing	\$16,294.05	\$18,738.72	\$13,839.22
E141999	General Admin Allocated	39	Activity Based Costing	\$10,476.88	\$11,952.07	\$8,910.81
E143999	General Admin Allocated	39	Activity Based Costing	\$137,608.51	\$156,993.30	\$117,039.07
			Activity Based Costing Total	\$0.00	(\$5.83)	\$6.12
E042010	SALARIES	41	Overheads	(\$96.05)	\$0.00	\$4,172.67
E042046	STAFF HOUSING	41	Overheads	\$2,970.45	\$10,470.83	\$8,163.15

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E042050	OFFICE MAINTENANCE	41	Overheads	\$1,469.09	\$1,345.50	\$2,249.55
E042080	TELEPHONE	41	Overheads	(\$0.14)	\$0.00	\$0.00
E042120	Cleaning	41	Overheads	\$0.00	\$3,902.80	\$0.00
E051070	SUNDRY FIRE PREVENTION COSTS	41	Overheads	\$491.71	\$0.00	\$584.52
E052010	Dog Control Costs	41	Overheads	\$0.00	\$0.00	\$18.98
E052020	CAT CONTROL COSTS	41	Overheads	\$0.00	\$0.00	\$161.39
E053010	ESL BUSH FIRE BRIGADES	41	Overheads	\$0.00	\$0.00	\$33.29
E053051	EMERGENCY BUILDING MAINTENANCE	41	Overheads	\$903.78	\$3,296.21	\$859.34
E075020	Mosquito Control	41	Overheads	\$169.60	\$843.89	\$291.18
E077020	MEDICAL CENTRE	41	Overheads	\$161.30	\$0.00	\$162.33
E077030	AMBULANCE SERVICES	41	Overheads	\$1,878.59	\$0.00	\$1,359.82
E080100	Contribution to School	41	Overheads	\$2,622.93	\$2,176.35	\$1,044.10
E084011	Salaries - Building Maintenance	41	Overheads	\$736.83	\$0.00	\$1,472.83
E084012	SALARIES - GARDENING	41	Overheads	\$748.84	\$0.00	\$101.30
E084070	REPAIRS & MAINTENANCE	41	Overheads	\$1,376.60	\$0.00	\$126.89
E092050	OTHER HOUSING MAINTENANCE	41	Overheads	\$19,289.58	\$6,395.18	\$1,049.59
E092060	KULIN RETIREMENT HOMES	41	Overheads	\$7,151.24	\$7,636.95	\$4,838.54
E092148	GEHA HOUSING - COSTS	41	Overheads	\$442.10	\$2,500.30	\$6,400.88
E092150	JOINT VENTURE HOUSING - COSTS	41	Overheads	\$9,068.84	\$14,500.21	\$5,101.31
E092155	Housing Project Ellson Street	41	Overheads	\$0.00	\$0.00	\$31.14
E092170	COMMUNITY BANK HOUSE COSTS	41	Overheads	\$0.00	\$672.75	\$0.00
E101020	DOMESTIC REFUSE COLLECTION	41	Overheads	\$717.81	\$8,216.84	\$6,548.16
E101021	DUDININ REFUSE COLLECTION	41	Overheads	\$1,604.51	\$1,828.87	\$1,346.66
E101030	REFUSE SITE MAINTENANCE	41	Overheads	\$11,936.66	\$17,610.69	\$17,681.10
E102020	Commercial Refuse Collection	41	Overheads	\$10,152.29	\$1,998.69	\$3,099.23
E102030	Drum Muster	41	Overheads	\$228.31	\$222.08	\$469.56
E103010	DEEP SEWERAGE CONTRIBUTION	41	Overheads	\$0.00	\$0.00	\$194.82
E104010	Urban Stormwater Drainage	41	Overheads	\$390.21	\$444.15	\$37.97
E105051	Reinstatement of Gravel Pits	41	Overheads	\$3,961.97	\$0.00	\$3,815.11
E107031	KULIN CEMETERY	41	Overheads	\$868.44	\$0.00	\$1,986.90
E107032	DUDININ CEMETERY	41	Overheads	\$750.70	\$0.00	\$1,128.45
E107033	Pingaring Cemetery	41	Overheads	\$418.60	\$0.00	\$272.30
E107050	PUBLIC CONVENIENCES	41	Overheads	\$6,042.26	\$19,799.14	\$320.97
E107051	Public Notice Boards	41	Overheads	\$0.00	\$0.00	\$18.98
E107052	PUBLIC CONVENIENCES DUDININ	41	Overheads	\$1,221.22	\$1,443.50	\$1,124.61
E107053	PUBLIC CONVENIENCES PINGARING	41	Overheads	\$0.00	\$0.00	\$208.53
E107060	WAR MEMORIAL	41	Overheads	\$1,262.43	\$1,443.50	\$1,285.22
E111021	MEMORIAL HALL	41	Overheads	\$100.89	\$1,345.50	\$28.34
E111031	PINGARING HALL	41	Overheads	\$31.91	\$1,345.50	\$1,178.80
E111032	DUDININ HALL	41	Overheads	\$117.47	\$1,345.50	\$124.60
E112021	Salaries	41	Overheads	\$1,002.37	\$0.00	\$0.00
E112026	MAINTENANCE	41	Overheads	\$4,942.14	\$0.00	\$5,049.24
E112029	STAFF HOUSING	41	Overheads	\$178.62	\$672.75	\$62.30
E113270	REPAIRS AND MAINTENANCE	41	Overheads	\$9,797.90	\$2,761.82	\$4,834.83
E113310	WAGES - BAR STAFF CASUALS	41	Overheads	\$123.66	\$0.00	\$0.00
E113320	WAGES - CLEANER	41	Overheads	\$2,842.12	\$0.00	\$0.00
E113330	OTHER COSTS	41	Overheads	\$2,864.32	\$0.00	\$28.48
E113331	BOWLING GREENS	41	Overheads	\$437.29	\$0.00	\$260.40
E113332	OVAL	41	Overheads	\$11,201.87	\$11,836.69	\$11,658.30
E113333	GOLF TENNIS PAVILION	41	Overheads	\$4,897.83	\$2,220.77	\$3,037.00
E113334	Golf Course	41	Overheads	\$5,769.37	\$6,662.30	\$5,058.32
E116300	Railway Station Maintenance	41	Overheads	\$0.00	\$292.80	\$0.00
E117029	OFFICE GARDENS	41	Overheads	\$12,063.82	\$8,883.07	\$8,242.02
E117030	PUBLIC PARKS GDNS & RESERVES	41	Overheads	\$53,786.44	\$41,084.20	\$32,859.16
E117031	RESERVES - OTHER	41	Overheads	\$8,098.34	\$7,772.69	\$6,072.60
E117050	STORM WATER REUSE SCHEME	41	Overheads	\$16.84	\$0.00	\$0.00
E117052	DUDININ SPORTSGROUND	41	Overheads	\$79.47	\$0.00	\$189.85
E117058	SKATE PARK & PLAYGROUND	41	Overheads	\$0.00	\$0.00	\$136.45
E117520	Pingaring Golf Club	41	Overheads	\$0.00	\$0.00	\$1,695.71
E122010	ROAD MAINTENANCE	41	Overheads	\$171,533.00	\$190,205.63	\$202,797.01
E122022	FLOOD DAMAGE - NORMAL	41	Overheads	\$214.40	\$0.00	\$0.00
E122121	KULIN DEPOT	41	Overheads	\$17,203.58	\$5,072.96	\$10,904.65
E122122	HOLT ROCK DEPOT	41	Overheads	\$2,301.88	\$634.12	\$641.73
E122140	Footpath Maintenance	41	Overheads	\$163.90	\$222.08	\$829.40
E122150	STREET LIGHTING	41	Overheads	\$527.02	\$1,110.38	\$768.87
E122160	Street Cleaning	41	Overheads	\$1,922.77	\$0.00	\$1,072.57
E122161	DUDININ CLEANING	41	Overheads	\$168.80	\$1,554.54	\$1,360.85
E122180	Street Trees	41	Overheads	\$95.40	\$888.31	\$46.68
E122190	Streetscape Maintenance	41	Overheads	\$25,802.62	\$34,918.64	\$25,941.55
E126280	Airstrip Maintenance	41	Overheads	\$760.83	\$1,268.24	\$1,044.80
E131040	Noxious Weeds/Pest Plants	41	Overheads	\$24.80	\$1,927.73	\$301.64
E132030	CARAVAN PARK	41	Overheads	\$10,993.08	\$19,128.52	\$8,591.02
E132040	KULIN HOSTEL	41	Overheads	\$2,547.61	\$0.00	\$2,304.35
E132050	INFORMATION BAY	41	Overheads	\$64.62	\$0.00	\$0.00
E132100	Tourism & Area Promotion	41	Overheads	\$0.00	\$0.00	\$872.08
E134010	Wages	41	Overheads	\$0.00	\$0.00	\$2,333.11
E134120	CENTRE MAINTENANCE	41	Overheads	\$218.87	\$0.00	\$0.00
E136040	WATER SUPPLY (STANDPIPES)	41	Overheads	\$71.98	\$0.00	\$1,764.20
E136050	FARM WATER SUPPLIES & MAINTENANCE	41	Overheads	\$537.15	\$0.00	\$0.00
E138015	BLAZING SWAN EXPENDITURE	41	Overheads	\$280.26	\$0.00	\$0.00
E138040	BUSH RACES CONTRIBUTION	41	Overheads	\$63.60	\$0.00	\$4,291.69
E139050	MAINTENANCE & REPAIRS	41	Overheads	\$705.64	\$920.88	\$959.64
E141010	PRIVATE WORKS	41	Overheads	\$5,069.97	\$6,341.20	\$21,707.94
E141022	MRWA - Hyden Kondinin Road	41	Overheads	\$0.00	\$0.00	\$3,947.31
E141025	MAIN ROADS WORKS	41	Overheads	\$344.60	\$0.00	\$3,906.57
E143010	ENGINEERS SALARY	41	Overheads	\$14,319.85	\$0.00	\$9,904.82
E143025	WORKERS COMPENSATION INSURANCE	41	Overheads	(\$0.03)	\$0.00	\$0.00
E143050	Sick & Holiday Pay	41	Overheads	(\$4.17)	\$0.00	\$93.09
E143090	Award Allowances	41	Overheads	(\$5.64)	\$0.00	\$0.00
E143125	STAFF HOUSING	41	Overheads	\$10,814.72	\$18,730.83	\$26,091.97
E143140	Seminar Expenses	41	Overheads	\$3,242.58	\$0.00	\$1,137.18
E143150	Health & Safety Program	41	Overheads	\$269.91	\$0.00	\$2,128.85
E143290	ALLOCATED TO WORKS & SERVICES	41	Overheads	(\$859,814.10)	(\$946,908.11)	(\$796,750.51)
E144000	Plant Repair Wages	41	Overheads	\$48,477.22	\$63,356.60	\$45,905.24
E144010	Parts & Repairs	41	Overheads	\$14,640.33	\$2,220.77	\$13,308.51
E144030	BLADES & TYNES	41	Overheads	\$0.00	\$0.00	\$173.20
E144700	PLANT OPERATION COSTS	41	Overheads	\$125.96	\$0.00	\$0.00
E143100	STAFF HOUSING RENTAL	41	Overheads	\$110.50	\$0.00	\$780.00
E143390	REIMBURSEMENTS	41	Overheads	(\$0.03)	\$0.00	\$0.00
	Overheads Total			(\$318,923.00)	(\$405,434.66)	(\$242,562.22)
E051070	SUNDRY FIRE PREVENTION COSTS	42	Plant Operating Costs	\$0.00	\$1,500.00	\$0.00

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E053051	EMERGENCY BUILDING MAINTENANCE	42	Plant Operating Costs	\$0.00	\$500.00	\$44.00
E053700	Plant Operation Costs	42	Plant Operating Costs	\$9,498.15	\$7,000.00	\$7,725.95
E075020	Mosquito Control	42	Plant Operating Costs	\$0.00	\$500.00	\$0.00
E080100	Contribution to School	42	Plant Operating Costs	\$216.00	\$240.00	\$253.00
E084011	Salaries - Building Maintenance	42	Plant Operating Costs	\$0.00	\$0.00	\$23.00
E084070	REPAIRS & MAINTENANCE	42	Plant Operating Costs	\$0.00	\$0.00	\$35.50
E092050	OTHER HOUSING MAINTENANCE	42	Plant Operating Costs	\$1,066.00	\$0.00	\$0.00
E092060	KULIN RETIREMENT HOMES	42	Plant Operating Costs	\$0.00	\$0.00	\$32.00
E092150	JOINT VENTURE HOUSING - COSTS	42	Plant Operating Costs	\$180.00	\$0.00	\$0.00
E101020	DOMESTIC REFUSE COLLECTION	42	Plant Operating Costs	\$0.00	\$0.00	\$92.00
E101021	DUDININ REFUSE COLLECTION	42	Plant Operating Costs	\$25.00	\$996.00	\$0.00
E101030	REFUSE SITE MAINTENANCE	42	Plant Operating Costs	\$649.00	\$996.00	\$182.50
E101050	Recycling Depot	42	Plant Operating Costs	\$0.00	\$252.00	\$0.00
E102020	Commercial Refuse Collection	42	Plant Operating Costs	\$57.50	\$0.00	\$0.00
E104010	Urban Stormwater Drainage	42	Plant Operating Costs	\$0.00	\$1,200.00	\$0.00
E105051	Reinstatement of Gravel Pits	42	Plant Operating Costs	\$7,472.00	\$0.00	\$7,334.75
E107031	KULIN CEMETERY	42	Plant Operating Costs	\$142.00	\$2,004.00	\$469.75
E107032	DUDININ CEMETERY	42	Plant Operating Costs	\$228.00	\$0.00	\$363.50
E107052	PUBLIC CONVENIENCES DUDININ	42	Plant Operating Costs	\$25.00	\$0.00	\$0.00
E107060	WAR MEMORIAL	42	Plant Operating Costs	\$0.00	\$204.00	\$0.00
E112026	MAINTENANCE	42	Plant Operating Costs	\$344.00	\$0.00	\$51.50
E113270	REPAIRS AND MAINTENANCE	42	Plant Operating Costs	\$32.00	\$0.00	\$0.00
E113330	OTHER COSTS	42	Plant Operating Costs	\$240.00	\$0.00	\$0.00
E113332	OVAL	42	Plant Operating Costs	\$1,726.50	\$504.00	\$2,755.50
E113333	GOLF TENNIS PAVILION	42	Plant Operating Costs	\$309.50	\$0.00	\$0.00
E113334	Golf Course	42	Plant Operating Costs	\$8,387.50	\$1,500.00	\$7,132.50
E113701	Plant Operation Costs	42	Plant Operating Costs	\$4,436.54	\$8,000.00	\$7,807.58
E117029	OFFICE GARDENS	42	Plant Operating Costs	\$0.00	\$250.00	\$0.00
E117030	PUBLIC PARKS GDNS & RESERVES	42	Plant Operating Costs	\$1,106.00	\$1,000.00	\$1,216.50
E117052	DUDININ SPORTSGROUND	42	Plant Operating Costs	\$105.00	\$0.00	\$240.00
E122010	ROAD MAINTENANCE	42	Plant Operating Costs	\$315,268.95	\$206,528.00	\$476,229.29
E122022	FLOOD DAMAGE - NORMAL	42	Plant Operating Costs	\$316.00	\$0.00	\$0.00
E122121	KULIN DEPOT	42	Plant Operating Costs	\$554.50	\$0.00	\$92.00
E122122	HOLT ROCK DEPOT	42	Plant Operating Costs	\$0.00	\$0.00	\$233.00
E122140	Footpath Maintenance	42	Plant Operating Costs	\$0.00	\$0.00	\$69.00
E122150	STREET LIGHTING	42	Plant Operating Costs	\$0.00	\$504.00	\$0.00
E122160	Street Cleaning	42	Plant Operating Costs	\$141.00	\$0.00	\$0.00
E122190	Streetscape Maintenance	42	Plant Operating Costs	\$392.50	\$0.00	\$0.00
E126280	Airstrip Maintenance	42	Plant Operating Costs	\$210.00	\$500.00	\$355.00
E131040	Noxious Weeds/Pest Plants	42	Plant Operating Costs	\$117.00	\$0.00	\$0.00
E132030	CARAVAN PARK	42	Plant Operating Costs	\$200.00	\$0.00	\$97.25
E132100	Tourism & Area Promotion	42	Plant Operating Costs	\$0.00	\$0.00	\$145.50
E136040	WATER SUPPLY (STANDPIPES)	42	Plant Operating Costs	\$0.00	\$0.00	\$184.00
E138015	BLAZING SWAN EXPENDITURE	42	Plant Operating Costs	\$141.00	\$0.00	\$0.00
E138040	BUSH RACES CONTRIBUTION	42	Plant Operating Costs	\$0.00	\$0.00	\$3,324.00
E139050	MAINTENANCE & REPAIRS	42	Plant Operating Costs	\$40.00	\$0.00	\$0.00
E141010	PRIVATE WORKS	42	Plant Operating Costs	\$8,482.00	\$7,000.00	\$30,164.50
E141022	MRWA - Hyden Kondinin Road	42	Plant Operating Costs	\$0.00	\$0.00	\$3,758.00
E141025	MAIN ROADS WORKS	42	Plant Operating Costs	\$408.00	\$0.00	\$1,514.00
E142700	Plant Operation Costs	42	Plant Operating Costs	\$5,284.05	\$6,000.00	\$5,035.72
E143125	STAFF HOUSING	42	Plant Operating Costs	\$0.00	\$0.00	\$536.50
E143140	Seminar Expenses	42	Plant Operating Costs	\$0.00	\$0.00	\$70.50
E144010	Parts & Repairs	42	Plant Operating Costs	\$948.00	\$0.00	\$719.25
E144030	BLADES & TYNES	42	Plant Operating Costs	\$0.00	\$0.00	\$161.00
E144290	ALLOCATED TO WORKS & SERVICES	42	Plant Operating Costs	(\$622,086.99)	(\$803,927.20)	(\$601,606.78)
E144700	PLANT OPERATION COSTS	42	Plant Operating Costs	\$34,007.75	\$0.00	\$20,593.73
E148299	LESS DEPRECIATION ALLOCATED	42	Plant Operating Costs	(\$403,516.00)	(\$560,000.00)	(\$455,860.83)
	Plant Operating Costs Total			(\$622,847.00)	#####	(\$478,425.84)
E042297	LOSS ON SALE OF ASSET	45	Loss Asset Disposal	\$0.00	\$0.00	\$9,229.94
E092190	PROPERTY SALES	45	Loss Asset Disposal	\$66,997.97	\$0.00	\$0.00
E123297	LOSS ON SALE OF ASSET	45	Loss Asset Disposal	\$8,668.23	\$1,000.00	\$20,134.52
E143297	Loss on Sale of Asset	45	Loss Asset Disposal	\$0.00	\$0.00	\$672.79
	Loss Asset Disposal Total			\$75,666.00	\$1,000.00	\$30,037.25
E042049	CEO UTILITIES	47	Telephone & Internet	\$925.85	\$1,250.00	\$476.59
E042080	TELEPHONE	47	Telephone & Internet	\$8,663.65	\$10,400.00	\$9,934.03
E051040	OFFICE EXPENSES	47	Telephone & Internet	\$3,739.20	\$1,800.00	\$4,479.30
E053010	ESL BUSH FIRE BRIGADES	47	Telephone & Internet	\$0.00	\$0.00	\$435.47
E077020	MEDICAL CENTRE	47	Telephone & Internet	\$2,711.68	\$3,500.00	\$3,335.23
E084080	TELEPHONE	47	Telephone & Internet	\$377.63	\$1,000.00	\$423.78
E112030	TELEPHONE	47	Telephone & Internet	\$1,838.17	\$1,800.00	\$1,772.55
E113290	TELEPHONE	47	Telephone & Internet	\$1,944.09	\$1,700.00	\$1,849.22
E122122	HOLT ROCK DEPOT	47	Telephone & Internet	\$349.61	\$400.00	\$382.50
E130800	CAMP KULIN ADMINISTRATION COSTS	47	Telephone & Internet	\$44.55	\$0.00	\$650.53
E132030	CARAVAN PARK	47	Telephone & Internet	\$425.40	\$250.00	\$969.11
E132040	KULIN HOSTEL	47	Telephone & Internet	\$0.00	\$0.00	\$116.29
E134060	TELEPHONE	47	Telephone & Internet	\$1,070.88	\$1,500.00	\$1,302.39
E139040	IT MAINTENANCE	47	Telephone & Internet	\$1,099.01	\$0.00	\$1,198.92
E139050	MAINTENANCE & REPAIRS	47	Telephone & Internet	\$0.00	\$960.00	\$0.00
E143030	OFFICE EXPENSES	47	Telephone & Internet	\$1,149.15	\$0.00	\$1,232.34
E144061	TELEPHONE	47	Telephone & Internet	\$1,505.04	\$1,200.00	\$1,420.97
	Telephone & Internet Total			\$25,844.00	\$25,760.00	\$29,979.22
E042046	STAFF HOUSING	48	Electricity	\$2,409.84	\$960.00	\$2,216.83
E042049	CEO UTILITIES	48	Electricity	\$1,714.56	\$1,500.00	\$1,571.09
E042180	UTILITIES	48	Electricity	\$2,452.31	\$3,000.00	\$2,801.21
E077020	MEDICAL CENTRE	48	Electricity	\$4,255.82	\$4,500.00	\$3,415.11
E077030	AMBULANCE SERVICES	48	Electricity	\$0.00	\$0.00	\$493.50
E084040	ELECTRICITY/GAS/WATER	48	Electricity	\$2,654.59	\$4,500.00	\$2,026.87
E092050	OTHER HOUSING MAINTENANCE	48	Electricity	\$868.25	\$1,000.00	\$2,381.88
E092150	JOINT VENTURE HOUSING - COSTS	48	Electricity	\$827.68	\$4,200.00	\$4,056.69
E107050	PUBLIC CONVENIENCES	48	Electricity	\$1,843.78	\$720.00	\$1,444.07
E107052	PUBLIC CONVENIENCES DUDININ	48	Electricity	\$595.53	\$250.00	\$597.79
E107053	PUBLIC CONVENIENCES PINGARING	48	Electricity	\$629.45	\$0.00	\$508.28
E111021	MEMORIAL HALL	48	Electricity	\$1,468.42	\$1,104.00	\$1,121.59
E111031	PINGARING HALL	48	Electricity	\$0.00	\$504.00	\$366.83
E111032	DUDININ HALL	48	Electricity	\$0.00	\$900.00	\$0.00
E111033	JITARNING HALL	48	Electricity	(\$390.62)	\$0.00	\$0.00
E112024	ELECTRICITY	48	Electricity	\$34,409.47	\$37,500.00	\$32,317.54
E113180	ELECTRICITY	48	Electricity	\$15,453.12	\$20,000.00	\$16,269.64
E113332	OVAL	48	Electricity	\$3,503.32	\$0.00	\$3,468.89
E122121	KULIN DEPOT	48	Electricity	\$3,960.51	\$3,500.00	\$2,981.20
E122122	HOLT ROCK DEPOT	48	Electricity	\$748.45	\$1,000.00	\$2,112.57

COA	Description	IE	Inc/Exp Analysis	YTD Actual	YTD Budget	L/Yr Actual
E122150	STREET LIGHTING	48	Electricity	\$16,386.80	\$18,900.00	\$17,430.21
E132030	CARAVAN PARK	48	Electricity	\$4,914.60	\$1,000.00	\$0.00
E132040	KULIN HOSTEL	48	Electricity	\$1,586.42	\$0.00	\$7,733.78
E132050	INFORMATION BAY	48	Electricity	\$150.01	\$200.00	\$176.11
E134070	ELECTRICITY	48	Electricity	\$4,902.14	\$6,000.00	\$4,818.10
E136040	WATER SUPPLY (STANDPIPES)	48	Electricity	\$0.00	\$0.00	\$1,724.32
E136050	FARM WATER SUPPLIES & MAINTENANCE	48	Electricity	\$1,551.99	\$0.00	\$0.00
E139050	MAINTENANCE & REPAIRS	48	Electricity	\$937.01	\$1,000.00	\$1,065.33
E143125	STAFF HOUSING	48	Electricity	\$9,037.19	\$11,100.00	\$7,458.42
	Electricity Total			\$116,871.00	\$123,338.00	\$120,557.85
E042046	STAFF HOUSING	49	Water	\$10,895.78	\$2,200.00	\$8,241.38
E042180	UTILITIES	49	Water	\$932.16	\$3,000.00	\$2,786.10
E051070	SUNDRY FIRE PREVENTION COSTS	49	Water	\$223.19	\$0.00	\$0.00
E053051	EMERGENCY BUILDING MAINTENANCE	49	Water	\$0.00	\$666.00	\$104.71
E077020	MEDICAL CENTRE	49	Water	\$456.81	\$500.00	\$469.11
E084040	ELECTRICITY/GAS/WATER	49	Water	\$1,932.75	\$0.00	\$2,350.08
E092050	OTHER HOUSING MAINTENANCE	49	Water	\$2,872.69	\$1,500.00	\$2,734.28
E092148	GEHA HOUSING - COSTS	49	Water	\$4,929.62	\$5,100.00	\$5,035.76
E092150	JOINT VENTURE HOUSING - COSTS	49	Water	\$13,548.85	\$18,300.00	\$19,663.27
E092170	COMMUNITY BANK HOUSE COSTS	49	Water	\$4,313.22	\$4,000.00	\$3,659.96
E107052	PUBLIC CONVENIENCES DUDININ	49	Water	\$31.68	\$500.00	\$31.11
E107053	PUBLIC CONVENIENCES PINGARING	49	Water	\$68.90	\$0.00	\$184.19
E107060	WAR MEMORIAL	49	Water	\$321.58	\$204.00	\$339.83
E111021	MEMORIAL HALL	49	Water	\$0.00	\$500.00	\$0.00
E111031	PINGARING HALL	49	Water	\$0.00	\$300.00	\$193.21
E111032	DUDININ HALL	49	Water	\$103.42	\$240.00	\$478.11
E112025	WATER	49	Water	\$11,012.43	\$13,975.00	\$12,719.04
E112029	STAFF HOUSING	49	Water	\$3,355.54	\$2,000.00	\$0.00
E113332	OVAL	49	Water	\$6,922.65	\$18,012.00	\$9,743.17
E116100	KULIN MUSEUM	49	Water	\$345.03	\$400.00	\$244.17
E117029	OFFICE GARDENS	49	Water	\$519.26	\$500.00	\$758.40
E117030	PUBLIC PARKS GDNS & RESERVES	49	Water	\$2,382.26	\$2,500.00	\$1,903.94
E117052	DUDININ SPORTSGROUND	49	Water	\$1,064.80	\$2,000.00	\$1,312.44
E122121	KULIN DEPOT	49	Water	\$1,007.91	\$600.00	\$665.42
E122122	HOLT ROCK DEPOT	49	Water	\$0.00	\$600.00	\$0.00
E132040	KULIN HOSTEL	49	Water	\$4,402.25	\$0.00	\$5,027.54
E134065	WATER	49	Water	\$1,600.01	\$1,200.00	\$791.16
E136040	WATER SUPPLY (STANDPIPES)	49	Water	\$53,264.62	\$70,000.00	\$90,876.50
E143125	STAFF HOUSING	49	Water	\$21,817.72	\$28,400.00	\$27,471.03
E144050	WATER USAGE	49	Water	\$12,099.39	\$0.00	\$0.00
	Water Total			\$160,425.00	\$177,197.00	\$197,783.91
E042046	STAFF HOUSING	50	Gas	\$697.39	\$300.00	\$598.67
E042049	CEO UTILITIES	50	Gas	\$222.46	\$300.00	\$0.00
E042180	UTILITIES	50	Gas	\$0.00	\$0.00	\$97.61
E092050	OTHER HOUSING MAINTENANCE	50	Gas	\$185.90	\$70.00	\$166.87
E092150	JOINT VENTURE HOUSING - COSTS	50	Gas	\$703.53	\$2,300.00	\$2,124.76
E112023	CHEMICALS	50	Gas	\$0.00	\$4,173.00	\$0.00
E113210	GAS SUPPLIES	50	Gas	\$1,527.45	\$1,700.00	\$1,069.96
E113270	REPAIRS AND MAINTENANCE	50	Gas	\$124.74	\$0.00	\$0.00
E113333	GOLF TENNIS PAVILION	50	Gas	\$63.16	\$0.00	\$62.16
E122010	ROAD MAINTENANCE	50	Gas	\$177.27	\$0.00	\$0.00
E122122	HOLT ROCK DEPOT	50	Gas	\$0.00	\$0.00	\$90.11
E132040	KULIN HOSTEL	50	Gas	\$937.21	\$0.00	\$2,633.57
E143125	STAFF HOUSING	50	Gas	\$2,569.82	\$1,950.00	\$2,396.81
	Gas Total			\$7,209.00	\$10,793.00	\$9,240.52
E113240	LICENCING COSTS	51	Licensing	\$556.36	\$1,300.00	\$0.00
E138020	INSURANCE & LICENSING	51	Licensing	\$22.75	\$0.00	\$0.00
E142105	LICENSING & INSURANCE	51	Licensing	\$0.00	\$350.00	\$0.00
E144015	INSURANCE & LICENCE	51	Licensing	\$0.00	\$15,000.00	\$0.00
I074410	OTHER LICENSES	51	Licensing	\$0.00	\$0.00	(\$118.00)
	Licensing Total			\$579.00	\$16,650.00	(\$118.00)
	Grand Total			#####	(\$248,943.86)	\$496,842.71



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Kulin

To the Councillors of the Shire of Kulin

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Kulin (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Kulin:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and

using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a) The Operating Surplus Ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' basic standard for the current year and past 2 years.
- (ii) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
 - a) The Shire did not submit the 30 June 2021 Budget to the Department of Local Government, Sport and Cultural Industries' Chief Executive Officer within 30 days of adoption of the 2021 annual budget as required by Section 33 of the Local Government (Financial Management) Regulations 1996
 - b) The Shire did not submit the mid-year budget review to the Department of Local Government Sport and Cultural Industries' within 30 days of adoption of the mid-year budget review as required by Section 33A (4) of the Local Government (Financial Management) Regulations 1996
 - c) The Shire did not submit the annual Compliance Audit Return for the year ended 31 December 2020 to the Department of Local Government Sport and Cultural Industries' Chief Executive Officer by 31 March 2021 as required by Regulation 15(1) of the Local Government (Financial Management) Regulations 1996
 - d) The Shire has not reported the asset renewal funding ratio for 2019 in the annual financial report as required by section 50(1) of the Local Government (Financial Management) Regulations 1996, as management could not confirm the reliability of the available information on planned capital renewals and required capital expenditure in the long-term financial plan and asset management plan respectively.

- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Kulin for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
February 2022

**SHIRE OF KULIN
EXIT MEETING AGENDA**

**2pm Thursday 17 February 2022
Shire of Kulin Offices, 38 Johnston Street, KULIN**

ATTENDEES:

The Audit Committee Members:

Cr Brad Smoker	Deputy President
Cr Robbie Bowey	Councillor
Cr Troy Ganell	Councillor

Support Staff/Visitors:

Garrick Yandle	Chief Executive Officer
Cassie-Dee Lewis	Deputy Chief Executive Officer
Fiona Murphy	Incoming Deputy Chief Executive Officer

AMD Chartered Accountants (via teleconference):

Tim Partridge	Director
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Office of the Auditor General (via teleconference):

Jeff Sweetman	Acting Assistant Director Financial Audit Office of the Auditor General WA
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AGENDA ITEMS:

1. Audit Approach

Refer also attached Audit Planning Summary Dated May 2021, including Section 5 "Significant Risks" and Section 6 "Audit Emphasis and Significant Account Balances"

- Interim Visit / Testing Completed
- Year End Communications
- Final Visit / Testing Completed

2. Variations to Audit Plan (where applicable)

- No variations

3. Subsequent Events

- Discussion and reconfirmation regarding subsequent events.

4. Audit Issues

- Status of prior year audit issues:
We reviewed the 3 prior (1 moderate and 2 minor) year management letter findings and were satisfied these have been resolved.
- Status of audit issues reported during 2021:

Finding	Proposed Action by Management	Status of rectification
1. <i>Non-Compliance with the reporting requirements of the Local Government Act and Regulations</i>	<i>This issue is acknowledged by Management. There is a procedure in place where a monthly compliance meeting should be held which reminds relevant officers of their upcoming compliance obligations. These meetings have been scheduled and management are committed to meeting the compliance obligations of the Shire of Kulin</i>	<i>TBC</i>
2. <i>Banking Reconciliations – Independent review and sign off</i>	<i>Management haven't considered the review of daily direct deposits a high risk area as monthly banking reconciliations would typically highlight any errors in values and monthly financial statement preparation would highlight any allocation errors. Daily banking reconciliations are typically prepared by a single officer so Management have not felt this is necessary. However, this is a relatively simple procedure to implement, we will adjust the procedure accordingly, immediately. The Caravan Park daily banking is acknowledged as a risk and a form and process will be implemented ASAP</i>	<i>TBC</i>
3. <i>General Journal procedures</i>	<i>No workpapers on the journals identified was an oversight as Management endeavor to include workpapers and justification with all journals. Staff will be reminded of this requirement.</i>	<i>TBC</i>
4. <i>Credit Card Agreements</i>	<i>A credit card policy does exist however a credit card agreement does not. A credit card agreement was prepared, presented and adopted at the Council meeting held on the 28th July 2021. These have been signed by staff with a credit card.</i>	<i>Noted as implemented</i>
5. <i>Risk Management Plan</i>	<i>Funds have been budgeted for and the procurement process has begun for this to be prepared in the 21-22 financial year</i>	<i>TBC</i>
6. <i>Disaster Recovery Plan</i>	<i>Management will prepare a disaster recovery plan in conjunction with our IT service provider and insurer.</i>	<i>TBC</i>
7. <i>Sundry debtor authorisation</i>	<i>Management has always considered the production of the voucher requests as sufficient authorization. Upon reflection, Management acknowledges this risk and will implement an authorisation procedure for debtor vouchers.</i>	<i>TBC</i>
8. <i>Staff resignation / termination checklist</i>	<i>These tasks are completed on an ad hoc basis dependent on the employee and their level of responsibility. The process will be formalised to ensure the tasks take place when required.</i>	<i>TBC</i>
9. <i>Disposal of IT Policy</i>	<i>The disposal of IT assets is managed in consultation with our IT service contractors to ensure unintended access to Shire data does not take place. We will discuss with them the formalisation of this process.</i>	<i>TBC</i>

5. Audit Report

Refer DRAFT Audit Report attached

- Opinion Qualification Matters (where applicable):
No qualifications to audit opinion.
- Report on Other Matters:
 - The operating surplus ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' basic standard for the current year and past 2 years
 - The Shire did not submit the 30 June 2021 Budget to the Department of Local Government, Sport and Cultural Industries' Chief Executive Officer within 30 days of adoption of the 2021 annual budget as required by Section 33 of the Local Government (Financial Management) Regulations 1996
 - The Shire did not submit the mid-year budget review to the Department of Local Government Sport and Cultural Industries' within 30 days of adoption of the mid-year budget review as required by Section 33A (4) of the Local Government (Financial Management) Regulations 1996
 - The Shire did not submit the annual Compliance Audit Return for the year ended 31 December 2020 to the Department of Local Government Sport and Cultural Industries' Chief Executive Officer by 31 March 2021 as required by Regulation 15(1) of the Local Government (Financial Management) Regulations 1996
 - The Shire has not reported the asset renewal funding ratio for 2019 in the annual financial report as required by section 50(1) of the Local Government (Financial Management) Regulations 1996, as management could not confirm the reliability of the available information on planned capital renewals and required capital expenditure in the long-term financial plan and asset management plan respectively.

6. Issues Relevant To Next Audit

Audit timelines

7. Close