

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 APPLICATIONS FOR LEAVE OF ABSENCE**
- 5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 5.1 Shire of Kulin Ordinary Meeting – 19 June 2019
 - 5.2 Freebairn Recreation Centre Club Committee Meeting –25 June 2019 Attachment 1
 - 5.3 RoeROC Council Meeting – 20 June 2019 Attachment 2
- 6 MATTERS REQUIRING DECISION**
 - 6.1 List of Accounts – June 2019 Attachment 3
 - 6.2 Financial Reports – June 2019 Attachment 4
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- 7 COMPLIANCE**
 - 7.1 Compliance Reporting - General Compliance June 2019 Attachment 6
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- 8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 9 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 10 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
 - 10.1 Staff Matter - CEO Probationary Period Review Decision
- 11 DATE AND TIME OF NEXT MEETING**
- 12 CLOSURE OF MEETING**

6 MATTERS REQUIRING COUNCIL DECISION

6.1 List of Accounts – June 2019

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

SUMMARY:

Attached is the list of accounts paid during the month of June 2019 for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That June payments being cheque no.'s 410 (Trust), 37124 – 37131; EFT No's 15344 - 15453, DD6933.1 - DD6957.14 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$876,738.03 be received.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 3

6.2 Financial Reports – June 2019

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

SUMMARY:

Attached are the financial reports for the period ending 30 June 2019.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statements for the period ending 30 June 2019.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 4

6.3 2019/2020 Budget Adoption

NAME OF APPLICANT: DCEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.04
AUTHOR: DCEO
DISCLOSURE OF INTEREST: Nil.

SUMMARY:

Councillors were presented with the draft budget at the June Meeting.

As part of the budget adoption and to enable rate notices to be finalised, the following needs to be endorsed:

- Rate in the \$ for GRV and UV properties (based on 2.7% increase)
- Minimum values for GRV and UV properties
- Discount on early payment of rates
- Interest on late payment of rates and administration charge for instalment options
- Payment options and instalment dates

COMMENT:

We have budgeted for a loss of \$2,574,291 for the 2019/20 financial year compared to a budgeted loss of \$2,159,261 in the previous financial year. This loss figure can be largely attributed to our depreciation which, following the revaluation of our infrastructure assets in 2017/18, has increased from \$2.9m to \$3.8m. We have engaged consultants to prepare our asset management plan and revalue all categories of assets during the 2019/20 financial year, we hope to do some analysis on the rates of depreciation of our roads to ensure this depreciation figure is accurate.

Comparison to 2017/2018 Annual Budget

Income

Rates levied has yielded Council an increase of \$57,305 (2.77%). The early payment discount has been budgeted at 5% and will come at an estimated cost of \$90,000.

Budgeted operating grants have increased by \$346,193 (22.41%) due to an increase in the Financial Assistance Grants and the Main Roads Direct Grant.

Budgeted fees & charges have decreased by \$266,313 (16.7%). In 2018/19 we had a private works budget of \$221,000. In the past we have contracted our services to assist with the completion of major road works jobs for other Local Governments. In this financial year we have not budgeted to complete any major private works jobs.

Expenditure

Employee expenses (including superannuation) have increased by \$91,319 (3.1%) from a budget of \$2,921,855 in 2018/29 to \$3,013,174 in 2019/20. This increase is attributed to the minimum wage increase of 3%. There is an allowance of \$69,000 for labour contingencies however these are rarely utilised. Below is a table showing the wages costs (excluding depreciation) for each department.

Department	Total Salaries	Percentage of Budget
Administration	542,616	20%
Resource Centre	95,463	4%
Freebairn Recreation Centre	105,961	4%
Swimming Pool	86,052	3%
Camp Kulin	201,903	8%
Outdoor Staff & Management	1,336,182	50%
Cleaning	64,849	3%
Childcare	157,199	6%

Capital Expenditure

A table has been attached which describes each capital expenditure project in the budget. This table also highlights the changes made and the priority listing made at the budget workshop

Capital expenditure in 2019/2020 has increased by \$740,000 compared to our 2018/2019 capital expenditure budget of \$2,722,458. This is mostly due to the increase in asset grants which will be received this financial year. In the last financial year Council funded much of the road work projects from their own resources, with funding back to its long term average Council are able to commit their resources to capital projects other than roads.

It is anticipated that through this budget, Council will be able to further progress and increase facilities provided to the community and its wider users, and increase Council owned assets. These are very interesting times for the Kulin Shire and the demand for increased infrastructure expenditure continues.

STATUTORY ENVIRONMENT:

As per the Recommendation

FINANCIAL IMPLICATIONS:

The budget sets the Council approved expenditure for the 2019/2020 financial year.

RECOMMENDATION:

That Council adopt the 2019/2020 Budget in accordance with the following items:

1. As per Section 6.32 (1) of the Local Government Act 1995, Rates and Minimum Rates to be levied on all rateable property be as follows:

Valuation	Rate (cents per dollar)	Minimum Rate
Residential Zoning – GRV	10.187	\$ 443.89
Industrial Zoning – GRV	10.187	\$ 443.89
Commercial Zoning – GRV	10.187	\$ 443.89
Rural Zoning – UV	1.049	\$ 443.89
Mining Zoning – UV	1.049	\$ 443.89
Rural Zoning - GRV	10.187	\$ 443.89

2. Section 6.46 of the Local Government Act allows a discount of 5.0% be allowed for payment of rates in full within 35 days of the date of issue of the rate notice;
3. Section 6.45 of the Local Government Act a 5.5% interest charge be levied on rates instalments, Deferred Pensioners Rates' excluded;
4. Section 6.45 of the Local Government Act an administration charge of \$7 be levied for the second and each of the subsequent rates instalments;
5. Section 6.51 of the Local Government Act an 11% interest charge be levied on all overdue rates outstanding, Deferred Pensioners' Rates excluded;
6. Section 6.32 (1) of the Local Government Act 1995 the Schedule of Rents, Leases and Charges as detailed in the budget document;
7. Section 64 (2) of the Local Government (Financial Management) Regulations 1996 that the due date for instalments be set as follows:

Two Instalment Option:

- 1st Instalment not due before 27th September 2019
- 2nd Instalment not due before 27th January 2020

Four Instalment Option

- 1st Instalment not due before 27th September 2019
- 2nd Instalment not due before 27th November 2019
- 3rd Instalment not due before 27th January 2020
- 4th Instalment not due before 27th March 2020

VOTING REQUIREMENTS:

Absolute majority required.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 5

7 COMPLIANCE

7.1 Compliance Reporting – General Compliance June 2019

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 Compliance 12.06 – Accounting Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report addresses General and Financial Compliance matters for June 2019. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

The report provides a guide to the compliance requirements being addressed as part of staff workloads and demonstrates the degree of internal audit being completed.

BACKGROUND & COMMENT:

The Compliance team and works staff commence the monthly compliance effort immediately after the Shire meeting each month. At that time, the Executive Support Officer will email the assigned staff member their compliance requirements for the coming month. As the month progresses, staff in conjunction with their manager, the CEO or DCEO will determine the extent of work/action needed to complete items. During Agenda week, the Compliance Team again meets to ensure the monthly report/list is reviewed and that compliance items are completed. In preparing the Agenda report, the CEO or DCEO will sign off on completed items.

Prior month items not completed previously will be reported in the following month so Council remains aware.

Outstanding January 2019

LEMC & Shire Emergency Management Plans – Review – commenced, LEMC meeting scheduled for 31 July

Outstanding March 2019

Building Gutter Cleaning – Commence gutter cleaning of all Shire buildings (*commenced but not completed*)

Outstanding April 2019

Freedom of Information Statement - *completed*

Records Management Disaster Plan

Take Down Shade Sails at Pool - *completed*

Outstanding May 2019

Review of Equal Opportunity Employment Plan

Outstanding June 2019

Staff Performance Reviews & KRA's – rescheduled July/August

Occupational Health & Safety Meeting – rescheduled to later date

CRC Staff Performance Reviews – rescheduled July/August

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense. There may be items that require additional administrative effort to complete or require external assistance to resolve. In those cases, individual financial implications will be reported.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for Jun 2019 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 6

W3	Roads – Damage to	(MW)
W4	Roads – Roadside Markers – Management of	(MW)
W5	Stormwater Drainage	(MW)
W6	Street Trees	(CEO)
W7	Streetscape – Improvements	(CEO)
W8	Roadside Burning	(MW)
W9	Temporary Road Closures	(MW)
W10	General – Works Practices Approvals	

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of September 2018 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A10 Use of Common Seal

Apply Common Seal to housing contract Modular WA

STATUTORY ENVIRONMENT:

Building Act 2011
Bushfires Act 1954
Cemeteries Act 1986
Health (Asbestos) Regulations 1992;
Health (Miscellaneous Provisions) Act 1911;
Local Government Act 1995
Public Health Act 2016
Shire of Kulin TPS2
Town Planning Development Act
Town Planning Scheme
Trustees Act, Part III,
Criminal Procedure Act 2004;

FINANCIAL IMPLICATIONS:

Nil in terms of exercising delegation and reporting to Council though there may be financial implications in the case of each delegation exercised.

STATUTORY AND PLANNING IMPLICATIONS:

Sections 5.18 and 5.46 of the Local Government Act 1995

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the Delegation Exercised Report for June 2019.

VOTING REQUIREMENTS:

Simple majority required.

8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

10 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

That Council close the meeting to the public under Section 5.23 (2) (a) of the Local Government Act – matter affecting an employee.

11 DATE AND TIME OF NEXT MEETING

Wednesday 21 August 2019 at 1.00pm

12 CLOSURE OF MEETING

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

The Freebairn Recreation Centre Club Committee

Meeting Minutes - 25th June 2019
6:00pm at the Freebairn Recreation Centre



Order of Business

Minutes: Ruth Tyson

1. Present / Apologies

Present: Barry West, Travis McAdam, Phil Roads, Jack Wilson, Emily MacPherson, Ashley Buttigig and Ruth Tyson

Apologies: Judd Hobson, Cassi Vandenberg and Jöcelyn Owen

2. Confirmation of Minutes of Previous Meetings

2.1. Freebairn Recreation Centre Club Committee - 25th February 2019

Moved: A. Buttigig

Seconded: Emily MacPherson

3. Matters arising from previous minutes

3.1 Gym equipment upgrade -

Ruth advised that Fleet Commercial Gyms have provided an assessment of the gym and submitted a written report which has been communicated to the Deputy CEO for possible consideration in the 2019/2020 Budget.

Ruth has also sourced an additional quote and proposal for the anticipated upgrade from Gymcare. Both quotes are comparable and once the Budget for 2019/2020 has been approved hopefully advice will be received from the DCEO and CEO as to what direction we will take on this project.

3.2 Dishwasher- is now installed and fully functional. Reports from community members utilising the dishwasher have been positive. It is very efficient and effective.

3.3 Memberships - have been sent out with a steady return over the past 4 months.

4. Financials

- FRC Financials were unavailable for presentation at this meeting.

5. Manager's report

5.1. Staffing

Ruth provided an overview of what has been happening at the FRC over the preceding 3 months. Tessa and Nannie (Dutch backpackers) left on March 11th. As mentioned at the last meeting, there was a decision made to alter the way the Rec Centre is staffed. This led to the recruitment of Maddie Earle-Sadler to the role of Assistant Bar Manager which encompassed the cleaning of the FRC as well as regular bar shifts. This arrangement seemed to be working but Maddie tendered her resignation and subsequently finished up at the Centre on Friday 14 June. This left the Centre without staff (except for Ruth) for a period of time which was unfortunate and meant there were occasions where Ruth had to cover extra shifts. It has been decided the FRC will now employ one (not 2) full-time backpacker to fill the roles and responsibilities Maddie was undertaking. It is anticipated this will work better as it is almost impossible to find someone within the community who does not have any sporting, family or social commitments. We welcomed Emily (Chinese backpacker) on June 24 and it is hoped she will remain with us for 3-6 months.

5.2. Venue bookings

Bookings have been steady over the last quarter with the regular use by Winter sports Clubs on a weekly or fortnightly basis. March and April were filled with Bowls with regular pennants and social fixtures as well as the Men's Gala Day. May and June were especially busy with multiple hockey and football fixtures held in Kulin. The Golf season is also in full swing now with the ladies having a regular hit on a Wednesday and then good numbers of both men and ladies taking the opportunity to get out on course on a Sunday. Sporting fixtures have been interspersed with a number of community meetings, external group seminars and two funerals.

Users in the last quarter include:

- Camp Kulin
- Kulin DHS
- Australian Wheat Board

- Kulin Kondinin Football Club
- Kulin Kondinin Junior Football Club
- Kulin Bowling Club
- Kulin Kondinin Hockey Club
- Kulin Netball Club
- Carruthers Family
- Robertson Family
- Community Resource Centre

5.3. Building & Maintenance Issues

As briefly mentioned at our last meeting it is anticipated that 2019/20 will be a period of refurbishment. Items which are currently on the list are: courtside carpet, gym curtains and flyscreen's (as well as the full gym upgrade), kitchen supplies and appliances as well as some minor electrical work.

We have been very fortunate to have the Kulin Football Club (original KUFC) choose to donate an amount of money to the FRC for refurbishment / improvement that is to be directed towards the purchase of a new large BBQ as well as upgrade of appliances in the kitchen facility.

5.4. Deep Fryer

Do members see a need for the installation of a small commercial type deep fryer in the kitchen? Clubs are currently utilising the small fryers we currently have and it is causing a few issues with the power load being too great for the power points in there at present.

Ruth sought input from committee members regarding this matter. After a brief discussion centering on the benefits of a larger commercial style fryer it was agreed that a gas powered deep fryer be installed. Most clubs are now serving hot chips at canteens and other things like team dinners so it was the general consensus that it would be a welcome addition to the kitchen.

Phil Roads is happy to do some preliminary research regarding sizing and prices and communicate with Ruth regarding possibilities. It is anticipated that monies from the KUFC can be used for this project.

Jack Wilson moved to accept that the FRC undertake to install a new commercial style deep fryer in the kitchen. Seconded by Phil Roads. All in favour. Carried

5.5. Memberships as at 19 June 2019

Members were asked to sight an attached list of the current financial members of the Freebairn Recreation Club Inc. Under our Constitution (currently under revision) this list must be moved and accepted by this Committee.

Members moved to accept that the current list be accepted as members of the FRC with no exclusions.

Moved Emily MacPherson, Seconded Ash Buttigig

All in favour - carried.

6. General business

6.1 Colts Carnival - Ruth advised she has been informed by Don Bradford that Kulin will host the Colts Carnival for the next 2 years - 2020 and 2021. Committee members were asked to get ready to volunteer for that June weekend!

6.2 Shutters - Barry advised this is still a work in progress

6.3 Phil - queried if there is some kind of drainage issue out the front of the Centre at the entrance. It was especially apparent and problematic when guests were entering the building for a funeral recently. It could be a safety issue if not resolved.

Ruth to follow up with Judd.

7. Date & Time of Next Meeting

The next meeting will incorporate the Sporting Council Meeting as well as an AGM.

The date identified is October 22. Times and further information to be communicated in due course.

8. Closure of Meeting

Meeting closed at 7.00 pm. Travis thanked everyone for taking the time to attend.

RoeROC

*Roe Regional Organisation of Councils
Corrigin – Kondinin – Kulin - Narembeen*

COUNCIL MINUTES

**Shire of Kulin
Council Chambers
Thursday 20 June 2019**

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1. Opening and Announcements

RoeROC Chair, Shire of Kulin President, Barry West, opened the meeting at 12.55pm

2. Record of Attendance

Cr Barry West	President & Chair, Shire of Kulin
Cr Rodney Duckworth	Shire of Kulin
Garrick Yandle	CEO, Shire of Kulin
Nicole Thompson	Executive Support Officer (Minutes)
Cr Lynette Baker	President, Shire of Corrigin
Cr Des Hickey	Shire of Corrigin
Natalie Manton	CEO, Shire of Corrigin
Cr Kellie Mortimore	Shire of Narembeen
Chris Jackson	CEO, Shire of Narembeen
Cr Sue Meeking	President, Shire of Kondinin
Mia Dohnt	CEO, Shire of Kondinin
Ian Holland	Executive and Technical Support Officer, Shire of Kondinin
Will Pearce	Roe Health EHO

3. Apologies

Cr Rhonda Cole	President Shire of Narembeen
Lauren Pittman	Roe Health EHO

4. Guests

Nil

5. Minutes of Meetings – RoeROC Council Meeting 21 March 2019

Comment

Approval required by Council for the minutes of the RoeROC meeting held on held 21 March 2019.

RESOLUTION 01/0619

That the Minutes of the RoeROC Meeting held 21 March 2019 be confirmed as a true and correct record.

Moved Cr Baker

Seconded Cr Meeking

Carried

Business Arising from the Minutes

- 5.1 Rural Health West and Shire of Lake Grace
Agreed to invite both to next meeting.

5.2 Western Area's - Waste

Is there a contract in place for the monthly deliveries to Bendering? It seems there is not, but perhaps should be, unless there is an arrangement in place through Avon Waste?

Avon Waste do provide information to Corrigin Shire for invoicing purposes, but some clarification on the process is needed.

Agreed Will Pearce to contact Avon Waste to clarify the arrangement with Western Areas.

Agreed to invite Ashley Fisher, Avon Waste to next meeting.

5.3 Rural GP Pathway

Cr Lyn Baker advised that with the re-election of Government there was no Minister appointed for Rural Health so progress on Rural Health Wests' Rural GP Pathway is currently not known.

6. Presentations

Nil

7. Matters for Decision

7.1 Finances – Presented by Shire of Corrigin

RESOLUTION 02/0619

The RoeROC Financial Statements prepared by the Shire of Corrigin as at the 26 June 2019 indicating;

<i>Bendering Refuse Site balance</i>	<i>\$ 16,707.44</i>
<i>Environmental Health Service Scheme YTD expenditure</i>	<i>\$197,826.77</i>

be received.

Moved Cr Baker

Seconded Cr Meeking

Carried

7.2 Draft Budget 2019/20 Discussion

- Environmental Health Scheme percentages have been adjusted percentages based on Lauren doing 3 days per fortnight
- Adjust Shire contribution to show Corrigin at 3 days
- Cost of Housing – subsidised housing for EHO is not currently billed to the program but as Corrigin Shire is providing a housing subsidy and EHO not being used by Corrigin this matter has been brought to the meeting.

Agreed that as future needs of the scheme are uncertain, the status quo arrangement is preferred if Corrigin Shire is happy.

Agreed Nat Manton to advise Corrigin Council to consider with their upcoming budget

7.3 Bendering Tip

- Agreement to purchase tank and put remaining balance into Trust – need to check income v expenditure for previous years
- \$15,000 to transfer out for future tip expenses

Agreed Nat Manton will investigate from 2014/15 onwards

8. Other Matters

8.1 Shared Camera - Presentation

Ian Holland Executive and Technical Support Officer for the Shire of Kondinin highlighted the advantages regional Local Governments could obtain from a project to update Google's Streetview. With appropriate hardware such as the iSTAR Pulsar+ Camera from NCTech (a Google partner) road surface and roadside visual data could be made available both for external use through Streetview and an internal image database. The ability to collect a visual database on this scale can assist with planning applications, customer service queries, collection of asset management data and providing the pre and post natural disaster condition of assets.

Due to the potential downtime of the hardware it has been proposed as a joint project to reduce individual capital. Cost recovery could be further improved by providing the service/equipment to other local governments or groups.

Agreed that options on how this could operate will be provided to the RoeROC CEOs.

Agreed CEO's to meet next at a time to be confirmed during first week in July.

8.2 Purchasing Policy

Garrick Yandle presented a draft purchasing policy which could be used by the Scheme allowing them to create a Preferred Supplier Panel. This means that there would be no requirement to go to tender for suppliers listed.

Chris Jackson – worth exploring and could have regional benefits.

Agreed to have further discussions at the CEO's meeting.

8.3 BSC Solar

Advised they are interested in presenting to a RoeROC meeting.

Agreed that most RoeROC members had heard the presentation at the recent zone meeting so will decline the offer.

8.4 Community Emergency Services Manager

Worth investigating a shared Community Emergency Services Manager (similar to Shire of Lake Grace) could spread the CEO's workload.

Would this be an issue due to different DFES Zones?

8.5 Change of Speed Limits

Agreed to raise the issue of the proposed change to speed limits from 110km p/h to 100km through Regional Road Group network and at the next Zone meeting.

8.6 Revitalising Agricultural Region Freight Strategy

Chris Jackson – have CEO's completed this survey? Garrick Yandle encouraged Council's to submit a response. What are our priority routes in the region? Priority lists are different.

Agreed to forward out Garrick's response.

8.7 CBH Advisory Council

Barry West - ex gratia rates based on tonnage does not include hay being stored in closed bins – this should be rated differently.

Agreed Barry to raise at next CBH meeting.

8.8 Mandatory Training for Councillors

Mia Dohnt – would Councils be interested in organising training out here in line with 2019 elections?

Yes.

There are five units required to be undertaken.

Agreed that the hosting of sessions be shared around.

8.9 RoeROC Dinner

Nicole will email Councils to request numbers for the RoeROC dinner next month.

8.10 Next Meeting

Agreed next meeting to be held Thursday 19 September 2019 in Kulin

9. Closure

There being no further business, the meeting was declared closed at 2.50pm.

ROE REGIONAL ENVIRONMENTAL HEALTH SERVICES SCHEME				
INCOME & EXPENDITURE				
AS AT 26 JUNE 2019				
ACCOUNT	PARTICULARS	T D 3	YTD 26/06/2019	BUDGET 2018 / 2019
07450	Shire of Corrigin		\$ 27,355.34	\$ 179,311.72
	Shire of Kulin		\$ 27,355.34	
	Shire of Narembeen		\$ 27,355.34	
	Shire of Kondinin		\$ 41,042.48	
	Shire of Lake Grace		\$ 41,042.48	
	Total - Operating Income		\$ 164,150.98	\$ 179,311.72
07749	Income from Sale of Assets - Toyota RAV4		\$ 21,118.18	\$ 20,000.00
07749	Income from Sale of Assets - Subaru Forester		\$ 15,636.36	\$ 20,000.00
	TOTAL INCOME	#	\$ 200,905.52	\$ 219,311.72
07400	Wages		\$ 118,592.35	\$ 120,985.90
07401	Superannuation		\$ 17,208.99	\$ 17,139.63
07402	FBT Expense		\$ 12,938.26	\$ 26,672.00
07403	Uniform Expenses		\$ 597.26	\$ 720.00
07404	Conference / Training		\$ 1,723.74	\$ 2,500.00
07405	Telephone Expenses		\$ 1,051.30	\$ 1,300.00
07407	Subscriptions Expenses		\$ 300.00	\$ 1,100.00
07408	Analytical Expenses		\$ 804.27	\$ 1,000.00
07409	Insurance Expenses		\$ 5,150.48	\$ 4,920.00
07410	Advertising Expenses		\$ -	\$ 3,000.00
07411	Admin and Inspection Housing Allocation		\$ 13,162.77	\$ 14,128.00
07412	Vehicle Operating Expenses		\$ 9,599.08	\$ 18,000.00
07415	Other Admin Expenses		\$ 898.50	\$ 3,500.00
07418	Consultancy Services		\$ -	\$ 1,000.00
07417	Office Equipment		\$ -	\$ 2,000.00
07416	Admin Allocation		\$ 15,799.77	\$ 18,667.14
	Total - Operating Expenditure		\$ 197,826.77	\$ 236,632.67
CAPITAL				
07480	Vehicle Purchase - Holden Trailblazer		\$ 33,811.45	\$ 40,000.00
07481	Vehicle Purchase		\$ -	\$ -
	Total - Capital Expenditure		\$ 33,811.45	\$ 40,000.00
	Net Income		\$ 200,905.52	\$ 219,311.72
	Net Expenditure		\$ 231,638.22	\$ 276,632.67
	Scheme Net Expenditure		\$ 30,732.70	\$ 57,320.95
%	Days F/N			
23.08%	3	Shire of Corrigin	\$ 7,093.11	\$ 13,229.68
15.38%	2	Shire of Kulin	\$ 4,726.69	\$ 8,815.96
15.38%	2	Shire of Narembeen	\$ 4,726.69	\$ 8,815.96
23.08%	3	Shire of Kondinin	\$ 7,093.11	\$ 13,229.68
23.08%	3	Shire of Lake Grace	\$ 7,093.11	\$ 13,229.68
100.00%	13		\$ 30,732.70	\$ 57,320.95

BENDERING REFUSE SITE
2018 / 2019
INCOME & EXPENDITURE
AS AT 26 JUNE 2019

Account	PARTICULARS	ACTUALS 2018 / 2019	
	2014 / 2015 CLOSING FUNDING SURPLUS (DEFICIT)	-\$ 7,852.12	<i>Not invoiced</i> <i>Invoiced</i>
	2015 / 2016 CLOSING FUNDING SURPLUS (DEFICIT)	-\$ 51,913.35	
	2016 / 2017 CLOSING FUNDING SURPLUS (Deficit from 2015/16 reimbursed in 2016/17)	\$ 57,308.21	
	2017 / 2018 CLOSING FUNDING SURPLUS (DEFICIT)	\$ 18,700.24	
	TOTAL SURPLUS AS 30 JUNE 2018	\$ 16,242.98	
	2018 / 2019		
07850	BENDERING TIP INCOME	\$ 20,633.17	
07800	BENDERING TIP EXPENDITURE	\$ 17,578.71	
13783	CAPITAL EXPENDITURE - WATER STORAGE	\$ 2,590.00	
	TOTAL SURPLUS AS AT 26 JUNE 2019	\$ 16,707.44	
	Surplus (+) / Deficit (-)		
	TOTAL SURPLUS FOR EACH SHIRE - TRANSFER TO TRUST ACCOUNT BY 30 JUNE 2019		
25%	Shire of Corrigin	\$ 4,176.86	
25%	Shire of Kulin	\$ 4,176.86	
25%	Shire of Narembeen	\$ 4,176.86	
25%	Shire of Kondinin	\$ 4,176.86	
		\$ 16,707.44	

BENDERING REFUSE SITE 2018 / 2019 INCOME & EXPENDITURE AS AT 26 JUNE 2019		
Income		
07/08/2018	WESTERN AREAS PTY LTD 28.35 TONNES WESTERN AREAS RUBBISH - JULY 2018	\$ 1,365.95
07/08/2018	AVON WASTE 15 X 3.0M3 SKIP BINS - JULY 2018	\$ 231.82
05/09/2018	WESTERN AREAS PTY LTD 22.90 TONNES WESTERN AREAS RUBBISH - AUGUST	\$ 1,103.36
05/09/2018	AVON WASTE 12 X 3.0M3 SKIP BINS - AUGUST 2018	\$ 185.45
05/10/2018	WESTERN AREAS PTY LTD 23.10 TONNES WESTERN AREAS RUBBISH -	\$ 1,113.00
05/10/2018	AVON WASTE 12 X 3.0M3 SKIP BINS - SEPTEMBER 2018	\$ 185.45
16/10/2018	CCS ASBESTOS REMOVAL AND DEMOLITION DISPOSAL OF 6M3 ASBESTOS (WRAPPED)	\$ 583.64
15/11/2018	AVON WASTE 15 X 3.0M3 SKIP BINS - OCTOBER 2018	\$ 231.82
15/11/2018	WESTERN AREAS PTY LTD 28.60 TONNES WESTERN AREAS RUBBISH - OCTOBER 2018	\$ 1,378.00
06/12/2018	WESTERN ENVIRONMENTAL 50 CUBIC METRES OF ASBESTOS CONTAMINATED	\$ 2,800.00
06/12/2018	AVON WASTE 12 X 3.0M3 SKIP BINS - NOVEMBER 2018	\$ 185.45
06/12/2018	AVON WASTE 1 X 10M3 HOOK BIN - NOVEMBER 2018	\$ 45.45
06/12/2018	WESTERN AREAS PTY LTD 21.00 TONNES WESTERN AREAS RUBBISH -	\$ 1,011.82
01/02/2019	WESTERN AREAS PTY LTD 27.20 TONNES WESTERN AREAS RUBBISH - DECEMBER 2018	\$ 1,310.55
01/02/2019	AVON WASTE 15 X 3.0M3 SKIP BINS - DECEMBER 2018	\$ 231.82
01/02/2019	AVON WASTE 1 X 10.0M3 HOOK BIN - DECEMBER 2018	\$ 45.45
08/02/2019	WESTERN AREAS PTY LTD 27.20 TONNES WESTERN AREAS RUBBISH - JANUARY	\$ 1,310.55
08/02/2019	AVON WASTE 12 X 3.0M3 SKIP BINS - JANUARY 2019	\$ 185.45
08/02/2019	AVON WASTE 1 X 10M3 HOOK BIN - JANUARY 2019	\$ 45.45
15/02/2019	SAVANA ENVIRONMENTAL DISPOSING OF 7 CUBIC METRES ASBESTOS MATERIAL AT THE EDRW/BENDERING LANDFILL SITE ON 7TH & 14TH FEBRUARY 2019	\$ 680.91
05/04/2019	WESTERN AREAS PTY LTD 27.82 TONNES WESTERN AREAS RUBBISH -	\$ 1,340.42
05/04/2019	AVON WASTE 12 X 3.0M3 SKIP BINS - FEBRUARY 2019	\$ 185.45
05/04/2019	AVON WASTE 1 X 10M3 HOOK BIN - FEBRUARY 2019	\$ 45.45
05/04/2019	WESTERN AREAS PTY LTD 17.35 TONNES WESTERN AREAS RUBBISH - MARCH	\$ 835.95
05/04/2019	AVON WASTE 12 X 3.0M3 SKIP BINS - MARCH 2019	\$ 185.45
08/05/2019	WESTERN AREAS PTY LTD 25.10 TONNES WESTERN AREAS RUBBISH - APRIL	\$ 1,209.36
08/05/2019	AVON WASTE 15 X 3.0M3 SKIP BINS - APRIL 2019	\$ 231.82
08/05/2019	AVON WASTE 1 X 10M3 HOOK BIN	\$ 45.45
07/06/2019	WESTERN AREAS PTY LTD 18.30 TONNES WESTERN AREAS RUBBISH - MAY 2019	\$ 881.73
07/06/2019	AVON WASTE 12 X 3.0M3 SKIP BINS - MAY 2019	\$ 185.45
07/06/2019	AVON WASTE 1 X 10M3 HOOK BIN - MAY 2019	\$ 45.45
26/06/2019	WESTERN AREAS PTY LTD 21.26 TONNES WESTERN AREAS RUBBISH - JUNE 2019	\$ 1,024.35
07/06/2019	AVON WASTE 12 X 3.0M3 SKIP BINS - JUNE 2019	\$ 185.45
		<u>\$ 20,633.17</u>
Expenditure		
25/10/2018	SHIRE OF KONDININ - EXCAVATOR WORKS AT BENDERING TIP	\$ 12,806.36
16/01/2019	SHIRE OF CORRIGIN - LABOUR & PLANT COSTS	\$ 4,365.36
10/04/2019	SHIRE OF CORRIGIN - LABOUR & PLANT COSTS	\$ 324.94
30/04/2019	AGGREGATE - CONCRETE MIX 20MM	\$ 82.05
		<u>\$ 17,578.71</u>

Shire of Kulin

FT & Chq Listing for period ende 30 June 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
410	06/06/2019	DOROTHY SNOW	\$800.00
		Housing Bond Refund, 19 McInnes Street	
MUNICIPAL			
EFT15344	06/06/2019	CHILD SUPPORT AGENCY	\$254.43
		Payroll Deduction	
EFT15345	06/06/2019	KULIN SOCIAL CLUB	\$190.00
		Payroll Deduction	
EFT15346	06/06/2019	KULIN SHIRE TRIP FUND	\$1,070.00
		Payroll Deduction	
EFT15347	06/06/2019	KULIN SHIRE TRUST FUND	\$965.00
		Payroll Deduction	
EFT15348	06/06/2019	WESTERN SHEDS & GARAGES	\$3,950.00
		Chemical Shed, Final Payment	
EFT15349	07/06/2019	AVON WASTE	\$9,097.92
		Waste Service	
EFT15350	07/06/2019	BOC GASES	\$39.56
		Industrial Oxygen Cylinder	
EFT15351	07/06/2019	YVONNE BOWEY CONSULTING	\$132.00
		Camp Kulin, Accounting Assistance	
EFT15352	07/06/2019	COURIER AUSTRALIA	\$28.44
		Freight	
EFT15353	07/06/2019	WINC AUSTRALIA LIMITED	\$129.25
		Stationery	
EFT15354	07/06/2019	CARRAMAR RESOURCE INDUSTRIES	\$2,427.76
		White Washed Sand, Kulin Child Care Centre	
EFT15355	07/06/2019	DEPENDABLE LAUNDRY SOLUTIONS	\$421.85
		Dryer Repairs, Hostel	
EFT15356	07/06/2019	EMBROIDEME	\$1,031.91
		Coffee Cups, Camp Kulin	
EFT15357	07/06/2019	FEGAN BUILDING SURVEYING	\$74.25
		Contract Building Surveying	
EFT15358	07/06/2019	GREAT SOUTHERN MAINTENANCE	\$2,500.00
		Removal Expenses, Dot Snow	
EFT15359	07/06/2019	KULIN TYRE SERVICE	\$1,882.10
		Tyres, Batteries & Tubes	
EFT15360	07/06/2019	KONDININ MEDICAL CENTRE	\$37.60
		Consultation, Oksana Brandis	
EFT15361	07/06/2019	LAKE GRACE COMMUNITY RESOURCE CENTRE	\$27.00
		Advertising	
EFT15362	07/06/2019	LANDMARK	\$3,369.85
		Chemical	
EFT15363	07/06/2019	MODULAR WA	\$12,700.00
		Deposit, New House, Lot 9, 10 Ellson Street	
EFT15364	07/06/2019	NEU-TECH AUTO ELECTRICS	\$764.50
		Parts & Repairs	
EFT15365	07/06/2019	NARROGIN TOYOTA	\$29.70
		Parts & Repairs	
EFT15366	07/06/2019	NEWDEGATE STOCK & TRADING CO	\$56,396.94
		Distillate & Unleaded Fuel	
EFT15367	07/06/2019	NARROGIN GASWORX	\$85.00
		Cowl, 6 Stainless Steel	

Shire of Kulin

FT & Chq Listing for period ended 30 June 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT15368	07/06/2019	RAW CREATIVE	\$1,805.00
		War Memorial Plaque	
EFT15369	07/06/2019	SMALL MOTORS MOWER CITY	\$120.00
		Edger Blades	
EFT15370	07/06/2019	HYDEN COMMUNITY RESOURCE CENTRE	\$40.00
		Advertising	
EFT15371	07/06/2019	WICKEPIN MOTORS	\$1,369.92
		Vehicle Repairs, KU74, Donald Bradford	
EFT15372	14/06/2019	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT15373	14/06/2019	AUSTRALIA POST- MAILWEST	\$149.68
		Postage	
EFT15374	14/06/2019	ALL-WAYS FOODS	\$313.87
		Cleaning Supplies	
EFT15375	14/06/2019	MAIA FINANCIAL PTY LIMITED	\$6,488.90
		IT Equipment Lease	
EFT15376	14/06/2019	BEST OFFICE SYSTEMS	\$2,025.92
		Photocopying Fee	
EFT15377	14/06/2019	BLACKWOODS	\$1,290.84
		Parts & Repairs	
EFT15378	14/06/2019	COCA-COLA AMATIL (AUST) PTY LTD	\$688.20
		Bar Purchase	
EFT15379	14/06/2019	DEPENDABLE LAUNDRY SOLUTIONS	\$63.80
		Switch	
EFT15380	14/06/2019	EASTWAY FOOD SUPPLY	\$132.44
		FRAC, Kitchen Consumable Supplies	
EFT15381	14/06/2019	ENGINE PROTECTION EQUIPMENT PTY LTD	\$625.52
		Parts & Repairs	
EFT15382	14/06/2019	GANGELLS AGSOLUTIONS	\$4,392.16
		Various Depot, Building & Road Maintenance Supplies	
EFT15383	14/06/2019	JASON SIGNMAKERS	\$677.49
		Signs	
EFT15384	14/06/2019	KULIN HARDWARE & RURAL	\$5,940.41
		Various Depot, Building & Road Maintenance Supplies	
EFT15385	14/06/2019	KULIN IGA	\$1,257.30
		Catering Supplies, Camp Kulin	
EFT15386	14/06/2019	LOMBARDI PTY LTD	\$545.57
		Parts & Repairs	
EFT15387	14/06/2019	LAKE GRACE TRANSPORT	\$61.60
		Freight	
EFT15388	14/06/2019	TRINITEQ INTERNATIONAL PTY LTD	\$363.00
		FRAC, IT Support	
EFT15389	14/06/2019	LINKWEST	\$243.00
		CRC Membership, Alana Rosenthal	
EFT15390	14/06/2019	MULLAN ELECTRICAL PTY LTD	\$2,726.87
		Power Installation, Chemical Shed	
EFT15391	14/06/2019	MODULAR WA	\$48,850.00
		Progress Payment, House, Lot 9, 10 Ellson Street	
EFT15392	14/06/2019	PACIFIC BRANDS WORKWEAR	\$399.00
		Staff Uniforms, Cassi Vandenberg	
EFT15393	14/06/2019	IXOM OPERATIONS PTY LTD	\$84.57
		Chlorine Cylinder Service Fee, May 2019	
EFT15394	14/06/2019	RAW CREATIVE	\$260.00
		Banner in The Terrace	
EFT15395	14/06/2019	SHIRE OF KONDININ	\$344.00
		Bus Hire, Camp Kulin	
EFT15396	14/06/2019	SOUTHERN'S WATER TECHNOLOGY	\$720.50
		PLC Unit for Retic at Oval	

Shire of Kulin

FT & Chq Listing for period ende 30 June 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT15397	14/06/2019	SPYKER BUSINESS SOLUTIONS	\$1,898.99
		IT Support	
EFT15398	14/06/2019	SOUTHERN CROSS AUSTEREO PTY LTD	\$110.00
		Around Towns Radio Advertising	
EFT15399	14/06/2019	THE FENCE POST	\$60.00
		Advertising	
EFT15400	14/06/2019	TAMORA PLUMBING AND GAS	\$4,676.61
		Plumbing	
EFT15401	14/06/2019	OFFICEWORKS BUSINESS DIRECT	\$419.98
		Stationery	
EFT15402	14/06/2019	W.A. TREASURY CORPORATION	\$62,724.72
		Principal & Interest Payment, Housing Loan	
EFT15403	14/06/2019	WATERMAN IRRIGATION AUSTRALIA	\$992.20
		Modem, Tarin Rock Standpipe	
EFT15404	21/06/2019	CHILD SUPPORT AGENCY	\$254.43
		Payroll Deduction	
EFT15405	21/06/2019	KULIN SOCIAL CLUB	\$190.00
		Payroll Deduction	
EFT15406	21/06/2019	KULIN SHIRE TRIP FUND	\$1,070.00
		Payroll Deduction	
EFT15407	21/06/2019	KULIN SHIRE TRUST FUND	\$1,065.00
		Payroll Deduction	
EFT15408	21/06/2019	A.R.M SECURITY	\$100.10
		FRAC, Alarm Monitoring	
EFT15409	21/06/2019	AUSTRALIAN TAXATION OFFICE	\$23,389.00
		BAS Statement May 19	
EFT15410	21/06/2019	ALL-WAYS FOODS	\$660.26
		Cleaning Supplies	
EFT15411	21/06/2019	AUSTRALIA DAY COUNCIL OF WA	\$594.00
		CRC, Gold Membership 19/20	
EFT15412	21/06/2019	BENARA NURSERIES	\$1,601.89
		Trees & Shrubs	
EFT15413	21/06/2019	BLACKWOODS	\$341.97
		Parts & Repairs	
EFT15414	21/06/2019	COUNTRY WIDE FRIDGE LINES PTY TLD	\$103.96
		Freight on Bar Purchase	
EFT15415	21/06/2019	COURIER AUSTRALIA	\$1,036.51
		Freight	
EFT15416	21/06/2019	EMBROIDEME	\$559.68
		Staff Uniforms, Camp Kulin	
EFT15417	21/06/2019	ITR WESTERN AUSTRALIA	\$3,366.55
		Blades & Tynes	
EFT15418	21/06/2019	KONDININ MEDICAL CENTRE	\$447.30
		Fluvax for Shire Staff & Consultation, Oksana Brandis	
EFT15419	21/06/2019	LEARNING DISCOVERY	\$95.00
		Picture Books, Child Care Centre	
EFT15420	21/06/2019	LOMBARDI PTY LTD	\$81.63
		Parts & Repairs	
EFT15421	21/06/2019	EXTERIA	\$5,802.50
		Information Shelter	
EFT15422	21/06/2019	LINKWEST	\$60.00
		Staff Training, Alana Rosenthal	
EFT15423	21/06/2019	MCINTOSH & SON	\$82.84
		Parts & Repairs	
EFT15424	21/06/2019	A. NOBLE & SON LTD	\$403.11
		Parts & Repairs	
EFT15425	21/06/2019	NARROGIN TOYOTA	\$88,196.15
		New Coaster Bus	

Shire of Kulin

FT & Chq Listing for period ended 30 June 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT15426	21/06/2019	NARROGIN GLASS QUICKFIT WINDSCREENS	\$330.00
		Windscreen Replacement	
EFT15427	21/06/2019	OIL TECH FUEL	\$50,017.82
		Distillate & Unleaded Fuel	
EFT15429	21/06/2019	THE AG SHOP	\$420.59
		Parts & Repairs	
EFT15430	21/06/2019	SW TAYLOR	\$1,210.00
		OSH Services	
EFT15431	21/06/2019	CASSI-DEE VANDENBERG	\$312.11
		Reimbursement, Purchase of Meat - Burger Night	
EFT15432	21/06/2019	WESTRAC PTY LTD	\$28,187.39
		Parts & Repairs	
EFT15433	21/06/2019	WA CONTRACT RANGER SERVICES	\$654.50
		Ranger Service	
EFT15434	28/06/2019	ALL-WAYS FOODS	\$36.30
		Cleaning Supplies	
EFT15435	28/06/2019	KULINARY KREATIONS	\$676.00
		Catering, Council & ROEROC Meeting	
EFT15436	28/06/2019	COURIER AUSTRALIA	\$108.91
		Freight	
EFT15437	28/06/2019	CUTTING EDGES PTY LTD	\$275.00
		Plowbolts & Nuts	
EFT15438	28/06/2019	LANDGATE	\$77.10
		DLI Invoices	
EFT15439	28/06/2019	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$56.65
		Building Service Levy	
EFT15440	28/06/2019	IT VISION	\$1,331.00
		End of Year Upgrade	
EFT15441	28/06/2019	SOUTH WEST ISUZU	\$325.78
		Parts & Repairs	
EFT15442	28/06/2019	KULIN TYRE SERVICE	\$4,264.08
		Tyres, Batteries & Tubes	
EFT15443	28/06/2019	LINKWEST	\$440.00
		2019 Conference Registration, Alana Rosenthal	
EFT15444	28/06/2019	MULLAN ELECTRICAL PTY LTD	\$1,232.70
		Electrical Repairs	
EFT15445	28/06/2019	MCINTOSH & SON	\$471.54
		Parts & Repairs	
EFT15446	28/06/2019	NARROGIN GLASS QUICKFIT WINDSCREENS	\$203.04
		Door Lock, Unit Six Johnston Street	
EFT15447	28/06/2019	NEWDEGATE STOCK & TRADING CO	\$825.00
		AD Blue	
EFT15448	28/06/2019	PH & KE GOW LICENSED SURVEYORS	\$2,200.00
		Feature Survey	
EFT15449	28/06/2019	RAPID & PRITCHARD	\$435.60
		Binding of Council Minutes	
EFT15450	28/06/2019	SHIRE OF KONDININ	\$181.00
		Bus Hire, Camp Kulin	
EFT15451	28/06/2019	SHIRE OF CORRIGIN	\$5,199.36
		ROEEHO Roe Regional Environmental Health Services	
EFT15452	28/06/2019	TRUCK CENTRE (WA) PTY LTD	\$174,878.50
		New 2018 Mack Prime Mover	
EFT15453	28/06/2019	WESTRAC PTY LTD	\$1,124.05
		Parts & Repairs	
37124	07/06/2019	TELSTRA	\$2,120.69
		Phone Usage & Equipment Rent	
37125	07/06/2019	WATER CORPORATION	\$33,504.43
		Water Usage & Rates	

Shire of Kulin

FT & Chq Listing for period ended 30 June 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
37126	07/06/2019	SYNERGY	\$1,554.00
		Street Lights	
37127	14/06/2019	DEPARTMENT OF TRANSPORT	\$414.20
		Registration, Toyota Prado	
37128	21/06/2019	TELSTRA	\$328.61
		Mobile Phone Usage	
37129	28/06/2019	PETTY CASH RECOUP - PLEASE PAY CASH	\$236.90
		Petty Cash Recoup	
37130	28/06/2019	RODER HTS HOCKER GMBH	\$20,879.10
		Marquee Replacement, KBR	
37131	28/06/2019	SYNERGY	\$4,098.85
		Electricity	
DD6933.1	02/06/2019	WA LOCAL GOVT SUPERANNUATION PLAN	\$10,345.15
		Payroll Deductions	
DD6933.2	02/06/2019	AUSTRALIAN SUPERANNUATION	\$1,087.65
		Payroll Deductions	
DD6933.3	02/06/2019	PRIME SUPERANNUATION	\$392.83
		Superannuation Contributions	
DD6933.4	02/06/2019	MLC MASTERKEY SUPERANNUATION	\$133.75
		Superannuation Contributions	
DD6933.5	02/06/2019	REST SUPERANNUATION	\$308.36
		Superannuation Contributions	
DD6933.6	02/06/2019	THE PIPA SELF MANAGED SUPER FUND	\$178.55
		Superannuation Contributions	
DD6933.7	02/06/2019	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	\$198.50
		Superannuation Contributions	
DD6933.8	02/06/2019	BENDIGO SUPERANNUATION PLAN	\$174.87
		Superannuation Contributions	
DD6933.9	02/06/2019	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER	\$493.27
		Superannuation Contributions	
DD6950.1	16/06/2019	WA LOCAL GOVT SUPERANNUATION PLAN	\$10,430.02
		Payroll Deductions	
DD6950.2	16/06/2019	AUSTRALIAN SUPERANNUATION	\$1,179.78
		Payroll Deduction	
DD6950.3	16/06/2019	PRIME SUPERANNUATION	\$392.83
		Superannuation Contributions	
DD6950.4	16/06/2019	MLC MASTERKEY SUPERANNUATION	\$122.13
		Superannuation Contributions	
DD6950.5	16/06/2019	REST SUPERANNUATION	\$295.23
		Superannuation Contributions	
DD6950.6	16/06/2019	THE PIPA SELF MANAGED SUPER FUND	\$178.55
		Superannuation Contributions	
DD6950.7	16/06/2019	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	\$178.55
		Superannuation Contributions	
DD6950.8	16/06/2019	BENDIGO SUPERANNUATION PLAN	\$196.05
		Superannuation Contributions	
DD6950.9	16/06/2019	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER	\$493.27
		Superannuation Contributions	
DD6957.1	24/06/2019	BENDIGO BANK	\$3.90
		Bank Charges	
DD6957.2	05/06/2019	BENDIGO BANK	\$9.15
		Bank Charges	
DD6957.3	03/06/2019	WESTNET INTERNET SERVICES	\$209.90
		Westnet Service	
DD6957.4	02/06/2019	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$406.13
		Bank Charges	

Shire of Kulin

FT & Chq Listing for period ended 30 June 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD6957.5	02/06/2019	BENDIGO BANK	\$106.60
		Bank Charges	
DD6957.6	01/06/2019	BENDIGO BANK	\$2.10
		Bank Charges	
DD6957.7	21/06/2019	BENDIGO BANK	\$0.60
		Bank Charges	
DD6957.8	19/06/2019	BENDIGO BANK	\$9.15
		Bank Charges	
DD6957.9	18/06/2019	WESTNET INTERNET SERVICES	\$109.90
		ADSL	
DD6961.1	28/06/2019	BENDIGO BANK	\$3.00
		Bank Charges	
DD6957.10	18/06/2019	BENDIGO BANK	\$4.80
		Bank Charges	
DD6957.11	17/06/2019	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH TRADING LIMITED	\$1,240.22
		Bar Purchase	
DD6957.12	13/06/2019	CARLTON UNITED BREWERIES PTY LTD	\$718.11
		Bar Purchase	
DD6957.13	07/06/2019	BENDIGO BANK	\$3.45
		Bank Charges	
DD6957.14	06/06/2019	BENDIGO BANK	\$0.60
		Bank Charges	
#5298181	05/06/2019	SHIRE OF KULIN	\$63,931.70
		Bulk Payroll 2 June 2019	
#5319976	19/06/2019	SHIRE OF KULIN	\$63,797.88
		Bulk Payroll 16 June 2019	
Sub-total: EFT & Chq Payments			\$876,738.03
Sub-total: Other Payments Processed			\$0.00
TOTAL PAYMENTS FOR MONTH ENDING 30 June 2019			\$876,738.03



Credit Card Account
633000 / 691211254

\$6,439.24
Available balance

-\$3,526.01
Current balance

			Debit	Credit	Running balance
June 29, 2019	Card Fee 4 @ \$4.00	E032100	-\$16.00		-\$3,426.01
June 25, 2019	Caltex Caltex Star Mart Mun, Mundaring / 2106 Aud000000018715	MV27 0152 728	-\$187.15	CEO'S Fuel	-\$3,410.01
June 21, 2019	Department of Commun, Perth 1906 Aud000000020600	E064020	-\$206.00	Child Care Annual Fee	-\$3,222.86
June 20, 2019	7-Eleven 7 Eleven 3045, Ascot / 1806 Aud000000003090	MV27 0152 728	-\$30.90	CEO'S Fuel	-\$3,016.86
June 19, 2019	Kulin Community Bank, Kulin 1806 Aud000000006245	MV31 0152 728	-\$62.45	Vehicle (Bus) Registration	-\$2,985.96
	Telstra Telstra Bill Dir Deb, Adelaide / 1706 Aud000000004995	E112030 41	-\$49.95	Aquatic Centre Internet Service	-\$2,923.51
	Slimline Warehouse1, Broadmeadows 1806 Aud000000017070	E084035	-\$170.70	Notice board Freight: Child Care	-\$2,873.56
June 18, 2019	Sheridans 1913 PTY L, Jolimont 1706 Aud000000038258	E084075	-\$382.58	Name Badges Child Care	-\$2,702.86
	Slimline Warehouse1, Broadmeadows 1706 Aud000000059400	E084035	-\$594.00	Notice board (Child Care)	-\$2,320.28
June 14, 2019	Statement Account 00000000000 / 00074214151201			+\$1,381.52	-\$1,726.28
June 12, 2019	Caltex Caltex Albany, Albany / 0906 Aud000000008486	MV120 0152 728	-\$84.86	DCEO'S Fuel	-\$3,107.80
June 11, 2019	Dell Dell Computer P/Frenchs Fores / 1006 Aud000000115899	E053010	-\$1,158.99	Laptop Bush Fire Brigade	-\$3,022.94
June 8, 2019	Sondrea Espresso Sondrea Espresso, Osborne Park / 0706 Aud000000001550	E042042	-\$15.50	CEO'S Meal - Meeting, WALGA, Camp Kulin	-\$1,863.95
	Lake Grace Roadhouse, Lake Grace 0706 Aud000000005404	MV120 0152 728	-\$54.04	DCEO'S Fuel	-\$1,848.45
June 1, 2019	Gull Karragullen M, Karragullen 3005 Aud000000030004	MV30 0152 728	-\$300.04	Judal Hobson Fuel	-\$1,794.41
	Kulin Community Bank, Kulin 3105 Aud000000009825	MV01, MV70, PE80 0151 749	-\$98.25	Plate Changes	-\$1,494.37
	Stumpy'S Gateway Roa, Brookton 3005 Aud000000001460	E143110 31	-\$14.60	Judal Hobson Meal	-\$1,396.12

No more activity

STATEMENT OF OPERATING



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 30 June 2019

Presented to Ordinary Council Meeting

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Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
 (Statutory Reporting Program)
 For the period ended 30 June 2019

	Annual Budget	YTD Budget	YTD Actual	Var.	Var.	
	\$	\$	\$	\$	%	
Operating Revenues						
General Purpose Funding	1,140,453	1,140,453	2,306,976	1,166,523	50.57%	▲
Governance	26,989	26,989	30,318	3,329	10.98%	
Law, Order and Public Safety	40,065	40,065	43,638	3,573	8.19%	
Health	0	0	878	878	100.00%	
Education and Welfare	290,810	290,810	231,906	(58,904)	(25.40%)	▼
Housing	122,274	122,274	107,253	(15,021)	(14.00%)	▼
Community Amenities	96,015	96,015	98,067	2,052	2.09%	
Recreation and Culture	213,851	212,383	221,563	9,180	4.14%	
Transport	671,782	671,782	654,736	(17,046)	(2.60%)	
Economic Services	1,236,268	1,236,268	1,149,586	(86,682)	(7.54%)	
Other Property and Services	319,688	319,688	295,309	(24,379)	(8.26%)	
Total (Excluding Rates)	4,158,196	4,156,727	5,140,231	983,504		
Operating Expense						
General Purpose Funding	83,175	83,175	76,138	7,037	9.24%	
Governance	181,137	181,137	188,900	12,237	7.25%	
Law, Order and Public Safety	134,214	134,214	116,339	17,875	15.37%	▼
Health	113,610	113,610	72,889	40,741	55.91%	▼
Education and Welfare	288,150	288,150	277,399	10,751	3.88%	
Housing	261,119	261,119	298,275	(37,156)	(12.46%)	▲
Community Amenities	354,170	354,170	315,541	38,629	12.24%	▼
Recreation and Culture	1,192,584	1,192,584	1,182,990	9,594	0.81%	
Transport	4,141,054	4,141,054	4,030,355	110,699	2.75%	
Economic Services	1,536,444	1,536,444	1,468,779	67,665	4.61%	
Other Property and Services	342,669	342,669	224,052	118,617	52.94%	▼
Total	8,628,326	8,628,326	8,231,637	396,689		
Funding Balance Adjustment						
Add back Depreciation	3,676,175	3,671,910	3,663,974	(7,936)	(0.22%)	
Adjust (Profit)/Loss on Asset Disposal	(7,950)	0	27,106	27,106	100.00%	
Adjust Non-Current Asset Reclass						
Adjust Provisions and Accruals				0		
Net Operating	(801,905)	(799,689)	599,674	1,399,363		
Capital Revenues						
Proceeds from Disposal of Assets	0	0	0	0		
Proceeds from New Debentures	0	0	0	0		
Proceeds from Sale of Investments	0	0	0	0		
Proceeds from Advances	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0		
Proceeds From Sale of Assets	24,000	161,000	377,550	0		
Transfer from Reserves	667,000	667,000	105,000	562,000	(535.24%)	
Total	691,000	828,000	482,550	562,000		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	472,591	506,391	264,878	241,513	91.18%	▲
Plant and Equipment	602,738	602,738	953,404	(350,666)	(36.78%)	▲
Furniture and Equipment	39,800	39,800	24,285	15,515	63.89%	▼
Infrastructure Assets - Roads	1,518,933	1,518,933	1,479,891	39,042	2.64%	
Infrastructure Assets - Other	0	0	3,125	(3,125)	(100.00%)	
Purchase of Investments	0	0	0	0		
Repayment of Debentures	85,177	85,177	85,177	(0)	(0.00%)	
Advances to Community Groups	0	0	0	0		
Transfer to Reserves	258,168	257,880	70,810	187,070	264.18%	▼
Total	2,977,407	3,010,919	2,881,570	129,349		
Net Capital	2,286,407	2,182,919	2,399,021	691,349		
Total Net Operating + Capital	3,086,311	2,982,608	1,799,347	2,090,711		
Rate Revenue	1,961,137	1,961,137	1,961,355	218	0.01%	
Opening Funding Surplus(Deficit)	1,652,357	1,528,224	1,652,357	124,133	7.51%	

STATEMENT OF OPERATING

Closing Funding Surplus(Deficit)

525,183	506,753	1,814,365	2,215,063		
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Shire of Kulin
STATEMENT OF EQUITY
For the period ended 30 June 2019

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
	CURRENT ASSETS			
	Cash at Bank			
0A01101	CASH AT BANK	1,251,452	(450,310)	801,141
0A01102	PETTY CASH FLOAT	477	23	500
0A01103	TILL FLOAT	3,100	0	3,100
0A01104	Cash at Bank - Bush Races	234,142	0	234,142
0A01106	BUSH RACES - TERM DEPOSIT	0	0	0
0A01108	CASH AT BANK - FREEBAIRN CLUB	22,694	(13,295)	9,398
0A01116	MUNICIPAL INVESTMENTS	753,141	579,510	1,332,651
	Sub-total Cash at Bank	2,265,005	115,928	2,380,933
	Cash at Bank Reserves & Restricted Funds			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	12,139	297	12,430
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	204,075	35,000	239,075
0A01111	INSURANCE RESERVE	0	0	-
0A01112	PLANT RESERVE	464,415	(73,636)	390,779
0A01113	LSL & AL RESERVE	246,175	6,038	252,213
0A01114	BUILDING RESERVE	488,579	11,971	500,549
0A01117	ADMIN EQUIPMENT RESERVE	73,462	1,800	75,262
0A01118	NATURAL DISASTER RESERVE	138,065	3,383	141,448
0A01119	JOINT VENTURE HOUSING RESERVE	92,881	(17,724)	75,156
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	152,790	28,744	181,533
0A01132	CAMP KULIN RESERVE	0	8	8
0A01133	MEDICAL SERVICES RESERVE	76,243	26,868	103,111
0A01134	FUEL FACILITY RESERVE	25,000	40,613	65,613
0A01135	ROAD REPLACEMENT RESERVE	100,000	(97,550)	2,450
	Sub-total Cash at Bank Reserves & Restricted Funds	2,073,816	(4,120)	2,039,627
	Sundry Debtors			
0A01120	SUNDRY DEBTORS	63,130	71,173	134,304
0A01150	PENSIONER REBATES ALLOWED	514	(514)	0
	Sub-total Sundry Debtors	63,644	70,660	134,304
	Sundry Debtors - Rates			
0A01121	SUNDRY DEBTORS - RATES	105,989	(40,248)	65,740
	Sub-total Sundry Debtors - Rates	105,989	(40,248)	65,740
	Prepaid Assets			
0A01130	PREPAID ASSETS	0	0	0
	Sub-total Prepaid Assets	0	0	0
	Stock on hand			
0A01190	STOCK ON HAND DISTILLATE	10,960	7,613	18,574
0A01191	STOCK ON HAND FREEBAIRN	11,252	(1,617)	9,635
0A01193	STOCK ON HAND ULP	6,911	5,729	12,640
0A01192	STOCK RECEIVED CONTROL	0	(0)	(0)
	Sub-total Stock on hand	29,123	11,725	40,848
	TOTAL CURRENT ASSETS	4,537,577	153,944	4,661,452
	Current Liabilities			
	Sub-total Current Liabilities	0	0	0
	Sundry Creditors			
0L01215	SUNDRY CREDITORS	(105,223)	(26,528)	(131,751)
	Sub-total Sundry Creditors	(105,223)	(26,528)	(131,751)
	Accruals			
0L01220	ANNUAL LEAVE ACCRUAL	(176,125)	0	(176,125)
0L01213	GENERAL CLEARING ACCOUNT	(11,035)	(0)	(11,035)

STATEMENT OF OPERATING

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
0L01222	PAYROLL SUSPENSE ACCOUNT	0	(89,746)	(89,746)
0L01227	Accrued Wages	(114,055)	107,603	(6,452)
	Sub-total Accruals	(301,214)	17,857	(283,357)
	LSL - Current			
0L01221	LSL ACCRUAL - CURRENT	(136,627)	0	(136,627)
	Sub-total LSL - Current	(136,627)	0	(136,627)
	GST Clearing Account			
0A01140	GST PAID CLEARING ACCOUNT	21,212	54,668	75,880
0L01202	TAXATION CLEARING ACCOUNT	0	(63,322)	(63,322)
0L01210	GST COLLECTED CLEARING ACCOUNT	(13,879)	(19,286)	(33,165)
0A01141	FUEL TAX REBATE RECEIVABLE	2,723	(2,723)	0
0L01211	FBT SUSPENSE ACCOUNT	(2,780)	2,780	0
	Sub-total: GST Clearing Account	(29,856)	9,249	(20,607)
	Loan Interest Accrual			
	Sub-total: Loan Interest Accrual	0	0	0
	Loan Commitment - Current			
0L01217	LOAN LIABILITY-CURRENT	(85,177)	(87,804)	(172,981)
E091110	PRINCIPAL ON LOANS 55 & 58	0	85,177	85,177
	Sub-total: Loan Commitment - Current	(85,177)	(2,626)	(87,804)
	ESL Collection			
0L01230	ESL LEVIED	(2,586)	1,668	(918)
0L01231	ESL CONTROL ACCOUNT	2,929	139	3,068
0L01232	ESL PENSIONER REBATE	281	(281)	0
	Sub-total: ESL Collection	624	1,526	2,150
	Rates Paid in Advance			
0L01223	EXCESS RATE RECEIPTS	(5,008)	1,839	(3,169)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	Sub-total: Rates Paid in Advance	(4,966)	1,839	(3,127)
	TOTAL CURRENT LIABILITIES	(662,439)	1,317	(661,122)
	NET CURRENT ASSETS	3,875,138	155,262	4,000,330
	NON-CURRENT ASSETS			
	Work in Process			
E084105	CENTRE CAPITAL UPGRADE L & B	0	2,790	2,790
E113920	TOWN DAM	0	1,001	1,001
E132600	CARAVAN PARK CAPITAL	0	337	337
	Sub-total Work in Process	0	4,128	4,128
	Land & Buildings			
0A01510	Land & Buildings	23,899,397	0	23,899,397
0A01511	Accumulated Dep'N Land & Buildings	(453,832)	(461,285)	(915,116)
E091103	Accumulated Dep'N Land & Buildings	0	117,111	117,111
E117300	IRRIGATION TANK TOWN GARDENS	0	11,132	11,132
E122220	Kulin Depot Upgrade	0	39,198	39,198
E116400	COMMUNITY GARDEN	0	1,690	1,690
I106299	Resource Centre Capital L & B	0	(26,500)	(26,500)
E091106	GEO HOUSE RENOVATION (LOT 4 MCINNES)	0	44,224	44,224
	Sub-total Land & Buildings	24,936,565	(274,430)	24,662,135
	Construction other than Buildings			
0A01560	Other Than Buildings	715,316	0	715,316
0A01561	Accumulated Dep'N Other Buildings	(15,820)	(16,293)	(32,113)
	Sub-total Construction other than Buildings	699,495	(16,293)	683,203
	Plant & Equipment			
0A01520	Plant & Equipment	3,374,004	(30,000)	3,344,004

STATEMENT OF OPERATING

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0A01521	Accumulated Dep'n Plant & Equipment	(1,074,260)	(443,511)	(1,517,771)
I123299	Accumulated Dep'n Plant & Equipment	0	(195,591)	(195,591)
E138100	Bush Races Capital	0	18,981	18,981
E123100	Plant & Equipment Purchases	0	633,845	633,845
	Sub-total Plant & Equipment	2,299,744	(16,276)	2,283,468
	Furniture & Equipment			
0A01530	Furniture & Equipment	155,540	0	155,540
0A01531	Accumulated Dep'n Furniture & Equipment	(36,158)	(26,433)	(62,591)
E042400	Administration Equipment	0	3,191	3,191
E084100	Centre Capital Upgrade F & E	0	2,113	2,113
	Sub-total Furniture & Equipment	119,382	(21,130)	98,253
	Motor Vehicles			
0A01550	Motor Vehicles	1,064,968	(175,517)	889,451
0A01551	Accumulated Dep'n Motor Vehicle Est	(196,162)	(115,520)	(311,681)
E123105	Motor Vehicle Purchases	0	319,559	319,559
	Sub-total Motor Vehicles	868,807	28,523	897,329
	Infrastrucutre			
0A01570	Infrastructure Assets	124,317,387	0	124,317,387
0A01571	Accumulated Dep'n Infrastructure	(43,482,271)	(2,577,981)	(46,060,252)
E107131	Kulin Cemetery Capital	0	6,160	6,160
E136045	Water Supply Infrastructure	0	2,124	2,124
E113341	Bowling Greens	0	15,081	15,081
E117110	Playground Johnston Street	0	50	50
E117400	Sporting Club Contributions	0	16,627	16,627
E121500	Major Road Construction	0	589,865	589,865
E121550	Minor Road Construction	0	291,203	291,203
E121520	Roads To Recovery Construction	0	465,172	465,172
E121750	Blackspot Funding	0	133,651	133,651
E132700	Tourism Projects	0	10,478	10,478
	Sub-total Infrastructure	80,835,116	(1,047,570)	79,787,546
	Non-current Assets - Other			
0A01375	Shares - Kulin (Bendigo) Bank	5,000	0	5,000
	Sub-total Non-current Assets - Other	5,000	0	5,000
	TOTAL NON-CURRENT ASSETS	109,764,109	(1,343,047)	108,421,062
	NON CURRENT LIABILITIES			
0L01710	LOAN LIABILITY Non Current	(1,251,498)	87,804	(1,163,694)
0L01715	LSL ACCRUAL - NON CURRENT	(85,924)	0	(85,924)
0A01110	Cash at Trust Bank	32,531	(2,567)	29,964
0A01109	Cash at Trip Bank	49,025	19,641	68,666
E001016	TRUST EXPENSE - CAMP HART	0	130	130
I001001	Housing Bonds Income	0	(6,200)	(6,200)
E001001	Housing Bonds Expense	0	8,840	8,840
I001002	Rates Paid in Advance Income	0	(17,075)	(17,075)
E001002	Rates Paid in Advance Expense	0	17,676	17,676
E001010	Health Centre Expense	0	0	0
I001013	Trip Fund Income	0	(31,141)	(31,141)
I001016	TRUST INCOME - CAMP HART	0	(805)	(805)
E001013	Trip Fund Expense	0	11,500	11,500
I001020	TRUST INCOME - ST JOHN AMBULANCE	0	0	0
L001001	Trust Liability	(81,556)	0	(81,556)
	TOTAL NON-CURRENT LIABILITIES	(1,337,422)	87,804	(1,249,618)
	NET ASSETS	112,301,825	(1,099,982)	111,171,774
	ACCUMULATED RESERVES			
0L01802	PLANT RESERVE ACCUMULATION	464,415	(73,636)	390,779
0L01803	LSL & AL RESERVE ACCUMULATION	246,175	6,038	252,213
0L01804	BUILDING RESERVE ACCUMULATION	488,579	11,971	500,549

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STATEMENT OF OPERATING

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0L01805	ADMIN EQUIPMENT RESERVE	73,462	1,800	75,262
0L01807	JOINT VENTURE HOUSING RESERVE	92,881	(17,724)	75,156
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	152,790	28,744	181,533
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	12,133	297	12,430
0L01811	Freebairn Recreation Reserve Accumulation	204,075	35,000	239,075
0L01812	NATURAL DISASTER RESERVE	138,065	3,383	141,448
0L01815	CAMP KULIN RESERVE ACCUMULATION	0	8	8
0L01816	MEDICAL SERVICES RESERVE ACCUMULATION	76,243	26,868	103,111
0L01817	FUEL FACILITY RESERVE ACCUMULATION	25,000	40,613	65,613
0L01818	ROAD REPLACEMENT RESERVE ACCUMULATION	100,000	(97,550)	2,450
	TOTAL ACCUMULATED RESERVES	2,073,816	(34,190)	2,039,627
	ACCUMULATED SURPLUS			
0A01600	ASSET REVALUATION - INFRASTRUCTURE	51,965,197	0	51,965,197
0A01601	ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT	1,192,820	0	1,192,820
0L01800	ACCUMULATED SURPLUS	41,339,200	0	41,339,200
I092510	TRANSFER FROM JOINT VENTURE HOUSING RESERVE	0	20,000	20,000
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	0	97,550	97,550
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	(8)	(8)
I144510	Transfer from Plant Reserve	0	85,000	85,000
0A01602	ASSET REVALUATION - LAND & BUILDINGS	15,730,792	0	15,730,792
E042510	Transfer to Admin Equip Reserve	0	(1,800)	(1,800)
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	0	(26,868)	(26,868)
E091510	Transfer to Building Reserve	0	(11,971)	(11,971)
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	0	(2,276)	(2,276)
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERVE	0	(28,744)	(28,744)
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	0	(35,000)	(35,000)
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RE	0	(297)	(297)
E122300	TRANSFER TO NATURAL DISASTER RESERVE	0	(3,383)	(3,383)
E139100	TRANSFER TO FUEL FACILITY RESERVE	0	(40,613)	(40,613)
E144510	TRANSFER TO PLANT RESERVE	0	(11,364)	(11,364)
E143510	Transfer to LSL & AL Reserve	0	(6,038)	(6,038)
	TOTAL ACCUMULATED SURPLUS	110,228,009	34,190	110,262,199
	Net Change in Assets Resulting from Operations			1,130,051
	TOTAL EQUITY	112,301,825	0	111,171,774

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 30 June 2019

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
GENERAL PURPOSE FUNDING							
Rates							
I030001	General Rate - GRV	185,795	185,795	186,693	898	0%	
I030101	General Rate - UV	1,834,504	1,834,504	1,840,341	5,837	0%	
I030105	Interim Rates - GRV/UV	500	500	0	(500)		
I030131	Minimum Rates- GRV	7,856	7,856	7,856	0	0%	
I030133	Minimum Rates - UV	5,850	5,850	5,850	0	0%	
I030140	Interest on Instalments	1,000	1,000	1,253	253	25%	
I030141	PENALTY INTEREST	8,000	8,000	7,411	(589)	-7%	
I030142	Admin Charge for Instalments	700	700	650	(42)	-6%	
I030150	EX GRATIA RATES	23,123	23,123	23,123	0	0%	
I030160	Information & Search Fees	1,300	1,300	1,598	298	23%	
I030170	LEGAL FEES RECOVERED	3,000	3,000	3,775	775	26%	
I030171	LEGAL FEES RECOVERED (NO GST)	5,000	5,000	7,572	2,572	51%	
	Total Revenue	2,076,628	2,076,628	2,086,129	9,501		
E030100	Discount Allowed on Rates	85,000	85,000	89,491	(4,491)	5%	
E030110	RATES WRITTEN OFF	11,491	11,491	13,017	(1,526)	13%	
E030130	TITLE SEARCHES	600	600	0	600	-100%	
E030140	Valuation Expenses	8,000	8,000	7,616	384	-5%	
E030150	Printing & Stationery	1,150	1,150	548	602	-52%	
E030999	General Admin Allocated	38,227	38,227	34,400	3,827	-10%	
	Total Expenditure	144,468	144,468	145,071	(603)		
	Sub-total Rates	(1,932,160)	(1,932,160)	(1,941,058)	8,898		
General Purpose Grants							
I031100	Grants Commission	1,047,285	1,047,285	2,198,524	1,151,239	110%	Advance payment received in June was not included in the budget.
	Total Revenue	1,047,285	1,047,285	2,198,524	1,151,239		
E031999	General Admin Allocated	0	0	444	(444)		
	Total Expenditure	0	0	444	(444)		
	Sub-total General Purpose Grants	(1,047,285)	(1,047,285)	(2,198,080)	1,150,795		
General Financing							
I032100	Interest on Municipal	20,000	20,000	35,376	15,376	77%	Optimisation of investment terms resulting in better interest returns
I032110	INTEREST ON PLANT RESERVE	10,968	10,968	11,364	396	4%	
I032120	Interest on LSL & AL Reserve	5,880	5,880	6,038	158	3%	
I032130	INTEREST ON BUILDING RESERVE	11,688	11,688	11,971	283	2%	
I032140	Interest on Admin Equip Reserv	1,680	1,680	1,800	120	7%	
I032145	Interest on Insurance Reserve	0	0	0	0		
I032150	Interest on Freebairn Recreation Centre Reserve	4,920	4,920	5,000	80	2%	
I032160	Interest on Joint Venture Reserve	2,208	2,208	2,276	68	3%	
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	3,648	3,648	3,744	96	3%	
I032180	INTEREST ON NATURAL DISASTER RESERVE	3,288	3,288	3,383	95	3%	
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	288	288	305	17	6%	
I032195	INTEREST ON GENERAL PURPOSE RESERVE	0	0	0	0		
I032196	INTEREST ON CAMP KULIN RESERVE	0	0	0	0		
I032115	Interest on Road Replacement Reserve	7,200	7,200	2,450	(4,750)	-66%	
I032198	INTEREST ON FUEL FACILITY RESERVE	600	600	613	13	2%	
I032197	INTEREST ON MEDICAL SERVICES RESERVE	1,800	1,800	1,858	58	4%	
	Total Revenue	74,168	74,168	86,186	16,688		
E032100	BANK CHARGES	3,150	3,150	2,861	289	-9%	
E032150	Interest	300	300	2,225	(1,925)	642%	
E032999	General Admin Allocated	31,748	31,748	28,045	3,703	-12%	
	Total Expenditure	35,198	35,198	33,131	2,067		
	Sub-total General Financing	(38,970)	(38,970)	(53,055)	18,755		
	TOTAL GENERAL PURPOSE FUNDING	(3,018,415)	(3,018,415)	(4,192,193)	1,178,448		
GOVERNANCE							
Members of Council							
I041041	NOMINATION FEES RECEIVED	0	0	0	0		
I041045	Reimbursements	0	0	0	0		
I041050	REBATES RECEIVED	14,525	14,525	14,525	(0)	0%	
	Total Revenue	14,525	14,525	14,525	(0)		
E041020	MEMBERS TRAVELLING	4,788	4,788	1,894	2,894	-60%	Full allocation for LG Week and other conferences not utilised
E041030	CONFERENCE EXPENSES	15,000	15,000	8,805	6,195	-41%	
E041040	Election Expenses	0	0	0	0		
E041041	Nomination Refunds	0	0	0	0		
E041050	SITTING FEES	23,100	23,100	11,000	12,100	-52%	
E041060	PRESIDENTIAL ALLOWANCE	8,750	8,750	8,750	0	0%	
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	1,000	174	826	-83%	
E041075	FBT EXPENSE	8,800	8,800	11,804	(3,004)		
E041085	TELEPHONE	0	0	0	0		
E041110	REFRESHMENTS & GOODWILL	19,261	19,261	16,984	2,297	-12%	
E041111	MEAL ENTERTAINMENT	3,000	3,000	2,227	773	-26%	
E041120	ENTERTAINMENT SUBJECT TO FBT	0	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E041150	INSURANCES	3,560	3,560	3,560	(0)	0%	
E041160	Subscriptions & Donations	21,650	21,650	18,115	3,535	-16%	
E041161	Printing & Stationery	2,000	2,000	601	1,399	-70%	
E041165	Advertising	500	500	280	220	-44%	
E041180	Chamber Maintenance	3,000	3,000	120	2,880	-96%	
E041270	Community Contributions	16,800	16,800	0	16,800	-100%	Timing
E041298	Depreciation	914	914	897	17	-2%	
E041999	General Admin Allocated	69,150	69,150	62,231	6,919	-10%	
Total Expenditure		201,273	201,273	147,423	53,850		
Sub-total Members of Council		186,748	186,748	132,898	53,850		
General Administration							
I042040	SUNDRY INCOME	0	0	(1,029)	(1,029)		
I042045	REIMBURSEMENTS	996	996	3,924	2,928	294%	
I042046	CONTRIBUTION TO VEHICLES	4,368	4,368	10,698	6,330	145%	Budgeted amount for staff contribution towards the use of their vehicles was not high enough.
I042050	STAFF RENT ADMIN	0	0	0	0		
I042297	PROFIT ON SALE OF ASSET	5,000	5,000	1,673	(3,327)	-67%	
I042391	REIMBURSEMENTS - INSURANCE	2,000	2,000	0	(2,000)	-100%	
I042440	PHOTOCOPYING & PRINTING	100	100	528	428	428%	
Total Revenue		12,464	12,464	15,793	3,329		
E042010	SALARIES	540,246	540,246	521,786	18,450	-3%	
E042015	Admin Long Service Leave	47,000	47,000	48,036	(1,036)	2%	
E042020	SUPERANNUATION	71,507	71,507	81,843	(10,336)	14%	More staff than budgeted utilising the council superannuation scheme.
E042025	Administration Sundries	200	200	(0)	200	-100%	
E042030	INSURANCE	13,306	13,306	17,603	(4,297)	32%	
E042035	STAFF UNIFORMS	3,700	3,700	1,981	1,719	-46%	
E042040	STAFF TRAINING	11,300	11,300	9,248	2,052	-18%	DCEO did not attend LG Week or Finance Professionals Conferences as intended.
E042041	CONFERENCES	16,000	16,000	4,457	11,543	-72%	
E042042	MEETING EXPENSES	0	0	1,008	(1,008)		
E042045	RELOCATION COSTS	5,000	5,000	3,955	1,045	-21%	
E042046	STAFF HOUSING	56,743	56,743	54,506	2,237	-4%	
E042047	Depreciation CEO Housing	3,547	3,547	3,776	(229)	6%	
E042048	Depreciation DCEO Housing	4,484	4,484	5,124	(640)	14%	
E042049	CEO UTILITIES	4,985	4,985	3,504	1,481	-30%	
E042050	OFFICE MAINTENANCE	14,075	14,075	3,703	10,372	-74%	Maintenance contingency not yet used.
E042060	MEMBERSHIPS & SUBSCRIPTIONS	1,680	1,680	1,385	295	-18%	
E042070	Printing and Stationery	12,000	12,000	13,779	(1,779)	15%	
E042075	FBT EXPENSE	1,500	1,500	0	1,500	-100%	
E042080	TELEPHONE	10,296	10,296	10,901	(605)	6%	
E042090	Postage and Freight	3,600	3,600	3,082	518	-14%	
E042100	ADVERTISING	3,000	3,000	4,369	(1,369)	46%	
E042110	Office Equipment Maintenance	800	800	0	800	-100%	
E042115	Bad Debts Expense	1,000	1,000	8,058	(7,058)	706%	
E042120	Cleaning	11,113	11,113	7,937	3,176	-29%	
E042130	Computer Maintenance	29,200	29,200	24,850	4,350	-15%	
E042135	IT Support	40,328	40,328	40,166	162	0%	
E042140	Staff Amenities	2,400	2,400	1,299	1,101	-46%	
E042160	OTHER EXPENSES	500	500	45	455	-91%	Timing, some contract employment for later in the year has been used early.
E042170	CONTRACT EMPLOYMENT	49,000	49,000	20,649	28,351	-58%	
E042180	UTILITIES	6,000	6,000	5,597	403	-7%	
E042190	KEY TO KULIN	3,000	3,000	0	3,000	-100%	Timing, not yet billed for 2018 audit. 2019 interim will also be billed this financial year.
E042200	Audit Fees	25,000	25,000	12,700	12,300	-49%	
E042297	LOSS ON SALE OF ASSET	5,000	5,000	964	4,036	-81%	
E042298	Office Depreciation	13,000	13,000	32,669	(19,669)	151%	Depreciation forecast was prepared using values from previous valuation. Useful life predictions on some assets are also incorrect.
E042999	General Admin Allocated	(1,030,846)	(1,030,846)	(927,514)	(103,332)	-10%	
Total Expenditure		(20,136)	(20,136)	21,477	(41,613)		
Sub-total General Administration		(32,600)	(32,600)	5,684	(38,284)		
TOTAL GOVERNANCE		154,148	154,148	138,582	15,566		
LAW, ORDER & PUBLIC SAFETY							
Fire Prevention							
Total Revenue		0	0	0	0		
E051040	OFFICE EXPENSES	1,500	1,500	2,035	(535)	36%	
E051050	FIRE INSURANCE	8,760	8,760	8,415	345	-4%	
E051055	Protective Clothing	3,000	3,000	1,594	1,406	-47%	
E051060	Communication Maintenance	645	645	0	645	-100%	
E051070	Sundry Fire Prevention Costs	1,550	1,550	135	1,415	-91%	
E051080	FIRE PREVENTION - RANGER	4,000	4,000	0	4,000	-100%	
E051298	Depreciation	51,657	51,657	50,685	972	-2%	
E051700	Plant Operation Costs	200	200	0	200	-100%	
E051999	General Admin Allocated	11,681	11,681	10,512	1,169	-10%	
Total Expenditure		82,993	82,993	73,376	9,617		
Sub-total Fire Protection		82,993	82,993	73,376	9,617		
Animal Control							
I052400	FINES AND PENALTIES	175	175	0	(175)	-100%	
I052430	CAT REGISTRATION FEE INCOME	600	600	80	(510)		
I052420	DOG REGISTRATION FEES	2,400	2,400	1,848	(552)	-23%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
	Total Revenue	3,175	3,175	1,938	(1,237)		
E052010	Dog Control Costs	6,500	6,500	2,748	3,752	-58%	
E052020	CAT CONTROL COSTS	4,800	4,800	4,628	172	-4%	
E052040	Pest Control	415	415	0	415	-100%	
E052999	General Admin Allocated	4,300	4,300	3,870	430	-10%	
	Total Expenditure	16,015	16,015	11,246	4,769		
	Sub-total Animal Control	12,840	12,840	9,308	3,532		
	Other Law & Order						
							Recovery of a prior year overspend from DFES has resulted in income from the ESL grant being higher than expected.
I053010	ESL Bush Fires Allocation	29,490	29,490	41,318	11,828	40%	
I053030	ESL ADMINISTRATION	4,000	4,000	55	(3,945)	-99%	
I053050	SALE OF PROTECTIVE CLOTHING	3,400	3,400	273	(3,127)	-92%	
I053610	Government Grants	0	0	0	0		
	Total Revenue	36,890	36,890	41,699	4,809		
E053010	ESL BUSH FIRE BRIGADES	8,100	8,100	4,095	4,005	-49%	Expecting this to be spent prior to June 19.
E053020	ESL SES UNIT	0	0	0	0		
E053030	SES EMERGENCIES	0	0	0	0		
E053051	EMERGENCY BUILDING MAINTENANCE	8,087	8,087	7,835	252	-3%	
E053060	Law & Order Other	200	200	0	200	-100%	
E053298	Depreciation	11,872	11,872	11,649	223	-2%	
E053700	Plant Operation Costs	5,000	5,000	6,384	(1,384)	28%	
E053999	General Admin Allocated	1,947	1,947	1,752	195	-10%	
	Total Expenditure	35,206	35,206	31,716	3,490		
	Sub-total Other Law & Order	(1,684)	(1,684)	(9,984)	8,300		
	TOTAL LAW, ORDER & PUBLIC SAFETY	94,149	94,149	72,701	21,448		
	HEALTH						
	Preventative Services						
	Total Revenue	0	0	878	878		
E074040	GROUP/REGIONAL SCHEME	37,000	37,000	32,082	4,918	-13%	
E074100	OTHER EXPENDITURE	2,650	2,650	0	2,650		
E074999	General Admin Allocated	3,163	3,163	2,847	316	-10%	
	Total Expenditure	42,813	42,813	34,929	7,884		
	Sub-total Other Law & Order	42,813	42,813	34,051	(7,006)		
	Mosquito Control						
E075020	Mosquito Control	1,522	1,522	510	1,012	-66%	
E075999	General Admin Allocated	1,940	1,940	1,743	197	-10%	
	Total Expenditure	3,462	3,462	2,254	1,208		
	Sub-total Other Mosquito Control	3,462	3,462	2,254	1,208		
	Analytical Expenses						
E076020	ANALYTICAL EXPENSES	850	850	366	484	-57%	
E076999	General Admin Allocated	1,947	1,947	1,752	195	-10%	
	Total Expenditure	2,797	2,797	2,118	679		
	Sub-total Other Analytical Expenses	2,797	2,797	2,118	679		
	Medical Centre						
	Total Revenue	0	0	0	0		
E077010	COMMUNITY NURSES	1,000	1,000	0	1,000	-100%	This account remains underspent, \$25,000 has been placed in the Medical Services reserve.
E077020	MEDICAL CENTRE	58,690	58,690	27,212	31,478	-54%	
E077030	AMBULANCE SERVICES	150	150	2,110	(1,960)	1307%	
E077298	Depreciation	206	206	203	4	-2%	
E077999	General Admin Allocated	4,492	4,492	4,044	448	-10%	
	Total Expenditure	64,538	64,538	33,568	30,970		
	Sub-total Medical Centre	64,538	64,538	33,568	30,970		
	TOTAL HEALTH	113,610	113,610	71,991	25,851		
	EDUCATION & WELFARE						
	Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	2,000	1,964	(36)	-2%	
	Total Revenue	2,000	2,000	1,964	(36)		
E080100	Contribution to School	4,580	4,580	7,020	(2,440)	53%	
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	DONATIONS	1,000	1,000	0	1,000	-100%	
E080130	KULIN DHS PROMOTION	2,000	2,000	0	2,000	-100%	
E080999	General Admin Allocated	1,946	1,946	1,752	194	-10%	
	Total Expenditure	9,526	9,526	8,772	754		
	Sub-total Education	7,526	7,526	6,808	718		
	Community Aged Care						
E082280	MINOR WELFARE EXPENDITURE	500	500	0	500		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E082999	General Admin Allocated	4,300	4,300	3,870	430	-10%	
	Total Expenditure	4,800	4,800	3,870	930		
	Sub-total Community Aged Care	4,800	4,800	3,870	930		
	Other Welfare						
E083100	Care Group Donations	3,500	3,500	1,920	1,580	-45%	
E083999	General Admin Allocated	9,269	9,269	8,341	928	-10%	
	Total Expenditure	12,769	12,769	10,261	2,508		
	Sub-total Other Welfare	12,769	12,769	10,261	2,508		
	Child Care Services						
I084010	Fees & Charges	180,810	180,810	157,417	(23,393)	-13%	Reflects lower than budgeted usage \$14,000 – Community Support Sustainability Funding – April – June 2018 CGB quarterly payment (this was unbudgeted as the program finished June 2018 however final payment was not received until August 2018). Otherwise running to budget.
I084020	Family & Childrens Grant	52,000	52,000	68,608	16,608	32%	
I084030	TRAINEESHIPS	0	0	0	0		
I084040	FUNDRAISING - GST	5,000	5,000	2,376	(2,624)	-52%	
I084041	FUNDRAISING - GST FREE	0	0	1,541	1,541		
I084050	SPECIAL PROJECTS	0	0	0	0		
I084085	OTHER INCOME	1,000	1,000	0	(1,000)	-100%	No grants have been applied for this financial year Considering Regional Community Child Care Development Fund, Lotterywest
I084100	Various Grants	50,000	50,000	0	(50,000)	-100%	
I084060	Staff Rent & Utility Reimbursement	0	0	0	0		
	Total Revenue	288,810	288,810	229,942	(58,868)		
E084010	Salaries	167,820	167,820	170,444	(2,624)	2%	
E084011	Salaries - Building Maintenance	3,000	3,000	497	2,503	-83%	
E084012	SALARIES - GARDENING	3,225	3,225	975	2,250	-70%	
E084013	SUPERANNUATION	16,402	16,402	18,150	(1,748)	11%	
E084014	CLEANING SALARIES	6,000	6,000	7,237	(1,237)	21%	
E084016	Insurance - Workers Comp	6,666	6,666	4,756	1,910	-29%	
E084020	ACCREDITATION	1,500	1,500	839	661	-44%	
E084025	Advert/Printing/Promotion	200	200	28	172	-86%	
E084030	Computer Exp	2,500	2,500	4,190	(1,690)	68%	
E084035	EQUIPMENT UPGRADES	3,000	3,000	1,507	1,493	-50%	
E084040	ELECTRICITY/GAS/WATER	4,000	4,000	5,458	(1,458)	36%	
E084045	Gardening	2,000	2,000	210	1,790	-89%	
E084050	Insurance	2,200	2,200	1,876	324	-15%	
E084055	Subscriptions	1,000	1,000	495	505	-51%	
E084060	BUILDING LEASE	600	600	0	600	-100%	
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationery	1,000	1,000	368	632	-63%	
E084070	REPAIRS & MAINTENANCE	4,500	4,500	3,812	688	-15%	
E084075	STAFF EXPENSES	5,500	5,500	3,453	2,047	-37%	
E084080	TELEPHONE	1,000	1,000	455	545	-54%	
E084085	Sundry & Other	2,500	2,500	104	2,396	-96%	
E084086	FUNDRAISING	0	0	1,111	(1,111)		
E084090	Consumables	0	0	2,151	(2,151)		
E084095	CLEANING CONSUMABLES	3,000	3,000	2,333	667	-22%	
E084150	SPECIAL PROJECTS	1,000	1,000	2,889	(1,889)	189%	
E084298	Depreciation	2,080	2,080	2,832	(752)	36%	
E084999	General Admin Allocated	20,382	20,382	18,326	2,056	-10%	
	Total Expenditure	261,055	261,055	254,496	6,559		
	Sub-total Child Care Services	(27,755)	(27,755)	24,554	(52,309)		
	TOTAL EDUCATION & WELFARE	(2,660)	(2,660)	45,493	(48,153)		
	HOUSING						
	Housing - Other						
I092100	RENTAL - OTHER HOUSING	3,384	3,384	0	(3,384)	-100%	
I092110	Rental - GEHA Housing	53,240	53,240	54,215	975	2%	
I092130	RENTAL - COMMUNITY BANK HOUSE	0	0	0	0		
							Vacancy in one unit throughout the year as well as a non-payer of rent (tenancy agreement terminated) has resulted than lower than budgeted income.
I092150	RENTAL - JOINT VENTURE	65,400	65,400	53,038	(12,362)	-19%	
I092391	Reimbursements - General	250	250	0	(250)	-100%	
	Total Revenue	122,274	122,274	107,253	(15,021)		
E092020	INTEREST ON HOUSING LOANS 55 & 58	49,672	49,672	49,452	220	0%	
E092050	OTHER HOUSING MAINTENANCE	12,900	12,900	8,474	4,426	-34%	
E092055	GENERAL MAINTENANCE	0	0	0	0		
E092060	KULIN RETIREMENT HOMES	12,778	12,778	10,685	2,093	-16%	
E092148	GEHA HOUSING - COSTS	15,100	15,100	22,697	(7,597)	50%	Unit 6 damage by tenant, damage repaired once tenant vacated - these renovations were not budgeted for however Council were aware of the need in the short-term
E092150	JOINT VENTURE HOUSING - COSTS	85,936	85,936	130,322	(44,386)	52%	
E092155	Housing Project Ellison Street	0	0	0	0		
E092160	Depreciation - Joint Venture	29,734	29,734	29,174	560	-2%	
E092170	COMMUNITY BANK HOUSE COSTS	8,368	8,368	3,433	4,935	-59%	
E092180	Depreciation Community Bank Hs	5,707	5,707	5,600	107	-2%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E092298	Depreciation	36,624	36,624	34,568	2,056	-6%	
E092399	General Admin Allocated	4,300	4,300	3,870	430	-10%	
	Total Expenditure	261,119	261,119	298,275	(37,156)		
	Sub-total Housing - Other	138,845	138,845	191,022	(52,177)		
	TOTAL HOUSING	138,845	138,845	191,022	(52,177)		
	COMMUNITY AMENITIES						
	Sanitation - Household Refuse						
H101400	CHARGES - REFUSE REMOVAL	75,845	75,845	76,348	503	1%	
	Total Revenue	75,845	75,845	76,348	503		
E101020	DOMESTIC REFUSE COLLECTION	104,662	104,662	109,807	(5,145)	5%	
E101021	DUDININ REFUSE COLLECTION	6,710	6,710	3,369	3,341	-50%	
E101022	PINGARING REFUSE COLLECTION	4,710	4,710	3,257	1,453	-31%	
							Allocation of overheads not budgeted for and most likely an oversight.
E101030	REFUSE SITE MAINTENANCE	32,471	32,471	38,956	(6,485)	20%	
E101040	ROEROO	15,000	15,000	241	14,759	-98%	Contingency not utilised
E101050	Recycling Depot	250	250	0	250	-100%	
E101298	Depreciation	1,473	1,473	1,446	27	-2%	
E101999	General Admin Allocated	4,300	4,300	3,870	430	-10%	
	Total Expenditure	169,576	169,576	160,946	8,630		
	Sub-total Sanitation - Household Refuse	93,731	93,731	84,599	9,133		
	Sanitation - Other						
H102030	Drum Muster Reimbursement	3,000	3,000	3,022	22	1%	
H102410	CHARGES - REFUSE REMOVAL	14,570	14,570	14,570	0	0%	
H102420	Sale of Bins	400	400	0	(400)	-100%	
	Total Revenue	17,970	17,970	17,628	(342)		
E102020	Commercial Refuse Collection	62,527	62,527	47,946	14,581	-23%	Expenditure under budget expectation
E102030	Drum Muster	2,900	2,900	1,182	1,718	-59%	
E102298	Depreciation	1,325	1,325	1,300	25	-2%	
E102420	PURCHASE OF BINS	400	400	0	400	-100%	
E102999	General Admin Allocated	4,300	4,300	3,870	430	-10%	
	Total Expenditure	71,452	71,452	54,298	17,154		
	Sub-total Sanitation - Other	53,482	53,482	36,670	16,812		
	Sewage						
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	640	(640)		
E103999	General Admin Allocated	1,947	1,947	1,752	195	-10%	
	Total Expenditure	1,947	1,947	2,393	(446)		
	Sub-total Sewage	1,947	1,947	2,393	(446)		
	Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	4,788	4,788	502	4,286	-90%	
E104999	General Admin Allocated	2,731	2,731	2,406	325	-12%	
	Total Expenditure	7,519	7,519	2,908	4,611		
	Sub-total Urban Stormwater Drainage	7,519	7,519	2,908	4,611		
	Protection of Environment						
H105220	Income Other	0	0	0	0		
	Total Revenue	0	0	0	0		
E105051	Reinstatement of Gravel Pits	18,000	18,000	8,556	9,444	-52%	Allocation of staff labour and plant is lower than budgeted. Some of this work is being completed and billed to general maintenance.
E105100	Landcare	0	0	0	0		
E105200	TREE PLANTING - WATER CATCHMENT OFFSET	0	0	0	0		
E105999	General Admin Allocated	1,947	1,947	1,715	232	-12%	
	Total Expenditure	19,947	19,947	10,271	9,676		
	Sub-total Protection of Environment	19,947	19,947	10,271	9,676		
	Town Planning						
H106110	Planning Approvals	1,000	1,000	2,768	1,768	177%	
H106297	Profit on Sale Rural Lots	0	0	0	0		
	Total Revenue	1,000	1,000	2,768	1,768		
E106020	Town Planning Advice	5,000	5,000	7,251	(2,251)	45%	
E106030	Town Planning Other	3,200	3,200	2,823	377	-12%	
E106999	General Admin Allocated	8,951	8,951	8,056	895	-10%	
	Total Expenditure	17,151	17,151	18,130	(979)		
	Sub-total Town Planning	16,151	16,151	15,361	790		
	Other Community Amenities						
H107400	CHARGES - CEMETERY FEES	1,200	1,200	810	(390)	-33%	
H107051	GRANT INCOME	0	0	513	513		
	Total Revenue	1,200	1,200	1,323	123		
E107031	KULIN CEMETERY	4,879	4,879	4,979	(100)	2%	
E107032	DUDININ CEMETERY	1,000	1,000	1,380	(380)	38%	
E107033	Pingaring Cemetery	500	500	3,462	(2,962)	592%	
E107050	PUBLIC CONVENIENCES	22,347	22,347	21,558	789	-4%	
E107051	Public Notice Boards	500	500	122	378	-76%	
E107052	PUBLIC CONVENIENCES DUDININ	2,519	2,519	3,588	(1,069)	42%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E107053	PUBLIC CONVENIENCES PINGARING	5,098	5,098	1,155	3,943	-77%	
E107060	WAR MEMORIAL	3,563	3,563	5,351	(1,788)	50%	
E107298	Depreciation	16,903	16,903	16,659	245	-1%	
E107999	General Admin Allocated	9,269	9,269	8,341	928	-10%	
	Total Expenditure	66,578	66,578	66,595	(17)		
	Sub-total Other Community Amenities	65,378	65,378	65,272	106		
	TOTAL COMMUNITY AMMENITIES	258,155	258,155	217,473	40,682		
	RECREATION & CULTURE						
	Sports Facilities - Various						
E110298	Depreciation	71,769	71,769	72,319	(550)	1%	
E110999	General Admin Allocated	6,051	6,051	5,446	605	-10%	
E113331	BOWLING GREENS	0	0	1,689	(1,689)		Timing variance, coring works completed early in year.
E113332	OVAl	75,770	75,770	79,194	(3,424)	5%	
E113333	GOLF TENNIS PAVILION	11,387	11,387	10,857	530	-5%	
E113334	Golf Course	12,159	12,159	13,425	(1,266)	10%	
E113701	Plant Operation Costs	1,000	1,000	2,151	(1,151)	115%	
	Total Expenditure	178,136	178,136	185,082	(6,946)		
	Sub-total Sports Facilities - Various	178,136	178,136	185,082	(6,946)		
	Public Halls						
I111021	MEMORIAL HALL DONATIONS/GRANTS	1,468	0	10,518	10,518		Funds from memorial hall to reimburse Council for hall painting invoice.
I111022	RENTAL FROM MEMORIAL HALL	0	0	0	0		
	Total Revenue	1,468	0	10,518	10,518		
							Council paid for hall painting Invoice on behalf of hall committee, we have been reimbursed for the expenditure. See I111021 above.
E111021	MEMORIAL HALL	8,115	8,115	15,762	(7,647)	94%	
E111031	PINGARING HALL	4,117	4,117	2,020	2,097	-51%	
E111032	DUDININ HALL	6,360	6,360	6,081	279	-4%	
E111033	JITARNING HALL	270	270	295	(25)	9%	
E111298	Depreciation	59,846	59,846	58,720	1,126	-2%	
E111999	General Admin Allocated	6,051	6,051	5,446	605	-10%	
	Total Expenditure	84,759	84,759	88,323	(3,564)		
	Sub-total Public Halls	83,291	84,759	77,805	6,954		
	Swimming Pools						
I112405	Pool Admission - Adults	6,400	6,400	8,223	1,823	28%	
I112410	Pool Admission - Children	4,000	4,000	6,946	2,946	74%	Income has exceeded budget expectations this year across all pool admission categories
I112450	Pool Slide Income	13,900	13,900	17,835	3,935	28%	
I112480	SEASON PASS	8,500	8,500	7,593	(907)	-11%	
I112600	EVENTS	1,050	1,050	0	(1,050)	-100%	
I112510	STAFF RENT	1,553	1,553	2,520	967	62%	
	Total Revenue	35,403	35,403	43,117	7,714		
E112021	Salaries	63,762	63,762	62,285	1,477	-2%	Superannuation is payable on most employees wages, this expenditure item was included in salaries overall however was allocated to this superannuation account which did not have a budget allocation.
E112022	Superannuation	0	0	5,064	(5,064)		
E112023	CHEMICALS	5,500	5,500	7,347	(1,847)	34%	
E112024	ELECTRICITY	28,500	28,500	27,187	1,313	-5%	
E112025	WATER	10,500	10,500	12,414	(1,914)	18%	Some maintenance required during off season. Budget is expected to be used.
E112026	MAINTENANCE	42,439	42,439	25,833	16,606	-39%	
E112027	INSURANCE	12,970	12,970	14,220	(1,250)	10%	
E112028	OTHER MINOR EXPENDITURE	3,730	3,730	1,896	1,834	-49%	
E112029	STAFF HOUSING	0	0	0	0		
E112030	TELEPHONE	500	500	1,107	(607)	121%	
E112298	Depreciation	89,659	89,658	87,840	1,818	-2%	
E112600	EVENTS	1,500	1,500	0	1,500	-100%	
E112999	General Admin Allocated	10,468	10,468	9,422	1,046	-10%	
	Total Expenditure	269,527	269,527	254,613	14,914		
	Sub-total Swimming Pools	234,124	234,124	211,496	22,628		
	Freebairn Recreation Centre						
I113100	Memberships - Adult	11,050	11,050	13,000	1,950	18%	
I113110	Memberships - Children	500	500	218	(282)	-56%	
I113120	Memberships - Social	1,650	1,650	1,315	(335)	-20%	
I113130	MEMBERSHIPS - SHORT TERM	0	0	0	0		
I113140	Bank Charges recouped	300	300	7	(294)	-98%	
I113150	EVENTS	1,550	1,550	2,903	1,353	87%	
I113300	Hire - Indoor Courts	500	500	62	(438)	-88%	
I113320	Hire - Kitchen	3,500	3,500	4,396	896	26%	
I113330	DONATIONS FOR FREEBAIRN REC CE NTR E	1,500	1,500	0	(1,500)	-100%	
I113338	COMMUNITY CONTRIBUTIONS - SPECIFIC	12,000	12,000	0	(12,000)	-100%	Timing
I113380	Hire - Golf/Tennis Pavilion	480	480	464	(16)	-3%	
I113390	Hire - Function Rooms	1,000	1,000	771	(229)	-23%	
I113393	GYMNASIUM INCOME	450	450	0	(450)	-100%	
I113395	Catering Income	0	0	33	33		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
I113500	BAR SALES	130,000	130,000	130,726	726	1%	
I113501	INTERNAL BAR SALES	3,000	3,000	0	(3,000)	-100%	
I113505	Canteen Sales	3,000	3,000	5,373	2,373	79%	
	Total Revenue	175,480	175,480	166,515	(8,965)		
E113060	Advertising and Promotion	1,000	1,000	850	150	-15%	
E113100	BANK CHARGES	500	500	617	(117)	23%	
E113104	CATERING COSTS	0	0	1,313	(1,313)		
E113107	Committee Costs	200	200	0	200	-100%	
E113120	Cleaning Supplies	5,000	5,000	3,677	1,323	-26%	
E113130	IT MAINTENANCE	3,500	3,500	5,446	(1,946)	56%	
E113140	Depreciation- Freebairn Centre	4,265	4,265	4,185	80	-2%	
E113180	ELECTRICITY	25,000	25,000	21,977	3,023	-12%	
E113190	FREIGHT - NON-BAR	100	100	46	54	-54%	
E113210	GAS SUPPLIES	3,300	3,300	513	2,787	-84%	
E113218	Minor Equipment	500	500	5,637	(5,137)	1027%	Purchase of the dishwasher, paid for buy the ladies football committee
E113220	INSURANCE	22,250	22,250	21,273	977	-4%	
E113240	LICENCING COSTS	1,710	1,710	1,656	54	-3%	
E113243	Kitchen Consumables	800	800	644	156	-20%	
E113250	Printing, Stationery and Post	2,500	2,500	1,102	1,398	-56%	
E113260	Pool Costs	200	200	0	200	-100%	
E113270	REPAIRS AND MAINTENANCE	58,371	58,371	35,625	22,746	-39%	Some maintenance work is required, it is expected that this budget allocation will be used.
E113272	Security Costs	450	450	482	(32)	7%	
E113280	Superannuation	9,417	9,417	15,407	(5,990)	64%	Kat and Pawel superannuation details only provided recently, repaid all super and posted in 18/19
E113285	STAFF TRAINING	4,350	4,350	144	4,206	-97%	
E113290	TELEPHONE	3,500	3,500	1,897	1,603	-46%	
E113295	UNIFORMS	800	800	725	75	-9%	
E113298	Depreciation	155,281	155,281	152,359	2,922	-2%	
E113300	Wages - Centre Manager	39,257	39,257	31,905	7,352	-19%	Overall our wages budget is slightly under budget, where manager time is less than what was budgeted for we have used more casual staff to fill the gap.
E113310	Wages - Bar Staff Casuals	35,000	35,000	31,789	3,211	-9%	
E113315	EVENTS	5,000	5,000	1,240	3,760	-75%	
E113320	WAGES - CLEANER	28,074	28,074	38,545	(10,471)	37%	Overall our wages budget is slightly under budget, where manager time is less than what was budgeted for we have used more casual staff to fill the gap.
E113330	OTHER COSTS	400	400	847	(447)	112%	
E113335	KIDSPORT	500	500	0	500	-100%	
E113350	WORKERS COMPENSATION	4,646	4,646	2,718	1,928	-42%	
E113410	Sundry Equipment Purchases	3,700	3,700	363	3,337	-90%	
E113499	INTERNAL BAR PURCHASES	2,000	2,000	0	2,000	-100%	
E113500	Bar Purchases	52,000	52,000	60,938	(8,938)	17%	Additional bar purchases required to keep up with sales.
E113501	Ice and Sundry Supplies	1,000	1,000	100	900	-90%	
E113502	FREIGHT ON BAR PURCHASES	2,400	2,400	2,405	(5)	0%	
E113505	Canteen Purchases	500	500	0	500	-100%	
E113510	Bar Glassware	500	500	75	425	-85%	
E113540	STOCK WRITTEN OFF	600	600	0	600	-100%	
E113999	General Admin Allocated	9,506	9,506	8,554	952	-10%	
	Total Expenditure	488,077	488,077	456,380	31,697		
	Sub-total Freebairn Recreation Centre	312,597	312,597	289,865	22,732		
	Television Re-broadcasting						
I114310	Television Charges	1,400	1,400	1,413	13	1%	
	Total Revenue	1,400	1,400	1,413	13		
E114280	EQUIPMENT MAINTENANCE	0	0	40	(40)		
E114290	CONT TO VARLEY RADIO	2,000	2,000	1,178	822	-41%	
E114298	Depreciation	1,824	1,824	0	1,824	-100%	
E114999	General Admin Allocated	2,689	2,689	2,420	269	-10%	
	Total Expenditure	6,513	6,513	3,637	2,876		
	Sub-total Television Re-broadcasting	5,113	5,113	2,224	2,889		
	Other Culture						
I116300	Grant - Railway Station	0	0	0	0		
	Total Revenue	0	0	0	0		
E116100	KULIN MUSEUM	150	150	294	(144)	96%	
E116200	HERITAGE	0	0	0	0		
E116300	Railway Station Maintenance	3,842	3,842	3,338	504	-13%	
E116999	General Admin Allocated	1,947	1,947	1,752	195	-10%	
	Total Expenditure	5,939	5,939	5,384	555		
	Sub-total Other Culture	5,939	5,939	5,384	555		
	Other Sport & Recreation						
I117430	Kulin Squash Courts	100	100	0	(100)	-100%	
	Total Revenue	100	100	0	(100)		
E117029	OFFICE GARDENS	18,062	18,062	24,295	(6,233)	35%	

STATEMENT OF OPERATING

GGA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
							Labour hours spent on parks and garden is higher than what was budgeted for. Overall Council's wages are running to budget and will likely be lower than what was budgeted. The error is in the hours allocated to jobs.
E117030	PUBLIC PARKS GDNS & RESERVES	73,000	73,000	98,359	(25,359)	35%	
E117031	RESERVES - OTHER	20,336	20,336	23,329	(2,993)	15%	
E117042	KULIN SQUASH COURTS	200	200	0	200	-100%	
E117050	STORM WATER REUSE SCHEME	699	699	0	699	-100%	
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	900	900	1,369	(469)	52%	
E117054	DudinIn Tennis Club	1,935	1,935	2,300	(365)	19%	
E117056	OTHER SPORTING CLUBS	2,000	2,000	0	2,000	-100%	
E117058	SKATE PARK & PLAYGROUND	404	404	207	197	-49%	
E117298	Depreciation	25,549	25,549	25,292	257	-1%	
E117500	VARLEY DISTRICT CONTRIBUTIONS	2,000	2,000	0	2,000	-100%	
E117520	Pingaring Golf Club	1,445	1,445	2,627	(1,182)	82%	
E117999	General Admin Allocated	13,103	13,103	11,791	1,312	-10%	
	Total Expenditure	159,633	159,633	189,570	(29,937)		
	Sub-total Other Sport & Recreation	159,533	159,533	189,570	(30,037)		
	Recreation Co-ordinator						
	Total Revenue	0	0	0	0		
E118010	Wages	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Recreation Co-ordinator	0	0	0	0		
	TOTAL RECREATION & CULTURE	978,733	980,201	961,427	18,774		
	TRANSPORT						
	Roadworks						
I121500	Regional Road Group	355,000	355,000	355,001	1	0%	Timing variance, we will only receive our \$355k
I121505	MISC INCOME	0	0	0	0		
							These funds were expected this year however it was known that the amount was relatively insignificant.
I121520	Roads to Recovery	0	0	11,056	11,056		
I121750	BLACK SPOT	91,000	91,000	91,300	300	0%	
	Total Revenue	446,000	446,000	457,357	11,357		
E121298	Depreciation	2,397,718	2,397,718	2,407,267	(9,549)	0%	
E121602	Traffic Signs	7,800	7,800	6,401	1,399	-18%	
	Total Expenditure	2,405,518	2,405,518	2,413,668	(8,150)		
	Sub-total Roadworks	1,959,518	1,959,518	1,956,311	3,207		
	Road Maintenance						
I122360	Government Grants	190,782	190,782	190,838	56	0%	
	Total Revenue	190,782	190,782	190,838	56		
E122010	ROAD MAINTENANCE	1,096,479	1,096,479	929,511	166,968	-15%	Construction work is the priority for the road gang at the moment. When it rains winter grading will begin and this budget allocation will be utilised.
E122120	Insurance - Contract Works	0	0	1,876	(1,876)		
E122121	KULIN DEPOT	78,049	78,049	59,604	18,445	-24%	Labour and overheads spent at the depot are lower than budgeted.
E122122	HOLT ROCK DEPOT	3,525	3,525	5,591	(2,066)	58%	
E122140	Footpath Maintenance	3,587	3,587	102	3,485	-97%	
E122150	STREET LIGHTING	24,214	24,214	19,603	4,611	-19%	
E122160	Street Cleaning	11,207	11,207	9,436	1,771	-16%	
E122161	DUDININ CLEANING	3,337	3,337	1,683	1,654	-50%	
E122180	Street Trees	18,716	18,716	5,769	12,948	-69%	Street trees will be purchased over the next month and this will come closer to budget.
E122190	Streetscape Maintenance	65,614	65,614	64,183	1,431	-2%	
E122200	Roman Road System	6,000	6,000	7,314	(1,314)	22%	Timing, ytd budget profile set up incorrectly.
E122298	Depreciation	18,199	18,199	18,161	38	0%	
E122999	General Admin Allocated	355,695	355,695	433,354	(77,659)	22%	
	Total Expenditure	1,684,622	1,684,622	1,556,188	128,434		
	Sub-total Road Maintenance	1,493,840	1,493,840	1,365,350	128,490		
	Road Plant Purchases						
I123297	Profit on Sale of Asset	35,000	35,000	6,541	(28,459)	-81%	Not all plant disposals have been processed as plant purchases are still on order. There were differences in expected trade values of machinery and this is reflected in the reduction/increase on our profit or loss position on trades.
	Total Revenue	35,000	35,000	6,541	(28,459)		
E123297	LOSS ON SALE OF ASSET	27,050	27,050	34,356	(7,306)	27%	Not all plant disposals have been processed as plant purchases are still on order. There were differences in expected trade values of machinery and this is reflected in the reduction/increase on our profit or loss position on trades.
E123999	General Admin Allocated	12,564	12,564	11,307	1,257	-10%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
	Total Expenditure	39,614	39,614	45,663	(6,049)		
	Sub-total Road Plant Purchases	4,614	4,614	39,122	(34,508)		
	Aerodomes						
E126280	Airstrip Maintenance	1,200	1,200	5,084	(3,884)	324%	
E126298	Depreciation	8,153	8,153	8,000	153	-2%	
E126999	General Admin Allocated	1,947	1,947	1,752	195	-10%	
	Total Expenditure	11,300	11,300	14,837	(3,537)		
	Sub-total Aerodomes	11,300	11,300	14,837	(3,537)		
	TOTAL TRANSPORT	3,469,272	3,469,272	3,375,619	93,653		
	ECOMONIC SERVICES						
I130100	GRANT FUNDING	20,000	20,000	3,817	(16,183)	-81%	
I130200	DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM	0	0	1,650	1,650		
I130210	DONATIONS CAMPS	80,000	80,000	4,700	(75,300)	-94%	
I130240	DONATIONS GENERAL	25,000	25,000	2,273	(22,727)	-91%	
I130300	USER CHARGES SCHOOL HOLIDAY/LOCAL PROGRAM	0	0	0	0		
I130310	USER CHARGES CAMPS	70,000	70,000	44,183	(25,817)	-37%	
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	0	0	0		
I130320	USER CHARGES SCHOOL CAMPS	30,000	30,000	0	(30,000)	-100%	
I130390	USER CHARGES CORPORATE CAMPS	2,500	2,500	1,295	(1,205)	-48%	
I130400	MERCHANDISE SALES	1,500	1,500	418	(1,082)	-72%	
I130500	RENTAL REIMBURSEMENTS	0	0	3,176	3,176		
I130600	REIMBURSEMENTS AND OTHER INCOME	15,000	15,000	174,649	159,649	1064%	
	Total Income	244,000	244,000	236,162	(7,838)		
E130100	FACILITATORS WAGES	164,334	164,334	137,645	26,689	-16%	
E130110	FACILITATORS SUPERANNUATION	0	0	12,276	(12,276)		
E130180	VOLUNTEER SUPPORT	1,000	1,000	0	1,000	-100%	
E130170	SUPERVISION OTHER EMPLOYMENT EXPENSES	0	0	0	0		
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PROGRAM	5,000	5,000	1,875	3,125	-63%	
E130210	ACTIVITY COSTS - CAMPS	171	171	4,703	(4,532)	2650%	
E130220	ACTIVITY COSTS - SCHOOL CAMPS	500	500	0	500	-100%	
E130230	ACTIVITY COSTS - CORPORATE CAMPS	0	0	0	0		
E130310	TRANSPORTATION FOR CAMPS	19,000	19,000	20,784	(1,784)	9%	
E130335	HOUSING COSTS	7,800	7,800	7,430	370	-5%	
E130500	CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS	0	0	463	(463)		
E130510	CATERING CAMPS	20,000	20,000	19,842	158	-1%	
E130520	CATERING SCHOOL CAMPS	5,000	5,000	1,316	3,684	-74%	
E130610	ADVERTISING CAMPS	200	200	150	50	-25%	
E130630	ADVERTISING CORPORATE CAMPS	0	0	0	0		
E130670	ADVERTISING, MARKETING GENERAL	100	100	41	59	-59%	
E130700	MERCHANDISE COSTS	5,000	5,000	7,225	(2,225)	45%	
E130800	CAMP KULIN ADMINISTRATION COSTS	25,000	25,000	29,169	(4,169)	17%	
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	1,000	1,000	0	1,000	-100%	
E130820	INCORPORATION EXPENSES	0	0	1,280	(1,280)		
E130999	GENERAL ADMINISTRATION ALLOCATED	15,460	15,460	13,618	1,842	-12%	
E130705	EVENT EXPENSES	0	0	0	0		
E132040	KULIN HOSTEL	35,913	35,913	40,197	(4,284)	12%	
	Total Expenditure	305,478	305,478	298,341	7,137		
	Sub-total Camp Kulin	61,478	61,478	62,180	(702)		
	Rural Services						
I131100	OTHER INCOME	0	0	0	0		
	Total Revenue	0	0	0	0		
E131040	Noxious Weeds/Pest Plants	13,581	13,581	7,530	6,051	-45%	Staff are allocating staff time to road maintenance when spraying rather than using this allocation. A tidy up of process will rectify the issue.
E131060	Vermine Control	0	0	100	(100)		
E131298	Depreciation	75	75	0	75	-100%	
E131999	General Admin Allocated	1,947	1,947	1,752	195	-10%	
	Total Expenditure	15,603	15,603	9,383	6,220		
	Sub-total Rural Services	15,603	15,603	9,383	6,220		
	Tourism & Area Promotion						
I132100	Grants	1,700	1,700	373	(1,327)	-78%	
I132400	Comm Info Officer Grant	0	0	0	0		
I132408	HOSTEL CHARGES	500	500	0	(500)	-100%	
I132410	Caravan Park Charges	21,000	21,000	23,581	(2,581)	12%	
I132420	Sale of Maps	100	100	25	(75)	-75%	
I132430	SALE OF HISTORY BOOKS - KULIN	100	100	0	(100)	-100%	
I132450	SALE OF THH SOUVENIRS	1,000	1,000	1,665	665	67%	
	Total Revenue	24,400	24,400	25,643	(1,243)		
E132030	CARAVAN PARK	39,156	39,156	35,561	3,595	-9%	
E132050	INFORMATION BAY	700	700	158	542	-77%	
E132100	Tourism & Area Promotion	36,793	36,793	19,538	17,255	-47%	There are still some projects which have not been started or remain unfinished. It is expected these jobs will be completed prior to June19.
E132120	District Maps	200	200	0	200	-100%	
E132410	SUPERANNUATION	0	0	3,256	(3,256)		
E132298	Depreciation	39,305	39,305	38,707	598	-2%	
E132999	General Admin Allocated	34,857	34,857	31,369	3,488	-10%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
	Total Expenditure	151,011	151,011	128,721	22,290		
	Sub-total Tourism & Area Promotion	126,611	126,611	103,078	24,860		
	Building Control						
I133410	BUILDING PERMITS	4,000	4,000	3,493	(507)	-13%	
I133420	BCITF LEVY COLLECTION	2,000	2,000	1,770	(230)	-11%	
I133425	BUILDING SERVICES LEVY COLLECTION	960	960	800	(160)	-17%	
	Total Revenue	6,960	6,960	6,064	(896)		
E133010	Group Building Scheme	6,000	6,000	6,336	(336)	6%	
E133420	BCITF levy payment	2,000	2,000	0	2,000	-100%	
E133425	BUILDING SERVICES LEVY PAYMENT	960	960	792	168	-17%	
E133999	General Admin Allocated	3,236	3,236	2,912	324	-10%	
	Total Expenditure	12,196	12,196	10,040	2,156		
	Sub-total Building Control	5,236	5,236	3,976	1,260		
	Kulin Resource Centre						
I134010	Business Memberships	0	0	141	141		
I134070	Photocopying	3,600	3,600	4,158	558	16%	
I134080	BINDING, STAPLING & FOLDING	0	0	37	37		
I134090	FAXING, SCANNING & EMAILING	200	200	113	(87)	-44%	
I134100	Computer Usage	800	800	226	(574)	-72%	
I134120	Desktop Publishing	1,440	1,440	0	(1,440)	-100%	
I134130	KULIN UPDATE	9,000	9,000	6,114	(2,886)	-32%	
I134140	Laminating	1,300	1,300	237	(1,063)	-82%	
I134150	Equipment Hire	200	200	37	(163)	-82%	
I134160	CONSUMABLE SALES	1,000	1,000	287	(713)	-71%	
I134170	BUILDING HIRE	1,200	1,200	845	(355)	-30%	
I134180	PUBLIC TRAINING/COURSES	1,800	1,800	7,854	6,154	342%	
I134190	Commissions	4,000	4,000	4,991	991	25%	
I134215	KODAK SCANNING & PHOTOSHOP	1,200	1,200	9	(1,191)	-99%	
I134220	OTHER INCOME	2,040	2,040	2,695	655	32%	
I134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	4,800	4,800	0	(4,800)	-100%	
I134300	Reimbursements	6,000	6,000	1,891	(4,109)	-68%	
I134500	GRANTS - CRG OPERATIONAL	99,941	99,941	132,780	32,839	33%	
	Total Revenue	138,521	138,521	166,066	27,545		
E134010	Wages	72,544	72,544	76,830	(4,286)	6%	There will be savings due to the manager position being vacant for part of the year.
E134020	Superannuation	0	0	3,597	(3,597)		
E134030	INSURANCE	12,500	12,500	11,972	528	-4%	
E134040	UNIFORMS	800	800	449	351	-44%	
E134050	STAFF TRAINING	3,500	3,500	2,855	645	-18%	
E134060	TELEPHONE	2,000	2,000	1,443	557	-28%	
E134065	WATER	800	800	919	(119)	15%	
E134070	ELECTRICITY	5,000	5,000	6,290	(1,290)	26%	Overspent budget. Will analyse where savings can be made to ensure next years budget value is more appropriate.
E134080	Printing & Stationery	9,000	9,000	18,642	(9,642)	107%	
E134090	Postage and Freight	840	840	0	840	-100%	
E134095	STAFF AMENITIES	500	500	0	500	-100%	
E134100	Advertising and Promotion	2,500	2,500	1,279	1,221	-49%	
E134110	IT MAINTENANCE & SUPPORT	9,000	9,000	13,557	(4,557)	51%	
E134115	Cleaning	0	0	955	(955)		
E134120	CENTRE MAINTENANCE	5,554	5,554	3,001	2,553	-46%	
E134130	COURSES	5,000	5,000	10,172	(5,172)	103%	
E134140	Library Freight	400	400	0	400	-100%	
E134150	LIBRARY COSTS	14,953	14,953	14,419	534	-4%	
E134155	Kodak Scanning & Photoshop	0	0	0	0		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORS	0	0	0	0		
E134190	KEY TO KULIN	400	400	0	400	-100%	
E134200	GRANT FUNDING EXPENDITURE	2,000	2,000	2,309	(309)	15%	Depreciation run not completed, unable to post until audit has been completed.
E134298	Depreciation	65,538	65,538	64,304	1,234	-2%	
E134300	SUNDRY EXPENSES	0	0	0	0		
E134999	General Admin Allocated	13,056	13,056	11,750	1,306	-10%	
	Total Expenditure	225,885	225,885	244,743	(18,858)		
	Sub-total Kulin Resource Centre	87,364	87,364	78,677	8,687		
	Other Economic Services						
I136010	SALE OF STANDPIPE WATER	5,200	5,200	425	(4,775)	-92%	
I136030	GRANTS	0	0	0	0		
I136040	OTHER INCOME	0	0	0	0		
I136050	OTHER INCOME	0	0	0	0		
I136115	Community Cropping Program	1,000	1,000	1,091	91		
	Total Revenue	6,200	6,200	1,516	(4,775)		
E136040	WATER SUPPLY (STANDPIPES)	36,334	36,334	76,978	(40,644)	112%	Maintenance of tanks, renewal of software, water usage and plumbing contractor work all higher than budgeted.
E136050	Farm Water Supplies & Maintenance	4,000	4,000	0	4,000		
E136100	OTHER EXPENDITURE	0	0	0	0		
E136105	Pingaring Community Centre	4,000	4,000	4,000	0	0%	
E136115	COMMUNITY CROPPING PROGRAM	900	900	0	900	-100%	
E136200	ECONOMIC DEVELOPMENT	5,000	5,000	0	5,000	-100%	
E136298	DEPRECIATION	2,568	2,568	2,520	48	-2%	
E136999	General Admin Allocated	1,947	1,947	1,752	195	-10%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
	Total Expenditure	54,749	54,749	90,041	(35,292)		
	Sub-total Other Economic Services	48,549	48,549	88,525	(40,067)		
	Kulin Bush Races						
I138010	BUSH RACES INCOME	250,000	250,000	0	(250,000)	-100%	KBR no longer a part of the shire organisation, no income will be received this year.
I138020	OTHER RACES INCOME	26,187	26,187	30,283	4,096	16%	
	Total Revenue	276,187	276,187	30,283	(245,904)		
E138010	BUSH RACES EXPENDITURE	249,400	249,400	0	249,400	-100%	Transfer of KBR funds will be expensed this year utilising this budget.
E138015	BLAZING SWAN EXPENDITURE	4,858	4,858	1,394	3,464	-71%	
E138020	INSURANCE & LICENSING.	3,123	3,123	2,976	147	-5%	Blazing swan income dispursed to bush races will take place after blazing swan event, likely May/June
E138040	BUSH RACES CONTRIBUTION	26,265	26,265	8,454	17,811	-68%	
E138298	Depreciation	102	102	100	2	-2%	
E138999	General Admin Allocated	14,355	14,355	12,918	1,437	-10%	
	Total Expenditure	298,103	298,103	25,843	272,260		
	Sub-total Kulin Bush Races	21,916	21,916	(4,440)	26,356		
	Fuel Facility						
I139010							Higher than budgeted sales, however margin was reduced significantly at the beginning of the financial year. Overall this will have an effect on our profit figure for the facility.
	SALES - PUBLIC	540,000	540,000	683,852	143,852	27%	
	Total Revenue	540,000	540,000	683,852	143,852		
E139010							Higher than budgeted sales means an increase in purchases was required, however margin was reduced significantly at the beginning of the financial year. Overall this will have an effect on our profit figure for the facility.
	FUEL PURCHASES	440,000	440,000	632,785	(192,785)	44%	
E139030	FUEL ACCOUNT SALES	990	990	1,268	(278)	28%	
E139040	IT MAINTENANCE	2,600	2,600	3,143	(543)	21%	
E139045	BANK CHARGES	2,400	2,400	4,571	(2,171)	90%	
E139050	MAINTENANCE & REPAIRS	11,621	11,621	5,773	5,848	-50%	
E139999	GENERAL ADMIN ALLOCATED	15,808	15,808	14,127	1,681	-11%	
	Total Expenditure	473,419	473,419	661,668	(188,249)		
	Sub-total Fuel Facility	(66,581)	(66,581)	(22,184)	(44,397)		
	TOTAL ECONOMIC SERVICES	300,176	300,176	319,193	(17,079)		
	OTHER PROPERTY & SERVICES						
	Private Works						
I141025	MAIN ROADS WORKS	30,000	30,000	0	(30,000)	-100%	Private works specific to main roads has not eventuated this financial year, overall private works income is just above total private works income. If the trend continues we will exceed budget.
I141410	Private Works	191,000	191,000	189,033	(1,967)	-1%	
	Total Revenue	221,000	221,000	189,033	(31,967)		
E141010	PRIVATE WORKS	99,590	99,590	89,678	9,912	-10%	
E141025	MAIN ROADS WORKS	36,369	36,369	1,367	35,002	-96%	
E141999	General Admin Allocated	10,083	10,083	9,074	1,009	-10%	
	Total Expenditure	146,042	146,042	100,119	45,923		
	Sub-total Private Works	(74,958)	(74,958)	(88,914)	13,956		
	Community Bus						
I142100	Hire of Bus & Trailer	5,700	5,700	6,325	625	11%	A letter sent to organisations asking to confirm their willingness to contribute towards the purchase of the bus.
I142200	Contributions - Bus Purchase	35,000	35,000	20,000	(15,000)	-43%	
	Total Revenue	40,700	40,700	26,325	625		
E142020	Community Bus Shed	40	40	46	(6)	14%	
E142105	LICENSING & INSURANCE	660	660	3,937	(3,277)	497%	
E142298	Depreciation	360	360	3,599	(3,239)	900%	
E142700	Plant Operation Costs	3,000	3,000	8,196	(5,196)	173%	
	Total Expenditure	4,060	4,060	15,777	(11,717)		
	Sub-total Community Bus	(36,640)	(36,640)	(10,548)	(11,092)		
	Public Works Overheads						
I143100	STAFF HOUSING RENTAL	25,488	25,488	24,984	(504)	-2%	
I143390	REIMBURSEMENTS	2,000	2,000	11,582	9,582	480%	
	Total Revenue	27,488	27,488	36,576	9,088		
E143010	ENGINEERS SALARY	104,531	104,531	92,418	12,113	-12%	Supervisory and relief supervisory wages coded elsewhere, budgeted to be expended in this account.
E143020	ENGINEER SUNDRIES	600	600	0	600	-100%	
E143025	WORKERS COMPENSATION INSURANCE	38,771	38,771	33,073	5,698	-15%	Permanent variance
E143030	OFFICE EXPENSES	4,992	4,992	6,635	(1,643)	33%	

STATEMENT OF OPERATING

GOA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E143035	UTILITIES	4,500	4,500	0	4,500	-100%	
E143040	Superannuation	138,591	138,591	130,469	8,122	-6%	
E143050	Sick & Holiday Pay	130,032	130,032	126,898	3,134	-2%	Employees utilising leave balances more than what was budgeted for.
E143060	Insurance on Works	16,317	16,317	18,764	(2,447)	15%	
E143070	Long Service leave	0	0	26,974	(26,974)		Employees utilising leave balances more than what was budgeted for.
E143075	FBT EXPENSE	1,500	1,500	0	1,500	-100%	
E143090	Award Allowances	41,648	41,648	68,716	(27,068)	65%	Rental subsidy of \$140 per fortnight paid to staff who own their own home.
E143110	Consumable Stores	1,200	1,200	0	1,200	-100%	
E143120	PROTECTIVE CLOTHING	6,900	6,900	5,520	1,380	-20%	
E143125	STAFF HOUSING	83,680	83,680	79,219	4,461	-5%	
E143130	Removal Expenses	5,000	5,000	9,643	(4,643)	93%	Timing
E143140	Seminar Expenses	16,995	16,995	6,020	10,975	-65%	Underspend relates to wages. Wages spent training have not been allocated to this ledger account.
E143150	Health & Safety Program	12,074	12,074	4,235	7,839	-65%	Billing from OSH contractor not yet received. It is expected that his account will meet budget expectations.
E143152	CONSULTING	5,000	5,000	0	5,000	-100%	
E143155	Apprentice Training	5,500	5,500	0	5,500	-100%	
E143180	TRANSFER FROM POC	0	0	0	0		
E143190	KEY TO KULIN	1,500	1,500	0	1,500	-100%	
E143205	WORKERS COMPENSATION	0	0	218	(218)		
E143290	ALLOCATED TO WORKS & SERVICES	(858,035)	(858,035)	(705,179)	(152,856)	-18%	
E143297	Loss on Sale of Asset	0	0	0	0		
E143298	Depreciation	13,281	13,281	13,766	(485)	4%	
E143999	General Admin Allocated	257,661	257,661	119,187	138,474	-54%	
	Total Expenditure	32,238	32,238	36,576	(4,338)		
	Sub-total Public Works Overheads	4,750	4,750	0	4,750		
	Plant Operation						
I144390	Insurance Claims	0	0	0	0		
I144297	Profit on Sale of Asset	0	0	0	0		
I144100	DIESEL REBATE	30,000	30,000	27,856	(2,144)	-7%	
	Total Revenue	30,000	30,000	27,856	(2,144)		
E144000	Plant Repair Wages	167,269	167,269	111,077	56,192	-34%	Mechanic wages and overheads budgeted to be allocated to this account. Mechanic's time has been spent elsewhere throughout the year resulting in an underspend here.
E144005	Tyres & Tubes	66,000	66,000	42,616	23,384	-35%	Timing, this account is expected to be utilised throughout the year. May have a slight underspend.
E144010	Parts & Repairs	150,000	150,000	188,905	(38,905)	26%	
E144015	INSURANCE & LICENCE	70,148	70,148	53,347	16,801	-24%	
E144020	Fuel & Oil	380,000	380,000	387,623	(7,623)	2%	
E144030	Blades & Tynes	12,000	12,000	10,161	1,840	-15%	
E144060	Expendable Tools	2,400	2,400	98	2,304	-96%	
E144061	TELEPHONE	1,200	1,200	1,306	(106)	9%	
E144070	OFFICE EXPENSES	1,380	1,380	0	1,380	-100%	
E144080	Relocation Expenses	0	0	2,727	(2,727)		
E144180	Other Minor Expenditure	2,000	2,000	217	1,783	-89%	
E144290	ALLOCATED TO WORKS & SERVICES	(845,971)	(845,971)	(814,477)	(31,494)	-4%	
E144700	PLANT OPERATION COSTS	23,574	23,574	44,493	(20,919)	89%	
	Total Expenditure	30,000	30,000	28,092	1,908		
	Sub-total Plant Operation	0	0	236	(236)		
	Salaries & Wages						
I146390	Workers Compensation	0	0	15,519	15,519		
	Total Revenue	0	0	15,519	15,519		
E146010	Gross Total For Year	2,764,886	2,764,886	2,635,311	129,575	-5%	
E146020	Workers Compensation	0	0	76	(76)		
E146200	Salaries & Wages Allocated	(2,764,886)	(2,764,886)	(2,635,311)	(129,575)	-5%	
E146400	Unallocated Salaries & Wages	0	0	0	0		
	Total Expenditure	0	0	76	(76)		
	Sub-total Salaries & Wages	0	0	(15,443)	15,443		
	Unclassified						
I147360	SALE OF PARTS/SCRAP	500	500	0	(500)	-100%	
	Total Revenue	500	500	0	(500)		
	Sub-total Unclassified	(500)	(500)	0	(500)		
	Public Works Depreciation						
E144298	Depreciation	543,158	543,158	500,009	43,149	-8%	
E148298	Gross Depreciation	0	0	10,244	(10,244)		
E148299	LESS DEPRECIATION ALLOCATED	(412,828)	(412,828)	(468,841)	54,012	13%	
	Total Expenditure	130,329	130,329	43,413	86,916		
	Sub-total Public Works Depreciation	130,329	130,329	43,413	86,916		
	TOTAL OTHER PROPERTY & SERVICES	22,981	22,981	(71,255)	109,237		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
	GRAND TOTAL	2,508,994	2,510,462	1,130,051	1,386,251		

Shire of Kulin
STATEMENT OF CAPITAL
(Statutory Reporting Program)
For the period ended 30 June 2019

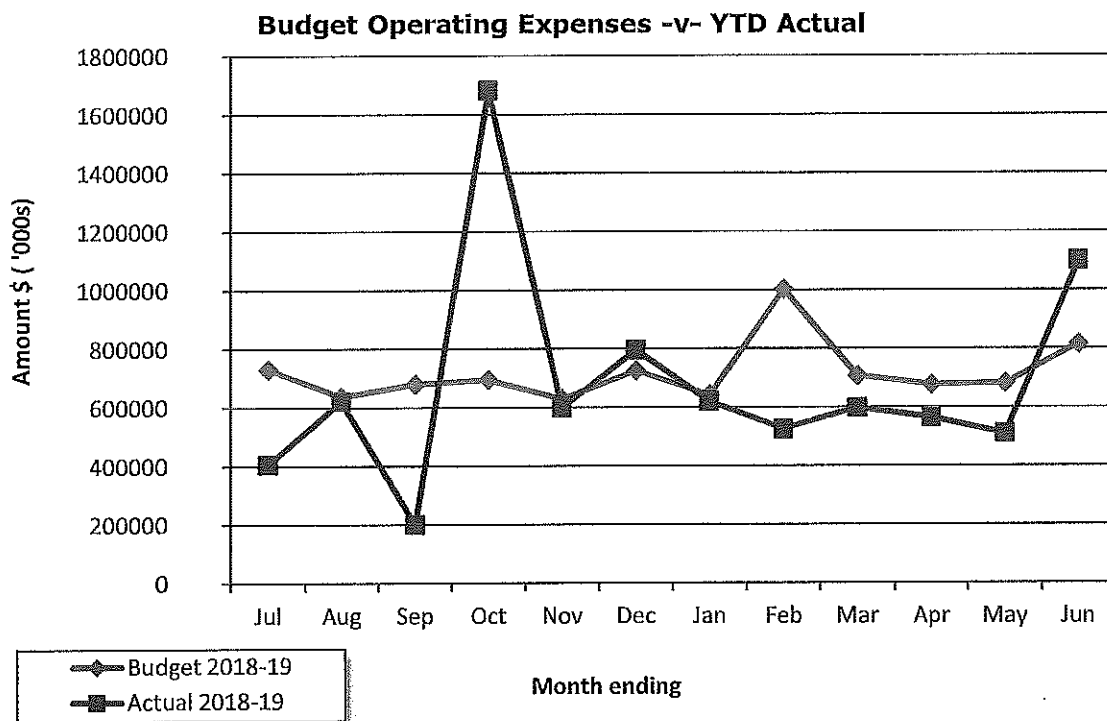
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GOVERNANCE						
E042400	ADMINISTRATION EQUIPMENT	6,000	6,000	3,191	2,809	
E042510	Transfer to Admin Equip Reserve	1,680	1,680	1,800	(120)	7%
	Total Expenditure	7,680	7,680	4,991	2,689	
	Sub-total Governance	7,680	7,680	4,991	2,689	
HEALTH						
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	1,800	1,800	26,868	(25,068)	1393%
	Total Expenditure	1,800	1,800	26,868	(25,068)	
	Sub-total Law, Order & Public Safety	1,800	1,800	26,868	(25,068)	
EDUCATION & WELFARE						
E084100	CENTRE CAPITAL UPGRADE F & E	0	0	2,113	(2,113)	
E084105	CENTRE CAPITAL UPGRADE L & B	50,000	50,000	2,790	47,210	-94%
	Total Expenditure	50,000	50,000	4,902	45,098	
	Sub-total Education & Welfare	50,000	50,000	4,902	45,098	
HOUSING						
I091510	TRANSFER FROM BUILDING RESERVE	(270,000)	(270,000)	0	(270,000)	-100%
I092510	TRANSFER FROM JOINT VENTURE HOUSING RESE	0	0	(20,000)	20,000	
E091103	STAFF HOUSING PROJECT 3 RESIDENCIES	210,000	210,000	117,111	92,889	-44%
E091106	CEO HOUSE RENOVATION (LOT 4 MCINNES)	28,000	28,000	44,224	(16,224)	58%
E091110	PRINCIPAL ON LOANS 55 & 58	85,177	85,177	85,177	(0)	0%
E091510	Transfer to Building Reserve	35,688	35,688	11,971	23,717	-66%
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	2,208	2,208	2,276	(68)	3%
	Total Expenditure	91,073	91,073	240,759	23,649	
	Sub-total Housing	91,073	91,073	240,759	23,649	
COMMUNITY AMENITIES						
E107131	KULIN CEMETERY CAPITAL	10,032	10,032	6,160	3,872	-39%
I106299	PROCEEDS ON DISPOSAL OF LAND	(24,000)	(24,000)	(26,500)	2,500	10%
E106130	PRINCIPAL ON LOAN 59 (SUBDIVISION)	0	0	0	0	
	Total Expenditure	(37,968)	(37,968)	(46,840)	8,872	
	Sub-total Community Amenities	(37,968)	(37,968)	(46,840)	8,872	
RECREATION & CULTURE						
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	34,920	34,920	35,000	(80)	0%
E113920	TOWN DAM	0	0	1,001	(1,001)	
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEME	28,648	28,648	28,744	(96)	0%
E113341	BOWLING GREENS	0	0	15,081	(15,081)	
E117400	SPORTING CLUB CONTRIBUTIONS	41,500	41,500	16,627	24,873	-60%
E117110	PLAYGROUND JOHNSTON STREET	0	0	50	(50)	
E117300	IRRIGATION TANK TOWN GARDENS	10,057	10,057	11,132	(1,075)	
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHO	0	0	297	(297)	
E116400	COMMUNITY GARDEN	7,202	7,202	1,690	5,512	
I130700	TRANSFER FROM CAMP KULIN RESERVE	288		8	(8)	
	Total Expenditure	122,615	115,125	109,629	7,491	
	Sub-total Recreation & Culture	122,615	115,125	109,629	7,491	
TRANSPORT						
E121510	Transfer to Road Replacement Reserve	7,200	7,200	0	7,200	-100%
E121500	MAJOR ROAD CONSTRUCTION	535,546	535,546	589,865	(54,319)	10%
E121520	ROADS TO RECOVERY CONSTRUCTION	335,610	335,610	465,172	(129,562)	39%

STATEMENT OF OPERATING

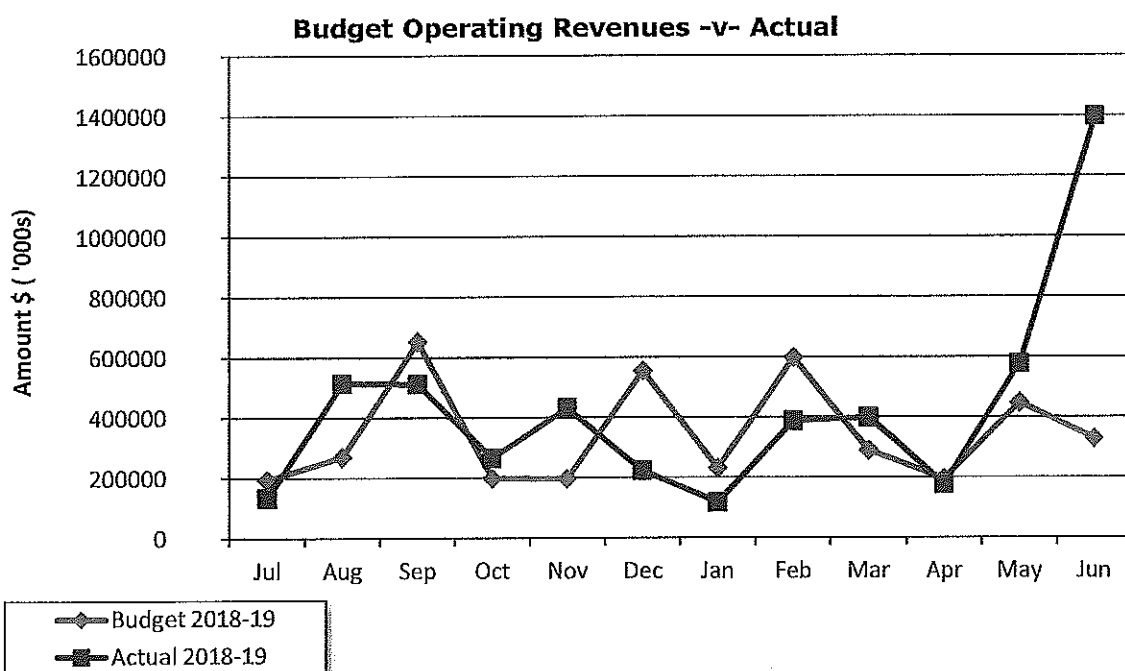
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E121550	MINOR ROAD CONSTRUCTION	511,127	511,127	291,203	219,924	-43%
E121750	BLACK SPOT ROAD CONSTRUCTION	136,650	136,650	133,651	2,999	-2%
E122220	KULIN DEPOT UPGRADE	25,000	25,000	39,198	(14,198)	57%
E122300	TRANSFER TO NATURAL DISASTER RESERVE	3,288	3,288	3,383	(95)	3%
I122200	TRANSFER FROM NATURAL DISASTER RESERVE	(137,000)	(137,000)	0	(137,000)	-100%
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	(100,000)	(100,000)	(97,550)	(2,450)	
E123100	PLANT & EQUIPMENT PURCHASES	345,000	345,000	633,845	(288,845)	84%
E123105	MOTOR VEHICLE PURCHASES	257,738	257,738	319,559	(61,821)	24%
	Total Expenditure	1,920,159	1,920,159	2,378,326	(465,367)	
	Sub-total Transport	1,920,159	1,920,159	2,378,326	(465,367)	
	ECONOMIC SERVICES					
E132700	TOURISM PROJECT CAPITAL	20,400	20,400	10,478	9,922	-49%
E132600	CARAVAN PARK CAPITAL	20,400	20,400	337	20,063	
E138100	BUSH RACES CAPITAL	0	0	18,981	(18,981)	
E132500	HOSTEL CAPITAL	33,800	33,800	0	33,800	
E136046	STANDPIPE PURCHASES	0	0	0	0	
E136055	HERBARIUM OFFICES	0	0	0	0	
	Total Expenditure	175,200	209,000	72,532	126,480	
	Sub-total Economic Services	175,200	209,000	72,532	126,480	
E143310	Key Alike System	0	0	0	0	
I144510	Transfer from Plant Reserve	(260,000)	(260,000)	(85,000)	175,000	-67%
	Total Expenditure	(260,000)	(260,000)	(85,000)	0	
E143510	Transfer to LSL & AL Reserve	5,880	5,880	6,038	(158)	3%
E144510	TRANSFER TO PLANT RESERVE	185,968	185,968	11,364	174,604	-94%
	Total Expenditure	191,848	191,848	17,402	174,446	
	Sub-total Other Property & Services	(68,152)	(68,152)	(67,598)	174,446	
	TOTAL	2,262,407	2,288,717	2,723,570	(101,711)	

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 30 June 2019

Note 1 - Graphical Representation - Source Statement of Financial Activity



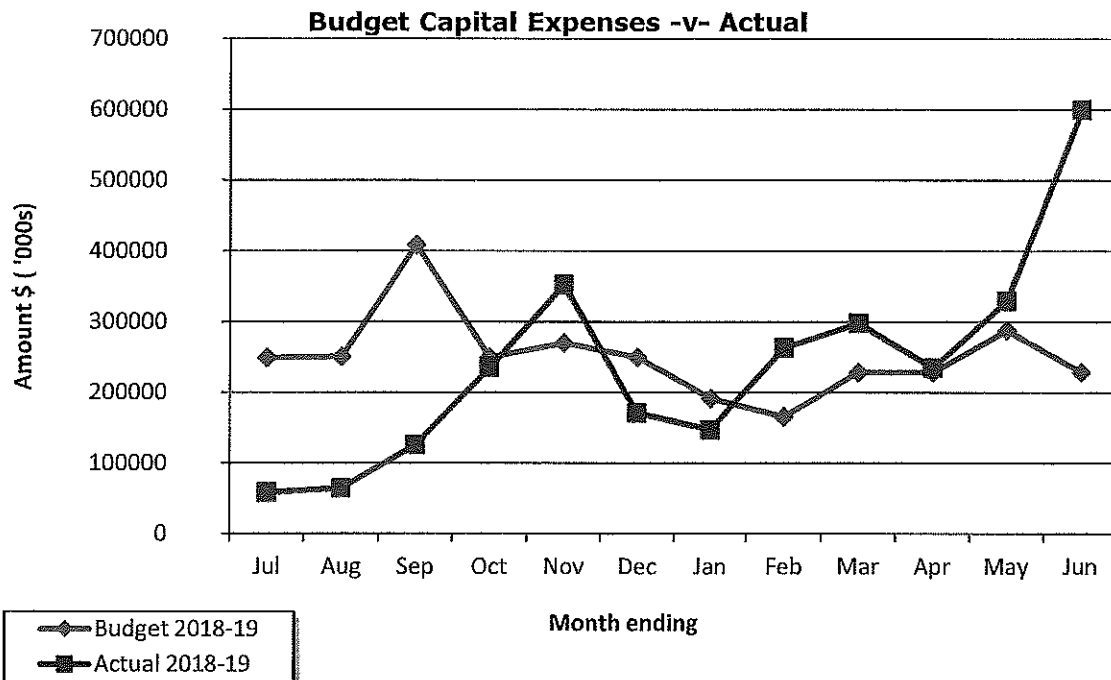
Comments/Notes - Operating Expenses



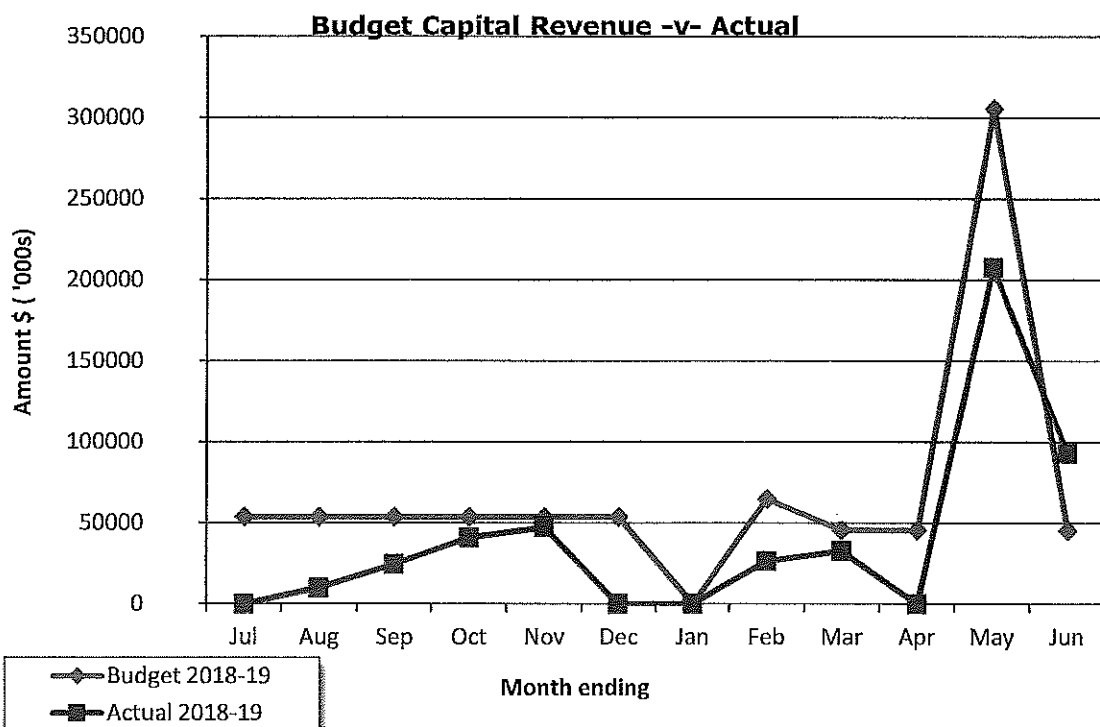
Comments/Notes - Operating Revenues

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2019

Note 1 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2019

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits						
Municipal		590,149	0	827,423	Bendigo	
Freebairn		21,720	0	5,744	Bendigo	
(b) Cash on Hand						
Petty Cash Float		500		500	On Hand	
Till Float		3,100		3,100	On Hand	
(c) Term Deposits						
1807302	2.30%			2,114,198	Bendigo Treasury	
(d) Investments						
Short term investments	1.50%	819,131	0	819,131	Bendigo Treasury	
Term Deposit (2968535)	1.95%	362,168		362,168	Bendigo Treasury	24/09/2019
Term Deposit (2978120)	2.35%	151,352		151,352	Bendigo Treasury	11/09/2019
			0			
Total		1,948,120	0	4,283,616		

Comments/Notes

Kulin Bush Races cash & investments have been excluded from this report

	Previous Balance \$	% of Total Reserve	Interest Earned \$	Transfers In/Out \$	Current Balance \$
Reserve					
Plant	464,415	22%	11,364	85,000	390,779
Leave	246,175	12%	6,038	610	252,213
Building	488,579	24%	11,971	-	500,549
Admin Equipment	73,462	4%	1,800	-	75,262
Town Planning	0	0%	-	-	-
FRC Surface Replacement	152,790	7%	3,744	25,000	181,533
FRC Sportsperson	12,133	1%	305	-	12,430
Freebairn Recreation	204,075	10%	5,000	30,000	239,075
Natural Disaster	76,243	4%	3,383	-	103,111
Medical Services	25,000	1%	1,868	25,000	65,613
Fuel Facility	100,000	5%	613	40,000	2,450
Road Replacement	138,065	7%	2,450	100,000	141,448
CAMP KULIN RESERVE	0	0%	8	610	8
Total	2,073,816	100%	50,818	- 85,000	2,039,627

	Net Current Assets Composition
Current Assets	
Cash at Bank	2,146,791
Debtors	200,044
Stock on Hand	40,848
Current Liabilities	
Creditors	129,601
Accruals & Employee Provisions	419,984
GST	20,607
Excess Rates Received	3,127
Total	1,814,365

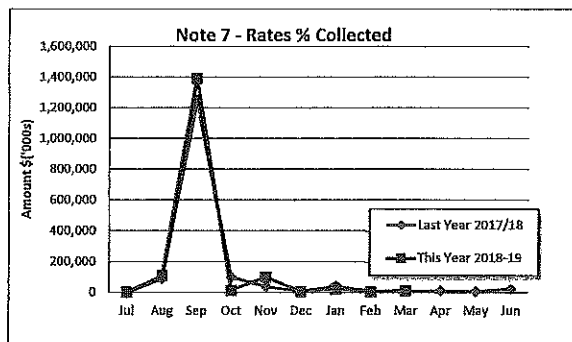
Shire of Kullin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2019

Note 5: RECEIVABLES**Receivables - Rates and Rubbish**

Opening Arrears Previous Years
Rates Levied this year
Less Collections to date
Equals Current Outstanding

Net Rates Collectable
% Collected

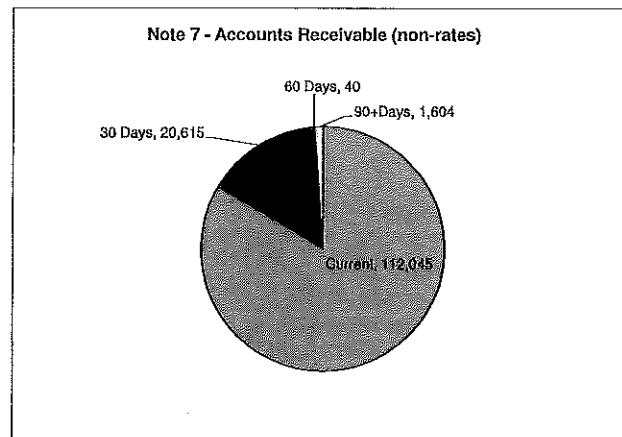
Current 2018-19	Previous	Total
\$	\$	\$
	109,574	109,574
2,126,352		2,126,352
2,099,796	70,490	2,170,287
26,555	39,084	65,639
		65,639
		-97.06%

**Comments/Notes - Receivables Rates and Rubbish****Receivables - General**

Total Outstanding

Current	30 Days	60 Days	90+ Days
\$	\$	\$	\$
112,045	20,615	40	1,604
			134,304

Amounts shown above include GST (where applicable)

**Comments/Notes - Receivables General**

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2019

Note 6: GRANTS AND CONTRIBUTIONS

Program/Details GL	Provider	Approval Yes No	Date Approved	Amount	2018-19 Budget	Variations Additions (Deletions)	Finalised Grant	Receiv Status Received Not Received	Accruals Due	Date Acquired	Comments
GENERAL PURPOSE FUNDING				\$	\$	\$	\$	\$			
Financial Assistance Grants					957,285		957,285	525,524	431,762		
GOVERNANCE							0		0		
LAW, ORDER, PUBLIC SAFETY											
ESL Operating Grant					29,490		29,490	9,528	19,962		
EDUCATION AND WELFARE											
Sustainability Funding					52,000		52,000	42,608	9,393		
Various					50,000		50,000	0			
HEALTH											
EDUCATION AND WELFARE											
HOUSING											
COMMUNITY AMENITIES							0	0	0		
							0	0	0		
RECREATION AND CULTURE							0	0	0		
Swimming Pool											
TRANSPORT											
Main Roads Direct Grant						112,782	112,782	190,838	(78,056)		
Main Roads Regional Road Group						355,000	355,000	178,521	176,479		
Black Spot						91,000	91,000	45,498			
Roads to Recovery						0	0	0	0		
ECONOMIC SERVICES											
Camp Kulin - Various						20,000	20,000	3,817	16,183		
CRC Operational Grant						99,941	99,941	76,467	23,474		
OTHER PROPERTY & SERVICES											
		Yes					0		0		
TOTALS				0	1,085,775	678,723	1,767,498	1,072,620	509,176		

Comments - Grants and Contributions

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2019

Note 7: TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1-Jul-18	Amount Received	Amount Paid	Closing Balance 30-Jun-19
	\$	\$	\$	\$
Housing Bonds	24,600	5,700	(8,340)	21,960
Rates	15,486	16,945	(17,546)	14,885
Miscellaneous	6,741	4,355	(130)	10,966
Trip Fund	19,640	27,180	(11,090)	35,730
Kulin Hockey Club	15,486	0	0	15,486
	0			0
	81,953	54,180	(37,106)	99,027

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2019

Note 8: FINANCIAL RATIOS

2 CURRENT RATIO	YTD ACTUAL
-----------------	---------------

Current assets means the total current assets as shown in the balance sheet

Restricted assets means assets that are committed or set aside (e.g.. Unspent grants)

Current liabilities means the total current liabilities as shown in the balance sheet

Liabilities associated with restricted assets means the lesser value of a current liability or the cash component of restricted assets held to fund that liability

Calculated using the following formula;

<u>current assets - restricted assets</u>	<u>2,430,437</u>
current liabilities - liabilities associated with restricted assets	391,012

Ratio Measure:

short term obligations, where a ratio of **LESS THAN 1** indicates that Council may have a short term funding issue.

Ratings:	0.00 - 0.75	Very concerning
	0.75 - 1.00	Vulnerable
	1.00 - 1.25	Acceptable
	1.25 - 2.00	Good
	2.00+	Excellent

Financial Ratio Results

6.22

Comments

EXCELLENT

2 UNTIED CASH TO TRADE CREDITORS RATIO	YTD ACTUAL
--	---------------

Untied Cash means cash available for immediate use

Unpaid Trade Creditors means outstanding creditors

Calculated using the following formula;

<u>untied cash</u>	<u>2,125,677</u>
unpaid trade creditors	131,751

Ratio Measure:

immediate obligations, where a ratio of **LESS THAN 1** indicates that Council may have funding issues in the immediate future.

Ratings:	0.00 - 0.75	Very concerning
	0.75 - 1.00	Vulnerable
	1.00 - 1.25	Acceptable
	1.25 - 2.00	Good
	2.00+	Excellent

Financial Ratio Results

16.13

Comments

EXCELLENT

3 DEBT RATIO**YTD
ACTUAL****Total Liabilities** includes both current and non-current liabilities**Total Assets** includes both current and non-current assets

Calculated using the following formula;

Total Liabilities	1,910,740
Total Assets	113,082,514

Ratio Measure:Generally, the **LOWER** the ratio, the greater the capacity an organisation has to borrow.

Ratings:	0.00 - 0.025	Excellent
	0.025 - 0.50	Good
	0.05 - 0.08	Acceptable
	0.08 - 1.20	Vulnerable
	1.20+	Very concerning

Financial Ratio Results**0.017****Comments****EXCELLENT****4 DEBT SERVICE RATIO****YTD
ACTUAL****Debt Service Cost** means principal payments and interest costs on borrowings**Available Operating Revenue** means operating revenue, plus contributions towards self supporting loans, less grants/contribution/donations of a capital nature.

Calculated using the following formula;

Debt Service Cost	49,452
Available Operating Revenue	7,101,586

Ratio Measure:Generally, the **LOWER** the ratio, the greater the capacity an organisation has to borrow funds.

Ratings:	0.00 - 0.025	Excellent
	0.025 - 0.50	Good
	0.05 - 0.08	Acceptable
	0.08 - 1.20	Vulnerable
	1.20+	Very concerning

Financial Ratio Results**0.01****Comments****EXCELLENT**

5 GROSS DEBT TO REVENUE RATIO**YTD
ACTUAL**

Gross Debt means current and non-current loan and lease liabilities
Total Revenue means operating revenue less specific purpose grants

Calculated using the following formula;

Gross Debt	1,251,498
Total Revenue	7,101,586

Ratio Measure:

Illustrates the Councils ability to cover its gross debt with its revenue in any given year. The **LOWER** the % of the ratio, the greater the ability to cover the gross debt.

Ratings:	0.00 - 0.20	Excellent
	0.20 - 0.35	Good
	0.35 - 0.50	Acceptable
	0.50 - 0.75	Vulnerable
	0.75+	Very concerning

Financial Ratio Results**0.18****Comments****EXCELLENT****6 GROSS DEBT TO ECONOMICALLY REALISABLE ASSETS RATIO****YTD
ACTUAL**

Gross Debt means current and non-current loan and lease liabilities
Economically Realisable Assets means all assets other than Infrastructure

Ratio Measure:

Illustrates the amount of actual borrowings against available tangible assets. In other words, it illustrates the amount of assets which would be committed to debt retirement in the event this action was required. Ratios up to 30% are considered to be strong and manageable.

Calculated using the following formula;

Gross Debt	1,251,498
Economically Realisable Assets	28,624,388

Ratings:	0.00 - 0.10	Excellent
	0.10 - 0.20	Good
	0.20 - 0.30	Acceptable
	0.30 - 0.50	Vulnerable
	0.50+	Very concerning

Financial Ratio Results**0.04****Comments****EXCELLENT**

7 RATE COVERAGE RATIO

Net Rate Revenue = Rates, plus interest and other charges, less any discounts, concessions or rates written off during the year

Operating Revenue = all revenue for the financial year

Ratio Measure:

The higher the ratio, the higher the dependency on rates and less dependant the Shire is on government grants and other funding sources. It is argued that Councils with a higher rate coverage ratio find it easier to cope with unforeseen funding requirements and have more flexibility with their budget options because they have greater control over their revenue base via rate increases.

Calculated using the following formula;

		Net Rate Revenue	1,996,638
		Operating Revenue	7,101,586
Ratings:	0.00 - 0.20	Too Low	
	0.20 - 0.30	Acceptable	
	0.30 - 0.40	Good	
	0.40 - 0.50	Desirable	
	0.50+	Excellent	
	Financial Ratio Results		0.28
	Comments		ACCEPTABLE

7 OUTSTANDING RATES RATIOYTD
ACTUAL

Rates Outstanding means rates still remaining unpaid

Rates Collectable means all rates raised during the current financial year, plus any previous outstanding rates brought forward from prior years.

Ratio Measure:

Shows Councils effectiveness in rate collection. When analysing the ratio the amount of rates written off during the year should also be taken into consideration.

Calculated using the following formula;

		Rates Outstanding	39,084
		Rates Collectable	2,235,926
Ratings:	0.00 - 0.02	Excellent	
	0.02 - 0.05	Good	
	0.05 - 0.10	Acceptable	
	0.10 - 0.25	Vulnerable	
	0.25+	Very concerning	
	Financial Ratio Results		0.02
	Comments		EXCELLENT

SHIRE OF KULIN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2020

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COUNCIL'S VISION

The Shire of Kulin will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

SHIRE OF KULIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

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COUNCIL'S VISION

The Shire of Kulin will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	2,019,168	1,961,355	1,961,137
Operating grants, subsidies and contributions	9	1,890,388	2,947,399	1,544,195
Fees and charges	8	1,326,387	1,592,700	1,526,879
Interest earnings	10(a)	67,094	94,850	83,168
Other revenue	10(b)	0	19,674	302,987
		5,303,037	6,615,978	5,418,366
Expenses				
Employee costs		(2,414,267)	(2,335,831)	(2,300,359)
Materials and contracts		(2,010,218)	(1,672,249)	(1,914,136)
Utility charges		(278,621)	(326,960)	(292,816)
Depreciation on non-current assets	5	(3,800,291)	(3,663,974)	(2,991,178)
Interest expenses	10(d)	(47,746)	(54,452)	(40,272)
Insurance expenses		(260,632)	(204,752)	(266,916)
Other expenditure		0	0	(250,900)
		(8,811,775)	(8,258,218)	(8,056,577)
Subtotal		(3,508,738)	(1,642,240)	(2,638,211)
Non-operating grants, subsidies and contributions	9	989,000	477,393	471,000
Profit on asset disposals	4(b)	0	8,214	40,000
Loss on asset disposals	4(b)	(54,554)	(35,320)	(32,050)
		934,446	450,287	478,950
Net result		(2,574,291)	(1,191,953)	(2,159,261)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,574,291)	(1,191,953)	(2,159,261)

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

BASIS OF PREPARATION

The budget has 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 12 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 14.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		16,970	28,645	7,464
General purpose funding		3,169,062	4,370,840	3,003,590
Law, order, public safety		33,400	43,638	40,065
Health		0	878	0
Education and welfare		240,485	231,906	290,810
Housing		94,264	107,253	128,834
Community amenities		100,224	98,067	106,015
Recreation and culture		213,330	221,563	213,850
Transport		191,838	648,195	112,782
Economic services		1,140,000	1,149,586	1,230,268
Other property and services		104,364	295,309	284,688
		5,303,937	7,195,880	5,418,366
Expenses excluding finance costs	5, 10(c)(e)(f)(g)			
Governance		(212,641)	(168,900)	(37,903)
General purpose funding		(74,717)	(178,646)	(213,737)
Law, order, public safety		(144,535)	(116,339)	(149,214)
Health		(121,926)	(72,869)	(113,811)
Education and welfare		(294,124)	(277,399)	(288,150)
Housing		(209,584)	(298,275)	(251,719)
Community amenities		(331,611)	(315,541)	(354,170)
Recreation and culture		(1,259,777)	(1,182,990)	(1,217,786)
Transport		(4,527,663)	(3,995,035)	(3,428,703)
Economic services		(1,488,230)	(1,468,779)	(1,563,443)
Other property and services		(147,866)	(285,953)	(397,669)
		(8,812,674)	(8,360,726)	(8,016,305)
Finance costs	6, 10(d)			
Governance		0	0	(40,272)
		0	0	(40,272)
Subtotal		(3,508,737)	(1,164,846)	(2,638,211)
Non-operating grants, subsidies and contributions	9	989,000	477,393	471,000
Profit on disposal of assets	4(b)	0	8,214	40,000
(Loss) on disposal of assets	4(b)	(54,554)	(35,320)	(32,050)
		934,446	450,287	478,950
Net result		(2,574,291)	(714,559)	(2,159,261)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,574,291)	(714,559)	(2,159,261)

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

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the 's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,049,168	1,998,239	1,986,137
Operating grants, subsidies and contributions		2,010,388	2,876,739	1,564,195
Fees and charges		1,326,387	1,592,700	1,526,879
Interest earnings		67,094	94,850	83,168
Goods and services tax		50,000	(50,364)	5,000
Other revenue		0	19,674	302,987
		5,503,037	6,531,838	5,468,366
Payments				
Employee costs		(2,414,267)	(2,258,135)	(2,285,359)
Materials and contracts		(2,000,218)	(1,653,110)	(1,874,136)
Utility charges		(278,621)	(326,960)	(292,816)
Interest expenses		(47,746)	(54,452)	(40,272)
Insurance expenses		(260,632)	(204,752)	(266,916)
Other expenditure		0	0	(250,900)
		(5,001,484)	(4,497,409)	(5,010,399)
Net cash provided by (used in) operating activities	3	501,553	2,034,429	457,967
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,512,296)	(1,242,567)	(1,115,129)
Payments for construction of infrastructure	4(a)	(1,954,611)	(1,479,891)	(1,518,933)
Non-operating grants, subsidies and contributions used for the development of assets	9	989,000	477,393	471,000
Proceeds from sale of plant & equipment	4(b)	245,000	377,550	329,122
Net cash provided by (used in) investing activities		(2,232,907)	(1,867,515)	(1,833,940)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(87,804)	(85,177)	(85,177)
Net cash provided by (used in) financing activities		(87,804)	(85,177)	(85,177)
Net increase (decrease) in cash held		(1,819,158)	81,737	(1,461,150)
Cash at beginning of year		4,186,418	4,338,821	4,272,856
Cash and cash equivalents at the end of the year	3	2,367,260	4,420,558	2,811,706

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,755,589	1,652,357	1,696,883
		1,755,589	1,652,357	1,696,883
Revenue from operating activities (excluding rates)				
Governance		16,970	30,318	12,464
General purpose funding		1,149,894	2,409,485	1,042,453
Law, order, public safety		33,400	43,638	40,065
Health		0	878	0
Education and welfare		240,485	231,906	290,810
Housing		94,264	107,253	128,834
Community amenities		100,224	98,067	106,015
Recreation and culture		213,330	221,563	213,850
Transport		191,838	654,736	147,782
Economic services		1,140,000	1,149,586	1,230,268
Other property and services		104,364	295,309	284,688
		3,284,769	5,242,739	3,497,229
Expenditure from operating activities				
Governance		(226,219)	(168,900)	(83,175)
General purpose funding		(74,717)	(178,646)	(213,737)
Law, order, public safety		(144,535)	(116,339)	(149,214)
Health		(121,926)	(72,869)	(113,811)
Education and welfare		(294,124)	(277,399)	(288,150)
Housing		(209,584)	(298,275)	(251,719)
Community amenities		(331,611)	(315,541)	(354,170)
Recreation and culture		(1,259,777)	(1,182,990)	(1,217,786)
Transport		(4,568,639)	(4,030,355)	(3,455,753)
Economic services		(1,488,230)	(1,468,779)	(1,563,443)
Other property and services		(147,866)	(285,953)	(397,669)
		(8,867,228)	(8,396,046)	(8,088,627)
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,854,845	3,691,080	2,983,228
Amount attributable to operating activities		27,975	2,190,130	88,713
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	989,000	0	471,000
Purchase property, plant and equipment	4(a)	(1,512,296)	(1,242,567)	(1,115,129)
Purchase and construction of infrastructure	4(a)	(1,954,611)	(1,479,891)	(1,518,933)
Proceeds from disposal of assets	4(b)	245,000	377,550	329,122
Amount attributable to investing activities		(2,232,907)	(2,344,908)	(1,833,940)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(87,804)	(85,177)	(85,177)
Transfers to cash backed reserves (restricted assets)	7(a)	(55,593)	(310,260)	(334,168)
Transfers from cash backed reserves (restricted assets)	7(a)	405,000	344,450	767,000
Amount attributable to financing activities		261,603	(50,987)	347,655
Budgeted deficiency before general rates		(1,943,329)	(205,766)	(1,397,572)
Estimated amount to be raised from general rates	1	2,019,168	1,961,355	1,961,137
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	75,839	1,755,589	563,565

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2019/20 Budgeted revenue \$	2019/20 Budgeted interim rates \$	2019/20 Budgeted back rates \$	2019/20 Budgeted total revenue \$	2018/19 Actual revenue \$	2018/19 Budget total revenue \$
Differential general rate or general rate									
Gross rental valuations									
GRV Residential	0.10187	134	1,189,708	121,196			121,196	118,831	117,933
GRV Industrial	0.10187	13	116,376	11,855			11,855	12,748	12,748
GRV Commercial	0.10187	28	447,448	45,582			45,582	45,239	45,239
GRV Rural	0.10187	11	86,608	9,026			9,026	9,875	9,875
Unimproved valuations									
UV Rural	0.01049	348	178,956,500	1,877,254	5,000		1,882,254	1,839,514	1,834,177
UV Mining	0.01049	1	45,492	477			477	827	827
Sub-Totals		535	180,844,132	2,065,390	5,000	0	2,070,390	2,027,034	2,020,799
Minimum \$									
Minimum payment									
Gross rental valuations									
GRV Residential	443.89	11	6,760	4,883			4,883	4,084	4,084
GRV Industrial	443.89	5	9,736	2,219			2,219	1,389	1,389
GRV Commercial	443.89	4	8,600	1,776			1,776	875	875
GRV Rural	443.89	8	14,545	3,551			3,551	1,508	1,508
Unimproved valuations									
UV Rural	443.89	9	228,362	3,995			3,995	1,490	1,490
UV Mining	443.89	24	14,545	10,653			10,653	4,360	4,360
Sub-Totals		61	282,548	27,077	0	0	27,077	13,706	13,706
Discounts/concessions (Refer note 1(d))									
		596	181,126,680	2,092,467	5,000	0	2,097,467	2,040,740	2,034,505
Total amount raised from general rates							(102,000)	(102,508)	(96,491)
Ex-Gratia Rates							1,995,467	1,938,232	1,938,014
Specified area rates (Refer note 1(c))							23,701	23,123	23,123
Total rates							2,019,168	1,961,355	1,961,137

All land (other than exempt land) in the Shire of Kulin is rated according to its Gross Rental Value (GRV) in townships or Unimproved Value (UV) in the remainder of the 0.

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates	
		\$	%	%	
Instalment One	27th September 2019	0	0.0%	0.0%	
Option two					
Instalment One	27th September 2019	0	5.5%	11.0%	
Instalment Two	27th January 2019	7	5.5%	11.0%	
Option three					
Instalment One	27th September 2019	0	5.5%	11.0%	
Instalment Two	27th November 2019	7	5.5%	11.0%	
Instalment Three	27th January 2020	7	5.5%	11.0%	
Instalment Four	27th March 2020	7	5.5%	11.0%	
		2019/20		2018/19	2018/19
		Budget		Actual	Budget
		revenue		revenue	revenue
		\$		\$	\$
Instalment plan admin charge revenue		700		658	700
Instalment plan interest earned		1,500		1,253	1,000
Unpaid rates and service charge interest earned		8,000		7,411	8,000
		10,200		9,322	9,700

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2019

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
Early Payment Discount	5.0%	-	\$ 90,000	\$ 89,491	\$ 85,000	Discount allowed when rates are paid before the due date
			<u>90,000</u>	<u>89,491</u>	<u>85,000</u>	

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Retirement Homes	Waiver		13,000	\$ 12,000	\$ 13,017	\$ 11,491	On application by community	
				<u>12,000</u>	<u>13,017</u>	<u>11,491</u>		

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	Note	\$	\$	\$	\$
Composition of estimated net current assets					
Current assets					
Cash - unrestricted	3	677,040	2,146,791	2,146,791	504,246
Cash - restricted reserves	3	1,924,362	2,273,769	2,273,769	1,640,987
Receivables		73,366	273,366	273,366	
Inventories		30,849	40,849	40,849	
		2,705,617	4,734,775	4,734,775	2,145,233
Less: current liabilities					
Trade and other payables		(357,665)	(357,665)	(357,665)	
Long term borrowings		(85,177)	(172,981)	(172,981)	
Provisions		(347,752)	(347,752)	(347,752)	
		(790,594)	(878,398)	(878,398)	0
Net current assets		1,915,023	3,856,377	3,856,377	2,145,233

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	1,915,023	3,856,377	3,856,377	2,145,233
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
Adjustments to net current assets					
Less: Cash - restricted reserves	3	(1,924,362)	(2,273,769)	(2,273,769)	(1,640,987)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings		85,177	172,981	172,981	0
Adjusted net current assets - surplus/(deficit)		75,838	1,755,589	1,755,589	504,246
(ii) Operating activities excluded from budgeted deficiency					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
Adjustments to operating activities					
Less: Profit on asset disposals	4(b)	0	(8,214)	(8,214)	(40,000)
Add: Loss on disposal of assets	4(b)	54,554	35,320	35,320	32,050
Add: Depreciation on assets	5	3,800,291	3,663,974	3,663,974	2,991,178
Non cash amounts excluded from operating activities		3,854,845	3,691,080	3,691,080	2,983,228

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 14 for further explanation of the impact of the changes in accounting policies

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 's operational cycle. In the case of liabilities where the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the 's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the prior to the end of the financial year that are unpaid and arise when the 0 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

Provisions are recognised when the has a 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.

INVENTORIES

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.

Superannuation

The 0 contributes to a number of superannuation funds on behalf of employees.

All funds to which the 0 contributes are defined contribution plans.

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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the are recognised as a liability until such time as the satisfies its obligations under the agreement.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the 0'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 0'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. The 0's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

Land held for development and sale 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. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	677,040	2,146,791	504,246
Cash - restricted	1,690,220	2,039,627	1,640,987
	2,367,260	4,186,418	2,145,233
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant	325,544	394,625	389,782
LSL	395,670	389,823	252,055
Building	248,057	500,549	250,267
Admin Equipment	76,391	75,262	75,142
Joint Venture Housing	76,283	75,156	75,089
FRC Surface Replacement	141,743	183,983	181,438
Freebairn Estate	12,616	12,430	12,421
Freebairn Rec Centre	217,661	239,075	238,995
Natural Disaster	0	0	4,353
Medical Services	104,658	103,111	78,043
Fuel Facility	91,597	65,613	75,600
Road Replacement	0	0	7,200
0	0	0	291
0	0	0	311
	1,690,220	2,039,627	1,640,987
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,574,291)	(1,191,952)	(2,159,261)
Depreciation	3,800,291	3,663,974	2,991,178
(Profit)/loss on sale of asset	54,554	27,106	(7,950)
(Increase)/decrease in receivables	200,000	(84,140)	50,000
(Increase)/decrease in inventories	10,000	(11,726)	(10,000)
Increase/(decrease) in payables	0	73,561	50,000
Increase/(decrease) in employee provisions	0	35,000	15,000
Grants/contributions for the development of assets	(989,000)	(477,393)	(471,000)
Net cash from operating activities	501,554	2,034,430	457,967

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments 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 shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program					
	Law, order, public safety	Housing	Recreation and culture	Transport	Economic services	2019/20 Budget total
	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>						
Buildings - non-specialised		282,677	42,000	85,000	114,275	523,952
Furniture and equipment			49,200			49,200
Plant and equipment				389,000		389,000
Motor Vehicles				452,000		452,000
Construction Other than Buildings	0	282,677	91,200	926,000	212,419	1,512,296
						1,242,567
						1,115,129
<u>Infrastructure</u>						
Infrastructure - Roads	16,130			1,645,381		1,661,511
Infrastructure - User defined 2					293,100	293,100
	16,130	0	0	1,645,381	293,100	1,954,611
						1,479,891
						1,518,933
Total acquisitions	16,130	282,677	91,200	2,571,381	505,519	3,466,907
						2,722,458
						2,634,062

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

By Program	2019/20			2019/20			2018/19			2018/19			2018/19			2018/19		
	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds
Governance	85,886	72,288	0	(13,578)	39,238	40,911	1,673	0	118,622	118,622	5,000	(5,000)	118,622	118,622	5,000	(5,000)	118,622	118,622
Transport	215,976	175,000	0	(40,976)	365,418	336,639	6,541	(35,320)	202,550	210,500	35,000	(27,050)	202,550	210,500	35,000	(27,050)	202,550	210,500
	301,842	247,288	0	(54,554)	404,656	377,550	8,214	(35,320)	321,172	329,122	40,000	(32,050)	321,172	329,122	40,000	(32,050)	321,172	329,122
By Class																		
<u>Property, Plant and Equipment</u>																		
Plant and equipment	82,349	80,000	(2,349)		87,474	88,183	1,673	(964)	81,750	115,500	35,000	(1,250)	81,750	115,500	35,000	(1,250)	81,750	115,500
Motor Vehicles	217,205	165,000	(52,205)		317,182	289,367	6,541	(34,356)	239,422	213,622	5,000	(30,800)	239,422	213,622	5,000	(30,800)	239,422	213,622
	299,554	245,000	0	(54,554)	404,656	377,550	8,214	(35,320)	321,172	329,122	40,000	(32,050)	321,172	329,122	40,000	(32,050)	321,172	329,122

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing programme
- Plant replacement programme

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

5. ASSET DEPRECIATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
By Program			
Governance	48,636	42,466	43,038
Law, order, public safety	62,000	62,334	63,529
Health	500	203	206
Education and welfare	0	2,832	2,080
Housing	42,331	69,342	72,065
Community amenities	20,276	19,404	91,471
Recreation and culture	405,856	400,716	334,600
Transport	2,526,204	2,433,427	1,764,068
Economic services	118,207	105,631	107,512
Other property and services	576,281	527,618	512,608
	3,800,291	3,663,974	2,991,178
By Class			
Buildings - non-specialised	501,285	461,285	473,832
Furniture and equipment	28,397	26,433	27,262
Plant and equipment	475,128	455,506	438,150
Motor Vehicles	127,588	126,476	117,773
Construction Other than Buildings	17,222	16,293	15,820
Infrastructure - Roads	2,650,672	2,577,981	1,918,340
	3,800,291	3,663,974	2,991,177

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold 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.

Major depreciation periods used for each class of depreciable asset are:

DEPRECIATION (CONTINUED)

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 profit or loss in the period which they arise.

RECOGNITION OF ASSETS

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.

6. INFORMATION ON BORROWINGS

Movement in borrowings and interest between the beginning and the end of the current financial year.

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Loan facilities			
Loan facilities in use at balance date	1,163,694	1,251,498	1,251,498

SIGNIFICANT ACCOUNTING POLICIES

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20			2019/20			2018/19			2018/19			2018/19			2018/19		
	Budget	2019/20	Budget	2019/20	Budget	2019/20	Actual	2018/19	Actual	2018/19	Actual	2018/19	Budget	2018/19	Budget	2018/19	Budget	2018/19
	Opening	Budget	Transfer to	Transfer to	Transfer to	Transfer to	Opening	Actual	Actual	Actual	Actual	Actual	Opening	Actual	Transfer to	Transfer to	Actual	Actual
	Balance	Transfer to	(from)	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant	394,625	5,919	(75,000)	325,544	325,544	325,544	465,803	13,822	(85,000)	394,625	463,814	185,968	463,814	185,968	(260,000)	389,782	389,782	389,782
LSL	389,823	5,847		395,670	395,670	395,670	246,785	143,038		389,823	246,175	5,880	246,175	5,880		252,055	252,055	252,055
Building	500,549	7,508	(260,000)	248,057	248,057	248,057	488,578	11,971		500,549	488,579	11,688	488,579	11,688	(250,000)	250,267	250,267	250,267
Admin Equipment	75,262	1,129		76,391	76,391	76,391	73,462	1,800		75,262	73,462	1,680	73,462	1,680		75,142	75,142	75,142
Joint Venture Housing	75,156	1,127		76,283	76,283	76,283	92,880	2,276	(20,000)	75,156	92,881	2,208	92,881	2,208	(20,000)	75,089	75,089	75,089
FRC Surface Replacement	183,983	2,760	(45,000)	141,743	141,743	141,743	155,240	28,744		183,983	152,790	28,648	152,790	28,648		181,438	181,438	181,438
Freebairn Estate	12,430	186		12,616	12,616	12,616	12,133	297		12,430	12,133	288	12,133	288		12,421	12,421	12,421
Freebairn Rec Centre	239,075	3,566	(25,000)	217,661	217,661	217,661	204,075	35,000		239,075	204,075	34,920	204,075	34,920		238,995	238,995	238,995
Natural Disaster	0	0		0	0	0	133,617	3,383	(137,000)	0	138,065	3,288	138,065	3,288	(137,000)	4,353	4,353	4,353
Medical Services	103,111	1,547		104,658	104,658	104,658	76,243	26,888		103,111	76,243	1,800	76,243	1,800		78,043	78,043	78,043
Fuel Facility	65,613	25,984		91,597	91,597	91,597	25,000	40,613		65,613	25,000	50,600	25,000	50,600		75,600	75,600	75,600
Road Replacement	0	0		0	0	0	100,000	2,450	(102,450)	0	100,000	7,200	100,000	7,200	(100,000)	7,200	7,200	7,200
	0	0		0	0	0	0	0		0	291	0	291	0	0	291	291	291
	0	0		0	0	0	0	0		0	311	0	311	0	0	311	311	311
	2,039,627	55,593	(405,000)	1,690,220	1,690,220	1,690,220	2,073,817	310,260	(344,450)	2,039,627	2,073,819	334,188	2,073,819	334,188	(767,000)	1,640,987	1,640,987	1,640,987

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Plant		
LSL		
Building		
Admin Equipment		
Joint Venture Housing		
FRC Surface Replacement		
Freebairn Estate		
Freebairn Rec Centre		
Natural Disaster		
Medical Services		
Fuel Facility		
Road Replacement		

0
0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	10,970	550	2,184
General purpose funding	2,300	13,602	2,000
Law, order, public safety	2,400	1,938	3,175
Health	0	878	
Education and welfare	169,985	158,276	180,810
Housing	94,014	107,253	127,384
Community amenities	97,024	94,496	68,015
Recreation and culture	196,330	204,918	193,883
Economic services	684,000	790,445	696,740
Other property and services	69,364	220,342	252,688
	1,326,387	1,592,700	1,526,879

9. GRANT REVENUE

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

By Program:

Operating grants, subsidies and contributions

Governance	4,600	14,693	5,180
General purpose funding	1,080,500	2,198,524	957,262
Law, order, public safety	31,000	41,699	36,890
Education and welfare	70,500	73,630	110,000
Housing	250		1,450
Community amenities	3,200	3,535	3,000
Recreation and culture	17,000	16,645	7,986
Transport	191,838	190,838	112,786
Economic services	456,000	352,868	277,641
Other property and services	35,500	54,967	32,000
	1,890,388	2,947,399	1,544,195

Non-operating grants, subsidies and contributions

Transport	889,000	0	471,000
Economic services	100,000	0	0
	989,000	0	471,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	30,594	35,376	20,000
- Other funds	27,000	48,360	54,168
Other interest revenue (refer note 1b)	9,500	8,664	9,000
	67,094	92,400	83,168
(b) Other revenue			
Reimbursements and recoveries	0	19,674	302,987
	0	19,674	302,987
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	25,000	12,700	25,000
	25,000	12,700	25,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	46,246	50,935	49,672
Interest expense on lease liabilities			20,272
	46,246	50,935	69,944
(e) Elected members remuneration			
Meeting fees	24,200	22,000	23,100
Mayor/President's allowance	7,000	7,000	7,500
Deputy Mayor/President's allowance	1,750	1,750	1,750
Travelling expenses	4,800	3,500	4,788
	37,750	34,250	37,138
(f) Write offs			
General rate			12,000
	0	0	12,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. MAJOR LAND TRANSACTIONS, TRADING UNDERTAKINGS AND INTERESTS IN JOINT ARRAN

It is not anticipated the will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

It is not anticipated the will be party to any joint venture arrangements during 2019/20.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

12. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Housing Bonds	21,960	1,600	(1,600)	21,960
Rates	14,885	15,000	(18,000)	11,885
Miscellaneous	10,966	2,000	0	12,966
Trip Fund	35,730	5,000	(20,000)	20,730
Kulin Hockey Club	15,486			15,486
	99,027	23,600	(39,600)	83,027

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget 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.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 14.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The 0 adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the 0 has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0		0
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		0	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the 0 is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)

INCOME FOR NOT-FOR-PROFIT ENTITIES

The 0 has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the 0 has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables			
Adjustment to retained surplus from adoption of AASB 1058		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the 0. When the taxable event occurs the financial liability is extinguished and the 0 recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the

0 to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significance less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the 0 of the changes as at 1 July 2019 is as follows:

	2019	
	\$	
Retained surplus - 30/06/2019		
Adjustment to retained surplus from adoption of AASB 15	0	
Adjustment to retained surplus from adoption of AASB 1058	0	0
Retained surplus - 01/07/2019		0

GENERAL COMPLIANCE CHECKLIST – JUNE 2019

Class	Task	Date	Frequency	Detail	Yes/No
Governance	IntPlan - Corporate Business Plan Quarterly Report	31/08/2019	Quarterly	Review CPB actions and report to Council meeting	Completed
Governance	Elections	1/06/2019	Biannual	Calculate dates for various activities associated with Election and enter into Outlook	July
Governance	Risk Management Report	30/06/2019	Annual	Risk Management report to Council	Completed
Governance	Policy Manual Review	30/06/2019	Annual	Annual Policy Manual Review	Completed
Governance/CDO	Commence Disability Access and Inclusion Plan review	31/07/2019	Annual	Review and report as required - Online report required in July	Completed
Governance/CEO	Annual Report CCC	31/07/2019	Annual	Prepare Annual CCC report on any reports made in past financial year - Due July On-line options - watch for email	CEO to review
Governance/CRC	Australia Day Awards	01/06/19	Annual	Nominations open end of July and close end of October	Commenced
Governance/SAO	Council Photo	June	Bi-annual	Take photo of current Council	
CEO	Strategic Community Plan	30/06/2019		Strategically reviewed 2 years from when adopted (due 30 June 2019)	Completed
CEO	Staff Performance Reviews	30/06/2019	6 monthly	Administration staff, DCEO and Managers.	July / August
CEO	Adjust KRA's for Senior staff and Managers	30/06/2019	6 monthly	Administration staff, DCEO and Managers.	July / August
Governance/CEO	Review Compliance Audit Return	30/06/2019	Annual	Review DLG and Auditor response to Compliance Audit Return and prepare remedial action to rectify identified items	
Governance/CEO	Audit Committee to Meet Quarterly	June	Quarterly	Include agenda for June Council Meeting	Completed
CEO	LEMAC Meeting - June Dec	30/06/2019	Bi-annual	LEMAC Meeting	Meeting mid July
Governance/CEO	Delegation Review	01/06/19	Annual	CEO to confirm in writing to employees Delegations approved by Council for each year	Completed
CEO/WM	RRG Direct Grant Payments	July	Annual	Councils to provide Certificate of Completion for financial year plus tax invoice without GST for 18/19 funds.	July
DCEO/CEO	Report Staffing changes and Wages Review for Budget	30/06/2019	Annual	Report staffing changes & complete Salaries and Wages projections incorporating changes for consideration in Budget	
DCEO	Conduct staff performance reviews and report to CEO	30/06/2019	6 monthly	Process flows into report to Council if major changes required	
Finance	Reserve Fund Budgeted Transfers	1/06/2019	Annual	Transfer before 30 June	
Finance	CPI Update	1/06/2019	Annual	Advise managers re what CPI estimates to use for Budget programmes and carry over projects for Budget calculations	

GENERAL COMPLIANCE CHECKLIST – JUNE 2019

Finance	Private Works charges	1/06/2019	Annual	Check revenue against expenses for each private works carried out to review estimation process (and that accounts have been sent for each job!)	
Finance	Petty Cash & Other Advances Recoup	30/06/2019	Annual	Recoup prior to closing off Accounts to ensure all expenditure is included in Accounts and avoid accruals	
Finance	Draft Budget to Council				June Forum
SFO	DrumMuster	1/06/2019	Annual	Submit annual DrumMuster Reimbursement Claim	Completed
SFO	Check Recurrent Debtors		6 months		Completed
SFO	Fuel Account Holders	31/01/19	Monthly	Invoice account holders from monthly fuel from Fuel Facility	Completed
SFO	Rate Notices	1/02/2019	Annual	Check stock of rate notices for next year - reprint as required. Revise information on reverse, update as necessary	Ordered
WM	Road Construction & Maintenance Review	01/06/19	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Completed
WM	Traffic Signs (Stock in Depot)	1/06/2019	Annual		Completed
WM	Occupational Health Safety Meeting	31/06/2019	Quarterly	Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	Re-scheduled
WM	Smoke Alarms	June	Annual	Shire Housing - RCD testing/smoke alarm testing - annually by electrician - use HZ Electrics (retirement homes & shire)	Organised for July
Tourism/CRC	Tourism Marketing Plan	1/06/2019	Annual	Tourism/Projects Officer to develop annual Tourism Activities and Marketing Plan / Tourism Strategy	Ongoing
CRC	Action Plan	1/06/2019		Submit to DRD by 30 June	Completed
CRC	Conduct staff performance reviews and report to CEO	30/06/2019	6 monthly	Trainee	July/August
CRC	Updating of Notice Board/Website		Weekly		Completed
CDO	Kulin CCC budget to Council		Annual		Completed
CDO	Kulin CCC Staff Reviews		Bi-annual		No
CDO	Kulin CCC Annual Service Fee	1/06/2019	Annual	Fee to be paid to Dept. Local Govt & Communities. Due 1 July	Completed
FRC	Final EOY Stocktake	30/06/2019	Annual	Report to DCEO	Completed
EHO	Re-licencing and invoicing of lodging houses	1/06/2019	Annual		Completed
EHO	Transfer Station - DWER Annual License Fee		Annual	EHO to forward license fee invoice to Shire's finance officer seeking payment by mid July	Completed