

Minutes for March 2020



ORDER OF BUSINESS

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- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
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- 6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 6.1 Shire of Kulin Ordinary Meeting – 19 February 2020
- 7 MATTERS REQUIRING DECISION**
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 - 7.3 Policy Update – G6 Council Members Training and Development
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7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – February 2020

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 February 2020, 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 February payments being; cheque no's 37206 – 37212; EFT no's 16197 – 16268; DD7214.1 – DD77219.11 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$410,179.76 be received.

VOTING REQUIREMENTS:

Simple majority required.

02/0320

Moved Cr Taylor Seconded Cr Smoker that February payments being; cheque no's 37206 – 37212; EFT no's 16197 – 16268; DD7214.1 – DD77219.11 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$410,179.76 be received.

Carried 9/0

7.2 Financial Reports – February 2020

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

SUMMARY:

Financial reports for the period ending 29 February 2020 will be provided closer to the meeting date.

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 29 February 2020.

VOTING REQUIREMENTS:

Simple majority required.

03/0320

Moved Cr Duckworth Seconded Cr Lucchesi that Council endorse the monthly financial statements for the period ending 29 February 2020.

Carried 9/0

7.3 Policy Update – G6 Council Members Training and Development

RESPONSIBLE OFFICER: CEO

FILE REFERENCE: 13.10

AUTHOR: ESO

STRATEGIC REFERENCE/S: CBP 4.1.1a provide opportunities for governance training for Councillors

DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council's policy – G6 Council Members Training and Development needs to be reviewed and updated to include the requirements around universal training of Councillors.

BACKGROUND & COMMENT:

On 27 June 2109, changes to the Local Government Act 1995 were passed by parliament which require all council members to undertake training within the first 12 months of being elected. The changes have been introduced in recognition of the unique and challenging role that council members have.

Part 5, Division 10 of the *Local Government Act 1995* (the Act) describes provisions related to the universal training of Councillors:

- under Section 5.126 of the Act, each Councillor must complete training in accordance with the Regulations;
- under Section 5.127 of the Act, the CEO must publish a report on the local government's website within one month of the end of the financial year detailing the training completed by Councillors;
- under Section 5.128 of the Act, a local government must prepare and adopt a policy in relation to the continuing professional development of Councillors.

Council's existing policy can be changed to include the requirements and provide a framework around prescribed training for Councillors. See attached policy – information in red has been added to comply with Section 5.128 of the Act.

The adoption of the attached policy will enable Councillors to meet their statutory obligations in relation to Councillor training and gives effect to the requirement to adopt a continuing professional development policy.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Section 5.128 of the *Local Government Act 1995*

POLICY IMPLICATIONS:

G6 Council Member Training and Development - amended

O:\13 GOVERNANCE\13.03 Council\Minutes\2020\Unconfirmed March 2020 Minutes.doc

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council adopt the amended policy G6 Council Member Training and Development which meets the requirements relating to universal training of Councillors.

VOTING REQUIREMENTS:

Absolute majority required.

04/0320

Moved Cr Bowey Seconded Cr Noble that Council adopt the amended policy G6 Council Member Training and Development which meets the requirements relating to universal training of Councillors.

Carried by Absolute Majority

7.4 Equal Employment Opportunity Management Plan 2020 - 2022

RESPONSIBLE OFFICER: CEO

FILE REFERENCE: 22.01Code of Conduct

AUTHOR: ESO

STRATEGIC REFERENCE/S: 4.1 Civic

DISCLOSURE OF INTEREST: Nil

SUMMARY:

All local government authorities are required to have a compliant Equal Employment Opportunity (EEO) Management Plan in place, as per Section 145 of the *Equal Opportunity Act 1984*.

BACKGROUND & COMMENT:

Council's existing EEO Management Plan has expired. The updated plan needs to be endorsed by Council and submitted to the Director of Equal Opportunity in Public Employment (DEOPE).

Public authorities are able to consider a 'fit for purpose' approach taking into account the size of the authority, nature of the workforce and level of competency in EEO management planning.

A copy of the Shire of Kulin's Equal Employment Opportunity Management Plan 2020 – 2022 is attached.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Section 145 of the *Equal Opportunity Act*

POLICY IMPLICATIONS:

Nil

COMMUNITY/CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council endorse the Shire of Kulin's Equal Employment Opportunity Management Plan for the period 2020 - 2022.

VOTING REQUIREMENTS:

Simple majority required.

05/0320

Moved Cr Smoker Seconded Cr Noble that Council endorse the Shire of Kulin's Equal Employment Opportunity Management Plan for the period 2020 – 2022.

Carried 9/0

7.5 Pingaring Cemetery – Re-orientation Designated Burial Plots

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 05.03 Cemeteries
AUTHOR: ESO
STRATEGIC REFERENCE/S: 4.1.3 Civic
DISCLOSURE OF INTEREST: Nil

SUMMARY:

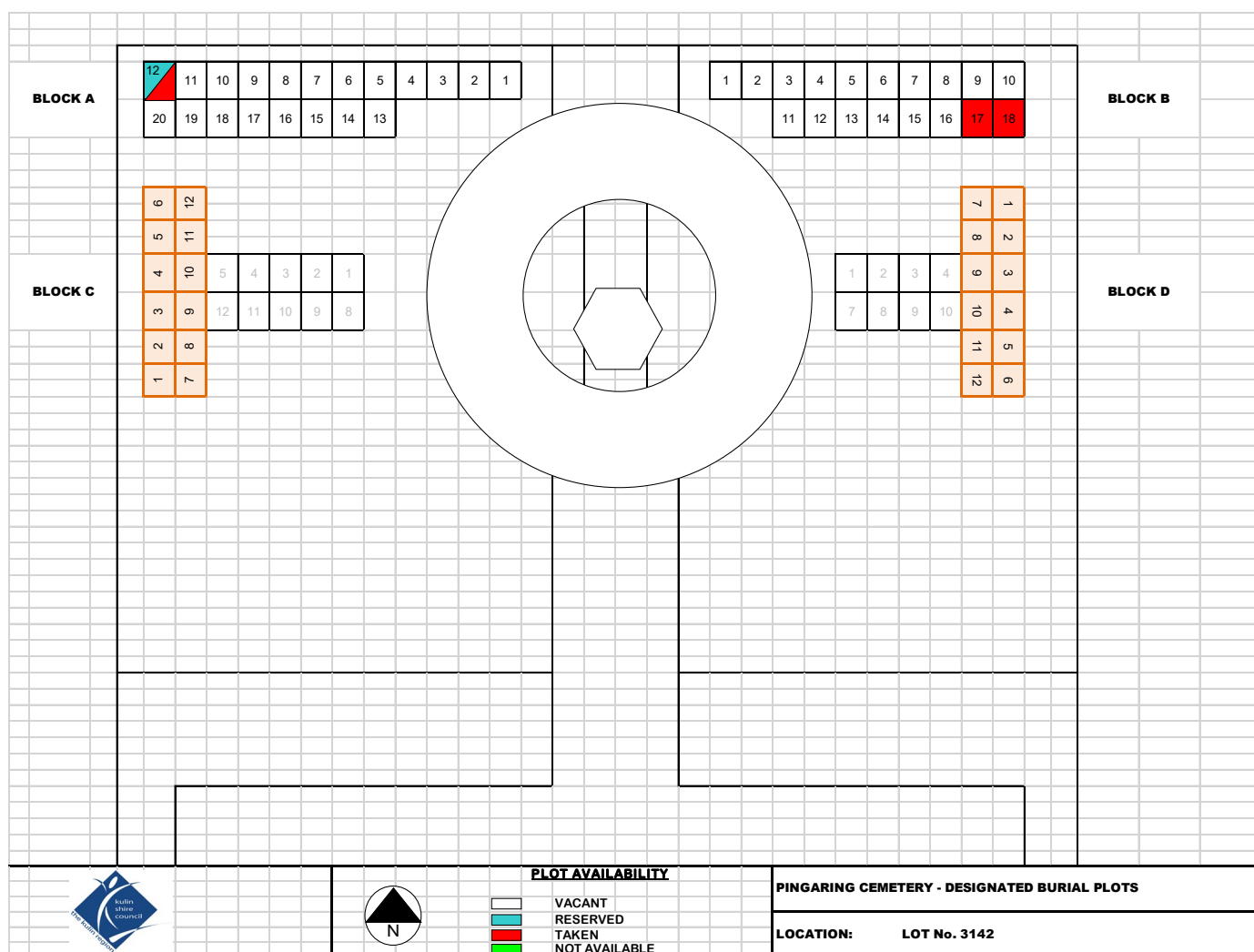
A request to make a reservation at the Pingaring Cemetery for a grave running East – West has been received. The process for reserving a plot at any of Council’s three cemeteries is to complete an application form and pay the nominated reservation fee, currently \$30.

BACKGROUND & COMMENT:

Cr Taylor raised this matter at the May 2019 Concept Forum advising that current and past local residents were not choosing to be buried in the Pingaring Cemetery due to graves facing the ‘wrong way’ meaning North – South. The traditional Christian method of positioning a coffin in the grave was to have the body with the head to the west, feet to the east, hence the East – West orientation which is more common.

Staff have been in contact with Neville from Dawson’s Funeral Home who made inquiries with the Metropolitan Cemeteries Board and determined that the concept of graves facing a certain way is due to historical religious reasons only. As such there are no restrictions on the way graves are required to face in a Local Government cemetery.

The map below shows existing layout of the cemetery and highlights the plots already taken (red) or reserved (blue). The orange area – Block C and Block D, indicates the proposed changed to re-orient future plots in an East-West direction.



FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY/CONSULTATION:

Cr Taylor liaison with Pingaring Community 2019

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council approve the changes to the layout of the Pingaring Cemetery, re-orientating Block C and Block D, to an East-West direction, as per map.

VOTING REQUIREMENTS:

Simple majority required.

06/0320

Moved Cr Taylor Seconded Cr Varone that Council approve the changes to the layout of the Pingaring Cemetery, re-orientating Block C and Block D, to an East-West direction, as per map.

Carried 9/0

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance February 2020

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 February 2020. 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 June 2019

Staff Performance Reviews & KRA's – *only 1 to be completed*

Outstanding July

Disability Access and Inclusion Plan Review

LEMC Reporting

Outstanding October

Annual Financial Report and Audit Report – *information with Auditor*

Conduct Fire Training Day – *as per LEMC minutes*

Outstanding December

Annual Electors Meeting

Review of Local Laws – *consultant contacted*

CEO Performance Review – *rescheduled for June/July*

Outstanding January

Appointment of Authorised Officers – *not yet advertised in Update*

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 February 2020 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

07/0320

Moved Cr Duckworth Seconded Cr Smoker that Council receive the General & Financial Compliance Report for February 2020 and note the matters of non-compliance.

Carried 9/0

8.2 Compliance Reporting – Delegations Exercised – February 2020

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

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending 29 February 2020.

To provide a comprehensive report listing of the delegations able to be exercised following adoption of a more substantial array of delegations in June 2017.

BACKGROUND & COMMENT:

This report is prepared for Council detailing actions performed under delegated authority by the respective officers under each of the delegation headings:

ADMINISTRATION

Policy Delegation

	Officers
A1 Acting Chief Executive Officer	(CEO)
A2 Agreements for Payments of Debts to Council	(CEO/DCEO)
A3 Casual Hirer's Liability	(CEO)
A4 Complaint Handling	(CEO)
A5 Fees & Charges – Discounts	(CEO/DCEO/MW/MLS/CRC)
A6 Investment of Surplus Funds	(CEO/DCEO)
A7 IT & Social Media – Use of	(CEO)
A8 Legal Advice, Representation & Cost Reimbursement	(CEO)

A9	Payments from Municipal and Trust Funds	(CEO-to numerous staff – purchase orders)
A10	Use of Common Seal	(CEO)
A11	Writing Off Debts	(CEO)
A12	Housing	(CEO)
A13	Procedure for Unpaid Rates Finance	(CEO)

GOVERNANCE

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

HUMAN RESOURCES

H1	Grievance Procedures	(CEO)
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COMMUNITY SERVICES

CS1	Bushfire Control – Shire Plant for Use of	(CEO)
CS2	Bushfire Control – Plant Use for Adjoining Shires	(CEO)
CS3	Bushfire Prohibited / Restricted Burning Periods – Changes	(Shire President/CEO)
CS4	Bushfire Training Administration	(CEO)
CS5	Cat Ownership Limit – Cat Control	(CEO)
CS6	Dog Control – Attacks	(CEO)
CS7	Dog Ownership Limit – Dog Control	(CEO)
CS8	Sea Containers Use of – Town Planning	(CEO)
CS9	Second Hand Dwellings	(CEO)
CS10	Temporary Accommodation	(CEO)
CS11	Unauthorised Structures – Building Control	(CEO)
CS13	Freebairn Recreation Club Committee	(FRC Club Committee)
CS14	Kulin Child Care Centre Management Committee	(KCCC Mgmt. Committee)
CS15	General – Community Services Practices	(CEO)
CS20	Seed Collection	(CEO)

WORKS

W1	Gravel Supplies	(MW)
W2	Roads – Clearing	(CEO)
W3	Roads – Damage to	(MW)
W4	Roads – Roadside Markers – Management of	(MW)
W5	Stormwater Drainage	(MW)
W6	Street Trees	(CEO)
W7	Streetscape – Improvements	(CEO)
W8	Roadside Burning	(MW)
W9	Temporary Road Closures	(MW)
W10	General – Works Practices Approvals	

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of February 2020 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

CS7 Dog Ownership Limit – Dog Control

CEO approved a request for a resident to have 6 farm dogs on their property.

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 February 2020.

VOTING REQUIREMENTS:

Simple majority required.

8/0320

Moved Cr Taylor Seconded Cr Bowey that Council receive the Delegation Exercised Report for February 2020.

Carried 9/0

Item 8.3 withdrawn by staff, due to Compliance Audit Return 2019 not being available for consideration.

Meeting Adjourned at 2.31 to hold Concept Forum

Meeting Resumed at 5.20pm without Cr Bowey in attendance.

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

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

Nil

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

13 DATE AND TIME OF NEXT MEETING

Wednesday 15 April 2020 at 1.00pm

14 CLOSURE OF MEETING

There being no further business the President declared the meeting closed at 5.22pm

Bendigo Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$2,635.16
5 Feb 20	KOMATSU FORKLIFT AUS TR,KEWDALE AUS RETAIL PURCHASE 04/02 CARD NUMBER 552638XXXXXXXX706 1	E143140.31 91.30	staff Training	2,726.46
14 Feb 20	PERIODIC TFR 00074214151201 00000000000		2,635.16	91.30
16 Feb 20	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 14/02 CARD NUMBER 552638XXXXXXXX426 1	E112030.47 115.95	Aquatic Centre Internet	207.25
16 Feb 20	CTX WOW MURDOCH, MUR DOCH AUS RETAIL PURCHASE 13/02 CARD NUMBER 552638XXXXXXXX823 1	MV120 0152 728 76.66	DCEO, Fuel	283.91
18 Feb 20	SIMPLEINOUT.COM, 701 4918762 US RETAIL PURCHASE-INTERNATIONAL 15/02 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX405 1	E042060.31 29.79	Subscription	313.70
18 Feb 20	INTERNATIONAL TRANSACTION FEE	" 0.89	"	314.59
22 Feb 20	BP TOMEO'S S/S 745,K ARRAGULLEN AUS RETAIL PURCHASE 21/02 CARD NUMBER 552638XXXXXXXX706 1	PMV30 0152 728 60.00	Fuel, Judd Hobson	374.59
22 Feb 20	PAYPAL *XINNIWANGL1, 4029357733 AUS RETAIL PURCHASE 19/02 CARD NUMBER 552638XXXXXXXX706 1	E122121.31 14.85	Led lights Depot	389.44
25 Feb 20	SHIRE OF KULIN, KULI N AUS RETAIL PURCHASE 22/02 CARD NUMBER 552638XXXXXXXX706 1	MV01 0152 728 50.00	Fuel	439.44

...continued overleaf >

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Date Paid ___ / ___ / ___ Amount \$ _____

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Ref: 691211254



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Bendigo Bank

Bendigo Business Credit Card

BSB number 633-000
Account number 691211254
Customer name SHIRE OF KULIN
Minimum payment required \$14.15
Closing Balance on 29 Feb 2020 \$471.94
Payment due 14 Mar 2020
Date **Payment amount**

Drawer	Chq No	BSB	Account No	\$	¢

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

Bendigo Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments	Balance
28 Feb 20	ALIMENT (WA) P/L, WES T LEEDERVI AUS RETAIL PURCHASE 27/02 CARD NUMBER 552638XXXXXXXX405 1	E042042.31 12.50	CEO, Meals NSFN Meeting	451.94
28 Feb 20	CARD FEE 5 @ \$4.00	E032100.31 20.00		471.94
Transaction totals / Closing balance		\$471.94	\$2,635.16	\$471.94

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Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 29 February 2020

Presented to Ordinary Council Meeting

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LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 29 February 2020

	Annual Budget	YTD Budget	YTD Actual	Var.	Var.	
	\$	\$	\$	\$	%	
Operating Revenues						
General Purpose Funding	1,149,894	577,938	778,130	200,192	25.73%	▲
Governance	16,970	11,304	54,008	42,704	79.07%	▲
Law, Order and Public Safety	33,400	15,412	26,681	11,269	42.24%	▲
Health	0	0	628	628	100.00%	
Education and Welfare	240,485	151,554	147,944	(3,610)	(2.44%)	
Housing	94,264	62,832	66,041	3,209	4.86%	
Community Amenities	100,224	97,816	95,634	(2,182)	(2.28%)	
Recreation and Culture	213,330	143,673	144,039	366	0.25%	
Transport	1,080,838	572,388	469,487	(102,901)	(21.92%)	▼
Economic Services	1,240,000	843,256	848,671	5,415	0.64%	
Other Property and Services	104,864	66,560	126,758	60,198	47.49%	▲
Total (Excluding Rates)	4,274,270	2,542,733	2,758,020	215,287		
Operating Expense						
General Purpose Funding	74,717	44,000	50,012	(6,012)	(12.02%)	▲
Governance	187,641	129,040	152,521	(23,481)	(15.40%)	▲
Law, Order and Public Safety	144,535	66,840	78,961	(12,121)	(15.35%)	▲
Health	121,926	74,388	40,150	34,238	85.28%	▼
Education and Welfare	294,124	195,976	193,977	1,999	1.03%	
Housing	209,584	139,656	138,210	1,446	1.05%	
Community Amenities	331,611	214,304	197,674	16,630	8.41%	
Recreation and Culture	1,267,480	857,400	790,819	66,581	8.42%	
Transport	4,582,213	3,057,236	2,483,971	573,265	23.08%	▼
Economic Services	1,488,230	996,052	988,771	7,281	0.74%	
Other Property and Services	148,366	145,066	80,810	64,256	79.52%	▼
Total	8,850,425	5,919,958	5,195,875	724,083		
Funding Balance Adjustment						
Add back Depreciation	3,800,291	2,486,808	2,155,815	(330,993)	(15.35%)	
Adjust (Profit)/Loss on Asset Disposal	54,554	0	0	0		
Net Operating	(721,310)	(890,417)	(282,039)	608,378		
Capital Revenues						
Proceeds From Sale of Assets	245,000	0	47,500	0		
Transfer from Reserves	405,000	85,000	330,000	(245,000)	74.24%	
Total	650,000	85,000	377,500	(245,000)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	702,526	279,816	319,603	(39,787)	(12.45%)	▼
Plant and Equipment	841,000	560,664	80,145	480,519	599.56%	▼
Furniture and Equipment	96,800	64,520	98,998	(34,478)	(34.83%)	▲
Infrastructure Assets - Roads	1,567,030	1,044,640	878,450	166,190	18.92%	▼
Infrastructure Assets - Other	251,851	167,872	21,383	146,489	685.07%	▼
Purchase of Investments	0	0	0	0		
Repayment of Debentures	87,804	43,902	43,569	333	0.77%	
Advances to Community Groups	0	0	0	0		
Transfer to Reserves	55,594	27,981	24,008	3,973	16.55%	
Total	3,602,605	2,189,395	1,466,156	723,239		
Net Capital	2,952,605	2,104,395	1,088,656	478,239		
Total Net Operating + Capital	3,673,915	2,994,812	1,370,696	1,086,616		
Rate Revenue	2,019,169	2,018,496	2,012,230	(6,266)	(0.31%)	
Opening Funding Surplus(Deficit)	1,755,589	1,528,224	1,761,703	233,479	13.25%	▲
Closing Funding Surplus(Deficit)	100,843	551,908	2,403,238	1,313,830		

Shire of Kulin
STATEMENT OF EQUITY
For the period ended 29 February 2020

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	CURRENT ASSETS			
	Cash at Bank			
0A01101	CASH AT BANK	801,141	(689,019)	112,122
0A01102	PETTY CASH FLOAT	500	0	500
0A01103	TILL FLOAT	3,100	320	3,420
0A01108	CASH AT BANK - FREEBAIRN CLUB	9,398	(2,966)	6,432
0A01116	MUNICIPAL INVESTMENTS	1,332,651	761,288	2,093,940
	Sub-total Cash at Bank	2,146,791	69,623	2,216,414
	Cash at Bank Reserves & Restricted Funds			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	12,430	1,107	13,537
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	239,075	(23,147)	215,928
0A01112	PLANT RESERVE	390,779	4,645	395,424
0A01113	LSL & AL RESERVE	252,213	4,588	256,802
0A01114	BUILDING RESERVE	500,549	(254,108)	246,441
0A01117	ADMIN EQUIPMENT RESERVE	75,262	886	76,148
0A01118	NATURAL DISASTER RESERVE	141,448	0	141,448
0A01119	JOINT VENTURE HOUSING RESERVE	75,156	302	75,458
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	181,533	(42,834)	138,699
0A01125	TOWN PLANNING RESERVE	0	583	583
0A01132	CAMP KULIN RESERVE	8	0	8
0A01133	MEDICAL SERVICES RESERVE	103,111	1,214	104,324
0A01134	FUEL FACILITY RESERVE	65,613	772	66,385
0A01135	ROAD REPLACEMENT RESERVE	2,450	0	2,450
	Sub-total Cash at Bank Reserves & Restricted Funds	2,039,627	(307,978)	1,733,634
	Sundry Debtors			
0A01120	SUNDRY DEBTORS	134,304	257,785	392,088
0A01150	PENSIONER REBATES ALLOWED	0	92	92
	Sub-total Sundry Debtors	134,304	257,877	392,181
	Sundry Debtors - Rates			
0A01121	SUNDRY DEBTORS - RATES	65,740	56,044	121,784
0A01126	Provision for Doubtful Debts - Rates	0	0	0
	Sub-total Sundry Debtors - Rates	65,740	56,044	121,784
	Prepaid Assets			
0A01130	PREPAID ASSETS	0	0	0
	Sub-total Prepaid Assets	0	0	0
	Stock on hand			
0A01190	STOCK ON HAND DISTILLATE	11,155	115,271	126,426
0A01191	STOCK ON HAND FREEBAIRN	10,326	0	10,326
0A01193	STOCK ON HAND ULP	10,282	77,236	87,517
0A01192	STOCK RECEIVED CONTROL	(0)	(42,888)	(42,888)
	Sub-total Stock on hand	31,763	149,618	181,381
	TOTAL CURRENT ASSETS	4,418,225	225,184	4,645,395
	Sundry Creditors			
0L01215	SUNDRY CREDITORS	(160,619)	162,173	1,554
	Sub-total Sundry Creditors	(160,619)	162,173	1,554
	Accruals			
0L01220	ANNUAL LEAVE ACCRUAL	(177,814)	0	(177,814)
0L01213	GENERAL CLEARING ACCOUNT	(786)	0	(786)
0L01222	PAYROLL SUSPENSE ACCOUNT	(89,746)	89,746	0
	Sub-total Accruals	(268,346)	89,746	(178,600)

STATEMENT OF OPERATING

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	LSL - Current			
0L01221	LSL ACCRUAL - CURRENT	(173,413)	0	(173,413)
	Sub-total LSL - Current	(173,413)	0	(173,413)
	GST Clearing Account			
0A01140	GST PAID CLEARING ACCOUNT	77,208	61,052	138,260
0L01202	TAXATION CLEARING ACCOUNT	(61,880)	(159,185)	(221,065)
0L01210	GST COLLECTED CLEARING ACCOUNT	(33,452)	(46,978)	(80,429)
0A01141	FUEL TAX REBATE RECEIVABLE	5,003	0	5,003
0L01211	FBT SUSPENSE ACCOUNT	(2,256)	0	(2,256)
	Sub-total: GST Clearing Account	(15,377)	(145,110)	(160,487)
	Loan Commitment - Current			
0L01217	LOAN LIABILITY-CURRENT	(87,267)	0	(87,267)
E091110	PRINCIPAL ON LOANS 55 & 58	0	43,569	43,569
	Sub-total: Loan Commitment - Current	(87,267)	43,569	(43,698)
	ESL Collection			
0L01230	ESL LEVIED	919	(2,186)	(1,267)
0L01231	ESL CONTROL ACCOUNT	3,068	1,808	4,876
0L01232	ESL PENSIONER REBATE	0	19	19
	Sub-total: ESL Collection	3,987	(359)	3,628
	Rates Paid in Advance			
0L01223	EXCESS RATE RECEIPTS	(3,169)	1,924	(1,245)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	Sub-total: Rates Paid in Advance	(3,127)	1,924	(1,203)
	TOTAL CURRENT LIABILITIES	(704,162)	151,942	(552,220)
	NET CURRENT ASSETS	3,714,063	377,125	4,093,175
	NON-CURRENT ASSETS			
	Work in Process			
E132500	HOSTEL CAPITAL	0	44,395	44,395
E132600	CARAVAN PARK CAPITAL	0	17,590	17,590
	Sub-total Work in Process	0	61,985	61,985
	Land & Buildings			
0A01510	Land & Buildings	24,162,694	0	24,162,694
0A01511	Accumulated Dep'N Land & Buildings	(912,756)	(273,042)	(1,185,798)
0A01590	Land for Resale	1,491,000	0	1,491,000
E091103	Accumulated Dep'N Land & Buildings	0	176,915	176,915
E113905	Freebairn Rec Centre Capital L & B	0	89,203	89,203
E122220	Kulin Depot Upgrade	0	475	475
	Sub-total Land & Buildings	24,740,937	(6,449)	24,734,488
	Construction other than Buildings			
0A01560	Other Than Buildings	731,954	0	731,954
0A01561	Accumulated Dep'N Other Buildings	(32,113)	(9,621)	(41,734)
	Sub-total Construction other than Buildings	699,841	(9,621)	690,220
	Plant & Equipment			
0A01520	Plant & Equipment	3,585,973	0	3,585,973
0A01521	Accumulated Dep'N Plant & Equipment	(1,465,167)	(272,938)	(1,738,104)
I123299	Accumulated Dep'N Plant & Equipment	0	(47,500)	(47,500)
E123100	Plant & Equipment Purchases	0	24,078	24,078
	Sub-total Plant & Equipment	2,120,806	(296,360)	1,824,446

STATEMENT OF OPERATING

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	Furniture & Equipment			
0A01530	Furniture & Equipment	132,237	0	132,237
0A01531	Accumulated Dep'N Furniture & Equipment	(51,880)	(6,803)	(58,683)
E042400	Administration Equipment	0	48,104	48,104
E113900	Freebairn Rec Centre Capital F & E	0	6,500	6,500
	Sub-total Furniture & Equipment	80,357	47,801	128,158
	Motor Vehicles			
0A01550	Motor Vehicles	1,343,590	0	1,343,590
0A01551	Accumulated Dep'N Motor Vehicle Esl	(233,704)	(61,362)	(295,066)
E123105	Motor Vehicle Purchases	0	56,067	56,067
	Sub-total Motor Vehicles	1,109,886	(5,295)	1,104,591
	Infrastrucutre			
0A01570	Infrastructure Assets	125,832,110	0	125,832,110
0A01571	Accumulated Dep'N Infrastructure	(46,060,252)	(1,532,050)	(47,592,301)
E136045	Water Supply Infrastructure	0	21,383	21,383
E121500	Major Road Construction	0	355,334	355,334
E121550	Minor Road Construction	0	156,782	156,782
E121520	Roads To Recovery Construction	0	366,333	366,333
E132700	Tourism Projects	0	35,420	35,420
	Sub-total Infrastructure	79,771,858	(596,797)	79,175,062
	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	108,528,686	(804,736)	107,723,950
	NON CURRENT LIABILITIES			
0L01710	LOAN LIABILITY Non Current	(1,164,231)	0	(1,164,231)
0L01715	LSL ACCRUAL - NON CURRENT	(67,162)	0	(67,162)
0A01110	Cash at Trust Bank	29,964	111	30,075
0A01109	Cash at Trip Bank	68,666	10,047	78,712
I001001	Housing Bonds Income	0	(5,450)	(5,450)
E001001	Housing Bonds Expense	0	3,500	3,500
I001002	Rates Paid in Advance Income	0	(12,870)	(12,870)
E001002	Rates Paid in Advance Expense	0	14,709	14,709
I001013	Trip Fund Income	0	(22,310)	(22,310)
E001013	Trip Fund Expense	0	12,263	12,263
L001001	Trust Liability	(98,630)	0	(98,630)
	TOTAL NON-CURRENT LIABILITIES	(1,231,393)	0	(1,231,393)
	NET ASSETS	111,011,356	(427,610)	110,585,731
	ACCUMULATED RESERVES			
0L01802	PLANT RESERVE ACCUMULATION	390,779	5,228	396,007
0L01803	LSL & AL RESERVE ACCUMULATION	252,213	4,588	256,802
0L01804	BUILDING RESERVE ACCUMULATION	500,549	(254,108)	246,441
0L01805	ADMIN EQUIPMENT RESERVE	75,262	886	76,148
0L01807	JOINT VENTURE HOUSING RESERVE	75,156	302	75,458
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	181,533	(42,834)	138,699
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	12,430	1,107	13,537
0L01811	Freebairn Recreation Reserve Accumulation	239,075	(23,147)	215,928
0L01812	NATURAL DISASTER RESERVE	141,448	0	141,448
0L01815	CAMP KULIN RESERVE ACCUMULATION	8	0	8
0L01816	MEDICAL SERVICES RESERVE ACCUMULATION	103,111	1,214	104,324
0L01817	FUEL FACILITY RESERVE ACCUMULATION	65,613	772	66,385
0L01818	ROAD REPLACEMENT RESERVE ACCUMULATION	2,450	0	2,450
	TOTAL ACCUMULATED RESERVES	2,039,627	(305,992)	1,733,634
	ACCUMULATED SURPLUS			
0A01600	ASSET REVALUATION - INFRASTRUCTURE	51,965,197	0	51,965,197
0A01601	ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT	790,987	0	790,987

STATEMENT OF OPERATING

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0L01800	ACCUMULATED SURPLUS	40,535,453	0	40,535,453
I042510	TRANSFER FROM ADMIN EQUIP RESERVE	0	0	0
I042515	Transfer from LSL & AL Reserve	0	0	0
I042520	TRANSFER FROM INSURANCE RESERVE	0	0	0
I091510	TRANSFER FROM BUILDING RESERVE	0	260,000	260,000
I092520	TRANSFER FROM GENERAL PURPOSE RESERVE	0	0	0
I092510	TRANSFER FROM JOINT VENTURE HOUSING RESERVE	0	0	0
I103510	TRANSFER FROM DEEP SEWAGE RESERVE	0	0	0
I113920	TRANSFER FROM FRC SURFACE & EQUIP REPLACEMENT RES	0	45,000	45,000
I113910	TRANSFER FROM FREEBAIRN RECREATION CENTRE RESERVE	0	25,000	25,000
I119110	TRANSFER FROM FREEBAIRN SPORTSPERSON SCHOLARSHIP	0	0	0
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	0	0	0
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	0	0
I143510	TRANSFER FROM LSL & AL RESERVE	0	0	0
I144510	Transfer from Plant Reserve	0	0	0
0A01602	ASSET REVALUATION - LAND & BUILDINGS	15,680,092	0	15,680,092
E042510	Transfer to Admin Equip Reserve	0	(886)	(886)
E042520	TRANSFER TO INSURANCE RESERVE	0	0	0
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	0	(1,214)	(1,214)
E091510	Transfer to Building Reserve	0	(5,892)	(5,892)
E092520	TRANSFER TO GENERAL PURPOSE RESERVE	0	0	0
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	0	(302)	(302)
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERV	0	(2,166)	(2,166)
E106105	TRANSFER TO TOWN PLANNING RESERVE	0	(583)	(583)
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	0	(1,853)	(1,853)
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RE	0	(1,107)	(1,107)
E121510	Transfer to Road Replacement Reserve	0	0	0
E122300	TRANSFER TO NATURAL DISASTER RESERVE	0	0	0
E139100	TRANSFER TO FUEL FACILITY RESERVE	0	(772)	(772)
E144510	TRANSFER TO PLANT RESERVE	0	(4,645)	(4,645)
E143510	Transfer to LSL & AL Reserve	0	(4,588)	(4,588)
	TOTAL ACCUMULATED SURPLUS	108,971,729	305,992	109,277,722
	Net Change in Assets Resulting from Operations			425,624
	TOTAL EQUITY	111,011,356	0	110,585,731

Shire of Kulin
STATEMENT OF OPERATING
 (Statutory Reporting Program)
 For the period ended 29 February 2020

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
GENERAL PURPOSE FUNDING							
Rates							
I030001	General Rate - GRV	187,659	187,659	187,483	(176)	0%	
I030101	General Rate - UV	1,877,731	1,877,731	1,876,436	(1,295)	0%	
I030105	Interim Rates - GRV/UV	5,000	3,328	0	(3,328)		
I030131	Minimum Rates- GRV	12,429	12,429	12,429	0	0%	
I030133	Minimum Rates - UV	14,648	14,648	14,648	0	0%	
I030140	Interest on Instalments	1,500	1,000	1,219	219	22%	
I030141	PENALTY INTEREST	8,000	5,328	4,643	(685)	-13%	
I030142	Admin Charge for Instalments	700	464	658	194	42%	
I030150	EX GRATIA RATES	23,701	23,701	23,701	0	0%	
I030160	Information & Search Fees	1,600	1,064	934	(130)	-12%	
I030170	LEGAL FEES RECOVERED	4,000	2,664	0	(2,664)	-100%	
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	4,328	0	(4,328)	-100%	
	Total Revenue	2,143,468	2,134,344	2,122,151	(12,193)		
E030100	Discount Allowed on Rates	90,000	90,000	91,421	(1,421)	2%	
E030110	RATES WRITTEN OFF	12,000	11,000	11,046	(46)	0%	
E030130	TITLE SEARCHES	660	440	0	440	-100%	
E030140	Valuation Expenses	7,500	0	468	(468)		
E030150	Printing & Stationery	1,200	0	740	(740)		
E030999	General Admin Allocated	41,826	27,880	22,244	5,636	-20%	
	Total Expenditure	153,186	129,320	125,919	3,401		
	Sub-total Rates	(1,990,282)	(2,005,024)	(1,996,232)	(8,792)		
General Purpose Grants							
I031100	Grants Commission	1,070,000	535,000	730,795	195,795	37%	
	Total Revenue	1,070,000	535,000	730,795	195,795		
E031999	General Admin Allocated	0	0	410	(410)		
	Total Expenditure	0	0	410	(410)		
	Sub-total General Purpose Grants	(1,070,000)	(535,000)	(730,385)	195,385		
General Financing							
I032100	Interest on Municipal	27,000	18,000	15,874	(2,126)	-12%	
I032110	INTEREST ON PLANT RESERVE	5,919	1,953	4,645	2,692	138%	
I032120	Interest on LSL & AL Reserve	5,847	1,929	4,588	2,659	138%	
I032130	INTEREST ON BUILDING RESERVE	7,508	2,477	5,892	3,415	138%	
I032140	Interest on Admin Equip Reserv	1,129	372	886	514	138%	
I032145	Interest on Insurance Reserve	0	0	0	0		
I032150	Interest on Freebairn Recreation Centre Reserve	3,586	1,183	1,853	670	57%	
I032160	Interest on Joint Venture Reserve	1,127	371	302	(69)	-19%	
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	2,760	910	2,166	1,256	138%	
I032180	INTEREST ON NATURAL DISASTER RESERVE	0	0	0	0		
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	186	61	1,107	1,046	1715%	
I032195	INTERST ON GENERAL PURPOSE RESERVE	0	0	0	0		
I032196	INTEREST ON CAMP KULIN RESERVE	0	0	0	0		
I032115	Interest on Road Replacement Reserve	0	0	0	0		
I032198	INTEREST ON FUEL FACILITY RESERVE	984	324	772	448	138%	
I032197	INTEREST ON MEDICAL SERVICES RESERVE	1,547	510	1,214	704	138%	
	Total Revenue	57,594	28,090	39,882	10,057		
E032100	BANK CHARGES	3,000	2,000	3,760	(1,760)	88%	
E032150	Interest	1,500	1,000	4,400	(3,400)	340%	
E032999	General Admin Allocated	19,031	12,680	17,990	(5,310)	42%	
	Total Expenditure	23,531	15,680	26,150	(10,470)		
	Sub-total General Financing	(34,063)	(12,410)	(13,732)	(413)		
	TOTAL GENERAL PURPOSE FUNDING	(3,094,345)	(2,552,434)	(2,740,349)	186,180		
GOVERNANCE							
Members of Council							
I041041	NOMINATION FEES RECEIVED	0	0	0	0		
I041045	Reimbursements	0	0	1,397	1,397		
I041050	REBATES RECEIVED	5,000	3,328	11,528	8,200	246%	Good driver rebate and insurance rebate (discount on frist instalment) not budgeted for.
	Total Revenue	5,000	3,328	12,925	9,597		
E041020	MEMBERS TRAVELLING	4,800	2,400	0	2,400	-100%	
E041030	CONFERENCE EXPENSES	13,000	10,625	10,166	459	-4%	
E041040	Election Expenses	0	0	0	0		
E041041	Nomination Refunds	0	0	0	0		
E041050	SITTING FEES	24,200	12,100	0	12,100	-100%	Will be processed in February 2020
E041060	PRESIDENTIAL ALLOWANCE	8,750	4,375	0	4,375	-100%	
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	664	425	239	-36%	
E041075	FBT EXPENSE	2,500	0	2,256	(2,256)		
E041085	TELEPHONE	0	0	0	0		
E041110	REFRESHMENTS & GOODWILL	19,260	12,840	11,695	1,145	-9%	
E041111	MEAL ENTERTAINMENT	1,500	0	1,091	(1,091)		
E041120	ENTERTAINMENT SUBJECT TO FBT	0	0	595	(595)		
E041150	INSURANCES	3,785	3,784	3,484	300	-8%	
E041160	Subscriptions & Donations	23,800	23,800	20,389	3,411	-14%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E041161	Printing & Stationery	1,000	664	47	617	-93%	
E041165	Advertising	1,000	664	1,150	(486)	73%	
E041180	Chamber Maintenance	7,500	5,000	214	4,787	-96%	
E041270	Community Contributions	12,000	8,000	0	8,000	-100%	Non-cash journal has not been processed
E041298	Depreciation	914	608	528	80	-13%	
							Administration expenses are underspent in comparison to the budget and this affects how much of an allocation is made. This affects all administration allocation accounts throughout the financials
E041999	General Admin Allocated	75,662	50,440	40,242	10,198	-20%	
	Total Expenditure	200,671	135,964	92,282	43,682		
	Sub-total Members of Council	195,671	132,636	79,358	53,279		
	General Administration						
I042040	SUNDRY INCOME	0	0	46	46		
I042045	REIMBURSEMENTS	1,000	664	167	(497)	-75%	
I042046	CONTRIBUTION TO VEHICLES	10,920	7,280	7,650	370	5%	
I042050	STAFF RENT ADMIN	0	0	0	0		
I042297	PROFIT ON SALE OF ASSET	0	0	0	0		
							Reimbursement for the purchase of new marquee in previous financial year, insurance claim.
I042391	REIMBURSEMENTS - INSURANCE	0	0	33,219	33,219		
I042440	PHOTOCOPYING & PRINTING	50	32	2	(30)	-95%	
	Total Revenue	11,970	7,976	41,083	33,107		
E042010	SALARIES	544,543	363,024	353,493	9,531	-3%	
E042015	Admin Long Service Leave	15,000	10,000	11,169	(1,169)	12%	
E042020	SUPERANNUATION	83,071	55,376	55,483	(107)	0%	
E042025	Administration Sundries	0	0	9	(9)		
E042030	INSURANCE	19,942	19,940	23,424	(3,484)	17%	
E042035	STAFF UNIFORMS	3,000	2,000	654	1,346	-67%	
							Budget profile is off, annual budget figure correct and account will run close to budget for the year.
E042040	STAFF TRAINING	11,250	0	6,779	(6,779)		
E042041	CONFERENCES	18,000	12,000	10,688	1,312	-11%	
E042042	MEETING EXPENSES	0	0	796	(796)		
E042045	RELOCATION COSTS	5,000	3,328	0	3,328	-100%	Works completed at other residences posted here incorrectly. This will cleared journalled to the correct job.
E042046	STAFF HOUSING	52,838	35,216	64,908	(29,692)	84%	
E042047	Depreciation CEO Housing	4,234	2,816	2,571	245	-9%	
E042048	Depreciation DCEO Housing	8,488	5,656	5,290	366	-6%	
E042049	CEO UTILITIES	4,300	2,864	1,196	1,668	-58%	
E042050	OFFICE MAINTENANCE	7,500	4,992	1,835	3,157	-63%	
E042051	INTEREST ON LOAN 1 (ADMINSTRATION OFFICE)	46,246	30,824	19,156	11,668	-38%	Guarantee Fee to be paid February
E042060	MEMBERSHIPS & SUBSCRIPTIONS	1,800	1,200	1,002	198	-17%	
E042070	Printing and Stationery	13,500	9,000	8,389	611	-7%	
E042075	FBT EXPENSE	3,000	0	0	0		
E042080	TELEPHONE	13,400	8,928	5,266	3,662	-41%	
E042090	Postage and Freight	3,750	2,496	1,818	678	-27%	
E042100	ADVERTISING	5,000	3,328	425	2,903	-87%	
E042110	Office Equipment Maintenance	1,000	664	219	445	-67%	
E042115	Bad Debts Expense	5,000	3,328	0	3,328	-100%	
E042120	Cleaning	9,000	6,000	4,977	1,023	-17%	
E042130	Computer Maintenance	26,604	26,604	28,808	(2,204)	8%	
E042135	IT Support	35,500	23,664	19,393	4,271	-18%	
E042140	Staff Amenities	1,700	1,128	987	141	-13%	
E042160	OTHER EXPENSES	0	0	0	0		
							Timing, no contractors have been used so far this financial year.
E042170	CONTRACT EMPLOYMENT	105,000	70,000	16,910	53,090	-76%	
E042180	UTILITIES	6,000	4,000	4,112	(112)	3%	
E042190	KEY TO KULIN	1,000	664	0	664	-100%	Yet to be invoiced but will become due within the next month.
E042200	Audit Fees	25,000	12,500	0	12,500	-100%	
E042297	LOSS ON SALE OF ASSET	0	0	0	0		
E042298	Office Depreciation	35,000	23,328	10,266	13,062	-56%	
							Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.
E042999	General Admin Allocated	(1,127,696)	(751,792)	(599,783)	(152,009)	-20%	
	Total Expenditure	(13,030)	(6,924)	60,239	(67,163)		
	Sub-total General Administration	(25,000)	(14,900)	19,156	(34,056)		
	TOTAL GOVERNANCE	170,671	117,736	98,514	19,222		
	LAW,ORDER & PUBLIC SAFETY						
	Fire Prevention						
	Total Revenue	1,000	664	0	(664)		
E051040	OFFICE EXPENSES	3,300	2,200	2,836	(636)	29%	
E051050	FIRE INSURANCE	24,200	24,200	8,374	15,826	-65%	Permanent Variance
E051055	Protective Clothing	417	272	7,059	(6,787)	2495%	
E051060	Communication Maintenance	1,000	664	0	664	-100%	
E051070	Sundry Fire Prevention Costs	5,700	0	1,906	(1,906)		
E051080	FIRE PREVENTION - RANGER	1,500	0	0	0		
							Budget timing is off, overall annual budget will match expenditure
E051298	Depreciation	50,000	0	29,856	(29,856)		
E051700	Plant Operation Costs	0	0	0	0		

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E051999	General Admin Allocated	12,781	8,520	6,797	1,723	-20%	Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.
	Total Expenditure	98,898	35,856	56,828	(20,972)		
	Sub-total Fire Protection	97,898	35,192	56,828	(21,636)		
	Animal Control						
I052400	FINES AND PENALTIES	200	128	0	(128)	-100%	
I052430	CAT REGISTRATION FEE INCOME	200	128	103	(26)		
I052420	DOG REGISTRATION FEES	2,000	1,328	1,496	168	13%	
	Total Revenue	2,400	1,584	1,599	15		
E052010	Dog Control Costs	4,000	2,664	1,880	784	-29%	
E052020	CAT CONTROL COSTS	5,000	3,328	3,890	(562)	17%	
E052040	Pest Control	500	328	65	263	-80%	
E052999	General Admin Allocated	4,705	3,136	2,503	633	-20%	
	Total Expenditure	14,205	9,456	8,338	1,118		
	Sub-total Animal Control	11,805	7,872	6,739	1,133		
	Other Law & Order						
I053010	ESL Bush Fires Allocation	25,000	12,500	20,776	8,276	66%	Permanent variance due to reimbursement of over payment of ESL expenditure in 17/18
I053030	ESL ADMINISTRATION	4,000	0	4,000	4,000		
I053050	SALE OF PROTECTIVE CLOTHING	1,000	664	306	(358)	-54%	
I053610	Government Grants	0	0	0	0		
	Total Revenue	30,000	13,164	25,082	11,918		
E053010	ESL BUSH FIRE BRIGADES	4,000	2,664	2,423	241	-9%	
E053020	ESL SES UNIT	0	0	0	0		
E053030	SES EMERGENCIES	0	0	0	0		
E053051	EMERGENCY BUILDING MAINTENANCE	6,302	4,784	3,377	1,407	-29%	
E053060	Law & Order Other	0	0	0	0		
E053298	Depreciation	12,000	8,000	6,862	1,138	-14%	
E053700	Plant Operation Costs	7,000	4,664	0	4,664	-100%	
E053999	General Admin Allocated	2,130	1,416	1,133	283	-20%	
	Total Expenditure	31,432	21,528	13,795	7,733		
	Sub-total Other Law & Order	1,432	8,364	(11,287)	19,651		
	TOTAL LAW,ORDER & PUBLIC SAFETY	111,135	51,428	52,281	(853)		
	HEALTH						
	Preventative Services						
	Total Revenue	0	0	628	628		
E074040	GROUP/REGIONAL SCHEME	37,000	18,500	18,914	(414)	2%	Quarterly bill was billed in January, you budget timing is not corresponding to the billing cycle of the Shire of Corrigin
E074100	OTHER EXPENDITURE	2,500	1,664	0	1,664		
E074999	General Admin Allocated	3,461	2,304	1,841	463	-20%	
	Total Expenditure	42,961	22,468	20,756	1,712		
	Sub-total Other Law & Order	42,961	22,468	20,127	(1,084)		
	Mosquito Control						
E075020	Mosquito Control	3,800	2,520	655	1,865	-74%	
E075999	General Admin Allocated	2,119	1,408	1,127	281	-20%	
	Total Expenditure	5,919	3,928	1,783	2,145		
	Sub-total Other Mosquito Control	5,919	3,928	1,783	2,145		
	Analytical Expenses						
E076020	ANALYTICAL EXPENSES	1,000	664	418	246	-37%	
E076999	General Admin Allocated	2,130	1,416	1,133	283	-20%	
	Total Expenditure	3,130	2,080	1,551	529		
	Sub-total Other Analytical Expenses	3,130	2,080	1,551	529		
	Medical Centre						
	Total Revenue	0	0	0	0		
E077010	COMMUNITY NURSES	1,000	664	0	664	-100%	Shire of Kondinin yet to bill this year.
E077020	MEDICAL CENTRE	62,500	40,984	10,205	30,779	-75%	
E077030	AMBULANCE SERVICES	1,000	664	3,240	(2,576)	388%	
E077298	Depreciation	500	328	0	328	-100%	
E077999	General Admin Allocated	4,916	3,272	2,615	657	-20%	
	Total Expenditure	69,916	45,912	16,060	29,852		
	Sub-total Medical Centre	69,916	45,912	16,060	29,852		
	TOTAL HEALTH	121,926	74,388	39,521	31,442		
	EDUCATION & WELFARE						
	Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	1,328	0	(1,328)	-100%	
	Total Revenue	2,000	1,328	0	(1,328)		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E080100	Contribution to School	6,733	4,472	1,968	2,504	-56%	
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	DONATIONS	2,000	1,328	0	1,328	-100%	
E080130	KULIN DHS PROMOTION	0	0	0	0		
E080999	General Admin Allocated	2,130	1,416	1,133	283	-20%	
	Total Expenditure	10,863	7,216	3,101	4,115		
	Sub-total Education	8,863	5,888	3,101	2,787		
	Community Aged Care						
E082280	MINOR WELFARE EXPENDITURE	1,000	664	0	664		
E082999	General Admin Allocated	4,705	3,136	2,503	633	-20%	
	Total Expenditure	5,705	3,800	2,503	1,297		
	Sub-total Community Aged Care	5,705	3,800	2,503	1,297		
	Other Welfare						
E083100	Care Group Donations	3,800	2,528	23	2,505	-99%	
E083999	General Admin Allocated	10,141	6,760	5,394	1,366	-20%	
	Total Expenditure	13,941	9,288	5,417	3,871		
	Sub-total Other Welfare	13,941	9,288	5,417	3,871		
	Child Care Services						
1084010	Fees & Charges	169,985	113,320	120,272	6,952	6%	Higher than expected usage of the centre. Timing issue, this grant was expected later in the year.
1084020	Family & Childrens Grant	52,500	26,250	26,250	0	0%	
1084030	TRAINEESHIPS	0	0	0	0		
1084040	FUNDRAISING - GST	5,000	3,328	0	(3,328)	-100%	
1084041	FUNDRAISING - GST FREE	0	0	200	200		
1084050	SPECIAL PROJECTS	0	0	0	0		
1084085	OTHER INCOME	1,000	664	36	(628)	-95%	
1084100	Various Grants	10,000	6,664	1,185	(5,479)	-82%	
1084060	Staff Rent & Utility Reimbursement	0	0	0	0		
	Total Revenue	238,485	150,226	147,944	(2,282)		
E084010	Salaries	157,199	104,792	122,553	(17,761)	17%	In line with higher attendance rates, wages costs are also higher.
E084011	Salaries - Building Maintenance	3,000	2,000	2,906	(906)	45%	
E084012	SALARIES - GARDENING	2,000	1,328	515	813	-61%	
E084013	SUPERANNUATION	14,934	9,952	12,173	(2,221)	22%	
E084014	CLEANING SALARIES	7,814	5,208	5,608	(400)	8%	
E084016	Insurance - Workers Comp	6,288	4,184	3,761	423	-10%	
E084020	ACCREDITATION	1,000	664	416	248	-37%	
E084025	Advert/Printing/Promotion	800	528	0	528	-100%	
E084030	Computer Exp	2,500	1,664	1,030	634	-38%	
E084035	EQUIPMENT UPGRADES	3,000	2,000	3,700	(1,700)	85%	
E084040	ELECTRICITY/GAS/WATER	4,500	3,000	2,823	177	-6%	
E084045	Gardening	2,000	1,328	414	914	-69%	
E084050	Insurance	2,200	1,464	1,970	(506)	35%	
E084055	Subscriptions	1,000	664	756	(92)	14%	
E084060	BUILDING LEASE	600	400	0	400	-100%	
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationery	1,000	664	1,711	(1,047)	158%	Underspent at this moment in time but there are expectations that maintenance works will be carried out before year end.
E084070	REPAIRS & MAINTENANCE	17,000	11,328	4,156	7,172	-63%	
E084075	STAFF EXPENSES	5,500	3,664	481	3,183	-87%	
E084080	TELEPHONE	1,000	664	248	416	-63%	
E084085	Sundry & Other	1,500	1,000	27	973	-97%	
E084086	FUNDRAISING	1,000	664	0	664	-100%	
E084090	Consumables	2,500	1,664	1,296	368	-22%	
E084095	CLEANING CONSUMABLES	3,000	2,000	1,412	588	-29%	
E084150	SPECIAL PROJECTS	0	0	1,498	(1,498)		
E084298	Depreciation	0	0	1,650	(1,650)		
E084999	General Admin Allocated	22,280	14,848	11,851	2,997	-20%	
	Total Expenditure	263,615	175,672	182,956	(7,284)		
	Sub-total Child Care Services	25,130	25,446	35,012	(9,566)		
	TOTAL EDUCATION & WELFARE	53,639	44,422	46,033	(1,611)		
	HOUSING						
	Housing - Other						
1092100	RENTAL - OTHER HOUSING	0	0	19,512	19,512		Error in coding, income received to GL below
1092110	Rental - GEHA Housing	42,404	28,264	6,343	(21,921)	-78%	
1092130	RENTAL - COMMUNITY BANK HOUSE	0	0	0	0		
1092150	RENTAL - JOINT VENTURE	51,610	34,408	39,722	5,314	15%	
1092391	Reimbursements - General	250	160	465	305	190%	
	Total Revenue	94,264	62,832	66,041	3,209		
E092020	INTEREST ON HOUSING LOANS 55 & 58	0	0	0	(0)		
E092050	OTHER HOUSING MAINTENANCE	29,523	19,664	6,144	13,520	-69%	Timing issue
E092055	GENERAL MAINTENANCE	0	0	0	0		
E092060	KULIN RETIREMENT HOMES	15,431	10,280	8,560	1,720	-17%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E106999	General Admin Allocated	9,794	6,528	5,209	1,319	-20%	
	Total Expenditure	20,594	13,720	8,621	5,099		
	Sub-total Town Planning	17,594	11,720	8,621	3,099		
	Other Community Amenities						
I107400	CHARGES - CEMETERY FEES	1,000	664	1,461	797	120%	
I107051	GRANT INCOME	0	0	0	0		
	Total Revenue	1,000	664	1,461	797		
E107031	KULIN CEMETERY	2,280	1,520	2,986	(1,466)	96%	
E107032	DUDININ CEMETERY	504	336	614	(278)	83%	
E107033	Pingaring Cemetery	504	336	424	(88)	26%	
E107050	PUBLIC CONVENIENCES	22,352	14,904	13,529	1,375	-9%	
E107051	Public Notice Boards	504	336	43	293	-87%	
E107052	PUBLIC CONVENIENCES DUDININ	2,828	1,872	2,346	(474)	25%	
E107053	PUBLIC CONVENIENCES PINGARING	5,110	3,400	4,720	(1,320)	39%	
E107060	WAR MEMORIAL	3,576	2,384	2,852	(468)	20%	
E107298	Depreciation	17,500	11,664	9,837	1,827	-16%	
E107999	General Admin Allocated	10,141	6,760	5,394	1,366	-20%	
	Total Expenditure	65,299	43,512	42,743	769		
	Sub-total Other Community Amenities	64,299	42,848	41,282	1,566		
	TOTAL COMMUNITY AMMENITIES	231,387	116,488	102,040	14,448		
	RECREATION & CULTURE						
	Sports Facilities - Various						
E110298	Depreciation	71,772	47,848	43,899	3,949	-8%	
E110999	General Admin Allocated	6,048	4,032	3,522	510	-13%	
E113331	BOWLING GREENS	0	0	419	(419)		
E113332	OVAL	66,588	44,384	35,830	8,554	-19%	
E113333	GOLF TENNIS PAVILION	7,482	4,984	6,062	(1,078)	22%	
E113334	Golf Course	12,676	8,440	10,289	(1,849)	22%	
E113701	Plant Operation Costs	996	664	0	664	-100%	
	Total Expenditure	165,562	110,352	100,020	10,332		
	Sub-total Sports Facilities - Various	165,562	110,352	100,020	10,332		
	Public Halls						
I111021	MEMORIAL HALL DONATIONS/GRANTS	1,800	0	0	0		
I111022	RENTAL FROM MEMORIAL HALL	0	0	436	436		
	Total Revenue	1,800	0	436	436		
E111021	MEMORIAL HALL	17,529	11,680	2,034	9,646	-83%	Maintenance works planned for the hall have not yet been carried out.
E111031	PINGARING HALL	6,750	4,488	2,104	2,384	-53%	
E111032	DUDININ HALL	10,230	6,808	1,491	5,317	-78%	
E111033	JITARNING HALL	280	184	309	(125)	68%	
E111298	Depreciation	59,874	39,912	34,589	5,323	-13%	Depreciation journals not run until 2019 audit conducted.
E111999	General Admin Allocated	6,621	4,408	3,522	886	-20%	
	Total Expenditure	101,284	67,480	44,049	23,431		
	Sub-total Public Halls	99,484	67,480	43,612	23,868		
	Swimming Pools						
I112405	Pool Admission - Adults	7,200	5,760	6,112	352	6%	
I112410	Pool Admission - Children	5,000	4,000	3,711	(289)	-7%	
I112450	Pool Slide Income	16,200	12,960	17,115	4,155	32%	
I112480	SEASON PASS	7,000	3,500	10,027	6,527	186%	YTD budget error, season pass revenue exceeds budget expectation but error exists in budget timing
I112600	EVENTS	417	333	640	307	92%	
I112510	STAFF RENT	625	416	2,430	2,014	484%	
	Total Revenue	36,442	26,969	40,036	13,067		
E112021	Salaries	86,052	68,840	42,775	26,065	-38%	Use of casual staff lower than is expected.
E112022	Superannuation	0	0	3,114	(3,114)		
E112023	CHEMICALS	5,092	3,384	4,675	(1,291)	38%	
E112024	ELECTRICITY	31,707	21,136	23,885	(2,749)	13%	
E112025	WATER	10,011	6,672	7,949	(1,277)	19%	
E112026	MAINTENANCE	45,340	31,520	34,548	(3,028)	10%	
E112027	INSURANCE	6,486	4,320	14,850	(10,530)	244%	Error in the allocation of insurance, overall insurance expenditure came in under budget
E112028	OTHER MINOR EXPENDITURE	3,764	2,504	795	1,709	-68%	
E112029	STAFF HOUSING	0	0	140	(140)		
E112030	TELEPHONE	504	336	787	(451)	134%	
E112298	Depreciation	89,664	59,776	51,388	8,388	-14%	Depreciation journals not posted until 2019 Audit conducted.
E112600	EVENTS	1,350	896	2,250	(1,354)	151%	
E112999	General Admin Allocated	11,454	7,632	6,093	1,539	-20%	
	Total Expenditure	291,424	207,016	193,248	13,768		
	Sub-total Swimming Pools	254,982	180,047	153,212	26,835		
	Freebairn Recreation Centre						
I113100	Memberships - Adult	11,052	7,368	7,103	(265)	-4%	
I113110	Memberships - Children	500	328	164	(164)	-50%	
I113120	Memberships - Social	1,652	1,096	875	(221)	-20%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
I113130	MEMBERSHIPS - SHORT TERM	0	0	0	0		
I113140	Bank Charges recouped	0	0	0	0		
I113150	EVENTS	1,548	1,032	1,311	279	27%	
I113300	Hire - Indoor Courts	504	336	0	(336)	-100%	
I113320	Hire - Kitchen	3,504	2,336	2,917	581	25%	
I113299	Proceeds on Sale of Asset	0	0	0	0		
I113330	DONATIONS FOR FREEBAIRN REC CE NTR	0	0	0	0		
I113338	COMMUNITY CONTRIBUTIONS - SPECIFIC	12,000	8,000	0	(8,000)	-100%	Timing
I113380	Hire - Golf/Tennis Pavilion	480	320	300	(20)	-6%	
I113390	Hire - Function Rooms	996	664	1,180	516	78%	
I113393	GYMNASIUM INCOME	456	304	1,040	736	242%	
I113395	Catering Income	0	0	0	0		
I113500	BAR SALES	129,996	86,664	84,182	(2,482)	-3%	
I113501	INTERNAL BAR SALES	3,000	2,000	0	(2,000)	-100%	
I113505	Canteen Sales	3,000	2,000	1,985	(15)	-1%	
	Total Revenue	173,688	115,776	103,521	(12,255)		
E113060	Advertising and Promotion	1,000	664	0	664	-100%	
E113100	BANK CHARGES	500	328	505	(177)	54%	
E113104	CATERING COSTS	0	0	773	(773)		
E113107	Committee Costs	200	128	0	128	-100%	
E113120	Cleaning Supplies	5,000	3,328	2,071	1,257	-38%	
E113130	IT MAINTENANCE	4,000	2,664	2,523	141	-5%	
E113140	Depreciation- Freebairn Centre	4,265	2,840	2,465	375	-13%	
E113180	ELECTRICITY	23,500	15,664	13,327	2,337	-15%	
E113190	FREIGHT - NON-BAR	100	64	0	64	-100%	
E113210	GAS SUPPLIES	2,300	1,528	1,218	310	-20%	
E113218	Minor Equipment	500	328	8,863	(8,535)	2602%	Upgrade Point of Sale hardware Budget timing is off, expenditure slightly over full year budget but within threshold
E113220	INSURANCE	18,458	12,304	20,416	(8,112)	66%	
E113240	LICENCING COSTS	1,710	1,136	1,196	(60)	5%	
E113243	Kitchen Consumables	800	528	878	(350)	66%	
E113250	Printing, Stationery and Post	2,500	1,664	373	1,291	-78%	
E113260	Pool Costs	200	128	0	128	-100%	
E113270	REPAIRS AND MAINTENANCE	54,580	36,376	15,949	20,427	-56%	Works being completed and it is expected that this will be expended
E113272	Security Costs	450	296	191	105	-35%	
E113280	Superannuation	10,066	6,704	9,016	(2,312)	34%	
E113285	STAFF TRAINING	2,850	1,896	3,067	(1,171)	62%	
E113290	TELEPHONE	3,500	2,328	1,040	1,288	-55%	
E113295	UNIFORMS	800	528	0	528	-100%	
E113298	Depreciation	155,281	103,520	89,161	14,359	-14%	
E113300	Wages - Centre Manager	105,962	70,640	21,390	49,250	-70%	Staff coding wages to incorrect accounts, overall wages expenditure is currently right on track at FRC
E113310	Wages - Bar Staff Casuals	0	0	25,097	(25,097)		Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget
E113315	EVENTS	5,000	3,328	0	3,328	-100%	
E113320	WAGES - CLEANER	5,000	3,328	22,280	(18,952)	569%	Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget
E113330	OTHER COSTS	400	264	64	200	-76%	
E113335	KIDSPORT	500	328	0	328	-100%	
E113350	WORKERS COMPENSATION	4,600	3,064	2,535	529	-17%	
E113410	Sundry Equipment Purchases	2,500	1,664	0	1,664	-100%	
E113499	INTERNAL BAR PURCHASES	2,000	1,328	0	1,328	-100%	
E113500	Bar Purchases	52,000	34,664	42,359	(7,695)	22%	Stock on hand numbers higher than normal and possible not achieving margin on sales
E113501	Ice and Sundry Supplies	1,000	664	77	587	-88%	
E113502	FREIGHT ON BAR PURCHASES	2,400	1,600	1,384	216	-13%	
E113505	Canteen Purchases	500	328	340	(12)	4%	
E113510	Bar Glassware	500	328	0	328	-100%	
E113540	STOCK WRITTEN OFF	400	264	0	264	-100%	
E113999	General Admin Allocated	10,401	6,928	5,531	1,397	-20%	
	Total Expenditure	485,723	323,664	294,113	29,551		
	Sub-total Freebairn Recreation Centre	312,035	207,888	190,592	17,296		
	Television Re-broadcasting						
I114310	Television Charges	1,400	928	0	(928)	-100%	
	Total Revenue	1,400	928	0	(928)		
E114280	EQUIPMENT MAINTENANCE	0	0	41	(41)		
E114290	CONT TO VARLEY RADIO	1,400	928	508	420	-45%	
E114298	Depreciation	0	0	0	0		
E114999	General Admin Allocated	2,942	1,960	1,565	395	-20%	
	Total Expenditure	4,342	2,888	2,114	774		
	Sub-total Television Re-broadcasting	2,942	1,960	2,114	(154)		
	Other Culture						
I116300	Grant - Railway Station	0	0	0	0		
	Total Revenue	0	0	0	0		
E116100	KULIN MUSEUM	400	264	198	66	-25%	
E116200	HERITAGE	0	0	0	0		
E116300	Railway Station Maintenance	2,159	1,432	0	1,432	-100%	
E116999	General Admin Allocated	0	0	1,133	(1,133)		
	Total Expenditure	2,559	1,696	1,332	364		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
Sub-total Other Culture		2,559	1,696	1,332	364		
Other Sport & Recreation							
I117430	Kulin Squash Courts	0	0	0	0		
Total Revenue		0	0	46	46		
E117029	OFFICE GARDENS	23,952	15,944	13,283	2,661	-17%	Labour hours overspent, overall wages are below what was budgeted
E117030	PUBLIC PARKS GDNS & RESERVES	95,809	63,856	75,747	(11,891)	19%	
E117031	RESERVES - OTHER	16,689	11,112	9,679	1,433	-13%	
E117042	KULIN SQUASH COURTS	0	0	0	0		
E117050	STORM WATER REUSE SCHEME	0	0	154	(154)		
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	1,500	1,000	1,725	(725)	73%	
E117054	Dudinin Tennis Club	2,000	1,328	2,415	(1,087)	82%	
E117056	OTHER SPORTING CLUBS	2,000	1,328	0	1,328	-100%	
E117058	SKATE PARK & PLAYGROUND	7,700	5,128	0	5,128	-100%	
E117298	Depreciation	25,000	16,664	15,292	1,372	-8%	
E117500	VARLEY DISTRICT CONTRIBUTIONS	25,000	16,664	27,500	(10,836)	65%	YTD budget timing off, contribution towards tennis courts in line with annual budget
E117520	Pingaring Golf Club	2,600	1,728	2,523	(795)	46%	
E117999	General Admin Allocated	14,336	9,552	7,625	1,927	-20%	
Total Expenditure		216,586	144,304	155,943	(11,639)		
Sub-total Other Sport & Recreation		216,586	144,304	155,897	(11,593)		
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		1,054,150	713,727	646,779	66,948		
TRANSPORT Roadworks							
I121500	Regional Road Group	365,000	182,500	265,927	83,427	46%	
I121505	MISC INCOME	0	0	0	0		
I121520	Roads to Recovery	425,000	212,500	0	(212,500)	-100%	Grants will be claimed as work is completed, timing issue for now
I121750	BLACK SPOT	99,000	49,500	0	(49,500)	-100%	Invoice for funding not yet processed, will be done when work has substantially begun
Total Revenue		889,000	444,500	265,927	(178,573)		
E121298	Depreciation	2,500,000	1,666,664	1,430,558	236,106	-14%	
E121602	Traffic Signs	7,000	4,664	1,150	3,514	-75%	
Total Expenditure		2,507,000	1,671,328	1,431,708	239,620		
Sub-total Roadworks		1,618,000	1,226,828	1,165,782	61,046		
Road Maintenance							
I122360	Government Grants	190,838	127,224	203,560	76,336	60%	YTD budget issue, total grant is 203k and has been received in a lump sum rather than over the year as the ytd budget would suggest it should.
Total Revenue		191,838	127,888	203,560	75,672		
E122010	ROAD MAINTENANCE	1,254,301	836,192	645,239	190,953	-23%	
E122120	Insurance - Contract Works	0	0	1,970	(1,970)		
E122121	KULIN DEPOT	55,600	37,056	28,052	9,004	-24%	Labour costs which have been charged to this account in the past have reduced, most likely due to employees allocating their time appropriately.
E122122	HOLT ROCK DEPOT	6,600	4,392	3,580	812	-18%	
E122140	Footpath Maintenance	3,588	2,392	105	2,287	-96%	
E122150	STREET LIGHTING	27,629	18,416	11,921	6,495	-35%	Overall under budget, could possibly be a permanent saving of approx \$5,000 at year end
E122160	Street Cleaning	0	0	2,072	(2,072)		
E122161	DUDININ CLEANING	3,348	2,232	1,992	240	-11%	
E122180	Street Trees	13,716	9,144	4,994	4,150	-45%	
E122190	Streetscape Maintenance	74,352	49,560	31,108	18,452	-37%	Timing
E122200	Roman Road System	7,500	7,500	7,364	136	-2%	
E122298	Depreciation	18,204	12,136	16,564	(4,428)	36%	
E122999	General Admin Allocated	526,203	350,800	280,386	70,414	-20%	
Total Expenditure		1,991,042	1,329,820	1,035,346	294,474		
Sub-total Road Maintenance		1,799,204	1,201,932	831,786	370,146		
Road Plant Purchases							
I123297	Profit on Sale of Asset	0	0	0	0		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		0	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E123297	LOSS ON SALE OF ASSET	54,554	36,368	0	36,368	-100%	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	13,747	9,160	7,312	1,848	-20%	
	Total Expenditure	68,301	45,528	7,312	38,216		
	Sub-total Road Plant Purchases	68,301	45,528	7,312	38,216		
	Aerodomes						
E126280	Airstrip Maintenance	5,740	3,816	3,759	57	-1%	
E126298	Depreciation	8,000	5,328	4,712	616	-12%	
E126999	General Admin Allocated	2,130	1,416	1,133	283	-20%	
	Total Expenditure	15,870	10,560	9,605	955		
	Sub-total Aerodomes	15,870	10,560	9,605	955		
	TOTAL TRANSPORT	3,501,375	2,484,848	2,014,484	470,364		
	ECOMONIC SERVICES						
I130100	GRANT FUNDING	0	0	0	0		
I130200	DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM	0	0	0	0		
I130210	DONATIONS CAMPS	0	0	0	0		
I130240	DONATIONS GENERAL	0	0	326	326		
I130300	USER CHARGES SCHOOL HOLIDAY/LOCAL PROG	0	0	0	0		
I130310	USER CHARGES CAMPS	0	0	941	941		
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	0	0	0		
I130320	USER CHARGES SCHOOL CAMPS	0	0	5,467	5,467		
I130330	USER CHARGES CORPORATE CAMPS	0	0	568	568		
I132409	HOSTEL CHARGES	0	0	2,827	2,827		
I130500	RENTAL REIMBURSEMENTS	0	0	4,910	4,910		
I130600	REIMBURSEMENTS AND OTHER INCOME	330,000	220,000	154,631	(65,369)	-30%	
	Total Income	330,000	220,000	169,671	10,129		
E130100	FACILITATORS WAGES	203,259	135,504	155,908	(20,404)	15%	Overtime wages and the cost of employing casual staff while one full time staff member is on extended leave has caused our actuals to exceed our budget.
E130110	FACILITATORS SUPERANNUATION	19,310	12,872	13,610	(738)	6%	
E130180	VOLUNTEER SUPPORT	0	0	0	0		
E130170	SUPERVISION OTHER EMPLOYMENT EXPENSES	0	0	0	0		
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PRO	0	0	109	(109)		
E130210	ACTIVITY COSTS - CAMPS	5,000	3,328	498	2,830	-85%	
E130220	ACTIVITY COSTS - SCHOOL CAMPS	0	0	0	0		
E130230	ACTIVITY COSTS - CORPORATE CAMPS	0	0	0	0		
E130310	TRANSPORTATION FOR CAMPS	25,000	16,664	6,962	9,702	-58%	
E130335	HOUSING COSTS	16,458	10,944	3,410	7,534	-69%	Retirement homes have not billed the Shire for Cathy's rent costs
E130500	CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS	0	0	0	0		
E130510	CATERING CAMPS	28,000	18,664	12,012	6,652	-36%	
E130520	CATERING SCHOOL CAMPS	0	0	0	0		
E130610	ADVERTISING CAMPS	0	0	0	0		
E130630	ADVERTISING CORPORATE CAMPS	0	0	0	0		
E130670	ADVERTISING, MARKETING GENERAL	0	0	274	(274)		
E130700	MERCHANDISE COSTS	7,500	5,000	3,840	1,160	-23%	
E130800	CAMP KULIN ADMINISTRATION COSTS	20,000	13,328	14,954	(1,626)	12%	
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	5,000	3,328	879	2,449	-74%	
E130820	INCORPORATION EXPENSES	0	0	0	0		
E130999	GENERAL ADMINISTRATION ALLOCATED	15,707	10,464	8,724	1,740	-17%	
E130705	EVENT EXPENSES	0	0	0	0		
E132040	KULIN HOSTEL	25,225	16,808	29,718	(12,910)	77%	
	Total Expenditure	370,458	246,904	256,043	3,771		
	Sub-total Camp Kulin	40,458	26,904	86,372			
	Rural Services						
I131100	OTHER INCOME	0	0	0	0		
	Total Revenue	0	0	0	0		
E131040	Noxious Weeds/Pest Plants	8,486	5,656	5,684	(28)	0%	
E131060	Vermin Control	0	0	100	(100)		
E131298	Depreciation	0	0	0	0		
E131999	General Admin Allocated	2,130	1,416	1,133	283	-20%	
	Total Expenditure	10,617	7,072	6,917	155		
	Sub-total Rural Services	10,617	7,072	6,917	155		
	Tourism & Area Promotion						
I132100	Grants	1,000	664	0	(664)	-100%	
I132400	Comm Info Officer Grant	0	0	0	0		
I132410	Caravan Park Charges	20,000	13,328	24,472	11,144	84%	Actuals exceeding budget expectations
I132420	Sale of Maps	0	0	15	15		
I132430	SALE OF HISTORY BOOKS - KULIN	0	0	118	118		
I132450	SALE OF THH SOUVENIRS	1,200	800	2,975	2,175	272%	
	Total Revenue	22,200	14,792	27,581	13,453		
E132030	CARAVAN PARK	37,116	24,828	27,587	(2,759)	11%	
E132050	INFORMATION BAY	200	128	103	25	-20%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E132100	Tourism & Area Promotion	34,100	22,728	15,264	7,464	-33%	
E132111	Herbarium Costs	0	0	0	0		
E132410	SUPERANNUATION	0	0	3,005	(3,005)		
E132298	Depreciation	35,000	23,328	22,655	674	-3%	
E132999	General Admin Allocated	38,140	25,424	20,285	5,139	-20%	
	Total Expenditure	144,556	96,436	88,901	7,535		
	Sub-total Tourism & Area Promotion	122,356	81,644	61,320	20,988		
	Building Control						
I133410	BUILDING PERMITS	4,000	2,664	2,104	(560)	-21%	
I133420	BCITF LEVY COLLECTION	2,000	1,328	391	(937)	-71%	
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	664	(1,447)	(2,111)	-318%	
	Total Revenue	7,000	4,656	1,048	(3,608)		
E133010	Group Building Scheme	7,500	5,000	2,143	2,858	-57%	
E133420	BCITF levy payment	2,000	1,328	0	1,328	-100%	
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	664	0	664	-100%	
E133999	General Admin Allocated	3,541	2,360	1,883	477	-20%	
	Total Expenditure	14,041	9,352	4,025	5,327		
	Sub-total Building Control	7,041	4,696	2,977	1,719		
	Kulin Resource Centre						
I134010	Business Memberships	0	0	127	127		
I134070	Photocopying	4,500	3,000	8,782	5,782	193%	
I134080	BINDING, STAPLING & FOLDING	0	0	53	53		
I134090	FAXING, SCANNING & EMAILING	500	328	67	(261)	-80%	
I134100	Computer Usage	500	328	151	(177)	-54%	
I134120	Desktop Publishing	0	0	9	9		
I134130	KULIN UPDATE	7,000	4,664	5,486	822	18%	
I134140	Laminating	500	328	439	111	34%	
I134150	Equipment Hire	500	328	55	(273)	-83%	
I134160	CONSUMABLE SALES	500	328	412	84	26%	
I134170	BUILDING HIRE	800	528	218	(310)	-59%	
I134180	PUBLIC TRAINING/COURSES	3,000	2,000	15,605	13,605	680%	Gen Ag, will be expenditure to match
I134185	EVENT INCOME & SPONSORSHIP	0	0	1,664	1,664		
I134190	Commissions	5,000	3,328	0	(3,328)	-100%	
I134215	KODAK SCANNING & PHOTOSHOP	0	0	30	30		
I134220	OTHER INCOME	2,000	1,328	11,044	9,716	732%	
I134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	0	0	0	0		
I134300	Reimbursements	0	0	5,410	5,410		
I134500	GRANTS - CRC OPERATIONAL	100,000	66,664	108,125	41,461	62%	Permanent variance relating to the receipt of \$35,000 for trainee grant subsidy
I134510	EVENT & TICKETING INCOME	5,000	3,328	0	(3,328)	-100%	
	Total Revenue	129,800	86,480	159,677	76,525		
E134010	Wages	96,158	64,104	50,272	13,832	-22%	Savings due to the absence of a CRC Manager, CDO has been working on CRC and an allocation of the officer's time will be posted here.
E134020	Superannuation	9,135	6,088	2,386	3,702	-61%	
E134030	INSURANCE	12,000	12,000	12,715	(715)	6%	
E134040	UNIFORMS	800	528	52	476	-90%	
E134050	STAFF TRAINING	4,800	3,200	788	2,412	-75%	
E134060	TELEPHONE	1,500	1,000	774	226	-23%	
E134065	WATER	1,200	800	469	331	-41%	
E134070	ELECTRICITY	6,000	4,000	3,222	778	-19%	
E134080	Printing & Stationery	15,000	10,000	9,733	267	-3%	
E134090	Postage and Freight	0	0	0	0		
E134095	STAFF AMENITIES	0	0	0	0		
E134100	Advertising and Promotion	1,500	1,000	1,476	(476)	48%	
E134110	IT MAINTENANCE & SUPPORT	3,600	2,400	3,164	(764)	32%	
E134115	Cleaning	0	0	397	(397)		
E134120	CENTRE MAINTENANCE	3,000	2,000	1,873	127	-6%	Heavy vehicle pilot course expenditure posted here and need to be reallocated to public works overheads based on employees who completed course.
E134130	COURSES & EVENTS	10,000	6,664	32,589	(25,925)	389%	
E134140	Library Freight	500	328	0	328	-100%	
E134150	LIBRARY COSTS	14,000	9,328	9,000	328	-4%	
E134155	Kodak Scanning & Photoshop	0	0	0	0		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORS	0	0	0	0		
E134190	KEY TO KULIN	300	200	0	200	-100%	
E134200	GRANT FUNDING EXPENDITURE	2,000	1,328	629	699	-53%	Depreciation run not completed, unable to post until audit has been completed.
E134298	Depreciation	65,000	43,328	37,807	5,521	-13%	
E134300	SUNDRY EXPENSES	0	0	209	(209)		
E134999	General Admin Allocated	14,286	9,520	7,605	1,915	-20%	
	Total Expenditure	260,779	177,816	175,480	2,336		
	Sub-total Kulin Resource Centre	130,979	91,336	15,804	78,860		
	Other Economic Services						
I136010	SALE OF STANDPIPE WATER	25,000	16,664	24,935	8,271	50%	
I136030	GRANTS	100,000	100,000	0	(100,000)	-100%	
I136040	OTHER INCOME	0	0	0	0		
I136050	OTHER INCOME	0	0	0	0		
I136115	Community Cropping Program	1,000	664	1,364	700		
	Total Revenue	126,000	117,328	26,299	(91,729)		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E136040	WATER SUPPLY (STANDPIPES)	45,000	30,000	69,357	(39,357)	131%	New water charges, higher than budgeted for.
E136050	Farm Water Supplies & Maintenance	1,000	664	0	664		
E136100	OTHER EXPENDITURE	0	0	0	0		
E136105	Pingaring Community Centre	4,000	2,664	0	2,664	-100%	
E136115	COMMUNITY CROPPING PROGRAM	1,000	664	0	664	-100%	
E136200	ECONOMIC DEVELOPMENT	0	0	0	0		
E136298	DEPRECIATION	2,500	1,664	924	740	-44%	
E136999	General Admin Allocated	2,130	1,416	1,133	283	-20%	
	Total Expenditure	55,630	37,072	71,414	(34,342)		
	Sub-total Other Economic Services	(70,370)	(80,256)	45,115	(126,071)		
	Kulin Bush Races						
I138010	BUSH RACES INCOME	0	0	36	36		
I138020	OTHER RACES INCOME	25,000	0	0	0		
	Total Revenue	25,000	0	36	36		
E138010	BUSH RACES EXPENDITURE	0	0	0	0		
E138015	BLAZING SWAN EXPENDITURE	12,500	8,328	13,004	(4,676)	56%	Payment of lease fee to landholder
E138020	INSURANCE & LICENSING.	0	0	3,211	(3,211)		
E138040	BUSH RACES CONTRIBUTION	18,986	12,656	13,002	(346)	3%	
E138298	Depreciation	0	0	0	0		
E138999	General Admin Allocated	15,707	10,464	8,353	2,111	-20%	
	Total Expenditure	47,193	31,448	37,570	(6,122)		
	Sub-total Kulin Bush Races	22,193	31,448	37,533	(6,085)		
	Fuel Facility						
I139010	SALES - PUBLIC	600,000	400,000	464,360	64,360	16%	
	Total Revenue	600,000	400,000	464,360	64,360		
E139010	FUEL PURCHASES	550,000	366,664	331,227	35,437	-10%	Fuel allocations have not been posted for January
E139030	FUEL ACCOUNT SALES	1,500	1,000	1,331	(331)	33%	
E139040	IT MAINTENANCE	3,500	2,328	1,631	697	-30%	
E139045	BANK CHARGES	5,000	3,328	2,970	358	-11%	
E139050	MAINTENANCE & REPAIRS	7,660	5,104	2,154	2,950	-58%	
E139999	GENERAL ADMIN ALLOCATED	17,297	11,528	9,108	2,420	-21%	
	Total Expenditure	584,957	389,952	348,421	41,531		
	Sub-total Fuel Facility	(15,043)	(10,048)	(115,939)	105,891		
	TOTAL ECONOMIC SERVICES	248,230	152,796	140,100	75,457		
	OTHER PROPERTY & SERVICES						
	Private Works						
I141025	MAIN ROADS WORKS	0	0	0	0		
I141410	Private Works	24,000	16,000	93,660	77,660	485%	
	Total Revenue	24,000	16,000	93,660	77,660		
E141010	PRIVATE WORKS	22,080	14,720	57,480	(42,760)	290%	
E141022	MRWA - Hyden Kondinin Road	0	0	17,679	(17,679)		
E141025	MAIN ROADS WORKS	0	0	14,215	(14,215)		
E141999	General Admin Allocated	11,032	7,352	5,868	1,484	-20%	
	Total Expenditure	33,112	22,072	95,242	(73,170)		
	Sub-total Private Works	9,112	6,072	1,582	4,490		
	Community Bus						
I142100	Hire of Bus & Trailer	6,000	4,000	5,279	1,279	32%	
I142200	Contributions - Bus Purchase	0	0	0	0		
	Total Revenue	6,000	4,000	5,279	1,279		
E142020	Community Bus Shed	50	50	48	2	-4%	
E142105	LICENSING & INSURANCE	840	490	0	490	-100%	
E142298	Depreciation	3,000	2,000	3,492	(1,492)	75%	
E142700	Plant Operation Costs	6,000	4,000	0	4,000	-100%	
	Total Expenditure	9,890	6,540	3,540	3,000		
	Sub-total Community Bus	3,890	2,540	(1,740)	4,280		
	Public Works Overheads						
I143100	STAFF HOUSING RENTAL	39,364	26,240	18,705	(7,535)	-29%	
I143390	REIMBURSEMENTS	10,000	6,664	7,139	475	7%	
	Total Revenue	49,364	32,904	25,844	(7,060)		
E143010	ENGINEERS SALARY	90,751	60,496	62,446	(1,950)	3%	
E143020	ENGINEER SUNDRIES	0	0	0	0		
E143025	WORKERS COMPENSATION INSURANCE	34,000	34,000	38,691	(4,691)	14%	
E143030	OFFICE EXPENSES	3,100	2,064	2,695	(631)	31%	
E143035	UTILITIES	0	0	0	0		
E143040	Superannuation	138,185	92,120	94,781	(2,661)	3%	
E143050	Sick & Holiday Pay	163,200	108,800	103,933	4,867	-4%	
E143060	Insurance on Works	19,000	19,000	19,701	(701)	4%	
E143070	Long Service leave	8,500	5,664	0	5,664	-100%	
E143075	FBT EXPENSE	1,500	0	0	0		
E143090	Award Allowances	80,345	53,560	47,336	6,224	-12%	
E143110	Consumable Stores	0	0	0	0		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E143120	PROTECTIVE CLOTHING	6,300	4,200	6,085	(1,885)	45%	Housing costs for outdoor staff have been allocated to program 9 (housing). These need to be reallocated and the work will be completed during the budget review.
E143125	STAFF HOUSING	100,295	66,848	33,022	33,826	-51%	
E143130	Removal Expenses	5,000	3,328	0	3,328	-100%	
E143140	Seminar Expenses	25,238	16,816	9,985	6,831	-41%	
E143150	Health & Safety Program	12,286	6,142	2,373	3,769	-61%	
E143152	CONSULTING	10,000	6,664	6,000	664	-10%	
E143155	Apprentice Training	0	0	0	0		
E143180	TRANSFER FROM POC	0	0	0	0		
E143190	KEY TO KULIN	0	0	0	0		
E143205	WORKERS COMPENSATION	0	0	0	0		
E143290	ALLOCATED TO WORKS & SERVICES	(849,654)	(566,432)	(536,239)	(30,193)	-5%	
E143297	Loss on Sale of Asset	0	0	0	0		
E143298	Depreciation	13,281	8,848	10,268	(1,420)	16%	
E143999	General Admin Allocated	188,037	125,352	77,073	48,279	-39%	
	Total Expenditure	49,364	47,470	(21,849)	69,319		
	Sub-total Public Works Overheads	(0)	14,566	(47,693)	62,259		
	Plant Operation						
I144390	Insurance Claims	0	0	0	0		
I144297	Profit on Sale of Asset	0	0	0	0		
I144100	DIESEL REBATE	20,000	13,328	0	(13,328)	-100%	
	Total Revenue	20,000	13,328	0	(13,328)		
E144000	Plant Repair Wages	147,154	98,096	69,282	28,814	-29%	
E144005	Tyres & Tubes	48,000	32,000	17,082	14,918	-47%	
E144010	Parts & Repairs	180,000	119,992	83,761	36,231	-30%	
E144015	INSURANCE & LICENCE	95,000	95,000	68,320	26,680	-28%	
E144020	Fuel & Oil	340,000	226,664	174,739	51,925	-23%	
E144030	BLADES & TYNES	12,000	8,000	6,533	1,467	-18%	
E144060	Expendable Tools	2,400	1,600	0	1,600	-100%	
E144061	TELEPHONE	1,200	800	820	(20)	3%	
E144070	OFFICE EXPENSES	1,200	800	0	800	-100%	
E144080	Relocation Expenses	0	0	0	0		
E144180	Other Minor Expenditure	2,400	1,600	0	1,600	-100%	
E144290	ALLOCATED TO WORKS & SERVICES	(813,354)	(542,232)	(399,651)	(142,581)	-26%	
E144700	PLANT OPERATION COSTS	40,000	26,664	2,124	24,540	-92%	
	Total Expenditure	56,000	68,984	23,011	45,973		
	Sub-total Plant Operation	36,000	55,656	23,011	32,645		
	Salaries & Wages						
I146390	Workers Compensation	5,000	3,328	1,974	(1,354)	-41%	
	Total Revenue	5,000	3,328	1,974	(1,354)		
E146010	Gross Total For Year	2,700,000	1,800,000	1,759,483	40,517	-2%	
E146020	Workers Compensation	0	0	0	0		
E146200	Salaries & Wages Allocated	(2,700,000)	(1,800,000)	(1,759,483)	(40,517)	-2%	
E146400	Unallocated Salaries & Wages	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Salaries & Wages	(5,000)	(3,328)	(1,974)	(1,354)		
	Unclassified						
I147360	SALE OF PARTS/SCRAP	500	328	0	(328)	-100%	
	Total Revenue	500	328	0	(328)		
	Sub-total Unclassified	(500)	(328)	0	(328)		
	Public Works Depreciation						
E144298	Depreciation	560,000	373,328	265,374	107,954	-29%	
E148298	Gross Depreciation	0	0	21,888	(21,888)		
E148299	LESS DEPRECIATION ALLOCATED	(560,000)	(373,328)	(306,395)	(66,933)	-18%	
	Total Expenditure	0	0	(19,134)	19,134		
	Sub-total Public Works Depreciation	0	0	(19,134)	19,134		
	TOTAL OTHER PROPERTY & SERVICES	43,502	75,178	(45,948)	121,126		
	GRAND TOTAL	2,556,988	1,355,401	425,624	987,378		

Shire of Kulin
STATEMENT OF CAPITAL
(Statutory Reporting Program)
For the period ended 29 February 2020

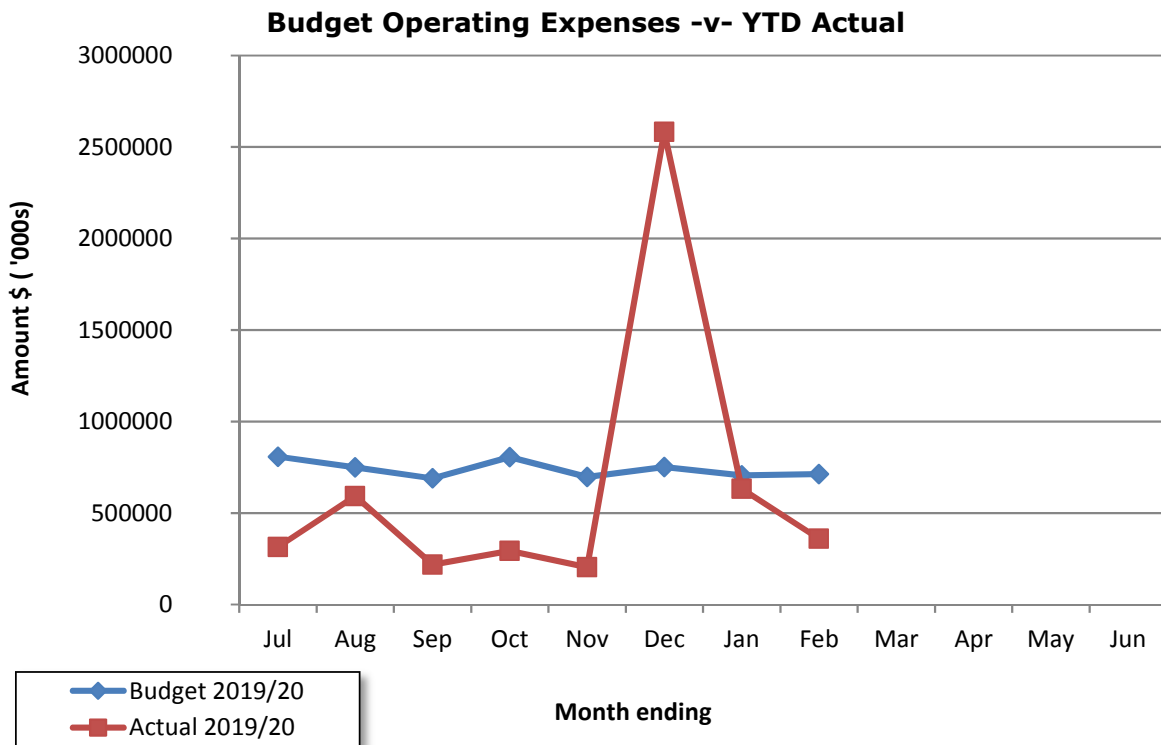
COA	Description	Annual Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
GOVERNANCE						
E042000	OLD ADMINISTRATION BUILDING	34,000	22,656	0	22,656	
E042400	ADMINISTRATION EQUIPMENT	0	0	48,104	(48,104)	
E042510	Transfer to Admin Equip Reserve	1,129	752	886	(134)	18%
	Total Expenditure	35,129	23,408	48,990	(48,238)	
	Sub-total Governance	35,129	23,408	48,990	(48,238)	
LAW, ORDER & PUBLIC SAFETY						
E053720	FESA BUILDING	16,130	10,736	0	10,736	-100%
	Total Expenditure	16,130	10,736	0	10,736	
	Sub-total Law, Order & Public Safety	16,130	10,736	0	10,736	
HEALTH						
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	1,547	773	1,214	(441)	57%
	Total Expenditure	1,547	773	1,214	(441)	
	Sub-total Law, Order & Public Safety	1,547	773	1,214	(441)	
HOUSING						
I091510	TRANSFER FROM BUILDING RESERVE	(260,000)	130,000	(260,000)	390,000	-300%
E091103	STAFF HOUSING PROJECT 3 RESIDENCIES	282,677	0	176,915	(176,915)	
E091110	PRINCIPAL ON LOANS 55 & 58	87,804	43,902	43,569	333	-1%
E091510	Transfer to Building Reserve	7,508	3,754	5,892	(2,138)	57%
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	1,127	563	302	261	-46%
	Total Expenditure	119,116	178,219	(33,323)	(1,544)	
	Sub-total Housing	119,116	178,219	(33,323)	(1,544)	
RECREATION & CULTURE						
I113910	TRANSFER FROM FREEBAIRN RECREATION CENTR	(25,000)	0	(25,000)	25,000	
E112000	SOLAR PANELS - AQUATIC CENTRE	25,000	16,664	0	16,664	-100%
E113900	FREEBAIRN REC CENTRE CAPITAL F & E	49,200	32,800	6,500	26,300	-80%
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	3,586	1,793	1,853	(60)	3%
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEME	2,760	1,379	2,166	(787)	57%
E117400	SPORTING CLUB CONTRIBUTIONS	50,000	33,328	0	33,328	-100%
E113905	FREEBAIRN REC CENTRE CAPITAL L & B	62,000	41,328	89,203	(47,875)	
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHO	186	93	1,107	(1,014)	
I113920	TRANSFER FROM FRC SURFACE & EQUIP REPLACE	(45,000)	(45,000)	(45,000)	0	
	Total Expenditure	122,732	82,385	30,829	27,571	
	Sub-total Recreation & Culture	122,732	82,385	30,829	27,571	
TRANSPORT						
E121500	MAJOR ROAD CONSTRUCTION	600,494	400,312	355,334	44,978	-11%
E121520	ROADS TO RECOVERY CONSTRUCTION	440,080	293,376	366,333	(72,957)	25%
E121550	MINOR ROAD CONSTRUCTION	375,400	250,256	156,782	93,474	-37%
E121750	BLACK SPOT ROAD CONSTRUCTION	151,056	100,696	0	100,696	-100%
E122220	KULIN DEPOT UPGRADE	85,000	56,656	475	56,181	-99%
E121580	Footpaths	76,851	51,216	0	51,216	-100%
E123100	PLANT & EQUIPMENT PURCHASES	664,000	442,664	24,078	418,586	-95%
E123105	MOTOR VEHICLE PURCHASES	177,000	118,000	56,067	61,933	-52%
	Total Expenditure	2,569,881	1,713,176	959,070	754,106	
	Sub-total Transport	2,569,881	1,713,176	959,070	754,106	

STATEMENT OF OPERATING

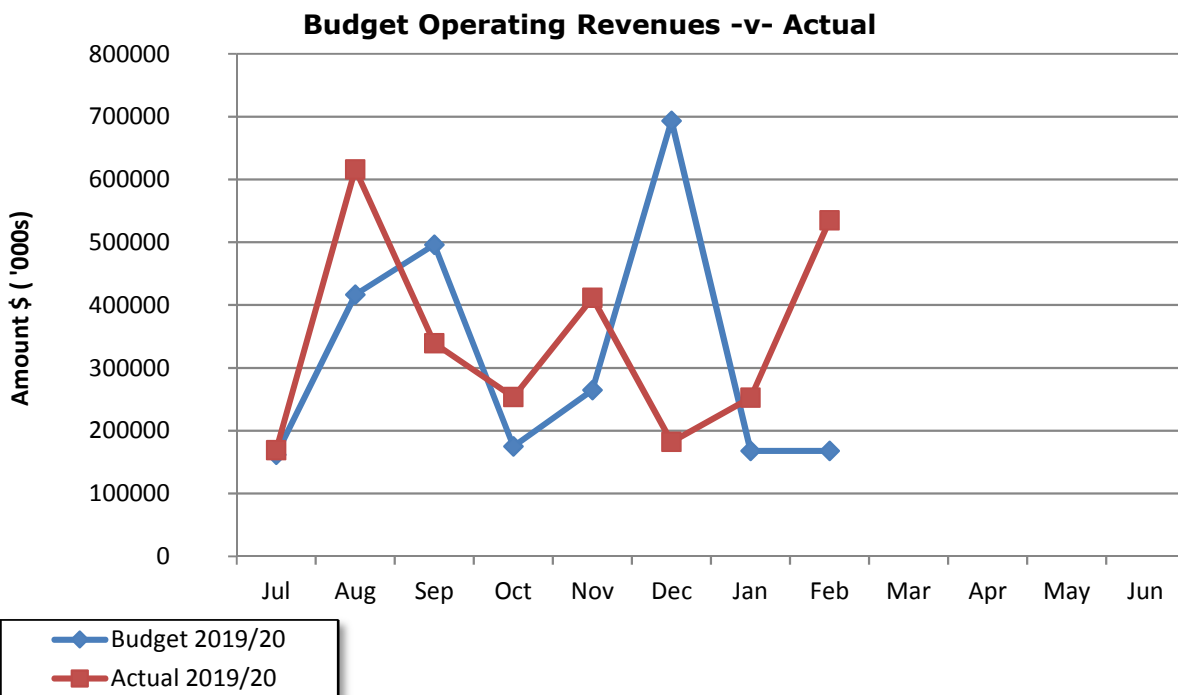
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
ECONOMIC SERVICES						
E132700	TOURISM PROJECT CAPITAL	77,300	51,520	35,420	16,100	-31%
E134500	RESOURCE CENTRE CAPITAL L & B	10,000	6,664	0	6,664	-100%
E132600	CARAVAN PARK CAPITAL	60,419	40,264	17,590	22,674	
E132500	HOSTEL CAPITAL	47,600	31,720	44,395	(12,675)	
E136045	WATER SUPPLY INFRASTRUCTURE	175,000	116,656	21,383	95,273	-82%
E139100	TRANSFER TO FUEL FACILITY RESERVE	25,984	12,992	772	12,220	-94%
	Total Expenditure	396,303	259,816	119,561	128,036	
	Sub-total Economic Services	396,303	259,816	119,561	128,036	
OTHER PROPERTY & SERVICES						
I144510	Transfer from Plant Reserve	(75,000)	0	0	0	
	Total Expenditure	(75,000)	0	0	0	
E143510	Transfer to LSL & AL Reserve	5,847	2,923	4,588	(1,665)	57%
E144510	TRANSFER TO PLANT RESERVE	5,919	2,959	4,645	(1,686)	57%
	Total Expenditure	11,767	5,882	9,233	(3,351)	
	Sub-total Other Property & Services	(63,233)	5,882	9,233	(3,351)	
	TOTAL	3,181,475	2,263,659	1,135,573	856,139	

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 29 February 2020

Note 1 - Graphical Representation - Source Statement of Financial Activity



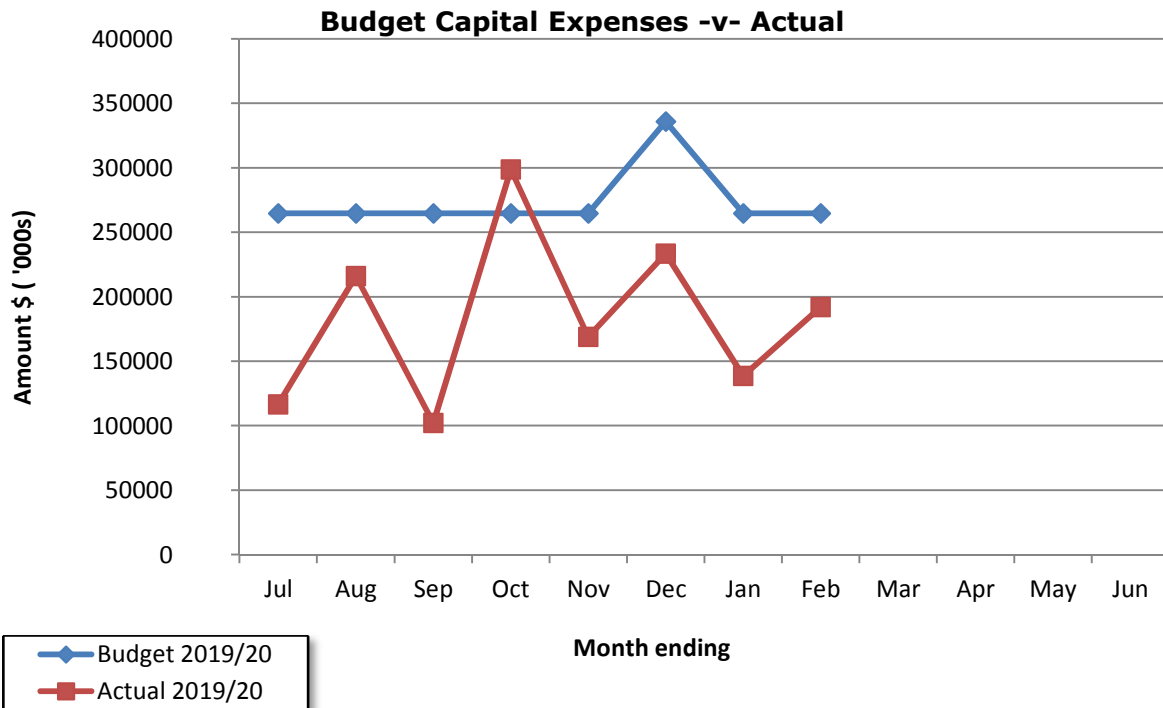
Comments/Notes - Operating Expenses



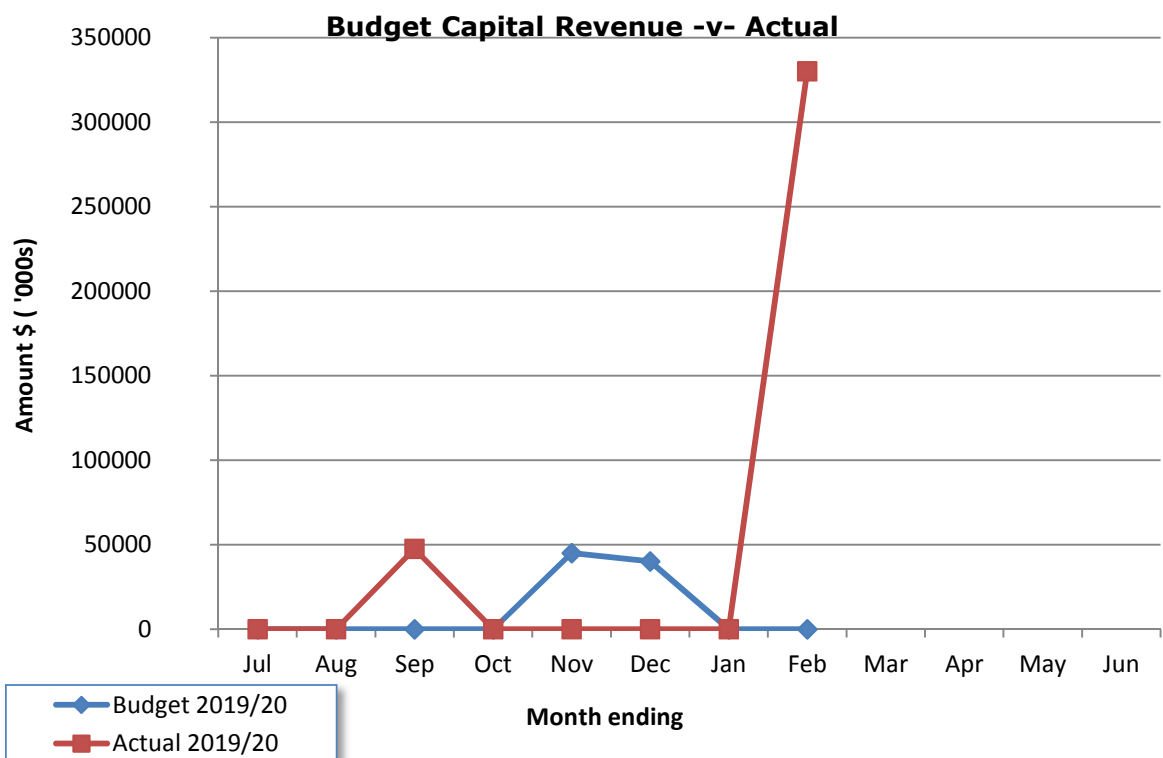
Comments/Notes - Operating Revenues

**Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 29 February 2020**

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 29 February 2020

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits						
Municipal		590,149	0	113,733	Bendigo	
Freebairn		21,720	0	75,500	Bendigo	
(b) Cash on Hand						
Petty Cash Float		500		500	On Hand	
Till Float		3,100		3,100	On Hand	
(c) Term Deposits						
1807302	1.60%			1,733,634	Bendigo Treasury	
(d) Investments						
Short term investments	0.75%	819,131	0	570,117	Bendigo Treasury	
Term Deposit (3288494)	1.40%	403,752		403,752	Bendigo Treasury	25/02/2020
Term Deposit (3124064)	1.50%	350,621		350,621	Bendigo Treasury	25/03/2020
Term Deposit (3273690)	1.45%	404,644		404,644	Bendigo Treasury	11/05/2020
Term Deposit (3239456)	1.45%	365,314		365,314	Bendigo Treasury	6/04/2020
			0			
Total		2,958,931	0	4,020,916		

Comments/Notes

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

Reserve	Previous Balance \$	% of Total Reserve	Interest Earnt \$	Transfers In/Out \$	Current Balance \$
Plant	394,625	19%	3,059		395,424
Leave	389,823	19%	3,021		256,802
Building	500,549	25%	3,880		246,441
Admin Equipment	75,262	4%	583		76,148
Town Planning	0	0%	-		583
Joint Venture	75,156	4%	583		75,458
FRC Surface Replacement	183,983	9%	1,426		138,699
FRC Sportsperson	12,430	1%	96		13,537
Freebairn Recreation	239,075	12%	1,853		215,928
Natural Disaster	0	0%	-		104,324
Medical Services	103,111	5%	799		66,385
Fuel Facility	65,613	3%	509		2,450
Road Replacement	0	0%			141,448
CAMP KULIN RESERVE	8	0%			8
Total	2,039,627	100%	15,809	-	1,733,634

Net Current Assets Composition	
Current Assets	-
Cash at Bank	2,216,414
Debtors	513,965
Stock on Hand	181,381
Current Liabilities	
Creditors	5,182
Accruals & Employee Provisions	- 352,013
GST	- 160,487
Excess Rates Received	- 1,203
Total	2,403,238

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 29 February 2020

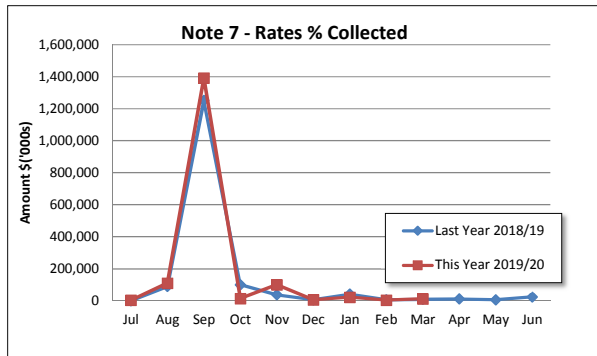
Note 5: RECEIVABLES

Receivables - Rates and Rubbish

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

	Current 2019/20	Previous	Total
	\$	\$	\$
Opening Arrears Previous Years		65,639	65,639
Rates Levied this year	2,236,003		2,236,003
Less Collections to date	2,162,519	13,709	2,176,228
Equals Current Outstanding	73,484	51,930	125,414
Net Rates Collectable			125,414
% Collected			-94.55%

Net Rates Collectable
 % Collected



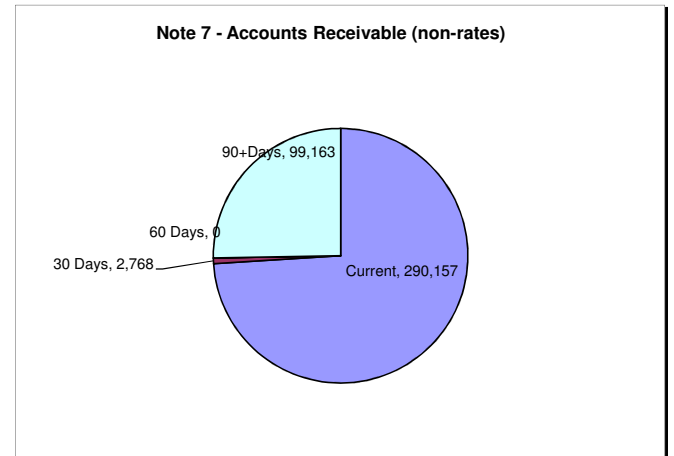
Comments/Notes - Receivables Rates and Rubbish

Receivables - General

Total Outstanding

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
290,157	2,768	0	99,163
			392,088

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 29 February 2020

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-19	Amount Received	Amount Paid	Closing Balance 30-Jun-20
	\$	\$	\$	\$
Housing Bonds	21,960	5,050	(3,100)	23,910
Rates	14,885	4,197	(6,036)	13,046
Miscellaneous	10,966	0	0	10,966
Trip Fund	35,730	14,410	(4,363)	45,777
Kulin Hockey Club	15,486	0	0	15,486
	0			0
	99,027	23,657	(13,499)	109,185

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 29 February 2020

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;

current assets - restricted assets	3,030,545
current liabilities - liabilities associated with restricted assets	398,954

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**7.60****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;

untied cash	2,195,300
unpaid trade creditors	1,554

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**1,412.84****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	1,783,614
Total Assets	112,369,345

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**0.016****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	0
Available Operating Revenue	4,770,250

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**0.00****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	1,207,929
Total Revenue	4,770,250

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 **0.25**

Comments **GOOD**

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	1,207,929
Economically Realisable Assets	28,481,904

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	2,030,730
	Operating Revenue	4,770,250
<hr/>		
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		0.43
Comments		DESIRABLE

7 OUTSTANDING RATES RATIO**YTD
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	51,930
	Rates Collectable	2,301,642
<hr/>		
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		GOOD

G6 COUNCIL MEMBERS - TRAINING AND DEVELOPMENT

Governance

PREAMBLE: Detailing the nature and extent of training and development provided for Council members.

OBJECTIVE: To ensure that Council members have equitable access to a range of relevant training and professional development opportunities to enhance their ability to fulfil their roles and responsibilities as Council members.

To enable Councillors to meet their statutory obligations in relation to Councillor training and gives effect to the requirement to adopt a continuing professional development policy.

Part 5, Division 10 of the *Local Government Act 1995* (the Act) describes provisions related to the universal training of Councillors:

- under Section 5.126 of the Act, each Councillor must complete training in accordance with the Regulations;
- under Section 5.127 of the Act, the CEO must publish a report on the local government's website within one month of the end of the financial year detailing the training completed by Councillors;
- under Section 5.128 of the Act, a local government must prepare and adopt a policy in relation to the continuing professional development of Councillors.

PRACTICE: The Shire shall ensure adequate resources are allocated annually in the Shire of Kulin budget to provide the opportunity for Council members to participate in appropriate training and development.

Authorised Training / Conferences

The Shire recognises the value of training to enable Councillors to foster their skills to enable them to meet the ongoing requirements of their role and functions required under the Act.

Council members are permitted to attend the following training opportunities without requiring further Council authorisation:

- Regional meetings in which a training or development element is included;
- WALGA or Central Zone regional conferences, seminars and workshops where a training and development component is included;
- Relevant training of Council members of the member's choice from within the budget allocation, but not exceeding \$1000 per annum.
- This training must be relevant to the member's role, experience and standing and must be assessed in accordance with the following matrix below by the Council to meet the required points of training suitability;
- Costs relating to training required to be undertaken under Section 5.126 of the Act can be over and above Councillors individual budget allocation.
- If the approved delegate, WALGA Annual Conference as part of Local Government week each year.

Councillors should be aware that all training undertaken, including conferences paid for by the Shire needs to be reported and this report published on the Shire's website in accordance with Section 5.127 of the Act.

Prescribed Training Requirements

The *Local Government (Administration) Regulations 1996* (the Regulations) requires Councillors to complete a 'Council Member Essentials' course consisting of five modules.

Training must be completed by all Councillors following their election within 12 months of taking office. Training is valid for five years.

Non-compliance with the requirement to complete training is an offence under the Act punishable by a fine not exceeding \$5,000.

Training / Conference Costs

Shire of Kulin will meet the costs of all the Council members accommodation, travelling (including meals), and transport and conference costs up to the approved annual allowance for each Council member. The Council members incurred costs shall be paid upon provision of receipts for expenses upon the members return. Over budget expenses supported by receipts shall not be reimbursed to the Council member.

It is Shire of Kulin preference to provide all assistance to the Council member by way of pre-ordering and arranging attendance requirements after attendance approval has been confirmed and before departure to minimise accounting paperwork.

Excepting for the approved delegates at the WALGA Annual Conference,

- Members will be required to meet the additional costs of any partner or family accommodation, expenses incurred and for private travel over and above the number of nights' accommodation and expenses required to attend the training or conference unless directly approved by Council.
- Whilst Shire of Kulin supports Council members in balancing their local government duties with their family commitments, it does not support having to pay the full cost of partner's or family accompanying Council members on Shire of Kulin business.

The Council member is to provide written and/or verbal reports on the key outcomes and important learnings from any training or conference attended at the next Council meeting or within two months of returning from the conference. This is a requirement of attendance and must be an agreed condition in the approval process.

Reporting on Training

In accordance with Section 5.127 of the Act, a report will be published on the Shire's website within one month of the end of the financial year, detailing the training completed by Councillors.

In order to complete the report, Councillors are required to provide evidence of completion of the training to the Executive Support Officer. The report will be a register stating:

- Councillor name
- Each training course or module completed
- Cost of any training and any associated travel and accommodation paid for by the Shire
- Training provider or conference name

For reporting purposes, the costs of group training will be apportioned individually.

Additional Training / Conference Opportunities require Council Approval

In order to receive Council approval for additional training over and above the authorised training Budget (**not included costs related to prescribed training**) in any year Council members are to provide a written request to the CEO a minimum of one week prior to the distribution of the Council agenda.

For any relevant training opportunities outside of the authorised training listed above or when a Council member has expended his or her budget allocation and wants to access further

training, the following conference / training assessment matrix is to be completed by the CEO in liaison with the Shire President and included in the report.

A minimum rating of 20 points is required across the following criteria for the CEO to recommend that the Council approve the Council member's attendance, including the signed commitment to provide written and /or verbal reports on learnings.

Conference / Training Assessment Matrix Criteria

POINTS 1 2 3 4 5

Relevance to member's role as Councillor or President as opposed to operational information and roles at the Shire of Kulin.

Value for Money & Cost/Benefit.

Provides direct relevance with Shire of Kulin Strategic Plans and current priorities.

Lack of alternative training opportunities to gain same skills.

Level of quality networking opportunities with peers.

Total Score _____

I (Council member)

hereby agree to provide written and/or verbal reports on the key outcomes and important learnings

from the training or conference by the

Council meeting..... (Date) or within two months of returning from the conference.

Signed: Date:.....

Equal Employment Opportunity Management Plan

2020 – 2022



Shire of Kulin

Address 38 Johnston Street Kulin WA 6365

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Council Resolution 18 March 2020



Opening Statement

Council Approval

The Council adopted the 2020 – 2022 Equal Employment Opportunity Plan at its ordinary meeting on 18 March 2020. A minute of the Council resolution adopting the Plan is attached as Appendix A.

Compliance

This plan has been developed in accordance with Section 145 of the *Equal Opportunity Act 1984*. The plan shows the strategies we currently have in place and the strategies we propose to develop or review during the period of this plan. This plan is developed with consideration to the fact that the Shire of Kulin has less than 50 employees.

Aims

The Shire of Kulin aims to provide an environment of fairness and equity in its workplace. Council believes that equal opportunity creates a more harmonious and productive workplace, which not only benefits Council, but also the wider community.

Equal Employment Opportunity Management Plan

EEO Outcome to be Achieved

1. *Workplace Culture and Accountability*

The organisation values and has clear management accountability for EEO and Diversity. There is an inclusive work environment that is free from sexual and racial harassment and harassment due to any of the grounds covered by equal opportunity legislation.

Strategies

Equity and Diversity values are incorporated into the corporate values and ethics and policy frameworks and Corporate Executive includes equity and diversity objectives in corporate planning, resourcing and monitoring.

Recruitment and performance management criteria for managers include the capacity to recruit and develop diverse staff and promote an inclusive work culture.

Effective action is taken to promote a positive, inclusive and harassment free workplace culture. Accountability for the implementation of equity and diversity plans, strategies and culture occurs throughout the organisation and there is an effective grievance management process.

Workplace culture is monitored and assessed to determine:

- that it is inclusive and free from harassment and unlawful discrimination
- that people feel able to raise concerns and issues of complaint
- that it contributes positively to attracting and retaining a diverse workforce

EEO Outcome to be Achieved

2. *Workplace Practices Support Equity and Diversity*

Workplace policies and practices support the achievement of equity and diversity objectives and are free from bias and unlawful discrimination against employees or potential employees.

- Structures, jobs and career paths
- recruitment and selection
- induction
- working hours and conditions
- training and development opportunities
- performance management
- restructuring

Strategies

Organisational structure and job design provides for entry and career paths for people from diverse backgrounds

Recruitment and selection practices allow consideration of the candidate's work related capacities and the organisation's diversity objectives. They provide for appropriate flexibility to ensure people from diverse backgrounds are attracted and can demonstrate their capacity through appropriate selection methods

Workplace policies and practices cater for and support the identification of diverse needs during induction and the implementation of appropriate adjustments to the workplace, working hours and working conditions to enable people from diverse backgrounds to operate effectively in the workplace

Performance management and development policies and practices enable recognition and fostering of the skills, talents and perspectives of a diverse range of employees and equitable access to opportunities for development.

Flexible work policies and practices enable availability of part time work and other family friendly practices at all levels of the organisation.

EEO Outcome to be Achieved

3. *An Equitable and Diverse Workforce Profile*

The organisation has an equitable and diverse workforce profile suited to their business and client imperatives, consistent with equity and diversity principles and government and legislative frameworks. Employment programs recognise and include strategies to achieve workforce diversity.

Strategies

A mechanism is in place to collect and report on the representation and distribution of equity and diversity groups in the workforce to assess progress towards the benchmark.

A benchmark workforce diversity profile has been identified for the organisation and integrated into strategic and business plans.

Strategies have been established to improve diversity in the following areas:-

- Women
- Indigenous Australians
- People with Disabilities
- People from Culturally Diverse Backgrounds
- Youth
- Mature Workers

Summary

The Council will use this plan to help create an environment of equal opportunity and diversity to achieve good working relationships and to recognise the diverse cultural needs of employees and the community as a whole.

GENERAL COMPLIANCE CHECKLIST – FEBRUARY 2020

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Local Government Week	1/02/2020	Annual	Have Council determine accommodation required for Local Government Week	Temp reservation at Intercontinental Hotel
Governance/CEO	Compliance Audit Return	1/02/2020	Annual	Submit Compliance Audit Return to Council - to DLG by 31st March	
Governance/CEO	Local Government CEO & Elected Members Remuneration Survey	13/02/2020	Annual	Salaries and Allowances Tribunal - Compulsory survey to be completed and submissions if required	
Governance/CEO	WALGA Honours Awards	28/02/2020	Annual	Investigate potential candidates and follow up with nomination process	Information provided at Feb Meeting
Governance/SAO	Ordinary Council Meeting Dates	1/02/2020	Annual	Determine and advertise ordinary Council meetings for the next 12 months	Yes
Bushfire/ Governance	Advertise Annual Bushfires Meeting Pingaring	15/02/2020	Annual	Brigades and FCO meeting best in first week of March - then time to report to Council meeting in March	Meeting date set Wed 1 April 2020
Bushfire/ Governance	Prepare Agenda for Bushfires meeting and send	15/02/2020	Annual	Standard Agenda items - Order food and book Pingaring Hall - check on keys	Hall booked
DCEO	Budget Review - required between 1 January to 30 April	1/02/2020	Annual	Prepare Report and present to Council	To be April following Audit
DCEO	Financial management Systems	1/02/2020	Annual	Review appropriateness of the financial management systems and processes - only required every 4 years. Next time June 2019	
DCEO	Insurance	February	Annual	LGIS Annual Review	Meeting 19 March
DCEO	Notice to Tenants - Annual Building Inspections	31/03/2020	Annual	Arrange for Notices to be sent in relation to date for April properties inspection to all tenants	
WM	Vegetation Control	1/02/2020	Dec-Feb	Spray road side suckers – Dec – Feb	Ongoing
WM	School Bus Routes	February	Annual	Check with School (School Bus Services) if any change to bus routes	Complete
WM	Building Gutter Cleaning	February	Annual	Commence gutter cleaning of all Shire buildings - whilst leaves etc. are not wet. 2-3 week program before winter	Quote received from Tim McInnes
WM	Budget - Plant Replacement program - Price Check	28/02/2020	Annual	Complete WALGA Equotes for proposed plant replacement - to determine Budget provision for plant	
WM	Road Construction & Maintenance Review	01/02/20	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	Ongoing

GENERAL COMPLIANCE CHECKLIST – FEBRUARY 2020

WM	Review of Occupational Health Safety legislation - risks register	28/02/20	Annual	Review of Occ Health Safety health legislation in relation to risks register	Yes
WM	Spray caltrop golf course	Summer rain		As required	Complete
WM/Oval Mtce	Waste Water Recycling Scheme water samples				Yes
CRC	Updating of Town Notice Board/Website		Weekly		Website Training Scheduled March
CDO	Review Agreement with Kulin DHS	31/01/2020	Annual	Finalise Agreement	No
SPM	Swimming Pool Water Sampling		Oct>Apr	due once a month in opening season	Yes