

Minutes for February 2020



ORDER OF BUSINESS

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 - 10.1 Change of RAV Ratings Kulin Townsite - Request to Main Roads WA
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- 11 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
- 12 DATE AND TIME OF NEXT MEETING**
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Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 19 February 20120 commencing at 1.06pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

BD West	President	West Ward
G Robins	Deputy President	Town Ward
R Bowey	Councillor	Town Ward
L Varone	Councillor	East Ward
BP Taylor	Councillor	Central Ward
B Smoker	Councillor	West Ward
MS Lucchesi	Councillor	Central Ward
JK Noble	Councillor	Town Ward
RD Duckworth	Councillor	West Ward
G Yandle	Chief Executive Officer	
J Hobson	Manager of Works	
C Vandenberg	Deputy Chief Executive Officer	
N Thompson	Executive Support Officer / Minutes	

APOLOGIES

Nil

LEAVE OF ABSENCE

Nil

3. PUBLIC QUESTION TIME

4. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 18 December 2019

01/0220

Moved Cr Smoker Seconded Cr Lucchesi that the minutes of the Ordinary Council Meeting held on 18 December 2019 be confirmed as a true and correct record.

Carried 9/0

Shire of Kulin OS & H Meeting – 12 December 2019

02/0220

Moved Cr Bowey Seconded Cr Taylor that the minutes of the Shire of Kulin OS & H Meeting held on 3 December 2019 be confirmed as a true and correct record.

Carried 9/0

6 MATTERS REQUIRING COUNCIL DECISION

6.1 List of Accounts – December 2019 & January 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 months of December 2019 and January 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 December payments being cheque no.'s 424 (Trust), 37183 - 37189; EFT No's 15999 - 16098, DD7137.1 – DD7160.11 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$899,925.27 be received.

That January payments being cheque no.'s 425 - 426 (Trust), 37190 - 37204; EFT No's 16099 - 16196, DD7181.1 – DD7181.14 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$509,672.45 be received.

VOTING REQUIREMENTS:

Simple majority required.

03/0220

Moved Cr Noble Seconded Cr Taylor that December payments being cheque no.'s 424 (Trust), 37183 - 37189; EFT No's 15999 - 16098, DD7137.1 – DD7160.11 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$899,925.27 be received, and; that January payments being cheque no.'s 425 - 426 (Trust), 37190 - 37204; EFT No's 16099 - 16196, DD7181.1 – DD7181.14 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$509,672.45 be received

Carried 9/0

6.2 Financial Reports – December 2019 & January 2020

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

SUMMARY:

Attached are the financial reports for the periods ending 31 December 2019 and 31 January 2020.

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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 periods ending 31 December 2019 and 31 January 2020.

VOTING REQUIREMENTS:

Simple majority required.

04/0220

Moved Cr Bowey Seconded Cr Varone that Council endorse the monthly financial statements for the periods ending 31 December 2019 and 31 January 2020.

Carried 9/0

6.3 Pingaring Community Dam Project – Land Acquisition

NAME OF APPLICANT: CDO
FILE REFERENCE: 32.01 Dams Reservoirs
STRATEGIC REFERENCE/S: CBP 3.2 A protected and valued natural environment
3.2.1 Ensure quality, long term water supply
AUTHOR: CDO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Shire of Kulin has secured funding through the Community Water Supply Scheme for the Drought Proofing Pingaring project. The dam and associated infrastructure will be located on Location 2075 Pingaring-Varley Road, Pingaring. The land is owned by Thompson Entities. With the approval of funding, Shire of Kulin will progress the purchase of the 23.03 acres from Thompson Entities.

BACKGROUND:

Location 2075 Pingaring-Varley Road, Pingaring was identified as the site for the establishment of the Pingaring Dam project. Meetings between landowners Thompson Entities and Shire of Kulin resulted in an agreement being established that allowed Shire of Kulin to go ahead with the application to the Department of Water and Environmental Regulation to establish the Pingaring Dam. Signed by all parties, Thompson Entities agreed that they were willing to have the dam on their property and that if Shire of Kulin were successful with the funding application, negotiations regarding land purchase/lease will be undertaken.

Shire of Kulin have been successful in securing the funding. Subsequent discussions with Thompson Entities have concluded that they would prefer the land to be purchased. This is also the recommendation of Shire staff, as will allow Council to have security and control over the land and the assets we establish on them.

FINANCIAL IMPLICATIONS:

\$175,000 was allocated in the 19/20 budget for the Pingaring Dam project. The purchase of the land was not eligible to be included in the grant application. The purchase of the land was not included in the original project budget. Estimated costs are \$25,000 which includes land purchase and surveying/sub dividing costs.

STATUTORY AND PLANNING IMPLICATIONS:

Approval from the WA Planning Commission. Engage Peter Gow to complete Planning Commission application and survey lots. Liaise with WA Planning Commission and Landgate.

Expenditure from municipal fund not included in annual budget

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
- (b) is authorised in advance by resolution*; or
- (c) is authorised in advance by the mayor or president in an emergency.

* *Absolute majority required.*

Section 11 Local Government (Functions & General) Regulations 1996 – When tenders have to be publicly invited.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council

1. Approve a budget amendment of \$25,000 for the purchase of the land and surveying/subdivision costs for the proposed Pingaring Community Dam.
2. Authorise the purchase of 23.03 acres of Location 2075 Pingaring-Varley Road, Pingaring, from Thompson Entities and authorise CEO to negotiate purchase price of land with Thompson Entities (Alan and Kathie Thompson) in line with the indicative budget.

VOTING REQUIREMENTS:

Absolute majority required.

05/0220

Moved Cr Smoker Seconded Cr Lucchesi that Council

1. **Approve a budget amendment of \$25,000 for the purchase of the land and surveying/subdivision costs for the proposed Pingaring Community Dam.**
2. **Authorise the purchase of 23.03 acres of Location 2075 Pingaring-Varley Road, Pingaring, from Thompson Entities and authorise CEO to negotiate purchase price of land with Thompson Entities (Alan and Kathie Thompson) in line with the indicative budget.**

Carried by Absolute Majority

6.4 Wheatbelt Rockies – Request for Reduced Rate Community Bus

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 02.09
AUTHOR: CEO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Wheatbelt Rockies have made a written request to Council to waive the cost of the Freebairn Recreation Centre hire fees for the 2020 South Central Senior Games to be held in Kulin on Tuesday 24 March 2020.

The group compete each year at various locations around the region and a number of Kulin seniors are involved in the event which gets them involved in a team environment and helps to keep them active.

BACKGROUND & COMMENT:

Wheatbelt Rockies (previously Kon Kul Kats) have in previous years had Council waive bus hire costs for the group to attend the games. As this year's event is being held in Kulin their request is to use the Freebairn Recreation Centre at no charge. The event will be held on the court area and the Wheatbelt Rockies have asked for carpet to be put down prior to the event (and rolled up afterwards). The Phil and Kath rooms will be utilised as well as the kitchen. The group advise they will be pay for the kitchen hire on the day.

FINANCIAL IMPLICATIONS:

Usual hire fees would be:
Court hire – full day \$159.00

Phil room – full day \$89.00

Kath room - \$74.00

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Shire staff will be required to lay carpet. Likely to require at least 2 staff for half a day.

OFFICER'S RECOMMENDATION:

That Council agree to the request from Wheatbelt Rockies to waive the costs (excluding kitchen hire) associated with the 2020 South Central Senior Games being held at the Freebairn Recreation Centre on Tuesday 24 March 2020.

VOTING REQUIREMENTS:

Simple majority required.

06/0220

Moved Cr Noble Seconded Cr Duckworth that Council agree to the request from Wheatbelt Rockies to waive the costs (excluding kitchen hire) associated with the 2020 South Central Senior Games being held at the Freebairn Recreation Centre on Tuesday 24 March 2020.

Carried 9/0

6.5 Bore Investigation Drillings – Budget Amendment

NAME OF APPLICANT: CDO

FILE REFERENCE: 32.01 Dams Reservoirs

STRATEGIC REFERENCE/S: CBP 3.2 A protected and valued natural environment
3.2.1 Ensure quality, long term water supply

AUTHOR: CDO

DISCLOSURE OF INTEREST: Nil

SUMMARY:

Shire of Kulin are actively pursuing opportunities to establish additional water sources throughout the Shire to alleviate the pressure on current water sources. Bore sites in Pingaring and Kulin have been identified and the investigative works are planned to be undertaken in the immediate future in conjunction with the Pingaring Dam drilling.

BACKGROUND:

John Morris Drilling were undertaking investigative works at the Pingaring dam site and while the company was in the area Manager of Works arranged to look in the Shire for potential bore sites.

Pingaring – a water source has been found in the same location as the dam. The aim is for the water to be pumped to the existing 9ML tank, however this will be dependent on the water quality. If the water is unsuitable for human consumption, the water can be pumped to the tanks at the Pingaring dam for community use.

Kulin – a water source has been found at the Airstrip. This water will be used by Shire of Kulin to top up existing water sources for gardens and the oval. It will also be used for roadworks. At this stage it will not be a community water source.

John Morris Drilling are expected back in the area in late February to undertake further works.

FINANCIAL IMPLICATIONS:

Bores will be installed to 25m at \$200/m (\$5,000 each) however if the bore is drilled and the water is found to be unsuitable, we will be charged (\$150/m) and will then need to drill at another site.

\$20,000 will allow for the possibility of two drillings. Bore installation (casing and capping) is not included in the current budget. Estimated costs are \$20,000 which will allow for an additional drill per site if required.

STATUTORY AND PLANNING IMPLICATIONS:

Expenditure from municipal fund not included in annual budget

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
- (b) is authorised in advance by resolution*; or
- (c) is authorised in advance by the mayor or president in an emergency.

* *Absolute majority required.*

Section 11 Local Government (Functions & General) Regulations 1996 – When tenders have to be publicly invited.

POLICY IMPLICATIONS:

APOG & Policy Manual

A5 – Budget Preparation

A22 – Procurement, Purchasing and Tenders

COMMUNITY CONSULTATION:

CEO, DCEO, CDO, WM.

WORKFORCE IMPLICATIONS:

Nil

OFFICER’S RECOMMENDATION:

That Council approve a budget amendment of \$20,000 for the installation of two bores at the sites in Pingaring and Kulin as determined by initial works undertaken by Manager of Works and John Morris Drilling.

VOTING REQUIREMENTS:

Absolute majority required.

07/0220

Moved Cr Duckworth Seconded Cr Varone that Council approve a budget amendment of \$20,000 for the installation of two bores at the sites in Pingaring and Kulin as determined by initial works undertaken by Manager of Works and John Morris Drilling.

Carried by Absolute Majority

6.6 RFT - Primer Mover Changeover

RESPONSIBLE OFFICER: WM
FILE REFERENCE: 23.05 Tendering
AUTHOR: Judd Hobson WM
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to consider submissions for Request for Tender (RFT) Prime Mover Changeover.

BACKGROUND & COMMENT:

RFT - Prime Mover with Tipping Body was advertised publicly in The West Australian newspaper on Saturday 14 December 2019 and Wednesday 8 January 2020. The tender period closed at 4pm on Monday 10 February 2020. This was also advertised on the Shire’s webpage.

The basic specifications outlined in the RFT were:

- 480 HP minimum
- Trailer mounting with ring feeder and airlines and hydraulics to suit side tipper
- Automatic transmission
- Spare tyre and tyre rack
- Bull Bar
- Seat covers (not canvas)
- Headlight covers
- Windscreen stone guard
- Tinted windows

- Air conditioned
- AM/FM radio/ cd player, Bluetooth
- Supply and fit 80 channel UHF two way radio
- Compliance plate for a GCM, advise on maximum upgrade, prefer at least 75,000kg (minimum) GCM
- Colour to be white with black chassis
- Minimum 500 litre fuel tank
- External vehicle isolator
- External lockable toolbox
- Police pre licence certificate to be included
- Hot shift PTO
- Hydraulic control pump to suit side tipping trailers
- Hydraulic and air fittings to suit side tipper double acting hydraulics to truck and dog trailer
- Hydraulic coupling to be PBR type male/female
- LED tail lights
- Aluminium covers on chassis
- Truck must have 2 x Rotating Beacons, Reversing Alarm, Fire Extinguisher
- Delivery date essential
- Warranty details including extension options
- Complete set of workshop, spare parts and operator manuals/cds

Trade is also being offered for tender. Tenders need to be made on a trade and no trade basis.

Trade details

Hino 700 Series

- 2014
- 220,000kms
- KU 4248 MV53

Isuzu Giga CX2

- 2013
- 270,000kms
- KU422, MV99"

As part of the changeover process the Shire is disposing of 2 trucks, but only purchasing 1 replacement truck. This is because based upon the whole fleet, 1 of these trucks is deemed surplus to current operational requirements.

The changeover budget for the proposed prime mover can be summarised as follows:

Item	Budget Amount (exc GST)
New Prime Mover	\$ 275,000
Trade / Disposal	\$ 50,000
CHANGEOVER TOTAL	\$ 225,000

A total of 5 tender submissions were received for purchase and trade, all of which complied with the criteria associated with the contract requirements in the brief.

These submissions were from:

Purchase and Trade

- CJD x 2
- Truck Centre
- Daimler Trucks
- WA Hino

A summary of tender prices submitted is outlined in the tables below:

Road Train GCM > 90 tonnes

Tenderer	Make & Model	GCM (kg)	Purchase Price	Trade / Disposal	Changeover
CJD	Kenworth T610	97,000	\$ 325,525	No trade offered	\$ 325,525
CJD	DAF FTT CF85	70,000	\$ 244,333	No trade offered	\$ 244,333
Truck Centre	Mack Granite		\$ 301,340	Hino - \$45,000	\$ 218,340

		90,000		Isuzu - \$38,000	
Daimler Trucks	Freightliner Coronado 114	90,000	\$ 292,670	Hino - \$59,100 Isuzu - \$50,000	\$ 183,570
WA Hino	Hino 700 series SS2848	72,000	\$ 268,972	Hino - \$ Isuzu - \$30,228	\$ 238,744

Based upon the above information the preferred tender submission is outlined in the table below for the following reasons:

- In 2019 Council purchased a Mack Granite and this would be the same model truck for ease of servicing and driver familiarity.
- Operator is very happy with the performance of current Mack
- Mechanic would prefer to keep the same makes of plant when possible
- The total changeover price is within budget.
- Truck Centre provide reliable back up service.

Item	Dealer - Vehicle	Transaction Details (exc GST)	Budget Amount (exc GST)
New Prime Mover	Truck Centre - Mack Granite	\$ 301,340	\$ 275,000
Trade / Disposal	Truck Centre -2014 HINO	\$ 38,000	
	Truck Centre - 2013 ISUZU	\$ 45,000	\$ 50,000
CHANGEOVER TOTAL		\$ 218,340	\$ 225,000

STATUTORY ENVIRONMENT:

Section 11 Local Government (Functions & General) Regulations 1996 – When tenders have to be publicly invited.

POLICY IMPLICATIONS:

APOG & Policy Manual

A5 – Budget Preparation

A22 – Procurement, Purchasing and Tenders

FINANCIAL IMPLICATIONS:

The total changeover price is within budget.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council award Request for Tender Prime Mover purchase and trade to Truck Centre as per:

Item	Dealer - Vehicle	Transaction Details (exc GST)
New Prime Mover	Truck Centre - Mack Granite	\$ 301,340
Trade / Disposal	Truck Centre -2014 HINO	\$ 38,000
	Truck Centre - 2013 ISUZU	\$ 45,000
CHANGEOVER TOTAL		\$ 218,340

VOTING REQUIREMENTS:

Simple Majority

08/0220

Moved Cr Smoker Seconded Cr Lucchesi that Council award Request for Tender Prime Mover purchase and trade to Truck Centre as per:

Item	Dealer - Vehicle	Transaction Details (exc GST)
New Prime Mover	Truck Centre - Mack Granite	\$ 301,340
Trade / Disposal	Truck Centre -2014 HINO	\$ 38,000
	Truck Centre - 2013 ISUZU	\$ 45,000
CHANGEOVER TOTAL		\$ 218,340

7 COMPLIANCE

7.1 Compliance Reporting – General Compliance December 2019 & January 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 December 2019 and January 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 May 2019

Review of Equal Opportunity Employment Plan – *drafted likely March agenda item*

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 November

Cr Noble Primary Return – *completed - return lodged January*

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 December 2019 and January 2020 and note the matters of non-compliance.

VOTING REQUIREMENTS:

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Simple majority required.

09/0220

Moved Cr Bowey Seconded Cr Taylor that Council receive the General & Financial Compliance Report for December 2019 and January 2020 and note the matters of non-compliance.

Carried 9/0

7.2 Compliance Reporting – Delegations Exercised – December 2019 & January 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 periods ending 31 December 2019 and 31 January 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 October 2019 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A1 Acting Chief Executive Officer

CEO appointed Cassi Vandenberg Acting Chief Executive Officer for the Shire of Kulin for the period commencing Monday 23rd December 2019 until the commencement of business on the Tuesday 28th January 2020, via written letter.

A6 Investment of Surplus Funds (DCEO) – Local Government Act 1995, section 6.14

Deal Number	Start date	Principal	Term	Rate	Interest quoted	Principal at Maturity
2978120	14/05/2019	151,352.05	120 Days	2.35%	1,169.35	152,521.40
3024290	26/06/2019	362,168.21	90 Days	1.90%	1,696.73	363,864.94
3112539	11/09/2019	302,521.40	90 Days	1.65%	1230.81	303,752.21
3124064	23/09/2019	200,000.00	30 Days	1.25%	205.48	200,205.48
3124067	23/09/2019	250,000.00	60 Days	1.45%	625.68	250,625.68
3124082	23/09/2019	250,000.00	90 Days	1.60%	997.26	250,997.26
3125871	24/09/2019	363,864.94	70 Days	1.50%	1,046.73	364,911.67
3158715	24/10/2019	200,205.48	1 Day	0.75%	4.11	200,209.59
3159712	25/10/2019	600,209.59	120 Days	1.50%	3,033.94	603,243.53
3193349	25/11/2019	250,615.75	1 Day	0.75%	5.15	250,620.90
3194501	26/11/2019	350,620.90	120 Days	1.50%	1,729.09	352,349.99
3203769	3/12/2019	364,911.67	35 Days	1.15%	402.40	365,314.07
3212067	10/12/2019	403,752.21	60 Days	1.30%	891.57	404,643.78

CS20 Seed Collection

CEO granted permission to Jean Sloan to collect seed in the Kulin Shire per her written email request 02/12/2019

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 December 2019 and January 2020.

VOTING REQUIREMENTS:

Simple majority required.

10/0220

Moved Cr Duckworth Seconded Cr Robins that Council receive the Delegation Exercised Report for December 2019 and January 2020.

Carried 9/0

8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

9 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

Meeting Adjourned at 1.54pm to hold Concept Forum

Meeting Resumed at 6.17pm without DCEO Cassi Vandenberg in attendance

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

10.1 Change of RAV Ratings Kulin Townsite - Request to Main Roads WA

NAME OF APPLICANT: Kulin Shire Council
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 28.17 Roads Heavy Vehicles
STRATEGIC REFERENCE/S:
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

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SUMMARY:

Main Roads WA have requested Kulin Shire Council provide them with our preferred Restricted Access Vehicle (RAV) Network ratings for:

1. Lake Grace-Gorge Rock Road and High Street, from Davies Road to Johnston Street.
2. Davies Road from Lake Grace-Gorge Rock Road to Williams-Kondinin.

BACKGROUND & COMMENT:

Main Roads WA Wheatbelt Region have indicated that they wish to commence a process which changes the jurisdiction of two roads around the Kulin townsite. These being:

1. Lake Grace-Gorge Rock Road and High Street, from Davies Road to Johnston Street.
 - a. Currently under the jurisdiction of Main Roads WA.
 - b. Proposed to be deproclaimed to Kulin Shire Council.
2. Davies Road from Lake Grace-Gorge Rock Road to Williams-Kondinin.
 - a. Currently under the jurisdiction of Kulin Shire Council
 - b. Proposed to be proclaimed by Main Roads WA.

Main Roads have indicated that this proclamation / deproclamation process is proposed to occur on 1st July 2020. Further specifics of this information will be presented to Council following receipt of official documentation from Main Roads WA.

As part of the process Main Roads WA have requested Kulin Shire Council provide them with our preferred Restricted Access Vehicle (RAV) Network ratings for the proposed roads and other potentially affected roads within their vicinity.

FINANCIAL IMPLICATIONS:

Nil – further information regarding proposed roadworks for High Street to be provided as part of future Council Items regarding official proclamation / deproclamation process.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Meeting held at Kulin Shire Council Administration Building on Tuesday 18th February 2020.

- Main Roads WA Wheatbelt Regional Manager - Craig Manton
- Kulin Shire Council Vice President - Cr Grant Robins
- Shire of Kulin CEO – Garrick Yandle
- Shire of Kulin Works Manager – Judd Hobson

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:**VOTING REQUIREMENTS:**

Simple Majority

11/0220

Moved Cr Robins Seconded Cr Bowey that Council apply to Main Roads WA to have the RAV rating on the following Kulin townsite streets as follows:

1. High Street:

- RAV4 from Davies Road to Johnston Street
- RAV 7 from Davies Road to Day Street, conditional for service to local businesses only.

2. Stewart Street, between Day and Johnston Street, RAV 7 conditional for service to local businesses only.

3. Day Street, between High and Stewart Street, RAV 7 conditional for service to local businesses only.

4. Davies Road, from Lake Grace-Gorge Rock Road to Williams-Kondinin Road, RAV 7.

Carried 9/0

10.2 Change of Speed Limit Signage – Williams-Kondinin Road near Southern Town Entrance

NAME OF APPLICANT: Kulin Shire Council
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 28.04 Main Roads WA
STRATEGIC REFERENCE/S:
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Speed limits on Williams-Kondinin Road between Jilakin Street and the railway crossing are proposed to be reviewed and increased to 80km/hour along with Davies Road from Williams-Kondinin Road to Kulin West Road.

BACKGROUND & COMMENT:

Shire staff have raised queries with Main Roads WA regarding the 50km/hr speed limits on Williams-Kondinin Road between Jilakin Street and the railway crossing, as well as with Davies Road from Williams-Kondinin Road to Kulin West Road be reviewed and increased to 80km/hr.

Main Roads WA indicated to Kulin Shire Council any proposed speed limit changes requested by local stakeholders should be provided via resolution of Council.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Meeting held at Kulin Shire Council Administration Building on Tuesday 18th February 2020.

- Main Roads WA Wheatbelt Regional Manager - Craig Manton
- Kulin Shire Council Vice President - Cr Grant Robins
- Shire of Kulin CEO – Garrick Yandle
- Shire of Kulin Works Manager – Judd Hobson

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

VOTING REQUIREMENTS:

Simple Majority

12/0220

Moved Cr Robins Seconded Cr Lucchesi that Council request Main Roads WA revise the location of the speed limits signs on the following roads near the southern edge of Kulin townsite (see Map):

1. Williams – Kondinin Road, 80 km/hr speed limit to apply from just north of Jilakin St (relocate existing 50/80 km/hr signs from near railway crossing to near Jilakin Street and replace existing 50km/hr indication signs).
2. Davies Road, 80km/hr speed limit to apply from Williams – Kondinin Road out to Kulin West Road intersection (remove existing 50/80 km/hr signs near Hodgson Street).
3. Hodgson Street, 50km/hr speed limit to apply from Davies Road.

Carried 9/0

11 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

12 DATE AND TIME OF NEXT MEETING

Wednesday 18 March 2020 at 1.00pm

13 CLOSURE OF MEETING

There being no further business the President declared the meeting closed at 6.25pm

Minutes of Occupational Safety & Health Meeting

Thursday 12nd December 2019 - Meeting Room

Meeting Opened: Steve Taylor 2:30 pm

1. RECORD OF ATTENDANCE:

Works Department – Judd Hobson, Grant Jenks Denis Brandis

Administration – Nicole Thompson, T Bennier

Freebairn Recreation Centre – Ruth Tyson

Camp Kulin –

Child Care Centre – Taryn Scadding

Prompt Safety Solutions – Steve Taylor

2. APOLOGIES:

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING:

a. Shire of Kulin Occupational Safety and Health Committee Meeting Wednesday **22/08/2019**

- Confirmed –Taryn Scadding
- Second – Judd Hobson

4. MATTERS ARISING FROM PREVIOUS MINUTES:

- Drug testing has not been carried out yet. Policy to be reviewed by council prior to any testing.
- Camp Kulin first aid kit update?
- Camp Kulin evacuation procedure?

5. ACCIDENT INCIDENT REPORTS:

Name	Date of Incident	Category	Department	Item Raised - Incident	Comments
G Lee	22/08/19	Property Damage	Minor Injury	Hit Finger with hammer	Hit finger with hammer whilst installing new reflectors on guideposts – Blood blister, bleeding finger.
O Jenks	06/09/19	Property Damage	Works Dept Town Construction	Damage to door of MV 26	Backing out of depot shed, hit driver's side door on post.
R Diery	19/09/19	Property Damage	Works Dept Construction	Broken rear window on grader	Something flicked up and broke the rear window on the grader
R Diery	16/09/19	Property Damage	Works Dept Construction	Cracked windscreen on grader	Cutting up side on pound road, lots of dust and sun in eyes. Tree hit and cracked window in P28
G Whitehead	03/10/19	Property Damage	Works Dept Construction	Reversing loader	Reversed loader into the back of a truck
W Clancy	03/10/19	Property Damage	Works Dept Construction	Slight damage to truck BB & crew cab	Drove crew cab around the front of the truck and did not leave enough room
J Pitts	23/10/19	Property Damage	Works Dept Construction	Broken L/H front Indicator	Tree branch flicked up and broke it

6. FEEDBACK FROM INSPECTIONS

- See section 8 - actions arising

7. GENERAL BUSINESS

- From keys taken from truck incident, spare keys need to be kept in a safe location e.g. a key board.
- Un-reported vehicle damage to an administration vehicle.
- Administration Induction, who takes responsibility to ensure carried out?

8. ACTIONS ARISING: (To be added to the Action Register)

No.	Item	Action	Who	Due Date	Completed
1	D&A Policy Review	Judd to send policy and supporting testing procedure to the CEO for review against the SO Kulin policy and procedure.	J Hobson	12/12/2019	12/12/2019
2	Camp Kulin First Aid kit update	Tom to Liaise with Cathy Howard to Liaise with	T Bennier	23/12/2019	
3	Camp Kulin Emergency Evacuation procedure	Cathy Howard to Liaise with Steve Taylor	C Howard S Taylor	23/12/2019	
4	Volunteer Induction	Volunteer Induction to be emailed to each SO Kulin responsible department for use. Note only shire function /responsible events. Not Football club etc.	T Bennier	23/12/2019	
5	Single Shire Hazard, Incident, Injury report	To be sent to all Shire SO Kulin responsible department	T Bennier	23/12/2019	
6	Administration OSH Refresher Induction	To be completed in March 2020	S Taylor	26/03/2020	
7	First Aid Kit register?	Tom to follow up	T Bennier	23/12/2019	

8 Inspection Feedback

Pool <ul style="list-style-type: none"> • Exit Sign in Plant room needed • Fire extinguishers check • 3 Fire Extinguisher signs needed 	<ul style="list-style-type: none"> • T Bennier • R Diery • R Brandis
Child Care <ul style="list-style-type: none"> • Need Exit sign above door • Test and Tag of appliances • Fire Extinguisher Check • Corner fence post pushed out 	<ul style="list-style-type: none"> • R Brandis • A Poletti • R Diery • J Hopkins
Camp Kulin <ul style="list-style-type: none"> • Toilet door doesn't lock • Crack in boys dorm • Hang new fire blanket up 	<ul style="list-style-type: none"> • R Brandis
Shire Building <ul style="list-style-type: none"> • Muster Point • Electrical test and tag • Fire extinguishers 	<ul style="list-style-type: none"> • J Hopkins • A Poletti • R Diery
Shire Building <ul style="list-style-type: none"> • Exit sign picture missing 	<ul style="list-style-type: none"> • T Bennier

9. AROUND THE TABLE

- Taryn,
- Ruth ,
- Amy,
- Nicole,
- Grant – Child Care Power pole replacement – Local Electrician to be contacted.
- Tom,
- Denis,
- Judd,
- Steve, - Refresher Inductions to be conducted next meeting March 26th 2020
Thank you to the committee for participating in the Safety committee throughout 2019 and following up on actions raised.

8. CLOSURE OF MEETING -There being no further business the meeting was closed at 3.00 pm - Next Meeting: 26/03/ 2020

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
424	19/12/2019	LUCIA VARONE	\$80.00
		Reimburse Nomination Fee	
MUNICIPAL			
EFT15999	10/12/2019	CHILD SUPPORT AGENCY	\$227.49
		Payroll Deductions	
EFT16000	10/12/2019	BLACKWOODS	\$141.55
		Parts & Repairs	
EFT16001	10/12/2019	COV'S PARTS	\$121.85
		Parts & Repairs	
EFT16002	10/12/2019	KLEENHEAT GAS	\$403.87
		Gas	
EFT16003	10/12/2019	KULIN SOCIAL CLUB	\$200.00
		Payroll Deductions	
EFT16004	10/12/2019	KULIN SHIRE TRIP FUND	\$1,370.00
		Payroll Deductions	
EFT16005	10/12/2019	KULIN SHIRE TRUST FUND	\$815.00
		Payroll Deductions	
EFT16006	10/12/2019	LOMBARDI PTY LTD	\$971.85
		Parts & Repairs	
EFT16007	10/12/2019	METROCOUNT	\$9,735.00
		Traffic Counters & Road Kits	
EFT16008	10/12/2019	TWINKARRI PTY LTD	\$34,166.00
		Tree Pruning, Mulching at Kulin Holt Rock & Jitarning Dudinin Road	
EFT16009	10/12/2019	OFFICEWORKS BUSINESS DIRECT	\$476.19
		Stationery	
EFT16010	10/12/2019	BENARA NURSERIES	\$2,347.40
		Plants & Trees	
EFT16011	10/12/2019	DALWALLINU CONCRETE	\$5,544.00
		Main Roads Job	
EFT16012	10/12/2019	DAIMLER TRUCKS PERTH	\$543.06
		Parts & Repairs	
EFT16013	10/12/2019	GARRICK YANDLE	\$470.00
		Clothing Reimbursement	
EFT16014	10/12/2019	HOWARD PORTER	\$4,247.10
		Parts & Repairs	
EFT16015	10/12/2019	KULIN TYRE SERVICE	\$9,683.05
		Tyres, Batteries & Tubes	
EFT16016	10/12/2019	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee	
EFT16017	10/12/2019	MARTINS TRAILER PARTS PTY LTD	\$155.80
		Parts & Repairs	
EFT16018	10/12/2019	NARROGIN FURNISHINGS	\$7,150.00
		Freebairn, Supply and Removal of Carpet	
EFT16019	10/12/2019	KOMATSU AUSTRALIA PTY LTD	\$141.06
		Parts & Repairs	
EFT16020	10/12/2019	NEWGROUND WATER SERVICES PTY LTD	\$1,767.81
		Parts & Repairs	
EFT16021	10/12/2019	SPYKER BUSINESS SOLUTIONS	\$5,388.46
		IT Maintenance	
EFT16022	10/12/2019	SHIRE OF KOORDA	\$6,600.00
		WSFN Co-Contribution	

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16023	10/12/2019	W.A. TREASURY CORPORATION	\$62,724.72
		Interest & Principal	
EFT16024	10/12/2019	SYNERGY	\$1,639.51
		Electricity	
EFT16025	10/12/2019	PROTEKT AUSTRALIA, CENTRAL SOUTH EAST	\$20.00
		Pest Control	
EFT16026	19/12/2019	A.R.M SECURITY	\$100.10
		Security	
EFT16027	19/12/2019	AIR LIQUIDE WA	\$21.00
		Cylinder Rent	
EFT16028	19/12/2019	ALL-WAYS FOODS	\$1,280.55
		FRAC Supplies	
EFT16029	19/12/2019	ASHDOWN INGRAM	\$363.17
		Depot Supplies	
EFT16030	19/12/2019	AQUATIC SERVICES WA P/L	\$330.00
		Annual Maintenance	
EFT16031	19/12/2019	ACRES OF TASTE	\$464.00
		Catering	
EFT16032	19/12/2019	AC ELECTRICS WA	\$2,090.99
		Electrical Maintenance	
EFT16033	19/12/2019	BEST OFFICE SYSTEMS	\$2,195.56
		Photocopying Charges	
EFT16034	19/12/2019	BENARA NURSERIES	\$2,563.10
		Plants & Trees	
EFT16035	19/12/2019	BT EQUIPMENT P/L	\$747.10
		Parts & Repairs	
EFT16036	19/12/2019	BLACKWOODS	\$639.12
		Oils & Grease	
EFT16037	19/12/2019	BITUTEK PTY LTD	\$26,137.60
		Bitumen Supply	
EFT16038	19/12/2019	COUNTRY WIDE FRIDGE LINES PTY TLD	\$249.98
		Freight on Bar Purchase	
EFT16039	19/12/2019	COCA-COLA AMATIL (AUST) PTY LTD	\$938.60
		Bar Purchase	
EFT16040	19/12/2019	COURIER AUSTRALIA	\$508.48
		Freight	
EFT16041	19/12/2019	CIVIC LEGAL	\$1,650.00
		Water Supplies, Varley Farms Water Tank	
EFT16042	19/12/2019	JULIE DALL	\$151.00
		Embroidery	
EFT16043	19/12/2019	DEPT OF MINES, INDUSTRY REGULATION AND SAFETY	\$113.30
		Building Services Levy	
EFT16044	19/12/2019	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES - RGL	\$612.00
		Freebairn Centre Licence	
EFT16045	19/12/2019	ENGINE PROTECTION EQUIPMENT PTY LTD	\$1,384.69
		Parts & Repairs	
EFT16046	19/12/2019	GANGELLS AGSOLUTIONS	\$12,919.33
		Various Building, Depot & Road Maintenance Supplies	
EFT16047	19/12/2019	GARPEN PTY LTD	\$40.00
		Parts & Repairs	
EFT16048	19/12/2019	JR & A HERSEY PTY LTD	\$937.62
		Depot Supplies & Protective Clothing	
EFT16049	19/12/2019	IT VISION	\$220.00
		Staff Training	
EFT16050	19/12/2019	KULIN HARDWARE & RURAL	\$17,718.55
		Various Building, Depot & Road Maintenance Supplies	
EFT16051	19/12/2019	KLEENHEAT GAS	\$570.73
		Gas	

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16052	19/12/2019	KULIN IGA Various Catering Supplies	\$2,448.02
EFT16053	19/12/2019	TRINITEQ INTERNATIONAL PTY LTD FRAC I T Support	\$363.00
EFT16054	19/12/2019	MUNICIPAL LIABILITY SCHEME (LGIS) Wages Adjustment	\$848.73
EFT16055	19/12/2019	MODERN TEACHING AIDS PTY LTD Child Care Art & Craft Supplies	\$24.09
EFT16056	19/12/2019	MULLAN ELECTRICAL PTY LTD Replace Fluro's & Communal Lights, Johnston St Units	\$1,515.33
EFT16057	19/12/2019	MCINTOSH & SON Parts & Repairs	\$12.05
EFT16058	19/12/2019	MADDI MCLEISH Pool Attendant Payment	\$54.33
EFT16059	19/12/2019	PACIFIC BRANDS WORKWEAR Staff Uniforms	\$114.00
EFT16060	19/12/2019	NICHOLLS BUS & COACH SERVICE Camp Kulin, Bus Hire	\$2,300.00
EFT16061	19/12/2019	IXOM OPERATIONS PTY LTD Chlorine Cylinder Service Fee	\$85.93
EFT16062	19/12/2019	OIL TECH FUEL Distillate & Unleaded Fuel	\$57,675.37
EFT16063	19/12/2019	PHIL'S ELECTRICS Disconnect Air Conditioner, 22 Price Street	\$805.31
EFT16064	19/12/2019	EXURBAN RURAL & REGIONAL PLANNING Town Planning Consultant	\$226.13
EFT16065	19/12/2019	SIGMA CHEMICALS Aquatic Centre Chemical	\$72.60
EFT16066	19/12/2019	SHIRE OF LAKE GRACE Contribution, Resurfacing the Varley Tennis Courts	\$30,250.00
EFT16067	19/12/2019	SYRED MECHANICAL SERVICES Oils & Grease	\$4,533.14
EFT16068	19/12/2019	STRATEGIC HUMAN RESOURCES Contract Employment	\$6,638.56
EFT16069	19/12/2019	SW TAYLOR OHS Services	\$1,210.00
EFT16070	19/12/2019	OFFICEWORKS BUSINESS DIRECT Stationery	\$581.35
EFT16071	19/12/2019	VISIT MERCHANDISE PTY LTD CRC Merchandise	\$352.00
EFT16072	19/12/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION Desk Pads	\$73.20
EFT16073	19/12/2019	SYNERGY Electricity	\$7,920.18
EFT16074	19/12/2019	WESTRAC PTY LTD Parts & Repairs	\$1,818.81
EFT16075	19/12/2019	WILSONS SIGN SOLUTIONS Signs & Posts	\$132.00
EFT16076	19/12/2019	WATERMAN IRRIGATION AUSTRALIA Standpipe Router Upgrade & Replace Solenoid Valve	\$4,122.84
EFT16077	19/12/2019	WA CONTRACT RANGER SERVICES Ranger Service	\$981.75
EFT16078	19/12/2019	CHILD SUPPORT AGENCY Payroll Deductions	\$320.63
EFT16079	19/12/2019	KULIN SOCIAL CLUB Payroll Deductions	\$200.00
EFT16080	19/12/2019	KULIN SHIRE TRIP FUND Payroll Deductions	\$1,370.00

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16081	19/12/2019	KULIN SHIRE TRUST FUND	\$815.00
		Payroll Deductions	
EFT16082	20/12/2019	AUSTRALIAN TAXATION OFFICE	\$161,790.00
		BAS	
EFT16083	20/12/2019	BLACKWOODS	\$139.99
		Parts & Repairs	
EFT16084	20/12/2019	MARY CAUNT	\$260.00
		Face Painting, Community Christmas Parts	
EFT16085	20/12/2019	CORSIGN (WA) PYT LTD	\$210.10
		Road Supplies	
EFT16086	20/12/2019	DARREN THOMAS	\$350.00
		Community Xmas Party, Hire of Audio Equip & Services	
EFT16087	20/12/2019	FLEET COMMERCIAL GYMNASIUMS PTY LTD	\$45,551.00
		Gym Equipment	
EFT16088	20/12/2019	ITR WESTERN AUSTRALIA	\$3,366.55
		Parts & Repairs	
EFT16089	20/12/2019	JASON SIGNMAKERS	\$172.70
		Signs, Henderson Rd Bore	
EFT16090	20/12/2019	LAKE GRACE TRANSPORT	\$156.86
		Freight	
EFT16091	20/12/2019	NARROGIN CARPETS & CURTAINS	\$605.00
		Blackbutt Floor Boards	
EFT16092	20/12/2019	SPYKER BUSINESS SOLUTIONS	\$36,920.94
		Office Equipment	
EFT16093	20/12/2019	TRUCK CENTRE (WA) PTY LTD	\$570.32
		Parts & Repairs	
EFT16094	20/12/2019	TAMORA PLUMBING AND GAS	\$4,611.88
		Plumbing, Caravan Park Kitchen	
EFT16095	20/12/2019	THE AG SHOP	\$114.79
		Parts & Repairs	
EFT16096	20/12/2019	CASSI-DEE VANDENBERG	\$426.00
		Reimbursement, Accommodation & Meals	
EFT16097	20/12/2019	ACRES OF TASTE	\$748.00
		Catering	
EFT16098	20/12/2019	AIRBORN AMUSEMENTS	\$2,128.00
		Entertainment for Community Christmas Party	
37183	10/12/2019	ELITE POOL COVERS	\$2,827.00
		Outriggers	
37184	10/12/2019	IPILEX PIPELINES	\$6,650.60
		Pipes	
37185	10/12/2019	TELSTRA	\$63.96
		Broadband	
37186	19/12/2019	PETTY CASH RECOUP - PLEASE PAY CASH	\$442.40
		Petty Cash	
37187	19/12/2019	SHIRE OF KULIN	\$200.00
		Float, CRC Community Christmas Party	
37188	19/12/2019	TELSTRA	\$1,734.98
		Phone Usage & Equipment Rent	
37189	20/12/2019	TELSTRA	\$249.12
		Mobile Phone Usage	
DD7137.1	01/12/2019	WA LOCAL GOVT SUPERANNUATION PLAN	\$11,265.89
		Payroll Deductions	
DD7137.2	01/12/2019	AMP	\$233.37
		Superannuation Contribution	
DD7137.3	01/12/2019	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER	\$529.81
		Superannuation Contribution	
DD7137.4	01/12/2019	BENDIGO SUPERANNUATION PLAN	\$320.79
		Superannuation Contribution	

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD7137.5	01/12/2019	AUSTRALIAN SUPERANNUATION Superannuation Contribution	\$734.58
DD7137.6	01/12/2019	ANZ SMART CHOICE SUPER Superannuation Contribution	\$245.12
DD7137.7	01/12/2019	PRIME SUPERANNUATION Superannuation Contribution	\$404.02
DD7137.8	01/12/2019	MLC MASTERKEY SUPERANNUATION Superannuation Contribution	\$183.35
DD7137.9	01/12/2019	REST SUPERANNUATION Superannuation Contribution	\$238.53
DD7148.1	15/12/2019	WA LOCAL GOVT SUPERANNUATION PLAN Superannuation Contribution	\$11,370.80
DD7148.2	15/12/2019	AMP Superannuation Contribution	\$240.05
DD7148.3	15/12/2019	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER Superannuation Contribution	\$529.81
DD7148.4	15/12/2019	BENDIGO SUPERANNUATION PLAN Superannuation Contribution	\$337.92
DD7148.5	15/12/2019	AUSTRALIAN SUPERANNUATION Superannuation Contribution	\$777.16
DD7148.6	15/12/2019	ANZ SMART CHOICE SUPER Superannuation Contribution	\$215.38
DD7148.7	15/12/2019	PRIME SUPERANNUATION Superannuation Contribution	\$404.02
DD7148.8	15/12/2019	MLC MASTERKEY SUPERANNUATION Superannuation Contribution	\$183.35
DD7148.9	15/12/2019	REST SUPERANNUATION Superannuation Contribution	\$281.90
DD7159.2	11/12/2019	BENDIGO BANK Bank Charges	\$2.40
DD7159.3	31/12/2019	BENDIGO BANK Bank Charges	\$9.60
DD7159.4	20/12/2019	BENDIGO BANK Bank Charges	\$2.55
DD7159.5	18/12/2019	BENDIGO BANK Bank Charges	\$11.55
DD7159.6	19/12/2019	BENDIGO BANK Bank Charges	\$7.80
DD7159.7	18/12/2019	WESTNET INTERNET SERVICES ADSL	\$109.90
DD7159.8	16/12/2019	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH TRADING LIMITED	\$1,346.34
DD7159.9	01/12/2019	BENDIGO BANK Bar Purchase	\$1.80
DD7160.1	29/12/2019	WA LOCAL GOVT SUPERANNUATION PLAN Payroll Deductions	\$10,815.94
DD7160.2	29/12/2019	AMP Superannuation Contribution	\$167.05
DD7160.3	29/12/2019	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER Superannuation Contribution	\$529.81
DD7160.4	29/12/2019	BENDIGO SUPERANNUATION PLAN Superannuation Contribution	\$340.61
DD7160.5	29/12/2019	AUSTRALIAN SUPERANNUATION Superannuation Contribution	\$861.12
DD7160.6	29/12/2019	ANZ SMART CHOICE SUPER Superannuation Contribution	\$171.38

Shire of Kulin

EFT & Chq Listing for period ended 31 December 2019

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD7160.7	29/12/2019	PRIME SUPERANNUATION Superannuation Contribution	\$400.95
DD7160.8	29/12/2019	MLC MASTERKEY SUPERANNUATION Superannuation Contribution	\$191.58
DD7160.9	29/12/2019	REST SUPERANNUATION Superannuation Contribution	\$293.54
DD7137.10	01/12/2019	THE PIPA SELF MANAGED SUPER FUND Superannuation Contribution	\$186.75
DD7137.11	01/12/2019	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND Superannuation Contribution	\$187.49
DD7148.10	15/12/2019	THE PIPA SELF MANAGED SUPER FUND Superannuation Contribution	\$186.74
DD7148.11	15/12/2019	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND Superannuation Contribution	\$183.89
DD7159.10	02/12/2019	BENDIGO BANK Bank Charges	\$183.76
DD7159.11	02/12/2019	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD Fuel Facility Merchant Fee	\$433.00
DD7159.12	02/12/2019	WESTNET INTERNET SERVICES ADSL	\$179.90
DD7159.13	04/12/2019	BENDIGO BANK Bank Charges	\$10.05
DD7159.14	06/12/2019	CARLTON UNITED BREWERIES PTY LTD Bar Purchase	\$1,403.00
DD7159.15	10/12/2019	BENDIGO BANK Bank Charges	\$1.65
DD7160.10	29/12/2019	THE PIPA SELF MANAGED SUPER FUND Superannuation Contribution	\$190.35
DD7160.11	29/12/2019	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND Superannuation Contribution	\$191.10
5608925	04/12/2019	SHIRE OF KULIN Bulk Payroll PPE 1 December 2019	\$75,807.74
5636766	18/12/2019	SHIRE OF KULIN Bulk Payroll PPE 15 December 2019	\$75,932.46
565553	31/12/2019	SHIRE OF KULIN Bulk Payroll PPE 29 December 2019	\$69,532.44
Sub-total: EFT & Chq Payments			\$899,925.27
Sub-total: Other Payments Processed			\$0.00
TOTAL PAYMENTS FOR MONTH ENDING 31 December 2019			\$899,925.27

Bendigo Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$3,269.32
3 Dec 19	BP QUAIRADING 6561, QUAIRADING AUS RETAIL PURCHASE 01/12 CARD NUMBER 552638XXXXXXXX405 1	MV27 0152 726	69.99 CEO Fuel	3,339.31
4 Dec 19	SIMPLEINOUT.COM, 701 4918762 US RETAIL PURCHASE-INTERNATIONAL 02/12 4.08 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX405 1	EQ42060 31	6.04 Monthly Fees	3,345.35
4 Dec 19	INTERNATIONAL TRANSACTION FEE		0.18	3,345.53
5 Dec 19	SEC*HURLY BURLY CLOT H,BALCATT A US RETAIL PURCHASE 04/12 CARD NUMBER 552638XXXXXXXX405 1	EB4130 31	75.00 Santa Costume (Boots Beard)	3,420.53
5 Dec 19	BP TOMEO'S S/S 745,K ARRAGULLEN AUS RETAIL PURCHASE 04/12 CARD NUMBER 552638XXXXXXXX823 1	MV120 0152 726	46.06 DCEO Fuel	3,466.59
5 Dec 19	THE WORKWEAR GRO,POR T MELBOURN AUS RETAIL PURCHASE 03/12 CARD NUMBER 552638XXXXXXXX405 1	EQ4100 31	114.00 Dress Shirts Cr Robins	3,580.59
12 Dec 19	BP WILLIAMS 1938, WI LLIAMS AUS RETAIL PURCHASE 11/12 CARD NUMBER 552638XXXXXXXX823 1	MV120 0152 726	71.70 DCEO Fuel	3,652.29
12 Dec 19	CTX WOW MURDOCH, MUR DOCH AUS RETAIL PURCHASE 09/12 CARD NUMBER 552638XXXXXXXX823 1	MV120 0152 726	39.28 DCEO Fuel	3,691.57
13 Dec 19	RIFO'S CAFE, MAYLAND S AUS RETAIL PURCHASE 11/12 CARD NUMBER 552638XXXXXXXX405 1	EQ42040 31	40.00 CEO Meals Local Govt Act Training Course.	3,731.57

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Date Paid ___/___/___ Amount \$ _____

Bendigo Business Credit Card - Payment options


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



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



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



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



Billers code: 342949
Ref: 691211254

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


Bendigo Bank
Bendigo Business Credit Card

BSB number	633-000
Account number	691211254
Customer name	SHIRE OF KULIN
Minimum payment required	\$75.47
Closing Balance on 31 Dec 2019	\$2,515.94
Payment due	14 Jan 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
13 Dec 19	NOVOTEL VINES RESORT ,THE VINES AUS RETAIL PURCHASE 10/12 CARD NUMBER 552638XXXXXX706 1	E143140 31 756.00	Accommodation Judd Hobson + Tom Bennier Training	4,487.57
13 Dec 19	Novotel Langley FD Int, Perth AUS RETAIL PURCHASE 11/12 CARD NUMBER 552638XXXXXX405 1	E042040 31 307.70	CEO Accommodation Local Govt Act Training Course	4,795.27
14 Dec 19	PERIODIC TFR 00074214151201 00000000000		3,269.32	1,525.95
14 Dec 19	ALIMENT (WA) P/L,WES T LEEDERVI AUS RETAIL PURCHASE 13/12 CARD NUMBER 552638XXXXXX405 1	E042040 31 13.00	CEO Meals Local Govt Act Training Course	1,538.95
14 Dec 19	SECURE PARKING -,WES T LEEDERVI AUS RETAIL PURCHASE 12/12 CARD NUMBER 552638XXXXXX405 1	11.28	"	1,550.23
14 Dec 19	SECURE PARKING -,WES T LEEDERVI AUS RETAIL PURCHASE 12/12 CARD NUMBER 552638XXXXXX823 1	11.28	"	1,561.51
15 Dec 19	E-SENSE ON ADELAIDE, PERTH AUS RETAIL PURCHASE 12/12 CARD NUMBER 552638XXXXXX405 1	E04042 31 25.20	CEO Meals Local Govt Act Training course	1,586.71
15 Dec 19	Novotel Langley FD Int, Perth AUS RETAIL PURCHASE 13/12 CARD NUMBER 552638XXXXXX405 1	87.12	CEO Parking Fees Meals - Local Govt Act Training Course	1,673.83
15 Dec 19	SECURE PARKING -,WES T LEEDERVI AUS RETAIL PURCHASE 13/12 CARD NUMBER 552638XXXXXX405 1	11.28	"	1,685.11
17 Dec 19	SEC*HURLY BURLY CLOT H,BALCATT A AUS RETAIL PURCHASE 16/12 CARD NUMBER 552638XXXXXX405 1	E134130 31 31.00	Santa Claves	1,716.11
17 Dec 19	SIMPLEINOUT.COM, 701 4918762 US RETAIL PURCHASE-INTERNATIONAL 15/12 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXX405 1	E02060 31 29.11	Monthly Fee	1,745.22
17 Dec 19	INTERNATIONAL TRANSACTION FEE	" 0.87	"	1,746.09
18 Dec 19	PAYPAL *HANGINGBASK, 4029357733 AUS RETAIL PURCHASE 16/12 CARD NUMBER 552638XXXXXX405 1	E04110 31 95.90	Get well gift Tanya Dupagne	1,841.99
19 Dec 19	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 17/12 CARD NUMBER 552638XXXXXX426 1	E112030 47 115.95	Aquatic Centre Internet	1,957.94
21 Dec 19	PUMA CAUSEWAY, CAUSE WAY AUS RETAIL PURCHASE 19/12 CARD NUMBER 552638XXXXXX823 1	MV120 0152 728 49.09	DCEO Fuel	2,007.03

544BH101/E-5286/S-19664/127927/0007421415000824

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Bendigo Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments	Balance
24 Dec 19	QUEST ROCKINGHAM, RO CKINGHAM AUS RETAIL PURCHASE 20/12 CARD NUMBER 552638XXXXXX405 1	E130400 162.97	Accommodation Amy Thomas Cathy Howard	2,170.00
24 Dec 19	QUEST ROCKINGHAM, RO CKINGHAM AUS RETAIL PURCHASE 20/12 CARD NUMBER 552638XXXXXX405 1	162.97	"	2,332.97
24 Dec 19	QUEST ROCKINGHAM, RO CKINGHAM AUS RETAIL PURCHASE 20/12 CARD NUMBER 552638XXXXXX405 1	162.97	"	2,495.94
30 Dec 19	CARD FEE 5 @ \$4.00	EOB2100-31 20.00		2,515.94
Transaction totals / Closing balance				\$2,515.94 \$3,269.32 \$2,515.94

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
FOR YOUR ACCOUNT.

Bendigo Bank suggests you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions are to be promptly reported to your branch. It is important that you notify Bendigo Bank of any disputed transactions as soon as possible as Bendigo Bank's ability to investigate disputed transactions and to subsequently process a chargeback in your favour is restricted by the time limits imposed under the operating rules of the applicable credit card scheme. If you wish to obtain further information about this product (including your chargeback rights) or you have a question or concern about your account or its operation please contact your local Bendigo Bank Branch (details supplied on the front of the statement).

All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (Additional charges may apply for cash transactions.)

Card Security

For information on how to securely use your card and account please visit bendigobank.com.au/cardsecurity

**We're Australia's 5th
biggest retail bank.**



Bendigo.

Shire of Kulin

EFT & Chq Listing for period ended 31 January 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
425	20/01/2020	JOSHUA GERMAIN	\$600.00
		Bond Refund, Unit 7 Kulinda Village	
426	20/01/2020	RACHAEL BOYD	\$1,100.00
		Bond Refund, Unit 1 Workman Estate	
MUNICIPAL			
EFT16099	06/01/2020	CHILD SUPPORT AGENCY	\$320.63
		Payroll Deductions	
EFT16100	06/01/2020	KULIN SOCIAL CLUB	\$200.00
		Payroll Deductions	
EFT16101	06/01/2020	KULIN SHIRE TRIP FUND	\$1,270.00
		Payroll Deductions	
EFT16102	06/01/2020	KULIN SHIRE TRUST FUND	\$815.00
		Payroll Deductions	
EFT16103	08/01/2020	THE AG SHOP	\$67.54
		Rates Refund A202	
EFT16104	10/01/2020	AVON WASTE	\$14,892.45
		Rubbish Service	
EFT16105	10/01/2020	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT16106	10/01/2020	AIRPORT PUBLICATIONS	\$385.00
		Airport Brochure Stand Fees	
EFT16107	10/01/2020	ALL-WAYS FOODS	\$231.29
		Cleaning Supplies	
EFT16108	10/01/2020	MAIA FINANCIAL PTY LIMITED	\$6,488.90
		IT Equipment Lease	
EFT16109	10/01/2020	BOC GASES	\$56.98
		Cylinder Rent	
EFT16110	10/01/2020	BETTA ROADS PTY LTD	\$11,286.00
		Polycom Stabilising Granules	
EFT16111	10/01/2020	COURIER AUSTRALIA	\$10.73
		Freight	
EFT16112	10/01/2020	DALWALLINU CONCRETE	\$5,311.90
		Concrete Box Culverts & Single Barrel Headwalls	
EFT16113	10/01/2020	FEGAN BUILDING SURVEYING	\$148.50
		Contract Building Surveying	
EFT16114	10/01/2020	KULIN HOTEL/MOTEL	\$100.00
		Christmas Gift Voucher, Diane Lauritsen	
EFT16115	10/01/2020	KULIN IGA	\$1,508.64
		Office Statement December 2019	
EFT16116	10/01/2020	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee	
EFT16117	10/01/2020	LGIS RISK MANAGEMENT	\$5,747.50
		HR Services, Leadership Assessment	
EFT16118	10/01/2020	MULLAN ELECTRICAL PTY LTD	\$6,170.75
		Power Connection & Install Air Conditioners, 10 Ellson St	
EFT16119	10/01/2020	MCPEST PEST CONTROL	\$330.00
		Pest Treatment	
EFT16120	10/01/2020	MARKETFORCE	\$376.86
		Prime Mover Tender	
EFT16121	10/01/2020	NEU-TECH AUTO ELECTRICS	\$400.63
		Parts & Repairs	
EFT16122	10/01/2020	NEWDEGATE STOCK & TRADING CO	\$51,327.39
		Distillate & Unleaded Fuel	
EFT16123	10/01/2020	IXOM OPERATIONS PTY LTD	\$587.44
		Chlorine Gas Cylinder	

Shire of Kulin

EFT & Chq Listing for period ended 31 January 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16124	10/01/2020	SHIRE OF CORRIGIN ROEEHO ROE Regional Environmental Health Srv Scheme	\$8,901.40
EFT16125	10/01/2020	EB & OM SLOGGETT Supply & Installation Air Conditioners, 38 Day St	\$3,787.01
EFT16126	10/01/2020	ST JOHN AMBULANCE AUSTRALIA First Aid Kit Supplies	\$288.66
EFT16127	10/01/2020	SANDRA CIABARRI Relief Pool Manager	\$1,954.26
EFT16128	10/01/2020	SHUTUP ROLLER SHUTTERS Roller Shutters, 3 Hodgson St	\$2,900.00
EFT16129	10/01/2020	T-QUIP Parts & Repairs	\$868.50
EFT16130	10/01/2020	VALLEY AIRCONDITIONING AND REFRIGERATION Service & Test Run 21 Split Systems	\$3,018.40
EFT16131	10/01/2020	W.A. TREASURY CORPORATION GFEE	\$4,399.76
EFT16132	10/01/2020	WESTERN AUSTRALIAN LOCAL GOVERNMENT Staff Training, CEO & DCEO	\$1,045.00
EFT16133	10/01/2020	WICKEPIN MOTORS Insurance Excess, MV26	\$1,000.00
EFT16134	10/01/2020	SYNERGY Electricity	\$17,034.38
EFT16135	10/01/2020	WATERMAN IRRIGATION AUSTRALIA Irrigation Supplies & Maintenance	\$3,213.65
EFT16136	13/01/2020	IPILEX PIPELINES Pipes	\$6,650.60
EFT16137	23/01/2020	AUSTRALIA POST- MAILWEST Postage & Freight	\$260.62
EFT16138	23/01/2020	AC ELECTRICS WA Electrical Work, Hostel	\$2,114.13
EFT16139	23/01/2020	BULLIVANTS PTY LTD Parts & Repairs	\$198.00
EFT16140	23/01/2020	COURIER AUSTRALIA Freight	\$475.02
EFT16141	23/01/2020	CORSIGN (WA) PYT LTD Signs	\$844.80
EFT16142	23/01/2020	LANDGATE Gross Rental Valuations Chargeable	\$67.85
EFT16143	23/01/2020	DAVE'S TREE SERVICE Tree Trimming & Shaping	\$7,964.00
EFT16144	23/01/2020	EURO DIESEL SERVICES PTY LTD Regulator, Henderson Rd Pump	\$336.11
EFT16145	23/01/2020	GANGELLS AGSOLUTIONS Various Buildings, Depot & Road Maintenance Supplies	\$2,122.00
EFT16146	23/01/2020	GARPEN PTY LTD Parts & Repairs	\$990.00
EFT16147	23/01/2020	KULIN HARDWARE & RURAL Various Building, Depot & Road Maintenance Supplies	\$4,916.09
EFT16148	23/01/2020	KULIN IGA Various Catering Supplies, Camp Kulin	\$1,258.06
EFT16149	23/01/2020	KULIN TYRE SERVICE Tyres, Tubes & Batteries	\$1,041.70
EFT16150	23/01/2020	MULLAN ELECTRICAL PTY LTD Wire Caravan Park Kitchen	\$5,662.84
EFT16151	23/01/2020	NEWGROUND WATER SERVICES PTY LTD Consultant, Oval	\$1,412.40
EFT16152	23/01/2020	IXOM OPERATIONS PTY LTD Chlorine Gas Cylinder	\$490.60
EFT16153	23/01/2020	PRECISE PROPERTY MAINTENANCE Painting, Child Care Centre	\$3,499.00
EFT16154	23/01/2020	RUDD INDUSTRIAL Depot Supplies	\$141.92

Shire of Kulin

EFT & Chq Listing for period ended 31 January 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16155	23/01/2020	SYRED MECHANICAL SERVICES Oils & Grease	\$4,312.00
EFT16156	23/01/2020	ST JOHN AMBULANCE AUSTRALIA First Aid Kit Supplies	\$12.18
EFT16157	23/01/2020	SPYKER BUSINESS SOLUTIONS It Support	\$1,972.41
EFT16158	23/01/2020	T-QUIP Parts & Repairs	\$1,936.93
EFT16159	23/01/2020	TRUCK CENTRE (WA) PTY LTD Parts & Repairs	\$192.50
EFT16160	23/01/2020	THE AG SHOP Depot Supplies	\$416.93
EFT16161	23/01/2020	OFFICWORKS BUSINESS DIRECT Stationery	\$194.61
EFT16162	23/01/2020	SYNERGY Electricity	\$956.41
EFT16163	31/01/2020	ALL-WAYS FOODS Cleaning Supplies	\$320.16
EFT16164	31/01/2020	ASHDOWN INGRAM Parts & Repairs	\$965.80
EFT16165	31/01/2020	AQUATIC SERVICES WA P/L Aquatic Service Work	\$682.00
EFT16166	31/01/2020	BOC GASES Cylinder Rent	\$51.65
EFT16167	31/01/2020	BEST OFFICE SYSTEMS CRC Photocopier Maintenance	\$77.00
EFT16168	31/01/2020	BLACKWOODS Depot Supplies	\$451.54
EFT16169	31/01/2020	BULLIVANTS PTY LTD Road Maintenance Supplies	\$293.94
EFT16170	31/01/2020	BUNGEE BOUNCE Hire Fee, Bungee Bounce	\$2,250.00
EFT16171	31/01/2020	COATES HIRE OPERATIONS Hire, Barrier & Lighting Towers	\$3,697.41
EFT16172	31/01/2020	COURIER AUSTRALIA Freight	\$108.74
EFT16173	31/01/2020	CORSIGN (WA) PYT LTD Road Maintenance Signs	\$3,524.40
EFT16174	31/01/2020	EMBROIDEME Camp Kulin Merchandise	\$1,395.35
EFT16175	31/01/2020	FIRE & SAFETY WA Masks	\$1,119.29
EFT16176	31/01/2020	JR & A HERSEY PTY LTD Depot Supplies	\$1,200.18
EFT16177	31/01/2020	KLEENHEAT GAS Gas	\$589.00
EFT16178	31/01/2020	LOMBARDI PTY LTD Parts & Repairs	\$205.15
EFT16179	31/01/2020	MCINTOSH & SON Parts & Repairs	\$1,362.53
EFT16180	31/01/2020	NICHOLLS BUS & COACH SERVICE Bus Hire, Camp Kulin	\$4,600.00
EFT16181	31/01/2020	OIL TECH FUEL Distillate & Unleaded Fuel	\$53,816.08
EFT16182	31/01/2020	POWERVAC Vacuum Cleaner Repairs	\$250.60
EFT16183	31/01/2020	PINGARING AGSOLUTIONS Distillate & Unleaded Fuel	\$694.00
EFT16184	31/01/2020	QUALITY PRESS DFES Vehicle Identifier Stickers	\$45.36
EFT16185	31/01/2020	SHIRE OF KONDININ Bus Hire, Camp Kulin	\$194.47

Shire of Kulin

EFT & Chq Listing for period ended 31 January 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16186	31/01/2020	SHERIDAN'S Councillor Badge, Jarron Noble	\$302.05
EFT16187	31/01/2020	ST JOHN AMBULANCE AUSTRALIA First Aid Training, Camp Kulin	\$196.00
EFT16188	31/01/2020	SPORTS TURF ASSOCIATION (WA) INC Membership	\$275.00
EFT16189	31/01/2020	SHUTUP ROLLER SHUTTERS Roller Shutters, FRAC	\$29,100.00
EFT16190	31/01/2020	TRUCK CENTRE (WA) PTY LTD Parts & Repairs	\$302.05
EFT16191	31/01/2020	THE AG SHOP Parts & Repairs	\$173.52
EFT16192	31/01/2020	OFFICEWORKS BUSINESS DIRECT Stationery	\$495.85
EFT16193	31/01/2020	SYNERGY Electricity	\$65.61
EFT16194	31/01/2020	WESTRAC PTY LTD Parts & Repairs	\$1,839.28
EFT16195	31/01/2020	WATERMAN IRRIGATION AUSTRALIA Standpipe Router Upgrades	\$2,002.04
EFT16196	31/01/2020	WA CONTRACT RANGER SERVICES Ranger Service	\$561.00
37190	08/01/2020	DATALINK HOLDINGS Rates Refund A1449	\$65.04
37191	08/01/2020	PETER HENRY MEDLEN Rates Refund A482	\$430.61
37192	08/01/2020	TRAKA RESOURCES LIMITED Rates Refund A1509	\$63.31
37193	21/01/2020	DEPARTMENT OF TRANSPORT Batching Plant, Transfer Payment	\$169.85
37194	10/01/2020	DENIS BRANDIS Reimbursement, Purchase of Cam Locks	\$91.90
37195	10/01/2020	TELSTRA Phone Usage & Equipment Rent	\$2,579.06
37196	10/01/2020	WATER CORPORATION Water Usage	\$423.32
37197	23/01/2020	AMY THOMAS Reimbursement, Meals & Fuel	\$439.38
37198	23/01/2020	CATHY HOWARD Reimbursement, Working with Children Application	\$87.00
37199	23/01/2020	TELSTRA Mobile Phones	\$249.12
37200	23/01/2020	WATER CORPORATION Water Usage & Rates	\$24,325.60
37201	31/01/2020	AMY THOMAS Reimbursement, Fuel, Meals & Car Detailing	\$705.80
37202	31/01/2020	JFLAG HOLDINGS PTY LTD Office, Carpet Cleaning	\$700.00
37203	31/01/2020	TELSTRA Integrated Messaging Service	\$299.00
37204	31/01/2020	WATER CORPORATION Water Usage & Rates	\$5,470.18
DD7181.1	01/01/2020	BENDIGO BANK Bank Charges	\$1.40
DD7181.2	15/01/2020	BENDIGO BANK Bank Charges	\$9.90
DD7181.3	15/01/2020	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH Bar Purchase	\$4,458.23
DD7181.4	20/01/2020	WESTNET INTERNET SERVICES Westnet Service	\$109.90
DD7181.5	24/01/2020	BENDIGO BANK Bank Charges	\$3.90

Shire of Kulin

EFT & Chq Listing for period ended 31 January 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD7181.6	29/01/2020	BENDIGO BANK	\$9.00
		Bank Charges	
DD7181.7	31/01/2020	BENDIGO BANK	\$0.15
		Bank Charges	
DD7181.8	02/01/2020	BENDIGO BANK	\$183.25
		Bank Charges	
DD7181.9	02/01/2020	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY	\$315.63
		Bank Charges	
DD7181.10	02/01/2020	WESTNET INTERNET SERVICES	\$179.90
		Westnet Service	
DD7181.11	06/01/2020	BENDIGO BANK	\$0.60
		Bank Charges	
DD7181.12	08/01/2020	BENDIGO BANK	\$0.15
		Bank Charges	
DD7181.13	10/01/2020	BENDIGO BANK	\$4.80
		Bank Charges	
DD7181.14	14/01/2020	BENDIGO BANK	\$0.15
		Bank Charges	
5676743	15/01/2020	SHIRE OF KULIN	\$71,657.31
		Bulk Payroll PPE 12 January 2020	
5695876	29/01/2020	SHIRE OF KULIN	\$73,502.10
		Bulk Payroll PPE 26 January 2020	
Sub-total: EFT & Chq Payments			\$509,672.45
Sub-total: Other Payments Processed			\$0.00
TOTAL PAYMENTS FOR MONTH ENDING 31 January 2020			\$509,672.45

Bendigo Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$2,515.94
1 Jan 20	CLARK RUBBER MIDLAND , MIDLAND AUS RETAIL PURCHASE 28/12 CARD NUMBER 552638XXXXXXXX823 1	360.00	Aquatic Centre Slide Matting	2,875.94
7 Jan 20	EG FUELCO 4275 MANDU R,MANDURAH AUS RETAIL PURCHASE 05/01 CARD NUMBER 552638XXXXXXXX823 1	36.43	OCEO Fuel	2,912.37
7 Jan 20	CALTEX GELORUP, GELO RUP AUS RETAIL PURCHASE 04/01 CARD NUMBER 552638XXXXXXXX706 1	186.00	WM Fuel	3,098.37
9 Jan 20	PAYMENT* DISCPARTYSU PP, SYDNEY AUS RETAIL PURCHASE 07/01 CARD NUMBER 552638XXXXXXXX823 1	167.51	Australia Day Decorations	3,265.88
11 Jan 20	PAYPAL *HONGKONGYE4, 4029357733 AUS RETAIL PURCHASE 09/01 CARD NUMBER 552638XXXXXXXX706 1	104.37	Pop Up Power Points	3,370.25
14 Jan 20	PERIODIC TFR 00074214151201 00000000000		2,515.94	854.31
15 Jan 20	Element14 Pty Limite d, Sydney AUS RETAIL PURCHASE 13/01 CARD NUMBER 552638XXXXXXXX706 1	40.62	Henderson Road Bore Pump	894.93
17 Jan 20	SIMPLEINOUT.COM, 701 4918762 US RETAIL PURCHASE-INTERNATIONAL 15/01 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX405 1	29.06	Monthly Fee	923.99
17 Jan 20	INTERNATIONAL TRANSACTION FEE	0.87	↓	924.86

...continued overleaf >

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Date Paid ___ / ___ / ___ Amount \$ _____

Bendigo Business Credit Card - Payment options

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If paying by cheque please complete the details below.

Banker code: 342949
Ref: 691211254

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Bendigo Business Credit Card

BSB number 633-000
Account number 691211254
Customer name SHIRE OF KULIN
Minimum payment required \$79.05
Closing Balance on 31 Jan 2020 \$2,635.16
Payment due 14 Feb 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.



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 31 December 2019

Presented to Ordinary Council Meeting

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Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 31 December 2019

	Annual Budget	YTD Budget	YTD Actual	Var.	Var.	
	\$	\$	\$	\$	%	
Operating Revenues						
General Purpose Funding	1,149,894	569,726	520,106	(49,620)	(9.54%)	
Governance	16,970	8,478	52,207	43,729	83.76%	▲
Law, Order and Public Safety	33,400	14,684	19,142	4,458	23.29%	
Health	0	0	628	628	100.00%	
Education and Welfare	240,485	120,228	130,698	10,470	8.01%	
Housing	94,264	47,124	49,230	2,106	4.28%	
Community Amenities	100,224	96,618	95,421	(1,197)	(1.25%)	
Recreation and Culture	213,330	102,867	102,665	(202)	(0.20%)	
Transport	1,080,838	540,416	340,636	(199,780)	(58.65%)	▼
Economic Services	1,240,000	657,442	601,610	(55,832)	(9.28%)	
Other Property and Services	104,864	49,920	58,772	8,852	15.06%	▲
Total (Excluding Rates)	4,274,270	2,207,503	1,971,116	(236,387)		
Operating Expense						
General Purpose Funding	74,717	33,000	34,633	(1,633)	(4.72%)	
Governance	187,641	121,414	118,413	3,001	2.53%	
Law, Order and Public Safety	144,535	56,630	58,893	(2,263)	(3.84%)	
Health	121,926	60,916	26,684	34,232	128.29%	▼
Education and Welfare	294,124	146,982	146,294	688	0.47%	
Housing	209,584	104,742	132,031	(27,289)	(20.67%)	▲
Community Amenities	331,611	160,728	141,135	19,593	13.88%	▼
Recreation and Culture	1,267,480	623,896	635,539	(11,643)	(1.83%)	
Transport	4,582,213	2,294,802	2,125,597	169,205	7.96%	
Economic Services	1,488,230	750,114	745,921	4,193	0.56%	
Other Property and Services	148,366	147,470	38,335	109,135	284.69%	▼
Total	8,850,425	4,500,694	4,203,476	297,218		
Funding Balance Adjustment						
Add back Depreciation	3,800,291	1,865,106	1,845,040	(20,066)	(1.09%)	
Adjust (Profit)/Loss on Asset Disposal	54,554	0	0	0		
Net Operating	(721,310)	(428,085)	(387,320)	40,765		
Capital Revenues						
Proceeds From Sale of Assets	245,000	0	47,500	0		
Transfer from Reserves	405,000	(85,000)	0	(85,000)	(100.00%)	▼
Total	650,000	(85,000)	47,500	(85,000)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	702,526	209,862	256,463	(46,601)	(18.17%)	▼
Plant and Equipment	841,000	420,498	80,055	340,443	425.26%	▼
Furniture and Equipment	96,800	48,390	83,770	(35,380)	(42.23%)	▲
Infrastructure Assets - Roads	1,567,030	783,480	642,511	140,969	21.94%	▼
Infrastructure Assets - Other	251,851	125,904	13,483	112,421	833.78%	▼
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	27,793	15,809	11,984	75.81%	▼
Total	3,602,605	1,659,829	1,135,659	524,170		
Net Capital	2,952,605	1,744,829	1,088,159	439,170		
Total Net Operating + Capital	3,673,915	2,172,914	1,475,479	479,935		
Rate Revenue	2,019,169	2,018,164	2,012,234	(5,930)	(0.29%)	
Opening Funding Surplus(Deficit)	1,755,589	1,528,224	1,761,703	233,479	13.25%	▲
Closing Funding Surplus(Deficit)	100,843	1,373,474	2,298,458	707,484		

Shire of Kulin
STATEMENT OF EQUITY
For the period ended 31 December 2019

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
	CURRENT ASSETS			
	Cash at Bank			
0A01101	CASH AT BANK	801,141	(553,885)	247,257
0A01102	PETTY CASH FLOAT	500	0	500
0A01103	TILL FLOAT	3,100	320	3,420
0A01108	CASH AT BANK - FREEBAIRN CLUB	9,398	63,312	72,710
0A01116	MUNICIPAL INVESTMENTS	1,332,651	576,960	1,909,612
	Sub-total Cash at Bank	2,146,791	86,708	2,233,499
	Cash at Bank Reserves & Restricted Funds			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	12,430	96	12,526
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	239,075	1,853	240,928
0A01112	PLANT RESERVE	390,779	3,059	393,838
0A01113	LSL & AL RESERVE	252,213	3,021	255,234
0A01114	BUILDING RESERVE	500,549	3,880	504,429
0A01117	ADMIN EQUIPMENT RESERVE	75,262	583	75,845
0A01118	NATURAL DISASTER RESERVE	141,448	0	141,448
0A01119	JOINT VENTURE HOUSING RESERVE	75,156	0	75,156
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	181,533	1,426	182,959
0A01132	CAMP KULIN RESERVE	8	0	8
0A01133	MEDICAL SERVICES RESERVE	103,111	799	103,910
0A01134	FUEL FACILITY RESERVE	65,613	509	66,121
0A01135	ROAD REPLACEMENT RESERVE	2,450	0	2,450
	Sub-total Cash at Bank Reserves & Restricted Funds	2,039,627	14,501	2,055,435
	Sundry Debtors			
0A01120	SUNDRY DEBTORS	134,304	2,906	137,209
0A01150	PENSIONER REBATES ALLOWED	0	334	334
	Sub-total Sundry Debtors	134,304	3,240	137,543
	Sundry Debtors - Rates			
0A01121	SUNDRY DEBTORS - RATES	65,740	96,776	162,517
	Sub-total Sundry Debtors - Rates	65,740	96,776	162,517
	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	(278,888)	(267,733)
0A01191	STOCK ON HAND FREEBAIRN	10,326	0	10,326
0A01193	STOCK ON HAND ULP	10,282	(73,549)	(63,267)
0A01192	STOCK RECEIVED CONTROL	(0)	504,651	504,651
	Sub-total Stock on hand	31,763	152,214	183,978
	TOTAL CURRENT ASSETS	4,418,225	353,438	4,772,971
	Current Liabilities			
	Sundry Creditors			
0L01215	SUNDRY CREDITORS	(160,619)	170,177	9,558
	Sub-total Sundry Creditors	(160,619)	170,177	9,558
	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
0L01227	Accrued Wages	0	0	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	18,827	96,035
0L01202	TAXATION CLEARING ACCOUNT	(61,880)	(66,577)	(128,457)
0L01210	GST COLLECTED CLEARING ACCOUNT	(33,452)	(836)	(34,287)
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)	(48,586)	(63,963)
	Loan Interest Accrual			
	Sub-total: Loan Interest Accrual	0	0	0
	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	(17,236)	(16,317)
0L01231	ESL CONTROL ACCOUNT	3,068	2,127	5,195
0L01232	ESL PENSIONER REBATE	0	42	42
	Sub-total: ESL Collection	3,987	(15,067)	(11,080)
	Rates Paid in Advance			
0L01223	EXCESS RATE RECEIPTS	(3,169)	1,548	(1,621)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	Sub-total: Rates Paid in Advance	(3,127)	1,548	(1,579)
	TOTAL CURRENT LIABILITIES	(704,162)	241,386	(462,776)
	NET CURRENT ASSETS	3,714,063	594,825	4,310,196
	NON-CURRENT ASSETS			
	Work in Process			
E132500	HOSTEL CAPITAL	0	44,395	44,395
E132600	CARAVAN PARK CAPITAL	0	6,856	6,856
	Sub-total Work in Process	0	51,251	51,251
	Land & Buildings			
0A01510	Land & Buildings	24,162,694	0	24,162,694
0A01511	Accumulated Dep'N Land & Buildings	(912,756)	(233,673)	(1,146,429)
0A01590	Land for Resale	1,491,000	0	1,491,000
E091103	Accumulated Dep'N Land & Buildings	0	169,523	169,523
	Sub-total Land & Buildings	24,740,937	(15,015)	24,725,922
	Construction other than Buildings			
0A01560	Other Than Buildings	731,954	0	731,954
0A01561	Accumulated Dep'N Other Buildings	(32,113)	(8,234)	(40,347)
	Sub-total Construction other than Buildings	699,841	(8,234)	691,607
	Plant & Equipment			
0A01520	Plant & Equipment	3,585,973	0	3,585,973
0A01521	Accumulated Dep'N Plant & Equipment	(1,465,167)	(233,646)	(1,698,813)
I123299	Accumulated Dep'N Plant & Equipment	0	(47,500)	(47,500)
	Sub-total Plant & Equipment	2,120,806	(257,158)	1,863,648
	Furniture & Equipment			
0A01530	Furniture & Equipment	132,237	0	132,237
0A01531	Accumulated Dep'N Furniture & Equipment	(51,880)	(5,822)	(57,702)
	Sub-total Furniture & Equipment	80,357	33,554	113,911

STATEMENT OF OPERATING

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	Motor Vehicles			
0A01550	Motor Vehicles	1,343,590	0	1,343,590
0A01551	Accumulated Dep'N Motor Vehicle Esl	(233,704)	(52,515)	(286,218)
E123105	Motor Vehicle Purchases	0	56,067	56,067
	Sub-total Motor Vehicles	1,109,886	3,553	1,113,439
	Infrastructre			
0A01570	Infrastructure Assets	125,832,110	0	125,832,110
0A01571	Accumulated Dep'N Infrastructure	(46,060,252)	(1,311,150)	(47,371,401)
0A01574	Infrastructure Assets - Roads	0	0	0
E136045	Water Supply Infrastructure	0	13,483	13,483
E121500	Major Road Construction	0	246,912	246,912
E121550	Minor Road Construction	0	130,948	130,948
E121520	Roads To Recovery Construction	0	264,651	264,651
E132700	Tourism Projects	0	30,949	30,949
	Sub-total Infrastructure	79,771,858	(624,207)	79,147,651
	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	(816,258)	107,712,428
	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	(1,864)	28,100
0A01109	Cash at Trip Bank	68,666	4,147	72,812
I001001	Housing Bonds Income	0	(5,350)	(5,350)
E001001	Housing Bonds Expense	0	1,800	1,800
I001002	Rates Paid in Advance Income	0	(9,295)	(9,295)
E001002	Rates Paid in Advance Expense	0	14,709	14,709
I001013	Trip Fund Income	0	(16,410)	(16,410)
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	(221,433)	110,791,231
	ACCUMULATED RESERVES			
0L01802	PLANT RESERVE ACCUMULATION	390,779	3,059	393,838
0L01803	LSL & AL RESERVE ACCUMULATION	252,213	3,021	255,234
0L01804	BUILDING RESERVE ACCUMULATION	500,549	3,880	504,429
0L01805	ADMIN EQUIPMENT RESERVE	75,262	583	75,845
0L01807	JOINT VENTURE HOUSING RESERVE	75,156	583	75,739
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	181,533	1,426	182,959
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	12,430	96	12,526
0L01811	Freebairn Recreation Reserve Accumulation	239,075	1,853	240,928
0L01812	NATURAL DISASTER RESERVE	141,448	0	141,448
0L01815	CAMP KULIN RESERVE ACCUMULATION	8	0	8
0L01816	MEDICAL SERVICES RESERVE ACCUMULATION	103,111	799	103,910
0L01817	FUEL FACILITY RESERVE ACCUMULATION	65,613	509	66,121
0L01818	ROAD REPLACEMENT RESERVE ACCUMULATION	2,450	0	2,450
	TOTAL ACCUMULATED RESERVES	2,039,627	15,809	2,055,436
	ACCUMULATED SURPLUS			
0A01600	ASSET REVALUATION - INFRASTRUCTURE	51,965,197	0	51,965,197
0A01601	ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT	790,987	0	790,987
0L01800	ACCUMULATED SURPLUS	40,535,453	0	40,535,453
0A01602	ASSET REVALUATION - LAND & BUILDINGS	15,680,092	0	15,680,092
	TOTAL ACCUMULATED SURPLUS	108,971,729	(15,809)	108,955,921
	Net Change in Assets Resulting from Operations			220,125
	TOTAL EQUITY	111,011,356	0	110,791,231

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 31 December 2019

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	2,496	0	(2,496)		
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	750	1,219	469	63%	
I030141	PENALTY INTEREST	8,000	3,996	3,600	(396)	-10%	
I030142	Admin Charge for Instalments	700	348	658	310	89%	
I030150	EX GRATIA RATES	23,701	23,701	23,701	0	0%	
I030160	Information & Search Fees	1,600	798	724	(74)	-9%	
I030170	LEGAL FEES RECOVERED	4,000	1,998	0	(1,998)	-100%	
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	3,246	0	(3,246)	-100%	
	Total Revenue	2,143,468	2,129,800	2,120,898	(8,902)		
E030100	Discount Allowed on Rates	90,000	90,000	91,421	(1,421)	2%	
E030110	RATES WRITTEN OFF	12,000	10,500	11,042	(542)	5%	
E030130	TITLE SEARCHES	660	330	0	330	-100%	
E030140	Valuation Expenses	7,500	0	374	(374)		
E030150	Printing & Stationery	1,200	0	388	(388)		
E030999	General Admin Allocated	41,826	20,910	16,748	4,162	-20%	
	Total Expenditure	153,186	121,740	119,973	1,767		
	Sub-total Rates	(1,990,282)	(2,008,060)	(2,000,925)	(7,135)		
General Purpose Grants							
I031100	Grants Commission	1,070,000	535,000	487,197	(47,804)	-9%	
	Total Revenue	1,070,000	535,000	487,197	(47,804)		
E031999	General Admin Allocated	0	0	317	(317)		
	Total Expenditure	0	0	317	(317)		
	Sub-total General Purpose Grants	(1,070,000)	(535,000)	(486,880)	(48,120)		
General Financing							
I032100	Interest on Municipal	27,000	13,500	10,900	(2,600)	-19%	
I032110	INTEREST ON PLANT RESERVE	5,919	1,953	3,059	1,106	57%	
I032120	Interest on LSL & AL Reserve	5,847	1,929	3,021	1,092	57%	
I032130	INTEREST ON BUILDING RESERVE	7,508	2,477	3,880	1,403	57%	
I032140	Interest on Admin Equip Reserv	1,129	372	583	211	57%	
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	0	(371)	-100%	
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	2,760	910	1,426	516	57%	
I032180	INTEREST ON NATURAL DISASTER RESERVE	0	0	0	0		
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCHEDULE	186	61	96	35	58%	
I032195	INTEREST ON GENERAL PURPOSE RESERVE	0	0	0	0		
I032196	INTEREST ON CAMP KULIN RESERVE	0	0	0	0		
I032115	Interest on Road Replacement Reserve	0	0	0	0		
I032198	INTEREST ON FUEL FACILITY RESERVE	984	324	509	185	57%	
I032197	INTEREST ON MEDICAL SERVICES RESERVE	1,547	510	799	289	57%	
	Total Revenue	57,594	23,590	26,709	2,062		
E032100	BANK CHARGES	3,000	1,500	3,271	(1,771)	118%	
E032150	Interest	1,500	750	0	750	-100%	
E032999	General Admin Allocated	19,031	9,510	13,535	(4,025)	42%	
	Total Expenditure	23,531	11,760	16,806	(5,046)		
	Sub-total General Financing	(34,063)	(11,830)	(9,902)	(2,984)		
	TOTAL GENERAL PURPOSE FUNDING	(3,094,345)	(2,554,890)	(2,497,708)	(58,239)		
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	2,496	11,528	9,032	362%	Good driver rebate and insurance rebate (discount on frist instalment) not budgeted for.
	Total Revenue	5,000	2,496	12,925	10,429		
E041020	MEMBERS TRAVELLING	4,800	2,400	0	2,400	-100%	
E041030	CONFERENCE EXPENSES	13,000	9,437	10,166	(729)	8%	
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	498	151	347	-70%	
E041075	FBT EXPENSE	2,500	0	2,256	(2,256)		
E041085	TELEPHONE	0	0	0	0		
E041110	REFRESHMENTS & GOODWILL	19,260	6,420	9,921	(3,501)	55%	
E041111	MEAL ENTERTAINMENT	1,500	0	100	(100)		
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	498	47	451	-91%	
E041165	Advertising	1,000	498	1,150	(652)	131%	
E041180	Chamber Maintenance	7,500	3,750	120	3,630	-97%	
E041270	Community Contributions	12,000	6,000	0	6,000	-100%	Non-cash journal has not been processed
E041298	Depreciation	914	456	452	4	-1%	
E041999	General Admin Allocated	75,662	37,830	30,299	7,531	-20%	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
	Total Expenditure	200,671	111,846	79,130	32,716		
	Sub-total Members of Council	195,671	109,350	66,206	43,144		
	General Administration						
I042040	SUNDRY INCOME	0	0	46	46		
I042045	REIMBURSEMENTS	1,000	498	167	(331)	-67%	
I042046	CONTRIBUTION TO VEHICLES	10,920	5,460	5,850	390	7%	
I042050	STAFF RENT ADMIN	0	0	0	0		
I042297	PROFIT ON SALE OF ASSET	0	0	0	0		
I042391	REIMBURSEMENTS - INSURANCE	0	0	33,219	33,219		Reimbursement for the purchase of new marquee in previous financial year, insurance claim.
I042440	PHOTOCOPYING & PRINTING	50	24	2	(22)	-93%	
	Total Revenue	11,970	5,982	39,283	33,301		
E042010	SALARIES	544,543	272,268	263,820	8,448	-3%	
E042015	Admin Long Service Leave	15,000	7,500	6,785	715	-10%	
E042020	SUPERANNUATION	83,071	41,532	42,175	(643)	2%	
E042025	Administration Sundries	0	0	0	0		
E042030	INSURANCE	19,942	19,940	23,303	(3,363)	17%	
E042035	STAFF UNIFORMS	3,000	1,500	654	846	-56%	
E042040	STAFF TRAINING	11,250	0	4,418	(4,418)		
E042041	CONFERENCES	18,000	9,000	8,938	62	-1%	
E042042	MEETING EXPENSES	0	0	796	(796)		
E042045	RELOCATION COSTS	5,000	2,496	0	2,496	-100%	Works completed at other residences posted here incorrectly. This will be cleared journalled to the correct job.
E042046	STAFF HOUSING	52,838	26,412	48,273	(21,861)	83%	
E042047	Depreciation CEO Housing	4,234	2,112	2,200	(88)	4%	
E042048	Depreciation DCEO Housing	8,488	4,242	4,527	(285)	7%	
E042049	CEO UTILITIES	4,300	2,148	832	1,316	-61%	
E042050	OFFICE MAINTENANCE	7,500	3,744	1,388	2,356	-63%	
E042051	INTEREST ON LOAN 1 (ADMINISTRATION OFFICE)	46,246	23,118	0	23,118	-100%	Interest due in December
E042060	MEMBERSHIPS & SUBSCRIPTIONS	1,800	900	538	362	-40%	
E042070	Printing and Stationery	13,500	6,750	7,041	(291)	4%	
E042075	FBT EXPENSE	3,000	0	0	0		
E042080	TELEPHONE	13,400	6,696	3,805	2,891	-43%	
E042090	Postage and Freight	3,750	1,872	1,531	341	-18%	
E042100	ADVERTISING	5,000	2,496	425	2,071	-83%	
E042110	Office Equipment Maintenance	1,000	498	152	346	-70%	
E042115	Bad Debts Expense	5,000	2,496	0	2,496	-100%	
E042120	Cleaning	9,000	4,500	3,563	937	-21%	
E042130	Computer Maintenance	26,604	26,604	28,808	(2,204)	8%	
E042135	IT Support	35,500	17,748	12,628	5,120	-29%	
E042140	Staff Amenities	1,700	846	756	90	-11%	
E042160	OTHER EXPENSES	0	0	0	0		
E042170	CONTRACT EMPLOYMENT	105,000	52,500	11,685	40,815	-78%	Timing, no contractors have been used so far this financial year.
E042180	UTILITIES	6,000	3,000	3,043	(43)	1%	
E042190	KEY TO KULIN	1,000	498	0	498	-100%	
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	17,496	8,786	8,710	-50%	Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.
E042999	General Admin Allocated	(1,127,696)	(563,844)	(451,587)	(112,257)	-20%	
	Total Expenditure	(13,030)	9,568	39,283	(29,715)		
	Sub-total General Administration	(25,000)	3,586	0	3,586		
	TOTAL GOVERNANCE	170,671	112,936	66,206	46,730		
	LAW, ORDER & PUBLIC SAFETY						
	Fire Prevention						
	Total Revenue	1,000	498	0	(498)		
E051040	OFFICE EXPENSES	3,300	1,650	1,512	138	-8%	
E051050	FIRE INSURANCE	24,200	24,200	8,374	15,826	-65%	Permanent Variance
E051055	Protective Clothing	417	204	0	204	-100%	
E051060	Communication Maintenance	1,000	498	0	498	-100%	
E051070	Sundry Fire Prevention Costs	5,700	0	417	(417)		
E051080	FIRE PREVENTION - RANGER	1,500	0	0	0		
E051298	Depreciation	50,000	0	25,551	(25,551)		Budget timing is off, overall annual budget will match expenditure
E051700	Plant Operation Costs	0	0	0	0		
E051999	General Admin Allocated	12,781	6,390	5,118	1,272	-20%	Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.
	Total Expenditure	98,898	32,942	40,971	(8,029)		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
	Sub-total Fire Protection	97,898	32,444	40,971	(8,527)		
	Animal Control						
I052400	FINES AND PENALTIES	200	96	0	(96)	-100%	
I052430	CAT REGISTRATION FEE INCOME	200	96	93	(4)		
I052420	DOG REGISTRATION FEES	2,000	996	1,410	414	42%	
	Total Revenue	2,400	1,188	1,503	315		
E052010	Dog Control Costs	4,000	1,998	1,527	471	-24%	
E052020	CAT CONTROL COSTS	5,000	2,496	3,210	(714)	29%	
E052040	Pest Control	500	246	65	181	-73%	
E052999	General Admin Allocated	4,705	2,352	1,884	468	-20%	
	Total Expenditure	14,205	7,092	6,687	405		
	Sub-total Animal Control	11,805	5,904	5,184	720		
	Other Law & Order						
I053010	ESL Bush Fires Allocation	25,000	12,500	13,504	1,004	8%	
I053030	ESL ADMINISTRATION	4,000	0	4,000	4,000		
I053050	SALE OF PROTECTIVE CLOTHING	1,000	498	136	(362)	-73%	
I053610	Government Grants	0	0	0	0		
	Total Revenue	30,000	12,998	17,640	4,642		
E053010	ESL BUSH FIRE BRIGADES	4,000	1,998	2,110	(112)	6%	
E053020	ESL SES UNIT	0	0	0	0		
E053030	SES EMERGENCIES	0	0	0	0		
E053051	EMERGENCY BUILDING MAINTENANCE	6,302	4,038	2,400	1,638	-41%	
E053060	Law & Order Other	0	0	0	0		
E053298	Depreciation	12,000	6,000	5,872	128	-2%	
E053700	Plant Operation Costs	7,000	3,498	0	3,498	-100%	
E053999	General Admin Allocated	2,130	1,062	853	209	-20%	
	Total Expenditure	31,432	16,596	11,235	5,361		
	Sub-total Other Law & Order	1,432	3,598	(6,405)	10,003		
	TOTAL LAW,ORDER & PUBLIC SAFETY	111,135	41,946	39,751	2,195		
	HEALTH						
	Preventative Services						
	Total Revenue	0	0	628	628		
E074040	GROUP/REGIONAL SCHEME	37,000	18,500	10,822	7,678	-42%	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	1,248	0	1,248		
E074999	General Admin Allocated	3,461	1,728	1,386	342	-20%	
	Total Expenditure	42,961	21,476	12,209	9,267		
	Sub-total Other Law & Order	42,961	21,476	11,580	(8,639)		
	Mosquito Control						
E075020	Mosquito Control	3,800	1,890	356	1,534	-81%	
E075999	General Admin Allocated	2,119	1,056	849	207	-20%	
	Total Expenditure	5,919	2,946	1,205	1,741		
	Sub-total Other Mosquito Control	5,919	2,946	1,205	1,741		
	Analytical Expenses						
E076020	ANALYTICAL EXPENSES	1,000	498	418	80	-16%	
E076999	General Admin Allocated	2,130	1,062	853	209	-20%	
	Total Expenditure	3,130	1,560	1,271	289		
	Sub-total Other Analytical Expenses	3,130	1,560	1,271	289		
	Medical Centre						
	Total Revenue	0	0	0	0		
E077010	COMMUNITY NURSES	1,000	498	0	498	-100%	
E077020	MEDICAL CENTRE	62,500	31,238	7,816	23,422	-75%	Shire of Kondinin yet to bill this year.
E077030	AMBULANCE SERVICES	1,000	498	2,214	(1,716)	345%	
E077298	Depreciation	500	246	0	246	-100%	
E077999	General Admin Allocated	4,916	2,454	1,969	485	-20%	
	Total Expenditure	69,916	34,934	11,999	22,935		
	Sub-total Medical Centre	69,916	34,934	11,999	22,935		
	TOTAL HEALTH	121,926	60,916	26,055	16,326		
	EDUCATION & WELFARE						
	Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	996	0	(996)	-100%	
	Total Revenue	2,000	996	0	(996)		
E080100	Contribution to School	6,733	3,354	1,968	1,386	-41%	
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	DONATIONS	2,000	996	0	996	-100%	
E080130	KULIN DHS PROMOTION	0	0	0	0		
E080999	General Admin Allocated	2,130	1,062	853	209	-20%	
	Total Expenditure	10,863	5,412	2,821	2,591		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
	Sub-total Education	8,863	4,416	2,821	1,595		
	Community Aged Care						
E082280	MINOR WELFARE EXPENDITURE	1,000	498	0	498		
E082999	General Admin Allocated	4,705	2,352	1,884	468	-20%	
	Total Expenditure	5,705	2,850	1,884	966		
	Sub-total Community Aged Care	5,705	2,850	1,884	966		
	Other Welfare						
E083100	Care Group Donations	3,800	1,896	0	1,896	-100%	
E083999	General Admin Allocated	10,141	5,070	4,061	1,009	-20%	
	Total Expenditure	13,941	6,966	4,061	2,905		
	Sub-total Other Welfare	13,941	6,966	4,061	2,905		
	Child Care Services						
I084010	Fees & Charges	169,985	84,990	103,026	18,036	21%	Higher than expected usage of the centre. Timing issue, this grant was expected later in the year.
I084020	Family & Childrens Grant	52,500	26,250	26,250	0	0%	
I084030	TRAINEESHIPS	0	0	0	0		
I084040	FUNDRAISING - GST	5,000	2,496	0	(2,496)	-100%	
I084041	FUNDRAISING - GST FREE	0	0	200	200		
I084050	SPECIAL PROJECTS	0	0	0	0		
I084085	OTHER INCOME	1,000	498	36	(462)	-93%	
I084100	Various Grants	10,000	4,998	1,185	(3,813)	-76%	
I084060	Staff Rent & Utility Reimbursement	0	0	0	0		
	Total Revenue	238,485	119,232	130,698	11,466		
E084010	Salaries	157,199	78,594	93,303	(14,709)	19%	In line with higher attendance rates, wages costs are also higher.
E084011	Salaries - Building Maintenance	3,000	1,500	1,086	414	-28%	
E084012	SALARIES - GARDENING	2,000	996	494	502	-50%	
E084013	SUPERANNUATION	14,934	7,464	9,471	(2,007)	27%	
E084014	CLEANING SALARIES	7,814	3,906	4,566	(660)	17%	
E084016	Insurance - Workers Comp	6,288	3,138	3,761	(623)	20%	
E084020	ACCREDITATION	1,000	498	0	498	-100%	
E084025	Advert/Printing/Promotion	800	396	0	396	-100%	
E084030	Computer Exp	2,500	1,248	1,030	218	-17%	
E084035	EQUIPMENT UPGRADES	3,000	1,500	3,700	(2,200)	147%	
E084040	ELECTRICITY/GAS/WATER	4,500	2,250	1,966	284	-13%	
E084045	Gardening	2,000	996	414	582	-58%	
E084050	Insurance	2,200	1,098	1,970	(872)	79%	
E084055	Subscriptions	1,000	498	756	(258)	52%	
E084060	BUILDING LEASE	600	300	0	300	-100%	
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationery	1,000	498	1,404	(906)	182%	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	8,496	520	7,976	-94%	
E084075	STAFF EXPENSES	5,500	2,748	341	2,407	-88%	
E084080	TELEPHONE	1,000	498	179	319	-64%	
E084085	Sundry & Other	1,500	750	27	723	-96%	
E084086	FUNDRAISING	1,000	498	0	498	-100%	
E084090	Consumables	2,500	1,248	1,057	191	-15%	
E084095	CLEANING CONSUMABLES	3,000	1,500	1,146	354	-24%	
E084150	SPECIAL PROJECTS	0	0	0	0		
E084298	Depreciation	0	0	1,412	(1,412)		
E084999	General Admin Allocated	22,280	11,136	8,923	2,213	-20%	
	Total Expenditure	263,615	131,754	137,527	(5,773)		
	Sub-total Child Care Services	25,130	12,522	6,829	5,693		
	TOTAL EDUCATION & WELFARE	53,639	26,754	15,596	11,158		
	HOUSING						
	Housing - Other						
I092100	RENTAL - OTHER HOUSING	0	0	19,512	19,512		Error in coding, income received to GL below
I092110	Rental - GEHA Housing	42,404	21,198	0	(21,198)	-100%	
I092130	RENTAL - COMMUNITY BANK HOUSE	0	0	0	0		
I092150	RENTAL - JOINT VENTURE	51,610	25,806	29,254	3,448	13%	
I092391	Reimbursements - General	250	120	465	345	287%	
	Total Revenue	94,264	47,124	49,230	2,106		
E092020	INTEREST ON HOUSING LOANS 55 & 58	0	0	19,156	(19,156)		
E092050	OTHER HOUSING MAINTENANCE	29,523	14,748	5,299	9,449	-64%	Timing issue
E092055	GENERAL MAINTENANCE	0	0	0	0		
E092060	KULIN RETIREMENT HOMES	15,431	7,710	7,138	572	-7%	10 Price Street kitchen renovation was budgeted to cost \$13,925 however total costs to date are \$26,230. There are also some costs being charged to this account which should be posted to the public works overheads subprogram, the coding issue will be rectified with the budget review.
E092148	GEHA HOUSING - COSTS	19,840	9,912	35,626	(25,714)	259%	
E092150	JOINT VENTURE HOUSING - COSTS	80,554	40,266	31,555	8,711	-22%	Timing of works being completed
E092155	Housing Project Ellson Street	0	0	0	0		
E092160	Depreciation - Joint Venture	0	0	14,791	(14,791)		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E092170	COMMUNITY BANK HOUSE COSTS	17,200	8,592	0	8,592	-100%	Timing issue
E092180	Depreciation Community Bank Hs	5,707	2,850	2,823	27	-1%	
E092298	Depreciation	36,624	18,312	13,759	4,553	-25%	Depreciation journals not run until after 2019 audit.
E092999	General Admin Allocated	4,705	2,352	1,884	468	-20%	
	Total Expenditure	209,584	104,742	132,031	(27,289)		
	Sub-total Housing - Other	115,319	57,618	82,801	(25,183)		
	TOTAL HOUSING	115,319	57,618	82,801	(25,183)		
	COMMUNITY AMENITIES						
	Sanitation - Household Refuse						
I101400	CHARGES - REFUSE REMOVAL	77,580	77,580	78,419	839	1%	
	Total Revenue	77,580	77,580	78,419	839		
E101020	DOMESTIC REFUSE COLLECTION	124,693	62,334	45,206	17,128	-27%	Timing, Avon waste bills late.
E101021	DUDININ REFUSE COLLECTION	6,055	3,018	1,496	1,522	-50%	
E101022	PINGARING REFUSE COLLECTION	4,716	2,358	1,140	1,218	-52%	Error in budget preparation - currently being investigated.
E101030	REFUSE SITE MAINTENANCE	22,630	11,310	19,662	(8,352)	74%	
E101040	ROEROC	10,000	0	0	0		
E101050	Recycling Depot	252	126	0	126	-100%	
E101298	Depreciation	1,476	738	426	312	-42%	
E101999	General Admin Allocated	4,705	2,352	1,884	468	-20%	
	Total Expenditure	174,526	82,236	69,815	12,421		
	Sub-total Sanitation - Household Refuse	96,946	4,656	(8,604)	13,260		
	Sanitation - Other						
I102030	Drum Muster Reimbursement	3,000	1,500	312	(1,188)	-79%	
I102410	CHARGES - REFUSE REMOVAL	15,444	15,444	15,255	(189)	-1%	
I102420	Sale of Bins	200	96	0	(96)	-100%	
	Total Revenue	18,644	17,040	15,568	(1,472)		
E102020	Commercial Refuse Collection	57,211	28,596	12,046	16,550	-58%	Timing, Avon waste bills one month late.
E102030	Drum Muster	2,688	1,338	640	698	-52%	
E102298	Depreciation	1,300	648	655	(7)	1%	
E102420	PURCHASE OF BINS	200	96	0	96	-100%	
E102999	General Admin Allocated	4,705	2,352	1,884	468	-20%	
	Total Expenditure	66,103	33,030	15,225	17,805		
	Sub-total Sanitation - Other	47,459	15,990	(342)	16,332		
	Sewage						
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	167	(167)		
E103999	General Admin Allocated	0	0	853	(853)		
	Total Expenditure	0	0	1,021	(1,021)		
	Sub-total Sewage	0	0	1,021	(1,021)		
	Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	2,100	1,044	0	1,044	-100%	
E104999	General Admin Allocated	2,988	1,494	1,160	334	-22%	
	Total Expenditure	5,088	2,538	1,160	1,378		
	Sub-total Urban Stormwater Drainage	5,088	2,538	1,160	1,378		
	Protection of Environment						
I105220	Income Other	0	0	0	0		
	Total Revenue	0	0	0	0		
E105051	Reinstatement of Gravel Pits	0	0	9,877	(9,877)		These labour and plant hours were expected to be expended to road maintenance when preparing the budget, overall wages are in line with budget.
E105100	Landcare	0	0	0	0		
E105200	TREE PLANTING - WATER CATCHMENT OFFSET	0	0	0	0		
E105999	General Admin Allocated	0	0	827	(827)		
	Total Expenditure	0	0	10,703	(10,703)		
	Sub-total Protection of Environment	0	0	10,703	(10,703)		
	Town Planning						
I106110	Planning Approvals	3,000	1,500	0	(1,500)	-100%	
I106297	Profit on Sale Rural Lots	0	0	0	0		
	Total Revenue	3,000	1,500	0	(1,500)		
E106020	Town Planning Advice	7,000	3,498	1,441	2,057	-59%	
E106030	Town Planning Other	3,800	1,896	1,970	(74)	4%	
E106999	General Admin Allocated	9,794	4,896	3,922	974	-20%	
	Total Expenditure	20,594	10,290	7,334	2,956		
	Sub-total Town Planning	17,594	8,790	7,334	1,456		
	Other Community Amenities						
I107400	CHARGES - CEMETERY FEES	1,000	498	1,434	936	188%	
I107051	GRANT INCOME	0	0	0	0		
	Total Revenue	1,000	498	1,434	936		
E107031	KULIN CEMETERY	2,280	1,140	2,986	(1,846)	162%	
E107032	DUDININ CEMETERY	504	252	614	(362)	144%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E107033	Pingaring Cemetery	504	252	424	(172)	68%	
E107050	PUBLIC CONVENIENCES	22,352	11,178	10,498	680	-6%	
E107051	Public Notice Boards	504	252	43	209	-83%	
E107052	PUBLIC CONVENIENCES DUDININ	2,828	1,404	1,649	(245)	17%	
E107053	PUBLIC CONVENIENCES PINGARING	5,110	2,550	4,606	(2,056)	81%	
E107060	WAR MEMORIAL	3,576	1,788	2,579	(791)	44%	
E107298	Depreciation	17,500	8,748	8,418	330	-4%	
E107999	General Admin Allocated	10,141	5,070	4,061	1,009	-20%	
	Total Expenditure	65,299	32,634	35,878	(3,244)		
	Sub-total Other Community Amenities	64,299	32,136	34,444	(2,308)		
	TOTAL COMMUNITY AMMENITIES	231,387	64,110	45,715	18,395		
	RECREATION & CULTURE						
	Sports Facilities - Various						
E110298	Depreciation	71,772	35,886	37,570	(1,684)	5%	
E110999	General Admin Allocated	6,048	3,024	2,652	372	-12%	
E113331	BOWLING GREENS	0	0	251	(251)		
E113332	OVAL	66,588	33,288	26,768	6,520	-20%	Timing
E113333	GOLF TENNIS PAVILION	7,482	3,738	4,588	(850)	23%	
E113334	Golf Course	12,676	6,330	10,066	(3,736)	59%	
E113701	Plant Operation Costs	996	498	0	498	-100%	
	Total Expenditure	165,562	82,764	81,894	870		
	Sub-total Sports Facilities - Various	165,562	82,764	81,894	870		
	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	8,760	1,653	7,107	-81%	Maintenance works planned for the hall have not yet been carried out.
E111031	PINGARING HALL	6,750	3,366	760	2,606	-77%	
E111032	DUDININ HALL	10,230	5,106	1,224	3,882	-76%	
E111033	JITARNING HALL	280	138	309	(171)	124%	
E111298	Depreciation	59,874	29,934	29,601	333	-1%	Depreciation journals not run until 2019 audit conducted.
E111999	General Admin Allocated	6,621	3,306	2,652	654	-20%	
	Total Expenditure	101,284	50,610	36,200	14,410		
	Sub-total Public Halls	99,484	50,610	35,763	14,847		
	Swimming Pools						
I112405	Pool Admission - Adults	7,200	2,880	3,088	208	7%	
I112410	Pool Admission - Children	5,000	2,000	1,442	(558)	-28%	
I112450	Pool Slide Income	16,200	6,480	7,668	1,188	18%	
I112480	SEASON PASS	7,000	3,500	9,685	6,185	177%	YTD budget error, season pass revenue exceeds budget expectation but error exists in budget timing
I112600	EVENTS	417	167	0	(167)	-100%	
I112510	STAFF RENT	625	312	1,590	1,278	410%	
	Total Revenue	36,442	15,339	23,474	8,135		
E112021	Salaries	86,052	34,420	21,565	12,855	-37%	Use of casual staff lower than is expected.
E112022	Superannuation	0	0	2,090	(2,090)		
E112023	CHEMICALS	5,092	2,538	3,104	(566)	22%	
E112024	ELECTRICITY	31,707	15,852	13,767	2,085	-13%	
E112025	WATER	10,011	5,004	3,699	1,305	-26%	
E112026	MAINTENANCE	45,340	21,696	29,625	(7,929)	37%	Timing, these expenses will be used once start up at the pool commences
E112027	INSURANCE	6,486	3,240	14,850	(11,610)	358%	Error in the allocation of insurance, overall insurance expenditure came in under budget
E112028	OTHER MINOR EXPENDITURE	3,764	1,878	789	1,089	-58%	
E112029	STAFF HOUSING	0	0	0	0		
E112030	TELEPHONE	504	252	501	(249)	99%	
E112298	Depreciation	89,664	44,832	43,979	853	-2%	Depreciation journals not posted until 2019 Audit conducted.
E112600	EVENTS	1,350	672	0	672	-100%	
E112999	General Admin Allocated	11,454	5,724	4,587	1,137	-20%	
	Total Expenditure	291,424	136,108	138,557	(2,449)		
	Sub-total Swimming Pools	254,982	120,769	115,083	5,686		
	Freebairn Recreation Centre						
I113100	Memberships - Adult	11,052	5,526	2,345	(3,181)	-58%	
I113110	Memberships - Children	500	246	36	(210)	-85%	
I113120	Memberships - Social	1,652	822	139	(683)	-83%	
I113130	MEMBERSHIPS - SHORT TERM	0	0	0	0		
I113140	Bank Charges recouped	0	0	0	0		
I113150	EVENTS	1,548	774	709	(65)	-8%	
I113300	Hire - Indoor Courts	504	252	0	(252)	-100%	
I113320	Hire - Kitchen	3,504	1,752	2,328	576	33%	
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	6,000	0	(6,000)	-100%	Timing
I113380	Hire - Golf/Tennis Pavilion	480	240	300	60	25%	
I113390	Hire - Function Rooms	996	498	937	439	88%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
I113393	GYMNASIUM INCOME	456	228	1,040	812	356%	
I113395	Catering Income	0	0	0	0		
I113500	BAR SALES	129,996	64,998	66,425	1,427	2%	
I113501	INTERNAL BAR SALES	3,000	1,500	0	(1,500)	-100%	
I113505	Canteen Sales	3,000	1,500	1,985	485	32%	
	Total Revenue	173,688	86,832	78,709	(8,123)		
E113060	Advertising and Promotion	1,000	498	0	498	-100%	
E113100	BANK CHARGES	500	246	405	(159)	65%	
E113104	CATERING COSTS	0	0	733	(733)		
E113107	Committee Costs	200	96	0	96	-100%	
E113120	Cleaning Supplies	5,000	2,496	1,844	652	-26%	
E113130	IT MAINTENANCE	4,000	1,998	2,149	(151)	8%	
E113140	Depreciation- Freebairn Centre	4,265	2,130	2,110	20	-1%	
E113180	ELECTRICITY	23,500	11,748	9,374	2,374	-20%	
E113190	FREIGHT - NON-BAR	100	48	0	48	-100%	
E113210	GAS SUPPLIES	2,300	1,146	1,177	(31)	3%	
E113218	Minor Equipment	500	246	8,863	(8,617)	3503%	Upgrade Point of Sale hardware Budget timing is off, expenditure slightly over full year budget but within threshold
E113220	INSURANCE	18,458	9,228	20,416	(11,188)	121%	
E113240	LICENCING COSTS	1,710	852	1,196	(344)	40%	
E113243	Kitchen Consumables	800	396	387	9	-2%	
E113250	Printing, Stationery and Post	2,500	1,248	317	931	-75%	
E113260	Pool Costs	200	96	0	96	-100%	
E113270	REPAIRS AND MAINTENANCE	54,580	27,282	9,692	17,590	-64%	Works being completed and it is expected that this will be expended
E113272	Security Costs	450	222	191	31	-14%	
E113280	Superannuation	10,066	5,028	6,526	(1,498)	30%	
E113285	STAFF TRAINING	2,850	1,422	3,046	(1,624)	114%	
E113290	TELEPHONE	3,500	1,746	749	997	-57%	
E113295	UNIFORMS	800	396	0	396	-100%	
E113298	Depreciation	155,281	77,640	76,305	1,335	-2%	Depreciation journals not posted until 2019 Audit conducted.
E113300	Wages - Centre Manager	105,962	52,980	17,886	35,094	-66%	Staff coding wages to incorrect accounts, overall wages expenditure is currently right on track at FRC
E113310	Wages - Bar Staff Casuals	0	0	20,408	(20,408)		Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget
E113315	EVENTS	5,000	2,496	0	2,496	-100%	
E113320	WAGES - CLEANER	5,000	2,496	16,322	(13,826)	554%	Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget
E113330	OTHER COSTS	400	198	64	134	-68%	
E113335	KIDSPORT	500	246	0	246	-100%	
E113350	WORKERS COMPENSATION	4,600	2,298	2,535	(237)	10%	
E113410	Sundry Equipment Purchases	2,500	1,248	0	1,248	-100%	
E113499	INTERNAL BAR PURCHASES	2,000	996	0	996	-100%	
E113500	Bar Purchases	52,000	25,998	36,961	(10,963)	42%	Stock on hand numbers higher than normal and possible not achieving margin on sales
E113501	Ice and Sundry Supplies	1,000	498	77	421	-84%	
E113502	FREIGHT ON BAR PURCHASES	2,400	1,200	1,159	41	-3%	
E113505	Canteen Purchases	500	246	340	(94)	38%	
E113510	Bar Glassware	500	246	0	246	-100%	
E113540	STOCK WRITTEN OFF	400	198	0	198	-100%	
E113999	General Admin Allocated	10,401	5,196	4,165	1,031	-20%	
	Total Expenditure	485,723	242,748	245,419	(2,671)		
	Sub-total Freebairn Recreation Centre	312,035	155,916	166,710	(10,794)		
	Television Re-broadcasting						
I114310	Television Charges	1,400	696	0	(696)	-100%	
	Total Revenue	1,400	696	0	(696)		
E114280	EQUIPMENT MAINTENANCE	0	0	41	(41)		
E114290	CONT TO VARLEY RADIO	1,400	696	508	188	-27%	
E114298	Depreciation	0	0	0	0		
E114999	General Admin Allocated	2,942	1,470	1,178	292	-20%	
	Total Expenditure	4,342	2,166	1,727	439		
	Sub-total Television Re-broadcasting	2,942	1,470	1,727	(257)		
	Other Culture						
I116300	Grant - Railway Station	0	0	0	0		
	Total Revenue	0	0	0	0		
E116100	KULIN MUSEUM	400	198	151	47	-24%	
E116200	HERITAGE	0	0	0	0		
E116300	Railway Station Maintenance	2,159	1,074	0	1,074	-100%	
E116999	General Admin Allocated	0	0	853	(853)		
	Total Expenditure	2,559	1,272	1,004	268		
	Sub-total Other Culture	2,559	1,272	1,004	268		
	Other Sport & Recreation						
I117430	Kulin Squash Courts	0	0	0	0		
	Total Revenue	0	0	46	46		
E117029	OFFICE GARDENS	23,952	11,958	10,442	1,516	-13%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E117030	PUBLIC PARKS GDNS & RESERVES	95,809	47,892	60,706	(12,814)	27%	Labour hours overspent, overall wages are below what was budgeted
E117031	RESERVES - OTHER	16,689	8,334	7,926	408	-5%	
E117042	KULIN SQUASH COURTS	0	0	0	0		
E117050	STORM WATER REUSE SCHEME	0	0	143	(143)		
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	1,500	750	956	(206)	28%	
E117054	Dudinin Tennis Club	2,000	996	2,415	(1,419)	142%	
E117056	OTHER SPORTING CLUBS	2,000	996	0	996	-100%	
E117058	SKATE PARK & PLAYGROUND	7,700	3,846	0	3,846	-100%	
E117298	Depreciation	25,000	12,498	13,087	(589)	5%	
E117500	VARLEY DISTRICT CONTRIBUTIONS	25,000	12,498	27,500	(15,002)	120%	YTD budget timing off, contribution towards tennis courts in line with annual budget
E117520	Pingaring Golf Club	2,600	1,296	1,823	(527)	41%	
E117999	General Admin Allocated	14,336	7,164	5,741	1,423	-20%	
	Total Expenditure	216,586	108,228	130,738	(22,510)		
	Sub-total Other Sport & Recreation	216,586	108,228	130,692	(22,464)		
	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	521,029	532,874	(11,845)		
	TRANSPORT						
	Roadworks						
I121500	Regional Road Group	365,000	182,500	137,076	(45,424)	-25%	Grants will be claimed as work is completed, timing issue for now Invoice for funding not yet processed, will be done when work has substantially begun
I121505	MISC INCOME	0	0	0	0		
I121520	Roads to Recovery	425,000	212,500	0	(212,500)	-100%	
I121750	BLACK SPOT	99,000	49,500	0	(49,500)	-100%	
	Total Revenue	889,000	444,500	137,076	(307,424)		
E121298	Depreciation	2,500,000	1,249,998	1,224,292	25,706	-2%	
E121602	Traffic Signs	7,000	3,498	1,150	2,348	-67%	
	Total Expenditure	2,507,000	1,253,496	1,225,442	28,054		
	Sub-total Roadworks	1,618,000	808,996	1,088,366	(279,370)		
	Road Maintenance						
I122360	Government Grants	190,838	95,418	203,560	108,142	113%	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	95,916	203,560	107,644		
E122010	ROAD MAINTENANCE	1,254,301	627,144	587,298	39,846	-6%	
E122120	Insurance - Contract Works	0	0	1,970	(1,970)		
E122121	KULIN DEPOT	55,600	27,792	20,915	6,877	-25%	
E122122	HOLT ROCK DEPOT	6,600	3,294	3,250	44	-1%	
E122140	Footpath Maintenance	3,588	1,794	105	1,689	-94%	
E122150	STREET LIGHTING	27,629	13,812	8,420	5,392	-39%	
E122160	Street Cleaning	0	0	2,072	(2,072)		
E122161	DUDININ CLEANING	3,348	1,674	1,992	(318)	19%	
E122180	Street Trees	13,716	6,858	1,285	5,573	-81%	
E122190	Streetscape Maintenance	74,352	37,170	26,041	11,129	-30%	
E122200	Roman Road System	7,500	7,500	7,364	136	-2%	
E122298	Depreciation	18,204	9,102	14,176	(5,074)	56%	
E122999	General Admin Allocated	526,203	263,100	211,118	51,982	-20%	
	Total Expenditure	1,991,042	999,240	886,005	113,235		
	Sub-total Road Maintenance	1,799,204	903,324	682,445	220,879		
	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		
E123297	LOSS ON SALE OF ASSET	54,554	27,276	0	27,276	-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	6,870	5,505	1,365	-20%	
	Total Expenditure	68,301	34,146	5,505	28,641		
	Sub-total Road Plant Purchases	68,301	34,146	5,505	28,641		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
Aerodomes							
E126280	Airstrip Maintenance	5,740	2,862	3,759	(897)	31%	
E126298	Depreciation	8,000	3,996	4,033	(37)	1%	
E126999	General Admin Allocated	2,130	1,062	853	209	-20%	
	Total Expenditure	15,870	7,920	8,646	(726)		
	Sub-total Aerodomes	15,870	7,920	8,646	(726)		
	TOTAL TRANSPORT	3,501,375	1,754,386	1,784,961	(30,575)		
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	0	0		
I130330	USER CHARGES CORPORATE CAMPS	0	0	0	0		
I132409	HOSTEL CHARGES	0	0	864	864		
I130500	RENTAL REIMBURSEMENTS	0	0	3,860	3,860		
I130600	REIMBURSEMENTS AND OTHER INCOME	330,000	165,000	78,245	(86,755)	-53%	
	Total Income	330,000	165,000	84,235	2,130		
E130100	FACILITATORS WAGES	203,259	101,628	107,039	(5,411)	5%	
E130110	FACILITATORS SUPERANNUATION	19,310	9,654	9,819	(165)	2%	
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	2,496	208	2,288	-92%	
E130220	ACTIVITY COSTS - SCHOOL CAMPS	0	0	0	0		
E130230	ACTIVITY COSTS - CORPORATE CAMPS	0	0	0	0		
E130310	TRANSPORTATION FOR CAMPS	25,000	12,498	6,885	5,613	-45%	
E130335	HOUSING COSTS	16,458	8,208	3,410	4,798	-58%	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	13,998	8,882	5,116	-37%	
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	3,750	2,233	1,518	-40%	
E130800	CAMP KULIN ADMINISTRATION COSTS	20,000	9,996	13,006	(3,010)	30%	
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	5,000	2,496	825	1,671	-67%	
E130820	INCORPORATION EXPENSES	0	0	0	0		
E130999	GENERAL ADMINISTRATION ALLOCATED	15,707	7,848	6,563	1,285	-16%	
E130705	EVENT EXPENSES	0	0	0	0		
E132040	KULIN HOSTEL	25,225	12,606	21,414	(8,808)	70%	
	Total Expenditure	370,458	185,178	180,666	13,320		
	Sub-total Camp Kulin	40,458	20,178	96,430			
Rural Services							
I131100	OTHER INCOME	0	0	0	0		
	Total Revenue	0	0	0	0		
E131040	Noxious Weeds/Pest Plants	8,486	4,242	5,684	(1,442)	34%	
E131060	Vermin Control	0	0	100	(100)		
E131298	Depreciation	0	0	0	0		
E131999	General Admin Allocated	2,130	1,062	853	209	-20%	
	Total Expenditure	10,617	5,304	6,637	(1,333)		
	Sub-total Rural Services	10,617	5,304	6,637	(1,333)		
Tourism & Area Promotion							
I132100	Grants	1,000	498	0	(498)	-100%	
I132400	Comm Info Officer Grant	0	0	0	0		
I132410	Caravan Park Charges	20,000	9,996	18,544	8,548	86%	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	600	2,822	2,222	370%	
	Total Revenue	22,200	11,094	21,500	10,904		
E132030	CARAVAN PARK	37,116	18,696	19,802	(1,106)	6%	
E132050	INFORMATION BAY	200	96	73	23	-24%	
E132100	Tourism & Area Promotion	34,100	17,046	11,049	5,997	-35%	
E132111	Herbarium Costs	0	0	0	0		
E132410	SUPERANNUATION	0	0	2,250	(2,250)		
E132298	Depreciation	35,000	17,496	19,388	(1,892)	11%	
E132999	General Admin Allocated	38,140	19,068	15,273	3,795	-20%	
	Total Expenditure	144,556	72,402	67,838	4,564		
	Sub-total Toursim & Area Promotion	122,356	61,308	46,338	15,468		
Building Control							
I133410	BUILDING PERMITS	4,000	1,998	2,104	106	5%	
I133420	BCITF LEVY COLLECTION	2,000	996	391	(605)	-61%	
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	498	(1,447)	(1,945)	-391%	
	Total Revenue	7,000	3,492	1,048	(2,444)		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E133010	Group Building Scheme	7,500	3,750	2,008	1,743	-46%	
E133420	BCITF levy payment	2,000	996	0	996	-100%	
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	498	0	498	-100%	
E133999	General Admin Allocated	3,541	1,770	1,417	353	-20%	
	Total Expenditure	14,041	7,014	3,425	3,589		
	Sub-total Building Control	7,041	3,522	2,377	1,145		
	Kulin Resource Centre						
I134010	Business Memberships	0	0	64	64		
I134070	Photocopying	4,500	2,250	7,827	5,577	248%	
I134080	BINDING, STAPLING & FOLDING	0	0	53	53		
I134090	FAXING, SCANNING & EMAILING	500	246	36	(210)	-85%	
I134100	Computer Usage	500	246	134	(112)	-46%	
I134120	Desktop Publishing	0	0	9	9		
I134130	KULIN UPDATE	7,000	3,498	2,523	(975)	-28%	
I134140	Laminating	500	246	425	179	73%	
I134150	Equipment Hire	500	246	55	(191)	-78%	
I134160	CONSUMABLE SALES	500	246	403	157	64%	
I134170	BUILDING HIRE	800	396	36	(360)	-91%	
I134180	PUBLIC TRAINING/COURSES	3,000	1,500	15,605	14,105	940%	Gen Ag, will be expenditure to match
I134185	EVENT INCOME & SPONSORSHIP	0	0	1,664	1,664		
I134190	Commissions	5,000	2,496	0	(2,496)	-100%	
I134215	KODAK SCANNING & PHOTOSHOP	0	0	27	27		
I134220	OTHER INCOME	2,000	996	10,987	9,991	1003%	
I134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	0	0	0	0		
I134300	Reimbursements	0	0	5,410	5,410		
I134500	GRANTS - CRC OPERATIONAL	100,000	49,998	52,563	2,565	5%	
I134510	EVENT & TICKETING INCOME	5,000	2,496	0	(2,496)	-100%	
	Total Revenue	129,800	64,860	99,820	37,456		
E134010	Wages	96,158	48,078	44,036	4,042	-8%	
E134020	Superannuation	9,135	4,566	1,794	2,772	-61%	
E134030	INSURANCE	12,000	12,000	12,715	(715)	6%	
E134040	UNIFORMS	800	396	52	344	-87%	
E134050	STAFF TRAINING	4,800	2,400	788	1,612	-67%	
E134060	TELEPHONE	1,500	750	560	190	-25%	
E134065	WATER	1,200	600	306	294	-49%	
E134070	ELECTRICITY	6,000	3,000	2,351	649	-22%	
E134080	Printing & Stationery	15,000	7,500	8,968	(1,468)	20%	
E134090	Postage and Freight	0	0	0	0		
E134095	STAFF AMENITIES	0	0	0	0		
E134100	Advertising and Promotion	1,500	750	1,066	(316)	42%	
E134110	IT MAINTENANCE & SUPPORT	3,600	1,800	2,059	(259)	14%	
E134115	Cleaning	0	0	189	(189)		
E134120	CENTRE MAINTENANCE	3,000	1,500	291	1,209	-81%	
E134130	COURSES & EVENTS	10,000	4,998	30,301	(25,303)	506%	GenAg
E134140	Library Freight	500	246	0	246	-100%	
E134150	LIBRARY COSTS	14,000	6,996	6,536	460	-7%	
E134155	Kodak Scanning & Photoshop	0	0	0	0		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORSH	0	0	0	0		
E134190	KEY TO KULIN	300	150	0	150	-100%	
E134200	GRANT FUNDING EXPENDITURE	2,000	996	629	367	-37%	
E134298	Depreciation	65,000	32,496	32,356	140	0%	Depreciation run not completed, unable to post until audit has been completed.
E134300	SUNDRY EXPENSES	0	0	0	0		
E134999	General Admin Allocated	14,286	7,140	5,727	1,413	-20%	
	Total Expenditure	260,779	136,362	151,044	(14,682)		
	Sub-total Kulin Resource Centre	130,979	71,502	51,225	22,773		
	Other Economic Services						
I136010	SALE OF STANDPIPE WATER	25,000	12,498	24,785	12,287	98%	
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	498	1,364	866		
	Total Revenue	126,000	112,996	26,149	(87,713)		
E136040	WATER SUPPLY (STANDPIPES)	45,000	22,500	52,798	(30,298)	135%	New water charges, higher than budgeted for.
E136050	Farm Water Supplies & Maintenance	1,000	498	0	498		
E136100	OTHER EXPENDITURE	0	0	0	0		
E136105	Pingaring Community Centre	4,000	1,998	0	1,998	-100%	
E136115	COMMUNITY CROPPING PROGRAM	1,000	498	0	498	-100%	
E136200	ECONOMIC DEVELOPMENT	0	0	0	0		
E136298	DEPRECIATION	2,500	1,248	853	395	-32%	
E136999	General Admin Allocated	2,130	1,062	853	209	-20%	
	Total Expenditure	55,630	27,804	54,504	(26,700)		
	Sub-total Other Economic Services	(70,370)	(85,192)	28,355	(114,413)		
	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	6,246	13,004	(6,758)	108%	
E138020	INSURANCE & LICENSING.	0	0	3,211	(3,211)		
E138040	BUSH RACES CONTRIBUTION	18,986	9,492	13,002	(3,510)	37%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E138298	Depreciation	0	0	0	0		
E138999	General Admin Allocated	15,707	7,848	6,289	1,559	-20%	
	Total Expenditure	47,193	23,586	35,506	(11,920)		
	Sub-total Kulin Bush Races	22,193	23,586	35,469	(11,883)		
	Fuel Facility						
I139010	SALES - PUBLIC	600,000	300,000	368,822	68,822	23%	
	Total Revenue	600,000	300,000	368,822	68,822		
E139010	FUEL PURCHASES	550,000	274,998	233,931	41,067	-15%	Fuel allocations have not been posted
E139030	FUEL ACCOUNT SALES	1,500	750	655	95	-13%	
E139040	IT MAINTENANCE	3,500	1,746	1,244	502	-29%	
E139045	BANK CHARGES	5,000	2,496	2,344	152	-6%	
E139050	MAINTENANCE & REPAIRS	7,660	3,828	1,272	2,556	-67%	
E139999	GENERAL ADMIN ALLOCATED	17,297	8,646	6,856	1,790	-21%	
	Total Expenditure	584,957	292,464	246,302	46,162		
	Sub-total Fuel Facility	(15,043)	(7,536)	(122,520)	114,984		
	TOTAL ECONOMIC SERVICES	248,230	92,672	144,311	26,741		
	OTHER PROPERTY & SERVICES						
	Private Works						
I141025	MAIN ROADS WORKS	0	0	0	0		
I141410	Private Works	24,000	12,000	31,753	19,753	165%	
	Total Revenue	24,000	12,000	31,753	19,753		
E141010	PRIVATE WORKS	22,080	11,040	41,671	(30,631)	277%	
E141022	MRWA - Hyden Kondinin Road	0	0	5,040	(5,040)		
E141025	MAIN ROADS WORKS	0	0	50	(50)		
E141999	General Admin Allocated	11,032	5,514	4,418	1,096	-20%	
	Total Expenditure	33,112	16,554	51,179	(34,625)		
	Sub-total Private Works	9,112	4,554	19,426	(14,872)		
	Community Bus						
I142100	Hire of Bus & Trailer	6,000	3,000	4,858	1,858	62%	
I142200	Contributions - Bus Purchase	0	0	0	0		
	Total Revenue	6,000	3,000	4,858	1,858		
E142020	Community Bus Shed	50	50	48	2	-4%	
E142105	LICENSING & INSURANCE	840	490	0	490	-100%	
E142298	Depreciation	3,000	1,500	2,988	(1,488)	99%	
E142700	Plant Operation Costs	6,000	3,000	0	3,000	-100%	
	Total Expenditure	9,890	5,040	3,036	2,004		
	Sub-total Community Bus	3,890	2,040	(1,822)	3,862		
	Public Works Overheads						
I143100	STAFF HOUSING RENTAL	39,364	19,680	14,315	(5,365)	-27%	
I143390	REIMBURSEMENTS	10,000	4,998	5,872	874	17%	
	Total Revenue	49,364	24,678	20,187	(4,491)		
E143010	ENGINEERS SALARY	90,751	45,372	46,244	(872)	2%	
E143020	ENGINEER SUNDRIES	0	0	0	0		
E143025	WORKERS COMPENSATION INSURANCE	34,000	34,000	34,087	(87)	0%	
E143030	OFFICE EXPENSES	3,100	1,548	1,928	(380)	25%	
E143035	UTILITIES	0	0	0	0		
E143040	Superannuation	138,185	69,090	72,277	(3,187)	5%	
E143050	Sick & Holiday Pay	163,200	81,600	70,108	11,492	-14%	
E143060	Insurance on Works	19,000	19,000	19,701	(701)	4%	
E143070	Long Service leave	8,500	4,248	0	4,248	-100%	
E143075	FBT EXPENSE	1,500	0	0	0		
E143090	Award Allowances	80,345	40,170	36,503	3,667	-9%	
E143110	Consumable Stores	0	0	0	0		
E143120	PROTECTIVE CLOTHING	6,300	3,150	5,816	(2,666)	85%	
E143125	STAFF HOUSING	100,295	50,136	28,751	21,385	-43%	
E143130	Removal Expenses	5,000	2,496	0	2,496	-100%	
E143140	Seminar Expenses	25,238	12,612	9,298	3,314	-26%	
E143150	Health & Safety Program	12,286	6,142	1,915	4,227	-69%	
E143152	CONSULTING	10,000	4,998	6,000	(1,002)	20%	
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)	(424,824)	(424,885)	61	0%	
E143297	Loss on Sale of Asset	0	0	0	0		
E143298	Depreciation	13,281	6,636	8,787	(2,151)	32%	
E143999	General Admin Allocated	188,037	94,014	58,030	35,984	-38%	
	Total Expenditure	49,364	50,388	(25,438)	75,826		
	Sub-total Public Works Overheads	(0)	25,710	(45,625)	71,335		
	Plant Operation						
I144390	Insurance Claims	0	0	0	0		
I144297	Profit on Sale of Asset	0	0	0	0		
I144100	DIESEL REBATE	20,000	9,996	0	(9,996)	-100%	
	Total Revenue	20,000	9,996	0	(9,996)		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E144000	Plant Repair Wages	147,154	73,572	52,130	21,442	-29%	
E144005	Tyres & Tubes	48,000	24,000	16,135	7,865	-33%	
E144010	Parts & Repairs	180,000	89,994	65,406	24,588	-27%	
E144015	INSURANCE & LICENCE	95,000	95,000	67,243	27,757	-29%	Insurance due in August
E144020	Fuel & Oil	340,000	169,998	133,457	36,541	-21%	Fuel journals have not been posted
E144030	BLADES & TYNES	12,000	6,000	6,533	(533)	9%	
E144060	Expendable Tools	2,400	1,200	0	1,200	-100%	
E144061	TELEPHONE	1,200	600	607	(7)	1%	
E144070	OFFICE EXPENSES	1,200	600	0	600	-100%	
E144080	Relocation Expenses	0	0	0	0		
E144180	Other Minor Expenditure	2,400	1,200	0	1,200	-100%	
E144290	ALLOCATED TO WORKS & SERVICES	(813,354)	(406,674)	(328,584)	(78,090)	-19%	
E144700	PLANT OPERATION COSTS	40,000	19,998	2,033	17,965	-90%	
	Total Expenditure	56,000	75,488	14,960	60,528		
	Sub-total Plant Operation	36,000	65,492	14,960	50,532		
	Salaries & Wages						
I146390	Workers Compensation	5,000	2,496	1,974	(522)	-21%	
	Total Revenue	5,000	2,496	1,974	(522)		
E146010	Gross Total For Year	2,700,000	1,350,000	1,330,164	19,836	-1%	
E146020	Workers Compensation	0	0	0	0		
E146200	Salaries & Wages Allocated	(2,700,000)	(1,350,000)	(1,330,164)	(19,836)	-1%	
E146400	Unallocated Salaries & Wages	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Salaries & Wages	(5,000)	(2,496)	(1,974)	(522)		
	Unclassified						
I147360	SALE OF PARTS/SCRAP	500	246	0	(246)	-100%	
	Total Revenue	500	246	0	(246)		
	Sub-total Unclassified	(500)	(246)	0	(246)		
	Public Works Depreciation						
E144298	Depreciation	560,000	279,996	227,111	52,885	-19%	Depreciation journals not posted until 2019 Audit conducted.
E148298	Gross Depreciation	0	0	18,732	(18,732)		
E148299	LESS DEPRECIATION ALLOCATED	(560,000)	(279,996)	(251,245)	(28,751)	-10%	
	Total Expenditure	0	0	(5,403)	5,403		
	Sub-total Public Works Depreciation	0	0	(5,403)	5,403		
	TOTAL OTHER PROPERTY & SERVICES	43,502	95,054	(20,438)	115,492		
	GRAND TOTAL	2,556,988	272,531	220,125	111,195		

Shire of Kulin
STATEMENT OF CAPITAL
(Statutory Reporting Program)
For the period ended 31 December 2019

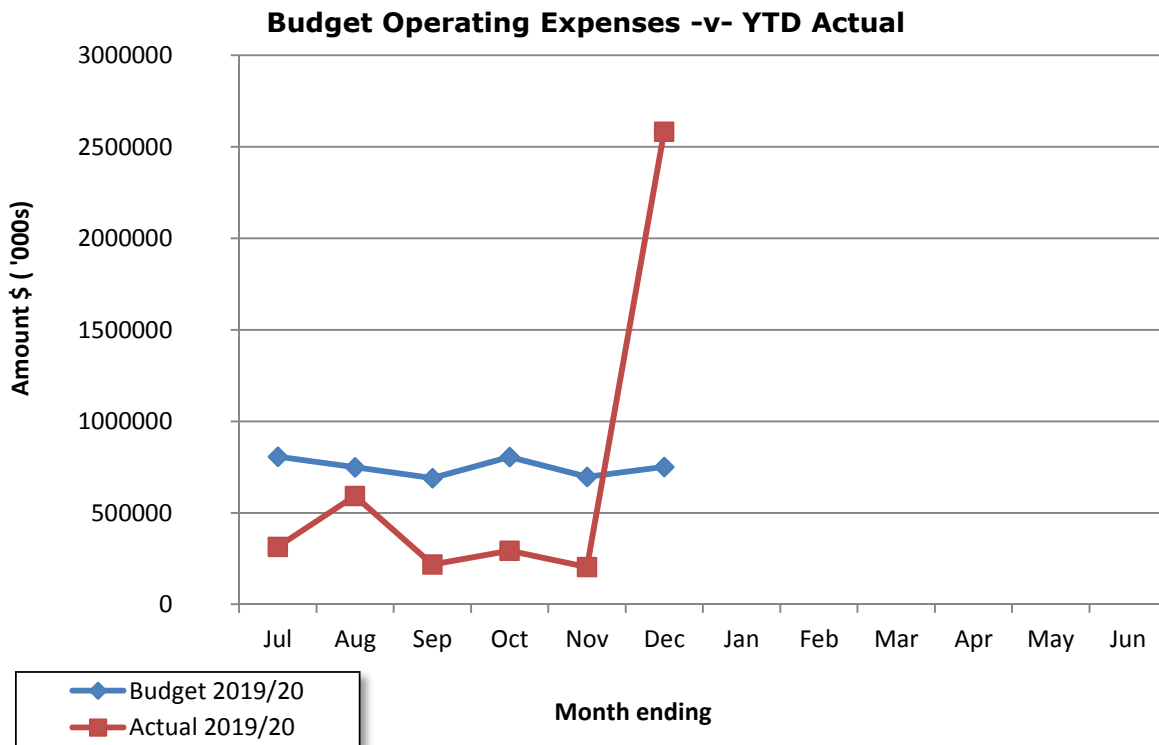
COA	Description	Annual Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
GOVERNANCE						
E042000	OLD ADMINISTRATION BUILDING	34,000	16,992	0	16,992	
E042400	ADMINISTRATION EQUIPMENT	0	0	32,876	(32,876)	
E042510	Transfer to Admin Equip Reserve	1,129	564	583	(19)	3%
	Total Expenditure	35,129	17,556	33,459	(32,895)	
	Sub-total Governance	35,129	17,556	33,459	(32,895)	
LAW, ORDER & PUBLIC SAFETY						
E053720	FESA BUILDING	16,130	8,052	0	8,052	-100%
	Total Expenditure	16,130	8,052	0	8,052	
	Sub-total Law, Order & Public Safety	16,130	8,052	0	8,052	
HEALTH						
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	1,547	773	799	(26)	3%
	Total Expenditure	1,547	773	799	(26)	
	Sub-total Law, Order & Public Safety	1,547	773	799	(26)	
HOUSING						
I091510	TRANSFER FROM BUILDING RESERVE	(260,000)	130,000	0	130,000	-100%
E091103	STAFF HOUSING PROJECT 3 RESIDENCIES	282,677	0	169,523	(169,523)	
E091110	PRINCIPAL ON LOANS 55 & 58	87,804	43,902	43,569	333	-1%
E091510	Transfer to Building Reserve	7,508	3,754	3,880	(126)	3%
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	1,127	563	0	563	-100%
	Total Expenditure	119,116	178,219	216,971	771	
	Sub-total Housing	119,116	178,219	216,971	771	
RECREATION & CULTURE						
I113910	TRANSFER FROM FREEBAIRN RECREATION CENTR	(25,000)	0	0	0	
E112000	SOLAR PANELS - AQUATIC CENTRE	25,000	12,498	0	12,498	-100%
E113900	FREEBAIRN REC CENTRE CAPITAL F & E	49,200	24,600	6,500	18,100	-74%
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	1,426	(47)	3%
E117400	SPORTING CLUB CONTRIBUTIONS	50,000	24,996	0	24,996	-100%
E113905	FREEBAIRN REC CENTRE CAPITAL L & B	62,000	30,996	49,136	(18,140)	
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHO	186	93	96	(3)	
I113920	TRANSFER FROM FRC SURFACE & EQUIP REPLACE	(45,000)	(45,000)	0	(45,000)	
	Total Expenditure	122,732	96,262	59,011	37,347	
	Sub-total Recreation & Culture	122,732	96,262	59,011	37,347	
TRANSPORT						
E121500	MAJOR ROAD CONSTRUCTION	600,494	300,234	246,912	53,322	-18%
E121520	ROADS TO RECOVERY CONSTRUCTION	440,080	220,032	264,651	(44,619)	20%
E121550	MINOR ROAD CONSTRUCTION	375,400	187,692	130,948	56,744	-30%
E121750	BLACK SPOT ROAD CONSTRUCTION	151,056	75,522	0	75,522	-100%
E122220	KULIN DEPOT UPGRADE	85,000	42,492	0	42,492	-100%
E121580	Footpaths	76,851	38,412	0	38,412	-100%
E123100	PLANT & EQUIPMENT PURCHASES	664,000	331,998	23,988	308,010	-93%
E123105	MOTOR VEHICLE PURCHASES	177,000	88,500	56,067	32,433	-37%
	Total Expenditure	2,569,881	1,284,882	722,565	562,317	
	Sub-total Transport	2,569,881	1,284,882	722,565	562,317	

STATEMENT OF OPERATING

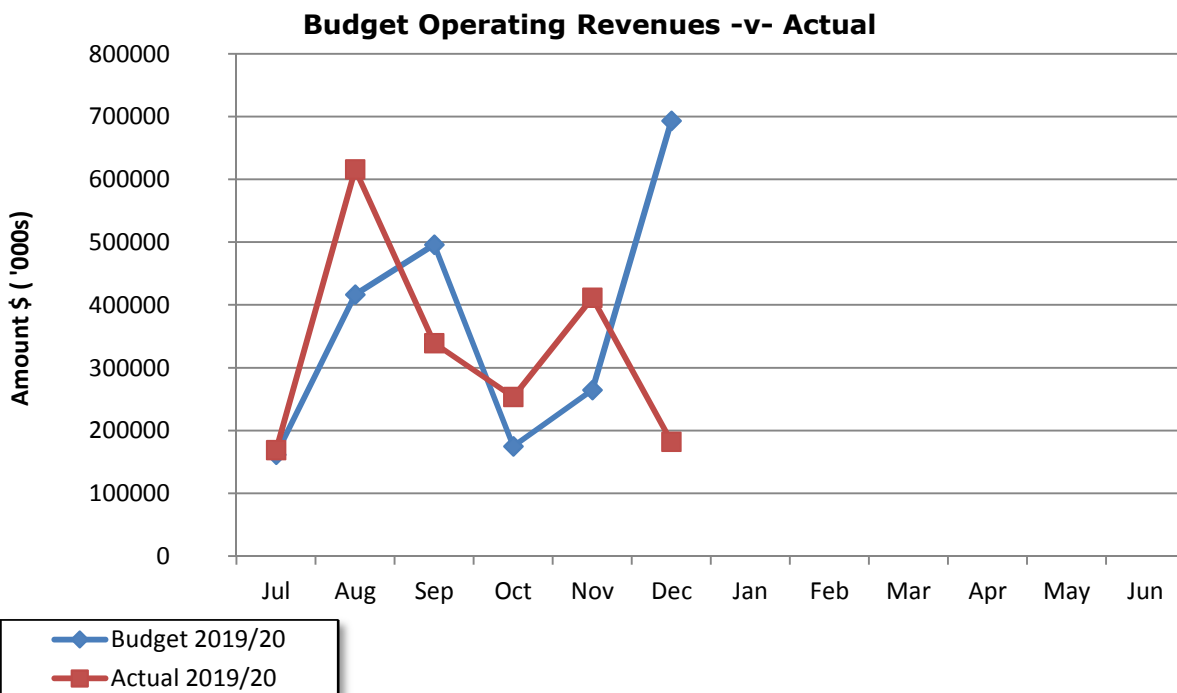
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
ECONOMIC SERVICES						
E132700	TOURISM PROJECT CAPITAL	77,300	38,640	30,949	7,692	-20%
E134500	RESOURCE CENTRE CAPITAL L & B	10,000	4,998	0	4,998	-100%
E132600	CARAVAN PARK CAPITAL	60,419	30,198	6,856	23,342	
E132500	HOSTEL CAPITAL	47,600	23,790	44,395	(20,605)	
E136045	WATER SUPPLY INFRASTRUCTURE	175,000	87,492	13,483	74,009	-85%
E139100	TRANSFER TO FUEL FACILITY RESERVE	25,984	12,992	509	12,483	-96%
	Total Expenditure	396,303	198,110	96,191	89,436	
	Sub-total Economic Services	396,303	198,110	96,191	89,436	
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	3,021	(98)	3%
E144510	TRANSFER TO PLANT RESERVE	5,919	2,959	3,059	(100)	3%
	Total Expenditure	11,767	5,882	6,080	(198)	
	Sub-total Other Property & Services	(63,233)	5,882	6,080	(198)	
	TOTAL	3,181,475	1,781,684	1,135,076	656,751	

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2019

Note 1 - Graphical Representation - Source Statement of Financial Activity



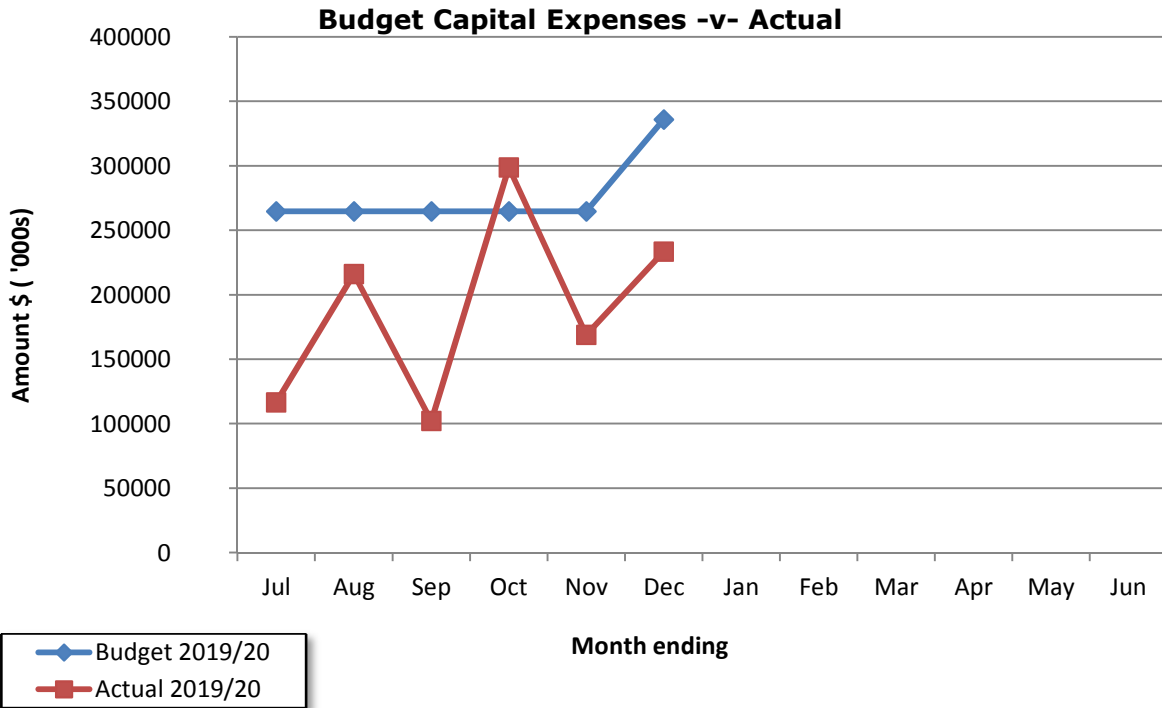
Comments/Notes - Operating Expenses



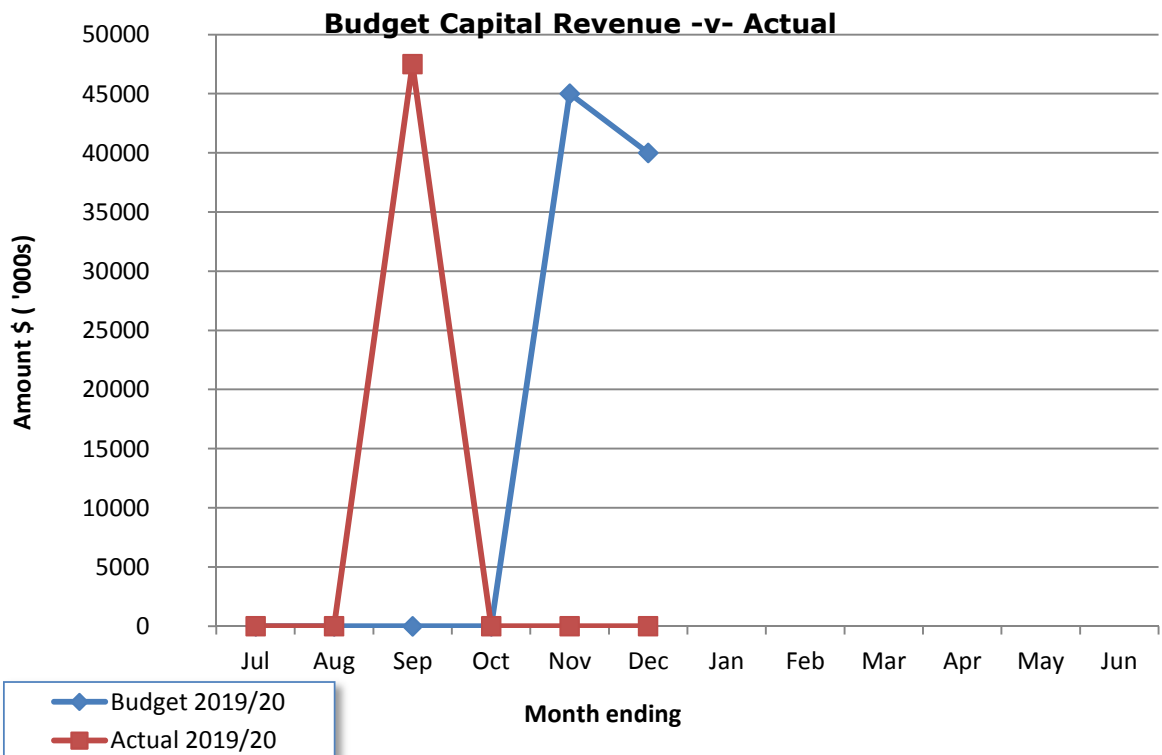
Comments/Notes - Operating Revenues

**Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2019**

Note 1 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2019

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits						
Municipal		590,149	0	273,302	Bendigo	
Freebairn		21,720	0	72,710	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%			2,055,435	Bendigo Treasury	
(d) Investments						
Short term investments	0.75%	819,131	0	190,117	Bendigo Treasury	
Term Deposit (2978120)	1.50%	600,210		600,210	Bendigo Treasury	25/02/2020
Term Deposit (3124064)	1.50%	350,621		350,621	Bendigo Treasury	25/03/2020
Term Deposit (3124067)	1.65%	403,752		403,752	Bendigo Treasury	10/02/2020
Term Deposit (3124082)	1.15%	364,912		364,912	Bendigo Treasury	7/01/2020
			0			
Total		3,154,094	0	4,314,659		

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		393,838
Leave	389,823	19%	3,021		255,234
Building	500,549	25%	3,880		504,429
Admin Equipment	75,262	4%	583		75,845
Town Planning	0	0%	-		583
Joint Venture	75,156	4%	583		75,156
FRC Surface Replacement	183,983	9%	1,426		182,959
FRC Sportsperson	12,430	1%	96		12,526
Freebairn Recreation	239,075	12%	1,853		240,928
Natural Disaster	0	0%	-		103,910
Medical Services	103,111	5%	799		66,121
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	-	2,055,435

Net Current Assets Composition

Current Assets		
Cash at Bank		2,233,499
Debtors		300,060
Stock on Hand		183,978
Current Liabilities		
Creditors	-	1,522
Accruals & Employee Provisions	-	352,013
GST	-	63,963
Excess Rates Received	-	1,579
Total		2,298,459

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 December 2019

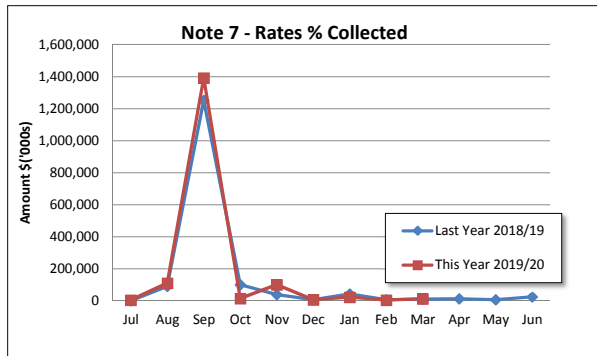
Note 5: RECEIVABLES

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	2,126,644	13,059	2,139,703
Equals Current Outstanding	109,359	52,580	161,939
Net Rates Collectable			161,939
% Collected			-92.96%

Net Rates Collectable
 % Collected



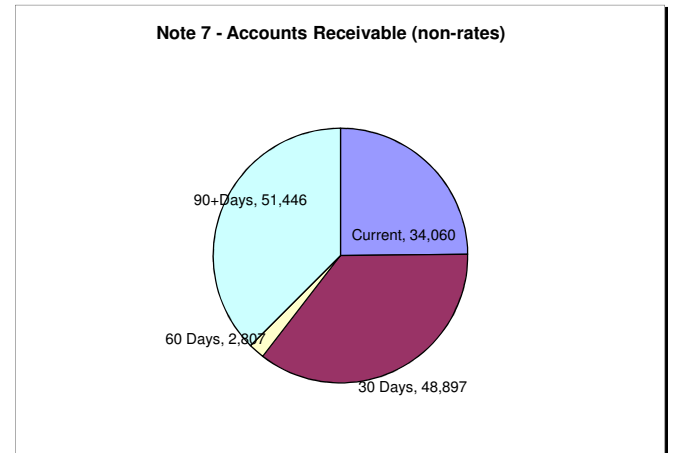
Comments/Notes - Receivables Rates and Rubbish

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
	34,060	48,897	2,807	51,446
Total Outstanding				137,209

Total Outstanding

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 31 December 2019

Note 7: TRUST FUND

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

Description	Opening Balance 1-Jul-19	Amount Received	Amount Paid	Closing Balance 30-Jun-20
	\$	\$	\$	\$
Housing Bonds	21,960	4,950	(1,400)	25,510
Rates	14,885	622	(6,036)	9,471
Miscellaneous	10,966	0	0	10,966
Trip Fund	35,730	8,510	(4,363)	39,877
Kulin Hockey Club	15,486	0	0	15,486
	0			0
	99,027	14,082	(11,799)	101,310

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 December 2019

Note 8: FINANCIAL RATIOS**2 CURRENT RATIO****YTD
ACTUAL**

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

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

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

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

Calculated using the following formula;

current assets - restricted assets	2,779,011
current liabilities - liabilities associated with restricted assets	252,201

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**11.02****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	2,212,384
unpaid trade creditors	9,558

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**231.48****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	1,694,169
Total Assets	112,485,400

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**0.015****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	19,156
Available Operating Revenue	3,983,351

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	3,983,351

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**0.30****Comments****ACCEPTABLE****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	28,508,527

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	2,029,477
	Operating Revenue	3,983,351
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	0.51
	Comments	EXCELLENT

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	52,580
	Rates Collectable	2,301,642
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



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 31 January 2020

Presented to Ordinary Council Meeting

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Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 31 January 2020

	Annual Budget	YTD Budget	YTD Actual	Var.	Var.	
	\$	\$	\$	\$	%	
Operating Revenues						
General Purpose Funding	1,149,894	573,832	521,524	(52,308)	(10.03%)	▼
Governance	16,970	9,891	53,108	43,217	81.38%	▲
Law, Order and Public Safety	33,400	15,048	26,607	11,559	43.44%	▲
Health	0	0	628	628	100.00%	
Education and Welfare	240,485	135,891	134,579	(1,312)	(0.98%)	
Housing	94,264	54,978	57,959	2,981	5.14%	
Community Amenities	100,224	97,217	95,589	(1,628)	(1.70%)	
Recreation and Culture	213,330	123,270	117,456	(5,814)	(4.95%)	
Transport	1,080,838	556,402	340,636	(215,766)	(63.34%)	▼
Economic Services	1,240,000	750,349	790,486	40,137	5.08%	
Other Property and Services	104,864	58,240	84,868	26,628	31.38%	▲
Total (Excluding Rates)	4,274,270	2,375,118	2,223,440	(151,678)		
Operating Expense						
General Purpose Funding	74,717	38,500	44,939	(6,439)	(14.33%)	▲
Governance	187,641	122,017	145,558	(23,541)	(16.17%)	▲
Law, Order and Public Safety	144,535	61,735	70,223	(8,488)	(12.09%)	▲
Health	121,926	67,652	37,291	30,361	81.41%	▼
Education and Welfare	294,124	171,479	169,557	1,922	1.13%	
Housing	209,584	122,199	135,029	(12,830)	(9.50%)	
Community Amenities	331,611	187,516	166,825	20,691	12.40%	▼
Recreation and Culture	1,267,480	740,648	733,506	7,142	0.97%	
Transport	4,582,213	2,676,019	2,410,640	265,379	11.01%	▼
Economic Services	1,488,230	873,083	832,107	40,976	4.92%	
Other Property and Services	148,366	146,268	90,365	55,903	61.86%	▼
Total	8,850,425	5,207,116	4,836,039	371,077		
Funding Balance Adjustment						
Add back Depreciation	3,800,291	2,175,957	2,155,815	(20,142)	(0.93%)	
Adjust (Profit)/Loss on Asset Disposal	54,554	0	0	0		
Net Operating	(721,310)	(656,041)	(456,784)	199,257		
Capital Revenues						
Proceeds From Sale of Assets	245,000	0	47,500	0		
Transfer from Reserves	405,000	(85,000)	0	(85,000)	(100.00%)	▼
Total	650,000	(85,000)	47,500	(85,000)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	702,526	244,839	297,533	(52,694)	(17.71%)	▼
Plant and Equipment	841,000	490,581	80,145	410,436	512.12%	▼
Furniture and Equipment	96,800	56,455	83,770	(27,315)	(32.61%)	▲
Infrastructure Assets - Roads	1,567,030	914,060	739,064	174,996	23.68%	▼
Infrastructure Assets - Other	251,851	146,888	14,345	132,543	923.99%	▼
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	27,887	15,809	12,078	76.40%	▼
Total	3,602,605	1,924,612	1,274,235	650,377		
Net Capital	2,952,605	2,009,612	1,226,735	565,377		
Total Net Operating + Capital	3,673,915	2,665,653	1,683,519	764,634		
Rate Revenue	2,019,169	2,018,330	2,012,233	(6,097)	(0.30%)	
Opening Funding Surplus(Deficit)	1,755,589	1,528,224	1,761,703	233,479	13.25%	▲
Closing Funding Surplus(Deficit)	100,843	880,901	2,090,417	992,016		

Shire of Kulin
STATEMENT OF EQUITY
For the period ended 31 January 2020

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	CURRENT ASSETS			
	Cash at Bank			
0A01101	CASH AT BANK	801,141	(718,313)	82,828
0A01102	PETTY CASH FLOAT	500	0	500
0A01103	TILL FLOAT	3,100	320	3,420
0A01108	CASH AT BANK - FREEBAIRN CLUB	9,398	66,259	75,658
0A01116	MUNICIPAL INVESTMENTS	1,332,651	427,363	1,760,014
	Sub-total Cash at Bank	2,146,791	(224,371)	1,922,420
	Cash at Bank Reserves & Restricted Funds			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	12,430	96	12,526
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	239,075	1,853	240,928
0A01112	PLANT RESERVE	390,779	3,059	393,838
0A01113	LSL & AL RESERVE	252,213	3,021	255,234
0A01114	BUILDING RESERVE	500,549	3,880	504,429
0A01117	ADMIN EQUIPMENT RESERVE	75,262	583	75,845
0A01118	NATURAL DISASTER RESERVE	141,448	0	141,448
0A01119	JOINT VENTURE HOUSING RESERVE	75,156	0	75,156
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	181,533	1,426	182,959
0A01132	CAMP KULIN RESERVE	8	0	8
0A01133	MEDICAL SERVICES RESERVE	103,111	799	103,910
0A01134	FUEL FACILITY RESERVE	65,613	509	66,121
0A01135	ROAD REPLACEMENT RESERVE	2,450	0	2,450
	Sub-total Cash at Bank Reserves & Restricted Funds	2,039,627	14,501	2,055,435
	Sundry Debtors			
0A01120	SUNDRY DEBTORS	134,304	79,836	214,140
0A01150	PENSIONER REBATES ALLOWED	0	918	918
	Sub-total Sundry Debtors	134,304	80,754	215,058
	Sundry Debtors - Rates			
0A01121	SUNDRY DEBTORS - RATES	65,740	67,080	132,820
	Sub-total Sundry Debtors - Rates	65,740	67,080	132,820
	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	(278,888)	(267,733)
0A01191	STOCK ON HAND FREEBAIRN	10,326	0	10,326
0A01193	STOCK ON HAND ULP	10,282	(73,549)	(63,267)
0A01192	STOCK RECEIVED CONTROL	(0)	600,867	600,867
	Sub-total Stock on hand	31,763	248,430	280,193
	TOTAL CURRENT ASSETS	4,418,225	186,394	4,605,927
	Current Liabilities			
	Sundry Creditors			
0L01215	SUNDRY CREDITORS	(160,619)	171,472	10,853
	Sub-total Sundry Creditors	(160,619)	171,472	10,853
	Accruals			
0L01220	ANNUAL LEAVE ACCRUAL	(177,814)	0	(177,814)
0L01213	GENERAL CLEARING ACCOUNT	(786)	0	(786)
0L01222	PAYROLL SUSPENSE ACCOUNT	(89,746)	89,341	(404)
0L01227	Accrued Wages	0	0	0
	Sub-total Accruals	(268,346)	89,341	(179,005)

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	44,889	122,097
0L01202	TAXATION CLEARING ACCOUNT	(61,880)	(111,925)	(173,805)
0L01210	GST COLLECTED CLEARING ACCOUNT	(33,452)	(23,908)	(57,360)
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)	(90,945)	(106,321)
	Loan Interest Accrual			
	Sub-total: Loan Interest Accrual	0	0	0
	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	(17,236)	(16,317)
0L01231	ESL CONTROL ACCOUNT	3,068	1,979	5,047
0L01232	ESL PENSIONER REBATE	0	86	86
	Sub-total: ESL Collection	3,987	(15,171)	(11,184)
	Rates Paid in Advance			
0L01223	EXCESS RATE RECEIPTS	(3,169)	2,124	(1,045)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	Sub-total: Rates Paid in Advance	(3,127)	2,124	(1,003)
	TOTAL CURRENT LIABILITIES	(704,162)	200,390	(503,772)
	NET CURRENT ASSETS	3,714,063	386,784	4,102,155
	NON-CURRENT ASSETS			
	Work in Process			
E132500	HOSTEL CAPITAL	0	44,395	44,395
E132600	CARAVAN PARK CAPITAL	0	12,450	12,450
	Sub-total Work in Process	0	56,845	56,845
	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	173,404	173,404
	Sub-total Land & Buildings	24,740,937	(23,369)	24,717,568
	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)
	Sub-total Plant & Equipment	2,120,806	(296,360)	1,824,446
	Furniture & Equipment			
0A01530	Furniture & Equipment	132,237	0	132,237
0A01531	Accumulated Dep'N Furniture & Equipment	(51,880)	(6,803)	(58,683)
	Sub-total Furniture & Equipment	80,357	32,573	112,930

STATEMENT OF OPERATING

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	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
	Infrastructre			
0A01570	Infrastructure Assets	125,832,110	0	125,832,110
0A01571	Accumulated Dep'N Infrastructure	(46,060,252)	(1,532,050)	(47,592,301)
0A01574	Infrastructure Assets - Roads	0	0	0
E136045	Water Supply Infrastructure	0	14,345	14,345
E121500	Major Road Construction	0	266,885	266,885
E121550	Minor Road Construction	0	143,962	143,962
E121520	Roads To Recovery Construction	0	328,217	328,217
E132700	Tourism Projects	0	35,410	35,410
	Sub-total Infrastructure	79,771,858	(743,231)	79,028,627
	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	(988,458)	107,540,228
	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	(1,419)	28,545
0A01109	Cash at Trip Bank	68,666	7,207	75,872
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	(11,340)	(11,340)
E001002	Rates Paid in Advance Expense	0	14,709	14,709
I001013	Trip Fund Income	0	(19,470)	(19,470)
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	(601,675)	110,410,989
	ACCUMULATED RESERVES			
0L01802	PLANT RESERVE ACCUMULATION	390,779	3,059	393,838
0L01803	LSL & AL RESERVE ACCUMULATION	252,213	3,021	255,234
0L01804	BUILDING RESERVE ACCUMULATION	500,549	3,880	504,429
0L01805	ADMIN EQUIPMENT RESERVE	75,262	583	75,845
0L01807	JOINT VENTURE HOUSING RESERVE	75,156	583	75,739
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	181,533	1,426	182,959
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	12,430	96	12,526
0L01811	Freebairn Recreation Reserve Accumulation	239,075	1,853	240,928
0L01812	NATURAL DISASTER RESERVE	141,448	0	141,448
0L01815	CAMP KULIN RESERVE ACCUMULATION	8	0	8
0L01816	MEDICAL SERVICES RESERVE ACCUMULATION	103,111	799	103,910
0L01817	FUEL FACILITY RESERVE ACCUMULATION	65,613	509	66,121
0L01818	ROAD REPLACEMENT RESERVE ACCUMULATION	2,450	0	2,450
	TOTAL ACCUMULATED RESERVES	2,039,627	15,809	2,055,436
	ACCUMULATED SURPLUS			
0A01600	ASSET REVALUATION - INFRASTRUCTURE	51,965,197	0	51,965,197
0A01601	ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT	790,987	0	790,987
0L01800	ACCUMULATED SURPLUS	40,535,453	0	40,535,453
0A01602	ASSET REVALUATION - LAND & BUILDINGS	15,680,092	0	15,680,092
	TOTAL ACCUMULATED SURPLUS	108,971,729	(15,809)	108,955,921
	Net Change in Assets Resulting from Operations			600,367
	TOTAL EQUITY	111,011,356	0	110,410,989

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 31 January 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	2,912	0	(2,912)		
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	875	1,219	344	39%	
I030141	PENALTY INTEREST	8,000	4,662	4,149	(513)	-11%	
I030142	Admin Charge for Instalments	700	406	658	252	62%	
I030150	EX GRATIA RATES	23,701	23,701	23,701	0	0%	
I030160	Information & Search Fees	1,600	931	829	(102)	-11%	
I030170	LEGAL FEES RECOVERED	4,000	2,331	0	(2,331)	-100%	
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	3,787	0	(3,787)	-100%	
	Total Revenue	2,143,468	2,132,072	2,121,552	(10,520)		
E030100	Discount Allowed on Rates	90,000	90,000	91,421	(1,421)	2%	
E030110	RATES WRITTEN OFF	12,000	10,750	11,044	(294)	3%	
E030130	TITLE SEARCHES	660	385	0	385	-100%	
E030140	Valuation Expenses	7,500	0	442	(442)		
E030150	Printing & Stationery	1,200	0	388	(388)		
E030999	General Admin Allocated	41,826	24,395	19,820	4,575	-19%	
	Total Expenditure	153,186	125,530	123,115	2,415		
	Sub-total Rates	(1,990,282)	(2,006,542)	(1,998,438)	(8,104)		
General Purpose Grants							
I031100	Grants Commission	1,070,000	535,000	487,197	(47,804)	-9%	
	Total Revenue	1,070,000	535,000	487,197	(47,804)		
E031999	General Admin Allocated	0	0	349	(349)		
	Total Expenditure	0	0	349	(349)		
	Sub-total General Purpose Grants	(1,070,000)	(535,000)	(486,848)	(48,152)		
General Financing							
I032100	Interest on Municipal	27,000	15,750	11,664	(4,086)	-26%	
I032110	INTEREST ON PLANT RESERVE	5,919	1,953	3,059	1,106	57%	
I032120	Interest on LSL & AL Reserve	5,847	1,929	3,021	1,092	57%	
I032130	INTEREST ON BUILDING RESERVE	7,508	2,477	3,880	1,403	57%	
I032140	Interest on Admin Equip Reserv	1,129	372	583	211	57%	
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	0	(371)	-100%	
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	2,760	910	1,426	516	57%	
I032180	INTEREST ON NATURAL DISASTER RESERVE	0	0	0	0		
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCHEDULE	186	61	96	35	58%	
I032195	INTEREST ON GENERAL PURPOSE RESERVE	0	0	0	0		
I032196	INTEREST ON CAMP KULIN RESERVE	0	0	0	0		
I032115	Interest on Road Replacement Reserve	0	0	0	0		
I032198	INTEREST ON FUEL FACILITY RESERVE	984	324	509	185	57%	
I032197	INTEREST ON MEDICAL SERVICES RESERVE	1,547	510	799	289	57%	
	Total Revenue	57,594	25,840	27,473	576		
E032100	BANK CHARGES	3,000	1,750	3,491	(1,741)	99%	
E032150	Interest	1,500	875	4,400	(3,525)	403%	
E032999	General Admin Allocated	19,031	11,095	16,049	(4,954)	45%	
	Total Expenditure	23,531	13,720	23,940	(10,220)		
	Sub-total General Financing	(34,063)	(12,120)	(3,533)	(9,644)		
	TOTAL GENERAL PURPOSE FUNDING	(3,094,345)	(2,553,662)	(2,488,818)	(65,900)		
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	2,912	11,528	8,616	296%	Good driver rebate and insurance rebate (discount on frist instalment) not budgeted for.
	Total Revenue	5,000	2,912	12,925	10,013		
E041020	MEMBERS TRAVELLING	4,800	2,400	0	2,400	-100%	
E041030	CONFERENCE EXPENSES	13,000	10,031	10,166	(135)	1%	
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	581	425	156	-27%	
E041075	FBT EXPENSE	2,500	0	2,256	(2,256)		
E041085	TELEPHONE	0	0	0	0		
E041110	REFRESHMENTS & GOODWILL	19,260	6,420	10,211	(3,791)	59%	
E041111	MEAL ENTERTAINMENT	1,500	0	991	(991)		
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	581	47	534	-92%	
E041165	Advertising	1,000	581	1,150	(569)	98%	
E041180	Chamber Maintenance	7,500	4,375	120	4,255	-97%	
E041270	Community Contributions	12,000	7,000	0	7,000	-100%	Non-cash journal has not been processed
E041298	Depreciation	914	532	528	4	-1%	
E041999	General Admin Allocated	75,662	44,135	35,857	8,278	-19%	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
	Total Expenditure	200,671	120,695	86,219	34,476		
	Sub-total Members of Council	195,671	117,783	73,295	44,488		
	General Administration						
I042040	SUNDRY INCOME	0	0	46	46		
I042045	REIMBURSEMENTS	1,000	581	167	(414)	-71%	
I042046	CONTRIBUTION TO VEHICLES	10,920	6,370	6,750	380	6%	
I042050	STAFF RENT ADMIN	0	0	0	0		
I042297	PROFIT ON SALE OF ASSET	0	0	0	0		
I042391	REIMBURSEMENTS - INSURANCE	0	0	33,219	33,219		Reimbursement for the purchase of new marquee in previous financial year, insurance claim.
I042440	PHOTOCOPYING & PRINTING	50	28	2	(26)	-94%	
	Total Revenue	11,970	6,979	40,183	33,204		
E042010	SALARIES	544,543	317,646	304,068	13,578	-4%	
E042015	Admin Long Service Leave	15,000	8,750	11,169	(2,419)	28%	
E042020	SUPERANNUATION	83,071	48,454	48,266	188	0%	
E042025	Administration Sundries	0	0	0	0		
E042030	INSURANCE	19,942	19,940	23,303	(3,363)	17%	
E042035	STAFF UNIFORMS	3,000	1,750	654	1,096	-63%	
E042040	STAFF TRAINING	11,250	0	5,829	(5,829)		Budget profile is off, annual budget figure correct and account will run close to budget for the year.
E042041	CONFERENCES	18,000	10,500	8,938	1,562	-15%	
E042042	MEETING EXPENSES	0	0	796	(796)		
E042045	RELOCATION COSTS	5,000	2,912	0	2,912	-100%	Works completed at other residences posted here incorrectly. This will cleared journalled to the correct job.
E042046	STAFF HOUSING	52,838	30,814	62,182	(31,368)	102%	
E042047	Depreciation CEO Housing	4,234	2,464	2,571	(107)	4%	
E042048	Depreciation DCEO Housing	8,488	4,949	5,290	(341)	7%	
E042049	CEO UTILITIES	4,300	2,506	1,159	1,347	-54%	
E042050	OFFICE MAINTENANCE	7,500	4,368	1,707	2,661	-61%	
E042051	INTEREST ON LOAN 1 (ADMINSTRATION OFFICE)	46,246	26,971	19,156	7,815	-29%	Guarantee Fee to be paid February
E042060	MEMBERSHIPS & SUBSCRIPTIONS	1,800	1,050	571	479	-46%	
E042070	Printing and Stationery	13,500	7,875	7,436	439	-6%	
E042075	FBT EXPENSE	3,000	0	0	0		
E042080	TELEPHONE	13,400	7,812	4,558	3,254	-42%	
E042090	Postage and Freight	3,750	2,184	1,818	366	-17%	
E042100	ADVERTISING	5,000	2,912	425	2,487	-85%	
E042110	Office Equipment Maintenance	1,000	581	219	362	-62%	
E042115	Bad Debts Expense	5,000	2,912	0	2,912	-100%	
E042120	Cleaning	9,000	5,250	4,561	689	-13%	
E042130	Computer Maintenance	26,604	26,604	28,808	(2,204)	8%	
E042135	IT Support	35,500	20,706	18,457	2,249	-11%	
E042140	Staff Amenities	1,700	987	823	164	-17%	
E042160	OTHER EXPENSES	0	0	0	0		
E042170	CONTRACT EMPLOYMENT	105,000	61,250	16,910	44,340	-72%	Timing, no contractors have been used so far this financial year.
E042180	UTILITIES	6,000	3,500	3,822	(322)	9%	
E042190	KEY TO KULIN	1,000	581	0	581	-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	20,412	10,266	10,146	-50%	
E042999	General Admin Allocated	(1,127,696)	(657,818)	(534,423)	(123,395)	-19%	Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.
	Total Expenditure	(13,030)	1,322	59,339	(58,017)		
	Sub-total General Administration	(25,000)	(5,657)	19,156	(24,813)		
	TOTAL GOVERNANCE	170,671	112,126	92,451	19,675		
	LAW,ORDER & PUBLIC SAFETY						
	Fire Prevention						
	Total Revenue	1,000	581	0	(581)		
E051040	OFFICE EXPENSES	3,300	1,925	2,653	(728)	38%	
E051050	FIRE INSURANCE	24,200	24,200	8,374	15,826	-65%	Permanent Variance
E051055	Protective Clothing	417	238	1,018	(780)	328%	
E051060	Communication Maintenance	1,000	581	0	581	-100%	
E051070	Sundry Fire Prevention Costs	5,700	0	1,315	(1,315)		
E051080	FIRE PREVENTION - RANGER	1,500	0	0	0		
E051298	Depreciation	50,000	0	29,856	(29,856)		Budget timing is off, overall annual budget will match expenditure
E051700	Plant Operation Costs	0	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E051999	General Admin Allocated	12,781	7,455	6,057	1,398	-19%	Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.
	Total Expenditure	98,898	34,399	49,272	(14,873)		
	Sub-total Fire Protection	97,898	33,818	49,272	(15,454)		
	Animal Control						
I052400	FINES AND PENALTIES	200	112	0	(112)	-100%	
I052430	CAT REGISTRATION FEE INCOME	200	112	103	(10)		
I052420	DOG REGISTRATION FEES	2,000	1,162	1,423	261	22%	
	Total Revenue	2,400	1,386	1,525	139		
E052010	Dog Control Costs	4,000	2,331	1,710	621	-27%	
E052020	CAT CONTROL COSTS	5,000	2,912	3,550	(638)	22%	
E052040	Pest Control	500	287	65	222	-77%	
E052999	General Admin Allocated	4,705	2,744	2,230	514	-19%	
	Total Expenditure	14,205	8,274	7,555	719		
	Sub-total Animal Control	11,805	6,888	6,030	858		
	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	581	306	(275)	-47%	
I053610	Government Grants	0	0	0	0		
	Total Revenue	30,000	13,081	25,082	12,001		
E053010	ESL BUSH FIRE BRIGADES	4,000	2,331	2,423	(92)	4%	
E053020	ESL SES UNIT	0	0	0	0		
E053030	SES EMERGENCIES	0	0	0	0		
E053051	EMERGENCY BUILDING MAINTENANCE	6,302	4,411	3,101	1,310	-30%	
E053060	Law & Order Other	0	0	0	0		
E053298	Depreciation	12,000	7,000	6,862	138	-2%	
E053700	Plant Operation Costs	7,000	4,081	0	4,081	-100%	
E053999	General Admin Allocated	2,130	1,239	1,010	229	-19%	
	Total Expenditure	31,432	19,062	13,396	5,666		
	Sub-total Other Law & Order	1,432	5,981	(11,686)	17,667		
	TOTAL LAW,ORDER & PUBLIC SAFETY	111,135	46,687	43,616	3,071		
	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	1,456	0	1,456		
E074999	General Admin Allocated	3,461	2,016	1,641	375	-19%	
	Total Expenditure	42,961	21,972	20,555	1,417		
	Sub-total Other Law & Order	42,961	21,972	19,927	(789)		
	Mosquito Control						
E075020	Mosquito Control	3,800	2,205	356	1,849	-84%	
E075999	General Admin Allocated	2,119	1,232	1,005	227	-18%	
	Total Expenditure	5,919	3,437	1,361	2,076		
	Sub-total Other Mosquito Control	5,919	3,437	1,361	2,076		
	Analytical Expenses						
E076020	ANALYTICAL EXPENSES	1,000	581	418	163	-28%	
E076999	General Admin Allocated	2,130	1,239	1,010	229	-19%	
	Total Expenditure	3,130	1,820	1,428	392		
	Sub-total Other Analytical Expenses	3,130	1,820	1,428	392		
	Medical Centre						
	Total Revenue	0	0	0	0		
E077010	COMMUNITY NURSES	1,000	581	0	581	-100%	
E077020	MEDICAL CENTRE	62,500	36,111	9,304	26,807	-74%	Shire of Kondinin yet to bill this year.
E077030	AMBULANCE SERVICES	1,000	581	2,314	(1,733)	298%	
E077298	Depreciation	500	287	0	287	-100%	
E077999	General Admin Allocated	4,916	2,863	2,330	533	-19%	
	Total Expenditure	69,916	40,423	13,948	26,475		
	Sub-total Medical Centre	69,916	40,423	13,948	26,475		
	TOTAL HEALTH	121,926	67,652	36,663	28,155		
	EDUCATION & WELFARE						
	Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	1,162	0	(1,162)	-100%	
	Total Revenue	2,000	1,162	0	(1,162)		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E080100	Contribution to School	6,733	3,913	1,968	1,945	-50%	
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	DONATIONS	2,000	1,162	0	1,162	-100%	
E080130	KULIN DHS PROMOTION	0	0	0	0		
E080999	General Admin Allocated	2,130	1,239	1,010	229	-19%	
	Total Expenditure	10,863	6,314	2,978	3,336		
	Sub-total Education	8,863	5,152	2,978	2,174		
	Community Aged Care						
E082280	MINOR WELFARE EXPENDITURE	1,000	581	0	581		
E082999	General Admin Allocated	4,705	2,744	2,230	514	-19%	
	Total Expenditure	5,705	3,325	2,230	1,095		
	Sub-total Community Aged Care	5,705	3,325	2,230	1,095		
	Other Welfare						
E083100	Care Group Donations	3,800	2,212	23	2,189	-99%	
E083999	General Admin Allocated	10,141	5,915	4,806	1,109	-19%	
	Total Expenditure	13,941	8,127	4,829	3,298		
	Sub-total Other Welfare	13,941	8,127	4,829	3,298		
	Child Care Services						
1084010	Fees & Charges	169,985	99,155	106,907	7,752	8%	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	2,912	0	(2,912)	-100%	
1084041	FUNDRAISING - GST FREE	0	0	200	200		
1084050	SPECIAL PROJECTS	0	0	0	0		
1084085	OTHER INCOME	1,000	581	36	(545)	-94%	
1084100	Various Grants	10,000	5,831	1,185	(4,646)	-80%	
1084060	Staff Rent & Utility Reimbursement	0	0	0	0		
	Total Revenue	238,485	134,729	134,579	(150)		
E084010	Salaries	157,199	91,693	105,484	(13,791)	15%	In line with higher attendance rates, wages costs are also higher.
E084011	Salaries - Building Maintenance	3,000	1,750	2,801	(1,051)	60%	
E084012	SALARIES - GARDENING	2,000	1,162	515	647	-56%	
E084013	SUPERANNUATION	14,934	8,708	10,625	(1,917)	22%	
E084014	CLEANING SALARIES	7,814	4,557	4,931	(374)	8%	
E084016	Insurance - Workers Comp	6,288	3,661	3,761	(100)	3%	
E084020	ACCREDITATION	1,000	581	0	581	-100%	
E084025	Advert/Printing/Promotion	800	462	0	462	-100%	
E084030	Computer Exp	2,500	1,456	1,030	426	-29%	
E084035	EQUIPMENT UPGRADES	3,000	1,750	3,700	(1,950)	111%	
E084040	ELECTRICITY/GAS/WATER	4,500	2,625	2,823	(198)	8%	
E084045	Gardening	2,000	1,162	414	748	-64%	
E084050	Insurance	2,200	1,281	1,970	(689)	54%	
E084055	Subscriptions	1,000	581	756	(175)	30%	
E084060	BUILDING LEASE	600	350	0	350	-100%	
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationery	1,000	581	1,560	(979)	168%	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	9,912	4,140	5,772	-58%	
E084075	STAFF EXPENSES	5,500	3,206	341	2,865	-89%	
E084080	TELEPHONE	1,000	581	215	366	-63%	
E084085	Sundry & Other	1,500	875	27	848	-97%	
E084086	FUNDRAISING	1,000	581	0	581	-100%	
E084090	Consumables	2,500	1,456	1,057	399	-27%	
E084095	CLEANING CONSUMABLES	3,000	1,750	1,162	588	-34%	
E084150	SPECIAL PROJECTS	0	0	0	0		
E084298	Depreciation	0	0	1,650	(1,650)		
E084999	General Admin Allocated	22,280	12,992	10,559	2,433	-19%	
	Total Expenditure	263,615	153,713	159,520	(5,807)		
	Sub-total Child Care Services	25,130	18,984	24,942	(5,958)		
	TOTAL EDUCATION & WELFARE	53,639	35,588	34,979	609		
	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	24,731	3,066	(21,665)	-88%	
1092130	RENTAL - COMMUNITY BANK HOUSE	0	0	0	0		
1092150	RENTAL - JOINT VENTURE	51,610	30,107	34,917	4,810	16%	
1092391	Reimbursements - General	250	140	465	325	232%	
	Total Revenue	94,264	54,978	57,959	2,981		
E092020	INTEREST ON HOUSING LOANS 55 & 58	0	0	0	(0)		
E092050	OTHER HOUSING MAINTENANCE	29,523	17,206	6,144	11,062	-64%	Timing issue
E092055	GENERAL MAINTENANCE	0	0	0	0		
E092060	KULIN RETIREMENT HOMES	15,431	8,995	7,979	1,016	-11%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E092148	GEHA HOUSING - COSTS	19,840	11,564	44,337	(32,773)	283%	10 Price Street kitchen renovation was budgeted to cost \$13,925 however total costs to date are \$26,230. There are also some costs being charged to this account which should be posted to the public works overheads subprogram, the coding issue will be rectified with the budget review.
E092150	JOINT VENTURE HOUSING - COSTS	80,554	46,977	37,680	9,297	-20%	
E092155	Housing Project Ellson Street	0	0	0	0		
E092160	Depreciation - Joint Venture	0	0	17,283	(17,283)		Depreciation accounted for in E092298 below, allocation of dep'n needs to be adjusted.
E092170	COMMUNITY BANK HOUSE COSTS	17,200	10,024	0	10,024	-100%	Timing issue
E092180	Depreciation Community Bank Hs	5,707	3,325	3,299	26	-1%	
E092298	Depreciation	36,624	21,364	16,077	5,287	-25%	Depreciation journals not run until after 2019 audit.
E092999	General Admin Allocated	4,705	2,744	2,230	514	-19%	
	Total Expenditure	209,584	122,199	135,029	(12,830)		
	Sub-total Housing - Other	115,319	67,221	77,070	(9,849)		
	TOTAL HOUSING	115,319	67,221	77,070	(9,849)		
	COMMUNITY AMENITIES						
	Sanitation - Household Refuse						
I101400	CHARGES - REFUSE REMOVAL	77,580	77,580	78,587	1,007	1%	
	Total Revenue	77,580	77,580	78,587	1,007		
E101020	DOMESTIC REFUSE COLLECTION	124,693	72,723	56,553	16,170	-22%	Timing, Avon waste bills late.
E101021	DUDININ REFUSE COLLECTION	6,055	3,521	1,853	1,668	-47%	
E101022	PINGARING REFUSE COLLECTION	4,716	2,751	1,457	1,294	-47%	
E101030	REFUSE SITE MAINTENANCE	22,630	13,195	22,745	(9,550)	72%	Error in budget preparation - currently being investigated.
E101040	ROEROC	10,000	0	0	0		
E101050	Recycling Depot	252	147	0	147	-100%	
E101298	Depreciation	1,476	861	498	363	-42%	
E101999	General Admin Allocated	4,705	2,744	2,230	514	-19%	
	Total Expenditure	174,526	95,942	85,336	10,606		
	Sub-total Sanitation - Household Refuse	96,946	18,362	6,749	11,613		
	Sanitation - Other						
I102030	Drum Muster Reimbursement	3,000	1,750	312	(1,438)	-82%	
I102410	CHARGES - REFUSE REMOVAL	15,444	15,444	15,255	(189)	-1%	
I102420	Sale of Bins	200	112	0	(112)	-100%	
	Total Revenue	18,644	17,306	15,568	(1,738)		
E102020	Commercial Refuse Collection	57,211	33,362	15,351	18,011	-54%	Timing, Avon waste bills one month late.
E102030	Drum Muster	2,688	1,561	756	805	-52%	
E102298	Depreciation	1,300	756	766	(10)	1%	
E102420	PURCHASE OF BINS	200	112	0	112	-100%	
E102999	General Admin Allocated	4,705	2,744	2,230	514	-19%	
	Total Expenditure	66,103	38,535	19,103	19,432		
	Sub-total Sanitation - Other	47,459	21,229	3,536	17,693		
	Sewage						
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	438	(438)		
E103999	General Admin Allocated	0	0	1,010	(1,010)		
	Total Expenditure	0	0	1,448	(1,448)		
	Sub-total Sewage	0	0	1,448	(1,448)		
	Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	2,100	1,218	0	1,218	-100%	
E104999	General Admin Allocated	2,988	1,743	1,375	368	-21%	
	Total Expenditure	5,088	2,961	1,375	1,586		
	Sub-total Urban Stormwater Drainage	5,088	2,961	1,375	1,586		
	Protection of Environment						
I105220	Income Other	0	0	0	0		
	Total Revenue	0	0	0	0		
E105051	Reinstatement of Gravel Pits	0	0	10,285	(10,285)		These labour and plant hours were expected to be expensed to road maintenance when preparing the budget, overall wages are in line with budget.
E105100	Landcare	0	0	0	0		
E105200	TREE PLANTING - WATER CATCHMENT OFFSET	0	0	0	0		
E105999	General Admin Allocated	0	0	980	(980)		
	Total Expenditure	0	0	11,265	(11,265)		
	Sub-total Protection of Environment	0	0	11,265	(11,265)		
	Town Planning						
I106110	Planning Approvals	3,000	1,750	0	(1,750)	-100%	
I106297	Profit on Sale Rural Lots	0	0	0	0		
	Total Revenue	3,000	1,750	0	(1,750)		
E106020	Town Planning Advice	7,000	4,081	1,441	2,640	-65%	
E106030	Town Planning Other	3,800	2,212	1,970	242	-11%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E106999	General Admin Allocated	9,794	5,712	4,642	1,070	-19%	
	Total Expenditure	20,594	12,005	8,053	3,952		
	Sub-total Town Planning	17,594	10,255	8,053	2,202		
	Other Community Amenities						
I107400	CHARGES - CEMETERY FEES	1,000	581	1,434	853	147%	
I107051	GRANT INCOME	0	0	0	0		
	Total Revenue	1,000	581	1,434	853		
E107031	KULIN CEMETERY	2,280	1,330	2,986	(1,656)	124%	
E107032	DUDININ CEMETERY	504	294	614	(320)	109%	
E107033	Pingaring Cemetery	504	294	424	(130)	44%	
E107050	PUBLIC CONVENIENCES	22,352	13,041	12,022	1,019	-8%	
E107051	Public Notice Boards	504	294	43	251	-85%	
E107052	PUBLIC CONVENIENCES DUDININ	2,828	1,638	2,098	(460)	28%	
E107053	PUBLIC CONVENIENCES PINGARING	5,110	2,975	4,606	(1,631)	55%	
E107060	WAR MEMORIAL	3,576	2,086	2,810	(724)	35%	
E107298	Depreciation	17,500	10,206	9,837	369	-4%	
E107999	General Admin Allocated	10,141	5,915	4,806	1,109	-19%	
	Total Expenditure	65,299	38,073	40,244	(2,171)		
	Sub-total Other Community Amenities	64,299	37,492	38,810	(1,318)		
	TOTAL COMMUNITY AMMENITIES	231,387	90,299	71,236	19,063		
	RECREATION & CULTURE						
	Sports Facilities - Various						
E110298	Depreciation	71,772	41,867	43,899	(2,032)	5%	
E110999	General Admin Allocated	6,048	3,528	3,138	390	-11%	
E113331	BOWLING GREENS	0	0	391	(391)		
E113332	OVAL	66,588	38,836	33,852	4,984	-13%	
E113333	GOLF TENNIS PAVILION	7,482	4,361	5,108	(747)	17%	
E113334	Golf Course	12,676	7,385	10,121	(2,736)	37%	
E113701	Plant Operation Costs	996	581	0	581	-100%	
	Total Expenditure	165,562	96,558	96,509	49		
	Sub-total Sports Facilities - Various	165,562	96,558	96,509	49		
	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	10,220	1,965	8,255	-81%	Maintenance works planned for the hall have not yet been carried out.
E111031	PINGARING HALL	6,750	3,927	1,232	2,695	-69%	
E111032	DUDININ HALL	10,230	5,957	1,463	4,494	-75%	
E111033	JITARNING HALL	280	161	309	(148)	92%	
E111298	Depreciation	59,874	34,923	34,589	334	-1%	Depreciation journals not run until 2019 audit conducted.
E111999	General Admin Allocated	6,621	3,857	3,138	719	-19%	
	Total Expenditure	101,284	59,045	42,697	16,349		
	Sub-total Public Halls	99,484	59,045	42,260	16,785		
	Swimming Pools						
I112405	Pool Admission - Adults	7,200	4,320	5,306	986	23%	
I112410	Pool Admission - Children	5,000	3,000	3,193	193	6%	
I112450	Pool Slide Income	16,200	9,720	14,473	4,753	49%	
I112480	SEASON PASS	7,000	3,500	9,850	6,350	181%	YTD budget error, season pass revenue exceeds budget expectation but error exists in budget timing
I112600	EVENTS	417	250	640	390	156%	
I112510	STAFF RENT	625	364	2,010	1,646	452%	
	Total Revenue	36,442	21,154	35,472	14,318		
E112021	Salaries	86,052	51,630	34,409	17,221	-33%	Use of casual staff lower than is expected.
E112022	Superannuation	0	0	2,602	(2,602)		
E112023	CHEMICALS	5,092	2,961	4,113	(1,152)	39%	
E112024	ELECTRICITY	31,707	18,494	18,357	137	-1%	
E112025	WATER	10,011	5,838	7,949	(2,111)	36%	
E112026	MAINTENANCE	45,340	26,608	30,943	(4,335)	16%	
E112027	INSURANCE	6,486	3,780	14,850	(11,070)	293%	Error in the allocation of insurance, overall insurance expenditure came in under budget
E112028	OTHER MINOR EXPENDITURE	3,764	2,191	789	1,402	-64%	
E112029	STAFF HOUSING	0	0	140	(140)		
E112030	TELEPHONE	504	294	645	(351)	119%	
E112298	Depreciation	89,664	52,304	51,388	916	-2%	Depreciation journals not posted until 2019 Audit conducted.
E112600	EVENTS	1,350	784	2,250	(1,466)	187%	
E112999	General Admin Allocated	11,454	6,678	5,429	1,249	-19%	
	Total Expenditure	291,424	171,562	173,865	(2,303)		
	Sub-total Swimming Pools	254,982	150,408	138,393	12,015		
	Freebairn Recreation Centre						
I113100	Memberships - Adult	11,052	6,447	2,522	(3,925)	-61%	
I113110	Memberships - Children	500	287	36	(251)	-87%	
I113120	Memberships - Social	1,652	959	139	(820)	-85%	

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	903	709	(194)	-21%	
I113300	Hire - Indoor Courts	504	294	0	(294)	-100%	
I113320	Hire - Kitchen	3,504	2,044	2,328	284	14%	
I113299	Proceeds on Sale of Asset	0	0	0	0		
I113330	DONATIONS FOR FREEBAIRN REC CE NTRE	0	0	0	0		
I113338	COMMUNITY CONTRIBUTIONS - SPECIFIC	12,000	7,000	0	(7,000)	-100%	Timing
I113380	Hire - Golf/Tennis Pavilion	480	280	300	20	7%	
I113390	Hire - Function Rooms	996	581	937	356	61%	
I113393	GYMNASIUM INCOME	456	266	1,040	774	291%	
I113395	Catering Income	0	0	0	0		
I113500	BAR SALES	129,996	75,831	69,041	(6,790)	-9%	January is typically a slow month, bar sales to pick up and run to budget.
I113501	INTERNAL BAR SALES	3,000	1,750	0	(1,750)	-100%	
I113505	Canteen Sales	3,000	1,750	1,985	235	13%	
	Total Revenue	173,688	101,304	81,502	(19,802)		
E113060	Advertising and Promotion	1,000	581	0	581	-100%	
E113100	BANK CHARGES	500	287	465	(178)	62%	
E113104	CATERING COSTS	0	0	751	(751)		
E113107	Committee Costs	200	112	0	112	-100%	
E113120	Cleaning Supplies	5,000	2,912	2,067	845	-29%	
E113130	IT MAINTENANCE	4,000	2,331	2,328	3	0%	
E113140	Depreciation- Freebairn Centre	4,265	2,485	2,465	20	-1%	
E113180	ELECTRICITY	23,500	13,706	11,140	2,566	-19%	
E113190	FREIGHT - NON-BAR	100	56	0	56	-100%	
E113210	GAS SUPPLIES	2,300	1,337	1,199	138	-10%	
E113218	Minor Equipment	500	287	8,863	(8,576)	2988%	Upgrade Point of Sale hardware
E113220	INSURANCE	18,458	10,766	20,416	(9,650)	90%	Budget timing is off, expenditure slightly over full year budget but within threshold
E113240	LICENCING COSTS	1,710	994	1,196	(202)	20%	
E113243	Kitchen Consumables	800	462	396	66	-14%	
E113250	Printing, Stationery and Post	2,500	1,456	317	1,139	-78%	
E113260	Pool Costs	200	112	0	112	-100%	
E113270	REPAIRS AND MAINTENANCE	54,580	31,829	10,976	20,853	-66%	Works being completed and it is expected that this will be expended
E113272	Security Costs	450	259	191	68	-26%	
E113280	Superannuation	10,066	5,866	7,731	(1,865)	32%	
E113285	STAFF TRAINING	2,850	1,659	3,041	(1,382)	83%	
E113290	TELEPHONE	3,500	2,037	904	1,133	-56%	
E113295	UNIFORMS	800	462	0	462	-100%	
E113298	Depreciation	155,281	90,580	89,161	1,419	-2%	
E113300	Wages - Centre Manager	105,962	61,810	18,562	43,248	-70%	Staff coding wages to incorrect accounts, overall wages expenditure is currently right on track at FRC
E113310	Wages - Bar Staff Casuals	0	0	21,177	(21,177)		Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget
E113315	EVENTS	5,000	2,912	0	2,912	-100%	
E113320	WAGES - CLEANER	5,000	2,912	18,986	(16,074)	552%	Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget
E113330	OTHER COSTS	400	231	64	167	-72%	
E113335	KIDSPORT	500	287	0	287	-100%	
E113350	WORKERS COMPENSATION	4,600	2,681	2,535	146	-5%	
E113410	Sundry Equipment Purchases	2,500	1,456	0	1,456	-100%	
E113499	INTERNAL BAR PURCHASES	2,000	1,162	0	1,162	-100%	
E113500	Bar Purchases	52,000	30,331	41,030	(10,699)	35%	Stock on hand numbers higher than normal and possible not achieving margin on sales
E113501	Ice and Sundry Supplies	1,000	581	77	504	-87%	
E113502	FREIGHT ON BAR PURCHASES	2,400	1,400	1,159	241	-17%	
E113505	Canteen Purchases	500	287	340	(53)	18%	
E113510	Bar Glassware	500	287	0	287	-100%	
E113540	STOCK WRITTEN OFF	400	231	0	231	-100%	
E113999	General Admin Allocated	10,401	6,062	4,929	1,133	-19%	
	Total Expenditure	485,723	283,206	272,488	10,718		
	Sub-total Freebairn Recreation Centre	312,035	181,902	190,986	(9,084)		
	Television Re-broadcasting						
I114310	Television Charges	1,400	812	0	(812)	-100%	
	Total Revenue	1,400	812	0	(812)		
E114280	EQUIPMENT MAINTENANCE	0	0	41	(41)		
E114290	CONT TO VARLEY RADIO	1,400	812	508	304	-37%	
E114298	Depreciation	0	0	0	0		
E114999	General Admin Allocated	2,942	1,715	1,394	321	-19%	
	Total Expenditure	4,342	2,527	1,943	584		
	Sub-total Television Re-broadcasting	2,942	1,715	1,943	(228)		
	Other Culture						
I116300	Grant - Railway Station	0	0	0	0		
	Total Revenue	0	0	0	0		
E116100	KULIN MUSEUM	400	231	198	33	-14%	
E116200	HERITAGE	0	0	0	0		
E116300	Railway Station Maintenance	2,159	1,253	0	1,253	-100%	
E116999	General Admin Allocated	0	0	1,010	(1,010)		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
	Total Expenditure	2,559	1,484	1,208	276		
	Sub-total Other Culture	2,559	1,484	1,208	276		
	Other Sport & Recreation						
I117430	Kulin Squash Courts	0	0	0	0		
	Total Revenue	0	0	46	46		
E117029	OFFICE GARDENS	23,952	13,951	11,620	2,331	-17%	Labour hours overspent, overall wages are below what was budgeted
E117030	PUBLIC PARKS GDNS & RESERVES	95,809	55,874	68,983	(13,109)	23%	
E117031	RESERVES - OTHER	16,689	9,723	8,888	835	-9%	
E117042	KULIN SQUASH COURTS	0	0	0	0		
E117050	STORM WATER REUSE SCHEME	0	0	143	(143)		
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	1,500	875	1,338	(463)	53%	
E117054	Dudinin Tennis Club	2,000	1,162	2,415	(1,253)	108%	
E117056	OTHER SPORTING CLUBS	2,000	1,162	0	1,162	-100%	
E117058	SKATE PARK & PLAYGROUND	7,700	4,487	0	4,487	-100%	
E117298	Depreciation	25,000	14,581	15,292	(711)	5%	YTD budget timing off, contribution towards tennis courts in line with annual budget
E117500	VARLEY DISTRICT CONTRIBUTIONS	25,000	14,581	27,500	(12,919)	89%	
E117520	Pingaring Golf Club	2,600	1,512	1,823	(311)	21%	
E117999	General Admin Allocated	14,336	8,358	6,794	1,564	-19%	
	Total Expenditure	216,586	126,266	144,796	(18,530)		
	Sub-total Other Sport & Recreation	216,586	126,266	144,750	(18,484)		
	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	617,378	616,050	1,328		
	TRANSPORT						
	Roadworks						
I121500	Regional Road Group	365,000	182,500	137,076	(45,424)	-25%	Grants will be claimed as work is completed, timing issue for now
I121505	MISC INCOME	0	0	0	0		
I121520	Roads to Recovery	425,000	212,500	0	(212,500)	-100%	
I121750	BLACK SPOT	99,000	49,500	0	(49,500)	-100%	
	Total Revenue	889,000	444,500	137,076	(307,424)		Invoice for funding not yet processed, will be done when work has substantially begun
E121298	Depreciation	2,500,000	1,458,331	1,430,558	27,773	-2%	
E121602	Traffic Signs	7,000	4,081	1,150	2,931	-72%	
	Total Expenditure	2,507,000	1,462,412	1,431,708	30,704		
	Sub-total Roadworks	1,618,000	1,017,912	1,294,632	(276,720)		
	Road Maintenance						
I122360	Government Grants	190,838	111,321	203,560	92,239	83%	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	111,902	203,560	91,658		
E122010	ROAD MAINTENANCE	1,254,301	731,668	610,947	120,721	-16%	
E122120	Insurance - Contract Works	0	0	1,970	(1,970)		
E122121	KULIN DEPOT	55,600	32,424	24,838	7,586	-23%	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	3,843	3,548	295	-8%	
E122140	Footpath Maintenance	3,588	2,093	105	1,988	-95%	Overall under budget, could possibly be a permanent saving of approx \$5,000 at year end
E122150	STREET LIGHTING	27,629	16,114	10,428	5,686	-35%	
E122160	Street Cleaning	0	0	2,072	(2,072)		
E122161	DUDININ CLEANING	3,348	1,953	1,992	(39)	2%	
E122180	Street Trees	13,716	8,001	4,994	3,007	-38%	
E122190	Streetscape Maintenance	74,352	43,365	28,304	15,061	-35%	
E122200	Roman Road System	7,500	7,500	7,364	136	-2%	
E122298	Depreciation	18,204	10,619	16,564	(5,945)	56%	
E122999	General Admin Allocated	526,203	306,950	249,810	57,140	-19%	
	Total Expenditure	1,991,042	1,164,530	962,935	201,595		
	Sub-total Road Maintenance	1,799,204	1,052,628	759,375	293,253		
	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.

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
	Total Revenue	0	0	0	0		
E123297	LOSS ON SALE OF ASSET	54,554	31,822	0	31,822	-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	8,015	6,515	1,500	-19%	
	Total Expenditure	68,301	39,837	6,515	33,322		
	Sub-total Road Plant Purchases	68,301	39,837	6,515	33,322		
	Aerodomes						
E126280	Airstrip Maintenance	5,740	3,339	3,759	(420)	13%	
E126298	Depreciation	8,000	4,662	4,712	(50)	1%	
E126999	General Admin Allocated	2,130	1,239	1,010	229	-19%	
	Total Expenditure	15,870	9,240	9,481	(241)		
	Sub-total Aerodomes	15,870	9,240	9,481	(241)		
	TOTAL TRANSPORT	3,501,375	2,119,617	2,070,004	49,613		
	ECONOMIC 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	0	0		
I130330	USER CHARGES CORPORATE CAMPS	0	0	0	0		
I132409	HOSTEL CHARGES	0	0	864	864		
I130500	RENTAL REIMBURSEMENTS	0	0	4,310	4,310		
I130600	REIMBURSEMENTS AND OTHER INCOME	330,000	192,500	154,631	(37,869)	-20%	
	Total Income	330,000	192,500	161,071	2,130		
E130100	FACILITATORS WAGES	203,259	118,566	134,720	(16,154)	14%	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	11,263	11,871	(608)	5%	
E130180	VOLUNTEER SUPPORT	0	0	0	0		
E130170	SUPERVISION OTHER EMPLOYMENT EXPENSES	0	0	0	0		
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PROG	0	0	109	(109)		
E130210	ACTIVITY COSTS - CAMPS	5,000	2,912	498	2,414	-83%	
E130220	ACTIVITY COSTS - SCHOOL CAMPS	0	0	0	0		
E130230	ACTIVITY COSTS - CORPORATE CAMPS	0	0	0	0		
E130310	TRANSPORTATION FOR CAMPS	25,000	14,581	6,885	7,696	-53%	
E130335	HOUSING COSTS	16,458	9,576	3,410	6,166	-64%	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	16,331	10,087	6,244	-38%	
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	4,375	3,840	535	-12%	
E130800	CAMP KULIN ADMINISTRATION COSTS	20,000	11,662	14,190	(2,528)	22%	
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	5,000	2,912	879	2,033	-70%	
E130820	INCORPORATION EXPENSES	0	0	0	0		
E130999	GENERAL ADMINISTRATION ALLOCATED	15,707	9,156	7,784	1,372	-15%	
E130705	EVENT EXPENSES	0	0	0	0		
E132040	KULIN HOSTEL	25,225	14,707	27,079	(12,372)	84%	
	Total Expenditure	370,458	216,041	226,253	2,161		
	Sub-total Camp Kulin	40,458	23,541	65,181			
	Rural Services						
I131100	OTHER INCOME	0	0	0	0		
	Total Revenue	0	0	0	0		
E131040	Noxious Weeds/Pest Plants	8,486	4,949	5,684	(735)	15%	
E131060	Vermin Control	0	0	100	(100)		
E131298	Depreciation	0	0	0	0		
E131999	General Admin Allocated	2,130	1,239	1,010	229	-19%	
	Total Expenditure	10,617	6,188	6,794	(606)		
	Sub-total Rural Services	10,617	6,188	6,794	(606)		
	Tourism & Area Promotion						
I132100	Grants	1,000	581	0	(581)	-100%	
I132400	Comm Info Officer Grant	0	0	0	0		
I132410	Caravan Park Charges	20,000	11,662	22,691	11,029	95%	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	700	2,926	2,226	318%	
	Total Revenue	22,200	12,943	25,749	13,387		
E132030	CARAVAN PARK	37,116	21,762	23,026	(1,264)	6%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E132050	INFORMATION BAY	200	112	88	24	-22%	
E132100	Tourism & Area Promotion	34,100	19,887	11,399	8,488	-43%	
E132111	Herbarium Costs	0	0	0	0		
E132410	SUPERANNUATION	0	0	2,640	(2,640)		
E132298	Depreciation	35,000	20,412	22,655	(2,243)	11%	
E132999	General Admin Allocated	38,140	22,246	18,074	4,172	-19%	
	Total Expenditure	144,556	84,419	77,884	6,535		
	Sub-total Toursim & Area Promotion	122,356	71,476	52,135	19,922		
	Building Control						
I133410	BUILDING PERMITS	4,000	2,331	2,104	(227)	-10%	
I133420	BCITF LEVY COLLECTION	2,000	1,162	391	(771)	-66%	
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	581	(1,447)	(2,028)	-349%	
	Total Revenue	7,000	4,074	1,048	(3,026)		
E133010	Group Building Scheme	7,500	4,375	2,143	2,233	-51%	
E133420	BCITF levy payment	2,000	1,162	0	1,162	-100%	
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	581	0	581	-100%	
E133999	General Admin Allocated	3,541	2,065	1,677	388	-19%	
	Total Expenditure	14,041	8,183	3,820	4,363		
	Sub-total Building Control	7,041	4,109	2,772	1,337		
	Kulin Resource Centre						
I134010	Business Memberships	0	0	64	64		
I134070	Photocopying	4,500	2,625	7,880	5,255	200%	
I134080	BINDING, STAPLING & FOLDING	0	0	53	53		
I134090	FAXING, SCANNING & EMAILING	500	287	54	(233)	-81%	
I134100	Computer Usage	500	287	140	(147)	-51%	
I134120	Desktop Publishing	0	0	9	9		
I134130	KULIN UPDATE	7,000	4,081	3,523	(558)	-14%	
I134140	Laminating	500	287	425	138	48%	
I134150	Equipment Hire	500	287	55	(232)	-81%	
I134160	CONSUMABLE SALES	500	287	408	121	42%	
I134170	BUILDING HIRE	800	462	145	(317)	-69%	
I134180	PUBLIC TRAINING/COURSES	3,000	1,750	15,605	13,855	792%	Gen Ag, will be expenditure to match
I134185	EVENT INCOME & SPONSORSHIP	0	0	1,664	1,664		
I134190	Commissions	5,000	2,912	0	(2,912)	-100%	
I134215	KODAK SCANNING & PHOTOSHOP	0	0	30	30		
I134220	OTHER INCOME	2,000	1,162	11,002	9,840	847%	
I134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	0	0	0	0		
I134300	Reimbursements	0	0	5,410	5,410		
I134500	GRANTS - CRC OPERATIONAL	100,000	58,331	108,125	49,794	85%	Permanent variance relating to the receipt of \$35,000 for trainee grant subsidy
I134510	EVENT & TICKETING INCOME	5,000	2,912	0	(2,912)	-100%	
	Total Revenue	129,800	75,670	156,591	83,833		
E134010	Wages	96,158	56,091	46,808	9,283	-17%	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	5,327	2,057	3,270	-61%	
E134030	INSURANCE	12,000	12,000	12,715	(715)	6%	
E134040	UNIFORMS	800	462	52	410	-89%	
E134050	STAFF TRAINING	4,800	2,800	788	2,012	-72%	
E134060	TELEPHONE	1,500	875	666	209	-24%	
E134065	WATER	1,200	700	469	231	-33%	
E134070	ELECTRICITY	6,000	3,500	2,931	569	-16%	
E134080	Printing & Stationery	15,000	8,750	9,210	(460)	5%	
E134090	Postage and Freight	0	0	0	0		
E134095	STAFF AMENITIES	0	0	0	0		
E134100	Advertising and Promotion	1,500	875	1,476	(601)	69%	
E134110	IT MAINTENANCE & SUPPORT	3,600	2,100	2,911	(811)	39%	
E134115	Cleaning	0	0	397	(397)		
E134120	CENTRE MAINTENANCE	3,000	1,750	1,873	(123)	7%	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	5,831	31,202	(25,371)	435%	
E134140	Library Freight	500	287	0	287	-100%	
E134150	LIBRARY COSTS	14,000	8,162	7,797	365	-4%	
E134155	Kodak Scanning & Photoshop	0	0	0	0		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORSH	0	0	0	0		
E134190	KEY TO KULIN	300	175	0	175	-100%	
E134200	GRANT FUNDING EXPENDITURE	2,000	1,162	629	533	-46%	
E134298	Depreciation	65,000	37,912	37,807	105	0%	Depreciation run not completed, unable to post until audit has been completed.
E134300	SUNDRY EXPENSES	0	0	0	0		
E134999	General Admin Allocated	14,286	8,330	6,777	1,553	-19%	
	Total Expenditure	260,779	157,089	166,885	(9,796)		
	Sub-total Kulin Resource Centre	130,979	81,419	10,294	74,037		
	Other Economic Services						
I136010	SALE OF STANDPIPE WATER	25,000	14,581	24,910	10,329	71%	
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	581	1,364	783		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
	Total Revenue	126,000	115,162	26,274	(89,671)		
E136040	WATER SUPPLY (STANDPIPES)	45,000	26,250	63,190	(36,940)	141%	New water charges, higher than budgeted for.
E136050	Farm Water Supplies & Maintenance	1,000	581	0	581		
E136100	OTHER EXPENDITURE	0	0	0	0		
E136105	Pingaring Community Centre	4,000	2,331	0	2,331	-100%	
E136115	COMMUNITY CROPPING PROGRAM	1,000	581	0	581	-100%	
E136200	ECONOMIC DEVELOPMENT	0	0	0	0		
E136298	DEPRECIATION	2,500	1,456	924	532	-37%	
E136999	General Admin Allocated	2,130	1,239	1,010	229	-19%	
	Total Expenditure	55,630	32,438	65,123	(32,685)		
	Sub-total Other Economic Services	(70,370)	(82,724)	38,850	(122,356)		
	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	7,287	13,004	(5,717)	78%	Payment of lease fee to landholder
E138020	INSURANCE & LICENSING.	0	0	3,211	(3,211)		
E138040	BUSH RACES CONTRIBUTION	18,986	11,074	13,002	(1,928)	17%	
E138298	Depreciation	0	0	0	0		
E138999	General Admin Allocated	15,707	9,156	7,443	1,713	-19%	
	Total Expenditure	47,193	27,517	36,660	(9,143)		
	Sub-total Kulin Bush Races	22,193	27,517	36,623	(9,106)		
	Fuel Facility						
I139010	SALES - PUBLIC	600,000	350,000	419,716	69,716	20%	
	Total Revenue	600,000	350,000	419,716	69,716		
E139010	FUEL PURCHASES	550,000	320,831	233,931	86,900	-27%	Fuel allocations have not been posted for December and January
E139030	FUEL ACCOUNT SALES	1,500	875	655	220	-25%	
E139040	IT MAINTENANCE	3,500	2,037	1,433	604	-30%	
E139045	BANK CHARGES	5,000	2,912	2,631	281	-10%	
E139050	MAINTENANCE & REPAIRS	7,660	4,466	1,920	2,546	-57%	
E139999	GENERAL ADMIN ALLOCATED	17,297	10,087	8,119	1,968	-20%	
	Total Expenditure	584,957	341,208	248,689	92,519		
	Sub-total Fuel Facility	(15,043)	(8,792)	(171,027)	162,235		
	TOTAL ECONOMIC SERVICES	248,230	122,734	41,621	125,464		
	OTHER PROPERTY & SERVICES						
	Private Works						
I141025	MAIN ROADS WORKS	0	0	0	0		
I141410	Private Works	24,000	14,000	54,916	40,916	292%	
	Total Revenue	24,000	14,000	54,916	40,916		
E141010	PRIVATE WORKS	22,080	12,880	51,529	(38,649)	300%	
E141022	MRWA - Hyden Kondinin Road	0	0	16,684	(16,684)		
E141025	MAIN ROADS WORKS	0	0	50	(50)		
E141999	General Admin Allocated	11,032	6,433	5,229	1,204	-19%	
	Total Expenditure	33,112	19,313	73,492	(54,179)		
	Sub-total Private Works	9,112	5,313	18,575	(13,262)		
	Community Bus						
I142100	Hire of Bus & Trailer	6,000	3,500	4,996	1,496	43%	
I142200	Contributions - Bus Purchase	0	0	0	0		
	Total Revenue	6,000	3,500	4,996	1,496		
E142020	Community Bus Shed	50	50	48	2	-4%	
E142105	LICENSING & INSURANCE	840	490	0	490	-100%	
E142298	Depreciation	3,000	1,750	3,492	(1,742)	100%	
E142700	Plant Operation Costs	6,000	3,500	0	3,500	-100%	
	Total Expenditure	9,890	5,790	3,540	2,250		
	Sub-total Community Bus	3,890	2,290	(1,457)	3,747		
	Public Works Overheads						
I143100	STAFF HOUSING RENTAL	39,364	22,960	16,575	(6,385)	-28%	
I143390	REIMBURSEMENTS	10,000	5,831	6,406	575	10%	
	Total Revenue	49,364	28,791	22,981	(5,810)		
E143010	ENGINEERS SALARY	90,751	52,934	55,400	(2,466)	5%	
E143020	ENGINEER SUNDRIES	0	0	0	0		
E143025	WORKERS COMPENSATION INSURANCE	34,000	34,000	34,087	(87)	0%	
E143030	OFFICE EXPENSES	3,100	1,806	2,367	(561)	31%	
E143035	UTILITIES	0	0	0	0		
E143040	Superannuation	138,185	80,605	83,319	(2,714)	3%	
E143050	Sick & Holiday Pay	163,200	95,200	96,455	(1,255)	1%	
E143060	Insurance on Works	19,000	19,000	19,701	(701)	4%	
E143070	Long Service leave	8,500	4,956	0	4,956	-100%	
E143075	FBT EXPENSE	1,500	0	0	0		
E143090	Award Allowances	80,345	46,865	41,788	5,077	-11%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E143110	Consumable Stores	0	0	0	0		
E143120	PROTECTIVE CLOTHING	6,300	3,675	5,816	(2,141)	58%	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	58,492	32,648	25,844	-44%	
E143130	Removal Expenses	5,000	2,912	0	2,912	-100%	
E143140	Seminar Expenses	25,238	14,714	9,985	4,729	-32%	
E143150	Health & Safety Program	12,286	6,142	2,299	3,843	-63%	
E143152	CONSULTING	10,000	5,831	6,000	(169)	3%	
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)	(495,628)	(473,224)	(22,404)	-5%	
E143297	Loss on Sale of Asset	0	0	0	0		
E143298	Depreciation	13,281	7,742	10,268	(2,526)	33%	
E143999	General Admin Allocated	188,037	109,683	68,674	41,009	-37%	
	Total Expenditure	49,364	48,929	(4,416)	53,345		
	Sub-total Public Works Overheads	(0)	20,138	(27,396)	47,534		
	Plant Operation						
I144390	Insurance Claims	0	0	0	0		
I144297	Profit on Sale of Asset	0	0	0	0		
I144100	DIESEL REBATE	20,000	11,662	0	(11,662)	-100%	
	Total Revenue	20,000	11,662	0	(11,662)		
E144000	Plant Repair Wages	147,154	85,834	59,545	26,289	-31%	
E144005	Tyres & Tubes	48,000	28,000	17,082	10,918	-39%	
E144010	Parts & Repairs	180,000	104,993	75,158	29,835	-28%	
E144015	INSURANCE & LICENCE	95,000	95,000	68,320	26,680	-28%	Insurance due in August
E144020	Fuel & Oil	340,000	198,331	137,628	60,703	-31%	Fuel journals have not been posted
E144030	BLADES & TYNES	12,000	7,000	6,533	467	-7%	
E144060	Expendable Tools	2,400	1,400	0	1,400	-100%	
E144061	TELEPHONE	1,200	700	714	(14)	2%	
E144070	OFFICE EXPENSES	1,200	700	0	700	-100%	
E144080	Relocation Expenses	0	0	0	0		
E144180	Other Minor Expenditure	2,400	1,400	0	1,400	-100%	
E144290	ALLOCATED TO WORKS & SERVICES	(813,354)	(474,453)	(359,421)	(115,032)	-24%	
E144700	PLANT OPERATION COSTS	40,000	23,331	2,124	21,207	-91%	
	Total Expenditure	56,000	72,236	7,684	64,552		
	Sub-total Plant Operation	36,000	60,574	7,684	52,890		
	Salaries & Wages						
I146390	Workers Compensation	5,000	2,912	1,974	(938)	-32%	
	Total Revenue	5,000	2,912	1,974	(938)		
E146010	Gross Total For Year	2,700,000	1,575,000	1,538,068	36,932	-2%	
E146020	Workers Compensation	0	0	0	0		
E146200	Salaries & Wages Allocated	(2,700,000)	(1,575,000)	(1,540,678)	(34,322)	-2%	
E146400	Unallocated Salaries & Wages	0	0	0	0		
	Total Expenditure	0	0	(2,610)	2,610		
	Sub-total Salaries & Wages	(5,000)	(2,912)	(4,585)	1,673		
	Unclassified						
I147360	SALE OF PARTS/SCRAP	500	287	0	(287)	-100%	
	Total Revenue	500	287	0	(287)		
	Sub-total Unclassified	(500)	(287)	0	(287)		
	Public Works Depreciation						
E144298	Depreciation	560,000	326,662	265,374	61,288	-19%	Depreciation journals not posted until 2019 Audit conducted.
E148298	Gross Depreciation	0	0	21,888	(21,888)		
E148299	LESS DEPRECIATION ALLOCATED	(560,000)	(326,662)	(274,586)	(52,076)	-16%	
	Total Expenditure	0	0	12,675	(12,675)		
	Sub-total Public Works Depreciation	0	0	12,675	(12,675)		
	TOTAL OTHER PROPERTY & SERVICES	43,502	85,116	5,497	79,619		
	GRAND TOTAL	2,556,988	810,756	600,367	250,849		

Shire of Kulin
STATEMENT OF CAPITAL
(Statutory Reporting Program)
For the period ended 31 January 2020

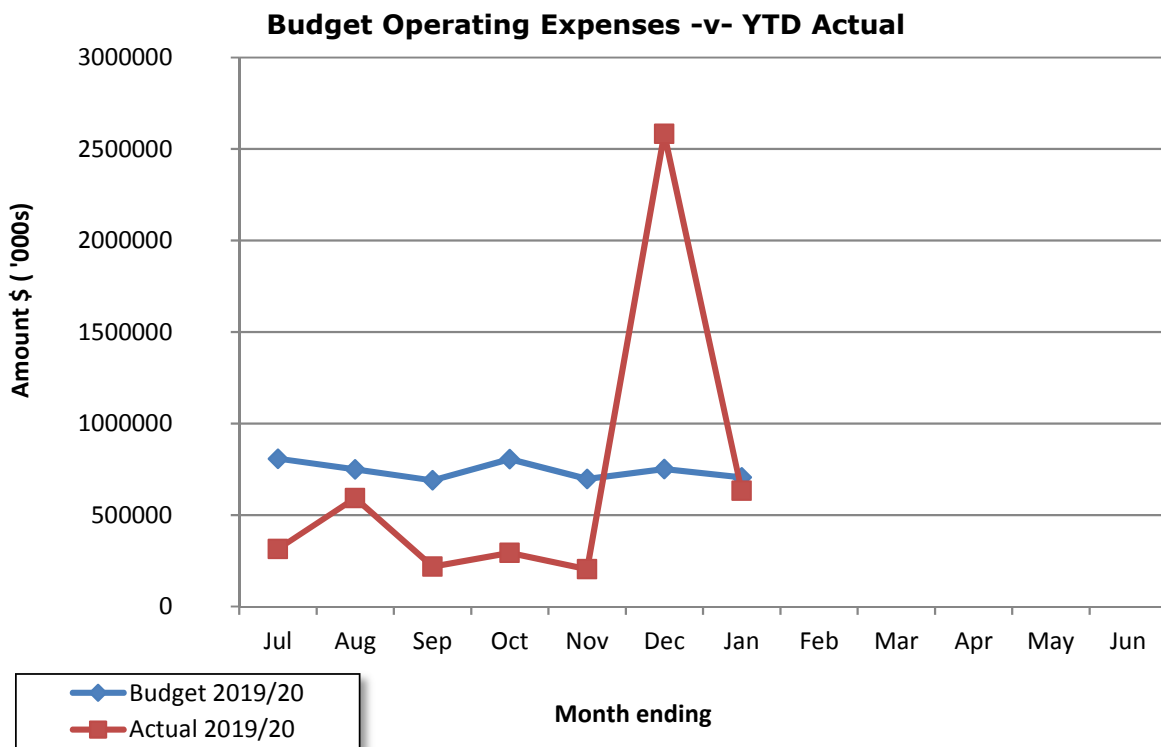
COA	Description	Annual Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
GOVERNANCE						
E042000	OLD ADMINISTRATION BUILDING	34,000	19,824	0	19,824	
E042400	ADMINISTRATION EQUIPMENT	0	0	32,876	(32,876)	
E042510	Transfer to Admin Equip Reserve	1,129	658	583	75	-11%
	Total Expenditure	35,129	20,482	33,459	(32,801)	
	Sub-total Governance	35,129	20,482	33,459	(32,801)	
LAW, ORDER & PUBLIC SAFETY						
E053720	FESA BUILDING	16,130	9,394	0	9,394	-100%
	Total Expenditure	16,130	9,394	0	9,394	
	Sub-total Law, Order & Public Safety	16,130	9,394	0	9,394	
HEALTH						
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	1,547	773	799	(26)	3%
	Total Expenditure	1,547	773	799	(26)	
	Sub-total Law, Order & Public Safety	1,547	773	799	(26)	
HOUSING						
I091510	TRANSFER FROM BUILDING RESERVE	(260,000)	130,000	0	130,000	-100%
E091103	STAFF HOUSING PROJECT 3 RESIDENCIES	282,677	0	173,404	(173,404)	
E091110	PRINCIPAL ON LOANS 55 & 58	87,804	43,902	43,569	333	-1%
E091510	Transfer to Building Reserve	7,508	3,754	3,880	(126)	3%
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	1,127	563	0	563	-100%
	Total Expenditure	119,116	178,219	220,852	771	
	Sub-total Housing	119,116	178,219	220,852	771	
RECREATION & CULTURE						
I113910	TRANSFER FROM FREEBAIRN RECREATION CENTR	(25,000)	0	0	0	
E112000	SOLAR PANELS - AQUATIC CENTRE	25,000	14,581	0	14,581	-100%
E113900	FREEBAIRN REC CENTRE CAPITAL F & E	49,200	28,700	6,500	22,200	-77%
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	1,426	(47)	3%
E117400	SPORTING CLUB CONTRIBUTIONS	50,000	29,162	0	29,162	-100%
E113905	FREEBAIRN REC CENTRE CAPITAL L & B	62,000	36,162	75,794	(39,632)	
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHO	186	93	96	(3)	
I113920	TRANSFER FROM FRC SURFACE & EQUIP REPLACE	(45,000)	(45,000)	0	(45,000)	
	Total Expenditure	122,732	111,777	85,669	26,204	
	Sub-total Recreation & Culture	122,732	111,777	85,669	26,204	
TRANSPORT						
E121500	MAJOR ROAD CONSTRUCTION	600,494	350,273	266,885	83,388	-24%
E121520	ROADS TO RECOVERY CONSTRUCTION	440,080	256,704	328,217	(71,513)	28%
E121550	MINOR ROAD CONSTRUCTION	375,400	218,974	143,962	75,012	-34%
E121750	BLACK SPOT ROAD CONSTRUCTION	151,056	88,109	0	88,109	-100%
E122220	KULIN DEPOT UPGRADE	85,000	49,574	475	49,099	-99%
E121580	Footpaths	76,851	44,814	0	44,814	-100%
E123100	PLANT & EQUIPMENT PURCHASES	664,000	387,331	24,078	363,253	-94%
E123105	MOTOR VEHICLE PURCHASES	177,000	103,250	56,067	47,183	-46%
	Total Expenditure	2,569,881	1,499,029	819,685	679,344	
	Sub-total Transport	2,569,881	1,499,029	819,685	679,344	

STATEMENT OF OPERATING

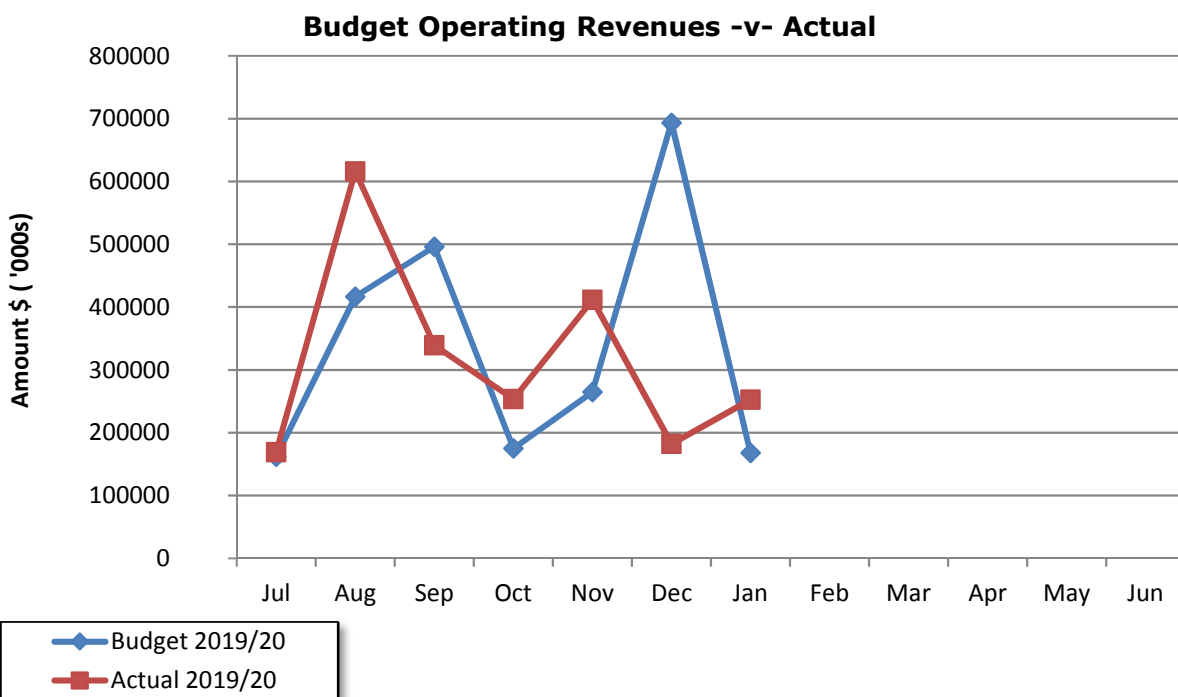
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
ECONOMIC SERVICES						
E132700	TOURISM PROJECT CAPITAL	77,300	45,080	35,410	9,670	-21%
E134500	RESOURCE CENTRE CAPITAL L & B	10,000	5,831	0	5,831	-100%
E132600	CARAVAN PARK CAPITAL	60,419	35,231	12,450	22,781	
E132500	HOSTEL CAPITAL	47,600	27,755	44,395	(16,640)	
E136045	WATER SUPPLY INFRASTRUCTURE	175,000	102,074	14,345	87,729	-86%
E139100	TRANSFER TO FUEL FACILITY RESERVE	25,984	12,992	509	12,483	-96%
	Total Expenditure	396,303	228,963	107,108	109,372	
	Sub-total Economic Services	396,303	228,963	107,108	109,372	
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	3,021	(98)	3%
E144510	TRANSFER TO PLANT RESERVE	5,919	2,959	3,059	(100)	3%
	Total Expenditure	11,767	5,882	6,080	(198)	
	Sub-total Other Property & Services	(63,233)	5,882	6,080	(198)	
	TOTAL	3,181,475	2,045,125	1,273,652	782,666	

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 2020

Note 1 - Graphical Representation - Source Statement of Financial Activity



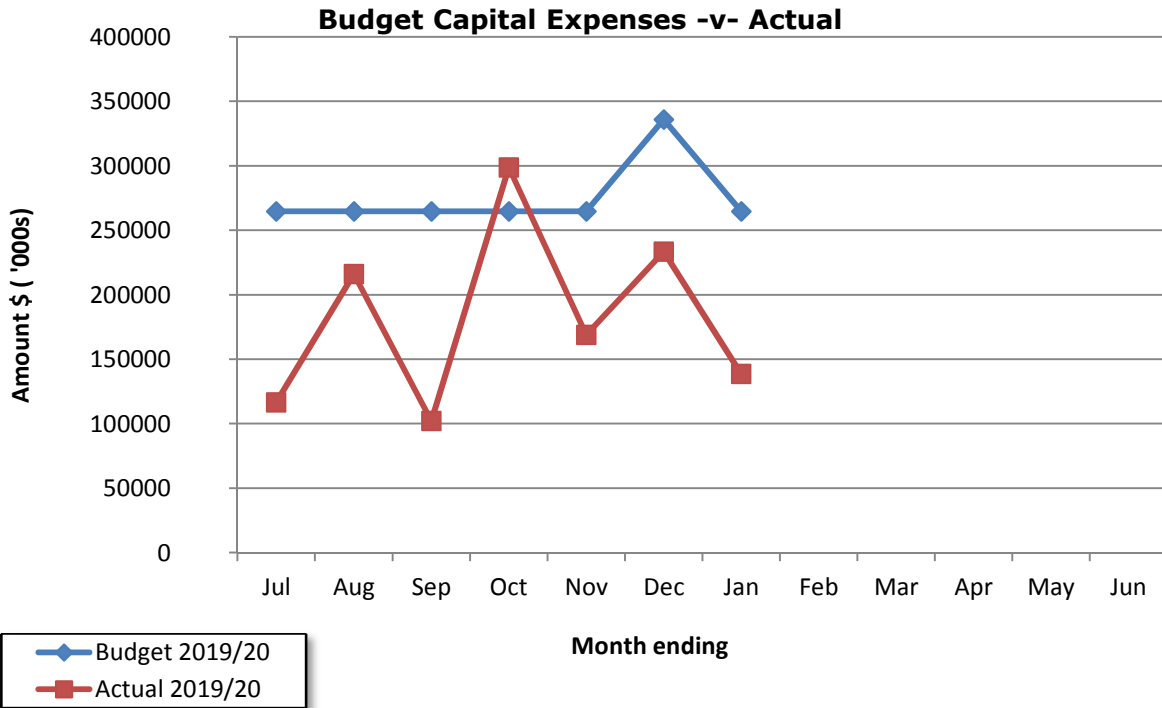
Comments/Notes - Operating Expenses



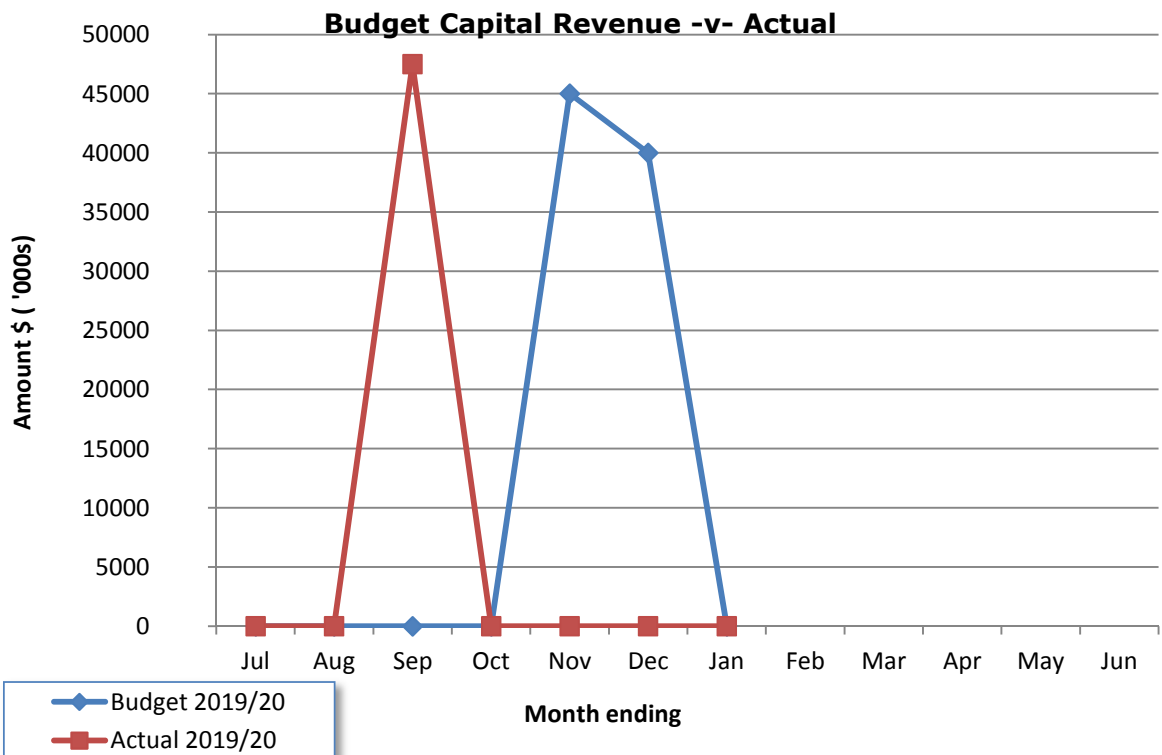
Comments/Notes - Operating Revenues

**Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 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 31 January 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%			2,055,435	Bendigo Treasury	
(d) Investments						
Short term investments	0.75%	819,131	0	190,117	Bendigo Treasury	
Term Deposit (2978120)	1.50%	600,210		600,210	Bendigo Treasury	25/02/2020
Term Deposit (3124064)	1.50%	350,621		350,621	Bendigo Treasury	25/03/2020
Term Deposit (3124067)	1.65%	403,752		403,752	Bendigo Treasury	10/02/2020
Term Deposit (3124082)	1.15%	365,314		365,314	Bendigo Treasury	7/01/2020
			0			
Total		3,154,497	0	4,158,283		

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		393,838
Leave	389,823	19%	3,021		255,234
Building	500,549	25%	3,880		504,429
Admin Equipment	75,262	4%	583		75,845
Town Planning	0	0%	-		583
Joint Venture	75,156	4%	583		75,156
FRC Surface Replacement	183,983	9%	1,426		182,959
FRC Sportsperson	12,430	1%	96		12,526
Freebairn Recreation	239,075	12%	1,853		240,928
Natural Disaster	0	0%	-		103,910
Medical Services	103,111	5%	799		66,121
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	-	2,055,435

Net Current Assets Composition	
Current Assets	-
Cash at Bank	1,922,420
Debtors	347,878
Stock on Hand	280,193
Current Liabilities	
Creditors	332
Accruals & Employee Provisions	352,418
GST	106,321
Excess Rates Received	1,003
Total	2,090,418

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 January 2020

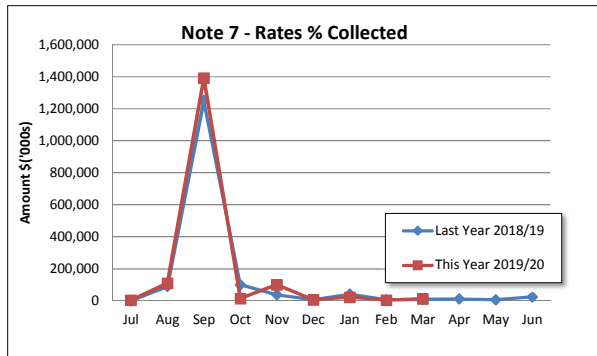
Note 5: RECEIVABLES

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	2,151,762	13,059	2,164,821
Equals Current Outstanding	84,241	52,580	136,821
Net Rates Collectable			136,821
% Collected			-94.06%

Net Rates Collectable
 % Collected



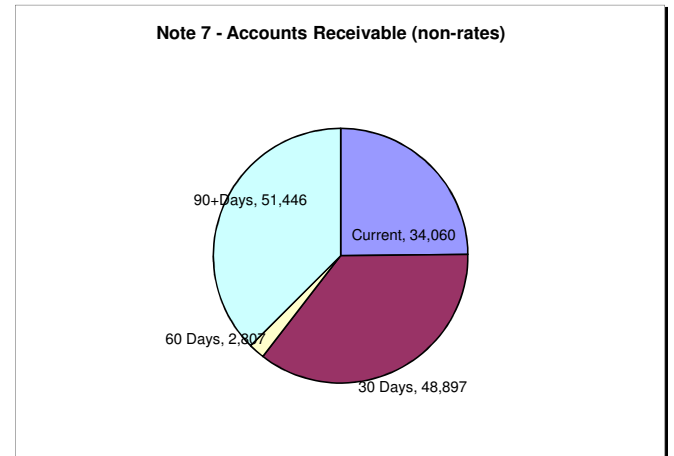
Comments/Notes - Receivables Rates and Rubbish

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Total Outstanding	34,060	48,897	2,807	51,446

Total Outstanding

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 31 January 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	(2,500)	24,510
Rates	14,885	2,667	(6,036)	11,516
Miscellaneous	10,966	0	0	10,966
Trip Fund	35,730	11,570	(4,363)	42,937
Kulin Hockey Club	15,486	0	0	15,486
	0			0
	99,027	19,287	(12,899)	105,415

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 January 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	2,638,500
current liabilities - liabilities associated with restricted assets	319,731

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**8.25****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	1,901,306
unpaid trade creditors	10,853

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**175.19****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	1,735,166
Total Assets	112,146,154

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**0.015****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	4,235,672

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	4,235,672

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 **0.29**

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	28,449,756

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	2,030,131
	Operating Revenue	4,235,672
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	0.48
	Comments	DESIRABLE

7 OUTSTANDING RATES RATIO**YTD
ACTUAL**

Rates Outstanding means rates still remaining unpaid

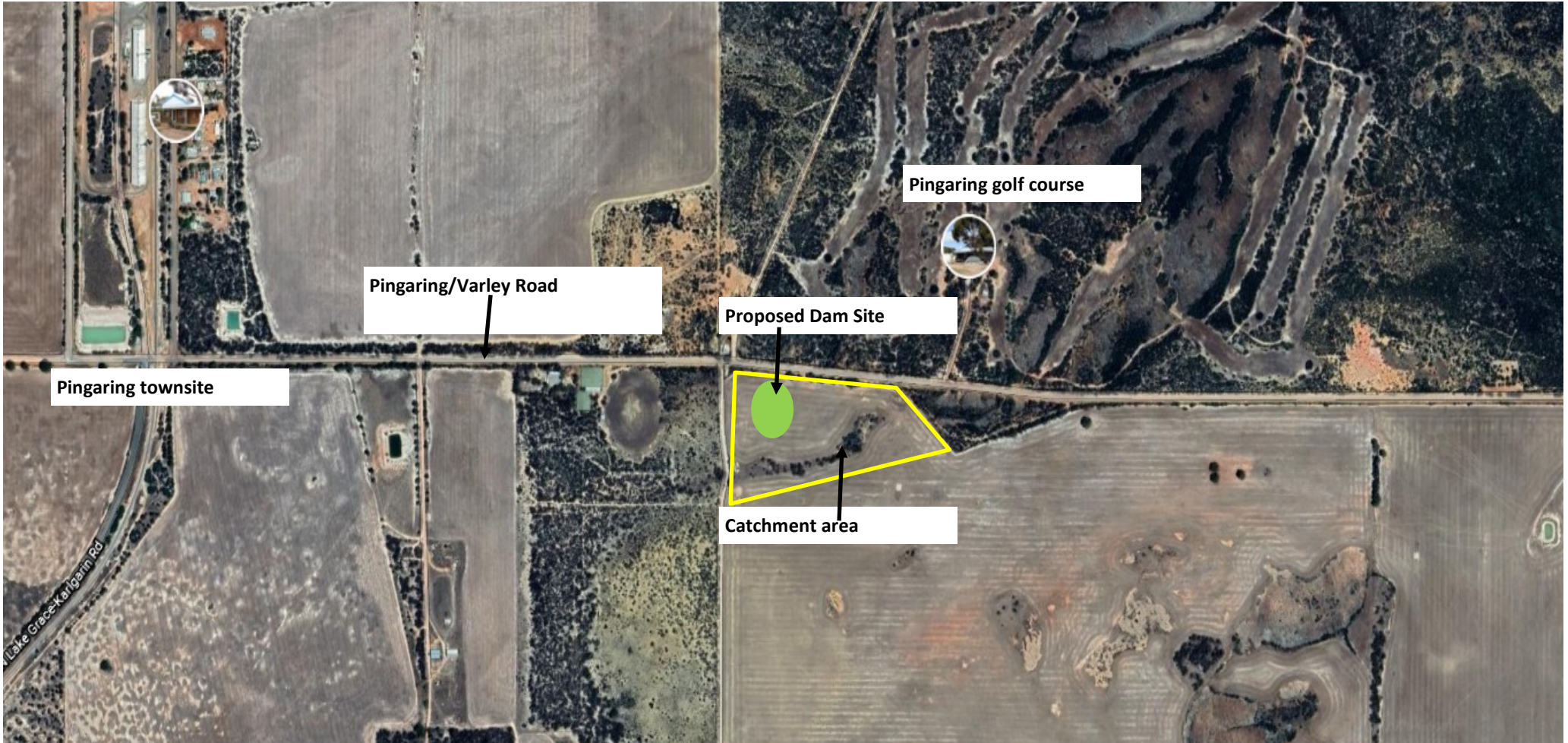
Rates Collectable means all rates raised during the current financial year, plus any previous outstanding rates brought forward from prior years.

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	52,580
	Rates Collectable	2,301,642
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



Pingaring/Varley Road

Pingaring townsite

Pingaring golf course

Proposed Dam Site

Catchment area

Lake Grace-Kalbarri Rd

GENERAL COMPLIANCE CHECKLIST – DECEMBER 2019

Class	Task	Date	Frequency	Detail	Yes/No
Governance	Electors Meeting	1/10/2019		Annual Electors Meeting to be held within 56 days of acceptance of the Annual Report by Council.	To be held March
Governance	IntPlan - Corporate Business Plan Quarterly Report	31/08/2019		Review CPB actions and report to Council meeting	Forms part of CEO report each month
Governance	Annual Report - if not adopted previously	31/12/2019	Annual	Annual Report required to be accepted by Council (absolute majority) prior to 31 December	No – Dept advised To be held March
Governance	Annual Electors Meeting (AEM) - check Minutes and Outcomes	31/12/2019	Annual	AEM check Minutes and complete Outcomes	No – meeting not held as yet
Governance	Local Laws review	1/12/2019	8 yearly	Local laws required to be reviewed every 8 years after coming into effect	Requires further investigation
Governance /CEO	CEO Probationary period Performance review	19/12/2019	Annual	Council Report consider CEO Performance Review	Review rescheduled for June or July
SAO	Email Signatures	1/12/2019	Annual	Update email signatures when date of KBR is confirmed	Yes
CEO	LEMAC Meeting - June Dec	31/12/2019	Twice Year	LEMAC Meeting	Meeting held Dec19
Governance/CEO	Audit Committee to Meet Quarterly	December	Quarterly	Include agenda for December Council Meeting	February
CEO/WM	Regional Road Group	31/12/2019	Annual	Federal & State Blackspot Applications and Regional Run-off Roads - Councils to be advised by 31 Dec 2019 of outcomes & assessments for 2019/20	
SFO	Submit deferred interest rate claim to Office of State Revenue	1/12/2019	Annual	And ESL deferred claims	Ongoing
WM	Staff Performance Reviews - Outside staff	19/12/2019	6 monthly	Report to CEO - changes in Position composition, rates of pay, FTE structure and status	Scheduled for February
WM	Vegetation Control	1/12/2019		Spray road side suckers – Dec – Feb	N/A
WM	Bush Races Stickers Update - Feb	1/02/2019	Annual	New stickers on entrance signs	Yes
WM/TO/CEO	Grants Commission Road Report	31/12/19	Annual	WA Local Government Grants Commission Road Information Return due end December	Yes
WM/TO	Road Construction & Maintenance Review	01/12/19	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Yes
WM/Oval Mtce	Waste Water Recycling Scheme water samples		Monthly	Start-up test, beginning of month tests (no more than 4 weeks apart), keep record of residual chlorine and PH on Form	N/A

GENERAL COMPLIANCE CHECKLIST – DECEMBER 2019

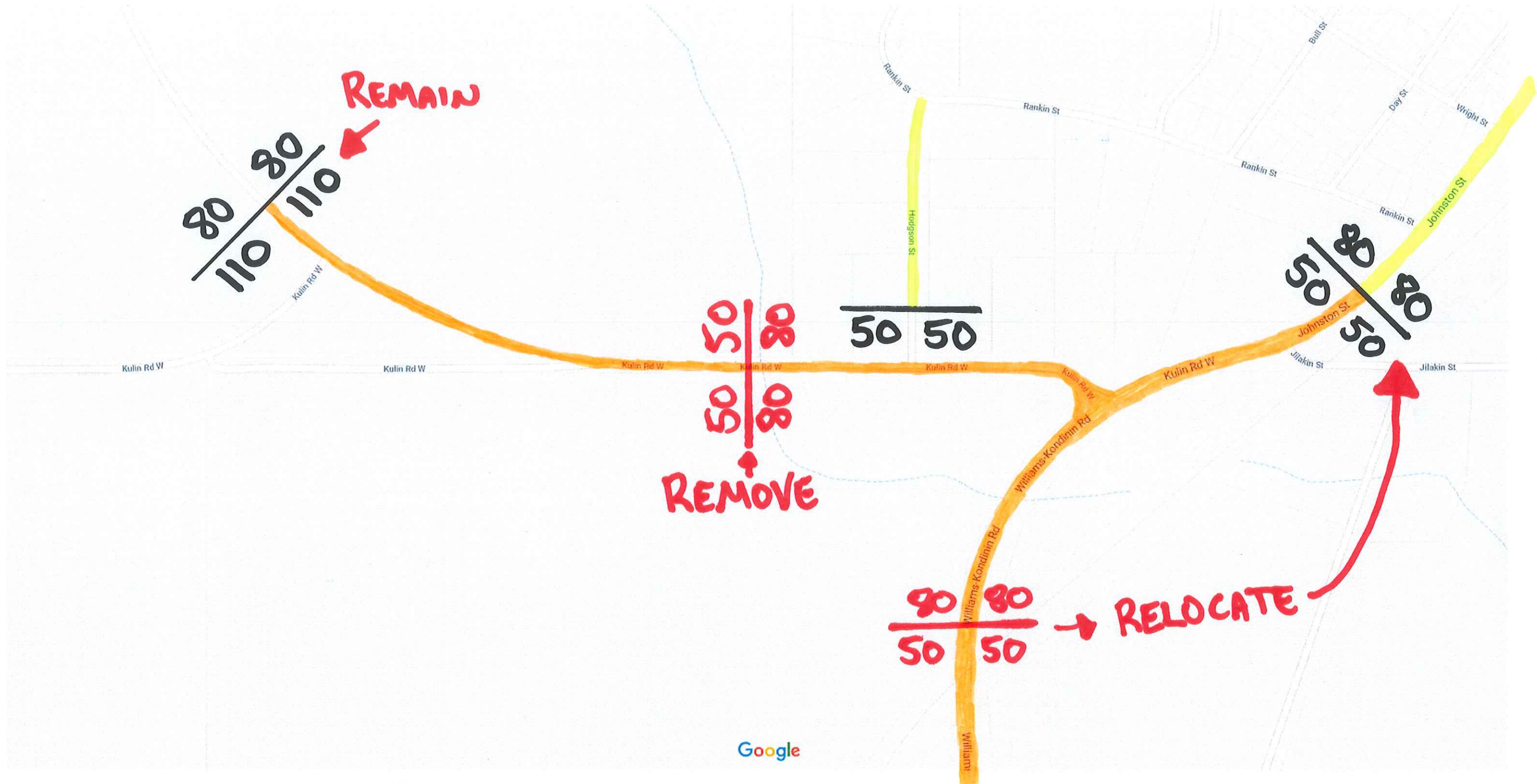
TO	Occupational Health Safety Meeting	31/12/19	Quarterly	Commence 1/2 yearly inspections - make recommendations for Budget	Yes
TO	First Aid Kits	1/04/2019	Annual	Restock First Aid Kits	Ongoing
TO	Occupational Health & Safety	December	Tri-annual	Hold committee meeting and toolbox meeting	Meeting Held 12 Dec
SAO	Carpet cleaning	1/12/2019	Annual		Yes
CDO	Kulin Child Care Staff Reviews	19/12/2019	Biannual		Scheduled for March
CDO	Kulin Child Care Centre Mgt Committee	1/11/2019	Annual	Agenda item to endorse new members onto KCCC Management Committee	March
CRC	Updating of Town Notice Board/Website		Weekly		Yes
CRC	Australia Day Function planning	31/12/2019	Annual	Early preparation of Australia Day function - selection of Council events etc. - report to Council	Yes
SPM	Swimming Pool Water Sampling	1/12/2019	Oct>Apr	due once a month in opening season	Yes
FRC	Monthly Stock on Hand		Monthly	Report to DCEO	Yes
EHO	Create and order waste and recycling calendar	15/12/2019	Annual		Yes
EHO	Swimming Pool and Spa Inspections	1/12/2019	4Yearly	Inspect private swimming pools and spas once every 4 years	

GENERAL COMPLIANCE CHECKLIST – JANUARY 2020

Class	Task	Date	Frequency	Detail	Yes/No
Governance/SAO	Gifts Register	01/01/20	Monthly	Update Gifts register with new entries, includes election gifts and notifiable gifts	N/A
Governance/SAO	Financial Interests	01/01/20	Annual	Check to see all past Councillor's and Staff's Financial Interests declarations have been removed from the archive Register of Financial Interests after 5 years following their departure	N/A
Governance/SAO	Financial Interests declaration	01/01/20	Biannual	New Councillors to lodge with the CEO a Primary Financial Interests Return within 3 months of appointment/election	Yes
Governance/SAO	Records Archive	01/01/20	Annual	Review, archive and destroy non-permanent records	No
Governance/SAO	AOOB's Trailer	31/01/20	Annual	Book trailer for weekend of Charity Rally - Queens Birthday September	Yes booked for 28 Sept 2020
Governance/CEO	Senior Employees	01/01/20	Annual	Review and Confirm Designated employees	Yes
Governance/CEO	Legal Authorisations Review	01/01/20	Annual	Review and confirm authorised officers for legal matters	Included in Delegations Register
Governance/CEO	Compliance Audit Return	31/01/20	Annual	Commence process - Complete Compliance Audit Return - Submit to Council Jan/Feb - Due at DLG by 31st March	March
Governance/CEO	Authorisations	31/01/20	Annual	Appointment of Authorised Officers for the purposes of the Dog Act 1976	To be advertised in Update
Governance/CEO	LEMC and Shire Emergency Management Plans	31/01/20	Annual	Review LEMC and Shire Emergency Management Plans - and every 5 years	Yes
CEO	R2R Quarterly Report Due	31/01/20	Quarterly	R2R Quarterly report due	
DCEO	Reimburse Members Travelling		6 Monthly	July – December 2019	Yes
DCEO	Fair Value Calculations and Inclusion in reporting	31/01/20	Annual	Calculation of Fair Value and record in Accounts - Plant & Equipment, land & Property, Infrastructure - as required	By 30 June 2020
DCEO	Budget Review - required between 1 January to 31 March	31/01/20	Annual	"The Department of Local Government & Regional Development has provided guidance on the Budget Review procedure	By 31 March 2020
DCEO	Review Ordering Controls	02/02/19	Annual	Ensure orders are being completed prior to receipt of goods and controls are in place to ensure verification of receipt of goods prior to payment of acc	Ongoing
Finance	Community Cropping Land	July	Annual	Levy group (currently CKC) leasing "Airstrip" & "Proud's" at \$10 per hectare. See file 15.01 for Lease Agreement	No
CRC	Phone Book to be completed and ready for distribution	31/01/20	Annual		Due to be finished February
CRC	Australia Day	26/01/20	Annual	Finalise preparations for Australia Day celebrations	Yes

GENERAL COMPLIANCE CHECKLIST – JANUARY 2020

CRC	Updating of Town Notice Board/Website		Weekly		Yes
CRC	Quarterly Stats to DRD	1/01/2020	Quarterly	Submit quarterly statistics to Dept. Regional Development	Yes
CDO	Review Agreement with Kulin DHS	31/01/2020	Annual	Investigate actual costs comparison with in-kind support	Commenced
WM	Vegetation Control	1/01/2020	Dec-Feb	Spray road side suckers – Dec – Feb	N/A
WM	Standpipes	1/01/2020	Annual	Review 5 year anode replacement for rhino galv tanks - last done December 2018	N/A
WM/CEO	Staff Work related accidents report to WorkSafe	1/01/2020	Annual	A serious accident is any accident that results in an employee being off work for 10 days or more. All fatal accidents must be reported. In addition, any accident that results in a fracture of the skull, spine or pelvis; a fracture of any bone in the arm other than wrist or hand; and in the leg other than the foot or ankle; or amputation of a hand or foot; and the loss of an eye.	N/A - none
WM	Road Construction & Maintenance Review	1/01/2020	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Yes
WM	Christmas decorations removal	05/01/20	Annual	Liaise with Town Maintenance staff	Yes
WM	Fire extinguishers service	301/01/20	Biannual	Fire extinguishers service - Rocket & Denis	Yes
WM	Spray caltrop golf course	Summer rain		As required	N/A
WM/Oval Mtce	Waste Water Recycling Scheme water samples		Monthly	Start-up test, beginning of month tests (no more than 4 weeks apart), keep record of residual chlorine and PH on Form	N/A
FRC	Monthly Stock on Hand		Monthly	Report to DCEO	Yes



- 80 km/h ZONE
- 50 km/h ZONE
- NEW SIGN CHANGES
- CURRENT SIGNS

Map data ©2020 100 m