

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 19 June 2024**

| | |
|--------------------------------|--------|
| Audit & Risk Committee Meeting | 1:00pm |
| Concept Forum | 1:15pm |
| Afternoon Tea | 3:30pm |
| Council Meeting | 4:00pm |
| Dinner | 6:30pm |



Alan Leeson
Chief Executive Officer
14 June 2024



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

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER**
- 3 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
 - 4.1 Declarations of Financial Interest
 - 4.2 Declarations of Proximity Interest
 - 4.3 Declarations of Impartiality Interest
 - 4.4 Declarations of Indirect Financial Interest
- 5 PUBLIC QUESTION TIME**
- 6. APPLICATIONS FOR LEAVE OF ABSENCE**
- 7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 7.1 Shire of Kulin Ordinary Meeting 15 May 2024
 - 7.2 Roe ROC Meeting 19 April 2024 (to be received) Attachment 1
- 8 PRESENTATIONS / DEPUTATIONS**
- 9 AGENDA BUSINESS – MATTERS REQUIRING DECISION**
 - 9.1 List of Accounts Paid During the Month of May 2024 Attachment 2
 - 9.2 Financial Reports & Operating Income and Expenditure Details – May 2024 Attachment 3
 - 9.3 Adoption of Percentage and Value for the Reporting of Material Variances
 - 9.4 Elected Members Meeting Attendance Fees & Allowances
 - 9.5 Amendment to 2024/25 Residential Rent Fees & Charges
 - 9.6 Amendment to Budgeted Reserve Transfers 2023/24
- 10. COMPLIANCE**
 - 10.1 Compliance Reporting – General Compliance May 2024 Attachment 4
 - 10.2 Compliance Reporting – Delegations Exercised May 2024
 - 10.3 Register of Delegations - Review Attachment 5
 - 10.4 Financial Management Review Attachment 6
- 11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12. MOTIONS FROM MEMBERS WITHOUT NOTICE**
- 13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 14. MEETING IS CLOSED TO THE PUBLIC**
 - 14.1 Matters for which the meeting may be closed
 - 14.2 Confidential Item – Sale of Land *provided under separate cover*
- 15. CLOSURE / DATE AND TIME OF NEXT MEETING**

1 DECLARATION OF OPENING

The President declares the meeting open.

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3 RECORD OF ATTENDANCE

ATTENDANCE

| | |
|------------|---------------------------------------|
| G Robins | President |
| B Smoker | Deputy President |
| T Gangell | Councillor |
| J Noble | Councillor |
| C Mullan | Councillor |
| R Bowey | Councillor |
| B Miller | Councillor |
| M Lucchesi | Councillor |
| A Leeson | Chief Executive Officer |
| F Murphy | Executive Manager Financial Services |
| N Thompson | Manager of Executive Support Services |
| T Scadding | Executive Manager Community Services |
| J Hobson | Executive Manager of Works |

APOLOGIES

LEAVE OF ABSENCE

Nil

4 DECLARATION OF INTEREST BY MEMBERS

Nil

5 PUBLIC QUESTION TIME

Nil

6 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

- 7.1 Shire of Kulin Ordinary Meeting 15 May 2024
- 7.2 RoeROC Meeting 19 April 2024 – received

8 PRESENTATIONS / DEPUTATIONS

Nil

9 AGENDA BUSINESS - MATTERS REQUIRING DECISION

9.1 List of Accounts Paid During the Month of May 2024

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

SUMMARY:

For Council to note the list of accounts paid from the municipal fund and the trust fund and payments made using purchasing cards under the Chief Executive Officer's delegated authority during the month of May 2024.

BACKGROUND & COMMENT:

Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996* a list of accounts paid by the Chief Executive Officer is to be provided to Council each month. The table below summarises the payments made during May 2024. Lists detailing the payments made are attached.

| Fund | Amount |
|-----------|----------------|
| Municipal | \$1,115,746.31 |
| Trust | \$800.00 |
| Total | \$1,116,546.31 |

Regulation 13A of the *Local Government (Financial Management) Regulations 1996* requires a list of payments made using credit, debit or other purchasing cards to be prepared and presented to Council each month. A list of payments made using credit, debit and other purchasing cards in May 2024 is attached.

FINANCIAL IMPLICATIONS:

Expenditure is in accordance with the Annual Budget as adopted or amended by Council.

STATUTORY AND PLANNING IMPLICATIONS:

Local Government (Financial Management) Regulations 1996

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

13A. Payments by employees via purchasing cards

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment;
 - (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council note,

1. the list of accounts paid from the Municipal and Trust accounts during the month of May 2024, totalling \$1,116,546.31, as attached; and
2. the list of payments made using credit, debit and purchasing cards in May 2024 as attached.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 2

9.2 Financial Reports & Operating Income and Expenditure Details – May 2024

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

SUMMARY:

Attached are the financial reports for the period ending 31 May 2024. In addition to the financial reports the Operating Income and Expenditure details are provided for information is the Shire's detailed accounts.

BACKGROUND & COMMENT:

Detailed operating income and expenditure accounts were provided with an historical version of the Shire's monthly financial reports. These are no longer provided under the cover of the financial statements but as a separate attachment, provided for information.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council in accordance with Regulations 34 and 35 of the Local Government (Financial Management) regulations 1996, receive the Statement of Financial Activity and Statement of Financial Position and supporting documentation for the period ending 31 May 2024, as presented.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 3

9.3 Adoption of Percentage and Value for the Reporting of Material Variances

RESPONSIBLE OFFICER: EMFS
FILE REFERENCE: 12.01 – Financial Reporting, Annual and Monthly
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Financial Management Regulations that came into effect on 1 July 2005 require the adoption of a percentage or value, calculated in accordance with *Australian Accounting Standard AASB 1031 Materiality* to be used in the statements of financial activity for reporting material variances.

BACKGROUND & COMMENT:

Currently the Shire variance reported is +/- 10% and +/- \$10,000. It is not proposed to change this position.

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.

1. The statement is to contain the following detail:
 - a) annual budget estimates, taking into account any expenditures incurred for an additional purpose under Section 6.8(1)(b) or (c) (i.e. the revised budget);
 - b) budget estimates to the end of the month to which the statement relates;
 - c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - d) material variances between the comparable amounts referred to in (b) and (c) above; and
 - e) the net current assets at the end of the month to which the statement relates (ie. surplus/(deficit) position).
2. The statement of financial activity is to be accompanied by:
 - a) explanation of the composition of the net current asset of the month to which the statement relates, less committed assets and restricted assets;
 - b) an explanation of each the material variance referred to in sub regulation 1(d) above; and;
 - c) such other supporting information as is considered relevant by the local government.
3. The information in a statement of financial activity may be shown:
 - a) according to nature and type classification; or
 - b) by program; or
 - c) by business unit.
4. A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be:
 - a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - b) recorded in the minutes of the meeting at which it is presented.
5. Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the Australian Accounting Standards (AAS), to be used in statements of financial activity for reporting material variances.

POLICY IMPLICATIONS:

Adoption of the proposed percentage and value will become Council policy to guide the preparation of monthly statements.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That staff report material variances of +/- 10% and +/- \$10,000, whichever is the greater, from the budget figure and report these variances by way of a supporting note to the Monthly Statement of Financial Activity for the financial year 2024/25.

VOTING REQUIREMENTS:

Simple majority required.

9.4 Elected Member Meeting Attendance Fees & Allowances

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 13.03 Council
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

As noted in the Shire’s compliance calendar, a review of the Elected Member and Presidential Allowances and Meeting Attendance Fees is to be considered in May each year.

BACKGROUND & COMMENT:

The Shire of Kulin currently pay Elected Members meeting attendance fees for meetings attended, a President and Deputy President allowance, and reimburse some expenditure incurred by Elected Members, twice yearly, in arrears.

The Salaries and Allowances Tribunal determines the remuneration to be provided to Local Government Chief Executive Officers and Elected Members. Kulin has been designated Band 4 in relation to these payment schedules. The Tribunal maintains that Elected Members fees should be set to compensate for cost for the prescribed role of an Elected Member.

The proposed Elected Member’s fees and allowances for the 2024/25 financial year are outlined in the table below, along with comparatives for the 2023/24 and the minimum and maximum payments as outlined in the State Administration Tribunal’s Local Government Chief Executive Officers and Elected Members Determination No 1 of 2024. An increase of approximately 3.6% has been applied which matches the national Consumer Price Index for the 12 months to April 2024.

| | Kulin Current (2023/24) | Kulin Proposed (2024/25) | SAT Min. | SAT Max |
|--|-------------------------|-------------------------------|-------------|-------------|
| President’s Allowance | \$7,700 | \$8,000 | \$556 | \$21,710 |
| Deputy President’s Allowance (25% President’s allowance) | \$1,925 | \$2,000 | \$139 | \$5,427.50 |
| President’s Meeting Attendance Fee | \$460 | \$480 | \$99 | \$530 |
| Elected Member Meeting Attendance Fee | \$230 | \$240 | \$99 | \$260 |
| President’s Meeting Attendance Fee (Committee) | \$125 | \$130 | \$52 | \$130 |
| Elected Member Meeting Attendance Fee (Committee) | \$125 | \$130 | \$52 | \$130 |
| Travel (Reimbursement of Expenses) | \$0.955/km | \$0.955/km | \$0.567*/km | \$0.955*/km |
| ICT Expenses (in lieu of provision of equip) | \$500 | \$500 | \$500 | \$3,500 |
| Childcare Expenses | As req. | As req. to maximum of \$35/hr | \$ 35/hr | \$ 35/hr |

*min 1600cc, max 2600cc+

STATUTORY AND PLANNING IMPLICATIONS:

The allowances and meeting attendance fees are set by Council within the guidelines of the Western Australian Salaries and Allowances Tribunal on Local Government Chief Executive Officers and Elected Members. Pursuant to Section 7B of the Salaries & Allowances Act 1975.

POLICY IMPLICATIONS:

No Shire policy exists, Shire has typically passed resolutions in relation to Meeting attendance fees and Allowances. APOG procedure G7 Council Members – Provision of Support for outlines the support services that can be provided to Councillors and the President – e.g. Ipad/Tablet/Notebook and support, name badges and hard copy materials etc.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the following 2024/25 Meeting Attendance Fees and Allowances for Elected Members:

| | Fee/Allowance |
|---|-------------------------------|
| Annual President's Allowance | \$8,000 |
| Annual Deputy President's Allowance (25% President's allowance) | \$2,000 |
| President's Meeting Attendance Fee (per Council meeting) | \$480 |
| Elected Member Meeting Attendance Fee (per Council meeting) | \$240 |
| President's Meeting Attendance Fee (per committee meeting) | \$130 |
| Elected Member Meeting Attendance Fee (per committee meeting) | \$130 |
| Travel (Reimbursement of Expenses) | \$0.955/km |
| ICT Expenses (in lieu of provision of equip) | \$500 |
| Childcare Expenses | As req. to maximum of \$35/hr |

VOTING REQUIREMENTS:

Absolute Majority Required

9.5 Amendment to 2024/25 Residential Rent Fees & Charges

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.04; 12.08
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to amend the 2024/25 fees and charges for residential rents adopted in May 2024.

BACKGROUND & COMMENT:

Council adopted 2024/25 fees and charges at its meeting in May 2024. Since this meeting, management have reviewed the residential rent fees and charges and are proposing changes on the following basis:

- Residential rents are calculated based on current market rental rates at the time.
- The current market rental rates for 2024/25 adopted in May 2024 were based on discussions with a local real estate agent and others to reflect actual market rentals. This was anecdotal evidence only and therefore subjective.
- The methodology above resulted in significant rental increases for several tenants.
- The Shire provides housing predominantly for staff. Affordable and subsidised rent is important for attracting and retaining staff. The Shire also aims to provide affordable housing to private tenants, when excess housing stock is available.
- The Perth CPI for housing for the 12 months to March 2024 was 2.9%.
- The national CPI for housing for the 12 months to April 2024 was 4.9%.

APOG Policy A14 Housing which states that the Shire housing rental rates (for employees) are set based on 40-50% of housing equivalents in Kulin market rentals. The Shire rental fees and charges for staff will generally be increased by the Consumer Price Index for Perth (for the preceding 12 months).

Taking CPI into account, it is proposed that the residential rent fees and charges be amended as outlined in the tables below:

| HOUSING | Per | 2023-24 | 2024-25 (adopted) | Proposed 2024/-25 | Comment |
|---|----------|----------|-------------------|-------------------|---|
| RESIDENTIAL | | | | | |
| Staff Rentals - Deducted through payroll | | | | | |
| Level 1 - Housing (As defined in APOG) | per week | | 125.00 | 125.00 | Unless negotiated in employment agreement |
| Level 2 - Housing (As defined in APOG) | per week | 112.50 | 115.00 | 115.00 | |
| Level 3 - Housing (As defined in APOG) | per week | 82.00 | 90.00 | 85.00 | |
| Level 4 - Housing (As defined in APOG) | per week | 71.00 | 82.00 | 82.00 | |
| Private Rentals | | | | | |
| Level 1 | | | | | |
| 6 Bowey Way | per week | 297.00 | 320.00 | 310.00 | |
| 38 Day Street | per week | 265.00 | 320.00 | 310.00 | |
| 17 McInnes Street | per week | 265.00 | 320.00 | 310.00 | |
| Level 2 | | | | | |
| 5 Bowey Way | per week | 265.00 | 290.00 | 273.00 | |
| 10 Ellson Street | per week | | 290.00 | 273.00 | |
| Level 3 | | | | | |
| 1/21 Ellson Street | per week | 201.00 | 225.00 | 207.00 | |
| 19 McInnes Street | per week | 201.00 | 225.00 | 207.00 | |
| 21 Bull Street | per week | | 225.00 | 207.00 | |
| 81 Johnston Street | per week | | 225.00 | 207.00 | |
| Level 4 | | | | | |
| Johnston Street Units (Joint Venture) | per week | 180.00 | 205.00 | 197.00 | |
| Johnston Street Unit - fully furnished | per week | | 250.00 | 250.00 | |
| 19 Wright Street (Joint Venture) | per week | 191.00 | 205.00 | 197.00 | |
| 3 Bull Street (Joint Venture) | per week | 191.00 | 205.00 | 197.00 | |
| 14 Stewart Street | per week | | 205.00 | 197.00 | |
| Other private rentals | per week | see EMFS | | see EMFS | |

Under the tenancy agreements, the Shire must give tenants 60 days' notice of rental increases.

STATUTORY AND PLANNING IMPLICATIONS:

Section 6.16 of the *Local Government Act 1995*

FINANCIAL IMPLICATIONS:

The amended rental rates will be factored into the 2024/25 budget.

POLICY IMPLICATIONS:

Compliance with Policy A14 Housing

COMMUNITY CONSULTATION:

Tenants will be given 60 days notice, in writing, of the updated fees.

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

1. That Council amend the residential rental fees and charges for the year ended 2024/25 as outlined in the table below:

| HOUSING | Per | Proposed 2024/-25 | Comment |
|---|----------|-------------------|---|
| RESIDENTIAL | | | |
| Staff Rentals - Deducted through payroll | | | |
| Level 1 - Housing (As defined in APOG) | per week | 125.00 | Unless negotiated in employment agreement |
| Level 2 - Housing (As defined in APOG) | per week | 115.00 | |
| Level 3 - Housing (As defined in APOG) | per week | 85.00 | |
| Level 4 - Housing (As defined in APOG) | per week | 82.00 | |
| Private Rentals | | | |
| Level 1 | | | |
| 6 Bowey Way | per week | 310.00 | |
| 38 Day Street | per week | 310.00 | |
| 17 McInnes Street | per week | 310.00 | |
| Level 2 | | | |
| 5 Bowey Way | per week | 273.00 | |
| 10 Ellson Street | per week | 273.00 | |
| Level 3 | | | |
| 1/21 Ellson Street | per week | 207.00 | |
| 19 McInnes Street | per week | 207.00 | |
| 21 Bull Street | per week | 207.00 | |
| 81 Johnston Street | per week | 207.00 | |
| Level 4 | | | |
| Johnston Street Units (Joint Venture) | per week | 197.00 | |
| Johnston Street Unit - fully furnished | per week | 250.00 | |
| 19 Wright Street (Joint Venture) | per week | 197.00 | |
| 3 Bull Street (Joint Venture) | per week | 197.00 | |
| 14 Stewart Street | per week | 197.00 | |
| Other private rentals | per week | | |

2. That the residential rent fees and charges take effect from 1 July 2024 with the exception of existing tenants who require 60 days from notice in accordance with tenancy agreements.

VOTING REQUIREMENTS:

Absolute Majority

9.6 Amendment to Budgeted Reserve Transfers 2023/24

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.02
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

To review budgeted reserve transfers considering current financial circumstances and to seek Council approval for amendments in reserve transfers for 2023/24.

BACKGROUND & COMMENT:

Transfers to and from reserve accounts are adopted by Council in the annual budget and budget review. After consideration of both the financial position on 31 May 2024 and projects that have or have not progressed as budgeted throughout the 2022/23 financial year, amendments to the budgeted reserve transfers are proposed.

The details of the budgeted and proposed transfers (excluding interest earnings) for the 2023/24 year are provided in the following table:

| Reserve | Purpose & Explanatory Notes | Opening balance | Original Budget & Budget Review Transfers To/(From) | Proposed Transfer To/(From) | Expected Closing Reserve Balance* |
|-------------------------------|---|------------------|---|-----------------------------|-----------------------------------|
| Leave | To fund annual and long service leave requirements | 364,335 | 20,000 | 20,000 | 405,580 |
| Plant | To fund the purchase of plant | 45,171 | 315,000 | 315,000 | 375,629 |
| Building | To fund the construction of staff housing <i>Renovation to CEO house funded through municipal account Additional funds available in municipal account to put aside for future house build</i> | 393,241 | (25,000) | 100,000 | 513,009 |
| Admin Equipment | To fund the purchase of administration equipment <i>Funds transferred for transition to new accounting software</i> | 30,383 | 50,000 | 50,000 | 81,911 |
| Natural Disaster | To assist in the funding of preparations following a natural disaster <i>\$50k transferred to Independent Water Reserve in line with budget, however generator cost less than expected.</i> | 148,362 | (90,000) | (65,000) | 90,031 |
| Joint Venture Housing Reserve | To fund the upkeep of JV Housing with the Department of Housing | 79,147 | 0 | 0 | 83,126 |
| FRC Surface & Equipment | To fund the replacement of equipment and the court surface at the FRC | 44,573 | 0 | 0 | 46,814 |
| Medical Services | To fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire <i>Upgrades to medical centre were not completed. Some equipment was purchased in operating expenditure and funded through municipal account.</i> | 119,855 | (25,000) | 0 | 125,879 |
| Fuel Facility | To fund the replacement of the fuel facility | 9,261 | 20,000 | 20,000 | 29,727 |
| Sportsperson Scholarship | To fund the development of local sportspersons | 14,199 | 0 | 0 | 14,913 |
| Freebairn Recreation | To fund the ongoing asset management of the FRC <i>Changeroom upgrade project was not fully completed. Minor upgrades funded through municipal account.</i> | 215,076 | (50,000) | 0 | 225,888 |
| Short Stay Accommodation | To fund the construction of short stay accommodation units at the caravan park <i>Consultancy fees to develop a business case for short stay accommodation were not incurred.</i> | 280,117 | (25,000) | 0 | 294,198 |
| Bendering Tip Rehabilitation | To fund the rehabilitation of the Bendering Tip site | 128,584 | 0 | 0 | 135,048 |
| Independent Water Reserve | To fund the replacement and maintenance of water infrastructure within the Shire. <i>\$50k transferred from Natural Disaster Reserve to establish this reserve. \$35k Upgrades to standpipe controller equipment incurred during the year (as per budget review)</i> | 0 | 15,000 | 15,000 | 15,789 |
| Total | | 1,872,304 | 235,000 | 455,000 | 2,437,539 |

*Closing balance includes around \$100,000 in interest accrued on reserves during the year

STATUTORY AND PLANNING IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Additional funds added to reserve for future projects.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council amend the budgeted transfers to and from reserves for 2023/24 to be:

| Reserve | Transfer Value |
|-------------------------------|-----------------------|
| Leave | 20,000 |
| Plant | 315,000 |
| Building | 100,000 |
| Admin Equipment | 50,000 |
| Natural Disaster | (65,000) |
| Joint Venture Housing Reserve | 0 |
| FRC Surface Replacement | 0 |
| Medical Services | 0 |
| Fuel facility | 20,000 |
| Sportsperson Scholarship | 0 |
| Freebairn Recreation | 0 |
| Short Stay Accommodation | 0 |
| Bendering Tip Rehabilitation | 0 |
| Independent Water Reserve | 15,000 |

VOTING REQUIREMENTS:

Absolute majority

10 COMPLIANCE

10.1 Compliance Reporting – General Compliance May 2024

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

SUMMARY:

This report addresses General and Financial Compliance matters for May 2024. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

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

BACKGROUND & COMMENT:

The Compliance Checklist is a working document, the Manager of Executive Support Services emails the assigned staff member their compliance requirements for the coming month. This document is tabled at the monthly Management Team meetings where the list is reviewed and updated.

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

Outstanding July

LEMC Reporting

Outstanding April

Spraying of Council Buildings

Phone Book Completed for Distribution

Outstanding May

Staff Performance Reviews

KRA's for Senior Staff and Managers

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for May 2024 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 4

10.2 Compliance Reporting – Delegations Exercised – May 2024

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

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending May 2024. To provide a comprehensive report listing of the delegations able to be exercised as per Council's Delegation Register.

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) |
|----|----------------------|-------|

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) |
| CS16 | Bushfire Control – Appointment of Dual Fire Control Officers | (CEO) |
| CS17 | 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 May 2024 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A7 IT & Social Media – Use of

Various social media posts regarding Shire Projects, events, recruitment as required.

G2 Building Licences and Swimming Pools

David Meikle – Shed 54 Beard Street Kulin \$24,000

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 May 2024.

VOTING REQUIREMENTS:

Simple majority required.

10.3 Register of Delegations – Review

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 04.04
AUTHOR: EMCGR
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council is to consider annually any amendments to the Register of Delegations, following a review as required under Sections 5.18 and 5.46 of the Local Government Act 1995 (Act).

BACKGROUND & COMMENT:

All delegations made under the Act must be made by absolute majority and recorded in a register. Sections 5.18 and 5.46 of the Act require that at least once every financial year, delegations are to be reviewed by the delegator for those delegations under the Act, but this process also presents an opportunity to review delegations made under other legislation. Council undertook its last annual review of delegations in May 2023.

The purpose of delegating power is to enable routine decision making to be undertaken in a cost effective and efficient manner, or rapidly where a time imperative may be involved.

There are limitations to the types of decisions which can be delegated to the Chief Executive Officer and these remain the responsibility of Council. However, Council has discretionary functions that involve making routine decisions that are high frequency and low risk. It is appropriate for Council to delegate these functions to the CEO. The Register of Delegations sets out the powers and functions delegated from Council to the CEO.

The Act requires that the use of each delegation is recorded, but does not require that the use is reported to Council. From next month the monthly agenda item - Compliance Reporting Delegations Exercised will no longer be provided.

Staff have recently commenced a free trial of compliance management software called Attain. This is through Integrity Management Solutions Pty Ltd, a WA company specialising in providing streamlined solutions to Local Government compliance obligations.

Councillors will note the new format of the Register of Delegations which has been created with Attain. The software will allow for the immediate recording of delegations undertaken by staff and reports can be created at any time.

The table below identifies changes made to the Register of Delegations for the approval of Council: There are a number of new delegations (relating to new policy adoption over the past 12 months) which were identified during the APOG review which are required to be listed in the register.

The *Disposal of Plant, Equipment and Light Vehicles* is a new delegation.

| Delegation | Delegation Name | Action | Detail |
|------------|---|--------|---|
| A.1 | Acting Chief Executive Officer | Amend | Include other Executive Managers |
| A.9 | Payments from Municipal and Trust Funds | Amend | Align purchasing limits among Executive Managers, adjust purchasing limits of other Officers, remove delegated authority to admin officers, childcare administrator. Include an exclusion to purchasing limits for fuel purchases. |
| A.14 | Sale of Land and Housing | New | Provide delegated authority to the CEO to sell vacant residential land within Kulin Townsite in line with the requirements of s3.58 of LG Act |
| A.15 | Fuel Price Setting | New | Authority to set fuel sale price. |
| A.16 | Operation of CCTV | New | Approval for access to CCTV images |
| A.17 | Disposal of ICT Assets | New | Authority to dispose of ICT assets no longer required |
| A.18 | Disposal of Plant, Equipment and Light Vehicles | New | Authorising CEO to dispose of plant, equipment and light vehicles. |
| C.3 | Bushfire Prohibited/Restricted Burning Periods – Changes to | Amend | Include delegation to CEO (in consultation with CBFCO) to vary the prohibited and restricted burning period. |
| C.14 | Remove delegate authority from Childcare Committee | Remove | |
| C.18 | Kulin Caravan Park Operation | New | To approve applications for extended periods of stay. |

AGENDA OF SHIRE OF KULIN ORDINARY MEETING TO BE HELD 19 JUNE 2024

| | | | |
|------|---|-------|--|
| W.11 | Use of Depot and Use of Plant | New | Approval for use of depot for servicing and maintenance of private vehicles and equipment; and approval of requests from community organisations to use Shire plant. |
| W.12 | Restricted Access Vehicles | New | To determine RAV categorization of Shire roads. |
| - | Generally, throughout the Register of Delegations | Amend | Position titles, as appropriate, due to the most reason change to organisational structure. |

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Sections 5.18 and 5.46 of the Local Government Act 1995
Regulation 13 of the Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS:

Review of Register of Delegations is required on an annual basis.

COMMUNITY CONSULTATION:

Not applicable – Council function.

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council:

1. Notes the annual review of its delegations in accordance with Section 5.46(2) of the Local Government Act 1995, as outlined in this report; and
2. Delegated the local government functions listed in the Shire's Register of Delegations as attached.

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 5 – Register of Delegations 2024

10.4 Financial Management Review

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.03
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

It is recommended that Council receives the Financial Management Review Report Shire of Kulin May 2024.

BACKGROUND & COMMENT:

Between February and May 2024, Moore Australia completed a Financial Management Review to assess the appropriateness and effectiveness of the Shire of Kulin's financial management systems. The Financial Management Review was conducted to assist the CEO to discharge his responsibilities under Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

As outlined in the attached Financial Management Review Report, Moore Australia conducted a risk-based assessment of the Shire's financial management systems examining the following three key areas:

- Financial management framework;
- Implementation of financial management framework; and
- Evaluation of financial management

The scope of the Financial Management Review included, but was not limited to, the following areas of the Shire's financial systems:

- Collection of money owed;
- Custody and security of money and investments held;
- Rates;
- Maintenance and security of financial records;
- Accounting and controls for revenue and expenses;
- Accounting and controls for assets and liabilities;
- Accounting and controls for trust transactions;
- Authorisation of purchases;
- Authorisation of payments;
- Borrowings;
- Maintenance and processing of payroll;
- Stock controls and costing records;
- Record keeping for financial records;
- Preparation of budgets and budget reviews; and
- Preparation of financial reports.

The Financial Management Review Report identified many matters where there are opportunities for the Shire to improve its financial management systems. Management agrees with all the suggested improvements outlined in the Financial Management Review Report. Management will implement improvements to existing policies and procedures within the Shire to address each of the matters identified by December 2024.

STATUTORY AND PLANNING IMPLICATIONS:

Local Government (Financial Management) Regulations 1996

Regulation 5 (2) The CEO is to -

- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Local Government (Audit) Regulations 1996

16. **Functions of audit committee**

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
 - (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —
 - (i) report to the council the results of that review; and

- (d) (ii) give a copy of the CEO's report to the council;
to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a);
and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Several policies and procedures will be reviewed and improved in the coming months as recommended by the Financial Management Review.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

AUDIT & RISK COMMITTEE RECOMMENDATION:

To be determined at the Audit & Risk Committee Meeting.

VOTING REQUIREMENTS:

Simple Majority.

Attachment 6

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 MOTIONS FROM MEMBERS WITHOUT NOTICE

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

14 MEETING IS CLOSED TO THE PUBLIC

14.1 Confidential Items (Meeting Closed to the Public)

RESPONSIBLE OFFICER: Council
FILE REFERENCE: 13.03
AUTHOR: CEO
STRATEGIC REFERENCE/S: Governance
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to discuss a matter of a confidential nature a recommendation to move “in camera” (behind closed doors) is required.

BACKGROUND & COMMENT:

Section 5.23 (2) of the Local Government Act states:

(2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —

- (a) a matter affecting an employee or employees; and
- (b) the personal affairs of any person; and
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
- (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and
- (e) a matter that if disclosed, would reveal —
 - (i) a trade secret; or
 - (ii) information that has a commercial value to a person; or
 - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and
- (f) a matter that if disclosed, could be reasonably expected to —
 - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
 - (ii) endanger the security of the local government’s property; or
 - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and
- (g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971*; and
- (h) such other matters as may be prescribed.

STATUTORY ENVIRONMENT:

Local Government Act 1995 Section 5.23 (2)

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council in accordance with Section 5.23(2)(c) of the Local Government Act 1995 the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

- a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;

It is the recommendation of the Responsible Officer that this item be considered "in camera" due to the private and confidential nature of its contents.

VOTING REQUIREMENTS:

Simple majority required.

14.2 Confidential Item – Sale of Land

OFFICERS RECOMMENDATION:

That Council endorse the report and Confidential Recommendation as presented.

15 CLOSURE / DATE AND TIME OF NEXT MEETING

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

Ordinary Meeting 24 July 2024 at 4:00pm

Roe Regional Organisation of Councils (Roe ROC)

Corrigin – Kondinin – Kulin - Narembeen

MINUTES

Microsoft Teams

Friday 19 April 2024

TERMS OF REFERENCE

1.0 NAME

The Committee shall be known as the Roe Regional Organisation of Councils (Roe ROC).

2.0 ROLE OF THE COMMITTEE

To undertake projects, deliver services and share resources where there are common interests to provide financial benefit to the Member Councils

3.0 OBJECTIVES OF THE COMMITTEE

The objectives of Roe ROC are:

- to enhance and assist in the advancement of the region,
- To form a strategic alliance for the retention of infrastructure, community services and population, increased funding for development and maintenance/improvement of local road network, economic development initiatives, promotion and marketing initiatives, retention of health services, salinity and environment and general local government industry issues,
- To encourage cooperation and resource sharing on a regional basis
- Not to detract from the relationships an individual shire holds within its community, with the state and federal governments and other entities it interacts with in the course of usual business.

4.0 MEMBERSHIP

The membership of the Roe ROC is governed by a Memorandum of Understanding with the current term expiring 30 June 2028.

Membership of the Committee shall be:

- President of the member Council.
- Deputy Delegate - one elected member from each member Council
- Chief Executive Officer of the member shire.
- Deputy Officer –one officer from each member Council

5.0 HOST COUNCIL

The indicative host council rotation will be as follows:

| | |
|-----------------|---------------------|
| March 2015-2018 | Shire of Narembeen |
| March 2018-2020 | Shire of Kulin |
| March 2020-2023 | Shire of Kondinin * |
| March 2023-2025 | Shire of Corrigin |
| March 2025-2027 | Shire of Narembeen |
| March 2027-2029 | Shire of Kulin |

* Shire of Kondinin extra year to assist Shire of Corrigin after fire in 2022

Roe ROC Dinner

Member councils generally organise a dinner each year on a rotational basis which is usually held during Local Government Convention.

| | |
|------|--------------------|
| 2018 | Shire of Narembeen |
| 2019 | Shire of Kulin |
| 2020 | Shire of Corrigin |
| 2021 | Shire of Kondinin |
| 2022 | Shire of Narembeen |
| 2023 | Shire of Kulin |
| 2024 | Shire of Corrigin |
| 2025 | Shire of Kondinin |

6.0 PRESIDING MEMBER

The members of the Roe ROC shall elect a Chairperson, Deputy Chairperson on a rotational basis as decided by Member Councils following the bi-annual local government elections.

7.0 CONDUCT OF MEETINGS

Ordinary meetings of the Committee shall be held on the third Thursday of the month commencing at 1pm generally in March, June, September and November each year or as otherwise determined by the Presiding Member. Written notice shall be given to all Committee members, at least 7 days prior to the meeting.

Roe ROC Meeting Minutes – 19 April 2024

The host council will be responsible for administration support and providing lunch for delegates prior to the meeting.

Each meeting should consider, but not be restricted to, the following matters:

Every meeting

- Confirmation of financial reports for Roe Environmental Health Scheme and Bendering Waste Facility.

March Meeting

- Business Case for potential joint projects for coming year and grant funding.
- Fees and charges for Bendering Tip
- Invitation to Shire of Lake Grace - Roe Health Environmental Health Scheme.

June Meeting

- Invitation to Avon Waste as waste contractor.

September Meeting

- Update on joint projects

November Meeting

- Identify potential joint projects for coming year and grant funding.
- Licences, contracts and agreements due to expire.

8.0 DELEGATED POWERS

The Committee has no delegated powers and is an advisory committee to member Councils only.

9.0 EXISTING AGREEMENTS AND DOCUMENTS

Roe Regional Organisation of Councils Memorandum of Understanding (MOU)

Agreement between Shires of Corrigin, Kondinin, Kulin and Narembeen.

Current MOU commenced on 1 July 2023 and expires on 30 June 2028.

Roe Health Scheme Memorandum of Understanding

Agreement between Shires of Corrigin, Kondinin, Kulin, Lake Grace and Narembeen.

Current MOU commenced on 1 July 2023 and expires on 30 June 2028 unless otherwise agreed or extended by the Member Councils in writing.

To be reviewed 6-12 months prior to the expiration of the term.

The MOU includes Operational Guidelines and is currently administered by the Shire of Corrigin including the employment of 1.2 Full time equivalent Environmental Health Officers.

Bendering Waste Facility Land Details

Avon Location 23945 Kondinin-Narembeen Road, Bendering Deposited Plan 151345 CT 1044/171

Licence to Use Land – Lot 23495 on DP 151345

Agreement with Kondinin Community Recreation Council for *Licence to Use Land* expires March 2028, with option to renew for 5 years.

Deed of Easement

Between Notting Nominees Pty Ltd and Shires of Corrigin, Kondinin, Kulin and Narembeen

Certificate of Registration Environmental Protection (Rural Landfill) Regulations 2002

Contract for the Supply of Waste Disposal Goods and Services – Avon Waste

Individual contracts between Avon Waste and shires of Corrigin, Kondinin, Kulin and Narembeen expires 30 June 2025 with extension of 3 x 1 year periods.

Avon Waste responsible for management of Bendering Tip Facility.

Waste disposal contract supersedes Regional Waste Site Agreement

Bendering Landfill Report

Site selection and geotechnical assessment for proposed regional landfill June 2007

Bendering Landfill Management Plan

Completed in July 2022 by Talis Consultants in conjunction with Roe EHO. Replaces previous 20 year plan.

10.0 SITE WORKING GROUP

- Deal with civil work issues associated with the site including planning future cell opening / construction work, cover and fill strategy, fencing, internal roads, access for large machinery, maximising raw materials, etc.
- Group comprises of Works Managers, Roe ROC EHO and Avon Waste (Ashley Fisher or other person as designated by Avon Waste)
- Quorum consists of at least four members of the Working Group
- Develop work strategy based on Landfill Management Plan and budget in relation to construction of new Stage 2 cells at site as a priority task
- Define technical design limitations associated with cell construction, in particular maximising cell depth, referencing latest Tallis Report 2022 and Rural Landfill Regulations
- Establish and utilise a WhatsApp group for communications
- Discuss site access with Avon waste. Bending Landfill Operations Plan to include agreement that each Roe ROC Works Manager is to have a key for access to the site for civil works and emergency access.
 - Access to site to be communicated by working group members (prior to access)
 - Access to site limited to site civil works and maintenance issues. Site access for other use should be by prior arrangement with Avon Waste and Roe ROC CEO's
- Roe ROC shires to agree to a Schedule of Plant/Labour rates prior to each yearly budget for works associated with the site operations and management. Individual shire time to be invoiced to Roe ROC.
- Current recommended plant rates for all Roe ROC shires:
 - Heavy Plant (Graders, Loaders, Trucks and semi-Trailers) - \$130.00/hr (ex GST)
 - Light vehicles (Utility/Small Trucks) - \$75.00/hr (ex GST)
- Working group to meet every 6 months, Generally March and September

1. Opening And Announcements

The Chair, President D Hickey opened the meeting held via Teams at 9:02am.

2. Attendance

| | |
|--------------|---|
| Cr D Hickey | President, Shire of Corrigin |
| N Manton | CEO, Shire of Corrigin |
| Cr H Cusack | Deputy President, Shire of Narembeen |
| R McCall | CEO, Shire of Narembeen |
| Cr B Smoker | Deputy President, Shire of Kulin |
| T Scadding | Executive Manager Community Services |
| Cr B Gangell | Deputy President, Shire of Kondinin |
| D Burton | CEO, Shire of Kondinin |
| B Gerrard | Principal Roe EHO |
| J Filinski | Executive Support Officer, Shire of Corrigin (Minutes) |
| A MacKenzie | Senior Regional Development Officer – Wheatbelt Development Commission |

3. Apologies

| | |
|--------------|-------------------------------------|
| Cr S Jacobs | Deputy President, Shire of Corrigin |
| Cr G Robins | President, Shire of Kulin |
| A Leeson | CEO, Shire of Kulin |
| Cr S Stirrat | President, Shire of Narembeen |

4. Minutes Of Meeting

4.1. Roe ROC Council Meeting – 21 March 2024

Minutes of the Roe ROC Meeting held 21 March 2024 (Attachment 4.1).

RESOLUTION

Moved: Cr. B Smoker

Seconded: Cr. H Cusack

That the Minutes of the Roe ROC Meeting held on 21 March 2024 (Attachment 4.1) be confirmed as a true and correct record.

Carried

[See Status Report at end of agenda for update on previous resolutions.](#)

Presentations:

Alex MacKenzie from Wheatbelt Development Commission presented a slideshow - Workforce Housing Investigation: Scope of Works

A copy of the presentation is included at the end of this document as an additional attachment.

RESOLUTION

Moved: Cr. H Cusack

Seconded: Cr. B Smoker

That Roe ROC recommend to Council that:

Each Shire commit funding of up to \$12,000 in the 2024/2025 budget towards the development of a business case for Workforce Housing Project.

Carried

Action: R McCall to follow up with Alex MacKenzie to ensure funding from shires can wait until July 2024 so Shires have the opportunity to incorporate the funds required in their 2024/2025 budget.

5. Matters For Decision

5.1. ROE REGIONAL ORGANISATION OF COUNCILS MOU

| | |
|-------------------------|---|
| Applicant: | Shire of Corrigin |
| Date: | 12/04/2024 |
| Reporting Officer: | Natalie Manton, Chief Executive Officer |
| Disclosure of Interest: | NIL |
| File Ref: | GR.0030 |
| Attachment Ref: | Attachment 5.1.1 Revised Roe ROC Memorandum of Understanding Attachment 5.1.2 Planning Session notes 21 March 2024. Attachment 5.1.3 DRAFT Strategic Priorities Attachment 5.1.4 DRAFT job description for an Executive Officer Attachment 5.1.5 Indicative budget Attachment 5.1.6 Potential governance models. |

SUMMARY

This item seeks endorsement of a revision of the existing Roe Regional Organisation of Councils Memorandum of Understanding

BACKGROUND

The Roe Regional Organisation of Councils (Roe ROC) was established in October 2006 to facilitate voluntary cooperation and resource sharing between the Shires of Corrigin, Kondinin, Kulin and Narembeen.

The Roe ROC was established:

- To enhance and assist in the advancement of the Region,
- To form a strategic alliance for the retention of infrastructure, community services and population, increased funding for development and maintenance/improvement of local road network, economic development initiatives, promotion and marketing initiatives, retention of health services, salinity and environment and general local government industry issues.
- To encourage cooperation and resource sharing on a regional basis.
- Not to detract from the relationships an individual shire holds within its community, with the state and federal governments and other entities it interacts with in the course of usual business.

The existing Memorandum of Understanding (MOU) was circulated to delegates on 13 March 2023 for comment prior to its expiration on 30 June 2023. Minor amendments were made to the agreement and the following resolution was passed at the Roe ROC meeting on 15 June 2023:

That delegates endorse the Roe ROC Memorandum of Understanding for the period 1 July 2023 to 30 June 2028 for presentation to member local governments.

The following resolution was passed by the Shire of Corrigin in June 2023, Shire of Kondinin and Narembeen in November 2023 and Shire of Kulin in December 2023:

That Council:

- 1. Endorse the Roe ROC Memorandum of Understanding for the period 1 July 2023 to June 2028.*
- 2. Authorise the Shire President and Chief Executive Officer to execute the Memorandum of Understanding and affix the Shire's common seal.*

The MOU has been signed by the Shire of Corrigin but has not been signed by the remaining local governments.

Following the planning session held on 21 March 2024, Caroline Robinson, 150 Square Consulting, reviewed the MOU and proposed some minor amendments to the purpose, objectives, principles and Schedule 2. The changes also include provision for an Executive Support Officer.

The following documents are circulated to delegates for review

- Meeting notes from the planning session held on 21 March 2024 in Corrigin.
- DRAFT Strategic Priorities with indicative 3 year timeframe to help the group achieve some short to medium term projects and gain some momentum.
- A DRAFT job description for an Executive Officer (this can be supported by a contract)
- An indicative budget for a human resource based on an 'average'
- A high level review of the current Roe ROC MoU
- Potential governance models.

COMMENT

Delegates are asked to consider the proposed changes to MOU following the planning meeting. Since the document hasn't been signed by all shires there is an opportunity for Councils to endorse the amendments to the MOU to better reflect the collaborative approach to future projects and strengthen the governance arrangements.

The date of the MOU may be changed to 2024-2029.

Alternatively, delegates may wish to continue with current MOU and consider changes in 2028 when agreement expires.

It is recommended that Roe ROC endorse the draft Strategic Priorities, draft position description and indicative budget for adoption by Councils at the next Council meeting.

A short term working group may be required to finalise the draft documents before presenting to Councils.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Member Councils are required to make an annual financial contribution towards the operations of Roe ROC in equal shares and may also be requested to contribute towards specific projects or initiatives.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin, Kondinin, Kulin and Narembeen Strategic Community Plans

VOTING REQUIREMENT

Simple Majority

RESOLUTION

Moved: Cr. B Smoker

Seconded: Cr. H Cusack

That Roe ROC recommend to Council:

1. *Receives and notes the following documents for review*
 - *Meeting notes from the planning session held on 21 March 2024 in Corrigin.*
 - *DRAFT Strategic Priorities with indicative 3 year timeframe to help the group achieve some short to medium term projects and gain some momentum.*
 - *DRAFT job description for an Executive Officer*
 - *Indicative budget for a human resource based on an 'average'*
 - *A high level review of the current Roe ROC MoU*
 - *Potential governance models.*
2. *Endorse the minor amendments to the Roe ROC Memorandum of Understanding, as shown in red in Attachment 5.1.1 and change the period to 1 July 2024 to 30 June 2029 for presentation to member local governments.*
3. *The Shire President and Chief Executive Officer execute the Memorandum of Understanding and affix the Shire's common seal.*
4. *Form a short term working group comprising of Roe ROC CEO's to review and finalise the Executive Officer job description, budget and governance models for presentation to June 2024 meeting.*

Carried

6. Other Matters

6.1. Strategic Projects

CEO D Burton gave an overview of potential strategic projects ideas:

Telecommunications

- Battery back ups for mobile towers
- More capacity and coverage to towers
- Black spots to be covered
- 4G-5G Services, 3G being ending 30 June.

Internet services

- Consider other business requirements for drivers and service needs. Does CRISP Wireless cover all shires or are more towers needed?

Waste Strategies

- Education for residents – Avon Waste (contract)
- Containers for change push options
- Crumbed rubber (old tyres) for road works – Bending Tip
- CTS tyre recycling

Grant for salinity impact on roads – pipes / culverts – geo-fabrics.

Agreement with LEMCs for regional cooperation

Services for Aged – Service providers being effective – presentation to Roe ROC. hub and spoke model of service delivery.

Housing

Funding for more aged and general housing.

Cost impact analysis for policy of housing – Homeswest.

Business/Industrial Development

- What empty properties do we have?
- What shortfall in services to we have.

Securing Water resources – old water reserves to Councils

WALGA push for urban canopy – what about regional towns?

Roe Economic Development Strategy – looking forward for the region.

Skills Matrix for the shire to share. We can know who has what knowledge.

Increasing education opportunities for our Schools through use of video conferencing. Isolated Children's funding may need to be a consideration.

Draft Business Plan concepts kept for project considerations to access when funding available.

CEO D Burton suggested that if topics discussed are addressed as a collective of multiple shires then issues can be pushed more effectively than individual Shires opinions not making as much of an impact.

R McCall indicated it is paramount that CEO's make the effort to get together and go over the list and workshop some strategic priorities with the intent of coming up with actions for Councils

to consider. R McCall expressed how a skills matrix would be a great tool for shires to utilise.

R McCall also added – IRE Agriculture Worldwide working with backpackers/Visa holders working within regional communities for companies like REED.

Action: N Manton to add the above to the next CEO catch up for discussion.

6.2. Consistent Financial Reporting

On behalf of the Shire of Kulin Finance Officer Cr. B Smoker requested a consistent one page working paper with financial figures and timelines put in place for the rehabilitation of the Bending waste facility, with the purpose of ensuring all councils have the same information, particularly for audit purposes.

N Manton advised that the Talis report was in the process of being updated and new figures would be provided as soon as possible.

In the past the same information was presented to different auditors who had interpreted the information differently and required the information in the annual reports to be presented in a way that was not consistent.

Action: Corrigin to provide Kulin with a working paper based on the updated Talis figures in the Landfill Management Plan.

7. Next Meeting

To be held on 20 June 2024 commencing at 1pm at the Shire of Corrigin chambers.
Agenda Items by 10 June 2024.

8. Closure

The Chair, President D Hickey closed the meeting at 9:45am and thanked everyone for their attendance.

9. STATUS REPORT

The following provides a status report as of 18 March 2024

| MINUTES REFERENCE/DATE | DETAIL | RESPONSIBLE OFFICER | STATUS | ANTICIPATED COMPLETION DATE |
|------------------------|--|--|---|---|
| 27 March 2018 | Member shires agreed to allocate \$5,000 to a reserve fund to be included in each shire's annual budget | Shire's of Corrigin, Kondinin, Kulin, Narembeen and Lake Grace | Proceeds from Bendinger Tip fees after expenses distributed to shires and can be used for reserves. Bendinger Waste Site Management Plan identified a need for each shire to have a reserve of approximately \$83,000 by 2026 to cap stage 1 | |
| 1 July 2018 | Avon Waste Operations Plan outlining procedures for the management of the Roe ROC regional landfill site at Bendinger | Ashley Fisher Avon Waste EHO's | Draft prepared to be finalised in conjunction with Management Plan | Originally June 2021 Promised Sept 2023 Due June 2024 |
| 18 June 2020 | Public Health Plans | Roe EHO's | Public health plan endorsed Corrigin, Kondinin, Kulin and Narembeen | Corrigin Oct 2022 Kulin Feb 2022 Kondinin April 2022 Narembeen ?? July 2024 |
| 22 July 2021 | That the following Strategic Projects be listed as a priority for Roe ROC: A Securing Water resources (CEO) Kulin B Waste Strategies (CEO) Corrigin C Aged Care Services (CEO) Narembeen D Business/Industrial Development (CEO) Kondinin | CEO's | Investigated funding to review Towards Zero Waste Strategy and Operations plan for Bendinger Waste Facility Housing proposal tabled | |
| 16 March 2023 | 1. That the Works Managers, EHO's and CEO's to plan and move gravel from stage 2 (pit 2.1 and 2.10) to stage 1 with the cost split between each council Corrigin, Kulin, Narembeen 22% and the Shire of Kondinin 34% in recognition of the former asbestos pit that was filled in. 2. That each council seek a budget amendment for a contribution towards digging new asbestos pit, general waste pit, construction of stock proof fence and surface water pond in stage 2 of approximately \$10,000 each. | B Gerrard | Completed New asbestos pit completed and stage 2 fenced. | December 2023 |
| 15 June 2023 | Roe EHO to identify the highest priority tasks within each shire's Public Health Plan. To help establish specific areas of focus that can be addressed through collaborative efforts. Roe EHO will discuss who will form a working group that will collectively plan and execute strategies to address the identified priority tasks. | B Gerard | | |

Roe ROC Meeting Minutes – 19 April 2024

| | | | |
|----------------------------------|---|--|---|
| 15 June 2023 | Talis be consulted with a view to reviewing the schedule of capping works as detailed in section 4.9 (Schedule of capping works) with the objective of extending stage 1 beyond 2026 | B Gerard | |
| 15 June 2023 | Roe ROC delegates endorse the Memorandum of Understanding for period 1 July 2024 to 30 June 2029. | Shire's of Corrigin, Kondinin, Kulin, Narembeen and Lake Grace | March 2024 amendment to be taken to Councils prior to signing Corrigin _____ Kondinin _____ Kulin _____ Narembeen _____ Lake Grace _____ |
| 21 March 2024 (Amendment) | | | |
| 15 June 2023 | Roe ROC delegates endorse the Roe Regional Environmental Health Services Scheme Memorandum of Understanding for period 1 July 2023 to 30 June 2028. | Shire's of Corrigin, Kondinin, Kulin, Narembeen and Lake Grace | Sent to Kulin for Signing Corrigin _____ Kondinin _____ Kulin _____ Narembeen _____ Lake Grace _____ |
| 21 March 2024 | Work with WDC to develop a scope and cost estimate for a housing needs analysis and business case based on a similar approach from other groups in the wheatbelt region. | R McCall | To be presented at special meeting. April 2024 |
| 21 March 2024 | Working Group, Avon Waste and Talis be consulted to determine the most suitable location for inert waste/ recyclable building rubble based on suggestions at March meeting. | B Gerard | Concrete waste delivered to site April 2024 |
| 21 March 2024 | Review previous notes to identify issues and obtain costs associated with getting the weighbridge working and bring back to working group and June meeting for further discussion. | L Pitman | |
| 21 March 2024 | The Fees and Charges for 2024/2025 for the Bendinger site be increased as per the proposed table (Perth March CPI of 4.1%) Any work carried out at the Bendinger Waste Site by the Shires of Corrigin Kondinin, Kulin and Narembeen be charged out at the agreed in-house rates for heavy plant (graders/loaders/trucks-trailers) at \$130 per hour (ex GST) and light vehicles (utilities/small trucks) at \$75 per hour (ex GST) Remove power poles and gravel from Fees and Charges Review administration fee to ensure staff costs are covered and charged at a 1 hour minimum. Each shire to commit \$12,000 into their 2024/2025 budget towards the development of a business case for Workforce Housing Project. Working paper with the financial figures and timelines for the rehabilitation of the Bendinger waste facility to ensure all councils have the same information for annual reporting and audit. | N Manton | For adoption with Shire of Corrigin budget July 2024 |
| 16 April 2024 | | Roe ROC Shires | |
| 16 April 2024 | | N Manton | Figures updated following revised Talis Landfill Management Report |

Shire of Kulin

EFT & Chq Listing for period ended 31 May 2024

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|------------------------------|------------|---|-------------|
| MUNICIPAL & TRUST | | | |
| EFT21984 | 02/05/2024 | SERVICES AUSTRALIA CHILD SUPPORT | \$278.66 |
| EFT21985 | 02/05/2024 | BOC LIMITED - A MEMBER OF THE LINDE GROUP | \$6.69 |
| EFT21986 | 02/05/2024 | BEST OFFICE SYSTEMS | \$2,207.20 |
| EFT21987 | 02/05/2024 | BT EQUIPMENT P/L | \$195.87 |
| EFT21988 | 02/05/2024 | TEAM GLOBAL EXPRESS | \$152.88 |
| EFT21989 | 02/05/2024 | DEPT OF WATER AND ENVIRONMENTAL REGULATION | \$347.60 |
| EFT21990 | 02/05/2024 | ENGINE PROTECTION EQUIPMENT PTY LTD | \$110.64 |
| EFT21991 | 02/05/2024 | FEGAN BUILDING SURVEYING | \$607.75 |
| EFT21992 | 02/05/2024 | KLEENHEAT GAS | \$3,116.59 |
| EFT21993 | 02/05/2024 | KULIN SOCIAL CLUB | \$170.00 |
| EFT21994 | 02/05/2024 | MODERN TEACHING AIDS PTY LTD | \$404.69 |
| EFT21995 | 02/05/2024 | STIRLING ASPHALT | \$78,978.90 |
| EFT21996 | 02/05/2024 | SAPIO | \$3,670.63 |
| EFT21997 | 02/05/2024 | TIN HORSE AUTOMOTIVE | \$720.54 |
| EFT21998 | 02/05/2024 | OFFICEWORKS BUSINESS DIRECT | \$1,023.22 |
| EFT21999 | 02/05/2024 | WA DISTRIBUTORS PTY LTD | \$1,165.76 |
| EFT22000 | 03/05/2024 | ZACHARY ELLIS | \$800.00 |
| EFT22001 | 03/05/2024 | ZACHARY ELLIS | \$164.00 |
| EFT22002 | 13/05/2024 | AVON WASTE | \$16,608.32 |
| EFT22003 | 13/05/2024 | AIR LIQUIDE WA | \$21.00 |
| EFT22004 | 13/05/2024 | AFGRI EQUIPMENT AUSTRALIA | \$134.90 |
| EFT22005 | 13/05/2024 | BLACKWOODS ATKINS | \$7.68 |
| EFT22006 | 13/05/2024 | COUNTRY WIDE FRIDGE LINES PTY LTD | \$136.65 |
| EFT22007 | 13/05/2024 | TEAM GLOBAL EXPRESS | \$169.82 |
| EFT22008 | 13/05/2024 | DEPIAZZI & SONS, T.J. | \$382.15 |
| EFT22009 | 13/05/2024 | DAIMLER TRUCKS PERTH | \$424.02 |
| EFT22010 | 13/05/2024 | DEPT OF MINES, INDUSTRY REGULATION AND SAFETY | \$599.65 |
| EFT22011 | 13/05/2024 | ENGINE PROTECTION EQUIPMENT PTY LTD | \$755.04 |
| EFT22012 | 13/05/2024 | FLORALS BY LONDA | \$200.00 |
| EFT22013 | 13/05/2024 | GANGELLS AGSOLUTIONS | \$16,387.52 |
| EFT22014 | 13/05/2024 | HERSEY'S SAFETY PTY LTD | \$672.10 |
| EFT22015 | 13/05/2024 | HELLO PERTH | \$385.00 |
| EFT22016 | 13/05/2024 | KULIN TRANSPORT | \$1,633.35 |
| EFT22017 | 13/05/2024 | KULIN HARDWARE & RURAL | \$3,146.38 |
| EFT22018 | 13/05/2024 | KLEENHEAT GAS | \$76.98 |
| EFT22019 | 13/05/2024 | KULIN IGA | \$125.81 |
| EFT22020 | 13/05/2024 | KULIN TYRE SERVICE | \$721.60 |
| EFT22021 | 13/05/2024 | KULIN MUSEUM SOCIETY INC | \$150.00 |
| EFT22022 | 13/05/2024 | KULIN LIBRARY, POST OFFICE AND MAIL | \$1,323.30 |
| EFT22023 | 13/05/2024 | MODERN TEACHING AIDS PTY LTD | \$708.90 |
| EFT22024 | 13/05/2024 | A & M MEDICAL SERVICES PTY LTD | \$111.60 |
| EFT22025 | 13/05/2024 | MOORE AUSTRALIA (WA) PTY LTD | \$2,860.00 |
| EFT22026 | 13/05/2024 | NATALIE MURDOCH | \$79.95 |
| EFT22027 | 13/05/2024 | NK STUDIODESIGN | \$2,310.00 |
| EFT22028 | 13/05/2024 | FUELEX | \$53,547.50 |
| EFT22029 | 13/05/2024 | PINGELLY COMMUNITY RESOURCE CENTRE | \$60.00 |
| EFT22030 | 13/05/2024 | EXURBAN RURAL & REGIONAL PLANNING | \$751.65 |
| EFT22031 | 13/05/2024 | SHIRE OF CORRIGIN | \$4,175.60 |
| EFT22032 | 13/05/2024 | SWAN BREWERY COMPANY PTY LTD | \$1,301.23 |
| EFT22033 | 13/05/2024 | SAPIO | \$5,399.13 |
| EFT22034 | 13/05/2024 | SW TAYLOR | \$2,200.00 |
| EFT22035 | 13/05/2024 | TIN HORSE AUTOMOTIVE | \$468.01 |
| EFT22036 | 13/05/2024 | UNIFORMS AT WORK AUSTRALIA PTY LTD | \$275.90 |

| | | | |
|----------|------------|---|--------------|
| EFT22037 | 13/05/2024 | VIZONA PTY LTD | \$5,486.25 |
| EFT22038 | 13/05/2024 | WESTRAC PTY LTD | \$100.97 |
| EFT22039 | 13/05/2024 | WA DISTRIBUTORS PTY LTD | \$1,271.50 |
| EFT22040 | 15/05/2024 | CREDIT CARD - MASTER CARD | \$1,517.98 |
| EFT22041 | 16/05/2024 | SERVICES AUSTRALIA CHILD SUPPORT | \$304.95 |
| EFT22042 | 16/05/2024 | ACRES OF TASTE | \$492.00 |
| EFT22043 | 16/05/2024 | ARCHIVAL SURVIVAL PTL LTD | \$133.05 |
| EFT22044 | 16/05/2024 | ALLIED FORKLIFTS PTY LTD | \$1,045.00 |
| EFT22045 | 16/05/2024 | TEAM GLOBAL EXPRESS | \$71.14 |
| EFT22046 | 16/05/2024 | KULIN SOCIAL CLUB | \$180.00 |
| EFT22047 | 16/05/2024 | KULIN IGA | \$679.80 |
| EFT22048 | 16/05/2024 | OWEN REES | \$242.00 |
| EFT22049 | 17/05/2024 | PRO TRAILERS PTY LTD | \$3,400.00 |
| EFT22050 | 23/05/2024 | RICK LOREN ANDERSEN | \$5,500.00 |
| EFT22051 | 23/05/2024 | BITUTEK PTY LTD | \$384,981.19 |
| EFT22052 | 23/05/2024 | BRANDIS CARPENTRY | \$5,233.80 |
| EFT22053 | 23/05/2024 | COUNTRY WIDE FRIDGE LINES PTY LTD | \$93.36 |
| EFT22054 | 23/05/2024 | CORSIGN WA PTY LTD | \$1,947.00 |
| EFT22055 | 23/05/2024 | CAFE CORPORATE | \$181.81 |
| EFT22056 | 23/05/2024 | E & MJ ROSHER PTY LTD | \$458.00 |
| EFT22057 | 23/05/2024 | FLEET FITNESS | \$660.00 |
| EFT22058 | 23/05/2024 | FIRE & SAFETY AUSTRALIA PTY LTD | \$375.00 |
| EFT22059 | 23/05/2024 | HOST CATERING SUPPLIES HEAD OFFICE | \$488.62 |
| EFT22060 | 23/05/2024 | KULIN MUSEUM SOCIETY INC | \$150.00 |
| EFT22061 | 23/05/2024 | KEY CIVIL PTY LTD | \$99,206.99 |
| EFT22062 | 23/05/2024 | LINEMARKING WA PTY LTD | \$61,994.90 |
| EFT22063 | 23/05/2024 | NARROGIN QUARRY OPERATIONS | \$1,093.42 |
| EFT22064 | 23/05/2024 | FUELEX | \$55,721.78 |
| EFT22065 | 23/05/2024 | WATER CORPORATION | \$5.67 |
| EFT22066 | 23/05/2024 | SYNERGY | \$369.42 |
| EFT22067 | 23/05/2024 | WA DISTRIBUTORS PTY LTD | \$682.30 |
| EFT22068 | 23/05/2024 | WORK HEALTH PROFESSIONALS | \$2,145.00 |
| EFT22069 | 31/05/2024 | SERVICES AUSTRALIA CHILD SUPPORT | \$304.95 |
| EFT22070 | 31/05/2024 | LANDGATE | \$581.25 |
| EFT22071 | 31/05/2024 | KLEENHEAT GAS | \$895.71 |
| EFT22072 | 31/05/2024 | KULIN SOCIAL CLUB | \$170.00 |
| EFT22073 | 31/05/2024 | LINEMARKING WA PTY LTD | \$18,590.00 |
| EFT22074 | 31/05/2024 | MJB INDUSTRIES | \$10,604.75 |
| EFT22075 | 31/05/2024 | SAPIO | \$1,633.50 |
| EFT22076 | 31/05/2024 | OFFICEWORKS BUSINESS DIRECT | \$976.66 |
| EFT22077 | 31/05/2024 | WA DISTRIBUTORS PTY LTD | \$72.05 |
| DD8983.1 | 01/05/2024 | BENDIGO BANK | \$13.01 |
| DD8983.2 | 02/05/2024 | CRISP WIRELESS PTY LTD | \$99.00 |
| DD8983.3 | 01/05/2024 | SYNERGY | \$6,321.34 |
| DD8983.4 | 01/05/2024 | ST.GEORGE BANK | \$897.97 |
| DD8983.5 | 01/05/2024 | SURVEILLANCE SYSTEMS AUSTRALIA | \$31.05 |
| DD8983.6 | 02/05/2024 | BENDIGO BANK | \$2.40 |
| DD8986.1 | 08/05/2024 | SYNERGY | \$859.66 |
| DD8990.1 | 12/05/2024 | AWARE SUPER | \$12,281.11 |
| DD8990.2 | 12/05/2024 | AMP SUPERLEADER | \$249.21 |
| DD8990.3 | 12/05/2024 | AUSTRALIAN SUPERANNUATION | \$657.69 |
| DD8990.4 | 12/05/2024 | BENDIGO SMART START SUPERANNUATION FUND | \$245.94 |
| DD8990.5 | 12/05/2024 | HOSTPLUS SUPERANNUATION FUND | \$864.29 |
| DD8990.6 | 12/05/2024 | MLC MASTERKEY SUPERANNUATION | \$381.90 |
| DD8990.7 | 12/05/2024 | PRIME SUPERANNUATION | \$381.46 |
| DD8990.8 | 12/05/2024 | REST SUPERANNUATION | \$752.95 |
| DD8990.9 | 12/05/2024 | CBUS SUPER | \$177.60 |
| DD8997.1 | 13/05/2024 | BENDIGO BANK | \$5.70 |
| DD8997.2 | 16/05/2024 | SYNERGY | \$333.08 |
| DD8997.3 | 16/05/2024 | TYRO PAYMENTS | \$111.44 |

| | | | |
|--|------------|--|-----------------------|
| DD8997.4 | 16/05/2024 | BENDIGO BANK | \$1.20 |
| DD8997.5 | 14/05/2024 | SYNERGY | \$124.54 |
| DD8997.6 | 15/05/2024 | TELAIR PTY LTD | \$614.90 |
| DD8997.7 | 15/05/2024 | BENDIGO BANK | \$8.40 |
| DD8997.8 | 15/05/2024 | WATER CORPORATION | \$1,446.27 |
| DD8997.9 | 15/05/2024 | AUSTRALIAN LIQUOR MARKETERS PTY. LIMITED | \$1,309.15 |
| DD8999.1 | 16/05/2024 | TYRO PAYMENTS | \$238.21 |
| DD9003.1 | 17/05/2024 | BENDIGO BANK | \$0.15 |
| DD9003.2 | 24/05/2024 | SYNERGY | \$1,485.98 |
| DD9003.3 | 20/05/2024 | TELSTRA | \$1,230.41 |
| DD9003.4 | 21/05/2024 | CARLTON & UNITED | \$1,008.33 |
| DD9003.5 | 23/05/2024 | SYNERGY | \$1,991.80 |
| DD9003.6 | 23/05/2024 | BENDIGO BANK | \$2.85 |
| DD9005.1 | 26/05/2024 | AWARE SUPER | \$11,895.70 |
| DD9005.2 | 26/05/2024 | AMP SUPERLEADER | \$249.21 |
| DD9005.3 | 26/05/2024 | AUSTRALIAN SUPERANNUATION | \$358.87 |
| DD9005.4 | 26/05/2024 | BENDIGO SMART START SUPERANNUATION FUND | \$234.52 |
| DD9005.5 | 26/05/2024 | HOSTPLUS SUPERANNUATION FUND | \$788.86 |
| DD9005.6 | 26/05/2024 | MLC MASTERKEY SUPERANNUATION | \$376.86 |
| DD9005.7 | 26/05/2024 | PRIME SUPERANNUATION | \$381.46 |
| DD9005.8 | 26/05/2024 | REST SUPERANNUATION | \$752.95 |
| DD9005.9 | 26/05/2024 | CBUS SUPER | \$241.49 |
| DD9008.1 | 27/05/2024 | SYNERGY | \$2,674.53 |
| DD9008.2 | 28/05/2024 | SYNERGY | \$2,862.39 |
| DD9008.3 | 29/05/2024 | BENDIGO BANK | \$7.50 |
| DD9008.4 | 29/05/2024 | TELSTRA | \$359.30 |
| DD9008.5 | 31/05/2024 | BENDIGO BANK | \$1.35 |
| DD8990.10 | 12/05/2024 | AUSTRALIAN RETIREMENT TRUST | \$400.74 |
| DD9005.10 | 26/05/2024 | AUSTRALIAN RETIREMENT TRUST | \$400.74 |
| | 15/05/2024 | BULK PAYMENT, PAYROLL | \$83,565.37 |
| | 29/05/2024 | BULK PAYMENT, PAYROLL | \$94,391.35 |
| TOTAL PAYMENTS FOR MONTH ENDING 31 May 2024 | | | \$1,116,546.31 |

CREDIT & BP CARDS SUMMARY
Friday, 31 May 2024

| Transaction Date | Officer | Creditor | Amount |
|-------------------------|----------------|--|------------|
| 2/05/2024 | JUDD HOBSON | EXPERT HEARING | \$95.00 |
| | | Hearing Test | |
| 6/05/2024 | TARYN SCADDING | BIGW ONLINE | \$48.00 |
| | | Baby Wipes | |
| 6/05/2024 | TARYN SCADDING | CARROLL RICHARDSON | \$135.12 |
| | | Aboriginal Flag | |
| 6/05/2024 | TARYN SCADDING | LIFESPAN KIDS | \$1,797.63 |
| | | Swing Set, Child Care Centre | |
| 6/05/2024 | TARYN SCADDING | JANBERRY PTY LTD | \$584.27 |
| | | Sheet Sets, Child Care Centre | |
| 13/05/2024 | JUDD HOBSON | PARAGON CORPORATE | \$100.00 |
| | | Construction White Card Course, Owen Rees | |
| 14/05/2024 | ALAN LEESON | ASIC | \$19.00 |
| | | Company Search | |
| 14/05/2024 | ALAN LEESON | ASIC | \$21.00 |
| | | Company Search | |
| 15/05/2024 | FIONA MURPHY | SIMPLEINOUT | \$31.30 |
| | | Monthly Subscription | |
| 15/05/2024 | CASSI LEWIS | TELSTRA | \$49.95 |
| | | Monthly Internet Fee, Aquatic Centre | |
| 17/05/2024 | FIONA MURPHY | CCP TERRACE ROAD | \$18.17 |
| | | Parking Fee, Moore Training | |
| 18/05/2024 | FIONA MURPHY | SQ FIEND MERCHANTS | \$30.48 |
| | | Personal Use, Incorrect Card | |
| 20/05/2024 | | TJ & FE MURPHY | -\$30.40 |
| | | Refund of Personal Expenditure | |
| 20/05/2024 | | TJ & FE MURPHY | -\$0.08 |
| | | Refund of Personal Expenditure | |
| 20/05/2024 | ALAN LEESON | THE REDBOOK | \$33.00 |
| | | Vehicle Valuation | |
| 20/05/2024 | JUDD HOBSON | KMART | \$394.50 |
| | | Assorted Kitchen Items for New Crib Room | |
| 21/05/2024 | JUDD HOBSON | KMART | -\$7.00 |
| | | Refund | |
| 21/05/2024 | JUDD HOBSON | COURTYARD | \$488.00 |
| | | 2 Nights Accommodation & Meals for Owen Rees, Training | |
| 22/05/2024 | ALAN LEESON | WANEWSDTI | \$84.00 |
| | | Subscription | |
| 22/05/2024 | JUDD HOBSON | SHIRE OF KULIN | \$20.16 |
| | | Fuel- Jerrycan | |
| 28/05/2024 | TARYN SCADDING | KINATICO LTD | \$54.90 |
| | | National Police Check, Taryn Scadding | |
| 29/05/2024 | ALAN LEESON | THE REDBOOK | \$33.00 |
| | | Vehicle Valuation | |
| 30/05/2024 | | BENDIGO BANK | \$24.00 |
| | | Card Fees | |
| 31/05/2024 | TARYN SCADDING | SPOTLIGHT | \$117.99 |
| | | Linen, Child Care Centre | |
| | | | \$4,141.99 |
| BP CARD PURCHASE | | | |
| 21/05/2024 | JUDD HOBSON | BP BELLEVUE | \$84.36 |
| | | 43.20 Litres of Diesel MV81 | |
| 27/05/2024 | JUDD HOBSON | BP MAIDA VALE | \$74.35 |
| | | 37.47 Litres Diesel MV124 | |
| | | GREAT SOUTHERN FUEL | \$2.75 |
| | | Card Fees | |
| | | | \$161.46 |

009650

 SHIRE OF KULIN
 PO BOX 125
 KULIN WA 6365

Your details at a glance

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

Account summary

| | |
|---------------------------------------|--------------------------|
| Statement period | 1 May 2024 - 31 May 2024 |
| Statement number | 228 |
| Opening balance on 1 May 2024 | \$1,517.98 |
| Payments & credits | \$1,555.46 |
| Withdrawals & debits | \$4,154.56 |
| Interest charges & fees | \$24.91 |
| Closing Balance on 31 May 2024 | \$4,141.99 |

Account details

| | |
|--------------------------|-------------|
| Credit limit | \$10,000.00 |
| Available credit | \$5,858.01 |
| Annual purchase rate | 13.990% |
| Annual cash advance rate | 13.990% |

Payment details

| | |
|--------------------------|--------------------|
| Minimum payment required | \$12425 |
| Payment due | 14 Jun 2024 |

Any questions?

Contact Charmaine King at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).

Keeping your details accurate is essential for secure banking.



829BH101 / E-O / S-5837 / 115837 / 0007421415000808

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

| | | |
|--|---|--|
| If you make no additional charges using this card and each month you pay the minimum payment | You will pay off the Closing Balance shown on this statement in about 14 years and 11 months | And you will pay an estimated total of interest charges of \$2,512.48 |
| If you make no additional charges using this card and each month you pay \$198.84 | You will pay off the Closing Balance shown on this statement in about 2 years | And you will pay an estimated total of interest charges of \$630.17, a saving of \$1,882.31 |

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1800 652 146.

Business Credit Card


| Date | Transaction | Withdrawals | Payments | Balance |
|------------------------|---|-------------|----------|-------------------|
| Opening balance | | | | \$1,517.98 |
| 3 May 24 | EXPERT HEARING CAR1, CANNINGTON AUS RETAIL PURCHASE 02/05 CARD NUMBER 552638XXXXXXXX706 1 | 95.00 | | 1,612.98 |
| 7 May 24 | BIGW ONLINE, BELLA V ISTA AUS RETAIL PURCHASE 06/05 CARD NUMBER 552638XXXXXXXX021 1 | 48.00 | | 1,660.98 |
| 7 May 24 | CARROLL RICHARDSO,03 9566 4500 AUS RETAIL PURCHASE 06/05 CARD NUMBER 552638XXXXXXXX021 1 | 135.12 | | 1,796.10 |
| 7 May 24 | Lifespan Kids, 13003 10495 AUS RETAIL PURCHASE 06/05 CARD NUMBER 552638XXXXXXXX021 1 | 1,797.63 | | 3,593.73 |
| 8 May 24 | EZI*JBERRY PTY LTD, CLEVELAND AUS RETAIL PURCHASE 06/05 CARD NUMBER 552638XXXXXXXX021 1 | 584.27 | | 4,178.00 |
| 14 May 24 | PERIODIC TFR 00074214151201 00000000000 | | 1,517.98 | 2,660.02 |
| 15 May 24 | PARAGON CORPORATE TR , PERTH AUS RETAIL PURCHASE 13/05 CARD NUMBER 552638XXXXXXXX706 1 | 100.00 | | 2,760.02 |
| 15 May 24 | ASIC, SYDNEY AUS RETAIL PURCHASE 14/05 CARD NUMBER 552638XXXXXXXX832 1 | 19.00 | | 2,779.02 |
| 15 May 24 | ASIC, SYDNEY AUS RETAIL PURCHASE 14/05 CARD NUMBER 552638XXXXXXXX832 1 | 21.00 | | 2,800.02 |


829BH101 / E-O / S-5838 / 0007421415000808

Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options

-  **Pay in person:** Visit any **Bendigo Bank** branch to make your payment.
-  **Internet banking:** Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au
-  Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.

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

| | |
|---|--------------------------|
|  | Bill code: 342949 |
| | Ref: 691211254 |

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

| Business Credit Card | |
|---------------------------------------|-----------------------|
| BSB number | 633-000 |
| Account number | 691211254 |
| Customer name | SHIRE OF KULIN |
| Minimum payment required | \$124.25 |
| Closing Balance on 31 May 2024 | \$4,141.99 |
| Payment due | 14 Jun 2024 |
| Date | Payment amount |
| <input type="text"/> | <input type="text"/> |

| Drawer | Chq No | BSB | Account No | \$ | ¢ |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

Business Credit Card *(continued)*

| Date | Transaction | Withdrawals | Payments | Balance |
|-----------|---|-------------|----------|----------|
| 16 May 24 | SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/05 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX418 1 | 30.39 | | 2,830.41 |
| 16 May 24 | INTERNATIONAL TRANSACTION FEE | 0.91 | | 2,831.32 |
| 17 May 24 | Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 15/05 CARD NUMBER 552638XXXXXXXX823 1 | 49.95 | | 2,881.27 |
| 19 May 24 | CPP Terrace Road, Perth AUS RETAIL PURCHASE 17/05 CARD NUMBER 552638XXXXXXXX418 1 | 18.17 | | 2,899.44 |
| 19 May 24 | SQ *FIEND MERCHANTS, Como AUS RETAIL PURCHASE 18/05 CARD NUMBER 552638XXXXXXXX418 1 | 30.48 | | 2,929.92 |
| 20 May 24 | OSKO PAYMENT T J & F E MURPHY Fiona Murphy personal | | 30.40 | 2,899.52 |
| 20 May 24 | OSKO PAYMENT T J & F E MURPHY Fiona Murphy personal | | 0.08 | 2,899.44 |
| 21 May 24 | The Redbook, RICHMON D AUS RETAIL PURCHASE 20/05 CARD NUMBER 552638XXXXXXXX832 1 | 33.00 | | 2,932.44 |
| 22 May 24 | KMART, MULGRAVE AUS RETAIL PURCHASE 20/05 CARD NUMBER 552638XXXXXXXX706 1 | 394.50 | | 3,326.94 |
| 23 May 24 | KMART, MULGRAVE AUS RETAIL PURCHASE RETURN 21/05 CARD NUMBER 552638XXXXXXXX706 1 | | 7.00 | 3,319.94 |
| 23 May 24 | CourtyardPERMurdochF P, Perth AUS RETAIL PURCHASE 21/05 CARD NUMBER 552638XXXXXXXX706 1 | 488.00 | | 3,807.94 |
| 23 May 24 | WANEWSDTI, Osborne P ark AUS RETAIL PURCHASE 22/05 CARD NUMBER 552638XXXXXXXX832 1 | 84.00 | | 3,891.94 |
| 25 May 24 | SHIRE OF KULIN, KULI N AUS RETAIL PURCHASE 22/05 CARD NUMBER 552638XXXXXXXX706 1 | 20.16 | | 3,912.10 |
| 29 May 24 | KINATICO LTD, OSBORN E PARK AUS RETAIL PURCHASE 28/05 CARD NUMBER 552638XXXXXXXX021 1 | 54.90 | | 3,967.00 |
| 30 May 24 | The Redbook, RICHMON D AUS RETAIL PURCHASE 29/05 CARD NUMBER 552638XXXXXXXX832 1 | 33.00 | | 4,000.00 |
| 30 May 24 | CARD FEE 6 @ \$4.00 | 24.00 | | 4,024.00 |

829BH101 / E-O / S-5839 / 15839 / 0007421415000808

Business Credit Card *(continued)*

| Date | Transaction | Withdrawals | Payments | Balance |
|---|--|-------------------|-------------------|-------------------|
| 31 May 24 | SPOTLIGHT PTY LT,STH MELBOURNE AUS RETAIL PURCHASE 29/05 CARD NUMBER 552638XXXXXX021 1 | 117.99 | | 4,141.99 |
| Transaction totals / Closing balance | | \$4,179.47 | \$1,555.46 | \$4,141.99 |

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED FOR YOUR ACCOUNT.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.

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

Card Security

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

Resolving Complaints

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

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

Update your details in branch or inside e-banking.
bendigobank.com.au/locate-us





Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 31 May 2024

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

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Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

| | Ref Note | Adopted Budget (a) \$ | Amended Budget (b) \$ | YTD Budget (b) \$ | YTD Actual (c) \$ | Variance (c) - (b) \$ | Variance ((c) - (b))/(b) % |
|---|-------------|--------------------------------|--------------------------------|-------------------------|----------------------------|-----------------------------|----------------------------------|
| OPERATING ACTIVITIES | | | | | | | |
| Revenue from operating activities | | | | | | | |
| General rates | 10 | 2,283,149 | 2,283,149 | 2,283,149 | 2,267,122 | (16,027) | (1%) |
| Ex gratia rates | 10 | 27,235 | 27,235 | 27,235 | 27,235 | 0 | 0% |
| Grants, subsidies & contributions | 11 | 3,212,742 | 3,338,098 | 3,301,896 | 3,365,765 | 63,869 | 2% |
| Fees and charges | | 1,878,241 | 1,878,242 | 1,730,876 | 1,844,222 | 113,346 | 7% |
| Interest revenue | | 162,863 | 212,863 | 195,030 | 204,834 | 9,804 | 5% |
| Other revenue | | 126,992 | 154,910 | 145,808 | 321,009 | 175,201 | 120% |
| Profit on asset disposals | 7 | 34,212 | 34,212 | 31,350 | 60,733 | 29,383 | 94% |
| | | 7,725,434 | 7,928,709 | 7,715,344 | 8,090,920 | 375,576 | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (2,730,791) | (2,788,458) | (2,555,531) | (2,456,366) | 99,165 | (4%) |
| Materials and contracts | | (2,405,955) | (2,497,277) | (2,179,501) | (2,199,208) | (19,707) | 1% |
| Utility charges | | (373,220) | (373,220) | (343,722) | (289,417) | 54,305 | (16%) |
| Depreciation | | (3,159,688) | (3,354,688) | (3,075,072) | (3,125,990) | (50,918) | 2% |
| Interest expenses | 9 | (32,626) | (32,626) | (29,898) | (15,077) | 14,821 | (50%) |
| Insurance | | (347,156) | (347,156) | (346,888) | (350,752) | (3,863) | 1% |
| Loss on asset disposals | 7 | 0 | 0 | 0 | 0 | 0 | 0% |
| | | (9,049,437) | (9,393,425) | (8,530,612) | (8,436,809) | 93,803 | |
| Non-cash amounts excluded from operating activities | 2 | 3,125,475 | 3,320,476 | 3,043,722 | 3,053,576 | 9,854 | 0% |
| Amount attributable to operating activities | | 1,801,473 | 1,855,760 | 2,228,454 | 2,707,687 | 479,237 | |
| INVESTING ACTIVITIES | | | | | | | |
| Capital grants, subsidies and contributions | 11 | 5,936,259 | 4,380,937 | 2,683,366 | 3,932,634 | 1,249,268 | 47% |
| Proceeds from disposal of assets | 7 | 188,000 | 188,000 | 172,333 | 211,136 | 38,803 | 23% |
| Payments for property, plant and equipment and infrastructure | 7 | (8,589,087) | (7,226,839) | (6,691,956) | (6,242,851) | 449,105 | (7%) |
| Amount attributable to investing activities | | (2,464,827) | (2,657,902) | (3,836,257) | (2,099,080) | 1,737,176 | |
| FINANCING ACTIVITIES | | | | | | | |
| Transfers from reserves | 5 | 270,000 | 300,000 | 165,000 | 50,000 | (115,000) | 100% |
| Repayment of borrowings | 9 | (99,144) | (99,144) | (49,572) | (49,196) | 376 | (1%) |
| Transfers to reserves | 5 | (601,362) | (601,362) | (275,679) | (508,455) | (232,776) | 100% |
| Amount attributable to financing activities | | (430,506) | (400,506) | (160,251) | (507,651) | (232,400) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | 2 | 1,112,090 | 1,066,813 | 1,066,813 | 1,066,818 | 5 | 0% |
| Amount attributable to operating activities | | 1,801,473 | 1,855,760 | 2,228,454 | 2,707,687 | 479,233 | 22% |
| Amount attributable to investing activities | | (2,464,827) | (2,657,902) | (3,836,257) | (2,099,080) | 1,737,176 | (45%) |
| Amount attributable to financing activities | | (430,506) | (400,506) | (160,251) | (507,651) | (347,400) | 100% |
| Surplus or deficit after imposition of general rates | 2 | 18,229 | (135,835) | (701,241) | 1,167,773 | 1,869,014 | (267%) |

* Refer to Note 3 for an explanation of the reasons for the variance.

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

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 31 May 2024

| | 30-Jun-23 \$ | 31-May-24 \$ |
|---|--------------------|--------------------|
| CURRENT ASSETS | | |
| Cash at Bank | 1,339,387 | 833,878 |
| Cash at Bank (Reserves & Restricted Funds) | 1,872,305 | 2,330,760 |
| Trade and other receivables | 689,753 | 89,457 |
| Sundry Debtors - Rates | 30,444 | 31,003 |
| Inventories | 64,574 | 88,964 |
| Contract Assets | 368,697 | 1,264,383 |
| TOTAL CURRENT ASSETS | 4,365,161 | 4,638,446 |
| CURRENT LIABILITIES | | |
| Sundry Creditors | (396,641) | (152,226) |
| Accruals | (203,597) | 0 |
| ATO Liabilities | (98,846) | (15,489) |
| Bonds & deposits held | (97,275) | (102,486) |
| Contract Liabilities | (199,690) | (439,723) |
| Borrowings | (99,144) | (99,144) |
| Employee Provisions | (429,989) | (429,989) |
| TOTAL CURRENT LIABILITIES | (1,525,183) | (1,239,057) |
| TOTAL NET CURRENT ASSETS | 2,839,978 | 3,399,389 |
| NON-CURRENT ASSETS | | |
| Investment in Associate | 42,199 | 42,199 |
| Work in Progress | 305,807 | - |
| Land & Buildings | 22,597,500 | 22,895,512 |
| Plant & Equipment | 3,528,514 | 3,650,372 |
| Furniture & Equipment | 231,864 | 261,459 |
| Motor Vehicles | 1,410,817 | 1,256,704 |
| Infrastructure | 73,644,309 | 76,631,220 |
| Shares - Kulin Community Financial Services | 5,000 | 5,000 |
| Units Held - Local Government House Trust | 81,490 | 83,171 |
| TOTAL NON-CURRENT ASSETS | 101,847,499 | 104,825,637 |
| NON CURRENT LIABILITIES | | |
| Borrowings | (784,558) | (735,362) |
| Employee Provisions | (44,928) | (44,928) |
| TOTAL NON-CURRENT LIABILITIES | (829,486) | (780,291) |
| NET ASSETS | 103,857,990 | 107,444,735 |
| Asset Revaluation - Infrastructure | 37,546,160 | 37,546,160 |
| Asset Revaluation - Property, Plant & Equipment | 1,597,499 | 1,597,499 |
| Asset Revaluation - Land & Buildings | 14,753,878 | 14,753,878 |
| Accumulated Reserves | 1,872,305 | 2,330,760 |
| Accumulated Surplus | 48,088,149 | 51,216,438 |
| TOTAL EQUITY | 103,857,990 | 107,444,735 |

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

Note 1 - Basis of Preparation & Significant Accounting Policies

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Notes 4-11 do not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

Note 2 - Net Current Assets Composition

| | Adopted Budget Opening 30-Jun-23 | Last Year Closing 30-Jun-23 | Year to Date 31-May-24 |
|--|---|--|---|
| Current Assets | | | |
| Cash and Cash Equivalents | 3,211,693 | 3,211,692 | 3,164,638 |
| Accounts Receivable - Rates | 30,444 | 30,444 | 31,003 |
| Accounts Receivable - Sundry | 689,503 | 689,753 | 89,457 |
| Accrued Income | 16,232 | 16,232 | 0 |
| Inventories | 64,574 | 64,574 | 88,964 |
| Contract Assets | 346,661 | 352,465 | 1,264,383 |
| | 4,359,107 | 4,365,161 | 4,638,446 |
| Less: Current Liabilities | | | |
| Sundry Creditors | (397,023) | (396,641) | (152,226) |
| Payroll Accruals | (61,101) | (61,101) | 0 |
| Accrued expenses | (100,000) | (142,496) | 0 |
| Contract Liabilities | (190,478) | (199,690) | (439,723) |
| Provision for Annual Leave | (186,096) | (186,096) | (186,096) |
| Provision for Long Service Leave | (243,893) | (243,893) | (243,893) |
| ATO Liability | (98,846) | (98,846) | (15,489) |
| Bonds & deposits held | (97,275) | (97,275) | (102,486) |
| Borrowings | (99,144) | (99,144) | (99,144) |
| | (1,473,856) | (1,525,183) | (1,239,057) |
| Net current assets | 2,885,252 | 2,839,978 | 3,399,389 |
| Adjustments to Current Assets | | | |
| Less: Reserves | (1,872,305) | (1,872,305) | (2,330,760) |
| Add: Borrowings | 99,144 | 99,144 | 99,144 |
| Closing funding surplus/(deficit) | 1,112,091 | 1,066,818 | 1,167,773 |

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

Note 3 - Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 and 10.00%.

| Revenue from operating activities | Var \$ | Var % | Explanation |
|--|---------------|--------------|--|
| General Rates | (16,027) | -1% | Under \$10,000 and 10% threshold. |
| Ex gratia rates | 0 | 0% | Under \$10,000 and 10% threshold. |
| Grants, subsidies and contributions | 63,869 | 2% | Relates to CRC Operational Grant - we have received the full year allocation all ready. Budgeted to receive final quarterly payment in June. |
| Fees and charges | 113,346 | 7% | Aquatic Centre \$21k over full year budget - 13,210 patrons through the gate this season, compared to 9,809 last year and 11,358 the year before. FRC Bar sales \$39k overbudget. Combined hostel and caravan park income \$16k overbudget. Fuel sales \$117k overbudget - sold 73,700L more than budgeted. We are really seeing the posive economic effects of additional tourists and event related visitors to our town. Offset by Childcare fees being \$29k underbudget and private works income \$26k underbudget. |
| Interest earnings | 9,804 | 5% | Under \$10,000 and 10% threshold. |
| Other revenue | 175,201 | 120% | \$80k fuel tax credit variance - retrospective claim to increase rate from "public road travel" to "other business use" for most plant items except trucks. \$11k reimbursement for cost of Pingaring Entry signage from Shire of Lake Grace which wasn't budgeted for. \$15k paid parental leave reimbursement from government. \$49k workers compensation wage reimbursement. |
| Profit on asset disposals | 29,383 | 94% | Profit on sale of grader \$30k more than budgeted. |
| Expenditure from operating activities | Var \$ | Var % | Explanation |
| Employee costs | 99,165 | -4% | Many line items contributing to this variance. We are underbudget on admin & CRC salaries and allowances compared to budget. Workers comp salaries expense of \$48k offsetting this. KCCC Salaries overbudget - due to qualifications of staff and restructuring. |
| Materials and contracts | (19,707) | 1% | Under \$10,000 and 10% threshold. |
| Utility charges | 54,305 | -16% | Standpipe water expenditure \$26k underbudget. Utilities across the board underbudget. |
| Depreciation | (50,918) | 2% | Under \$10,000 and 10% threshold. |
| Interest expenses | 14,821 | -50% | Under \$10,000 and 10% threshold. |
| Insurance | (3,863) | 1% | Under \$10,000 and 10% threshold. |
| Loss on asset disposals | 0 | 0% | Under \$10,000 and 10% threshold. |
| Investing activities | Var \$ | Var % | Explanation |
| Proceeds from capital grants, subsidies and contributions | 1,249,268 | 47% | LRCIP grant income budgeted for June - \$302k actual recognised in line with expenditure. WSFN grant now approved - income recognised in line with expenditure with some gravel crushing and culvert costs now incurred. RRUPP Fand R2R revenue recognised in line with expenditure where budget spread over whole year. Refer to Note 11 |
| Proceeds from disposal of assets | 38,803 | 23% | Budget spread over full year. We have sold all assets budgeted for - proceeds \$23k higher than expected. Refer to Note 6 Assets |
| Payments for property, plant and equipment and infrastructure | 449,105 | -7% | Refer to Note 6 Assets for breakdown. |
| Financing activities | Var \$ | Var % | Explanation |
| Transfer from reserves | (115,000) | 100% | Timing differences. |
| Repayment of borrowings | 376 | -1% | Under \$10,000 and 10% threshold. |
| Transfer to reserves | (232,776) | 100% | Timing differences |
| Surplus or (deficit) at the start of the financial year | 5 | 0% | Under \$10,000 and 10% threshold. |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

Note 4 - Cash & Financial Assets

| | General Ledger Balance | Bank Statement Balance |
|---|-------------------------------|-------------------------------|
| | 31-May-24 | 31-May-24 |
| Cash at Bank - Unrestricted | | |
| Municipal Funds | 311,832 | 486,084 |
| Freebairn Recreation Centre Trust (restricted muni funds) | 116,516 | 115,796 |
| Investments | 102,486 | 102,526 |
| Till Float | 299,444 | 299,444 |
| Petty Cash | 3,100 | - |
| | 500 | - |
| | 833,878 | 1,003,850 |
| Cash at Bank - Restricted | | |
| Reserve Funds | 2,330,760 | 2,330,760 |
| | 2,330,760 | 2,330,760 |

Note 5 - Reserve Accounts

| Reserve | Full year Budget | | | | Amended Budget | | | | Actual - YTD | | | |
|---------------------------|------------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|----------------|-----------------|------------------|
| | Opening Balance | Transfer to | Transfer from | Closing Balance | Opening Balance | Transfer to | Transfer from | Closing Balance | Opening Balance | Transfer to | Transfer from | Closing Balance |
| Leave | 364,335 | 86,185 | (25,000) | 425,520 | 364,335 | 86,185 | (50,000) | 400,520 | 364,335 | 84,168 | - | 448,503 |
| Plant | 45,171 | 329,435 | 0 | 374,606 | 45,171 | 329,435 | 0 | 374,606 | 45,171 | 324,623 | - | 369,794 |
| Building | 393,242 | 22,143 | (25,000) | 390,385 | 393,242 | 22,143 | (25,000) | 390,385 | 393,242 | 13,351 | - | 406,593 |
| Admin Equipment | 30,383 | 51,216 | 0 | 81,599 | 30,383 | 51,216 | 0 | 81,599 | 30,383 | 1,032 | - | 31,415 |
| Natural Disaster | 148,362 | 5,938 | (90,000) | 64,300 | 148,362 | 5,938 | (90,000) | 64,300 | 148,362 | 5,037 | - 50,000 | 103,399 |
| Joint Venture Housing | 79,147 | 3,168 | (30,000) | 52,315 | 79,147 | 3,168 | 0 | 82,315 | 79,147 | 2,687 | - | 81,834 |
| FRC Surface & Equipment | 44,573 | 1,784 | 0 | 46,357 | 44,573 | 1,784 | 0 | 46,357 | 44,573 | 1,513 | - | 46,087 |
| Medical Services | 119,855 | 4,797 | (25,000) | 99,652 | 119,855 | 4,797 | (25,000) | 99,652 | 119,855 | 4,069 | - | 123,924 |
| Fuel Facility | 9,261 | 21,172 | 0 | 30,433 | 9,261 | 21,172 | 0 | 30,433 | 9,261 | 314 | - | 9,576 |
| Sportsperson Scholarship | 14,198 | 568 | 0 | 14,766 | 14,198 | 568 | 0 | 14,766 | 14,198 | 482 | - | 14,680 |
| Freebairn Rec Centre | 215,077 | 8,608 | (50,000) | 173,685 | 215,077 | 8,608 | (50,000) | 173,685 | 215,077 | 7,302 | - | 222,379 |
| Bendering Tip Reserve | 128,584 | 5,143 | 0 | 133,727 | 128,584 | 5,143 | 0 | 133,727 | 128,584 | 4,366 | - | 132,950 |
| Short Stay Accommodation | 280,117 | 11,205 | (25,000) | 266,322 | 280,117 | 11,205 | (25,000) | 266,322 | 280,117 | 9,511 | - | 289,627 |
| Independent Water Reserve | | 50,000 | 0 | 50,000 | | 50,000 | (35,000) | 15,000 | | 50,000 | - | 50,000 |
| | 1,872,305 | 601,362 | (270,000) | 2,203,667 | 1,872,305 | 601,362 | (300,000) | 2,158,667 | 1,872,305 | 508,455 | - 50,000 | 2,330,761 |

| Reserve Details | Reserve Details | Anticipated Use Date | Informal Min. | Informal Max. |
|---------------------------|---|----------------------|---------------|---------------|
| Leave | To fund employee long service and annual leave entitlements | - | - | As req |
| Plant | To fund the purchase of major plant. On average plant replacement cost approx. \$450k annually, on years where we spend less than this the difference is banked in to reserve. In years where we spend more we draw from the reserve. | - | 350,000 | - |
| Building | To fund the construction of staff housing | - | - | - |
| Admin Equipment | To fund the replacement of administration equipment. | - | 50,000 | 100,000 |
| Natural Disaster | To assist in the funding of preparations following a natural disaster | - | - | - |
| Joint Venture Housing | To fund the upkeep of JV housing with the Department of Housing | - | - | - |
| FRC Surface & Equipment | To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary | - | - | - |
| Medical Services | To fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire | - | 100,000 | 150,000 |
| Fuel Facility | To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve. | - | 75,000 | 200,000 |
| Sportsperson Scholarship | To fund scholarships for local sportspersons | - | - | 15,000 |
| Freebairn Rec Centre | To fund the ongoing asset management of the FRC | - | 100,000 | - |
| Short Stay Accommodation | To fund the construction of short stay accommodation units | - | - | 250,000 |
| Independent Water Reserve | To fund the replacement and maintenance of water infrastructure within the Shire | - | - | - |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

Note 6 - Asset information

Note 6 (a) - Asset Acquisitions

| Description | Original Budget | Amended Budget | YTD Budget | YTD Actual | Category | Renewal/ Replace | New Asset |
|---|------------------|------------------|------------------|------------------|----------|------------------|-----------|
| E041100 AV equipment for Chambers & meeting room | 20,000 | 20,000 | 18,326 | - | F&E | | Y |
| E042400 Computers & Laptops | 40,000 | 40,000 | 36,663 | 52,129 | F&E | Y | |
| E053720 Emergency Services Building | 5,000 | 5,000 | 4,576 | - | L&B | Y | |
| E053721 Emergency Services Building generator | - | - | - | 15,196 | P&E | | Y |
| E077100 Flooring & security upgrades | 25,000 | 25,000 | 22,913 | - | L&B | Y | |
| E084105 KCCC Flooring, curtains & outdoor blinds | 15,000 | 15,000 | 27,115 | 11,086 | L&B | Y | |
| E084105 KCCC Equipment upgrades | 14,583 | 14,583 | - | 2,273 | P&E | | Y |
| E091106 17 McInnes Street - fireplace, loungeroom doors | 5,000 | 5,000 | 4,576 | - | L&B | Y | |
| E091107 Units 4 & 5/25 Johnston Street renovation | 67,000 | - | - | 14,162 | L&B | Y | |
| E091112 5 Bowey Way | 5,000 | 5,000 | 4,576 | - | L&B | Y | |
| E091115 14 Stewart Street laundry | 12,000 | - | - | - | L&B | Y | |
| E091116 12 Bowey Way Renovation | 58,350 | 58,350 | 53,482 | 37,230 | L&B | Y | |
| E092116 Ellson Street units - blinds | 10,000 | 10,000 | 9,163 | - | L&B | Y | |
| E101520 Transfer Station | 10,000 | 10,000 | 9,163 | - | L&B | Y | |
| E108010 Pingaring Entrance Signs | - | - | - | 11,008 | L&B | Y | |
| E112100 Aquatic Centre - Slide structure | 150,000 | - | - | - | Inf | Y | |
| E112100 Aquatic Centre - South side shade | 35,000 | 35,000 | 35,000 | 22,727 | Inf | Y | |
| E113900 FRC Gym & Function room CCTV | 5,000 | 5,000 | 4,576 | - | P&E | Y | |
| E113940 FRC Generator | 40,000 | 40,000 | 36,663 | - | P&E | | Y |
| E113907 FRC Playground shade & Tennis club playground | 65,000 | 65,000 | 59,576 | 71,894 | P&E | Y | |
| E113905 FRC Changeroom upgrades | 35,000 | 35,000 | 215,413 | 9,300 | L&B | Y | |
| E113905 Tennis court resurfacing | 200,000 | 200,000 | - | - | Inf | Y | |
| E116400 Community Garden | 10,000 | - | - | - | Inf | Y | |
| E117100 AAP Footpaths & fence | 12,000 | 12,000 | 11,000 | 7,825 | Inf | Y | |
| E122220 30 Beard Street, Kulin | - | - | - | 10,000 | L&B | Y | |
| E123100 Grader (PE25) | 465,000 | 465,000 | 465,000 | 495,500 | P&E | Y | |
| E123100 Posi Track & Mulcher | 135,000 | - | - | - | P&E | | Y |
| E123100 Flail Verti Mower | 24,000 | 24,000 | 24,000 | 24,480 | P&E | | Y |
| E123100 Sundry Plant | 10,000 | 10,000 | 10,000 | - | P&E | | Y |
| E123105 Toyota Prado (CEO) | 68,000 | 68,000 | - | 65,266 | MV | Y | |
| E123105 4x2 Utility (MV121 -BMO) | 50,000 | 50,000 | 167,750 | 43,491 | MV | Y | |
| E123105 Ford Everest (Works Manager) | 65,000 | 65,000 | - | 64,019 | MV | Y | |
| E121500 RRG Road Construction | 506,504 | 506,504 | 464,277 | 431,229 | Inf | Y | |
| E121520 R2R Road Construction | 534,902 | 534,902 | 490,281 | 525,003 | Inf | Y | |
| E121551 WSN Road Construction | 2,509,321 | 579,921 | 539,817 | 548,801 | Inf | Y | |
| E121552 RRUPP Road Construction | 1,983,100 | 2,601,548 | 2,384,756 | 2,436,534 | Inf | Y | 1,929,400 |
| E121553 LRCIP Road Construction | - | 370,551 | 370,551 | 212,104 | Inf | Y | - 618,448 |
| E121750 BS Road Construction | 495,095 | 495,095 | 453,838 | 444,101 | Inf | Y | - 370,551 |
| E121550 Own Resource Road Construction | 413,574 | 381,728 | 358,007 | 277,620 | Inf | Y | 31,845 |
| E121580 Footpath Construction | 62,956 | 62,956 | 57,695 | 112,106 | Inf | Y | - |
| E121570 Depot Crib Room | 231,701 | 231,701 | 212,377 | 247,263 | L&B | | Y |
| E122221 Depot Crib Room - Furniture & equipment | - | - | - | 8,689 | F&E | | Y |
| E132500 Hostel upgrades | 25,000 | 25,000 | 22,913 | - | L&B | Y | |
| E134505 CRC Photocopier | 15,000 | 15,000 | 15,000 | 11,090 | F&E | Y | |
| E121605 Tourism signage, interp panels & shelters | 131,000 | 80,000 | 80,000 | - | P&E | | Y |
| E136046 Standpipe Upgrades | - | 35,000 | - | 35,969 | P&E | | |
| E137600 Old Admin Building bathrooms & flooring | 25,000 | 25,000 | 22,913 | 4,758 | L&B | Y | |
| | 8,589,087 | 7,226,839 | 6,691,956 | 6,252,851 | | | |
| Add Work in Progress at 30 June 2023: | | | | | | | |
| KCCC Flooring, curtains & outdoor blinds | | | | 11,086 | | | |
| 12 Bowey Way Renovation | | | | 158,463 | | | |
| Depot Crib Room | | | | 136,258 | | | |
| Design costs for Yealering Clayton Road Intersection | | | | - | | | |
| 0A01195 Total Work in Progress | | | | 305,807 | | | |
| | | | | 6,558,657 | | | |

| Note 6 (b) - Disposal of Assets | Budgeted | | | Actual | | |
|---|----------------|-------------------|--------------------------------|----------------|-----------------|------------------------------|
| | Budgeted WDV | Budgeted Proceeds | Budgeted Profit/(loss) on sale | Actual WDV | Actual Proceeds | Actual Profit/(loss) on Sale |
| PE124 CAT 12H Grader (PE25) | 51,105 | 65,000 | 13,895 | 47,774 | 91,136 | 43,362 |
| MV187 Toyota Prado CEO (MV27) | 49,069 | 53,000 | 3,931 | - | - | 0 |
| MV158 Holden Colorado Single Cab (MV121) | 3,498 | 15,000 | 11,502 | 4,274 | 9,091 | 4,817 |
| MV194 Toyota Prado (Works Manager) (MV30) | 50,116 | 55,000 | 4,884 | 51,032 | 56,364 | 5,332 |
| MV191 Toyota Hilux (MV120) | - | - | 0 | 47,324 | 54,545 | 7,222 |
| | 153,788 | 188,000 | 34,212 | 150,404 | 211,136 | 60,733 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

Note 7 - Receivables

| Rates receivable | 30-Jun-23 | 29-Feb-24 |
|-----------------------------------|---------------|---------------|
| | \$ | \$ |
| Opening arrears previous years | 88,600 | 45,423 |
| Levied this year | 2,255,588 | 2,566,820 |
| Less - collections to date | (2,298,765) | (2,566,261) |
| Equals current outstanding | 45,423 | 45,983 |
| Net rates collectable | 45,423 | 45,983 |
| % Collected | 98.06% | 98.24% |

| Trade Receivables | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (95) | 86,671 | 399 | 126 | 0 | 87,101 |
| Percentage | -0.1% | 99.5% | 0.5% | 0.1% | 0.0% | |
| Allowance for impairment of receivables | | | | | | 0 |
| Total receivables general outstanding | | | | | | 87,101 |
| Amounts shown above include GST (where applicable) | | | | | | |

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.

Note 8 - Payables

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Sundry Creditors | 0 | 149,436 | 0 | 0 | (407) | 149,030 |
| Percentage | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | 149,030 |
| ATO liabilities | | 15,489 | | | | 15,489 |
| Total payables general outstanding | | | | | | 164,518 |
| Amounts shown above include GST (where applicable) | | | | | | |

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the period that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Note 9 - Borrowings

| | Budget | | | | Actual | | | |
|--------------------------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|
| | Principal | Principal | Principal | Interest | Principal | Principal | Principal | Interest |
| | 01/07/2023 | Repayments | 30/06/2024 | Repayments | 01/07/2023 | Repayments | 30/06/2024 | Repayments |
| Loan 1 Administration Building | 883,702 | 99,144 | 784,558 | 32,626 | 883,702 | 49,196 | 834,506 | 15,077 |
| | 883,702 | 99,144 | 784,558 | 32,626 | 883,702 | 49,196 | 834,506 | 15,077 |

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

Note 10 - Rate Revenue

| Rate Type | Rate in \$ | Number of properties | Rateable Value | Budgeted Rate Revenue | Actual Rate Revenue |
|--|-------------------|-----------------------------|-----------------------|------------------------------|----------------------------|
| General Rate | | | | | |
| Gross Rental Value | | | | | |
| Residential | 0.1073 | 136 | 1,371,295 | 147,140 | 147,195 |
| Industrial | 0.1073 | 12 | 115,443 | 12,387 | 12,387 |
| Commercial | 0.1073 | 28 | 434,977 | 46,673 | 46,720 |
| Rural | 0.1073 | 11 | 101,715 | 10,914 | 10,914 |
| Unimproved Value | | | | | |
| Rural | 0.007212 | 342 | 296,773,295 | 2,140,329 | 2,140,711 |
| Mining | 0.007212 | 0 | | - | - |
| Sub-total | | 529 | 298,796,724 | 2,357,443 | 2,357,927 |
| Minimum Payment | | | | | |
| Gross Rental Value | | | | | |
| Residential | 519.97 | 9 | 11,174 | 4,680 | 4,680 |
| Industrial | 519.97 | 6 | 11,905 | 3,120 | 3,120 |
| Commercial | 519.97 | 4 | 8,280 | 2,080 | 2,079 |
| Rural | 519.97 | 7 | 8,125 | 3,640 | 3,640 |
| Unimproved Value | | | | | |
| Rural | 519.97 | 16 | 652,195 | 8,319 | 8,320 |
| Mining | 519.97 | 34 | 373,318 | 17,679 | 18,769 |
| | | 76 | 1,064,997 | 39,518 | 40,606 |
| | | 605 | 299,861,721 | 2,396,961 | 2,398,534 |
| Discount | | | | (101,858) | (104,316) |
| Concessions/Write-offs | | | | (11,954) | (27,095) |
| Total raised from general rates | | | | 2,283,149 | 2,267,122 |
| Ex-Gratia Rates | | | | 27,235 | 27,235 |
| Total Rates | | | | 2,310,384 | 2,294,357 |

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 31 May 2024

Note 11 - Grants

Operating Grants

| Grant Source | Purpose | Original Budget | Amended Budget | YTD Budget | YTD Actual |
|---|--|------------------------|-----------------------|-------------------|-------------------|
| Grants Commission | Federal financial assistance grants | 2,803,300 | 2,928,656 | 2,928,656 | 2,928,659 |
| Fire & Emergency Services | Emergency Services Levy Operating Grant | 38,000 | 38,000 | 28,500 | 38,372 |
| KCCC Traineeship Grant | Childcare Traineeship Grant | 1,500 | 1,500 | 1,375 | 3,598 |
| KCCC Various Grants | Early Childhood Education Grant | - | - | - | 2,793 |
| Main Roads | State Direct Grant (Untied Road Funding) | 261,631 | 261,631 | 261,631 | 267,373 |
| Department of Primary Industries & Regional Development | Community Resource Centre Funding | 105,311 | 105,311 | 78,984 | 113,944 |
| Other CRC Grants | Support Grant & Video Conferencing Grant | 3,000 | 3,000 | 2,750 | 11,026 |
| | | 3,212,742 | 3,338,098 | 3,301,896 | 3,365,765 |

Capital Grants

| Grant Source | Purpose | Original Budget | Amended Budget | YTD Budget | YTD Actual (Income recognised) | Grant income received |
|--|---|------------------------|-----------------------|-------------------|---------------------------------------|------------------------------|
| Local Roads & Community Infrastructure Program | Federal Government Stimulus to deliver priority local roads and community infrastructure projects | 665,870 | 554,541 | - | 302,205 | 2,774 |
| Kulin Bush Races | KCCC | - | - | - | - | - |
| Kulin Bush Races | Shade for south side | 34,850 | 34,850 | 31,944 | 34,850 | 34,850 |
| CSRFF, Tennis Club & Kulin Bush Races | Tennis Court Resurfacing | 153,000 | 113,000 | - | - | - |
| Main Roads - Regional Road Group | Road Construction | 333,334 | 333,334 | 249,999 | 287,485 | 266,668 |
| Federal - Wheatbelt Secondary Freight Network | Road Construction | 2,328,701 | 429,950 | 214,975 | 506,200 | 946,191 |
| Federal - Remote Roads Upgrade Pilot Program | Road Construction | 1,586,480 | 2,081,238 | 1,560,930 | 1,966,100 | 1,006,114 |
| Federal - Roads to Recovery | Road Construction | 503,796 | 503,796 | 377,847 | 503,796 | 503,796 |
| Federal - Black Spot Program | Road Construction on Dangerous Roads | 330,228 | 330,228 | 247,671 | 331,998 | 248,776 |
| | | 5,936,259 | 4,380,937 | 2,683,366 | 3,932,634 | 3,009,169 |

| Shire of Kulin | | | | | | | | |
|----------------------------------|------------------------------------|--|----------------------|----------------------|----------------------|----------------------|--------------------|----|
| STATEMENT OF OPERATING | | | | | | | | |
| (Nature & Type) | | | | | | | | |
| For the period ended 31 May 2024 | | | | | | | | |
| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. | |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| E030100 | Discount Allowed on Rates | 01 Rates | \$101,858 | \$101,858 | \$101,858 | \$104,316 | \$2,458 | |
| E030110 | RATES WRITTEN OFF | 01 Rates | \$11,954 | \$11,954 | \$11,954 | \$27,095 | \$15,141 | |
| E030115 | DOUBTFUL DEBTS EXPENSE RATES | 01 Rates | \$0 | \$0 | \$0 | \$0 | \$0 | |
| I030001 | General Rate - GRV | 01 Rates | (\$217,113) | (\$217,113) | (\$217,113) | (\$217,113) | (\$0) | |
| I030101 | General Rate - UV | 01 Rates | (\$2,140,331) | (\$2,140,331) | (\$2,140,331) | (\$2,140,331) | \$0 | |
| I030105 | Interim Rates - GRV/UV | 01 Rates | \$0 | \$0 | \$0 | (\$1,572) | (\$1,572) | |
| I030131 | Minimum Rates- GRV | 01 Rates | (\$13,519) | (\$13,519) | (\$13,519) | (\$13,519) | (\$0) | |
| I030133 | Minimum Rates - UV | 01 Rates | (\$25,998) | (\$25,998) | (\$25,998) | (\$25,999) | (\$1) | |
| I030150 | EX GRATIA RATES | 01 Rates | (\$27,235) | (\$27,235) | (\$27,235) | (\$27,235) | \$0 | |
| | | Rates Total | (\$2,310,384) | (\$2,310,384) | (\$2,310,384) | (\$2,294,357) | \$16,027 | |
| I031100 | Grants Commission | 05 Operating Grants, Subsidies & Contributions | (\$2,803,300) | (\$2,928,656) | (\$2,928,656) | (\$2,928,659) | (\$3) | |
| I053010 | ESL Bush Fires Allocation | 05 Operating Grants, Subsidies & Contributions | (\$38,000) | (\$38,000) | (\$28,500) | (\$38,372) | (\$9,872) | |
| I084030 | TRAINEESHIPS | 05 Operating Grants, Subsidies & Contributions | (\$1,500) | (\$1,500) | (\$1,375) | (\$3,598) | (\$2,223) | |
| I084100 | Various Grants | 05 Operating Grants, Subsidies & Contributions | \$0 | \$0 | \$0 | (\$2,793) | (\$2,793) | |
| I122360 | Government Grants | 05 Operating Grants, Subsidies & Contributions | (\$261,631) | (\$261,631) | (\$261,631) | (\$267,373) | (\$5,742) | |
| I134225 | TRAINEESHIP REIMBURSEMENTS | 05 Operating Grants, Subsidies & Contributions | \$0 | \$0 | \$0 | (\$8,026) | (\$8,026) | |
| I134500 | GRANTS - CRC OPERATIONAL | 05 Operating Grants, Subsidies & Contributions | (\$105,311) | (\$105,311) | (\$78,984) | (\$113,944) | (\$34,960) | |
| I134510 | OTHER GRANTS | 05 Operating Grants, Subsidies & Contributions | (\$3,000) | (\$3,000) | (\$2,750) | (\$3,000) | (\$250) | |
| | | Operating Grants, Subsidies & Contributions Total | (\$3,212,742) | (\$3,338,098) | (\$3,301,896) | (\$3,365,765) | (\$63,869) | |
| I030142 | Admin Charge for Instalments | 02 User Charges | (\$500) | (\$500) | (\$451) | (\$693) | (\$242) | |
| I030160 | Information & Search Fees | 02 User Charges | (\$4,000) | (\$4,000) | (\$3,663) | (\$6,436) | (\$2,773) | |
| I030170 | LEGAL FEES RECOVERED | 02 User Charges | \$0 | \$0 | \$0 | (\$1,556) | (\$1,556) | |
| I030171 | LEGAL FEES RECOVERED (NO GST) | 02 User Charges | \$0 | \$0 | \$0 | (\$350) | (\$350) | |
| I051100 | FIRE CONTRIBUTIONS | 02 User Charges | \$0 | \$0 | \$0 | (\$8,180) | (\$8,180) | |
| I052400 | FINES AND PENALTIES | 02 User Charges | (\$200) | (\$200) | (\$176) | \$0 | \$176 | |
| I052420 | DOG REGISTRATION FEES | 02 User Charges | (\$2,200) | (\$2,200) | (\$2,013) | (\$2,084) | (\$71) | |
| I052430 | CAT REGISTRATION FEE INCOME | 02 User Charges | (\$200) | (\$200) | (\$176) | (\$120) | \$56 | |
| I074100 | OTHER INCOME | 02 User Charges | \$0 | \$0 | \$0 | (\$162) | (\$162) | |
| I074410 | OTHER LICENSES | 02 User Charges | \$0 | \$0 | \$0 | (\$1,232) | (\$1,232) | |
| I080100 | REIMBURSEMENT FROM SCHOOL | 02 User Charges | \$0 | \$0 | \$0 | (\$2,830) | (\$2,830) | |
| I084010 | Fees & Charges | 02 User Charges | (\$296,000) | (\$296,000) | (\$271,326) | (\$242,006) | \$29,320 | |
| I084040 | FUNDRAISING - GST | 02 User Charges | (\$5,000) | (\$5,000) | (\$4,576) | \$0 | \$4,576 | |
| I101400 | CHARGES - REFUSE REMOVAL | 02 User Charges | (\$93,824) | (\$93,824) | (\$93,824) | (\$93,373) | \$451 | |
| I102410 | CHARGES - REFUSE REMOVAL | 02 User Charges | (\$18,176) | (\$18,176) | (\$18,176) | (\$17,992) | \$184 | |
| I106110 | Planning Approvals | 02 User Charges | (\$8,000) | (\$8,000) | (\$7,326) | (\$1,292) | \$6,034 | |
| I107400 | CHARGES - CEMETERY FEES | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,826) | (\$2,175) | (\$349) | |
| I112405 | Pool Admission - Adults | 02 User Charges | (\$8,100) | (\$8,100) | (\$7,425) | (\$9,830) | (\$2,405) | |
| I112410 | Pool Admission - Children | 02 User Charges | (\$6,250) | (\$6,250) | (\$5,720) | (\$7,174) | (\$1,454) | |
| I112450 | Pool Slide Income | 02 User Charges | (\$20,000) | (\$20,000) | (\$18,326) | (\$30,573) | (\$12,247) | |
| I112480 | SEASON PASS | 02 User Charges | (\$10,000) | (\$10,000) | (\$9,163) | (\$12,769) | (\$3,606) | |
| I112600 | EVENTS | 02 User Charges | (\$1,000) | (\$1,000) | (\$913) | (\$2,774) | (\$1,861) | |
| I113050 | MEMBERSHIPS - CORPORATE | 02 User Charges | \$0 | \$0 | \$0 | (\$58) | (\$58) | |
| I113100 | Memberships - Adult | 02 User Charges | (\$11,900) | (\$11,900) | (\$10,901) | (\$11,916) | (\$1,015) | |
| I113110 | Memberships - Children | 02 User Charges | (\$764) | (\$764) | (\$693) | (\$657) | \$36 | |
| I113120 | Memberships - Social | 02 User Charges | (\$1,164) | (\$1,164) | (\$1,056) | (\$844) | \$212 | |
| I113130 | MEMBERSHIPS - SHORT TERM | 02 User Charges | (\$84) | (\$84) | (\$77) | (\$868) | (\$791) | |
| I113150 | EVENTS AND CATERING | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,826) | (\$3,577) | (\$1,751) | |
| I113270 | REIMBURSEMENT | 02 User Charges | \$0 | \$0 | \$0 | (\$16) | (\$16) | |
| I113300 | Hire - Indoor Courts | 02 User Charges | (\$500) | (\$500) | (\$451) | (\$608) | (\$157) | |
| I113320 | Hire - Kitchen | 02 User Charges | (\$4,000) | (\$4,000) | (\$3,663) | (\$3,604) | \$59 | |
| I113351 | HIRE - TENNIS COURTS | 02 User Charges | \$0 | \$0 | \$0 | (\$49) | (\$49) | |
| I113380 | Hire - Golf/Tennis Pavilion | 02 User Charges | (\$800) | (\$800) | (\$726) | (\$364) | \$362 | |
| I113390 | Hire - Function Rooms | 02 User Charges | (\$1,500) | (\$1,500) | (\$1,375) | (\$4,881) | (\$3,506) | |
| I113500 | BAR SALES | 02 User Charges | (\$130,000) | (\$130,000) | (\$119,163) | (\$148,080) | (\$28,917) | |
| I113505 | Canteen Sales | 02 User Charges | (\$2,500) | (\$2,500) | (\$2,288) | (\$2,644) | (\$356) | |
| I113510 | OCCASIONAL LIQUOR LICENCES | 02 User Charges | \$0 | \$0 | \$0 | (\$223) | (\$223) | |
| I130400 | MERCHANDISE SALES | 02 User Charges | \$0 | \$0 | \$0 | (\$11) | (\$11) | |
| I132409 | HOSTEL CHARGES | 02 User Charges | (\$10,000) | (\$10,000) | (\$9,163) | (\$17,288) | (\$8,125) | |
| I132410 | Caravan Park Charges | 02 User Charges | (\$40,000) | (\$40,000) | (\$36,663) | (\$44,890) | (\$8,227) | |
| I132430 | MERCHANDISE SALES | 02 User Charges | (\$2,500) | (\$2,500) | (\$2,288) | (\$785) | \$1,503 | |
| I132450 | SALE OF THH SOUVENIRS (DO NOT USE) | 02 User Charges | \$2,500 | \$2,500 | \$2,288 | \$0 | (\$2,288) | |
| I133410 | BUILDING PERMITS | 02 User Charges | (\$4,000) | (\$4,000) | (\$3,663) | (\$3,019) | \$644 | |
| I133420 | BCITF LEVY COLLECTION | 02 User Charges | (\$500) | (\$500) | (\$451) | (\$1,321) | (\$870) | |
| I133425 | BUILDING SERVICES LEVY COLLECTION | 02 User Charges | (\$1,000) | (\$1,000) | (\$913) | (\$2,520) | (\$1,607) | |
| I134010 | CRC MEMBERSHIPS | 02 User Charges | (\$300) | (\$300) | (\$275) | (\$23) | \$252 | |
| I134070 | PHOTOCOPYING/PRINTING | 02 User Charges | (\$10,000) | (\$10,000) | (\$9,163) | (\$11,321) | (\$2,158) | |
| I134100 | INTERNET/COMPUTER USAGE | 02 User Charges | (\$200) | (\$200) | (\$176) | (\$62) | \$114 | |
| I134120 | STAFF ASSISTANCE/LABOUR | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,826) | (\$222) | \$1,604 | |
| I134130 | KULIN UPDATE | 02 User Charges | (\$6,000) | (\$6,000) | (\$5,500) | (\$4,637) | \$863 | |
| I134140 | Laminating | 02 User Charges | (\$750) | (\$750) | (\$682) | (\$570) | \$112 | |
| I134150 | Equipment Hire | 02 User Charges | (\$500) | (\$500) | (\$451) | (\$48) | \$403 | |
| I134160 | KULIN PHONE DIRECTORY | 02 User Charges | (\$1,000) | (\$1,000) | (\$913) | (\$179) | \$734 | |
| I134170 | BUILDING/ROOM HIRE | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,826) | (\$183) | \$1,643 | |
| I134180 | PUBLIC TRAINING/COURSES | 02 User Charges | (\$10,000) | (\$10,000) | (\$9,163) | (\$5,613) | \$3,550 | |
| I134185 | EVENT INCOME & SPONSORSHIP (GST) | 02 User Charges | (\$5,000) | (\$5,000) | (\$4,576) | (\$1,822) | \$2,754 | |
| I134186 | EVENT INCOME & SPONSORSHIP (GST FR | 02 User Charges | (\$1,000) | (\$1,000) | (\$913) | \$0 | \$913 | |
| I134190 | Commissions | 02 User Charges | (\$8,640) | (\$8,640) | (\$7,920) | (\$7,918) | \$2 | |
| I134215 | SUNDRY SERVICES | 02 User Charges | (\$1,000) | (\$1,000) | (\$913) | \$0 | \$913 | |
| I134220 | BINDING | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,826) | (\$97) | \$1,729 | |
| I134225 | TRAINEESHIP REIMBURSEMENTS | 02 User Charges | (\$5,000) | (\$5,000) | (\$4,576) | \$0 | \$4,576 | |
| I136010 | SALE OF STANDPIPE WATER | 02 User Charges | (\$35,000) | (\$35,000) | (\$32,076) | (\$20,485) | \$11,591 | |
| I136115 | Community Cropping Program | 02 User Charges | (\$1,217) | (\$1,217) | (\$1,216) | (\$1,227) | (\$11) | |
| I138020 | OTHER RACES INCOME | 02 User Charges | \$0 | \$0 | \$0 | (\$0) | (\$0) | |
| I139010 | SALES - PUBLIC | 02 User Charges | (\$888,000) | (\$888,000) | (\$814,000) | (\$931,070) | (\$117,070) | |
| I141410 | Private Works | 02 User Charges | (\$45,000) | (\$45,000) | (\$41,250) | (\$14,420) | \$26,830 | |
| I142100 | Hire of Bus & Trailer | 02 User Charges | (\$12,000) | (\$12,000) | (\$11,000) | (\$11,375) | (\$375) | |
| I143046 | CONTRIBUTION FOR VEHICLE | 02 User Charges | (\$2,756) | (\$2,756) | (\$2,519) | \$0 | \$2,519 | |
| | | User Charges Total | (\$1,725,524) | (\$1,725,524) | (\$1,590,912) | (\$1,703,096) | (\$112,184) | |
| I042050 | STAFF RENT ADMIN | 10 Rental Income | \$0 | \$0 | \$0 | (\$7,391) | (\$7,391) | |
| I092100 | RENTAL - OTHER HOUSING | 10 Rental Income | (\$22,013) | (\$22,013) | (\$20,174) | (\$12,785) | \$7,389 | |
| I092110 | RENTAL - GEHA Housing | 10 Rental Income | (\$44,177) | (\$44,177) | (\$40,491) | (\$39,400) | \$1,091 | |
| I092150 | RENTAL - JOINT VENTURE | 10 Rental Income | (\$57,087) | (\$57,087) | (\$52,327) | (\$45,753) | \$6,574 | |
| I111022 | RENTAL FROM MEMORIAL HALL | 10 Rental Income | \$0 | \$0 | \$0 | (\$1,669) | (\$1,669) | |

| Shire of Kulin | | | | | | | | |
|----------------------------------|--|----|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| STATEMENT OF OPERATING | | | | | | | | |
| (Nature & Type) | | | | | | | | |
| For the period ended 31 May 2024 | | | | | | | | |
| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. | |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| I112510 | STAFF RENT | 10 | Rental Income | (\$5,850) | (\$5,850) | (\$5,357) | (\$5,400) | (\$43) |
| I134170 | BUILDING/ROOM HIRE | 10 | Rental Income | \$0 | \$0 | \$0 | (\$377) | (\$377) |
| I137010 | RENTAL INCOME - OLD ADMIN BUILDING | 10 | Rental Income | (\$5,520) | (\$5,520) | (\$5,060) | (\$5,182) | (\$122) |
| I143100 | STAFF HOUSING RENTAL | 10 | Rental Income | (\$18,070) | (\$18,070) | (\$16,555) | (\$23,169) | (\$6,614) |
| | | | Rental Income Total | (\$152,717) | (\$152,717) | (\$139,964) | (\$141,126) | (\$1,162) |
| | | | Fees & Charges Total | (\$1,878,241) | (\$1,878,241) | (\$1,730,876) | (\$1,844,222) | (\$113,346) |
| I030140 | Interest on Instalments | 03 | Interest | (\$1,500) | (\$1,500) | (\$1,375) | (\$2,029) | (\$654) |
| I030141 | PENALTY INTEREST | 03 | Interest | (\$5,000) | (\$5,000) | (\$4,576) | (\$5,237) | (\$661) |
| I032100 | INTEREST ON MUNICIPAL | 03 | Interest | (\$60,000) | (\$110,000) | (\$100,837) | (\$125,077) | (\$24,240) |
| I032110 | INTEREST ON PLANT RESERVE | 03 | Interest | (\$14,435) | (\$14,435) | (\$13,222) | (\$9,599) | \$3,623 |
| I032120 | Interest on LSL & AL Reserve | 03 | Interest | (\$16,185) | (\$16,185) | (\$14,828) | (\$13,980) | \$848 |
| I032130 | INTEREST ON BUILDING RESERVE | 03 | Interest | (\$22,143) | (\$22,143) | (\$20,295) | (\$13,149) | \$7,146 |
| I032140 | Interest on Admin Equip Reserv | 03 | Interest | (\$1,216) | (\$1,216) | (\$1,111) | (\$1,016) | \$95 |
| I032150 | Interest on Freebairn Recreation Centre Rese | 03 | Interest | (\$8,608) | (\$8,608) | (\$7,887) | (\$7,192) | \$695 |
| I032160 | Interest on Joint Venture Reserve | 03 | Interest | (\$3,168) | (\$3,168) | (\$2,893) | (\$2,646) | \$247 |
| I032170 | INTEREST ON FRC SURFACE & EQUIP REI | 03 | Interest | (\$1,784) | (\$1,784) | (\$1,628) | (\$1,490) | \$138 |
| I032180 | INTEREST ON NATURAL DISASTER RESEF | 03 | Interest | (\$5,938) | (\$5,938) | (\$5,434) | (\$4,961) | \$473 |
| I032185 | INTEREST ON FREEBAIRN SPORTSPERS | 03 | Interest | (\$568) | (\$568) | (\$517) | (\$475) | \$42 |
| I032194 | INTEREST ON BENDERING TIP RESERVE | 03 | Interest | (\$5,143) | (\$5,143) | (\$4,708) | (\$4,299) | \$409 |
| I032197 | INTEREST ON MEDICAL SERVICES RESEF | 03 | Interest | (\$4,797) | (\$4,797) | (\$4,389) | (\$4,008) | \$381 |
| I032198 | INTEREST ON FUEL FACILITY RESERVE | 03 | Interest | (\$1,172) | (\$1,172) | (\$1,067) | (\$310) | \$757 |
| I032199 | INTEREST ON SHORT STAY ACCOMMODA | 03 | Interest | (\$11,205) | (\$11,205) | (\$10,263) | (\$9,366) | \$897 |
| | | | Interest Total | (\$162,863) | (\$212,863) | (\$195,030) | (\$204,834) | (\$9,804) |
| I041297 | FAIR VALUE ADJUSTMENTS | 06 | Other Revenue | \$0 | \$0 | \$0 | (\$1,681) | (\$1,681) |
| I042040 | SUNDRY INCOME | 06 | Other Revenue | \$0 | \$0 | \$0 | (\$500) | (\$500) |
| I074100 | OTHER INCOME | 06 | Other Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| I122298 | FAIR VALUE ADJUSTMENTS | 06 | Other Revenue | \$0 | \$0 | \$0 | (\$10,000) | (\$10,000) |
| | | | Other Revenue Total | \$0 | \$0 | \$0 | (\$12,181) | (\$12,181) |
| I113335 | Community Contributions | 07 | Non-Cash Contributions | (\$20,000) | (\$20,000) | (\$18,326) | (\$28,930) | (\$10,604) |
| | | | Non-Cash Contributions Total | (\$20,000) | (\$20,000) | (\$18,326) | (\$28,930) | (\$10,604) |
| I030170 | LEGAL FEES RECOVERED | 11 | Reimbursements, Donations And Contributions | (\$4,000) | (\$4,000) | (\$3,663) | \$0 | \$3,663 |
| I030171 | LEGAL FEES RECOVERED (NO GST) | 11 | Reimbursements, Donations And Contributions | (\$6,500) | (\$6,500) | (\$5,951) | \$0 | \$5,951 |
| I041045 | Reimbursements | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$2,291) | (\$2,291) |
| I042016 | PAID PARENTAL LEAVE REIMBURSEMENT | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$15,890) | (\$15,890) |
| I042040 | SUNDRY INCOME | 11 | Reimbursements, Donations And Contributions | (\$1,200) | (\$1,200) | (\$1,100) | \$0 | \$1,100 |
| I042045 | REIMBURSEMENTS | 11 | Reimbursements, Donations And Contributions | (\$1,000) | (\$1,000) | (\$913) | (\$720) | \$193 |
| I042046 | CONTRIBUTION TO VEHICLES | 11 | Reimbursements, Donations And Contributions | (\$2,756) | (\$2,756) | (\$2,519) | (\$2,505) | \$14 |
| I042391 | REIMBURSEMENTS - INSURANCE | 11 | Reimbursements, Donations And Contributions | \$0 | (\$27,918) | (\$27,918) | (\$27,918) | \$0 |
| I051100 | FIRE CONTRIBUTIONS | 11 | Reimbursements, Donations And Contributions | (\$100) | (\$100) | (\$88) | \$0 | \$88 |
| I053030 | ESL ADMINISTRATION | 11 | Reimbursements, Donations And Contributions | (\$4,000) | (\$4,000) | (\$4,000) | (\$4,000) | \$0 |
| I053050 | SALE OF PROTECTIVE CLOTHING | 11 | Reimbursements, Donations And Contributions | (\$500) | (\$500) | (\$451) | (\$341) | \$110 |
| I080100 | REIMBURSEMENT FROM SCHOOL | 11 | Reimbursements, Donations And Contributions | (\$10,000) | (\$10,000) | (\$9,163) | \$0 | \$9,163 |
| I082100 | KULIN RETIREMENT HOMES ADMIN REIME | 11 | Reimbursements, Donations And Contributions | (\$2,000) | (\$2,000) | (\$1,826) | \$0 | \$1,826 |
| I084030 | TRAINEESHIPS | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | \$0 | \$0 |
| I084040 | FUNDRAISING - GST | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$1,681) | (\$1,681) |
| I084041 | FUNDRAISING - GST FREE | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$650) | (\$650) |
| I092391 | Reimbursements - General | 11 | Reimbursements, Donations And Contributions | (\$250) | (\$250) | (\$220) | (\$341) | (\$121) |
| I102030 | Drum Muster Reimbursement | 11 | Reimbursements, Donations And Contributions | (\$1,000) | (\$1,000) | (\$913) | (\$480) | \$433 |
| I102420 | SALE OF BINS | 11 | Reimbursements, Donations And Contributions | (\$200) | (\$200) | (\$176) | \$0 | \$176 |
| I107051 | GRANT INCOME & CONTRIBUTIONS | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$11,008) | (\$11,008) |
| I112491 | REIMBURSEMENTS LSL POOL MANAGER | 11 | Reimbursements, Donations And Contributions | (\$14,486) | (\$14,486) | (\$13,277) | \$0 | \$13,277 |
| I113150 | EVENTS AND CATERING | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | \$0 | \$0 |
| I113270 | REIMBURSEMENT | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | \$0 | \$0 |
| I117056 | OTHER SPORTING CLUBS | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | \$1 | \$1 |
| I122500 | Miscellaneous Income | 11 | Reimbursements, Donations And Contributions | (\$2,000) | (\$2,000) | (\$1,826) | (\$2,473) | (\$647) |
| I132100 | Grants | 11 | Reimbursements, Donations And Contributions | (\$1,000) | (\$1,000) | (\$913) | \$0 | \$913 |
| I134185 | EVENT INCOME & SPONSORSHIP (GST) | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$1,000) | (\$1,000) |
| I134186 | EVENT INCOME & SPONSORSHIP (GST FR | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$46) | (\$46) |
| I134225 | TRAINEESHIP REIMBURSEMENTS | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | \$0 | \$0 |
| I136020 | REIMBURSEMENTS | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$1,500) | (\$1,500) |
| I138020 | OTHER RACES INCOME | 11 | Reimbursements, Donations And Contributions | (\$15,000) | (\$15,000) | (\$15,000) | (\$29,760) | (\$14,760) |
| I143046 | CONTRIBUTION FOR VEHICLE | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$2,621) | (\$2,621) |
| I143390 | REIMBURSEMENTS | 11 | Reimbursements, Donations And Contributions | (\$5,500) | (\$5,500) | (\$5,038) | (\$6,919) | (\$1,881) |
| I143391 | WORKERS COMPENSATION REIMBURSE | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$48,841) | (\$48,841) |
| I144100 | DIESEL REBATE | 11 | Reimbursements, Donations And Contributions | (\$35,000) | (\$35,000) | (\$32,076) | (\$112,561) | (\$80,485) |
| I144300 | WATER REIMBURSEMENT | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$395) | (\$395) |
| I144390 | INSURANCE CLAIMS | 11 | Reimbursements, Donations And Contributions | \$0 | \$0 | \$0 | (\$758) | (\$758) |
| I147360 | SALE OF PARTS/SCRAP | 11 | Reimbursements, Donations And Contributions | (\$500) | (\$500) | (\$451) | \$0 | \$451 |
| | | | Reimbursements, Donations And Contributi | (\$106,992) | (\$134,910) | (\$127,482) | (\$274,697) | (\$147,215) |
| I101045 | SHARE OF PROFIT OF ASSOCIATE - ROER | 12 | Non-operating Revenue | \$0 | \$0 | \$0 | (\$5,201) | (\$5,201) |
| I102410 | CHARGES - REFUSE REMOVAL | 13 | Non-operating Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | Non-operating Revenue | \$0 | \$0 | \$0 | (\$5,201) | (\$5,201) |
| | | | Total Other Revenue | (\$126,992) | (\$154,910) | (\$145,808) | (\$321,009) | (\$175,201) |
| I042297 | PROFIT ON SALE OF ASSET | 08 | Profit On Asset Disposal | (\$3,931) | (\$3,931) | (\$3,597) | (\$7,222) | (\$3,625) |
| I123297 | Profit on Sale of Asset | 08 | Profit On Asset Disposal | (\$30,281) | (\$30,281) | (\$27,753) | (\$53,511) | (\$25,758) |
| | | | Profit On Asset Disposal Total | (\$34,212) | (\$34,212) | (\$31,350) | (\$60,733) | (\$29,383) |
| I031102 | LRCIP GRANT | 04 | Asset Grants | (\$665,870) | (\$554,541) | \$0 | (\$302,205) | (\$302,205) |
| I112100 | GRANT FOR SWIMMING POOL | 04 | Asset Grants | (\$34,850) | (\$34,850) | (\$31,944) | (\$34,850) | (\$2,906) |
| I113334 | GRANTS - SPORTING PROJECTS | 04 | Asset Grants | (\$153,000) | (\$113,000) | \$0 | \$0 | \$0 |
| I121500 | REGIONAL ROAD GROUP | 04 | Asset Grants | (\$333,334) | (\$333,334) | (\$249,999) | (\$287,485) | (\$37,486) |
| I121520 | ROADS TO RECOVERY | 04 | Asset Grants | (\$503,796) | (\$503,796) | (\$377,847) | (\$503,796) | (\$125,949) |
| I121530 | WSFN FUNDING | 04 | Asset Grants | (\$2,328,701) | (\$429,950) | (\$214,975) | (\$506,200) | (\$291,225) |
| I121540 | RRUPP GRANT INCOME | 04 | Asset Grants | (\$1,586,480) | (\$2,081,238) | (\$1,560,930) | (\$1,966,100) | (\$405,170) |
| I121750 | BLACK SPOT | 04 | Asset Grants | (\$330,228) | (\$330,228) | (\$247,671) | (\$331,998) | (\$84,327) |
| | | | Asset Grants Total | (\$5,936,259) | (\$4,380,937) | (\$2,683,366) | (\$3,932,634) | (\$1,249,268) |
| E042010 | SALARIES | 30 | Employee Costs | \$765,235 | \$765,235 | \$701,459 | \$667,114 | (\$34,345) |
| E042020 | SUPERANNUATION | 30 | Employee Costs | \$111,168 | \$111,168 | \$101,904 | \$104,343 | \$2,439 |
| E042025 | ADMINISTRATION HOUSING ALLOWANCE | 30 | Employee Costs | \$50,504 | \$50,504 | \$46,288 | \$31,561 | (\$14,727) |
| E042046 | STAFF HOUSING | 30 | Employee Costs | \$10,087 | \$10,087 | \$9,240 | \$4,715 | (\$4,525) |
| E042050 | OFFICE MAINTENANCE | 30 | Employee Costs | \$1,819 | \$1,819 | \$1,672 | \$1,280 | (\$392) |
| E042075 | FBT EXPENSE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$18,957 | \$18,957 |
| E042120 | Cleaning | 30 | Employee Costs | \$21,468 | \$21,468 | \$19,679 | \$16,891 | (\$2,788) |
| E042190 | KEY TO KULIN | 30 | Employee Costs | \$2,350 | \$2,350 | \$2,145 | \$2,128 | (\$17) |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 30 | Employee Costs | \$0 | \$0 | \$0 | \$4,747 | \$4,747 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 31 May 2024

| COA | Description | | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|-----------------------------------|----|----------------|-----------------|----------------|---------------|---------------|------------|
| | | | | \$ | \$ | \$ | \$ | \$ |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 30 | Employee Costs | \$2,459 | \$2,459 | \$2,244 | \$1,192 | (\$1,052) |
| E075020 | Mosquito Control | 30 | Employee Costs | \$1,216 | \$1,216 | \$1,111 | \$258 | (\$853) |
| E077020 | MEDICAL CENTRE | 30 | Employee Costs | \$6,306 | \$6,306 | \$5,775 | \$5,100 | (\$675) |
| E077030 | AMBULANCE SERVICES | 30 | Employee Costs | \$0 | \$0 | \$0 | \$200 | \$200 |
| E080100 | Contribution to School | 30 | Employee Costs | \$5,760 | \$5,760 | \$5,280 | \$3,033 | (\$2,247) |
| E084010 | Salaries | 30 | Employee Costs | \$260,970 | \$260,970 | \$239,217 | \$267,192 | \$27,975 |
| E084011 | Salaries - Building Maintenance | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 | \$0 |
| E084012 | SALARIES - GARDENING | 30 | Employee Costs | \$3,840 | \$3,840 | \$3,520 | \$1,886 | (\$1,634) |
| E084013 | SUPERANNUATION | 30 | Employee Costs | \$27,937 | \$27,937 | \$25,608 | \$26,607 | \$999 |
| E084014 | CLEANING SALARIES | 30 | Employee Costs | \$13,213 | \$13,213 | \$12,111 | \$8,033 | (\$4,078) |
| E084061 | STAFF HOUSING | 30 | Employee Costs | \$12,418 | \$12,418 | \$11,374 | \$10,548 | (\$826) |
| E084070 | REPAIRS & MAINTENANCE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$1,424 | \$1,424 |
| E084075 | STAFF EXPENSES | 30 | Employee Costs | \$750 | \$750 | \$682 | \$300 | (\$382) |
| E092050 | OTHER HOUSING MAINTENANCE | 30 | Employee Costs | \$866 | \$866 | \$792 | \$124 | (\$668) |
| E092060 | KULIN RETIREMENT HOMES | 30 | Employee Costs | \$7,158 | \$7,158 | \$6,556 | \$7,726 | \$1,170 |
| E092148 | GEHA HOUSING - COSTS | 30 | Employee Costs | \$5,799 | \$5,799 | \$5,313 | \$500 | (\$4,813) |
| E092150 | JOINT VENTURE HOUSING - COSTS | 30 | Employee Costs | \$16,816 | \$16,816 | \$15,422 | \$9,736 | (\$5,686) |
| E101020 | DOMESTIC REFUSE COLLECTION | 30 | Employee Costs | \$5,760 | \$5,760 | \$5,280 | \$5,198 | (\$82) |
| E101021 | DUDININ REFUSE COLLECTION | 30 | Employee Costs | \$2,560 | \$2,560 | \$2,343 | \$2,143 | (\$200) |
| E101030 | REFUSE SITE MAINTENANCE | 30 | Employee Costs | \$27,418 | \$27,418 | \$25,124 | \$20,452 | (\$4,672) |
| E102020 | Commercial Refuse Collection | 30 | Employee Costs | \$13,441 | \$13,441 | \$12,320 | \$12,131 | (\$189) |
| E102030 | Drum Muster | 30 | Employee Costs | \$640 | \$640 | \$583 | \$1,135 | \$552 |
| E104010 | Urban Stormwater Drainage | 30 | Employee Costs | \$1,216 | \$1,216 | \$1,111 | \$0 | (\$1,111) |
| E105051 | Reinstatement of Gravel Pits | 30 | Employee Costs | \$5,114 | \$5,114 | \$4,686 | \$1,789 | (\$2,897) |
| E107031 | KULIN CEMETERY | 30 | Employee Costs | \$4,626 | \$4,626 | \$4,235 | \$2,505 | (\$1,730) |
| E107050 | PUBLIC CONVENIENCES | 30 | Employee Costs | \$18,373 | \$18,373 | \$16,841 | \$17,687 | \$846 |
| E107052 | PUBLIC CONVENIENCES DUDININ | 30 | Employee Costs | \$2,304 | \$2,304 | \$2,112 | \$1,805 | (\$307) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 30 | Employee Costs | \$1,105 | \$1,105 | \$1,012 | \$5,882 | \$4,870 |
| E107060 | WAR MEMORIAL | 30 | Employee Costs | \$608 | \$608 | \$550 | \$208 | (\$342) |
| E111021 | MEMORIAL HALL | 30 | Employee Costs | \$1,654 | \$1,654 | \$1,518 | \$1,684 | \$166 |
| E111031 | PINGARING HALL | 30 | Employee Costs | \$0 | \$0 | \$0 | \$201 | \$201 |
| E112021 | Salaries | 30 | Employee Costs | \$118,734 | \$118,734 | \$108,834 | \$95,034 | (\$13,800) |
| E112022 | Superannuation | 30 | Employee Costs | \$13,061 | \$13,061 | \$11,968 | \$9,867 | (\$2,101) |
| E112026 | MAINTENANCE | 30 | Employee Costs | \$5,019 | \$5,019 | \$4,598 | \$9,134 | \$4,536 |
| E112029 | STAFF HOUSING | 30 | Employee Costs | \$866 | \$866 | \$792 | \$72 | (\$720) |
| E113270 | REPAIRS AND MAINTENANCE | 30 | Employee Costs | \$11,858 | \$11,858 | \$10,868 | \$2,419 | (\$8,449) |
| E113280 | Superannuation | 30 | Employee Costs | \$16,744 | \$16,744 | \$15,345 | \$18,310 | \$2,965 |
| E113300 | Wages - Centre Manager | 30 | Employee Costs | \$64,654 | \$64,654 | \$59,257 | \$52,547 | (\$6,710) |
| E113310 | WAGES - BAR STAFF CASUALS | 30 | Employee Costs | \$96,770 | \$96,770 | \$88,704 | \$65,198 | (\$23,506) |
| E113315 | EVENTS | 30 | Employee Costs | \$0 | \$0 | \$0 | \$622 | \$622 |
| E113320 | WAGES - CLEANER | 30 | Employee Costs | \$1,577 | \$1,577 | \$1,441 | \$22,558 | \$21,117 |
| E113330 | OTHER ALLOWANCES | 30 | Employee Costs | \$1,216 | \$1,216 | \$1,111 | \$3,841 | \$2,730 |
| E113331 | BOWLING GREENS | 30 | Employee Costs | \$608 | \$608 | \$550 | \$0 | (\$550) |
| E113332 | OVAL | 30 | Employee Costs | \$16,524 | \$16,524 | \$15,147 | \$18,222 | \$3,075 |
| E113333 | GOLF TENNIS PAVILION | 30 | Employee Costs | \$7,760 | \$7,760 | \$7,106 | \$8,597 | \$1,491 |
| E113334 | GOLF COURSE | 30 | Employee Costs | \$6,400 | \$6,400 | \$5,863 | \$6,539 | \$676 |
| E117029 | OFFICE GARDENS | 30 | Employee Costs | \$16,001 | \$16,001 | \$14,663 | \$6,681 | (\$7,982) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 30 | Employee Costs | \$36,802 | \$36,802 | \$33,726 | \$54,759 | \$21,033 |
| E117031 | RESERVES - OTHER | 30 | Employee Costs | \$16,001 | \$16,001 | \$14,663 | \$7,259 | (\$7,404) |
| E117052 | DUDININ SPORTSGROUND | 30 | Employee Costs | \$0 | \$0 | \$0 | \$276 | \$276 |
| E117054 | DUDININ TENNIS CLUB | 30 | Employee Costs | \$3,638 | \$3,638 | \$3,333 | \$0 | (\$3,333) |
| E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 30 | Employee Costs | \$866 | \$866 | \$792 | \$29 | (\$763) |
| E117520 | PINGARING GOLF CLUB | 30 | Employee Costs | \$1,819 | \$1,819 | \$1,661 | \$146 | (\$1,515) |
| E122010 | ROAD MAINTENANCE | 30 | Employee Costs | \$326,185 | \$343,604 | \$314,974 | \$282,859 | (\$32,115) |
| E122022 | FLOOD DAMAGE - NORMAL | 30 | Employee Costs | \$8,524 | \$8,524 | \$7,810 | \$0 | (\$7,810) |
| E122121 | KULIN DEPOT | 30 | Employee Costs | \$13,756 | \$13,756 | \$12,606 | \$25,187 | \$12,581 |
| E122122 | HOLT ROCK DEPOT | 30 | Employee Costs | \$0 | \$0 | \$0 | \$2,028 | \$2,028 |
| E122150 | STREET LIGHTING | 30 | Employee Costs | \$1,600 | \$1,600 | \$1,463 | \$474 | (\$989) |
| E122160 | Street Cleaning | 30 | Employee Costs | \$2,240 | \$2,240 | \$2,046 | \$212 | (\$1,834) |
| E122161 | DUDININ CLEANING | 30 | Employee Costs | \$3,840 | \$3,840 | \$3,520 | \$1,394 | (\$2,126) |
| E122180 | Street Trees | 30 | Employee Costs | \$2,400 | \$2,400 | \$2,200 | \$1,593 | (\$607) |
| E122190 | Streetscape Maintenance | 30 | Employee Costs | \$8,001 | \$8,001 | \$7,326 | \$846 | (\$6,480) |
| E126280 | Airstrip Maintenance | 30 | Employee Costs | \$1,280 | \$1,280 | \$1,166 | \$762 | (\$404) |
| E131040 | Noxious Weeds/Pest Plants | 30 | Employee Costs | \$0 | \$0 | \$0 | \$702 | \$702 |
| E132030 | CARAVAN PARK | 30 | Employee Costs | \$26,876 | \$26,876 | \$24,629 | \$24,998 | \$369 |
| E132040 | KULIN HOSTEL | 30 | Employee Costs | \$6,930 | \$6,930 | \$6,347 | \$4,795 | (\$1,552) |
| E134010 | Wages | 30 | Employee Costs | \$101,766 | \$101,766 | \$93,280 | \$70,269 | (\$23,011) |
| E134020 | Superannuation | 30 | Employee Costs | \$10,264 | \$10,264 | \$9,405 | \$5,122 | (\$4,283) |
| E134120 | CENTRE MAINTENANCE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 | \$0 |
| E134135 | EVENTS | 30 | Employee Costs | \$0 | \$0 | \$0 | \$132 | \$132 |
| E136040 | WATER SUPPLY (STANDPIPES) | 30 | Employee Costs | \$0 | \$0 | \$0 | \$3,019 | \$3,019 |
| E137060 | BUILDING MAINTENANCE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$593 | \$593 |
| E137120 | CLEANING | 30 | Employee Costs | \$1,577 | \$1,577 | \$1,441 | \$443 | (\$999) |
| E138015 | BLAZING SWAN EXPENDITURE | 30 | Employee Costs | \$6,610 | \$6,610 | \$6,050 | \$470 | (\$5,580) |
| E138040 | BUSH RACES CONTRIBUTION | 30 | Employee Costs | \$10,872 | \$10,872 | \$9,955 | \$12,456 | \$2,501 |
| E139050 | MAINTENANCE & REPAIRS | 30 | Employee Costs | \$1,600 | \$1,600 | \$1,463 | \$885 | (\$578) |
| E141010 | PRIVATE WORKS | 30 | Employee Costs | \$17,048 | \$17,048 | \$15,620 | \$2,297 | (\$13,323) |
| E143010 | ENGINEERS SALARY | 30 | Employee Costs | \$183,881 | \$183,881 | \$168,553 | \$109,385 | (\$59,168) |
| E143025 | WORKERS COMPENSATION INSURANCE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$53,177 | \$53,177 |
| E143040 | Superannuation | 30 | Employee Costs | \$205,672 | \$205,672 | \$188,529 | \$172,042 | (\$16,487) |
| E143050 | Sick & Holiday Pay | 30 | Employee Costs | \$129,753 | \$129,753 | \$118,932 | \$135,968 | \$17,036 |
| E143070 | Long Service leave | 30 | Employee Costs | \$58,127 | \$83,127 | \$76,197 | \$86,820 | \$10,623 |
| E143075 | FBT EXPENSE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$3,390 | \$3,390 |
| E143090 | Award Allowances | 30 | Employee Costs | \$125,262 | \$125,262 | \$114,818 | \$91,071 | (\$23,747) |
| E143125 | STAFF HOUSING | 30 | Employee Costs | \$12,901 | \$12,901 | \$11,825 | \$11,840 | \$15 |
| E143140 | STAFF TRAINING & SEMINAR EXPENSES | 30 | Employee Costs | \$5,114 | \$5,114 | \$4,686 | \$8,729 | \$4,043 |
| E143150 | HEALTH & SAFETY PROGRAM | 30 | Employee Costs | \$0 | \$0 | \$0 | \$817 | \$817 |
| E144000 | Plant Repair Wages | 30 | Employee Costs | \$81,477 | \$81,477 | \$74,679 | \$88,197 | \$13,518 |
| E144010 | Parts & Repairs | 30 | Employee Costs | \$8,210 | \$8,210 | \$7,524 | \$22,490 | \$14,966 |
| E144700 | PLANT OPERATION COSTS | 30 | Employee Costs | \$0 | \$0 | \$0 | \$14 | \$14 |
| E146010 | Gross Total For Year | 30 | Employee Costs | \$3,365,966 | \$3,365,966 | \$3,085,467 | \$2,987,657 | (\$97,810) |
| E146200 | Salaries & Wages Allocated | 30 | Employee Costs | (\$3,365,966) | (\$3,365,966) | (\$3,085,467) | (\$2,987,657) | \$97,810 |
| E146400 | Unallocated Salaries & Wages | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 | \$0 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 31 May 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|------------------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| | | Employee Costs Total | \$3,211,643.41 | \$3,254,062.71 | \$2,982,573.00 | \$2,876,003.83 | (\$106,569.17) |
| E042046 | STAFF HOUSING | 41 Overheads | \$9,078 | \$9,078 | \$8,316 | \$4,138 | (\$4,178) |
| E042050 | OFFICE MAINTENANCE | 41 Overheads | \$1,637 | \$1,637 | \$1,496 | \$1,076 | (\$421) |
| E042120 | Cleaning | 41 Overheads | \$0 | \$0 | \$0 | \$135 | \$135 |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 41 Overheads | \$0 | \$0 | \$0 | \$4,619 | \$4,619 |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 41 Overheads | \$2,213 | \$2,213 | \$2,024 | \$520 | (\$1,504) |
| E075020 | Mosquito Control | 41 Overheads | \$1,094 | \$1,094 | \$1,001 | \$232 | (\$769) |
| E077020 | MEDICAL CENTRE | 41 Overheads | \$0 | \$0 | \$0 | \$484 | \$484 |
| E077030 | AMBULANCE SERVICES | 41 Overheads | \$0 | \$0 | \$0 | \$170 | \$170 |
| E080100 | Contribution to School | 41 Overheads | \$5,184 | \$5,184 | \$4,752 | \$2,866 | (\$1,886) |
| E084011 | Salaries - Building Maintenance | 41 Overheads | \$0 | \$0 | \$0 | \$79 | \$79 |
| E084012 | SALARIES - GARDENING | 41 Overheads | \$3,456 | \$3,456 | \$3,168 | \$1,671 | (\$1,497) |
| E084070 | REPAIRS & MAINTENANCE | 41 Overheads | \$0 | \$0 | \$0 | \$1,142 | \$1,142 |
| E092050 | OTHER HOUSING MAINTENANCE | 41 Overheads | \$780 | \$780 | \$704 | \$118 | (\$586) |
| E092060 | KULIN RETIREMENT HOMES | 41 Overheads | \$6,442 | \$6,442 | \$5,896 | \$6,242 | \$346 |
| E092148 | GEHA HOUSING - COSTS | 41 Overheads | \$5,219 | \$5,219 | \$4,774 | \$471 | (\$4,303) |
| E092150 | JOINT VENTURE HOUSING - COSTS | 41 Overheads | \$15,132 | \$15,132 | \$13,871 | \$8,415 | (\$5,456) |
| E101020 | DOMESTIC REFUSE COLLECTION | 41 Overheads | \$5,184 | \$5,184 | \$4,752 | \$5,162 | \$410 |
| E101021 | DUDININ REFUSE COLLECTION | 41 Overheads | \$2,304 | \$2,304 | \$2,112 | \$1,921 | (\$191) |
| E101030 | REFUSE SITE MAINTENANCE | 41 Overheads | \$24,676 | \$24,676 | \$22,616 | \$19,062 | (\$3,554) |
| E102020 | Commercial Refuse Collection | 41 Overheads | \$12,097 | \$12,097 | \$11,088 | \$10,860 | (\$228) |
| E102030 | Drum Muster | 41 Overheads | \$576 | \$576 | \$528 | \$1,096 | \$568 |
| E104010 | Urban Stormwater Drainage | 41 Overheads | \$1,094 | \$1,094 | \$1,001 | \$0 | (\$1,001) |
| E105051 | Reinstatement of Gravel Pits | 41 Overheads | \$4,603 | \$4,603 | \$4,213 | \$1,789 | (\$2,424) |
| E107031 | KULIN CEMETERY | 41 Overheads | \$4,163 | \$4,163 | \$3,806 | \$2,329 | (\$1,477) |
| E107050 | PUBLIC CONVENIENCES | 41 Overheads | \$1,637 | \$1,637 | \$1,496 | \$2,232 | \$736 |
| E107052 | PUBLIC CONVENIENCES DUDININ | 41 Overheads | \$2,074 | \$2,074 | \$1,892 | \$1,627 | (\$265) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 41 Overheads | \$994 | \$994 | \$902 | \$4,814 | \$3,912 |
| E107060 | WAR MEMORIAL | 41 Overheads | \$547 | \$547 | \$495 | \$208 | (\$287) |
| E111021 | MEMORIAL HALL | 41 Overheads | \$780 | \$780 | \$704 | \$588 | (\$116) |
| E111031 | PINGARING HALL | 41 Overheads | \$0 | \$0 | \$0 | \$180 | \$180 |
| E112021 | Salaries | 41 Overheads | \$0 | \$0 | \$0 | \$72 | \$72 |
| E112026 | MAINTENANCE | 41 Overheads | \$4,517 | \$4,517 | \$4,136 | \$6,096 | \$1,960 |
| E112029 | STAFF HOUSING | 41 Overheads | \$780 | \$780 | \$704 | \$72 | (\$632) |
| E113270 | REPAIRS AND MAINTENANCE | 41 Overheads | \$10,672 | \$10,672 | \$9,779 | \$2,169 | (\$7,610) |
| E113315 | EVENTS | 41 Overheads | \$0 | \$0 | \$0 | \$165 | \$165 |
| E113320 | WAGES - CLEANER | 41 Overheads | \$0 | \$0 | \$0 | \$212 | \$212 |
| E113330 | OTHER ALLOWANCES | 41 Overheads | \$1,094 | \$1,094 | \$1,001 | \$0 | (\$1,001) |
| E113331 | BOWLING GREENS | 41 Overheads | \$547 | \$547 | \$495 | \$0 | (\$495) |
| E113332 | OVAL | 41 Overheads | \$14,872 | \$14,872 | \$13,629 | \$17,015 | \$3,386 |
| E113333 | GOLF TENNIS PAVILION | 41 Overheads | \$6,984 | \$6,984 | \$6,402 | \$6,585 | \$183 |
| E113334 | GOLF COURSE | 41 Overheads | \$5,760 | \$5,760 | \$5,280 | \$5,708 | \$428 |
| E117029 | OFFICE GARDENS | 41 Overheads | \$15,841 | \$15,841 | \$14,520 | \$4,934 | (\$9,586) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 41 Overheads | \$33,122 | \$33,122 | \$30,360 | \$45,124 | \$14,764 |
| E117031 | RESERVES - OTHER | 41 Overheads | \$14,401 | \$14,401 | \$13,200 | \$6,162 | (\$7,038) |
| E117052 | DUDININ SPORTSGROUND | 41 Overheads | \$0 | \$0 | \$0 | \$249 | \$249 |
| E117054 | DUDININ TENNIS CLUB | 41 Overheads | \$3,275 | \$3,275 | \$2,992 | \$0 | (\$2,992) |
| E117058 | ALL AGES PRECINCTVDZ/TOWN PLAYGR | 41 Overheads | \$780 | \$780 | \$704 | \$26 | (\$678) |
| E117520 | PINGARING GOLF CLUB | 41 Overheads | \$1,637 | \$1,637 | \$1,496 | \$124 | (\$1,372) |
| E122010 | ROAD MAINTENANCE | 41 Overheads | \$293,995 | \$309,243 | \$283,470 | \$208,744 | (\$74,726) |
| E122022 | FLOOD DAMAGE - NORMAL | 41 Overheads | \$7,671 | \$7,671 | \$7,029 | \$0 | (\$7,029) |
| E122121 | KULIN DEPOT | 41 Overheads | \$10,961 | \$10,961 | \$10,043 | \$22,940 | \$12,897 |
| E122122 | HOLT ROCK DEPOT | 41 Overheads | \$0 | \$0 | \$0 | \$1,771 | \$1,771 |
| E122150 | STREET LIGHTING | 41 Overheads | \$1,440 | \$1,440 | \$1,320 | \$292 | (\$1,028) |
| E122160 | Street Cleaning | 41 Overheads | \$2,016 | \$2,016 | \$1,848 | \$116 | (\$1,732) |
| E122161 | DUDININ CLEANING | 41 Overheads | \$3,456 | \$3,456 | \$3,168 | \$1,051 | (\$2,117) |
| E122162 | PINGARING STREETSCAPE MAINTENANC | 41 Overheads | \$0 | \$0 | \$0 | \$0 | \$0 |
| E122180 | Street Trees | 41 Overheads | \$2,160 | \$2,160 | \$1,980 | \$1,425 | (\$555) |
| E122190 | Streetscape Maintenance | 41 Overheads | \$7,200 | \$7,200 | \$6,600 | \$594 | (\$6,006) |
| E126280 | Airstrip Maintenance | 41 Overheads | \$1,152 | \$1,152 | \$1,056 | \$755 | (\$301) |
| E131040 | Noxious Weeds/Pest Plants | 41 Overheads | \$0 | \$0 | \$0 | \$702 | \$702 |
| E132030 | CARAVAN PARK | 41 Overheads | \$11,718 | \$11,718 | \$10,736 | \$6,878 | (\$3,858) |
| E132040 | KULIN HOSTEL | 41 Overheads | \$4,517 | \$4,517 | \$4,136 | \$534 | (\$3,602) |
| E134135 | EVENTS | 41 Overheads | \$0 | \$0 | \$0 | \$132 | \$132 |
| E136040 | WATER SUPPLY (STANDPIPES) | 41 Overheads | \$0 | \$0 | \$0 | \$2,941 | \$2,941 |
| E137060 | BUILDING MAINTENANCE | 41 Overheads | \$0 | \$0 | \$0 | \$19 | \$19 |
| E138015 | BLAZING SWAN EXPENDITURE | 41 Overheads | \$5,949 | \$5,949 | \$5,445 | \$470 | (\$4,975) |
| E138040 | BUSH RACES CONTRIBUTION | 41 Overheads | \$9,785 | \$9,785 | \$8,965 | \$10,889 | \$1,924 |
| E139050 | MAINTENANCE & REPAIRS | 41 Overheads | \$1,440 | \$1,440 | \$1,320 | \$762 | (\$558) |
| E141010 | PRIVATE WORKS | 41 Overheads | \$15,343 | \$15,343 | \$14,058 | \$2,167 | (\$11,891) |
| E143010 | ENGINEERS SALARY | 41 Overheads | \$0 | \$0 | \$0 | \$234 | \$234 |
| E143050 | Sick & Holiday Pay | 41 Overheads | \$0 | \$0 | \$0 | \$207 | \$207 |
| E143090 | Award Allowances | 41 Overheads | \$0 | \$0 | \$0 | \$2,596 | \$2,596 |
| E143125 | STAFF HOUSING | 41 Overheads | \$11,611 | \$11,611 | \$10,637 | \$10,678 | \$41 |
| E143140 | STAFF TRAINING & SEMINAR EXPENSES | 41 Overheads | \$7,671 | \$7,671 | \$7,029 | \$8,150 | \$1,121 |
| E143150 | HEALTH & SAFETY PROGRAM | 41 Overheads | \$0 | \$0 | \$0 | \$817 | \$817 |
| E143290 | ALLOCATED TO WORKS & SERVICES | 41 Overheads | (\$1,184,905) | (\$1,184,905) | (\$1,086,162) | (\$987,386) | \$98,776 |
| E144000 | Plant Repair Wages | 41 Overheads | \$73,329 | \$73,329 | \$67,210 | \$81,065 | \$13,855 |
| E144010 | Parts & Repairs | 41 Overheads | \$7,389 | \$7,389 | \$6,765 | \$21,641 | \$14,876 |
| E144700 | PLANT OPERATION COSTS | 41 Overheads | \$0 | \$0 | \$0 | \$13 | \$13 |
| I143100 | STAFF HOUSING RENTAL | 41 Overheads | \$0 | \$0 | \$0 | \$211 | \$211 |
| | | Overheads Total | (\$480,852) | (\$465,604) | (\$427,042) | (\$419,638) | \$7,404 |
| | | Total Employee Costs | \$2,730,791 | \$2,788,459 | \$2,555,531 | \$2,456,366 | (\$99,165) |
| E030111 | LEGAL FEES - RATES DEBT COLLECTION | 31 Materials & Contracts | \$4,000 | \$4,000 | \$3,663 | \$3,162 | (\$501) |
| E030112 | LEGAL FEES - RATES DEBT COLLECTION | 31 Materials & Contracts | \$6,500 | \$6,500 | \$5,951 | \$76 | (\$5,875) |
| E030130 | TITLE SEARCHES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$9 | \$9 |
| E030140 | Valuation Expenses | 31 Materials & Contracts | \$10,000 | \$10,000 | \$0 | \$9,172 | \$9,172 |
| E030150 | Printing & Stationery | 31 Materials & Contracts | \$1,200 | \$1,200 | \$1,100 | \$588 | (\$512) |
| E032100 | BANK CHARGES | 31 Materials & Contracts | \$4,500 | \$4,500 | \$4,125 | \$2,778 | (\$1,347) |
| E041020 | MEMBERS TRAVELLING | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$2,300 | \$2,300 |
| E041025 | MEMBER'S ICT ALLOWANCE | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$954 | \$954 |
| E041040 | Election Expenses | 31 Materials & Contracts | \$6,000 | \$6,000 | \$5,500 | \$6,223 | \$723 |
| E041030 | CONFERENCE EXPENSES | 31 Materials & Contracts | \$11,949 | \$11,949 | \$10,945 | \$8,335 | (\$2,610) |
| E041050 | ELECTED MEMBER MEETING ATTENDANC | 31 Materials & Contracts | \$23,690 | \$23,690 | \$11,845 | \$16,560 | \$4,715 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 31 May 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|---------------------------------|--------------------------|-----------------|----------------|------------|------------|------------|
| | | | | | | | |
| E041060 | PRESIDENTIAL ALLOWANCE | 31 Materials & Contracts | \$9,625 | \$9,625 | \$4,812 | \$4,987 | \$175 |
| E041070 | DRESS SHIRTS FOR COUNCILLORS | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E041090 | LEGAL FEES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$11,288 | \$11,288 |
| E041110 | REFRESHMENTS & GOODWILL | 31 Materials & Contracts | \$27,760 | \$27,760 | \$25,443 | \$34,113 | \$8,670 |
| E041111 | MEAL ENTERTAINMENT | 31 Materials & Contracts | \$2,000 | \$2,000 | \$0 | \$0 | \$0 |
| E041160 | Subscriptions & Donations | 31 Materials & Contracts | \$30,230 | \$30,230 | \$30,230 | \$29,645 | (\$585) |
| E041161 | Printing & Stationery | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$266 | (\$647) |
| E041165 | Advertising | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E041180 | Chamber Maintenance | 31 Materials & Contracts | \$4,536 | \$4,536 | \$4,158 | \$454 | (\$3,704) |
| E042035 | STAFF UNIFORMS | 31 Materials & Contracts | \$3,500 | \$3,500 | \$3,201 | \$635 | (\$2,566) |
| E042040 | STAFF TRAINING | 31 Materials & Contracts | \$12,150 | \$12,150 | \$11,143 | \$9,426 | (\$1,717) |
| E042041 | CONFERENCES | 31 Materials & Contracts | \$11,200 | \$11,200 | \$10,263 | \$3,276 | (\$6,987) |
| E042045 | RELOCATION COSTS | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$1,678 | (\$2,898) |
| E042046 | STAFF HOUSING | 31 Materials & Contracts | \$16,250 | \$16,250 | \$14,894 | \$17,660 | \$2,766 |
| E042050 | OFFICE MAINTENANCE | 31 Materials & Contracts | \$10,000 | \$10,000 | \$9,163 | \$7,051 | (\$2,112) |
| E042060 | MEMBERSHIPS & SUBSCRIPTIONS | 31 Materials & Contracts | \$1,800 | \$1,800 | \$1,650 | \$2,748 | \$1,098 |
| E042070 | Printing and Stationery | 31 Materials & Contracts | \$17,000 | \$17,000 | \$15,576 | \$13,504 | (\$2,072) |
| E042075 | FBT EXPENSE | 31 Materials & Contracts | \$4,500 | \$4,500 | \$0 | \$0 | \$0 |
| E042090 | Postage and Freight | 31 Materials & Contracts | \$2,600 | \$2,600 | \$2,376 | \$2,040 | (\$336) |
| E042100 | ADVERTISING | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$1,468 | (\$3,108) |
| E042110 | Office Equipment Maintenance | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$772 | (\$141) |
| E042115 | BAD DEBTS EXPENSE | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E042120 | Cleaning | 31 Materials & Contracts | \$3,500 | \$3,500 | \$3,212 | \$2,299 | (\$913) |
| E042130 | Computer Maintenance | 31 Materials & Contracts | \$38,500 | \$38,500 | \$37,792 | \$37,569 | (\$223) |
| E042135 | IT Support | 31 Materials & Contracts | \$70,000 | \$70,000 | \$64,163 | \$51,370 | (\$12,793) |
| E042140 | Staff Amenities | 31 Materials & Contracts | \$2,000 | \$2,000 | \$1,826 | \$2,459 | \$633 |
| E042160 | OTHER EXPENSES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$136 | \$136 |
| E042170 | CONTRACT EMPLOYMENT | 31 Materials & Contracts | \$179,500 | \$94,500 | \$86,625 | \$40,508 | (\$46,117) |
| E042200 | Audit Fees | 31 Materials & Contracts | \$46,000 | \$46,000 | \$0 | (\$2,003) | (\$2,003) |
| E051040 | OFFICE EXPENSES | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$395 | (\$518) |
| E051055 | Protective Clothing | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$2,082 | (\$2,494) |
| E051060 | Communication Maintenance | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 31 Materials & Contracts | \$2,000 | \$2,000 | \$0 | \$1,104 | \$1,104 |
| E052010 | Dog Control Costs | 31 Materials & Contracts | \$3,150 | \$3,150 | \$2,882 | \$2,339 | (\$543) |
| E052020 | CAT CONTROL COSTS | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$4,225 | (\$351) |
| E052040 | Pest Control | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$0 | (\$451) |
| E053010 | ESL BUSH FIRE BRIGADES | 31 Materials & Contracts | \$1,000 | \$1,000 | \$1,000 | \$0 | (\$1,000) |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 31 Materials & Contracts | \$1,500 | \$1,500 | \$1,375 | \$384 | (\$991) |
| E053400 | CCTV MAINTENANCE | 31 Materials & Contracts | \$6,520 | \$6,520 | \$5,973 | \$11,257 | \$5,284 |
| E074040 | GROUP/REGIONAL SCHEME | 31 Materials & Contracts | \$39,000 | \$39,000 | \$29,250 | \$30,376 | \$1,126 |
| E074100 | OTHER EXPENDITURE | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,288 | \$0 | (\$2,288) |
| E075020 | Mosquito Control | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,288 | \$51 | (\$2,237) |
| E076020 | ANALYTICAL EXPENSES | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$360 | (\$553) |
| E077010 | COMMUNITY NURSES | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E077020 | MEDICAL CENTRE | 31 Materials & Contracts | \$104,500 | \$129,500 | \$97,125 | \$116,145 | \$19,020 |
| E077030 | AMBULANCE SERVICES | 31 Materials & Contracts | \$100 | \$100 | \$88 | \$62 | (\$26) |
| E080100 | Contribution to School | 31 Materials & Contracts | \$600 | \$600 | \$550 | \$0 | (\$550) |
| E080110 | DONATIONS | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E083100 | CARE GROUP DONATIONS | 31 Materials & Contracts | \$4,250 | \$4,250 | \$4,046 | \$2,155 | (\$1,891) |
| E084020 | MEMBERSHIPS AND SUBSCRIPTIONS | 31 Materials & Contracts | \$8,000 | \$8,000 | \$7,326 | \$1,812 | (\$5,514) |
| E084025 | Advert/Printing/Promotion | 31 Materials & Contracts | \$1,100 | \$1,100 | \$1,001 | \$0 | (\$1,001) |
| E084030 | Computer Exp | 31 Materials & Contracts | \$2,100 | \$2,100 | \$1,925 | \$1,470 | (\$455) |
| E084035 | EQUIPMENT UPGRADES | 31 Materials & Contracts | \$5,300 | \$5,300 | \$4,851 | \$4,359 | (\$493) |
| E084045 | GARDENING AND YARD MAINTENANCE | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,288 | \$2,025 | (\$263) |
| E084060 | BUILDING LEASE | 31 Materials & Contracts | \$840 | \$840 | \$770 | \$0 | (\$770) |
| E084065 | Postage & Stationery | 31 Materials & Contracts | \$3,200 | \$3,200 | \$2,926 | \$2,053 | (\$873) |
| E084070 | REPAIRS & MAINTENANCE | 31 Materials & Contracts | \$5,300 | \$5,300 | \$4,851 | \$2,202 | (\$2,649) |
| E084075 | STAFF EXPENSES | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$2,434 | (\$2,142) |
| E084085 | Sundry & Other | 31 Materials & Contracts | \$1,600 | \$1,600 | \$1,463 | \$1,064 | (\$400) |
| E084086 | FUNDRAISING | 31 Materials & Contracts | \$2,000 | \$2,000 | \$1,826 | \$0 | (\$1,826) |
| E084090 | Consumables | 31 Materials & Contracts | \$4,500 | \$4,500 | \$4,125 | \$3,910 | (\$215) |
| E084095 | CLEANING CONSUMABLES | 31 Materials & Contracts | \$3,800 | \$3,800 | \$3,476 | \$3,069 | (\$407) |
| E092050 | OTHER HOUSING MAINTENANCE | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$1,566 | \$1,115 |
| E092060 | KULIN RETIREMENT HOMES | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$0 | (\$451) |
| E092148 | GEHA HOUSING - COSTS | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,288 | \$8,507 | \$6,219 |
| E092150 | JOINT VENTURE HOUSING - COSTS | 31 Materials & Contracts | \$12,997 | \$12,997 | \$11,913 | \$22,701 | \$10,788 |
| E101020 | DOMESTIC REFUSE COLLECTION | 31 Materials & Contracts | \$122,004 | \$122,004 | \$111,837 | \$103,133 | (\$8,704) |
| E101021 | DUDININ REFUSE COLLECTION | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,288 | \$0 | (\$2,288) |
| E101022 | PINGARING REFUSE COLLECTION | 31 Materials & Contracts | \$13,682 | \$13,682 | \$12,540 | \$11,006 | (\$1,534) |
| E101030 | REFUSE SITE MAINTENANCE | 31 Materials & Contracts | \$3,000 | \$3,000 | \$2,750 | \$4,848 | \$2,098 |
| E101040 | ROEROC | 31 Materials & Contracts | \$10,000 | \$10,000 | \$0 | \$0 | \$0 |
| E102020 | Commercial Refuse Collection | 31 Materials & Contracts | \$46,668 | \$46,668 | \$42,779 | \$34,382 | (\$8,397) |
| E102030 | Drum Muster | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E102420 | PURCHASE OF BINS | 31 Materials & Contracts | \$200 | \$200 | \$176 | \$0 | (\$176) |
| E105300 | OTHER PROTECTION OF ENVIRONMENT | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$5,966 | \$5,966 |
| E106020 | Town Planning Advice | 31 Materials & Contracts | \$8,000 | \$8,000 | \$7,326 | \$17,500 | \$10,174 |
| E106030 | Town Planning Other | 31 Materials & Contracts | \$4,000 | \$4,000 | \$3,663 | \$371 | (\$3,292) |
| E107031 | KULIN CEMETERY | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$0 | (\$451) |
| E107032 | DUDININ CEMETERY | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$0 | (\$451) |
| E107033 | Pingaring Cemetery | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$0 | (\$451) |
| E107050 | PUBLIC CONVENIENCES | 31 Materials & Contracts | \$8,200 | \$8,200 | \$7,513 | \$4,872 | (\$2,641) |
| E107052 | PUBLIC CONVENIENCES DUDININ | 31 Materials & Contracts | \$700 | \$700 | \$638 | \$393 | (\$245) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 31 Materials & Contracts | \$20,500 | \$20,500 | \$18,788 | \$17,902 | (\$886) |
| E107060 | WAR MEMORIAL | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$0 | (\$451) |
| E111021 | MEMORIAL HALL | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,288 | \$1,330 | (\$958) |
| E111031 | PINGARING HALL | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$12,336 | \$12,336 |
| E111032 | DUDININ HALL | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$396 | \$396 |
| E112023 | CHEMICALS | 31 Materials & Contracts | \$5,702 | \$5,702 | \$5,225 | \$5,054 | (\$171) |
| E112026 | MAINTENANCE | 31 Materials & Contracts | \$13,150 | \$130,390 | \$130,390 | \$132,711 | \$2,321 |
| E112028 | OTHER MINOR EXPENDITURE | 31 Materials & Contracts | \$3,480 | \$3,480 | \$3,190 | \$2,913 | (\$277) |
| E112029 | STAFF HOUSING | 31 Materials & Contracts | \$1,500 | \$1,500 | \$1,375 | \$399 | (\$976) |
| E112600 | EVENTS | 31 Materials & Contracts | \$1,350 | \$1,350 | \$1,232 | \$0 | (\$1,232) |
| E113060 | Advertising and Promotion | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E113100 | BANK CHARGES | 31 Materials & Contracts | \$1,680 | \$1,680 | \$1,540 | \$1,751 | \$211 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 31 May 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|-----------------------------------|--------------------------|-----------------|----------------|------------|------------|------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| E113104 | CATERING COSTS | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$292 | (\$621) |
| E113120 | Cleaning Supplies | 31 Materials & Contracts | \$3,000 | \$3,000 | \$2,750 | \$3,526 | \$776 |
| E113130 | IT MAINTENANCE | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$990 | \$990 |
| E113137 | DAM EXPENSES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$33 | \$33 |
| E113190 | FREIGHT - NON-BAR | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$17 | \$17 |
| E113210 | GAS SUPPLIES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$0 | \$0 |
| E113218 | Minor Equipment | 31 Materials & Contracts | \$1,500 | \$1,500 | \$1,375 | \$1,084 | (\$291) |
| E113240 | LICENCING COSTS | 31 Materials & Contracts | \$440 | \$440 | \$407 | \$245 | (\$162) |
| E113243 | Kitchen Consumables | 31 Materials & Contracts | \$1,500 | \$1,500 | \$1,375 | \$1,721 | \$346 |
| E113250 | Printing, Stationery and Post | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$680 | (\$233) |
| E113270 | REPAIRS AND MAINTENANCE | 31 Materials & Contracts | \$34,300 | \$34,300 | \$31,438 | \$26,121 | (\$5,317) |
| E113272 | Security Costs | 31 Materials & Contracts | \$450 | \$450 | \$407 | \$296 | (\$111) |
| E113285 | STAFF TRAINING | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$780 | (\$133) |
| E113295 | UNIFORMS | 31 Materials & Contracts | \$800 | \$800 | \$726 | \$69 | (\$657) |
| E113315 | EVENTS | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$2,004 | (\$2,572) |
| E113329 | Other Non-Operational Costs | 31 Materials & Contracts | \$15,000 | \$15,000 | \$13,750 | \$0 | (\$13,750) |
| E113330 | OTHER ALLOWANCES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$0 | \$0 |
| E113332 | OVAL | 31 Materials & Contracts | \$6,000 | \$6,000 | \$5,500 | \$21,332 | \$15,832 |
| E113333 | GOLF TENNIS PAVILION | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$2,512 | (\$2,064) |
| E113334 | GOLF COURSE | 31 Materials & Contracts | \$2,000 | \$2,000 | \$1,826 | \$0 | (\$1,826) |
| E113500 | Bar Purchases | 31 Materials & Contracts | \$52,000 | \$52,000 | \$47,663 | \$79,866 | \$32,203 |
| E113501 | Ice and Sundry Supplies | 31 Materials & Contracts | \$200 | \$200 | \$176 | \$45 | (\$131) |
| E113502 | FREIGHT | 31 Materials & Contracts | \$2,400 | \$2,400 | \$2,200 | \$3,500 | \$1,300 |
| E113505 | CANTEEN PURCHASES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$1,852 | \$1,852 |
| E113510 | Bar Glassware | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$96 | \$96 |
| E113540 | STOCK WRITTEN OFF | 31 Materials & Contracts | \$400 | \$400 | \$363 | \$106 | (\$257) |
| E114280 | EQUIPMENT MAINTENANCE | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$45 | \$45 |
| E114290 | CONT TO VARLEY RADIO | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$832 | (\$81) |
| E116300 | Railway Station Maintenance | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$1,341 | \$1,341 |
| E117029 | OFFICE GARDENS | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$241 | (\$672) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 31 Materials & Contracts | \$20,000 | \$20,000 | \$18,326 | \$6,212 | (\$12,114) |
| E117031 | RESERVES - OTHER | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$0 | (\$451) |
| E117032 | PLAYGROUND INSPECTIONS | 31 Materials & Contracts | \$5,750 | \$5,750 | \$5,269 | \$0 | (\$5,269) |
| E117054 | DUDININ TENNIS CLUB | 31 Materials & Contracts | \$10,000 | \$10,000 | \$9,163 | \$225 | (\$8,938) |
| E117056 | OTHER SPORTING CLUBS | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$98 | \$98 |
| E117058 | ALL AGES PRECINCTVDZ/TOWN PLAYGR | 31 Materials & Contracts | \$2,250 | \$2,250 | \$2,057 | \$1,392 | (\$665) |
| E117520 | PINGARING GOLF CLUB | 31 Materials & Contracts | \$8,000 | \$8,000 | \$7,326 | \$7,103 | (\$223) |
| E121250 | Black Spot Submission Costs | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$7,400 | \$7,400 |
| E121602 | Traffic Signs | 31 Materials & Contracts | \$7,000 | \$7,000 | \$6,413 | \$2,454 | (\$3,959) |
| E122010 | ROAD MAINTENANCE | 31 Materials & Contracts | \$65,000 | \$65,000 | \$59,576 | \$33,434 | (\$26,142) |
| E122121 | KULIN DEPOT | 31 Materials & Contracts | \$25,000 | \$25,000 | \$22,913 | \$22,909 | (\$4) |
| E122122 | HOLT ROCK DEPOT | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$5,240 | \$5,240 |
| E122123 | KULIN DEPOT CRIB ROOM | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$4,946 | \$4,946 |
| E122160 | Street Cleaning | 31 Materials & Contracts | \$3,500 | \$3,500 | \$3,201 | \$3,220 | \$19 |
| E122190 | Streetscape Maintenance | 31 Materials & Contracts | \$8,500 | \$8,500 | \$7,788 | \$0 | (\$7,788) |
| E122200 | Roman Road System | 31 Materials & Contracts | \$8,853 | \$8,853 | \$0 | \$9,473 | \$9,473 |
| E126280 | Airstrip Maintenance | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E131040 | Noxious Weeds/Pest Plants | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$8,576 | \$4,000 |
| E132030 | CARAVAN PARK | 31 Materials & Contracts | \$6,500 | \$6,500 | \$5,951 | \$5,556 | (\$395) |
| E132040 | KULIN HOSTEL | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$4,837 | \$261 |
| E132100 | Tourism & Area Promotion | 31 Materials & Contracts | \$39,570 | \$39,570 | \$36,267 | \$41,381 | \$5,114 |
| E132130 | Donations | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$18 | \$18 |
| E133010 | Group Building Scheme | 31 Materials & Contracts | \$7,500 | \$7,500 | \$6,875 | \$4,530 | (\$2,345) |
| E133420 | BCITF levy payment | 31 Materials & Contracts | \$500 | \$500 | \$451 | \$1,175 | \$724 |
| E133425 | BUILDING SERVICES LEVY PAYMENT | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$2,470 | \$1,557 |
| E134040 | UNIFORMS | 31 Materials & Contracts | \$800 | \$800 | \$726 | \$0 | (\$726) |
| E134050 | STAFF TRAINING | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$839 | (\$3,737) |
| E134080 | Printing & Stationery | 31 Materials & Contracts | \$20,000 | \$20,000 | \$18,326 | \$16,750 | (\$1,576) |
| E134090 | Postage and Freight | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$396 | \$396 |
| E134100 | Advertising and Promotion | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,288 | \$524 | (\$1,765) |
| E134110 | IT MAINTENANCE & SUPPORT | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$2,602 | \$1,689 |
| E134120 | CENTRE MAINTENANCE | 31 Materials & Contracts | \$5,500 | \$5,500 | \$5,038 | \$808 | (\$4,230) |
| E134130 | COURSES & EVENTS | 31 Materials & Contracts | \$30,000 | \$30,000 | \$27,500 | \$7,744 | (\$19,756) |
| E134135 | EVENTS | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,288 | \$7,535 | \$5,247 |
| E134140 | Library Freight | 31 Materials & Contracts | \$700 | \$700 | \$638 | \$5 | (\$633) |
| E134150 | LIBRARY COSTS | 31 Materials & Contracts | \$14,000 | \$14,000 | \$12,826 | \$15,690 | \$2,864 |
| E134200 | GRANT FUNDING EXPENDITURE | 31 Materials & Contracts | \$2,000 | \$2,000 | \$1,826 | \$0 | (\$1,826) |
| E134300 | SUNDRY EXPENSES | 31 Materials & Contracts | \$2,000 | \$2,000 | \$1,826 | \$86 | (\$1,740) |
| E136040 | WATER SUPPLY (STANDPIPES) | 31 Materials & Contracts | \$19,200 | \$19,200 | \$17,600 | \$28,955 | \$11,355 |
| E136047 | WATER SUPPLY MAINTENANCE | 31 Materials & Contracts | \$7,500 | \$7,500 | \$6,875 | \$0 | (\$6,875) |
| E136100 | OTHER EXPENDITURE | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$1,500 | \$1,500 |
| E136110 | PINGARING PROGRESS ASSOCIATION | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$40 | \$40 |
| E137060 | BUILDING MAINTENANCE | 31 Materials & Contracts | \$4,500 | \$4,500 | \$4,125 | \$3,081 | (\$1,044) |
| E137120 | CLEANING | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$232 | \$232 |
| E137130 | CONSULTANCY & CONTRACTORS | 31 Materials & Contracts | \$30,000 | \$30,000 | \$27,500 | \$0 | (\$27,500) |
| E138015 | BLAZING SWAN EXPENDITURE | 31 Materials & Contracts | \$15,000 | \$15,000 | \$15,000 | \$15,105 | \$105 |
| E138020 | INSURANCE & LICENSING | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$24 | \$24 |
| E138040 | BUSH RACES CONTRIBUTION | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$342 | \$342 |
| E139010 | FUEL PURCHASES | 31 Materials & Contracts | \$816,000 | \$816,000 | \$748,000 | \$859,249 | \$111,249 |
| E139030 | INSURANCE & LICENSING | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$860 | \$860 |
| E139040 | IT MAINTENANCE | 31 Materials & Contracts | \$5,910 | \$5,910 | \$5,412 | \$1,520 | (\$3,892) |
| E139045 | BANK CHARGES | 31 Materials & Contracts | \$6,600 | \$6,600 | \$6,050 | \$6,867 | \$817 |
| E139050 | MAINTENANCE & REPAIRS | 31 Materials & Contracts | \$5,400 | \$5,400 | \$5,400 | \$9,368 | \$3,968 |
| E142020 | Community Bus Shed | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$98 | \$98 |
| E142700 | Plant Operation Costs | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$2,377 | \$2,377 |
| E143030 | OFFICE EXPENSES | 31 Materials & Contracts | \$16,000 | \$16,000 | \$14,663 | \$5,634 | (\$9,029) |
| E143050 | Sick & Holiday Pay | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$0 | \$0 |
| E143075 | FBT EXPENSE | 31 Materials & Contracts | \$1,500 | \$1,500 | \$1,500 | \$0 | (\$1,500) |
| E143120 | PROTECTIVE CLOTHING | 31 Materials & Contracts | \$10,000 | \$10,000 | \$9,163 | \$9,138 | (\$25) |
| E143125 | STAFF HOUSING | 31 Materials & Contracts | \$28,809 | \$28,809 | \$26,400 | \$33,650 | \$7,250 |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 31 Materials & Contracts | \$14,500 | \$14,500 | \$13,288 | \$0 | (\$13,288) |
| E143130 | Removal Expenses | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$0 | (\$4,576) |
| E143140 | STAFF TRAINING & SEMINAR EXPENSES | 31 Materials & Contracts | \$17,469 | \$17,469 | \$16,005 | \$15,435 | (\$570) |
| E143150 | HEALTH & SAFETY PROGRAM | 31 Materials & Contracts | \$23,000 | \$23,000 | \$17,250 | \$20,897 | \$3,647 |

**Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)**

For the period ended 31 May 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|-------------------------------------|---|--------------------|--------------------|--------------------|--------------------|------------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| E143152 | CONSULTING | 31 Materials & Contracts | \$25,115 | \$25,115 | \$23,012 | \$0 | (\$23,012) |
| E144005 | Tyres & Tubes | 31 Materials & Contracts | \$50,000 | \$50,000 | \$45,826 | \$44,339 | (\$1,487) |
| E144010 | Parts & Repairs | 31 Materials & Contracts | \$170,000 | \$220,000 | \$201,663 | \$238,422 | \$36,759 |
| E144020 | Fuel & Oil | 31 Materials & Contracts | \$429,127 | \$429,127 | \$393,360 | \$427,191 | \$33,831 |
| E144030 | BLADES & TYNES | 31 Materials & Contracts | \$10,000 | \$10,000 | \$9,163 | \$0 | (\$9,163) |
| E144060 | Expendable Tools | 31 Materials & Contracts | \$2,400 | \$2,400 | \$2,200 | \$1,174 | (\$1,026) |
| E144070 | OFFICE EXPENSES | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,576 | \$0 | (\$4,576) |
| E144180 | Other Minor Expenditure | 31 Materials & Contracts | \$2,400 | \$2,400 | \$2,200 | \$3,161 | \$961 |
| E144190 | M.V. INSURANCE CLAIMS | 31 Materials & Contracts | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E144700 | PLANT OPERATION COSTS | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$31 | \$31 |
| | | Materials & Contracts Total | \$3,266,006 | \$3,373,246 | \$2,987,250 | \$3,012,820 | \$25,570 |
| E041020 | MEMBERS TRAVELLING | 33 Contributions/Donations/Grants | \$3,536 | \$3,536 | \$1,768 | \$0 | (\$1,768) |
| E041025 | MEMBER'S ICT ALLOWANCE | 33 Contributions/Donations/Grants | \$4,500 | \$4,500 | \$2,250 | \$0 | (\$2,250) |
| E041160 | Subscriptions & Donations | 33 Contributions/Donations/Grants | \$1,500 | \$1,500 | \$1,375 | \$0 | (\$1,375) |
| E041270 | Community Contributions | 33 Contributions/Donations/Grants | \$30,000 | \$30,000 | \$27,500 | \$28,930 | \$1,430 |
| E117056 | OTHER SPORTING CLUBS | 33 Contributions/Donations/Grants | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E134135 | EVENTS | 33 Contributions/Donations/Grants | \$0 | \$0 | \$0 | \$660 | \$660 |
| | | Contributions/Donations/Grants Total | \$40,536 | \$40,536 | \$33,806 | \$29,590 | (\$4,217) |
| E042046 | STAFF HOUSING | 42 Plant Operating Costs | \$1,000 | \$1,000 | \$913 | \$2,094 | \$1,181 |
| E042053 | CEO VEHICLE COSTS | 42 Plant Operating Costs | \$12,000 | \$12,000 | \$11,000 | \$13,222 | \$2,222 |
| E042054 | POOL VEHICLE COSTS | 42 Plant Operating Costs | \$4,000 | \$4,000 | \$3,663 | \$6,073 | \$2,410 |
| E042700 | PLANT OPERATION COSTS | 42 Plant Operating Costs | \$0 | \$0 | \$0 | (\$2,203) | (\$2,203) |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 42 Plant Operating Costs | \$1,500 | \$1,500 | \$0 | \$3,125 | \$3,125 |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$130 | \$130 |
| E053700 | Plant Operation Costs | 42 Plant Operating Costs | \$8,000 | \$8,000 | \$7,326 | \$15,142 | \$7,816 |
| E075020 | Mosquito Control | 42 Plant Operating Costs | \$500 | \$500 | \$451 | \$3,863 | \$3,412 |
| E080100 | Contribution to School | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$278 | \$278 |
| E084012 | SALARIES - GARDENING | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$120 | \$120 |
| E092060 | KULIN RETIREMENT HOMES | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$105 | \$105 |
| E092150 | JOINT VENTURE HOUSING - COSTS | 42 Plant Operating Costs | \$1,000 | \$1,000 | \$913 | \$1,907 | \$994 |
| E101020 | DOMESTIC REFUSE COLLECTION | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$65 | \$65 |
| E101030 | REFUSE SITE MAINTENANCE | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$805 | \$805 |
| E102020 | Commercial Refuse Collection | 42 Plant Operating Costs | \$7,000 | \$7,000 | \$6,413 | \$6,047 | (\$366) |
| E105051 | Reinstatement of Gravel Pits | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$4,373 | \$4,373 |
| E107031 | KULIN CEMETERY | 42 Plant Operating Costs | \$1,590 | \$1,590 | \$1,452 | \$1,220 | (\$232) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$540 | \$540 |
| E112026 | MAINTENANCE | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$120 | \$120 |
| E113332 | OVAL | 42 Plant Operating Costs | \$11,000 | \$11,000 | \$10,076 | \$15,411 | \$5,335 |
| E113333 | GOLF TENNIS PAVILION | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$130 | \$130 |
| E113334 | GOLF COURSE | 42 Plant Operating Costs | \$2,500 | \$2,500 | \$2,288 | \$4,696 | \$2,408 |
| E113701 | PLANT OPERATION COSTS | 42 Plant Operating Costs | \$20,000 | \$20,000 | \$18,326 | \$0 | (\$18,326) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$20,091 | \$20,091 |
| E117031 | RESERVES - OTHER | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$105 | \$105 |
| E122010 | ROAD MAINTENANCE | 42 Plant Operating Costs | \$395,570 | \$379,652 | \$348,018 | \$420,193 | \$72,175 |
| E122121 | KULIN DEPOT | 42 Plant Operating Costs | \$1,000 | \$1,000 | \$913 | \$730 | (\$183) |
| E122122 | HOLT ROCK DEPOT | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$98 | \$98 |
| E122162 | PINGARING STREETSCAPE MAINTENANCE | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$0 | \$0 |
| E126280 | Airstrip Maintenance | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$60 | \$60 |
| E134135 | EVENTS | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$130 | \$130 |
| E138015 | BLAZING SWAN EXPENDITURE | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$210 | \$210 |
| E138040 | BUSH RACES CONTRIBUTION | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$5,149 | \$5,149 |
| E141010 | PRIVATE WORKS | 42 Plant Operating Costs | \$7,500 | \$7,500 | \$6,875 | \$3,023 | (\$3,852) |
| E142700 | Plant Operation Costs | 42 Plant Operating Costs | \$12,000 | \$12,000 | \$11,000 | \$7,269 | (\$3,731) |
| E143095 | WORKS MANAGER, WORKS SUPERVISOR | 42 Plant Operating Costs | \$45,000 | \$45,000 | \$41,250 | \$40,617 | (\$633) |
| E143125 | STAFF HOUSING | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$2,002 | \$2,002 |
| E144010 | Parts & Repairs | 42 Plant Operating Costs | \$0 | \$0 | \$0 | \$1,793 | \$1,793 |
| E144290 | ALLOCATED TO WORKS & SERVICES | 42 Plant Operating Costs | (\$930,195) | (\$930,195) | (\$852,676) | (\$956,262) | (\$103,586) |
| E148299 | LESS DEPRECIATION ALLOCATED | 42 Plant Operating Costs | (\$501,552) | (\$501,552) | (\$459,756) | (\$465,670) | (\$5,914) |
| | | Plant Operating Costs Total | (\$900,587) | (\$916,505) | (\$841,555) | (\$843,201) | (\$1,646) |
| | | Total Materials & Contracts | \$2,405,955 | \$2,497,277 | \$2,179,501 | \$2,199,208 | \$19,707 |
| E136040 | WATER SUPPLY (STANDPIPES) | 36 Utilities | \$0 | \$0 | \$0 | \$6,886 | \$6,886 |
| | | Utilities Total | \$0 | \$0 | \$0 | \$6,886 | \$6,886 |
| E042046 | STAFF HOUSING | 47 Telephone & Internet | \$0 | \$0 | \$0 | \$135 | \$135 |
| E042049 | CEO UTILITIES | 47 Telephone & Internet | \$2,500 | \$2,500 | \$2,288 | \$1,710 | (\$578) |
| E042080 | TELEPHONE | 47 Telephone & Internet | \$11,780 | \$11,780 | \$10,791 | \$6,147 | (\$4,644) |
| E051040 | OFFICE EXPENSES | 47 Telephone & Internet | \$6,000 | \$6,000 | \$5,500 | \$3,777 | (\$1,723) |
| E053010 | ESL BUSH FIRE BRIGADES | 47 Telephone & Internet | \$0 | \$0 | \$0 | \$1,011 | \$1,011 |
| E077020 | MEDICAL CENTRE | 47 Telephone & Internet | \$2,500 | \$2,500 | \$2,288 | \$1,981 | (\$307) |
| E084080 | TELEPHONE | 47 Telephone & Internet | \$1,050 | \$1,050 | \$957 | \$379 | (\$578) |
| E092050 | OTHER HOUSING MAINTENANCE | 47 Telephone & Internet | \$0 | \$0 | \$0 | \$0 | \$0 |
| E112030 | TELEPHONE & INTERNET | 47 Telephone & Internet | \$1,800 | \$1,800 | \$1,650 | \$2,516 | \$866 |
| E113290 | TELEPHONE | 47 Telephone & Internet | \$2,100 | \$2,100 | \$1,925 | \$694 | (\$1,231) |
| E113332 | OVAL | 47 Telephone & Internet | \$0 | \$0 | \$0 | \$746 | \$746 |
| E122122 | HOLT ROCK DEPOT | 47 Telephone & Internet | \$0 | \$0 | \$0 | \$349 | \$349 |
| E132030 | CARAVAN PARK | 47 Telephone & Internet | \$500 | \$500 | \$451 | \$394 | (\$57) |
| E134060 | TELEPHONE | 47 Telephone & Internet | \$1,500 | \$1,500 | \$1,375 | \$65 | (\$1,310) |
| E139040 | IT MAINTENANCE | 47 Telephone & Internet | \$0 | \$0 | \$0 | (\$61) | (\$61) |
| E139050 | MAINTENANCE & REPAIRS | 47 Telephone & Internet | \$1,800 | \$1,800 | \$1,650 | \$289 | (\$1,361) |
| E143030 | OFFICE EXPENSES | 47 Telephone & Internet | \$2,000 | \$2,000 | \$1,826 | \$3,318 | \$1,492 |
| E143125 | STAFF HOUSING | 47 Telephone & Internet | \$0 | \$0 | \$0 | \$250 | \$250 |
| E143126 | WORKFORCE ACCOMMODATION - HOLT ROCK | 47 Telephone & Internet | \$500 | \$500 | \$451 | \$0 | (\$451) |
| E144061 | TELEPHONE | 47 Telephone & Internet | \$2,400 | \$2,400 | \$2,200 | \$935 | (\$1,265) |
| | | Telephone & Internet Total | \$36,430 | \$36,430 | \$33,352 | \$24,637 | (\$8,715) |
| E042046 | STAFF HOUSING | 48 Electricity | \$8,500 | \$8,500 | \$7,788 | \$6,372 | (\$1,416) |
| E042049 | CEO UTILITIES | 48 Electricity | \$0 | \$0 | \$0 | \$807 | \$807 |
| E042180 | UTILITIES | 48 Electricity | \$3,500 | \$3,500 | \$3,201 | \$3,537 | \$336 |
| E077020 | MEDICAL CENTRE | 48 Electricity | \$3,500 | \$3,500 | \$3,201 | \$3,620 | \$419 |
| E077030 | AMBULANCE SERVICES | 48 Electricity | \$0 | \$0 | \$0 | \$234 | \$234 |
| E084040 | ELECTRICITY/GAS/WATER | 48 Electricity | \$6,000 | \$6,000 | \$5,500 | \$2,699 | (\$2,801) |
| E092050 | OTHER HOUSING MAINTENANCE | 48 Electricity | \$1,500 | \$1,500 | \$1,375 | \$880 | (\$495) |
| E092150 | JOINT VENTURE HOUSING - COSTS | 48 Electricity | \$2,000 | \$2,000 | \$1,837 | \$3,471 | \$1,634 |
| E107050 | PUBLIC CONVENIENCES | 48 Electricity | \$2,500 | \$2,500 | \$2,288 | \$2,549 | \$261 |
| E107052 | PUBLIC CONVENIENCES DUDININ | 48 Electricity | \$550 | \$550 | \$495 | \$428 | (\$67) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 48 Electricity | \$1,000 | \$1,000 | \$913 | \$691 | (\$222) |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 31 May 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|----------------------------------|--------------------------|------------------|------------------|------------------|------------------|-------------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| E111021 | MEMORIAL HALL | 48 Electricity | \$1,800 | \$1,800 | \$1,650 | \$1,260 | (\$390) |
| E111031 | PINGARING HALL | 48 Electricity | \$100 | \$100 | \$88 | \$0 | (\$88) |
| E111032 | DUDININ HALL | 48 Electricity | \$100 | \$100 | \$88 | \$0 | (\$88) |
| E112024 | ELECTRICITY | 48 Electricity | \$39,780 | \$39,780 | \$36,465 | \$38,069 | \$1,604 |
| E113180 | ELECTRICITY | 48 Electricity | \$19,000 | \$19,000 | \$17,413 | \$20,561 | \$3,148 |
| E113332 | OVAL | 48 Electricity | \$4,500 | \$4,500 | \$4,125 | \$4,770 | \$645 |
| E113333 | GOLF TENNIS PAVILION | 48 Electricity | \$0 | \$0 | \$0 | \$70 | \$70 |
| E122121 | KULIN DEPOT | 48 Electricity | \$4,000 | \$4,000 | \$3,663 | \$4,273 | \$610 |
| E122122 | HOLT ROCK DEPOT | 48 Electricity | \$0 | \$0 | \$0 | \$1,593 | \$1,593 |
| E122150 | STREET LIGHTING | 48 Electricity | \$20,425 | \$20,425 | \$18,722 | \$10,276 | (\$8,446) |
| E132030 | CARAVAN PARK | 48 Electricity | \$8,000 | \$8,000 | \$7,326 | \$6,277 | (\$1,049) |
| E132040 | KULIN HOSTEL | 48 Electricity | \$1,500 | \$1,500 | \$1,375 | \$336 | (\$1,039) |
| E132050 | INFORMATION BAY | 48 Electricity | \$400 | \$400 | \$363 | \$88 | (\$275) |
| E134070 | ELECTRICITY | 48 Electricity | \$5,000 | \$5,000 | \$4,576 | \$3,537 | (\$1,039) |
| E136040 | WATER SUPPLY (STANDPIPES) | 48 Electricity | \$0 | \$0 | \$0 | \$969 | \$969 |
| E137050 | ELECTRICITY | 48 Electricity | \$2,500 | \$2,500 | \$2,288 | \$2,766 | \$478 |
| E139050 | MAINTENANCE & REPAIRS | 48 Electricity | \$1,750 | \$1,750 | \$1,595 | \$2,114 | \$519 |
| E143125 | STAFF HOUSING | 48 Electricity | \$12,500 | \$12,500 | \$11,451 | \$6,816 | (\$4,635) |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 48 Electricity | \$1,200 | \$1,200 | \$1,100 | \$0 | (\$1,100) |
| | | Electricity Total | \$151,605 | \$151,605 | \$138,886 | \$129,063 | (\$9,823) |
| E042046 | STAFF HOUSING | 49 Water | \$7,000 | \$7,000 | \$6,413 | \$8,371 | \$1,958 |
| E042180 | UTILITIES | 49 Water | \$1,300 | \$1,300 | \$1,188 | \$986 | (\$202) |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 49 Water | \$0 | \$0 | \$0 | \$210 | \$210 |
| E053010 | ESL BUSH FIRE BRIGADES | 49 Water | \$0 | \$0 | \$0 | \$82 | \$82 |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 49 Water | \$650 | \$650 | \$594 | \$505 | (\$89) |
| E077020 | MEDICAL CENTRE | 49 Water | \$500 | \$500 | \$451 | \$329 | (\$122) |
| E084040 | ELECTRICITY/GAS/WATER | 49 Water | \$0 | \$0 | \$0 | \$2,354 | \$2,354 |
| E092050 | OTHER HOUSING MAINTENANCE | 49 Water | \$3,500 | \$3,500 | \$3,201 | \$952 | (\$2,249) |
| E092148 | GEHA HOUSING - COSTS | 49 Water | \$5,500 | \$5,500 | \$5,038 | \$4,416 | (\$622) |
| E092150 | JOINT VENTURE HOUSING - COSTS | 49 Water | \$16,000 | \$16,000 | \$14,663 | \$14,135 | (\$528) |
| E107052 | PUBLIC CONVENIENCES DUDININ | 49 Water | \$200 | \$200 | \$176 | \$60 | (\$116) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 49 Water | \$200 | \$200 | \$176 | \$71 | (\$105) |
| E107060 | WAR MEMORIAL | 49 Water | \$500 | \$500 | \$451 | \$412 | (\$39) |
| E111021 | MEMORIAL HALL | 49 Water | \$250 | \$250 | \$220 | \$105 | (\$115) |
| E111031 | PINGARING HALL | 49 Water | \$100 | \$100 | \$88 | \$43 | (\$45) |
| E111032 | DUDININ HALL | 49 Water | \$100 | \$100 | \$88 | \$37 | (\$51) |
| E112025 | WATER | 49 Water | \$11,400 | \$11,400 | \$10,450 | \$8,862 | (\$1,588) |
| E112029 | STAFF HOUSING | 49 Water | \$3,500 | \$3,500 | \$3,201 | \$2,188 | (\$1,013) |
| E113332 | OVAL | 49 Water | \$10,000 | \$10,000 | \$9,163 | \$5,863 | (\$3,300) |
| E116100 | KULIN MUSEUM | 49 Water | \$400 | \$400 | \$363 | \$400 | \$37 |
| E117029 | OFFICE GARDENS | 49 Water | \$500 | \$500 | \$451 | \$507 | \$56 |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 49 Water | \$4,000 | \$4,000 | \$3,663 | \$2,817 | (\$846) |
| E117052 | DUDININ SPORTSGROUND | 49 Water | \$2,000 | \$2,000 | \$1,826 | \$1,173 | (\$653) |
| E122121 | KULIN DEPOT | 49 Water | \$2,000 | \$2,000 | \$1,826 | \$881 | (\$945) |
| E122122 | HOLT ROCK DEPOT | 49 Water | \$0 | \$0 | \$0 | \$0 | \$0 |
| E132030 | CARAVAN PARK | 49 Water | \$7,500 | \$7,500 | \$6,875 | \$6,613 | (\$262) |
| E132040 | KULIN HOSTEL | 49 Water | \$3,500 | \$3,500 | \$3,201 | \$622 | (\$2,579) |
| E132050 | INFORMATION BAY | 49 Water | \$0 | \$0 | \$0 | \$0 | \$0 |
| E136040 | WATER SUPPLY (STANDPIPES) | 49 Water | \$43,000 | \$43,000 | \$39,413 | \$13,899 | (\$25,514) |
| E137040 | WATER | 49 Water | \$1,600 | \$1,600 | \$1,463 | \$1,520 | \$57 |
| E143125 | STAFF HOUSING | 49 Water | \$23,400 | \$23,400 | \$21,450 | \$22,465 | \$1,015 |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 49 Water | \$1,000 | \$1,000 | \$913 | \$0 | (\$913) |
| E144050 | WATER USAGE | 49 Water | \$1,500 | \$1,500 | \$1,375 | \$1,100 | (\$275) |
| | | Water Total | \$151,100 | \$151,100 | \$138,380 | \$101,978 | (\$36,402) |
| E042046 | STAFF HOUSING | 50 Gas | \$1,500 | \$1,500 | \$1,375 | \$1,645 | \$270 |
| E092050 | OTHER HOUSING MAINTENANCE | 50 Gas | \$0 | \$0 | \$0 | \$0 | \$0 |
| E092150 | JOINT VENTURE HOUSING - COSTS | 50 Gas | \$1,500 | \$1,500 | \$1,375 | \$1,929 | \$554 |
| E113210 | GAS SUPPLIES | 50 Gas | \$1,870 | \$1,870 | \$1,705 | \$2,736 | \$1,031 |
| E122122 | HOLT ROCK DEPOT | 50 Gas | \$0 | \$0 | \$0 | \$135 | \$135 |
| E132030 | CARAVAN PARK | 50 Gas | \$0 | \$0 | \$0 | \$839 | \$839 |
| E132040 | KULIN HOSTEL | 50 Gas | \$1,500 | \$1,500 | \$1,375 | \$2,073 | \$698 |
| E143125 | STAFF HOUSING | 50 Gas | \$3,500 | \$3,500 | \$3,201 | \$3,096 | (\$105) |
| | | Gas Total | \$9,870 | \$9,870 | \$9,031 | \$12,453 | \$3,422 |
| E113240 | LICENCING COSTS | 51 Licensing | \$1,365 | \$1,365 | \$1,254 | \$1,632 | \$378 |
| E142105 | LICENSING & INSURANCE | 51 Licensing | \$350 | \$350 | \$319 | \$0 | (\$319) |
| E144015 | INSURANCE & LICENCE | 51 Licensing | \$22,500 | \$22,500 | \$22,500 | \$12,767 | (\$9,733) |
| | | Licensing Total | \$24,215 | \$24,215 | \$24,073 | \$14,400 | (\$9,673) |
| | | Total Utilities | \$373,220 | \$373,220 | \$343,722 | \$289,417 | (\$54,305) |
| E041298 | Depreciation | 34 Depreciation | \$0 | \$0 | \$0 | \$2,671 | \$2,671 |
| E042047 | Depreciation CEO Housing | 34 Depreciation | \$3,600 | \$3,600 | \$3,300 | \$5,507 | \$2,207 |
| E042048 | Depreciation DCEO Housing | 34 Depreciation | \$6,000 | \$6,000 | \$5,500 | \$5,690 | \$190 |
| E042053 | CEO VEHICLE COSTS | 34 Depreciation | \$0 | \$0 | \$0 | \$8,726 | \$8,726 |
| E042054 | POOL VEHICLE COSTS | 34 Depreciation | \$0 | \$0 | \$0 | \$4,573 | \$4,573 |
| E042298 | Office Depreciation | 34 Depreciation | \$18,350 | \$103,350 | \$94,743 | \$97,981 | \$3,238 |
| E042700 | PLANT OPERATION COSTS | 34 Depreciation | \$0 | \$0 | \$0 | \$2,203 | \$2,203 |
| E051298 | Depreciation | 34 Depreciation | \$79,058 | \$4,058 | \$3,718 | \$1,120 | (\$2,598) |
| E053298 | Depreciation | 34 Depreciation | \$14,390 | \$54,390 | \$49,863 | \$48,999 | (\$864) |
| E084298 | Depreciation | 34 Depreciation | \$0 | \$0 | \$0 | \$1,357 | \$1,357 |
| E092160 | Depreciation - Joint Venture | 34 Depreciation | \$5,409 | \$5,409 | \$4,950 | \$5,195 | \$245 |
| E092180 | Depreciation Community Bank Hs | 34 Depreciation | \$5,279 | \$5,279 | \$4,829 | \$0 | (\$4,829) |
| E092298 | Depreciation | 34 Depreciation | \$9,136 | \$9,136 | \$8,371 | \$12,207 | \$3,836 |
| E101298 | Depreciation | 34 Depreciation | \$706 | \$706 | \$638 | \$743 | \$105 |
| E102298 | Depreciation | 34 Depreciation | \$0 | \$0 | \$0 | \$6,780 | \$6,780 |
| E107298 | Depreciation | 34 Depreciation | \$15,477 | \$15,477 | \$14,179 | \$12,250 | (\$1,930) |
| E110298 | Depreciation | 34 Depreciation | \$43,151 | \$43,151 | \$39,545 | \$22,505 | (\$17,040) |
| E111298 | Depreciation | 34 Depreciation | \$39,339 | \$54,339 | \$49,808 | \$49,386 | (\$422) |
| E112298 | Depreciation | 34 Depreciation | \$70,518 | \$70,518 | \$64,636 | \$71,497 | \$6,861 |
| E113298 | Depreciation | 34 Depreciation | \$143,120 | \$158,120 | \$144,947 | \$146,585 | \$1,638 |
| E116298 | DEPRECIATION | 34 Depreciation | \$1,675 | \$1,675 | \$1,529 | \$1,514 | (\$15) |
| E117298 | Depreciation | 34 Depreciation | \$13,230 | \$73,230 | \$67,133 | \$66,650 | (\$483) |
| E121298 | Depreciation | 34 Depreciation | \$2,017,971 | \$2,067,971 | \$1,895,641 | \$1,907,049 | \$11,408 |
| E122298 | Depreciation | 34 Depreciation | \$11,940 | \$11,940 | \$10,945 | \$18,466 | \$7,521 |
| E126298 | Depreciation | 34 Depreciation | \$7,382 | \$7,382 | \$6,765 | \$2,693 | (\$4,072) |
| E132298 | Depreciation | 34 Depreciation | \$38,417 | \$38,417 | \$35,211 | \$36,962 | \$1,751 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 31 May 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|-------------------------------------|----|---------------------------------|--------------------|--------------------|--------------------|-------------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| E134298 | Depreciation | 34 | \$63,102 | \$3,102 | \$2,849 | \$1,477 | (\$1,372) |
| E136298 | DEPRECIATION | 34 | \$2,141 | \$17,141 | \$15,708 | \$15,352 | (\$356) |
| E137298 | DEPRECIATION | 34 | \$8,306 | \$8,306 | \$7,612 | \$8,554 | \$942 |
| E139298 | DEPRECIATION | 34 | \$9,014 | \$9,014 | \$8,261 | \$11,280 | \$3,019 |
| E142298 | Depreciation | 34 | \$1,238 | \$1,238 | \$1,133 | \$5,525 | \$4,392 |
| E143298 | Depreciation | 34 | \$30,187 | \$50,187 | \$46,002 | \$45,311 | (\$691) |
| E144298 | Depreciation | 34 | \$501,552 | \$531,552 | \$487,256 | \$499,182 | \$11,926 |
| | | | Depreciation Total | \$3,354,688 | \$3,075,072 | \$3,125,990 | \$50,918 |
| E042051 | INTEREST ON LOAN 1 (ADMINSTRATION C | 35 | \$32,626 | \$32,626 | \$29,898 | \$15,077 | (\$14,821) |
| | | | Interest Expenses Total | \$32,626 | \$29,898 | \$15,077 | (\$14,821) |
| E041150 | INSURANCES | 32 | \$4,862 | \$4,862 | \$4,860 | \$4,862 | \$2 |
| E042025 | ADMINISTRATION HOUSING ALLOWANCE | 32 | \$0 | \$0 | \$0 | \$0 | \$0 |
| E042030 | INSURANCE | 32 | \$34,854 | \$34,854 | \$34,854 | \$35,854 | \$1,000 |
| E042046 | STAFF HOUSING | 32 | \$2,291 | \$2,291 | \$2,090 | \$2,987 | \$897 |
| E051050 | FIRE INSURANCE | 32 | \$33,222 | \$33,222 | \$33,220 | \$33,222 | \$2 |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 32 | \$2,020 | \$2,020 | \$2,020 | \$2,020 | \$0 |
| E053400 | CCTV MAINTENANCE | 32 | \$166 | \$166 | \$164 | \$166 | \$2 |
| E084016 | Insurance - Workers Comp | 32 | \$7,643 | \$7,643 | \$7,642 | \$7,643 | \$1 |
| E084050 | Insurance | 32 | \$2,523 | \$2,523 | \$2,523 | \$2,523 | \$0 |
| E092050 | OTHER HOUSING MAINTENANCE | 32 | \$689 | \$689 | \$688 | \$0 | (\$688) |
| E092148 | GEHA HOUSING - COSTS | 32 | \$2,159 | \$2,159 | \$2,158 | \$2,375 | \$217 |
| E092150 | JOINT VENTURE HOUSING - COSTS | 32 | \$3,812 | \$3,812 | \$3,812 | \$5,002 | \$1,190 |
| E101030 | REFUSE SITE MAINTENANCE | 32 | \$200 | \$200 | \$200 | \$200 | \$0 |
| E106030 | Town Planning Other | 32 | \$2,427 | \$2,427 | \$2,426 | \$2,427 | \$1 |
| E107031 | KULIN CEMETERY | 32 | \$145 | \$145 | \$144 | \$145 | \$1 |
| E107050 | PUBLIC CONVENIENCES | 32 | \$306 | \$306 | \$306 | \$306 | \$0 |
| E107052 | PUBLIC CONVENIENCES DUDININ | 32 | \$129 | \$129 | \$129 | \$130 | \$0 |
| E107053 | PUBLIC CONVENIENCES PINGARING | 32 | \$360 | \$360 | \$360 | \$360 | \$0 |
| E111021 | MEMORIAL HALL | 32 | \$935 | \$935 | \$934 | \$935 | \$1 |
| E111031 | PINGARING HALL | 32 | \$483 | \$483 | \$483 | \$483 | \$0 |
| E111032 | DUDININ HALL | 32 | \$989 | \$989 | \$988 | \$989 | \$1 |
| E111033 | JITARNING HALL | 32 | \$396 | \$396 | \$396 | \$396 | \$0 |
| E112027 | INSURANCE | 32 | \$19,347 | \$19,347 | \$19,346 | \$19,347 | \$1 |
| E112029 | STAFF HOUSING | 32 | \$720 | \$720 | \$720 | \$756 | \$36 |
| E113220 | INSURANCE | 32 | \$26,148 | \$26,148 | \$26,148 | \$26,148 | \$0 |
| E113331 | BOWLING GREENS | 32 | \$799 | \$799 | \$798 | \$799 | \$1 |
| E113333 | GOLF TENNIS PAVILION | 32 | \$1,667 | \$1,667 | \$1,667 | \$1,667 | \$0 |
| E113350 | WORKERS COMPENSATION | 32 | \$4,313 | \$4,313 | \$4,312 | \$4,313 | \$1 |
| E116100 | KULIN MUSEUM | 32 | \$289 | \$289 | \$289 | \$289 | (\$0) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 32 | \$287 | \$287 | \$286 | \$287 | \$1 |
| E117054 | DUDININ TENNIS CLUB | 32 | \$3,089 | \$3,089 | \$3,089 | \$3,089 | \$0 |
| E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 32 | \$2,198 | \$2,198 | \$2,198 | \$2,198 | \$0 |
| E117520 | PINGARING GOLF CLUB | 32 | \$1,391 | \$1,391 | \$1,391 | \$1,391 | \$0 |
| E122121 | KULIN DEPOT | 32 | \$5,616 | \$5,616 | \$5,616 | \$5,616 | \$0 |
| E122122 | HOLT ROCK DEPOT | 32 | \$0 | \$0 | \$0 | \$476 | \$476 |
| E132030 | CARAVAN PARK | 32 | \$506 | \$506 | \$506 | \$506 | \$0 |
| E132040 | KULIN HOSTEL | 32 | \$3,734 | \$3,734 | \$3,734 | \$3,734 | (\$0) |
| E134030 | INSURANCE | 32 | \$15,976 | \$15,976 | \$15,976 | \$15,976 | \$0 |
| E137030 | INSURANCE | 32 | \$818 | \$818 | \$818 | \$818 | \$0 |
| E138020 | INSURANCE & LICENSING. | 32 | \$0 | \$0 | \$0 | \$0 | \$0 |
| E139030 | INSURANCE & LICENSING | 32 | \$839 | \$839 | \$839 | \$839 | (\$0) |
| E142020 | Community Bus Shed | 32 | \$61 | \$61 | \$60 | \$61 | \$1 |
| E143025 | WORKERS COMPENSATION INSURANCE | 32 | \$51,592 | \$51,592 | \$51,592 | \$51,592 | \$0 |
| E143030 | OFFICE EXPENSES | 32 | \$0 | \$0 | \$0 | \$0 | \$0 |
| E143060 | Insurance on Works | 32 | \$27,316 | \$27,316 | \$27,316 | \$27,316 | \$0 |
| E143125 | STAFF HOUSING | 32 | \$7,103 | \$7,103 | \$7,102 | \$8,249 | \$1,147 |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 32 | \$476 | \$476 | \$429 | \$0 | (\$429) |
| E144015 | INSURANCE & LICENCE | 32 | \$72,260 | \$72,260 | \$72,258 | \$72,260 | \$2 |
| | | | Insurance Expenses Total | \$347,156 | \$347,156 | \$346,888 | \$350,752 |
| E030999 | General Admin Allocated | 39 | \$51,528 | \$51,528 | \$47,223 | \$54,871 | \$7,648 |
| E032999 | General Admin Allocated | 39 | \$5,195 | \$5,195 | \$4,752 | \$4,672 | (\$80) |
| E041999 | General Admin Allocated | 39 | \$161,989 | \$161,989 | \$148,489 | \$92,011 | (\$56,478) |
| E042999 | General Admin Allocated | 39 | (\$1,545,761) | (\$1,545,761) | (\$1,416,943) | (\$1,198,054) | \$218,889 |
| E051999 | General Admin Allocated | 39 | \$17,875 | \$17,875 | \$16,379 | \$13,179 | (\$3,200) |
| E052999 | General Admin Allocated | 39 | \$10,852 | \$10,852 | \$9,944 | \$9,225 | (\$719) |
| E053999 | General Admin Allocated | 39 | \$7,086 | \$7,086 | \$6,490 | \$5,271 | (\$1,219) |
| E074999 | General Admin Allocated | 39 | \$3,405 | \$3,405 | \$3,113 | \$2,636 | (\$477) |
| E075999 | General Admin Allocated | 39 | \$3,405 | \$3,405 | \$3,113 | \$2,636 | (\$477) |
| E076999 | General Admin Allocated | 39 | \$3,405 | \$3,405 | \$3,113 | \$2,636 | (\$477) |
| E077999 | General Admin Allocated | 39 | \$9,255 | \$9,255 | \$8,481 | \$7,308 | (\$1,173) |
| E080999 | General Admin Allocated | 39 | \$5,330 | \$5,330 | \$4,884 | \$4,073 | (\$811) |
| E082999 | General Admin Allocated | 39 | \$10,735 | \$10,735 | \$9,834 | \$8,027 | (\$1,807) |
| E084999 | General Admin Allocated | 39 | \$58,536 | \$58,536 | \$53,647 | \$44,328 | (\$9,319) |
| E092999 | General Admin Allocated | 39 | \$12,157 | \$12,157 | \$11,143 | \$9,465 | (\$1,678) |
| E101999 | General Admin Allocated | 39 | \$7,439 | \$7,439 | \$6,809 | \$6,110 | (\$699) |
| E102999 | General Admin Allocated | 39 | \$7,439 | \$7,439 | \$6,809 | \$6,110 | (\$699) |
| E106999 | General Admin Allocated | 39 | \$13,872 | \$13,872 | \$12,705 | \$11,501 | (\$1,204) |
| E107999 | General Admin Allocated | 39 | \$10,858 | \$10,858 | \$9,944 | \$7,907 | (\$2,037) |
| E110999 | General Admin Allocated | 39 | \$11,013 | \$11,013 | \$10,087 | \$8,866 | (\$1,221) |
| E111999 | General Admin Allocated | 39 | \$8,407 | \$8,407 | \$7,700 | \$6,709 | (\$991) |
| E112999 | General Admin Allocated | 39 | \$18,073 | \$18,073 | \$16,566 | \$14,736 | (\$1,830) |
| E113999 | General Admin Allocated | 39 | \$17,744 | \$17,744 | \$16,258 | \$13,897 | (\$2,361) |
| E116999 | General Admin Allocated | 39 | \$3,864 | \$3,864 | \$3,542 | \$2,995 | (\$547) |
| E117999 | GENERAL ADMIN ALLOCATED | 39 | \$15,596 | \$15,596 | \$14,289 | \$12,580 | (\$1,709) |
| E122999 | General Admin Allocated | 39 | \$671,086 | \$671,086 | \$615,153 | \$529,899 | (\$85,254) |
| E123999 | General Admin Allocated | 39 | \$18,882 | \$18,882 | \$17,303 | \$15,335 | (\$1,968) |
| E126999 | General Admin Allocated | 39 | \$3,167 | \$3,167 | \$2,893 | \$2,396 | (\$497) |
| E131999 | General Admin Allocated | 39 | \$3,405 | \$3,405 | \$3,113 | \$2,636 | (\$477) |
| E132999 | General Admin Allocated | 39 | \$62,192 | \$62,192 | \$57,002 | \$51,277 | (\$5,725) |
| E133999 | General Admin Allocated | 39 | \$11,859 | \$11,859 | \$10,868 | \$9,944 | (\$924) |
| E134999 | General Admin Allocated | 39 | \$68,583 | \$68,583 | \$62,865 | \$52,595 | (\$10,270) |
| E136999 | General Admin Allocated | 39 | \$14,719 | \$14,719 | \$13,486 | \$12,699 | (\$787) |
| E137999 | General Admin Allocated | 39 | \$7,586 | \$7,586 | \$6,952 | \$6,110 | (\$842) |
| E138999 | General Admin Allocated | 39 | \$22,996 | \$22,996 | \$21,076 | \$17,491 | (\$3,585) |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 31 May 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. | |
|---------|-------------------------|----|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | \$ | \$ | \$ | \$ | \$ | |
| E139999 | GENERAL ADMIN ALLOCATED | 39 | Activity Based Costing | \$24,123 | \$24,123 | \$22,110 | \$19,648 | (\$2,462) |
| E141999 | General Admin Allocated | 39 | Activity Based Costing | \$7,251 | \$7,251 | \$6,644 | \$5,751 | (\$893) |
| E142999 | General Admin Allocated | 39 | Activity Based Costing | \$4,578 | \$4,578 | \$4,191 | \$3,714 | (\$477) |
| E143999 | General Admin Allocated | 39 | Activity Based Costing | \$124,072 | \$124,072 | \$113,729 | \$94,047 | (\$19,682) |
| E144999 | General Admin Allocated | 39 | Activity Based Costing | \$26,203 | \$26,203 | \$24,013 | \$22,762 | (\$1,251) |
| | | | Activity Based Costing Total | \$0 | \$0 | (\$231) | (\$0) | \$231 |
| E123297 | LOSS ON SALE OF ASSET | 45 | Loss Asset Disposal | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | Loss Asset Disposal Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | Grand Total | (\$4,612,257) | (\$2,916,219) | (\$1,868,329) | (\$3,586,745) | (\$1,701,033) |

GENERAL COMPLIANCE CHECKLIST MAY 2024

| Class | Task | Date | Frequency | Detail | Yes/No |
|-------------------|---|------------|-----------|---|--|
| Governance | Bush Fire Control - Dual Officers Appointment | 1/05/2024 | Annual | Advise surrounding Shires of Dual FCO appointments following BFB AGM | No |
| Governance | Bush Fire Control Officers Appointment | 1/05/2024 | Annual | Determine to allow information to be included with annual fire break/prevention notice | No |
| Governance | Integrated Planning Review | 31/05/2024 | Quarterly | Quarterly review due this month if not already completed - Corporate Plan | Yes |
| Governance / MESS | Delegation Manual Review | 31/05/2024 | Annual | Ensure agenda item includes 'Absolute Majority' | Yes |
| CEO | Equal Employment Management Plan review | May | Annual | Review Equal Employment Management Plan and forward copy to Director of Equal Opportunity | Yes Document valid to 2026 |
| CEO | Annual Performance Review | May | Annual | On Anniversary - report to Council | March |
| EMFS | Analysis of Standpipe Water | May | Annual | Analysis of Standpipe Water Income and Expenditure for Council | Done earlier this year. Will revisit in Nov |
| EMFS | Letters to tenants regarding Shire Housing Rental increases | April May | | After Fees & Charges adopted | Outstanding – updated policy & user fees & charges to be presented to June meeting |
| EMFS | Complete Form A - ESL Annual Service Levy Billing | 31/07/2024 | | FESA Act 1998, manual of Operations S5 - part 6A Div5 | July |
| EMW | Road Construction & Maintenance Review | 01/05/24 | Monthly | Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council | Yes |
| EMCS | Kulin Child Care Centre Fees & Charges | May | Annual | | Yes |
| OHS | Administration Building Monthly Inspection | 31/05/2024 | Monthly | Taryn | Yes |



Shire of Kulin Register of Delegations

Adopted at the Ordinary Meeting of Council held on 17 May 2023
For Annual Review at the Ordinary Meeting of Council held on 19 June
2024

REVIEW

| Reviewed by | Date approved | References |
|-------------|---------------|-----------------|
| Council | 17 May 2023 | OCM 17 May 2023 |

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INTRODUCTION

Introduction

The *Local Government Act 1995* (the Act) allows for a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Act. All delegations made by the Council must be by absolute majority decision. The following are functions that cannot be delegated to the Chief Executive Officer:

- any power or duty that requires a decision of an absolute majority or 75% majority of the local government;
- accepting a tender which exceeds an amount determined by the local government;
- appointing an auditor;
- acquiring or disposing of any property valued at an amount determined by the local government;
- any of the local government's powers under Sections 5.98, 5.99 and 5.100 of the Act relating to the payment of fees to council members; borrowing money on behalf of the local government;
- hearing or determining an objection of a kind referred to in Section 9.5;
- any power or duty that requires the approval of the Minister or Governor; or
- such other duties or powers that may be prescribed by the Act.

The Act allows for the Chief Executive Officer to delegate any of his powers to another employee, this must be done in writing. The Act allows for the Chief Executive Officer to place conditions on any delegations if he desires.

A register of delegations to the Chief Executive Officer and other employees is to be kept and reviewed at least once every financial year.

If a person is exercising a power or duty that they have been delegated, the Act requires them to keep necessary records to the exercise of the power or discharge of the duty.

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DELEGATIONS

01 Administration

| | |
|----------------------------|---|
| Delegation | A.1 Acting Chief Executive Officer |
| Category | 01 Administration |
| Delegator | Council |
| Function | That Council delegate authority to the Chief Executive Officer to appoint the Executive Manager of Financial Services, or if unavailable, then appoint either the Executive Manager of Corporate Governance & Risk, Executive Manager of Works or the Executive Manager of Community Services as Acting CEO during a period of absence. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> section 5.36 and 5.42 |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| | |
|----------------------------|--|
| Delegation | A.2 Agreements for Payments of Debts to Council |
| Category | 01 Administration |
| Delegator | Council |
| Function | The CEO is authorised to make agreements with debtors for the re-payment of debts to Council, including rates and other debts. |
| Delegates | CEO |
| Subdelegates | Executive Manager Financial Services |
| Statutory framework | <i>Local Government Act 1995</i> section 6.49 |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| | |
|----------------------------|---|
| Delegation | A.3 Casual Hirers Liability |
| Category | 01 Administration |
| Delegator | Council |
| Function | That Council delegate authority to the Chief Executive Officer, Executive Manager of Financial Services, the Executive Manager of Corporate Governance & Risk, the Executive Manager of Works, the Executive Manager of Community Services and the Freebairn Recreation Centre Manager to ensure hirers of Shire facilities carry adequate insurance before hire takes place. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> section 2.7 (2) (b) |
| Date adopted | 24 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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|----------------------------|--|
| Delegation | A.4 Complaint Handling |
| Category | 01 Administration |
| Delegator | Council |
| Function | That Council delegate authority to the Chief Executive Officer to seek legal advice in respect to the implications of suspected malicious, frivolous, unreasonable, persistent or vexatious complaint. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| | |
|-------------------------------|---|
| Delegation | A.5 Fees & Charges - Discounts [DRAFT] |
| Category | 01 Administration |
| Delegator | Council |
| Function | <p>That Council delegate authority to the Chief Executive Officer to offer up to a 30% reduction of the hire fee or charge without reference to Council.</p> <p>The CEO then delegates authority to Executive Manager of Financial Services, Executive Manager of Corporate Governance & Risk, Executive Manager of Works, Executive Manager of Community Services and the Freebairn Recreation Centre Manager to offer a 10% discount on the fees and charges applicable to their services, as a direct response to a request by the payee, correcting a service or expectation requirement.</p> |
| Delegates | CEO |
| Subdelegates | <p>Executive Manager Community Services Executive Manager Corporate Governance and Risk Executive Manager Financial Services Executive Manager of Works & Services Freebairn Recreation Centre Manager</p> |
| Subdelegate conditions | <p>The Executive Manager of Financial Services, Executive Manager of Governance & Risk, Executive Manager of Works & Executive Manager of Community Services and the FRC Manager be permitted to offer up to a 10% reduction of the hire fee or charge without reference to the CEO; as a direct response to a request by the payee, correcting a service or expectation requirement;</p> <p>All delegations exercised to be recorded.</p> |
| Statutory framework | <i>Local Government Act 1995</i> |
| Policy | APOG A13 Fees & Charges - Discounts |

| | |
|----------------------------|--|
| Delegation | A.6 Investment of Surplus Funds |
| Category | 01 Administration |
| Delegator | Council |
| Function | The Chief Executive Officer and the Executive Manager of Financial Services are authorised to invest money held in any Council fund that is not required for immediate use, in an approved investment as defined by the Trustees Act, Part III, provided that sufficient working funds are retained at all times. Where possible, preference is to be given to investing in local bank branches. |
| Delegates | CEO |
| Subdelegates | Executive Manager Financial Services |
| Statutory framework | <i>Local Government Act 1995, section 6.14. Financial Management Regulations Section 19c</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| | |
|----------------------------|--|
| Delegation | A.7 IT & Social Media – Use Of |
| Category | 01 Administration |
| Delegator | Council |
| Function | That Council delegate authority to the Chief Executive Officer to authorise officers of the Council to access and maintain social media sites. |
| Delegates | CEO |
| Subdelegates | Executive Manager Community Services Executive Manager Financial Services Manager Executive Support Services |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| | |
|----------------------------|---|
| Delegation | A.8 Legal Advice, Representation & Cost Reimbursement |
| Category | 01 Administration |
| Delegator | Council |
| Function | That Council delegate authority to the Chief Executive Officer (with conditions) to seek legal advice in connection with the proper legal administration of the Shire and to support urgent responses to claims for financial assistance to members and staff, advice to the value of \$5,000,without reference to Council. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> Section 5.42 |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

DRAFT

| | |
|---------------------|--|
| Delegation | A.9 Payments from Municipal and Trust Funds [DRAFT] |
| Category | 01 Administration |
| Delegator | Council |
| Function | The CEO is authorised to make payments from the Municipal and Trust Funds. This includes the authority to sign cheques and permit EFT payments. |
| Delegates | CEO |
| Conditions | <ol style="list-style-type: none"> 1. That an order be issued for the purchase of goods and services except in the case of small purchases from Petty Cash; 2. That where feasible and practical, a price be negotiated in advance of purchase and recorded on the order form; 3. That invoices, where practicable, be certified by the person who placed the order so as to indicate; <ol style="list-style-type: none"> a. That the purchase was under an authority delegated to that person b. That the goods and services were received in a satisfactory condition, or to a satisfactory standard, and the price and computations are correct; 4. That the Chief Executive Officer continue to place a list of creditors before the Council on a monthly basis together with vouchers and invoices; <ol style="list-style-type: none"> a. For the recording in the minutes after payment for those accounts paid by the Chief Executive Officer under delegated authority. 5. That at least two (2) signatories be required on all cheques or online authorisations; <p>For those paid by the Chief Executive Officer under delegated authority either the CEO, Executive Manager of Financial Services, jointly with either the Manager of Executive Services or Accounts Payable Officer.</p> |
| Subdelegates | <p>Aquatic Centre Manager Environmental Health Officer Executive Manager Community Services Executive Manager Corporate Governance and Risk Executive Manager Financial Services Executive Manager of Works & Services Freebairn Recreation Centre Manager Manager Executive Support Services Plant Mechanic Technical Officer Town Mtce Supervisor / BMO Works Supervisor</p> |

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| Subdelegate conditions | <p>The authority to issue Municipal Fund purchase orders only. As follows;</p> <p>Executive Manager of Financial Services (including trust) \$50,000 Executive Manager of Works \$50,000 Executive Manager of Corporate Governance & Risk \$50,000 Executive Manager of Community Services \$50,000 Manager of Executive Support Services \$5,000 Plant Mechanic \$5,000 Freebairn Recreation Centre Manager \$5,000 Aquatic Centre Manager \$5,000 Works Supervisor \$5,000 Technical Officer \$1,000 Environmental Health Officer \$1,000 Building Maintenance Officer \$1,000</p> <p><i>*Orders for items of a capital nature, or major operational items such as fuel that have been dealt with at a Council level (e.g. tenders) may be signed /authorised by an Executive Manager in excess of the purchase orders limit.</i></p> |
| Statutory framework | <p><i>Local Government (Financial Management) Regulations 1996, Regulation 12</i></p> |

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| Delegation | A.10 Use of Common Seal |
| Category | 01 Administration |
| Delegator | Council |
| Function | That Council delegate authority to the Chief Executive Officer to permit the affixing of the Common Seal when required. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> section 9.49A (4) |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | A.11 Writing Off Debts |
| Category | 01 Administration |
| Delegator | Council |
| Function | That Council delegate authority to the Chief Executive Officer to write off debts where the individual debt is not more than \$100. In exercising this authority, the Chief Executive Officer is to take into consideration Council Policy and the prospects of recovering the debt. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> section 6.12 |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | A.12 Housing |
| Category | 01 Administration |
| Delegator | Council |
| Function | <p>To the Chief Executive Officer to;</p> <ul style="list-style-type: none"> • to recover from bonds the cost of damage repair, cleaning and carpet cleaning from tenants if they fail to do such; • take action to recover costs of water usage if other reduction remedies have failed to reduce consumption; • determine applications from tenants to allow a pet in the residence; • determine applications from staff to receive the "own your own residence" allowance; |
| Delegates | CEO |
| Subdelegates | Executive Manager Financial Services |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | A.13 Recovery of Rates and Other Debts |
| Category | 01 Administration |
| Delegator | Council |
| Function | To the Chief Executive Officer to determine the granting of an extension of time to pay rates. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | A.14 Sale of Land and Housing [DRAFT] |
| Category | 01 Administration |
| Delegator | Council |
| Function | Disposal of vacant land can be sold without reference to Council where the market value of the property to be disposed of is ascertained by a value contained in the Reserve Price of Vacant Land Report where the valuations are less than 6 months old. |
| Delegates | CEO |
| Statutory framework | Section 3.58(3) of the Local Government Act 1995 |
| Policy | APOG A14A Sale of Land and Housing |

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| Delegation | A.15 Fuel Sale Price Setting [DRAFT] |
| Category | 01 Administration |
| Delegator | Council |
| Function | That Council delegate the authority in setting the fuel sale price on the appropriate margin to add to the cost of fuel. |
| Delegates | CEO Executive Manager Financial Services |
| Policy | APOG A13a |

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| Delegation | A.16 Operation of Closed Circuit Television (CCTV) [DRAFT] |
| Category | 01 Administration |
| Delegator | Council |
| Function | To provide approval to any media organisation, journalist, individual or group to access images retained in the Shire of Kulin's CCTV. |
| Delegates | CEO |
| Subdelegates | Executive Manager Financial Services |
| Policy | APOG A29 Closed Circuit Television (CCTV) Operations Policy |

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| Delegation | A.17 Disposal of ICT Assets [DRAFT] |
| Category | 01 Administration |
| Delegator | Council |
| Function | Council delegates authority to the Chief Executive Officer to dispose of information and communication technology assets eg. laptop computers, desktop computers and mobile phones. |
| Delegates | CEO |
| Conditions | Details of the disposal, including officer responsible for the asset, evidence of removal of software & data and who the disposal has been made to, must be reported to the Executive Manager of Financial Services and documented on the Portable and Attractive Assets Register. |
| Policy | APOG A31 Disposal of ICT Assets |

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| Delegation | A.18 Disposal of Plant, Equipment and Light Vehicles [DRAFT] |
| Category | 01 Administration |
| Delegator | Council |
| Function | The CEO is authorised to dispose of plant, equipment and light vehicles that might otherwise be sold privately rather than traded as part of a changeover with a dealer. |
| Delegates | CEO |
| Conditions | The private sale price must exceed the trade price. Where available the Chief Executive Officer shall obtain market value or trade value of item to be disposed of i.e. (Redbook Certificate or Dealership Appraisal). Prescribed value for Disposal of Plant and Equipment under this delegation is \$20,000. |
| Statutory framework | Local Government Act 1995 Disposing of property – Section 3.58 and Section 5.43 |

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02 Governance

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| Delegation | G.1 Applications for Planning Consent |
| Category | 02 Governance |
| Delegator | Council |
| Function | <p>The CEO is authorised to issue planning consent for development applications that fully comply with all requirements. The CEO is authorised to reduce or waive development application fees where:</p> <ul style="list-style-type: none"> • the development has a perceived benefit to the community, and • the application is of such a nature that very little investigate work is required prior to the application being submitted to Council for consideration. <p>Compliance with the Town Planning Scheme, Regulations and Codes, and Council's Planning Policies, is mandatory. Any application not complying is to be referred to Council for decision.</p> |
| Delegates | CEO |
| Conditions | No officer other than the CEO is permitted to authorise expenditure by outside agencies for development applications. |
| Statutory framework | Town Planning Development Act and Town Planning Scheme No 2, 2017 |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | G.2 Building Licences and Swimming Pools [DRAFT] |
| Category | 02 Governance |
| Delegator | Council |
| Function | The CEO is authorised to approve or not approve plans submitted and issue building licences. This includes the authority to conduct inspections and issue orders for private swimming pools. |
| Delegates | CEO |
| Conditions | The authority does not include approval of development applications as required under Council's Town Planning Scheme, nor the expenditure of money prior to consultation with the CEO. All building applications must conform with the Building Code of Australia and all other relevant legislation. |
| Subdelegates | Environmental Health Officer |
| Statutory framework | <i>Local Government (Miscellaneous Provisions) Act 1960 section 374</i> |

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| Delegation | G.3 Cemeteries Act 1986 |
| Category | 02 Governance |
| Delegator | Council |
| Function | The CEO is authorised to carry out all of the powers and duties conferred to Council by section 6 of the <i>Cemeteries Act 1986</i> and carry out in accordance with this section, when required, the exhumation of a body buried in the Kulin, Dudinin or Pingaring cemeteries and the reburial of the body in the Kulin, Dudinin or Pingaring cemeteries. |
| Delegates | CEO |
| Statutory framework | <i>Cemeteries Act 1986</i> sections 6 and 59 |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | G.4 Public Health Act 2016 |
| Category | 02 Governance |
| Delegator | Council |
| Function | <p>1. Delegation to the Chief Executive Officer for the appointment of 'authorised officer/s' under section 9.10(1) including the authority to the giving of infringement notice/s under section 9.16 by the authorised officer/s pursuant to the <i>Local Government Act 1995</i> for the purpose of the administration of the Shire of Kulin Animal Environment and Nuisance Local law 2016;</p> <p>2. That pursuant to the <i>Local Government Act 1995</i> Subdivision 2 - Infringement notices, the Shire of Kulin appoints the Chief Executive Officer as an authorised officer for the functions of:</p> <ol style="list-style-type: none"> i. Section 9.17. Notice, content of – to authorise persons for the purposes of receiving payment of modified penalties; ii. Section 9.19. Extension of time; and iii. Section 9.20. Withdrawal of notice. <p>This appointment is to be affected by instrument in writing and signed by the Shire President</p> <p>3. Delegation to the Chief Executive Officer for the purpose of designating authorised officers, appointing environmental health officers and the appointment of authorised officers to issue infringement notices pursuant to the Health (Asbestos) Regulations 1992; and</p> <p>4. The appointment of the Chief Executive Officer as an 'approved officer' pursuant to Regulation 15D(5) of the <i>Health (Asbestos) Regulations 1992</i> for the purposes of Part 2 of the <i>Criminal Procedure Act 2004</i> as the person authorised to extend the period to pay or withdraw an infringement notice. This appointment is to be affected by instrument in writing and signed by the Shire President. (Note: Adopted by Council resolution 11/0217)</p> |
| Delegates | CEO |
| Subdelegates | Environmental Health Officer |
| Statutory framework | <i>Public Health Act 2016, Health (Miscellaneous Provisions) Act 1911, Health (asbestos) Regulations 1994, Food Act 2008</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | G.5 Various Acts and Local Laws [DRAFT] |
| Category | 02 Governance |
| Delegator | Council |
| Function | <p>To the Chief Executive Officer for the appointment of 'authorised officer/s' required by the Shire of Kulin under;</p> <ul style="list-style-type: none"> • Local Government Act (Miscellaneous Provisions) 1960, Part XX (Ranger/Pound Keeper); • Local Government Act 1995, Part 3, Subdivision 4 and part 9 Division 2 – Executive Functions of Local Government and Part 9 Miscellaneous Provisions; • s. 17(1) <i>Caravan Parks and Camping Grounds Act 1995</i>; • s. 29 (1) <i>Dog Act 1976</i> and Regulations; • s. 48 <i>Cat Act 2011</i> and Regulations; • s. 59(3) <i>Bush Fires Act 1954</i> and Regulations; • s. 26 of the <i>Litter Act 1979</i> and Regulations; • s. 38(3) <i>Control of Vehicles (Off Road Areas) Act 1978</i> and Regulations; • All Shire of Kulin Local Laws. • All appointments to be advertised annually in the Government Gazette or by local circulation for interim or part year appointments |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> and Various Acts as detailed |

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03 Human Resources

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| Delegation | H.1 Grievance Procedures |
| Category | 03 Human Resources |
| Delegator | Council |
| Function | To the Chief Executive Officer to engage a competent human resource professional to hear and determine a grievance against the CEO or where a grievance requires specialist mediation or assistance because the topic is outside the knowledge or capacities of Shire staff. |
| Delegates | CEO |
| Statutory framework | <i>LocalGovernment Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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04 Community Resources

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| Delegation | C.1 Bushfire Control – Shire Plant Use Including Adjoining Shires [DRAFT] |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | To the Chief Executive Officer to spend up to \$5,000 to hire plant or equipment (above positioning and mobilisation costs) if and when a bushfire cannot be effectively controlled by other means, or where it is considered necessary to engage additional resources to protect life or property. |
| Delegates | CEO |
| Subdelegates | Executive Manager of Works & Services |
| Statutory framework | Local Government Act sections 5.42 and 5.44 Bush Fires Act section 38 (3) (4) (5) |
| Policy | APOG CS3 Bushfire Control - Plant Use for Adjoining Shires APOG CS4 Bushfire Control - Shire Plant for Use of |

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| Delegation | C.2 Bushfire Administration [DRAFT] |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | The Chief Executive Officer is granted the authority to confirm the appointment of Dual Fire Control Officer applications from neighbouring Shires without reference to Council. |
| Delegates | CEO |
| Statutory framework | Local Government Act sections 5.42 and 5.44 Bush Fires Act section 48 (1) |
| Policy | APOG CS1 Bushfire Administration |

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| Delegation | C.3 Bushfire Prohibited/Restricted Burning Periods – Changes to |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | <p>In accordance with Section 17(10) of the <i>Bush Fires Act 1954</i> (as amended), Council delegate it's power to the Chief Executive Officer, who will consult with the Chief Bush Fire Control Officer to vary the "Prohibited Burning Period".</p> <p>In accordance with the <i>Bush Fires Act 1954</i> (as amended), the Chief Bush Fire Control Officer and the Chief Executive Officer are delegated authority to vary the "Restricted Burning Period".</p> |
| Delegates | CEO Chief Bush Fire Control Officer |
| Statutory framework | <i>Local Government Act 1995 & Bush Fires Act 1954</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.4 Bushfire Training Administration |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | To the Chief Executive Officer and the Bush Fire Brigades Advisory Committee to incur expenditure for the planning and development of training opportunities without reference to Council for volunteers, Fire Control Officers and Captains. Costs associated with training programs to be allocated to Council's Emergency Services Levy. |
| Delegates | Bush Fire Brigades Advisory Committee CEO |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.5 Cat Ownership Limit – Cat Control |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | To the Chief Executive Officer to determine applications to keep cats under the Cat Foster Carer provision as per Council policy. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995 Cat Act 2011 and Cat Regulations 2012</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.6 Dog Control - Attacks |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | Without reference to the Council the Chief Executive Officer is delegated authority to instigate legal and/or infringement proceedings against the owner of a dog involved in a dog attack on a person or other animal. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> <i>Dog Act 1976</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.7 Dog Ownership Limit – Dog Control |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | Without reference to the Council the Chief Executive Officer is delegated authority to determine applications in the first instance. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> <i>Dog Act 1976</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.8 Sea Containers Use Of – Town Planning |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | To the Chief Executive Officer for the approval of applications for the use of sea containers. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> Shire of Kulin Town Planning Scheme No. 2 Shire Policy |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.9 Second Hand Dwellings – Use of – Building Control |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | To the Chief Executive Officer to approve Development Applications for the use of second hand relocated or transportable dwellings. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.10 Temporary Accommodation |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | To the Chief Executive Officer to approve applications for temporary accommodation in caravans that meet the guideline conditions. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> <i>Caravan and Camping Ground Regulations 1997: Regulation 6 and 11(2)(a)</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.11 Unauthorised Structures – Building Control |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | To the Chief Executive Officer to seek legal advice or to prepare a “Stop Work” order where Notice to the owner fails to illicit any response or results in the hastening of action to complete the structure. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> <i>Building Regulations 1989</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.13 Freebairn Recreation Centre Club Committee |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | That Council delegate authority to the Freebairn Recreation Centre Club Committee to manage all aspects of the Freebairn Recreation Centre on behalf of Council, subject to budget constraints and under the constraints imposed by the <i>Local Government Act 1995</i> and other relevant legislation. |
| Delegates | Freebairn Recreation Club Committee |
| Conditions | The following areas remain the responsibility of Council: <ul style="list-style-type: none"> • Staffing • Liquor licence • Capital Expenditure Purchases • Sale of Assets • Waiver of Hire Charges |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.14 Kulin Child Care Management Committee [DRAFT] |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | That Council delegate authority to the Kulin Child Care Management Committee to manage all aspects of the Kulin Child Care Centre on behalf of Council, subject to budget constraints, and under those constraints imposed by the <i>Local Government Act 1995</i> and other relevant legislation. |
| Delegates | Kulin Child Care Centre Management Committee |
| Conditions | The following areas remain the responsibility of Council:- <ul style="list-style-type: none"> • Staffing • Capital expenditure purchases • Sale of Assets |
| Statutory framework | <i>Local Government Act 1995</i> |

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| Delegation | C.15 General – Community Services Practices [DRAFT] |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | <p>To the Chief Executive Officer to;</p> <ul style="list-style-type: none"> • appoint officers for the purpose of infringement notices and administration of; <ul style="list-style-type: none"> ◦ the Shire of Kulin Animal Environment and Nuisance Local Law; Health (Asbestos) regulation 1992. • appoint officers for the purposes of the Caravan and Camping Grounds Act 1995; <ul style="list-style-type: none"> ◦ Power of Entry and inspection and, ◦ The issue of Infringement Notices. <p>approve or reject applications to consume liquor in Shire buildings or on Shire controlled reserves. approve applications to hire the Kulin Bush Races facility in accordance with terms and conditions.</p> |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> |

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| Delegation | C.16 Bushfire Control – Confirmation Appointment of Dual Fire Control Officers |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | That Council delegate to the Chief Executive Officer that following receipt of correspondence or a written email request from a neighbouring Shire, the Chief Executive Officer under delegation made possible by the <i>Bush Fires Act 1954</i> , S.48 (1) is granted the authority to confirm the appointment of Dual Fire Control Officer applications from neighbouring Shires without reference to Council. |
| Delegates | CEO |
| Statutory framework | Local Government Act sections 5.42 and 5.44 Bush Fires Act section 48 (1) |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.17 Seed Collection – Issue of Approval to Collect Seeds |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | That Council delegate to the Chief Executive Officer approval to determine requests to collect seeds from Shire of Kulin managed and controlled land without reference to Council in accordance with the guidelines of APOG CS20. |
| Delegates | CEO |
| Statutory framework | Local Government Act |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | C.18 Kulin Caravan Park Operation [DRAFT] |
| Category | 04 Community Resources |
| Delegator | Council |
| Function | Council delegates to the Chief Executive Officer to approve applications for extended periods of stay at the Kulin Caravan Park. |
| Delegates | CEO |
| Statutory framework | Caravan and Camping Ground Regulations 1997: Regulation 6 and 11(2)(a) |
| Policy | APOG CS21 Kulin Caravan Park Operation |

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05 Works

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| Delegation | W.1 Gravel Supplies |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer and the Executive Manager of Works & Services to negotiate the supply of gravel with landholders, which may incur a quid pro quo cost to the Shire and to initiate the resumption of land for the purpose of obtaining gravel where no alternate suitable supplies exist. |
| Delegates | CEO |
| Subdelegates | Executive Manager of Works & Services |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.2 Roads - Clearing |
| Category | 05 Works |
| Delegator | Council |
| Function | <p>To the Chief Executive Officer the power to;</p> <ul style="list-style-type: none"> • consider and authorise the removal of vegetation from fence lines; • to issue approval to service authorities to remove vegetation on Shire roads in relation to their works; • to determine the suitability of roadside vegetation planting applications submitted by community groups or individuals. |
| Delegates | CEO |
| Statutory framework | <p>Local Government Act 1995 Soil and Land Conservation Act 1945 (Agriculture WA) Wildlife Conservation Act 1950 – 1979 Aboriginal Heritage Act 1972 Agriculture and Related Resources Protection Act 1976 Bush Fires Act 1954 Conservation and Land Management Act 1984 Environmental Protection and Biodiversity Conservation Act 1999 Environmental Protection Act 1986 Heritage of WA Act 1990 Land Act 1933 Main Roads Act 1930 Mining Act 1978 State Energy Commission Supply Act 1979 Water Authority Act 1987</p> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.3 Roads – Damage To |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer to take action to recover the cost of damage to a Shire road or verge asset and issue Notice to request the return of the road or verge to a clean and tidy condition. |
| Delegates | CEO |
| Subdelegates | Executive Manager of Works & Services |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.4 Roads – Roadside Markers – Management Of |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer to determine roadside markers applications. |
| Delegates | CEO |
| Subdelegates | Executive Manager of Works & Services |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.5 Stormwater Drainage |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer to approve applications for connection to the Shire stormwater drainage from landowners on advice from the Executive Manager of Works & Services. |
| Delegates | CEO |
| Subdelegates | Executive Manager of Works & Services |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.6 Street Trees |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer to determine applications for approval to plant street trees in accordance with this guideline. |
| Delegates | CEO |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.7 Streetscape – Improvements |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer to approve streetscape improvements. |
| Delegates | CEO |
| Statutory framework | <i>LocalGovernment Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.8 Roadside Vegetation Management |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer for the burning or spraying of road verges following agreement of the Executive Manager of Works & Services in accordance with the listed conditions. |
| Delegates | CEO |
| Subdelegates | Executive Manager of Works & Services |
| Statutory framework | <i>Local Government Act 1995 Bush Fires Act 1954 25 Occupational Health & Safety Road Traffic Act 1974</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.9 Temporary Road Closures |
| Category | 05 Works |
| Delegator | Council |
| Function | The Chief Executive Officer is authorised to temporarily close thoroughfares to vehicles. |
| Delegates | CEO |
| Subdelegates | Executive Manager of Works & Services |
| Statutory framework | <i>Local Government Act 1995 section 3.50 Bush Fires Act 1954 25 Occupational Health & Safety Road Traffic Act 1974</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.10 General – Works Practices |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer to; <ul style="list-style-type: none"> • Determine applications to beautify grave sites at Shire Cemetery's; • Approve Niche Wall plaque design and placement; • Approve the use of the depot for the servicing of private vehicles and equipment; • Determine requests from local Clubs and Organisations to use Shire plant; |
| Delegates | CEO |
| Subdelegates | Executive Manager of Works & Services |
| Subdelegate conditions | To the Deputy Chief Executive Officer to; <ul style="list-style-type: none"> • Approve the use of the depot for the servicing of private vehicles and equipment; • Determine requests from local Clubs and Organisations to use Shire plant. <p>To the Executive Manager of Works & Services to;</p> <ul style="list-style-type: none"> • Approve the use of the depot for the servicing of private vehicles and equipment; • Determine requests from local Clubs and Organisations to use Shire plant. |
| Statutory framework | <i>Local Government Act 1995</i> |
| Date adopted | 17 May 2023 |
| Adoption references | OCM 17 May 2023 |
| Last reviewed | 17 May 2023 |

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| Delegation | W.11 Use of Depot and Use of Plant [DRAFT] |
| Category | 05 Works |
| Delegator | Council |
| Function | CEO can delegate the approval of the use of the depot for the servicing and maintenance of private vehicles and equipment; and CEO can delegate the authority to approve requests from clubs and community organisations to use Shire plant. The plant must be operated by a Shire employee with the club or organisation being responsible for payment of wages (if required) to the employee for time worked. |
| Delegates | CEO Executive Manager Financial Services Executive Manager of Works & Services |
| Policy | APOG W1 General - Works Practices |

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| Delegation | W.12 Restricted Access Vehicles (RAV) [DRAFT] |
| Category | 05 Works |
| Delegator | Council |
| Function | To the Chief Executive Officer to determine Restricted Access Vehicle categorisation of Shire of Kulin Roads. |
| Delegates | CEO |
| Policy | APOG W10 Restricted Access Vehicles |

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AMENDMENTS

There are no amendments to display

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