

Minutes

March 2024



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Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 20 March 2024 commencing at 4:00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The President declared the meeting open at 4:00pm

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

3. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

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
T Scadding	Executive Manager Community Services
N Thompson	Manager of Executive Support Services

Apologies

J Hobson Executive Manager of Works

Leave of Absence

Nil

4. DECLARATIONS OF INTEREST BY MEMBERS

Nil

5. PUBLIC QUESTION TIME

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION / RECEIVAL OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 21 February 2024

01/0324

Moved Cr Bowey Seconded Cr Lucchesi that the minutes of the Shire of Kulin Ordinary Meeting held on 21 February 2024 be confirmed as a true and correct record.

Carried 8/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

Shire of Kulin Audit & Risk Committee Meeting – 20 March 2024

02/0324

Moved Cr Smoker Seconded Cr Noble that the minutes of the Shire of Kulin Audit & Risk Committee Meeting held on 20 March 2024 be confirmed as a true and correct record.

Carried 8/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

8. PRESENTATIONS / DEPUTATIONS

Nil

9 AGENDA BUSINESS - MATTERS REQUIRING DECISION

9.1 List of Accounts – February 2024

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

SUMMARY:

Attached is the list of accounts paid during the month of February 2024, for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That February payments being; EFT No's 21677 - 21776, direct deposits DD887.1 – DD8887.27 (Municipal & Trust), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$1,269,278.54 be received.

VOTING REQUIREMENTS:

Simple majority required.

03/0234

Moved Cr Mullan Seconded Cr Miller that February payments being; EFT No's 21677 - 21776, direct deposits DD887.1 – DD8887.27 (Municipal & Trust), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$1,269,278.54 be received.

Carried 8/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

9.2 Financial Reports & Operating Income and Expenditure Details – February 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 29 February 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 29 February 2024, as presented.

VOTING REQUIREMENTS:

Simple majority required.

04/0324

Moved Cr Noble Seconded Cr Gangell 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 29 February 2024, as presented.

Carried 8/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

9.3 2023/24 Mid-Year Budget Review

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

SUMMARY:

To consider the Shire of Kulin's financial position as at 29 February 2024 and performance for the period 1 July 2024 to 29 February 2024 in relation to the adopted budget and projections estimated for the remainder of the financial year.

BACKGROUND & COMMENT:

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 1 July 2023 to 29 February 2024 shown in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2024 and is presented for council's consideration.

Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review document where possible.

The material variance levels which have been reported for the budget review, have utilised the same materiality levels as monthly reporting to determine the extent of explanation.

The budget review report includes at Note 3 a summary of predicted variances contained with the Statement of Financial Activity.

Features of the budget review include:

Change in opening budget surplus	(45,277)
Increase in Financial Assistance Grant	125,356
Additional interest on municipal investments	50,000
LGIS insurance credit	27,918
Increase in long service leave costs paid out on termination	(25,000)
Transfer of labour costs from capital road projects to road maintenance	(32,667)
Reduction in consultancy expenses	85,000
Additional contribution to doctor	(25,000)
Record Aquatic Centre slide repairs as operating rather than capital	(117,239)
Reduce road maintenance plant costs	15,921
Increase in plant repair costs	(50,000)
Increase in depreciation expense following independent asset valuation	(195,000)
Removal of change in depreciation expense as non-cash	195,000
Adjust LRCIP Phase 4 funding to remove Aquatic Centre Slide Project and increase allocation to tennis court resurfacing project	(111,329)
Reduction in CSRFF grant income as grant not approved & Hockey Club grant income	(40,000)
Reduction in WSNF income as project postponed until 2024/25 due to funding not being signed off by Department of Infrastructure	(1,898,751)
Increase in RRUPP income – timing difference with part of project bought forward	494,758
Remove purchase of Posi-track Mulcher	135,000
Remove Johnston St Unit upgrades projects	67,000
Remove 14 Stewart laundry project	12,000
Remove slide repairs as capital (transferred to operating above)	150,000
Remove Community Garden project	10,000
Reduce Tourism project – partly postponed to 2024/25 budget	51,000
Add standpipe controller upgrade project	(35,000)
Reduce Wheatbelt Secondary Freight Network Fence Road North project expenditure - project partly postponed to 2024/25	1,929,400

Increase Remote Roads Upgrade Pilot Program expenditure on the Kulin-Holt Rock Road as project brought forward	(618,448)
Remove Riseborough Road gravel sheeting project	52,928
Add North Lake Grace - Karlgarin Road project to be funded by LRCIP Phase 4	(97,714)
Add Kulin Holt Rock Road - North Lake Grace-Karlgarin Road Intersection project to be funded by LRCIP Phase 4	(121,957)
Add Tarin Rock North Road gravel sheeting project to be funded by LRCIP Phase 4	(97,375)
Add 101 Gate Road gravel sheeting project to be funded by LRCIP Phase 4	(74,588)
Increase transfer from Leave reserve to cover additional long service leave paid out on termination	25,000
Add transfer from Independent Water reserve for standpipe controller upgrade project	35,000
Remove transfer from Joint Venture Housing reserve as building projects not going ahead this year	(30,000)
Overall Change	(154,064)

In considering the above variances and projections within the attached budget review, the closing position has decreased from \$18,229 to \$(135,835), reflected in the Statement of Budget Review.

Following completion of the budget review and to properly consider the impact of estimated projections at 30 June 2024, all items above have been identified as requiring a budget amendment to properly account for these variances where appropriate.

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.
- (2) The review of an annual budget for a financial year must –
 - a. Consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - b. Consider the local government's financial position as at the date of the review; and
 - c. Review the outcomes for the end of that financial year that are forecast in the budget; and
 - d. Include the following –
 - i. The annual budget adopted by the local government;
 - ii. An update of each of the estimates included in the annual budget;
 - iii. The actual amounts of expenditure, revenue and income as at the date of the review;
 - iv. Adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.
- (3) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- (4) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
*Absolute majority required
- (5) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Section 6.8(1) (b) of the Local Government Act 1995 provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).

FINANCIAL IMPLICATIONS:

Authorisation of expenditure through budget amendments recommended. Other specific financial implications are as outlined in the body of this report.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATIONS:

1. That Council adopt by absolute majority the 2023/24 mid-year budget review as attached.
2. That Council adopt by absolute majority the following budget amendments to the 2023/24 adopted annual budget:

Change in opening budget surplus	(45,277)
Increase in Financial Assistance Grant	125,356
Additional interest on municipal investments	50,000
LGIS insurance credit	27,918
Increase in long service leave costs paid out on termination	(25,000)
Transfer of labour costs from capital road projects to road maintenance	(32,667)
Reduction in consultancy expenses	85,000
Additional contribution to doctor	(25,000)
Record Aquatic Centre slide repairs as operating rather than capital	(117,239)
Reduce road maintenance plant costs	15,921
Increase in plant repair costs	(50,000)
Increase in depreciation expense following independent asset valuation	(195,000)
Removal of change in depreciation expense as non-cash	195,000
Adjust LRCIP Phase 4 funding to remove Aquatic Centre Slide Project and increase allocation to tennis court resurfacing project	(111,329)
Reduction in CSRFF grant income as grant not approved & Hockey Club grant income	(40,000)
Reduction in WSNF income as project postponed until 2024/25 due to funding not being signed off by Department of Infrastructure	(1,898,751)
Increase in RRUPP income – timing difference with part of project bought forward	494,758
Remove purchase of Posi-track Mulcher	135,000
Remove Johnston St Unit upgrades projects	67,000
Remove 14 Stewart laundry project	12,000
Remove slide repairs as capital (transferred to operating above)	150,000
Remove Community Garden project	10,000
Reduce Tourism project – partly postponed to 2024/25 budget	51,000
Add standpipe controller upgrade project	(35,000)
Reduce Wheatbelt Secondary Freight Network Fence Road North project expenditure - project partly postponed to 2024/25	1,929,400
Increase Remote Roads Upgrade Pilot Program expenditure on the Kulin-Holt Rock Road as project brought forward	(618,448)
Remove Riseborough Road gravel sheeting project	52,928
Add North Lake Grace - Karlgarin Road project to be funded by LRCIP Phase 4	(97,714)
Add Kulin Holt Rock Road - North Lake Grace-Karlgarin Road Intersection project to be funded by LRCIP Phase 4	(121,957)
Add Tarin Rock North Road gravel sheeting project to be funded by LRCIP Phase 4	(97,375)
Add 101 Gate Road gravel sheeting project to be funded by LRCIP Phase 4	(74,588)
Increase transfer from Leave reserve to cover additional long service leave paid out on termination	25,000
Add transfer from Independent Water reserve for standpipe controller upgrade project	35,000
Remove transfer from Joint Venture Housing reserve as building projects not going ahead this year	(30,000)
Overall Change	(154,064)

VOTING REQUIREMENTS:

Absolute Majority.

05/0324

Moved Cr Bowey Seconded Cr Lucchesi that Council:

1. adopt by absolute majority the 2023/24 mid-year budget review as attached;
2. adopt by absolute majority the following budget amendments to the 2023/24 adopted annual budget;

Change in opening budget surplus	(45,277)
Increase in Financial Assistance Grant	125,356
Additional interest on municipal investments	50,000
LGIS insurance credit	27,918
Increase in long service leave costs paid out on termination	(25,000)
Transfer of labour costs from capital road projects to road maintenance	(32,667)
Reduction in consultancy expenses	85,000
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Record Aquatic Centre slide repairs as operating rather than capital	(117,239)
Reduce road maintenance plant costs	15,921
Increase in plant repair costs	(50,000)
Increase in depreciation expense following independent asset valuation	(195,000)
Removal of change in depreciation expense as non-cash	195,000
Adjust LRCIP Phase 4 funding to remove Aquatic Centre Slide Project and increase allocation to tennis court resurfacing project	(111,329)
Reduction in CSRFF grant income as grant not approved & Hockey Club grant income	(40,000)
Reduction in WSFN income as project postponed until 2024/25 due to funding not being signed off by Department of Infrastructure	(1,898,751)
Increase in RRUPP income – timing difference with part of project bought forward	494,758
Remove purchase of Posi-track Mulcher	135,000
Remove Johnston St Unit upgrades projects	67,000
Remove 14 Stewart laundry project	12,000
Remove slide repairs as capital (transferred to operating above)	150,000
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Increase Remote Roads Upgrade Pilot Program expenditure on the Kulin-Holt Rock Road as project brought forward	(618,448)
Remove Riseborough Road gravel sheeting project	52,928
Add North Lake Grace - Karlgarin Road project to be funded by LRCIP Phase 4	(97,714)
Add Kulin Holt Rock Road - North Lake Grace-Karlgarin Road Intersection project to be funded by LRCIP Phase 4	(121,957)
Add Tarin Rock North Road gravel sheeting project to be funded by LRCIP Phase 4	(97,375)
Add 101 Gate Road gravel sheeting project to be funded by LRCIP Phase 4	(74,588)
Increase transfer from Leave reserve to cover additional long service leave paid out on termination	25,000
Add transfer from Independent Water reserve for standpipe controller upgrade project	35,000
Remove transfer from Joint Venture Housing reserve as building projects not going ahead this year	(30,000)
Overall Change	(154,064)

Carried by Absolute Majority

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

10 COMPLIANCE

10.1 Compliance Reporting – General Compliance February 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 February 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 February

Nil

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 February 2024 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

06/0324

Moved Cr Lucchesi Seconded Cr Mullan that Council receive the General & Financial Compliance Report for February 2024 and note the matters of non-compliance.

Carried 8/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

10.2 Compliance Reporting – Delegations Exercised – February 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 February 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)
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COMMUNITY SERVICES

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

CS3 Bushfire Prohibited / Restricted Burning Periods – Changes

8 Feb 2024 – extension of prohibited burning for 2 weeks until 29 Feb 2024

G1 Applications for Planning Consent

Audrey Cook & Bradley Baldrey – 127 Day Street Kulin – Approval for Proposed Repurposed Dwelling & Rural Pursuit

STATUTORY ENVIRONMENT:

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

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

Sections 5.18 and 5.46 of the Local Government Act 1995

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

OFFICER’S RECOMMENDATION:

That Council receive the Delegation Exercised Report for February 2024.

VOTING REQUIREMENTS:

Simple majority required.

07/0324

Moved Cr Smoker Seconded Cr Noble that Council receive the Delegation Exercised Report for February 2024.

Carried 8/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

10.3 Compliance Audit Return 2023 – Adoption

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 04.02 Local Government Act & Returns
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: NIL

SUMMARY:

To adopt the Compliance Audit Return as recommended by the Audit and Risk Committee.

BACKGROUND:

Each year all local governments across the State are required by legislation to undertake a compliance audit for the period 1 January to 31 December. This audit is performed against the requirements of the Compliance Audit Return prepared by the Department of Local Government covering the following business areas considered to be 'high risk':

- Commercial Enterprises by Local Government;
- Delegation of Power / Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Local Government Employees;
- Official Conduct; and
- Tendering for Providing Goods & Services
- Optional Questions

COMMENT:

The Audit and Risk Committee's consideration and endorsement of the Compliance Audit Return (addressing those areas identified as high risk) is required prior to the report being submitted to the Department of Local Government and Communities. A completed return for the year ended 31 December 2023 is due to the Department by the 31 March 2024.

Please note that the Risk and Audit Committee is required to review the completed CAR and report the results to the Council, prior to the CAR's adoption by Council and submission to the Department by 31 March 2024.

The Compliance Audit Return is attached for the Committee's and Council's consideration.

STATUTORY IMPLICATIONS:

Regulation 14 of the Local Government (Audit) Regulations 1996 provides:

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub-regulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 15 provides that:

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,
 - (c) is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
- (2) In this regulation, certified in relation to a compliance audit return means signed by;
 - (a) the mayor or president; and
 - (b) the CEO.

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY STRATEGIC PLAN IMPLICATIONS:

Nil

AUDIT & RISK COMMITTEE RECOMMENDATION:

To be determined at the Audit & Risk Committee Meeting.

VOTING REQUIREMENTS:

Absolute Majority Required

08/0324

Moved Cr Miller Seconded Cr Mullan that;

1. Council adopt the Compliance Audit Return 2023, as presented;
2. The Chief Executive Officer and the Shire President be authorised to sign the Compliance Audit Return 2023;
3. Endorse the return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2024.

Carried by Absolute Majority

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Noble, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 MOTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

14 MEETING IS CLOSED TO THE PUBLIC

Nil

15 CLOSURE / DATE AND TIME OF NEXT MEETING

There being no further business the President declared the meeting closed at 4:15pm

Ordinary Meeting Wednesday 17 April at 4:00pm

Shire of Kulin

EFT & Chq Listing for period ended 29 February 2024

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
MUNICIPAL & TRUST			
EFT21677	01/02/2024	WATER CORPORATION	\$1,000.00
		Housing Bond Refunded, Unit 1 Johnston Street	
EFT21678	01/02/2024	AFGRI EQUIPMENT AUSTRALIA	\$230.03
		Various Parts	
EFT21679	01/02/2024	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$6.92
		Cylinder Rent	
EFT21680	01/02/2024	BEST OFFICE SYSTEMS	\$431.64
		Printing Charges, Office December 2023	
EFT21681	01/02/2024	ASHLEY BYRES	\$1,250.00
		Carpet Cleaning, Administration Building	
EFT21682	01/02/2024	TEAM GLOBAL EXPRESS	\$38.46
		Freight	
EFT21683	01/02/2024	COUPLERS PTY LTD	\$170.28
		Clear Hose	
EFT21684	01/02/2024	HARRO'S KARAOKE	\$850.00
		Entertainment, Aquatic Centre Australia Day	
EFT21685	01/02/2024	KULIN MUSEUM SOCIETY INC	\$450.00
		Refuse Site Maintenance January 2024	
EFT21686	01/02/2024	NAPA KEWDALE	\$658.42
		Parts & First Aid Kits	
EFT21687	01/02/2024	FUELEX	\$48,832.56
		Bulk Fuel Purchase, Diesel & ULP	
EFT21688	01/02/2024	ROMA FARMING CO	\$7,700.00
		7000M3 Gravel	
EFT21689	01/02/2024	SHIRE OF CORRIGIN	\$3,249.40
		ROE Regional Environmental Health Service Scheme December 2023	
EFT21690	01/02/2024	SAPIO	\$3,228.48
		Yearly CCTV Maintenance Fees - First of Two Visits	
EFT21691	01/02/2024	TIN HORSE AUTOMOTIVE	\$2,354.00
		Tyres & Wheel Alignment	
EFT21692	01/02/2024	SYNERGY	\$37.58
		Electricity, 5 Bowey Way	
EFT21693	01/02/2024	WESTRAC PTY LTD	\$2,142.10
		Various Parts	
EFT21694	01/02/2024	WA CONTRACT RANGER SERVICES	\$627.00
		Ranger Service	
EFT21695	01/02/2024	WA DISTRIBUTORS PTY LTD	\$236.55
		Bar Purchase	
EFT21696	01/02/2024	WESTERN AUSTRALIAN ELECTORAL COMMISSION	\$6,845.58
		2023 Council Election	
EFT21697	09/02/2024	AVON WASTE	\$16,480.09
		Refuse Service January 2024	
EFT21698	09/02/2024	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT21699	09/02/2024	SERVICES AUSTRALIA CHILD SUPPORT	\$371.58
		Payroll Deductions	
EFT21700	09/02/2024	BEST OFFICE SYSTEMS	\$173.20
		Printing Charges, CRC	
EFT21701	09/02/2024	LANDGATE	\$43.50
		Mining Tenement Schedule M2023/9	
EFT21702	09/02/2024	FEGAN BUILDING SURVEYING	\$583.00
		Contract Building Surveying	

Shire of Kulin

EFT & Chq Listing for period ended 29 February 2024

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT21703	09/02/2024	GANGELLS AGSOLUTIONS	\$3,280.64
		Various Buildings, Depot & Road Maintenance Supplies	
EFT21704	09/02/2024	KULIN HARDWARE & RURAL	\$6,554.22
		Various Buildings, Depot & Road Maintenance Supplies	
EFT21705	09/02/2024	KULIN SOCIAL CLUB	\$160.00
		Payroll Deductions	
EFT21706	09/02/2024	KULIN SHIRE TRUST FUND	\$400.00
		Payroll Deductions	
EFT21707	09/02/2024	KULIN IGA	\$991.27
		Office Statement January 2024	
EFT21708	09/02/2024	KULIN TYRE SERVICE	\$4,380.20
		Tyres & Tyre Repairs	
EFT21709	09/02/2024	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee January 2024	
EFT21710	09/02/2024	MCINTOSH & SON	\$411.64
		Couplings, Tees, Hose	
EFT21711	09/02/2024	EXURBAN RURAL & REGIONAL PLANNING	\$2,661.97
		Town Planning Consulting Services	
EFT21712	09/02/2024	TRUCKLINE	\$2,082.17
		Various Parts	
EFT21713	09/02/2024	TOODYAY GLASS	\$8,534.03
		Various Glazing Work	
EFT21715	09/02/2024	WILSONS SIGN SOLUTIONS	\$115.50
		Supply Desk Top Name Plate - Brad Miller	
EFT21716	15/02/2024	BRANDIS CARPENTRY	\$25,344.00
		Supply & Install Plasterboard and Cornice - New Crib Room	
EFT21717	15/02/2024	B & J CATALANO	\$237,044.81
		Pushing Up, Crushing & Screening Gravel	
EFT21718	15/02/2024	COUNTRY WIDE FRIDGE LINES PTY LTD	\$117.71
		Freight on Bar Purchase	
EFT21719	15/02/2024	TEAM GLOBAL EXPRESS	\$219.97
		Freight	
EFT21720	15/02/2024	DUN DIRECT NORTHAM	\$57,094.09
		Bulk Fuel Purchase, Diesel & ULP	
EFT21721	15/02/2024	GEOGRAPHE LAND MANAGEMENT	\$6,743.00
		Supply Pozzie Track & Mulcher	
EFT21722	15/02/2024	JASON SIGNMAKERS	\$6,129.86
		Aluminium Signs	
EFT21723	15/02/2024	KULIN IGA	\$16.70
		Freebairn Statement January 2024	
EFT21724	15/02/2024	MUNICIPAL LIABILITY SCHEME (LGIS)	\$1,000.00
		Excess for Claim L10106490	
EFT21725	15/02/2024	NAPA KEWDALE	\$397.95
		Parts	
EFT21726	15/02/2024	SHIRE OF CORRIGIN	\$3,641.00
		ROE Regional Environmental Health Service Scheme January 2024	
EFT21727	15/02/2024	TAMORA PLUMBING AND GAS	\$220.00
		Backflow Test & Check	
EFT21728	15/02/2024	THE STATIONERY CO	\$255.85
		Stationery	
EFT21729	15/02/2024	OFFICEWORKS BUSINESS DIRECT	\$1,071.58
		Stationery	
EFT21730	15/02/2024	WESTRAC PTY LTD	\$2,501.75
		Bucket Ram	
EFT21731	22/02/2024	SERVICES AUSTRALIA CHILD SUPPORT	\$371.58
		Payroll Deductions	
EFT21732	22/02/2024	AIR RESPONSE	\$2,820.00

Shire of Kulin

EFT & Chq Listing for period ended 29 February 2024

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Supply/Installation of New Air Conditioner, Old Admin Building	
EFT21733	22/02/2024	BITUTEK PTY LTD	\$347,712.55
		Supply, Spray Bituminous	
EFT21734	22/02/2024	COUNTRY WIDE FRIDGE LINES PTY LTD	\$176.57
		Freight on Bar Purchase	
EFT21735	22/02/2024	TEAM GLOBAL EXPRESS	\$347.95
		Freight	
EFT21736	22/02/2024	CUBALLING WINDSCREENS	\$4,874.40
		Supply & Fit Front & Side Windscreens on Komatsu	
EFT21737	22/02/2024	CS LEGAL	\$682.00
		Legal Fee - Rates Debt Collection	
EFT21738	22/02/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$113.30
		Building Services Levy	
EFT21739	22/02/2024	IT VISION	\$4,785.55
		SynergySoft Mapping/GIS Interface & Annual Licence Fee	
EFT21740	22/02/2024	KULIN SOCIAL CLUB	\$170.00
		Payroll Deductions	
EFT21741	22/02/2024	KULIN SHIRE TRUST FUND	\$400.00
		Payroll Deductions	
EFT21742	22/02/2024	SHIRE OF KONDININ	\$35,107.95
		Share of Medical Facilities, Dec 2023 & January 2024	
EFT21743	22/02/2024	MCLERNONS BUSINESS BASE	\$11,428.00
		Office Furniture - New Crib Room	
EFT21744	22/02/2024	NAPA KEWDALE	\$539.55
		12V Break Away System, 4 Way Kit with Solid Terminals	
EFT21745	22/02/2024	PRICE'S FABRICATION & STEEL	\$224.41
		Refund, Overcharge BCIF Levy	
EFT21746	22/02/2024	THE ROYAL LIFE SAVING SOCIETY WA	\$150.15
		Bronze Medallion Training for 7 People	
EFT21747	22/02/2024	SAFESTART TEST & TAG	\$4,019.40
		Testing of Fire Equipment & Emergency Exit Lights & RCDs	
EFT21748	22/02/2024	SWAN BREWERY COMPANY PTY LTD	\$1,269.25
		Bar Purchase	
EFT21749	22/02/2024	SAPIO	\$5,682.15
		Monthly IT Support December 2023	
EFT21750	22/02/2024	TIN HORSE AUTOMOTIVE	\$2,630.20
		Tyres, Rims - Fire Truck	
EFT21751	22/02/2024	WESTRAC PTY LTD	\$1,035.31
		Filters	
EFT21752	22/02/2024	WM & CL GARDNER	\$8,393.00
		Water Cart Hire, 12/02/2024 - 18/02/2024	
EFT21753	26/02/2024	MEGA SLAM	\$276.77
		Collegiate Flex Rim & Delivery, VDZ	
EFT21754	29/02/2024	ACRES OF TASTE	\$150.00
		Staff Christmas Voucher	
EFT21755	29/02/2024	ASPHALT IN A BAG	\$1,787.50
		Asphalt 20KG Bags	
EFT21756	29/02/2024	BOC LIMITED - A MEMBER OF THE LINDE GROUP	\$6.47
		Cylinder Rent	
EFT21757	29/02/2024	BEST OFFICE SYSTEMS	\$1,347.20
		Printing Charges	
EFT21758	29/02/2024	CAFE CORPORATE	\$79.75
		Jura Cleaning Tables	
EFT21759	29/02/2024	DEPIAZZI & SONS, T.J.	\$959.86
		White Washed Sand for Daycare Centre	
EFT21760	29/02/2024	DUN DIRECT NORTHAM	\$54,508.08
		Bulk Fuel Purchase, Diesel & ULP	

Shire of Kulin

EFT & Chq Listing for period ended 29 February 2024

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT21761	29/02/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	\$17,327.43
		ESLB 3rd Qtr. Contribution	
EFT21762	29/02/2024	ITR WESTERN AUSTRALIA	\$7,975.00
		Grader Blades	
EFT21763	29/02/2024	KLEENHEAT GAS	\$512.73
		Gas & Yearly Facility Fees	
EFT21764	29/02/2024	KULIN IGA	\$53.85
		Child Care Statement January 2024	
EFT21765	29/02/2024	MODERN TEACHING AIDS PTY LTD	\$246.41
		Baby Change Mat	
EFT21766	29/02/2024	PLATINUM SUPPLY	\$504.15
		Oil Drain Hoses	
EFT21767	29/02/2024	ROE TOURISM ASSOCIATION	\$6,000.00
		ROE Tourism Membership & Contribution to Executive Officer Position 2023-2024	
EFT21768	29/02/2024	STORYPARK	\$834.00
		Annual Subscription KCCC	
EFT21769	29/02/2024	SWAN BREWERY COMPANY PTY LTD	\$1,168.04
		Bar Purchase	
EFT21770	29/02/2024	SYRED MECHANICAL SERVICES	\$4,342.09
		Oils & Grease	
EFT21771	29/02/2024	TOURISM COUNCIL	\$1,650.00
		2024 Membership Renewal	
EFT21772	29/02/2024	TAMORA PLUMBING AND GAS	\$1,031.80
		Replace Seal on Solar Panels & Replace Gas Regulator, 12 Bowey Way	
EFT21773	29/02/2024	SW TAYLOR	\$1,799.05
		WHS Service - Drug & Alcohol Screening	
EFT21774	29/02/2024	SYNERGY	\$67.16
		Electricity Supply Charge, Old Ambulance Shed	
EFT21775	29/02/2024	WA DISTRIBUTORS PTY LTD	\$576.25
		Cleaning Supplies	
EFT21776	29/02/2024	WESTARP PTY LTD	\$4,815.80
		Supply Shade Sails, Aquatic Centre	
DD8875.1	04/02/2024	AWARE SUPER	\$12,203.03
		Payroll Deductions	
DD8875.2	04/02/2024	BENDIGO SUPERANNUATION PLAN	\$165.63
		Superannuation Contributions	
DD8875.3	04/02/2024	AUSTRALIAN RETIREMENT TRUST	\$411.52
		Superannuation Contributions	
DD8875.4	04/02/2024	AMP SUPERLEADER	\$248.40
		Superannuation Contributions	
DD8875.5	04/02/2024	AUSTRALIAN SUPERANNUATION	\$898.00
		Superannuation Contributions	
DD8875.6	04/02/2024	BENDIGO SMART START SUPERANNUATION FUND	\$121.76
		Superannuation Contributions	
DD8875.7	04/02/2024	HOSTPLUS SUPERANNUATION FUND	\$796.13
		Superannuation Contributions	
DD8875.8	04/02/2024	MLC MASTERKEY SUPERANNUATION	\$293.01
		Superannuation Contributions	
DD8875.9	04/02/2024	PRIME SUPERANNUATION	\$731.91
		Superannuation Contributions	
DD8882.1	16/02/2024	TYRO PAYMENTS	\$139.47
		Merchant Fees	
DD8884.1	18/02/2024	AWARE SUPER	\$12,116.05
		Payroll Deductions	
DD8884.2	18/02/2024	BENDIGO SUPERANNUATION PLAN	\$152.08
		Superannuation Contributions	
DD8884.3	18/02/2024	AUSTRALIAN RETIREMENT TRUST	\$400.74

Shire of Kulin

EFT & Chq Listing for period ended 29 February 2024

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Superannuation Contributions	
DD8884.4	18/02/2024	AMP SUPERLEADER	\$249.21
		Superannuation Contributions	
DD8884.5	18/02/2024	AUSTRALIAN SUPERANNUATION	\$553.11
		Superannuation Contributions	
DD8884.6	18/02/2024	BENDIGO SMART START SUPERANNUATION FUND	\$177.96
		Superannuation Contributions	
DD8884.7	18/02/2024	HOSTPLUS SUPERANNUATION FUND	\$1,351.49
		Superannuation Contributions	
DD8884.8	18/02/2024	MLC MASTERKEY SUPERANNUATION	\$397.46
		Superannuation Contributions	
DD8884.9	18/02/2024	PRIME SUPERANNUATION	\$731.91
		Superannuation Contributions	
DD8887.1	01/02/2024	BENDIGO BANK	\$7.46
		Bank DE Fees	
DD8887.2	02/02/2024	SYNERGY	\$6,115.04
		Electricity, Aquatic Centre	
DD8887.3	02/02/2024	WATER CORPORATION	\$12,011.96
		Water Usage & Rates	
DD8887.4	06/02/2024	WATER CORPORATION	\$801.40
		Water Usage & Rates, High Street Standpipe	
DD8887.5	07/02/2024	SYNERGY	\$2,018.04
		Electricity, Freebairn Centre	
DD8887.6	07/02/2024	WATER CORPORATION	\$8,305.58
		Water Usage & Rates, Aquatic Centre	
DD8887.7	07/02/2024	BENDIGO BANK	\$9.15
		Bank FTS DE Fees	
DD8887.8	01/02/2024	ST.GEORGE BANK	\$586.70
		Bank Merchant Fee	
DD8887.9	08/02/2024	TELSTRA	\$593.19
		Integrated Messaging	
DD8894.1	26/02/2024	CARLTON & UNITED	\$799.29
		Bar Purchase	
DD8894.2	27/02/2024	BENDIGO BANK	\$0.15
		Bank DE Fees	
DD8898.1	02/02/2024	WATER CORPORATION	\$0.22
		Water Usage - Balance Owing	
DD8901.1	29/02/2024	BENDIGO BANK	\$3.45
		Bank DE Fees	
DD8901.2	29/02/2024	TELSTRA	\$360.18
		Mobile Phone Usage	
DD8901.3	29/02/2024	SYNERGY	\$2,336.56
		Electricity, Street Lighting & Information Bay	
DD8875.10	04/02/2024	THE TRUSTEE FOR THE AMP SUPER FUND	\$556.91
		Superannuation Contributions	
DD8875.11	04/02/2024	REST SUPERANNUATION	\$766.12
		Superannuation Contributions	
DD8875.12	04/02/2024	CBUS SUPER	\$161.29
		Superannuation Contributions	
DD8884.10	18/02/2024	THE TRUSTEE FOR THE AMP SUPER FUND	\$557.82
		Superannuation Contributions	
DD8884.11	18/02/2024	REST SUPERANNUATION	\$752.95
		Superannuation Contributions	
DD8884.12	18/02/2024	CBUS SUPER	\$179.41
		Superannuation Contributions	
DD8887.10	09/02/2024	WATER CORPORATION	\$1,027.57
		Water Usage & Rates	
DD8887.11	10/02/2024	BENDIGO BANK	\$2.85
		Bank DE Fees	

Shire of Kulin

EFT & Chq Listing for period ended 29 February 2024

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8887.12	01/02/2024	SYNERGY	\$294.84
		Electricity, Holt Rock Depot	
DD8887.13	01/02/2024	WATER CORPORATION	\$590.94
		Water Usage & Rates	
DD8887.14	02/02/2024	CRISP WIRELESS PTY LTD	\$99.00
		Monthly Internet Service, 12 Bowey Way	
DD8887.15	03/02/2024	WATER CORPORATION	\$638.77
		Water Usage & Rates	
DD8887.16	12/02/2024	WATER CORPORATION	\$1,368.54
		Water Usage & Rates	
DD8887.17	13/02/2024	SYNERGY	\$812.43
		Electricity, Caravan Park & Hostel	
DD8887.18	14/02/2024	SYNERGY	\$531.30
		Electricity, 3 Hodgson Street	
DD8887.19	15/02/2024	TELAIR PTY LTD	\$614.90
		Monthly Access Fee	
DD8887.20	15/02/2024	WATER CORPORATION	\$812.35
		Water Usage & Rates	
DD8887.21	15/02/2024	BENDIGO BANK	\$2.25
		Bank DE Fees	
DD8887.22	16/02/2024	TYRO PAYMENTS	\$280.73
		Bank Merchant Fee	
DD8887.23	19/02/2024	TELSTRA	\$1,220.75
		Administration Office Phone, Internet Usage	
DD8887.24	19/02/2024	CARLTON & UNITED	\$695.95
		Bar Purchase	
DD8887.25	21/02/2024	BENDIGO BANK	\$9.45
		Bank DE Fees	
DD8887.26	22/02/2024	BENDIGO BANK	\$3.30
		Bank DE Fees	
DD8887.27	01/02/2024	WESTNET INTERNET SERVICES	\$69.95
		Depot Westnet Service	
08466122	07/02/2024	BULK PAYMENT	\$87,682.42
		Payroll	
8494557	21/02/2024	BULK PAYMENT	\$91,800.57
		Payroll	
Sub-total: EFT & Chq Payments			\$1,269,278.54
TOTAL PAYMENTS FOR MONTH ENDING 29 February 2024			\$1,269,278.54

CREDIT & BP CARDS SUMMARY
Thursday, 29 February 2024

Transaction Date	Officer	Creditor	Amount
30/01/2024	TARYN SCADDING	BUNNINGS Cube Insert Storage	\$27.14
1/02/2024	ALAN LEESON	LANDGATE Search Shire's Residential Blocks	\$30.50
2/02/2024	ALAN LEESON	EMMISSIONASS Testing of Eave Material for Asbestos, 5 Bowey Way	\$66.00
5/02/2024	FIONA MURPHY	FLORAL POSIES MURDOCH Flowers - Annie	\$90.00
5/02/2024	JUDD HOBSON	CARMOUNT Car Mount	\$82.38
6/02/2024	JUDD HOBSON	STANDARD COMMS GPS Personal Locator Beacons	\$403.17
8/02/2024	FIONA MURPHY	DICK SMITH Battery for Aquatic Centre Pool Modem	\$29.65
8/02/2024	JUDD HOBSON	ESAFETY SUPPLIES Braille Signs, Female/Males Toilets	\$167.25
12/02/2024	JUDD HOBSON	WESTCHEM Adclear, N.O.X Reducer 100L	\$2,750.00
12/02/2024	JUDD HOBSON	UNITED EQUIPMENT PTY New Seat	\$261.92
14/02/2024	CASSI LEWIS	TELSTRA Aquatic Centre Internet	\$49.95
15/02/2024	FIONA MURPHY	SIMPLEINOUT Monthly Subscription	\$31.97
25/02/2024	ALAN LEESON	SPOTLIGHT Black Out Curtains, 12 Bowey Way	\$360.00
25/02/2024	ALAN LEESON	SPOTLIGHT Returned Curtains	-\$98.00
27/02/2024	ALAN LEESON	ASIC Company Search - Deep Drainage, Allens Rock - Pearce Varone - WA Agri Pty Ltd	\$21.00
27/02/2024	ALAN LEESON	ASIC Company Search - Deep Drainage, Allens Rock - Pearce Varone - WA Agri Pty Ltd	\$19.00
28/02/2024		BENDIGO BANK Card Fees	\$24.00
28/02/2024	ALAN LEESON	WANEWSDTI Newspaper Subscription	\$84.00
28/02/2024	JUDD HOBSON	CALTEX KARRAGULLEN Diesel Fuel	\$163.43
			\$4,563.36
BP CARD PURCHASE			
28/02/2024	JUDD HOBSON	Diesel Fuel, 53.46 litres @ 1.9590	\$105.11

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 Feb 2024 - 29 Feb 2024
Statement number	225
Opening balance on 1 Feb 2024	\$3,171.61
Payments & credits	\$3,269.61
Withdrawals & debits	\$4,634.03
Interest charges & fees	\$27.33
Closing Balance on 29 Feb 2024	\$4,563.36

Account details

Credit limit	\$10,000.00
Available credit	\$5,436.64
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$136.90
Payment due	14 Mar 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).



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 15 years and 4 months	And you will pay an estimated total of interest charges of \$2,780.11
If you make no additional charges using this card and each month you pay \$219.07	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 \$694.32, a saving of \$2,085.79

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				\$3,171.61
2 Feb 24	BUNNINGS 316000, MAD DINGTON AUS RETAIL PURCHASE 30/01 CARD NUMBER 552638XXXXXXXX021 1	27.14		3,198.75
3 Feb 24	LANDGATE, MIDLAND AUS RETAIL PURCHASE 01/02 CARD NUMBER 552638XXXXXXXX832 1	30.50		3,229.25
4 Feb 24	PAYPAL *EMISSIONASS, 4029357733 AUS RETAIL PURCHASE 02/02 CARD NUMBER 552638XXXXXXXX832 1	66.00		3,295.25
6 Feb 24	SQ *FLORAL POSIES, Murdoch AUS RETAIL PURCHASE 05/02 CARD NUMBER 552638XXXXXXXX418 1	90.00		3,385.25
7 Feb 24	CARMOUNTAU* #593706, TALLINN AUS RETAIL PURCHASE-INTERNATIONAL 05/02 CARD NUMBER 552638XXXXXXXX706 1	79.98		3,465.23
7 Feb 24	INTERNATIONAL TRANSACTION FEE	2.40		3,467.63
8 Feb 24	STANDARD COMMS, WINS TON HILLS AUS RETAIL PURCHASE 06/02 CARD NUMBER 552638XXXXXXXX706 1	403.17		3,870.80
9 Feb 24	Dick Smith M6C9NMWW, Melbourne AUS RETAIL PURCHASE 08/02 CARD NUMBER 552638XXXXXXXX418 1	29.65		3,900.45
9 Feb 24	ESAFETY SUPPLIE1,WET HERILL PAR AUS RETAIL PURCHASE 08/02 CARD NUMBER 552638XXXXXXXX706 1	167.25		4,067.70

535BH101 / E-O / S-4498 / 1-4-498 / 0007421415000804

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 **Bank@Post** Agency Banking using your credit card.



Business Credit Card	
BSB number	633-000
Account number	691211254
Customer name	SHIRE OF KULIN
Minimum payment required	\$136.90
Closing Balance on 29 Feb 2024	\$4,563.36
Payment due	14 Mar 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
13 Feb 24	WESTCHEM, BAYSWATER AUS RETAIL PURCHASE 12/02 CARD NUMBER 552638XXXXXXXX706 1	2,750.00		6,817.70
13 Feb 24	UNITED EQUIPMENT PTY ,WELSHPOOL AUS RETAIL PURCHASE 12/02 CARD NUMBER 552638XXXXXXXX706 1	261.92		7,079.62
14 Feb 24	PERIODIC TFR 00074214151201 00000000000		3,171.61	3,908.01
16 Feb 24	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 14/02 CARD NUMBER 552638XXXXXXXX823 1	49.95		3,957.96
16 Feb 24	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/02 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX418 1	31.04		3,989.00
16 Feb 24	INTERNATIONAL TRANSACTION FEE	0.93		3,989.93
27 Feb 24	SPOTLIGHT 063, CANNI NGTON AUS RETAIL PURCHASE 25/02 CARD NUMBER 552638XXXXXXXX832 1	360.00		4,349.93
27 Feb 24	SPOTLIGHT 063, CANNI NGTON AUS RETAIL PURCHASE RETURN 25/02 CARD NUMBER 552638XXXXXXXX832 1		98.00	4,251.93
28 Feb 24	ASIC, SYDNEY AUS RETAIL PURCHASE 27/02 CARD NUMBER 552638XXXXXXXX832 1	21.00		4,272.93
28 Feb 24	ASIC, SYDNEY AUS RETAIL PURCHASE 27/02 CARD NUMBER 552638XXXXXXXX832 1	19.00		4,291.93
28 Feb 24	CARD FEE 6 @ \$4.00	24.00		4,315.93
29 Feb 24	WANEWSDTI, Osborne P ark AUS RETAIL PURCHASE 28/02 CARD NUMBER 552638XXXXXXXX832 1	84.00		4,399.93
29 Feb 24	CALTEX KARRAGULLEN,K ARRAGULLEN AUS RETAIL PURCHASE 28/02 CARD NUMBER 552638XXXXXXXX706 1	163.43		4,563.36
Transaction totals / Closing balance		\$4,661.36	\$3,269.61	\$4,563.36

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
FOR YOUR ACCOUNT.



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 29 February 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 29 February 2024

	Ref Note	Adopted Budget (a) \$	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	2,284,188	1,039	0%
Ex gratia rates	10	27,235	27,235	27,235	0	0%
Grants, subsidies & contributions	11	3,212,742	3,139,587	3,279,874	140,287	4%
Fees and charges		1,878,241	1,289,696	1,324,599	34,903	3%
Interest revenue		162,863	108,504	161,440	52,936	49%
Other revenue		126,992	75,920	177,856	101,936	134%
Profit on asset disposals	7	34,212	22,800	60,733	37,933	166%
		7,725,434	6,946,891	7,315,924	369,033	
Expenditure from operating activities						
Employee costs		(2,730,791)	(1,820,112)	(1,851,761)	(31,649)	2%
Materials and contracts		(2,405,955)	(1,536,071)	(1,696,529)	(160,458)	10%
Utility charges		(373,220)	(256,116)	(202,709)	53,407	(21%)
Depreciation		(3,159,688)	(2,053,672)	(2,255,254)	(201,582)	10%
Interest expenses	9	(32,626)	(21,744)	(15,077)	6,667	(31%)
Insurance		(347,156)	(346,201)	(350,752)	(4,550)	1%
Loss on asset disposals	7	0	0	0	0	0%
		(9,049,437)	(6,033,916)	(6,372,081)	(338,165)	
Non-cash amounts excluded from operating activities	2	3,125,475	2,030,872	2,192,840	161,968	8%
Amount attributable to operating activities		1,801,473	2,943,847	3,136,683	147,564	
INVESTING ACTIVITIES						
Capital grants, subsidies and contributions	11	5,936,259	3,050,436	2,655,047	(395,389)	(13%)
Proceeds from disposal of assets	7	188,000	125,333	211,136	85,803	68%
Payments for property, plant and equipment and infrastructure	7	(8,589,087)	(5,722,832)	(4,759,327)	963,505	(17%)
Amount attributable to investing activities		(2,464,827)	(2,547,063)	(1,893,144)	653,919	
FINANCING ACTIVITIES						
Transfers from reserves	5	300,000	0	50,000	50,000	100%
Repayment of borrowings	9	(99,144)	(49,572)	(49,196)	376	(1%)
Transfers to reserves	5	(601,362)	0	(508,455)	(508,455)	100%
Amount attributable to financing activities		(400,506)	(49,572)	(507,651)	(508,079)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2	1,112,090	1,112,090	1,066,818	(45,272)	(4%)
Amount attributable to operating activities		1,801,473	2,943,847	3,136,683	192,836	7%
Amount attributable to investing activities		(2,464,827)	(2,547,063)	(1,893,144)	653,919	(26%)
Amount attributable to financing activities		(400,506)	(49,572)	(507,651)	(458,079)	100%
Surplus or deficit after imposition of general rates	2	48,229	1,459,302	1,802,705	343,403	24%

* 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 29 February 2024

	30-Jun-23 \$	29-Feb-24 \$
CURRENT ASSETS		
Cash at Bank	1,339,387	2,351,060
Cash at Bank (Reserves & Restricted Funds)	1,872,305	2,280,760
Trade and other receivables	689,753	11,632
Sundry Debtors - Rates	30,444	83,011
Inventories	64,574	84,924
Contract Assets	368,697	582,771
TOTAL CURRENT ASSETS	4,365,161	5,394,159
CURRENT LIABILITIES		
Sundry Creditors	(396,641)	(432,277)
Accruals	(203,597)	(145,650)
ATO Liabilities	(98,846)	(9,842)
Bonds & deposits held	(97,275)	(103,170)
Contract Liabilities	(199,690)	(189,765)
Borrowings	(99,144)	(99,144)
Employee Provisions	(429,989)	(429,989)
TOTAL CURRENT LIABILITIES	(1,525,183)	(1,409,838)
TOTAL NET CURRENT ASSETS	2,839,978	3,984,321
NON-CURRENT ASSETS		
Investment in Associate	42,199	42,199
Work in Progress	305,807	-
Land & Buildings	22,597,500	22,909,793
Plant & Equipment	3,528,514	3,733,641
Furniture & Equipment	231,864	265,987
Motor Vehicles	1,410,817	1,319,191
Infrastructure	73,644,309	75,843,868
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	104,202,850
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	107,406,880
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	2,280,760
Accumulated Surplus	48,088,149	51,228,584
TOTAL EQUITY	103,857,990	107,406,881

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 29 February 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 29 February 2024

Note 2 - Net Current Assets Composition

	Adopted Budget Opening 30-Jun-23	Last Year Closing 30-Jun-23	Year to Date 29-Feb-24
Current Assets			
Cash and Cash Equivalents	3,211,693	3,211,692	4,631,820
Accounts Receivable - Rates	30,444	30,444	83,011
Accounts Receivable - Sundry	689,503	689,753	11,632
Accrued Income	16,232	16,232	0
Inventories	64,574	64,574	84,924
Contract Assets	346,661	352,465	582,771
	<u>4,359,107</u>	<u>4,365,161</u>	<u>5,394,159</u>
Less: Current Liabilities			
Sundry Creditors	(397,023)	(396,641)	(432,277)
Payroll Accruals	(61,101)	(61,101)	(105,870)
Accrued expenses	(100,000)	(142,496)	(39,780)
Contract Liabilities	(190,478)	(199,690)	(189,765)
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)	(9,842)
Bonds & deposits held	(97,275)	(97,275)	(103,170)
Borrowings	(99,144)	(99,144)	(99,144)
	<u>(1,473,856)</u>	<u>(1,525,183)</u>	<u>(1,409,838)</u>
Net current assets	2,885,252	2,839,978	3,984,321
Adjustments to Current Assets			
Less: Reserves	(1,872,305)	(1,872,305)	(2,280,760)
Add: Borrowings	99,144	99,144	99,144
Closing funding surplus/(deficit)	<u>1,112,091</u>	<u>1,066,818</u>	<u>1,802,705</u>

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 29 February 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	1,039	0%	Under \$10,000 and 10% threshold.
Ex gratia rates	0	0%	Under \$10,000 and 10% threshold.
Grants, subsidies and contributions	140,287	4%	\$94k relates to additional Financial Assistance Grant not budgeted for - \$124k to be received in four instalments. Have also received third quarterly instalment of CRC operational grant earlier than budgeted - \$32k
Fees and charges	34,903	3%	Under \$10,000 and 10% threshold.
Interest earnings	52,936	49%	\$43k relates to interest on municipal accounts. Budgeted for rates of 4% on average balance of \$1.5m. Average interest rate around 4.8% and balance of municipal accounts has been higher than budgeted.
Other revenue	101,936	134%	\$27k carry forward 'member experience' insurance credit from LGIS has been applied to current year insurance invoice. \$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. \$33k workers compensation wage reimbursement not budgeted for.
Profit on asset disposals	37,933	166%	Profit on sale of grader \$30k more than budgeted. Remainder is a timing difference
Expenditure from operating activities	Var \$	Var %	Explanation
Employee costs	(31,649)	2%	Under \$10,000 and 10% threshold.
Materials and contracts	(160,458)	10%	Significant differences include: Contract employment \$93k underbudget. Medical Centre costs \$15k overbudget with February cost still to come. FRC bar purchases \$18k overbudget - offset by sales and extra stock on hand. Transferred cost of slide repairs from capital to operating - \$117k this will be amended in budget review. Fuel purchases for public sales \$43k overbudget - sold 30,000L more than expected. Plant repair costs \$80k overbudget. Steve Kempton, along with contractors, has completed significant works on trucks and trailers. Plant fuel & oil currently \$36k overbudget - budgeted for 20,000L/month at \$1.80. Actual usage 23,500L/month at \$1.71/L.
Utility charges	53,407	-21%	Water costs \$29k underbudget (20k relates to standpipes) - timing difference with summer water invoices expected in coming months.
Depreciation	(201,582)	10%	Useful lives and therefore depreciation rates have been reviewed and adjusted to reflect the independent valuations completed for 30 June 2023. This has resulted in a higher depreciation expense than budgeted, but is more accurate.
Interest expenses	6,667	-31%	Under \$10,000 and 10% threshold.
Insurance	(4,550)	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	(395,389)	-13%	Refer to Note 11 Grants for breakdown. \$900k related to WSNF - waiting on final sign off on 23/24 funding by Dept of Infrastructure. RRUPP revenue \$700k overbudget as this project brought forward to offset WSNF projects. LRCIP4 & KBR related projects have not commenced so no income recognised to date.
Proceeds from disposal of assets	85,803	68%	Budget spread over full year. Refer to Note 6 Assets
Payments for property, plant and equipment and infrastructure	963,505	-17%	Refer to Note 6 Assets for breakdown. WSNF expenditure \$1.3m underbudget as grant funding has not been approved this year. RRUPP expenditure \$545k overbudget as project brought forward to offset WSNF.
Financing activities	Var \$	Var %	Explanation
Transfer from reserves	50,000	100%	Transfer from natural disaster reserve to independent water reserve budgeted in May - this transfer has already been made.
Repayment of borrowings	376	-1%	Under \$10,000 and 10% threshold.
Transfer to reserves	(508,455)	100%	Funds transferred to plant, leave & independent water reserves earlier than budgeted.
Surplus or (deficit) at the start of the financial year	(45,272)	-4%	Mainly related to \$39k in Black Spot funding we will need to repay as project not going ahead.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 29 February 2024

Note 4 - Cash & Financial Assets

	General Ledger Balance 29-Feb-24	Bank Statement Balance 29-Feb-24
Cash at Bank - Unrestricted		
Municipal Funds	113,719	112,049
Freebairn Recreation Centre Trust (restricted muni funds)	65,086	63,297
Investments	103,170	102,970
Till Float	2,065,165	2,065,165
Petty Cash	3,420	-
	500	-
	2,351,060	2,343,480
Cash at Bank - Restricted		
Reserve Funds	2,280,760	2,330,760
	2,280,760	2,330,760

Note 5 - Reserve Accounts

Reserve	Full year Budget				Actual - YTD			
	Opening Balance	Transfer to	Transfer from	Closing Balance	Opening Balance	Transfer to	Transfer from	Closing Balance
Leave	364,335	86,185	(50,000)	400,520	364,335	84,168	-	448,503
Plant	45,171	329,435	0	374,606	45,171	324,623	-	369,794
Building	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	1,032	-	31,415
Natural Disaster	148,362	5,938	(90,000)	64,300	148,362	5,037	- 50,000	103,399
Joint Venture Housing	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	1,513	-	46,087
Medical Services	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	314	-	9,576
Sportsperson Scholarship	14,198	568	0	14,766	14,198	482	-	14,680
Freebairn Rec Centre	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	4,366	-	132,950
Short Stay Accommodation	280,117	11,205	(25,000)	266,322	280,117	9,511	-	289,627
Independent Water Reserve		50,000	(35,000)	15,000	-	50,000	-	50,000
	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 29 February 2024

Note 6 - Asset information

Note 6 (a) - Asset Acquisitions

Description	Original Budget	YTD Budget	YTD Actual	Category	Renewal/ Replace	New Asset
E041100 AV equipment for Chambers & meeting room	20,000	13,328	-	F&E		Y
E042400 Computers & Laptops	40,000	26,664	52,129	F&E	Y	
E053720 Emergency Services Building	5,000	3,328	-	P&E		Y
E077100 Flooring & security upgrades	25,000	16,664	-	L&B	Y	
E084105 KCCC Flooring, curtains & outdoor blinds	15,000	19,720	11,086	L&B	Y	
E084105 KCCC Equipment upgrades	14,583			P&E		Y
E091106 17 McInnes Street - fireplace, lounge room doors	5,000	3,328	-	L&B	Y	
E091107 Units 4 & 5/25 Johnston Street renovation	67,000	44,664	-	L&B	Y	
E091112 5 Bowey Way	5,000	3,328	-	L&B	Y	
E091115 14 Stewart Street laundry	12,000	-	-	L&B	Y	
E091116 12 Bowey Way Renovation	58,350	38,896	34,211	L&B	Y	
E092116 Ellson Street units - blinds	10,000	6,664	-	L&B	Y	
E101520 Transfer Station	10,000	6,664	-	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	123,328	34,850	Inf	Y	
E113900 FRC Gym & Function room CCTV	5,000	3,328	-	P&E	Y	
E113940 FRC Generator	40,000	26,664	-	P&E		Y
E113907 FRC Playground shade & Tennis club playground	65,000	43,328	70,935	P&E	Y	
E113905 FRC Changeroom upgrades	35,000	156,664	9,300	L&B	Y	
E113905 Tennis court resurfacing	200,000			Inf	Y	
E116400 Community Garden	10,000	6,664	-	Inf	Y	
E117100 AAP Footpaths & fence	12,000	8,000	7,825	Inf	Y	
E123100 Grader (PE25)	465,000		495,500	P&E	Y	
E123100 Posi Track & Mulcher	135,000	422,664	-	P&E		Y
E123100 Flail Verti Mower	24,000		24,480	P&E		Y
E123100 Sundry Plant	10,000		-	P&E		Y
E123105 Toyota Prado (CEO)	68,000		65,266	MV	Y	
E123105 4x2 Utility (MV121 -BMO)	50,000	122,000	43,491	MV	Y	
E123105 Ford Everest (Works Manager)	65,000		64,019	MV	Y	
E121500 RRG Road Construction	506,504	337,656	424,359	Inf	Y	
E121520 R2R Road Construction	534,902	356,568	492,514	Inf	Y	
E121551 WSN Road Construction	2,509,321	1,672,880	378,452	Inf	Y	
E121552 RRUPP Road Construction	1,983,100	1,322,048	1,867,277	Inf	Y	
E121750 BS Road Construction	495,095	330,064	158,102	Inf	Y	
E121550 Own Resource Road Construction	413,574	275,648	277,620	Inf	Y	
E121580 Footpath Construction	62,956	41,960	25,294	Inf	Y	
E121570 Depot Crib Room	231,701	154,456	182,536	L&B		Y
E132500 Hostel upgrades	25,000	16,664	-	L&B	Y	
E134505 CRC Photocopier	15,000	15,000	11,090	F&E	Y	
E121605 Tourism signage, interp panels & shelters	131,000	87,336	-	P&E		Y
E136046 Standpipe Upgrades	-	-	17,985	P&E		
E137600 Old Admin Building bathrooms & flooring	25,000	16,664	-	L&B	Y	
	8,589,087	5,722,832	4,759,327			
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			
			5,065,134			

Note 6 (b) - Disposal of Assets	Budgeted			Actual		
	Budgeted WDV	Budgeted Proceeds	Profit/(loss) on sale	Actual WDV	Actual Proceeds	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 29 February 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)	(2,514,252)
Equals current outstanding	45,423	97,991
Net rates collectable	45,423	97,991
% Collected	98.06%	96.25%

Trade Receivables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(154)	9,570	53	0	70	9,539
Percentage	-1.6%	100.3%	0.6%	0.0%	0.7%	
Allowance for impairment of receivables						0
Total receivables general outstanding						9,539
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	423,695	0	17	(407)	423,305
Percentage	0.0%	0.0%	0.0%	0.0%	0.0%	
Balance per trial balance						423,306
ATO liabilities		9,842				9,842
Total payables general outstanding						433,148
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 29 February 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	19,115
		76	1,064,997	39,518	40,953
		605	299,861,721	2,396,961	2,398,880
Discount				(101,858)	(104,316)
Concessions/Write-offs				(11,954)	(10,376)
Total raised from general rates				2,283,149	2,284,188
Ex-Gratia Rates				27,235	27,235
Total Rates				2,310,384	2,311,423

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 29 February 2024

Note 11 - Grants

Operating Grants

Grant Source	Purpose	Original Budget	YTD Budget	YTD Actual
Grants Commission	Federal financial assistance grants	2,803,300	2,803,300	2,897,320
Fire & Emergency Services	Emergency Services Levy Operating Grant	38,000	19,000	25,992
KCCC Sustainability Grant	Childcare Sustainability Grant	-	-	-
KCCC Traineeship Grant	Childcare Traineeship Grant	1,500	1,000	3,598
Main Roads	State Direct Grant (Untied Road Funding)	261,631	261,631	267,373
Department of Primary Industries & Regional Development	Community Resource Centre Funding	105,311	52,656	85,458
	Support Grant & Video Conferencing Grant	3,000	2,000	-
		3,212,742	3,139,587	3,279,741

Capital Grants

Grant Source	Purpose	Original 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	332,936	19,191	2,774
Kulin Bush Races	KCCC				
Kulin Bush Races	Shade for south side	34,850	23,232	-	-
CSRFF, Tennis Club & Kulin Bush Races	Tennis Court Resurfacing	153,000	153,000	-	-
Main Roads - Regional Road Group	Road Construction	333,334	166,666	282,905	266,668
Federal - Wheatbelt Secondary Freight Network	Road Construction	2,328,701	1,164,350	261,243	429,950
Federal - Remote Roads Upgrade Pilot Program	Road Construction	1,586,480	793,240	1,493,822	1,006,114
Federal - Roads to Recovery	Road Construction	503,796	251,898	492,515	503,796
Federal - Black Spot Program	Road Construction on Dangerous Roads	330,228	165,114	105,371	115,176
		5,936,259	3,050,436	2,655,047	2,324,478

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 29 February 2024							
COA	Description			Original Budget	YTD Budget	YTD Actual	Var.
				\$	\$	\$	\$
E030100	Discount Allowed on Rates	01	Rates	\$101,858	\$101,858	\$104,316	\$2,458
E030110	RATES WRITTEN OFF	01	Rates	\$11,954	\$11,954	\$10,376	(\$1,578)
E030115	DOUBTFUL DEBTS EXPENSE RATES	01	Rates	\$0	\$0	\$0	\$0
I030001	General Rate - GRV	01	Rates	(\$217,113)	(\$217,113)	(\$217,113)	(\$0)
I030101	General Rate - UV	01	Rates	(\$2,140,331)	(\$2,140,331)	(\$2,140,331)	\$0
I030105	Interim Rates - GRV/UV	01	Rates	\$0	\$0	(\$1,919)	(\$1,919)
I030131	Minimum Rates- GRV	01	Rates	(\$13,519)	(\$13,519)	(\$13,519)	(\$0)
I030133	Minimum Rates - UV	01	Rates	(\$25,998)	(\$25,998)	(\$25,999)	(\$1)
I030150	EX GRATIA RATES	01	Rates	(\$27,235)	(\$27,235)	(\$27,235)	\$0
			Rates Total	(\$2,310,384)	(\$2,310,384)	(\$2,311,423)	(\$1,039)
I031100	Grants Commission	05	Operating Grants, Subsidies & Contributions	(\$2,803,300)	(\$2,803,300)	(\$2,897,320)	(\$94,020)
I053010	ESL Bush Fires Allocation	05	Operating Grants, Subsidies & Contributions	(\$38,000)	(\$19,000)	(\$25,992)	(\$6,992)
I084030	TRAINEESHIPS	05	Operating Grants, Subsidies & Contributions	(\$1,500)	(\$1,000)	(\$937)	\$63
I084100	Various Grants	05	Operating Grants, Subsidies & Contributions	\$0	\$0	(\$2,793)	(\$2,793)
I122360	Government Grants	05	Operating Grants, Subsidies & Contributions	(\$261,631)	(\$261,631)	(\$267,373)	(\$5,742)
I134500	GRANTS - CRC OPERATIONAL	05	Operating Grants, Subsidies & Contributions	(\$105,311)	(\$52,656)	(\$85,458)	(\$32,802)
I134510	OTHER GRANTS	05	Operating Grants, Subsidies & Contributions	(\$3,000)	(\$2,000)	\$0	\$2,000
			Operating Grants, Subsidies & Contributions Total	(\$3,212,742)	(\$3,139,587)	(\$3,279,874)	(\$140,287)
I030142	Admin Charge for Instalments	02	User Charges	(\$500)	(\$328)	(\$693)	(\$365)
I030160	Information & Search Fees	02	User Charges	(\$4,000)	(\$2,664)	(\$5,339)	(\$2,675)
I030170	LEGAL FEES RECOVERED	02	User Charges	\$0	\$0	(\$1,556)	(\$1,556)
I030171	LEGAL FEES RECOVERED (NO GST)	02	User Charges	\$0	\$0	(\$289)	(\$289)
I051100	FIRE CONTRIBUTIONS	02	User Charges	\$0	\$0	(\$8,180)	(\$8,180)
I052400	FINES AND PENALTIES	02	User Charges	(\$200)	(\$128)	\$0	\$128
I052420	DOG REGISTRATION FEES	02	User Charges	(\$2,200)	(\$1,464)	(\$1,949)	(\$485)
I052430	CAT REGISTRATION FEE INCOME	02	User Charges	(\$200)	(\$128)	(\$120)	\$8
I074100	OTHER INCOME	02	User Charges	\$0	\$0	(\$61)	(\$61)
I074410	OTHER LICENSES	02	User Charges	\$0	\$0	(\$996)	(\$996)
I084010	Fees & Charges	02	User Charges	(\$296,000)	(\$197,328)	(\$173,636)	\$23,692
I084040	FUNDRAISING - GST	02	User Charges	(\$5,000)	(\$3,328)	\$0	\$3,328
I101400	CHARGES - REFUSE REMOVAL	02	User Charges	(\$93,824)	(\$93,824)	(\$93,373)	\$451
I102410	CHARGES - REFUSE REMOVAL	02	User Charges	(\$18,176)	(\$18,176)	(\$17,892)	\$284
I106110	Planning Approvals	02	User Charges	(\$8,000)	(\$5,328)	(\$825)	\$4,503
I107400	CHARGES - CEMETERY FEES	02	User Charges	(\$2,000)	(\$1,328)	(\$2,097)	(\$769)
I112405	Pool Admission - Adults	02	User Charges	(\$8,100)	(\$5,400)	(\$8,137)	(\$2,737)
I112410	Pool Admission - Children	02	User Charges	(\$6,250)	(\$4,160)	(\$5,574)	(\$1,414)
I112450	Pool Slide Income	02	User Charges	(\$20,000)	(\$13,328)	(\$24,536)	(\$11,208)
I112480	SEASON PASS	02	User Charges	(\$10,000)	(\$6,664)	(\$12,769)	(\$6,105)
I112600	EVENTS	02	User Charges	(\$1,000)	(\$664)	(\$2,774)	(\$2,110)
I113050	MEMBERSHIPS - CORPORATE	02	User Charges	\$0	\$0	(\$58)	(\$58)
I113100	Memberships - Adult	02	User Charges	(\$11,900)	(\$7,928)	(\$7,865)	\$63
I113110	Memberships - Children	02	User Charges	(\$764)	(\$504)	(\$418)	\$86
I113120	Memberships - Social	02	User Charges	(\$1,164)	(\$768)	(\$582)	\$186
I113130	MEMBERSHIPS - SHORT TERM	02	User Charges	(\$84)	(\$56)	(\$416)	(\$360)
I113150	EVENTS AND CATERING	02	User Charges	(\$2,000)	(\$1,328)	(\$1,973)	(\$645)
I113300	Hire - Indoor Courts	02	User Charges	(\$500)	(\$328)	(\$222)	\$106
I113320	Hire - Kitchen	02	User Charges	(\$4,000)	(\$2,664)	(\$2,594)	\$70
I113351	HIRE - TENNIS COURTS	02	User Charges	\$0	\$0	(\$49)	(\$49)
I113380	Hire - Golf/Tennis Pavilion	02	User Charges	(\$800)	(\$528)	(\$233)	\$295
I113390	Hire - Function Rooms	02	User Charges	(\$1,500)	(\$1,000)	(\$3,775)	(\$2,775)
I113500	BAR SALES	02	User Charges	(\$130,000)	(\$86,664)	(\$102,554)	(\$15,890)
I113505	Canteen Sales	02	User Charges	(\$2,500)	(\$1,664)	(\$1,236)	\$428
I113510	OCCASIONAL LIQUOR LICENCES	02	User Charges	\$0	\$0	(\$223)	(\$223)
I132409	HOSTEL CHARGES	02	User Charges	(\$10,000)	(\$6,664)	(\$12,628)	(\$5,964)
I132410	Caravan Park Charges	02	User Charges	(\$40,000)	(\$26,664)	(\$31,501)	(\$4,837)
I132430	MERCHANDISE SALES	02	User Charges	(\$2,500)	(\$1,664)	(\$467)	\$1,197
I132450	SALE OF THH SOUVENIRS (DO NOT USE)	02	User Charges	\$2,500	\$1,664	\$0	(\$1,664)
I133410	BUILDING PERMITS	02	User Charges	(\$4,000)	(\$2,664)	(\$2,549)	\$115
I133420	BCITF LEVY COLLECTION	02	User Charges	(\$500)	(\$328)	(\$473)	(\$145)
I133425	BUILDING SERVICES LEVY COLLECTION	02	User Charges	(\$1,000)	(\$664)	(\$1,848)	(\$1,184)
I134010	CRC MEMBERSHIPS	02	User Charges	(\$300)	(\$200)	\$0	\$200
I134070	PHOTOCOPYING/PRINTING	02	User Charges	(\$10,000)	(\$6,664)	(\$10,656)	(\$3,992)
I134100	INTERNET/COMPUTER USAGE	02	User Charges	(\$200)	(\$128)	(\$49)	\$79
I134120	STAFF ASSISTANCE/LABOUR	02	User Charges	(\$2,000)	(\$1,328)	(\$156)	\$1,172
I134130	KULIN UPDATE	02	User Charges	(\$6,000)	(\$4,000)	(\$3,428)	\$572
I134140	Laminating	02	User Charges	(\$750)	(\$496)	(\$561)	(\$65)
I134150	Equipment Hire	02	User Charges	(\$500)	(\$328)	(\$48)	\$280
I134160	KULIN PHONE DIRECTORY	02	User Charges	(\$1,000)	(\$664)	(\$155)	\$509
I134170	BUILDING/ROOM HIRE	02	User Charges	(\$2,000)	(\$1,328)	(\$96)	\$1,232
I134180	PUBLIC TRAINING/COURSES	02	User Charges	(\$10,000)	(\$6,664)	(\$5,334)	\$1,330
I134185	EVENT INCOME & SPONSORSHIP (GST)	02	User Charges	(\$5,000)	(\$3,328)	(\$1,632)	\$1,696
I134186	EVENT INCOME & SPONSORSHIP (GST FF	02	User Charges	(\$1,000)	(\$664)	\$0	\$664
I134190	Commissions	02	User Charges	(\$8,640)	(\$5,760)	(\$5,693)	\$67
I134215	SUNDRY SERVICES	02	User Charges	(\$1,000)	(\$664)	\$0	\$664
I134220	BINDING	02	User Charges	(\$2,000)	(\$1,328)	(\$64)	\$1,264
I134225	TRAINEESHIP REIMBURSEMENTS	02	User Charges	(\$5,000)	(\$3,328)	\$0	\$3,328
I136010	SALE OF STANDPIPE WATER	02	User Charges	(\$35,000)	(\$23,328)	(\$5,981)	\$17,347
I136115	Community Cropping Program	02	User Charges	(\$1,217)	(\$1,216)	(\$1,227)	(\$11)
I139010	SALES - PUBLIC	02	User Charges	(\$888,000)	(\$592,000)	(\$632,066)	(\$40,066)
I141410	Private Works	02	User Charges	(\$45,000)	(\$30,000)	(\$11,222)	\$18,778
I142100	Hire of Bus & Trailer	02	User Charges	(\$12,000)	(\$8,000)	(\$9,374)	(\$1,374)
I143046	CONTRIBUTION FOR VEHICLE	02	User Charges	(\$2,756)	(\$1,832)	\$0	\$1,832
			User Charges Total	(\$1,725,524)	(\$1,187,904)	(\$1,220,204)	(\$32,300)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 29 February 2024							
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	
1042050	STAFF RENT ADMIN	10	Rental Income	\$0	\$0	(\$4,926)	(\$4,926)
1092100	RENTAL - OTHER HOUSING	10	Rental Income	(\$22,013)	(\$14,672)	(\$10,373)	\$4,299
1092110	Rental - GEHA Housing	10	Rental Income	(\$44,177)	(\$29,448)	(\$28,583)	\$865
1092150	RENTAL - JOINT VENTURE	10	Rental Income	(\$57,087)	(\$38,056)	(\$31,963)	\$6,093
1111022	RENTAL FROM MEMORIAL HALL	10	Rental Income	\$0	\$0	(\$1,669)	(\$1,669)
112510	STAFF RENT	10	Rental Income	(\$5,850)	(\$3,896)	(\$4,050)	(\$154)
1134170	BUILDING/ROOM HIRE	10	Rental Income	\$0	\$0	(\$377)	(\$377)
1137010	RENTAL INCOME - OLD ADMIN BUILDING	10	Rental Income	(\$5,520)	(\$3,680)	(\$5,182)	(\$1,502)
1143100	STAFF HOUSING RENTAL	10	Rental Income	(\$18,070)	(\$12,040)	(\$17,272)	(\$5,232)
			Rental Income Total	(\$152,717)	(\$101,792)	(\$104,395)	(\$2,603)
			Fees & Charges Total	(\$1,878,241)	(\$1,289,696)	(\$1,324,599)	(\$34,903)
1030140	Interest on Instalments	03	Interest	(\$1,500)	(\$1,000)	(\$2,029)	(\$1,029)
1030141	PENALTY INTEREST	03	Interest	(\$5,000)	(\$3,328)	(\$4,316)	(\$988)
1032100	INTEREST ON MUNICIPAL	03	Interest	(\$60,000)	(\$40,000)	(\$82,604)	(\$42,604)
1032110	INTEREST ON PLANT RESERVE	03	Interest	(\$14,435)	(\$9,616)	(\$9,599)	\$17
1032120	Interest on LSL & AL Reserve	03	Interest	(\$16,185)	(\$10,784)	(\$13,980)	(\$3,196)
1032130	INTEREST ON BUILDING RESERVE	03	Interest	(\$22,143)	(\$14,760)	(\$13,149)	\$1,611
1032140	Interest on Admin Equip Reserv	03	Interest	(\$1,216)	(\$808)	(\$1,016)	(\$208)
1032150	Interest on Freebairn Recreation Centre Rese	03	Interest	(\$8,608)	(\$5,736)	(\$7,192)	(\$1,456)
1032160	Interest on Joint Venture Reserve	03	Interest	(\$3,168)	(\$2,104)	(\$2,646)	(\$542)
1032170	INTEREST ON FRC SURFACE & EQUIP RE	03	Interest	(\$1,784)	(\$1,184)	(\$1,490)	(\$306)
1032180	INTEREST ON NATURAL DISASTER RESEF	03	Interest	(\$5,938)	(\$3,952)	(\$4,961)	(\$1,009)
1032185	INTEREST ON FREEBAIRN SPORTSPERS	03	Interest	(\$568)	(\$376)	(\$475)	(\$99)
1032194	INTEREST ON BENDERING TIP RESERVE	03	Interest	(\$5,143)	(\$3,424)	(\$4,299)	(\$875)
1032197	INTEREST ON MEDICAL SERVICES RESEF	03	Interest	(\$4,797)	(\$3,192)	(\$4,008)	(\$816)
1032198	INTEREST ON FUEL FACILITY RESERVE	03	Interest	(\$1,172)	(\$776)	(\$310)	\$466
1032199	INTEREST ON SHORT STAY ACCOMMODA	03	Interest	(\$11,205)	(\$7,464)	(\$9,366)	(\$1,902)
			Interest Total	(\$162,863)	(\$108,504)	(\$161,440)	(\$52,936)
1041297	FAIR VALUE ADJUSTMENTS	06	Other Revenue	\$0	\$0	(\$1,681)	(\$1,681)
1042040	SUNDRY INCOME	06	Other Revenue	\$0	\$0	(\$500)	(\$500)
1074100	OTHER INCOME	06	Other Revenue	\$0	\$0	(\$101)	(\$101)
			Other Revenue Total	\$0	\$0	(\$2,282)	(\$2,282)
1113335	Community Contributions	07	Non-Cash Contributions	(\$20,000)	(\$13,328)	(\$22,416)	(\$9,088)
			Non-Cash Contributions Total	(\$20,000)	(\$13,328)	(\$22,416)	(\$9,088)
1030170	LEGAL FEES RECOVERED	11	Reimbursements, Donations And Contributions	(\$4,000)	(\$2,664)	\$0	\$2,664
1030171	LEGAL FEES RECOVERED (NO GST)	11	Reimbursements, Donations And Contributions	(\$6,500)	(\$4,328)	\$0	\$4,328
1041045	Reimbursements	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$2,291)	(\$2,291)
1042016	PAID PARENTAL LEAVE REIMBURSEMENT	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$15,890)	(\$15,890)
1042040	SUNDRY INCOME	11	Reimbursements, Donations And Contributions	(\$1,200)	(\$800)	\$0	\$800
1042045	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$664)	(\$720)	(\$56)
1042046	CONTRIBUTION TO VEHICLES	11	Reimbursements, Donations And Contributions	(\$2,756)	(\$1,832)	(\$1,869)	(\$37)
1042391	REIMBURSEMENTS - INSURANCE	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$27,918)	(\$27,918)
1051100	FIRE CONTRIBUTIONS	11	Reimbursements, Donations And Contributions	(\$100)	(\$64)	\$0	\$64
1053030	ESL ADMINISTRATION	11	Reimbursements, Donations And Contributions	(\$4,000)	(\$4,000)	(\$4,000)	\$0
1053050	SALE OF PROTECTIVE CLOTHING	11	Reimbursements, Donations And Contributions	(\$500)	(\$328)	(\$341)	(\$13)
1080100	REIMBURSEMENT FROM SCHOOL	11	Reimbursements, Donations And Contributions	(\$10,000)	(\$6,664)	(\$1,152)	\$5,512
1082100	KULIN RETIREMENT HOMES ADMIN REIME	11	Reimbursements, Donations And Contributions	(\$2,000)	(\$1,328)	\$0	\$1,328
1084030	TRAINEESHIPS	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$2,661)	(\$2,661)
1084040	FUNDRAISING - GST	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$1,002)	(\$1,002)
1092391	Reimbursements - General	11	Reimbursements, Donations And Contributions	(\$250)	(\$160)	(\$341)	(\$181)
1102030	Drum Muster Reimbursement	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$664)	(\$392)	\$272
1102420	SALE OF BINS	11	Reimbursements, Donations And Contributions	(\$200)	(\$128)	\$0	\$128
1107051	GRANT INCOME & CONTRIBUTIONS	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$11,008)	(\$11,008)
1112491	REIMBURSEMENTS LSL POOL MANAGER	11	Reimbursements, Donations And Contributions	(\$14,486)	(\$9,656)	\$0	\$9,656
1113150	EVENTS AND CATERING	11	Reimbursements, Donations And Contributions	\$0	\$0	\$159	\$159
1113270	REIMBURSEMENT	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$11)	(\$11)
1117056	OTHER SPORTING CLUBS	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$191)	(\$191)
1122500	Miscellaneous Income	11	Reimbursements, Donations And Contributions	(\$2,000)	(\$1,328)	\$0	\$1,328
1132100	Grants	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$664)	\$0	\$664
1134185	EVENT INCOME & SPONSORSHIP (GST)	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$1,000)	(\$1,000)
1134186	EVENT INCOME & SPONSORSHIP (GST FF	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$46)	(\$46)
1134225	TRAINEESHIP REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$8,026)	(\$8,026)
1136020	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$1,500)	(\$1,500)
1138020	OTHER RACES INCOME	11	Reimbursements, Donations And Contributions	(\$15,000)	\$0	\$0	\$0
1143046	CONTRIBUTION FOR VEHICLE	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$1,985)	(\$1,985)
1143390	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$5,500)	(\$3,664)	(\$4,642)	(\$978)
1143391	WORKERS COMPENSATION REIMBURSEM	11	Reimbursements, Donations And Contributions	\$0	\$0	(\$33,701)	(\$33,701)
1144100	DIESEL REBATE	11	Reimbursements, Donations And Contributions	(\$35,000)	(\$23,328)	(\$27,429)	(\$4,101)
1147360	SALE OF PARTS/SCRAP	11	Reimbursements, Donations And Contributions	(\$500)	(\$328)	\$0	\$328
			Reimbursements, Donations And Contributi	(\$106,992)	(\$62,592)	(\$147,957)	(\$85,365)
1101045	SHARE OF PROFIT OF ASSOCIATE - ROEF	12	Non-operating Revenue	\$0	\$0	(\$5,201)	(\$5,201)
			Non-operating Revenue	\$0	\$0	(\$5,201)	(\$5,201)
			Total Other Revenue	(\$126,992)	(\$75,920)	(\$177,856)	(\$101,936)
1042297	PROFIT ON SALE OF ASSET	08	Profit On Asset Disposal	(\$3,931)	(\$2,616)	(\$7,222)	(\$4,606)
1123297	Profit on Sale of Asset	08	Profit On Asset Disposal	(\$30,281)	(\$20,184)	(\$53,511)	(\$33,327)
			Profit On Asset Disposal Total	(\$34,212)	(\$22,800)	(\$60,733)	(\$37,933)
1031102	LRCIP GRANT	04	Asset Grants	(\$665,870)	(\$332,936)	(\$19,191)	\$313,745
1112100	GRANT FOR SWIMMING POOL	04	Asset Grants	(\$34,850)	(\$23,232)	\$0	\$23,232
1113334	GRANTS - SPORTING PROJECTS	04	Asset Grants	(\$153,000)	(\$153,000)	\$0	\$153,000
1121500	REGIONAL ROAD GROUP	04	Asset Grants	(\$333,334)	(\$166,666)	(\$282,905)	(\$116,239)
1121520	ROADS TO RECOVERY	04	Asset Grants	(\$503,796)	(\$251,898)	(\$492,515)	(\$240,617)
1121530	WSFN FUNDING	04	Asset Grants	(\$2,328,701)	(\$1,164,350)	(\$261,243)	\$903,107
1121540	RRUPP GRANT INCOME	04	Asset Grants	(\$1,586,480)	(\$793,240)	(\$1,493,822)	(\$700,582)
1121750	BLACK SPOT	04	Asset Grants	(\$330,228)	(\$165,114)	(\$105,371)	\$59,743

Shire of Kulin						
STATEMENT OF OPERATING						
(Nature & Type)						
For the period ended 29 February 2024						
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$
		Asset Grants Total	(\$5,936,259)	(\$3,050,436)	(\$2,655,047)	\$395,389
E042010	SALARIES	30 Employee Costs	\$765,235	\$510,152	\$485,225	(\$24,927)
E042020	SUPERANNUATION	30 Employee Costs	\$111,168	\$74,112	\$78,557	\$4,445
E042025	ADMINISTRATION HOUSING ALLOWANCE	30 Employee Costs	\$50,504	\$33,664	\$23,601	(\$10,063)
E042046	STAFF HOUSING	30 Employee Costs	\$10,087	\$6,720	\$3,264	(\$3,456)
E042050	OFFICE MAINTENANCE	30 Employee Costs	\$1,819	\$1,216	\$1,088	(\$128)
E042120	Cleaning	30 Employee Costs	\$21,468	\$14,312	\$13,425	(\$887)
E042190	KEY TO KULIN	30 Employee Costs	\$2,350	\$1,560	\$1,379	(\$181)
E051070	SUNDRY FIRE PREVENTION COSTS	30 Employee Costs	\$0	\$0	\$3,007	\$3,007
E053051	EMERGENCY BUILDING MAINTENANCE	30 Employee Costs	\$2,459	\$1,632	\$930	(\$702)
E075020	Mosquito Control	30 Employee Costs	\$1,216	\$808	\$258	(\$550)
E077020	MEDICAL CENTRE	30 Employee Costs	\$6,306	\$4,200	\$3,972	(\$228)
E077030	AMBULANCE SERVICES	30 Employee Costs	\$0	\$0	\$200	\$200
E080100	Contribution to School	30 Employee Costs	\$5,760	\$3,840	\$2,545	(\$1,295)
E084010	Salaries	30 Employee Costs	\$260,970	\$173,976	\$198,990	\$25,014
E084011	Salaries - Building Maintenance	30 Employee Costs	\$0	\$0	\$85	\$85
E084012	SALARIES - GARDENING	30 Employee Costs	\$3,840	\$2,560	\$1,299	(\$1,261)
E084013	SUPERANNUATION	30 Employee Costs	\$27,937	\$18,624	\$19,914	\$1,290
E084014	CLEANING SALARIES	30 Employee Costs	\$13,213	\$8,808	\$6,248	(\$2,560)
E084061	STAFF HOUSING	30 Employee Costs	\$12,418	\$8,272	\$7,683	(\$589)
E084070	REPAIRS & MAINTENANCE	30 Employee Costs	\$0	\$0	\$1,254	\$1,254
E084075	STAFF EXPENSES	30 Employee Costs	\$750	\$496	\$300	(\$196)
E092050	OTHER HOUSING MAINTENANCE	30 Employee Costs	\$866	\$576	\$2,268	\$1,692
E092060	KULIN RETIREMENT HOMES	30 Employee Costs	\$7,158	\$4,768	\$5,659	\$891
E092148	GEHA HOUSING - COSTS	30 Employee Costs	\$5,799	\$3,864	\$335	(\$3,529)
E092150	JOINT VENTURE HOUSING - COSTS	30 Employee Costs	\$16,816	\$11,216	\$5,454	(\$5,762)
E101020	DOMESTIC REFUSE COLLECTION	30 Employee Costs	\$5,760	\$3,840	\$1,582	(\$2,258)
E101021	DUDININ REFUSE COLLECTION	30 Employee Costs	\$2,560	\$1,704	\$1,647	(\$57)
E101030	REFUSE SITE MAINTENANCE	30 Employee Costs	\$27,418	\$18,272	\$16,647	(\$1,625)
E102020	Commercial Refuse Collection	30 Employee Costs	\$13,441	\$8,960	\$11,857	\$2,897
E102030	Drum Muster	30 Employee Costs	\$640	\$424	\$904	\$480
E104010	Urban Stormwater Drainage	30 Employee Costs	\$1,216	\$808	\$0	(\$808)
E105051	Reinstatement of Gravel Pits	30 Employee Costs	\$5,114	\$3,408	\$0	(\$3,408)
E107031	KULIN CEMETERY	30 Employee Costs	\$4,626	\$3,080	\$2,505	(\$575)
E107050	PUBLIC CONVENIENCES	30 Employee Costs	\$18,373	\$12,248	\$12,748	\$500
E107052	PUBLIC CONVENIENCES DUDININ	30 Employee Costs	\$2,304	\$1,536	\$1,383	(\$153)
E107053	PUBLIC CONVENIENCES PINGARING	30 Employee Costs	\$1,105	\$736	\$5,459	\$4,723
E107060	WAR MEMORIAL	30 Employee Costs	\$608	\$400	\$0	(\$400)
E111021	MEMORIAL HALL	30 Employee Costs	\$1,654	\$1,104	\$1,302	\$198
E111031	PINGARING HALL	30 Employee Costs	\$0	\$0	\$201	\$201
E112021	Salaries	30 Employee Costs	\$118,734	\$79,152	\$72,052	(\$7,100)
E112022	Superannuation	30 Employee Costs	\$13,061	\$8,704	\$7,042	(\$1,662)
E112026	MAINTENANCE	30 Employee Costs	\$5,019	\$3,344	\$7,909	\$4,565
E112029	STAFF HOUSING	30 Employee Costs	\$866	\$576	\$0	(\$576)
E113270	REPAIRS AND MAINTENANCE	30 Employee Costs	\$11,858	\$7,904	\$1,497	(\$6,407)
E113280	Superannuation	30 Employee Costs	\$16,744	\$11,160	\$14,785	\$3,625
E113300	Wages - Centre Manager	30 Employee Costs	\$64,654	\$43,096	\$40,827	(\$2,269)
E113310	WAGES - BAR STAFF CASUALS	30 Employee Costs	\$96,770	\$64,512	\$54,410	(\$10,102)
E113315	EVENTS	30 Employee Costs	\$0	\$0	\$383	\$383
E113320	WAGES - CLEANER	30 Employee Costs	\$1,577	\$1,048	\$12,576	\$11,528
E113330	OTHER ALLOWANCES	30 Employee Costs	\$1,216	\$808	\$3,841	\$3,033
E113331	BOWLING GREENS	30 Employee Costs	\$608	\$400	\$0	(\$400)
E113332	OVAL	30 Employee Costs	\$16,524	\$11,016	\$12,760	\$1,744
E113333	GOLF TENNIS PAVILION	30 Employee Costs	\$7,760	\$5,168	\$3,957	(\$1,211)
E113334	GOLF COURSE	30 Employee Costs	\$6,400	\$4,264	\$4,278	\$14
E117029	OFFICE GARDENS	30 Employee Costs	\$16,001	\$10,664	\$3,811	(\$6,853)
E117030	PUBLIC PARKS GDNS & RESERVES	30 Employee Costs	\$36,802	\$24,528	\$41,529	\$17,001
E117031	RESERVES - OTHER	30 Employee Costs	\$16,001	\$10,664	\$5,701	(\$4,963)
E117052	DUDININ SPORTSGROUND	30 Employee Costs	\$0	\$0	\$276	\$276
E117054	DUDININ TENNIS CLUB	30 Employee Costs	\$3,638	\$2,424	\$0	(\$2,424)
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	30 Employee Costs	\$866	\$576	\$29	(\$547)
E117520	PINGARING GOLF CLUB	30 Employee Costs	\$1,819	\$1,208	\$146	(\$1,062)
E122010	ROAD MAINTENANCE	30 Employee Costs	\$326,185	\$217,456	\$215,081	(\$2,375)
E122022	FLOOD DAMAGE - NORMAL	30 Employee Costs	\$8,524	\$5,680	\$0	(\$5,680)
E122121	KULIN DEPOT	30 Employee Costs	\$13,756	\$9,168	\$19,172	\$10,004
E122122	HOLT ROCK DEPOT	30 Employee Costs	\$0	\$0	\$2,028	\$2,028
E122150	STREET LIGHTING	30 Employee Costs	\$1,600	\$1,064	\$474	(\$590)
E122160	Street Cleaning	30 Employee Costs	\$2,240	\$1,488	\$96	(\$1,392)
E122161	DUDININ CLEANING	30 Employee Costs	\$3,840	\$2,560	\$759	(\$1,801)
E122180	Street Trees	30 Employee Costs	\$2,400	\$1,600	\$786	(\$814)
E122190	Streetscape Maintenance	30 Employee Costs	\$8,001	\$5,328	\$408	(\$4,920)
E126280	Airstrip Maintenance	30 Employee Costs	\$1,280	\$848	\$222	(\$626)
E131040	Noxious Weeds/Pest Plants	30 Employee Costs	\$0	\$0	\$485	\$485
E132030	CARAVAN PARK	30 Employee Costs	\$26,876	\$17,912	\$17,874	(\$38)
E132040	KULIN HOSTEL	30 Employee Costs	\$6,930	\$4,616	\$3,317	(\$1,299)
E134010	Wages	30 Employee Costs	\$101,766	\$67,840	\$57,962	(\$9,878)
E134020	Superannuation	30 Employee Costs	\$10,264	\$6,840	\$4,405	(\$2,435)
E134120	CENTRE MAINTENANCE	30 Employee Costs	\$0	\$0	\$30	\$30
E134135	EVENTS	30 Employee Costs	\$0	\$0	\$132	\$132
E136040	WATER SUPPLY (STANDPIPES)	30 Employee Costs	\$0	\$0	\$1,234	\$1,234
E137060	BUILDING MAINTENANCE	30 Employee Costs	\$0	\$0	\$291	\$291
E137120	CLEANING	30 Employee Costs	\$1,577	\$1,048	\$443	(\$606)
E138015	BLAZING SWAN EXPENDITURE	30 Employee Costs	\$6,610	\$4,400	\$0	(\$4,400)
E138040	BUSH RACES CONTRIBUTION	30 Employee Costs	\$10,872	\$7,240	\$12,456	\$5,216

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 29 February 2024							
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	\$
E139050	MAINTENANCE & REPAIRS	30	Employee Costs	\$1,600	\$1,064	\$722	(\$342)
E141010	PRIVATE WORKS	30	Employee Costs	\$17,048	\$11,360	\$1,368	(\$9,992)
E143010	ENGINEERS SALARY	30	Employee Costs	\$183,881	\$122,584	\$80,449	(\$42,135)
E143025	WORKERS COMPENSATION INSURANCE	30	Employee Costs	\$0	\$0	\$37,173	\$37,173
E143040	Superannuation	30	Employee Costs	\$205,672	\$137,112	\$129,398	(\$7,714)
E143050	Sick & Holiday Pay	30	Employee Costs	\$129,753	\$86,496	\$101,967	\$15,471
E143070	Long Service leave	30	Employee Costs	\$58,127	\$38,744	\$84,413	\$45,669
E143075	FBT EXPENSE	30	Employee Costs	\$0	\$0	\$0	\$0
E143090	Award Allowances	30	Employee Costs	\$125,262	\$83,504	\$69,060	(\$14,444)
E143125	STAFF HOUSING	30	Employee Costs	\$12,901	\$8,600	\$5,953	(\$2,647)
E143140	Seminar Expenses	30	Employee Costs	\$5,114	\$3,408	\$6,511	\$3,103
E144000	Plant Repair Wages	30	Employee Costs	\$81,477	\$54,312	\$81,652	\$27,340
E144010	Parts & Repairs	30	Employee Costs	\$8,210	\$5,472	\$12,261	\$6,789
E144700	PLANT OPERATION COSTS	30	Employee Costs	\$0	\$0	\$14	\$14
E146010	Gross Total For Year	30	Employee Costs	\$3,365,966	\$2,243,976	\$2,264,253	\$20,277
E146200	Salaries & Wages Allocated	30	Employee Costs	(\$3,365,966)	(\$2,243,976)	(\$2,264,253)	(\$20,277)
E146400	Unallocated Salaries & Wages	30	Employee Costs	\$0	\$0	\$0	\$0
			Employee Costs Total	\$3,211,643.41	\$2,140,856.00	\$2,159,578.76	\$18,722.76
E042046	STAFF HOUSING	41	Overheads	\$9,078	\$6,048	\$2,687	(\$3,361)
E042050	OFFICE MAINTENANCE	41	Overheads	\$1,637	\$1,088	\$1,012	(\$76)
E042120	Cleaning	41	Overheads	\$0	\$0	\$135	\$135
E051070	SUNDRY FIRE PREVENTION COSTS	41	Overheads	\$0	\$0	\$2,878	\$2,878
E053051	EMERGENCY BUILDING MAINTENANCE	41	Overheads	\$2,213	\$1,472	\$342	(\$1,130)
E075020	Mosquito Control	41	Overheads	\$1,094	\$728	\$232	(\$496)
E077020	MEDICAL CENTRE	41	Overheads	\$0	\$0	\$463	\$463
E077030	AMBULANCE SERVICES	41	Overheads	\$0	\$0	\$170	\$170
E080100	Contribution to School	41	Overheads	\$5,184	\$3,456	\$2,377	(\$1,079)
E084011	Salaries - Building Maintenance	41	Overheads	\$0	\$0	\$79	\$79
E084012	SALARIES - GARDENING	41	Overheads	\$3,456	\$2,304	\$1,083	(\$1,221)
E084070	REPAIRS & MAINTENANCE	41	Overheads	\$0	\$0	\$1,057	\$1,057
E092050	OTHER HOUSING MAINTENANCE	41	Overheads	\$780	\$512	\$1,894	\$1,382
E092060	KULIN RETIREMENT HOMES	41	Overheads	\$6,442	\$4,288	\$4,725	\$437
E092148	GEHA HOUSING - COSTS	41	Overheads	\$5,219	\$3,472	\$307	(\$3,165)
E092150	JOINT VENTURE HOUSING - COSTS	41	Overheads	\$15,132	\$10,088	\$4,630	(\$5,458)
E101020	DOMESTIC REFUSE COLLECTION	41	Overheads	\$5,184	\$3,456	\$1,546	(\$1,910)
E101021	DUDININ REFUSE COLLECTION	41	Overheads	\$2,304	\$1,536	\$1,425	(\$111)
E101030	REFUSE SITE MAINTENANCE	41	Overheads	\$24,676	\$16,448	\$15,256	(\$1,192)
E102020	Commercial Refuse Collection	41	Overheads	\$12,097	\$8,064	\$10,585	\$2,521
E102030	Drum Muster	41	Overheads	\$576	\$384	\$865	\$481
E104010	Urban Stormwater Drainage	41	Overheads	\$1,094	\$728	\$0	(\$728)
E105051	Reinstatement of Gravel Pits	41	Overheads	\$4,603	\$3,064	\$0	(\$3,064)
E107031	KULIN CEMETERY	41	Overheads	\$4,163	\$2,768	\$2,329	(\$439)
E107050	PUBLIC CONVENIENCES	41	Overheads	\$1,637	\$1,088	\$1,826	\$738
E107052	PUBLIC CONVENIENCES DUDININ	41	Overheads	\$2,074	\$1,376	\$1,205	(\$171)
E107053	PUBLIC CONVENIENCES PINGARING	41	Overheads	\$994	\$656	\$4,477	\$3,821
E107060	WAR MEMORIAL	41	Overheads	\$547	\$360	\$0	(\$360)
E111021	MEMORIAL HALL	41	Overheads	\$780	\$512	\$522	\$10
E111031	PINGARING HALL	41	Overheads	\$0	\$0	\$180	\$180
E112026	MAINTENANCE	41	Overheads	\$4,517	\$3,008	\$5,223	\$2,215
E112029	STAFF HOUSING	41	Overheads	\$780	\$512	\$0	(\$512)
E113270	REPAIRS AND MAINTENANCE	41	Overheads	\$10,672	\$7,112	\$1,247	(\$5,865)
E113315	EVENTS	41	Overheads	\$0	\$0	\$136	\$136
E113320	WAGES - CLEANER	41	Overheads	\$0	\$0	\$212	\$212
E113330	OTHER ALLOWANCES	41	Overheads	\$1,094	\$728	\$0	(\$728)
E113331	BOWLING GREENS	41	Overheads	\$547	\$360	\$0	(\$360)
E113332	OVAL	41	Overheads	\$14,872	\$9,912	\$11,552	\$1,640
E113333	GOLF TENNIS PAVILION	41	Overheads	\$6,984	\$4,656	\$2,325	(\$2,331)
E113334	GOLF COURSE	41	Overheads	\$5,760	\$3,840	\$3,722	(\$118)
E117029	OFFICE GARDENS	41	Overheads	\$15,841	\$10,560	\$3,233	(\$7,327)
E117030	PUBLIC PARKS GDNS & RESERVES	41	Overheads	\$33,122	\$22,080	\$34,954	\$12,874
E117031	RESERVES - OTHER	41	Overheads	\$14,401	\$9,600	\$4,894	(\$4,706)
E117052	DUDININ SPORTSGROUND	41	Overheads	\$0	\$0	\$249	\$249
E117054	DUDININ TENNIS CLUB	41	Overheads	\$3,275	\$2,176	\$0	(\$2,176)
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	41	Overheads	\$780	\$512	\$26	(\$486)
E117520	PINGARING GOLF CLUB	41	Overheads	\$1,637	\$1,088	\$124	(\$964)
E122010	ROAD MAINTENANCE	41	Overheads	\$293,995	\$195,992	\$164,523	(\$31,469)
E122022	FLOOD DAMAGE - NORMAL	41	Overheads	\$7,671	\$5,112	\$0	(\$5,112)
E122121	KULIN DEPOT	41	Overheads	\$10,961	\$7,304	\$17,010	\$9,706
E122122	HOLT ROCK DEPOT	41	Overheads	\$0	\$0	\$1,771	\$1,771
E122150	STREET LIGHTING	41	Overheads	\$1,440	\$960	\$292	(\$668)
E122160	Street Cleaning	41	Overheads	\$2,016	\$1,344	\$0	(\$1,344)
E122161	DUDININ CLEANING	41	Overheads	\$3,456	\$2,304	\$560	(\$1,744)
E122162	PINGARING STREETScape MAINTENANCE	41	Overheads	\$0	\$0	\$0	\$0
E122180	Street Trees	41	Overheads	\$2,160	\$1,440	\$632	(\$808)
E122190	Streetscape Maintenance	41	Overheads	\$7,200	\$4,800	\$287	(\$4,514)
E126280	Airstrip Maintenance	41	Overheads	\$1,152	\$768	\$215	(\$553)
E131040	Noxious Weeds/Pest Plants	41	Overheads	\$0	\$0	\$485	\$485
E132030	CARAVAN PARK	41	Overheads	\$11,718	\$7,808	\$5,652	(\$2,156)
E132040	KULIN HOSTEL	41	Overheads	\$4,517	\$3,008	\$391	(\$2,617)
E134135	EVENTS	41	Overheads	\$0	\$0	\$132	\$132
E136040	WATER SUPPLY (STANDPIPES)	41	Overheads	\$0	\$0	\$1,156	\$1,156
E137060	BUILDING MAINTENANCE	41	Overheads	\$0	\$0	\$19	\$19
E138015	BLAZING SWAN EXPENDITURE	41	Overheads	\$5,949	\$3,960	\$0	(\$3,960)
E138040	BUSH RACES CONTRIBUTION	41	Overheads	\$9,785	\$6,520	\$10,889	\$4,369

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 29 February 2024							
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	
E139050	MAINTENANCE & REPAIRS	41	Overheads	\$1,440	\$960	\$598	(\$362)
E141010	PRIVATE WORKS	41	Overheads	\$15,343	\$10,224	\$1,238	(\$8,986)
E143050	Sick & Holiday Pay	41	Overheads	\$0	\$0	\$207	\$207
E143090	Award Allowances	41	Overheads	\$0	\$0	\$2,026	\$2,026
E143125	STAFF HOUSING	41	Overheads	\$11,611	\$7,736	\$5,125	(\$2,611)
E143140	Seminar Expenses	41	Overheads	\$7,671	\$5,112	\$5,932	\$820
E143290	ALLOCATED TO WORKS & SERVICES	41	Overheads	(\$1,184,905)	(\$789,936)	(\$745,309)	\$44,627
E144000	Plant Repair Wages	41	Overheads	\$73,329	\$48,880	\$74,520	\$25,640
E144010	Parts & Repairs	41	Overheads	\$7,389	\$4,920	\$11,426	\$6,506
E144700	PLANT OPERATION COSTS	41	Overheads	\$0	\$0	\$13	\$13
I143100	STAFF HOUSING RENTAL	41	Overheads	\$0	\$0	\$211	\$211
			Overheads Total	(\$480,852)	(\$320,744)	(\$307,818)	\$12,926
			Total Employee Costs	\$2,730,791	\$1,820,112	\$1,851,761	\$31,649
E030111	LEGAL FEES - RATES DEBT COLLECTION	31	Materials & Contracts	\$4,000	\$2,664	\$1,769	(\$895)
E030112	LEGAL FEES - RATES DEBT COLLECTION	31	Materials & Contracts	\$6,500	\$4,328	\$76	(\$4,252)
E030130	TITLE SEARCHES	31	Materials & Contracts	\$0	\$0	\$9	\$9
E030140	Valuation Expenses	31	Materials & Contracts	\$10,000	\$0	\$946	\$946
E030150	Printing & Stationery	31	Materials & Contracts	\$1,200	\$800	\$588	(\$212)
E032100	BANK CHARGES	31	Materials & Contracts	\$4,500	\$3,000	\$2,032	(\$968)
E041020	MEMBERS TRAVELLING	31	Materials & Contracts	\$0	\$0	\$1,689	\$1,689
E041025	MEMBER'S ICT ALLOWANCE	31	Materials & Contracts	\$0	\$0	\$809	\$809
E041040	Election Expenses	31	Materials & Contracts	\$6,000	\$4,000	\$6,223	\$2,223
E041030	CONFERENCE EXPENSES	31	Materials & Contracts	\$11,949	\$7,960	\$8,335	\$375
E041050	SITTING FEES	31	Materials & Contracts	\$23,690	\$11,845	\$16,560	\$4,715
E041060	PRESIDENTIAL ALLOWANCE	31	Materials & Contracts	\$9,625	\$4,812	\$4,987	\$175
E041070	DRESS SHIRTS FOR COUNCILLORS	31	Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E041090	LEGAL FEES	31	Materials & Contracts	\$0	\$0	\$5,941	\$5,941
E041110	REFRESHMENTS & GOODWILL	31	Materials & Contracts	\$27,760	\$18,504	\$29,404	\$10,900
E041111	MEAL ENTERTAINMENT	31	Materials & Contracts	\$2,000	\$0	\$0	\$0
E041160	Subscriptions & Donations	31	Materials & Contracts	\$30,230	\$30,230	\$29,645	(\$585)
E041161	Printing & Stationery	31	Materials & Contracts	\$1,000	\$664	\$145	(\$519)
E041165	Advertising	31	Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E041180	Chamber Maintenance	31	Materials & Contracts	\$4,536	\$3,024	\$331	(\$2,693)
E042035	STAFF UNIFORMS	31	Materials & Contracts	\$3,500	\$2,328	\$0	(\$2,328)
E042040	STAFF TRAINING	31	Materials & Contracts	\$12,150	\$8,104	\$5,092	(\$3,012)
E042041	CONFERENCES	31	Materials & Contracts	\$11,200	\$7,464	\$3,267	(\$4,197)
E042045	RELOCATION COSTS	31	Materials & Contracts	\$5,000	\$3,328	\$1,678	(\$1,650)
E042046	STAFF HOUSING	31	Materials & Contracts	\$16,250	\$10,832	\$16,173	\$5,341
E042050	OFFICE MAINTENANCE	31	Materials & Contracts	\$10,000	\$6,664	\$6,644	(\$20)
E042060	MEMBERSHIPS & SUBSCRIPTIONS	31	Materials & Contracts	\$1,800	\$1,200	\$2,224	\$1,024
E042070	Printing and Stationery	31	Materials & Contracts	\$17,000	\$11,328	\$10,673	(\$655)
E042075	FBT EXPENSE	31	Materials & Contracts	\$4,500	\$0	\$0	\$0
E042090	Postage and Freight	31	Materials & Contracts	\$2,600	\$1,728	\$1,805	\$77
E042100	ADVERTISING	31	Materials & Contracts	\$5,000	\$3,328	\$1,468	(\$1,860)
E042110	Office Equipment Maintenance	31	Materials & Contracts	\$1,000	\$664	\$592	(\$72)
E042115	BAD DEBTS EXPENSE	31	Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E042120	Cleaning	31	Materials & Contracts	\$3,500	\$2,336	\$1,651	(\$685)
E042130	Computer Maintenance	31	Materials & Contracts	\$38,500	\$35,668	\$37,368	\$1,700
E042135	IT Support	31	Materials & Contracts	\$70,000	\$46,664	\$37,893	(\$8,771)
E042140	Staff Amenities	31	Materials & Contracts	\$2,000	\$1,328	\$1,778	\$450
E042160	OTHER EXPENSES	31	Materials & Contracts	\$0	\$0	\$86	\$86
E042170	CONTRACT EMPLOYMENT	31	Materials & Contracts	\$179,500	\$119,664	\$26,538	(\$93,126)
E042200	Audit Fees	31	Materials & Contracts	\$46,000	\$0	(\$2,003)	(\$2,003)
E051040	OFFICE EXPENSES	31	Materials & Contracts	\$1,000	\$664	\$395	(\$269)
E051055	Protective Clothing	31	Materials & Contracts	\$5,000	\$3,328	\$1,321	(\$2,007)
E051060	Communication Maintenance	31	Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E051070	SUNDRY FIRE PREVENTION COSTS	31	Materials & Contracts	\$2,000	\$0	\$1,104	\$1,104
E052010	Dog Control Costs	31	Materials & Contracts	\$3,150	\$2,096	\$1,437	(\$659)
E052020	CAT CONTROL COSTS	31	Materials & Contracts	\$5,000	\$3,328	\$3,037	(\$291)
E052040	Pest Control	31	Materials & Contracts	\$500	\$328	\$0	(\$328)
E053010	ESL BUSH FIRE BRIGADES	31	Materials & Contracts	\$1,000	\$1,000	\$0	(\$1,000)
E053051	EMERGENCY BUILDING MAINTENANCE	31	Materials & Contracts	\$1,500	\$1,000	\$384	(\$616)
E053400	CCTV MAINTENANCE	31	Materials & Contracts	\$6,520	\$4,344	\$5,357	\$1,013
E074040	GROUP/REGIONAL SCHEME	31	Materials & Contracts	\$39,000	\$19,500	\$24,094	\$4,594
E074100	OTHER EXPENDITURE	31	Materials & Contracts	\$2,500	\$1,664	\$0	(\$1,664)
E075020	Mosquito Control	31	Materials & Contracts	\$2,500	\$1,664	\$51	(\$1,613)
E076020	ANALYTICAL EXPENSES	31	Materials & Contracts	\$1,000	\$664	\$360	(\$304)
E077010	COMMUNITY NURSES	31	Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E077020	MEDICAL CENTRE	31	Materials & Contracts	\$104,500	\$69,664	\$84,559	\$14,895
E077030	AMBULANCE SERVICES	31	Materials & Contracts	\$100	\$64	\$0	(\$64)
E080100	Contribution to School	31	Materials & Contracts	\$600	\$400	\$0	(\$400)
E080110	DONATIONS	31	Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E083100	CARE GROUP DONATIONS	31	Materials & Contracts	\$4,250	\$3,434	\$2,155	(\$1,279)
E084020	MEMBERSHIPS AND SUBSCRIPTIONS	31	Materials & Contracts	\$8,000	\$5,328	\$1,812	(\$3,516)
E084025	Advert/Printing/Promotion	31	Materials & Contracts	\$1,100	\$728	\$0	(\$728)
E084030	Computer Exp	31	Materials & Contracts	\$2,100	\$1,400	\$1,470	\$70
E084035	EQUIPMENT UPGRADES	31	Materials & Contracts	\$5,300	\$3,528	\$4,121	\$593
E084045	GARDENING AND YARD MAINTENANCE	31	Materials & Contracts	\$2,500	\$1,664	\$2,013	\$349
E084060	BUILDING LEASE	31	Materials & Contracts	\$840	\$560	\$0	(\$560)
E084065	Postage & Stationery	31	Materials & Contracts	\$3,200	\$2,128	\$1,473	(\$655)
E084070	REPAIRS & MAINTENANCE	31	Materials & Contracts	\$5,300	\$3,528	\$2,029	(\$1,499)
E084075	STAFF EXPENSES	31	Materials & Contracts	\$5,000	\$3,328	\$2,240	(\$1,088)
E084085	Sundry & Other	31	Materials & Contracts	\$1,600	\$1,064	\$98	(\$78)
E084086	FUNDRAISING	31	Materials & Contracts	\$2,000	\$1,328	\$0	(\$1,328)

Shire of Kulin						
STATEMENT OF OPERATING						
(Nature & Type)						
For the period ended 29 February 2024						
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.
			\$	\$	\$	\$
E084090	Consumables	31 Materials & Contracts	\$4,500	\$3,000	\$2,573	(\$427)
E084095	CLEANING CONSUMABLES	31 Materials & Contracts	\$3,800	\$2,528	\$2,417	(\$111)
E092050	OTHER HOUSING MAINTENANCE	31 Materials & Contracts	\$500	\$328	\$3,608	\$3,280
E092060	KULIN RETIREMENT HOMES	31 Materials & Contracts	\$500	\$328	\$0	(\$328)
E092148	GEHA HOUSING - COSTS	31 Materials & Contracts	\$2,500	\$1,664	\$7,667	\$6,003
E092150	JOINT VENTURE HOUSING - COSTS	31 Materials & Contracts	\$12,997	\$8,664	\$13,560	\$4,896
E101020	DOMESTIC REFUSE COLLECTION	31 Materials & Contracts	\$122,004	\$81,336	\$75,799	(\$5,537)
E101021	DUDININ REFUSE COLLECTION	31 Materials & Contracts	\$2,500	\$1,664	\$0	(\$1,664)
E101022	PINGARING REFUSE COLLECTION	31 Materials & Contracts	\$13,682	\$9,120	\$8,295	(\$825)
E101030	REFUSE SITE MAINTENANCE	31 Materials & Contracts	\$3,000	\$2,000	\$2,100	\$100
E101040	ROEROC	31 Materials & Contracts	\$10,000	\$0	\$0	\$0
E102020	Commercial Refuse Collection	31 Materials & Contracts	\$46,668	\$31,112	\$25,271	(\$5,841)
E102030	Drum Muster	31 Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E102420	PURCHASE OF BINS	31 Materials & Contracts	\$200	\$128	\$0	(\$128)
E106020	Town Planning Advice	31 Materials & Contracts	\$8,000	\$5,328	\$14,768	\$9,440
E106030	Town Planning Other	31 Materials & Contracts	\$4,000	\$2,664	\$0	(\$2,664)
E107031	KULIN CEMETERY	31 Materials & Contracts	\$500	\$328	\$0	(\$328)
E107032	DUDININ CEMETERY	31 Materials & Contracts	\$500	\$328	\$0	(\$328)
E107033	Pingaring Cemetery	31 Materials & Contracts	\$500	\$328	\$0	(\$328)
E107050	PUBLIC CONVENIENCES	31 Materials & Contracts	\$8,200	\$5,464	\$3,487	(\$1,977)
E107052	PUBLIC CONVENIENCES DUDININ	31 Materials & Contracts	\$700	\$464	\$363	(\$102)
E107053	PUBLIC CONVENIENCES PINGARING	31 Materials & Contracts	\$20,500	\$13,664	\$17,176	\$3,512
E107060	WAR MEMORIAL	31 Materials & Contracts	\$500	\$328	\$0	(\$328)
E111021	MEMORIAL HALL	31 Materials & Contracts	\$2,500	\$1,664	\$1,080	(\$584)
E111031	PINGARING HALL	31 Materials & Contracts	\$0	\$0	\$12,036	\$12,036
E111032	DUDININ HALL	31 Materials & Contracts	\$0	\$0	\$396	\$396
E112023	CHEMICALS	31 Materials & Contracts	\$5,702	\$3,800	\$4,116	\$316
E112026	MAINTENANCE	31 Materials & Contracts	\$13,150	\$8,760	\$130,617	\$121,857
E112028	OTHER MINOR EXPENDITURE	31 Materials & Contracts	\$3,480	\$2,320	\$2,902	\$582
E112029	STAFF HOUSING	31 Materials & Contracts	\$1,500	\$1,000	\$98	(\$902)
E112600	EVENTS	31 Materials & Contracts	\$1,350	\$896	\$0	(\$896)
E113060	Advertising and Promotion	31 Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E113100	BANK CHARGES	31 Materials & Contracts	\$1,680	\$1,120	\$1,221	\$101
E113104	CATERING COSTS	31 Materials & Contracts	\$1,000	\$664	\$292	(\$372)
E113120	Cleaning Supplies	31 Materials & Contracts	\$3,000	\$2,000	\$2,844	\$844
E113130	IT MAINTENANCE	31 Materials & Contracts	\$0	\$0	\$660	\$660
E113137	DAM EXPENSES	31 Materials & Contracts	\$0	\$0	\$33	\$33
E113190	FREIGHT - NON-BAR	31 Materials & Contracts	\$0	\$0	\$17	\$17
E113210	GAS SUPPLIES	31 Materials & Contracts	\$0	\$0	\$890	\$890
E113218	Minor Equipment	31 Materials & Contracts	\$1,500	\$1,000	\$1,084	\$84
E113240	LICENCING COSTS	31 Materials & Contracts	\$440	\$296	\$245	(\$51)
E113243	Kitchen Consumables	31 Materials & Contracts	\$1,500	\$1,000	\$875	(\$125)
E113250	Printing, Stationery and Post	31 Materials & Contracts	\$1,000	\$664	\$507	(\$157)
E113270	REPAIRS AND MAINTENANCE	31 Materials & Contracts	\$34,300	\$22,864	\$20,852	(\$2,012)
E113272	Security Costs	31 Materials & Contracts	\$450	\$296	\$191	(\$105)
E113285	STAFF TRAINING	31 Materials & Contracts	\$1,000	\$664	\$546	(\$119)
E113295	UNIFORMS	31 Materials & Contracts	\$800	\$528	\$69	(\$459)
E113315	EVENTS	31 Materials & Contracts	\$5,000	\$3,328	\$972	(\$2,356)
E113329	Other Non-Operational Costs	31 Materials & Contracts	\$15,000	\$10,000	\$0	(\$10,000)
E113332	OVAL	31 Materials & Contracts	\$6,000	\$4,000	\$9,798	\$5,798
E113333	GOLF TENNIS PAVILION	31 Materials & Contracts	\$5,000	\$3,328	\$2,113	(\$1,215)
E113334	GOLF COURSE	31 Materials & Contracts	\$2,000	\$1,328	\$0	(\$1,328)
E113500	Bar Purchases	31 Materials & Contracts	\$52,000	\$34,664	\$52,388	\$17,724
E113501	Ice and Sundry Supplies	31 Materials & Contracts	\$200	\$128	\$45	(\$83)
E113502	FREIGHT	31 Materials & Contracts	\$2,400	\$1,600	\$2,606	\$1,006
E113505	CANTEEN PURCHASES	31 Materials & Contracts	\$0	\$0	\$1,543	\$1,543
E113510	Bar Glassware	31 Materials & Contracts	\$0	\$0	\$96	\$96
E113540	STOCK WRITTEN OFF	31 Materials & Contracts	\$400	\$264	\$106	(\$158)
E114280	EQUIPMENT MAINTENANCE	31 Materials & Contracts	\$0	\$0	\$45	\$45
E114290	CONT TO VARLEY RADIO	31 Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E116300	Railway Station Maintenance	31 Materials & Contracts	\$0	\$0	\$1,341	\$1,341
E117029	OFFICE GARDENS	31 Materials & Contracts	\$1,000	\$664	\$154	(\$510)
E117030	PUBLIC PARKS GDNS & RESERVES	31 Materials & Contracts	\$20,000	\$13,328	\$4,431	(\$8,897)
E117031	RESERVES - OTHER	31 Materials & Contracts	\$500	\$328	\$0	(\$328)
E117032	PLAYGROUND INSPECTIONS	31 Materials & Contracts	\$5,750	\$3,832	\$0	(\$3,832)
E117054	DUDININ TENNIS CLUB	31 Materials & Contracts	\$10,000	\$6,664	\$225	(\$6,439)
E117056	OTHER SPORTING CLUBS	31 Materials & Contracts	\$0	\$0	\$98	\$98
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	31 Materials & Contracts	\$2,250	\$1,496	\$1,230	(\$266)
E117520	PINGARING GOLF CLUB	31 Materials & Contracts	\$8,000	\$5,328	\$6,903	\$1,575
E121250	Black Spot Submission Costs	31 Materials & Contracts	\$0	\$0	\$7,400	\$7,400
E121602	Traffic Signs	31 Materials & Contracts	\$7,000	\$4,664	\$2,454	(\$2,210)
E122010	ROAD MAINTENANCE	31 Materials & Contracts	\$65,000	\$43,328	\$27,944	(\$15,384)
E122121	KULIN DEPOT	31 Materials & Contracts	\$25,000	\$16,664	\$19,290	\$2,626
E122122	HOLT ROCK DEPOT	31 Materials & Contracts	\$0	\$0	\$4,912	\$4,912
E122160	Street Cleaning	31 Materials & Contracts	\$3,500	\$2,328	\$3,220	\$892
E122190	Streetscape Maintenance	31 Materials & Contracts	\$8,500	\$5,664	\$0	(\$5,664)
E122200	Roman Road System	31 Materials & Contracts	\$8,853	\$0	\$9,473	\$9,473
E126280	Airstrip Maintenance	31 Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E131040	Noxious Weeds/Pest Plants	31 Materials & Contracts	\$5,000	\$3,328	\$8,400	\$5,072
E132030	CARAVAN PARK	31 Materials & Contracts	\$6,500	\$4,328	\$4,498	\$170
E132040	KULIN HOSTEL	31 Materials & Contracts	\$5,000	\$3,328	\$2,670	(\$658)
E132100	Tourism & Area Promotion	31 Materials & Contracts	\$39,570	\$26,376	\$35,563	\$9,187
E133010	Group Building Scheme	31 Materials & Contracts	\$7,500	\$5,000	\$2,930	(\$2,070)
E133420	BCITF levy payment	31 Materials & Contracts	\$500	\$328	\$415	\$87

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 29 February 2024							
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	
E133425	BUILDING SERVICES LEVY PAYMENT	31	Materials & Contracts	\$1,000	\$664	\$1,813	\$1,149
E134040	UNIFORMS	31	Materials & Contracts	\$800	\$528	\$0	(\$528)
E134050	STAFF TRAINING	31	Materials & Contracts	\$5,000	\$3,328	\$839	(\$2,489)
E134080	Printing & Stationery	31	Materials & Contracts	\$20,000	\$13,328	\$13,916	\$588
E134090	Postage and Freight	31	Materials & Contracts	\$0	\$0	\$293	\$293
E134100	Advertising and Promotion	31	Materials & Contracts	\$2,500	\$1,664	\$524	(\$1,141)
E134110	IT MAINTENANCE & SUPPORT	31	Materials & Contracts	\$1,000	\$664	\$2,602	\$1,938
E134120	CENTRE MAINTENANCE	31	Materials & Contracts	\$5,500	\$3,664	\$189	(\$3,475)
E134130	COURSES & EVENTS	31	Materials & Contracts	\$30,000	\$20,000	\$6,957	(\$13,043)
E134135	EVENTS	31	Materials & Contracts	\$2,500	\$1,664	\$7,012	\$5,348
E134140	Library Freight	31	Materials & Contracts	\$700	\$464	\$5	(\$459)
E134150	LIBRARY COSTS	31	Materials & Contracts	\$14,000	\$9,328	\$12,081	\$2,753
E134200	GRANT FUNDING EXPENDITURE	31	Materials & Contracts	\$2,000	\$1,328	\$0	(\$1,328)
E134300	SUNDRY EXPENSES	31	Materials & Contracts	\$2,000	\$1,328	\$0	(\$1,328)
E136040	WATER SUPPLY (STANDPIPES)	31	Materials & Contracts	\$19,200	\$12,800	\$28,255	\$15,455
E136047	WATER SUPPLY MAINTENANCE	31	Materials & Contracts	\$7,500	\$5,000	\$0	(\$5,000)
E136100	OTHER EXPENDITURE	31	Materials & Contracts	\$0	\$0	\$1,500	\$1,500
E136110	PINGARING PROGRESS ASSOCIATION	31	Materials & Contracts	\$0	\$0	\$40	\$40
E137060	BUILDING MAINTENANCE	31	Materials & Contracts	\$4,500	\$3,000	\$3,081	\$81
E137120	CLEANING	31	Materials & Contracts	\$0	\$0	\$227	\$227
E137130	CONSULTANCY & CONTRACTORS	31	Materials & Contracts	\$30,000	\$20,000	\$0	(\$20,000)
E138015	BLAZING SWAN EXPENDITURE	31	Materials & Contracts	\$15,000	\$0	\$225	\$225
E138020	INSURANCE & LICENSING.	31	Materials & Contracts	\$0	\$0	\$24	\$24
E138040	BUSH RACES CONTRIBUTION	31	Materials & Contracts	\$0	\$0	\$342	\$342
E139010	FUEL PURCHASES	31	Materials & Contracts	\$816,000	\$544,000	\$586,988	\$42,988
E139030	INSURANCE & LICENSING	31	Materials & Contracts	\$0	\$0	\$860	\$860
E139040	IT MAINTENANCE	31	Materials & Contracts	\$5,910	\$3,936	\$1,520	(\$2,416)
E139045	BANK CHARGES	31	Materials & Contracts	\$6,600	\$4,400	\$4,769	\$369
E139050	MAINTENANCE & REPAIRS	31	Materials & Contracts	\$5,400	\$0	\$4,227	\$4,227
E142020	Community Bus Shed	31	Materials & Contracts	\$0	\$0	\$98	\$98
E142700	Plant Operation Costs	31	Materials & Contracts	\$0	\$0	\$2,377	\$2,377
E143030	OFFICE EXPENSES	31	Materials & Contracts	\$16,000	\$10,664	\$2,080	(\$8,584)
E143050	Sick & Holiday Pay	31	Materials & Contracts	\$0	\$0	\$218	\$218
E143075	FBT EXPENSE	31	Materials & Contracts	\$1,500	\$0	\$0	\$0
E143120	PROTECTIVE CLOTHING	31	Materials & Contracts	\$10,000	\$6,664	\$9,138	\$2,474
E143125	STAFF HOUSING	31	Materials & Contracts	\$28,809	\$19,200	\$25,704	\$6,504
E143126	WORKFORCE ACCOMMODATION - HOLT F	31	Materials & Contracts	\$14,500	\$9,664	\$0	(\$9,664)
E143130	Removal Expenses	31	Materials & Contracts	\$5,000	\$3,328	\$0	(\$3,328)
E143140	Seminar Expenses	31	Materials & Contracts	\$17,469	\$11,640	\$14,630	\$2,990
E143150	HEALTH & SAFETY PROGRAM	31	Materials & Contracts	\$23,000	\$11,500	\$18,678	\$7,178
E143152	CONSULTING	31	Materials & Contracts	\$25,115	\$16,736	\$0	(\$16,736)
E144005	Tyres & Tubes	31	Materials & Contracts	\$50,000	\$33,328	\$32,901	(\$428)
E144010	Parts & Repairs	31	Materials & Contracts	\$170,000	\$113,328	\$193,087	\$79,759
E144020	Fuel & Oil	31	Materials & Contracts	\$429,127	\$286,080	\$322,040	\$35,960
E144030	BLADES & TYNES	31	Materials & Contracts	\$10,000	\$6,664	\$0	(\$6,664)
E144060	Expendable Tools	31	Materials & Contracts	\$2,400	\$1,600	\$1,174	(\$426)
E144070	OFFICE EXPENSES	31	Materials & Contracts	\$5,000	\$3,328	\$0	(\$3,328)
E144180	Other Minor Expenditure	31	Materials & Contracts	\$2,400	\$1,600	\$3,161	\$1,561
E144190	M.V. INSURANCE CLAIMS	31	Materials & Contracts	\$1,000	\$664	\$0	(\$664)
E144700	PLANT OPERATION COSTS	31	Materials & Contracts	\$0	\$0	\$31	\$31
			Materials & Contracts Total	\$3,266,006	\$2,111,821	\$2,278,337	\$166,516
E041020	MEMBERS TRAVELLING	33	Contributions/Donations/Grants	\$3,536	\$1,768	\$0	(\$1,768)
E041025	MEMBER'S ICT ALLOWANCE	33	Contributions/Donations/Grants	\$4,500	\$2,250	\$0	(\$2,250)
E041160	Subscriptions & Donations	33	Contributions/Donations/Grants	\$1,500	\$1,000	\$0	(\$1,000)
E041270	Community Contributions	33	Contributions/Donations/Grants	\$30,000	\$20,000	\$22,416	\$2,416
E117056	OTHER SPORTING CLUBS	33	Contributions/Donations/Grants	\$1,000	\$664	\$0	(\$664)
E134135	EVENTS	33	Contributions/Donations/Grants	\$0	\$0	\$660	\$660
			Contributions/Donations/Grants Total	\$40,536	\$25,682	\$23,076	(\$2,607)
E042046	STAFF HOUSING	42	Plant Operating Costs	\$1,000	\$664	\$1,377	\$713
E042053	CEO VEHICLE COSTS	42	Plant Operating Costs	\$12,000	\$8,000	\$10,636	\$2,636
E042054	POOL VEHICLE COSTS	42	Plant Operating Costs	\$4,000	\$2,664	\$5,067	\$2,403
E042700	PLANT OPERATION COSTS	42	Plant Operating Costs	\$0	\$0	(\$2,203)	(\$2,203)
E051070	SUNDRY FIRE PREVENTION COSTS	42	Plant Operating Costs	\$1,500	\$0	\$2,335	\$2,335
E053051	EMERGENCY BUILDING MAINTENANCE	42	Plant Operating Costs	\$0	\$0	\$130	\$130
E053700	Plant Operation Costs	42	Plant Operating Costs	\$8,000	\$5,328	\$13,860	\$8,532
E075020	Mosquito Control	42	Plant Operating Costs	\$500	\$328	\$3,863	\$3,535
E080100	Contribution to School	42	Plant Operating Costs	\$0	\$0	\$278	\$278
E092060	KULIN RETIREMENT HOMES	42	Plant Operating Costs	\$0	\$0	\$105	\$105
E092150	JOINT VENTURE HOUSING - COSTS	42	Plant Operating Costs	\$1,000	\$664	\$1,817	\$1,153
E101020	DOMESTIC REFUSE COLLECTION	42	Plant Operating Costs	\$0	\$0	\$65	\$65
E101030	REFUSE SITE MAINTENANCE	42	Plant Operating Costs	\$0	\$0	\$805	\$805
E102020	Commercial Refuse Collection	42	Plant Operating Costs	\$7,000	\$4,664	\$4,950	\$286
E107031	KULIN CEMETERY	42	Plant Operating Costs	\$1,590	\$1,056	\$1,220	\$164
E107053	PUBLIC CONVENIENCES PINGARING	42	Plant Operating Costs	\$0	\$0	\$540	\$540
E113332	OVAL	42	Plant Operating Costs	\$11,000	\$7,328	\$13,195	\$5,867
E113333	GOLF TENNIS PAVILION	42	Plant Operating Costs	\$0	\$0	\$0	\$0
E113334	GOLF COURSE	42	Plant Operating Costs	\$2,500	\$1,664	\$3,746	\$2,082
E113701	PLANT OPERATION COSTS	42	Plant Operating Costs	\$20,000	\$13,328	\$0	(\$13,328)
E117030	PUBLIC PARKS GDNS & RESERVES	42	Plant Operating Costs	\$0	\$0	\$14,293	\$14,293
E117031	RESERVES - OTHER	42	Plant Operating Costs	\$0	\$0	\$105	\$105
E122010	ROAD MAINTENANCE	42	Plant Operating Costs	\$395,570	\$263,712	\$332,697	\$68,985
E122121	KULIN DEPOT	42	Plant Operating Costs	\$1,000	\$664	\$635	(\$29)
E122122	HOLT ROCK DEPOT	42	Plant Operating Costs	\$0	\$0	\$98	\$98
E122162	PINGARING STREETScape MAINTENANCE	42	Plant Operating Costs	\$0	\$0	\$0	\$0

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 29 February 2024							
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	
E134135	EVENTS	42	Plant Operating Costs	\$0	\$0	\$130	\$130
E138040	BUSH RACES CONTRIBUTION	42	Plant Operating Costs	\$0	\$0	\$5,149	\$5,149
E141010	PRIVATE WORKS	42	Plant Operating Costs	\$7,500	\$5,000	\$1,910	(\$3,090)
E142700	Plant Operation Costs	42	Plant Operating Costs	\$12,000	\$8,000	\$6,220	(\$1,780)
E143095	WORKS MANAGER, WORKS SUPERVISOR	42	Plant Operating Costs	\$45,000	\$30,000	\$31,667	\$1,667
E143125	STAFF HOUSING	42	Plant Operating Costs	\$0	\$0	\$1,605	\$1,605
E144010	Parts & Repairs	42	Plant Operating Costs	\$0	\$0	\$1,093	\$1,093
E144290	ALLOCATED TO WORKS & SERVICES	42	Plant Operating Costs	(\$930,195)	(\$620,128)	(\$714,250)	(\$94,122)
E148299	LESS DEPRECIATION ALLOCATED	42	Plant Operating Costs	(\$501,552)	(\$334,368)	(\$348,021)	(\$13,653)
			Plant Operating Costs Total	(\$900,587)	(\$601,432)	(\$604,884)	(\$3,452)
			Total Materials & Contracts	\$2,405,955	\$1,536,071	\$1,696,529	\$160,458
E136040	WATER SUPPLY (STANDPIPES)	36	Utilities	\$0	\$0	\$5,456	\$5,456
			Utilities Total	\$0	\$0	\$5,456	\$5,456
E042046	STAFF HOUSING	47	Telephone & Internet	\$0	\$0	\$135	\$135
E042049	CEO UTILITIES	47	Telephone & Internet	\$2,500	\$1,664	\$1,227	(\$437)
E042080	TELEPHONE	47	Telephone & Internet	\$11,780	\$7,848	\$4,472	(\$3,376)
E051040	OFFICE EXPENSES	47	Telephone & Internet	\$6,000	\$4,000	\$2,018	(\$1,982)
E053010	ESL BUSH FIRE BRIGADES	47	Telephone & Internet	\$0	\$0	\$722	\$722
E077020	MEDICAL CENTRE	47	Telephone & Internet	\$2,500	\$1,664	\$1,435	(\$229)
E084080	TELEPHONE	47	Telephone & Internet	\$1,050	\$696	\$281	(\$415)
E092050	OTHER HOUSING MAINTENANCE	47	Telephone & Internet	\$0	\$0	\$115	\$115
E112030	TELEPHONE	47	Telephone & Internet	\$1,800	\$1,200	\$754	(\$446)
E113290	TELEPHONE	47	Telephone & Internet	\$2,100	\$1,400	\$494	(\$906)
E113332	OVAL	47	Telephone & Internet	\$0	\$0	\$718	\$718
E122122	HOLT ROCK DEPOT	47	Telephone & Internet	\$0	\$0	\$254	\$254
E132030	CARAVAN PARK	47	Telephone & Internet	\$500	\$328	\$284	(\$44)
E134060	TELEPHONE	47	Telephone & Internet	\$1,500	\$1,000	\$65	(\$935)
E139040	IT MAINTENANCE	47	Telephone & Internet	\$0	\$0	(\$61)	(\$61)
E139050	MAINTENANCE & REPAIRS	47	Telephone & Internet	\$1,800	\$1,200	\$221	(\$979)
E143030	OFFICE EXPENSES	47	Telephone & Internet	\$2,000	\$1,328	\$2,778	\$1,450
E143125	STAFF HOUSING	47	Telephone & Internet	\$0	\$0	\$135	\$135
E143126	WORKFORCE ACCOMMODATION - HOLT F	47	Telephone & Internet	\$500	\$328	\$0	(\$328)
E144061	TELEPHONE	47	Telephone & Internet	\$2,400	\$1,600	\$760	(\$840)
			Telephone & Internet Total	\$36,430	\$24,256	\$16,807	(\$7,449)
E042046	STAFF HOUSING	48	Electricity	\$8,500	\$5,664	\$4,141	(\$1,523)
E042049	CEO UTILITIES	48	Electricity	\$0	\$0	\$807	\$807
E042180	UTILITIES	48	Electricity	\$3,500	\$2,328	\$2,471	\$143
E077020	MEDICAL CENTRE	48	Electricity	\$3,500	\$2,328	\$2,473	\$145
E077030	AMBULANCE SERVICES	48	Electricity	\$0	\$0	\$177	\$177
E084040	ELECTRICITY/GAS/WATER	48	Electricity	\$6,000	\$4,000	\$1,918	(\$2,082)
E092050	OTHER HOUSING MAINTENANCE	48	Electricity	\$1,500	\$1,000	\$1,008	\$8
E092150	JOINT VENTURE HOUSING - COSTS	48	Electricity	\$2,000	\$1,336	\$876	(\$460)
E107050	PUBLIC CONVENIENCES	48	Electricity	\$2,500	\$1,664	\$1,629	(\$35)
E107052	PUBLIC CONVENIENCES DUDININ	48	Electricity	\$550	\$360	\$428	\$68
E107053	PUBLIC CONVENIENCES PINGARING	48	Electricity	\$1,000	\$664	\$459	(\$205)
E111021	MEMORIAL HALL	48	Electricity	\$1,800	\$1,200	\$850	(\$350)
E111031	PINGARING HALL	48	Electricity	\$100	\$64	\$0	(\$64)
E111032	DUDININ HALL	48	Electricity	\$100	\$64	\$0	(\$64)
E112024	ELECTRICITY	48	Electricity	\$39,780	\$26,520	\$22,108	(\$4,412)
E113180	ELECTRICITY	48	Electricity	\$19,000	\$12,664	\$13,710	\$1,046
E113332	OVAL	48	Electricity	\$4,500	\$3,000	\$2,352	(\$648)
E113333	GOLF TENNIS PAVILION	48	Electricity	\$0	\$0	\$70	\$70
E122121	KULIN DEPOT	48	Electricity	\$4,000	\$2,664	\$2,924	\$260
E122122	HOLT ROCK DEPOT	48	Electricity	\$0	\$0	\$1,190	\$1,190
E122150	STREET LIGHTING	48	Electricity	\$20,425	\$13,616	\$10,276	(\$3,340)
E132030	CARAVAN PARK	48	Electricity	\$8,000	\$5,328	\$3,954	(\$1,374)
E132040	KULIN HOSTEL	48	Electricity	\$1,500	\$1,000	\$173	(\$827)
E132050	INFORMATION BAY	48	Electricity	\$400	\$264	\$88	(\$176)
E134070	ELECTRICITY	48	Electricity	\$5,000	\$3,328	\$2,471	(\$857)
E136040	WATER SUPPLY (STANDPIPES)	48	Electricity	\$0	\$0	\$639	\$639
E137050	ELECTRICITY	48	Electricity	\$2,500	\$1,664	\$1,834	\$170
E139050	MAINTENANCE & REPAIRS	48	Electricity	\$1,750	\$1,160	\$1,431	\$271
E143125	STAFF HOUSING	48	Electricity	\$12,500	\$8,328	\$6,618	(\$1,710)
E143126	WORKFORCE ACCOMMODATION - HOLT F	48	Electricity	\$1,200	\$800	\$0	(\$800)
			Electricity Total	\$151,605	\$101,008	\$87,072	(\$13,936)
E042046	STAFF HOUSING	49	Water	\$7,000	\$4,664	\$5,205	\$541
E042180	UTILITIES	49	Water	\$1,300	\$864	\$762	(\$102)
E051070	SUNDRY FIRE PREVENTION COSTS	49	Water	\$0	\$0	\$4	\$4
E053010	ESL BUSH FIRE BRIGADES	49	Water	\$0	\$0	\$82	\$82
E053051	EMERGENCY BUILDING MAINTENANCE	49	Water	\$650	\$432	\$326	(\$107)
E077020	MEDICAL CENTRE	49	Water	\$500	\$328	\$254	(\$74)
E084040	ELECTRICITY/GAS/WATER	49	Water	\$0	\$0	\$1,683	\$1,683
E092050	OTHER HOUSING MAINTENANCE	49	Water	\$3,500	\$2,328	\$2,269	(\$59)
E092148	GEHA HOUSING - COSTS	49	Water	\$5,500	\$3,664	\$3,493	(\$171)
E092150	JOINT VENTURE HOUSING - COSTS	49	Water	\$16,000	\$10,664	\$9,592	(\$1,072)
E107052	PUBLIC CONVENIENCES DUDININ	49	Water	\$200	\$128	\$6	(\$122)
E107053	PUBLIC CONVENIENCES PINGARING	49	Water	\$200	\$128	\$57	(\$71)
E107060	WAR MEMORIAL	49	Water	\$500	\$328	\$237	(\$91)
E111021	MEMORIAL HALL	49	Water	\$250	\$160	\$52	(\$108)
E111031	PINGARING HALL	49	Water	\$100	\$64	\$43	(\$21)
E111032	DUDININ HALL	49	Water	\$100	\$64	\$17	(\$47)
E112025	WATER	49	Water	\$11,400	\$7,600	\$6,138	(\$1,462)
E112029	STAFF HOUSING	49	Water	\$3,500	\$2,328	\$1,698	(\$630)
E113332	OVAL	49	Water	\$10,000	\$6,664	\$3,725	(\$2,939)

Shire of Kulin							
STATEMENT OF OPERATING							
(Nature & Type)							
For the period ended 29 February 2024							
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	
E116100	KULIN MUSEUM	49	Water	\$400	\$264	\$400	\$136
E117029	OFFICE GARDENS	49	Water	\$500	\$328	\$371	\$43
E117030	PUBLIC PARKS GDNS & RESERVES	49	Water	\$4,000	\$2,664	\$2,184	(\$480)
E117052	DUDININ SPORTSGROUND	49	Water	\$2,000	\$1,328	\$533	(\$795)
E122121	KULIN DEPOT	49	Water	\$2,000	\$1,328	\$858	(\$470)
E122122	HOLT ROCK DEPOT	49	Water	\$0	\$0	\$0	\$0
E132030	CARAVAN PARK	49	Water	\$7,500	\$5,000	\$5,268	\$268
E132040	KULIN HOSTEL	49	Water	\$3,500	\$2,328	\$552	(\$1,776)
E132050	INFORMATION BAY	49	Water	\$0	\$0	\$0	\$0
E136040	WATER SUPPLY (STANDPIPES)	49	Water	\$43,000	\$28,664	\$8,997	(\$19,667)
E137040	WATER	49	Water	\$1,600	\$1,064	\$1,113	\$49
E143125	STAFF HOUSING	49	Water	\$23,400	\$15,600	\$15,240	(\$360)
E143126	WORKFORCE ACCOMMODATION - HOLT R	49	Water	\$1,000	\$664	\$0	(\$664)
E144050	WATER USAGE	49	Water	\$1,500	\$1,000	\$895	(\$105)
			Water Total	\$151,100	\$100,640	\$72,054	(\$28,586)
E042046	STAFF HOUSING	50	Gas	\$1,500	\$1,000	\$1,496	\$496
E092050	OTHER HOUSING MAINTENANCE	50	Gas	\$0	\$0	\$526	\$526
E092150	JOINT VENTURE HOUSING - COSTS	50	Gas	\$1,500	\$1,000	\$1,294	\$294
E113210	GAS SUPPLIES	50	Gas	\$1,870	\$1,240	\$0	(\$1,240)
E122122	HOLT ROCK DEPOT	50	Gas	\$0	\$0	\$135	\$135
E132040	KULIN HOSTEL	50	Gas	\$1,500	\$1,000	\$1,165	\$165
E143125	STAFF HOUSING	50	Gas	\$3,500	\$2,328	\$2,304	(\$24)
			Gas Total	\$9,870	\$6,568	\$6,920	\$352
E113240	LICENCING COSTS	51	Licensing	\$1,365	\$912	\$1,632	\$720
E142105	LICENSING & INSURANCE	51	Licensing	\$350	\$232	\$0	(\$232)
E144015	INSURANCE & LICENCE	51	Licensing	\$22,500	\$22,500	\$12,767	(\$9,733)
			Licensing Total	\$24,215	\$23,644	\$14,400	(\$9,244)
			Total Utilities	\$373,220	\$256,116	\$202,709	(\$53,407)
E041298	Depreciation	34	Depreciation	\$0	\$0	\$1,937	\$1,937
E042047	Depreciation CEO Housing	34	Depreciation	\$3,600	\$2,400	\$3,994	\$1,594
E042048	Depreciation DCEO Housing	34	Depreciation	\$6,000	\$4,000	\$4,128	\$128
E042053	CEO VEHICLE COSTS	34	Depreciation	\$0	\$0	\$6,259	\$6,259
E042054	POOL VEHICLE COSTS	34	Depreciation	\$0	\$0	\$2,262	\$2,262
E042298	Office Depreciation	34	Depreciation	\$18,350	\$12,232	\$69,629	\$57,397
E042700	PLANT OPERATION COSTS	34	Depreciation	\$0	\$0	\$2,203	\$2,203
E051298	Depreciation	34	Depreciation	\$79,058	\$0	\$812	\$812
E053298	Depreciation	34	Depreciation	\$14,390	\$9,592	\$35,543	\$25,951
E084298	Depreciation	34	Depreciation	\$0	\$0	\$985	\$985
E092160	Depreciation - Joint Venture	34	Depreciation	\$5,409	\$3,600	\$3,768	\$168
E092180	Depreciation Community Bank Hs	34	Depreciation	\$5,279	\$3,512	\$0	(\$3,512)
E092298	Depreciation	34	Depreciation	\$9,136	\$6,088	\$8,854	\$2,766
E101298	Depreciation	34	Depreciation	\$706	\$464	\$539	\$75
E102298	Depreciation	34	Depreciation	\$0	\$0	\$4,918	\$4,918
E107298	Depreciation	34	Depreciation	\$15,477	\$10,312	\$8,796	(\$1,516)
E110298	Depreciation	34	Depreciation	\$43,151	\$28,760	\$16,249	(\$12,511)
E111298	Depreciation	34	Depreciation	\$39,339	\$26,224	\$35,823	\$9,599
E112298	Depreciation	34	Depreciation	\$70,518	\$47,008	\$51,862	\$4,854
E113298	Depreciation	34	Depreciation	\$143,120	\$95,408	\$106,329	\$10,921
E116298	DEPRECIATION	34	Depreciation	\$1,675	\$1,112	\$1,098	(\$14)
E117298	Depreciation	34	Depreciation	\$13,230	\$8,816	\$48,330	\$39,514
E121298	Depreciation	34	Depreciation	\$2,017,971	\$1,345,312	\$1,379,851	\$34,539
E122298	Depreciation	34	Depreciation	\$11,940	\$7,960	\$13,055	\$5,095
E126298	Depreciation	34	Depreciation	\$7,382	\$4,920	\$1,954	(\$2,966)
E132298	Depreciation	34	Depreciation	\$38,417	\$25,608	\$26,811	\$1,203
E134298	Depreciation	34	Depreciation	\$63,102	\$42,064	\$918	(\$41,146)
E136298	DEPRECIATION	34	Depreciation	\$2,141	\$1,424	\$11,025	\$9,601
E137298	DEPRECIATION	34	Depreciation	\$8,306	\$5,536	\$6,205	\$669
E139298	DEPRECIATION	34	Depreciation	\$9,014	\$6,008	\$8,182	\$2,174
E142298	Depreciation	34	Depreciation	\$1,238	\$824	\$4,007	\$3,183
E143298	Depreciation	34	Depreciation	\$30,187	\$20,120	\$32,830	\$12,710
E144298	Depreciation	34	Depreciation	\$501,552	\$334,368	\$356,097	\$21,729
			Depreciation Total	\$3,159,688	\$2,053,672	\$2,255,254	\$201,582
E042051	INTEREST ON LOAN 1 (ADMINSTRATION C	35	Interest Expenses	\$32,626	\$21,744	\$15,077	(\$6,667)
			Interest Expenses Total	\$32,626	\$21,744	\$15,077	(\$6,667)
E041150	INSURANCES	32	Insurance Expenses	\$4,862	\$4,860	\$4,862	\$2
E042025	ADMINISTRATION HOUSING ALLOWANCE	32	Insurance Expenses	\$0	\$0	\$0	\$0
E042030	INSURANCE	32	Insurance Expenses	\$34,854	\$34,854	\$35,854	\$1,000
E042046	STAFF HOUSING	32	Insurance Expenses	\$2,291	\$1,520	\$2,987	\$1,467
E051050	FIRE INSURANCE	32	Insurance Expenses	\$33,222	\$33,220	\$33,222	\$2
E053051	EMERGENCY BUILDING MAINTENANCE	32	Insurance Expenses	\$2,020	\$2,020	\$2,020	\$0
E053400	CCTV MAINTENANCE	32	Insurance Expenses	\$166	\$164	\$166	\$2
E084016	Insurance - Workers Comp	32	Insurance Expenses	\$7,643	\$7,642	\$7,643	\$1
E084050	Insurance	32	Insurance Expenses	\$2,523	\$2,523	\$2,523	\$0
E092050	OTHER HOUSING MAINTENANCE	32	Insurance Expenses	\$689	\$688	\$1,516	\$828
E092148	GEHA HOUSING - COSTS	32	Insurance Expenses	\$2,159	\$2,158	\$2,375	\$217
E092150	JOINT VENTURE HOUSING - COSTS	32	Insurance Expenses	\$3,812	\$3,812	\$4,193	\$381
E101030	REFUSE SITE MAINTENANCE	32	Insurance Expenses	\$200	\$200	\$200	\$0
E106030	Town Planning Other	32	Insurance Expenses	\$2,427	\$2,426	\$2,427	\$1
E107031	KULIN CEMETERY	32	Insurance Expenses	\$145	\$144	\$145	\$1
E107050	PUBLIC CONVENIENCES	32	Insurance Expenses	\$306	\$306	\$306	\$0
E107052	PUBLIC CONVENIENCES DUDININ	32	Insurance Expenses	\$129	\$129	\$130	\$0
E107053	PUBLIC CONVENIENCES PINGARING	32	Insurance Expenses	\$360	\$360	\$360	\$0
E111021	MEMORIAL HALL	32	Insurance Expenses	\$935	\$934	\$935	\$1
E111031	PINGARING HALL	32	Insurance Expenses	\$483	\$483	\$483	\$0

Shire of Kulin							
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(Nature & Type)							
For the period ended 29 February 2024							
COA	Description		Original Budget	YTD Budget	YTD Actual	Var.	
			\$	\$	\$	\$	
E111032	DUDININ HALL	32	Insurance Expenses	\$989	\$988	\$989	\$1
E111033	JITARNING HALL	32	Insurance Expenses	\$396	\$396	\$396	\$0
E112027	INSURANCE	32	Insurance Expenses	\$19,347	\$19,346	\$19,347	\$1
E112029	STAFF HOUSING	32	Insurance Expenses	\$720	\$720	\$756	\$36
E113220	INSURANCE	32	Insurance Expenses	\$26,148	\$26,148	\$26,148	\$0
E113331	BOWLING GREENS	32	Insurance Expenses	\$799	\$798	\$799	\$1
E113333	GOLF TENNIS PAVILION	32	Insurance Expenses	\$1,667	\$1,667	\$1,667	\$0
E113350	WORKERS COMPENSATION	32	Insurance Expenses	\$4,313	\$4,312	\$4,313	\$1
E116100	KULIN MUSEUM	32	Insurance Expenses	\$289	\$289	\$289	(\$0)
E117030	PUBLIC PARKS GDNS & RESERVES	32	Insurance Expenses	\$287	\$286	\$287	\$1
E117054	DUDININ TENNIS CLUB	32	Insurance Expenses	\$3,089	\$3,089	\$3,089	\$0
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGR	32	Insurance Expenses	\$2,198	\$2,198	\$2,198	\$0
E117520	PINGARING GOLF CLUB	32	Insurance Expenses	\$1,391	\$1,391	\$1,391	\$0
E122121	KULIN DEPOT	32	Insurance Expenses	\$5,616	\$5,616	\$5,616	\$0
E122122	HOLT ROCK DEPOT	32	Insurance Expenses	\$0	\$0	\$476	\$476
E132030	CARAVAN PARK	32	Insurance Expenses	\$506	\$506	\$506	\$0
E132040	KULIN HOSTEL	32	Insurance Expenses	\$3,734	\$3,734	\$3,734	(\$0)
E134030	INSURANCE	32	Insurance Expenses	\$15,976	\$15,976	\$15,976	\$0
E137030	INSURANCE	32	Insurance Expenses	\$818	\$818	\$818	\$0
E138020	INSURANCE & LICENSING.	32	Insurance Expenses	\$0	\$0	\$0	\$0
E139030	INSURANCE & LICENSING	32	Insurance Expenses	\$839	\$839	\$839	(\$0)
E142020	Community Bus Shed	32	Insurance Expenses	\$61	\$60	\$61	\$1
E143025	WORKERS COMPENSATION INSURANCE	32	Insurance Expenses	\$51,592	\$51,592	\$51,592	\$0
E143030	OFFICE EXPENSES	32	Insurance Expenses	\$0	\$0	\$0	\$0
E143060	Insurance on Works	32	Insurance Expenses	\$27,316	\$27,316	\$27,316	\$0
E143125	STAFF HOUSING	32	Insurance Expenses	\$7,103	\$7,102	\$7,542	\$440
E143126	WORKFORCE ACCOMMODATION - HOLT F	32	Insurance Expenses	\$476	\$312	\$0	(\$312)
E144015	INSURANCE & LICENCE	32	Insurance Expenses	\$72,260	\$72,258	\$72,260	\$2
			Insurance Expenses Total	\$347,156	\$346,201	\$350,752	\$4,550
E030999	General Admin Allocated	39	Activity Based Costing	\$51,528	\$34,344	\$40,407	\$6,063
E032999	General Admin Allocated	39	Activity Based Costing	\$5,195	\$3,456	\$3,441	(\$15)
E041999	General Admin Allocated	39	Activity Based Costing	\$161,989	\$107,992	\$67,756	(\$40,236)
E042999	General Admin Allocated	39	Activity Based Costing	(\$1,545,761)	(\$1,030,504)	(\$882,241)	\$148,263
E051999	General Admin Allocated	39	Activity Based Costing	\$17,875	\$11,912	\$9,705	(\$2,207)
E052999	General Admin Allocated	39	Activity Based Costing	\$10,852	\$7,232	\$6,793	(\$439)
E053999	General Admin Allocated	39	Activity Based Costing	\$7,086	\$4,720	\$3,882	(\$838)
E074999	General Admin Allocated	39	Activity Based Costing	\$3,405	\$2,264	\$1,941	(\$323)
E075999	General Admin Allocated	39	Activity Based Costing	\$3,405	\$2,264	\$1,941	(\$323)
E076999	General Admin Allocated	39	Activity Based Costing	\$3,405	\$2,264	\$1,941	(\$323)
E077999	General Admin Allocated	39	Activity Based Costing	\$9,255	\$6,168	\$5,382	(\$786)
E080999	General Admin Allocated	39	Activity Based Costing	\$5,330	\$3,552	\$3,000	(\$552)
E082999	General Admin Allocated	39	Activity Based Costing	\$10,735	\$7,152	\$5,911	(\$1,241)
E084999	General Admin Allocated	39	Activity Based Costing	\$58,536	\$39,016	\$32,643	(\$6,373)
E092999	General Admin Allocated	39	Activity Based Costing	\$12,157	\$8,104	\$6,970	(\$1,134)
E101999	General Admin Allocated	39	Activity Based Costing	\$7,439	\$4,952	\$4,500	(\$452)
E102999	General Admin Allocated	39	Activity Based Costing	\$7,439	\$4,952	\$4,500	(\$452)
E106999	General Admin Allocated	39	Activity Based Costing	\$13,872	\$9,240	\$8,469	(\$771)
E107999	General Admin Allocated	39	Activity Based Costing	\$10,858	\$7,232	\$5,823	(\$1,409)
E110999	General Admin Allocated	39	Activity Based Costing	\$11,013	\$7,336	\$6,529	(\$807)
E111999	General Admin Allocated	39	Activity Based Costing	\$8,407	\$5,600	\$4,941	(\$659)
E112999	General Admin Allocated	39	Activity Based Costing	\$18,073	\$12,048	\$10,852	(\$1,196)
E113999	General Admin Allocated	39	Activity Based Costing	\$17,744	\$11,824	\$10,234	(\$1,590)
E116999	General Admin Allocated	39	Activity Based Costing	\$3,864	\$2,576	\$2,206	(\$370)
E117999	GENERAL ADMIN ALLOCATED	39	Activity Based Costing	\$15,596	\$10,392	\$9,264	(\$1,128)
E122999	General Admin Allocated	39	Activity Based Costing	\$671,086	\$447,384	\$390,215	(\$57,169)
E123999	General Admin Allocated	39	Activity Based Costing	\$18,882	\$12,584	\$11,293	(\$1,291)
E126999	General Admin Allocated	39	Activity Based Costing	\$3,167	\$2,104	\$1,765	(\$339)
E131999	General Admin Allocated	39	Activity Based Costing	\$3,405	\$2,264	\$1,941	(\$323)
E132999	General Admin Allocated	39	Activity Based Costing	\$62,192	\$41,456	\$37,760	(\$3,696)
E133999	General Admin Allocated	39	Activity Based Costing	\$11,859	\$7,904	\$7,323	(\$581)
E134999	General Admin Allocated	39	Activity Based Costing	\$68,583	\$45,720	\$38,730	(\$6,990)
E136999	General Admin Allocated	39	Activity Based Costing	\$14,719	\$9,808	\$9,352	(\$456)
E137999	General Admin Allocated	39	Activity Based Costing	\$7,586	\$5,056	\$4,500	(\$556)
E138999	General Admin Allocated	39	Activity Based Costing	\$22,996	\$15,328	\$12,881	(\$2,447)
E139999	GENERAL ADMIN ALLOCATED	39	Activity Based Costing	\$24,123	\$16,080	\$14,469	(\$1,611)
E141999	General Admin Allocated	39	Activity Based Costing	\$7,251	\$4,832	\$4,235	(\$597)
E142999	General Admin Allocated	39	Activity Based Costing	\$4,578	\$3,048	\$2,735	(\$313)
E143999	General Admin Allocated	39	Activity Based Costing	\$124,072	\$82,712	\$69,256	(\$13,456)
E144999	General Admin Allocated	39	Activity Based Costing	\$26,203	\$17,464	\$16,762	(\$702)
			Activity Based Costing Total	\$0	(\$168)	(\$0)	\$168
E123297	LOSS ON SALE OF ASSET	45	Loss Asset Disposal	\$0	\$0	\$0	\$0
			Loss Asset Disposal Total	\$0	\$0	\$0	\$0
			Grand Total	(\$4,612,257)	(\$3,963,579)	(\$3,598,890)	\$372,172
						(\$3,598,890)	
						\$0.00	

SHIRE OF KULIN

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 29 FEBRUARY 2024

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

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SHIRE OF KULIN
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

		Budget v Actual		Estimated	Predicted	
		Adopted	Year to Date	Year at End	Variance	
		Budget (a)	Actual	Amount	(a) - (b)	
Note		\$	\$	(b)	(a) - (b)	
OPERATING ACTIVITIES						
Revenue from operating activities						
	General rates	2,283,149	2,284,188	2,283,149	0	
	Rates excluding general rates	27,235	27,235	27,235	0	
	Grants, subsidies and contributions	3,212,742	3,279,874	3,338,098	125,356	▲
	Fees and charges	1,878,242	1,324,599	1,878,242	0	
	Interest revenue	162,863	161,440	212,863	50,000	▲
	Other revenue	126,992	170,973	154,910	27,918	▲
	Profit on asset disposals	34,212	60,733	34,212	0	
	Fair value adjustments to financial assets at fair value through profit or loss	0	1,681	0	0	
	Share of net profit of associates accounted for using the equity method	0	5,201	0	0	
		<u>7,725,435</u>	<u>7,315,924</u>	<u>7,928,709</u>	<u>203,274</u>	
Expenditure from operating activities						
	Employee costs	(2,730,791)	(1,851,761)	(2,788,458)	(57,667)	▼
	Materials and contracts	(2,405,959)	(1,696,529)	(2,497,277)	(91,318)	▼
	Utility charges	(373,220)	(202,709)	(373,220)	0	
	Depreciation	(3,159,688)	(2,255,254)	(3,354,688)	(195,000)	▼
	Finance costs	(32,626)	(15,077)	(32,626)	0	
	Insurance	(347,156)	(350,752)	(347,156)	0	
	Loss on asset disposals	0	0	0	0	
		<u>(9,049,441)</u>	<u>(6,372,081)</u>	<u>(9,393,426)</u>	<u>(343,985)</u>	
	Non-cash amounts excluded from operating activities	3,125,476	2,192,840	3,320,476	195,000	▲
	Amount attributable to operating activities	<u>1,801,471</u>	<u>3,136,683</u>	<u>1,855,760</u>	<u>54,289</u>	
INVESTING ACTIVITIES						
Inflows from investing activities						
	Capital grants, subsidies and contributions	5,936,259	2,655,047	4,380,937	(1,555,322)	▲
	Proceeds from disposal of assets	188,000	211,136	188,000	0	
		<u>6,124,259</u>	<u>2,866,183</u>	<u>4,568,937</u>	<u>(1,555,322)</u>	
Outflows from investing activities						
	Purchase of property, plant and equipment	(1,952,634)	(1,082,027)	(1,562,634)	390,000	▼
	Purchase and construction of infrastructure	(6,636,451)	(3,677,300)	(5,664,205)	972,246	▼
		<u>(8,589,085)</u>	<u>(4,759,327)</u>	<u>(7,226,839)</u>	<u>1,362,246</u>	
	Amount attributable to investing activities	<u>(2,464,826)</u>	<u>(1,893,144)</u>	<u>(2,657,902)</u>	<u>(193,076)</u>	
FINANCING ACTIVITIES						
Cash inflows from financing activities						
	Transfers from reserve accounts	270,000	50,000	300,000	30,000	▲
		<u>270,000</u>	<u>50,000</u>	<u>300,000</u>	<u>30,000</u>	
Cash outflows from financing activities						
	Repayment of borrowings	(99,144)	(49,196)	(99,144)	0	
	Transfers to reserve accounts	(601,362)	(508,455)	(601,362)	0	
		<u>(700,506)</u>	<u>(557,651)</u>	<u>(700,506)</u>	<u>0</u>	
	Amount attributable to financing activities	<u>(430,506)</u>	<u>(507,651)</u>	<u>(400,506)</u>	<u>30,000</u>	
MOVEMENT IN SURPLUS OR DEFICIT						
	Surplus or deficit at the start of the financial year	1,112,090	1,066,813	1,066,813	(45,277)	▼
	Amount attributable to operating activities	1,801,471	3,136,683	1,855,760	54,289	
	Amount attributable to investing activities	(2,464,826)	(1,893,144)	(2,657,902)	(193,076)	
	Amount attributable to financing activities	(430,506)	(507,651)	(400,506)	30,000	
	Surplus or deficit after imposition of general rates	<u>18,229</u>	<u>1,802,701</u>	<u>(135,835)</u>	<u>(154,064)</u>	

1. BASIS OF PREPARATION

This budget review 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 budget review 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.

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

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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 Shire of Kulin 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
- estimation of fair values of provisions

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 BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

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

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	3,211,692	2,389,261	4,681,820	2,359,261
Trade and other receivables	782,308	778,417	171,881	92,801
Inventories	64,574	64,574	84,924	64,574
Contract assets	352,465	9,768	582,771	711,000
	4,427,272	3,242,020	5,521,397	3,227,636
Less: current liabilities				
Trade and other payables	(858,475)	(614,816)	(768,180)	(614,816)
Capital grant/contribution liability	(199,690)	24,680	(189,765)	(170,000)
Lease liabilities				
Borrowings	(99,144)	0	(49,949)	(99,144)
Employee related provisions	(429,989)	(429,989)	(429,989)	(404,989)
Other provisions				
	(1,587,299)	(1,020,125)	(1,437,883)	(1,288,949)
Net current assets	2,839,973	2,221,895	4,083,514	1,938,687
Less: Total adjustments to net current assets	(1,773,160)	(2,203,666)	(2,280,812)	(2,074,522)
Closing funding surplus / (deficit)	1,066,813	18,229	1,802,702	(135,835)

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	(66,221)	(34,212)	(60,733)	(34,212)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(3,686)	0	(1,681)	0
Less: Share of net profit of associates and joint ventures accounted for using the equity method	5,898	0		0
Add: Loss on disposal of assets	72,222	0	0	0
Add: Depreciation on assets	3,203,930	3,159,688	2,255,254	3,354,688
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions	(5,023)			
Non-cash amounts excluded from operating activities	3,207,120	3,125,476	2,192,840	3,320,476

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	(1,872,304)	(2,203,666)	(2,330,760)	(2,173,666)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	99,144	0	49,949	99,144
Total adjustments to net current assets	(1,773,160)	(2,203,666)	(2,280,812)	(2,074,522)

2b COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Kulin's right to consideration for work completed but not billed at the end of the period.

CAPITAL GRANT/CONTRIBUTION LIABILITY

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

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

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

The Shire of Kulin's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the net current funding position. Shire of Kulin's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF KULIN
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 PREDICTED VARIANCES

	Variance	
	\$	
Revenue from operating activities		
3.1 Grants, subsidies and contributions	125,356	▲
Additional allocation of Financial Assistance Grant from the Grants Commission		
3.2 Interest revenue	50,000	▲
Term deposit interest rates higher than budgeted		
3.3 Other revenue	27,918	▲
LGIS Member Experience insurance credit		
Expenditure from operating activities		
3.4 Employee costs		▼
Unbudgeted long service leave paid to employees on termination	(25,000)	
Transfer of labour costs from capital road projects to operating expenses	(32,667)	
3.5 Materials and contracts		▼
Aquatic Centre Slide Repairs (budgeted to be capital expenditure of \$150,000)	(117,239)	
Reduction in consultancy expenditure	85,000	
Additional contribution to doctor	(25,000)	
Reduce road maintenance plant costs	15,921	
Additional plant repair costs	(50,000)	
3.6 Depreciation		▼
Increase depreciation expense - depreciation rates reviewed after independent valuation of assets at 30 June 2023	(195,000)	
3.7 Non-cash amounts excluded from operating activities		▲
Refer to notes regarding depreciation above	195,000	
Inflows from investing activities		
3.8 Capital grants, subsidies and contributions		▲
Adjust LRCIP Phase 4 funding to remove Aquatic Centre Slide Project and increase allocation to tennis court resurfacing project	(111,329)	
Remove CSRFF funding for tennis court resurfacing project	(40,000)	
Reduce Wheatbelt Secondary Freight Network funding for Fence Road North project	(1,898,751)	
Increase Remote Roads Upgrade Pilot Program funding for the Kulin-Holt Rock Road as part of project brought forward	494,758	
Outflows from investing activities		
3.9 Purchase of property, plant and equipment		▼
Remove purchase of Posi-track Mulcher	135,000	
Aquatic Centre Slide capital expenditure transferred to operating expenditure	150,000	
Remove housing renovation projects	79,000	
Remove community garden project	10,000	
Reduce tourism project which will be partly postponed to 2024/25	51,000	
Add standpipe controller upgrade project	(35,000)	
3.10 Purchase and construction of infrastructure		▼
Reduce Wheatbelt Secondary Freight Network Fence Road North project expenditure - project partly postponed to 2024/25	1,929,400	
Increase Remote Roads Upgrade Pilot Program expenditure on the Kulin-Holt Rock Road as project brought forward	(618,448)	
Remove Riseborough Road gravel sheeting project	52,928	
Add North Lake Grace - Karlgarin Road project to be funded by LRCIP Phase 4	(97,714)	
Add Kulin Holt Rock Road - North Lake Grace-Karlgarin Road Intersection project to be funded by LRCIP Phase 4	(121,957)	
Add Tarin Rock North Road gravel sheeting project to be funded by LRCIP Phase 4	(97,375)	
Add 101 Gate Road gravel sheeting project to be funded by LRCIP Phase 4	(74,588)	
Cash inflows from financing activities		
3.11 Transfers from reserve accounts		▲
Increase transfer from Leave reserve to cover additional long service leave paid out on termination	25,000	
Remove transfer from Joint Venture Housing reserve as building projects not going ahead this year	(30,000)	
Add transfer from Independent Water reserve for standpipe controller upgrade project	35,000	
3.12 Surplus or deficit at the start of the financial year	(45,277)	▼
Mostly related to accrual for Black Spot funding the Shire may need to refund as the project is not going ahead.		
Surplus or deficit after imposition of general rates	(154,064)	

GENERAL COMPLIANCE CHECKLIST FEBRUARY 2024

Class	Task	Date	Frequency	Detail	Yes/No
CEO	Avon Waste Contract			Expires 30th June 2025 - consider starting tender process in Feb	N/A
Governance	Local Government Week	1/02/2024	Annual	Have Council determine accommodation requirements for current year	No
Governance	Annual Electors Meeting (AEM) - check Minutes and Outcomes	31/12/2022	Annual	AEM check Minutes and complete Outcomes – <i>Meeting held December</i>	N/A
Governance/CEO	Compliance Audit Return	1/02/2024	Annual	Submit Compliance Audit Return to Council - to DLG by 31st March	Yes
Governance/CEO	Prohibited & Restricted Burning Periods - Extensions	15/02/2024	As required	If extensions are being considered to Prohibited period then Restricted also needs extending - Bush Fires Act 1954 Section 18.5b	No
EMFS	Budget Review - required between 1 January to 28 February. Submit by 31 March	1/02/2024	Annual	As per Department guidance advice for budget review procedures.	Yes
EMFS	Financial Management Review	1/02/2024		Review of financial management systems and processes	Yes
EMFS	Insurance	February	Annual	LGIS Annual Review	In progress
EMFS	Notice to Tenants - Annual Housing & Building Inspections	31/03/2024	Annual	Arrange date in April for properties inspection. Letters to tenants	Yes
EMW	Vegetation Control	1/02/2024	Dec – Feb	Spray road side suckers – Dec – Feb	Yes
EMW	Building Gutter Cleaning	February	Annual	Commence gutter cleaning of all Shire buildings. 2-3 week program before winter	In progress
EMW	Budget - Plant Replacement program - Price Check	28/02/2024	Annual	Complete WALGA Equotes for proposed plant replacement - to determine Budget provision for plant	In progress
EMW	Road Construction & Maintenance Review	01/02/24	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise EMFS of invoices required for MRD and private works recovery - complete report to CEO/Council	Yes
EMW	Review of Occupational Health Safety legislation - risks register	28/02/24	Annual	Review of Occ Health Safety health legislation in relation to risks register	Yes
EMW	Spray caltrop golf course	Summer rain	As required	Check golf course for caltrop and arrange spraying as needed	Ongoing
OHS	Administration Building Monthly Inspection	28/02/2024	Monthly	Jayde	Yes
EMCS	Review Agreement with Kulin DHS	31/01/2024	Annual	Finalise Agreement	