

Minutes for March 2021



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Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 17 March 2021 commencing 1:05pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

| | | |
|--------------|---------------------------|--------------|
| BD West | President | West Ward |
| G Robins | Deputy President | Town Ward |
| R Bowey | Councillor | Town Ward |
| L Varone | Councillor | East Ward |
| B Smoker | Councillor | West Ward |
| MS Lucchesi | Councillor | Central Ward |
| JK Noble | Councillor | Town Ward |
| RD Duckworth | Councillor | West Ward |
| G Yandle | CEO | |
| T Scadding | Community Service Manager | |
| J Hobson | Works Manager | |
| F Murphy | Senior Finance Officer | |
| F Jasper | Executive Support Officer | |

Apologies

| | | |
|--------------|------|--------------|
| C Vandenberg | DCEO | Annual Leave |
|--------------|------|--------------|

Leave of Absence

Nil

3. PUBLIC QUESTION TIME

Nil

4. DECLARATIONS OF INTEREST BY MEMBERS

5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE

Nil

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 17 February 2021

01/0321

Moved Cr Lucchesi Seconded Cr Smoker that the minutes of the Ordinary Council Meeting held on 17 February 2021 be confirmed as a true and correct record.

Carried 8/0

Audit & Risk Committee Meeting – 17 March 2021

02/0321

Moved Cr Bowey Seconded Cr Varone that the minutes of the Meeting held on 17 March 2021 be received.

Carried 8/0

7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – February 2021

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

SUMMARY:

Attached is the list of accounts paid during the month of February 2021, 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's payments being cheque no.'s 37307 – 37319; EFT No's 17387 - 17533, DD7623.1 – DD7637.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$940,396.97 be received.

VOTING REQUIREMENTS:

Simple majority required.

03/0321

Moved Cr Noble Seconded Cr Lucchesi that February payments being cheque no.'s 37307 – 37319; EFT No's 17387 - 17533, DD7623.1 – DD7637.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$940,396.97 be received.

Carried 8/0

7.2 Financial Reports – February 2021

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

SUMMARY:

Attached are the financial reports for the periods ending 28 February 2021.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statements for the periods ending 28 February 2021.

VOTING REQUIREMENTS:

Simple majority required.

04/0321

Moved Cr Smoker Seconded Cr Noble that Council endorse the monthly financial statements for the period ending 28 February 2021.

Carried 8/0

Manager or Works - Judd Hobson joined the Meeting at 1:21pm

7.3 All Ages Activity Precinct – Stage 2 Detailed Design

RESPONSIBLE OFFICER: CEO

FILE REFERENCE: 21.02 Parks and Reserves / Design and Construction

AUTHOR: CEO

STRATEGIC REFERENCE/S: 1.4 A liveable and safe community
1.4.3 Provide a variety of sport, recreation and leisure services and facilities for all life stages.
1.4.5 Opportunities for development and participation of young people (e.g. Youth Services Group).
2.2 A positive visitor experience
2.2.1 The Shire's capacity for tourism is grown, founded on iconic major events and distinct local attractions

DISCLOSURE OF INTEREST: Nil

SUMMARY:

The All Ages Activity Precinct project is funded within 2020/21 Budget for \$330K to undertake design and construction. Presented is the Stage 2 Detailed Design for endorsement by Council.

BACKGROUND & COMMENT:

Kulin All Ages Precinct Stage 1 Detailed Design was endorsed by Council at the December 2020 Ordinary Council Meeting with instruction given to staff to proceed to Stage 2 Detailed Design "Obstacle Zone".

The Shire engaged consultant Emerge Associates to continue with the development of the Stage 2 Design following their Stage 1 Design.

Attached are the All Ages Activity Precinct Detailed Design Drawings for Stage 2 – Obstacle Zone.

COMMUNITY CONSULTATION:

KDHS via survey and Workshop

CKC

- via Workshop June 2020
- presentation of Design November 2020

Kulin Community Workshop in June 2020

Council via various Concept Forums

- June 2020
- July 2020

- August 2020
- September 2020 (Site Visit)
- October 2020 – Concept Design Endorsement
- December 2020 – Stage 1 – Detailed Design Endorsement

Arc Infrastructure

- Meeting in September 2020.
- Submission of Concept Design for license approval within railway license area.
- Submission of detailed Design for construction approval

STATUTORY IMPLICATIONS:

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

POLICY IMPLICATIONS:

A11 Procurement, Purchasing and Tenders.

FINANCIAL IMPLICATIONS:

The All Ages Activity Precinct project is funded within 2020/21 Budget for \$300K to undertake construction of Stage 1, as well as staff hours to assist with bulk earthworks and site preparation. This is funded by the following sources:

- Local Roads and Community Infrastructure Program (LRCIP) \$150K.
- Cultivating Kulin Committee \$100K.
- Council \$50K.

As per Concept Forum information. Council has received a further \$400K of LRCIP Extension funding from 1st January 2021 to 31st December 2021. This additional available funding could be utilised to design and construct Stage 2.

The Opinion of Cost estimate for Stage 2 is \$300,000.

WORKFORCE IMPLICATIONS:

Council staff involved in Detailed Design review and Procurement Process.

Council works staff to be involved in bulk earthworks and site preparation, with hours already allocated within Council's 20/21 budget.

OFFICER'S RECOMMENDATION:

That Council:

1. Endorse the proposed All Ages Activity Precinct Stage 2 Detailed Design
2. Authorise CEO to provide All Ages Activity Precinct Stage 2 Detailed Design to ARC Infrastructure for final approval for construction within the licensed area of the Railway Reserve
3. ~~Authorise a budget amendment for \$300,000 of for Stage 2 to be funded by LRCIP Extension~~ *CEO suggested that this component of the recommendation could be taken out and held over until time of tender award.

VOTING REQUIREMENTS:

Simple Majority.

05/0321

Moved Cr Duckworth Seconded Cr Robins that Council:

1. Endorse the proposed All Ages Activity Precinct Stage 2 Detailed Design
2. Authorise CEO to provide All Ages Activity Precinct Stage 2 Detailed Design to ARC Infrastructure for final approval for construction within the licensed area of the Railway Reserve.

Carried 8/0

7.4 Annual Report 2019/20 – Auditor's Report

NAME OF APPLICANT: DCEO
RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.05 Audit Return and Review
STRATEGIC REFERENCE/S: Corporate Business Plan, Civic Leadership 4.1.1 a; CEO KRA 3.3 Financial Management, 3.5 Integrated Planning
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Shire of Kulin Annual Report 2019/20 has been audited by Councils Auditor, Byfields on behalf of Office of the Auditor General. The Auditor has provided the Independent Auditor's Report. It should be noted that no issues of

inaccuracy or non-compliance with the Shire's Annual Financial Report for the year ended 30 June 2020 have been identified.

BACKGROUND & COMMENT:

Each year, as part of Council's audit process, an Independent Audit is undertaken to assess Council's Annual Financial Report and the legitimacy and accuracy of Council's accounts.

An Independent Audit Report is then produced by the Auditor and provided to the Chief Executive Officer, President and the Minister, Department for Local Government. The Report is included in Council's Annual Report. Any issues arising from the Independent Audit Report are to be investigated and action taken to resolve those issues.

Council's Auditor, Ms Leanne Oliver and the OAG representative Kien Neoh, will attend a teleconference at 11.00am to discuss the audit report and take questions from Audit Committee members.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY IMPLICATIONS:

Local Government (Audit) Regulations 1996.
Auditor General Act 2006.

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION TO AUDIT COMMITTEE:

That the committee recommends to Council that the Auditor's Report for the 2019/20 Financial Year be received and the Draft auditor's opinion letter & exit interview be noted. Questions arising from the Audit Report be addressed by the CEO. The Shire of Kulin Annual Report 2019/20 be received.

VOTING REQUIREMENTS:

Absolute majority required.

06/0321

Moved Cr Bowey Seconded Cr Varone that Council the Auditor's Report for the 2019/20 Financial Year be received and the Draft auditor's opinion letter & exit interview be noted. Questions arising from the Audit Report be addressed by the CEO. The Shire of Kulin Annual Report 2019/20 be received.

Carried 8/0

7.5 Annual Electors Meeting

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 13.03 Governance
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council is required to hold a general meeting of electors once every financial year. 14 days local public notice of the date, time, place and purpose of the meeting is to be given.

Council's next Ordinary meeting date is Wednesday 21 April 2021.

COMMENT:

Once the Annual Report for 2019/20 has been adopted by Council, then there will be the ability to hold the Annual Electors Meeting on the same day as the scheduled April Meeting.

Proposed to set the time and date for the Annual Electors Meeting to be 11am Wednesday 21 April 2021.

Alternatively, it may be worth considering a later date as there may be more information and decisions required regarding COVID-19.

Please note that the latest date the Annual Electors Meeting can be held is Tuesday 27 April 2021.

Section 5.55 of the *Local Government Act 1995* requires the CEO to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Local Government Act 1995:

- Section 5.27 Electors' general meetings
- Section 5.29 Convening electors' meetings
- Section 5.54 Acceptance of annual reports
- Section 5.55 Notice of annual reports

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICERS RECOMMENDATION:

That Council confirm the date of 21 April 2021 at the time of 11:00am for the Annual Electors Meeting.

VOTING REQUIREMENTS:

Simple majority required.

07/0321

Moved Cr Duckworth Seconded Cr Lucchesi that Council confirm the date of 21 April 2021 at the time of 11:00am for the Annual Electors Meeting.

Carried 8/0

7.6 Award of contract for the Freebairn Recreation Centre Court Repair and Surface Replacement

RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 05.05.01 Freebairn Recreation Centre
AUTHOR: CEO
STRATEGIC REFERENCE/S: 1.3 Accessible infrastructure and services meeting changing community needs
DISCLOSURE OF INTEREST: Nil

SUMMARY:

For Council to consider the award of contract for the Freebairn Recreation Centre Court Repair and Surface Replacement.

BACKGROUND & COMMENT:

Funding is allocated within the 2020/21 Capital Works Budget for the FRC court repair and surface replacement. This wholly funded via the Drought Communities Program (DCP). Scoping for the project was undertaken via CEO, Garrick Yandle, FRC Manager, Ruth Tyson in conjunction with original surface suppliers Aura Sports, Ari Jelekainen, as well as consultant structural engineer, Dan Turner.

A Request for Quotation document and other relevant documentation were developed in line with Council's procurement processes and issued to 2 prospective contractors via email on 10th February 2021 with a closing date of 4PM Friday 5th March 2021:

- Aura Sports
- Sports Surfaces.

Contractors were identified based upon their ability to provide a similar surface to the existing FRC. Aura Sports had obviously installed the original surface, whilst Sports Surfaces had installed a similar surface at the Shire of Bruce Rock. Enquiries were made with the Shire of Toodyay as to who had installed their recently completed surface, but after multiple enquiries, a response was not received. In order to expedite the process only 2 written quotes were received.

During the RFQ submission period, various written and verbal correspondence was undertaken between CEO and both contractors clarifying queries associated with the RFQ.

As of 4pm Friday 5th March 2021, no formal responses to the RFQ were received. On Monday 8th March 2021, Aura Sports sent an email requesting an extension for their submission until close of business on Tuesday 9th March 2021. This was grant via an email response from CEO.

Aura Sports have indicated that it will take them approximately 6 weeks to complete the works and they can undertake the works in the month of September. Given that the proposed schedule of use for the FRC Courts over the winter of 2021 includes Netball (April to August), Colts Carnival (June), Junior Basketball (mid-October – November), it is suggested to schedule the works for September 2021.

STATUTORY ENVIRONMENT:

Local Government Act 1995

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

POLICY IMPLICATIONS:

A11 Procurement, Purchasing and Tenders.

FINANCIAL IMPLICATIONS:

Funding is allocated within the 2020/21 Capital Works Budget for the FRC court repair and surface replacement. This wholly funded via the Drought Communities Program (DCP). The allocation in the budget was for \$250,000.

The RFQ received from Aura Sports was \$234,370 excluding GST which is within the budgeted allocation.

The DCP funding is required to be expended before 30th June 2021. An extension will need to be sought of DCP to delay the funding expenditure deadline until 30th November 2021.

COMMUNITY CONSULTATION:

Council via Council Forum

FRC Manager

Aura Sports

Dan Turner

WORKFORCE IMPLICATIONS:

FRC Manager to liaise with relevant sporting clubs to manage installation process around sporting fixtures.

OFFICER'S RECOMMENDATION:

That Council award the contract for Freebairn Recreation Centre Court Repair and Surface Replacement to Aura Sports for \$234,370 excluding GST.

VOTING REQUIREMENTS:

Absolute majority required.

08/0321

Moved Cr Smoker Seconded Cr Lucchesi that council award the contract for Freebairn Recreation Centre Court Repair and Surface Replacement to Aura Sports for \$234,370 excluding GST.

Carried 8/0

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance February 2021

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 2021. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

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

BACKGROUND & COMMENT:

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

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

Outstanding

Outstanding January

Budget Review – *being presented in April*

Phonebook – *Completed*

Review Agreement with KDHS – *in progress*

Outstanding December

First Aid Kits – *restocking 25th March*

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for February 2021 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

09/0321

Moved Cr Noble Seconded Cr Duckworth that Council receive the General & Financial Compliance Report February 2021 and note the matters of non-compliance.

Carried 8/0

8.2 Compliance Reporting – Delegations Exercised – February 2021

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

SUMMARY:

To report back to Council actions performed under delegated authority for the periods ending 28 February 2021.
To provide a comprehensive report listing of the delegations able to be exercised following adoption of a more substantial array of delegations in June 2017.

BACKGROUND & COMMENT:

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

ADMINISTRATION

| Policy | Delegation | Officers |
|---------------|---|---|
| A1 | Acting Chief Executive Officer | (CEO) |
| A2 | Agreements for Payments of Debts to Council | (CEO/DCEO) |
| A3 | Casual Hirer's Liability | (CEO) |
| A4 | Complaint Handling | (CEO) |
| A5 | Fees & Charges – Discounts | (CEO/DCEO/MW/MLS/CRC) |
| A6 | Investment of Surplus Funds | (CEO/DCEO) |
| A7 | IT & Social Media – Use of | (CEO) |
| A8 | Legal Advice, Representation & Cost Reimbursement | (CEO) |
| A9 | Payments from Municipal and Trust Funds | (CEO-to numerous staff – purchase orders) |
| A10 | Use of Common Seal | (CEO) |
| A11 | Writing Off Debts | (CEO) |
| A12 | Housing | (CEO) |
| A13 | Procedure for Unpaid Rates Finance | (CEO) |

GOVERNANCE

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

HUMAN RESOURCES

| | | |
|----|----------------------|-------|
| H1 | Grievance Procedures | (CEO) |
|----|----------------------|-------|

COMMUNITY SERVICES

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

WORKS

| | | |
|----|--|-------|
| W1 | Gravel Supplies | (MW) |
| W2 | Roads – Clearing | (CEO) |
| W3 | Roads – Damage to | (MW) |
| W4 | Roads – Roadside Markers – Management of | (MW) |

| | | |
|-----|-------------------------------------|-------|
| W5 | Stormwater Drainage | (MW) |
| W6 | Street Trees | (CEO) |
| W7 | Streetscape – Improvements | (CEO) |
| W8 | Roadside Burning | (MW) |
| W9 | Temporary Road Closures | (MW) |
| W10 | General – Works Practices Approvals | |

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of October 2019 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

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 2021.

VOTING REQUIREMENTS:

Simple majority required.

10/0321

Moved Cr Robins Seconded Cr Lucchesi that Council receive the Delegation Exercised Report for February 2021.

Carried 8/0

8.3 Compliance Audit Return 2020 – 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 present the Compliance Audit Return to the Audit and Risk Committee who adopt the report and make recommendation to Council.

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

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 2020 is due to the Department by the 31 March 2021.

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 2021.

The Compliance Audit Return is attached for the Committee's and Council's consideration. Note the report was prepared by the CEO.

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:

That the Audit and Risk Committee recommend to Council that;

1. Note the recommendations and comments of the Audit Committee as detailed;
2. Council adopt the Compliance Audit Return 2020, as presented;
3. The Chief Executive Officer and the Shire President be authorised to sign the Compliance Audit Return 2019;
4. Endorse the return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2021.

VOTING REQUIREMENTS:

Absolute Majority Required

11/0321

Moved Cr Duckworth Seconded Cr Smoker that the Audit and Risk Committee recommend to Council that;

1. Note the recommendations and comments of the Audit Committee as detailed;
2. Council adopt the Compliance Audit Return 2020, as presented;
3. The Chief Executive Officer and the Shire President be authorised to sign the Compliance Audit Return 2019;
4. Endorse the return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2021.

Carried 8/0

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

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

Meeting adjourned at 2:21pm to hold Concept Forum.

Meeting resumed at 5:32pm

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

13 DATE AND TIME OF NEXT MEETING

Wednesday 21 April 2021 at 1.00pm

14 CLOSURE OF MEETING

There being no further business the President declared the meeting closed at 5:35pm.

CREDIT CARD Statement Summary 28 February 2021

| Transaction Date | Officer | Creditor | Amount |
|------------------|------------------|--|----------------|
| 4/02/2021 | CASSI VANDENBERG | PAGODA HOTEL | -\$404.46 |
| | | Refund - Deduction from Credit Card in Error | |
| 5/02/2021 | JUDD HOBSON | KULIN COMMUNITY BANK | \$162.15 |
| | | Registration - Excuvator | |
| 15/02/2021 | GARRICK YANDLE | SIMPLEINOUT | \$26.68 |
| | | Monthly Subscription | |
| 16/02/2021 | CASSI VANDENBERG | TELSTRA | \$115.95 |
| | | Aquatic Centre Internet | |
| 18/02/2021 | JUDD HOBSON | BP TOMEO'S | \$17.60 |
| | | Food | |
| 18/02/2021 | JUDD HOBSON | TONY'S MALAGA LUNCHES | \$24.90 |
| | | Food | |
| 23/02/2021 | GARRICK YANDLE | KULIN HOTEL | \$110.60 |
| | | IPR Business Workshop | |
| 27/02/2021 | | BENDIGO BANK | \$16.00 |
| | | Card Fee | |
| | | | <u>\$69.42</u> |

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 2021 - 28 Feb 2021 |
| Statement number | 189 |
| Opening balance on 1 Feb 2021 | \$2,666.45 |
| Payments & credits | \$3,070.91 |
| Withdrawals & debits | \$457.10 |
| Interest charges & fees | \$16.78 |
| Closing Balance on 28 Feb 2021 | \$69.42 |

Account details

| | |
|--------------------------|-------------|
| Credit limit | \$10,000.00 |
| Available credit | \$9,930.58 |
| Annual purchase rate | 13.990% |
| Annual cash advance rate | 13.990% |

Payment details

| | |
|--------------------------|--------------------|
| Minimum payment required | \$10.00 |
| Payment due | 14 Mar 2021 |

Any questions?

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



967BH102 / E-O / S-208 / 1-208 / 0007421415000860

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 **8 months**

And you will pay an estimated total of interest charges of **\$3.36**

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1300 652 146.

Business Credit Card

| Date | Transaction | Withdrawals | Payments | Balance |
|------------------------|---|-------------|----------|-------------------|
| Opening balance | | | | \$2,666.45 |
| 4 Feb 21 | DIRECT CREDIT Pagoda Refund NARADA 0029544668 | | 404.46 | 2,261.99 |
| 6 Feb 21 | Kulin Community Bank , KULIN AUS RETAIL PURCHASE 05/02 CARD NUMBER 552638XXXXXXXX706 1 | 162.15 | | 2,424.14 |
| 14 Feb 21 | PERIODIC TFR 00074214151201 00000000000 | | 2,666.45 | -242.31 |
| 16 Feb 21 | SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/02 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX405 1 | 25.90 | | -216.41 |
| 16 Feb 21 | INTERNATIONAL TRANSACTION FEE | 0.78 | | -215.63 |
| 17 Feb 21 | Telstra Direct Debit , AUSTRALIA AUS RETAIL PURCHASE 16/02 CARD NUMBER 552638XXXXXXXX823 1 | 115.95 | | -99.68 |
| 19 Feb 21 | BP TOMEOS S/S 745,K ARRAGULLEN AUS RETAIL PURCHASE 18/02 CARD NUMBER 552638XXXXXXXX706 1 | 17.60 | | -82.08 |
| 19 Feb 21 | TONYS MALAGA LUNCHES , MALAGA AUS RETAIL PURCHASE 18/02 CARD NUMBER 552638XXXXXXXX706 1 | 24.90 | | -57.18 |
| 25 Feb 21 | Kulin Hotel, KULIN AUS RETAIL PURCHASE 23/02 CARD NUMBER 552638XXXXXXXX405 1 | 110.60 | | 53.42 |
| 27 Feb 21 | CARD FEE 4 @ \$4.00 | 16.00 | | 69.42 |

987BH102 / E-O / S-209 / I-209 / 0007421415000860

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.



Billers code: 342949
Ref: 691211254

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



Business Credit Card

| | |
|---------------------------------------|----------------------|
| BSB number | 633-000 |
| Account number | 691211254 |
| Customer name | SHIRE OF KULIN |
| Minimum payment required | \$10.00 |
| Closing Balance on 28 Feb 2021 | \$69.42 |
| Payment due | 14 Mar 2021 |
| Date | <input type="text"/> |
| Payment amount | <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 |
|--------------------------------------|-------------|-------------|------------|---------|
| Transaction totals / Closing balance | | \$473.88 | \$3,070.91 | \$69.42 |

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED FOR YOUR ACCOUNT.

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

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

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

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

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

Card Security

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

967BH102 / E-O / S-210 / I-210 / 0007421415000860

Making great things happen
in your community.



Shire of Kulin

EFT, Chq & Direct Debit Listing for period ended 28 February 2021

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|------------------|------------|--|-------------|
| TRIP | | | |
| | | | |
| TRUST | | | |
| | | | |
| MUNICIPAL | | | |
| EFT17387 | 02/02/2021 | CHILD SUPPORT AGENCY Payroll Deductions | \$424.24 |
| EFT17388 | 02/02/2021 | ASHDOWN INGRAM Parts | \$377.30 |
| EFT17389 | 02/02/2021 | RICK LOREN ANDERSEN Prepare & Paint Interior, 5 Bowey Way | \$9,700.00 |
| EFT17390 | 02/02/2021 | BOC GASES Cylinder Rent | \$45.91 |
| EFT17391 | 02/02/2021 | BEST OFFICE SYSTEMS Printing Charges | \$1,338.38 |
| EFT17392 | 02/02/2021 | BLACKWOODS Depot Supplies | \$59.11 |
| EFT17393 | 02/02/2021 | COUNTRY WIDE FRIDGE LINES PTY TLD Freight on Bar Purchase | \$186.82 |
| EFT17394 | 02/02/2021 | DARREN THOMAS Supply & Install Satellite Dish, Hostel | \$415.00 |
| EFT17395 | 02/02/2021 | LANDGATE DLI Invoices | \$26.70 |
| EFT17396 | 02/02/2021 | ENGINE PROTECTION EQUIPMENT PTY LTD Depot Supplies | \$93.72 |
| EFT17397 | 02/02/2021 | FEGAN BUILDING SURVEYING Contract Building Surveying | \$321.75 |
| EFT17398 | 02/02/2021 | G & M DETERGENTS Cleaning Supplies | \$77.00 |
| EFT17399 | 02/02/2021 | JR & A HERSEY PTY LTD Red/White Road Delineators | \$1,320.00 |
| EFT17400 | 02/02/2021 | PETER & REBECCA HALL Reimbursement, Removal Cost | \$1,701.85 |
| EFT17401 | 02/02/2021 | SOUTH WEST ISUZU Parts | \$421.05 |
| EFT17402 | 02/02/2021 | KLEENHEAT GAS Gas Supplies & Yearly Facility Fee | \$244.42 |
| EFT17403 | 02/02/2021 | KULIN SOCIAL CLUB Payroll Deductions | \$390.00 |
| EFT17404 | 02/02/2021 | KULIN SHIRE TRIP FUND Payroll Deductions | \$2,190.00 |
| EFT17405 | 02/02/2021 | KULIN SHIRE TRUST FUND Payroll Deductions | \$1,525.00 |
| EFT17406 | 02/02/2021 | KULIN IGA Child Care Statement December 2021 | \$58.23 |
| EFT17407 | 02/02/2021 | KEY CIVIL PTY LTD High Street Drainage - Claim #1 | \$28,878.30 |
| EFT17408 | 02/02/2021 | MJB INDUSTRIES Concrete Pipes, High Street | \$15,889.50 |
| EFT17409 | 02/02/2021 | MCINTOSH & SON Parts | \$8.01 |
| EFT17410 | 02/02/2021 | MAPIEN Consultant | \$102.30 |
| EFT17411 | 02/02/2021 | NARROGIN TOYOTA Parts | \$263.79 |
| EFT17412 | 02/02/2021 | NEWDEGATE STOCK & TRADING CO Fuel, Distillate & Unleaded | \$35,665.48 |
| EFT17413 | 02/02/2021 | PORTER CONSULTING ENGINEERS | \$12,485.00 |

Shire of Kulin

EFT, Chq & Direct Debit Listing for period ended 28 February 2021

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|--|-------------|
| | | Prepare & Issue Detailed Design Drawings: CBH Access | |
| EFT17414 | 02/02/2021 | RADIO PARTS PTY LTD | \$163.50 |
| | | Parts, Aquatic Centre | |
| EFT17415 | 02/02/2021 | SHERIDANS FOR BADGES | \$834.35 |
| | | Brass Plaque | |
| EFT17416 | 02/02/2021 | SHIRE OF KONDININ | \$347.14 |
| | | Reimbursement, Electricity | |
| EFT17417 | 02/02/2021 | SIGMA CHEMICALS | \$658.90 |
| | | Chemicals | |
| EFT17418 | 02/02/2021 | SWP AUSTRALIA PTY LTD | \$14,253.11 |
| | | Pipes & Freight | |
| EFT17419 | 02/02/2021 | SPYKER BUSINESS SOLUTIONS | \$2,893.15 |
| | | IT Support, December 2021 | |
| EFT17420 | 02/02/2021 | SPORTS TURF ASSOCIATION (WA) INC | \$275.00 |
| | | Annual Membership 2021 | |
| EFT17421 | 02/02/2021 | TUDOR HOUSE | \$25.00 |
| | | Freight, Flags | |
| EFT17422 | 02/02/2021 | TRUCKLINE | \$1,013.49 |
| | | Parts | |
| EFT17423 | 02/02/2021 | TRUCK CENTRE (WA) PTY LTD | \$3,470.55 |
| | | Parts | |
| EFT17424 | 02/02/2021 | SW TAYLOR | \$8,250.00 |
| | | Traffic Planning Services, CBH Access/Jilakin/ High/ | |
| EFT17425 | 02/02/2021 | TRILITY SOLUTIONS PTY LTD | \$122.65 |
| | | Pump Kit, Aquatic Centre | |
| EFT17426 | 02/02/2021 | UNIFORMS AT WORK AUSTRALIA PTY LTD | \$77.55 |
| | | Staff Uniforms | |
| EFT17427 | 02/02/2021 | W.A. TREASURY CORPORATION | \$4,089.35 |
| | | GFEE Payment Ending December 2020 | |
| EFT17428 | 02/02/2021 | WESTERN AUSTRALIAN LOCAL GOVERNMENT | \$1,168.75 |
| | | Procurement Services Subscription | |
| EFT17429 | 02/02/2021 | WICKEPIN MOTORS | \$1,150.70 |
| | | Repairs, MV30 | |
| EFT17430 | 02/02/2021 | WA CONTRACT RANGER SERVICES | \$654.50 |
| | | Ranger Services | |
| EFT17431 | 02/02/2021 | WEST COAST PROFILERS PTY LTD | \$6,924.50 |
| | | Plant Hire of 2m Profiler, Accommodation & Meals | |
| EFT17432 | 02/02/2021 | CORRYNE WILSON | \$35.00 |
| | | Reimbursement, Pathwest Laboratory Medicine | |
| EFT17433 | 09/02/2021 | AVON WASTE | \$12,790.86 |
| | | Refuse Service, January 2021 | |
| EFT17434 | 09/02/2021 | AIR LIQUIDE WA | \$21.70 |
| | | Cylinder Rent | |
| EFT17435 | 09/02/2021 | BCE SURVEYING PTY LTD | \$16,584.16 |
| | | Drainage Setout, High Street, Claim #1 | |
| EFT17436 | 09/02/2021 | COUNTRY PAINT SUPPLIES PTY LTD | \$706.30 |
| | | Tiles, 38 Day Street | |
| EFT17437 | 09/02/2021 | DA HOPE & BC PHILLIPS | \$145.45 |
| | | Refund, Duplicate Payment Invoice 17785 | |
| EFT17438 | 09/02/2021 | GREAT SOUTHERN FUEL SUPPLIES | \$438.65 |
| | | Fuel | |
| EFT17439 | 09/02/2021 | HOST CATERING SUPPLIES HEAD OFFICE | \$61.60 |
| | | Platters, FRC | |
| EFT17440 | 09/02/2021 | I SWEEP TOWN & COUNTRY | \$1,633.50 |
| | | Sweeping of Streets & Car Parks | |
| EFT17441 | 09/02/2021 | KULIN TRANSPORT | \$28,372.11 |
| | | Refund Duplicate Payment Invoice 17816 & Freight | |
| EFT17442 | 09/02/2021 | KULIN HARDWARE & RURAL | \$9,460.61 |
| | | Various Buildings, Depot & Road Maintenance Supplies | |
| EFT17443 | 09/02/2021 | KULIN IGA | \$1,202.15 |
| | | Office Statement January 2021 | |
| EFT17444 | 09/02/2021 | KULIN LIBRARY, POST OFFICE AND MAIL | \$1,323.30 |

Shire of Kulin

EFT, Chq & Direct Debit Listing for period ended 28 February 2021

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|---|-------------|
| | | Library Service Fee | |
| EFT17445 | 09/02/2021 | KONDININ MEDICAL CENTRE | \$165.00 |
| | | PRE Employment Medical, David Tyson | |
| EFT17446 | 09/02/2021 | LAKE GRACE TRANSPORT | \$240.23 |
| | | Freight | |
| EFT17447 | 09/02/2021 | NARROGIN CARPETS & CURTAINS | \$12,045.00 |
| | | Shade Track Awnings with Side Channels, FRC | |
| EFT17448 | 09/02/2021 | NARROGIN UPHOLSTERY SERVICE | \$167.50 |
| | | Straps with Buckles, Aquatic Centre | |
| EFT17449 | 09/02/2021 | POSITION PARTNERS | \$148.50 |
| | | Depot Supplies | |
| EFT17450 | 09/02/2021 | WA DISTRIBUTORS PTY LTD | \$204.10 |
| | | Cleaning Supplies | |
| EFT17451 | 09/02/2021 | WEST COAST PROFILERS PTY LTD | \$1,705.00 |
| | | Demob, High Street Drainage | |
| EFT17452 | 09/02/2021 | EASIFLEET MANAGEMENT | \$1,522.67 |
| | | Staff Novated Lease Payment | |
| EFT17453 | 09/02/2021 | KEY CIVIL PTY LTD | \$82,843.20 |
| | | Claim #2, High Street Drainage | |
| EFT17454 | 09/02/2021 | SW TAYLOR | \$1,210.00 |
| | | OSH Service | |
| EFT17455 | 09/02/2021 | CORRYNE WILSON | \$55.80 |
| | | Reimbursement, Police Clearance | |
| EFT17456 | 10/02/2021 | CHILD SUPPORT AGENCY | \$212.12 |
| | | Payroll Deductions | |
| EFT17457 | 10/02/2021 | KULIN SOCIAL CLUB | \$200.00 |
| | | Payroll Deductions | |
| EFT17458 | 10/02/2021 | KULIN SHIRE TRIP FUND | \$1,070.00 |
| | | Payroll Deductions | |
| EFT17459 | 10/02/2021 | KULIN SHIRE TRUST FUND | \$835.00 |
| | | Payroll Deductions | |
| EFT17460 | 12/02/2021 | AUSTRALIA POST | \$240.59 |
| | | Postage | |
| EFT17461 | 12/02/2021 | AC ELECTRICS WA | \$1,398.98 |
| | | Electrical Work, 5 Bowey Way | |
| EFT17462 | 12/02/2021 | BGC QUARRIES | \$12,189.89 |
| | | 7MM & 10MM Granite | |
| EFT17463 | 12/02/2021 | BLACKWOODS | \$321.55 |
| | | Depot Supplies | |
| EFT17464 | 12/02/2021 | COURIER AUSTRALIA | \$610.84 |
| | | Freight | |
| EFT17465 | 12/02/2021 | LANDGATE | \$69.20 |
| | | Gross Rental Valuations Chargeable | |
| EFT17466 | 12/02/2021 | DYNAMIC CLEANING SERVICE KONDININ | \$1,916.21 |
| | | Carpet Cleaning, Office, Day Care | |
| EFT17467 | 12/02/2021 | ENGINE PROTECTION EQUIPMENT PTY LTD | \$28.67 |
| | | Parts | |
| EFT17468 | 12/02/2021 | EMERGE ASSOCIATES | \$3,850.00 |
| | | Youth Precinct Aquatic Centre | |
| EFT17469 | 12/02/2021 | ENVIRO PIPES PTY LTD | \$4,966.50 |
| | | Pipes | |
| EFT17470 | 12/02/2021 | GANGELLS AGSOLUTIONS | \$3,104.14 |
| | | Statement January 2021 | |
| EFT17471 | 12/02/2021 | GREAT SOUTHERN TOWING PTY LTD | \$673.75 |
| | | Towing of Mack 6 Wheeler to Kulin | |
| EFT17472 | 12/02/2021 | HEMPFIELD SMALL MOTORS | \$96.80 |
| | | Parts | |
| EFT17473 | 12/02/2021 | SOUTH WEST ISUZU | \$859.12 |
| | | Parts | |
| EFT17474 | 12/02/2021 | MJB INDUSTRIES | \$15,444.55 |
| | | Pipes | |
| EFT17475 | 12/02/2021 | NARROGIN STIHL | \$1,277.49 |

Shire of Kulin

EFT, Chq & Direct Debit Listing for period ended 28 February 2021

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|---|-------------|
| | | Brushcutter | |
| EFT17476 | 12/02/2021 | OIL TECH FUEL | \$51,330.75 |
| | | Fuel, Distillate & Unleaded | |
| EFT17477 | 12/02/2021 | EXURBAN RURAL & REGIONAL PLANNING | \$832.93 |
| | | Town Planning Consulting Services | |
| EFT17478 | 12/02/2021 | PORTER CONSULTING ENGINEERS | \$4,345.00 |
| | | High Street Drainage Review and Detailed Design | |
| EFT17479 | 12/02/2021 | SHIRE OF KONDININ | \$1,435.50 |
| | | Prime Mover/Side Tipper Hire | |
| EFT17480 | 12/02/2021 | SHIRE OF CORRIGIN | \$12,398.10 |
| | | ROEEHO Health Services Scheme | |
| EFT17481 | 12/02/2021 | NM & MA SCADDING | \$2,194.50 |
| | | Sand Cement Backfill - CBH Access Rd | |
| EFT17482 | 12/02/2021 | SWAN BREWERY COMPANY PTY LTD | \$1,063.91 |
| | | Bar Purchase | |
| EFT17483 | 12/02/2021 | SYRED MECHANICAL SERVICES | \$1,591.35 |
| | | Parts & Labour | |
| EFT17484 | 12/02/2021 | SPYKER BUSINESS SOLUTIONS | \$4,913.37 |
| | | Monthly IT Support | |
| EFT17485 | 12/02/2021 | TAMORA PLUMBING AND GAS | \$220.00 |
| | | Backflow Testing, 24 Johnston Street | |
| EFT17486 | 12/02/2021 | UNIFORMS AT WORK AUSTRALIA PTY LTD | \$139.15 |
| | | Staff Uniforms, Trish Mahe | |
| EFT17487 | 12/02/2021 | OFFICEWORKS BUSINESS DIRECT | \$166.58 |
| | | Stationery | |
| EFT17488 | 12/02/2021 | WESTRAC PTY LTD | \$52,769.31 |
| | | Caterpillar Mini Excavator | |
| EFT17489 | 12/02/2021 | WESTERN STABILISERS PTY LTD | \$45,206.26 |
| | | Wet Mixing & Cement Stabilisation | |
| EFT17490 | 12/02/2021 | WATERMAN IRRIGATION AUSTRALIA | \$3,787.85 |
| | | Standpipe Remote Access Operational Cost | |
| EFT17491 | 12/02/2021 | WA DISTRIBUTORS PTY LTD | \$269.60 |
| | | Cleaning Supplies | |
| EFT17492 | 26/02/2021 | CHILD SUPPORT AGENCY | \$212.12 |
| | | Payroll Deductions | |
| EFT17493 | 26/02/2021 | ACRES OF TASTE | \$739.20 |
| | | Catering, Council Meeting | |
| EFT17494 | 26/02/2021 | AC ELECTRICS WA | \$865.43 |
| | | Wire up Air Conditioner Memorial Hall | |
| EFT17495 | 26/02/2021 | BGC QUARRIES | \$13,953.94 |
| | | Granite | |
| EFT17496 | 26/02/2021 | BEST OFFICE SYSTEMS | \$1,661.56 |
| | | Printing Charges | |
| EFT17497 | 26/02/2021 | BRANDSTATER ENTERPRISES ACCREDITATION | \$572.00 |
| | | Truck Audit | |
| EFT17498 | 26/02/2021 | WINC AUSTRALIA LIMITED | \$23.39 |
| | | Office Supplies | |
| EFT17500 | 26/02/2021 | CORSIGN (WA) PYT LTD | \$2,147.20 |
| | | Signs | |
| EFT17501 | 26/02/2021 | DUCKWORTH, RODNEY DAVID | \$1,464.24 |
| | | Sitting Fee & Travel Expense July/Dec 2020 | |
| EFT17502 | 26/02/2021 | EDWARDS MOTORS PTY LTD | \$148.65 |
| | | Parts | |
| EFT17503 | 26/02/2021 | ENGINE PROTECTION EQUIPMENT PTY LTD | \$144.12 |
| | | Parts | |
| EFT17504 | 26/02/2021 | G & M DETERGENTS | \$154.00 |
| | | Cleaning Supplies | |
| EFT17505 | 26/02/2021 | GSR LASTER TOOLS | \$11,516.23 |
| | | Road Equipment | |
| EFT17506 | 26/02/2021 | JR & A HERSEY PTY LTD | \$1,636.25 |
| | | Depot Supplies | |
| EFT17507 | 26/02/2021 | PETER & REBECCA HALL | \$287.64 |

Shire of Kulin

EFT, Chq & Direct Debit Listing for period ended 28 February 2021

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|--|-------------|
| | | Reimbursement, Mobile Phone, Fuel | |
| EFT17508 | 26/02/2021 | KLEENHEAT GAS | \$372.62 |
| | | Gas | |
| EFT17509 | 26/02/2021 | KULIN SOCIAL CLUB | \$200.00 |
| | | Payroll Deductions | |
| EFT17510 | 26/02/2021 | KULIN SHIRE TRIP FUND | \$1,320.00 |
| | | Payroll Deductions | |
| EFT17511 | 26/02/2021 | KULIN SHIRE TRUST FUND | \$1,090.00 |
| | | Payroll Deductions | |
| EFT17512 | 26/02/2021 | KULIN IGA | \$131.60 |
| | | Child Care & FRC Statement | |
| EFT17513 | 26/02/2021 | KEY CIVIL PTY LTD | \$66,877.80 |
| | | High Street Drainage, Claim #3 | |
| EFT17514 | 26/02/2021 | LOCAL GOVERNMENT SUPERVISORS ASS OF WA INC | \$217.80 |
| | | Annual Membership, Judd Hobson & Grant Jenks | |
| EFT17515 | 26/02/2021 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA | \$380.00 |
| | | Workshop Registration | |
| EFT17516 | 26/02/2021 | MODERN TEACHING AIDS PTY LTD | \$428.67 |
| | | Art & Craft Supplies | |
| EFT17517 | 26/02/2021 | MCINTOSH & SON | \$290.58 |
| | | Parts | |
| EFT17518 | 26/02/2021 | MINERAL CRUSHING SERVICES (WA) PTY LTD | \$3,555.20 |
| | | Granite | |
| EFT17519 | 26/02/2021 | NARROGIN GLASS QUICKFIT WINDSCREENS | \$6,309.80 |
| | | Flyscreens, CEO's House | |
| EFT17520 | 26/02/2021 | THE ROYAL LIFE SAVING SOCIETY WA | \$158.40 |
| | | Bronze Medallions Training | |
| EFT17521 | 26/02/2021 | GRANT ROBINS | \$2,195.00 |
| | | Sitting Fee & Deputy President Allowance July/Dec 2020 | |
| EFT17522 | 26/02/2021 | SMOKER, BRADLEY | \$1,110.00 |
| | | Sitting Fee July/Dec 2020 | |
| EFT17523 | 26/02/2021 | STORYPARK LIMITED | \$463.32 |
| | | Annual Subscription | |
| EFT17524 | 26/02/2021 | STEWART & HEATON CLOTHING CO PTY LTD | \$1,158.52 |
| | | Fire Fighting Protective Clothing, Pingaring | |
| EFT17525 | 26/02/2021 | STATEWIDE BEARINGS | \$560.67 |
| | | Depot Supplies | |
| EFT17526 | 26/02/2021 | GREG SCHORER | \$1,435.50 |
| | | Plant Hire | |
| EFT17527 | 26/02/2021 | T-QUIP | \$219.60 |
| | | Parts | |
| EFT17528 | 26/02/2021 | TAMORA PLUMBING AND GAS | \$2,200.00 |
| | | Bathroom Renovations, 38 Day Street | |
| EFT17529 | 26/02/2021 | THE VACUUM DOCTOR | \$144.00 |
| | | Depot Supplies | |
| EFT17530 | 26/02/2021 | OFFICEWORKS BUSINESS DIRECT | \$898.36 |
| | | Stationery | |
| EFT17531 | 26/02/2021 | VALLEY AIRCONDITIONING AND REFRIGERATION | \$2,400.00 |
| | | Supply & Install Air conditioner, Memorial Hall | |
| EFT17532 | 26/02/2021 | WA CONTRACT RANGER SERVICES | \$561.00 |
| | | Ranger Services | |
| EFT17533 | 26/02/2021 | WA DISTRIBUTORS PTY LTD | \$953.32 |
| | | Bar & Cleaning Supplies | |
| 37307 | 02/02/2021 | TELSTRA | \$249.12 |
| | | Mobile Phone Usage & Equipment Rent | |
| 37308 | 02/02/2021 | WATER CORPORATION | \$379.86 |
| | | Water Usage & Rates | |
| 37310 | 09/02/2021 | TELSTRA | \$620.36 |
| | | Integrated Messaging | |
| 37311 | 09/02/2021 | WATER CORPORATION | \$546.64 |
| | | Water Usage & Rates | |
| 37312 | 12/02/2021 | TELSTRA | \$1,631.10 |

Shire of Kulin

EFT, Chq & Direct Debit Listing for period ended 28 February 2021

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------|------------|--|-------------|
| | | Phone Usage & Equipment Rent | |
| 37313 | 12/02/2021 | WATER CORPORATION | \$40,195.81 |
| | | Water Usage & Rates | |
| 37315 | 26/02/2021 | RA & RJ BOWEY | \$1,377.72 |
| | | Sitting Fee & Travel Expense July/Dec 2020 | |
| 37316 | 26/02/2021 | MICHAEL LUCCHESI | \$1,228.40 |
| | | Sitting Fee & Travel Expense July/Dec 2020 | |
| 37317 | 26/02/2021 | JARRON NOBLE | \$1,337.72 |
| | | Sitting Fee & Travel Expense July/Dec 2020 | |
| 37318 | 26/02/2021 | TELSTRA | \$249.12 |
| | | Mobile Phone Usage & Equipment Rent | |
| 37319 | 26/02/2021 | LUCIA VARONE | \$1,470.16 |
| | | Sitting Fee & Travel Expense July/Dec 2020 | |
| DD7623.1 | 01/02/2021 | CREDIT CARD - MASTER CARD | \$2,666.45 |
| | | Statement January 2021 | |
| DD7628.1 | 07/02/2021 | AWARE SUPER | \$8,364.46 |
| | | Superannuation Contributions | |
| DD7628.2 | 07/02/2021 | AMP SUPERLEADER | \$135.37 |
| | | Superannuation Contributions | |
| DD7628.3 | 07/02/2021 | COLONIAL FIRST STATE FIRST CHOICE WHOLESALE | \$822.76 |
| | | Superannuation Contributions | |
| DD7628.4 | 07/02/2021 | WA LOCAL GOVT SUPERANNUATION PLAN | \$3,509.09 |
| | | Superannuation Contributions | |
| DD7628.5 | 07/02/2021 | BT SUPER FOR LIFE | \$256.06 |
| | | Superannuation Contributions | |
| DD7628.6 | 07/02/2021 | AUSTRALIAN SUPERANNUATION | \$555.26 |
| | | Superannuation Contributions | |
| DD7628.7 | 07/02/2021 | DALHALL HOLDINGS PTY LTD | \$657.71 |
| | | Superannuation Contributions | |
| DD7628.8 | 07/02/2021 | PRIME SUPERANNUATION | \$198.09 |
| | | Superannuation Contributions | |
| DD7628.9 | 07/02/2021 | MLC MASTERKEY SUPERANNUATION | \$186.27 |
| | | Superannuation Contributions | |
| DD7634.1 | 09/02/2021 | SYNERGY | \$803.34 |
| | | Electricity Usage, Caravan Park | |
| DD7634.2 | 10/02/2021 | BENDIGO BANK | \$13.20 |
| | | Bank Charges | |
| DD7634.3 | 10/02/2021 | SYNERGY | \$7,991.47 |
| | | Electricity Usage | |
| DD7634.4 | 02/02/2021 | BENDIGO BANK | \$247.87 |
| | | Bank Charges | |
| DD7634.5 | 01/02/2021 | WESTNET INTERNET SERVICES | \$179.90 |
| | | Westnet Service | |
| DD7634.6 | 01/02/2021 | FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY | \$316.07 |
| | | Bank Charges | |
| DD7634.7 | 01/02/2021 | BENDIGO BANK | \$2.37 |
| | | Bank Charges | |
| DD7634.8 | 12/02/2021 | BENDIGO BANK | \$0.15 |
| | | Bank Charges | |
| DD7634.9 | 11/02/2021 | BENDIGO BANK | \$0.60 |
| | | Bank Charges | |
| DD7637.1 | 21/02/2021 | REST SUPERANNUATION | \$498.55 |
| | | Superannuation Contributions | |
| DD7637.2 | 21/02/2021 | AMP SUPERLEADER | \$167.74 |
| | | Superannuation Contributions | |
| DD7637.3 | 21/02/2021 | COLONIAL FIRST STATE FIRST CHOICE WHOLESALE | \$822.76 |
| | | Superannuation Contributions | |
| DD7637.4 | 21/02/2021 | WA LOCAL GOVT SUPERANNUATION PLAN | \$3,607.33 |
| | | Superannuation Contributions | |
| DD7637.5 | 21/02/2021 | AWARE SUPER | \$8,522.40 |
| | | Superannuation Contributions | |
| DD7637.6 | 21/02/2021 | AUSTRALIAN SUPERANNUATION | \$523.37 |

Shire of Kulin

EFT, Chq & Direct Debit Listing for period ended 28 February 2021

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---|------------|--|---------------------|
| | | Superannuation Contributions | |
| DD7637.7 | 21/02/2021 | BT SUPER FOR LIFE | \$600.27 |
| | | Superannuation Contributions | |
| DD7637.8 | 21/02/2021 | MLC MASTERKEY SUPERANNUATION | \$275.25 |
| | | Superannuation Contributions | |
| DD7637.9 | 21/02/2021 | DALHALL HOLDINGS PTY LTD | \$438.47 |
| | | Superannuation Contributions | |
| DD7643.1 | 26/02/2021 | BENDIGO BANK | \$6.30 |
| | | Bank Charges | |
| DD7643.2 | 24/02/2021 | BENDIGO BANK | \$9.75 |
| | | Bank Charges | |
| DD7643.3 | 22/02/2021 | SYNERGY | \$1,690.10 |
| | | Electricity Usage, Street Lights & Information Bay | |
| DD7643.4 | 18/02/2021 | WESTNET INTERNET SERVICES | \$109.90 |
| | | Westnet Service | |
| DD7643.5 | 05/02/2021 | CARLTON UNITED BREWERIES PTY LTD | \$1,778.55 |
| | | Bar Purchase | |
| DD7643.6 | 12/02/2021 | BENDIGO BANK | \$4.80 |
| | | Bank Charges | |
| DD7628.10 | 07/02/2021 | REST SUPERANNUATION | \$382.10 |
| | | Superannuation Contributions | |
| DD7628.11 | 07/02/2021 | BENDIGO SUPERANNUATION PLAN | \$102.43 |
| | | Superannuation Contributions | |
| DD7628.12 | 07/02/2021 | CBUS SUPER | \$145.07 |
| | | Superannuation Contributions | |
| DD7637.10 | 21/02/2021 | PRIME SUPERANNUATION | \$198.55 |
| | | Superannuation Contributions | |
| DD7637.11 | 21/02/2021 | BENDIGO SUPERANNUATION PLAN | \$100.28 |
| | | Superannuation Contributions | |
| DD7637.12 | 21/02/2021 | CBUS SUPER | \$201.58 |
| | | Superannuation Contributions | |
| 6356921 | 10/02/2021 | BULK PAYMENTS | \$71,872.03 |
| | | Payroll | |
| 6381630 | 24/02/2021 | BULK PAYMENTS | \$75,296.16 |
| | | Payroll | |
| Sub-total: EFT, Chq & Direct Debit Payments | | | \$940,396.97 |
| TOTAL PAYMENTS FOR MONTH ENDING 28 FEBRUARY 2021 | | | \$940,396.97 |



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 28 February 2021

Presented to Ordinary Council Meeting

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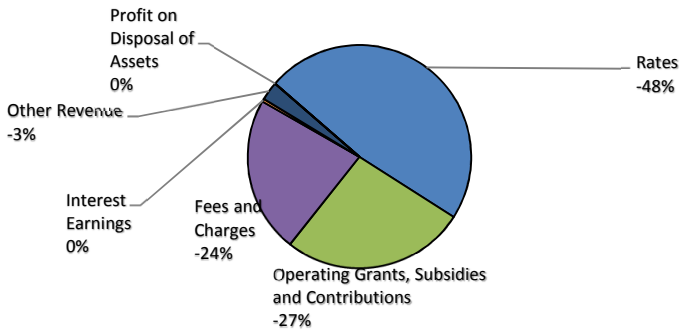
Note 7 Major Variances

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

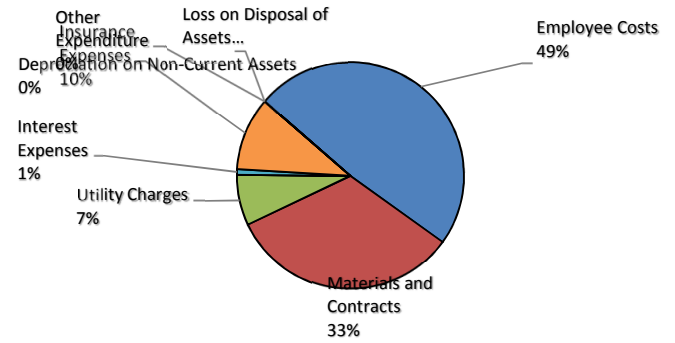
Shire of Kulin
SUMMARY INFORMATION - GRAPHS
 For the period ended 28 February 2021

OPERATING ACTIVITIES

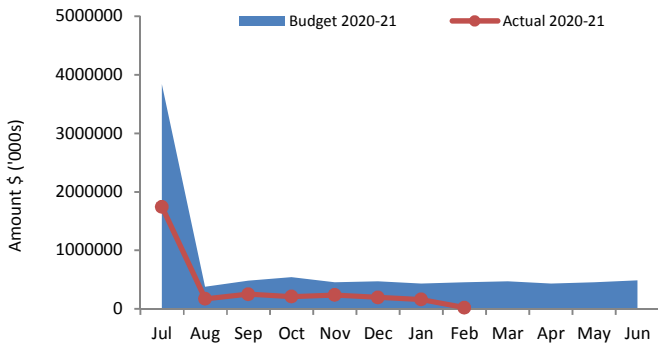
OPERATING REVENUE



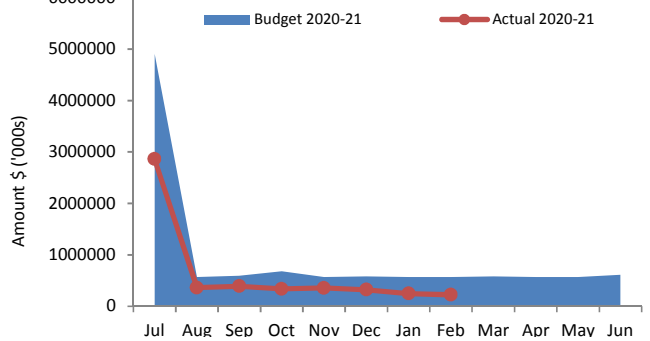
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

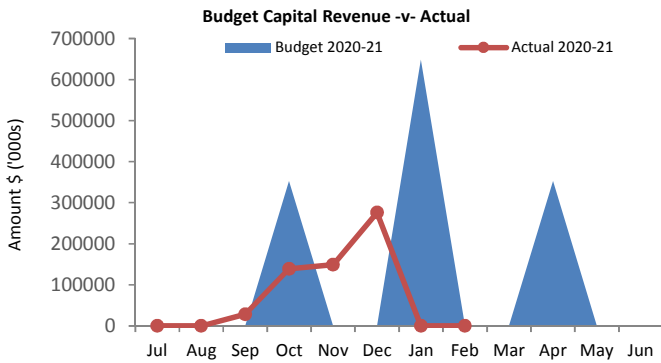


Budget Operating Expenses -v-YTD Actual

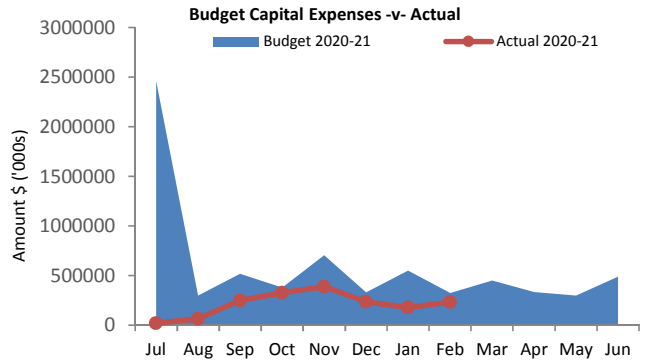


INVESTING ACTIVITIES

CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 28 February 2021

| | Ref Note | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ | Var. % | |
|---|---------------------|---------------------------------|------------------------------|------------------------------|--------------------|-------------------|---|
| Opening Funding Surplus(Deficit) | 1(a) | 1,671,941 | 1,671,941 | 1,657,227 | (14,714) | (1%) | |
| Operating Revenues | | | | | | | |
| General Purpose Funding | | 1,717,020 | 860,460 | 985,914 | 125,454 | 13% | ▲ |
| General Purpose Funding - Rates | 2 | 2,028,931 | 2,028,931 | 2,034,933 | 6,002 | 0% | |
| Governance | | 17,970 | 11,968 | 40,990 | 29,022 | 71% | ▲ |
| Law, Order and Public Safety | | 33,400 | 19,412 | 20,629 | 1,217 | 6% | |
| Health | | 0 | 0 | 354 | 354 | 100% | |
| Education and Welfare | | 270,440 | 171,530 | 129,723 | (41,807) | (32%) | ▼ |
| Housing | | 108,282 | 72,176 | 64,337 | (7,839) | (12%) | ▼ |
| Community Amenities | | 101,224 | 98,816 | 101,309 | 2,493 | 2% | |
| Recreation and Culture | | 214,449 | 146,480 | 160,845 | 14,365 | 9% | |
| Transport | | 257,681 | 242,759 | 236,610 | (6,149) | 0% | |
| Economic Services | | 1,235,800 | 793,784 | 538,543 | (255,241) | (47%) | ▼ |
| Other Property and Services | | 120,864 | 77,224 | 128,662 | 51,438 | 40% | ▲ |
| Total (Excluding Rates) | | 6,106,061 | 4,523,540 | 4,442,850 | (80,690) | | |
| Operating Expense | | | | | | | |
| General Purpose Funding | | (96,808) | (58,736) | (45,856) | (12,880) | (28%) | ▼ |
| Governance | | (219,077) | (154,880) | (180,457) | 25,577 | 14% | ▲ |
| Law, Order and Public Safety | | (151,392) | (74,372) | (63,439) | (10,933) | (17%) | ▼ |
| Health | | (120,039) | (73,796) | (39,719) | (34,077) | (86%) | ▼ |
| Education and Welfare | | (323,674) | (215,696) | (206,235) | (9,461) | (5%) | |
| Housing | | (263,405) | (175,512) | (152,930) | (22,582) | (15%) | ▼ |
| Community Amenities | | (377,752) | (245,016) | (217,508) | (27,508) | (13%) | ▼ |
| Recreation and Culture | | (1,231,739) | (829,072) | (612,115) | (216,957) | (35%) | ▼ |
| Transport | | (3,382,226) | (2,249,680) | (1,005,519) | (1,244,161) | (124%) | ▼ |
| Economic Services | | (1,101,998) | (738,604) | (602,991) | (135,613) | (22%) | ▼ |
| Other Property and Services | | (93,007) | (110,680) | 245,987 | (356,667) | 145% | |
| Total | | (7,361,116) | (4,926,044) | (2,880,782) | (2,045,262) | | |
| Funding Balance Adjustment | | | | | | | |
| Add back Depreciation | 3(c) | 3,175,584 | 2,117,056 | 0 | (2,117,056) | -100% | ▼ |
| Adjust (Profit)/Loss on Asset Disposal | 3(b) | (43,746) | 0 | 0 | 0 | | |
| Total Adjustments | | 3,131,838 | 2,117,056 | 0 | (4,243,008) | | |
| Investing Activities | | | | | | | |
| Proceeds from Capital Grants | 5 | 1,504,000 | 707,000 | 564,632 | (142,368) | -25% | ▼ |
| Proceeds from disposal of assets | 3(b) | 171,000 | 42,750 | 92,127 | 49,377 | 54% | ▲ |
| Payments for property, plant and equipment and infrastructure | 3(a) | (4,991,340) | (2,460,823) | (2,033,734) | (427,089) | -21% | ▼ |
| | | (3,316,340) | (1,711,073) | (1,376,976) | | | |
| Financing Activities | | | | | | | |
| Transfer from reserves | 4 | 218,327 | 109,164 | 58,723 | 50,441 | 0% | |
| Repayment of debentures | 6 | (90,511) | (45,256) | (44,912) | (344) | 0% | |
| Transfer to reserves | 4 | (316,263) | (158,132) | (309,523) | 151,392 | 0% | |
| | | (188,447) | (94,224) | (295,712) | | | |
| Closing Funding Surplus(Deficit) | 1(a) | 43,937 | 1,581,196 | 1,546,608 | | | |

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 28 February 2021

| Description | Balance 30 June 2020 \$ | Movement \$ | Total Actual 28-Feb-21 \$ |
|---|-------------------------------|------------------|---------------------------------|
| CURRENT ASSETS | | | |
| Cash at Bank | 1,983,660 | 83,303 | 2,066,963 |
| Cash at Bank Reserves & Restricted Funds | 1,871,837 | 249,812 | 2,122,637 |
| Sundry Debtors | 265,734 | 80,194 | 345,928 |
| Sundry Debtors - Rates | 54,423 | 26,711 | 81,134 |
| Accrued Interest | 3,007 | (3,007) | 0 |
| Stock on hand | 52,446 | 73,163 | 125,609 |
| TOTAL CURRENT ASSETS | 4,231,106 | 510,176 | 4,742,270 |
| CURRENT LIABILITIES | | | |
| Contract Liabilities | 0 | | (419,744) |
| Sundry Creditors | (196,709) | 12,998 | (186,370) |
| Accruals | (276,683) | 71,725 | (204,958) |
| LSL - Current | (217,364) | 0 | (217,364) |
| GST Clearing Account | (11,443) | (32,133) | (43,576) |
| Loan Commitment - Current | (90,511) | 44,912 | (45,599) |
| ESL Collection | 3,937 | (4,723) | (786) |
| Rates Paid in Advance | (3,781) | 3,113 | (668) |
| TOTAL CURRENT LIABILITIES | (792,554) | 95,893 | (1,119,064) |
| NET CURRENT ASSETS | 3,438,553 | 606,069 | 3,623,206 |
| NON-CURRENT ASSETS | | | |
| Land & Buildings | 21,065,490 | 0 | 21,066,887 |
| Construction other than Buildings | 325,900 | (0) | 338,473 |
| Plant & Equipment | 3,070,738 | 116,918 | 3,187,656 |
| Furniture & Equipment | 141,596 | 0 | 145,956 |
| Motor Vehicles | 1,465,714 | 91,588 | 1,557,302 |
| Infrastructure | 107,273,928 | 785,264 | 108,988,699 |
| Shares - Kulin (Bendigo) Bank | 5,000 | 0 | 5,000 |
| Units Held - Local Government House Trust | 71,221 | 0 | 71,221 |
| TOTAL NON-CURRENT ASSETS | 133,419,587 | 994,210 | 135,361,634 |
| NON CURRENT LIABILITIES | | | |
| Loan Liability Non Current | (1,073,183) | 0 | (1,073,183) |
| Lsl Accrual - Non Current | (74,878) | 0 | (74,878) |
| TOTAL NON-CURRENT LIABILITIES | (1,148,061) | 0 | (1,148,061) |
| NET ASSETS | 135,710,078 | 1,600,279 | 137,836,779 |
| TOTAL ACCUMULATED RESERVES | | | |
| | 1,871,837 | 250,800 | 2,122,637 |
| Asset Revaluation - Infrastructure | 80,027,800 | 0 | 80,027,800 |
| Asset Revaluation - Property, Plant & Equipment | 1,851,617 | 0 | 1,851,617 |
| Asset Revaluation - Land & Buildings | 11,639,170 | 0 | 11,639,170 |
| Accumulated Surplus | 40,319,655 | 2,126,700 | 42,446,355 |
| TOTAL ACCUMULATED SURPLUS | 133,838,241 | (250,800) | 135,714,142 |
| TOTAL EQUITY | 135,710,078 | 0 | 137,836,779 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2021

Note 1(a) - Net Current Assets Composition

| | Budget Last Year Closing 30-Jun-20 | Actual Last Year Closing 30-Jun-20 | Year to Date 28-Feb-21 |
|--|---|---|---|
| Current Assets | | | |
| Cash and Cash Equivalents | 4,010,595 | 3,855,497 | 4,189,600 |
| Accounts Receivable - Rates | 69,220 | 54,579 | 79,680 |
| Accounts Receivable - Sundry | 271,384 | 265,734 | 345,928 |
| Inventories | 59,377 | 52,446 | 125,609 |
| Other | 3,007 | 3,007 | 0 |
| Less: Current Liabilities | | | |
| Contract Liabilities | 0 | 0 | (419,744) |
| Sundry Creditors | (372,755) | (197,359) | (221,006) |
| Payroll Accruals | (86,562) | (106,150) | 0 |
| Provision for Annual Leave | (169,883) | (169,883) | (169,883) |
| Provision for Long Service Leave (Current) | (217,364) | (217,364) | (217,364) |
| ATO Liability | (17,828) | (11,443) | (43,576) |
| Borrowings (Current) | (90,511) | (90,511) | (45,599) |
| Adjustments to Current Assets | | | |
| Less: Reserves (Restricted Cash) | (1,871,837) | (1,871,837) | (2,122,637) |
| Add: Borrowings (Current) | 90,511 | 90,511 | 45,599 |
| Closing funding surplus/(deficit) | 1,677,353 | 1,657,227 | 1,546,608 |

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.

Note 1(b) - Banking Information

| | General Ledger Balance 28-Feb-21 | Bank Statement Balance 28-Feb-21 |
|------------------------------------|---|---|
| Cash at Bank - Unrestricted | | |
| Municipal Funds | 436,004 | 1,022,831 |
| Freebairn Recreation Centre | 108,363 | 86,308 |
| Investments | 1,518,681 | 1,719,466 |
| Till Float | 3,415 | 3,415 |
| Petty Cash | 500 | 500 |
| | 2,066,963 | 2,832,520 |
| Cash at Bank - Restricted | | |
| Reserve Funds | 2,122,637 | 1,915,163 |
| | 2,122,637 | 1,915,163 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2021

Note 2 - Rating information

| Rate Type | Rate in \$ | Number of properties | Rateable Value | Budgeted Rate Revenue | Actual Rate Revenue |
|--|------------|----------------------|--------------------|-----------------------|---------------------|
| General Rate | | | | | |
| Gross Rental Value | | | | | |
| Residential | 0.10187 | 134 | 1,189,708 | 121,196 | 121,146 |
| Industrial | 0.10187 | 13 | 116,376 | 11,855 | 11,855 |
| Commercial | 0.10187 | 28 | 447,448 | 45,582 | 45,582 |
| Rural | 0.10187 | 11 | 88,608 | 9,026 | 9,026 |
| Unimproved Value | | | | | |
| Rural | 0.01049 | 347 | 180,837,500 | 1,896,713 | 1,898,368 |
| Mining | 0.01049 | 0 | - | - | - |
| Sub-total | | 533 | 182,679,640 | 2,084,371 | 2,085,977 |
| Minimum Payment | | | | | |
| Gross Rental Value | | | | | |
| Residential | 443.89 | 10 | 4,160 | 4,439 | 4,439 |
| Industrial | 443.89 | 5 | 9,736 | 2,219 | 2,219 |
| Commercial | 443.89 | 4 | 8,600 | 1,776 | 1,776 |
| Rural | 443.89 | 7 | 12,795 | 3,107 | 3,107 |
| Unimproved Value | | | | | |
| Rural | 443.89 | 9 | 235,700 | 3,995 | 3,995 |
| Mining | 443.89 | 21 | 213,553 | 9,322 | 9,322 |
| Sub-total | | 56 | 484,544 | 24,858 | 24,858 |
| | | 589 | 183,164,184 | 2,109,229 | 2,110,835 |
| Discount | | | | (91,000) | (89,721) |
| Concessions/Write-offs | | | | (13,000) | (9,882) |
| Total raised from general rates | | | | 2,005,229 | 2,011,232 |
| Ex-Gratia Rates | | | | 23,701 | 23,701 |
| Total Rates | | | | 2,028,930 | 2,034,933 |

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 2020/21 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 28 February 2021

Note 3 - Asset information

Note 3(a) - Asset Acquisitions

| Description | YTD | | | Category | Renewal/ | |
|--|------------------|------------------|------------------|----------|----------|-----------|
| | Budget | Budget | YTD Actual | | Replace | New Asset |
| Server Equipment Replacement | 47,732 | - | - | F&E | Y | |
| Old Administration Building | 13,500 | - | - | F&E | Y | |
| Main Street CCTV | 75,000 | - | - | OC | | Y |
| KCCC Shade Sail | - | - | 4,360 | F&E | Y | |
| Cemetery Entrance Upgrade | 15,098 | - | 12,443 | OC | Y | |
| Aquatic Centre Recreation Improvements | 135,000 | - | - | Inf | Y | |
| Aquatic Centre Infr & Equip Improvements | 83,000 | 83,000 | 54,700 | Inf | Y | |
| Freebairn Rec Centre Surface Replacement | 250,000 | - | - | L&B | Y | |
| Freebairn Rec Centre Equip Improvements | 30,000 | 15,000 | - | P&E | | Y |
| Oval Irrigation Upgrade | 160,000 | 160,000 | 153,260 | Inf | Y | |
| Town Playground Sofffall Replacement | 50,000 | - | - | L&B | Y | |
| Lowloader | 125,000 | - | - | P&E | Y | |
| Side Tipper Trailer | 120,000 | 120,000 | 98,145 | P&E | Y | |
| Tractor | 55,000 | 55,000 | 55,000 | P&E | Y | |
| Mini Excavator | 45,000 | - | 47,570 | P&E | | Y |
| Plant Trailer | 11,000 | 11,000 | 8,330 | P&E | | Y |
| Miscellaneous Plant (inc EWP trial) | 20,000 | 13,333 | - | P&E | | Y |
| Toyota Prado (CEO) | 55,000 | - | - | MV | Y | |
| Toyota Prado (WM) | 55,000 | 55,000 | 58,757 | MV | Y | |
| Isuzu 3T Tipper | 66,000 | - | - | MV | Y | |
| 4x2 Utility (No Trade) | 25,000 | 25,000 | 32,832 | MV | | Y |
| Holt Rock Depot Improvements | 24,706 | 16,471 | - | L&B | Y | |
| RRG Road Construction | 626,271 | 417,514 | 569,598 | Inf | Y | |
| R2R Road Construction | 426,344 | 284,229 | 342,251 | Inf | Y | |
| BS Road Construction | 802,786 | 535,191 | 3,890 | Inf | Y | |
| WSFN Road Construction | - | - | 33,119 | Inf | Y | |
| HSVPP Road Construction | - | - | 303,752 | | Y | |
| Own Resource Road Construction | 890,628 | 593,752 | 190,545 | Inf | Y | |
| Drainage Improvements (High Street) | 147,884 | - | - | Inf | Y | |
| Footpath Construction | 150,891 | - | 42,425 | Inf | | Y |
| Pingaring Dam | 30,500 | 15,000 | 18,476 | Inf | | Y |
| Youth Precinct | 330,000 | - | 957 | L&B | | Y |
| Water Infrastructure | 92,000 | 61,333 | 2,886 | Inf | | Y |
| Caravan Park Disabled Ablutions | 33,000 | - | 440 | L&B | Y | |
| | 4,991,340 | 2,460,823 | 2,033,734 | | | |

Note 3(b) - Disposal of Assets

| Asset Description | Budget | | | YTD Actual | | |
|-----------------------------|----------------|------------------|---------------------|----------------|------------------|---------------------|
| | Net Book Value | Proceeds on Sale | Profit/Loss on Sale | Net Book Value | Proceeds on Sale | Profit/Loss on Sale |
| PPE74 - Roadwest Lowloader | 10,000 | 25,000 | (15,000) | - | - | - |
| PPE114 - Haulmore S/Tipper | 8,502 | 20,000 | (11,498) | - | - | - |
| PPE18 - New Holland Tractor | 12,752 | 20,000 | (7,248) | - | - | - |
| PMV37 - Isuzu 3T Tipper | 6,000 | 16,000 | (10,000) | - | - | - |
| PMV27 - Toyota Prado (CEO) | 44,000 | 45,000 | (1,000) | - | - | - |
| PMV30 - Toyota Prado (WM) | 46,000 | 45,000 | 1,000 | - | - | - |
| | 127,254 | 171,000 | (43,746) | - | - | - |

Note 3(c) - Depreciation

| | Depreciation Expense | | | Asset Sustainability Ratio | |
|-----------------------------------|----------------------|------------------|------------|----------------------------|----------|
| | YTD | | | Budget | Actual |
| | Budget | Budget | YTD Actual | | |
| Furniture & Equipment | 9,942 | 6,628 | 0 | - | 0 |
| Land & Buildings | 461,285 | 307,523 | 0 | 0.05 | 0 |
| Motor Vehicles | 72,100 | 48,067 | 0 | 1.14 | 0 |
| Construction Other than Buildings | 15,205 | 10,137 | 0 | - | 0 |
| Plant & Equipment | 366,115 | 244,077 | 0 | 0.72 | 0 |
| Infrastructure | 2,250,937 | 1,500,625 | 0 | 1.38 | 0 |
| | 3,175,584 | 2,117,056 | - | 1.16 | - |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2021

Note 4 - Cash Backed Reserves

| Reserve | Budget | | | | Actual | | | | |
|--------------------------|------------------|----------------|----------------|------------------|------------------|----------------|---------------|-----------------|------------------|
| | Opening Balance | Transfer to | Transfer from | Closing Balance | Opening Balance | Transfer to | Transfer from | Closing Balance | |
| Leave | 361,521 | 28,150 | - | 389,671 | 361,521 | 26,788 | - | 388,309 | |
| Plant | 397,979 | 53,600 | - | 451,579 | 397,979 | 151,997 | - | 549,976 | |
| Building | 248,034 | 87,250 | - | 335,284 | 248,034 | 86,245 | - | 334,279 | |
| Admin Equipment | 76,640 | 675 | 47,732 | 29,583 | 76,640 | 385 | 47,723 | 29,302 | |
| Natural Disaster | 142,362 | 1,260 | 20,000 | 123,622 | 142,362 | 714 | - | 143,076 | |
| Joint Venture Housing | 75,946 | 675 | - | 76,621 | 75,946 | 381 | - | 76,327 | |
| FRC Surface & Equipment | 141,595 | 600 | 139,595 | 2,600 | 141,595 | 40,865 | - | 182,460 | |
| Medical Services | 114,998 | 1,035 | - | 116,033 | 114,998 | 586 | - | 115,584 | |
| Fuel Facility | 81,814 | 720 | - | 82,534 | 81,814 | 402 | - | 82,216 | |
| Sportsperson Scholarship | 13,625 | 108 | - | 13,733 | 13,625 | 68 | - | 13,693 | |
| Freebairn Rec Centre | 217,323 | 1,935 | 11,000 | 208,258 | 217,323 | 1,091 | 11,000 | 207,414 | |
| Short Stay Accommodation | - | 140,255 | - | 140,255 | - | - | - | - | |
| | 1,871,837 | 316,263 | 218,327 | 1,969,773 | 1,871,837 | 309,523 | - | 58,723 | 2,122,637 |

| 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 development of future housing | - | - | - |
| Admin Equipment | To fund the replacement of administration equipment. | - | 50,000 | 100,000 |
| Natural Disaster | To fund the LG contribution as specified through the WANDRRA guidelines and other natural disaster recovery expenditure. | - | 100,000 | - |
| Joint Venture Housing | A maintenance reserve to fund the long term maintenance of each Joint Venture Housing arrangement. | - | - | - |
| FRC Surface & Equipment | To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary. | - | - | - |
| Medical Services | To fund the recruitment and provision of medical services in the future. Difference between the budgeted and actual expenditure is | - | 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 the development of local sportspersons. | - | - | 15,000 |
| Freebairn Rec Centre | To fund maintenance and replacement of land and building assets at the FRC | - | 100,000 | - |
| Short Stay Accommodation | To fund the construction of short stay accommodation | 30/06/2022 | - | 250,000 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2021

Note 5 - Operating Grants

| Grant Source | Purpose | YTD | | YTD Actual |
|---|--|------------------|------------------|-------------------|
| | | Budget | Budget | |
| Grants Commission | Federal financial assistance grants | 1,070,000 | 535,000 | 812,309 |
| Local Roads & Community Infrastructure Program | Federal Government Stimulus | 601,000 | 300,500 | 153,260 |
| Department of Primary Industries & Regional Development | Regional Economic Development (RED) | 30,000 | - | - |
| Fire & Emergency Services | Emergency Services Levy Operating Grant | 25,000 | 12,500 | 14,028 |
| KCCC Sustainability Grant | Childcare Sustainability Grant | 52,500 | 26,250 | 25,000 |
| Main Roads | State Direct Grant (Untied Road Funding) | 212,935 | 212,935 | 206,610 |
| Department of Primary Industries & Regional Development | Community Resource Centre Funding | 100,000 | 75,000 | 80,470 |
| Department of Water | Drought Communities | 590,000 | 295,000 | - |
| | | 2,091,435 | 1,162,185 | 1,291,676 |

Capital Grants

| Grant Source | Purpose | YTD | | YTD Actual |
|------------------------------|---------------------------------------|------------------|----------------|-------------------|
| | | Budget | Budget | |
| Main Roads | Regional Road Group Road Construction | 365,000 | 182,500 | 471,735 |
| Department of Infrastructure | Roads to Recovery Road Construction | 525,000 | 262,500 | 92,896 |
| Main Roads | Black Spot Road Construction | 524,000 | 262,000 | - |
| Department of Water | Community Water Supply | 90,000 | - | - |
| | | 1,504,000 | 707,000 | 564,631 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 28 February 2021

Note 6 - Borrowings

| | Budget | | | | Actual | | | |
|--------------------------------|-------------------------|----------------|-------------------------|----------------|-------------------------|----------------|-------------------------|----------------|
| | Principal | | Interest | | Principal | | Interest | |
| | Principal 01/07/2020 | Repayment s | Principal 30/06/2020 | Repayment s | Principal 01/07/2020 | Repayment s | Principal 30/06/2020 | Repayment s |
| Loan 1 Administration Building | 1,164,231 | 90,511 | 1,073,720 | 42,895 | 1,164,231 | 44,912 | 1,119,319 | 21,902 |
| | 1,164,231 | 90,511 | 1,073,720 | 42,895 | 1,164,231 | 44,912 | 1,119,319 | 21,902 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2021

Note 7 - 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 2020-21 year is \$5,000 or 10.00% whichever is the greater.

| Revenue from operating activities | Var \$ | Var % | Explanation |
|---|---------------|--------------|--|
| | | | \$150k of LRCIP grant has been received but has not yet been recognised as income as most expenditure has not yet taken place, once performance obligations are satisfied this income will be recognised as per regulation changes. Fags grant received one quarter earlier than had been budgeted for (\$270k). |
| General purpose funding - other | 125,454 | 13% | |
| General purpose funding - rates | 6,002 | 0% | Below 10% threshold |
| Governance | 29,022 | 71% | Insurance rebate (27k) not budgeted for |
| Law, order and public safety | 1,217 | 6% | Below \$5,000 & 10% threshold |
| Health | 354 | 100% | Below \$5,000 & 10% threshold |
| Education and welfare | (41,807) | -32% | Childcare centre fees below what was budgeted (39k) |
| | | | Rental income down (8k) due to higher than expected vacancy rates. Budget prepared based on fully rented houses however this has not been the case throughout the year. |
| Housing | (7,839) | -12% | |
| Community amenities | 2,493 | 2% | Below \$5,000 & 10% threshold |
| Recreation and culture | 14,365 | 9% | Below 10% threshold. Aquatic Centre admission income higher than budgeted. |
| Transport | (6,149) | 0% | Below 10% threshold |
| | | | \$250k of Drought communities income has been received however not recognised in financials until progress milestones achieved (budgeted to recognise \$295k in December). Fuel facility income is \$36k above budget. |
| Economic services | (255,241) | -47% | |
| | | | Private works income higher than budgeted for (\$50k) Expenditure higher in line with the additional work completed. |
| Other property and services | 51,438 | 40% | |
| Expenditure from operating activities | Var \$ | Var % | Explanation |
| General purpose funding | (12,880) | -28% | Admin allocations lower than budgeted. |
| Governance | 25,577 | 14% | Below 10% threshold |
| Law, order and public safety | (10,933) | -17% | Fire insurance lower than budget (4k), depreciation journals not posted (8k) |
| Health | (34,077) | -86% | Expenditure on medical centre (30k), mosquito control (2k) |
| Education and welfare | (9,461) | -5% | Below 10% threshold |
| Housing | (22,582) | -15% | Depreciation journals not yet posted. |
| | | | Rubbish collection & transfer station costs under budget by \$15k; Maintenance works on public toilets not yet commenced (16k) & Depreciation not yet posted (\$11k). This is offset by \$16k reinstatement of gravel pits not budgeted for. |
| Community amenities | (27,508) | -13% | |
| Recreation and culture | (216,957) | -35% | Depreciation journals not yet posted as is causing the most significant variance. |
| Transport | (1,244,161) | -124% | Depreciation journals not yet posted (1260k), road maintenance higher than budgeted for (140k) due to timing |
| | | | CRC employee costs lower than budgeted for due to vacant positions , depreciation journals for c/park & CRC not yet posted |
| Economic services | (135,613) | -22% | |
| Other property and services | (356,667) | 145% | Depreciation journals not yet posted for plant (370k). |
| Investing activities | Var \$ | Var % | Explanation |
| Proceeds from non-operating grants, subsidies and contributions | (142,368) | 0 | Road grants not yet received as projects not yet started or not progressed far enough to recognise the associated income. |
| Proceeds from disposal of assets | 49,377 | 0 | Budget timing differences relating to sale of plant, vehicles which have been traded have not had their disposals processed as asset transactions cannot take place until audit finalised. |
| Payments for property, plant and equipment and infrastructure | (427,089) | -21% | Timing issues when comparing budgets, no foreseeable issues will impact delivery. |
| Financing activities | Var \$ | Var % | Explanation |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 28 February 2021

Note 7 - Explanation of Material Variances

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The material variance adopted by Council for the 2020-21 year is \$5,000 or 10.00% whichever is the greater.

| | | | |
|-------------------------|---------|----|---|
| Transfer from reserves | 50,441 | 0% | Budgeted transfers have taken place, YTD budget figures behind, timing issue. |
| Repayment of debentures | (344) | 0% | Below \$5,000 & 10% threshold |
| Transfer to reserves | 151,392 | 0% | Budgeted transfers have taken place, YTD budget figures behind, timing issue. |



LOCATION PLAN
1:1000 @ A1



KULIN ALL AGES PRECINCT STAGE 2 OBSTACLE ZONE KULIN, WA

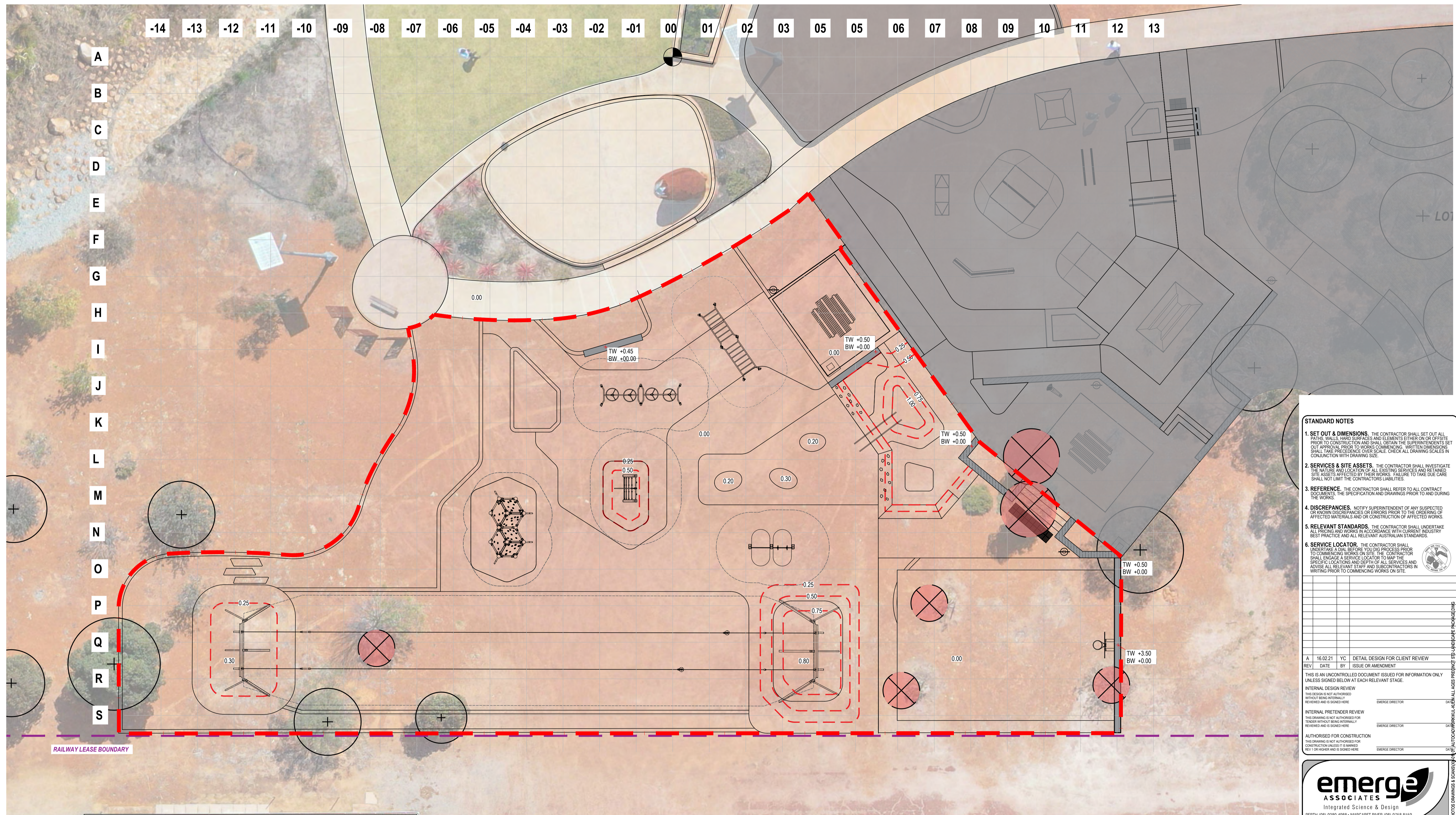
LANDSCAPE CONTRACT: KUL-03 LANDSCAPE & IRRIGATION WORKS

CLIENT: SHIRE OF KULIN
ISSUE FOR: CLIENT REVIEW
DATE: FEBRUARY 2021

SHEET LIST TABLE

| Sheet Number | Revision | Sheet Title |
|--------------|----------|------------------------------------|
| KUL-03-000 | B | COVERPAGE |
| KUL-03-301 | B | LANDSCAPE GRADING PLAN |
| KUL-03-401 | B | LANDSCAPE HARDSCAPE PLAN |
| KUL-03-501 | B | LANDSCAPE PLANTING PLAN |
| KUL-03-901 | B | TYPICAL HARDSCAPE DETAILS |
| KUL-03-910 | B | HIT-UP WALL AND CUSTOM CLIMB WALL |
| KUL-03-950 | B | TYPICAL FURNITURE AND PLAY DETAILS |
| KUL-03-970 | B | TYPICAL SOFTWORK DETAILS & NOTES |





STANDARD NOTES

- 1. SET OUT & DIMENSIONS.** THE CONTRACTOR SHALL SET OUT ALL PATHS, WALLS, HARD SURFACES AND ELEMENTS EITHER ON OR OFF SITE PRIOR TO CONSTRUCTION AND SHALL OBTAIN THE SUPERINTENDENT'S SET OUT APPROVAL PRIOR TO WORKS COMMENCING. WRITTEN DIMENSIONS SHALL TAKE PRECEDENCE OVER SCALE. CHECK ALL DRAWING SCALES IN CONJUNCTION WITH DRAWING SIZE.
- 2. SERVICES & SITE ASSETS.** THE CONTRACTOR SHALL INVESTIGATE THE NATURE AND LOCATION OF ALL EXISTING SERVICES AND RETAINED SITE ASSETS AFFECTED BY THEIR WORKS. FAILURE TO TAKE DUE CARE SHALL NOT LIMIT THE CONTRACTOR'S LIABILITIES.
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- 6. SERVICE LOCATOR.** THE CONTRACTOR SHALL UNDERTAKE A DIAL BEFORE YOU DIG PROCESS PRIOR TO COMMENCING WORKS ON SITE. THE CONTRACTOR SHALL ENGAGE A SERVICE LOCATOR TO MAP THE SPECIFIC LOCATIONS AND DEPTH OF ALL SERVICES AND ADVISE ALL RELEVANT STAFF AND SUBCONTRACTORS IN WRITING PRIOR TO COMMENCING WORKS ON SITE.

| REV | DATE | BY | ISSUE OR AMENDMENT |
|-----|----------|----|---------------------------------|
| A | 16.02.21 | YC | DETAIL DESIGN FOR CLIENT REVIEW |

THIS IS AN UNCONTROLLED DOCUMENT ISSUED FOR INFORMATION ONLY UNLESS SIGNED BELOW AT EACH RELEVANT STAGE.

| REVIEW TYPE | REVIEWED AND SIGNED HERE | EMERGE DIRECTOR |
|-----------------------------|--------------------------|-----------------|
| INTERNAL DESIGN REVIEW | | |
| INTERNAL PRETENDER REVIEW | | |
| AUTHORISED FOR CONSTRUCTION | | |

emerge ASSOCIATES
 Integrated Science & Design
 PERTH (08) 9380 4988 • MARGARET RIVER (08) 9758 8159

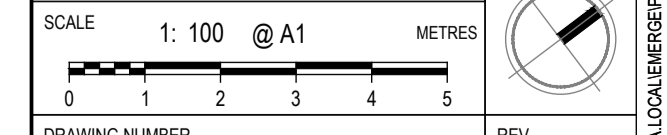
PROJECT
KULIN ALL AGES PRECINCT
 KULIN, WA
 STAGE OR PHASE
STAGE 2 OBSTACLE ZONE

DRAWING TITLE
LANDSCAPE GRADING PLAN

CLIENT
SHIRE OF KULIN

DESIGNED BY **ZF** PRELIM DESIGN REVIEWED BY **ZF**
 DRAWN BY **YC** PRELIM DWG REVIEWED BY **ZF**

DATE INITIALLY DRAWN **16.02.2021**



DRAWING NUMBER
KUL-03-301

REV **B**

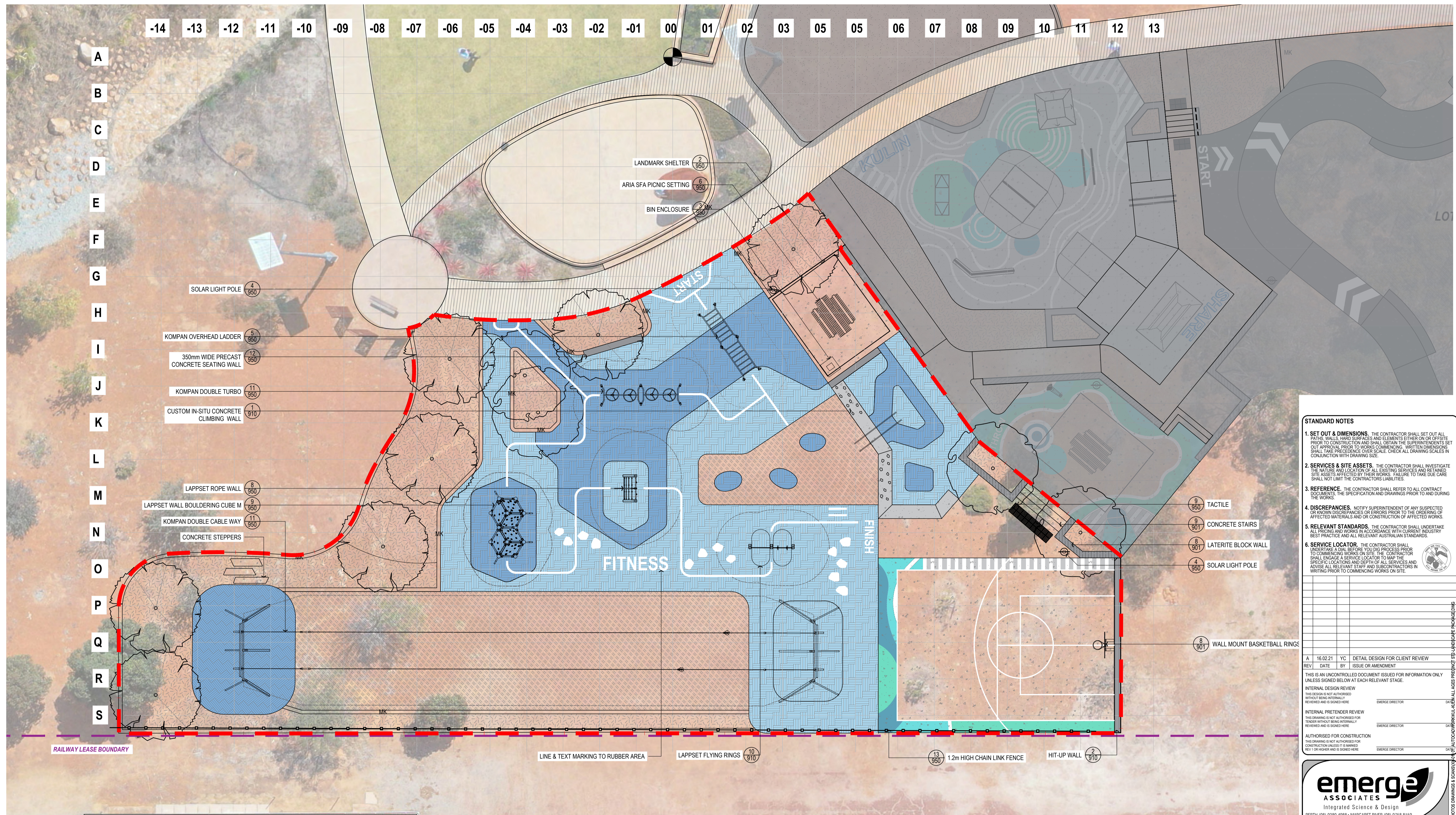
LEGEND

- EXTENT OF WORK
- 0.75- PROPOSED CONTOURS
- PRECAST CONCRETE SEATING WALL
- LATERITE BLOCK RETAINING WALL
- TW +0.50 TOP OF WALL LEVEL
- BW +0.00 BOTTOM OF WALL LEVEL
- 0.30 SPOT LEVEL
- ☉ SOLAR LIGHT POLE
- + EXISTING TREE TO BE RETAINED AND PROTECTED
- ⊗ EXISTING TREE TO BE REMOVED
- ⊙ SET OUT POINT

NOTICE: IN THE ABSENCE OF A FEATURE SURVEY, ALL EXISTING RETAINED SURFACES ARE SHOWN AS 0.00. ALL SPOT HEIGHT SHOWN ARE RELATIVE TO THIS

INFORMATION ONLY

REF: MAIN LOCAL EMERGE PROJECTS/SHIRE OF KULIN ALL AGES PRECINCT STAGE 2 OBSTACLE ZONE LANDSCAPE GRADING PLAN



-14 -13 -12 -11 -10 -09 -08 -07 -06 -05 -04 -03 -02 -01 00 01 02 03 05 05 06 07 08 09 10 11 12 13

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- 4 950 SOLAR LIGHT POLE
- 5 950 KOMPAN OVERHEAD LADDER
- 12 950 350mm WIDE PRECAST CONCRETE SEATING WALL
- 11 950 KOMPAN DOUBLE TURBO
- 1 910 CUSTOM IN-SITU CONCRETE CLIMBING WALL
- 8 950 LAPPSET ROPE WALL
- 9 950 LAPPSET WALL BOULDERING CUBE M
- 11 950 KOMPAN DOUBLE CABLE WAY
- CONCRETE STEPPERS

- 2 950 LANDMARK SHELTER
- 6 950 ARIA SFA PICNIC SETTING
- 2 MK BIN ENCLOSURE

- 9 950 TACTILE
- 9 901 CONCRETE STAIRS
- 8 901 LATERITE BLOCK WALL
- 4 950 SOLAR LIGHT POLE
- 8 901 WALL MOUNT BASKETBALL RINGS

- 10 910 LAPPSET FLYING RINGS
- 13 950 1.2m HIGH CHAIN LINK FENCE
- 2 910 HIT-UP WALL

STANDARD NOTES

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|-----|----------|----|---------------------------------|
| A | 16.02.21 | YC | DETAIL DESIGN FOR CLIENT REVIEW |

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INTERNAL DESIGN REVIEW
THIS DESIGN HAS BEEN REVIEWED BY:
EMERGE DIRECTOR

INTERNAL PRETENDER REVIEW
THIS DRAWING IS NOT AUTHORISED FOR TENDER WITHOUT BEING INTERNALLY REVIEWED AND SIGNED HERE:
EMERGE DIRECTOR

AUTHORISED FOR CONSTRUCTION
THIS DRAWING IS NOT AUTHORISED FOR CONSTRUCTION UNLESS IT IS MARKED REV 1 OR HIGHER AND IS SIGNED HERE:
EMERGE DIRECTOR

LEGEND

- EXTENT OF WORK
- RUBBER SOFTFALL
- MK --- MOWING KERBS
- SHRUB PLANTING
- PLAY MULCH SOFTFALL
- CONCRETE HARDSTAND
- PLAY SAND SOFTFALL

- 12 901 EXISTING TREE TO BE RETAINED AND PROTECTED
- 3 901 PROPOSED TREES
- 1 970 SET OUT POINT
- 1 901 COLOURED PAINT ON CONCRETE
1 VIVID WHITE 2 FUNK 3 JACUZZI 4 SUMMER AIR
- 11 901 1.2m CHAIN LINK FENCE

NOTICE: IN THE ABSENCE OF A FEATURE SURVEY, ALL EXISTING RETAINED SURFACES ARE SHOWN AS 0.00. ALL SPOT HEIGHT SHOWN ARE RELATIVE TO THIS

PROPOSED SURFACE COLOURS

- Dulux 1W Vivid White™
- Dulux A278 Funk
- Dulux 58802 Summer Air
- Dulux A326 Jacuzzi

INFORMATION ONLY

emerge ASSOCIATES
Integrated Science & Design
PERTH (08) 9380 4988 • MARGARET RIVER (08) 9758 8159

PROJECT
KULIN ALL AGES PRECINCT
KULIN, WA
STAGE OR PHASE
STAGE 2 OBSTACLE ZONE

DRAWING TITLE
LANDSCAPE HARDSCAPE PLAN

CLIENT
SHIRE OF KULIN

DESIGNED BY ZF PRELIM DESIGN REVIEWED BY ZF
DRAWN BY YC PRELIM DWG REVIEWED BY ZF
DATE INITIALLY DRAWN 16.02.2021

SCALE 1:100 @ A1 METRES

DRAWING NUMBER
KUL-03-401

REV
B



STANDARD NOTES

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INTERNAL PRETENDER REVIEW
 THE DRAWING IS NOT AUTHORISED FOR TENDER WITHOUT BEING INTERNALLY REVIEWED AND SIGNED HERE: _____ EMERGE DIRECTOR

AUTHORISED FOR CONSTRUCTION
 THE DRAWING IS NOT AUTHORISED FOR CONSTRUCTION UNLESS IT IS MARKED REV 1 OR HIGHER AND IS SIGNED HERE: _____ EMERGE DIRECTOR

LEGEND

- EXTENT OF WORK
- SHRUB PLANTING
- CONCRETE MOWING KERB
- SET OUT POINT
- EXISTING TREES TO BE RETAINED
- EXISTING TREE TO BE REMOVED
- PROPOSED TREES

| Key | Botanic Name | Common Name | Qty. | Pot |
|------|--------------------------------|---------------------|------|-------|
| ATSE | Atriplex semibaccata | Creeping Saltbush | 145 | 140mm |
| BABL | Banksia blechnifolia prostrata | Groundcover Banksia | 145 | 140mm |
| SYRE | Synaphea reticulata | Club Leaf Synaphea | 145 | 140mm |

| Key | Botanic Name | Common Name | Qty. | Pot |
|------|--------------------------|-----------------------|------|-------|
| BASP | Banksia sphaerocarpa | Fox Banksia | 26 | 140mm |
| GRAS | Grevillea asteriscos | Star Leaf Grevillea | 26 | 140mm |
| VEPI | Verticordia picta (pink) | Ainted Feather Flower | 26 | 140mm |

| Key | Botanic Name | Common Name | Qty. | Pot |
|-----|------------------------|---------------|------|-----------|
| AGF | Agonis flexuosa | WA peppermint | 4 | 100 Litre |
| EUM | Eucalyptus mallee | Mallee | 2 | 100 Litre |
| EUS | Eucalyptus salmophloia | Salmon Gum | 5 | 100 Litre |

INFORMATION ONLY

| TREES | GROUNDCOVERS | SHRUBS |
|---|--|---|
| Agonis flexuosa Eucalyptus salmophloia Eucalyptus torquata Eucalyptus mallee | Atriplex semibaccata Synaphea spinulosa Hibbertia hypericoides Banksia blechnifolia prostrata | Astroloma compactum Grevillea asteriscos Verticordia roei Grevillea excelsior Banksia sphaerocarpa Atriplex nummularia Grevillea calliantha Melaleuca elliptica Acacia restiacea Benth Verticordia picta (pink) Eucalyptus macrocarpa Verticordia chrysantha |

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PROJECT: KULIN ALL AGES PRECINCT
 KULIN, WA
 STAGE 2 OBSTACLE ZONE

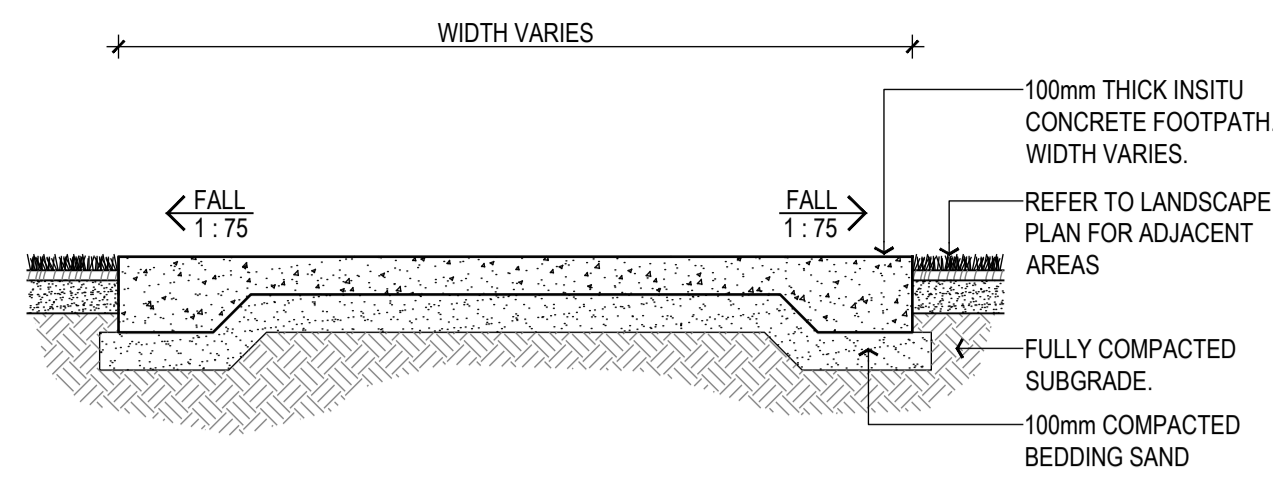
DRAWING TITLE: LANDSCAPE PLANTING PLAN

CLIENT: SHIRE OF KULIN

DESIGNED BY: ZF PRELIM DESIGN REVIEWED BY: ZF
 DRAWN BY: YC PRELIM DWG REVIEWED BY: ZF
 DATE INITIALLY DRAWN: 16.02.2021

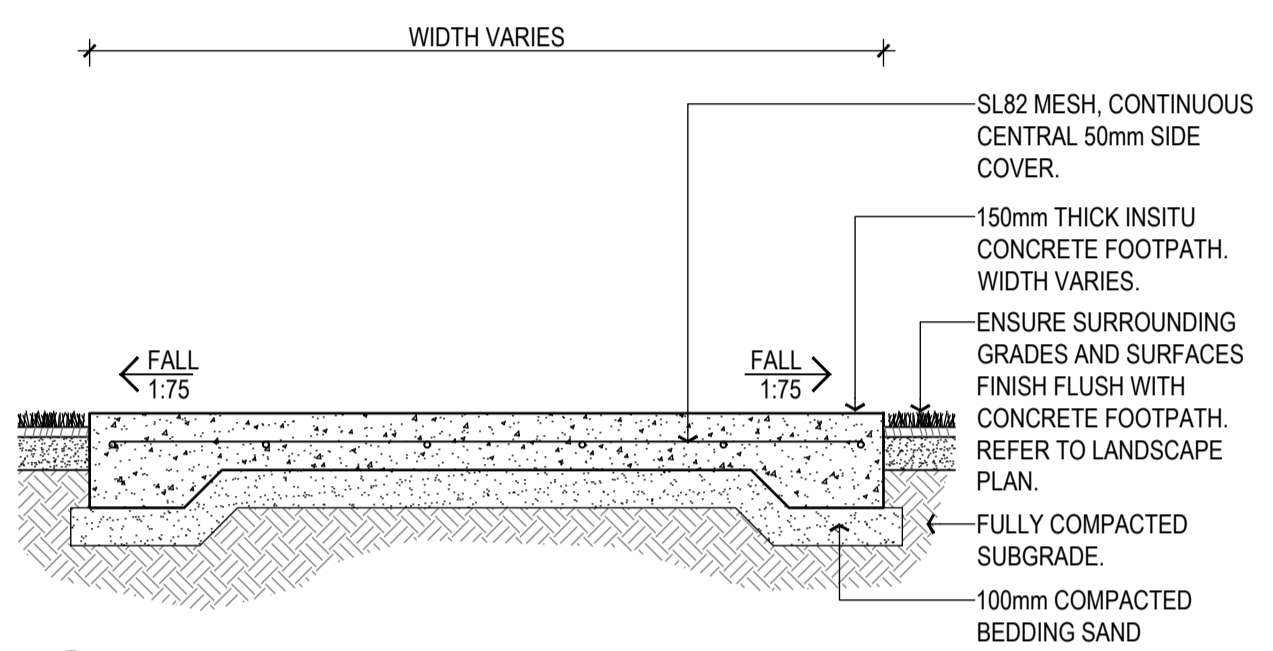
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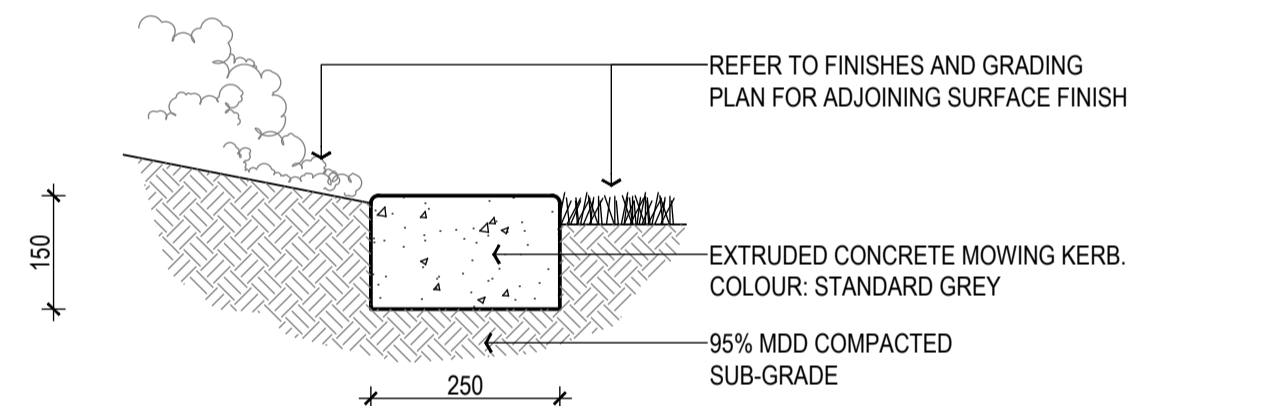


- NOTES**
- FOUNDATION TO BE COMPACTED TO 95% MDD.
 - ALL CONCRETE FOOTPATH CONSTRUCTION TO BE A MIN 25MPa, 20mm AGGREGATE AND MAX SLUMP OF 80-100mm.
 - BEDDING - SAND (100mm MINIMUM).
 - EXPANSION JOINT EVERY 5.0M AS PER COA STANDARD S13-08. SEE DETAIL 4/901
 - CONTRACTION JOINT EVERY 2.5M AS PER COA STANDARD S13-08. SEE DETAIL 5/901
 - SURFACE TO BE LIGHT MACHINE TROWEL FINISH, NON-SLIP, WITH SMOOTH EDGE APPROX 75mm WIDE AT EDGES AND JOINTS.
 - LONGITUDINAL GRADE SHOULD NOT EXCEED 1 IN 20.
 - WHERE LONGITUDINAL GRADE IS GREATER THAN 1 IN 14, LANDINGS WILL BE PROVIDED EVERY 6m.
 - VERTICAL CLEARANCES ALONG PATHS SHOULD BE A MINIMUM OF 2m.
 - WHERE STREET FURNITURE (POLES, BENCHES, RUBBISH BINS, POSTS, ETC) ARE LOCATED IN PATH, A MIN UNOBSTRUCTED WIDTH OF 1.2m MUST BE MAINTAINED.

1 INSITU CONCRETE FOOTPATH - TYPICAL
901 SECTION SCALE 1:20

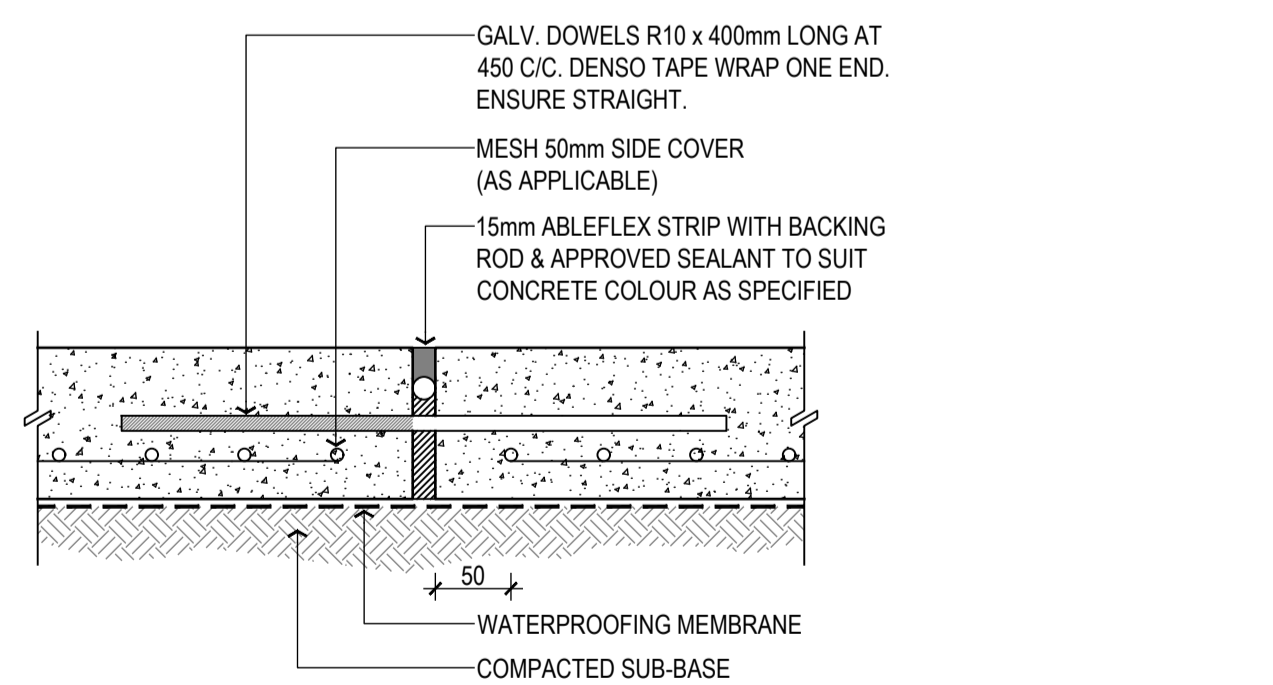


2 REINFORCED CONCRETE PATH FOR MAINTENANCE VEHICLE ACCESS
901 SECTION SCALE 1:20

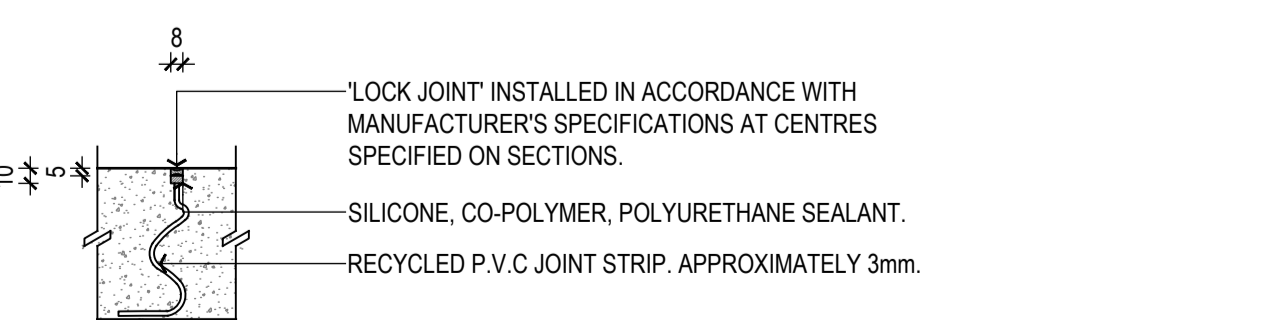


- NOTES**
- ALL CONCRETE TO BE 32MPa @ 28 DAYS
 - CONTRACTION JOINTS: RULED / STAMPED AT 2.0M INTERVALS
 - EXPANSION JOINTS: 6.0M INTERVALS TO LINE UP WITH FOOTPATH JOINTS.

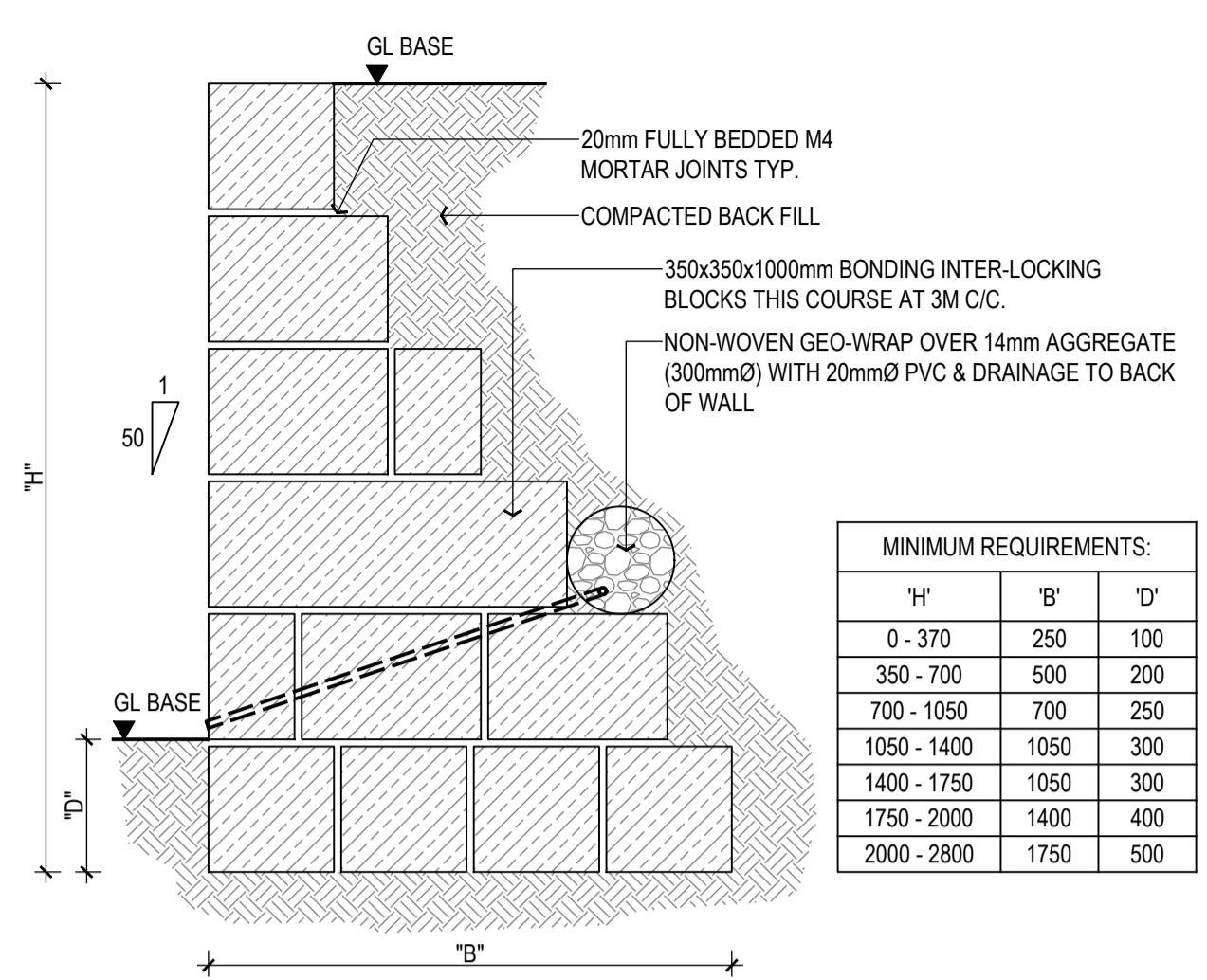
3 MOWING KERB
901 SECTION SCALE 1:10



4 TYPICAL EXPANSION DETAIL (NON-TRAFFICABLE)
901 SECTION SCALE 1:5

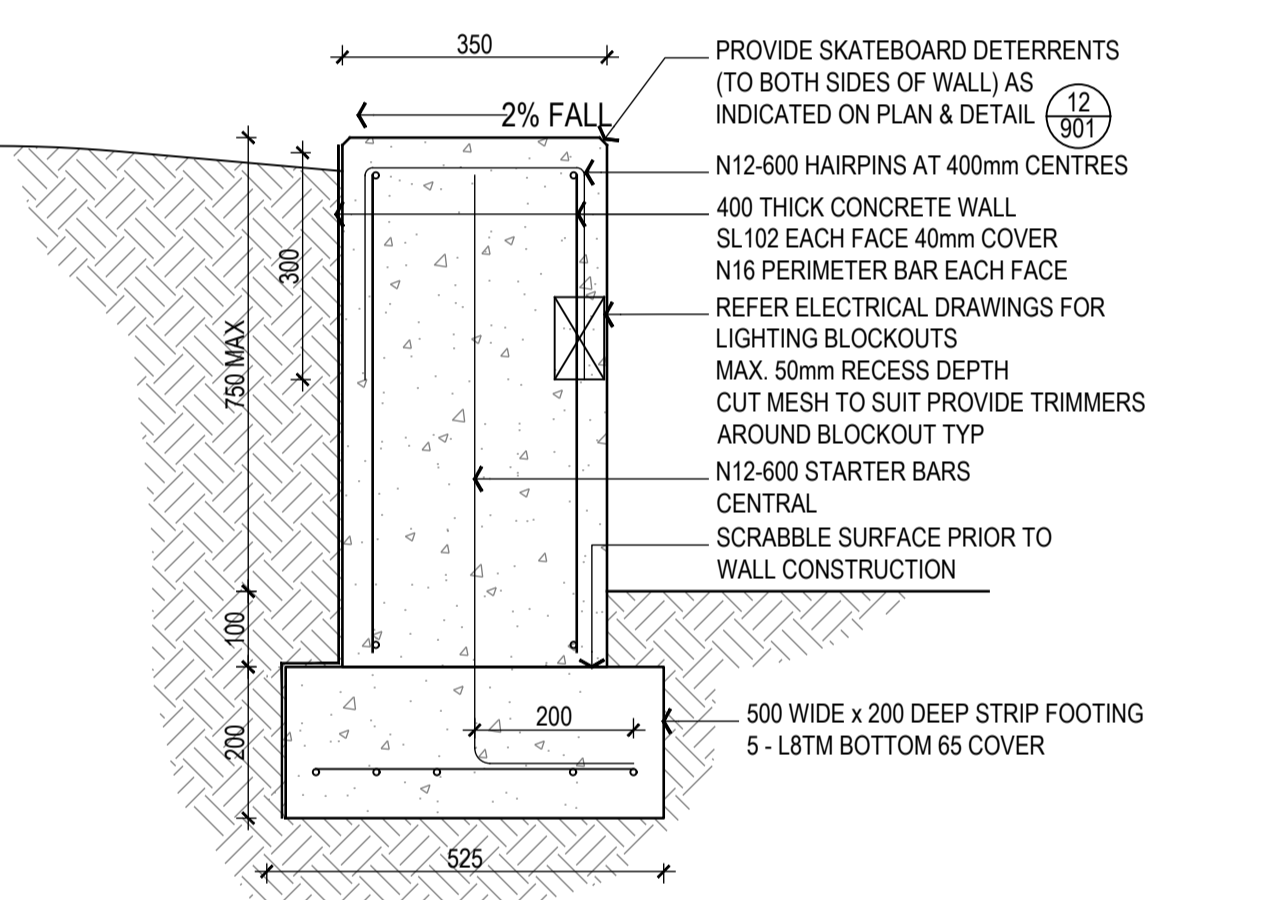


5 TYPICAL CONTRACTION JOINT
901 SECTION SCALE 1:5



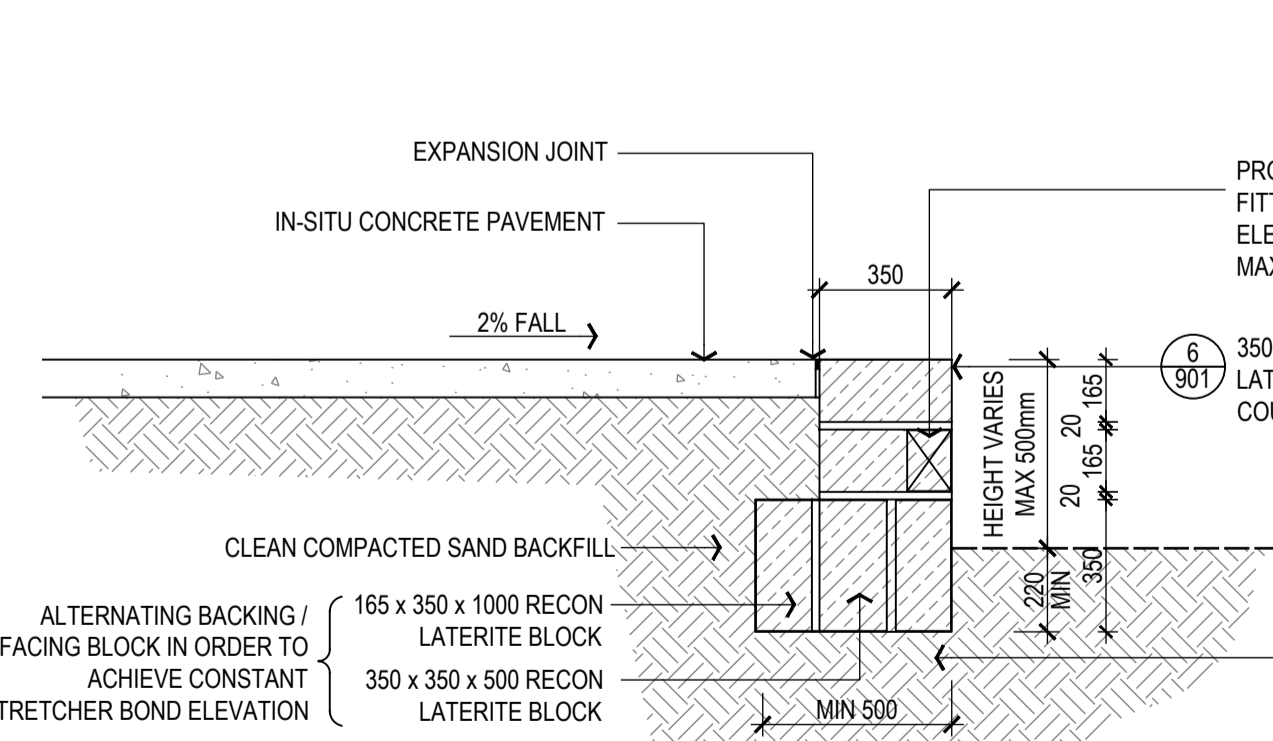
- NOTES**
- COMPACT GROUND UNDER FOOTING TO RESIST 7 BLOWS PER 300mm OF A STANDARD 16mmØ PENETROMETER OVER A DEPTH OF 600mm.
 - PROVIDE CONTROL JOINTS TO ALL RETAINING WALLS AT 10mm CTS MAX. REFER TO DETAIL 00/00.
 - NO BACKFILLING UNTIL 7 DAYS AFTER WALLS HAVE BEEN BUILT.
 - THESE WALLS ARE APPLICABLE FOR SANDY SOIL CONDITIONS ONLY.
 - CLAYEY SOILS TO BE REFERRED TO ENGINEER.
 - HORIZONTAL BACKFILL ONLY.
 - TO REAR OF WALL USE RANDOM COURSED BONDED STONE IN 1 : CEMENT, 2 : LIME, 9 : SAND MORTAR. NO RUBBLE FILL PERMITTED.
 - 'D' TO CONSIST OF COMPACTED SUBGRADE NOT PLAY SAND OR MULCH / ETC.

6 TYPICAL LATERITE RETAINING WALL
901 SECTION SCALE 1:20



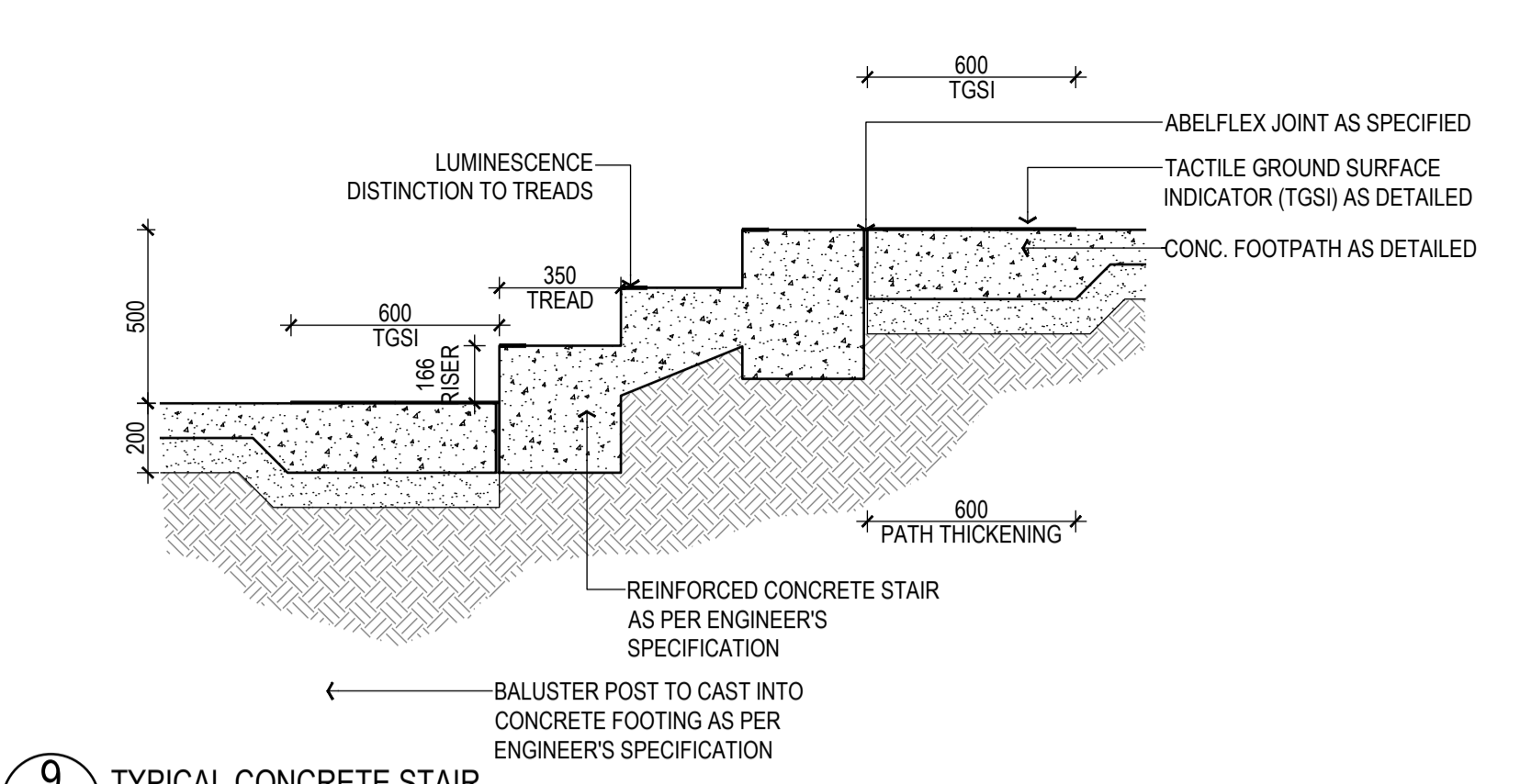
7 350mm WIDE PRECAST CONCRETE SEAT WALL
901 SECTION SCALE 1:10

- CONCRETE WALL NOTES:**
- PROVIDE CONTROL JOINTS IN ALL WALLS AT 8m CTS
 - WALLS & TOP SLAB TO N32 CONCRETE WITH OFF-WHITE CEMENT
 - OFF-FORM FINISH TO ALL EXPOSED FACES OF WALLS & SLABS TO BE CLASS 2
 - 10 x 10mm CHAMFER TO ALL EXPOSED EDGES
 - ENSURE ALL WALLS PROPPED DURING BACKFILLING & COMPACTION. USE ONLY LIGHT WEIGHT COMPACTION EQUIPMENT

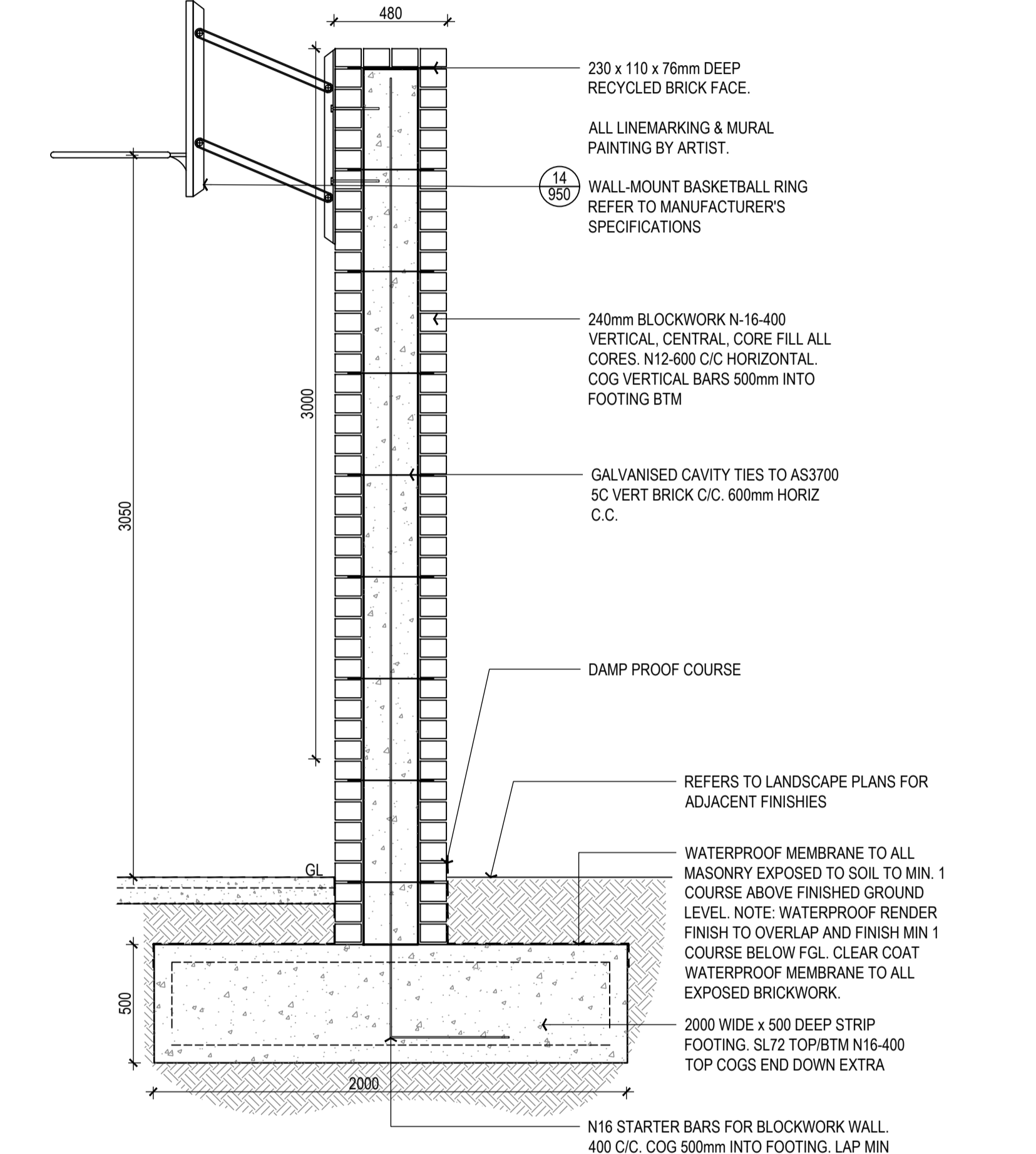


- NOTES**
- SURCHARGE 3kPa ONLY - PEDESTRIAN TRAFFIC ONLY, NO VEHICLES TO BE WITHIN 1m OF WALL.
 - WALL HEIGHTS VARY, REFER TO PLAN.
 - ALL JOINTS TO BE FULLY BEDDED.
 - WALL CONSTRUCTION TO BE IN ACCORDANCE WITH LATERITE RETAINING WALL NOTES ON DWG CC-01-304

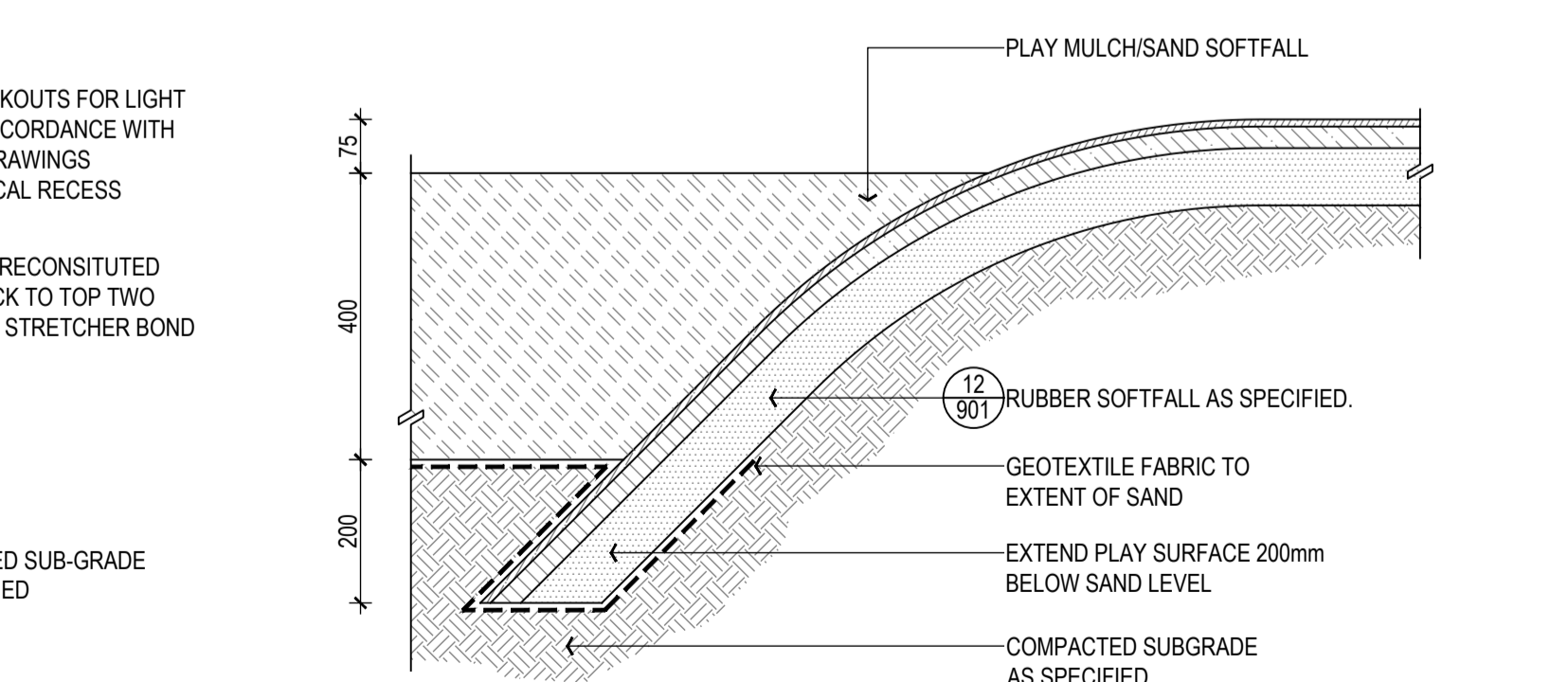
8 LATERITE RETAINING WALL - MAX 500mm HIGH 3kPa SURCHARGE
901 SECTION SCALE 1:20



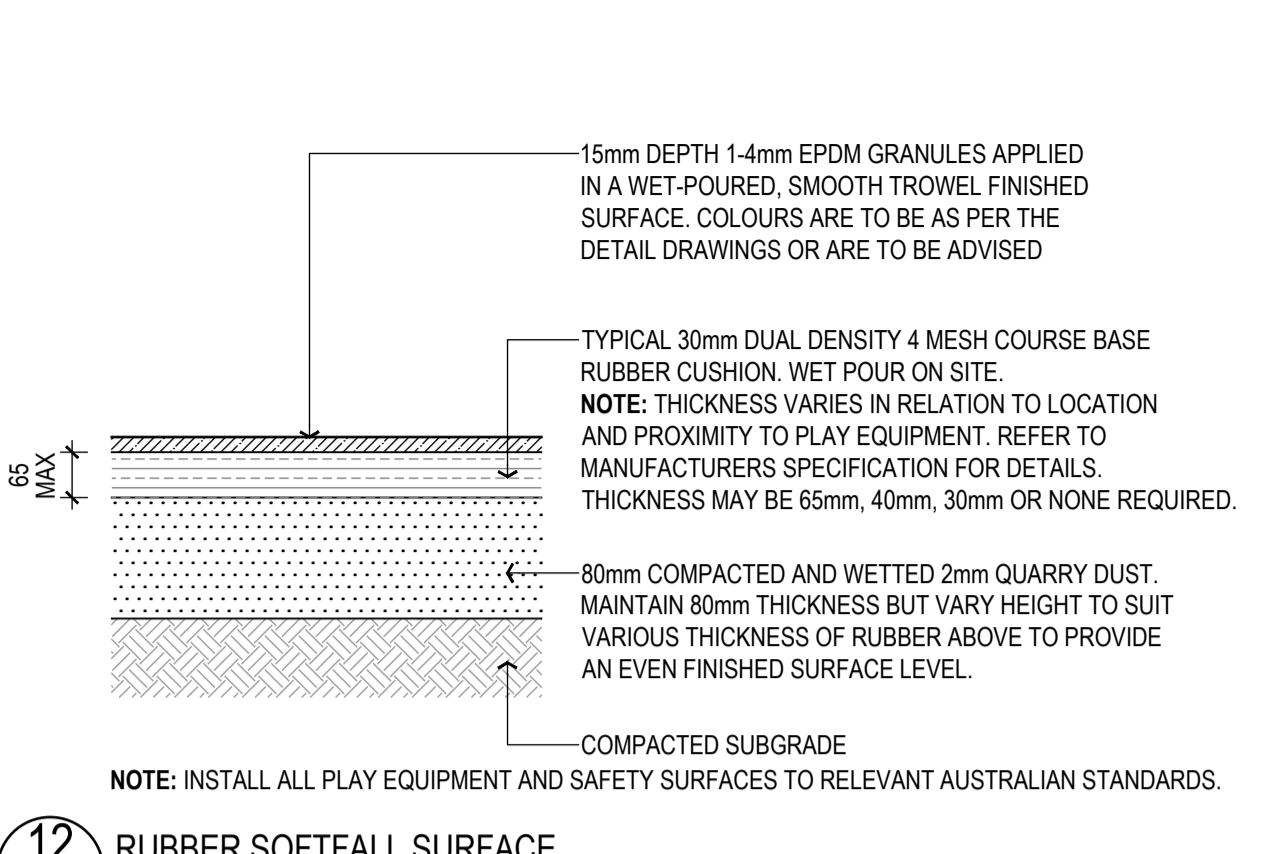
9 TYPICAL CONCRETE STAIR
910 SECTION SCALE 1:20



10 3500mm HIGH CONCRETE MULTI-SPORT HIT UP WALL
905 SECTION SCALE 1:20



11 RUBBER SOFTFALL AND MULCH/SAND PLAY SURFACE INTERFACE
901 SECTION SCALE 1:10



12 RUBBER SOFTFALL SURFACE
901 SECTION SCALE 1:5

INFORMATION ONLY

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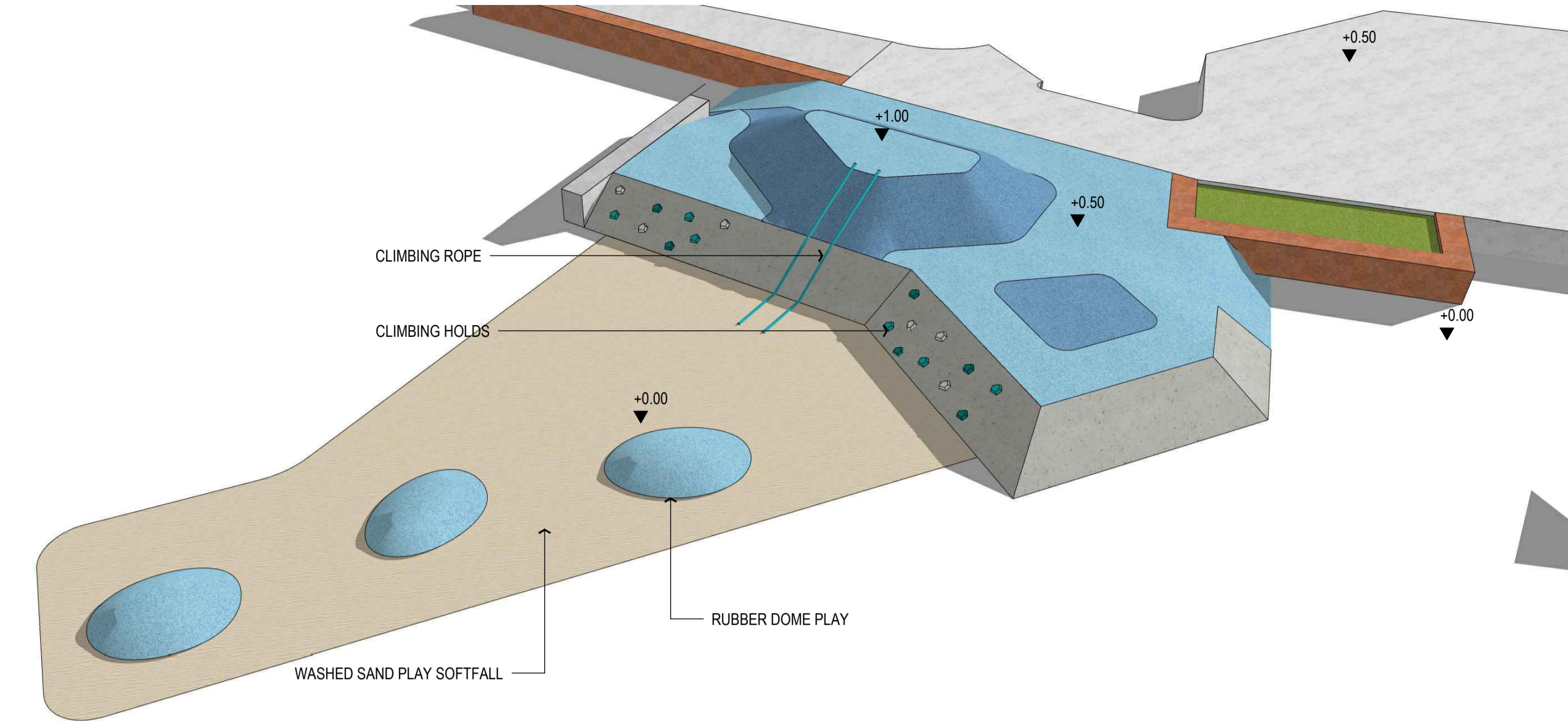
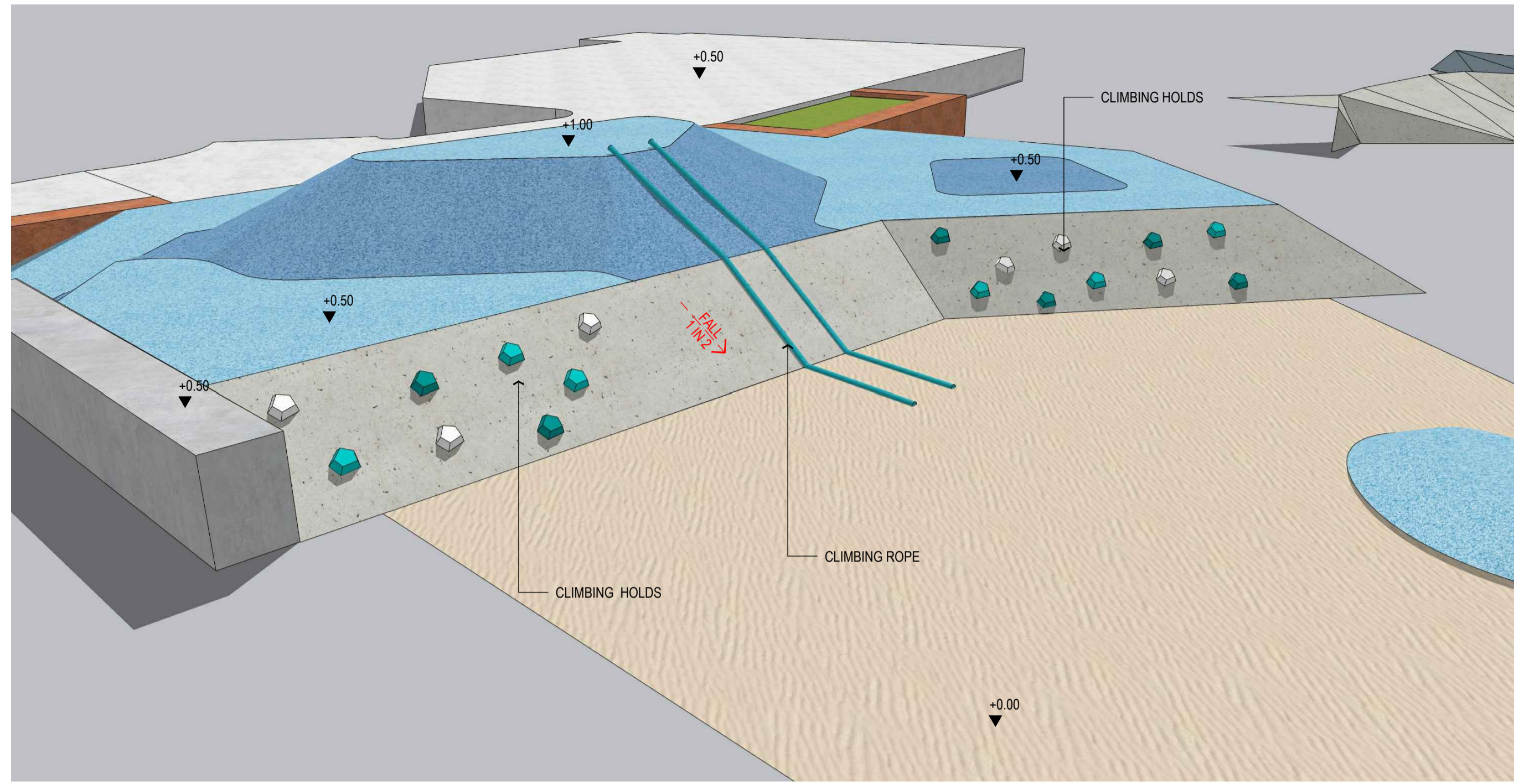
PROJECT
KULIN ALL AGES PRECINCT
KULIN, WA
STAGE OR PHASE
STAGE 2 OBSTACLE ZONE

DRAWING TITLE
TYPICAL HARDSCAPE DETAILS

CLIENT
SHIRE OF KULIN

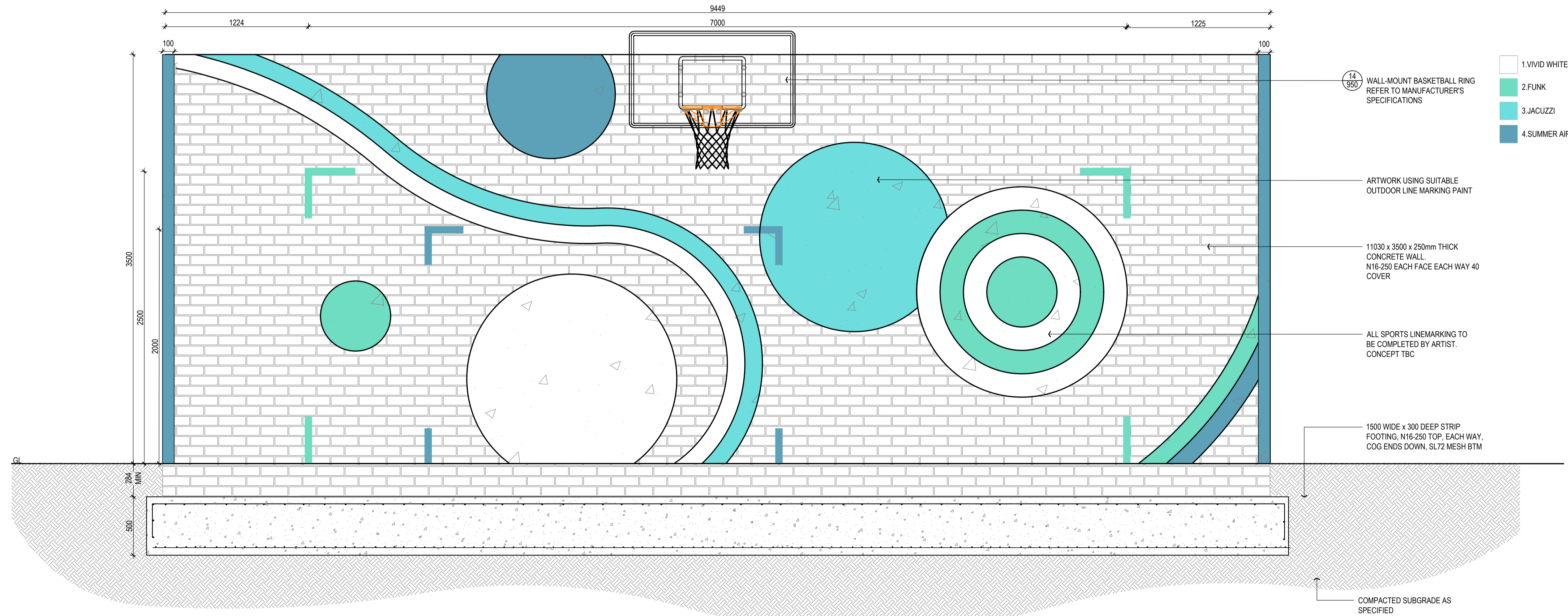
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1 CUSTOM CLIMBING WALL
910 INDICATIVE RENDERS

SCALE 1:1



2 3500mm HIGH CONCRETE MULTI-SPORT HIT UP WALL
910 SECTION

SCALE 1:20

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PROJECT
KULIN ALL AGES PRECINCT
KULIN, WA
STAGE OR PHASE
STAGE 2 OBSTACLE ZONE

DRAWING TITLE
HIT-UP WALL AND CUSTOM CLIMB WALL

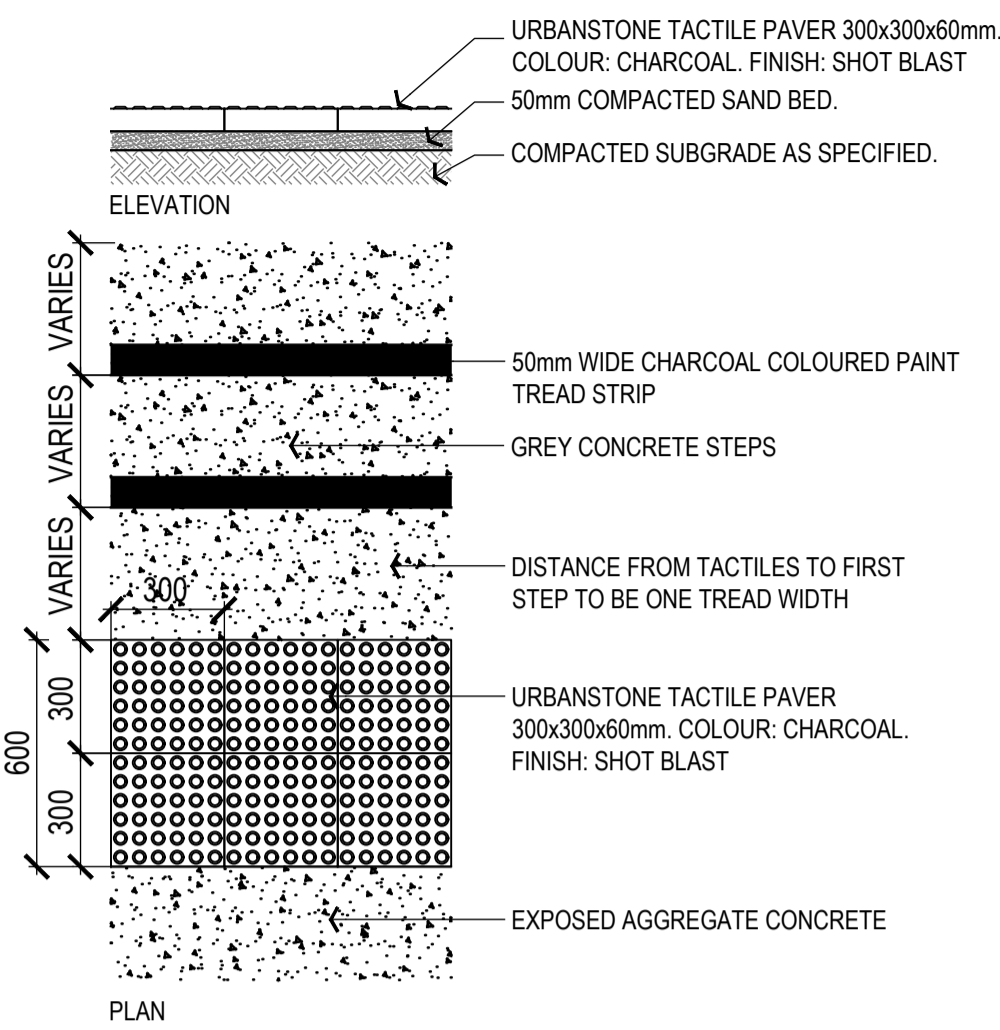
CLIENT
SHIRE OF KULIN

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NOTE:
HAUNCHING REQUIRED WHERE TILES/PAVER UNITS INTERFACE WITH A GARDEN BED OR SIMILAR SOFT EDGE.



1 TYPICAL TACTILE DETAIL
950 SECTION SCALE 1:20



| | |
|------------------|---------------------------|
| PRODUCT NAME | 4x5m CANTILEVER SHELTER |
| PRODUCT SUPPLIER | EXTERIA |
| PRODUCT CODE | - |
| PRODUCT FINISH | ALUMINIUM |
| PRODUCT COLOUR | AS PER MANUFACTURER SPECS |
| PRODUCT FIXING | AS PER MANUFACTURER SPECS |

2 4x5m SHELTER
950 IMAGE REFERENCE NOT TO SCALE



| | |
|------------------|-----------------|
| PRODUCT NAME | BIN ENCLOSURE |
| PRODUCT SUPPLIER | EXTERIA |
| PRODUCT CODE | - |
| PRODUCT FINISH | STEEL |
| PRODUCT COLOUR | GREY |
| PRODUCT FIXING | FIXED TO GROUND |

3 BIN ENCLOSURE
950 IMAGE REFERENCE NOT TO SCALE



SOLAR 'HYPERION' 3000 LM THROUGH NOLEC SOLAR WITH 80mmØ x 4.2mm POST BY G&S INDUSTRIES. POST TO BE POWDERCOATED DULUX 'SURFMIST SATIN'

NOTE: LIGHT TO INCLUDE TIMER SO IT CAN BE SWITCHED OFF AT DESIGNATED TIME

4 SOLAR LIGHT
950 SECTION SCALE NTS



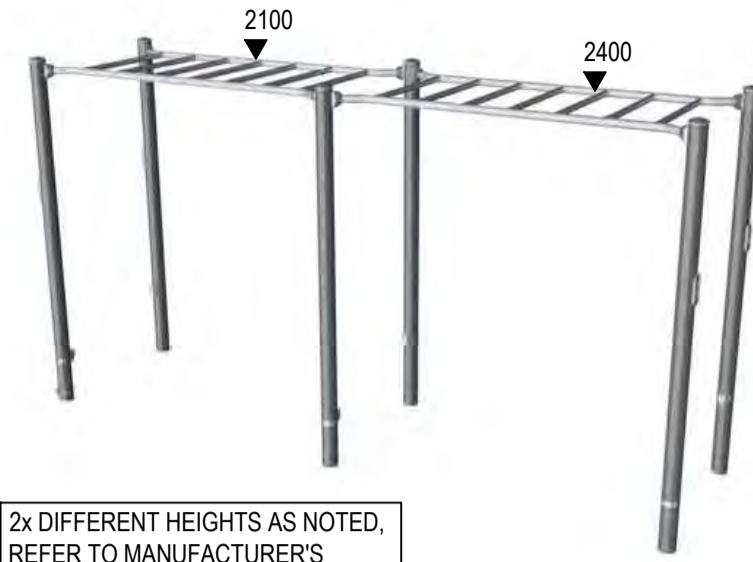
| | |
|------------------|-----------------|
| PRODUCT NAME | BOARDWALK BENCH |
| PRODUCT SUPPLIER | EXTERIA |
| PRODUCT CODE | - |
| PRODUCT FINISH | ALUMINIUM |
| PRODUCT COLOUR | SILVER |
| PRODUCT FIXING | FIXED TO GROUND |

5 EXTERIA BENCH SEAT
950 IMAGE REFERENCE NOT TO SCALE



| | |
|------------------|---|
| PRODUCT NAME | ACCESS TABLE SETTING |
| PRODUCT SUPPLIER | EXTERIA |
| PRODUCT CODE | - |
| PRODUCT FINISH | CAST ALUMINIUM IN A POWDERCOATED FINISH |
| PRODUCT COLOUR | SILVER |
| PRODUCT FIXING | FIX TO GROUND |

6 EXTERIA TABLE AND SEATS
950 IMAGE REFERENCE NOT TO SCALE



2x DIFFERENT HEIGHTS AS NOTED, REFER TO MANUFACTURER'S SPECIFICATION

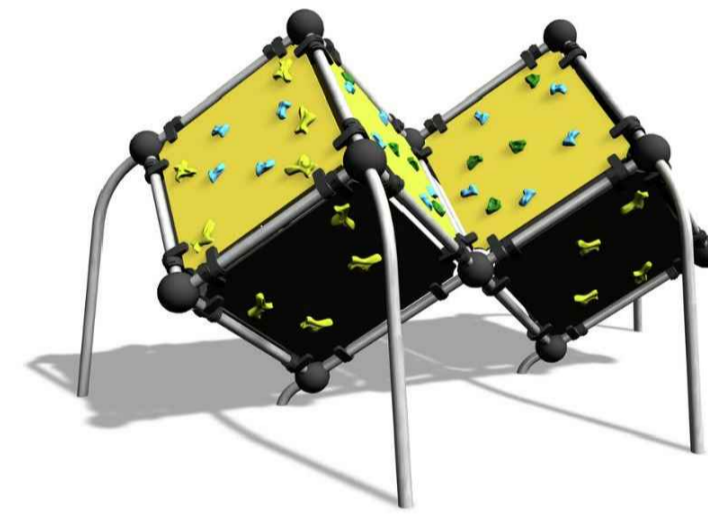
| | |
|------------------|-----------------------|
| PRODUCT NAME | OVERHEAD LADDER |
| PRODUCT SUPPLIER | KOMPAN |
| PRODUCT CODE | FSW21300-CUSTOM |
| PRODUCT FINISH | STEEL |
| PRODUCT COLOUR | TBC |
| PRODUCT FIXING | REFER TO MANUFACTURER |

7 OVER UNDER
950 IMAGE REFERENCE NOT TO SCALE



| | |
|------------------|-----------------------|
| PRODUCT NAME | ROPE WALL |
| PRODUCT SUPPLIER | LAPPSET |
| PRODUCT CODE | 081235M |
| PRODUCT FINISH | STEEL |
| PRODUCT COLOUR | TBC |
| PRODUCT FIXING | REFER TO MANUFACTURER |

8 ROPE WALL
950 IMAGE REFERENCE NOT TO SCALE



| | |
|------------------|----------------------------|
| PRODUCT NAME | BOULDERING CLIMBING CUBE M |
| PRODUCT SUPPLIER | LAPPSET |
| PRODUCT CODE | 081235M |
| PRODUCT FINISH | STEEL |
| PRODUCT COLOUR | TBC |
| PRODUCT FIXING | REFER TO MANUFACTURER |

9 WALL BOULDERING
950 IMAGE REFERENCE NOT TO SCALE



| | |
|------------------|-----------------------|
| PRODUCT NAME | FLYING RINGS |
| PRODUCT SUPPLIER | LAPPSET |
| PRODUCT CODE | 081245M |
| PRODUCT FINISH | STEEL |
| PRODUCT COLOUR | TBC |
| PRODUCT FIXING | REFER TO MANUFACTURER |

10 FLYING RINGS
950 IMAGE REFERENCE NOT TO SCALE



| | |
|------------------|-----------------------|
| PRODUCT NAME | DOUBLE CABLEWAY |
| PRODUCT SUPPLIER | KOMPAN |
| PRODUCT CODE | NRO880-1011 |
| PRODUCT FINISH | STEEL |
| PRODUCT COLOUR | TBC |
| PRODUCT FIXING | REFER TO MANUFACTURER |

11 DOUBLE CABLEWAY
950 IMAGE REFERENCE NOT TO SCALE



| | |
|------------------|-----------------------|
| PRODUCT NAME | DOUBLE TURBO |
| PRODUCT SUPPLIER | LAPPSET |
| PRODUCT CODE | FSW21200-0900 |
| PRODUCT FINISH | STEEL |
| PRODUCT COLOUR | TBC |
| PRODUCT FIXING | REFER TO MANUFACTURER |

12 DOUBLE TURBO
950 IMAGE REFERENCE NOT TO SCALE



13 1.2m HIGH CHAIN LINK FENCE
950 IMAGE REFERENCE NOT TO SCALE



WALL-MOUNT BASKETBALL RING
REFER TO STRUCTURAL ENGINEER'S SPECIFICATION. CONTRACTOR TO SOURCE SIMILAR

14 WALL-MOUNT BASKETBALL RING
950 IMAGE REFERENCE NOT TO SCALE

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PROJECT
KULIN ALL AGES PRECINCT
KULIN, WA
STAGE OR PHASE
STAGE 2 OBSTACLE ZONE

DRAWING TITLE
TYPICAL FURNITURE AND PLAY DETAILS

CLIENT
SHIRE OF KULIN

DESIGNED BY ZF PRELIM DESIGN REVIEWED BY ZF
DRAWN BY YC PRELIM DWG REVIEWED BY ZF
DATE INITIALLY DRAWN 16.02.2021
SCALE AS SHOWN

DRAWING NUMBER KUL-03-950 REV B

INFORMATION ONLY

SHIRE OF KULIN

2019 / 2020 ANNUAL REPORT

38 JOHNSTON STREET, KULIN
(08) 9880 1204
ADMIN@KULIN.WA.GOV.AU

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COUNCIL OVERVIEW

Council comprises of nine (9) local elected Councillors who represent all members of the Kulin shire in local and state issues. Its primary functions are information, service and infrastructure provision whilst also taking an active role in addressing needs and issues affecting and impacting on the community. Council endeavours to provide a professional and progressive organisation which values strong leadership, undertaken with fairness, honesty and integrity, where all people are willing to contribute and enjoy working together to serve the community. Council always welcome new ideas and opportunities.

Councillors

| <u>Councillor</u> | <u>Ward</u> | <u>Term Expires</u> | <u>Telephone</u> | <u>Email</u> |
|----------------------|-------------|---------------------|------------------|--------------------------|
| President Barry West | West | 2023 | 0488 090 221 | evasham10@gmail.com |
| Deputy Grant Robins | Town | 2021 | 0427 801 394 | kultrans@bigpond.com |
| Lucia Varone | East | 2023 | 0429 987 880 | mlvarone@bigpond.com |
| Brad Smoker | West | 2021 | 0427 906 371 | bsmoker@synergyco.com.au |
| Michael Lucchesi | Central | 2021 | 0427 804 050 | mmlucchesi@bigpond.com |
| Brad Taylor | Central | 2023 | 0427 804 074 | bradptaylor3@bigpond.com |
| Robbie Bowey | Town | 2023 | 0429 801 236 | p2b@bigpond.com |
| Rodney Duckworth | West | 2021 | 0427 890 076 | rducky@activ8.net.au |
| Jarron Noble | Town | 2023 | 0427 801 394 | gnarming@gmail.com |

Council Staff

| <u>Staff Member</u> | <u>Role</u> | <u>Email</u> |
|----------------------|--------------------------------|----------------------------|
| Garrick Yandle | Chief Executive Officer | ceo@kulin.wa.gov.au |
| Cassi-Dee Vandenberg | Deputy Chief Executive Officer | dceo@kulin.wa.gov.au |
| Judd Hobson | Works Manager | works@kulin.wa.gov.au |
| Fiona Murphy | Senior Finance Officer | rates@kulin.wa.gov.au |
| Annette Lewis | Finance Officer | finance@kulin.wa.gov.au |
| Nicole Thompson | Executive Support Officer | eso@kulin.wa.gov.au |
| Taryn Scadding | Community Dev Officer | cdo@kulin.wa.gov.au |
| Ruth Tyson | Recreation Centre Manager | reccentre@kulin.wa.gov.au |
| Mark Gilbard | Aquatic Centre Manager | pool@kulin.wa.gov.au |
| Tanya Dupagne | Camp Kulin Manager | campkulin@kulin.wa.gov.au |
| Trish Mahe | Customer Service Officer | admin@kulin.wa.gov.au |
| Hayley Smith | CRC Admin Officer | crccounter@kulin.wa.gov.au |

Contact Numbers

| | |
|-----------------------------|----------------|
| Shire Offices | (08) 9880 1204 |
| Community Resource Centre | (08) 9880 1021 |
| Freebairn Recreation Centre | (08) 9880 1000 |
| Swimming Pool | (08) 9880 1222 |
| Camp Kulin | (08) 9880 2000 |



SHIRE PRESIDENT REPORT

2019/2020 has once again been another busy and productive year for the Shire of Kulin. While we are lucky to be located regionally, the Shire did not escape the impacts of the global COVID-19 pandemic. The main affect was felt at our Freebairn Recreation Centre as no local sporting fixtures were able to be held. Our Childcare centre was impacted as the Government made usage of the centre free of charge without increasing the funding provided to do so. These effects did not last long and overall Council and staff were able to deliver all significant strategic projects budgeted for. The following list provides a highlight of what has been achieved this financial year:

- Increase in our water security in the east of the Kulin Shire following the construction of a 25,000m³ dam at Pingaring.
- Sale of an existing staff house and the construction of a new replacement residence.
- Installation of solar panels at the Freebairn Recreation Centre and the Administration Centre, a project which has already resulted in savings in energy usage across the two venues.
- Installation of automatic shutters at the Freebairn Recreation Centre, which will help us control the air temperature in the court area during periods of extreme heat and cold.
- Upgrade the gym facilities including re-levelling the floor, installing new floor coverings and upgrading all gym equipment.
- Upgrade the commercial kitchen facility at the Kulin Hostel.
- Construct an outdoor campers kitchen and garden area at the Kulin Caravan Park.

In addition to the strategic projects above Judd and the works crew managed to carry out a significant road construction and maintenance program which included:

- Install floodway pipes and stabilise floodway at Pound & Hopkins Road
- Clean floodway and gravel sheet Holland Track
- Gravel Sheet Boundary Road
- Clean batters & drains, gravel sheet and treat road with polycom to reduce dust on Truebody Street
- Clean batters & drains, gravel sheet Kulin Holt Rock Road
- Clean batters & drains, gravel sheet Magee Road
- Clean batters & drains, gravel sheet Allen Rocks Road
- Clean batters & drains, rehab bitumen, widen to 11m, top up with gravel and 2 coat seal on the Dudinin-Jitarning Road
- Clean batters & drains, gravel sheet on Kulin Holt Rock Road
- Reseal North Lake Grace Karlgarin Road
- Clean batters & drains, gravel sheet Gregson Road
- Clean batters & drains, gravel sheet Yealering Road
- Clean batters & drains, gravel sheet Pingaring Varley Road
- Asphalt Price Street and construct new footpath
- Install footpaths throughout town
- Clean batters & drains, gravel sheet 101 Gate Road
- Clean batters & drains, gravel sheet Jitarning North Road
- Clean batters & drains, gravel sheet Malley Valley Road
- Clean batters & drains, gravel sheet Pope Road

A big thank you goes to the Shire's staff, particularly CEO Garrick Yandle, Deputy CEO Cassi-Dee Vandenberg and Manager of Works Judd Hobson. The Shire is lucky enough to have fantastic staff who are committed to working hard to achieve positive outcomes for the residents of the whole Shire. Thank you to my fellow Councillors and Deputy President Grant Robins for your time and commitment as elected members representing our fantastic community.

Barry West
Shire President



CHIEF EXECUTIVE OFFICER REPORT

This report highlights the activities of the Kulin Shire Council administration during the 2019/20 Financial Year. This year was one of consolidation, contrast and unique challenges.

2019/20 In REVIEW

On Monday 15th July 2019 ABC TV featured Kulin on an episode of “Back Roads” giving our community great national exposure. It certainly put Kulin on the national stage and was a great promotion for this fantastic community. The program was superbly edited and showcased all the great attractions, events, people and community spirit that is always on display. Well done to all the local characters and volunteers who featured in the program including President Barry West, Graeme Robertson, Mary Lucchesi, Rob Doust, Tanya Dupagne, Gen Whisson and John Bell. We had around 50 locals attend the “Premier” viewing at the FRC enjoying the festivities of the night. A big thanks to local policeman Marcus for volunteering to help cook the burgers on the night. A top evening was had by all.

At our July Council Meeting the 2019/20 Annual Council Budget was passed. Council endorsed a moderate rate increase of 2.8%. We secured over \$1M in funding for road works in 2019/20, which significantly contributed towards our annual road renewal program.

Early in the year the bi-annual WA Local Government Elections were held on Saturday 19th October 2019. We farewelled Councillor Haydn McInnes after 24 years serving on Council. During WALGA’s Local Government Week held in August Haydn was awarded the Long and Loyal Service Award for his services to Council and the wider Kulin community. Congratulations to Haydn whose volunteering efforts continue to be as strong as ever.

This year Kulin Shire Council had 5 vacancies across all four wards. At the close of nominations on Thursday 12th September 2019, we had received five nominations for the available five positions. As such Kulin Shire Council were not required to undertake an election process in October with the five nominees being elected unopposed.

The result of the election was as follows;

| <u>WARD</u> | <u>COUNILLOR</u> | <u>RESULT</u> | <u>TERM EXPIRY</u> |
|-------------|------------------|-------------------|--------------------|
| West | Barry West | Elected Unopposed | 2023 |
| East | Lucia Varone | Elected Unopposed | 2023 |
| Town | Roberta Bowey | Elected Unopposed | 2023 |
| Town | Jarron Noble | Elected Unopposed | 2023 |
| Central | Bradley Taylor | Elected Unopposed | 2023 |

Congratulations to Mr Jarron Noble who has been elected to Town Ward replacing Haydn McInnes.

At the November Council Meeting Councillor Barry West was again elected President with Councillor Grant Robins being elected as Deputy President, taking over from Councillor Rodney Duckworth. Congratulations to both Councillor West and Robins and a big thank you to Councillor Duckworth for his contribution to Council and the community in his role of Deputy President.

CHIEF EXECUTIVE OFFICER REPORT

I'd also like to congratulate Cr Grant Robins on being re-elected as Deputy Chairperson for the Wheatbelt South Regional Road Group. Grant is passionate about infrastructure development within the region and everyday sees first-hand the condition of local and state government roads. The WS RRG is the local government collective that bands together to address the road funding and upgrade requirements within the region. It works closely with Main Roads WA and other stakeholders to obtain funding and prioritise road investment within the region. Grant and myself are always happy to discuss road issues and take these further with Council and MRWA.

On Friday 24th January 2020, Council were fortunate to host the WA Minister for Transport Rita Saffioti in Kulin. Discussions were held with Minister Saffioti regarding reinvigorating Tier 3 rail in the eastern wheatbelt, specifically the line to Kulin, as well as Main Roads and other transport issues. It also gave Council an opportunity to showcase our flagship attractions such as the Aquatic Centre and Waterslide as well as Camp Kulin. Many thanks to President West for his ongoing tenacity and lobbying of Minister Saffioti to make the visit to Kulin.

Sunday 26th January 2020, saw Council host the annual Australia Day Awards. Congratulations to all award winners of Kulin Shire Council's Australia Day Awards and thanks to Shire and CRC staff for coordinating the event:

- Citizen of the Year – Brendan Sloggett
- Junior Citizen of the Year – Shayley Rennie
- Order of Australia Medal – Graeme Robertson.

The community continued to endure ongoing challenges around an extremely dry summer and ongoing water security issues. Measures were undertaken by Water Corporation to maintain continuity of supply to major towns within the region such as Kulin, Lake Grace, Kondinin and Hyden. Feedback from Water Corporation was that residential town supply was their priority and this was somewhat at the expense of standpipes and stock water. They took additional measures to keep the standpipes operational as much as possible, but this was not always feasible.

Shire staff continued to regularly liaise with Water Corporation and Department of Water and Environmental Regulation staff to ensure continuity of water supply in such times, as well as identify and activate strategic water resources where available. Such resources only just coped over the summer. All parties were aware that on-farm water supplies were at their lowest point in quite a while and many farmers were carting immense amounts of water for stock.

In February 2020, the Federal Government announced that the Shire of Kulin was eligible for up to \$500K worth of "Drought Communities Programme" funding to complete local infrastructure and other drought relief projects. Council and Shire staff worked with the community to identify projects to put in project submissions to be delivered via this funding. This provided a great opportunity to identify and implement further significant community building projects in 2020/21.

In March 2020, the outbreak of COVID-19 and its impending infiltration into the wider Australian community was at the forefront of the media, with the advice changing daily and rapidly. Whilst Kulin was a somewhat isolated and safe place, the swift response and measures put in place by the Federal and State Governments were to ensure all community members had an understanding of the measures they could take to minimise the effect of COVID-19 in their individual communities as well as across wider Australia.

CHIEF EXECUTIVE OFFICER REPORT

The Shire of Kulin constantly monitored the growing concern about coronavirus (COVID-19) and took action in accordance with the advice provided by the relevant health and government authorities. In such a rapidly changing environment, it was important that our community was kept informed about how the Shire was responding to COVID-19 and the challenges it presented. The Shire continues to monitor the level of risk associated with COVID-19.

The following areas of our business were temporarily closed in-line with COVID 19 guidelines through March, April and May:

- FRC
- Aquatic Centre
- CRC
- Caravan Park
- RV Area
- Playgrounds

Council would like to thank the community for their understanding and adherence to these no-go zones. Staff within these areas of our business were redeployed within the organisation to assist with dealing with COVID-19 challenges as required. I'd like to thank such staff members for their understanding and adaptability.

Our roadworks team and town maintenance crew continued to work as normal whilst maintaining adequate social distancing measures from each other and the community at large. We were instructed by the State Minister for Local Government that continuing our operations was vital for the economy and the wider community and continued to do so under such instruction, whilst minimising the risks.

Anzac Day was obviously a different affair this year. The Shire provided wreaths for both the Kulin and Holt Rock RSL. It was fantastic to hear of Paul Buttigig playing his instrument at dawn on Anzac Day as the town paid its respects.

On 15th April 2020, Council held our belated Annual Electors Meeting via the digital platform, many thanks to the community for their patience on this delayed meeting and alternative format, due the OAG's delay in reviewing our Annual Financial Audit.

This year we were required to update key financial planning documents including our Asset Management Plan and Long-Term Financial Plan, as well as an Asset Revaluation of our infrastructure assets. The updating of this information is the cornerstone work for determining the resources with which our Council will continue to financially operate in a responsible and sustainable manner for the next 5 to 15 years. These documents will be presented to Council in early 2020/21 and will be key pillars in our next review of the Strategic Community Plan and Corporate Business Plan that are due for a major review in 2020/21.

There were a number of rounds of grant funding available and due for submission across the months of May, June and July. Staff were busy compiling applications for the following grants; Regional Economic Development (REDs) and road Blackspot Applications with the WA State Government, plus Heavy Vehicle Safety and Productivity Program (HVSPP) and Drought Community Program (DCP) grants through the Federal Government. These submissions will be vital for injecting external financial stimulus into our Council Budget and subsequent community infrastructure.

CHIEF EXECUTIVE OFFICER REPORT

Following the relevant grant applications Council is going to allocate and spend an additional \$1.1M of funding grants allocated by the Federal Government towards community infrastructure in 2020/21. These are in the form of the following grants:

- Drought Community Funding Program - \$500,000.
- Local Roads and Community Infrastructure Program - \$570,000.
- Heavy Vehicle Safety and Productivity Program - \$550,000.

As part of the project development process Council sought community input and feedback regarding projects identified to determine the key priorities for community infrastructure requirements that resonate within the community. Council engaged with the community via a Community Workshop on Thursday 11th June 2020.

The purposes of this proposed Workshop were:

- Funding – provide overview of potential sources and opportunities.
- Projects – outline proposed ideas and how they fit with each funding source.
- Survey – identify community priorities.
- Conversation – allow community to provide feedback to Council and Shire staff.
- COVID-19 – provide update on how Council and the community have managed the challenge.

It was great to witness the enthusiasm of the KDHS students with their contribution towards the “All Ages Activity Precinct”. Last year a group of students wrote to Council with their ideas regarding potential “youth” focused infrastructure, the students have since been working with Shire staff to streamline their ideas via developing master plan concepts, as well as a survey to identify priority projects, culminating in a very participatory workshop to further clarify their ideas.

We received some great feedback and contributions from the students and hopefully Shire staff and Council can come up with an innovative Master Plan that creates a cost effective “precinct” suitable for local kids of all ages, as well being an additional tourist attraction.

Council also held a targeted workshop with the recently reinvigorated Cultivating Kulin Committee. CKC via various community groups are keen to invest in a community infrastructure project, of which Council will provide matching funding. This workshop allowed members of both CKC and Council to discuss potential projects for partnership opportunities between both parties. This is just another great example of community collaboration around Kulin.

The wider Community Workshop saw around 20 community members discuss a wide range of community projects that Shire staff and Council have identified as potentially being suitable for investing in the nearly \$1.5M of funding available. We received a reasonable response via the “survey monkey” survey put out. I recognise that this process may have seem rushed, however the time of the additional funding announcements in early June, as well as the impending Council Budget development required this process to take place in a relatively short space of time. Having said that, community engagement is an on-going process that Shire staff and Council undertake on a daily basis. Community members are welcome to request a hard copy of the survey or even put in writing their ideas for potential community infrastructure projects.

CHIEF EXECUTIVE OFFICER REPORT

STAFF

2019/20 saw a few staff changeovers including:

- Aquatic Centre Manager
 - Mark Gillbard was appointed for the 2019/20 Aquatic Centre Season
- CRC
 - Hayley Smith to the Shire team as CRC Administrator.
- Camp Kulin
 - Camp Kulin Manager Tanya Dupagne was on extended sick leave from November 2019.
 - Amy Thomas was Acting Camp Kulin Manager in Tanya's absence over the Summer Camp season.
- Traineeships
 - Trainee Finance Officer Nicole Poletti commenced in November 2019.
 - Trainee Technical Officer Tom Bennier commenced in November 2019.

Friday 29th May 2020 marked a very special milestone for Shire staff. It was with great pleasure that we were able to hold a surprise celebratory morning tea to recognise Taryn Scadding's 20 years of service with the Shire of Kulin. On behalf of Council, I'd like to publicly acknowledge this achievement and length of service from Taryn who, as our Community Development Officer, is an active driver within the organisation for community engagement and understanding and implementing the wider initiatives of the community and Council. Council will further celebrate Taryn's service with a formal function at a later date to be determined along with other staff milestones.

COMMUNITY DRIVEN INITIATIVES

As usual there were plenty of community events driven by various local organisations. Council is appreciative of their drive and support for the town and works closely with all community organisations to help their initiatives come to fruition.

25th Kulin Bush Races

The flagship event of the community, the 25th Kulin Bush Races was a sell out well in advance. What a great sight it was to see all the tourist vans in town soaking up the local hospitality. The caravan park was full, the RV area was overflowing and there were plenty of vans down at the oval as well. A credit to the community that Kulin can host an event that attracts so many visitors from far and wide.

The busy bees at "The Track" on the weekends ahead of the event showcased Kulin's volunteerism at its finest, as all the town's makeshift tradies banded together to add the finishing touches and latest installations on site. It was interesting to hear so many people say that the weekends and the busy bees leading up to the event are the most enjoyable thing about the Bush Races, now that is the epitome of volunteerism. Hopefully people were not offended by my limited tradie skills, but I certainly enjoyed my one afternoon, which pales into insignificance compared to the many days and nights the movers and shakers of the KBR committee put into the event.

CHIEF EXECUTIVE OFFICER REPORT

Supposedly the biggest ever, with tickets sold out well in advance with the punters pouring into town and the track from the Wednesday beforehand. Townsite and local businesses were certainly abuzz with a hive of activity and inundated with visitors. The event itself was certainly a spectacle for all visitors and received fantastic media coverage from ABC Great Southern, the Country Hour and the Countryman. All locals presented themselves with great self-deprecating humour and showed how proud they were of our town, the Bush Races and the volunteers, with Cadel Bowey launching his budding media career with a few inciteful comments on how he sees the people of the event contributing.

From a newly local point of view it showcased just how well a small community can bind together to put on such a prestigious event. The organising committee and all local volunteers are to be commended on how well they all collaborate and “pitch in” for the common cause. Congratulations to Graeme “Mr Bush Races” Robertson on being awarded an inaugural Life Membership of Kulin Bush Races, an honour thoroughly deserved after many years of hard work.

Can I also put a shout out to the local police officers who were ever present and accommodating in a supportive manner throughout the event to the committee and locals alike. It’s a great testament that there was little to no incidents of note. It is certainly noted by the community how a little jovial interaction with the constabulary creates plenty of mutual respect.

Kulin Community Bank 20th Birthday

Congratulations to Kulin Community Bank and their team on a tremendous 20th Birthday celebration on Tuesday 15th October 2020. This was another opportunity for the community to showcase its “can do” attitude”. Well done to MC for the day Brad Smoker and the organising team for an outstanding event. A big congratulations to Andrena Mullen celebrating 20 years of her own loyal service to the bank.

Cultivating Kulin Committee

This year saw the revitalisation of the Cultivating Kulin Committee. This is another volunteer organisation within the community that is looking at innovative funding and delivery initiatives to make the Kulin community a progressive, welcoming and hospitable place to live, visit and undertake business. Key initiatives undertaken so far by the group are:

- Community Cropping Program
- BMX Track Busy Bee
- All Ages Activity Precinct funding contribution.

Congratulation to Brad Smoker who is the newly appointed Chairperson. Thank you and congratulations to all those community members who put their hand up to be on the committee.

Kulin Cooperative

Following initial discussions in May 2020 the “Kulin Cooperative” was formed. Early stages of this saw the Cooperative purchase a local business premises in town which attracted CR Industries into the building. This is a new business to town with the skills and service identified by the Cooperative as a complimentary service to other agricultural businesses already in town.

CHIEF EXECUTIVE OFFICER REPORT

Kulin Community Hub

March 2020 saw another local cooperative take over the lease of the Kulin Community Hub, formerly the Kulin Hotel. Although the timing immediately prior to COVID-19 was not great, this initiative is yet another example of local community members banding together to make a local business at the forefront of community economic development. I'm confident it will flourish once restrictions ease.

Holt Rock Hoedown

A regular in the eastern extents of the Shire for all our country music loving enthusiasts. October 2019 was another successful rendition of this event, unfortunately April 2020 was postponed due to COVID-19.

Blazing Swan

The Shire of Kulin met with Blazing Swan representatives in early March to discuss how COVID would impact their impending scheduled Easter 2020 event. On Monday 16th March 2020 the WA State Government declared a State of Emergency in Western Australia due to COVID-19. This declaration reiterated that "non-essential, organised gatherings of 500 or more people can no longer go ahead". Based upon this information the Shire of Kulin requested that the Blazing Swan event scheduled for 2020 is cancelled immediately.

All Ages Precinct

Council had the pleasure of receiving a bunch of letters from Ms MacPherson's Year 8 English class in August 2019, outlining their proposed ideas from improving youth amenities within town. These ideas were presented to Council's Concept Forum for discussion with further follow up engagement undertaken with the youth of the town. It is great to see this demographic so interested in providing ideas for the continual improvement of the community.

In November 2019 I was fortunate enough to address all of the high school to discuss their ideas and commence a process for identifying the key priorities of the youth. There have been some quality ideas put forward along the themes of a teen playground, skate park, teen hang out building and heated aquatic centre. There was some great discussion and questions from the students. These ideas were further progressed in early 2020 via a survey and consultation workshops. These are currently being progressed into a Master Plan for construction during 2020/21 financial year.

Holt Rock Tennis Club

Council has contributed \$27,000 towards their court resurfacing project in conjunction with the local Progress Association, Shire of Lake Grace and Tennis Australia. It was great to see so many people at a vibrant community event which showcased how multiple partners can deliver community infrastructure projects. Well done to Graeme Atkins and Clare Hyde and the team at Holt Rock.

COMMUNITY RESOURCE CENTRE (CRC)

The CRC saw a reshuffle of staff in late 2019, with both the CRC Manager and Trainee moving on from their roles with the Shire. Taryn Scadding took on the role of CRC Manager within her role as CDO, with assistance from Hayley Smith as CRC Coordinator from early 2020. Again the CRC year saw a focus on hosting events in order to meet targets set by the Department of Primary Industries and Regional Development. Key events successfully hosted and coordinated by the CRC included:

CHIEF EXECUTIVE OFFICER REPORT

GenAg

This was a joint event in July 2019 between the Shire of Kulin and Kulin Community Financial Services (Bendigo bank and Rural Bank). Alana, Tom and Jocelyn frantically collaborated pulling together the program of notable speakers and dignitaries. All young and not so young farmers were encouraged to get on board and attend what posed to be another great event.

What a great array of speakers, fantastic venue at the FRC, awesome food from Kulinary Creations, as well as a diverse and progressive group of agricultural minds from around the district. A big congratulations to the local Kulin Community Bendigo and Rural Bank as well as the CRC for organising such a wonderful event further showcasing our great community and the 'spirit of connection'.

Wheatbelt Women United

Wheatbelt Women United held a seminar on Tuesday 23rd July 2019 at FRC with the topic being "Women in Leadership". A couple of special guest ladies outlined their successes as leaders within their community.

Seniors Xmas Luncheon

Friday 6th December 2019 saw the Shire via the CRC host the annual Seniors Xmas Luncheon. It was great to see many veterans of our community enjoying the festive spirit, a few shandies and a laugh with one and all. A little bit of added excitement to the day was that it coincided with Mr John Ryan's 87th birthday and I believe Mr Harold Proud was also 99 that week.

Over the year I felt I'd met many folk throughout the community, but this provided an opportunity to meet more who tell me they regularly read my CEO column, even if they hadn't crossed paths with me before, so this event was certainly good to have a yarn and listen to a few stories about the good old days.

WORKS

Well done again to Works Manager, Judd Hobson, who always seems to get loaded up with many tasks to undertake and deal with. When anything around the place appears to need sorting, Judd is often the first person to call.

This financial year we had \$430K of Roads to Recovery funding, \$365K of Regional Road Group funding and \$100K of Blackspot Funding towards our road program. This funding contributed significantly towards our annual road asset renewal works and kept Judd and his team busy.

Our winter grading program continued to be the envy of surrounding Shires. When operating at full capacity our crew in action includes; 4 x graders, 3 x rollers, 7 x operators functioning as a well-oiled machine, bringing our gravel roads back up to scratch in a great show of teamwork. The crew get through around 100km of grading a week via this method. The winter grading program of 3 months certainly sets us up for the heavy traffic months of harvest. The Works team are to be commended.

Council budgeted to improve footpath connectivity in streets leading towards KDHS, with new footpaths installed along Price Street and Bowey Way, making it safer for kids, parents and the elderly to commute about town. New footpaths were also installed along Day Street.

CHIEF EXECUTIVE OFFICER REPORT

Capital Projects

The Works Crew successfully delivered a range of Capital Projects including:

- Ellson Street 3 x 2 Transportable Dwelling
- Caravan Park Camp Kitchen
- Camp Kulin Hostel – Kitchen Refurbishment
- FRC Electronic Shutters.

CAMP KULIN

Camp Kulin's year commenced as normal as they ran their winter school holiday camp program hosting three different camps from 1st to 15th July 2019. On 15th July 2019, Camp Kulin Manager, Tanya Dupagne, jetted off to the USA on a 6 week study tour courtesy of her Westpac Fellowship. This was certainly an opportunity of a lifetime for Tanya. October school holidays saw that program continue as normal.

In November 2019, Tanya took extended personal leave for the remainder of the financial year. Council, Shire staff and remaining Camp Kulin staff spent considerable effort determining an appropriate course of action regarding the operation of Camp Kulin over the summer of 2019/20 in Tanya's absence. Eventually it was determined that we would offer a scaled back version with two camps to be offered during January. This was deemed to be an appropriate level of service to be offered considering the staffing challenges that had been experienced and those expected going forward over December and January.

Amy Thomas was Acting Camp Kulin Manager over this period of time, she stepped up to the plate running three school camps in preparation for the summer. It was a big challenge for Amy with significant support from Shire staff and the wider community. The Shire would like to thank all Camp Kulin stakeholders for their patience as we came to this decision.

In January, both camps ran smoothly and many great relationships between staff/volunteers were built with the campers:

- **Teen camp**
 - 6th-10th January 2020
 - 23 campers.
 - 14 staff/volunteers.
- **Children's camp**
 - 20th-24th January 2020
 - 34 young people.
 - 16 staff/volunteers.

In March 2020, the Shire of Kulin made the challenging decision to put Camp Kulin in recess for an indefinite period. This decision was not taken lightly and many alternatives were investigated in order to continue delivering this fantastic program to the Kulin community and wider state. On behalf of staff and Council I'd like to wish both Amy and Cathy well in their new ventures and thank them for their hard work, especially over the challenging summer months. Our best wishes also remain with Tanya with her ongoing treatment and recovery.

CHIEF EXECUTIVE OFFICER REPORT

ADMINISTRATION AND COMPLIANCE

The compliance systems established in 2016/17, continue to be followed monthly as a method of streamlining of information and systems. This provides increased confidence that key responsibilities required of local government are achieved accordingly.

Key administrative and compliance aspects achieved by Council throughout the year include:

December 2019

Asset Management Plan

April 2020

Equal Opportunity Employment Plan

May 2020

Disability Access and Inclusion Plan (DAIP) 2020 – 2025

A14 Housing – Policy Amendment Adoption

Review of Local Laws

Register of Delegations – Review

Review of APOG and Policy Manual

June 2020

Review of Local Laws – Cemeteries Local Law 2020

Review of Local Laws – Dogs Local Law 2020

The 2019/20 financial year was certainly a bizarre experience. It was challenging for the resilience of staff, the community, local business and the world as a whole. It showed us how through living in such a great community we can band together to weather such challenges. It also showed us that living where we do can sometimes have its advantages over the more populous areas of the world. It also showed that when times get tough the Federal and State governments find money to hand out for local governments to spend to keep the economy afloat and stimulated. With such challenges and subsequent funding comes opportunities to continue to invest in community infrastructure. Such times present opportunities and hopefully Shire staff and Council have identified and can implement quality initiatives to appropriately invest back into the community.

The passion, spirit and drive of the community remains evident through the many active community groups and their volunteers. Volunteerism continues to be the lifeblood of the community. The Shire Administration led by Cassi, Judd and the team continually showcase the teamwork of good governance with community leadership. Combined with the efforts of our nine Councillors, Kulin remains one of the most progressive and self-driven communities in the Wheatbelt and is a credit to all residents and ratepayers.



Garrick Yandle
Chief Executive Officer



2019/2020 ANNUAL REPORT

Local Government (Rules of Conduct) Regulation 2007 – Complaints Register

These regulations require the reporting of various offences by elected members, as prescribed by the Regulations. Elected members must comply with their obligations under the Local Government Act 1995 and subsidiary legislation. Complaints about elected member conduct are to be made to the Complaints Officer, who in accordance with section 5.120 of the Local Government Act 1995, must be a designated senior employee. The Shire of Kulin Complaints Officer is the Chief Executive Officer. Section 5.121 of the Local Government Act 1995 requires the Annual Report to contain details of the entries made in the Complaints Register regarding complaints made about elected members. There were no formal complaints lodged against elected members in the year under review.

National Competition Policy

In accordance with statutory requirements set down in the National Competition Policy legislation, outlined below is a report on the Shire of Kulin's compliance with the requirements:

Competitive Neutrality

The Shire of Kulin does not have a business activity which generates a user pays income of \$200,000, therefore no obligation exists for the municipality to conduct a Public Benefits test. Nonetheless, the Shire of Kulin remains committed to the principals of Competitive Neutrality.

Legislative Review

The Shire of Kulin has reviewed some Local Laws and has concluded that none restrict competition in anyway. Nonetheless, the Shire of Kulin remains committed to the principals of Legislative Reform.

Employee Remuneration Disclosure

Regulation 19B of the Local Government (Administration) Regulation 1996 requires the Shire to include the following information in its Annual Report (a) The number of employees of the Shire entitled to an annual salary of \$130,000 or more; and (b) The number of those employees with an annual salary entitlement that falls within each band. Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 19/20:

| Range | No. of Employees |
|---------------------|------------------|
| \$130,000-\$140,000 | 0 |
| \$140,000-\$150,000 | 1 |



2019/2020 ANNUAL REPORT

Local Laws

The Shire of Kulin reviewed the Cemeteries Local Law 2020 and Dogs Local Law 2020 during the 2019/2020 financial year.

Freedom of Information

The Shire of Kulin will provide information to people requesting it from Council. Should a request not be met satisfactorily, then a Freedom of Information Application can be lodged with Council. During the year ended 30 June 2018, no Freedom of Information Applications were received. The Freedom of Information Statement was reviewed during 2019/20.

Local Procurement Policy

The Shire of Kulin has adopted policy relating to preferential treatment to local suppliers. The policy was adopted after advertising requirements were completed and now officially operates. The policy provides for the Shire in procurement processes to provide a financial incentive to local suppliers, notwithstanding the Shire's requirement of procurement that provides the "best and most advantageous" and "value for money" purchasing. Details of the policy can be viewed on the Shire website.

Record Keeping Plan

The Shire of Kulin's Recordkeeping Plan Review was submitted in December 2018 and the review report noted by the State Records Commission on 22 March 2019. The report provides evidence of the Shire's evaluation of recordkeeping practices documented in the plan.

Shire staff were provided with an information guide detailing the Recordkeeping Plan and Council Policy and Procedures in March 2019. Staff also undertook a survey around Council's recordkeeping operations and future training requirements, based on the results the existing process is adequate. In regards to induction for new employees the Shire of Kulin utilise one-on-one training to provide an appropriate guide to staff responsibilities and reflection of the record keeping program within the organisation.



STRATEGIC COMMUNITY PLAN

The vision within the Shire of Kulin Community Strategic Plan is the culmination of the process of identifying current and emerging issues facing the communities within the Shire, as well as making approaches to improve the overall wellbeing of the Council area. It is a collective community vision that focuses not only on the physical infrastructure but also on the ideals of the community, way of living, doing business and the sense of community and wellbeing.

The Shire of Kulin recognises that prolonged community development comes from positive engagement with its residents and stakeholders. Conversation will form the basis from where all community engagement begins. Much of that conversation will centre around two main themes;

- What are the things that we do well and how do we achieve more of that? and,
- What are the community assets that we already possess and how can we utilise them to our best advantage to achieve the goals we aim for?

In this framework the Shire of Kulin believe that the community is best positioned to achieve its goals.

Social

We seek an enhanced wellbeing and quality of life for all people who live and work in our Shire. Maintaining existing infrastructure must be balanced with the desire for the Shire of Kulin to continue to grow and expand.

Our arts and culture; education; youth services; heritage; healthcare services; public health and safety; and community celebrations contribute to that wellbeing, resilience, identity and quality of life

1.1 A strong and supportive community

1.1.1 A recognisable identity

1.1.2 An inclusive, resilient and welcoming Shire

Our Actions (1.1)

- *Promote a consistent, positive and friendly identity in all Shire communications*
- *Communicate regularly to the community through an online presence, and via print media*
- *Generate positive media stories that promote our innovation, leadership, projects and stories*
- *Invite and promote the community to take a proactive role in improving the aesthetics of each town site*
- *Provide innovative ways to actively welcome new residents to the Shire and support their involvement in the community*
- *Promote community services and organisations delivered by volunteers, so to a strong spirit and appreciation of volunteers e.g. Australia Day Awards, Thank a Volunteer Day*
- *Promote community events throughout the Shire that engages residents to connect with one and other and celebrate the diversity and friendships within the community*
- *Support access to cultural and artistic activities and facilities in the Shire*

1.2 Connected communities through a safe and efficient transport network throughout the Shire

1.2.1 All residents are able to move around the Shire in safety and with ease

STRATEGIC COMMUNITY PLAN

Our Actions (1.2)

- Update the Kulin Road Plan and review Shire roads and determine their suitability yearly (maintenance, construction, preservation, road train access and parking, materials, safety)
- Advocate for the retention and improvement of all current railway infrastructure in the Shire of Kulin
- Continue to access Black Spot Funding Program, Roads to Recovery and Regional Road Group funds
- Continue to provide access for commercial, recreational and medical organisations by air
- Continue to provide an accessible community bus service and ensure a regular public bus service to Perth is maintained
- Continue to provide bicycle and pedestrian connections throughout the Kulin town site

Progress/Status (1.2)

- Road Asset Management Plan and Revaluation was updated
- Council and staff continue to advocate for reinstatement of Kulin to Narrogin line via various meetings with relevant local members and government employees.
- Shire staff successfully obtained funding and delivered projects as part of their 19/20 capital works program for funding resources Black Spot, Roads to recovery and regional Road Group.
- Black Spot project on corner of Yealering and Clayton Road was deferred until 20/21 whilst awaiting Clearing Permit approval.
- Shire continued to operate and maintain community airstrips at Kulin and Varley.
- Continue to provide an accessible community bus service and ensure a regular public bus service to Perth is maintained.
- New community bus was purchased in August 2019.
- Continue to provide bicycle and pedestrian connections throughout the Kulin town site.

1.3 Accessible infrastructure and services meeting changing community need

1.3.1 The community and recreation services and facilities meet the needs of the growing and active communities throughout the Shire

1.3.2 The community embraces and provides for older residents

1.3.3 Health, education and family support services that are accessible and meet community needs

Our Actions (1.3)

- Kulin Early Childhood Centre – co-location of early childhood facilities including Kulin Childcare Centre, Kulin Kids Club, Kulin Toy Library, Child Health Nurse and allied health professionals. This will support current families and attract young families to town
- Advocate on behalf of the communities to ensure that their needs are consistently and accurately represented at state and federal levels in regards to the allocation of services, resources and programs
- The Shire of Kulin currently operates the Kulin Childcare Centre delivering an early childhood education service to the community.
- The Shire has an ongoing formal contract with Kulin District high School as well as regular communication and cooperation on key educational issues within the community.
- Advocate for the consistent and continually improved delivery of current and future utility infrastructure (water, sewer, gas and electricity) Participate in local and regional aged care accommodation options, selecting best practice for the Shire, coupled with appropriate and complementary health, recreation and community services e.g. senior citizens, frail aged care
- Provide infrastructure and services that facilitate opportunities for our older residents to remain physically and socially active, particularly those that are socially isolated, across the Shire

STRATEGIC COMMUNITY PLAN

Our Actions (1.3 continued)

- *Be an age friendly Shire and provide access to age friendly services and facilities. Ensure continued delivery of services such as Medical Centre clinic and health nurses, HACC located in Kulin, allied health services*
- *Apply for funding to develop major community infrastructure projects and support relevant community orientated projects*
- *In conjunction with other levels of Government, seek to achieve a more integrated approach to the planning and provision of core community services*

Progress/Status (1.3)

- Staff submitted a grant to undertake a Feasibility Study (\$30K) to determine scope, location and indicative costs of co-located Early Childhood Centre.
- Pingaring Dam with associated infrastructure was successfully constructed (\$170K).
- Staff continued to submit Community Water Supply grants to improve strategic water sources around the district.
- Shire staff work continue to work closely with Kulin Retirement Homes in the provision of Kulinda Village and Workmen Estate, with Shire providing garden and building maintenance services.
- Services continued to be delivered at Kulin Medical Centre, including GP clinic and health nurses, HACC located in Kulin, allied health services.
- COVID-19 and being drought declared enabled staff to identify, develop scopes of works and budgets for projects as part of funding submissions for Drought Communities Program (DCP - \$500K) and Local Roads and Community Infrastructure Program (LRCIP - \$570K).

1.4 A liveable and safe community

1.4.1 Facilitate diverse, inclusive housing options

1.4.2 A high standard of health services to address the needs of all sectors of the community

1.4.3 Provide a variety of sport, recreation and leisure services and facilities for all life stages

1.4.4 People are safe in their homes and in public

1.4.5 Opportunities for development and participation of young people (e.g. Youth Services Group)

Our Actions (1.4)

- *Encourage the provision of affordable housing stock in the Shire of Kulin and investigate incentive or joint venture partnership arrangements to create private/community investment in quality housing*
- *Work individually and with neighbouring Shires to attract and retain health professionals including a Doctor in the Shire for a consistent and accessible service*
- Support the current level of primary and allied health services in the Shire with a view to increasing the number of services (particularly mental health services), access to them and appropriate venues for delivery.
- Work with the community to maintain the Aquatic Centre and slide.
- Maintain sport, recreation and leisure facilities within the Shire to accommodate for future sport, recreation and leisure needs, including the addition of outdoor gym equipment at the Freebairn Recreation Centre.
- Continue to support crime prevention and the local Police service
- The Shire of Kulin successfully operates the Freebairn Recreation Centre which is a well patronised community hub for recreational and social purposes.

STRATEGIC COMMUNITY PLAN

Our Actions (1.4 continued)

- *Develop and implement a Shire wide emergency management and recovery plan*
- *Encourage community participation in FESA and St John's Ambulance, work with them to educate the community on emergency service issues and procedures*
- *Explore opportunities of a boarding house/private boarding accommodation to support Kulin District High School*
- *Local youth and family community facilities are maintained - upgrade skate park to be safer and have better design, installation of an adventure/nature playground, development of a BMX and motorbike track, mini golf course (possibly at pool for dual usage), more after school activities for local kids and development of a drop in zone*
- *Work with neighbouring towns to provide opportunities for youth (12 yrs – 16 yrs) to interact (a bus to transport children between towns and activities, organised activities for youth on weekends)*

Progress/Status (1.4)

- Completion of installation of Shire transportable house on Elson Street.
- On-going discussions with local business McIntosh and Son, as well as Cultivating Kulin Committee regarding joint venture housing options and potential short-stay accommodation facilities.
- Local GP services continue to operate from Kulin Medical Centre on Tuesdays and Fridays via a joint contract with Shire of Kondinin.
- Services continued to be delivered at Kulin Medical Centre, including GP clinic and health nurses, HACC located in Kulin, allied health services.
- Aquatic Centre and water slide continued to operate from November to March inclusive with new Manager Mark Gillbard.
- Master Plan developed to identify potential projects for renewal of water slide and improved recreational amenities, to be funded by additional grant funding opportunities available in 20/21.
- FRC amenities continue to be maintained and operated by Shire staff.
- Scope and budget determine to replace damaged FRC court floor, via grant funding opportunity in 20/21.
- Kulin oval lights fixed in conjunction with local sports clubs and local electrical contractor.
- LEMC Meeting held regularly to coordinate key emergency management issues.
- Draft Business Continuity Plan developed.
- VBFB AGM normally held in April each year delayed until August 2020 due to COVID restrictions.
- Master Plan developed for proposed All Ages Precinct following consultation with KDHS students, CKC and Council.

Economic

Council seeks to proactively support and encourage balanced economic activity, while at the same time promoting local and regional economic sustainability and capacity. Opportunities to network, learn and share skills and experience through a range of local training and education pathways.

2.1 A thriving, diverse and growing economy

2.1.1 Actively support, develop and attract local and new businesses and new services to Kulin

2.1.2 Provide commercial and industrial infrastructure aligned to economic need and growth

2.1.3 Advocate for telecommunications infrastructure

2.1.4 Camp Kulin expansion

STRATEGIC COMMUNITY PLAN

Our Actions (2.1)

- Investigate the implementation of a “Skills/Employment” register and the capacity for CRC to act as an agency or an independent agency to fulfil this role
- A diverse range of commercial enterprise is actively encouraged across the Shire
- Continue to strengthen relationships within the business community (Development of Kulin Business Group, Cultivating Kulin Committee)
- Maintain a close working relationship with the business community to ensure relevant issues are monitored and where appropriate advocate to relevant bodies
- Ensure that the Shire’s economic viability and longevity is protected and advanced through cost effective land-use and development
- Investigate responsible property development e.g. common tradesperson premises
- Support partnerships within the business community and wider business sector that enhance professional development opportunities and diversify the traditional economic base
- Continue to support existing and newly established businesses within the Shire, with assistance from a ‘business networking facilitator’ such as the Wheatbelt Business Network
- Increase the support for our local businesses from the broader community through innovative enterprise initiatives and projects e.g. Shop local
- Lobby for mobile telecommunications, ADSL, NBN, high speed broadband that is progressive and facilitates business growth and meets the needs of our community
- Camp Kulin expansion (including Camp Kulin Charities Inc) to be developed and implemented
- Promote the Shire of Kulin within the Wheatbelt and on the state and national stage as a desirable place to live, work and invest

Progress/Status (2.1)

- Shire staff continue to hold / attend regular meetings with various community business groups including: Cultivating Kulin Committee, Kulin Development Co-operative, Kulin Business After Hours, Varley Progress Association, Dudinin Action Group, Kulin Bush Races.
- Shire staff worked closely with Kulin Development Co-operative as part of their initial property development venture to identify and implement premises for specific trades personnel.
- Council and staff were briefed by CRISP Wireless who are in the process of implementing a fixed wireless network with the region. Council pledged a letter of support for this proposal.
- Expansion plans were put on hold due to a combination of reason including staff resourcing, financial sustainability and COVID-19.
- Camp Kulin operation also suspended to due to the aforementioned issues.
- Shire staff continue to be active within Roe Tourism Association which is the sub-regional organisation that coordinates tourism promotion.
- Kulin feature on ABC TV program Backroads in July 2019.

2.2 A positive visitor experience

2.2.1 The Shire’s capacity for tourism is grown, founded on iconic major events and distinct local attractions

2.2.2 Support and promote a collaborative Shire wide approach to heritage, our stories and tourism

STRATEGIC COMMUNITY PLAN

Our Actions (2.2)

- *Recognise the long term vision of the Kulin District High School and continue a proactive working relationship with them*
- *Ensure that the skills and expertise in the community can be utilised in the work force by supporting playgroups, family groups and a child care services*
- *Continue active partnerships with employers and service providers including CY O'Connor Institute, Universities and the Community Resource Centre to enhance learning, training and the innovative delivery of teaching methods and options of training across learning spheres of interest to local participants*
- *Develop knowledge base hub that fosters innovation (CRC) and provides all post-secondary options for learning*
- *Support local and regional businesses deliver local employment opportunities, apprenticeships and traineeships, so to work experience*
- *Investigate programs with agricultural organisations that support 'champion farmers and agribusiness professionals' in the Shire*
- *Provide leadership opportunities for young people within our community by supporting community groups, clubs and committees to actively engage young people in leadership positions*
- *Investigate and support programs for youth in partnership with KDHS, CRC, Camp Kulin and neighbouring towns which actively engages them*

Progress/Status (2.2)

- Kulin Bush Races successfully held 25th Year event with ongoing support and sponsorship of the Shire.
- Shire continues to operate the Caravan Park and RV Friendly facility.
- Unfortunately, the Blazing Swan event scheduled for April 2020 was cancelled due to COVID-19.
- CRC continues to operate as an accredited Visitor Centre.
- CRC through its contractual operations continues to coordinate a variety of events throughout the year.
- Shire staff continue to be active within Roe Tourism Association which is the sub-regional organisation that coordinates tourism promotion.

2.3 Improved access to education, training and leadership development

2.3.1 The Shire is focused on lifelong learning

2.3.2 The Shire economy is growing and prosperous, offering a diverse range of job opportunities

2.3.3 A place of diverse opportunities and resources for young people

Our Actions (2.3)

- *Recognise the long term vision of the Kulin District High School and continue a proactive working relationship with them*
- *Ensure that the skills and expertise in the community can be utilised in the work force by supporting playgroups, family groups and a child care services*
- *Continue active partnerships with employers and service providers including CY O'Connor Institute, Universities and the Community Resource Centre to enhance learning, training and the innovative delivery of teaching methods and options of training across learning spheres of interest to local participants*
- *Develop knowledge base hub that fosters innovation (CRC) and provides all post-secondary options for learning*

STRATEGIC COMMUNITY PLAN

Our Actions (2.3 continued)

- Support local and regional businesses deliver local employment opportunities, apprenticeships and traineeships, so to work experience
- Investigate programs with agricultural organisations that support 'champion farmers and agribusiness professionals' in the Shire
- Provide leadership opportunities for young people within our community by supporting community groups, clubs and committees to actively engage young people in leadership positions
- Investigate and support programs for youth in partnership with KDHS, CRC, Camp Kulin and neighbouring towns which actively engages them

Progress/Status (2.3)

- Shire maintains its ongoing formal contract with KDHS.
- Regular formal and informal meetings held with KDHS staff and students.
- Multiple KDHS students undertook "work experience" with Shire staff.
- Extensive consultation with both KDHS staff and students regarding All Ages Precinct concept development.
- Shire continues to operate Kulin Child Care Centre.
- CRC continues to operate as a facility for online learning as required.
- Shire successfully obtained grants via CRC to host 2 traineeships.
- Shire via CRC and Bendigo Bank conducted Kulin GenAg in July 2019.

Environment

Collaborative and active partnerships focusing on preservation of our natural environment will result in a positive environmental impact and care for our environment and a community that actively protects and conserves the natural world.

3.1 An environmentally aware Shire

3.1.1 A functional mix of open space

3.1.2 Preserve and protect local ecology and biodiversity

Our Actions (3.1)

- Conserve reserves, open spaces, natural vegetation and bushland
- Together with the community, investigate the possibilities of the installation of interpretive signage, a gazebo and seating at the Macrocarpa Trail and an upgrade of facilities and signage at Jilakin Rock
- Educate locals and visitors about the natural environment
- Continue to support and promote to locals the importance of managing wild animals, pests and flora within the townships across the Shire
- Investigate participation in the red card for red fox program
- Educate locals and visitors about the environment through the Herbarium and protect the natural walk and drive trails
- Collaboration and partnerships with government, community and private entities to protect and enhance our natural environment

STRATEGIC COMMUNITY PLAN

Progress/Status (3.1)

- New interpretive signage and gazebos installed at "West Kulin Whoppa", Pingaring.
- Shire of Kulin continues to be represented on Eastern Wheatbelt Biosecurity Group and financially contribute towards the funding of this organisation.
- Kulin Herbarium continues to operate from the old Shire Administration building with minimal costs.

3.2 A protected and valued natural environment

3.2.1 Ensure quality, long term water supply to meet the demands of future growth

3.2.2 Sustainable waste management focusing on waste minimisation and resource recovery

3.2.3 Investigate sustainable alternative energy solutions

Our Actions (3.2)

- *Conserve reserves, open spaces, natural vegetation and bushland*
- *Together with the community, investigate the possibilities of the installation of interpretive signage, a gazebo and seating at the Macrocarpa Trail and an upgrade of facilities and signage at Jilakin Rock*
- *Educate locals and visitors about the natural environment*
- *Continue to support and promote to locals the importance of managing wild animals, pests and flora within the townships across the Shire*
- *Investigate participation in the red card for red fox program*
- *Educate locals and visitors about the environment through the Herbarium and protect the natural walk and drive trails*
- *Collaboration and partnerships with government, community and private entities to protect and enhance our natural environment*

Progress/Status (3.2)

- Shire continues to operate a consolidated regional waste facility at Bending via RoeROC.
- Recycling services are offered to both residents and business via the Shire's kerbside collection through contractor Avon Waste and the "yellow lid" recycling bins.
- Cardboard collection facilities are also located within Kulin and also Pingaring as of early 2020.
- Council installed solar panels on Shire Administration Building and FRC, with planning underway to install solar panels at Aquatic Centre.
- Shire continues to maintain and operate local storm water reuse, water catchment, drainage and harvesting infrastructure to supply irrigation water for public open space.
- Staff commissioned a design to upgrade High Street drainage system, with proposed funding included in 20/21 budget.
- Shire staff continue to upgrade water infrastructure via liaison and grant submission with DWER and Community Water Grants program.
- Shire maintains a formal water re-use arrangement with Water Corporation to re-use treated sewerage effluent on Kulin Oval.
- Shire continues to participate in the Drum Muster program.

STRATEGIC COMMUNITY PLAN

Civic Leadership

Every person has a stake in the Shire of Kulin's future. Planning and delivering a prosperous future is a shared responsibility which can only be achieved through focused partnerships, community engagement and positive leadership.

4.1 Provide good strategic decision making, governance, leadership and professional management

4.1.1 Develop leadership skills and behaviours that enhance the knowledge, skills and experience of the Shire staff and Council

4.1.2 Manage the organisation in a responsible, accountable and consultative manner

4.1.3 Deliver services that meet the current and future needs and expectations of the community, whilst maintaining statutory compliance

Our Actions (4.1).

- *Develop a marketing program for Kulin including – Welcome to Kulin pack for new residents and those interested in coming to our community, marketing Kulin to itself and its visitors (What's great about Kulin), keep the community informed of progress with projects and activities, improve the profile of Councillor and staff within the community*
- *Ensure local leaders are trained, mentored and supported*
- *Form a strategic partnership between Shire of Kulin, Kulin Community Financial Services, Kulin District High School and Kulin Bush Races*
- *Complete and review our integrated planning documents regularly*
- *Support and enhance the productivity of Shire staff*
- *Provide a high standard of customer service*
- *Develop an enterprising approach to our works and infrastructure projects*
- *Provide regular training opportunities for staff and Council*
- *Annually review compliance matters*
- *Ensure Council decision making supports fair allocation of resources, services and facilities across the Shire*
- *Use a range of effective communication tools to engage the community to support transparent and accountable Council decision making*
- *Implement collaborative partnerships that support efficient use of resources*
- *Provide a safe, healthy and inclusive work environment*

Progress/Status (4.1).

- All staff undergo regular training and professional development.
- Cultivating Kulin Committee was re-invigorated in 2019 as a strategic partnership between Shire of Kulin, Kulin Community Financial Services and Kulin Bush Races.
- Integrated Planning documents are due for review in 20/21.
- As per new legislation all Councillors elected in October 2019 undertook mandatory training.
- Kulin Update fortnightly publication delivered by CRC outlined Shire and Council activities.
- Shire Continues to operate an OHS Committee under the guidance of OHS contractor with relevant OHS procedures in place.

SHIRE OF KULIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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COMMUNITY VISION

A healthy, harmonious and progressive community where all people are willing to contribute and enjoy opportunities to be successful.

Principal place of business:
38 Johnston Street, Kulin WA 6365

**SHIRE OF KULIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Kulin for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Kulin at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

23 day of

March 2021



Chief Executive Officer

Garrick Yandle

Name of Chief Executive Officer



SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

| | NOTE | 2020 Actual \$ | 2020 Budget \$ | 2019 Actual \$ |
|---|-------|----------------------|----------------------|----------------------|
| Revenue | | | | |
| Rates | 22(a) | 2,012,136 | 2,019,168 | 1,960,969 |
| Operating grants, subsidies and contributions | 2(a) | 2,508,047 | 1,890,388 | 2,639,543 |
| Fees and charges | 2(a) | 1,623,450 | 1,326,387 | 1,599,212 |
| Interest earnings | 2(a) | 67,321 | 67,094 | 94,850 |
| Other revenue | 2(a) | 248,636 | 0 | 333,447 |
| | | 6,459,590 | 5,303,037 | 6,628,021 |
| Expenses | | | | |
| Employee costs | | (2,445,056) | (2,414,267) | (2,285,666) |
| Materials and contracts | | (1,922,900) | (2,010,218) | (1,611,143) |
| Utility charges | | (358,009) | (278,621) | (330,936) |
| Depreciation on non-current assets | 11(b) | (3,206,572) | (3,800,291) | (3,555,499) |
| Interest expenses | 2(b) | (46,246) | (47,746) | (51,677) |
| Insurance expenses | | (208,463) | (260,632) | (204,752) |
| Other expenditure | | (20,198) | 0 | (248,632) |
| | | (8,207,444) | (8,811,775) | (8,288,306) |
| | | (1,747,854) | (3,508,738) | (1,660,285) |
| Non-operating grants, subsidies and contributions | 2(a) | 979,404 | 989,000 | 477,393 |
| Profit on asset disposals | 11(a) | 35,490 | 0 | 66,241 |
| (Loss) on asset disposals | 11(a) | (30,038) | (54,554) | (65,472) |
| Fair value adjustments to financial assets at fair value through profit or loss | | 71,221 | 0 | 0 |
| | | 1,056,077 | 934,446 | 478,162 |
| Net result for the period | | (691,777) | (2,574,292) | (1,182,123) |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes in asset revaluation surplus | 12 | 26,337,641 | 0 | 457,440 |
| Total other comprehensive income for the period | | 26,337,641 | 0 | 457,440 |
| Total comprehensive income for the period | | 25,645,864 | (2,574,292) | (724,683) |

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



SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

| | NOTE | 2020 Actual \$ | 2020 Budget \$ | 2019 Actual \$ |
|---|-------|----------------------|----------------------|----------------------|
| Revenue | 2(a) | | | |
| Governance | | 328,178 | 16,970 | 4,432 |
| General purpose funding | | 3,885,835 | 3,169,062 | 4,262,545 |
| Law, order, public safety | | 45,461 | 33,400 | 43,638 |
| Health | | 628 | 0 | 878 |
| Education and welfare | | 220,113 | 240,485 | 231,906 |
| Housing | | 105,349 | 94,264 | 107,525 |
| Community amenities | | 97,082 | 100,224 | 128,207 |
| Recreation and culture | | 182,852 | 213,330 | 226,955 |
| Transport | | 203,559 | 191,838 | 190,802 |
| Economic services | | 1,044,791 | 1,140,000 | 1,149,858 |
| Other property and services | | 345,742 | 104,364 | 281,275 |
| | | 6,459,590 | 5,303,937 | 6,628,021 |
| Expenses | 2(b) | | | |
| Governance | | (325,774) | (164,895) | (125,171) |
| General purpose funding | | (89,494) | (74,717) | (67,867) |
| Law, order, public safety | | (108,499) | (144,535) | (116,171) |
| Health | | (83,240) | (121,926) | (73,026) |
| Education and welfare | | (299,232) | (294,124) | (281,967) |
| Housing | | (183,851) | (209,584) | (100,167) |
| Community amenities | | (323,985) | (331,611) | (345,713) |
| Recreation and culture | | (1,135,294) | (1,259,777) | (1,180,182) |
| Transport | | (3,707,586) | (4,527,663) | (3,990,226) |
| Economic services | | (1,475,464) | (1,488,230) | (1,692,459) |
| Other property and services | | (428,779) | (147,866) | (263,679) |
| | | (8,161,198) | (8,764,928) | (8,236,629) |
| Finance Costs | 2(b) | | | |
| Governance | | (46,246) | (47,746) | (49,452) |
| General purpose funding | | 0 | 0 | (2,225) |
| | | (46,246) | (47,746) | (51,677) |
| | | (1,747,854) | (3,508,737) | (1,660,285) |
| Non-operating grants, subsidies and contributions | 2(a) | 979,404 | 989,000 | 477,393 |
| Profit on disposal of assets | 11(a) | 35,490 | 0 | 66,241 |
| (Loss) on disposal of assets | 11(a) | (30,038) | (54,554) | (65,472) |
| Fair value adjustments to financial assets at fair value through profit or loss | | 71,221 | 0 | 0 |
| | | 1,056,077 | 934,446 | 478,162 |
| Net result for the period | | (691,777) | (2,574,291) | (1,182,123) |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes in asset revaluation surplus | 12 | 26,337,641 | 0 | 457,440 |
| Total other comprehensive income for the period | | 26,337,641 | 0 | 457,440 |
| Total comprehensive income for the period | | 25,645,864 | (2,574,291) | (724,683) |

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



SHIRE OF KULIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

| | NOTE | 2020 | 2019 |
|--|-------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 3,610,595 | 2,094,465 |
| Trade and other receivables | 6 | 382,364 | 283,115 |
| Other financial assets | 5(a) | 400,000 | 2,190,978 |
| Inventories | 7 | 52,445 | 31,765 |
| Assets classified as held for sale | 8 | 687,000 | 1,491,000 |
| TOTAL CURRENT ASSETS | | 5,132,404 | 6,091,323 |
| NON-CURRENT ASSETS | | | |
| Other financial assets | 5(b) | 76,221 | 5,000 |
| Property, plant and equipment | 9 | 25,382,438 | 26,118,751 |
| Infrastructure | 10 | 107,273,928 | 79,771,860 |
| TOTAL NON-CURRENT ASSETS | | 132,732,587 | 105,895,611 |
| TOTAL ASSETS | | 137,864,991 | 111,986,934 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 13 | 529,092 | 447,766 |
| Borrowings | 14(a) | 90,511 | 87,267 |
| Employee related provisions | 15 | 387,247 | 351,227 |
| TOTAL CURRENT LIABILITIES | | 1,006,851 | 886,260 |
| NON-CURRENT LIABILITIES | | | |
| Borrowings | 14(a) | 1,073,183 | 1,164,231 |
| Employee related provisions | 15 | 74,878 | 67,162 |
| TOTAL NON-CURRENT LIABILITIES | | 1,148,062 | 1,231,393 |
| TOTAL LIABILITIES | | 2,154,913 | 2,117,653 |
| NET ASSETS | | 135,710,078 | 109,869,281 |
| EQUITY | | | |
| Retained surplus | | 40,319,651 | 40,648,706 |
| Reserves - cash/financial asset backed | 4 | 1,871,840 | 2,039,629 |
| Revaluation surplus | 12 | 93,518,587 | 67,180,946 |
| TOTAL EQUITY | | 135,710,078 | 109,869,281 |

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



SHIRE OF KULIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

| | | RESERVES CASH/FINANCIAL | | | |
|-----------------------------------|------|----------------------------|------------------|------------------------|--------------------|
| | NOTE | RETAINED SURPLUS | ASSET BACKED | REVALUATION SURPLUS | |
| | | \$ | \$ | \$ | |
| | | | | TOTAL EQUITY | |
| | | \$ | | \$ | |
| Balance as at 1 July 2018 | | 41,339,200 | 2,073,818 | 67,638,386 | 111,051,404 |
| Comprehensive income | | | | | |
| Net result for the period | | (1,182,123) | 0 | 0 | (1,182,123) |
| Other comprehensive income | 12 | 457,440 | 0 | (457,440) | 0 |
| Total comprehensive income | | (724,683) | 0 | (457,440) | (1,182,123) |
| Transfers from reserves | 4 | 205,000 | (205,000) | 0 | 0 |
| Transfers to reserves | 4 | (170,811) | 170,811 | 0 | 0 |
| Balance as at 30 June 2019 | | 40,648,706 | 2,039,629 | 67,180,946 | 109,869,281 |
| Comprehensive income | | | | | |
| Net result for the period | | (691,777) | 0 | 0 | (691,777) |
| Other comprehensive income | 12 | 194,933 | 0 | 26,337,641 | 26,532,574 |
| Total comprehensive income | | (496,844) | 0 | 26,337,641 | 25,840,797 |
| Transfers from reserves | 4 | 332,450 | (332,450) | 0 | 0 |
| Transfers to reserves | 4 | (164,661) | 164,661 | 0 | 0 |
| Balance as at 30 June 2020 | | 40,319,651 | 1,871,840 | 93,518,587 | 135,710,078 |

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

SHIRE OF KULIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

| | NOTE | 2020 Actual \$ | 2020 Budget \$ | 2019 Actual \$ |
|--|-------|----------------------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 2,009,608 | 2,049,168 | 1,996,530 |
| Operating grants, subsidies and contributions | | 2,389,862 | | 2,639,543 |
| Fees and charges | | 1,623,450 | 2,010,388 | 1,599,212 |
| Service charges | | 0 | 1,326,387 | |
| Interest received | | 67,321 | 67,094 | 94,850 |
| Goods and services tax received | | 223,038 | 50,000 | 347,238 |
| Other revenue | | 248,636 | 0 | 259,993 |
| | | 6,561,915 | 5,503,037 | 6,937,366 |
| Payments | | | | |
| Employee costs | | (2,412,805) | (2,414,267) | (2,265,252) |
| Materials and contracts | | (1,870,965) | (2,000,218) | (1,470,392) |
| Utility charges | | (358,009) | (278,621) | (330,936) |
| Interest expenses | | (46,246) | (47,746) | (51,677) |
| Insurance paid | | (208,463) | (260,632) | (204,752) |
| Goods and services tax paid | | (201,574) | 0 | (383,661) |
| Other expenditure | | 0 | | (223,894) |
| | | (5,098,062) | (5,001,484) | (4,930,564) |
| Net cash provided by (used in) operating activities | 16 | 1,463,853 | 501,553 | 2,006,802 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for financial assets at amortised cost | | 0 | | (2,190,978) |
| Payments for purchase of property, plant & equipment | 9(a) | (1,285,702) | (1,512,296) | (1,315,221) |
| Payments for construction of infrastructure | 10(a) | (1,636,054) | (1,954,611) | (1,514,724) |
| Non-operating grants, subsidies and contributions | 2(a) | 979,404 | 989,000 | 477,393 |
| Proceeds from financial assets at amortised cost - term deposits | | 1,790,978 | | |
| Proceeds from sale of property, plant & equipment | 11(a) | 291,455 | 245,000 | 377,549 |
| Net cash provided by (used in) investment activities | | 140,081 | (2,232,907) | (4,165,981) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 14(b) | (87,804) | (87,804) | (85,177) |
| Net cash provided by (used in) financing activities | | (87,804) | (87,804) | (85,177) |
| Net increase (decrease) in cash held | | 1,516,130 | (1,819,158) | (2,244,356) |
| Cash at beginning of year | | 2,094,465 | 4,186,418 | 4,338,821 |
| Cash and cash equivalents at the end of the year | 16 | 3,610,595 | 2,367,260 | 2,094,465 |

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

SHIRE OF KULIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

| | NOTE | 2020 Actual \$ | 2020 Budget \$ | 2019 Actual \$ |
|--|--------|----------------------|----------------------|----------------------|
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 23 (b) | 1,761,702 | 1,755,589 | 1,886,500 |
| | | 1,761,702 | 1,755,589 | 1,886,500 |
| Revenue from operating activities (excluding rates) | | | | |
| Governance | | 328,178 | 16,970 | 6,104 |
| General purpose funding | | 1,944,920 | 1,149,894 | 2,301,577 |
| Law, order, public safety | | 45,461 | 33,400 | 43,638 |
| Health | | 628 | 0 | 878 |
| Education and welfare | | 220,113 | 240,485 | 231,906 |
| Housing | | 105,349 | 94,264 | 107,525 |
| Community amenities | | 97,082 | 100,224 | 128,207 |
| Recreation and culture | | 182,852 | 213,330 | 226,955 |
| Transport | | 239,049 | 191,838 | 255,370 |
| Economic services | | 1,044,791 | 1,140,000 | 1,149,858 |
| Other property and services | | 345,742 | 104,364 | 281,275 |
| | | 4,554,165 | 3,284,769 | 4,733,293 |
| Expenditure from operating activities | | | | |
| Governance | | (381,251) | (212,641) | (175,585) |
| General purpose funding | | (89,494) | (74,717) | (70,092) |
| Law, order, public safety | | (108,499) | (144,535) | (116,171) |
| Health | | (83,240) | (121,926) | (73,026) |
| Education and welfare | | (299,232) | (294,124) | (281,967) |
| Housing | | (183,851) | (209,584) | (100,167) |
| Community amenities | | (323,985) | (331,611) | (375,853) |
| Recreation and culture | | (1,135,294) | (1,259,777) | (1,180,182) |
| Transport | | (3,728,394) | (4,582,217) | (4,024,594) |
| Economic services | | (1,475,464) | (1,488,230) | (1,692,459) |
| Other property and services | | (428,779) | (147,866) | (263,679) |
| | | (8,237,483) | (8,867,228) | (8,353,775) |
| Non-cash amounts excluded from operating activities | 23(a) | 3,137,615 | 3,854,845 | 3,560,707 |
| Amount attributable to operating activities | | 1,215,999 | 27,975 | 1,826,725 |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 2(a) | 979,404 | 989,000 | 477,393 |
| Proceeds from disposal of assets | 11(a) | 291,455 | 245,000 | 377,549 |
| Purchase of property, plant and equipment | 9(a) | (1,285,702) | (1,512,296) | (1,315,221) |
| Purchase and construction of infrastructure | 10(a) | (1,636,054) | (1,954,611) | (1,514,724) |
| Amount attributable to investing activities | | (1,650,896) | (2,232,907) | (1,975,003) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 14(b) | (87,804) | (87,804) | (85,177) |
| Transfers to reserves (restricted assets) | 4 | (164,661) | (55,593) | (170,811) |
| Transfers from reserves (restricted assets) | 4 | 332,450 | 405,000 | 205,000 |
| Amount attributable to financing activities | | 79,985 | 261,603 | (50,988) |
| Surplus/(deficit) before imposition of general rates | | (354,912) | (1,943,329) | (199,266) |
| Total amount raised from general rates | 22(a) | 2,012,136 | 2,019,168 | 1,960,968 |
| Surplus/(deficit) after imposition of general rates | 23(b) | 1,657,224 | 75,839 | 1,761,702 |

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

SHIRE OF KULIN
INDEX OF NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

AMENDMENTS TO THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, Regulation (Reg) 16 arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance.

Consequently, some assets, pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 Land Under Roads *paragraph 15* and AASB 116 Property, Plant and Equipment *paragraph 7*.

From 1 July 2019, the Shire has applied AASB 16 Leases which requires leases to be included by lessees in the balance sheet. Also, the FM regs have been amended to specify that vested land is a right of use (ROU) asset to be measured at cost. All ROU assets (other than vested improvements) under zero cost concessionary leases are measured at cost (i.e. not included in the balance sheet) rather than at fair value. The exception is 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 which would have required the Shire to measure any vested improvements at zero cost.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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 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.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 Service Concession Arrangements: Grantors is not expected to impact the financial report.

Specific impacts of AASB 2018-7 Amendments to Australian Accounting Standards - Materiality, have not been identified.

CRITICAL ACCOUNTING 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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in Trust fund are excluded in the financial statements.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Timing of revenue recognition |
|---|---|--------------------------------------|--|---|---|---|---|---|
| Rates - general rates | General Rates | Over time | As adopted by Council | None | Adopted by Council annually | When taxable event occurs | NA | When rates notice is issued |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with funding body | Based on the progress of works to match performance obligations | Returns limited to repayment of the transaction price | Output method based on project milestones and/or completion date matched to performance obligations |
| Grants, subsidies or contributions with no contractual commitments | General appropriations and contributions with no reciprocal commitment | No obligations | NA | NA | Cash received | On receipt of funds | NA | When assets are controlled |
| Fees & Charges - licences, registrations and approvals | Building, planning, development and animal management, having the same nature as a licence regardless of naming | Single point in time | Full payment prior to issue | None | Set by State legislation or limited by legislation to the cost of provision | Based on timing of issue of the associated rights | No refunds | On payment of the licence, registration or approval |
| Fees & Charges - waste management collections | Kerbside collection services | Over time | Payment on an annual basis in advance | None | Adopted by Council annually | When taxable event occurs | NA | When rates notice is issued |
| Fees & Charges - property hire and entry | Use of facilities | Single point in time | In full in advance | None | Adopted by Council annually | Based on timing of entry to facility | NA | On entry or at conclusion of hire |
| Fees & Charges - memberships | Gym & Pool Memberships | Over time | Payment in full in advance | NA | Adopted by Council annually | Applied full on issue of membership | NA | On payment of the membership |
| Fees & Charges for other goods and services | Cemetery services, reinstatements and private works | Single point in time | Payment in arrears | None | Adopted by Council annually | Applied fully based on timing of provision | NA | Output method based on provision of service or completion of works |
| Other revenue - reimbursements | Insurance claims | Single point in time | Payment in arrears for claimable event | None | Set by mutual agreement with customer | When claim is agreed | NA | When claim is agreed |

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

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

| | 2020 Actual \$ | 2020 Budget \$ | 2019 Actual \$ |
|--|----------------------|----------------------|----------------------|
| Operating grants, subsidies and contributions | | | |
| Governance | 2,000 | 4,600 | 0 |
| General purpose funding | 2,070,207 | 1,080,500 | 2,198,524 |
| Law, order, public safety | 42,906 | 31,000 | 41,427 |
| Education and welfare | 53,685 | 70,500 | 68,608 |
| Housing | 0 | 250 | 0 |
| Community amenities | | 3,200 | 0 |
| Recreation and culture | | 17,000 | 0 |
| Transport | 203,560 | 191,838 | 190,838 |
| Economic services | 135,688 | 456,000 | 140,147 |
| Other property and services | 0 | 35,500 | |
| | 2,508,046 | 1,890,388 | 2,639,543 |
| Non-operating grants, subsidies and contributions | | | |
| Transport | 879,404 | 889,000 | 457,393 |
| Economic services | 100,000 | 100,000 | 0 |
| Other property and services | 0 | 0 | 20,000 |
| | 979,404 | 989,000 | 477,393 |
| Total grants, subsidies and contributions | 3,487,450 | 2,879,388 | 3,116,936 |
| Fees and charges | | | |
| Governance | 347 | 10,970 | 550 |
| General purpose funding | 2,327 | 2,300 | 13,602 |
| Law, order, public safety | 2,249 | 2,400 | 1,938 |
| Health | 510 | 0 | 878 |
| Education and welfare | 164,152 | 169,985 | 158,276 |
| Housing | 104,768 | 94,014 | 107,525 |
| Community amenities | 96,690 | 97,024 | 94,496 |
| Recreation and culture | 165,872 | 196,330 | 210,310 |
| Economic services | 799,553 | 684,000 | 790,581 |
| Other property and services | 286,982 | 69,364 | 221,054 |
| | 1,623,450 | 1,326,387 | 1,599,212 |

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

| | | | |
|---|-----------|---------|---------|
| Operating grants, subsidies and contributions | 225,095 | 0 | 0 |
| Non-operating grants, subsidies and contributions | 979,404 | 989,000 | 477,393 |
| | 1,204,499 | 989,000 | 477,393 |

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

| | | | |
|--|-----------|---------|---|
| Other revenue from contracts with customers recognised during the year | 225,095 | 0 | 0 |
| Other revenue from performance obligations satisfied during the year | 979,404 | 989,000 | 0 |
| | 1,204,499 | 989,000 | 0 |

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

| | | | |
|---|---------|---|---|
| Trade and other receivables from contracts with customers | 271,384 | 0 | 0 |
|---|---------|---|---|

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

| | | | |
|--------------------------------|-----------|-----------|-----------|
| General rates | 1,999,483 | 2,007,467 | 1,951,249 |
| Statutory permits and licences | 3,921 | 0 | 8,881 |
| | 2,003,404 | 2,007,467 | 1,960,130 |

Other revenue

| | | | |
|-------------------------------|---------|---|---------|
| Reimbursements and recoveries | 227,064 | 0 | 313,773 |
| Other | 21,572 | 0 | 19,676 |
| | 248,636 | 0 | 333,449 |

Interest earnings

| | | | |
|--|--------|--------|--------|
| Interest on reserve funds | 35,209 | 30,593 | 50,810 |
| Rates instalment and penalty interest (refer Note 22(c)) | 7,069 | 9,500 | 8,664 |
| Other interest earnings | 25,042 | 27,000 | 35,376 |
| | 67,320 | 67,093 | 94,850 |

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

Interest expenses (finance costs)

Borrowings

Minor Interest Charges (GIC)

Other expenditure

Impairment loss on trade and other receivables

Sundry expenses

| Note | 2020 Actual \$ | 2020 Budget \$ | 2019 Actual \$ |
|-------|----------------------|----------------------|----------------------|
| | 29,000 | 29,000 | 29,000 |
| | 29,000 | 29,000 | 29,000 |
| 14(b) | 46,246 | 46,246 | 49,452 |
| | 0 | 1,500 | 2,225 |
| | 46,246 | 47,746 | 51,677 |
| | 20,198 | 0 | 0 |
| | 0 | 0 | 248,632 |
| | 20,198 | 0 | 248,632 |

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

3. CASH AND CASH EQUIVALENTS

| NOTE | 2020 | 2019 |
|--|------------------|------------------|
| | \$ | \$ |
| Cash at bank and on hand | 1,322,138 | 1,732,297 |
| Term deposits | 2,288,457 | 362,168 |
| Total cash and cash equivalents | 3,610,595 | 2,094,465 |
| Restrictions | | |
| The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | |
| - Cash and cash equivalents | 2,026,938 | 99,028 |
| - Other financial assets at amortised cost | 0 | 2,039,628 |
| | 2,026,938 | 2,138,656 |

The restricted assets are a result of the following specific purposes to which the assets may be used:

| | | | |
|--|---|------------------|------------------|
| Reserves - cash/financial asset backed | 4 | 1,871,840 | 2,039,629 |
| Bonds other | | 155,098 | 99,027 |
| Total restricted assets | | 2,026,938 | 2,138,656 |

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

4. RESERVES - CASH/FINANCIAL ASSET

| | 2020 Actual Opening Balance | 2020 Actual Transfer to | 2020 Actual Transfer (from) | 2020 Actual Closing Balance | 2020 Budget Opening Balance | 2020 Budget Transfer to | 2020 Budget Transfer (from) | 2020 Budget Closing Balance | 2019 Actual Opening Balance | 2019 Actual Transfer to | 2019 Actual Transfer (from) | 2019 Actual Closing Balance |
|--|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (a) Reserves cash backed - Leave Reserve | 252,213 | 109,308 | | 361,521 | 389,823 | 5,847 | | 395,670 | 246,175 | 6,038 | | 252,213 |
| (b) Reserves cash backed - Plant | 390,787 | 7,200 | | 397,987 | 394,625 | 5,919 | (75,000) | 325,544 | 464,415 | 11,372 | (85,000) | 390,787 |
| (c) Reserves cash backed - Building | 500,551 | 7,477 | (260,000) | 248,028 | 500,549 | 7,508 | (260,000) | 248,057 | 488,580 | 11,971 | | 500,551 |
| (d) Reserves cash backed - Admin Equipment | 75,262 | 1,378 | | 76,640 | 75,262 | 1,129 | | 76,391 | 73,462 | 1,800 | | 75,262 |
| (e) Reserves cash backed - Natural Disaster | 141,448 | 914 | | 142,362 | 0 | 0 | 0 | 0 | 138,065 | 3,383 | | 141,448 |
| (f) Reserves cash backed - Joint Venture Housing | 75,156 | 790 | | 75,946 | 75,156 | 1,127 | | 76,283 | 92,880 | 2,276 | (20,000) | 75,156 |
| (g) Reserves cash backed - FRC Surface & Equipme | 181,533 | 5,062 | (45,000) | 141,595 | 183,983 | 2,760 | (45,000) | 141,743 | 152,789 | 28,744 | | 181,533 |
| (h) Reserves cash backed - Medical Services | 103,111 | 11,888 | | 114,999 | 103,111 | 1,547 | | 104,658 | 76,243 | 26,868 | | 103,111 |
| (i) Reserves cash backed - Fuel Facility | 65,613 | 16,201 | | 81,814 | 65,613 | 25,984 | | 91,597 | 25,000 | 40,613 | | 65,613 |
| (j) Reserves cash backed - Road Replacement | 2,450 | | (2,450) | 0 | 0 | 0 | 0 | 0 | 100,000 | 2,450 | (100,000) | 2,450 |
| (k) Reserves cash backed - Sportsperson Scholarshi | 12,430 | 1,195 | | 13,625 | 12,430 | 186 | | 12,616 | 12,133 | 297 | | 12,430 |
| (l) Reserves cash backed - Freebairn Recreation | 239,075 | 3,248 | (25,000) | 217,323 | 239,075 | 3,586 | (25,000) | 217,661 | 204,075 | 35,000 | | 239,075 |
| | 2,039,629 | 164,661 | (332,450) | 1,871,840 | 2,039,627 | 55,593 | (405,000) | 1,690,220 | 2,073,818 | 170,811 | (205,000) | 2,039,629 |

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Anticipated

| Name of Reserve | date of use | Purpose of the reserve |
|--|--------------------|---|
| (a) Reserves cash backed - Leave Reserve | As required | To fund the annual leave and long service leave requirements. |
| (b) Reserves cash backed - Plant | As required | To fund the purchase of major plant. |
| (c) Reserves cash backed - Building | As required | To fund the development of future housing. |
| (d) Reserves cash backed - Admin Equipment | As required | To fund the purchase of administration office equipment. |
| (e) Reserves cash backed - Natural Disaster | As required | To fund the restoration of roads and infrastructure in the event of a natural disaster. |
| (f) Reserves cash backed - Joint Venture Housing | As required | To fund the development of future housing. |
| (g) Reserves cash backed - FRC Surface & Equipme | As required | To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary. |
| (h) Reserves cash backed - Medical Services | As required | To fund the provision of medical services in the future |
| (i) Reserves cash backed - Fuel Facility | As required | To fund the replacement of the fuel facility |
| (j) Reserves cash backed - Road Replacement | As required | To fund the construction of roads |
| (k) Reserves cash backed - Sportsperson Scholarshi | As required | To help fund local sportspeople develop their talent. |
| (l) Reserves cash backed - Freebairn Recreation | As required | To be used to fund maintenance projects at the Freebairn Recreation Centre. |

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5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

| | 2020 | 2019 |
|--|----------------|------------------|
| | \$ | \$ |
| | 400,000 | 2,190,978 |
| | <u>400,000</u> | <u>2,190,978</u> |

Other financial assets at amortised cost

Term deposits

| | | |
|--|----------------|------------------|
| | 400,000 | 2,190,978 |
| | <u>400,000</u> | <u>2,190,978</u> |

(b) Non-current assets

Financial assets at fair value through profit and loss

| | | |
|--|---------------|--------------|
| | 76,221 | 5,000 |
| | <u>76,221</u> | <u>5,000</u> |

Financial assets at fair value through profit and loss

Units in Local Government House Trust

| | | |
|--|--------|---|
| | 71,221 | 0 |
|--|--------|---|

Financial assets at fair value through profit and loss

- Kulin Community Financial Services Ltd Shares

| | | |
|--|---------------|--------------|
| | 5,000 | 5,000 |
| | <u>76,221</u> | <u>5,000</u> |

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 24.

6. TRADE AND OTHER RECEIVABLES

Current

| | |
|--|--|
| Rates receivable | |
| Trade and other receivables | |
| GST receivable | |
| Allowance for impairment of receivables | |
| Other receivables - Fuel Tax Credit Receivable | |
| Accrued Interest Receivable | |

| 2020 | 2019 |
|----------------|----------------|
| \$ | \$ |
| 69,128 | 66,600 |
| 271,384 | 134,304 |
| 55,744 | 77,208 |
| (20,198) | 0 |
| 3,299 | 5,003 |
| 3,007 | 0 |
| 382,364 | 283,115 |

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 24.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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.

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.

7. INVENTORIES

Current

Fuel and materials
 Other inventories - Freebairn Recreation Centre Stock

| | 2020 | 2019 |
|--|-----------|-------------|
| | \$ | \$ |
| | 38,568 | 21,439 |
| | 13,877 | 10,326 |
| | 52,445 | 31,765 |
| | 31,765 | 29,125 |
| | (863,290) | (1,017,671) |
| | 883,970 | 1,020,311 |
| | 52,445 | 31,765 |

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year
 Additions to inventory

Carrying amount at end of period

SIGNIFICANT ACCOUNTING POLICIES

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.

8. NON CURRENT ASSETS HELD FOR SALE

Other Current Assets

Land Held for Sale

Land and buildings classified as held for sale

| | 2020 | 2019 |
|--|---------|-----------|
| | \$ | \$ |
| | 687,000 | 1,491,000 |
| | 687,000 | 1,491,000 |

SIGNIFICANT ACCOUNTING POLICIES

Land Held for Resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Land held for resale (continued)

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

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

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

| | Land - freehold land | Total land | Buildings - non- specialised | Total buildings | Total land and buildings | Furniture and equipment | Plant and equipment | Constructio n other than buildings | Motor vehicles | Total property, plant and equipment |
|---|----------------------------|------------------|------------------------------------|--------------------|--------------------------------|-------------------------------|------------------------|--|-------------------|--|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2018 | 2,711,000 | 2,711,000 | 20,975,141 | 20,975,141 | 23,686,141 | 119,382 | 2,299,744 | 699,495 | 868,806 | 27,673,568 |
| Additions | | 0 | 322,297 | 322,297 | 322,297 | | 316,080 | 16,639 | 660,205 | 1,315,221 |
| (Disposals) | 0 | 0 | (56,640) | (56,640) | (56,640) | 0 | (29,004) | 0 | (291,136) | (376,780) |
| Impairment (losses) / reversals | | 0 | | 0 | 0 | (12,592) | (10,635) | | (1,513) | (24,740) |
| Depreciation (expense) | | 0 | (352,937) | (352,937) | (352,937) | (26,433) | (455,379) | (16,293) | (126,476) | (977,518) |
| Transfers | (1,491,000) | (1,491,000) | | 0 | (1,491,000) | | | | | (1,491,000) |
| Carrying amount at 30 June 2019 | 1,220,000 | 1,220,000 | 20,887,861 | 20,887,861 | 22,107,861 | 80,357 | 2,120,806 | 699,841 | 1,109,886 | 26,118,751 |
| Comprises: | | | | | | | | | | |
| Gross carrying amount at 30 June 2019 | 1,220,000 | 1,220,000 | 21,753,031 | 21,753,031 | 22,973,031 | 132,237 | 3,585,973 | 731,954 | 1,343,590 | 28,766,785 |
| Accumulated depreciation at 30 June 2019 | 0 | 0 | (865,170) | (865,170) | (865,170) | (51,880) | (1,465,167) | (32,113) | (233,704) | (2,648,034) |
| Carrying amount at 30 June 2019 | 1,220,000 | 1,220,000 | 20,887,861 | 20,887,861 | 22,107,861 | 80,357 | 2,120,806 | 699,841 | 1,109,886 | 26,118,751 |
| Additions | | 0 | 346,565 | 346,565 | 346,565 | 62,432 | 413,381 | 0 | 463,326 | 1,285,702 |
| (Disposals) | 0 | 0 | 0 | 0 | 0 | 0 | (63,760) | 0 | (222,242) | (286,002) |
| Revaluation increments / (decrements) transferred to revaluation surplus | (608,000) | (608,000) | (766,364) | (766,364) | (1,374,364) | 10,718 | 851,139 | (84,192) | 219,727 | (376,972) |
| Depreciation (expense) | | 0 | (451,951) | (451,951) | (451,951) | (11,910) | (424,807) | (16,334) | (104,983) | (1,009,985) |
| Transfers | | 0 | (249,620) | (249,620) | (249,620) | | 173,980 | (273,415) | | (349,055) |
| Carrying amount at 30 June 2020 | 612,000 | 612,000 | 19,766,490 | 19,766,490 | 20,378,490 | 141,596 | 3,070,738 | 325,900 | 1,465,714 | 25,382,439 |
| Comprises: | | | | | | | | | | |
| Gross carrying amount at 30 June 2020 | 612,000 | 612,000 | 19,766,490 | 19,766,490 | 20,378,490 | 141,596 | 3,070,738 | 325,900 | 1,468,679 | 25,385,403 |
| Accumulated depreciation at 30 June 2020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,965) | (2,965) |
| Carrying amount at 30 June 2020 | 612,000 | 612,000 | 19,766,490 | 19,766,490 | 20,378,490 | 141,596 | 3,070,738 | 325,900 | 1,465,714 | 25,382,438 |

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|---|----------------------|--|----------------------|------------------------|--|
| Land and buildings | | | | | |
| Land - freehold land | 2 | Observable open market values of similar assets | Independent Valuer | June 2020 | Market & sales data |
| Buildings - non-specialised | 2 | Observable open market values of similar assets | Independent Valuer | June 2020 | Market & sales data |
| | 3 | Cost approach using depreciated replacement cost | Independent Valuer | June 2020 | Improvements to land using construction costs and current conditions (Level 2), residual values and remaining useful life assessments (Level3) inputs. |
| Furniture and equipment | 3 | Observable open market values of similar assets, adjusted for conditions and comparability, at their highest and best use. | Management Valuation | June 2020 | Market & sales data |
| Plant and equipment | | | | | |
| - Management valuation 2020 | 3 | Observable open market values of similar assets, adjusted for conditions and comparability, at their highest and best use. | Management Valuation | June 2020 | Market data, sales data and vehicle guides |
| - Independent valuation 2020 | 2 | Observable open market values of similar assets | Independent Valuer | June 2020 | Market & sales data |
| - Independent valuation 2020 | 3 | Cost approach using depreciated replacement cost | Independent Valuer | June 2020 | Improvements to land using construction costs and current conditions (Level 2), residual values and remaining useful life assessments (Level3) inputs. |
| Construction other than building | 3 | Cost approach using depreciated replacement cost | Independent Valuer | June 2020 | Improvements to land using construction costs and current conditions (Level 2), residual values and remaining useful life assessments (Level3) inputs. |
| Motor vehicles | 2 | Observable open market values of similar assets | Independent Valuer | June 2020 | Market data, sales data and vehicle guides |

1. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

| | Infrastructure - roads | Footpaths | Recreation | Other infrastructure | Total Infrastructure |
|--|---------------------------|-----------|------------|-------------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2018 | 75,380,324 | 547,475 | 3,866,583 | 1,040,735 | 80,835,117 |
| Additions | 1,479,891 | | 31,708 | 3,125 | 1,514,724 |
| Depreciation (expense) | (2,368,559) | (38,708) | (135,588) | (35,126) | (2,577,981) |
| Carrying amount at 30 June 2019 | 74,491,656 | 508,767 | 3,762,703 | 1,008,734 | 79,771,860 |
| Comprises: | | | | | |
| Gross carrying amount at 30 June 2019 | 119,495,710 | 1,094,950 | 4,033,880 | 1,207,571 | 125,832,111 |
| Accumulated depreciation at 30 June 2019 | (45,004,054) | (586,183) | (271,177) | (198,837) | (46,060,251) |
| Carrying amount at 30 June 2019 | 74,491,656 | 508,767 | 3,762,703 | 1,008,734 | 79,771,860 |
| Additions | 1,447,025 | | | 189,029 | 1,636,054 |
| Revaluation increments / (decrements) transferred to revaluation surplus | 28,388,492 | 74,111 | 148,929 | (897,983) | 27,713,548 |
| Depreciation (expense) | (1,990,504) | (38,708) | (137,562) | (29,813) | (2,196,587) |
| Transfers | | | 17,730 | 331,324 | 349,054 |
| Carrying amount at 30 June 2020 | 102,336,669 | 544,170 | 3,791,800 | 601,291 | 107,273,930 |
| Comprises: | | | | | |
| Gross carrying amount at 30 June 2020 | 102,336,667 | 544,170 | 3,791,800 | 786,654 | 107,459,291 |
| Accumulated depreciation at 30 June 2020 | 0 | 0 | 0 | (185,363) | (185,363) |
| Carrying amount at 30 June 2020 | 102,336,667 | 544,170 | 3,791,800 | 601,291 | 107,273,928 |

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10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|-------------------------------|-----------------------------|--|---------------------------|-------------------------------|---|
| Infrastructure - roads | 3 | Cost approach using depreciated replacement cost | Independent Valuation | June 2020 | Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs. |
| Footpaths | 3 | Cost approach using depreciated replacement cost | Independent Valuation | June 2020 | Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs. |
| Recreation | 3 | Cost approach using depreciated replacement cost | Independent Valuation | June 2020 | Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs. |
| Other infrastructure | 3 | Cost approach using depreciated replacement cost | Independent Valuation | June 2020 | Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs. |
| Other infrastructure | 3 | Cost approach using depreciated replacement cost | Management Valuation | June 2020 | Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs. |

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation if the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then Local Government (Financial Management) *Regulation 16(a)(ii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the then Local Government (*Financial Management*) *Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then Local Government (Financial Management) *Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) *Regulation 4(2)* provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the Local Government (Financial Management) Regulations 1996, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with Local Government (Financial Management) *Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

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11. FIXED ASSETS

(a) Disposals of Assets

| | 2020 Actual Net Book Value | 2020 Actual Sale Proceeds | 2020 Actual Profit | 2020 Actual Loss | 2020 Budget Net Book Value | 2020 Budget Sale Proceeds | 2020 Budget Profit | 2020 Budget Loss | 2019 Actual Net Book Value | 2019 Actual Sale Proceeds | 2019 Actual Profit | 2019 Actual Loss |
|-----------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings - non-specialised | | | | | | | | | 56,640 | 26,500 | 0 | (30,140) |
| Plant and equipment | 63,760 | 88,000 | 24,240 | (0) | 82,349 | 80,000 | | (2,349) | 29,004 | 63,545 | 34,541 | 0 |
| Motor vehicles | 222,242 | 203,455 | 11,250 | (30,037) | 217,205 | 165,000 | | (52,205) | 291,136 | 287,504 | 31,700 | (35,332) |
| | 286,002 | 291,455 | 35,490 | (30,037) | 299,554 | 245,000 | 0 | (54,554) | 376,780 | 377,549 | 66,241 | (65,472) |

The following assets were disposed of during the year.

| | 2020 Actual Net Book Value | 2020 Actual Sale Proceeds | 2020 Actual Profit | 2020 Actual Loss |
|-----------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ | \$ |
| Plant and Equipment | | | | |
| Governance | | | | |
| MV169 Toyota Kluger | 30,767 | 25,455 | 0 | (5,312) |
| MV176 Toyota Prado | 51,418 | 47,500 | 0 | (3,918) |
| Transport | | | | |
| MV150 Hino 700 Series Truck | 61,635 | 41,500 | 0 | (20,135) |
| MV172 Toyota Prado | 48,173 | 47,500 | 0 | (673) |
| MV78 Isuzu Giga Truck | 30,250 | 41,500 | 11,250 | 0 |
| PE136 Cat 12M Grader | 63,760 | 88,000 | 24,240 | 0 |
| | 286,003 | 291,455 | 35,489 | (30,038) |
| | 286,003 | 291,455 | 35,489 | (30,038) |

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11. FIXED ASSETS

(b) Depreciation

| | 2020 Actual | 2020 Budget | 2019 Actual |
|-----------------------------------|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Buildings - non-specialised | 451,951 | 501,285 | 352,937 |
| Furniture and equipment | 11,910 | 28,397 | 26,433 |
| Plant and equipment | 424,807 | 475,128 | 455,379 |
| Construction other than buildings | 16,334 | 17,222 | 16,293 |
| Motor vehicles | 104,983 | 127,588 | 126,476 |
| Infrastructure - roads | 1,990,504 | 2,650,672 | 2,368,559 |
| Footpaths | 38,708 | 0 | 38,708 |
| Recreation | 137,562 | 0 | 135,588 |
| Other infrastructure | 29,813 | 0 | 35,126 |
| | 3,206,572 | 3,800,292 | 3,555,499 |

Revision of useful lives of roads

The Shire has proposed for this valuation to adopt a useful life equivalent to the "whole of life" of the asset which is the period from date of commission until the asset has no remaining value. Historically the SoKU has defined the useful life equivalent to the "service life" of the asset which is the period from commission until the asset is expected to require replacement because it no longer meets risk or performance requirements. This approach is considered to be more appropriate as the SoKU have, in the past, depreciated roads using a rate which ultimately depreciates the full cost of the road before the road has reached the end of its life.

The impact in the change of "whole of life" approach to the depreciation of roads has reduced the depreciation expensed in the current financial year by \$380,000. It is expected that this reduction in depreciation expense will be a similar value in future years.

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

| Asset Class | Useful life |
|--|-----------------|
| Buildings | 30 to 50 years |
| Furniture and equipment | 4 to 10 years |
| Plant and equipment | 5 to 15 years |
| Sealed roads and streets formation pavement seal | not depreciated |
| - bituminous seals | 80 years |
| - asphalt surfaces | 40 years |
| Gravel roads formation pavement | 50 years |
| Footpaths - slab | not depreciated |
| Sewerage piping | 80 years |
| | 50 years |
| | 100 years |

| | |
|---|-------------|
| Water supply piping and drainage systems | 40-80 years |
| Intangible assets - computer software licence | 5 years |

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

(a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

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12. REVALUATION SURPLUS

| | 2020 Opening Balance | 2020 Revaluation Increment | 2020 Revaluation (Decrement) | Total Movement on Revaluation | 2020 Closing Balance | 2019 Opening Balance | 2019 Revaluation Increment | 2019 Revaluation (Decrement) | Total Movement on Revaluation | 2019 Closing Balance |
|--|----------------------------|----------------------------------|------------------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------------|------------------------------------|-------------------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revaluation surplus - Land & Buildings | 14,424,763 | 0 | (2,262,558) | (2,262,558) | 12,162,205 | 14,480,369 | 0 | (55,606) | (55,606) | 14,424,763 |
| Revaluation surplus - Plant and equipment | 790,987 | 1,081,584 | (194,933) | 886,651 | 1,677,638 | 1,192,820 | 0 | (401,833) | (401,833) | 790,987 |
| Revaluation surplus - Infrastructure - Roads, footpaths, recreation and other infrastructure | 51,965,196 | 27,713,548 | 0 | 27,713,548 | 79,678,744 | 51,965,196 | 0 | 0 | 0 | 51,965,196 |
| | 67,180,946 | 28,795,132 | (2,457,491) | 26,337,641 | 93,518,587 | 67,638,385 | 0 | (457,439) | (457,439) | 67,180,946 |

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Accrued salaries and wages
 ATO liabilities
 Bonds and deposits held

| | 2020 | 2019 |
|--|----------------|----------------|
| | \$ | \$ |
| | 197,359 | 160,619 |
| | 106,150 | 89,746 |
| | 70,485 | 98,374 |
| | 155,098 | 99,027 |
| | 529,092 | 447,766 |

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

SHIRE OF KULIN
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14. INFORMATION ON BORROWINGS

| (a) Borrowings | 2020 | 2019 |
|----------------|-----------|-----------|
| | \$ | \$ |
| Current | 90,511 | 87,267 |
| Non-current | 1,073,183 | 1,164,231 |
| | 1,163,694 | 1,251,498 |

(b) Repayments - Borrowings

| Particulars | Loan Number | Institution | Interest Rate | Actual | 30 June 2020 | 30 June 2020 | 30 June 2020 | Budget | 30 June 2020 | 30 June 2020 | 30 June 2020 | Actual | 30 June 2019 | 30 June 2019 | 30 June 2019 |
|-------------------------|-------------|-------------------------|---------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|
| | | | | Principal | Actual | Actual | Actual | Principal | Budget | Budget | Budget | Principal | Actual | Actual | Actual |
| | | | | 1 July 2019 | repayments | repayments | outstanding | 1 July 2019 | repayments | repayments | outstanding | 1 July 2018 | repayments | repayments | outstanding |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | | | | | | | | | | | | | | | |
| Administration building | 1 | WA Treasury Corporation | 3.06% | 1,252,035 | 87,267 | 46,246 | 1,164,768 | 1,251,498 | 87,804 | 46,246 | 1,163,694 | 1,337,212 | 85,177 | 49,452 | 1,252,035 |
| Housing | | | | | | | | | | | | | | | |
| GEHA | | Bendigo Bank | 7.51% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (661) | | | (661) |
| | | | | 1,252,035 | 87,267 | 46,246 | 1,164,768 | 1,251,498 | 87,804 | 46,246 | 1,163,694 | 1,336,551 | 85,177 | 49,452 | 1,251,374 |
| | | | | 1,252,035 | 87,267 | 46,246 | 1,164,768 | 1,251,498 | 87,804 | 46,246 | 1,163,694 | 1,336,551 | 85,177 | 49,452 | 1,251,374 |

* WA Treasury Corporation

All loan repayments were financed by general purpose revenue

SHIRE OF KULIN
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14. INFORMATION ON BORROWINGS (Continued)

| | 2020 | 2019 |
|--|------------------|------------------|
| | \$ | \$ |
| (c) Undrawn Borrowing Facilities | | |
| Credit Standby Arrangements | | |
| Bank overdraft limit | | |
| Bank overdraft at balance date | | |
| Credit card limit | 10,000 | 10,000 |
| Credit card balance at balance date | (938) | (3,426) |
| Total amount of credit unused | 9,062 | 6,574 |
| Loan facilities | | |
| Loan facilities - current | 90,511 | 87,267 |
| Loan facilities - non-current | 1,073,183 | 1,164,231 |
| Total facilities in use at balance date | 1,163,694 | 1,251,498 |
| Unused loan facilities at balance date | 0 | 0 |

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 24.

15. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

| | Provision for Annual Leave | Provision for Long Service Leave | Total |
|---------------------------------------|----------------------------------|--|----------------|
| | \$ | \$ | \$ |
| Opening balance at 1 July 2019 | | | |
| Current provisions | 177,814 | 173,413 | 351,227 |
| Non-current provisions | 0 | 67,162 | 67,162 |
| | <u>177,814</u> | <u>240,575</u> | <u>418,389</u> |
| Additional provision | 184,104 | 81,192 | 265,296 |
| Amounts used | (192,035) | (29,525) | (221,560) |
| Balance at 30 June 2020 | <u>169,883</u> | <u>292,242</u> | <u>462,125</u> |
| Comprises | | | |
| Current | 169,883 | 217,364 | 387,247 |
| Non-current | | 74,878 | 74,878 |
| | <u>169,883</u> | <u>292,242</u> | <u>462,125</u> |

| | Annual leave | | Long service leave | |
|---|----------------|----------------|--------------------|----------------|
| | 2020 | 2019 | 2020 | 2019 |
| Amounts are expected to be settled on the following basis: | \$ | | \$ | |
| Less than 12 months after the reporting date | 169,883 | 165,367 | 217,364 | 13,847 |
| More than 12 months from reporting date | 0 | 12,447 | 74,878 | 226,728 |
| | <u>169,883</u> | <u>177,814</u> | <u>292,242</u> | <u>240,575</u> |

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the Shire'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's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

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

Long-term employee benefits 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.

Other long-term employee benefits (Continued)

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's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire 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.

16. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

| | 2020 Actual | 2020 Budget | 2019 Actual |
|---|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Cash and cash equivalents | 3,610,595 | 2,367,260 | 2,094,465 |
| Reconciliation of Net Cash Provided By Operating Activities to Net Result | | | |
| Net result | (691,777) | (2,574,292) | (1,182,123) |
| Non-cash flows in Net result: | | | |
| Adjustments to fair value of financial assets at fair value through profit and loss | (71,221) | | 24,739 |
| Depreciation on non-current assets | 3,206,572 | 3,800,292 | 3,555,499 |
| (Profit)/loss on sale of asset | (5,453) | 54,554 | (769) |
| Changes in assets and liabilities: | | | |
| (Increase)/decrease in receivables | (99,249) | 200,000 | (93,889) |
| (Increase)/decrease in inventories | (20,680) | 10,000 | (2,640) |
| Increase/(decrease) in payables | 81,332 | 0 | 163,665 |
| Increase/(decrease) in provisions | 43,736 | 0 | 19,713 |
| Non-operating grants, subsidies and contributions | (979,404) | (989,000) | (477,393) |
| Net cash from operating activities | 1,463,856 | 501,554 | 2,006,802 |

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

| | 2020 | 2019 |
|-----------------------------|--------------------|--------------------|
| | \$ | \$ |
| Governance | 1,100,496 | 1,465,777 |
| Law, order, public safety | 1,137,400 | 642,609 |
| Education and welfare | 0 | 17,566 |
| Housing | 1,601,540 | 1,880,974 |
| Community amenities | 819,800 | 894,763 |
| Recreation and culture | 13,526,136 | 14,972,230 |
| Transport | 103,453,474 | 76,068,131 |
| Economic services | 5,780,113 | 5,425,036 |
| Other property and services | 4,526,310 | 3,954,664 |
| Unallocated | 5,919,722 | 6,665,184 |
| | <u>137,864,991</u> | <u>111,986,934</u> |

18. CONTINGENT LIABILITIES

The Department of Water and Environmental Regulation (DWER) issued a Category 64 licence for a putrescible landfill in 1997. The burial of putrescible waste ceased in 2009 and the Shire requested an amendment to the licence to replace the Category 64 licence with a Category 63 (Class I inert waste) licence. The Category 63 licence currently has an expiry date of the 18th of July 2026. The Shire is required to provide DWER with a Closure and Rehabilitation Plan when the premises is nearing closure or cessation of prescribed activities. As the Shire is not closing or ceasing the prescribed activities there is no requirement to provide DWER with a Closure and Rehabilitation Plan. At the time the Shire determines that the premises will close and/or cease prescribed activities, notification will be provided to DWER through a licence amendment application or licence surrender application. At that time, the specific circumstances surrounding the closure and rehabilitation of the landfill are reviewed by DWER, and as required, the submission of Closure and Rehabilitation Plan, to ensure that the premises is suitably managed and rehabilitated to prevent impacts to the environment post closure.

19. LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year

| 2020 | 2019 |
|------|------|
| \$ | \$ |

| 2020 | 2019 |
|------|--------|
| \$ | \$ |
| 0 | 20,533 |
| 0 | 20,533 |

SIGNIFICANT ACCOUNTING POLICIES

Leases Prior 1 July 2019

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

Leases 1 July 2019 onwards

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

Right-of-use assets are measured at cost. This means that all vested right-of-use assets (other than vested improvements) under zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value. Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right of use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right of use assets are secured over the asset being leased.

(b) Capital Expenditure Commitments

There are no capital expenditure commitments as at the end of the current reporting period. (2019:Nil)

20. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

| | 2020 Actual | 2020 Budget | 2019 Actual |
|------------------------------|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Meeting fees | 23,690 | 24,200 | 20,600 |
| President's allowance | 7,000 | 7,000 | 7,000 |
| Deputy President's allowance | 1,750 | 1,750 | 1,750 |
| Travelling expenses | 2,960 | 4,800 | 3,504 |
| | 35,400 | 37,750 | 32,854 |

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid and payable to KMP of the Shire during the year are as follows:

| | 2020 Actual | 2019 Actual |
|------------------------------|----------------|----------------|
| | \$ | \$ |
| Short-term employee benefits | 354,665 | 335,163 |
| Post-employment benefits | 51,488 | 49,572 |
| Other long-term benefits | 46,624 | 45,748 |
| Termination benefits | 0 | 11,030 |
| | 452,777 | 441,513 |

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual and long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

20. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

| The following transactions occurred with related parties: | 2020 Actual | 2019 Actual |
|---|----------------|----------------|
| | \$ | \$ |
| Purchase of goods and services | 27,190 | 33,649 |

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

21. JOINT ARRANGEMENTS

(a) Share of joint operations

The Shire of Kulin has joint venture agreements with the Department of Housing for the provision of housing at 25 Johnston Street, 19 Wright Street and 3 Bull Street, Kulin. The ownership of the assets is determined by the property title which includes the percentage of each parties equitable interest. The Shire contributed the land, site works and some landscaping and the Department of Housing contributed the funds to construct the buildings. The Shire manages the properties and all rental income and housing expenditure are recorded in the respective line items of the financial statements.

| | 2020 | 2019 |
|-----------------------------------|----------|----------|
| | \$ | \$ |
| Land & buildings | 251,990 | 518,388 |
| Less: accumulated depreciation | 0 | (18,042) |
| Total assets | 251,990 | 500,346 |
| Statement of Comprehensive income | | |
| Other revenue | 41,518 | 34,311 |
| Other expenditure | (61,882) | (36,936) |
| Net result for the period | (20,364) | (2,625) |

(b) Share of joint operations

The Shire together with the Shires of Corrigin, Kondinin & Narembeen have a joint operation arrangement with regard to the provision of an Environmental Health and Building Surveying Service. The joint-controlled assets are motor vehicles, Bendinger Tip site facility at Narembeen-Kondinin Road. The Shire's 15.38% share in the motor vehicle is included in Property, Plant & Equipment is as follows:

| | 2020 | 2019 |
|--------------------------------|---------|---------|
| | \$ | \$ |
| Land | 9,228 | 2,422 |
| Less: accumulated depreciation | 0 | 0 |
| Total assets | 9,228 | 2,422 |
| Other Infrastructure | 21,286 | 21,286 |
| Less: accumulated depreciation | (3,311) | (1,655) |
| Total assets | 17,975 | 19,631 |
| Motor Vehicle | 5,103 | 5,200 |
| Less: accumulated depreciation | 0 | (1,300) |
| Total assets | 5,103 | 3,900 |
| Contribution to service | 37,351 | 32,082 |

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22. RATING INFORMATION

(a) Rates

| RATE TYPE | Rate in \$ | Number of Properties | 2019/20 Actual Rateable Value \$ | 2019/20 Actual Rate Revenue \$ | 2019/20 Actual Interim Rates \$ | 2019/20 Actual Back Rates \$ | 2019/20 Actual Total Revenue \$ | 2019/20 Budget Rate Revenue \$ | 2019/20 Budget Interim Rate \$ | 2019/20 Budget Back Rate \$ | 2019/20 Budget Total Revenue \$ | 2018/19 Actual Total Revenue \$ |
|---|-------------------|-----------------------------|---|---------------------------------------|--|-------------------------------------|--|---------------------------------------|---------------------------------------|------------------------------------|--|--|
| Differential general rate / general rate | | | | | | | | | | | | |
| Gross rental valuations | | | | | | | | | | | | |
| Residential | 0.10187 | 134 | 1,187,982 | 121,020 | | | 121,020 | 121,196 | | | 121,196 | 118,161 |
| Industrial | 0.10187 | 13 | 116,376 | 11,855 | | | 11,855 | 11,855 | | | 11,855 | 11,544 |
| Commercial | 0.10187 | 28 | 447,448 | 45,582 | | | 45,582 | 45,582 | | | 45,582 | 44,386 |
| Rural | 0.10187 | 11 | 88,608 | 9,026 | | | 9,026 | 9,026 | | | 9,026 | 8,790 |
| Unimproved valuations | | | | | | | | | | | | |
| Rural | 0.01049 | 348 | 178,869,770 | 1,876,344 | | | 1,876,344 | 1,877,254 | 5,000 | | 1,882,254 | 1,836,681 |
| Mining | 0.01049 | 1 | 45,492 | 0 | | | 0 | 477 | | | 477 | 0 |
| Sub-Total | | 535 | 180,755,676 | 2,063,827 | 0 | 0 | 2,063,827 | 2,065,390 | 5,000 | 0 | 2,070,390 | 2,019,562 |
| Minimum payment | | | | | | | | | | | | |
| Minimum \$ | | | | | | | | | | | | |
| Gross rental valuations | | | | | | | | | | | | |
| Residential | 443.89 | 11 | 6,760 | 4,883 | | | 4,883 | 4,883 | | | 4,883 | 4,754 |
| Industrial | 443.89 | 5 | 9,736 | 2,219 | | | 2,219 | 2,219 | | | 2,219 | 2,161 |
| Commercial | 443.89 | 4 | 8,600 | 1,776 | | | 1,776 | 1,776 | | | 1,776 | 1,729 |
| Rural | 443.89 | 8 | 14,545 | 3,551 | | | 3,551 | 3,551 | | | 3,551 | 2,593 |
| Unimproved valuations | | | | | | | | | | | | |
| Rural | 443.89 | 9 | 226,700 | 3,995 | | | 3,995 | 3,995 | | | 3,995 | 4,754 |
| Mining | 443.89 | 24 | 228,362 | 10,653 | | | 10,653 | 10,653 | | | 10,653 | 5,187 |
| Sub-Total | | 61 | 494,703 | 27,077 | 0 | 0 | 27,077 | 27,077 | 0 | 0 | 27,077 | 21,178 |
| | | 596 | 181,250,379 | 2,090,904 | 0 | 0 | 2,090,904 | 2,092,467 | 5,000 | 0 | 2,097,467 | 2,040,740 |
| Discounts (Note 22(b)) | | | | | | | (91,421) | | | | (90,000) | (89,491) |
| Total amount raised from general rate | | | | | | | 1,999,483 | | | | 2,007,467 | 1,951,249 |
| Concessions (Note 22(b)) | | | | | | | (11,048) | | | | (12,000) | (13,404) |
| Ex-gratia rates | | | | | | | 23,701 | | | | 23,701 | 23,123 |
| Totals | | | | | | | 2,012,136 | | | | 2,019,168 | 1,960,968 |

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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22. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

| Rate or Fee Discount Granted | Discount | Discount | 2020 Actual | 2020 Budget | 2019 Actual | Circumstances in which Discount is Granted |
|---|-----------------|-----------------|------------------------|------------------------|------------------------|---|
| | % | \$ | \$ | \$ | \$ | |
| Early payment discount | 5.00% | - | 91,421 | 90,000 | 89,491 | |
| | | | 91,421 | 90,000 | 89,491 | |

Waivers or Concessions

| Rate or Fee and Charge to which the Waiver or Concession is Granted | Type | Discount | Discount | 2020 Actual | 2020 Budget | 2019 Actual |
|--|-------------|-----------------|-----------------|------------------------|------------------------|------------------------|
| | | % | \$ | \$ | \$ | \$ |
| Kulin Retirement Homes | Waived | 0.00% | | 9,853 | 8,900 | 9,594 |
| Kulin Masonic Lodge | Waived | 0.00% | | 449 | 0 | |
| Rates raised in error | Write-off | 0.00% | | 0 | 0 | 3,777 |
| Small balances | Write-off | | <\$5 | 15 | 100 | 33 |
| Rates written off | Write-off | | | 732 | 3,000 | 0 |
| | | | | 11,048 | 12,000 | 13,404 |
| Total discounts/concessions (Note 22(a)) | | | | 102,469 | 102,000 | 102,895 |

| Rate or Fee and Charge to which the Waiver or Concession is Granted | Circumstances in which the Waiver or Concession is Granted and to whom it was available | Objects of the Waiver or Concession | Reasons for the Waiver or Concession |
|--|--|--|---|
| Kulin Retirement Homes | On application | | To ensure affordable housing is available to our senior citizens |
| Kulin Masonic Lodge | Application received for exemption from rates | | To reduce costs for the community group for them to remain viable |

22. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

| Instalment Options | Date Due | Instalment Plan Admin Charge \$ | Instalment Plan Interest Rate % | Unpaid Rates Interest Rate % |
|---------------------|-----------|------------------------------------|------------------------------------|---------------------------------|
| Option Two | | | | |
| First instalment | 27-Sep-19 | 0.00 | 5.50% | 11% |
| Second instalment | 27-Jan-20 | 7.00 | 5.50% | 11% |
| Option Three | | | | |
| First instalment | 27-Sep-19 | 0.00 | 5.50% | 11% |
| Second instalment | 27-Nov-19 | 7.00 | 5.50% | 11% |
| Third instalment | 27-Jan-20 | 7.00 | 5.50% | 11% |
| Fourth instalment | 27-Mar-20 | 7.00 | 5.50% | 11% |

| | 2020 Actual \$ | 2020 Budget \$ | 2019 Actual \$ |
|-----------------------------|-------------------|-------------------|-------------------|
| Interest on unpaid rates | 5,850 | 8,000 | 7,411 |
| Interest on instalment plan | 1,219 | 1,500 | 1,253 |
| Charges on instalment plan | 658 | 700 | 658 |
| | 7,727 | 10,200 | 9,322 |

23. RATE SETTING STATEMENT INFORMATION

| | 2019/20 (30 June 2020 Carried Forward) | 2019/20 Budget (30 June 2020 Carried Forward) | 2018/19 (1 July 2019 Carried Forward) |
|--|---|---|--|
| Note | \$ | \$ | \$ |
| (a) Non-cash amounts excluded from operating activities | | | |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> . | | | |
| Adjustments to operating activities | | | |
| Less: Profit on asset disposals | 11(a) (35,490) | 0 | (66,241) |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | (71,221) | | 0 |
| Movement in employee benefit provisions (non-current) | 7,716 | | (18,762) |
| Add: Loss on disposal of assets | 11(a) 30,038 | 54,554 | 65,472 |
| Add: Loss on assets written off as per Reg 17(a) | | | 24,739 |
| Add: Depreciation on non-current assets | 11(b) 3,206,572 | 3,800,291 | 3,555,499 |
| Non cash amounts excluded from operating activities | 3,137,615 | 3,854,845 | 3,560,707 |
| (b) Surplus/(deficit) after imposition of general rates | | | |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates. | | | |
| Adjustments to net current assets | | | |
| Less: Reserves - cash/financial asset backed | 4 (1,871,840) | (1,690,220) | (2,039,629) |
| Less: Current assets not expected to be received at end of year | | | |
| - Non current assets held for sale | 8 (687,000) | | (1,491,000) |
| - Restricted municipal funds | | (234,142) | |
| Add: Current liabilities not expected to be cleared at end of year | | | |
| - Current portion of borrowings | 14(a) 90,511 | 85,177 | 87,267 |
| Total adjustments to net current assets | (2,468,329) | (1,839,185) | (3,443,362) |
| Net current assets used in the Rate Setting Statement | | | |
| Total current assets | 5,132,404 | 2,705,617 | 6,091,323 |
| Less: Total current liabilities | (1,006,851) | (790,594) | (886,260) |
| Less: Total adjustments to net current assets | (2,468,329) | (1,839,185) | (3,443,362) |
| Net current assets used in the Rate Setting Statement | 1,657,224 | 75,838 | 1,761,702 |
| Total current liabilities at 1 July 2019 | | | (886,260) |

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

24. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

| Risk | Exposure arising from | Measurement | Management |
|------------------------------------|--|-----------------------------------|--|
| Market risk - interest rate | Long term borrowings at variable rates | Sensitivity analysis | Utilise fixed interest rate borrowings |
| Credit risk | Cash and cash equivalents, trade receivables, financial assets and | Aging analysis Credit analysis | Diversification of bank deposits, credit limits. Investment policy |
| Liquidity risk | Borrowings and other liabilities | Rolling cash flow forecasts | Availability of committed credit lines and borrowing facilities |

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

| | Weighted Average Interest Rate | Carrying Amounts | Fixed Interest Rate | Variable Interest Rate | Non Interest Bearing |
|--|---------------------------------------|-------------------------|----------------------------|-------------------------------|-----------------------------|
| | % | \$ | \$ | \$ | \$ |
| 2020 | | | | | |
| Cash and cash equivalents | 0.54% | 3,610,595 | 2,288,457 | 22,467 | 1,299,671 |
| Financial assets at amortised cost - term deposits | 1.55% | 400,000 | 400,000 | 0 | 0 |
| 2019 | | | | | |
| Cash and cash equivalents | 0.86% | 2,094,465 | 362,168 | 819,129 | 913,168 |
| Financial assets at amortised cost - term deposits | 2.30% | 2,190,978 | 2,190,978 | 0 | 0 |

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

| | 2020 | 2019 |
|--|-------------|-------------|
| | \$ | \$ |
| Impact of a 1% movement in interest rates on profit and loss and equity* | 225 | 8,191 |

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs.

The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

24. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire 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.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2020 and 1 July 2019 (on adoption of AASB 9) was determined as follows for rates receivable.

| | Current | More than 1 year past due | More than 2 years past due | More than 3 years past due | Total |
|-----------------------|---------|---------------------------|----------------------------|----------------------------|--------|
| 30 June 2020 | | | | | |
| Rates receivable | | | | | |
| Expected credit loss | 22.69% | 27.66% | 22.17% | 14.97% | |
| Gross carrying amount | 18,742 | 15,259 | 12,039 | 22,752 | 68,792 |
| Loss allowance | 4,253 | 4,220 | 2,669 | 3,406 | 14,548 |
| 30 June 2019 | | | | | |
| Rates receivable | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 0.00% | |
| Gross carrying amount | 27,516 | 12,522 | 9,759 | 16,803 | 66,600 |
| Loss allowance | 0 | 0 | 0 | 0 | 0 |

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

| | Current | More than 30 days past due | More than 60 days past due | More than 90 days past due | Total |
|-----------------------------|---------|----------------------------|----------------------------|----------------------------|---------|
| 30 June 2020 | | | | | |
| Trade and other receivables | | | | | |
| Expected credit loss | 0.00% | 65.18% | 0.00% | 0.00% | |
| Gross carrying amount | 262,252 | 8,668 | 0 | 463 | 271,384 |
| Loss allowance | 0 | 5,650 | 0 | 0 | 5,650 |
| 30 June 2019 | | | | | |
| Trade and other receivables | | | | | |
| Expected credit loss | 0.00% | 0.00% | 0.00% | 0.00% | |
| Gross carrying amount | 112,045 | 20,615 | 40 | 1,604 | 134,304 |
| Loss allowance | 0 | 0 | 0 | 0 | 0 |

24. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

| | Due within 1 year | Due between 1 & 5 years | Due after 5 years | Total contractual cash flows | Carrying values |
|-------------|-------------------------|-------------------------------|-------------------------|------------------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| 2020 | | | | | |
| Payables | 507,220 | 0 | 0 | 507,220 | 507,220 |
| Borrowings | 125,449 | 501,798 | 752,694 | 1,379,941 | 1,163,694 |
| | 632,669 | 501,798 | 752,694 | 1,887,161 | 1,670,914 |
| 2019 | | | | | |
| Payables | 414,314 | 0 | 0 | 414,314 | 414,314 |
| Borrowings | 125,449 | 501,797 | 878,146 | 1,505,392 | 1,251,498 |
| | 539,763 | 501,797 | 878,146 | 1,919,706 | 1,665,812 |

25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period that require adjustments or disclosure to the financial report.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. There was no material impact on the adoption of the new standard.

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements. There was no material impact on the adoption of the new standard.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer services in relation to fire services were not recognised as the fair value of the services cannot be reliably measured.

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

| | | 2020 \$ | | 2020 \$ |
|---|-------|---|---|--|
| | Note | As reported under AASB 15 and AASB 1058 | Adjustment due to application of AASB 15 and AASB 1058 | Compared to AASB 118 and AASB 1004 |
| Statement of Comprehensive Income | | | | |
| Revenue | | | | |
| Rates | 22(a) | 2,012,136 | 0 | 2,012,136 |
| Operating grants, subsidies and contributions | 2(a) | 2,508,047 | 0 | 2,508,047 |
| Fees and charges | 2(a) | 1,623,450 | 0 | 1,623,450 |
| Non-operating grants, subsidies and contributions | 2(a) | 979,404 | 0 | 979,404 |
| Net result | | (691,777) | 0 | (691,777) |
| Statement of Financial Position | | | | |
| Trade and other payables | 13 | 529,092 | 0 | 529,092 |
| Net assets | | 135,710,078 | 0 | 135,710,078 |
| Statement of Changes in Equity | | | | |
| Net result | | (691,777) | 0 | (691,777) |
| Retained surplus | | 40,319,651 | 0 | 40,319,651 |

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods. The Shire has no lease agreements requiring the recognition of right of use assets.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020
27 CHANGE IN ACCOUNTING POLICIES

(a) Change in accounting Policies due to regulation changes

Effective 6 November 2020 Local Government (Financial Management) Regulation 16 was deleted and Local Government (Financial Management) Regulation 17A was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer Note 11.

Also, following changes to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

There is no impact on the Shire's opening retained surplus due to the adoption of AASB 15, AASB 1058 and AASB 16 as at 1 July 2019.

28. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

SHIRE OF KULIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

29. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

| PROGRAM NAME AND OBJECTIVES | ACTIVITIES |
|--|--|
| To provide a decision making process for the efficient allocation of scarce resources. | Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services. |
| GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community. | Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services. |
| HEALTH To provide an operational framework for environmental and community health. | Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. |
| EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth | Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services. |
| HOUSING To provide and maintain general and elderly residents housing. | Provision and maintenance of elderly residents housing. |
| COMMUNITY AMENITIES To provide services required by the community. | Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences. |
| RECREATION AND CULTURE To establish and effectively manage infrastructure and resource which will help the social well being of the community. | Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities. |
| TRANSPORT To provide safe, effective and efficient transport services to the community | Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. |
| ECONOMIC SERVICES To help promote the shire and its economic wellbeing. | Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control. |
| OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts. | Private works operation, plant repair and operation costs and engineering operation costs. |

30. FINANCIAL RATIOS

| | 2020 Actual | 2019 Actual | 2018 Actual |
|-----------------------------------|----------------|----------------|----------------|
| Current ratio | 4.81 | 5.24 | 3.30 |
| Asset consumption ratio | 1.00 | 0.69 | 0.70 |
| Asset renewal funding ratio | 0.90 | na | na |
| Asset sustainability ratio | 0.67 | 0.60 | 0.74 |
| Debt service cover ratio | 11.85 | 14.47 | 6.84 |
| Operating surplus ratio | (0.42) | (0.41) | (0.46) |
| Own source revenue coverage ratio | 0.48 | 0.48 | 0.48 |

The above ratios are calculated as follows:

| | |
|-----------------------------------|--|
| Current ratio | $\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$ |
| Asset consumption ratio | $\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$ |
| Asset renewal funding ratio | $\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$ |
| Asset sustainability ratio | $\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$ |
| Debt service cover ratio | $\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$ |
| Operating surplus ratio | $\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$ |
| Own source revenue coverage ratio | $\frac{\text{own source operating revenue}}{\text{operating expense}}$ |



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Kulin

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Kulin which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Kulin:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 and 11 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Leases which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error. In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates significant adverse trends in the financial position of the Shire:
 - a. The Asset Sustainability Ratio and Operating Surplus Ratio have been below the Department of Local Government, Sports and Cultural Industries standard for the past three years. The financial ratios are reported in Note 30 of the financial report.
- (ii) The following material matter indicates non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a. The Shire has not reported the Asset Renewal Funding Ratio for 2019 and 2018 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as management considered the available information on planned capital renewals and required capital expenditure was not updated.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial ratios for 2018 in Note 30 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ended 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Kulin for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



MARK AMBROSE
SENIOR DIRECTOR FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
30 March 2021



Annual Financial Audit Exit Brief

Shire of Kulin

Year Ended 30 June 2020

17 March 2021

1. Introduction

Our audit was designed to enable the Auditor General to provide an opinion to the Council of the Shire on the annual financial report of your Shire for the year ended 30 June 2020. The audit team have completed our audit and we intend to recommend to the Auditor General to issue an unqualified audit opinion.

The purpose of this brief is to advise management and audit committee of the results of our audit and provide the opportunity to discuss the key issues prior to the issuing of the audit opinion.

2. Audit Coverage of Key Controls

As indicated in our Planning Summary presented at the entrance meeting, we tested the key controls within the Revenue, Expenditure, Payroll, Cash and Bank and Property, Plant, Equipment and Infrastructure business cycles.

In addition, key areas of information systems controls were reviewed.

3. Issues Identified During the Audit

The following is a summary of the key issues identified during the audit. Detailed audit findings and recommendations for improvement have been discussed with your management.

| FINDINGS | RATING | | |
|---|--------------------|-----------------|--------------|
| | <i>Significant</i> | <i>Moderate</i> | <i>Minor</i> |
| Reporting and Financial Control Issues | | | |
| 1. Employment Letters | | | ✓ |
| 2. Purchase Orders | | | ✓ |
| Prior Year Issue | | | |
| 3. Purchases Quotations | | ✓ | |

4. Audit Outcomes Relating to Risks Identified During our Audit Planning

During the planning phase of the audit we identified the following issues and key areas of audit risk. The audit outcomes for these matters are listed below:

| Details of Risk / Issue | Audit Outcomes |
|--|---|
| <p>Audit findings reported in the previous audit included following matters :</p> <ul style="list-style-type: none"> • Kulin Landfill facility • Asset Renewal Funding Ratio | <p>We reviewed the resolution of the issues raised last year and are satisfied that the issues has been resolved.</p> <ul style="list-style-type: none"> • Kulin Landfill facility – Resolved as letter obtained from DWER on 25/9/2020 which states Shire is required to provide DWER with a Closure and Rehabilitation Plan when the premises is nearing closure or cessation of prescribed activities. As the Shire is not closing or ceasing the prescribed activities there is no requirement to provide DWER with a Plan. Current license expiry date is 18th of July 2026. • Asset Renewal Funding Ratio – Resolved as Asset Management Plan and Long-term financial plan are prepared in FY 2020. |
| <p>Changes to Australian accounting standards</p> <ul style="list-style-type: none"> • AASB 15 Revenue from Contracts with Customers • AASB 1058 Income of Not-for-Profit Entities • AASB 16 Leases | <p>We reviewed management's assessment of the impact of the new standards and its implementation on its financial report. Based on the results of our work, we confirmed that the financial report complies with the new requirements.</p> |

| Details of Risk / Issue | Audit Outcomes |
|--|---|
| <p>Changes to Local Government (Financial Management) Regulations:</p> <ul style="list-style-type: none"> • Plant and equipment - the requirement to revalue plant and equipment type assets has been removed from the FM regulations – this asset category must be carried at depreciated cost. • Land, buildings, infrastructure and investment property must be carried at fair value, now revalued on a 5-year cycle (rather than 3-yearly), unless fair value is materially different from the carrying amount. • Commercial leases to be brought onto balance sheet by recognising the ROU asset and corresponding liability. The change to Regulation 17A would require these to be at cost rather than to be continuously revalued. • Concessionary leases, such as vested crown land and other land, such as land under roads, which is not owned by the LG entity, but which is under its control or management – concessionary lease ROU asset to be reported at zero cost. | <p>We confirmed that management has updated the accounting policy to reflect this change.</p> <p>Shire is complying with the valuations policy and in current year all the asset classes are revalued resulting in a net Asset Revaluation Reserve impact of increase of \$26.34 million.</p> <p>Shire had no commercial leases required to be brought onto the balance sheet.</p> <p>The changes to the LG Regulations have been considered by the Shire and reflected appropriately in the annual financial report.</p> |

| | |
|--|--|
| <p>We had identified following areas that we considered require additional focus during our 2019-20 local government audits:</p> <ul style="list-style-type: none">• Revaluation of fixed assets • Joint arrangements • Development Contributions • Related party disclosures | <p>We checked the revalued asset classes as at 30 June 2020 to the valuer's report and confirm that they are fairly stated in accordance with the Australian Accounting Standards.</p> <p>The Shire of Kulin has joint venture arrangements with the Department of Housing for the provision of housing at 25 Johnston Street, 19 Wright Street and 3 Bull Street, Kulin. We reviewed the joint arrangements note in the financial report and confirmed that the information disclosed is appropriate and reasonable.</p> <p>The previous year's joint arrangements note with the Shire of Corrigin, Kulin, Narembeen and Lake Grace for the provision of environmental health service has been reviewed and the arrangement has been determined to be an investment in associate and not a joint operation as the parties to the arrangement do not have the joint control of the arrangement. The financial impact to adjust for the accounting treatment of the RoeRoc Waste Facility as an investment in associate is reported in item 7 as uncorrected misstatements as the amount is not material.</p> <p>The Shire does not have development contributions during the year.</p> <p>We reviewed the related party disclosures note in the financial report and confirmed that the information disclosed is appropriate and reasonable.</p> |
|--|--|

| Details of Risk / Issue | Audit Outcomes |
|--|---|
| <ul style="list-style-type: none"> • Rehabilitation of landfill sites, quarries and environmental contamination. • Unauthorised Expenditure • Local Government House Trust | <p>We have reviewed the Shire's assessment and the contingent liabilities disclosure note in the financial report and confirmed that no provision raised is appropriate and reasonable.</p> <p>We did not identify unauthorised expenditure from our sample testing of payments made.</p> <p>We confirmed that the Shire has taken up its share of the Local Government House Trust in the financial report and they are fairly stated.</p> |
| <p>The following annual financial report items were derived from accounting estimates and hence received specific audit attention:</p> <ul style="list-style-type: none"> • Provision for annual and long service leave • Fair value of assets • Impairment of assets | <p>We have reviewed the method and underlying data that management used when testing the accounting estimates. The assumptions made in the calculations appear to be reasonable.</p> |
| <p>New financial management systems that have had an impact this year.</p> | <p>No system changes were identified that impacted our audit.</p> |
| <p>Important changes in management or the control environment.</p> | <p>We confirmed that no important management changes or temporary or ongoing control gaps have occurred during the year.</p> |
| <p>Significant issues about the Shire that have come to the attention of the Auditor General and will be investigated.</p> | <p>None identified.</p> |

6. Report on Other Legal and Regulatory Requirements

In accordance with the *Local Government (Audit) Regulations 1996*, the Auditor General will report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Asset Sustainability Ratio and Operating surplus ratio has been below the Department of Local Government, Sports and Cultural Industries standard for the past three years. The financial ratios are reported in Note 30 of the financial report.
- (ii) The following material matter indicating non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls of any other written law were identified during the course of my audit:
 - a. The Shire has not reported the Asset Renewal Funding Ratio for 2019 and 2018 in the annual financial report as required by section 50(1)(c) of the *Local Government (Financial Management) Regulations 1996*, as management considered the available information on planned capital renewals and required capital expenditure was not updated.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

7. Unadjusted Errors in the Financial Statements

The following errors and misstatements were identified in the financial statements during our audit but have not been adjusted. They have been included in the management representation letter as required by Auditing Standard ASA 320 “Materiality and audit adjustments”.

| Account | Reported balance | Actual balance | Variance |
|---|------------------|----------------|----------|
| Investment in associate | - | 48,812 | (48,812) |
| Revaluation surplus | 93,518,587 | 93,562,805 | 44,218 |
| Retained Surplus | 40,319,651 | 40,324,245 | 4,594 |
| To adjust for the accounting treatment of the RoeRoc Waste Facility as an investment in associate. | | | |
| Disclosure deficiency | | | |
| Interest in associate and share of net loss of associate accounted for using the equity method not presented and disclosed in accordance with the requirements of AASB12(21) and AASB101(82)(c) | N/A | N/A | N/A |
| | | | |

8. Variations to the Indicative Audit Fee

We are pleased to advise that there will be no variation to the indicative audit fee.

9. Actions or Issues for Next Year's Audit

We will assess the impact to the 2020-21 annual financial report following the implementation of the new Australian Accounting Standard:

- AASB 1059 Service Concession Arrangements - Grantors

GENERAL COMPLIANCE CHECKLIST FEBRUARY 2021

| Class | Task | Date | Frequency | Detail | Yes/No |
|---------------------|--|-------------|-------------|---|------------------|
| Governance | Local Government Week | 01/02/2021 | Annual | Have Council determine accommodation required for Local Government Week | Discuss at Forum |
| Governance/CEO | Compliance Audit Return | 1/02/2021 | Annual | Submit Compliance Audit Return to Council - to DLG by 31st March | Yes |
| Governance/CEO | Local Government CEO & Elected Members Remuneration Survey | 13/02/2021 | Annual | Salaries and Allowances Tribunal - Compulsory survey to be completed and submissions if required | - |
| Governance/CEO | WALGA Honours Awards | 28/02/2021 | Annual | Investigate potential candidates and follow up with nomination process | Discuss at Forum |
| Bushfire/Governance | Advertise Annual Bushfires Meeting Pingaring | 15/02/2021 | Annual | Brigades and FCO meeting best in first week of March - then time to report to Council meeting in March | August |
| Bushfire/Governance | Prepare Agenda for Bushfires meeting and send | 15/02/2021 | Annual | Standard Agenda items - Order food and book Pingaring Hall - check on keys | August |
| Bushfire/Governance | Note for BFB meeting - brigades to meet (What's App) and determine FCO's | | Annual | Geoff Hodgson too old for FCO. Brigades to seriously consider who they are nominating for FCO's - ideally younger people going forward | August |
| DCEO | Budget Review - required between 1 January to 31 April | 1/02/2021 | Annual | The Department of Local Government & Regional Development has provided guidance on the Budget Review procedure as follows: | In Progress |
| DCEO | Financial management Systems | 1/02/2021 | Annual | Review appropriateness of the financial management systems and processes - only required every 4 years. Next time June 2019 | In Progress |
| DCEO | Insurance | February | Annual | LGIS Annual Review | Done |
| DCEO | Notice to Tenants - Annual Building Inspections | 31/03/2021 | Annual | Arrange for Notices to be sent in relation to date for April properties inspection to all tenants | In Progress |
| WM | Vegetation Control | 1/02/2021 | Dec-Feb | Spray road side suckers – Dec – Feb | Ongoing |
| WM | School Bus Routes | February | Annual | Check with School (School Bus Services) if any change to bus routes | Done |
| WM | Building Gutter Cleaning | February | Annual | Commence gutter cleaning of all Shire buildings - whilst leaves etc. are not wet. 2-3-week program before winter | Done |
| WM | Budget - Plant Replacement program - Price Check | 28/02/2021 | Annual | Complete WALGA Quotes for proposed plant replacement - to determine Budget provision for plant | In Progress |
| WM | Road Construction & Maintenance Review | 01/02/21 | Monthly | Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council | Done |
| WM | Review of Occupational Health Safety legislation - risks register | 28/02/21 | Annual | Review of Occ Health Safety health legislation in relation to risks register | Done |
| WM | Spray Caltrop golf Course | Summer Rain | Summer Rain | As required | In Progress |

GENERAL COMPLIANCE CHECKLIST FEBRUARY 2021

| | | | | | |
|--------------|--|------------|---------|------------------------------------|------|
| WM/Oval Mtce | Waste Water Recycling Scheme water samples | | Monthly | | Done |
| CRC | Updating of Town Notice Board/Website | | Weekly | | Done |
| CDO | Review Agreement with Kulin DHS | 31/01/2021 | Annual | Finalise agreement | Done |
| SPM | Swimming Pool Water Sampling | | Oct>Apr | due once a month in opening season | Done |
| FRC | Monthly Stock on Hand | | Monthly | Report to DCEO | Done |



Kulin - Compliance Audit Return 2020

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

| Commercial Enterprises by Local Governments | | | | | |
|--|--------------------------------|---|-----------------|-----------------|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s3.59(2)(a) F&G Regs 7,9,10 | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020? | N/A | | Garrick Yandle |
| 2 | s3.59(2)(b) F&G Regs 7,8,10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2020? | N/A | | Garrick Yandle |
| 3 | s3.59(2)(c) F&G Regs 7,8,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020? | N/A | | Garrick Yandle |
| 4 | s3.59(4) | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020? | N/A | | Garrick Yandle |
| 5 | s3.59(5) | During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? | N/A | | Garrick Yandle |



| Delegation of Power/Duty | | | | | |
|---------------------------------|--------------------------------|--|-----------------|---|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s5.16 | Were all delegations to committees resolved by absolute majority? | Yes | Yes Delegations Register updated annually and approved by Council | Garrick Yandle |
| 2 | s5.16 | Were all delegations to committees in writing? | Yes | | Garrick Yandle |
| 3 | s5.17 | Were all delegations to committees within the limits specified in section 5.17? | Yes | | Garrick Yandle |
| 4 | s5.18 | Were all delegations to committees recorded in a register of delegations? | Yes | | Garrick Yandle |
| 5 | s5.18 | Has council reviewed delegations to its committees in the 2019/2020 financial year? | Yes | | Garrick Yandle |
| 6 | s5.42(1) & s5.43 Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act? | No | | Garrick Yandle |
| 7 | s5.42(1) | Were all delegations to the CEO resolved by an absolute majority? | Yes | | Garrick Yandle |
| 8 | s5.42(2) | Were all delegations to the CEO in writing? | Yes | | Garrick Yandle |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing? | Yes | | Garrick Yandle |
| 10 | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the council to amend or revoke a delegation made by absolute majority? | N/A | | Garrick Yandle |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees? | Yes | Recorded in Monthly Council Meeting Minutes | Garrick Yandle |
| 12 | s5.46(2) | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year? | Yes | | Garrick Yandle |
| 13 | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19? | Yes | | Garrick Yandle |

| Disclosure of Interest | | | | | |
|-------------------------------|------------------|--|-----------------|-----------------|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s5.67 | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes | | Garrick Yandle |



| No | Reference | Question | Response | Comments | Respondent |
|----|------------------------------------|--|----------|----------|----------------|
| 2 | s5.68(2) & s5.69 (5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting? | Yes | | Garrick Yandle |
| 3 | s5.73 | Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made? | Yes | | Garrick Yandle |
| 4 | s5.75 Admin Reg 22, Form 2 | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? | Yes | | Garrick Yandle |
| 5 | s5.76 Admin Reg 23, Form 3 | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020? | Yes | | Garrick Yandle |
| 6 | s5.77 | On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? | Yes | | Garrick Yandle |
| 7 | s5.88(1) & (2)(a) | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76? | Yes | | Garrick Yandle |
| 8 | s5.88(1) & (2)(b) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28? | Yes | | Garrick Yandle |
| 9 | s5.88(3) | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person? | Yes | | Garrick Yandle |
| 10 | s5.88(4) | Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? | Yes | | Garrick Yandle |
| 11 | s5.89A(1), (2) & (3) Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A? | Yes | | Garrick Yandle |
| 12 | s5.89A(5) & (5A) | Did the CEO publish an up-to-date version of the gift register on the local government's website? | Yes | | Garrick Yandle |
| 13 | s5.89A(6) | When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person? | Yes | | Garrick Yandle |



| No | Reference | Question | Response | Comments | Respondent |
|----|---------------------------------------|---|----------|----------|----------------|
| 14 | s5.89A(7) | Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? | Yes | | Garrick Yandle |
| 15 | Rules of Conduct Reg 11(1), (2) & (4) | Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)? | Yes | | Garrick Yandle |
| 16 | Rules of Conduct Reg 11(6) | Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes? | Yes | | Garrick Yandle |
| 17 | s5.70(2) & (3) | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? | Yes | | Garrick Yandle |
| 18 | s5.71A & s5.71B (5) | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? | N/A | | Garrick Yandle |
| 19 | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered? | N/A | | Garrick Yandle |
| 20 | s5.103 Admin Regs 34B & 34C | Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees? | Yes | | Garrick Yandle |
| 21 | Admin Reg 34B(5) | Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)? | Yes | | Garrick Yandle |

Disposal of Property

| No | Reference | Question | Response | Comments | Respondent |
|----|-----------|---|----------|----------|----------------|
| 1 | s3.58(3) | Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)? | Yes | | Garrick Yandle |
| 2 | s3.58(4) | Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? | Yes | | Garrick Yandle |



| Elections | | | | | |
|------------------|-------------------------|---|-----------------|-----------------|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | Elect Regs 30G(1) & (2) | Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate? | N/A | | Garrick Yandle |
| 2 | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years? | N/A | | Garrick Yandle |
| 3 | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)? | Yes | | Garrick Yandle |

| Finance | | | | | |
|----------------|-------------------|---|-----------------|---------------------------------|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act? | Yes | | Garrick Yandle |
| 2 | s7.1B | Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority? | Yes | | Garrick Yandle |
| 3 | s7.3(1) & s7.6(3) | Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council? | N/A | Auditor appointed by OAG | Garrick Yandle |
| 4 | s7.3(3) | Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor? | Yes | | Garrick Yandle |
| 5 | s7.9(1) | Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020? | No | Delayed by OAG, DLGSC notified. | Garrick Yandle |
| 6 | s7.12A(3) | Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? | N/A | | Garrick Yandle |



| No | Reference | Question | Response | Comments | Respondent |
|----|-----------------|--|----------|----------|----------------|
| 7 | s7.12A(4)(a) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? | N/A | | Garrick Yandle |
| 8 | s7.12A(4)(b) | Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government? | N/A | | Garrick Yandle |
| 9 | s7.12A(5) | Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website? | N/A | | Garrick Yandle |
| 10 | Audit Reg 7 | Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor? | Yes | | Garrick Yandle |
| 11 | Audit Reg 10(1) | Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit? | N/A | | Garrick Yandle |

Integrated Planning and Reporting

| No | Reference | Question | Response | Comments | Respondent |
|----|--------------------------|--|----------|------------------------|----------------|
| 1 | Admin Reg 19C | Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | June 2019 Minor Review | Garrick Yandle |
| 2 | Admin Reg 19DA (1) & (4) | Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | June 2019 Minor Review | Garrick Yandle |
| 3 | Admin Reg 19DA (2) & (3) | Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)? | Yes | | Garrick Yandle |



| Local Government Employees | | | | | |
|-----------------------------------|------------------------------------|--|-----------------|-----------------|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | Admin Reg 18C | Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised? | N/A | | Garrick Yandle |
| 2 | s5.36(4) & s5.37 (3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A? | N/A | | Garrick Yandle |
| 3 | Admin Reg 18E | Was all information provided in applications for the position of CEO true and accurate? | N/A | | Garrick Yandle |
| 4 | Admin Reg 18F | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)? | Yes | | Garrick Yandle |
| 5 | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss senior employee? | N/A | | Garrick Yandle |
| 6 | s5.37(2) | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? | N/A | | Garrick Yandle |

| Official Conduct | | | | | |
|-------------------------|------------------|--|-----------------|-----------------|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s5.120 | Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer? | Yes | | Garrick Yandle |
| 2 | s5.121(1) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? | Yes | | Garrick Yandle |
| 3 | s5.121(2) | Does the complaints register include all information required by section 5.121 (2)? | Yes | | Garrick Yandle |
| 4 | s5.121(3) | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? | No | | Garrick Yandle |

Optional Questions



Department of
**Local Government, Sport
and Cultural Industries**

| No | Reference | Question | Response | Comments | Respondent |
|----|-----------------------------------|--|----------|----------------|----------------|
| 1 | Financial Management Reg 5 (2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report. | No | Scheduled 2021 | Garrick Yandle |
| 2 | Audit Reg 17 | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report. | No | Scheduled 2021 | Garrick Yandle |
| 3 | s5.87C(2) | Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? | N/A | | Garrick Yandle |
| 4 | s5.87C | Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C? | N/A | | Garrick Yandle |
| 5 | s5.90A(2) | Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events? | Yes | | Garrick Yandle |
| 6 | s.5.90A(5) | Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website? | Yes | | Garrick Yandle |
| 7 | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)? | Yes | | Garrick Yandle |
| 8 | s5.128(1) | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members? | Yes | | Garrick Yandle |
| 9 | s5.127 | Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020? | Yes | | Garrick Yandle |
| 10 | s6.4(3) | By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020? | Yes | | Garrick Yandle |



| Tenders for Providing Goods and Services | | | | | | |
|---|--|--|-----------------|---|-------------------|--|
| No | Reference | Question | Response | Comments | Respondent | |
| 1 | F&G Reg 11A(1) & (3) | Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less? | Yes | | Garrick Yandle | |
| 2 | F&G Reg 11A(1) | Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? | Yes | | Garrick Yandle | |
| 3 | s3.57 F&G Reg 11 | Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)? | Yes | | Garrick Yandle | |
| 4 | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)? | Yes | | Garrick Yandle | |
| 5 | F&G Reg 12 | Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract? | Yes | | Garrick Yandle | |
| 6 | F&G Reg 14(5) | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation? | Yes | | Garrick Yandle | |
| 7 | F&G Regs 15 & 16 | Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16? | Yes | | Garrick Yandle | |
| 8 | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? | No | Tender Register kept, but not available on website. | Garrick Yandle | |
| 9 | F&G Reg 18(1) | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? | No | | Garrick Yandle | |



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| No | Reference | Question | Response | Comments | Respondent |
|----|---------------------------------|---|----------|----------|----------------|
| 10 | F&G Reg 18(4) | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? | Yes | | Garrick Yandle |
| 11 | F&G Reg 19 | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? | Yes | | Garrick Yandle |
| 12 | F&G Regs 21 & 22 | Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22? | Yes | | Garrick Yandle |
| 13 | F&G Reg 23(1) & (2) | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? | No | | Garrick Yandle |
| 14 | F&G Reg 23(3) | Were all expressions of interest that were not rejected assessed by the local government? | Yes | | Garrick Yandle |
| 15 | F&G Reg 23(4) | After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer? | Yes | | Garrick Yandle |
| 16 | F&G Reg 24 | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24? | Yes | | Garrick Yandle |
| 17 | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE? | No | | Garrick Yandle |
| 18 | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? | N/A | | Garrick Yandle |
| 19 | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A | | Garrick Yandle |
| 20 | F&G Reg 24AG | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG? | N/A | | Garrick Yandle |



Department of
**Local Government, Sport
and Cultural Industries**

| No | Reference | Question | Response | Comments | Respondent |
|----|--------------------|---|----------|----------|----------------|
| 21 | F&G Reg 24AH(1) | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? | N/A | | Garrick Yandle |
| 22 | F&G Reg 24AH(3) | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? | N/A | | Garrick Yandle |
| 23 | F&G Reg 24AI | Did the CEO send each applicant written notice advising them of the outcome of their application? | N/A | | Garrick Yandle |
| 24 | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F? | Yes | | Garrick Yandle |

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Kulin

Signed CEO, Kulin