

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4 APPLICATIONS FOR LEAVE OF ABSENCE**
- 5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 5.1 Shire of Kulin Ordinary Meeting – 19 September 2018
 - 5.2 RoeROC Council Meeting Minutes – 20 September 2018 Attachment 1
 - 5.3 Shire of Kulin OS&H Meeting Minutes – 27 September 2018 Attachment 2
- 6 MATTERS REQUIRING DECISION**
 - 6.1 List of Accounts – September 2018 Attachment 3
 - 6.2 Financial Reports – September 2018 Attachment 4
 - 6.3 Donation – AOOB's and Kulin Community Trailer Attachment 5
- 7 COMPLIANCE**
 - 7.1 Compliance Reporting - General & Financial Compliance September 2018 Attachment 6
 - 7.2 Compliance Reporting – Delegations Exercised September 2018
- 8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 9 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 10 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
 - 10.1 Appointment of Chief Executive Officer
- 10 DATE AND TIME OF NEXT MEETING**
- 12 CLOSURE OF MEETING**

6 MATTERS REQUIRING COUNCIL DECISION

6.1 List of Accounts – September 2018

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 September 2018 for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That September payments being cheque No.393 - 400 (Trust Fund), 37029 – 37042 (Municipal), EFT No's 14443 - 14555, DD6652.1 – DD6674.1 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$469,184.55 be received.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 3

6.2 Financial Reports – September 2018

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 period ending 30 September 2018.

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 statement for the period ending 30 September 2018.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 4

6.3 Donation – AOOB's and Kulin Community Trailer

NAME OF APPLICANT: CEO

RESPONSIBLE OFFICER: CEO

FILE REFERENCE: 12.06 Sundry Debtors – request for donation

AUTHOR:

STRATEGIC REFERENCE/S: Nil

DISCLOSURE OF INTEREST: Nil

SUMMARY:

The Kulin AOOB's has requested a donation from Council relating to the cost of providing a trailer during their annual car rally.

The CEO does not have the delegated authority to provide for donations that fall outside normal budget provisions. Council may need to consider the policy and politic implications in making a decision in either direction.

BACKGROUND & COMMENT:

The Kulin AOOB's has requested a donation from Council relating to the cost of providing a trailer during their annual car rally. See attached letter.

To ensure the trailer is available each year for the AOOB's Annual Car Rally this booking can be included in the Compliance Calendar for January to prompt staff to make the 'booking' each year. This will allow the AOOB's access as they need, and depending on timing may or may not be able to accommodate the school hiring the trailer for country week.

FINANCIAL IMPLICATIONS:

Shire does not recover funds from KDHS for bus – cost forms part of annual contribution under formal Shire/KDHS agreement, therefore suggestion in correspondence is not possible.

A payment of \$100 from Council to the AOOB's in lieu of the expense they incurred would seem the best way to enact a reasonable outcome for all parties.

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

Council make a donation of \$100 to the AOOB's to cover the costs they were required to pay to hire a trailer during their Annual Car Rally.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 5 AOOB correspondence dated 27 September 2018

7 COMPLIANCE

7.1 Compliance Reporting – General & Financial Compliance September 2018

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/DCEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report addresses General and Financial Compliance matters for September 2018. 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 Items May 2018

Council Photo June *Bi-annual - photo of current Council – Completed Sept 2018*

Outstanding Items July 2018

Annual Report Preparation/Adoption – *Annual Report for Nov meeting.*

Rate Exemptions - write-offs required for Annual Report – *Completed Sept*

RRG Direct Grant Payments Certificate of Completion – *Completed and now on MRD record*

R2R Quarterly Report due - *Completed 10 Oct 2018*

Spray clover Child care & residences – *Ongoing- completed*

AACR Landfill Report 2018 – *Completed*

Outstanding August 2018

FRAC & Sporting Council AGM - *Scheduled for 22 October 2018*

Outstanding September 2018

FOI Statement - *Send FOI Statement to Commissioner – After Audit November*

Record Keeping Plan Compliance - *Comment in Annual Report - November*

Bushfire Firebreak Inspections - *Ranger organised to undertake November*

Audit Committee September – *Council meeting November to accept Annual Report & contact meeting with Auditor*

ABS return - *Submit annual return - After Audit report finalised*

ESL Reconciliation – *Annual ESL return - After Audit has been finalised*

CBH Ex Gratia Rates - *Annual Invoice CBH – Unsure check November*

Water Usage Charges - *invoices for water standpipe consumption - N/A awaiting Council decision November*

Check town blocks for wild oats – *Annual inspection - Send notice to clean up*

R2R Annual report – *Annual Audited R2R Report due - After Audit received*

Swimming pool water sampling - *Season opening 5 Nov – testing by EHO approx. 20 Oct 2018*

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 September 2018 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 6 – General Compliance Checklist Table for September 2018

7.2 Compliance Reporting – Delegations Exercised – September 2018

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

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending 30 September 2018.

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)
 CS12 Kulin Bush Races (Kulin Bush Races Committee)
 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 September 2018 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

G2 Building Licences

23/8/18 3 Johnston St Kulin, WARD, Richard & Ann – Shed/Storage
 26/9/18 5 High St Kulin. ARGENT, Rachel & Allyn - Patio

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:

Nil

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 September 2018.

VOTING REQUIREMENTS:

Simple majority required.

8 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

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

10 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

10.1 Appointment of Chief Executive Officer

RESPONSIBLE OFFICER: CEO

FILE REFERENCE: 22.10 Recruitment

AUTHOR: CEO

STRATEGIC REFERENCE/S: CSP 4.1 – Professional Management - CBP 4.1 Leadership

DISCLOSURE OF INTEREST: CEO declares an Impartiality - Conflict of Interest, in relation to a candidate Mr Will Pearce. I have worked with Mr Will Pearce as the RoeROC Environmental Health Officer (EHO) for the Shire of Kulin for a period of 12 months.

SUMMARY:

The Council considered suitable applicants for the Chief Executive Officer position at the close of applications on 9 October 2018.

A total of 11 candidates applied of which Council considered 6-8 could make a reasonable merit based claim for the position. Following assessment, Councillors determined that 4 candidates would be interviewed.

Interviews were held on 12 October 2018 with 7 Councillors in attendance. Council determined its preferred Candidate after Interviews.

The President negotiated a Remuneration Package with the preferred candidate over the weekend of 13/14 October 2018 and settled negotiations satisfactorily on Tuesday 16 October 2018. The position was offered to Mr/Ms _____ and now must be ratified by Council motion.

BACKGROUND & COMMENT:

The Chief Executive Officer position was advertised in the West Australian on 23 & 30 September and 7 October under the Local Government vacancies section in the West Australian. The position was also placed on

SEEK.com under Government (CEO) section. The CEO emailed 30 Shire CEO's asking if they could consider or forward recommendations to possible candidates.

The Council considered suitable applicants for interview following the close of applications on 9 10 October 2018. A total of 11 candidates were received of which Council considered 6-8 could make a reasonable merit based claim for the position. The information provided by each of the applicants was reviewed against the stated competency requirements and selection criteria in the Position Description and all Councillors received copies of all candidate materials. A draft Employment Contract was prepared for Council's viewing.

Council determined 4 preferred candidates for Interview.

Interviews were held on 12 October 2018 with 7 councillors in attendance. The President negotiated a package with the preferred applicant in accordance with Council direction and settled negotiations satisfactorily following reference checks, a pre-employment medical and viewing the candidates National Police Clearance.

The position was offered to Mr/Ms_____. Details of the negotiated remuneration are listed in the resolution and this is a requirement of disclosure.

STATUTORY ENVIRONMENT:

Local Government Act 1995

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

No additional implications in terms of the adopted Budget 2018/19 as the negotiated salary and benefits can be accommodated in the existing Budget allowances. No financial implications in terms of the Salaries and Allowances Act 1975 determination 2017 in regards Band 4 Municipalities and the salaries and benefits minimum and maximum benefits range payable to a Chief Executive Officer.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Appointment required in accordance with legal requirements under the Local Government Act 1995 and appointment of CEO as leader of Shire workforce.

OFFICER'S RECOMMENDATION

That Council:

1. Appoint Mr/Ms _____ to the position of Chief Executive Officer with the Shire of Kulin for a period of x (x) years commencing on _____(date) and concluding on _____(date);
2. Is of the belief that Mr/Ms _____ is suitably qualified for the position of Chief Executive Officer;
3. Is agreeable to an earlier commencement date for Mr/Ms _____, should he/she be able to negotiate an earlier release from their current employer.

VOTING REQUIREMENTS:

Simple majority required.

And in a second motion:

That Council:

4. Is satisfied with the provisions of the proposed employment contract to be entered into with Mr/Ms _____ with a total remuneration package totalling \$ _____ per annum, in accordance with the advertised package and in accordance with the current Salaries and Allowances Tribunal determination for Band 4 Local Government Chief Executive Officers; and
5. Authorises the President, Cr Barry West to execute the Contract of Employment on behalf of the Shire of Kulin.

Note: Motion will be updated/loaded with applicable information on Council meeting day

VOTING REQUIREMENTS:

Absolute majority required.

RoeROC

*Roe Regional Organisation of Councils
Corrigin – Kondinin – Kulin - Narembeen*

COUNCIL MINUTES

**Shire of Kulin
Council Chambers
Thursday 20th September 2018**

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1. Opening and Announcements

RoeROC Chair, Cr West opened the meeting at 12.50pm.

2. Record of Attendance

Cr Barry West	President, Shire of Kulin
Cr Rodney Duckworth	Deputy President, Shire of Kulin
Noel Mason	CEO, Shire of Kulin, Secretary
Cr Rhonda Cole	President, Shire of Narembeen
Cr Alan Wright	Shire of Narembeen
Chris Jackson	CEO, Shire of Narembeen
Cr Des Hickey	Councillor, Shire of Corrigin
Natalie Manton	CEO, Shire of Corrigin
Mia Dohnt	CEO, Shire of Kondinin
Will Pearce	Roe Health EHO

3. Apologies

Cr Lynette Baker	President, Shire of Corrigin
Cr Sue Meeking	President, Shire of Kondinin

4. Guests

Ms Renata Zelinova WALGA Business Development Officer – presentation

5. Minutes of Meetings

Meeting reconvened – 1.38pm.

RoeROC Council Meeting – 27th March 2018

COMMENT:

Approval required by Council for the minutes of the RoeROC meeting held on held 21st June 2018.

RESOLUTION 01/092018

That the Minutes of the RoeROC Meeting held on held 21st June 2018 be confirmed as a true and correct record.

Moved Cr R Cole

Seconded R Duckworth

Carried

Business Arising from the Minutes

Nil

6. Presentations

The Chairperson Cr Barry West welcomed Renata Zelinova to the meeting. Renata made a presentation on the Environmental Planning Tool (EFT) for the Roe Councils and then went Online to demonstrate the features of the EFT.

Features – 300 different data layers, for Land Use Planning and access to spatial data, use of the environmental application to produce Environmental Licence applications.

Cost approx. \$2200 – paid as a subscriptions to WALGA

President thanked Renata Zelinova for her time in coming to the Wheatbelt and for the presentation of the EFT.

7. Matters for Decision

7.1 Finances – presented by Shire of Corrigin

Shire of Corrigin apologised for not having written presentation of the Financial Report as at 20th September 2018, but provided a verbal report from electronic data held and will provide full version for Minutes.

RESOLUTION 02/092018

The RoeROC Financial Statements prepared by the Shire of Corrigin as at the 20th September 2018 indicating;

<i>Bendering Refuse Site balance</i>	<i>\$ 2,886.58</i>
<i>Environmental Health Service Scheme YTD expenditure</i>	<i>\$40,809.99</i>

be received.

Moved C Jackson

Seconded Cr R Duckworth

Carried

Noted: Costs of the new trenches in September 2018 at the Bendering site organised by the Shire of Kondinin still to be paid.

7.2 Waste Management - Recycling

N Mason

- Provided update in Agenda of the current situation in the Recycling Market in WA as provided by WALGA at the recent recycling workshop.
- Information confirms that the action of RoeROC in eliminating glass and contaminants in the waste stream will stand the service in good stead as further recycling issues arise.
- The percentages of contaminants per tonne are a major factor in RoeROC Council costs

C Jackson

- Moves by RoeROC have been sound – now Avon Waste carry risk of providing service, if tonnage drops not a major issue for Councils.
- Invitation be extended to Avon Waste to attend the RoeROC June meeting each year.

No proposed changes to recycling operations – Shires continue to promote and educate residents around recycling waste and reduction in contaminants.

7.3 Environmental Health – Will Pearce

- Local laws – on top of current issues though there will be considerable work at time of finalisation of local laws. Shires will need to be aware of 10 day deadline to have local law processed. Recommended that RoeROC raise with WALGA a review of the Joint Standing Committee processes that contribute to the review of local laws as part of a red tape reduction review.
- Suggested refer to Dept. Local Government as part of the LG Act Review and then prepare item for Zones to raise.

RESOLUTION 03/092018

That the RoeROC Secretary make a submission to the Dept. of Local Government, Local Government Act Review in relation to the difficulties and adoption processes for local laws.

Moved Chris Jackson

Seconded R Duckworth

Carried

- Summer Season commencing with Aquatic Centres requiring water testing to open soon and event season is kicking off with a number of big event licensing processes underway for the region. E.g. Kulin Bush Races and Newdegate.
- Rubbish Overflow – Corrigin should be aware that Kulin Bush Races always results in additional rubbish being deposited in bins in Corrigin. Corrigin may want to consider a skip or similar. Kulin provided a side tipper last year and this reduced the waste taken elsewhere.
- EHO reported that a number of additional accommodation applications had been processes recently across all Shires for a variety of accommodation including farm and tourism operations. Narembeen Shire indicated that the company involved in the mining operation would be housing people in Narembeen – not on site.

8. Other Matters

Bendering Tip Site

8.1 Kondinin Shire - Works Manager Kondinin has indicated that the gravel removed from the trench at Bendering was suitable for road materials. Has requested use of the gravel.

8.2 Use of Gravel - RoeROC agreed that the Shire of Kondinin could use a portion of the gravel in lieu of RoeROC paying rates on the property, as long as sufficient fill remained to cover the rubbish in the trench; as the trenches work towards the east.

8.3 Update Bendering Plan and Review - The Works Managers, Contractor and Kulin CEO met to review the operations and trench requirements in August 2018. Was suggested that an annual tip inspection and planning session take place with the contractor in June each year on site and that the Secretary arrange for Plan to be updated each year.

8.4 Water Corporation – Standpipe Management project – All Shires reported that Water Corporation had provided details of the changes to fees and pricing for standpipe water. Each Shire had different arrangements, but it is apparent that Water Corporation are trying to reduce consumption by setting significantly higher fees. Shires discussed standpipe and swipe card arrangements – and questioned if a common standard could be achieved amongst Roe Shires so that buying power could reduce costs.

Secretary to enquire with Roe Shires on standpipe setup and equipment types to determine if better buying can be achieved for these products.

Shires also discussed the use of non-Water Corporation supplies and if there was any way we could co-ordinate alternate supplies to standpipes for roadworks etc.

8.5 Roads Forum Alice Springs – Shires were questioned as to whether any were attending the Roads Forum in Alice Springs. Most indicated that they would be attending the Roads Forum in Perth on the 16th October 2018.

8.6 MOU – RoeROC – Previous MOU between Shires has expired and is due for renewal. CEO's to meet to prepare draft.

8.7 Lake Grace Invite – If next RoeROC meeting is able to arrange Rural Health West as a Guest – invitation be extended to Lake Grace Shire to attend discussion and RoeROC meeting

8.8 Meeting of CEO's – CEO's to meet in Kondinin at 12.00noon on Thursday 4th October to resolve items/drafts etc. before next meeting.

8.9 RoeROC Dinner at WALGA Convention week – Chair Barry West thanked Narembeen Shire for organising the RoeROC dinner during Local Government convention week - the dinner was very successful.

8.10 Next Meeting – Next meeting of RoeROC to be held in Kulin on Thursday 1st November 2018.

9. Closure

There being no further business, the meeting was declared closed at 3.30pm.



Shire of Kulin

Minutes of Occupational Safety & Health Meeting

Thursday 27th September 2018 Meeting Room

Prompt Safety Solutions OSH Consultant Steve Taylor introduced to the Safety Committee meeting.

Steve Taylor Opened the meeting 2:40

1. RECORD OF ATTENDANCE:

Works Department – Judd Hobson, Denis Brandis, Grant Jenks

Administration -

Freebairn Recreation Centre –

Child Care Centre – Sarah Reader

2. APOLOGIES:

Rod Diery, Ruth Tyson

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING:

a. Shire of Kulin Occupational Safety and Health Committee Meeting Wednesday 07/June 2018

- Confirmed - Jud Hobson
- Second - Sarah Reader

4. MATTERS ARISING FROM PREVIOUS MINUTES:

- Contractor Management Induction process started -- Information being sent out
- Inspection date to be set – Try to include with lifting equipment inspection
- Childcare centre trees cleared
- Blanket Drug and Alcohol testing – Date to be set

5. ACCIDENT INCIDENT REPORTS:

Name	Date of Incident	Category	Department	Item Raised - Incident	Comments	Cost - Risk
J Quinn	16/06/18	Property Damage	Works - Construction	Reversing – hit parked car with bumper	As I was reversing – whilst turning right I had hit another car that was parked further behind – further to the left two parking bays. I had noticed that my wing mirror was tilted out to far as I had look in to see my way clear but by then it was to late. Incident to be discussed at toolbox meeting re awareness of your environment	\$1000 Insurance Excess
F Farrell	16/07/18	Property Damage	Works - Construction	Broken window	Opened r/hand window to re position rear view mirror, when wind caught window and forced it open and smashed it Incident to be discussed at Toolbox meeting re awareness when opening doors	\$700

					and windows in vehicles and machinery	
R Diery	25/07/18	Property Damage	Works - Construction	Cracked window	Very windy Day, I opened the grader door to dismount and move branches of the road. The wind caught the door and I couldn't hold it. The door slammed opened into its stop and cracked the glass Incident to be discussed at Toolbox meeting re awareness when opening doors and windows in vehicles and machinery	\$1000
D Brandis	07/08/18	Property Damage	Works - Mechanical	Traveling	Roo struck ute cab behind l/hand door	\$1000 Insurance Excess
O Brandis	16/08/18	Back strain	Parks & Gardens	Lifting crate of plants	Lifting crate of plants – strained back Incident to be discussed at the Toolbox meeting re correct manual handling techniques	
D Brandis	22/08/18	Back strain	Workshop	Fell from bench	Fell from bench whilst welding frame for water tank. Incident discussed with employee – Wrong tool for the job used. In future will use the EWP to access. Incident to be discussed at toolbox meeting with the work crew	Weeks Wages – Workers Compensation
G Jenks	02/09/18	Property Damage	Works - Construction	Broken window	Driving down Brookton Highway - passed road train – stone flicked up- hit window, shattering it.	\$280

6. GENERAL BUSINESS

- Manual Handling Incidents to be discussed at Toolbox meeting – SWMS section review
- Opening windows and doors awareness especially in windy conditions to be discussed at Toolbox meeting
- Employees to be reminded about fit for work responsibilities – Toolbox meeting
- EWP needs major repairs - Safety systems constantly damaged by falling branches etc, not practicable – Needing continuous repair or replacement
- Tip site inspection report tabled –
 - a. Water tank to be set up for hygiene purposes – filled with tanker (Judd)
 - b. First Aid Kit to be checked – Contents to be replaced or a new kit to be placed e.g. vehicle kit (Judd)
 - c. Lone worker Communications – Tip attendant to call MOW at lunch time every shift (Judd)
 - d. Kitchen Facilities – Adequate facilities in place in shed for purpose e.g. table, chairs, bench
 - e. Clearing of fence line – MOW to inspect if Tip attendant has been spraying/maintaining the inside perimeter

7. AROUND THE TABLE

Sarah – Cleaners not performing their duties correctly to the instructions given to them

Sarah – Sprinklers need adjusting – repair

Steve – Inductions carried out for latest starters

8. CLOSURE OF MEETING

There being no further business the meeting was closed at 15.00pm

Next Meeting December 2018 TBA

Nicole Thompson

Subject: FW: WorkSafe WA Events & Activities - Penalties Increase

From: Stephen Taylor [<mailto:stevetaylor@highway1.com.au>]

Hi All,

Please find the (far below) WorkSafe WA Events & Activities update including “tougher penalties for workplaces”. I have been following this up with WorkSafe WA for more clarification.

Examples for a first offence by a body corporate include:

- Level 1 penalties increase from \$50,000 to \$450,000.
- Level 4 penalties increase from \$500,000 to \$2.7 million.

Terms of imprisonment for individual offenders have also increase from two to five years for level 4 offences.

I posed the question to WorkSafe WA - What are/is the criteria for the penalty level breaches? The response below.

Good afternoon Steve,

Thank you for your email. The penalties refer to breaches of the clauses of the OSH Act (WA) 1984. If you refer to the Act (attached) you will see the different categories have different penalty breaches.

For example, please see the below clause with the penalty level

21A. Breaches of s. 21

- (1) If an employer or a self-employed person contravenes section 21(1) or (2) in circumstances of gross negligence, the employer or a self-employed person commits an offence and is liable to a level 4 penalty.
- (2) If —
 - (a) an employer or self-employed person —
 - (i) contravenes section 21(1) or (2); and
 - (ii) by the contravention causes the death of, or serious harm to, a person;and
 - (b) subsection (1) does not apply,the employer or self-employed person commits an offence and is liable to a level 3 penalty.

There are no set criteria for the penalty level breaches, it would be the case that if there is a breach, a penalty level would be applied, however we cannot comment as to why that level was applied, as it is a parliamentary process. Hopefully this helps, if you need any further information please let me know.

Many thanks,



Jacinta Cook | Client Services Officer
Customer Help Centre, WorkSafe
Department of Mines, Industry Regulation and Safety
Level 1, Mason Bird Building, 303 Sevenoaks Street, Cannington WA 6107
T: 1300 307 877 | D: +61 6251 2200
wscallcentre@dmirs.wa.gov.au | www.dmirs.wa.gov.au

In a nutshell - From my understanding through constant contact with WorkSafe WA in this regard (and my disclaimer is that I am not a prosecution lawyer), as a Shire – Employer, Body Corporate and as Individuals who have responsibilities in legislation, that it is imperative that you continue striving to achieve the best practicable, safe systems of work, training and supervision, plant and equipment, consultation and work environment for your employees and the community.

All we can do is to demonstrate that we have done our best to practicably achieve the above as individuals and as an organisation, then the potential to be accused of gross negligence In the event of a major incident, possibly would be minimised. As stated before I am not a prosecution lawyer and from correspondence with WorkSafe WA each case would be looked at case by case.

This is why we have introduced and implemented the OSH processes that we have and continue to review, develop and update. To continuously improve and create a safer workplace for all.

I will continue to peruse this and update you with any supporting documentation that I can access.

Shire of Kulin

EFT & Chq Listing for period ended 30 September 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
393	06/09/2018	F FARRELL & C VAN BURGEL Refund Request from Trust Account	\$1,097.34
394	06/09/2018	KULIN RETIREMENT HOMES INC Retained Bond, Cleaning of Unit One Workman Estate	\$50.00
395	06/09/2018	MELINA MCBOW Bond Refunded	\$950.00
396	06/09/2018	JONATHON WILSON Refund Request from Trust Account	\$343.00
397	17/09/2018	DARREN THOMAS Refund Request from Trust Account	\$75.00
398	17/09/2018	SHIRE OF KULIN Rates Payment	\$10,448.42
399	17/09/2018	SHIRE OF KULIN Rates Payment	\$2,082.50
400	28/09/2018	BOYD CARTER Housing Bond Refunded, Unit Ten Kulinda	\$640.00
MUNICIPAL			
EFT14443	04/09/2018	AIR LIQUIDE WA Cylinder Rent	\$21.70
EFT14444	04/09/2018	CHILD SUPPORT AGENCY Payroll Deductions	\$221.93
EFT14445	04/09/2018	BLACKWOODS Depot Supplies	\$86.55
EFT14446	04/09/2018	CORSIGN (WA) PYT LTD Signage	\$536.80
EFT14447	04/09/2018	LANDGATE DLI Invoices	\$102.00
EFT14448	04/09/2018	KULIN SOCIAL CLUB Payroll Deductions	\$160.00
EFT14449	04/09/2018	KULIN SHIRE TRIP FUND Payroll Deductions	\$870.00
EFT14450	04/09/2018	KULIN SHIRE TRUST FUND Payroll Deductions	\$775.00
EFT14451	04/09/2018	WESTRAC PTY LTD Parts & Repairs	\$1,298.70
EFT14452	05/09/2018	ALL-WAYS FOODS Cleaning Supplies	\$114.07
EFT14453	05/09/2018	BOC GASES Cylinders Rent	\$98.26
EFT14454	05/09/2018	BLACKWOODS Parts & Repairs	\$58.19
EFT14455	05/09/2018	COCA-COLA AMATIL (AUST) PTY LTD Bar Purchase	\$795.41
EFT14456	05/09/2018	COURIER AUSTRALIA Freight	\$708.14
EFT14457	05/09/2018	WINC AUSTRALIA LIMITED 2019 Diaries	\$504.75
EFT14458	05/09/2018	CONNELLY IMAGES Signage, Camp Kulin	\$154.00
EFT14459	05/09/2018	TANYA DUPAGNE Reimbursement, Catering Supplies for Mingenew Camp	\$224.65
EFT14460	05/09/2018	DEPARTMENT OF FIRE AND EMERGENCY SERVICES ESLB 1st Qtr Contribution	\$14,894.70
EFT14461	05/09/2018	NEWDEGATE STOCK & TRADING CO Distillate, Holt Rock Depot	\$11,110.00

Shire of Kulin

EFT & Chq Listing for period ended 30 September 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT14462	05/09/2018	STORYPARK LIMITED	\$79.20
		Child Care Annual Subscription	
EFT14463	05/09/2018	SWAN BREWERY COMPANY PTY LTD	\$1,763.88
		Bar Purchase	
EFT14464	05/09/2018	SYRED MECHANICAL SERVICES	\$737.55
		Depot Supplies	
EFT14465	05/09/2018	SPORTS TURF ASSOCIATION (WA) INC	\$275.00
		Annual Corporation Membership 2018/19	
EFT14466	05/09/2018	THE HONDA SHOP	\$90.00
		Parts & Repairs	
EFT14467	05/09/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$150.00
		Registration, Transport & Roads Forum	
EFT14468	05/09/2018	WA CONTRACT RANGER SERVICES	\$374.00
		Ranger Service	
EFT14469	12/09/2018	CHILD SUPPORT AGENCY	\$243.83
		Payroll Deductions	
EFT14470	12/09/2018	ALL-WAYS FOODS	\$91.30
		Cleaning Supplies	
EFT14471	12/09/2018	ADVERTISER PRINT	\$515.00
		Rate Notices & Envelopes	
EFT14472	12/09/2018	BLACKWOODS	\$287.20
		Parts & Repairs	
EFT14473	12/09/2018	COV'S PARTS	\$192.61
		Parts & Repairs	
EFT14474	12/09/2018	ENGINE PROTECTION EQUIPMENT PTY LTD	\$615.28
		Parts & Repairs	
EFT14475	12/09/2018	FEGAN BUILDING SURVEYING	\$519.75
		Building Services	
EFT14476	12/09/2018	KULIN SOCIAL CLUB	\$160.00
		Payroll Deductions	
EFT14477	12/09/2018	KULIN SHIRE TRIP FUND	\$870.00
		Payroll Deductions	
EFT14478	12/09/2018	KULIN SHIRE TRUST FUND	\$875.00
		Payroll Deductions	
EFT14479	12/09/2018	WESTRAC PTY LTD	\$221.10
		Parts & Repairs	
EFT14480	18/09/2018	AVON WASTE	\$11,592.59
		Rubbish Service	
EFT14481	18/09/2018	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT14482	18/09/2018	AUSTRALIA POST	\$1,033.34
		Postage	
EFT14483	18/09/2018	ALL-WAYS FOODS	\$1,027.88
		Bar Purchase & Cleaning Supplies	
EFT14484	18/09/2018	AUSTRAL MERCANTILE COLLECTIONS PTY LTD	\$846.20
		Bad Debt Expenses	
EFT14485	18/09/2018	BEST OFFICE SYSTEMS	\$3,795.26
		Photocopying Fees	
EFT14486	18/09/2018	BLACKWOODS	\$173.27
		Parts, Denis Brandis	
EFT14487	18/09/2018	COUNTRY WIDE FRIDGE LINES PTY TLD	\$156.46
		Bar Freight	
EFT14488	18/09/2018	COCA-COLA AMATIL (AUST) PTY LTD	\$273.15
		Bar Purchase	
EFT14489	18/09/2018	COURIER AUSTRALIA	\$226.97
		Freight	
EFT14490	18/09/2018	AUSTRALIAN CHILDCARE ALLIANCE WA	\$395.00
		ACA WA Membership 2018/19	
EFT14491	18/09/2018	COUNTRY PAINT SUPPLIES PTY LTD	\$141.00
		Tiles	
EFT14492	18/09/2018	DAVES TREE SERVICE	\$2,860.00
		Trim Dudinin Street Trees	

Shire of Kulin

EFT & Chq Listing for period ended 30 September 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT14493	18/09/2018	EMBROIDEME	\$1,453.76
		Camp Kulin Merchandise Cost	
EFT14494	18/09/2018	ECOPRINT SUPPLIES	\$786.50
		Child Care Centre, Toners	
EFT14495	18/09/2018	DAVID FREEMAN	\$100.00
		Reimbursement, Camp Kulin Registration	
EFT14496	18/09/2018	G & M DETERGENTS	\$100.00
		Cleaning Supplies	
EFT14497	18/09/2018	KR GILES & CO	\$502.64
		Septic Pump Out, FRAC	
EFT14498	18/09/2018	GREAT SOUTHERN MAINTENANCE	\$2,000.00
		Furniture Removal, Dorothy Snow	
EFT14499	18/09/2018	JR & A HERSEY PTY LTD	\$2,222.00
		Road Maintenance Supplies	
EFT14500	18/09/2018	KULIN HARDWARE & RURAL	\$5,646.20
		Various Building, Depot & Road Maintenance Supplies	
EFT14501	18/09/2018	KULIN IGA	\$129.96
		Camp Kulin, Catering Supplies	
EFT14502	18/09/2018	KULIN TYRE SERVICE	\$1,851.30
		Tyres, Batteries & Tubes	
EFT14503	18/09/2018	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service	
EFT14504	18/09/2018	KK HOCKEY CLUB INC	\$1,170.10
		Reimbursement, Duplicate Payment	
EFT14505	18/09/2018	TRINITEQ INTERNATIONAL PTY LTD	\$247.50
		IT Support, FRAC	
EFT14506	18/09/2018	THE JOB SHOP	\$660.00
		Sarah Stevenson & Hugh Robb	
EFT14507	18/09/2018	LANDMARK	\$4,295.50
		Chemicals	
EFT14508	18/09/2018	MCINTOSH & SON	\$572.00
		Parts & Repairs	
EFT14509	18/09/2018	MARKETFORCE	\$352.47
		Advertising	
EFT14510	18/09/2018	PACIFIC BRANDS WORKWEAR	\$67.16
		Staff Uniforms	
EFT14511	18/09/2018	NARROGIN GLASS QUICKFIT WINDSCREENS	\$2,065.76
		Supply & Fit Windscreen, Prado	
EFT14512	18/09/2018	NEWDEGATE STOCK & TRADING CO	\$59,038.60
		Distillate & Unleaded	
EFT14513	18/09/2018	EXURBAN RURAL & REGIONAL PLANNING	\$814.83
		Town Planning Consulting Services	
EFT14514	18/09/2018	SHIRE OF NAREMBEEN	\$780.00
		2018 ROEROCK Dinner	
EFT14515	18/09/2018	SWAN BREWERY COMPANY PTY LTD	\$1,089.68
		Bar Purchase	
EFT14516	18/09/2018	CHRISTIE PARKSAFE	\$145.20
		Ignition Unit, Barbecue at VDZ	
EFT14517	18/09/2018	SPYKER BUSINESS SOLUTIONS	\$3,751.94
		IT Support	
EFT14518	18/09/2018	SOUTHERN CROSS AUSTEREO PTY LTD	\$110.00
		Radio, Around the Towns	
EFT14519	18/09/2018	THE AG SHOP	\$753.60
		Parts & Repairs	
EFT14520	18/09/2018	THE FLOWER FARMACY	\$40.00
		Flowers, Linda O'Loughlin	
EFT14521	18/09/2018	ULTIMO PARTNERS PTY LTD	\$4,598.00
		Hire, Multi Tyred Roller	
EFT14522	18/09/2018	OFFICEWORKS BUSINESS DIRECT	\$213.96
		Stationery	
EFT14523	18/09/2018	WESTRAC PTY LTD	\$1,921.17
		Parts & Repairs	

Shire of Kulin

EFT & Chq Listing for period ended 30 September 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT14524	26/09/2018	A.R.M SECURITY	\$100.10
		FRAC, Alarm Monitoring Charges	
EFT14525	26/09/2018	CHILD SUPPORT AGENCY	\$256.01
		Payroll Deductions	
EFT14526	26/09/2018	ALL-WAYS FOODS	\$519.10
		Cleaning Supplies	
EFT14527	26/09/2018	MAIA FINANCIAL PTY LIMITED	\$6,488.90
		IT Equipment Lease	
EFT14528	26/09/2018	BEST OFFICE SYSTEMS	\$77.00
		Photocopier Maintenance	
EFT14529	26/09/2018	BLACKWOODS	\$52.60
		Depot Supplies	
EFT14530	26/09/2018	LANDGATE	\$70.20
		Mining Tenements Chargeable	
EFT14531	26/09/2018	EMBROIDEME	\$755.15
		Camp Kulin Merchandise Cost	
EFT14532	26/09/2018	FEGAN BUILDING SURVEYING	\$793.50
		Building Services	
EFT14533	26/09/2018	KULIN SOCIAL CLUB	\$160.00
		Payroll Deductions	
EFT14534	26/09/2018	KULIN SHIRE TRIP FUND	\$870.00
		Payroll Deductions	
EFT14535	26/09/2018	KULIN SHIRE TRUST FUND	\$875.00
		Payroll Deductions	
EFT14536	26/09/2018	SHIRE OF KONDININ	\$252.26
		Allen Rocks Bore Electricity	
EFT14537	26/09/2018	STATE LAW PUBLISHER	\$163.35
		Government Gazette Advertising	
EFT14538	26/09/2018	SOUTHERN'S WATER TECHNOLOGY	\$30,494.20
		Supply & Install New Dam Pump & VFD Cabinet	
EFT14539	26/09/2018	WESTRAC PTY LTD	\$387.64
		Parts & Repairs	
EFT14540	26/09/2018	WA CONTRACT RANGER SERVICES	\$374.00
		Ranger Service	
EFT14541	27/09/2018	BOC GASES	\$60.19
		Cellamix	
EFT14542	27/09/2018	COUNTRY WIDE FRIDGE LINES PTY TLD	\$238.39
		Bar Freight	
EFT14543	27/09/2018	COCA-COLA AMATIL (AUST) PTY LTD	\$108.90
		Bar Purchase	
EFT14544	27/09/2018	GANGELLS AGSOLUTIONS	\$3,251.47
		Various Building, Depot & Road Maintenance Supplies	
EFT14545	27/09/2018	JTAGZ	\$82.50
		Dog & Cat Tags	
EFT14546	27/09/2018	KULIN IGA	\$1,106.49
		Various Catering & Cleaning Supplies	
EFT14547	27/09/2018	KINGSPAN ENVIRONMENTAL PTY LIMITED	\$6,280.00
		Corrugated Zinalume Rural Tank - Balance Owing	
EFT14548	27/09/2018	MCINTOSH & SON	\$35.32
		Parts & Repairs	
EFT14549	27/09/2018	ELISE MULLAN	\$480.00
		Catering Council Meeting September 2018	
EFT14550	27/09/2018	PACIFIC BRANDS WORKWEAR	\$74.80
		Dress Shirt, Cr Lucchesi	
EFT14551	27/09/2018	NOORDEMAN DIESEL PTY LTD	\$2,758.62
		Parts & Repairs	
EFT14552	27/09/2018	OIL TECH FUEL	\$59,650.03
		Distillate & Unleaded Fuel	
EFT14553	27/09/2018	POOL ROBOTICS PERTH	\$175.00
		Aquatic Centre Maintenance	
EFT14554	27/09/2018	SWAN BREWERY COMPANY PTY LTD	\$389.04
		Bar Purchase	

Shire of Kulin

EFT & Chq Listing for period ended 30 September 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT14555	27/09/2018	TAMORA PLUMBING AND GAS	\$891.89
		Disconnect & Reconnect Gas, 21 Bull Street	
37029	05/09/2018	JOHN PARRY MEDICAL CENTRE	\$76.30
		Doctor Consult, Denis Brandis	
37030	05/09/2018	NARROGIN STIHL	\$26.72
		Parts & Repairs	
37031	05/09/2018	TELSTRA	\$63.96
		ADSL Service	
37032	05/09/2018	WATER CORPORATION	\$970.40
		Water Usage	
37033	05/09/2018	SYNERGY	\$7,751.35
		Electricity Usage	
37038	18/09/2018	TELSTRA	\$1,740.35
		Phone Usage & Equipment Rent	
37039	18/09/2018	SYNERGY	\$6,853.95
		Electricity Usage	
37040	26/09/2018	NARROGIN STIHL	\$61.75
		Parts & Repairs	
37041	27/09/2018	TELSTRA	\$488.64
		Mobile Phone Usage	
37042	27/09/2018	SYNERGY	\$900.20
		Electricity Usage	
DD6652.1	09/09/2018	WA LOCAL GOVT SUPERANNUATION PLAN	\$10,094.23
		Payroll Deductions	
DD6652.2	09/09/2018	AUSTRALIAN SUPERANNUATION	\$751.78
		Superannuation Contributions	
DD6652.3	09/09/2018	PRIME SUPERANNUATION	\$384.44
		Superannuation Contributions	
DD6652.4	09/09/2018	MLC MASTERKEY SUPERANNUATION	\$125.28
		Superannuation Contributions	
DD6652.5	09/09/2018	REST SUPERANNUATION	\$152.09
		Superannuation Contributions	
DD6652.6	09/09/2018	THE PIPA SELF MANAGED SUPER FUND	\$178.55
		Superannuation Contributions	
DD6652.7	09/09/2018	BENDIGO SUPERANNUATION PLAN	\$161.52
		Superannuation Contributions	
DD6659.1	01/09/2018	BENDIGO BANK	\$1.40
		Bank Charges	
DD6659.2	02/09/2018	BENDIGO BANK	\$257.42
		Bank Charges	
DD6659.3	03/09/2018	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$4.32
		Bank Charges, Fuel Facility	
DD6659.4	04/09/2018	BENDIGO BANK	\$1.35
		Bank Charges	
DD6659.5	05/09/2018	BENDIGO BANK	\$2.55
		Bank Charges	
DD6659.6	12/09/2018	BENDIGO BANK	\$8.40
		Bank Charges	
DD6659.7	13/09/2018	BENDIGO BANK	\$1.65
		Bank Charges	
DD6666.1	23/09/2018	WA LOCAL GOVT SUPERANNUATION PLAN	\$9,877.15
		Payroll Deductions	
DD6666.2	23/09/2018	AUSTRALIAN SUPERANNUATION	\$625.03
		Superannuation Contributions	
DD6666.3	23/09/2018	PRIME SUPERANNUATION	\$384.44
		Superannuation Contributions	
DD6666.4	23/09/2018	MLC MASTERKEY SUPERANNUATION	\$127.33
		Superannuation Contributions	
DD6666.5	23/09/2018	REST SUPERANNUATION	\$151.17
		Superannuation Contributions	
DD6666.6	23/09/2018	THE PIPA SELF MANAGED SUPER FUND	\$178.55
		Superannuation Contributions	

Shire of Kulin

EFT & Chq Listing for period ended 30 September 2018

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD6666.7	23/09/2018	BENDIGO SUPERANNUATION PLAN	\$173.71
		Superannuation Contributions	
DD6670.1	28/09/2018	BENDIGO BANK	\$2.25
		Bank Charges	
DD6670.2	26/09/2018	BENDIGO BANK	\$10.95
		Bank Charges	
DD6670.3	19/09/2018	BENDIGO BANK	\$6.60
		Bank Charges	
DD6670.4	18/09/2018	WESTNET INTERNET SERVICES	\$109.90
		Medical Centre, Internet Services	
DD6670.5	17/09/2018	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH	\$4,143.52
		Bar Purchase	
DD6670.6	13/09/2018	CARLTON UNITED BREWERIES PTY LTD	\$921.00
		Bar Purchase	
DD6674.1	14/09/2018	CARLTON UNITED BREWERIES PTY LTD	\$972.32
		Bar Purchase	
#4867624	12/09/2018	SHIRE OF KULIN EMPLOYEES	\$62,325.98
		Bulk Payroll PPE 090918	
#4890759	26/09/2018	SHIRE OF KULIN EMPLOYEES	\$62,190.35
		Bulk Payroll PPE 090918	
Sub-total: EFT & Chq Payments			\$338,501.68
TOTAL PAYMENTS FOR MONTH ENDING 30 September 2018			\$469,184.55

Bendigo Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
	Opening balance			\$7,280.31
7 Sep 18	CLUBS WA INCORP1,COC KBURN CENT AUS RETAIL PURCHASE 05/09 CARD NUMBER 552638XXXXXXXX194 1	120.00		7,400.31
11 Sep 18	BETTER CHOICE ROLE3, ROLEYSTONE AUS RETAIL PURCHASE 08/09 CARD NUMBER 552638XXXXXXXX194 1	MV27 0152 726 53.03	CEO fuel	7,453.34
11 Sep 18	GARDNER AUTOS PTY L, CANNINGTON AUS RETAIL PURCHASE 08/09 CARD NUMBER 552638XXXXXXXX194 1	MV27 0132 730 1,387.70	Parts + Repairs CEO'S CAR	8,841.04
14 Sep 18	PERIODIC TFR 00074214151201 00000000000		7,280.31	1,560.73
15 Sep 18	TELSTRA STORE BUNBUR, BUNBURY AUS RETAIL PURCHASE 14/09 CARD NUMBER 552638XXXXXXXX706 1	E143030-47 60.00	Judd Hobson IPad Cover	1,620.73
18 Sep 18	PUMA MT MELVILLE, MOU NT MELVILL AUS RETAIL PURCHASE 16/09 CARD NUMBER 552638XXXXXXXX426 1	MV27 0152 726 70.69	CEO Fuel	1,691.42
22 Sep 18	STRUT SPECIALIST, OS BORNE PARK AUS RETAIL PURCHASE 21/09 CARD NUMBER 552638XXXXXXXX706 1	FRC8 0FRC 710 88.00	FRAC: Strut	1,779.42
22 Sep 18	SEEK 30151669, MELBO URNE AUS RETAIL PURCHASE 21/09 CARD NUMBER 552638XXXXXXXX194 1	CRC Manager Advert 489.50	Advertising	2,268.92
22 Sep 18	KMART 1039, ROCKINGH AM AUS RETAIL PURCHASE 21/09 CARD NUMBER 552638XXXXXXXX484 1	E130210-31 132.00	Camp Kulin: Camp decorations Frypans	2,400.92

...continued overleaf >

www.bendigobank.com.au

Date Paid ___ / ___ / ___ Amount \$ _____

Bendigo Business Credit Card - Payment options

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

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

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

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

Bill code: 342949
Ref: 691211254

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

Bendigo Bank
Bendigo Business Credit Card





BSB number	633-000
Account number	691211254
Customer name	SHIRE OF KULIN
Minimum payment required	\$148.99
Closing Balance on 30 Sep 2018	\$4,966.53
Payment due	14 Oct 2018
Date	Payment amount

Drawer	Chq No	BSB	Account No	\$	¢

Bendigo Business Credit Card (continued)

Date	Transaction	Withdrawals	Payments	Balance
25 Sep 18	DONGARA HARDWARE AND , DONGARA AUS RETAIL PURCHASE 24/09 CARD NUMBER 552638XXXXXXXX194 1	MV27 0152 728 47.85	CEO Fuel	2,448.77
25 Sep 18	PUMA BURSWOOD, BURSWOOD AUS RETAIL PURCHASE 22/09 CARD NUMBER 552638XXXXXXXX194 1	" 34.89	CEO Fuel	2,483.66
25 Sep 18	FUEL DISTRIBUTORS OF W, Moora AUS RETAIL PURCHASE 23/09 CARD NUMBER 552638XXXXXXXX194 1	" 34.82	CEO Fuel	2,518.48
26 Sep 18	UNITED KEWDALE, KEWDALE AUS RETAIL PURCHASE 24/09 CARD NUMBER 552638XXXXXXXX194 1	" 61.77	CEO Fuel	2,580.25
26 Sep 18	FIONAS FLORIST & GIF T, MURDOCH AUS RETAIL PURCHASE 25/09 CARD NUMBER 552638XXXXXXXX194 1	EO4110.31 45.00	Hamper Rosa Diery	2,625.25
26 Sep 18	CALTEX GOSNELLS NORT H, GOSNELLS AUS RETAIL PURCHASE 23/09 CARD NUMBER 552638XXXXXXXX426 1	PMV120 56.14	DCFO Fuel	2,681.39
27 Sep 18	TELSTRA BILL PAYMNT, MELBOURNE AUS RETAIL PURCHASE 25/09 CARD NUMBER 552638XXXXXXXX426 1	E112023.31 115.48	Aquatic Centre Internet	2,796.87
29 Sep 18	Kulin Community Bank , KULIN AUS RETAIL PURCHASE 28/09 CARD NUMBER 552638XXXXXXXX706 1	PMV79 0131 749 26.85	Plate change	2,823.72
29 Sep 18	BP WILLIAMS 1938, WILLIAMS AUS RETAIL PURCHASE 27/09 CARD NUMBER 552638XXXXXXXX426 1	MV120 0152 728 65.98	DCFO Fuel	2,889.70
29 Sep 18	CARD FEE 4 @ \$4.00	16.00		2,905.70
30 Sep 18	FLIGHTCENTRE EPA, BRI SBANE ADEL AUS RETAIL PURCHASE 27/09 CARD NUMBER 552638XXXXXXXX194 1	EO42041.31 EO42040.31 1,910.83	Taryn Scadding	4,816.53
30 Sep 18	MAIN ROADS WA HEAVY , WELSHPOOL AUS RETAIL PURCHASE 28/09 CARD NUMBER 552638XXXXXXXX706 1	MV41, 53, 79, 99 150.00	Oversize permits	4,966.53
Transaction totals / Closing balance		\$4,966.53	\$7,280.31	\$4,966.53

 AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
 FOR YOUR ACCOUNT.

 Noel
 Cass
 Judd
 Tanya



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 30 September 2018

Presented to Ordinary Council Meeting

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Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 30 September 2018

	Annual Budget	YTD Budget	YTD Actual	Var.	Var.	
	\$	\$	\$	\$	%	
Operating Revenues						
General Purpose Funding	1,042,453	245,343	269,340	23,997	8.91%	
Governance	12,464	1,371	3,348	1,977	59.05%	
Law, Order and Public Safety	40,065	7,418	181	(7,237)	(4008.74%)	▼
Health	0	0	287	287	100.00%	
Education and Welfare	290,810	72,893	81,962	9,269	11.31%	▲
Housing	128,834	32,205	28,844	(3,361)	(11.65%)	
Community Amenities	96,015	91,813	93,753	1,940	2.07%	
Recreation and Culture	213,851	53,070	58,376	5,306	9.09%	
Transport	593,782	233,029	369,359	136,330	36.91%	▲
Economic Services	1,230,268	307,530	230,419	(77,111)	(33.47%)	▼
Other Property and Services	319,688	71,166	23,920	(47,246)	(197.51%)	▼
Total (Excluding Rates)	3,968,231	1,115,638	1,159,790	44,152		
Operating Expense						
General Purpose Funding	83,175	19,834	18,824	1,010	5.37%	
Governance	213,737	84,557	52,723	31,834	60.38%	▼
Law, Order and Public Safety	149,214	43,222	17,256	25,966	150.47%	▼
Health	113,810	27,448	6,413	21,035	327.98%	▼
Education and Welfare	288,150	73,158	67,486	5,672	8.41%	
Housing	251,719	57,252	40,248	17,004	42.25%	▼
Community Amenities	354,170	84,401	65,619	18,782	28.62%	▼
Recreation and Culture	1,210,584	304,195	188,069	116,126	61.75%	▼
Transport	3,456,054	856,072	531,075	324,997	61.20%	▼
Economic Services	1,563,444	401,023	287,046	133,177	49.72%	▼
Other Property and Services	397,669	98,023	(24,614)	122,637	(498.25%)	
Total	8,081,526	2,049,185	1,230,945	818,240		
Funding Balance Adjustment						
Add back Depreciation	2,991,175	746,505	0	(746,505)	(100.00%)	
Adjust (Profit)/Loss on Asset Disposal	(7,959)	0	0	0		
Adjust Provisions and Accruals				0		
Net Operating	(1,130,070)	(187,042)	(71,155)	115,887		
Capital Revenues						
Proceeds from New Debentures	0	0	0	0		
Proceeds From Sale of Assets	0	34,254	34,546	0		
Transfer from Reserves	767,000	126,759	0	126,759	(100.00%)	
Total	767,000	161,013	34,546	126,759		
Capital Expenses						
Land and Buildings	619,591	227,230	15,193	212,037	1395.61%	▲
Plant and Equipment	602,738	150,678	73,350	77,328	105.42%	▼
Furniture and Equipment	69,800	61,551	2,113	59,438	2813.30%	▼
Infrastructure Assets - Roads	1,518,933	379,734	158,279	221,455	139.91%	▼
Infrastructure Assets - Other	0	0	0	0		
Purchase of Investments	0	0	0	0		
Repayment of Debentures	85,177	21,294	0	21,294	100.00%	▼
Transfer to Reserves	334,168	68,568	0	68,568	100.00%	▼
Total	3,230,407	909,055	248,935	660,120		
Net Capital	2,463,407	748,042	214,389	786,879		
Total Net Operating + Capital	3,593,476	935,084	285,544	902,766		
Rate Revenue	1,961,137	1,962,766	1,968,964	6,198	0.31%	
Opening Funding Surplus(Deficit)	1,696,863	1,528,224	1,652,357	124,133	7.51%	
Closing Funding Surplus(Deficit)	64,545	2,555,906	3,335,778	1,033,097		

Shire of Kulin
STATEMENT OF EQUITY
For the period ended 30 September 2018

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	CURRENT ASSETS			
	Cash at Bank			
0A01101	CASH AT BANK	1,251,452	992,643	2,244,095
0A01102	PETTY CASH FLOAT	477	0	477
0A01103	TILL FLOAT	3,100	0	3,100
0A01104	Cash at Bank - Bush Races	234,142	0	234,142
0A01106	BUSH RACES - TERM DEPOSIT	0	0	0
0A01108	CASH AT BANK - FREEBAIRN CLUB	22,694	45,107	67,801
0A01116	MUNICIPAL INVESTMENTS	753,141	0	753,141
	Sub-total Cash at Bank	2,265,005	1,037,751	3,302,756
	Cash at Bank Reserves & Restricted Funds			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	12,133	0	12,133
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	204,075	0	204,075
0A01111	INSURANCE RESERVE	0	0	-
0A01112	PLANT RESERVE	464,415	0	464,415
0A01113	LSL & AL RESERVE	246,175	0	246,175
0A01114	BUILDING RESERVE	488,579	0	488,579
0A01117	ADMIN EQUIPMENT RESERVE	73,462	0	73,462
0A01118	NATURAL DISASTER RESERVE	138,065	0	138,065
0A01119	JOINT VENTURE HOUSING RESERVE	92,881	0	92,881
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	152,790	0	152,790
0A01133	MEDICAL SERVICES RESERVE	76,243	0	76,243
0A01134	FUEL FACILITY RESERVE	25,000	0	25,000
0A01135	ROAD REPLACEMENT RESERVE	100,000	0	100,000
	Sub-total Cash at Bank Reserves & Restricted Funds	2,073,816	0	2,073,816
	Sundry Debtors			
0A01120	SUNDRY DEBTORS	63,130	193,005	256,135
0A01150	PENSIONER REBATES ALLOWED	514	11,581	12,095
	Sub-total Sundry Debtors	63,644	204,585	268,229
	Sundry Debtors - Rates			
0A01121	SUNDRY DEBTORS - RATES	105,989	279,080	385,069
	Sub-total Sundry Debtors - Rates	105,989	279,080	385,069
	Prepaid Assets			
0A01130	PREPAID ASSETS	0	0	0
	Sub-total Prepaid Assets	0	0	0
	Stock on hand			
0A01190	STOCK ON HAND DISTILLATE	10,960	(2,530)	8,430
0A01191	STOCK ON HAND FREEBAIRN	11,252	0	11,252
0A01193	STOCK ON HAND ULP	6,911	(2,920)	3,991
0A01192	STOCK RECEIVED CONTROL	0	107,899	107,899
	Sub-total Stock on hand	29,123	102,449	131,572
	TOTAL CURRENT ASSETS	4,537,577	1,623,864	6,161,442
	Current Liabilities			
	Sub-total Current Liabilities	0	0	0
	Sundry Creditors			
0L01215	SUNDRY CREDITORS	(105,223)	87,846	(17,377)
	Sub-total Sundry Creditors	(105,223)	87,846	(17,377)
	Accruals			
0L01220	ANNUAL LEAVE ACCRUAL	(176,125)	0	(176,125)
0L01213	GENERAL CLEARING ACCOUNT	(11,035)	(930)	(11,964)
0L01222	PAYROLL SUSPENSE ACCOUNT	0	0	0

STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0L01227	Accrued Wages	(114,055)	107,603	(6,452)
	Sub-total Accruals	(301,214)	106,674	(194,540)
	LSL - Current			
0L01221	LSL ACCRUAL - CURRENT	(136,627)	0	(136,627)
	Sub-total LSL - Current	(136,627)	0	(136,627)
	GST Clearing Account			
0A01140	GST PAID CLEARING ACCOUNT	21,212	57,378	78,590
0L01202	TAXATION CLEARING ACCOUNT	0	(168,768)	(168,768)
0L01210	GST COLLECTED CLEARING ACCOUNT	(13,879)	(36,199)	(50,078)
0A01141	FUEL TAX REBATE RECEIVABLE	2,723	(2,723)	0
0L01211	FBT SUSPENSE ACCOUNT	(2,780)	2,780	0
	Sub-total: GST Clearing Account	(29,856)	(110,401)	(140,257)
	Loan Interest Accrual			
	Sub-total: Loan Interest Accrual	0	0	0
	Loan Commitment - Current			
0L01217	LOAN LIABILITY-CURRENT	(85,177)	0	(85,177)
E091110	PRINCIPAL ON LOANS 55 & 58	0	0	0
	Sub-total: Loan Commitment - Current	(85,177)	0	(85,177)
	ESL Collection			
0L01230	ESL LEVIED	(2,586)	(34,551)	(37,137)
0L01231	ESL CONTROL ACCOUNT	2,929	8,240	11,169
0L01232	ESL PENSIONER REBATE	281	1,292	1,573
	Sub-total: ESL Collection	624	(25,020)	(24,396)
	Rates Paid in Advance			
0L01223	EXCESS RATE RECEIPTS	(5,008)	456	(4,552)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	Sub-total: Rates Paid in Advance	(4,966)	456	(4,510)
	TOTAL CURRENT LIABILITIES	(662,439)	59,556	(602,883)
	NET CURRENT ASSETS	3,875,138	1,683,420	5,558,559
	NON-CURRENT ASSETS			
	Work in Process			
0A01195	WORK IN PROCESS	0	0	0
E042450	Office Relocation L & B	0	0	0
E084105	CENTRE CAPITAL UPGRADE L & B	0	0	0
E091100	STAFF HOUSING CONSTRUCTION	0	0	0
E092100	RETIREMENT HOMES CONSTRUCTION (CAPITAL)	0	0	0
E092110	Joint Venture Housing Project	0	0	0
E092130	Construction of FRC Mgr House	0	0	0
E092135	CONSTRUCTION LOT 22 PRICE STREET	0	0	0
E092140	Construction Lot 40 Ellson Street	0	0	0
E092145	Construction Lot 73 Day Street	0	0	0
E106110	Residential Subdivision	0	0	0
E113920	TOWN DAM	0	0	0
E132500	HOSTEL CAPITAL	0	0	0
E132600	CARAVAN PARK CAPITAL	0	337	337
	Sub-total Work in Process	0	337	337
	Land & Buildings			
0A01510	Land & Buildings	23,899,397	0	23,899,397
0A01511	Accumulated Dep'n Land & Buildings	(453,832)	0	(453,832)
0A01590	Land for Resale	1,491,000	0	1,491,000
E042410	OFFICE RELOCATION	0	0	0
E042450	OFFICE RELOCATION - KULIN	0	0	0
E091100	STAFF HOUSING CONSTRUCTION	0	0	0
E091101	STAFF HOUSING CONSTRUCTION - 3 HODGSON	0	0	0

STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
E091102	STAFF HOUSING CONSTRUCTION - LOT 108 RANKIN	0	0	0
E122230	HOLT ROCK DEPOT UPGRADE	0	0	0
E117300	IRRIGATION TANK TOWN GARDENS	0	6,242	6,242
E113905	Freebairn Rec Centre Capital L & B	0	0	0
E117200	Bowling Club Conversion	0	0	0
E121570	Kulin Depot	0	0	0
E136055	Kulin Depot Upgrade	0	0	0
E051200	Project Expenses	0	0	0
E116400	COMMUNITY GARDEN	0	1,690	1,690
E134500	Resource Centre Capital L & B	0	0	0
E136116	LOT 20 ON DEPOSITED PLAN 60758 (PROUD'S)	0	0	0
E138105	Bush Races Housing Project	0	0	0
	Sub-total Land & Buildings	24,936,565	7,932	24,944,498
	Construction other than Buildings			
0A01560	Other Than Buildings	715,316	0	715,316
0A01561	Accumulated Dep'N Other Buildings	(15,820)	0	(15,820)
	Sub-total Construction other than Buildings	699,495	0	699,495
	Plant & Equipment			
0A01520	Plant & Equipment	3,374,004	0	3,374,004
0A01521	Accumulated Dep'N Plant & Equipment	(1,074,260)	0	(1,074,260)
I123299	Accumulated Dep'N Plant & Equipment	0	(34,546)	(34,546)
E102050	Rubbish Tip Relocation	0	0	0
E077080	Capital Purchase Defibulator	0	0	0
E106120	Regional Fuel Facility	0	0	0
E112100	Swimming Pool Capital	0	0	0
E112101	Swimming Pool Construction	0	0	0
E143310	Key Alike System	0	0	0
E121600	Plant / Asset Construction	0	0	0
E123100	Plant & Equipment Purchases	0	34,917	34,917
	Sub-total Plant & Equipment	2,299,744	371	2,300,114
	Furniture & Equipment			
0A01530	Furniture & Equipment	155,540	0	155,540
0A01531	Accumulated Dep'N Furniture & Equipment	(36,158)	0	(36,158)
E041200	Council Photos	0	0	0
E042400	Administration Equipment	0	0	0
E077100	Administration Equipment	0	0	0
E084100	Centre Capital Upgrade F & E	0	2,113	2,113
E111061	Hall Capital - F&E	0	0	0
E111063	FREEBAIRN REC CENTRE CAPITAL	0	0	0
E113700	Freebairn Carpark	0	0	0
E113900	Freebairn Rec Centre Capital F & E	0	0	0
E114300	Television Rebroadcasting	0	0	0
E117040	Pingaring Golf Club Capital	0	0	0
E123110	Capital Purchases - Furniture & Equipment	0	0	0
E130750	Camp Kulin Furniture & Equipment	0	0	0
E134505	Resource & Centre Capital F & E	0	0	0
	Sub-total Furniture & Equipment	119,382	2,113	121,495
	Motor Vehicles			
0A01550	Motor Vehicles	1,064,968	0	1,064,968
E053710	SES Vehicle	0	0	0
0A01582	Regional Health Scheme Assets	0	0	0
0A01551	Accumulated Dep'N Motor Vehicle Esl	(196,162)	0	(196,162)
E142100	Community Bus Upgrade	0	0	0
E123105	Motor Vehicle Purchases	0	38,433	38,433
	Sub-total Motor Vehicles	868,807	38,433	907,240
	Infrastrucutre			
0A01570	Infrastructure Assets	124,317,387	0	124,317,387
0A01571	Accumulated Dep'N Infrastructure	(76,227,100)	0	(76,227,100)
0A01574	Infrastructure Assets - Roads	0	0	0

STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0A01575	Accumulated Dep'n Infrastructure Roads	0	0	0
E102050	Rubbish Tip Relocation	0	0	0
E107100	Dual Use Footpath	0	0	0
E107131	Kulin Cemetery Capital	0	5,006	5,006
E136020	Regional Fuel Facility	0	0	0
E111065	Memorial Hall Engineer Report	0	0	0
E113600	Oval Lights Towers	0	0	0
E136045	Water Supply Infrastructure	0	0	0
E136046	Standpipe Construction	0	0	0
E113341	Bowling Greens	0	0	0
E113901	Bowling Greens	0	0	0
E117110	Playground Johnston Street	0	0	0
E117400	Sporting Club Contributions	0	0	0
E121500	Major Road Construction	0	38,181	38,181
E121550	Minor Road Construction	0	32,199	32,199
E121590	Kulin Town Streetscape	0	0	0
E121592	Dudinin Streetscape	0	0	0
E121525	Grain Freight Project	0	0	0
E121520	Roads To Recovery Construction	0	87,899	87,899
E121750	Blackspot Funding	0	0	0
E132444	Visitor Discovery Zone	0	0	0
E137444	Visitor Discovery Zone	0	0	0
E132700	Tourism Projects	0	1,918	1,918
	Sub-total Infrastructure	48,090,287	165,203	48,255,489
	Non-current Assets - Other			
0A01375	Shares - Kulin (Bendigo) Bank	5,000	0	5,000
	Sub-total Non-current Assets - Other	5,000	0	5,000
	TOTAL NON-CURRENT ASSETS	77,019,280	214,389	77,233,669
	NON CURRENT LIABILITIES			
0L01710	LOAN LIABILITY Non Current	(1,251,498)	0	(1,251,498)
0L01715	LSL ACCRUAL - NON CURRENT	(85,924)	0	(85,924)
0A01110	Cash at Trust Bank	32,531	(12,561)	19,970
0A01109	Cash at Trip Bank	49,025	4,290	53,315
E001016	TRUST EXPENSE - CAMP HART	0	0	0
I001001	Housing Bonds Income	0	(500)	(500)
E001001	Housing Bonds Expense	0	2,440	2,440
I001002	Rates Paid in Advance Income	0	(4,725)	(4,725)
E001002	Rates Paid in Advance Expense	0	15,346	15,346
E001010	Health Centre Expense	0	0	0
I001013	Trip Fund Income	0	(5,290)	(5,290)
I001016	TRUST INCOME - CAMP HART	0	0	0
E001013	Trip Fund Expense	0	1,000	1,000
I001020	TRUST INCOME - ST JOHN AMBULANCE	0	0	0
L001001	Trust Liability	(81,556)	0	(81,556)
	TOTAL NON-CURRENT LIABILITIES	(1,337,422)	0	(1,337,422)
	NET ASSETS	79,556,996	1,897,809	81,454,806
	ACCUMULATED RESERVES			
0L01802	PLANT RESERVE ACCUMULATION	464,415	0	464,415
0L01803	LSL & AL RESERVE ACCUMULATION	246,175	0	246,175
0L01804	BUILDING RESERVE ACCUMULATION	488,579	0	488,579
0L01805	ADMIN EQUIPMENT RESERVE	73,462	0	73,462
0L01807	JOINT VENTURE HOUSING RESERVE	92,881	0	92,881
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	152,790	0	152,790
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	12,133	0	12,133
0L01811	Freebairn Recreation Reserve Accumulation	204,075	0	204,075
0L01812	NATURAL DISASTER RESERVE	138,065	0	138,065
0L01816	MEDICAL SERVICES RESERVE ACCUMULATION	76,243	0	76,243
0L01817	FUEL FACILITY RESERVE ACCUMULATION	25,000	0	25,000
0L01818	ROAD REPLACEMENT RESERVE ACCUMULATION	100,000	0	100,000

STATEMENT OF EQUITY

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
	TOTAL ACCUMULATED RESERVES	2,073,816	0	2,073,816
	ACCUMULATED SURPLUS			
0A01600	ASSET REVALUATION - INFRASTRUCTURE	19,335,584	0	19,335,584
0A01601	ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT	1,192,820	0	1,192,820
0L01800	ACCUMULATED SURPLUS	41,223,984	0	41,223,984
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	0	0
0A01602	ASSET REVALUATION - LAND & BUILDINGS	15,730,792	0	15,730,792
E042510	Transfer to Admin Equip Reserve	0	0	0
E091510	Transfer to Building Reserve	0	0	0
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	0	0	0
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERVE	0	0	0
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	0	0	0
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	0	0	0
E122300	TRANSFER TO NATURAL DISASTER RESERVE	0	0	0
E144510	TRANSFER TO PLANT RESERVE	0	0	0
E143510	Transfer to LSL & AL Reserve	0	0	0
	TOTAL ACCUMULATED SURPLUS	77,483,180	0	77,483,180
	Net Change in Assets Resulting from Operations			(1,897,809)
	TOTAL EQUITY	79,556,996	0	81,454,806

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 30 September 2018

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
GENERAL PURPOSE FUNDING							
Rates							
1030001	General Rate - GRV	185,795	185,795	2,034,291	1,848,496		
1030101	General Rate - UV	1,834,504	1,834,504	0	(1,834,504)	-100%	
1030105	Interim Rates - GRV/UV	500	500	5,392	4,892		
1030131	Minimum Rates- GRV	7,856	7,856	0	(7,856)	-100%	
1030133	Minimum Rates - UV	5,850	5,850	0	(5,850)	-100%	
1030140	Interest on Instalments	1,000	0	1,118	1,118		
1030141	PENALTY INTEREST	8,000	0	1,851	1,851		
1030142	Admin Charge for Instalments	700	700	413	(287)	-41%	
1030150	EX GRATIA RATES	23,123	23,123	23,123	0	0%	
1030160	Information & Search Fees	1,300	324	282	(42)	-13%	
1030170	LEGAL FEES RECOVERED	0	0	0	0		
	Total Revenue	2,068,628	2,058,652	2,066,470	7,818		
E030100	Discount Allowed on Rates	85,000	85,000	85,912	(912)	1%	
E030110	RATES WRITTEN OFF	11,491	9,862	7,930	1,932	-20%	
E030130	TITLE SEARCHES	600	150	0	150	-100%	
E030140	Valuation Expenses	8,000	249	263	(14)	6%	
E030150	Printing & Stationery	1,150	1,150	0	1,150	-100%	
E030999	General Admin Allocated	38,227	9,558	9,846	(288)	3%	
	Total Expenditure	144,468	105,969	103,951	2,018		
	Sub-total Rates	(1,924,160)	(1,952,683)	(1,962,518)	9,835		
General Purpose Grants							
1031100	Grants Commission	957,285	239,321	262,762	23,441	10%	
	Total Revenue	957,285	239,321	262,762	23,441		
E031999	General Admin Allocated	0	0	107	(107)		
	Total Expenditure	0	0	107	(107)		
	Sub-total General Purpose Grants	(957,285)	(239,321)	(262,654)	23,333		
General Financing							
1032100	Interest on Municipal	20,000	4,998	2,915	(2,083)	-42%	
1032110	INTEREST ON PLANT RESERVE	10,968	0	0	0		
1032120	Interest on LSL & AL Reserve	5,880	0	0	0		
1032130	INTEREST ON BUILDING RESERVE	11,688	0	0	0		
1032140	Interest on Admin Equip Reserv	1,680	0	0	0		
1032145	Interest on Insurance Reserve	0	0	0	0		
1032150	Interest on Freebairn Recreation Centre Reserve	4,920	0	0	0		
1032160	Interest on Joint Venture Reserve	2,208	0	0	0		
1032170	INTEREST ON FRC SURFACE & EQUIP REPLACE	3,648	0	0	0		
1032180	INTEREST ON NATURAL DISASTER RESERVE	3,288	0	0	0		
1032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	288	0	0	0		
1032195	INTEREST ON GENERAL PURPOSE RESERVE	0	0	0	0		
1032196	INTEREST ON CAMP KULIN RESERVE	0	0	0	0		
1032115	Interest on Road Replacement Reserve	7,200	0	0	0		
1032198	INTEREST ON FUEL FACILITY RESERVE	600	0	0	0		
1032197	INTEREST ON MEDICAL SERVICES RESERVE	1,800	0	0	0		
	Total Revenue	74,168	4,998	2,915	(2,083)		
E032100	BANK CHARGES	3,150	789	557	232	-29%	
E032150	Interest	300	0	0	0		
E032999	General Admin Allocated	31,748	7,938	8,050	(112)	1%	
	Total Expenditure	35,198	8,727	8,607	120		
	Sub-total General Financing	(38,970)	3,729	5,692	(1,963)		
	TOTAL GENERAL PURPOSE FUNDING	(2,920,415)	(2,188,275)	(2,219,480)	31,205		
GOVERNANCE							
Members of Council							
1041041	NOMINATION FEES RECEIVED	0	0	0	0		
1041045	Reimbursements	0	0	0	0		
1041050	REBATES RECEIVED	0	0	0	0		
	Total Revenue	0	0	0	0		
E041020	MEMBERS TRAVELLING	4,788	1,197	0	1,197	-100%	
E041030	CONFERENCE EXPENSES	15,000	12,000	7,775	4,225	-35%	
E041040	Election Expenses	0	0	0	0		
E041041	Nomination Refunds	0	0	0	0		
E041050	SITTING FEES	23,100	0	0	0		
E041060	PRESIDENTIAL ALLOWANCE	8,750	0	0	0		
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	0	115	(115)		
E041075	FBT EXPENSE	8,800	2,200	0	2,200		
E041085	TELEPHONE	0	0	0	0		
E041110	REFRESHMENTS & GOODWILL	19,261	4,815	1,927	2,888	-60%	
E041111	MEAL ENTERTAINMENT	3,000	750	0	750	-100%	
E041120	ENTERTAINMENT SUBJECT TO FBT	0	0	0	0		
E041150	INSURANCES	3,560	3,560	3,560	(0)	0%	
E041160	Subscriptions & Donations	21,650	17,650	18,115	(465)	3%	
E041161	Printing & Stationery	2,000	1,000	71	930	-93%	
E041165	Advertising	500	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E041180	Chamber Maintenance	3,000	750	0	750	-100%	
E041270	Community Contributions	16,800	4,200	0	4,200	-100%	
E041298	Depreciation	914	0	0	0		
E041999	General Admin Allocated	69,150	17,289	17,811	(522)	3%	
	Total Expenditure	201,273	65,411	49,375	16,037		
	Sub-total Members of Council	201,273	65,411	49,375	16,037		
	General Administration						
I042040	SUNDRY INCOME	0	0	58	58		
I042045	REIMBURSEMENTS	996	252	559	307	122%	
I042046	CONTRIBUTION TO VEHICLES	4,368	1,095	2,520	1,425	130%	
I042050	STAFF RENT ADMIN	0	0	0	0		
I042297	PROFIT ON SALE OF ASSET	5,000	0	0	0		
I042391	REIMBURSEMENTS - INSURANCE	2,000	0	0	0		
I042440	PHOTOCOPYING & PRINTING	100	24	211	187	781%	
	Total Revenue	12,464	1,371	3,348	1,977		
E042010	SALARIES	587,246	146,811	126,378	20,433	-14%	
E042015	Admin Long Service Leave	0	0	41,689	(41,689)		G Hadlow LSL, budgeted for in the account above.
E042020	SUPERANNUATION	71,507	17,877	19,405	(1,529)	9%	
E042025	Administration Sundries	200	51	0	51	-100%	1st instalment paid in July, 2nd instalment will not be paid until September, this variance will clear then.
E042030	INSURANCE	30,906	14,990	9,689	5,301	-35%	
E042035	STAFF UNIFORMS	3,700	924	758	166	-18%	
E042040	STAFF TRAINING	11,300	2,826	640	2,186	-77%	
E042041	CONFERENCES	16,000	7,374	3,356	4,018	-54%	
E042042	MEETING EXPENSES	0	0	3	(3)		
E042045	RELOCATION COSTS	5,000	0	0	0		
E042046	STAFF HOUSING	71,743	26,474	19,387	7,087	-27%	
E042047	Depreciation GEO Housing	3,547	888	0	888	-100%	
E042048	Depreciation DCEO Housing	4,484	1,122	0	1,122	-100%	
E042049	GEO UTILITIES	4,985	1,251	1,422	(171)	14%	
E042050	OFFICE MAINTENANCE	14,075	3,519	561	2,958	-84%	
E042060	MEMBERSHIPS & SUBSCRIPTIONS	1,680	1,680	483	1,197	-71%	
E042070	Printing and Stationery	12,000	3,000	3,218	(218)	7%	
E042075	FBT EXPENSE	1,500	0	0	0		
E042080	TELEPHONE	10,296	2,574	3,254	(680)	26%	
E042090	Postage and Freight	3,600	900	1,122	(222)	25%	
E042100	ADVERTISING	3,000	750	128	622	-83%	
E042110	Office Equipment Maintenance	800	201	0	201	-100%	
E042115	Bad Debts Expense	1,000	249	846	(597)	240%	
E042120	Cleaning	11,113	2,830	2,096	734	-26%	
E042130	Computer Maintenance	29,200	25,449	23,640	1,809	-7%	
E042135	IT Support	40,328	10,082	8,920	1,162	-12%	
E042140	Staff Amenities	2,400	600	220	380	-63%	
E042160	OTHER EXPENSES	500	126	0	126	-100%	
E042170	CONTRACT EMPLOYMENT	49,000	2,000	51	1,949	-97%	
E042180	UTILITIES	6,000	1,500	1,549	(49)	3%	
E042190	KEY TO KULIN	3,000	750	0	750	-100%	
E042200	Audit Fees	25,000	0	0	0		
E042297	LOSS ON SALE OF ASSET	5,000	5,000	0	5,000	-100%	
E042298	Office Depreciation	13,000	3,249	0	3,249	-100%	
E042999	General Admin Allocated	(1,030,646)	(265,901)	(265,468)	(433)	0%	
	Total Expenditure	12,464	19,146	3,348	15,798		
	Sub-total General Administration	0	17,775	0	17,775		
	TOTAL GOVERNANCE	201,273	83,186	49,375	33,812		
	LAW, ORDER & PUBLIC SAFETY						
	Fire Prevention						
	Total Revenue	0	0	0	0		
E051040	OFFICE EXPENSES	1,500	375	286	89	-24%	1st instalment paid in July, 2nd instalment will not be paid until September, this variance will clear then.
E051050	FIRE INSURANCE	23,760	11,880	8,333	3,547	-30%	
E051055	Protective Clothing	3,000	750	0	750	-100%	
E051060	Communication Maintenance	845	162	0	162	-100%	
E051070	Sundry Fire Prevention Costs	1,550	390	0	390	-100%	
E051080	FIRE PREVENTION - RANGER	4,000	999	0	999	-100%	
E051298	Depreciation	51,857	12,915	0	12,915	-100%	
E051700	Plant Operation Costs	200	51	0	51	-100%	
E051999	General Admin Allocated	11,681	2,919	3,009	(90)	3%	
	Total Expenditure	97,993	30,441	11,627	18,814		
	Sub-total Fire Protection	97,993	30,441	11,627	18,814		
	Animal Control						
I052400	FINES AND PENALTIES	175	45	0	(45)	-100%	
I052430	CAT REGISTRATION FEE INCOME	600	0	20	20		
I052420	DOG REGISTRATION FEES	2,400	0	161	161		
	Total Revenue	3,175	45	181	136		
E052010	Dog Control Costs	6,500	1,626	692	944	-58%	
E052020	CAT CONTROL COSTS	4,800	1,200	1,327	(127)	11%	
E052040	Pest Control	415	105	0	105	-100%	
E052999	General Admin Allocated	4,300	1,074	1,108	(34)	3%	
	Total Expenditure	16,015	4,005	3,116	889		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
	Sub-total Animal Control	12,840	3,960	2,936	1,024		
	Other Law & Order						
I053010	ESL Bush Fires Allocation	29,490	7,373	0	(7,373)	-100%	
I053030	ESL ADMINISTRATION	4,000	0	0	0		
I053050	SALE OF PROTECTIVE CLOTHING	3,400	0	0	0		
I053610	Government Grants	0	0	0	0		
	Total Revenue	36,890	7,373	0	(7,373)		
E053010	ESL BUSH FIRE BRIGADES	9,100	1,650	286	1,364	-83%	
E053020	ESL SES UNIT	0	0	0	0		
E053030	SES EMERGENCIES	0	0	0	0		
E053051	EMERGENCY BUILDING MAINTENANCE	8,087	2,371	1,725	646	-27%	
E053060	Law & Order Other	200	51	0	51	-100%	
E053298	Depreciation	11,872	2,967	0	2,967	-100%	
E053700	Plant Operation Costs	5,000	1,251	0	1,251	-100%	
E053999	General Admin Allocated	1,947	486	502	(16)	3%	
	Total Expenditure	35,206	8,776	2,512	6,264		
	Sub-total Other Law & Order	(1,684)	1,403	2,512	(1,109)		
	TOTAL LAW,ORDER & PUBLIC SAFETY	109,149	35,804	17,076	18,728		
	HEALTH						
	Preventative Services						
	Total Revenue	0	0	287	287		
E074040	GROUP/REGIONAL SCHEME	37,000	9,250	0	9,250	-100%	Corrigin invoice for the EHO quarterly, we have not yet received September's invoice.
E074100	OTHER EXPENDITURE	2,650	669	0	663		
E074999	General Admin Allocated	3,163	792	815	(23)	3%	
	Total Expenditure	42,813	10,705	815	9,890		
	Sub-total Other Law & Order	42,813	10,705	528	(9,603)		
	Mosquito Control						
E075020	Mosquito Control	1,522	3	0	3	-100%	
E075999	General Admin Allocated	1,940	648	499	149	-23%	
	Total Expenditure	3,462	651	499	152		
	Sub-total Other Mosquito Control	3,462	651	499	152		
	Analytical Expenses						
E076020	ANALYTICAL EXPENSES	850	213	357	(144)	68%	
E078999	General Admin Allocated	1,947	486	502	(16)	3%	
	Total Expenditure	2,797	699	859	(160)		
	Sub-total Other Analytical Expenses	2,797	699	859	(160)		
	Medical Centre						
	Total Revenue	0	0	0	0		
E077010	COMMUNITY NURSES	1,000	0	0	0		
E077020	MEDICAL CENTRE	58,690	14,181	2,879	11,302	-80%	Kondinin invoice for the Dr quarterly, we have not yet received September's invoice.
E077030	AMBULANCE SERVICES	150	39	205	(166)	426%	
E077298	Depreciation	206	51	0	51	-100%	
E077999	General Admin Allocated	4,492	1,122	1,157	(35)	3%	
	Total Expenditure	64,538	15,393	4,241	11,152		
	Sub-total Medical Centre	64,538	15,393	4,241	11,152		
	TOTAL HEALTH	113,610	27,448	6,126	1,542		
	EDUCATION & WELFARE						
	Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	498	145	(353)	-71%	
	Total Revenue	2,000	498	145	(353)		
E080100	Contribution to School	4,580	1,146	5,412	(4,266)	372%	
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	DONATIONS	1,000	0	0	0		
E080130	KULIN DHS PROMOTION	2,000	0	0	0		
E080999	General Admin Allocated	1,946	486	502	(16)	3%	
	Total Expenditure	9,526	1,632	5,913	(4,261)		
	Sub-total Education	7,526	1,134	5,768	(4,634)		
	Community Aged Care						
E082280	MINOR WELFARE EXPENDITURE	500	0	0	0		
E082999	General Admin Allocated	4,300	1,074	1,108	(34)	3%	
	Total Expenditure	4,800	1,074	1,108	(34)		
	Sub-total Community Aged Care	4,800	1,074	1,108	(34)		
	Other Welfare						
E083100	Care Group Donations	3,500	0	0	0		
E083999	General Admin Allocated	9,269	2,316	2,987	(71)	3%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
Total Expenditure		12,769	2,316	2,387	(71)		
Sub-total Other Welfare		12,769	2,316	2,387	(71)		
Child Care Services							
I084010	Fees & Charges	180,810	45,201	39,209	(5,992)	-13%	
I084020	Family & Childrens Grant	52,000	12,999	42,608	29,609	228%	
I084030	TRAINEESHIPS	0	0	0	0		
I084040	FUNDRAISING - GST	5,000	1,248	0	(1,248)	-100%	
I084041	FUNDRAISING - GST FREE	0	0	0	0		
I084050	SPECIAL PROJECTS	0	0	0	0		
I084085	OTHER INCOME	1,000	249	0	(249)	-100%	
I084100	Various Grants	50,000	12,498	0	(12,498)	-100%	
I084060	Staff Rent & Utility Reimbursement	0	0	0	0		
Total Revenue		288,810	72,195	81,816	9,621		
E084010	Salaries	167,820	41,955	40,077	1,878	-4%	
E084011	Salaries - Building Maintenance	3,000	750	68	682	-91%	
E084012	SALARIES - GARDENING	3,225	893	300	593	-66%	
E084013	SUPERANNUATION	16,402	4,101	3,222	879	-21%	
E084014	CLEANING SALARIES	6,000	1,500	1,352	148	-10%	
E084016	Insurance - Workers Comp	8,666	3,333	2,378	955	-29%	
E084020	ACCREDITATION	1,500	0	652	(652)		
E084025	Advert/Printing/Promotion	200	51	33	18	-35%	
E084030	Computer Exp	2,500	624	715	(91)	15%	
E084035	EQUIPMENT UPGRADES	3,000	750	0	750	-100%	
E084040	ELECTRICITY/GAS/WATER	4,000	999	870	129	-13%	
E084045	Gardening	2,000	501	140	361	-72%	
E084050	Insurance	2,200	2,200	938	1,262	-57%	
E084055	Subscriptions	1,000	249	79	170	-68%	
E084060	BUILDING LEASE	600	0	0	0		
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationery	1,000	249	27	222	-89%	
E084070	REPAIRS & MAINTENANCE	4,500	1,125	96	1,029	-92%	
E084075	STAFF EXPENSES	5,500	1,374	84	1,290	-94%	
E084080	TELEPHONE	1,000	249	107	142	-57%	
E084085	Sundry & Other	2,500	624	0	624	-100%	
E084086	FUNDRAISING	0	0	0	0		
E084090	Consumables	0	0	250	(250)		
E084095	CLEANING CONSUMABLES	3,000	750	1,447	(697)	93%	
E084150	SPECIAL PROJECTS	1,000	249	0	249	-100%	
E084298	Depreciation	2,080	519	0	519	-100%	
E084999	General Admin Allocated	20,362	5,091	5,245	(154)	3%	
Total Expenditure		261,055	68,136	58,078	10,058		
Sub-total Child Care Services		(27,755)	(4,059)	(23,739)	19,680		
TOTAL EDUCATION & WELFARE		(2,660)	465	(14,476)	14,941		
HOUSING							
Housing - Other							
I092100	RENTAL - OTHER HOUSING	3,384	846	0	(846)	-100%	
I092110	Rental - GEHA Housing	59,800	14,949	5,301	(9,648)	-65%	
I092130	RENTAL - COMMUNITY BANK HOUSE	0	0	0	0		
I092150	RENTAL - JOINT VENTURE	65,400	16,350	23,543	7,193	44%	
I092391	Reimbursements - General	250	60	0	(60)	-100%	
Total Revenue		128,834	32,205	28,844	(3,361)		
E092020	INTEREST ON HOUSING LOANS 55 & 58	40,272	0	0	0		
E092050	OTHER HOUSING MAINTENANCE	12,900	3,973	1,771	2,202	-55%	
E092055	GENERAL MAINTENANCE	0	0	0	0		
E092060	KULIN RETIREMENT HOMES	12,778	3,195	2,560	635	-20%	
E092148	GEHA HOUSING - COSTS	15,100	3,777	3,783	(6)	0%	
E092150	JOINT VENTURE HOUSING - COSTS	85,936	24,487	31,025	(6,538)	27%	
E092155	Housing Project Elson Street	0	0	0	0		
E092160	Depreciation - Joint Venture	29,734	7,434	0	7,434	-100%	
E092170	COMMUNITY BANK HOUSE COSTS	8,368	2,728	0	2,728	-100%	
E092180	Depreciation Community Bank Hs	5,707	1,428	0	1,428	-100%	
E092298	Depreciation	36,624	9,156	0	9,156	-100%	
E092999	General Admin Allocated	4,300	1,074	1,108	(34)	3%	
Total Expenditure		251,719	57,252	40,248	17,004		
Sub-total Housing - Other		122,885	25,047	11,404	13,643		
TOTAL HOUSING		122,885	25,047	11,404	13,643		
COMMUNITY AMENITIES							
Sanitation - Household Refuse							
H01400	CHARGES - REFUSE REMOVAL	75,845	75,845	76,080	235	0%	
Total Revenue		75,845	75,845	76,080	235		
E101020	DOMESTIC REFUSE COLLECTION	104,662	26,166	19,893	6,273	-24%	
E101021	DUDININ REFUSE COLLECTION	6,710	1,715	857	858	-50%	
E101022	PINGARING REFUSE COLLECTION	4,710	1,179	564	615	-52%	
E101030	REFUSE SITE MAINTENANCE	32,471	7,902	7,560	342	-4%	
E101040	ROEROC	15,000	0	0	0		
E101050	Recycling Depot	250	63	0	63	-100%	
E101298	Depreciation	1,473	369	0	369	-100%	
E101999	General Admin Allocated	4,300	1,074	1,108	(34)	3%	
Total Expenditure		169,576	38,468	29,981	8,487		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
Sub-total Sanitation - Household Refuse		93,731	(37,377)	(46,099)	6,722		
Sanitation - Other							
I102030	Drum Muster Reimbursement	3,000	750	0	(750)	-100%	
I102410	CHARGES - REFUSE REMOVAL	14,570	14,570	14,570	0	0%	
I102420	Sale of Bins	400	99	0	(99)	-100%	
	Total Revenue	17,970	15,419	14,570	(649)		
E102020	Commercial Refuse Collection	62,527	15,633	11,782	3,851	-25%	
E102030	Drum Muster	2,900	726	254	472	-65%	
E102298	Depreciation	1,325	330	0	330	-100%	
E102420	PURCHASE OF BINS	400	100	0	100	-100%	
E102999	General Admin Allocated	4,300	1,074	1,108	(34)	3%	
	Total Expenditure	71,452	17,863	13,144	4,719		
Sub-total Sanitation - Other		53,482	2,444	(1,426)	3,870		
Sewage							
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	0	0		
E103999	General Admin Allocated	1,947	486	502	(16)	3%	
	Total Expenditure	1,947	486	502	(16)		
Sub-total Sewage		1,947	486	502	(16)		
Urban Stormwater Drainage							
E104010	Urban Stormwater Drainage	4,788	1,200	0	1,200	-100%	
E104999	General Admin Allocated	2,731	684	691	(7)	1%	
	Total Expenditure	7,519	1,884	691	1,193		
Sub-total Urban Stormwater Drainage		7,519	1,884	691	1,193		
Protection of Environment							
I105220	Income Other	0	0	0	0		
	Total Revenue	0	0	0	0		
E105051	Reinstatement of Gravel Pits	18,000	4,500	3,370	1,130	-25%	
E105100	Landcare	0	0	0	0		
E105200	TREE PLANTING - WATER CATCHMENT OFFSET	0	0	0	0		
E105999	General Admin Allocated	1,947	486	492	(6)	1%	
	Total Expenditure	19,947	4,986	3,862	1,124		
Sub-total Protection of Environment		19,947	4,986	3,862	1,124		
Town Planning							
I106110	Planning Approvals	1,000	249	2,473	2,224	893%	
I106297	Profit on Sale Rural Lots	0	0	0	0		
	Total Revenue	1,000	249	2,473	2,224		
E106020	Town Planning Advice	5,000	1,251	1,499	(248)	20%	
E106030	Town Planning Other	3,200	1,225	938	287	-23%	
E106999	General Admin Allocated	8,951	2,238	2,306	(68)	3%	
	Total Expenditure	17,151	4,714	4,743	(29)		
Sub-total Town Planning		16,151	4,465	2,270	2,195		
Other Community Amenities							
I107400	CHARGES - CEMETERY FEES	1,200	300	630	330	110%	
I107051	GRANT INCOME	0	0	0	0		
	Total Revenue	1,200	300	630	330		
E107031	KULIN CEMETERY	4,079	1,242	3,174	(1,932)	156%	
E107032	DUDININ CEMETERY	1,000	252	1,380	(1,128)	448%	
E107033	Pingaring Cemetery	500	126	0	126	-100%	
E107050	PUBLIC CONVENIENCES	22,347	5,731	4,398	1,333	-23%	
E107051	Public Notice Boards	500	126	0	126	-100%	
E107052	PUBLIC CONVENIENCES DUDININ	2,519	652	705	(53)	8%	
E107053	PUBLIC CONVENIENCES PINGARING	5,098	494	233	201	-46%	
E107060	WAR MEMORIAL	3,563	894	419	475	-53%	
E107298	Depreciation	16,903	4,227	0	4,227	-100%	
E107999	General Admin Allocated	8,289	2,316	2,987	(71)	3%	
	Total Expenditure	66,578	16,000	12,696	3,304		
Sub-total Other Community Amenities		65,378	15,700	12,066	3,634		
TOTAL COMMUNITY AMMENITIES		258,155	(7,412)	(28,135)	20,723		
RECREATION & CULTURE							
Sports Facilities - Various							
E110298	Depreciation	71,769	17,943	0	17,943	-100%	Depreciation run not completed, unable to post until audit has been completed.
E110999	General Admin Allocated	6,051	1,512	1,559	(47)	3%	
E113331	BOWLING GREENS	0	0	350	(350)		
E113332	OVAL	68,770	15,739	17,396	(1,657)	11%	
E113333	GOLF TENNIS PAVILION	11,387	3,229	1,891	1,338	-41%	
E113334	Golf Course	12,159	3,039	9,514	(6,475)	213%	
E113701	Plant Operation Costs	1,000	249	0	249	-100%	
	Total Expenditure	171,136	41,711	30,709	11,002		
Sub-total Sports Facilities - Various		171,136	41,711	30,709	11,002		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
Public Halls							
I11021	MEMORIAL HALL DONATIONS/GRANTS	1,468	0	6,700	6,700		
I11022	RENTAL FROM MEMORIAL HALL	0	0	0	0		
	Total Revenue	1,468	0	6,700	6,700		
E111021	MEMORIAL HALL	8,115	2,185	8,570	(6,385)	292%	
E111031	PINGARING HALL	4,117	1,121	741	380	-34%	
E111032	DUDININ HALL	6,360	1,767	1,011	756	-43%	
E111033	JITARNING HALL	270	140	147	(7)	5%	
E111298	Depreciation	59,846	14,961	0	14,961	-100%	Depreciation run not completed, unable to post until audit has been completed.
E111999	General Admin Allocated	6,051	1,512	1,559	(47)	3%	
	Total Expenditure	84,759	21,686	12,028	9,658		
	Sub-total Public Halls	83,291	21,686	5,328	16,358		
Swimming Pools							
I112405	Pool Admission - Adults	6,400	1,599	0	(1,599)	-100%	
I112410	Pool Admission - Children	4,000	999	0	(999)	-100%	
I112450	Pool Slide Income	13,900	3,474	0	(3,474)	-100%	
I112480	SEASON PASS	8,500	2,124	0	(2,124)	-100%	
I112800	EVENTS	1,050	261	0	(261)	-100%	
I112510	STAFF RENT	1,553	367	140	(247)	-64%	
	Total Revenue	35,403	8,844	140	(8,704)		
E112021	Salaries	83,762	20,940	1,505	19,435	-93%	
E112022	Superannuation	0	0	143	(143)		
E112023	CHEMICALS	5,500	123	324	(201)	163%	
E112024	ELECTRICITY	33,500	3,000	1,194	1,806	-60%	
E112025	WATER	10,500	1,398	444	954	-68%	
E112026	MAINTENANCE	42,439	9,473	2,299	7,174	-76%	
E112027	INSURANCE	12,970	6,485	7,110	(625)	10%	
E112028	OTHER MINOR EXPENDITURE	3,700	543	948	(405)	75%	
E112029	STAFF HOUSING	0	0	0	0		
E112030	TELEPHONE	500	126	254	(128)	102%	
E112298	Depreciation	89,658	22,416	0	22,416	-100%	Depreciation run not completed, unable to post until audit has been completed.
E112600	EVENTS	1,500	0	0	0		
E112999	General Admin Allocated	10,468	2,616	2,697	(81)	3%	
	Total Expenditure	294,527	67,120	16,917	50,203		
	Sub-total Swimming Pools	259,124	58,276	16,777	41,499		
Freebairn Recreation Centre							
I113100	Memberships - Adult	11,050	2,760	2,918	158	6%	
I113110	Memberships - Children	500	129	18	(105)	-85%	
I113120	Memberships - Social	1,650	411	191	(220)	-54%	
I113130	MEMBERSHIPS - SHORT TERM	0	0	0	0		
I113140	Bank Charges recouped	300	75	7	(69)	-91%	
I113150	EVENTS	1,550	387	0	(387)	-100%	
I113300	Hire - Indoor Courts	500	123	0	(123)	-100%	
I113320	Hire - Kitchen	3,500	873	1,836	963	110%	
I113330	DONATIONS FOR FREEBAIRN REC CENTRE	1,500	375	0	(375)	-100%	
I113338	COMMUNITY CONTRIBUTIONS - SPECIFIC	12,000	3,000	0	(3,000)	-100%	
I113380	Hire - Golf/Tennis Pavilion	490	120	232	112	93%	
I113390	Hire - Function Rooms	1,000	249	183	(68)	-27%	
I113393	GYMNASIUM INCOME	450	111	0	(111)	-100%	
I113395	Catering Income	0	0	0	0		
I113500	BAR SALES	130,000	32,499	42,198	9,699	30%	
I113501	INTERNAL BAR SALES	3,000	750	0	(750)	-100%	
I113505	Canteen Sales	3,000	750	2,486	1,736	231%	
	Total Revenue	175,480	43,854	50,125	6,271		
E113060	Advertising and Promotion	1,000	249	0	249	-100%	
E113100	BANK CHARGES	500	126	102	24	-19%	
E113104	CATERING COSTS	0	0	69	(69)		
E113107	Committee Costs	200	51	0	51	-100%	
E113120	Cleaning Supplies	5,000	624	1,797	(1,173)	188%	
E113130	IT MAINTENANCE	3,500	876	904	(28)	3%	
E113140	Depreciation- Freebairn Centre	4,265	1,065	0	1,065	-100%	
E113180	ELECTRICITY	25,000	6,249	6,827	(578)	9%	
E113190	FREIGHT - NON-BAR	100	24	0	24	-100%	
E113210	GAS SUPPLIES	3,300	2,701	41	2,660	-98%	
E113218	Minor Equipment	500	126	0	126	-100%	
E113220	INSURANCE	22,250	11,125	9,773	1,352	-12%	
E113240	LICENCING COSTS	1,710	1,402	193	1,209	-86%	
E113243	Kitchen Consumables	800	0	71	(71)		
E113250	Printing, Stationery and Post	2,500	624	179	445	-71%	
E113260	Pool Costs	200	0	0	0		
E113270	REPAIRS AND MAINTENANCE	59,371	14,595	4,479	10,116	-69%	
E113272	Security Costs	450	114	191	(77)	68%	
E113280	Superannuation	9,417	2,355	5,154	(2,799)	119%	Kat and Pawel superannuation details only provided recently, repaid all super and posted in 18/19
E113285	STAFF TRAINING	4,350	1,089	0	1,089	-100%	
E113290	TELEPHONE	3,500	876	439	437	-50%	
E113295	UNIFORMS	800	0	0	0		
E113298	Depreciation	155,281	38,820	0	38,820	-100%	Depreciation run not completed, unable to post until audit has been completed.

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E113300	Wages - Centre Manager	39,257	8,813	9,239	574	-6%	
E113310	Wages - Bar Staff Casuals	35,000	8,751	8,975	(224)	3%	
E113315	EVENTS	5,000	1,251	0	1,251	-100%	
E113320	WAGES - CLEANER	28,074	7,237	10,311	(3,074)	42%	
E113330	OTHER COSTS	400	99	250	(151)	153%	
E113335	KIDSPORT	500	0	0	0		
E113350	WORKERS COMPENSATION	4,646	2,323	1,359	964	-42%	
E113410	Sundry Equipment Purchases	3,700	924	0	924	-100%	
E113499	INTERNAL BAR PURCHASES	2,000	501	0	501	-100%	
E113500	Bar Purchases	52,000	12,999	16,311	(3,312)	25%	
E113501	Ice and Sundry Supplies	1,000	249	55	194	-78%	
E113502	FREIGHT ON BAR PURCHASES	2,400	600	606	(6)	1%	
E113505	Canteen Purchases	500	126	0	126	-100%	
E113510	Bar Glassware	500	0	0	0		
E113540	STOCK WRITTEN OFF	600	150	0	150	-100%	
E113999	General Admin Allocated	9,566	2,376	2,448	(72)	3%	
	Total Expenditure	488,077	130,490	80,440	50,050		
	Sub-total Freebairn Recreation Centre	312,597	86,636	30,315	56,321		
	Television Re-broadcasting						
H114310	Television Charges	1,400	348	1,410	1,062	305%	
	Total Revenue	1,400	348	1,410	1,062		
E114280	EQUIPMENT MAINTENANCE	0	0	0	0		
E114290	CONT TO VARLEY RADIO	2,000	1,000	1,178	(178)	18%	
E114298	Depreciation	1,824	456	0	456	-100%	
E114999	General Admin Allocated	2,689	672	693	(21)	3%	
	Total Expenditure	6,513	2,128	1,870	258		
	Sub-total Television Re-broadcasting	5,113	1,780	460	1,320		
	Other Culture						
H116300	Grant - Railway Station	0	0	0	0		
	Total Revenue	0	0	0	0		
E116100	KULIN MUSEUM	150	39	50	(11)	29%	
E116200	HERITAGE	0	0	0	0		
E116300	Railway Station Maintenance	3,842	963	0	963	-100%	
E116999	General Admin Allocated	1,947	486	502	(16)	3%	
	Total Expenditure	5,939	1,488	552	936		
	Sub-total Other Culture	5,939	1,488	552	936		
	Other Sport & Recreation						
H117430	Kulin Squash Courts	100	24	0	(24)	-100%	
	Total Revenue	100	24	0	(24)		
E117029	OFFICE GARDENS	19,062	4,519	5,474	(956)	21%	
E117030	PUBLIC PARKS GDNS & RESERVES	73,000	18,259	26,901	(8,643)	47%	
E117031	RESERVES - OTHER	20,336	5,085	7,631	(2,546)	50%	
E117042	KULIN SQUASH COURTS	200	48	0	48	-100%	
E117050	STORM WATER REUSE SCHEME	699	174	0	174	-100%	
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	900	225	505	(260)	124%	
E117054	Dudinin Tennis Club	1,935	921	1,150	(229)	25%	
E117056	OTHER SPORTING CLUBS	2,000	0	0	0		
E117058	SKATE PARK & PLAYGROUND	404	66	0	66	-100%	
E117298	Depreciation	25,549	6,387	0	6,387	-100%	
E117500	VARLEY DISTRICT CONTRIBUTIONS	2,000	0	0	0		
E117520	Pingaring Golf Club	1,445	614	518	96	-16%	
E117999	General Admin Allocated	13,103	3,276	3,375	(99)	3%	
	Total Expenditure	159,633	39,572	45,553	(5,981)		
	Sub-total Other Sport & Recreation	159,533	39,548	45,553	(6,005)		
	Recreation Co-ordinator						
	Total Revenue	0	0	0	0		
E118010	Wages	0	0	0	0		
	Total Expenditure	0	0	0	0		
	Sub-total Recreation Co-ordinator	0	0	0	0		
	TOTAL RECREATION & CULTURE	996,733	251,125	129,694	121,431		
	TRANSPORT						
	Roadworks						
H121500	Regional Road Group	355,000	88,750	178,521	89,771	101%	
H121505	MISC INCOME	0	0	0	0		
H121520	Roads to Recovery	0	0	0	0		
	Total Revenue	446,000	111,499	178,521	67,022		
E121298	Depreciation	1,712,718	428,181	0	428,181	-100%	
E121602	Traffic Signs	7,800	1,950	0	1,950	-100%	
	Total Expenditure	1,720,518	430,131	0	430,131		
	Sub-total Roadworks	1,274,518	318,632	(178,521)	497,153		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
Road Maintenance							
I122360	Government Grants	112,782	112,782	190,838	78,056	69%	
	Total Revenue	112,782	112,782	190,838	78,056		
E122010	ROAD MAINTENANCE	1,096,479	274,119	358,968	(84,849)	31%	Timing, a higher proportion of maintenance grading taking place at the moment. Once construction projects begin this account will be closer to budget.
E122120	Insurance - Contract Works	0	0	938	(938)		
E122121	KULIN DEPOT	78,049	19,515	12,179	7,336	-38%	
E122122	HOLT ROCK DEPOT	3,525	1,043	3,125	(2,082)	200%	
E122140	Footpath Maintenance	3,587	897	0	897	-100%	
E122150	STREET LIGHTING	24,214	6,054	2,907	3,147	-52%	
E122160	Street Cleaning	11,207	2,805	933	1,872	-67%	
E122161	DUDININ CLEANING	3,337	837	1,478	(841)	77%	
E122180	Street Trees	18,718	4,680	2,600	2,080	-44%	
E122190	Streetscape Maintenance	65,614	16,404	12,982	3,422	-21%	
E122200	Roman Road System	6,000	0	7,219	(7,219)		
E122298	Depreciation	18,199	4,551	0	4,551	-100%	
E122999	General Admin Allocated	355,695	88,923	124,008	(35,085)	39%	
	Total Expenditure	1,684,622	419,828	527,337	(107,509)		
	Sub-total Road Maintenance	1,571,840	307,046	336,499	(29,453)		
Road Plant Purchases							
I123297	Profit on Sale of Asset	35,000	8,748	0	(8,748)	-100%	
	Total Revenue	35,000	8,748	0	(8,748)		
E123297	LOSS ON SALE OF ASSET	27,050	0	0	0		
E123999	General Admin Allocated	12,564	3,141	3,236	(95)	3%	
	Total Expenditure	39,614	3,141	3,236	(95)		
	Sub-total Road Plant Purchases	4,614	(5,607)	3,236	(8,843)		
Aerodomes							
E126280	Airstrip Maintenance	1,200	449	0	449	-100%	
E126298	Depreciation	8,153	2,037	0	2,037	-100%	
E126999	General Admin Allocated	1,947	486	502	(16)	3%	
	Total Expenditure	11,300	2,972	502	2,471		
	Sub-total Aerodomes	11,300	2,972	502	2,471		
	TOTAL TRANSPORT	2,862,272	623,043	161,716	461,327		
ECOMONIC SERVICES							
I130100	GRANT FUNDING	20,000	4,998	1,915	(3,083)	-62%	
I130200	DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM	0	0	1,650	1,650		
I130210	DONATIONS CAMPS	80,000	19,998	4,700	(15,298)	-76%	
I130240	DONATIONS GENERAL	25,000	6,249	2,273	(3,976)	-64%	
I130300	USER CHARGES SCHOOL HOLIDAY/LOCAL PRO	0	0	0	0		
I130310	USER CHARGES CAMPS	70,000	17,499	14,200	(3,299)	-19%	
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	0	0	0		
I130320	USER CHARGES SCHOOL CAMPS	30,000	7,500	0	(7,500)	-100%	
I130330	USER CHARGES CORPORATE CAMPS	2,500	624	455	(169)	-27%	
I130400	MERCHANDISE SALES	1,500	375	5	(370)	-99%	
I130500	RENTAL REIMBURSEMENTS	0	0	816	816		
I130600	REIMBURSEMENTS AND OTHER INCOME	15,000	3,750	0	(3,750)	-100%	
	Total Income	244,000	60,993	26,013	(32,046)		
E130100	FACILITATORS WAGES	164,334	41,085	31,052	10,033	-24%	
E130110	FACILITATORS SUPERANNUATION	0	0	2,914	(2,914)		
E130180	VOLUNTEER SUPPORT	1,000	249	0	249	-100%	
E130170	SUPERVISION OTHER EMPLOYMENT EXPENSES	0	0	0	0		
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PRG	5,000	1,251	1,833	(582)	47%	
E130210	ACTIVITY COSTS - CAMPS	171	42	2,651	(2,609)	6212%	
E130220	ACTIVITY COSTS - SCHOOL CAMPS	500	126	0	126	-100%	
E130230	ACTIVITY COSTS - CORPORATE CAMPS	0	0	0	0		
E130310	TRANSPORTATION FOR CAMPS	19,000	4,749	2,278	2,471	-52%	
E130335	HOUSING COSTS	7,800	1,950	108	1,842	-94%	
E130500	CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS	0	0	463	(463)		
E130510	CATERING CAMPS	20,000	5,001	1,315	3,685	-74%	
E130520	CATERING SCHOOL CAMPS	5,000	1,251	0	1,251	-100%	
E130610	ADVERTISING CAMPS	200	51	0	51	-100%	
E130630	ADVERTISING CORPORATE CAMPS	0	0	0	0		
E130670	ADVERTISING, MARKETING GENERAL	100	24	0	24	-100%	
E130700	MERCHANDISE COSTS	5,000	1,251	2,008	(757)	61%	
E130800	CAMP KULIN ADMINISTRATION COSTS	25,000	6,249	7,229	(980)	16%	
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	1,000	249	0	249	-100%	
E130820	INCORPORATION EXPENSES	0	0	0	0		
E130899	GENERAL ADMINISTRATION ALLOCATED	15,460	3,864	3,911	(47)	1%	
E130705	EVENT EXPENSES	0	0	0	0		
E132040	KULIN HOSTEL	35,913	10,235	8,285	1,951	-19%	
	Total Expenditure	305,478	77,628	64,231	11,446		
	Sub-total Camp Kulin	61,478	16,635	38,218			
Rural Services							
I131100	OTHER INCOME	0	0	0	0		
	Total Revenue	0	0	0	0		
E131040	Noxious Weeds/Pest Plants	13,581	3,396	190	3,206	-94%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E131060	Vermin Control	0	0	0	0		
E131298	Depreciation	75	18	0	18	-100%	
E131999	General Admin Allocated	1,947	486	502	(16)	3%	
	Total Expenditure	15,603	3,900	692	3,209		
	Sub-total Rural Services	15,603	3,900	692	3,209		
	Tourism & Area Promotion						
I132100	Grants	1,700	423	0	(423)	-100%	
I132400	Comm Info Officer Grant	0	0	0	0		
I132409	HOSTEL CHARGES	500	123	0	(123)	-100%	
I132410	Caravan Park Charges	15,000	3,750	5,593	1,843	49%	
I132420	Sale of Maps	100	24	0	(24)	-100%	
I132430	SALE OF HISTORY BOOKS - KULIN	100	24	0	(24)	-100%	
I132450	SALE OF THH SOUVENIRS	1,000	249	616	367	147%	
	Total Revenue	18,400	4,593	6,209	2,039		
E132030	CARAVAN PARK	99,156	9,911	9,089	822	-8%	
E132050	INFORMATION BAY	700	177	29	148	-83%	
E132100	Tourism & Area Promotion	36,793	10,781	948	9,833	-91%	
E132120	District Maps	200	51	0	51	-100%	
E132410	SUPERANNUATION	0	0	729	(729)		
E132298	Depreciation	39,305	9,825	0	9,825	-100%	
E132999	General Admin Allocated	34,857	8,715	8,976	(263)	3%	
	Total Expenditure	151,011	39,460	19,774	19,686		
	Sub-total Tourism & Area Promotion	132,611	34,867	13,564	21,726		
	Building Control						
I133410	BUILDING PERMITS	4,000	999	2,198	1,199	120%	
I133420	BCITF LEVY COLLECTION	2,000	498	880	382	77%	
I133425	BUILDING SERVICES LEVY COLLECTION	960	240	1,002	762	317%	
	Total Revenue	6,960	1,737	4,080	2,343		
E133010	Group Building Scheme	18,000	4,500	1,734	2,766	-61%	
E133420	BCITF levy payment	2,000	501	0	501	-100%	
E133425	BUILDING SERVICES LEVY PAYMENT	960	240	0	240	-100%	
E133999	General Admin Allocated	3,236	810	833	(23)	3%	
	Total Expenditure	24,196	6,051	2,567	3,484		
	Sub-total Building Control	17,236	4,314	(1,513)	5,827		
	Kulin Resource Centre						
I134010	Business Memberships	0	0	127	127		
I134070	Photocopying	3,600	900	136	(764)	-85%	
I134080	BINDING, STAPLING & FOLDING	0	0	16	16		
I134090	FAXING, SCANNING & EMAILING	200	48	12	(36)	-74%	
I134100	Computer Usage	800	198	93	(105)	-53%	
I134120	Desktop Publishing	1,440	260	0	(360)	-100%	
I134130	KULIN UPDATE	9,000	2,250	850	(1,400)	-62%	
I134140	Laminating	1,300	324	28	(296)	-91%	
I134150	Equipment Hire	200	48	37	(11)	-23%	
I134160	CONSUMABLE SALES	1,000	249	146	(103)	-41%	
I134170	BUILDING HIRE	1,200	300	136	(164)	-55%	
I134180	PUBLIC TRAINING/COURSES	1,800	450	5,014	4,564	1014%	
I134190	Commissions	4,000	999	4,991	3,992	400%	
I134215	KODAK SCANNING & PHOTOSHOP	1,200	300	9	(291)	-97%	
I134220	OTHER INCOME	2,040	510	140	(370)	-73%	
I134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	4,800	1,200	0	(1,200)	-100%	
I134300	Reimbursements	6,000	1,500	(109)	(1,609)	-107%	
I134500	GRANTS - CRC OPERATIONAL	99,941	24,934	26,102	1,118	4%	
	Total Revenue	138,521	34,620	37,730	3,110		
E134010	Wages	87,544	21,885	16,200	5,685	-26%	
E134020	Superannuation	0	0	617	(617)		
E134030	INSURANCE	12,500	7,204	5,986	1,218	-17%	
E134040	UNIFORMS	800	0	0	0		
E134050	STAFF TRAINING	3,500	876	2,400	(1,524)	174%	
E134060	TELEPHONE	2,000	501	334	167	-33%	
E134065	WATER	800	201	144	57	-28%	
E134070	ELECTRICITY	5,000	1,251	1,851	(600)	48%	
E134080	Printing & Stationery	9,000	2,250	4,636	(2,386)	106%	
E134090	Postage and Freight	840	210	0	210	-100%	
E134095	STAFF AMENITIES	500	126	0	126	-100%	
E134100	Advertising and Promotion	2,500	624	350	274	-44%	
E134110	IT MAINTENANCE & SUPPORT	9,000	2,250	1,298	952	-42%	
E134115	Cleaning	0	0	0	0		
E134120	CENTRE MAINTENANCE	5,554	1,389	1,036	353	-25%	
E134130	Courses	5,000	1,251	5,100	(3,849)	308%	
E134140	Library Freight	400	99	0	99	-100%	
E134150	LIBRARY COSTS	14,953	3,738	2,772	966	-26%	
E134155	Kodak Scanning & Photosh	0	0	0	0		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORS	0	0	0	0		
E134190	KEY TO KULIN	400	0	0	0		
E134200	GRANT FUNDING EXPENDITURE	2,000	0	172	(172)		
E134298	Depreciation	65,538	16,386	0	16,386	-100%	Depreciation run not completed, unable to post until audit has been completed.
E134300	SUNDRY EXPENSES	0	0	0	0		
E134999	General Admin Allocated	13,056	3,264	3,363	(99)	3%	
	Total Expenditure	240,885	63,505	46,260	17,245		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
Sub-total Kulin Resource Centre		102,364	28,885	8,530	20,355		
Other Economic Services							
H136010	SALE OF STANDPIPE WATER	5,200	1,296	75	(1,221)	-94%	
H136030	GRANTS	0	0	0	0		
H136040	OTHER INCOME	0	0	0	0		
H136050	OTHER INCOME	0	0	0	0		
H136115	Community Cropping Program	1,000	249	(273)	(522)		
Total Revenue		6,200	1,545	(198)	(1,221)		
E136040	WATER SUPPLY (STANDPIPES)	36,334	9,084	14,012	(4,928)	54%	
E136050	Farm Water Supplies & Maintenance	4,000	0	0	0		
E136100	OTHER EXPENDITURE	0	0	0	0		
E136105	Pingaring Community Centre	4,000	0	4,000	(4,000)		
E136115	COMMUNITY CROPPING PROGRAM	900	228	0	228	-100%	
E136200	ECONOMIC DEVELOPMENT	5,000	0	0	0		
E136298	DEPRECIATION	2,568	642	0	642	-100%	
E136999	General Admin Allocated	1,947	486	502	(16)	3%	
Total Expenditure		54,749	10,440	22,635	(12,195)		
Sub-total Other Economic Services		48,549	8,895	22,833	(13,416)		
Kulin Bush Races							
H138010	BUSH RACES INCOME	250,000	62,499	0	(62,499)	-100%	
H138020	OTHER RACES INCOME	26,187	6,543	0	(6,543)	-100%	
Total Revenue		276,187	69,042	0	(69,042)		
E138010	BUSH RACES EXPENDITURE	249,400	62,340	0	62,349	-100%	
E138015	BLAZING SWAN EXPENDITURE	4,858	1,215	0	1,215	-100%	
E138020	INSURANCE & LICENSING	3,123	1,595	1,810	(215)	13%	
E138040	BUSH RACES CONTRIBUTION	26,265	12,866	717	12,149	-94%	
E138298	Depreciation	102	27	0	27	-100%	
E138999	General Admin Allocated	14,355	3,589	3,697	(109)	3%	
Total Expenditure		298,103	81,640	6,225	75,415		
Sub-total Kulin Bush Races		21,916	12,598	6,225	6,373		
Fuel Facility							
H139010	SALES - PUBLIC	540,000	135,000	156,584	21,584	16%	
Total Revenue		540,000	135,000	156,584	21,584		
E139010	FUEL PURCHASES	440,000	110,001	98,562	11,439	-10%	
E139030	FUEL ACCOUNT SALES	990	290	312	(22)	8%	
E139040	IT MAINTENANCE	2,600	651	639	12	-2%	
E139045	BANK CHARGES	2,400	600	1,062	(462)	77%	
E139050	MAINTENANCE & REPAIRS	11,621	2,906	839	2,067	-71%	
E139999	GENERAL ADMIN ALLOCATED	15,808	3,951	4,048	(97)	2%	
Total Expenditure		473,419	118,399	105,463	12,936		
Sub-total Fuel Facility		(66,581)	(16,601)	(51,122)	34,521		
TOTAL ECONOMIC SERVICES		333,176	93,493	37,427	78,593		
OTHER PROPERTY & SERVICES							
Private Works							
H141025	MAIN ROADS WORKS	30,000	7,500	0	(7,500)	-100%	
H141410	Private Works	191,000	47,748	12,029	(35,719)	-75%	
Total Revenue		221,000	55,248	12,029	(43,219)		
E141010	PRIVATE WORKS	154,590	38,649	7,211	31,438	-81%	
E141025	MAIN ROADS WORKS	36,369	8,345	0	8,345	-100%	
E141999	General Admin Allocated	10,083	2,520	2,597	(77)	3%	
Total Expenditure		201,042	49,514	9,808	39,706		
Sub-total Private Works		(19,958)	(5,734)	(2,221)	(3,513)		
Community Bus							
H142100	Hire of Bus & Trailer	5,700	1,425	3,255	1,830	128%	
H142200	Contributions - Bus Purchase	35,000	0	0	0		
Total Revenue		40,700	1,425	3,255	1,830		
E142020	Community Bus Shed	40	20	23	(3)	14%	
E142105	LICENSING & INSURANCE	860	186	0	186	-100%	
E142298	Depreciation	360	90	0	90	-100%	
E142700	Plant Operation Costs	3,000	750	0	750	-100%	
Total Expenditure		4,060	1,046	23	1,023		
Sub-total Community Bus		(36,640)	(379)	(3,232)	2,853		
Public Works Overheads							
H143100	STAFF HOUSING RENTAL	25,488	6,372	4,824	(1,548)	-24%	
H143390	REIMBURSEMENTS	2,000	498	2,313	1,815	364%	
Total Revenue		27,488	6,870	7,137	267		
E143010	ENGINEERS SALARY	104,531	26,133	25,784	349	-1%	
E143020	ENGINEER SUNDRIES	600	150	0	150	-100%	
E143025	WORKERS COMPENSATION INSURANCE	38,771	19,386	15,675	3,711	-19%	
E143030	OFFICE EXPENSES	4,992	996	1,962	(966)	97%	

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E143035	UTILITIES	4,500	1,125	0	1,125	-100%	
E143040	Superannuation	138,591	34,647	29,206	5,439	-16%	
E143050	Sick & Holiday Pay	130,032	32,508	33,503	(995)	3%	
E143060	Insurance on Works	16,317	8,158	9,382	(1,224)	15%	
E143070	Long Service leave	0	0	18,102	(18,102)		
E143075	FBT EXPENSE	1,500	0	0	0		
E143090	Award Allowances	41,648	10,410	17,428	(7,018)	67%	
E143110	Consumable Stores	1,200	300	0	300	-100%	
E143120	PROTECTIVE CLOTHING	6,900	4,675	27	4,648	-99%	
E143125	STAFF HOUSING	83,680	22,021	24,705	(2,684)	12%	
E143130	Removal Expenses	5,000	0	2,000	(2,000)		
E143140	Seminar Expenses	16,995	4,251	738	3,513	-83%	
E143150	Health & Safety Program	12,074	3,018	246	2,772	-92%	
E143152	CONSULTING	5,000	0	0	0		
E143155	Apprentice Training	5,500	1,000	0	1,000	-100%	
E143180	TRANSFER FROM POC	0	0	0	0		
E143190	KEY TO KULIN	1,500	375	0	375	-100%	
E143205	WORKERS COMPENSATION	0	0	0	0		
E143290	ALLOCATED TO WORKS & SERVICES	(858,035)	(229,504)	(194,518)	(34,986)	-15%	
E143297	Loss on Sale of Asset	0	0	0	0		
E143298	Depreciation	13,281	3,321	0	3,321	-100%	
E143999	General Admin Allocated	257,651	64,416	34,113	30,303	-47%	
	Total Expenditure	32,238	7,386	18,356	(10,970)		
	Sub-total Public Works Overheads	4,760	516	11,219	(10,703)		
	Plant Operation						
I144390	Insurance Claims	0	0	0	0		
I144297	Profit on Sale of Asset	0	0	0	0		
I144100	DIESEL REBATE	30,000	7,500	0	(7,500)	-100%	
	Total Revenue	30,000	7,500	0	(7,500)		
E144000	Plant Repair Wages	167,269	41,817	25,670	16,147	-39%	
E144005	Tyres & Tubes	66,000	16,500	2,542	13,958	-85%	
E144010	Parts & Repairs	150,000	37,500	28,684	8,816	-24%	
E144015	INSURANCE & LICENCE	70,148	30,323	51,935	(21,612)	71%	
E144020	Fuel & Oil	380,000	95,001	99,111	(4,110)	4%	
E144030	Blades & Tynes	12,000	3,000	0	3,000	-100%	
E144060	Expendable Tools	2,400	600	0	600	-100%	
E144061	TELEPHONE	1,200	300	336	(36)	12%	
E144070	OFFICE EXPENSES	1,300	345	0	345	-100%	
E144180	Other Minor Expenditure	2,000	501	0	501	-100%	
E144290	ALLOCATED TO WORKS & SERVICES	(845,971)	(224,111)	(153,072)	(71,039)	-32%	
E144700	PLANT OPERATION COSTS	23,574	5,724	1,555	4,169	-73%	
	Total Expenditure	30,000	7,500	56,760	(49,260)		
	Sub-total Plant Operation	0	0	56,760	(56,760)		
	Salaries & Wages						
I146390	Workers Compensation	0	0	0	0		
	Total Revenue	0	0	0	0		
E146010	Gross Total For Year	2,764,886	691,221	739,636	(48,415)	7%	
E146020	Workers Compensation	0	0	76	(76)		
E146200	Salaries & Wages Allocated	(2,764,886)	(691,224)	(739,636)	48,412	7%	
E146400	Unallocated Salaries & Wages	0	0	0	0		
	Total Expenditure	0	(3)	76	(79)		
	Sub-total Salaries & Wages	0	(3)	76	(79)		
	Unclassified						
I147360	SALE OF PARTS/SCRAP	500	123	1,500	1,377	1120%	
	Total Revenue	500	123	1,500	1,377		
	Sub-total Unclassified	(500)	(123)	(1,500)	1,377		
	Public Works Depreciation						
E144298	Depreciation	543,158	135,789	0	135,789	-100%	
E148299	LESS DEPRECIATION ALLOCATED	(412,829)	(103,209)	(109,637)	6,428	6%	
	Total Expenditure	130,329	32,580	(109,637)	142,217		
	Sub-total Public Works Depreciation	130,329	32,580	(109,637)	142,217		
	TOTAL OTHER PROPERTY & SERVICES	77,981	26,857	(48,534)	75,391		
	GRAND TOTAL	2,152,159	(1,029,219)	(1,897,809)	871,338		

Shire of Kulin
STATEMENT OF CAPITAL
 (Statutory Reporting Program)
 For the period ended 30 September 2018

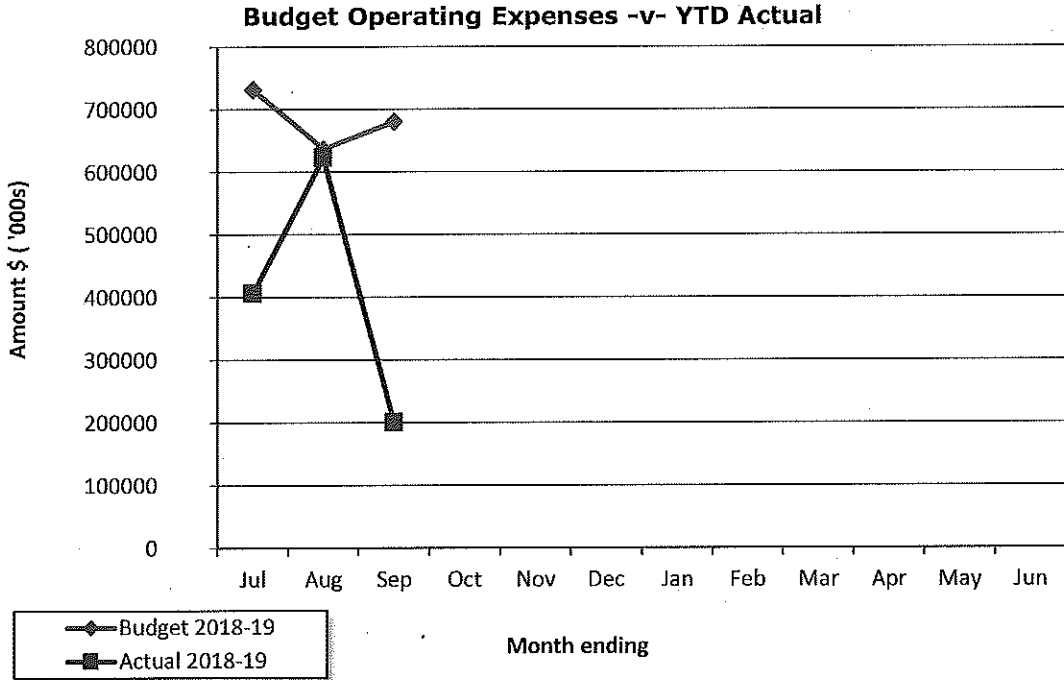
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GOVERNANCE						
E042400	ADMINISTRATION EQUIPMENT	11,000	2,751	0	2,751	
E042510	Transfer to Admin Equip Reserve	1,680	420	0	420	-100%
	Total Expenditure	12,680	3,171	0	3,171	
	Sub-total Governance	12,680	3,171	0	3,171	
HEALTH						
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	1,800	0	0	0	
	Total Expenditure	1,800	0	0	0	
	Sub-total Law, Order & Public Safety	1,800	0	0	0	
EDUCATION & WELFARE						
E084100	CENTRE CAPITAL UPGRADE F & E	0	0	2,113	(2,113)	
E084105	CENTRE CAPITAL UPGRADE L & B	50,000	12,501	0	12,501	-100%
	Total Expenditure	50,000	12,501	2,113	10,388	
	Sub-total Education & Welfare	50,000	12,501	2,113	10,388	
HOUSING						
I091510	TRANSFER FROM BUILDING RESERVE	(270,000)	(67,503)	0	(67,503)	-100%
E091103	STAFF HOUSING PROJECT 3 RESIDENCIES	360,000	90,000	0	90,000	-100%
E091110	PRINCIPAL ON LOANS 55 & 58	85,177	21,294	0	21,294	-100%
E091510	Transfer to Building Reserve	11,688	2,922	0	2,922	-100%
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	2,208	552	0	552	-100%
	Total Expenditure	189,073	47,265	0	24,768	
	Sub-total Housing	189,073	47,265	0	24,768	
COMMUNITY AMENITIES						
E107131	KULIN CEMETERY CAPITAL	10,032	2,511	5,006	(2,495)	99%
	Total Expenditure	10,032	2,511	5,006	(2,495)	
	Sub-total Community Amenities	10,032	2,511	5,006	(2,495)	
RECREATION & CULTURE						
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	34,920	8,730	0	8,730	-100%
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT	28,648	7,161	0	7,161	-100%
E117400	SPORTING CLUB CONTRIBUTIONS	41,500	41,500	0	41,500	-100%
E117300	IRRIGATION TANK TOWN GARDENS	10,057	2,517	6,242	(3,725)	
E116400	COMMUNITY GARDEN	7,202	1,800	1,890	110	
I130700	TRANSFER FROM CAMP KULIN RESERVE	288		0	0	
	Total Expenditure	122,615	59,908	7,932	53,666	
	Sub-total Recreation & Culture	122,615	59,908	7,932	53,666	
TRANSPORT						
E121510	Transfer to Road Replacement Reserve	7,200	0	0	0	
E121500	MAJOR ROAD CONSTRUCTION	535,546	133,884	38,181	95,703	-71%
E121520	ROADS TO RECOVERY CONSTRUCTION	335,610	83,904	87,899	(3,995)	5%
E121550	MINOR ROAD CONSTRUCTION	511,127	127,782	32,199	95,583	-75%
E121750	BLACK SPOT ROAD CONSTRUCTION	136,650	34,164	0	34,164	-100%
E122220	KULIN DEPOT UPGRADE	50,000	12,501	0	12,501	-100%
E122300	TRANSFER TO NATURAL DISASTER RESERVE	3,288	822	0	822	-100%
I122200	TRANSFER FROM NATURAL DISASTER RESERVE	(137,000)	(34,254)	0	(34,254)	-100%
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	(100,000)	(25,002)	0	(25,002)	
E123100	PLANT & EQUIPMENT PURCHASES	345,000	86,247	34,917	51,330	-60%
E123105	MOTOR VEHICLE PURCHASES	257,738	64,431	38,433	25,998	-40%

STATEMENT OF CAPITAL

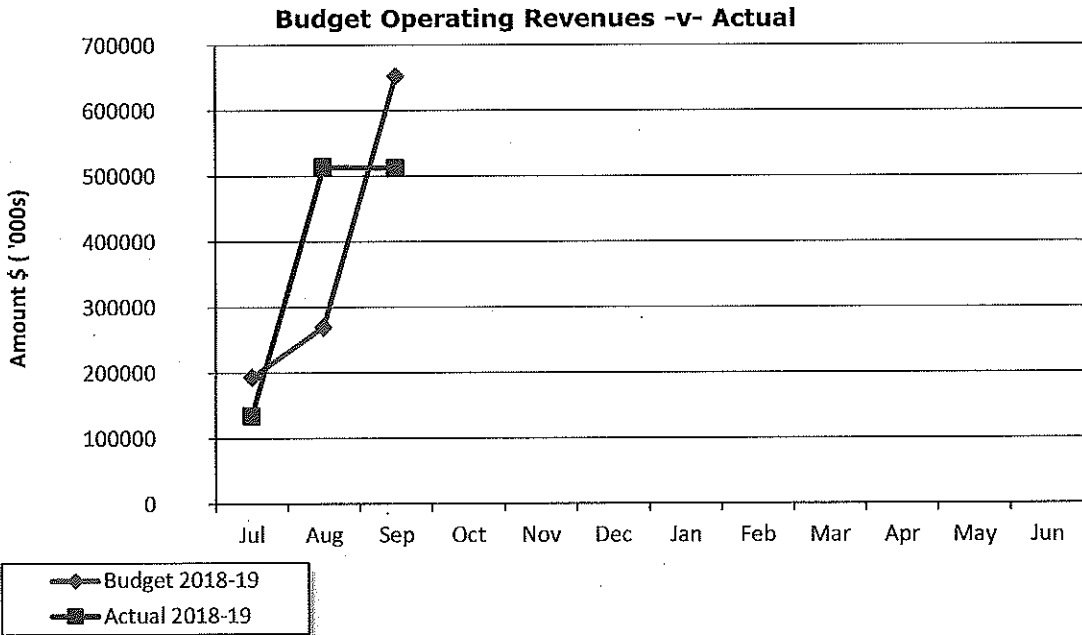
COA	Description	Annual Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
	Total Expenditure	1,945,159	484,479	231,629	252,850	
	Sub-total Transport	1,945,159	484,479	231,629	252,850	
	ECONOMIC SERVICES					
E132700	TOURISM PROJECT CAPITAL	20,400	5,100	1,918	3,182	-62%
E132600	CARAVAN PARK CAPITAL	20,400	0	337	(337)	
E132500	HOSTEL CAPITAL	58,800	58,800	0	58,800	
E132113	CKC Contribution	50,000	0	0	0	
E139100	TRANSFER TO FUEL FACILITY RESERVE	50,600	0	0	0	
	Total Expenditure	200,200	122,700	2,255	120,445	
	Sub-total Economic Services	200,200	122,700	2,255	120,445	
	OTHER PROPERTY & SERVICES					
I144510	Transfer from Plant Reserve	(260,000)	0	0	0	
	Total Expenditure	(260,000)	0	0	0	
E143510	Transfer to LSL & AL Reserve	5,880	1,470	0	1,470	-100%
E144510	TRANSFER TO PLANT RESERVE	185,968	46,491	0	46,491	-100%
	Total Expenditure	191,848	47,961	0	47,961	
	Sub-total Other Property & Services	(68,152)	47,961	0	47,961	
	TOTAL	2,463,407	780,496	248,935	510,754	

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 30 September 2018

Note 1 - Graphical Representation - Source Statement of Financial Activity



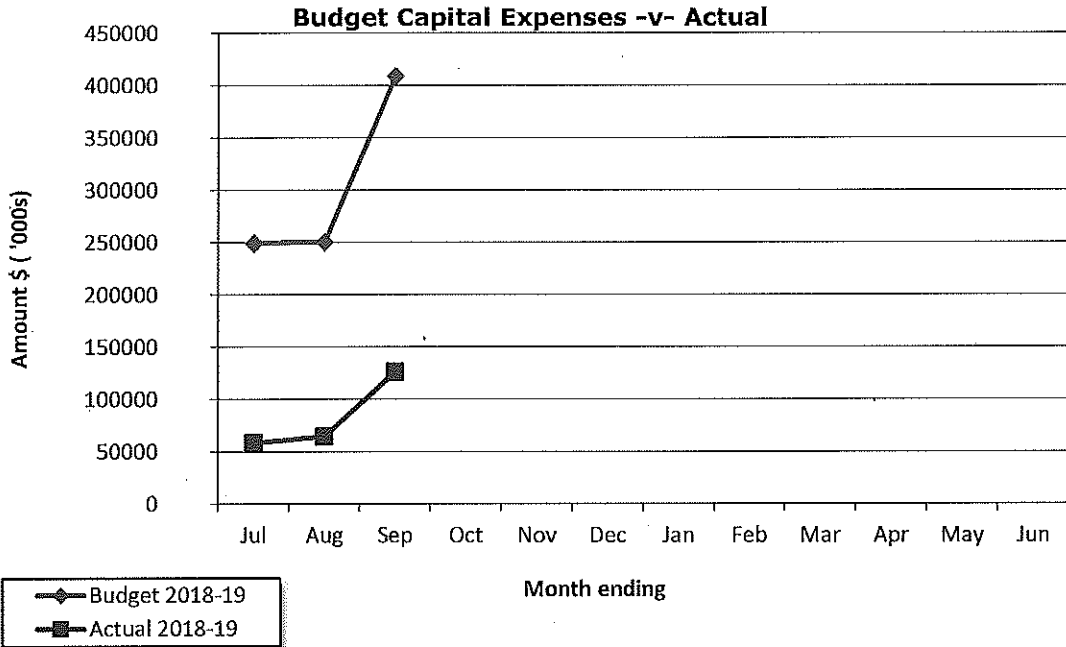
Comments/Notes - Operating Expenses



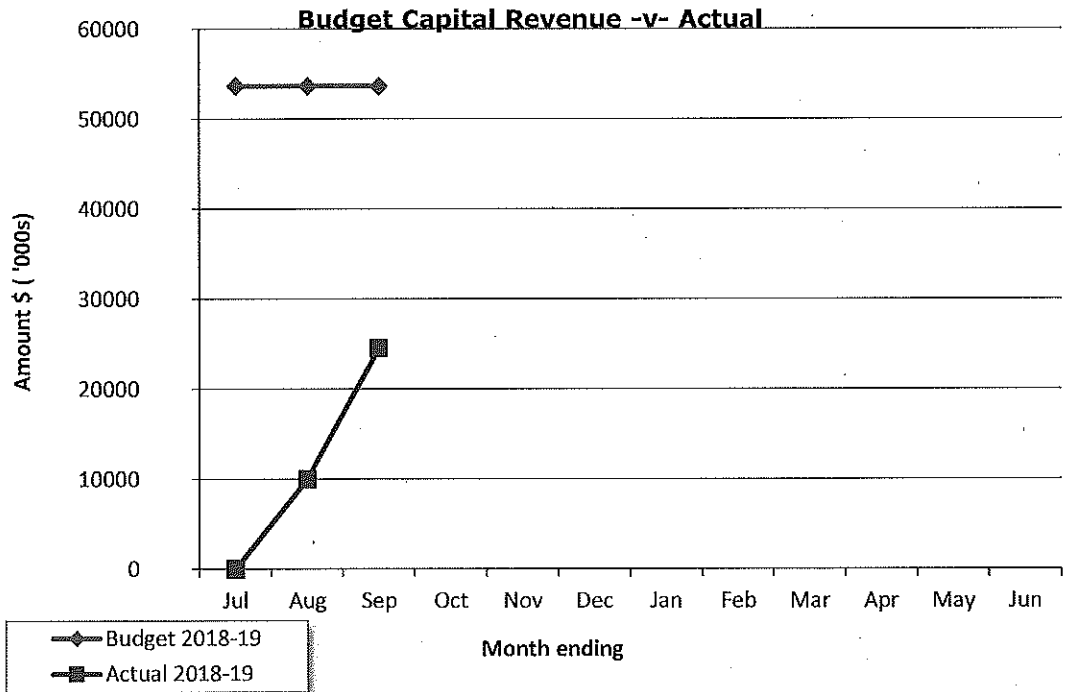
Comments/Notes - Operating Revenues

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 30 September 2018

Note 1 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Comments/Notes - Capital Revenues

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 September 2018

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits						
Municipal		590,149	0	2,221,581	Bendigo	
Freebairn		21,720	0	66,565	Bendigo	
(b) Cash on Hand						
Petty Cash Float		500		500	On Hand	
Till Float		3,100		3,100	On Hand	
(c) Term Deposits						
1807302	2.30%			2,073,505	Bendigo Treasury	Various
(d) Investments						
At Call	1.50%	653,141	0	753,140	Bendigo Treasury	
			0		Bendigo Treasury	
			0		Bendigo Treasury	
Total		1,268,610	0	5,118,391		

Comments/Notes

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

Cash Deposits

Term Deposits

	Previous Balance \$	% of Total Reserve	Interest Earnt \$	Transfers In/Out \$	Current Balance \$
Reserve					
Plant	464,415	22%	-	-	464,415
Leave	246,175	12%	-	-	246,175
Building	488,579	24%	-	-	488,579
Admin Equipment	73,462	4%	-	-	73,462
Joint Venture	92,881	4%	-	-	92,881
FRC Surface Replacement	152,790	7%	-	-	152,790
FRC Sportsperson	12,133	1%	-	-	12,133
Freebairn Recreation	204,075	10%	-	-	204,075
Insurance	76,243	4%	-	-	76,243
Insurance	25,000	1%	-	-	25,000
Insurance	100,000	5%	-	-	100,000
Insurance	138,065	7%	-	-	138,065
CAMP KULIN RESERVE	0	0%	-	-	-
Total	2,073,816	100%	-	-	2,073,817

Net Current Assets Composition

Current Assets	
Cash at Bank	3,068,613
Debtors	653,298
Stock on Hand	131,572
Current Liabilities	
Creditors	41,772
Accruals & Employee Provisions	331,167
GST	140,257
Excess Rates Received	4,510
Total	3,335,778

Shira of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 30 September 2018

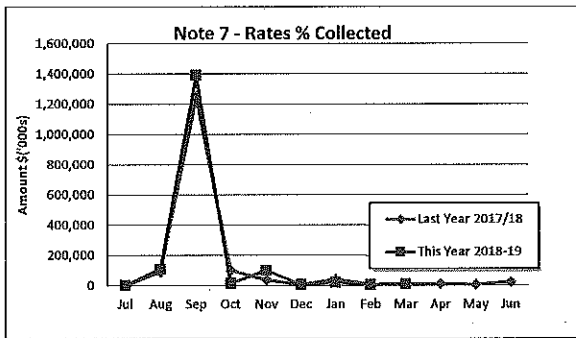
Note 5: RECEIVABLES

Receivables - Rates and Rubbish

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

Net Rates Collectable
 % Collected

Current 2018-19	Previous	Total
\$	\$	\$
	109,574	109,574
2,126,352		2,126,352
1,863,880	21,518	1,885,398
262,471	88,056	350,527
		350,527
		84.32%



Comments/Notes - Receivables Rates and Rubbish

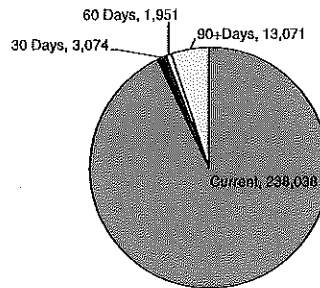
Receivables - General

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
238,038	3,074	1,951	13,071
			256,135

Total Outstanding

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

Blazing Swan make up \$10,000 of the 90 day debtors. This invoice will not be paid until the second quarter. Main Roads have been billed for \$196k of funding and make up a wide majority of our current debtors. \$27k for te sale of the Hamm Roller is also sitting in our current debtors. Current debtors are debtors whose invoices have not yet become due.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 September 2018

Note 7: TRUST FUND

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

Description	Opening Balance 1-Jul-18	Amount Received	Amount Paid	Closing Balance 30-Jun-19
	\$	\$	\$	\$
Housing Bonds	21,240	4,540	(3,630)	22,150
Rates	19,147	9,740	(19,541)	9,346
Miscellaneous	9,489	273	(382)	9,380
Trip Fund	13,405	12,900	(11,725)	14,580
	0			0
	0			0
	51,602	27,453	(35,277)	55,457

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 September 2018

Note 8: FINANCIAL RATIOS

2 CURRENT RATIO	YTD ACTUAL										
<p><i>Current assets</i> means the total current assets as shown in the balance sheet <i>Restricted assets</i> means assets that are committed or set aside (e.g., Unspent grants) <i>Current liabilities</i> means the total current liabilities as shown in the balance sheet <i>Liabilities associated with restricted assets</i> means the lesser value of a current liability or the cash component of restricted assets held to fund that liability</p>											
Calculated using the following formula;											
$\frac{\text{current assets - restricted assets}}{\text{current liabilities - liabilities associated with restricted assets}}$	$\frac{3,870,090}{309,252}$										
<p>Ratio Measure: short term obligations, where a ratio of LESS THAN 1 indicates that Council may have a short term funding issue.</p>											
<p>Ratings:</p> <table style="margin-left: 20px;"> <tr><td>0.00 - 0.75</td><td>Very concerning</td></tr> <tr><td>0.75 - 1.00</td><td>Vulnerable</td></tr> <tr><td>1.00 - 1.25</td><td>Acceptable</td></tr> <tr><td>1.25 - 2.00</td><td>Good</td></tr> <tr><td>2.00+</td><td>Excellent</td></tr> </table>	0.00 - 0.75	Very concerning	0.75 - 1.00	Vulnerable	1.00 - 1.25	Acceptable	1.25 - 2.00	Good	2.00+	Excellent	
0.00 - 0.75	Very concerning										
0.75 - 1.00	Vulnerable										
1.00 - 1.25	Acceptable										
1.25 - 2.00	Good										
2.00+	Excellent										
Financial Ratio Results	12.51										
Comments	EXCELLENT										

2 UNTIED CASH TO TRADE CREDITORS RATIO	YTD ACTUAL										
<p><i>Untied Cash</i> means cash available for immediate use <i>Unpaid Trade Creditors</i> means outstanding creditors</p>											
Calculated using the following formula;											
$\frac{\text{untied cash}}{\text{unpaid trade creditors}}$	$\frac{3,047,499}{17,377}$										
<p>Ratio Measure: immediate obligations, where a ratio of LESS THAN 1 indicates that Council may have funding issues in the immediate future.</p>											
<p>Ratings:</p> <table style="margin-left: 20px;"> <tr><td>0.00 - 0.75</td><td>Very concerning</td></tr> <tr><td>0.75 - 1.00</td><td>Vulnerable</td></tr> <tr><td>1.00 - 1.25</td><td>Acceptable</td></tr> <tr><td>1.25 - 2.00</td><td>Good</td></tr> <tr><td>2.00+</td><td>Excellent</td></tr> </table>	0.00 - 0.75	Very concerning	0.75 - 1.00	Vulnerable	1.00 - 1.25	Acceptable	1.25 - 2.00	Good	2.00+	Excellent	
0.00 - 0.75	Very concerning										
0.75 - 1.00	Vulnerable										
1.00 - 1.25	Acceptable										
1.25 - 2.00	Good										
2.00+	Excellent										
Financial Ratio Results	175.38										
Comments	EXCELLENT										

3 DEBT RATIOYTD
ACTUAL**Total Liabilities** includes both current and non-current liabilities**Total Assets** includes both current and non-current assets

Calculated using the following formula;

Total Liabilities	1,940,305
Total Assets	83,395,111

Ratio Measure:Generally, the **LOWER** the ratio, the greater the capacity an organisation has to borrow.

Ratings:	0.00 - 0.025	Excellent
	0.025 - 0.50	Good
	0.05 - 0.08	Acceptable
	0.08 - 1.20	Vulnerable
	1.20+	Very concerning

Financial Ratio Results

0.023

Comments

EXCELLENT

4 DEBT SERVICE RATIOYTD
ACTUAL**Debt Service Cost** means principal payments and interest costs on borrowings**Available Operating Revenue** means operating revenue, plus contributions towards self supporting loans, less grants/contribution/donations of a capital nature.

Calculated using the following formula;

Debt Service Cost	0
Available Operating Revenue	3,128,754

Ratio Measure:Generally, the **LOWER** the ratio, the greater the capacity an organisation has to borrow funds.

Ratings:	0.00 - 0.025	Excellent
	0.025 - 0.50	Good
	0.05 - 0.08	Acceptable
	0.08 - 1.20	Vulnerable
	1.20+	Very concerning

Financial Ratio Results

0.00

Comments

EXCELLENT

5 GROSS DEBT TO REVENUE RATIOYTD
ACTUAL

Gross Debt means current and non-current loan and lease liabilities
Total Revenue means operating revenue less specific purpose grants

Calculated using the following formula;

Gross Debt	<u>1,336,675</u>
Total Revenue	3,128,754

Ratio Measure:

Illustrates the Councils ability to cover its gross debt with its revenue in any given year. The **LOWER** the % of the ratio, the greater the ability to cover the gross debt.

Ratings:	0.00 - 0.20	Excellent
	0.20 - 0.35	Good
	0.35 - 0.50	Acceptable
	0.50 - 0.75	Vulnerable
	0.75+	Very concerning

Financial Ratio Results

0.43

Comments

ACCEPTABLE

6 GROSS DEBT TO ECONOMICALLY REALISABLE ASSETS RATIOYTD
ACTUAL

Gross Debt means current and non-current loan and lease liabilities
Economically Realisable Assets means all assets other than Infrastructure

Ratio Measure:

Illustrates the amount of actual borrowings against available tangible assets. In other words, it illustrates the amount of assets which would be committed to debt retirement in the event this action was required. Ratios up to 30% are considered to be strong and manageable.

Calculated using the following formula;

Gross Debt	<u>1,336,675</u>
Economically Realisable Assets	28,972,843

Ratings:	0.00 - 0.10	Excellent
	0.10 - 0.20	Good
	0.20 - 0.30	Acceptable
	0.30 - 0.50	Vulnerable
	0.50+	Very concerning

Financial Ratio Results

0.05

Comments

EXCELLENT

7 RATE COVERAGE RATIO

Net Rate Revenue = Rates, plus interest and other charges, less any discounts, concessions or rates written off during the year

Operating Revenue = all revenue for the financial year

Ratio Measure:

The higher the ratio, the higher the dependency on rates and less dependant the Shire is on government grants and other funding sources. It is argued that Councils with a higher rate coverage ratio find it easier to cope with unforeseen funding requirements and have more flexibility with their budget options because they have greater control over their revenue base via rate increases.

Calculated using the following formula;

	Net Rate Revenue	<u>1,980,557</u>
	Operating Revenue	<u>3,128,754</u>
Ratings:	0.00 - 0.20	Too Low
	0.20 - 0.30	Acceptable
	0.30 - 0.40	Good
	0.40 - 0.50	Desirable
	0.50+	Excellent
	Financial Ratio Results	0.63
	Comments	EXCELLENT

7 OUTSTANDING RATES RATIOYTD
ACTUAL

Rates Outstanding means rates still remaining unpaid

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

Ratio Measure:

Shows Councils effectiveness in rate collection. When analysing the ratio the amount of rates written off during the year should also be taken into consideration.

Calculated using the following formula;

	Rates Outstanding	<u>88,056</u>
	Rates Collectable	<u>2,235,926</u>
Ratings:	0.00 - 0.02	Excellent
	0.02 - 0.05	Good
	0.05 - 0.10	Acceptable
	0.10 - 0.25	Vulnerable
	0.25+	Very concerning
	Financial Ratio Results	0.04
	Comments	GOOD



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Email: jocelyn.owen@bendigoadelaide.com.au

SHIRE OF KULIN

02 OCT 2018

File

Jocelyn Owen

PO Box 704 Kulin WA 6365

27/09/2018

Chief Executive Officer
Kulin Shire Council

Re-Community Trailer

Dear Noel,

The above trailer was donated to the Kulin Community by the AOOB'S.

The AOOB'S only require its use once a year for our annual car rally. Every year at this time schools country week is on and they require its use which we await its return late on a Friday.

This year because of our starting point being so far away it was not possible to wait for the trailer returning.

To keep our rally running on time for the start we have had to hire a trailer ex Narrogin.

The cost of this was \$100 for 4days.

We feel if the council charge the school for the use of the trailer, perhaps we could receive some monetary award to assist our cost.

Yours Sincerely,
Greg Tyley.

GENERAL COMPLIANCE CHECKLIST – SEPTEMBER 2018

Class	Task	Date	Frequency	Detail	Yes/No
Governance	IntPlan - Corporate Business Plan Quarterly Report	31/08/2018	Quarterly	Review CPB actions and report to Council meeting	CAP Plan presented October meeting
Governance	Wreath for Camp Hart service at Bush Races	Sept	Annual	Determine which Councillor or community member laying wreath	Done – President laid wreath
Governance	FOI Statement	Sept	Annual	Send FOI Statement to Commissioner when produced in Annual Report	November
Governance	Record Keeping Plan Compliance	1/07/2018	Annual	<p>Comment in Annual Report on:</p> <ol style="list-style-type: none"> Whether the efficiency and effectiveness of your recordkeeping systems has been evaluated or alternatively when such an evaluation is proposed; The nature and extent of record keeping training program conducted; Whether the efficiency and effectiveness of the record keeping training program has been reviewed or alternatively how this is planned to be done; and Assurance that the organization's induction program addresses employee roles and responsibilities in regard to their compliance with the organization's record keeping plan. 	Still under production
Governance /WM	Bushfire Firebreak Inspections	1/09/2018	Annual	Firebreak / clean-up reminders to townsites properties. Remind residents to slash grass and clean up	Ranger organised to undertake Nov
Governance/SAO	Election Timeline	Sept	Biennial	Open nominations, complete owners & occupiers roll. Electoral Officers Declarations - sign & submit	N/A
Governance/SAO	Election Timeline	Sept	Biennial	CEO to certify Owners & Occupiers roll before 36th day. Complete consolidated roll by 22 day	N/A
Bushfire Governance	Bushfire Firebreaks	1/09/2018	Annual	Send out firebreak reminder to rural property owners - Advertise in Update	Sent with rates & put in Update - Completed
Bushfire Governance	Bushfire Permit To Burn Books	1/09/2018	Annual	Check stocks of Permit books	Yes ordered – Completed
Bushfire Governance	Bushfire Protective Clothing	1/09/2018	Annual	Check stocks of firefighting protective clothing and place order	Advertised in Update – Completed
Bushfire Governance	Bushfire Restricted Burning Period commencement	1/09/2018		Provides the power to vary the closure of the restricted burning period or the associated prescribed conditions by up to 14 days (or further periods of up to 14 days) and prescribes advertising requirements.	Not looking likely this year – advertised dates to apply.
CEO	Transport R2R	September	Annual	Roads to Recovery Reporting. Annual report for R2R due (unaudited)	Completed

GENERAL COMPLIANCE CHECKLIST – SEPTEMBER 2018

Governance/CEO	Audit Committee to Meet Quarterly	September	Quarterly	Include agenda for September Council Meeting	Nov to accept Annual Report and have contact with Auditor after Audit report
DCEO	Financial Statements - submit to Auditor	30/09/2018	Annual	Last date for submission to Auditor and selection of Audit date	Completed – now awaiting report
DCEO	ABS return - Submit annual return	30/09/2018	Annual	Submit Annual Statistical Return to ABS	After Audit
DCEO	Recover Insurance costs from Bush Races	Sept	Annual	Recover LGIS costs for Insurance - Debtors Invoice	N/A – can now be removed
DCEO	ESL Reconciliation	Aug/Sept	Annual	ESL return must be completed after Audit has been finalised	After Audit
DCEO/CSO	Cat Registration Tags	30/09/2018	Annual	Check sufficient tags of correct year - reorder	Completed
DCEO/CSO	Dog/Cat License Renewals due	30/09/2018	Annual	Licenses expire 31 October - reminders early in month for known late payers	Commenced
DCEO/SAO	Retirement homes – request write off of rates		Annual	Agenda Item and letter	Completed
SFO	CBH Ex Gratia Rates	30/09/2018	Annual	Invoice CBH	Check – Nov
SFO	DrumMuster - Monthly Forms	1/09/2018	Monthly	Send in DrumMuster Forms on a monthly basis	Completed
SFO	Water Usage Charges	Monthly	Monthly	Review Non local water users - and issue invoices for Water Standpipe Consumption	N/A awaiting Council decision Nov
WM	Check town blocks for wild oats	30/09/2018	Annual	Send notice to clean up as required	Nov with WM
WM/TO	R2R Annual report	30/09/2018	Annual	Audited R2R Annual Report Due by end of Month if not completed with Audit	After Audit
WM/TO	Road Construction & Maintenance Review	01/09/18	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	Completed
TO	Kerbside Rubbish Collection	30/09/2018	Annual	Advertise and organise collection	2 Collections completed during month
TO	Occupational Health Safety Meeting	31/09/2018	Quarterly	Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	Completed – Minutes in Oct meeting
CRC	Updating Notice Board/Website		Weekly		Completed

GENERAL COMPLIANCE CHECKLIST – SEPTEMBER 2018

FRC	Monthly Stock on Hand	Sept	Monthly	Report to DCEO	Completed
SPM	Swimming Pool Opening Day	Sept	Annual	Determine & advertise opening day	5/Nov/2018
SPM	Swimming pool water sampling due once a month in opening season		Oct>Apr		20 Oct approx. EHO to organise
EHO	Waste Authority Annual Waste Census due by September	1/09/2018	Annual		Completed by CEO
EHO	Food Act - Annual report on testing	28/10/2018	Annual	Annual report on food sampling testing	Completed EHO