

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 15 April 2020**

via Webex online portal

Annual Electors Meeting
Council Meeting
Concept Forum to follow

12.00pm
1.00pm



Garrick Yandle
Chief Executive Officer
9 April 2020



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

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
 - 4.1 Declarations of Financial Interest
 - 4.2 Declarations of Proximity Interest
 - 4.3 Declarations of Impartiality Interest
- 5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE**
- 6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 6.1 Shire of Kulin Ordinary Meeting – 18 March 2020
 - 6.2 Audit & Risk Committee Meeting – 1 April 2020 Attachment 1
 - 6.3 Shire of Kulin Special Meeting – 1 April 2020 Attachment 2
 - 6.4 RoeROC Meeting – 19 March 2020 Attachment 3
 - 6.5 LEMC Meeting – 25 March 2020 Attachment 4
- 7 MATTERS REQUIRING DECISION**
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- 11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
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- 13 DATE AND TIME OF NEXT MEETING**
- 14 CLOSURE OF MEETING**

7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – March 2020

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

SUMMARY:

Attached is the list of accounts paid during the month of March 2020, for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That March payments being; cheque no's 427 – 435 Trust, 37213 – 37226; EFT no's 16269 – 16377; DD7245.1 – DD7269.16 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$655,089.47 be received.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 5

7.2 Financial Reports – March 2020

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

SUMMARY:

Financial reports for the period ending 31 March 2020 are attached.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statements for the period ending 31 March 2020.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 6

7.3 Management Letter Provided by Auditors

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

SUMMARY:

The audit of the 2018/19 Annual Financial Report was finalised by the Office of the Auditor General (OAG) on the 30 March 2020. The Annual Report was presented to the audit committee at a special meeting held at 3:00pm Wednesday 1 April 2020. During this meeting a teleconference was held with Kien Neoh (OAG Representative), Leanne Oliver (Byfields Audit Partner) and Vishal Desai (Byfields Audit Manager)

The auditors have provided a letter to management which outlines matters which need addressing by management to reduce potential risk in the future.

BACKGROUND & COMMENT:

The information provided by the auditors is outlined below in blue italics, management response is directly below each of the three matters.

KULIN LANDFILL FACILITY

Finding

We found that the Shire has not prepared a post closure and rehabilitation plan for one of its landfill facilities as requested by the Department of Water and Environmental Regulation ('DWER').

The Shire has a landfill facility located at Location 134428 (Crown Reserve 20485) Truebody Street, Kulin. DWER issued a Category 64 license to the Shire to accept putrescible waste from 1997. In 2015, the Shire requested a license amendment to remove their Category 64 licence and replace it with a Category 63 licence (Inert waste). Inert waste is now being deposited on top of the old putrescible landfill cells. As a part of this license amendment in 2015, a post closure and rehabilitation plan for the old putrescible landfill was requested by DWER.

As the Kulin landfill site is still active, we understand that the Shire has not acted on the DWER request to provide a post closure and rehabilitation plan since 2015.

Rating: Moderate

Implication

Without preparing the requested post closure and rehabilitation plan, the Shire may not be aware its obligations and the potential impact to its financial statements, should DWER require the Shire rehabilitate the land.

Recommendation

We recommend that Shire management immediately action DWER's request made in 2015 and engage an experienced and qualified environmental consultant to perform the landfill site investigation, and prepare post closure and remediation plan.

Management Comment

Management were initially unaware of the existing Category 64 license issued by the Department of Waste and Environmental Regulation in 1997. Management were also unaware of any outstanding requirement to provide DWER with post closure and rehabilitation plan as requested by DWER in 2015. Initially, management assumed that the work had not been completed and indicated to the Office of the Auditor General (OAG) that they intended to engage a consultant to prepare the plan to satisfy the requirement of DWER. However, after further investigation and subsequent conversations with the Shire's previous Manager of Works, Len Hobson, there is a belief that the landfill site has already been rehabilitated. Management will endeavour to resolve the issue and, if required, engage a suitably qualified consultant to assist the Shire to meet the requirements of DWER. It is intended that this work will be completed by 30 June 2020.

Responsible Person: Garrick Yandle (CEO) and Brendan Gerrard (EHO)

Completion Date: 30 June 2020

ASSET RENEWAL FUNDING RATIO

Finding

The Shire has not reported the Asset Renewal Funding Ratio for 2019, 2018 and 2017 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as management considered the available information on planned capital renewals and required capital expenditure was not updated. The plans were prepared and approved in 2013.

Rating: Significant

Implication

By not reporting the asset renewal funding ratio, the Shire is not in compliance with section 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

Recommendation

We recommend that, for future years, the asset renewal funding ratio be calculated based on updated Asset Management Plan and Long Term Financial Plan.

Management Comment

Tailis Consultants have been engaged to complete the following work:

- Review and update the existing Asset Management Plan (previously presented for comment July 2019, adopted December 2019) for 2019/20 – 2023/24
- Conduct revaluations of each class of asset (Plant & Equipment, Land & Buildings and Infrastructure, including roads).
- Conduct a review of the existing Long Term Financial Plan (LTFP) and prepare a revised LTFP 2019/20 – 2023/24

This work will be reviewed and adopted by Council in the late part of the 2019/20 financial year. The updated plans will include expenditure beyond a 10 year period and the Shire will meet the requirements of section 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

Responsible Person: Garrick Yandle (CEO) Cassi-Dee Vandenberg (DCEO)

Completion Date: 30 June 2020

PURCHASES QUOTATIONS

Finding

Based on our purchases testing, we noted instances where the purchases did not have sufficient numbers of supplier quotes as required under the Shire's purchasing policy, or there was no documentation to explain why other quotes were not sought.

Rating: Moderate

Implication

This is a non-compliance with the Shire's purchasing policy. It also increases the risk that its purchases may not achieve the best value for money outcomes.

Recommendation

We recommend that all authorised officers comply with the purchasing policy in regards to supplier quotations or document reasons why quotes were not obtained.

Management Comment

Adherence to the purchasing policy has been an ongoing issue over the years at the Shire of Kulin. Officer's with a purchasing delegation have an obligation to meet the requirements set out in the policy where ever practical. When an officer is unable to meet the requirements, as set out in the policy, they are to provide the Finance Officer with a file note which sets out why the minimum requirements were not met. The Finance Officer then compiles this information, along with the purchase order and the invoice which is being paid. These minimum requirements are not being met by officers and often the Finance Officer is forced to chase staff up so that the requirements of the purchasing policy are met. Training in this regard has been provided however regular training is required so that the Shire of Kulin is compliant with policy across all aspects of procurement.

The purchasing policy has been provided as an attachment for Councillors.

Responsible Person: Garrick Yandle (CEO) and all officers with delegated authority to make purchases

Completion Date: Ongoing

STATUTORY ENVIRONMENT:

Nil

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION

That the Management Letter provided as part of the audit of the 2018/2019 Annual Report and actions for each matter be accepted by Council.

VOTING REQUIREMENTS:

Simple Majority.

Attachment 7

7.4 DLGSC Response Regarding 2018-19 Financial Report

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

SUMMARY:

The audit of the 2018/19 Annual Financial Report was finalised by the Office of the Auditor General (OAG) on 30 March 2020. The Annual Report was presented to the audit committee at a special meeting held at 3:00pm Wednesday 1 April 2020. During this meeting a teleconference was held with Kien Neoh (OAG Representative), Leanne Oliver (Byfields Audit Partner) and Vishal Desai (Byfields Audit Manager) The audit opinion described significant adverse trends and matters of non-compliance with the Local Government (Financial Management) Regulations 1996. These matters are discussed in detail below.

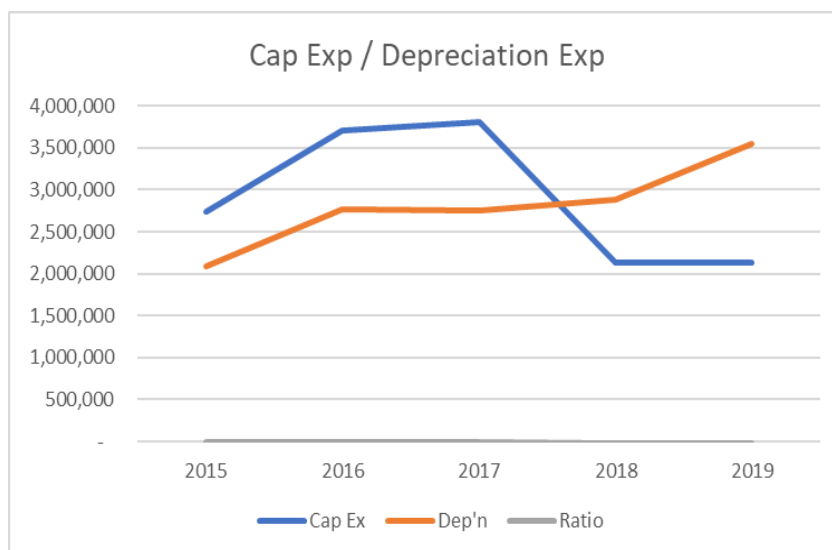
BACKGROUND & COMMENT:

Asset Sustainability Ratio

This ratio indicates whether the Shire is renewing or replacing existing nonfinancial assets at the same rate that its overall stock of assets is wearing out. It is calculated by measuring capital expenditure on renewal and replacement of assets relative to the rate of depreciation of assets for the same period. The Department of Local Government, Sport and Cultural Industries (the Department) Standard is met if the ratio can be measured and is 90% (or 0.90). The standard is improving if this ratio is between 90% and 110% (or 0.90 and 1.10).

The following table outlines the Shire of Kulin's total 'renewal/replacement' capital purchases compared to depreciation expense over the last five years. In 2016 and 2017 the Federal Government increased the R2R program funding by double which resulted in the Shire having to spend significantly more on road construction for those years. Regardless of the additional expenditure we would have met the Department's benchmark of 0.90 in these years. The impact of depreciation in the years following revaluations have negatively impacted this ratio and in particular the increase in depreciation following the infrastructure valuations in 2018.

Year	Cap Ex	Dep'n	Ratio	Comments
2019	2,130,098	3,555,499	0.60	
2018	2,126,798	2,886,530	0.74	Roads revalued, impact on dep'n in subsequent years
2017	3,805,848	2,749,106	1.38	Double allocation of R2R funding
2016	3,708,288	2,766,130	1.34	Double allocation of R2R funding
2015	2,745,520	2,090,512	1.31	Roads revalued, impact on dep'n in subsequent years



The Shire's Asset Consumption Ratio over the last three years has been 0.68, 0.70 and 0.68 compared to the Department's standard ratio of 0.50. The Department's Operational Guideline indicates that 'This ratio seeks to highlight the aged condition of a local government's stock of physical assets.' The Shire's ratio result shows that our physical assets are only 32% consumed and therefore you might consider our group of assets to be in relatively good condition. While we are not replenishing the assets (capital expenditure) which we consume (depreciate) during the year the assets are relatively new and in good condition.

Action:

Depreciation expense is based on accounting estimates and, after an increase in valuation in 2015 of \$16m and in 2018 of \$30m, it may indicate that the depreciation rates being used are too high. If depreciation rates were correct you would not expect that after 3 years (2015 -2018) the road valuation could increase by much more than CPI. The large increase could also indicate anomalies in valuation methodology in either the 2013, 2018 or both valuation processes that require further investigation and interrogation. The Asset Management Plan is in the process of being reviewed and in conjunction with this process we will be revaluing all classes of assets. Valuation methodology related to infrastructure and depreciation rates will be scrutinised to ensure accuracy.

Operating Surplus Ratio

In the Local Government Operational Guidelines Number 18 the Department described the Operating Surplus Ratio as a financial performance ratio which is a key indicator of a local government's financial sustainability.

The Operating Surplus Ratio is calculated by:

$$\frac{\text{(Operating Revenue-Operating Expenditure)}}{\text{Own Source Revenue}}$$

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Standard:

Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).

Comment:

The depreciation expense posted each year has a significant impact on our operating result and we consistently post a loss based on this expense. As you can see in the table below we were achieving the standard in 2015 prior to the first round of infrastructure valuations impacting depreciation. In order to achieve the basic standard of this ratio we need a profit result equal to or higher than 10% of our own source revenue. The first challenge will be posting a profit result, the second will be achieving a profit level high enough to achieve the minimum standard.

2017/2018

	2019	2018	2017	2016	2015
Operating Surplus Ratio	(0.41)	(0.46)	(0.13)	(0.39)	0.051

Action:

During 2019/2020 we are reviewing our Asset Management Plan and our Long Term Financial Plan. In addition to this, and in conjunction with the review of our Asset Management Plan, we will be conducting revaluations on each of the levels of assets. We will do some analysis on appropriate depreciation rates to ensure the rates we are currently using are correct and to ensure that our depreciation isn't overstated.

Further to this, we will apply a higher level of scrutiny to our larger outlays of maintenance type work which we expense during the year. From time to time we make improvements to assets through a maintenance program and these expenditures are considered to be operating in nature rather than capital. When these expenditures are a genuine capital expense they will be moved to the balance sheet rather than expensed through the operating statement. While this additional scrutiny (and any consequent change in expense classification) will have a positive impact on our net result, the impact will be minimal with regards to the Shire achieving the basic standard of this ratio.

STATUTORY ENVIRONMENT:

Nil

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

AUDIT & RISK COMMITTEE RECOMMENDATION

That Council accept the recommendation of the Audit & Risk Committee in accepting the report of significant matters as presented in the Auditor's Report for the 2018/2019 Annual Financial Report and authorising the CEO to prepare a letter to the Minister in response to the findings.

VOTING REQUIREMENTS:

Simple Majority.

7.5 2019 - 2020 Annual Budget Review

NAME OF APPLICANT: DCEO
FILE REFERENCE: 12.04
AUTHOR: DCEO
STRATEGIC REFERENCE/S: 4.1 Strategic Community Plan – leadership
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires local governments to carry out, between the 1 January and 31 March in each financial year, a review of its annual budget for that year.

BACKGROUND:

Local Governments are required to conduct a budget review between 1 January and 31 March each year. This is mandatory under Regulation 33A of the *Local Government (Financial Management) Regulations 1996*. The thrust of the legislation is to ensure local governments conduct at least a single budget review after the half way mark of the financial year and before the completion of the ninth month.

A budget review comprises a detailed examination of year to date actual results with Council's adopted budget. Regulation 33A (2) and (3) of the FM Regulations requires the results of the budget review to be submitted to Council within 30 days of the review. Council is then to give consideration to adopting the review (or part of) and associated recommendations.

Regulations 33A (4) states that within 30 days after Council has conducted its review, a copy and recommendations are to be provided to the Department of Local Government.

COMMENT:

The review is presented in the attached report. The Report seeks to identify and quantify:

- i) the forecast year-end major variances from the adopted budget;
- ii) matters arising not currently included in the adopted budget but which are recommended for consideration of inclusion in the budget;

The review process has been undertaken having regard for:

- i) actual revenues and expenditures for the first 9 months of the financial year, a necessary indicator to informed forecasts for the remainder of the year;
- ii) forecast revenue and expenditure levels for the remaining 3 months of the year;
- iii) the more significant (in \$ terms) variances to budget rather than the many minor 'unders and overs' which, history has shown, will largely balance out;

How to read the attachments:

- Page one of attachment 8 is a summary overview of the adjustments made to the budget and how these affect the opening adopted surplus and present a forecast of the amended budget surplus at 30 June 2020. Each amendment is referenced with a letter which can be followed through the rest of the budget review document.
- Page two of attachment 8 is the Rate Setting Statement which shows the adopted budget in column one, YTD budget in column two and YTD actuals in column three. The amendments as per the summary page have been made in column five. These amendments have been worked through to last column which describes the proposed amended annual budget and closing surplus position.
- Pages three to seven describe all material variances across Council's operating and capital accounts. The rows highlighted in green represent an account which has been amended.

Please feel free to call and discuss and questions you may have, I am happy to take these prior to the meeting.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Local Government Act 1995 Section 6.2 Municipal Budget
Local Government (Financial Management) Regulations 1996 Regulation 33A

Regulation 33A Review of Budget;

1. Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
2. Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

AGENDA OF ORDINARY MEETING TO BE HELD 15 APRIL 2020

3. A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.
4. Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council accept the recommendations as contained in the *Review of Budget for the period ending 31 March 2020* and adopt the report as presented.

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 8

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance February 2020

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

SUMMARY:

This report addresses General and Financial Compliance matters for March 2020. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

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

BACKGROUND & COMMENT:

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

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

Outstanding June 2019

Staff Performance Reviews & KRA's – *only 1 to be completed*

Outstanding July

Disability Access and Inclusion Plan Review

LEMC Reporting

Outstanding October

Conduct Fire Training Day – *as per LEMC minutes*

Outstanding December

Review of Local Laws – *process commenced*

CEO Performance Review – *rescheduled for June*

Outstanding February

Compliance Audit Return – *submitted 6 April*

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for February 2020 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 9

8.2 Compliance Reporting – Delegations Exercised – February 2020

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

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending 31 March 2020.

To provide a comprehensive report listing of the delegations able to be exercised following adoption of a more substantial array of delegations in June 2017.

BACKGROUND & COMMENT:

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

ADMINISTRATION

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

GOVERNANCE

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

HUMAN RESOURCES

H1	Grievance Procedures	(CEO)
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COMMUNITY SERVICES

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

WORKS

W1	Gravel Supplies	(MW) - various
W2	Roads – Clearing	(CEO)
W3	Roads – Damage to	(MW)

W4	Roads – Roadside Markers – Management of	(MW)
W5	Stormwater Drainage	(MW)
W6	Street Trees	(CEO)
W7	Streetscape – Improvements	(CEO)
W8	Roadside Burning	(MW)
W9	Temporary Road Closures	(MW)
W10	General – Works Practices Approvals	

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of February 2020 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

G5 Various Acts and Local Laws

Repeal of Petrol Pumps - Draft Model By law No. 10 from 1906. Senior Legislation Officer at Department of Local Government, Sport and Cultural Industries has confirmed repealed due to data error.

C3 Bushfire Prohibited/Restricted Burning Periods – Changes

DFES advised of Statewide extension of restricted burning periods to 30 April 2020

STATUTORY ENVIRONMENT:

Building Act 2011

Bushfires Act 1954

Cemeteries Act 1986

Health (Asbestos) Regulations 1992;

Health (Miscellaneous Provisions) Act 1911;

Local Government Act 1995

Public Health Act 2016

Shire of Kulin TPS2

Town Planning Development Act

Town Planning Scheme

Trustees Act, Part III,

Criminal Procedure Act 2004;

FINANCIAL IMPLICATIONS:

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

STATUTORY AND PLANNING IMPLICATIONS:

Sections 5.18 and 5.46 of the Local Government Act 1995

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the Delegation Exercised Report for March 2020.

VOTING REQUIREMENTS:

Simple majority required.

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Meeting may adjourn to move into Concept Forum

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

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

13 DATE AND TIME OF NEXT MEETING

Wednesday 20 May 2020 at 3.00pm

14 CLOSURE OF MEETING

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

Minutes of an Audit & Risk Committee Meeting of Council held in the Council Chambers on Wednesday 1 April 20 commencing at 3.30pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Cr West declared the meeting open at 3.00pm and advised that Vishal Desai (Byfields, Audit Manager), Leanne Oliver (Byfields, Audit Partner) and Kien Neoh (OAG, Director) would be in attendance via phone link up.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

BD West	President	West Ward
B Smoker	Councillor	West Ward
J Noble	Councillor	Town Ward
R Bowey (via phone link)	Councillor	Town Ward
L Varone (via phone link)	Councillor	East Ward
G Yandle	Chief Executive Officer	
C Vandenberg	Deputy Chief Executive Officer	

Apologies

G Robins	Deputy President	Town Ward
RD Duckworth	Councillor	West Ward
MS Lucchesi	Councillor	Central Ward
BP Taylor	Councillor	Central Ward

3. PUBLIC QUESTION TIME

4. APPLICATIONS FOR LEAVE OF ABSENCE

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

5.1 Meeting 18 September 2019

6. MATTERS REQUIRING DECISION

- 6.1 Annual Report 2018/19 – Auditors Report
- 6.2 Compliance Audit Return 2019 - Adoption

7. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

8. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

9. INFORMATION BULLETIN ITEMS

10. DATE AND TIME OF NEXT MEETING

11. CLOSURE OF MEETING

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

5.1 Audit & Risk Committee Meeting 18 September 2019

A1/0420

Moved Cr Smoker Seconded Cr Noble that the minutes of the Audit and Risk Committee Meeting held on 18 September 2019 be received.

Carried 5/0

6. MATTERS REQUIRING DECISION

6.1 Annual Report 2018/19 – Auditors Report

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

SUMMARY:

The Shire of Kulin Annual Report 2018/19 has been audited by Councils Auditor, Byfields on behalf of Office of the Auditor General. The Auditor has provided the Independent Auditor's Report. It should be noted that no issues of inaccuracy or non-compliance with the Shire's Annual Financial Report for the year ended 30 June 2019 have been identified.

BACKGROUND & COMMENT:

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

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

Council's Auditor, Ms Leanne Oliver and the OAG representative Kien Neoh, will attend a teleconference at 3.00pm to discuss the audit report and take questions from Audit Committee members.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

RECOMMENDATION TO AUDIT COMMITTEE:

That the committee recommends to Council that the Auditors Report for the 2018/19 Financial Year be received and the accompanying management letter be noted. Questions arising from the Audit Report and management letter requiring action be addressed by the CEO. The Shire of Kulin Annual Report 2018/19 be received.

VOTING REQUIREMENTS:

Simple majority required.

A2/0420

Moved Cr Noble Seconded Cr Varone that the committee recommends to Council that the Auditors Report for the 2018/19 Financial Year be received and the accompanying management letter be noted. Questions arising from the Audit Report and management letter requiring action be addressed by the CEO. The Shire of Kulin Annual Report 2018/19 be received.

Carried 5/0

Phone link up with Vishal Desai (Byfields, Audit Manager), Leanne Oliver (Byfields, Audit Partner) and Kien Neoh (OAG, Director) finished at 3.33pm

6.2 Compliance Audit Return 2019 – Adoption

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

SUMMARY:

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

BACKGROUND:

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

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

COMMENT:

The Audit and Risk Committee's consideration and endorsement of the Compliance Audit Return (addressing those areas identified as high risk) is required prior to the report being submitted to the Department of Local Government and Communities. A completed return for the year ended 31 December 2019 is due to the Department by the 31 March 2019.

Please note that the Risk and Audit Committee is required to review the completed CAR and report the results to the Council, prior to the CAR's adoption by Council and submission to the Department by 31 March 2020.

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

STATUTORY IMPLICATIONS:

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

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —

- (a) presented to the council at a meeting of the council; and
- (b) adopted by the council; and
- (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 15 provides that:

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
- (b) any additional information explaining or qualifying the compliance audit,
- (c) is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

- (2) In this regulation, certified in relation to a compliance audit return means signed by;
- (a) the mayor or president; and
 - (b) the CEO.

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY STRATEGIC PLAN IMPLICATIONS:

Nil

That the Audit and Risk Committee consider the Officer's recommendation and make recommendation to the Council.

COMMITTEE RECOMMENDATION:

That the Audit and Risk Committee recommend to Council that;

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

VOTING REQUIREMENTS:

Absolute Majority Required

A3/0420

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

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

Carried 5/0

CLOSURE OF MEETING

There being no further business the meeting was closed at 3.42pm

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 MATTERS REQUIRING DECISION**
 - 4.1 Annual Report 2018/19 – Auditors Report
 - 4.2 Compliance Audit Return 2019 – Adoption
 - 4.3 April Council Meeting and Annual Electors Meeting
- 5 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 6 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**
- 7 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 8 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
- 9 DATE AND TIME OF NEXT MEETING**
- 10 CLOSURE OF MEETING**

Minutes of a Special Meeting of Council held in the Council Chambers on Wednesday 1 April 2020 commencing at 3.43pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

BD West	President	West Ward
B Smoker	Councillor	West Ward
J Noble	Councillor	Town Ward
R Bowey (via phone link)	Councillor	Town Ward
L Varone (via phone link)	Councillor	East Ward
G Yandle	Chief Executive Officer	
C Vandenberg	Deputy Chief Executive Officer	

Apologies

GD Robins	Deputy President	Town Ward
RD Duckworth	Councillor	West Ward
MS Lucchesi	Councillor	Central Ward
BP Taylor	Councillor	Central Ward

3. PUBLIC QUESTION TIME

Nil

4. MATTERS REQUIRING DECISION

- 4.1 Annual Report 2018/19 – Auditors Report
- 4.2 Compliance Audit Return 2019 – Adoption
- 4.3 April Council Meeting and Annual Electors Meeting

5. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

6. NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

7. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

8. MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

9. DATE AND TIME OF NEXT MEETING

10. CLOSURE OF MEETING

4. MATTERS REQUIRING COUNCIL DECISION

4.1 Annual Report 2018/19 – Auditors Report

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

SUMMARY:

The Shire of Kulin Annual Report 2018/19 has been audited by Councils Auditor, Byfields on behalf of Office of the Auditor General. The Auditor has provided the Independent Auditor's Report. It should be noted that no issues of inaccuracy or non-compliance with the Shire's Annual Financial Report for the year ended 30 June 2019 have been identified.

BACKGROUND & COMMENT:

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

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

Council's Auditor, Ms Leanne Oliver and the OAG representative Kien Neoh, will attend a teleconference at 3.00pm to discuss the audit report and take questions from Audit Committee members.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

AUDIT & RISK COMMITTEE RECOMMENDATION TO COUNCIL:

That the committee recommends to Council that the Auditors Report for the 2018/19 Financial Year be received and the accompanying management letter be noted. Questions arising from the Audit Report and management letter requiring action be addressed by the CEO. The Shire of Kulin Annual Report 2018/19 be received.

VOTING REQUIREMENTS:

Absolute majority required.

SM01/0420

Moved Cr Bowey Seconded Cr Smoker that the Auditors Report for the 2018/19 Financial Year be received and the accompanying management letter be noted. Questions arising from the Audit Report and management letter requiring action be addressed by the CEO. The Shire of Kulin Annual Report 2018/19 be received.

Carried by Absolute Majority

4.2 Compliance Audit Return 2019 – Adoption

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

SUMMARY:

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

BACKGROUND:

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

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

COMMENT:

The Audit and Risk Committee's consideration and endorsement of the Compliance Audit Return (addressing those areas identified as high risk) is required prior to the report being submitted to the Department of Local Government and Communities. A completed return for the year ended 31 December 2019 is due to the Department by the 31 March 2019.

Please note that the Risk and Audit Committee is required to review the completed CAR and report the results to the Council, prior to the CAR's adoption by Council and submission to the Department by 31 March 2020.

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

STATUTORY IMPLICATIONS:

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

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

Regulation 15 provides that:

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

FINANCIAL IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

COMMUNITY STRATEGIC PLAN IMPLICATIONS:

Nil

AUDIT & RISK COMMITTEE RECOMMENDATION:

That the Audit and Risk Committee recommend to Council that;

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

VOTING REQUIREMENTS:

Absolute Majority Required

SM02/0420

Moved Cr Varone Seconded Cr Noble that Council;

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

Carried by Absolute Majority

4.3 April Council Meeting & Annual Electors Meeting

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

SUMMARY:

Council is required to hold a general meeting of electors once every financial year. 14 days local public notice of the date, time, place and purpose of the meeting is to be given.
Council's next Ordinary meeting date is Wednesday 15 April 2020.

COMMENT:

Once the Annual Report for 2018/19 has been adopted by Council, then there will be the ability to hold the Annual Electors Meeting on the same day as the scheduled April Meeting.

Proposed to set the time and date for the Annual Electors Meeting to be 12 noon Wednesday 15 April 2020.

Alternatively, it may be worth considering a later date as there may be more information and decisions required regarding COVID-19. Please note that the latest date the Annual Electors Meeting can be held is Tuesday 28 April 2020.

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

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND TOWN PLANNING IMPLICATIONS:

Local Government Act 1995:

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

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICERS RECOMMENDATION:

That Council confirm the date and time for the April Council Meeting and the Annual Electors Meeting.

VOTING REQUIREMENTS:

Simple majority required.

SM03/0420

Moved Cr Varone Seconded Cr Noble that the April Council Meeting scheduled for Wednesday 15 April 2020 at 1pm proceed as an online meeting; and that the Annual Electors Meeting be held at 12 noon on the same day.

Carried 5/0

5 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

6 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

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

8 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

Nil

9 DATE AND TIME OF NEXT MEETING

Annual Electors Meeting – 12 noon Wednesday 15 April 2020
Ordinary Council Meeting Wednesday 15 April 2020 at 1.00pm

10 CLOSURE OF MEETING

There being no further business the President declared the meeting closed at 3.55pm

RoeROC

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

COUNCIL MINUTES

**Shire of Kulin
Council Chambers
Thursday 19 March 2020**

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1. Opening and Announcements

RoeROC Chair, Shire of Kulin President, Barry West opened the meeting at 1.05pm

2. Record of Attendance

Cr Barry West	President, Shire of Kulin
Garrick Yandle	CEO, Shire of Kulin
Nicole Thompson	Executive Support Officer (Minutes)
Natalie Manton	CEO, Shire of Corrigin
Cr Alan Wright	Shire of Narembeen
Cr Warren Milner	Shire of Narembeen
Pascoe Durtanovich	Acting CEO, Shire of Narembeen
Mia Maxfield	CEO, Shire of Kondinin
Brendon Gerrard	Roe EHO - <i>via phone link up</i>

3. Apologies

Lauren Pittman	Roe EHO
Cr Grant Robins	Shire of Kulin
Cr Mike Weguelin	Shire of Corrigin
Cr Rhonda Cole	Shire of Narembeen
Cr Sue Meeking	Shire of Kondinin

4. Guests

Nil

5. Minutes of Previous Meeting – RoeROC Council Meeting 19 December 2019

COMMENT:

Minutes of the RoeROC Meeting held 19 December 2019 were distributed.

RESOLUTION 01/0320

Moved Nat Manton Seconded Cr Alan Wright that the Minutes of the RoeROC Meeting held on 19 December 2019 be confirmed as a true and correct record.

Carried

Business Arising from the Minutes

Ashley Fisher has provided some RoeROC Waste data for August, September and October 2019. This will be sent out to the group with these Minutes.

Pascoe Durtanovich asked about the employment of the Emergency Management Officer, Mia Maxfield advised that nothing has happened as yet.

6. Presentations

Brendon Gerrard will provide some information on Covid-19 – see 8.3 Other Matters.

7. Matters for Decision

7.1 Finances – presented by Shire of Corrigin

Financial Report

Comments

RESOLUTION 02/0320

Moved Mia Maxfield Seconded Cr Alan Wright that the RoeROC Financial Statements as at 12 March 2020 indicating:

Bendering Refuse Site Balance - \$16,707.44

*Environmental Health Service Scheme YTD Expenditure - \$172,486.70
be received.*

Carried

8. Other Matters

8.1 Employment of Emergency Management Officer

Shire of Kondinin – for discussion

- Biggest issue being Council's are in different zones
- May be better for Corrigin to go with Brookton & Pingelly as same DFES zone
- Kondinin, Corrigin & Kulin are in Narrogin zone, Narembeen are separate
- Idea of the role would be the administrative work and manage legislative burden

Agreed – Nat Manton will follow up with Grant Hansen, DFES Narrogin to get an indicative job description and costings.

8.2 Meeting Dates 2020

Proposed dates:

18 June

17 September

17 December or 10 December

Agreed to adopt these dates, but assess where things are at closer to the time.

8.3 COVID-19 Discussion

Cr West attended a Mayors & Presidents Forum at WALGA on Monday, the primary concern being people coming back from overseas. He questioned what support would be available to our area and received a political response – probable that we would receive medical support.

Mia Maxfield asked the group what is the best avenue to access information quickly and is the most up-to-date. *Agreed through the Prime Minister Media Centre.*

Nat Manton commented that Local Government is an important communication vehicle and Corrigin are using the Prime Ministers message and Health Dept advice.

Noted the request from the Chief Health Officer for a list of authorised officers that may be required to assist police self-isolating requirements.

Pascoe Durtanovich – important to have the right information disseminated to your community. Narembeen will only have events with up to 30 people and have increased cleaning regimes,

Nat Manton – primary concern is with staff (some vulnerable) and they have put lines at counter for distance, aware that customer service staff and cleaners may have an increased risk coming into contact with people.

Cr West advised Kulin business are looking at home delivery. Community is mindful to look out for each other, particularly the elderly. The challenge being that elderly residents may not have access to the technology others do.

Corrigin staff will become familiar with video conferencing and will test ways to work from home.

Pascoe Durtanovich - going forward if any employees have to be isolated for 14 days would this be paid leave? Can we be consistent? Kondinin are following State Government procedures. Good information out from WALGA today who suggest making directives not policies to manage the situations.

Is Local Government considered an essential service? As the 3rd tier of Government then yes!

Nat would like confirmation that a works crew would be considered an essential service.

Mia Maxfield has spoken to Ashley Fisher, Avon Waste – his drivers all self-isolated in their own trucks and he doesn't foresee any issues with their service.

Brendon Gerrard EHO provided the following information:

- The email from the Chief Health Officer requiring notification of all authorised officers is important – it could mean he would be pulled away if things get worse
- May end up having to do other duties away from Roe communities
- Looking at uniqueness of role – going around to all different Shires each week is concerning due to being present in different offices,
- Could be working on front line – possibly putting shire officers at risk
- Emergency Management Act has a State Hazard Plan which outlines EHO specific duties
- There is space in Corrigin to work remotely and Brendon can make that call if needed

Criteria for self-isolation:–

Self isolation – for people who are confirmed cases

Self quarantine – close contacts or back from overseas

NO going out in public and NO going to work.

Agreed Brendon will send out latest information from Department of Health

WALGA are a great fall back their website has links to all other specific websites.

Agreed Nat Manton to ask WALGA to clarify if we are essential services.

Garrick Yandle – Local Government role will need to change its service delivery to manage communication and future needs.

Minister for Local Government has asked Councils to consider 0% rate increase this year.

8.4 Bending Tip

Corrigin have been contacted by the Water Corporation in Narembeen who have 4 – 5 semi loads of junk to dispose of. What it actually is needs to be clarified and check if possible for it to be disposed of on their site so it doesn't have to be moved?

Agreed Nat to ask Lauren Pittman to investigate and gather more information.

8.5 Container Deposit Scheme

- Lauren has done some research with the group currently setting up the sites in Merredin and Narrogin
- Corrigin is a refund point although no-one has applied to do this yet
- Need to find a site
- Asked to partner with Pingelly
- There may already be 175 sites operational in WA so pressure might be off...

8.6 Road Networks

Garrick will be in contact soon regarding Secondary Freight Network.

Shire of Corrigin currently under pressure from transport companies wanting RAV 7's consistency and connectivity between shires.

Garrick suggested they can make them conditionally rated eg. from farm gate to major road.

Set up Regional Distributor Roads as RAV 7 and leave other roads RAV 4 or RAV 7 with conditions.

9. Closure

There being no further business the Chair, Cr Barry West declared the meeting closed at 2.03pm.

**ROE REGIONAL ENVIRONMENTAL HEALTH SERVICES SCHEME
INCOME & EXPENDITURE
AS AT 12 MARCH 2020**

ACCOUNT	PARTICULARS	Y T D	YTD 12/03/2020	BUDGET 2019 / 2020
07450	Shire of Corrigin		\$ 27,301.19	
	Shire of Kulin		\$ 18,192.91	
	Shire of Narembeen		\$ 18,192.91	
	Shire of Kondinin		\$ 27,301.19	
	Shire of Lake Grace		\$ 27,301.19	
	Total - Operating Income		\$ 118,289.39	\$ 189,481.00
07749	Income from Sale of Assets		\$ -	\$ 30,000.00
	TOTAL INCOME		\$ 118,289.39	\$ 219,481.00
07400	Wages		\$ 80,764.92	\$ 115,924.00
07401	Superannuation		\$ 8,276.44	\$ 16,586.00
07402	FBT Expense		\$ 9,956.28	\$ 14,072.00
07403	Uniform Expenses		\$ 183.20	\$ 720.00
07404	Conference / Training		\$ -	\$ 2,500.00
07405	Telephone Expenses		\$ 1,261.51	\$ 1,300.00
07407	Subscriptions Expenses		\$ -	\$ 1,100.00
07408	Analytical Expenses		\$ 766.54	\$ 1,000.00
07409	Insurance Expenses		\$ 4,548.72	\$ 5,530.00
07410	Advertising Expenses		\$ -	\$ 3,000.00
07411	Admin and Inspection Housing Allocation		\$ 8,791.30	\$ 11,799.00
07412	Vehicle Operating Expenses		\$ 13,147.94	\$ 18,000.00
07415	Other Admin Expenses		\$ 516.01	\$ 2,000.00
07418	Consultancy Services		\$ 32,751.39	\$ 9,600.00
07417	Office Equipment		\$ -	\$ 2,000.00
07416	Admin Allocation		\$ 11,522.45	\$ 19,024.92
	Total - Operating Expenditure		\$ 172,486.70	\$ 224,155.92
CAPITAL				
07481	Vehicle Purchase		\$ 33,184	\$ 40,000.00
	Total - Capital Expenditure		\$ 33,184.18	\$ 40,000.00
	Net Income		\$ 118,289.39	\$ 219,481.00
	Net Expenditure		\$ 205,670.88	\$ 264,155.92
	Scheme Net Expenditure		\$ 87,381.49	\$ 44,674.92
%	Days F/N			
23.08%	3	Shire of Corrigin	\$ 20,167.65	\$ 10,310.97
15.38%	2	Shire of Kulin	\$ 13,439.27	\$ 6,871.00
15.38%	2	Shire of Narembeen	\$ 13,439.27	\$ 6,871.00
23.08%	3	Shire of Kondinin	\$ 20,167.65	\$ 10,310.97
23.08%	3	Shire of Lake Grace	\$ 20,167.65	\$ 10,310.97
100.00%	13		\$ 87,381.49	\$ 44,674.92

**BENDERING REFUSE SITE
2019 / 2020
INCOME & EXPENDITURE
AS AT 12 MARCH 2020**

Account	PARTICULARS	ACTUALS 2018 / 2019
	2014 / 2015 CLOSING FUNDING SURPLUS (DEFICIT)	-\$ 7,852.12
	2015 / 2016 CLOSING FUNDING SURPLUS (DEFICIT)	-\$ 51,913.35
	2016 / 2017 CLOSING FUNDING SURPLUS (Deficit from 2015/16 reimbursed in 2016/17)	\$ 57,308.21
	2017 / 2018 CLOSING FUNDING SURPLUS (DEFICIT)	\$ 18,700.24
	2018 / 2019 CLOSING FUNDING SURPLUS (DEFICIT)	\$ 464.46
	TOTAL SURPLUS AS 30 JUNE 2018	\$ 16,707.44
	<i>was transferred from Municipal Account to Trust T21 Bending Tip on 28 June 2019.</i>	
	2019 / 2020	
07850	BENDERING TIP INCOME	\$ 11,010.53
07800	BENDERING TIP EXPENDITURE	\$ -
	Subtotal Surplus(+) / Deficit (-)	\$ 11,010.53
25%	Shire of Corrigin	\$ 2,752.63
25%	Shire of Kulin	\$ 2,752.63
25%	Shire of Narembeen	\$ 2,752.63
25%	Shire of Kondinin	\$ 2,752.63
		\$ 11,010.53
Income		
31/07/2019	WESTERN AREAS PTY LTD 28.94 TONNES WESTERN AREAS RUBBISH - JULY 2019	\$ 1,447.00
31/07/2019	AVON WASTE 15 X 3M3 SKIP BINS - JULY 2019	\$ 272.73
11/09/2019	AVON WASTE 12 X 3M3 SKIP BINS - AUGUST 2019	\$ 218.18
11/09/2019	WESTERN AREAS PTY LTD 19.24 TONNES WESTERN AREAS RUBBISH - AUGUST 2019	\$ 962.00
10/10/2019	AVON WASTE 15 X 3M3 SKIP BINS - SEPTEMBER 2019	\$ 272.73
10/10/2019	WESTERN AREAS PTY LTD 19.24 TONNES WESTERN AREAS RUBBISH - SEPTEMBER 2019	\$ 962.00
19/11/2019	AVON WASTE 12 X 3M3 SKIP BINS - OCTOBER 2019	\$ 218.18
19/11/2019	AVON WASTE 1 X 10M3 HOOK BINS - OCTOBER 2019	\$ 45.45
19/11/2019	WESTERN AREAS PTY LTD 19.94 TONNES WESTERN AREAS RUBBISH - SEPTEMBER 2019	\$ 997.00
09/12/2019	WESTERN AREAS PTY LTD 21.78 TONNES WESTERN AREAS RUBBISH - NOVEMBER 2019	\$ 1,089.00
09/12/2019	AVON WASTE 12 X 3M3 SKIP BINS - NOVEMBER 2019	\$ 218.18
09/12/2019	AVON WASTE 1 X 10M3 HOOK BINS - NOVEMBER 2019	\$ 45.45
05/02/2020	AVON WASTE 14 X 3M3 SKIP BINS - DECEMBER 2019	\$ 254.55
05/02/2020	1 X 10M3 HOOK BINS - DECEMBER 2019	\$ 45.45
05/02/2020	WESTERN AREAS PTY LTD 25.07 TONNES WESTERN AREAS RUBBISH - DECEMBER 2019	\$ 1,253.50
05/02/2020	AVON WASTE 11 X 3M3 SKIP BINS - JANUARY 2020	\$ 200.00
05/02/2020	WESTERN AREAS PTY LTD 16.01 TONNES WESTERN AREAS RUBBISH - JANUARY 2020	\$ 800.50
06/03/2020	WESTERN AREAS PTY LTD 18.90 TONNES WESTERN AREAS RUBBISH - February 2020	\$ 945.00
06/03/2020	AVON WASTE 12 x 3M3 SKIP BINS - February 2020	\$ 218.18
06/03/2020	1 X 10M3 HOOK BINS - February 2020	\$ 45.45
11/03/2020	WEST COAST ASBESTOS REGISTERS 5m2 ACM on pallets - 4 packs & 4 bags from Narembeen town - 10.03.20	\$ 500.00
		\$ 11,010.53
Expenditure		

Not invoiced
Invoiced



Kulin Local Emergency Management Committee

Minutes of a Meeting of the Shire of Kulin LEMC held in the Kulin Shire Council Offices on Wednesday 25 March 2020 commencing at 4.00pm.

1. Present

Garrick Yandle	- CEO, Shire of Kulin - Chairperson
Rodney Duckworth	- Councillor, Shire of Kulin
Dave Ball	- Kulin Police, WAPOL
Jess Smith	- Kondinin Hospital WACHS
Brendan Sloggett	- Kulin St John Ambulance
Craig McInnes	- Kulin Volunteer Fire Brigade
Judd Hobson	- Works Manager, Shire of Kulin
Bev Stanes	- Kulin District High School

2. Apologies

Grant Hansen	- DFES Narrogin
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All Local Governments have been requested to hold a LEMC Meeting in relation to Covid-19

3. Agency Details

WAPOL

- Commission declared State of Emergency
- Enforcement of recommendations
- Notify State Operations Centre – seek advice
- New liquor restrictions

WACHS

- Do not present to hospital
- Can undertake tests under certain criteria
 - 38 fever
 - acute respiratory infection
 - proven international travel
 - close contact with traveller
 - health care worker in direct patient contact
- Ring in advance to allow preparation
- Cannot admit put in ED presentation - transfer

St Johns

- Generally only take patients with high symptoms
- Reasonable supply of PPE
- Do not call ambulance unless dire distress
- Hopefully comms centre can deal with myriad queries

VFRS

- PPE reasonable supplies
- Advised not to undertake training exercises
- 12 members

KDHS

- Advice from Dept of Health
- Regular updates via video link
- Still open, but kids staying away
- Extra budget for cleaning; regime increased
- Increased sanitary supplies
- Work towards "working from home" platform
- Suspect schools to close – change to online / virtual
- Teachers will still access schools & resources
- Infection – special process
- Visitors discouraged
- School board – cancelled today
- Encouraging good hygiene

Shire

- Staff continuity
- FRC, gym, visitor centre, pool, caravan park – closed
- EHO support
- Administration – access protocols
- Business as usual
- Community communication
- Council meetings

Elderly

- Staff groceries
- Online volunteers register – deliveries

Lockdown

Communication to Community – through to CEO and CDO

6. Meeting Closure

There being no further business the meeting closed at 4.40pm.

Next Meeting Wednesday 8 April 2020 at 4pm



EFT & Chq Payments

0

**Presented to Council Meeting held
0 January 1900**

Shire of Kulin

EFT & Chq Listing for period ended 31 March 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
427	09/03/2020	JOHN PHILIP COSTELLO	\$650.00
		Housing Bond Refunded, Unit One Johnston Street	
428	09/03/2020	SHIRE OF KULIN	\$150.00
		Cleaning of Unit One Johnston Street	
429	10/03/2020	DARREN THOMAS	\$200.00
		Refund Request from Trust Account	
430	16/03/2020	GARRETT LEE	\$800.00
		Housing Bond Refunded, 21 Bull Street	
431	24/03/2020	HAYLEY SMITH	\$1,000.00
		Housing Bond Refunded, Unit Three Johnston Street	
432	25/03/2020	AMY THOMAS	\$650.00
		Housing Bond Refunded, Unit Six Johnston Street	
433	25/03/2020	SHIRE OF KULIN	\$150.00
		Cleaning of Unit Six Johnston Street	
434	26/03/2020	SARAH READER	\$1,800.00
		Refund Request from Trust Account	
435	30/03/2020	MEAGHAN BERRIGAN	\$800.00
		Housing Bond Refunded, Unit One Ellson Street	
MUNICIPAL			
EFT16269	04/03/2020	CHILD SUPPORT AGENCY	\$632.49
		Payroll Deductions	
EFT16270	04/03/2020	KULIN SOCIAL CLUB	\$410.00
		Payroll Deductions	
EFT16271	04/03/2020	KULIN SHIRE TRIP FUND	\$2,740.00
		Payroll Deductions	
EFT16272	04/03/2020	KULIN SHIRE TRUST FUND	\$1,430.00
		Payroll Deductions	
EFT16273	11/03/2020	AVON WASTE	\$12,532.67
		Refuse Collection	
EFT16274	11/03/2020	AIR LIQUIDE WA	\$20.30
		Cylinder Rent	
EFT16275	11/03/2020	AUSTRALIA POST- MAILWEST	\$725.85
		Postage	
EFT16276	11/03/2020	ALL-WAYS FOODS	\$725.57
		Kitchen Supplies	
EFT16277	11/03/2020	AQUATIC SERVICES WA P/L	\$792.00
		Service Work	
EFT16278	11/03/2020	BGC QUARRIES	\$14,414.22
		7MM & 14MM Washed Granite	
EFT16279	11/03/2020	BOC GASES	\$42.94
		Cylinder Rent	
EFT16280	11/03/2020	BEST OFFICE SYSTEMS	\$2,386.44
		Printing Charges	
EFT16281	11/03/2020	BLACKWOODS	\$224.28
		Parts & Repairs	
EFT16282	11/03/2020	COUNTRY WIDE FRIDGE LINES PTY TLD	\$193.71
		Freight on Bar Purchase	
EFT16283	11/03/2020	COURIER AUSTRALIA	\$51.21
		Freight	
EFT16284	11/03/2020	COV'S PARTS	\$621.57
		Parts & Repairs	
EFT16285	11/03/2020	CORRIGIN PHARMACY	\$127.12
		Medical Supplies	
EFT16286	11/03/2020	JFLAG HOLDINGS PTY LTD	\$200.00
		Carpet Cleaning, Child Care Centre	

Shire of Kulin

EFT & Chq Listing for period ended 31 March 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16287	11/03/2020	COLLIE RADIATOR SERVICE	\$2,079.00
		Parts & Repairs	
EFT16288	11/03/2020	DUCKWORTH, RODNEY DAVID	\$1,841.74
		Sitting Fee, Travel Expenses & Deputy President's Allowance	
EFT16289	11/03/2020	FEGAN BUILDING SURVEYING	\$222.75
		Building Survey	
EFT16290	11/03/2020	KULIN TRANSPORT	\$18,943.85
		Blue Metal Freight	
EFT16291	11/03/2020	KLEENHEAT GAS	\$244.41
		Gas & Yearly Facility Fee	
EFT16292	11/03/2020	KULIN IGA	\$2,345.84
		Camp Kulin Catering Supplies	
EFT16293	11/03/2020	KULIN LIBRARY, POST OFFICE AND MAIL	\$1,323.30
		Library Service Fee	
EFT16294	11/03/2020	LAKE GRACE TRANSPORT	\$308.00
		Freight	
EFT16295	11/03/2020	TRINITEQ INTERNATIONAL PTY LTD	\$363.00
		IT Support, FRAC	
EFT16296	11/03/2020	NUTRIEN AG SOLUTIONS LIMITED	\$323.40
		Syng Thivit Jet & Genf Mancozeb	
EFT16297	11/03/2020	NAREMBEEN COMMUNITY RESURCE CENTRE	\$505.45
		Waste Station Calendars	
EFT16298	11/03/2020	IXOM OPERATIONS PTY LTD	\$105.03
		Chlorine Cylinder Service Fee	
EFT16299	11/03/2020	OIL TECH FUEL	\$47,871.21
		Distillate & Unleaded Fuel	
EFT16300	11/03/2020	EXURBAN RURAL & REGIONAL PLANNING	\$672.72
		Town Planning	
EFT16301	11/03/2020	GRANT ROBINS	\$1,637.50
		Sitting Fee, Travel Expenses & Deputy President's Allowance	
EFT16302	11/03/2020	NM & MA SCADDING	\$3,595.68
		Mix & Lay Stabilised Sand, Spotter & Travel	
EFT16303	11/03/2020	ST. JOHN AMBULANCE ASSOCIATION	\$64.00
		First Aid Kits	
EFT16304	11/03/2020	SMOKER, BRADLEY	\$1,200.00
		Sitting Fee July/December 2019	
EFT16305	11/03/2020	SWAN BREWERY COMPANY PTY LTD	\$1,016.64
		Bar Purchase	
EFT16306	11/03/2020	SYRED MECHANICAL SERVICES	\$874.72
		Oils & Grease	
EFT16308	11/03/2020	SPYKER BUSINESS SOLUTIONS	\$2,607.66
		IT Support	
EFT16309	11/03/2020	STEVE DAVIS BUILDER	\$230.00
		Camp Kulin Staff Accommodation	
EFT16310	11/03/2020	OFFICEWORKS BUSINESS DIRECT	\$286.77
		Stationery Supplies	
EFT16311	11/03/2020	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$567.00
		Staff Training, Fiona Murphy	
EFT16312	11/03/2020	SYNERGY	\$2,717.26
		Electricity	
EFT16313	11/03/2020	WESTRAC PTY LTD	\$2,421.74
		Parts & Repairs	
EFT16314	11/03/2020	WA HINO SALES & SERVICE	\$383.00
		Parts & Repairs	
EFT16315	13/03/2020	CHILD SUPPORT AGENCY	\$312.96
		Payroll Deductions	
EFT16316	13/03/2020	KULIN SOCIAL CLUB	\$210.00
		Payroll Deductions	
EFT16317	13/03/2020	KULIN SHIRE TRIP FUND	\$1,470.00
		Payroll Deductions	
EFT16318	13/03/2020	KULIN SHIRE TRUST FUND	\$715.00
		Payroll Deductions	

Shire of Kulin

EFT & Chq Listing for period ended 31 March 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16319	17/03/2020	A.R.M SECURITY	\$100.10
		FRAC Alarm Monitoring	
EFT16320	17/03/2020	ASHDOWN INGRAM	\$158.40
		Parts & Repairs	
EFT16321	17/03/2020	BGC QUARRIES	\$4,975.85
		14MM Washed Granite	
EFT16322	17/03/2020	BLACKWOODS	\$26.40
		Parts & Repairs	
EFT16323	17/03/2020	DARREN THOMAS	\$490.00
		TV Installation at Gym	
EFT16324	17/03/2020	ENGINE PROTECTION EQUIPMENT PTY LTD	\$1,140.92
		Parts & Repairs	
EFT16325	17/03/2020	GANGELLS AGSOLUTIONS	\$11,298.66
		Various Buildings, Depot & Road Maintenance Supplies	
EFT16326	17/03/2020	KULIN HARDWARE & RURAL	\$5,635.44
		Various Buildings, Depot & Road Maintenance Supplies	
EFT16327	17/03/2020	KULIN TYRE SERVICE	\$9,610.88
		Tyres, Tubes & Batteries	
EFT16328	17/03/2020	MULLAN ELECTRICAL PTY LTD	\$1,418.95
		Replace Lights in Change Rooms at Aquatic Centre	
EFT16329	17/03/2020	NEWGROUND WATER SERVICES PTY LTD	\$526.90
		Nozzles, Oval	
EFT16330	17/03/2020	PINGARING AGSOLUTIONS	\$131.65
		Fuel, Pingaring Fire Truck	
EFT16331	17/03/2020	ROADS 2000 PTY LTD	\$133,870.88
		Supply & Lay Asphalt	
EFT16332	17/03/2020	SPORTSPOWER NARROGIN	\$26.00
		Engraving, Australia Day Medals	
EFT16333	17/03/2020	SHIRE OF LAKE GRACE	\$4,000.00
		Contribution to Pingaring School	
EFT16334	17/03/2020	SWAN BREWERY COMPANY PTY LTD	\$381.57
		Bar Purchase	
EFT16335	17/03/2020	TAMORA PLUMBING AND GAS	\$220.00
		Backflow Test Fire Line, Shire Office	
EFT16336	17/03/2020	SW TAYLOR	\$660.00
		Lifting Equipment Inspection and Tagging	
EFT16337	17/03/2020	WICKEPIN MOTORS	\$1,000.00
		Insurance Excess	
EFT16338	17/03/2020	SYNERGY	\$13,890.64
		Electricity	
EFT16339	17/03/2020	WATERMAN IRRIGATION AUSTRALIA	\$2,002.04
		Standpipe Router Upgrades, Claim NO3	
EFT16340	20/03/2020	KULIN SHIRE TRUST FUND	\$397.05
		Payment to Trust Account to Correct Balance	
EFT16341	26/03/2020	CHILD SUPPORT AGENCY	\$312.96
		Payroll Deductions	
EFT16342	26/03/2020	KULIN SOCIAL CLUB	\$210.00
		Payroll Deductions	
EFT16343	26/03/2020	KULIN SHIRE TRIP FUND	\$1,470.00
		Payroll Deductions	
EFT16344	26/03/2020	KULIN SHIRE TRUST FUND	\$715.00
		Payroll Deductions	
EFT16345	27/03/2020	AQUATIC SERVICES WA P/L	\$525.80
		Injection Qill & Valve, Aquatic Centre	
EFT16346	27/03/2020	APPLIED EDUCATION	\$715.00
		Traineeship Enrolment, Nicole Poletti- Progress Payment	
EFT16347	27/03/2020	BGC QUARRIES	\$838.20
		14MM Washed Granite	
EFT16348	27/03/2020	COUNTRY WIDE FRIDGE LINES PTY TLD	\$93.18
		Freight on Bar Purchase	
EFT16349	27/03/2020	COV'S PARTS	\$627.74
		Depot Supplies	

Shire of Kulin

EFT & Chq Listing for period ended 31 March 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
EFT16350	27/03/2020	WINC AUSTRALIA LIMITED Stationery Supplies	\$47.00
EFT16351	27/03/2020	CORSIGN (WA) PYT LTD Road Supplies	\$2,910.60
EFT16352	27/03/2020	COLLIE RADIATOR SERVICE Parts & Repairs	\$5,720.00
EFT16353	27/03/2020	C R INDUSTRIES Parts & Repairs	\$272.39
EFT16354	27/03/2020	CAPE GUTTER CLEAN Vacuum Clean Gutters & Valleys, Shire Buildings	\$1,386.00
EFT16355	27/03/2020	LANDGATE Landgate Transactions	\$52.40
EFT16356	27/03/2020	ECOEDGE ENVIRONMENTAL SERVICES Flora, Fauna Survey & Clearing Application	\$5,215.10
EFT16357	27/03/2020	GARPEN PTY LTD Parts & Repairs	\$240.00
EFT16358	27/03/2020	JR & A HERSEY PTY LTD Road Maintenance Supplies	\$1,905.75
EFT16359	27/03/2020	HOST CATERING SUPPLIES HEAD OFFICE Kitchen Utensils, FRAC	\$1,312.52
EFT16360	27/03/2020	KLEENHEAT GAS Gas & Yearly Facility Fee	\$1,021.41
EFT16361	27/03/2020	KULIN TYRE SERVICE Tyres, Tubes & Batteries	\$5,490.82
EFT16362	27/03/2020	KONDININ MEDICAL CENTRE Progress Consultation, Raymond Jones	\$147.30
EFT16363	27/03/2020	LAKE GRACE TRANSPORT Freight	\$184.80
EFT16364	27/03/2020	LINEMARKING WA PTY LTD Spotting & Barrier Marking	\$6,765.00
EFT16365	27/03/2020	MULLAN ELECTRICAL PTY LTD Air Conditioners Maintenance, 12 Bowey Way	\$209.00
EFT16366	27/03/2020	NARROGIN GLASS QUICKFIT WINDSCREENS Parts & Repairs	\$613.43
EFT16367	27/03/2020	IXOM OPERATIONS PTY LTD Chlorine	\$490.60
EFT16368	27/03/2020	OIL TECH FUEL Distillate & Unleaded Fuel	\$39,451.50
EFT16369	27/03/2020	SPORTPOWER NARROGIN Plaque & Engraving	\$112.00
EFT16370	27/03/2020	TAMORA PLUMBING AND GAS Replace Tap, 19 Wright Street	\$272.80
EFT16371	27/03/2020	THE AG SHOP Parts & Repairs	\$7.69
EFT16372	27/03/2020	OFFICEWORKS BUSINESS DIRECT Stationery Supplies	\$176.27
EFT16373	27/03/2020	SYNERGY Electricity	\$610.39
EFT16374	27/03/2020	WESTRAC PTY LTD Parts & Repairs	\$4,187.01
EFT16375	27/03/2020	WATERMAN IRRIGATION AUSTRALIA Malley Valley Road Standpipe Repairs	\$192.50
EFT16376	27/03/2020	WA CONTRACT RANGER SERVICES Ranger Service	\$561.00
EFT16377	27/03/2020	WEST COAST ASBESTOS REGISTERS Asbestos Removal/Disposal, 17 & 19 McInnes Street	\$2,172.50
37213	11/03/2020	BRADLEY TAYLOR Sitting Fee & Travel Expenses July/December 2019	\$1,519.68
37214	11/03/2020	RA & RJ BOWEY Sitting Fee & Travel Expenses July/December 2019	\$1,257.72
37215	11/03/2020	J L COLBOURNE Supply Materials & Make Santa Costume	\$150.00

Shire of Kulin

EFT & Chq Listing for period ended 31 March 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
37216	11/03/2020	MICHAEL LUCCHESI	\$1,342.08
		Sitting Fee & Travel Expenses July/December 2019	
37217	11/03/2020	MCINNES HAYDN	\$800.00
		Sitting Fee July/October 2019	
37218	11/03/2020	JARRON NOBLE	\$419.24
		Sitting Fee & Travel Expenses Nov/December 2019	
37219	11/03/2020	SHIRE OF KULIN	\$850.00
		Triathlon Prizes	
37220	11/03/2020	TELSTRA	\$2,439.78
		Phone Usage & Equipment Rent	
37221	11/03/2020	LUCIA VARONE	\$1,580.16
		Sitting Fees & Travel Expenses July/December 2019	
37222	11/03/2020	WEST, BARRY	\$5,618.40
		Sitting Fees, Travel Expenses & President's Allowance	
37223	17/03/2020	KULIN RETIREMENT HOMES INC	\$2,480.00
		Rent Unit 6 Kulinda Village, Cathy Howard	
37224	27/03/2020	TELSTRA	\$249.12
		Mobile Phone Usage & Equipment Rent	
37225	27/03/2020	LUCIA VARONE	\$145.04
		Balance Owing on Travel Expense July/December 2019	
37226	27/03/2020	WATER CORPORATION	\$32,629.96
		Water Usage & Rates	
DD7245.1	08/03/2020	WA LOCAL GOVT SUPERANNUATION PLAN	\$11,181.43
		Superannuation Contributions	
DD7245.2	08/03/2020	WEALTH PERSONAL SUPERANNUATION AND PENSION	\$190.14
		Superannuation Contributions	
DD7245.3	08/03/2020	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE	\$808.66
		Superannuation Contributions	
DD7245.4	08/03/2020	BENDIGO SUPERANNUATION PLAN	\$326.23
		Superannuation Contributions	
DD7245.5	08/03/2020	AUSTRALIAN SUPERANNUATION	\$848.42
		Superannuation Contributions	
DD7245.6	08/03/2020	ANZ SMART CHOICE SUPER	\$154.67
		Superannuation Contributions	
DD7245.7	08/03/2020	AMP	\$413.82
		Superannuation Contributions	
DD7245.8	08/03/2020	PRIME SUPERANNUATION	\$439.16
		Superannuation Contributions	
DD7245.9	08/03/2020	MLC MASTERKEY SUPERANNUATION	\$187.07
		Superannuation Contributions	
DD7262.1	22/03/2020	WA LOCAL GOVT SUPERANNUATION PLAN	\$12,201.92
		Superannuation Contributions	
DD7262.2	22/03/2020	WEALTH PERSONAL SUPERANNUATION AND PENSION	\$186.75
		Superannuation Contributions	
DD7262.3	22/03/2020	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE	\$808.66
		Superannuation Contributions	
DD7262.4	22/03/2020	BENDIGO SUPERANNUATION PLAN	\$326.23
		Superannuation Contributions	
DD7262.5	22/03/2020	AUSTRALIAN SUPERANNUATION	\$605.58
		Superannuation Contributions	
DD7262.6	22/03/2020	ANZ SMART CHOICE SUPER	\$144.53
		Superannuation Contributions	
DD7262.7	22/03/2020	AMP	\$391.48
		Superannuation Contributions	
DD7262.8	22/03/2020	PRIME SUPERANNUATION	\$451.18
		Superannuation Contributions	
DD7262.9	22/03/2020	MLC MASTERKEY SUPERANNUATION	\$183.35
		Superannuation Contributions	
DD7264.1	08/03/2020	AUSTRALIAN SUPERANNUATION	\$198.91
		Superannuation Contributions	
DD7269.1	01/03/2020	BENDIGO BANK	\$1.40
		Bank Charges	

Shire of Kulin

EFT & Chq Listing for period ended 31 March 2020

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD7269.2	16/03/2020	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH	\$4,062.18
		Bar Purchase	
DD7269.3	15/03/2020	BENDIGO BANK	\$0.15
		Bank Charges	
DD7269.4	18/03/2020	BENDIGO BANK	\$3.15
		Bank Charges	
DD7269.5	18/03/2020	WESTNET INTERNET SERVICES	\$109.90
		Westnet Service	
DD7269.6	25/03/2020	BENDIGO BANK	\$9.30
		Bank Charges	
DD7269.7	25/03/2020	CARLTON UNITED BREWERIES PTY LTD	\$784.08
		Bar Purchase	
DD7269.8	26/03/2020	BENDIGO BANK	\$0.60
		Bank Charges	
DD7269.9	02/03/2020	BENDIGO BANK	\$184.81
		Bank Charges	
DD7245.10	08/03/2020	REST SUPERANNUATION	\$321.55
		Superannuation Contributions	
DD7245.11	08/03/2020	THE PIPA SELF MANAGED SUPER FUND	\$186.75
		Superannuation Contributions	
DD7262.10	22/03/2020	REST SUPERANNUATION	\$328.16
		Superannuation Contributions	
DD7262.11	22/03/2020	THE PIPA SELF MANAGED SUPER FUND	\$186.75
		Superannuation Contributions	
DD7269.10	02/03/2020	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$308.03
		Bank Charges, Fuel Facility	
DD7269.11	02/03/2020	WESTNET INTERNET SERVICES	\$368.90
		Westnet Service	
DD7269.12	04/03/2020	BENDIGO BANK	\$0.60
		Bank Charges	
DD7269.13	05/03/2020	CARLTON UNITED BREWERIES PTY LTD	\$2,269.33
		Bar Purchase	
DD7269.14	11/03/2020	BENDIGO BANK	\$16.05
		Bank Charges	
DD7269.15	13/03/2020	BENDIGO BANK	\$0.60
		Bank Charges	
DD7269.16	30/03/2020	BENDIGO BANK	\$4.95
		Bank Charges	
5781440	11/03/2020	Bulk Payroll Payment	\$75,149.63
		Payroll	
5807207	25/03/2020	Bulk Payroll Payment	\$78,135.24
		Payroll	
Sub-total: EFT & Chq Payments			\$665,089.47
TOTAL PAYMENTS FOR MONTH ENDING 31 March 2020			\$665,089.47

Bendigo Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$471.94
3 Mar 20	BP EXPRESS 6211, WEM BLEY AUS RETAIL PURCHASE 29/02 CARD NUMBER 552638XXXXXXXX823 1	PMU120 0152 728 40.68	Fuel DCEO	512.62
5 Mar 20	SUPER CHEAP AUTO, MI DLAND AUS RETAIL PURCHASE 03/03 CARD NUMBER 552638XXXXXXXX405 1	PMU27 0152 728 239.99	Fuel CEO	752.61
10 Mar 20	AURORA PETROLEUM PTY, ORANA AUS RETAIL PURCHASE 07/03 CARD NUMBER 552638XXXXXXXX823 1	PMU120 0152 728 65.73	Fuel DCEO	818.34
13 Mar 20	ADOBE ACROPRO SU, ADO BE.LY/ENAU AUS RETAIL PURCHASE-INTERNATIONAL 12/03 CARD NUMBER 552638XXXXXXXX706 1	EC42130-31 263.87	12 Month Subscription Adobe Pro DC	1,082.21
14 Mar 20	PERIODIC TFR 00074214151201 00000000000		471.94	610.27
14 Mar 20	CROWN PERTH PARKING, BURSWOOD AUS RETAIL PURCHASE 12/03 CARD NUMBER 552638XXXXXXXX823 1	EO4204-31 25.30	Parking Fee Staff Training	635.57
14 Mar 20	LEARNING CLOUD, NEWC ASTLE AUS RETAIL PURCHASE 12/03 CARD NUMBER 552638XXXXXXXX706 1	E143140-31 745.00	Staff Training Tom Bennier	1,380.57
15 Mar 20	MELVILLE HEIGHTS MEA 1, MELVILLE AUS RETAIL PURCHASE 13/03 CARD NUMBER 552638XXXXXXXX823 1	EC41110-31 164.15	Meat for Council Dinner	1,544.72
17 Mar 20	PUMA CAUSEWAY, CAUSE WAY AUS RETAIL PURCHASE 13/03 CARD NUMBER 552638XXXXXXXX823 1	PMU120 0152 728 49.59	Fuel DCEO	1,594.31


...continued overleaf >


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852BH102 / E-0 / S-485 / H-485 / 0007421415000908

Date Paid ___ / ___ / ___ Amount \$ _____


Bendigo Business Credit Card - Payment options

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

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

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

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

 **Bill code: 342949**
Ref: 691211254

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



Bendigo Business Credit Card

BSB number 633-000
Account number 691211254
Customer name SHIRE OF KULIN
Minimum payment required \$97.55
Closing Balance on 31 Mar 2020 \$3,251.72
Payment due 14 Apr 2020

Date _____ Payment amount _____

Drawer	Chq No	BSB	Account No	\$	¢

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

Bendigo Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments	Balance
17 Mar 20	CROWN METROPOL PERTH , BURSWOOD AUS RETAIL PURCHASE 11/03 CARD NUMBER 552638XXXXXXXX823 1	EO42040-31 811.37	Accommodation staff Training	2,405.68
17 Mar 20	SIMPLEINOUT.COM, 701 4918762 US RETAIL PURCHASE-INTERNATIONAL 15/03 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX405 1	EO42060-31 32.26	Membership	2,437.94
17 Mar 20	INTERNATIONAL TRANSACTION FEE	" 0.97	"	2,438.91
20 Mar 20	Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 18/03 CARD NUMBER 552638XXXXXXXX426 1	E112030-47 115.95	Aquatic Centre Internet	2,554.86
22 Mar 20	AVN NORTHAM PTY LTD, NORTHAM AUS RETAIL PURCHASE 20/03 CARD NUMBER 552638XXXXXXXX405 1	MV27 0132 730 480.76	30,000 KM Service, CEO'S Vehicle	3,035.62
24 Mar 20	PUMA ENERGY SAW 1,SAW YERS VALLE AUS RETAIL PURCHASE 20/03 CARD NUMBER 552638XXXXXXXX405 1	MV27 0152 728 166.10	Fuel, CEO	3,201.72
29 Mar 20	SQ *ACRES OF TASTE, Kulin AUS RETAIL PURCHASE 27/03 CARD NUMBER 552638XXXXXXXX405 1	EO42140-31 30.00	Staff Morning Tea	3,231.72
30 Mar 20	CARD FEE 5 @ \$4.00	EO32100-31 20.00		3,251.72
Transaction totals / Closing balance		\$3,251.72	\$471.94	\$3,251.72

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
FOR YOUR ACCOUNT.

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

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

Card Security

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

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Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 31 March 2020

Presented to Ordinary Council Meeting

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

	Annual Budget	YTD Budget	YTD Actual	Var.	Var.	
	\$	\$	\$	\$	%	
Operating Revenues						
General Purpose Funding	1,149,894	849,544	780,715	(68,829)	(8.82%)	
Governance	16,970	12,717	54,908	42,191	76.84%	▲
Law, Order and Public Safety	33,400	22,026	34,028	12,002	35.27%	▲
Health	0	0	628	628	100.00%	
Education and Welfare	240,485	167,217	187,699	20,482	10.91%	▲
Housing	94,264	70,686	74,768	4,082	5.46%	
Community Amenities	100,224	98,415	96,032	(2,383)	(2.48%)	
Recreation and Culture	213,330	162,636	154,094	(8,542)	(5.54%)	
Transport	1,080,838	810,624	917,600	106,976	11.66%	▲
Economic Services	1,240,000	936,163	969,039	32,876	3.39%	
Other Property and Services	104,864	74,880	182,727	107,847	59.02%	▲
Total (Excluding Rates)	4,274,270	3,204,908	3,452,237	247,329		
Operating Expense						
General Purpose Funding	74,717	49,500	50,407	(907)	(1.80%)	
Governance	212,641	154,643	213,091	(58,448)	(27.43%)	▲
Law, Order and Public Safety	144,535	71,945	94,413	(22,468)	(23.80%)	▲
Health	121,926	91,374	54,631	36,743	67.26%	▼
Education and Welfare	294,124	220,473	217,767	2,706	1.24%	
Housing	209,584	157,113	146,226	10,887	7.44%	
Community Amenities	331,611	241,092	234,502	6,590	2.81%	
Recreation and Culture	1,267,480	969,364	901,043	68,321	7.58%	
Transport	4,582,213	3,438,453	2,938,661	499,792	17.01%	▼
Economic Services	1,488,230	1,119,021	1,223,641	(104,620)	(8.55%)	
Other Property and Services	148,366	146,935	302,665	(155,730)	(51.45%)	▲
Total	8,875,425	6,659,913	6,377,048	282,865		
Funding Balance Adjustment						
Add back Depreciation	3,800,291	2,797,659	2,736,894	(60,765)	(2.22%)	
Adjust (Profit)/Loss on Asset Disposal	54,554	0	673	673	100.00%	
Net Operating	(746,310)	(657,346)	(187,244)	470,102		
Capital Revenues						
Proceeds From Sale of Assets	245,000	0	47,500	0		
Transfer from Reserves	405,000	85,000	330,000	(245,000)	74.24%	
Total	650,000	85,000	377,500	(245,000)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	702,526	597,470	279,057	318,413	114.10%	▲
Plant and Equipment	841,000	630,747	436,860	193,887	44.38%	▼
Furniture and Equipment	96,800	72,585	140,962	(68,377)	(48.51%)	▲
Infrastructure Assets - Roads	1,567,030	1,175,220	1,264,443	(89,223)	(7.06%)	
Infrastructure Assets - Other	251,851	188,856	27,326	161,530	591.13%	▼
Purchase of Investments	0	0	0	0		
Repayment of Debentures	87,804	43,902	43,569	333	0.77%	
Advances to Community Groups	0	0	0	0		
Transfer to Reserves	55,594	28,075	24,008	4,067	16.94%	
Total	3,602,605	2,736,855	2,216,224	520,631		
Net Capital	2,952,605	2,651,855	1,838,724	275,631		
Total Net Operating + Capital	3,698,915	3,309,201	2,025,968	745,733		
Rate Revenue	2,019,169	2,018,662	2,012,230	(6,432)	(0.32%)	
Opening Funding Surplus(Deficit)	1,755,589	1,528,224	1,761,703	233,479	13.25%	▲
Closing Funding Surplus(Deficit)	75,843	237,685	1,747,966	972,781		

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

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
	CURRENT ASSETS			
	Cash at Bank			
0A01101	CASH AT BANK	801,141	(399,695)	401,446
0A01102	PETTY CASH FLOAT	500	0	500
0A01103	TILL FLOAT	3,100	0	3,100
0A01108	CASH AT BANK - FREEBAIRN CLUB	9,398	5,749	15,148
0A01116	MUNICIPAL INVESTMENTS	1,332,651	613,017	1,945,669
	Sub-total Cash at Bank	2,146,791	219,071	2,365,862
	Cash at Bank Reserves & Restricted Funds			
0A01105	FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE	12,430	1,107	13,537
0A01107	FREEBAIRN RECREATION CENTRE RESERVE	239,075	(23,147)	215,928
0A01112	PLANT RESERVE	390,779	4,645	395,424
0A01113	LSL & AL RESERVE	252,213	4,588	256,802
0A01114	BUILDING RESERVE	500,549	(254,108)	246,441
0A01117	ADMIN EQUIPMENT RESERVE	75,262	886	76,148
0A01118	NATURAL DISASTER RESERVE	141,448	0	141,448
0A01119	JOINT VENTURE HOUSING RESERVE	75,156	302	75,458
0A01123	FRC SURFACE & EQUIP REPLACEMENT RESERVE	181,533	(42,834)	138,699
0A01125	TOWN PLANNING RESERVE	0	583	583
0A01132	CAMP KULIN RESERVE	8	0	8
0A01133	MEDICAL SERVICES RESERVE	103,111	1,214	104,324
0A01134	FUEL FACILITY RESERVE	65,613	772	66,385
0A01135	ROAD REPLACEMENT RESERVE	2,450	0	2,450
	Sub-total Cash at Bank Reserves & Restricted Funds	2,039,627	(307,978)	1,733,634
	Sundry Debtors			
0A01120	SUNDRY DEBTORS	134,304	181,542	315,845
0A01150	PENSIONER REBATES ALLOWED	0	1,243	1,243
	Sub-total Sundry Debtors	134,304	182,785	317,088
	Sundry Debtors - Rates			
0A01121	SUNDRY DEBTORS - RATES	65,740	14,624	80,364
0A01126	Provision for Doubtful Debts - Rates	0	0	0
	Sub-total Sundry Debtors - Rates	65,740	14,624	80,364
	Prepaid Assets			
0A01130	PREPAID ASSETS	0	0	0
	Sub-total Prepaid Assets	0	0	0
	Stock on hand			
0A01190	STOCK ON HAND DISTILLATE	11,155	(42,798)	(31,643)
0A01191	STOCK ON HAND FREEBAIRN	10,326	0	10,326
0A01193	STOCK ON HAND ULP	10,282	27,434	37,716
0A01192	STOCK RECEIVED CONTROL	(0)	36,496	36,496
	Sub-total Stock on hand	31,763	21,133	52,896
	TOTAL CURRENT ASSETS	4,418,225	129,634	4,549,845
	Sundry Creditors			
0L01215	SUNDRY CREDITORS	(160,619)	(482,864)	(643,483)
	Sub-total Sundry Creditors	(160,619)	(482,864)	(643,483)
	Accruals			
0L01220	ANNUAL LEAVE ACCRUAL	(177,814)	0	(177,814)
0L01213	GENERAL CLEARING ACCOUNT	(786)	330	(456)
0L01222	PAYROLL SUSPENSE ACCOUNT	(89,746)	89,746	0
	Sub-total Accruals	(268,346)	90,076	(178,270)

STATEMENT OF OPERATING

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	LSL - Current			
0L01221	LSL ACCRUAL - CURRENT	(173,413)	0	(173,413)
	Sub-total LSL - Current	(173,413)	0	(173,413)
	GST Clearing Account			
0A01140	GST PAID CLEARING ACCOUNT	77,208	3,342	80,550
0L01202	TAXATION CLEARING ACCOUNT	(61,880)	11,829	(50,051)
0L01210	GST COLLECTED CLEARING ACCOUNT	(33,452)	18,196	(15,256)
0A01141	FUEL TAX REBATE RECEIVABLE	5,003	(5,003)	0
0L01211	FBT SUSPENSE ACCOUNT	(2,256)	2,256	0
	Sub-total: GST Clearing Account	(15,377)	30,620	15,244
	Loan Commitment - Current			
0L01217	LOAN LIABILITY-CURRENT	(87,267)	0	(87,267)
E091110	PRINCIPAL ON LOANS 55 & 58	0	43,569	43,569
	Sub-total: Loan Commitment - Current	(87,267)	43,569	(43,698)
	ESL Collection			
0L01230	ESL LEVIED	919	(2,186)	(1,267)
0L01231	ESL CONTROL ACCOUNT	3,068	803	3,871
0L01232	ESL PENSIONER REBATE	0	189	189
	Sub-total: ESL Collection	3,987	(1,194)	2,793
	Rates Paid in Advance			
0L01223	EXCESS RATE RECEIPTS	(3,169)	13	(3,156)
0L01224	RATE REFUND SUSPENSE ACCOUNT	42	0	42
	Sub-total: Rates Paid in Advance	(3,127)	13	(3,114)
	TOTAL CURRENT LIABILITIES	(704,162)	(319,780)	(1,023,942)
	NET CURRENT ASSETS	3,714,063	(190,147)	3,525,903
	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	44,395	44,395
E132600	CARAVAN PARK CAPITAL	0	53,205	53,205
	Sub-total Work in Process	0	97,600	97,600
	Land & Buildings			
0A01510	Land & Buildings	22,973,031	0	22,973,031
0A01511	Accumulated Dep'N Land & Buildings	(865,170)	(344,123)	(1,209,293)
0A01590	Land for Resale	1,491,000	0	1,491,000
E091103	Accumulated Dep'N Land & Buildings	0	177,377	177,377
E113905	Freebairn Rec Centre Capital L & B	0	47,900	47,900
E122220	Kulin Depot Upgrade	0	475	475
	Sub-total Land & Buildings	23,598,861	(118,372)	23,480,489
	Construction other than Buildings			
0A01560	Other Than Buildings	731,954	0	731,954
0A01561	Accumulated Dep'N Other Buildings	(32,113)	(12,262)	(44,375)
	Sub-total Construction other than Buildings	699,841	(12,262)	687,580

STATEMENT OF OPERATING

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
	Plant & Equipment			
0A01520	Plant & Equipment	3,585,973	0	3,585,973
0A01521	Accumulated Dep'N Plant & Equipment	(1,465,167)	(341,166)	(1,806,333)
I123299	Accumulated Dep'N Plant & Equipment	0	(88,000)	(88,000)
E123100	Plant & Equipment Purchases	0	380,793	380,793
	Sub-total Plant & Equipment	2,120,806	(48,373)	2,072,433

STATEMENT OF OPERATING

COA	Description	Balance \$	YTD Actual \$	Total Actual \$
Furniture & Equipment				
0A01530	Furniture & Equipment	132,237	0	132,237
0A01531	Accumulated Dep'N Furniture & Equipment	(51,880)	(8,670)	(60,550)
E042400	Administration Equipment	0	48,104	48,104
E113900	Freebairn Rec Centre Capital F & E	0	48,463	48,463
Sub-total Furniture & Equipment		80,357	87,898	168,255
Motor Vehicles				
0A01550	Motor Vehicles	1,343,590	(55,572)	1,288,018
0A01551	Accumulated Dep'N Motor Vehicle Esl	(233,704)	(70,802)	(304,505)
E123105	Motor Vehicle Purchases	0	56,067	56,067
Sub-total Motor Vehicles		1,109,886	(70,307)	1,039,580
Infrastrucutre				
0A01570	Infrastructure Assets	125,832,110	0	125,832,110
0A01571	Accumulated Dep'N Infrastructure	(46,060,252)	(1,952,473)	(48,012,724)
E136045	Water Supply Infrastructure	0	27,326	27,326
E121500	Major Road Construction	0	581,032	581,032
E121550	Minor Road Construction	0	165,013	165,013
E121520	Roads To Recovery Construction	0	513,657	513,657
E121750	Black Spot Road Construction	0	4,741	4,741
E132700	Tourism Projects	0	0	0
Sub-total Infrastructure		79,771,858	(660,704)	79,111,154
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		107,386,610	(724,520)	106,662,090
NON CURRENT LIABILITIES				
0L01710	LOAN LIABILITY Non Current	(1,164,231)	0	(1,164,231)
0L01715	LSL ACCRUAL - NON CURRENT	(67,162)	0	(67,162)
0A01110	Cash at Trust Bank	29,964	29,960	59,925
0A01109	Cash at Trip Bank	68,666	(20,436)	48,230
I001001	Housing Bonds Income	0	(5,450)	(5,450)
E001001	Housing Bonds Expense	0	7,700	7,700
I001002	Rates Paid in Advance Income	0	(14,300)	(14,300)
E001002	Rates Paid in Advance Expense	0	16,709	16,709
I001013	Trip Fund Income	0	(25,250)	(25,250)
E001013	Trip Fund Expense	0	12,263	12,263
L001001	Trust Liability	(98,630)	0	(98,630)
TOTAL NON-CURRENT LIABILITIES		(1,231,393)	1,197	(1,230,196)
NET ASSETS		109,869,280	(913,469)	108,957,797
ACCUMULATED RESERVES				
0L01802	PLANT RESERVE ACCUMULATION	390,779	5,228	396,007
0L01803	LSL & AL RESERVE ACCUMULATION	252,213	4,588	256,802
0L01804	BUILDING RESERVE ACCUMULATION	500,549	(254,108)	246,441
0L01805	ADMIN EQUIPMENT RESERVE	75,262	886	76,148
0L01807	JOINT VENTURE HOUSING RESERVE	75,156	302	75,458
0L01808	FRC SURFACE & EQUIP REPLACEMENT RESERVE	181,533	(42,834)	138,699
0L01810	FREEBAIRN ESTATE RESERVE ACCUMULATION	12,430	1,107	13,537
0L01811	Freebairn Recreation Reserve Accumulation	239,075	(23,147)	215,928
0L01812	NATURAL DISASTER RESERVE	141,448	0	141,448
0L01813	GENERAL PURPOSE RESERVE ACCUMULATION	0	0	0
0L01815	CAMP KULIN RESERVE ACCUMULATION	8	0	8
0L01816	MEDICAL SERVICES RESERVE ACCUMULATION	103,111	1,214	104,324
0L01817	FUEL FACILITY RESERVE ACCUMULATION	65,613	772	66,385
0L01818	ROAD REPLACEMENT RESERVE ACCUMULATION	2,450	0	2,450
TOTAL ACCUMULATED RESERVES		2,039,627	(305,992)	1,733,634
ACCUMULATED SURPLUS				

STATEMENT OF OPERATING

COA	Description	Balance	YTD Actual	Total Actual
		\$	\$	\$
0A01600	ASSET REVALUATION - INFRASTRUCTURE	51,965,197	0	51,965,197
0A01601	ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT	790,987	0	790,987
0L01800	ACCUMULATED SURPLUS	40,648,707	0	40,648,707
I042510	TRANSFER FROM ADMIN EQUIP RESERVE	0	0	0
I042515	Transfer from LSL & AL Reserve	0	0	0
I042520	TRANSFER FROM INSURANCE RESERVE	0	0	0
I091510	TRANSFER FROM BUILDING RESERVE	0	260,000	260,000
I092520	TRANSFER FROM GENERAL PURPOSE RESERVE	0	0	0
I092510	TRANSFER FROM JOINT VENTURE HOUSING RESERVE	0	0	0
I103510	TRANSFER FROM DEEP SEWAGE RESERVE	0	0	0
I113920	TRANSFER FROM FRC SURFACE & EQUIP REPLACEMENT RES	0	45,000	45,000
I113910	TRANSFER FROM FREEBAIRN RECREATION CENTRE RESERVE	0	25,000	25,000
I119110	TRANSFER FROM FREEBAIRN SPORTSPERSON SCHOLARSHIP	0	0	0
I121510	TRANSFER FROM ROAD REPLACEMENT RESERVE	0	0	0
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	0	0
I143510	TRANSFER FROM LSL & AL RESERVE	0	0	0
I144510	Transfer from Plant Reserve	0	0	0
0A01602	ASSET REVALUATION - LAND & BUILDINGS	14,424,762	0	14,424,762
E042510	Transfer to Admin Equip Reserve	0	(886)	(886)
E042520	TRANSFER TO INSURANCE RESERVE	0	0	0
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	0	(1,214)	(1,214)
E091510	Transfer to Building Reserve	0	(5,892)	(5,892)
E092520	TRANSFER TO GENERAL PURPOSE RESERVE	0	0	0
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	0	(302)	(302)
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERV	0	(2,166)	(2,166)
E106105	TRANSFER TO TOWN PLANNING RESERVE	0	(583)	(583)
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	0	(1,853)	(1,853)
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RE	0	(1,107)	(1,107)
E121510	Transfer to Road Replacement Reserve	0	0	0
E122300	TRANSFER TO NATURAL DISASTER RESERVE	0	0	0
E139100	TRANSFER TO FUEL FACILITY RESERVE	0	(772)	(772)
E144510	TRANSFER TO PLANT RESERVE	0	(4,645)	(4,645)
E143510	Transfer to LSL & AL Reserve	0	(4,588)	(4,588)
	TOTAL ACCUMULATED SURPLUS	107,829,653	305,992	108,135,645
	Net Change in Assets Resulting from Operations			911,383
	TOTAL EQUITY	109,869,280	0	108,957,897

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

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
GENERAL PURPOSE FUNDING							
Rates							
I030001	General Rate - GRV	187,659	187,659	187,483	(176)	0%	
I030101	General Rate - UV	1,877,731	1,877,731	1,876,436	(1,295)	0%	
I030105	Interim Rates - GRV/UV	5,000	3,744	0	(3,744)		
I030131	Minimum Rates- GRV	12,429	12,429	12,429	0	0%	
I030133	Minimum Rates - UV	14,648	14,648	14,648	0	0%	
I030140	Interest on Instalments	1,500	1,125	1,219	94	8%	
I030141	PENALTY INTEREST	8,000	5,994	5,048	(946)	-16%	
I030142	Admin Charge for Instalments	700	522	658	136	26%	
I030150	EX GRATIA RATES	23,701	23,701	23,701	0	0%	
I030160	Information & Search Fees	1,600	1,197	1,144	(53)	-4%	
I030170	LEGAL FEES RECOVERED	4,000	2,997	0	(2,997)	-100%	
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	4,869	0	(4,869)	-100%	
	Total Revenue	2,143,468	2,136,616	2,122,766	(13,850)		
E030100	Discount Allowed on Rates	90,000	90,000	91,421	(1,421)	2%	
E030110	RATES WRITTEN OFF	12,000	11,250	11,046	204	-2%	
E030130	TITLE SEARCHES	660	495	0	495	-100%	
E030140	Valuation Expenses	7,500	0	635	(635)		
E030150	Printing & Stationery	1,200	0	740	(740)		
E030999	General Admin Allocated	41,826	31,365	22,244	9,121	-29%	
	Total Expenditure	153,186	133,110	126,086	7,024		
	Sub-total Rates	(1,990,282)	(2,003,506)	(1,996,680)	(6,826)		
General Purpose Grants							
I031100	Grants Commission	1,070,000	802,500	730,795	(71,705)	-9%	
	Total Revenue	1,070,000	802,500	730,795	(71,705)		
E031999	General Admin Allocated	0	0	410	(410)		
	Total Expenditure	0	0	410	(410)		
	Sub-total General Purpose Grants	(1,070,000)	(802,500)	(730,385)	(72,115)		
General Financing							
I032100	Interest on Municipal	27,000	20,250	17,844	(2,406)	-12%	
I032110	INTEREST ON PLANT RESERVE	5,919	1,953	4,645	2,692	138%	
I032120	Interest on LSL & AL Reserve	5,847	1,929	4,588	2,659	138%	
I032130	INTEREST ON BUILDING RESERVE	7,508	2,477	5,892	3,415	138%	
I032140	Interest on Admin Equip Reserv	1,129	372	886	514	138%	
I032145	Interest on Insurance Reserve	0	0	0	0		
I032150	Interest on Freebairn Recreation Centre Reserve	3,586	1,183	1,853	670	57%	
I032160	Interest on Joint Venture Reserve	1,127	371	302	(69)	-19%	
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	2,760	910	2,166	1,256	138%	
I032180	INTEREST ON NATURAL DISASTER RESERVE	0	0	0	0		
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCH	186	61	1,107	1,046	1715%	
I032195	INTERST ON GENERAL PURPOSE RESERVE	0	0	0	0		
I032196	INTEREST ON CAMP KULIN RESERVE	0	0	0	0		
I032115	Interest on Road Replacement Reserve	0	0	0	0		
I032198	INTEREST ON FUEL FACILITY RESERVE	984	324	772	448	138%	
I032197	INTEREST ON MEDICAL SERVICES RESERVE	1,547	510	1,214	704	138%	
	Total Revenue	57,594	30,340	41,852	9,777		
E032100	BANK CHARGES	3,000	2,250	3,989	(1,739)	77%	
E032150	Interest	1,500	1,125	4,400	(3,275)	291%	
E032999	General Admin Allocated	19,031	14,265	17,990	(3,725)	26%	
	Total Expenditure	23,531	17,640	26,379	(8,739)		
	Sub-total General Financing	(34,063)	(12,700)	(15,473)	1,038		
	TOTAL GENERAL PURPOSE FUNDING	(3,094,345)	(2,818,706)	(2,742,538)	(77,902)		
GOVERNANCE							
Members of Council							
I041041	NOMINATION FEES RECEIVED	0	0	0	0		
I041045	Reimbursements	0	0	1,397	1,397		
I041050	REBATES RECEIVED	5,000	3,744	11,528	7,784	208%	Good driver rebate and insurance rebate (discount on frist instalment) not budgeted for.
	Total Revenue	5,000	3,744	12,925	9,181		
E041020	MEMBERS TRAVELLING	4,800	2,400	1,529	871	-36%	
E041030	CONFERENCE EXPENSES	13,000	11,219	10,166	1,053	-9%	
E041040	Election Expenses	0	0	0	0		
E041041	Nomination Refunds	0	0	0	0		
E041050	SITTING FEES	24,200	12,100	11,400	700	-6%	Will be processed in February 2020
E041060	PRESIDENTIAL ALLOWANCE	8,750	4,375	4,433	(58)	1%	
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	747	425	322	-43%	
E041075	FBT EXPENSE	2,500	0	4,512	(4,512)		
E041085	TELEPHONE	0	0	0	0		
E041110	REFRESHMENTS & GOODWILL	19,260	12,840	13,133	(293)	2%	
E041111	MEAL ENTERTAINMENT	1,500	0	1,891	(1,891)		
E041120	ENTERTAINMENT SUBJECT TO FBT	0	0	595	(595)		
E041150	INSURANCES	3,785	3,784	3,484	300	-8%	
E041160	Subscriptions & Donations	23,800	23,800	20,389	3,411	-14%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E041161	Printing & Stationery	1,000	747	55	692	-93%	
E041165	Advertising	1,000	747	1,150	(403)	54%	
E041180	Chamber Maintenance	7,500	5,625	214	5,412	-96%	
E041270	Community Contributions	12,000	9,000	0	9,000	-100%	Non-cash journal has not been processed
E041298	Depreciation	914	684	673	11	-2%	
E041999	General Admin Allocated	75,662	56,745	40,242	16,503	-29%	Administration expenses are underspent in comparison to the budget and this affects how much of an allocation is made. This affects all administration allocation accounts throughout the financials
	Total Expenditure	200,671	144,813	114,291	30,522		
	Sub-total Members of Council	195,671	141,069	101,366	39,703		
	General Administration						
I042040	SUNDRY INCOME	0	0	46	46		
I042045	REIMBURSEMENTS	1,000	747	167	(580)	-78%	
I042046	CONTRIBUTION TO VEHICLES	10,920	8,190	8,550	360	4%	
I042050	STAFF RENT ADMIN	0	0	0	0		
I042297	PROFIT ON SALE OF ASSET	0	0	0	0		
I042391	REIMBURSEMENTS - INSURANCE	0	0	33,219	33,219		Reimbursement for the purchase of new marquee in previous financial year, insurance claim.
I042440	PHOTOCOPYING & PRINTING	50	36	2	(34)	-96%	
	Total Revenue	11,970	8,973	41,983	33,010		
E042010	SALARIES	544,543	408,402	401,393	7,009	-2%	
E042015	Admin Long Service Leave	15,000	11,250	11,169	81	-1%	
E042020	SUPERANNUATION	83,071	62,298	62,752	(454)	1%	
E042025	Administration Sundries	0	0	0	0		
E042030	INSURANCE	19,942	19,940	20,713	(773)	4%	
E042035	STAFF UNIFORMS	3,000	2,250	1,094	1,156	-51%	
E042040	STAFF TRAINING	11,250	0	8,047	(8,047)		Budget profile is off, annual budget figure correct and account will run close to budget for the year.
E042041	CONFERENCES	18,000	13,500	10,688	2,812	-21%	
E042042	MEETING EXPENSES	0	0	808	(808)		
E042045	RELOCATION COSTS	5,000	3,744	0	3,744	-100%	Works completed at other residences posted here incorrectly. This will cleared journalled to the correct job.
E042046	STAFF HOUSING	52,838	39,618	34,895	4,723	-12%	
E042047	Depreciation CEO Housing	4,234	3,168	3,276	(108)	3%	
E042048	Depreciation DCEO Housing	8,488	6,363	6,741	(378)	6%	
E042049	CEO UTILITIES	4,300	3,222	1,586	1,636	-51%	
E042050	OFFICE MAINTENANCE	7,500	5,616	2,404	3,212	-57%	
E042051	INTEREST ON LOAN 1 (ADMINSTRATION OFFICE)	46,246	34,677	19,156	15,521	-45%	Guarantee Fee to be paid February
E042060	MEMBERSHIPS & SUBSCRIPTIONS	1,800	1,350	1,046	304	-23%	
E042070	Printing and Stationery	13,500	10,125	10,394	(269)	3%	
E042075	FBT EXPENSE	3,000	0	0	0		
E042080	TELEPHONE	13,400	10,044	6,072	3,972	-40%	
E042090	Postage and Freight	3,750	2,808	2,478	330	-12%	
E042100	ADVERTISING	5,000	3,744	425	3,319	-89%	
E042110	Office Equipment Maintenance	1,000	747	228	519	-69%	
E042115	Bad Debts Expense	5,000	3,744	0	3,744	-100%	
E042120	Cleaning	9,000	6,750	5,867	883	-13%	
E042130	Computer Maintenance	51,604	51,604	28,808	22,796	-44%	
E042135	IT Support	35,500	26,622	22,451	4,171	-16%	
E042140	Staff Amenities	1,700	1,269	1,279	(10)	1%	
E042160	OTHER EXPENSES	0	0	0	0		
E042170	CONTRACT EMPLOYMENT	105,000	78,750	16,910	61,840	-79%	Timing, no contractors have been used so far this financial year.
E042180	UTILITIES	6,000	4,500	4,820	(320)	7%	
E042190	KEY TO KULIN	1,000	747	0	747	-100%	Yet to be invoiced but will become due within the next month.
E042200	Audit Fees	25,000	12,500	0	12,500	-100%	
E042297	LOSS ON SALE OF ASSET	0	0	0	0		
E042298	Office Depreciation	35,000	26,244	13,083	13,161	-50%	
E042999	General Admin Allocated	(1,127,696)	(845,766)	(599,783)	(245,983)	-29%	Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.
	Total Expenditure	11,970	9,830	98,800	(88,970)		
	Sub-total General Administration	0	857	56,817	(55,960)		
	TOTAL GOVERNANCE	195,671	141,926	158,183	(16,257)		
	LAW,ORDER & PUBLIC SAFETY						
	Fire Prevention						
	Total Revenue	1,000	747	0	(747)		
E051040	OFFICE EXPENSES	3,300	2,475	3,606	(1,131)	46%	
E051050	FIRE INSURANCE	24,200	24,200	8,374	15,826	-65%	Permanent Variance
E051055	Protective Clothing	417	306	7,059	(6,753)	2207%	
E051060	Communication Maintenance	1,000	747	0	747	-100%	
E051070	Sundry Fire Prevention Costs	5,700	0	1,906	(1,906)		
E051080	FIRE PREVENTION - RANGER	1,500	0	0	0		
E051298	Depreciation	50,000	0	34,268	(34,268)		Budget timing is off, overall annual budget will match expenditure
E051700	Plant Operation Costs	0	0	0	0		

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E051999	General Admin Allocated	12,781	9,585	6,797	2,788	-29%	Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.
	Total Expenditure	98,898	37,313	62,010	(24,697)		
	Sub-total Fire Protection	97,898	36,566	62,010	(25,444)		
	Animal Control						
I052400	FINES AND PENALTIES	200	144	0	(144)	-100%	
I052430	CAT REGISTRATION FEE INCOME	200	144	103	(42)		
I052420	DOG REGISTRATION FEES	2,000	1,494	1,571	77	5%	
	Total Revenue	2,400	1,782	1,674	(108)		
E052010	Dog Control Costs	4,000	2,997	2,050	947	-32%	
E052020	CAT CONTROL COSTS	5,000	3,744	4,230	(486)	13%	
E052040	Pest Control	500	369	65	304	-82%	
E052999	General Admin Allocated	4,705	3,528	2,503	1,025	-29%	
	Total Expenditure	14,205	10,638	8,848	1,790		
	Sub-total Animal Control	11,805	8,856	7,174	1,682		
	Other Law & Order						
I053010	ESL Bush Fires Allocation	25,000	18,750	28,049	9,299	50%	Permanent variance due to reimbursement of over payment of ESL expenditure in 17/18
I053030	ESL ADMINISTRATION	4,000	0	4,000	4,000		
I053050	SALE OF PROTECTIVE CLOTHING	1,000	747	306	(441)	-59%	
I053610	Government Grants	0	0	0	0		
	Total Revenue	30,000	19,497	32,354	12,857		
E053010	ESL BUSH FIRE BRIGADES	4,000	2,997	2,526	471	-16%	
E053020	ESL SES UNIT	0	0	0	0		
E053030	SES EMERGENCIES	0	0	0	0		
E053051	EMERGENCY BUILDING MAINTENANCE	6,302	5,157	3,425	1,732	-34%	
E053060	Law & Order Other	0	0	0	0		
E053298	Depreciation	12,000	9,000	8,745	255	-3%	
E053700	Plant Operation Costs	7,000	5,247	7,726	(2,479)	47%	
E053999	General Admin Allocated	2,130	1,593	1,133	460	-29%	
	Total Expenditure	31,432	23,994	23,554	440		
	Sub-total Other Law & Order	1,432	4,497	(8,800)	13,297		
	TOTAL LAW,ORDER & PUBLIC SAFETY	111,135	49,919	60,385	(10,466)		
	HEALTH						
	Preventative Services						
I074410	OTHER LICENSES	0	0	628	628		
	Total Revenue	0	0	628	628		
E074040	GROUP/REGIONAL SCHEME	37,000	27,750	18,914	8,836	-32%	Quarterly bill was billed in January, you budget timing is not corresponding to the billing cycle of the Shire of Corrigin
E074100	OTHER EXPENDITURE	2,500	1,872	0	1,872		
E074999	General Admin Allocated	3,461	2,592	1,841	751	-29%	
	Total Expenditure	42,961	32,214	20,756	11,458		
	Sub-total Other Law & Order	42,961	32,214	20,127	(10,830)		
	Mosquito Control						
E075020	Mosquito Control	3,800	2,835	691	2,144	-76%	
E075999	General Admin Allocated	2,119	1,584	1,127	457	-29%	
	Total Expenditure	5,919	4,419	1,818	2,601		
	Sub-total Other Mosquito Control	5,919	4,419	1,818	2,601		
	Analytical Expenses						
E076020	ANALYTICAL EXPENSES	1,000	747	418	329	-44%	
E076999	General Admin Allocated	2,130	1,593	1,133	460	-29%	
	Total Expenditure	3,130	2,340	1,551	789		
	Sub-total Other Analytical Expenses	3,130	2,340	1,551	789		
	Medical Centre						
	Total Revenue	0	0	0	0		
E077010	COMMUNITY NURSES	1,000	747	0	747	-100%	Shire of Kondinin yet to bill this year.
E077020	MEDICAL CENTRE	62,500	46,857	24,650	22,207	-47%	
E077030	AMBULANCE SERVICES	1,000	747	3,240	(2,493)	334%	
E077298	Depreciation	500	369	0	369	-100%	
E077999	General Admin Allocated	4,916	3,681	2,615	1,066	-29%	
	Total Expenditure	69,916	52,401	30,505	21,896		
	Sub-total Medical Centre	69,916	52,401	30,505	21,896		
	TOTAL HEALTH	121,926	91,374	54,002	14,455		
	EDUCATION & WELFARE						
	Education						
I080100	REIMBURSEMENT FROM SCHOOL	2,000	1,494	0	(1,494)	-100%	
	Total Revenue	2,000	1,494	0	(1,494)		

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E080100	Contribution to School	6,733	5,031	2,011	3,020	-60%	
E080105	Contribution to Smartstart Program	0	0	0	0		
E080110	DONATIONS	2,000	1,494	0	1,494	-100%	
E080130	KULIN DHS PROMOTION	0	0	0	0		
E080999	General Admin Allocated	2,130	1,593	1,133	460	-29%	
	Total Expenditure	10,863	8,118	3,144	4,974		
	Sub-total Education	8,863	6,624	3,144	3,480		
	Community Aged Care						
E082280	MINOR WELFARE EXPENDITURE	1,000	747	0	747		
E082999	General Admin Allocated	4,705	3,528	2,503	1,025	-29%	
	Total Expenditure	5,705	4,275	2,503	1,772		
	Sub-total Community Aged Care	5,705	4,275	2,503	1,772		
	Other Welfare						
E083100	Care Group Donations	3,800	2,844	23	2,821	-99%	
E083999	General Admin Allocated	10,141	7,605	5,394	2,211	-29%	
	Total Expenditure	13,941	10,449	5,417	5,032		
	Sub-total Other Welfare	13,941	10,449	5,417	5,032		
	Child Care Services						
I084010	Fees & Charges	169,985	127,485	133,777	6,292	5%	Higher than expected usage of the centre. Timing issue, this grant was expected later in the year.
I084020	Family & Childrens Grant	52,500	26,250	52,500	26,250	100%	
I084030	TRAINEESHIPS	0	0	0	0		
I084040	FUNDRAISING - GST	5,000	3,744	0	(3,744)	-100%	
I084041	FUNDRAISING - GST FREE	0	0	200	200		
I084050	SPECIAL PROJECTS	0	0	0	0		
I084085	OTHER INCOME	1,000	747	36	(711)	-95%	
I084100	Various Grants	10,000	7,497	1,185	(6,312)	-84%	
I084060	Staff Rent & Utility Reimbursement	0	0	0	0		
	Total Revenue	238,485	165,723	187,699	21,976		
E084010	Salaries	157,199	117,891	140,746	(22,855)	19%	In line with higher attendance rates, wages costs are also higher.
E084011	Salaries - Building Maintenance	3,000	2,250	2,941	(691)	31%	
E084012	SALARIES - GARDENING	2,000	1,494	515	979	-66%	
E084013	SUPERANNUATION	14,934	11,196	13,927	(2,731)	24%	
E084014	CLEANING SALARIES	7,814	5,859	6,208	(349)	6%	
E084016	Insurance - Workers Comp	6,288	4,707	3,761	946	-20%	
E084020	ACCREDITATION	1,000	747	416	331	-44%	
E084025	Advert/Printing/Promotion	800	594	0	594	-100%	
E084030	Computer Exp	2,500	1,872	1,030	842	-45%	
E084035	EQUIPMENT UPGRADES	3,000	2,250	3,700	(1,450)	64%	
E084040	ELECTRICITY/GAS/WATER	4,500	3,375	3,683	(308)	9%	
E084045	Gardening	2,000	1,494	506	988	-66%	
E084050	Insurance	2,200	1,647	1,970	(323)	20%	
E084055	Subscriptions	1,000	747	756	(9)	1%	
E084060	BUILDING LEASE	600	450	0	450	-100%	
E084061	STAFF HOUSING	0	0	0	0		
E084065	Postage & Stationery	1,000	747	1,840	(1,093)	146%	Underspent at this moment in time but there are expectations that maintenance works will be carried out before year end.
E084070	REPAIRS & MAINTENANCE	17,000	12,744	4,743	8,001	-63%	
E084075	STAFF EXPENSES	5,500	4,122	708	3,414	-83%	
E084080	TELEPHONE	1,000	747	283	464	-62%	
E084085	Sundry & Other	1,500	1,125	27	1,098	-98%	
E084086	FUNDRAISING	1,000	747	0	747	-100%	
E084090	Consumables	2,500	1,872	1,508	364	-19%	
E084095	CLEANING CONSUMABLES	3,000	2,250	1,982	268	-12%	
E084150	SPECIAL PROJECTS	0	0	1,498	(1,498)		
E084298	Depreciation	0	0	2,103	(2,103)		
E084999	General Admin Allocated	22,280	16,704	11,851	4,853	-29%	
	Total Expenditure	263,615	197,631	206,703	(9,072)		
	Sub-total Child Care Services	25,130	31,908	19,004	12,904		
	TOTAL EDUCATION & WELFARE	53,639	53,256	30,068	23,188		
	HOUSING						
	Housing - Other						
I092100	RENTAL - OTHER HOUSING	0	0	0	0		Error in coding, income received to GL below
I092110	Rental - GEHA Housing	42,404	31,797	29,026	(2,771)	-9%	
I092130	RENTAL - COMMUNITY BANK HOUSE	0	0	0	0		
I092150	RENTAL - JOINT VENTURE	51,610	38,709	45,161	6,452	17%	
I092391	Reimbursements - General	250	180	581	401	223%	
	Total Revenue	94,264	70,686	74,768	4,082		
E092020	INTEREST ON HOUSING LOANS 55 & 58	0	0	0	(0)		
E092050	OTHER HOUSING MAINTENANCE	29,523	22,122	6,951	15,171	-69%	Timing issue
E092055	GENERAL MAINTENANCE	0	0	0	0		
E092060	KULIN RETIREMENT HOMES	15,431	11,565	9,106	2,459	-21%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E092148	GEHA HOUSING - COSTS	30,840	23,121	35,257	(12,136)	52%	10 Price Street kitchen renovation was budgeted to cost \$13,925 however total costs to date are \$26,230. There are also some costs being charged to this account which should be posted to the public works overheads subprogram, the coding issue will be rectified with the budget review.
E092150	JOINT VENTURE HOUSING - COSTS	80,554	60,399	44,978	15,421	-26%	
E092155	Housing Project Ellson Street	0	0	70	(70)		
E092160	Depreciation - Joint Venture	0	0	18,800	(18,800)		Depreciation accounted for in E092298 below, allocation of dep'n needs to be adjusted.
E092170	COMMUNITY BANK HOUSE COSTS	6,200	4,635	3,869	766	-17%	Timing issue
E092180	Depreciation Community Bank Hs	5,707	4,275	4,204	71	-2%	
E092298	Depreciation	36,624	27,468	20,489	6,979	-25%	Depreciation journals not run until after 2019 audit.
E092999	General Admin Allocated	4,705	3,528	2,503	1,025	-29%	
	Total Expenditure	209,584	157,113	146,226	10,887		
	Sub-total Housing - Other	115,319	86,427	71,459	14,968		
	TOTAL HOUSING	115,319	86,427	71,459	14,968		
	COMMUNITY AMENITIES						
	Sanitation - Household Refuse						
I101400	CHARGES - REFUSE REMOVAL	77,580	77,580	78,623	1,043	1%	
	Total Revenue	77,580	77,580	78,623	1,043		
E101020	DOMESTIC REFUSE COLLECTION	124,693	93,501	93,026	475	-1%	Timing, Avon waste bills late.
E101021	DUDININ REFUSE COLLECTION	6,055	4,527	2,168	2,359	-52%	
E101022	PINGARING REFUSE COLLECTION	4,716	3,537	3,420	117	-3%	
E101030	REFUSE SITE MAINTENANCE	22,630	16,965	29,027	(12,062)	71%	Error in budget preparation - currently being investigated.
E101040	ROEROC	10,000	0	0	0		
E101050	Recycling Depot	252	189	0	189	-100%	
E101298	Depreciation	1,476	1,107	635	472	-43%	
E101999	General Admin Allocated	4,705	3,528	2,503	1,025	-29%	
	Total Expenditure	174,526	123,354	130,779	(7,425)		
	Sub-total Sanitation - Household Refuse	96,946	45,774	52,156	(6,382)		
	Sanitation - Other						
I102030	Drum Muster Reimbursement	3,000	2,250	312	(1,938)	-86%	
I102410	CHARGES - REFUSE REMOVAL	15,444	15,444	15,335	(109)	-1%	
I102420	Sale of Bins	200	144	0	(144)	-100%	
	Total Revenue	18,644	17,838	15,648	(2,190)		
E102020	Commercial Refuse Collection	57,211	42,894	27,164	15,730	-37%	Timing, Avon waste bills one month late.
E102030	Drum Muster	2,688	2,007	795	1,212	-60%	
E102298	Depreciation	1,300	972	976	(4)	0%	
E102420	PURCHASE OF BINS	200	144	0	144	-100%	
E102999	General Admin Allocated	4,705	3,528	2,503	1,025	-29%	
	Total Expenditure	66,103	49,545	31,438	18,107		
	Sub-total Sanitation - Other	47,459	31,707	15,790	15,917		
	Sewage						
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	438	(438)		
E103999	General Admin Allocated	0	0	1,133	(1,133)		
	Total Expenditure	0	0	1,572	(1,572)		
	Sub-total Sewage	0	0	1,572	(1,572)		
	Urban Stormwater Drainage						
E104010	Urban Stormwater Drainage	2,100	1,566	0	1,566	-100%	
E104999	General Admin Allocated	2,988	2,241	1,541	700	-31%	
	Total Expenditure	5,088	3,807	1,541	2,266		
	Sub-total Urban Stormwater Drainage	5,088	3,807	1,541	2,266		
	Protection of Environment						
I105220	Income Other	0	0	0	0		
	Total Revenue	0	0	0	0		
E105051	Reinstatement of Gravel Pits	0	0	10,285	(10,285)		These labour and plant hours were expected to be expensed to road maintenance when preparing the budget, overall wages are in line with budget.
E105100	Landcare	0	0	0	0		
E105200	TREE PLANTING - WATER CATCHMENT OFFSET	0	0	0	0		
E105999	General Admin Allocated	0	0	1,099	(1,099)		
	Total Expenditure	0	0	11,384	(11,384)		
	Sub-total Protection of Environment	0	0	11,384	(11,384)		
	Town Planning						
I106110	Planning Approvals	3,000	2,250	0	(2,250)	-100%	
I106297	Profit on Sale Rural Lots	0	0	0	0		
	Total Revenue	3,000	2,250	0	(2,250)		
E106020	Town Planning Advice	7,000	5,247	2,053	3,194	-61%	
E106030	Town Planning Other	3,800	2,844	1,970	874	-31%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E106999	General Admin Allocated	9,794	7,344	5,209	2,135		
	Total Expenditure	20,594	15,435	9,232	6,203		
	Sub-total Town Planning	17,594	13,185	9,232	3,953		
	Other Community Amenities						
I107400	CHARGES - CEMETERY FEES	1,000	747	1,761	1,014	136%	
I107051	GRANT INCOME	0	0	0	0		
	Total Revenue	1,000	747	1,761	1,014		
E107031	KULIN CEMETERY	2,280	1,710	3,150	(1,440)	84%	
E107032	DUDININ CEMETERY	504	378	829	(451)	119%	
E107033	Pingaring Cemetery	504	378	424	(46)	12%	
E107050	PUBLIC CONVENIENCES	22,352	16,767	15,270	1,497	-9%	
E107051	Public Notice Boards	504	378	43	335	-89%	
E107052	PUBLIC CONVENIENCES DUDININ	2,828	2,106	2,654	(548)	26%	
E107053	PUBLIC CONVENIENCES PINGARING	5,110	3,825	5,201	(1,376)	36%	
E107060	WAR MEMORIAL	3,576	2,682	3,056	(374)	14%	
E107298	Depreciation	17,500	13,122	12,536	586	-4%	
E107999	General Admin Allocated	10,141	7,605	5,394	2,211	-29%	
	Total Expenditure	65,299	48,951	48,556	395		
	Sub-total Other Community Amenities	64,299	48,204	46,795	1,409		
	TOTAL COMMUNITY AMMENITIES	231,387	142,677	138,470	4,207		
	RECREATION & CULTURE						
	Sports Facilities - Various						
E110298	Depreciation	71,772	53,829	55,946	(2,117)	4%	
E110999	General Admin Allocated	6,048	4,536	3,522	1,014	-22%	
E113331	BOWLING GREENS	0	0	419	(419)		
E113332	OVAL	66,588	49,932	42,737	7,195	-14%	
E113333	GOLF TENNIS PAVILION	7,482	5,607	6,781	(1,174)	21%	
E113334	Golf Course	12,676	9,495	11,378	(1,883)	20%	
E113701	Plant Operation Costs	996	747	7,808	(7,061)	945%	
	Total Expenditure	165,562	124,146	128,589	(4,443)		
	Sub-total Sports Facilities - Various	165,562	124,146	128,589	(4,443)		
	Public Halls						
I111021	MEMORIAL HALL DONATIONS/GRANTS	1,800	0	0	0		
I111022	RENTAL FROM MEMORIAL HALL	0	0	436	436		
	Total Revenue	1,800	0	436	436		
E111021	MEMORIAL HALL	17,529	13,140	2,504	10,636	-81%	Maintenance works planned for the hall have not yet been carried out.
E111031	PINGARING HALL	6,750	5,049	2,746	2,303	-46%	
E111032	DUDININ HALL	10,230	7,659	1,745	5,914	-77%	
E111033	JITARNING HALL	280	207	309	(102)	49%	
E111298	Depreciation	59,874	44,901	44,080	821	-2%	Depreciation journals not run until 2019 audit conducted.
E111999	General Admin Allocated	6,621	4,959	3,522	1,437	-29%	
	Total Expenditure	101,284	75,915	54,907	21,008		
	Sub-total Public Halls	99,484	75,915	54,470	21,445		
	Swimming Pools						
I112405	Pool Admission - Adults	7,200	6,840	6,556	(284)	-4%	
I112410	Pool Admission - Children	5,000	4,750	3,964	(786)	-17%	
I112450	Pool Slide Income	16,200	15,390	18,654	3,264	21%	
I112480	SEASON PASS	7,000	3,500	10,027	6,527	186%	YTD budget error, season pass revenue exceeds budget expectation but error exists in budget timing
I112600	EVENTS	417	396	640	244	62%	
I112510	STAFF RENT	625	468	2,850	2,382	509%	
	Total Revenue	36,442	31,344	42,690	11,346		
E112021	Salaries	86,052	81,748	50,014	31,734	-39%	Use of casual staff lower than is expected.
E112022	Superannuation	0	0	3,625	(3,625)		
E112023	CHEMICALS	5,092	3,807	5,542	(1,735)	46%	
E112024	ELECTRICITY	31,707	23,778	28,225	(4,447)	19%	
E112025	WATER	10,011	7,506	11,277	(3,771)	50%	
E112026	MAINTENANCE	45,340	35,946	37,273	(1,327)	4%	
E112027	INSURANCE	6,486	4,860	6,486	(1,626)	33%	Error in the allocation of insurance, overall insurance expenditure came in under budget
E112028	OTHER MINOR EXPENDITURE	3,764	2,817	795	2,022	-72%	
E112029	STAFF HOUSING	0	0	140	(140)		
E112030	TELEPHONE	504	378	928	(550)	146%	Depreciation journals not posted until 2019 Audit conducted.
E112298	Depreciation	89,664	67,248	65,490	1,758	-3%	
E112600	EVENTS	1,350	1,008	2,250	(1,242)	123%	
E112999	General Admin Allocated	11,454	8,586	6,093	2,493	-29%	
	Total Expenditure	291,424	237,682	218,137	19,545		
	Sub-total Swimming Pools	254,982	206,338	175,447	30,891		
	Freebairn Recreation Centre						
I113100	Memberships - Adult	11,052	8,289	8,013	(276)	-3%	
I113110	Memberships - Children	500	369	164	(205)	-56%	
I113120	Memberships - Social	1,652	1,233	875	(358)	-29%	

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
I113130	MEMBERSHIPS - SHORT TERM	0	0	0	0		
I113140	Bank Charges recouped	0	0	0	0		
I113150	EVENTS	1,548	1,161	1,311	150	13%	
I113300	Hire - Indoor Courts	504	378	0	(378)	-100%	
I113320	Hire - Kitchen	3,504	2,628	3,030	402	15%	
I113299	Proceeds on Sale of Asset	0	0	0	0		
I113330	DONATIONS FOR FREEBAIRN REC CE NTR	0	0	0	0		
I113338	COMMUNITY CONTRIBUTIONS - SPECIFIC	12,000	9,000	0	(9,000)	-100%	Timing
I113380	Hire - Golf/Tennis Pavilion	480	360	341	(19)	-5%	
I113390	Hire - Function Rooms	996	747	1,222	475	64%	
I113393	GYMNASIUM INCOME	456	342	1,176	834	244%	
I113395	Catering Income	0	0	0	0		
I113500	BAR SALES	129,996	97,497	91,534	(5,963)	-6%	
I113501	INTERNAL BAR SALES	3,000	2,250	0	(2,250)	-100%	
I113505	Canteen Sales	3,000	2,250	1,985	(265)	-12%	
	Total Revenue	173,688	130,248	110,921	(19,327)		
E113060	Advertising and Promotion	1,000	747	0	747	-100%	
E113100	BANK CHARGES	500	369	505	(136)	37%	
E113104	CATERING COSTS	0	0	1,400	(1,400)		
E113107	Committee Costs	200	144	0	144	-100%	
E113120	Cleaning Supplies	5,000	3,744	2,363	1,381	-37%	
E113130	IT MAINTENANCE	4,000	2,997	3,361	(364)	12%	
E113140	Depreciation- Freebairn Centre	4,265	3,195	3,142	53	-2%	
E113180	ELECTRICITY	23,500	17,622	15,042	2,580	-15%	
E113190	FREIGHT - NON-BAR	100	72	0	72	-100%	
E113210	GAS SUPPLIES	2,300	1,719	1,260	459	-27%	
E113218	Minor Equipment	500	369	8,863	(8,494)	2302%	Upgrade Point of Sale hardware
E113220	INSURANCE	18,458	13,842	18,458	(4,616)	33%	Budget timing is off, expenditure slightly over full year budget but within threshold
E113240	LICENCING COSTS	1,710	1,278	1,196	82	-6%	
E113243	Kitchen Consumables	800	594	892	(298)	50%	
E113250	Printing, Stationery and Post	2,500	1,872	472	1,400	-75%	
E113260	Pool Costs	200	144	0	144	-100%	
E113270	REPAIRS AND MAINTENANCE	54,580	40,923	17,083	23,840	-58%	Works being completed and it is expected that this will be expended
E113272	Security Costs	450	333	291	42	-13%	
E113280	Superannuation	10,066	7,542	10,128	(2,586)	34%	
E113285	STAFF TRAINING	2,850	2,133	3,088	(955)	45%	
E113290	TELEPHONE	3,500	2,619	1,190	1,429	-55%	
E113295	UNIFORMS	800	594	0	594	-100%	
E113298	Depreciation	155,281	116,460	113,628	2,832	-2%	
E113300	Wages - Centre Manager	105,962	79,470	24,185	55,286	-70%	Staff coding wages to incorrect accounts, overall wages expenditure is currently right on track at FRC
E113310	Wages - Bar Staff Casuals	0	0	27,411	(27,411)		Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget
E113315	EVENTS	5,000	3,744	850	2,894	-77%	
E113320	WAGES - CLEANER	5,000	3,744	25,087	(21,343)	570%	Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget
E113330	OTHER COSTS	400	297	64	233	-78%	
E113335	KIDSPORT	500	369	0	369	-100%	
E113350	WORKERS COMPENSATION	4,600	3,447	2,535	912	-26%	
E113410	Sundry Equipment Purchases	2,500	1,872	0	1,872	-100%	
E113499	INTERNAL BAR PURCHASES	2,000	1,494	0	1,494	-100%	
E113500	Bar Purchases	52,000	38,997	51,318	(12,321)	32%	Stock on hand numbers higher than normal and possible not achieving margin on sales
E113501	Ice and Sundry Supplies	1,000	747	77	670	-90%	
E113502	FREIGHT ON BAR PURCHASES	2,400	1,800	1,759	41	-2%	
E113505	Canteen Purchases	500	369	340	29	-8%	
E113510	Bar Glassware	500	369	0	369	-100%	
E113540	STOCK WRITTEN OFF	400	297	0	297	-100%	
E113999	General Admin Allocated	10,401	7,794	5,531	2,263	-29%	
	Total Expenditure	485,723	364,122	341,541	22,581		
	Sub-total Freebairn Recreation Centre	312,035	233,874	230,620	3,254		
	Television Re-broadcasting						
I114310	Television Charges	1,400	1,044	0	(1,044)	-100%	
	Total Revenue	1,400	1,044	0	(1,044)		
E114280	EQUIPMENT MAINTENANCE	0	0	41	(41)		
E114290	CONT TO VARLEY RADIO	1,400	1,044	508	536	-51%	
E114298	Depreciation	0	0	0	0		
E114999	General Admin Allocated	2,942	2,205	1,565	640	-29%	
	Total Expenditure	4,342	3,249	2,114	1,135		
	Sub-total Television Re-broadcasting	2,942	2,205	2,114	91		
	Other Culture						
I116300	Grant - Railway Station	0	0	0	0		
	Total Revenue	0	0	0	0		
E116100	KULIN MUSEUM	400	297	247	50	-17%	
E116200	HERITAGE	0	0	0	0		
E116300	Railway Station Maintenance	2,159	1,611	0	1,611	-100%	
E116999	General Admin Allocated	0	0	1,133	(1,133)		
	Total Expenditure	2,559	1,908	1,380	528		

STATEMENT OF OPERATING

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
Sub-total Other Culture		2,559	1,908	1,380	528		
Other Sport & Recreation							
I117430	Kulin Squash Courts	0	0	0	0		
Total Revenue		0	0	46	46		
E117029	OFFICE GARDENS	23,952	17,937	14,533	3,404	-19%	Labour hours overspent, overall wages are below what was budgeted
E117030	PUBLIC PARKS GDNS & RESERVES	95,809	71,838	63,947	7,891	-11%	
E117031	RESERVES - OTHER	16,689	12,501	10,449	2,052	-16%	
E117042	KULIN SQUASH COURTS	0	0	0	0		
E117050	STORM WATER REUSE SCHEME	0	0	154	(154)		
E117053	HOLT ROCK TENNIS CLUB	0	0	0	0		
E117052	DUDININ SPORTSGROUND	1,500	1,125	1,725	(600)	53%	
E117054	Dudinin Tennis Club	2,000	1,494	2,415	(921)	62%	
E117056	OTHER SPORTING CLUBS	2,000	1,494	0	1,494	-100%	
E117058	SKATE PARK & PLAYGROUND	7,700	5,769	16	5,753	-100%	
E117298	Depreciation	25,000	18,747	19,488	(741)	4%	
E117500	VARLEY DISTRICT CONTRIBUTIONS	25,000	18,747	27,500	(8,753)	47%	YTD budget timing off, contribution towards tennis courts in line with annual budget
E117520	Pingaring Golf Club	2,600	1,944	6,525	(4,581)	236%	
E117999	General Admin Allocated	14,336	10,746	7,625	3,121	-29%	
Total Expenditure		216,586	162,342	154,376	7,966		
Sub-total Other Sport & Recreation		216,586	162,342	154,330	8,012		
Recreation Co-ordinator							
Total Revenue		0	0	0	0		
E118010	Wages	0	0	0	0		
Total Expenditure		0	0	0	0		
Sub-total Recreation Co-ordinator		0	0	0	0		
TOTAL RECREATION & CULTURE		1,054,150	806,728	746,949	59,779		
TRANSPORT Roadworks							
I121500	Regional Road Group	365,000	273,750	265,927	(7,823)	-3%	
I121505	MISC INCOME	0	0	0	0		
I121520	Roads to Recovery	425,000	318,750	448,113	129,363	41%	Grants will be claimed as work is completed, timing issue for now
I121750	BLACK SPOT	99,000	74,250	0	(74,250)	-100%	Invoice for funding not yet processed, will be done when work has substantially begun
Total Revenue		889,000	666,750	714,040	47,290		
E121298	Depreciation	2,500,000	1,874,997	1,823,130	51,867	-3%	
E121602	Traffic Signs	7,000	5,247	1,150	4,097	-78%	
Total Expenditure		2,507,000	1,880,244	1,824,280	55,964		
Sub-total Roadworks		1,618,000	1,213,494	1,110,240	103,254		
Road Maintenance							
I122360	Government Grants	190,838	143,127	203,560	60,433	42%	YTD budget issue, total grant is 203k and has been received in a lump sum rather than over the year as the ytd budget would suggest it should.
Total Revenue		191,838	143,874	203,560	59,686		
E122010	ROAD MAINTENANCE	1,254,301	940,716	671,680	269,036	-29%	
E122120	Insurance - Contract Works	0	0	0	0		
E122121	KULIN DEPOT	55,600	41,688	35,510	6,178	-15%	Labour costs which have been charged to this account in the past have reduced, most likely due to employees allocating their time appropriately.
E122122	HOLT ROCK DEPOT	6,600	4,941	4,130	811	-16%	
E122140	Footpath Maintenance	3,588	2,691	105	2,586	-96%	
E122150	STREET LIGHTING	27,629	20,718	14,778	5,940	-29%	Overall under budget, could possibly be a permanent saving of approx \$5,000 at year end
E122160	Street Cleaning	0	0	2,072	(2,072)		
E122161	DUDININ CLEANING	3,348	2,511	1,992	519	-21%	
E122180	Street Trees	13,716	10,287	4,994	5,293	-51%	
E122190	Streetscape Maintenance	74,352	55,755	52,053	3,703	-7%	Timing
E122200	Roman Road System	7,500	7,500	7,364	136	-2%	
E122298	Depreciation	18,204	13,653	21,109	(7,456)	55%	
E122999	General Admin Allocated	526,203	394,650	280,386	114,264	-29%	
Total Expenditure		1,991,042	1,495,110	1,096,172	398,938		
Sub-total Road Maintenance		1,799,204	1,351,236	892,612	458,624		
Road Plant Purchases							
I123297	Profit on Sale of Asset	0	0	0	0		Not all plant disposals have been processed as plant purchases are still on order. There were differences in expected trade values of machinery and this is reflected in the reduction/increase on our profit or loss position on trades.
Total Revenue		0	0	0	0		

COA	Description	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %	Explanation of variances
E123297	LOSS ON SALE OF ASSET	54,554	40,914	0	40,914	-100%	Not all plant disposals have been processed as plant purchases are still on order. There were differences in expected trade values of machinery and this is reflected in the reduction/increase on our profit or loss position on trades.
E123999	General Admin Allocated	13,747	10,305	7,312	2,993	-29%	
	Total Expenditure	68,301	51,219	7,312	43,907		
	Sub-total Road Plant Purchases	68,301	51,219	7,312	43,907		
	Aerodomes						
E126280	Airstrip Maintenance	5,740	4,293	3,759	534	-12%	
E126298	Depreciation	8,000	5,994	6,005	(11)	0%	
E126999	General Admin Allocated	2,130	1,593	1,133	460	-29%	
	Total Expenditure	15,870	11,880	10,898	982		
	Sub-total Aerodomes	15,870	11,880	10,898	982		
	TOTAL TRANSPORT	3,501,375	2,627,829	2,021,062	606,767		
	ECOMONIC SERVICES						
I130100	GRANT FUNDING	0	0	0	0		
I130200	DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM	0	0	0	0		
I130210	DONATIONS CAMPS	0	0	0	0		
I130240	DONATIONS GENERAL	0	0	326	326		
I130300	USER CHARGES SCHOOL HOLIDAY/LOCAL PROG	0	0	0	0		
I130310	USER CHARGES CAMPS	0	0	941	941		
I130700	TRANSFER FROM CAMP KULIN RESERVE	0	0	0	0		
I130320	USER CHARGES SCHOOL CAMPS	0	0	10,663	10,663		
I130330	USER CHARGES CORPORATE CAMPS	0	0	568	568		
I132409	HOSTEL CHARGES	0	0	2,827	2,827		
I130500	RENTAL REIMBURSEMENTS	0	0	5,280	5,280		
I130600	REIMBURSEMENTS AND OTHER INCOME	330,000	247,500	154,631	(92,869)	-38%	
	Total Income	330,000	247,500	175,236	15,325		
							Overtime wages and the cost of employing casual staff while one full time staff member is on extended leave has caused our actuals to exceed our budget.
E130100	FACILITATORS WAGES	203,259	152,442	178,647	(26,205)	17%	
E130110	FACILITATORS SUPERANNUATION	19,310	14,481	15,189	(708)	5%	
E130180	VOLUNTEER SUPPORT	0	0	0	0		
E130170	SUPERVISION OTHER EMPLOYMENT EXPENSES	0	0	0	0		
E130200	ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PRO	0	0	109	(109)		
E130210	ACTIVITY COSTS - CAMPS	5,000	3,744	498	3,246	-87%	
E130220	ACTIVITY COSTS - SCHOOL CAMPS	0	0	0	0		
E130230	ACTIVITY COSTS - CORPORATE CAMPS	0	0	0	0		
E130310	TRANSPORTATION FOR CAMPS	25,000	18,747	6,962	11,785	-63%	
E130335	HOUSING COSTS	16,458	12,312	5,890	6,422	-52%	
E130500	CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS	0	0	0	0		
E130510	CATERING CAMPS	28,000	20,997	13,523	7,474	-36%	
E130520	CATERING SCHOOL CAMPS	0	0	0	0		
E130610	ADVERTISING CAMPS	0	0	0	0		
E130630	ADVERTISING CORPORATE CAMPS	0	0	0	0		
E130670	ADVERTISING, MARKETING GENERAL	0	0	274	(274)		
E130700	MERCHANDISE COSTS	7,500	5,625	3,840	1,785	-32%	
E130800	CAMP KULIN ADMINISTRATION COSTS	20,000	14,994	15,680	(686)	5%	
E130810	CAMP KULIN STAFF DEVELOPMENT & TRAINING	5,000	3,744	879	2,865	-77%	
E130820	INCORPORATION EXPENSES	0	0	0	0		
E130999	GENERAL ADMINISTRATION ALLOCATED	15,707	11,772	8,724	3,048	-26%	
E130705	EVENT EXPENSES	0	0	0	0		
E132040	KULIN HOSTEL	25,225	18,909	36,273	(17,364)	92%	
	Total Expenditure	370,458	277,767	291,492	3,639		
	Sub-total Camp Kulin	40,458	30,267	116,256			
	Rural Services						
I131100	OTHER INCOME	0	0	0	0		
	Total Revenue	0	0	0	0		
E131040	Noxious Weeds/Pest Plants	8,486	6,363	5,684	679	-11%	
E131060	Vermin Control	0	0	100	(100)		
E131298	Depreciation	0	0	0	0		
E131999	General Admin Allocated	2,130	1,593	1,133	460	-29%	
	Total Expenditure	10,617	7,956	6,917	1,039		
	Sub-total Rural Services	10,617	7,956	6,917	1,039		
	Tourism & Area Promotion						
I132100	Grants	1,000	747	0	(747)	-100%	
I132400	Comm Info Officer Grant	0	0	0	0		
I132410	Caravan Park Charges	20,000	14,994	27,163	12,169	81%	
I132420	Sale of Maps	0	0	15	15		
I132430	SALE OF HISTORY BOOKS - KULIN	0	0	136	136		
I132450	SALE OF THH SOUVENIRS	1,200	900	3,054	2,154	239%	
	Total Revenue	22,200	16,641	30,368	14,474		
E132030	CARAVAN PARK	37,116	27,894	29,956	(2,062)	7%	
E132050	INFORMATION BAY	200	144	132	12	-8%	

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E132100	Tourism & Area Promotion	34,100	25,569	15,287	10,282	-40%	
E132111	Herbarium Costs	0	0	0	0		
E132410	SUPERANNUATION	0	0	3,376	(3,376)		
E132298	Depreciation	35,000	26,244	28,871	(2,627)	10%	
E132999	General Admin Allocated	38,140	28,602	20,285	8,317	-29%	
	Total Expenditure	144,556	108,453	97,909	10,544		
	Sub-total Toursim & Area Promotion	122,356	91,812	67,541	25,018		
	Building Control						
I133410	BUILDING PERMITS	4,000	2,997	2,104	(893)	-30%	
I133420	BCITF LEVY COLLECTION	2,000	1,494	391	(1,103)	-74%	
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	747	(1,447)	(2,194)	-294%	
	Total Revenue	7,000	5,238	1,048	(4,190)		
E133010	Group Building Scheme	7,500	5,625	2,345	3,280	-58%	
E133420	BCITF levy payment	2,000	1,494	0	1,494	-100%	
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	747	0	747	-100%	
E133999	General Admin Allocated	3,541	2,655	1,883	772	-29%	
	Total Expenditure	14,041	10,521	4,228	6,293		
	Sub-total Building Control	7,041	5,283	3,180	2,103		
	Kulin Resource Centre						
I134010	Business Memberships	0	0	127	127		
I134070	Photocopying	4,500	3,375	9,001	5,626	167%	
I134080	BINDING, STAPLING & FOLDING	0	0	70	70		
I134090	FAXING, SCANNING & EMAILING	500	369	85	(284)	-77%	
I134100	Computer Usage	500	369	156	(213)	-58%	
I134120	Desktop Publishing	0	0	9	9		
I134130	KULIN UPDATE	7,000	5,247	5,349	102	2%	
I134140	Laminating	500	369	445	76	21%	
I134150	Equipment Hire	500	369	55	(314)	-85%	
I134160	CONSUMABLE SALES	500	369	476	107	29%	
I134170	BUILDING HIRE	800	594	255	(339)	-57%	
I134180	PUBLIC TRAINING/COURSES	3,000	2,250	15,605	13,355	594%	Gen Ag, will be expenditure to match
I134185	EVENT INCOME & SPONSORSHIP	0	0	1,664	1,664		
I134190	Commissions	5,000	3,744	5,104	1,360	36%	
I134215	KODAK SCANNING & PHOTOSHOP	0	0	30	30		
I134220	OTHER INCOME	2,000	1,494	11,044	9,550	639%	
I134270	COMMUNITY CONTRIBUTION REIMBURSEMENT	0	0	0	0		
I134300	Reimbursements	0	0	306	306		
I134500	GRANTS - CRC OPERATIONAL	100,000	74,997	133,688	58,691	78%	Permanent variance relating to the receipt of \$35,000 for trainee grant subsidy
I134510	EVENT & TICKETING INCOME	5,000	3,744	0	(3,744)	-100%	
	Total Revenue	129,800	97,290	185,468	91,922		
E134010	Wages	96,158	72,117	56,147	15,970	-22%	Savings due to the absence of a CRC Manager, CDO has been working on CRC and an allocation of the officer's time will be posted here.
E134020	Superannuation	9,135	6,849	2,751	4,098	-60%	
E134030	INSURANCE	12,000	12,000	12,000	0	0%	
E134040	UNIFORMS	800	594	52	542	-91%	
E134050	STAFF TRAINING	4,800	3,600	788	2,812	-78%	
E134060	TELEPHONE	1,500	1,125	881	244	-22%	
E134065	WATER	1,200	900	637	263	-29%	
E134070	ELECTRICITY	6,000	4,500	3,822	678	-15%	
E134080	Printing & Stationery	15,000	11,250	12,203	(953)	8%	
E134090	Postage and Freight	0	0	0	0		
E134095	STAFF AMENITIES	0	0	0	0		
E134100	Advertising and Promotion	1,500	1,125	1,476	(351)	31%	
E134110	IT MAINTENANCE & SUPPORT	3,600	2,700	3,863	(1,163)	43%	
E134115	Cleaning	0	0	397	(397)		
E134120	CENTRE MAINTENANCE	3,000	2,250	1,995	255	-11%	Heavy vehicle pilot course expenditure posted here and need to be reallocated to public works overheads based on employees who completed course.
E134130	COURSES & EVENTS	10,000	7,497	32,619	(25,122)	335%	
E134140	Library Freight	500	369	0	369	-100%	
E134150	LIBRARY COSTS	14,000	10,494	11,464	(970)	9%	
E134155	Kodak Scanning & Photoshop	0	0	0	0		
E134165	LEADERSHIP GROUP FUNCTIONS & SPONSORS	0	0	0	0		
E134190	KEY TO KULIN	300	225	0	225	-100%	
E134200	GRANT FUNDING EXPENDITURE	2,000	1,494	731	763	-51%	Depreciation run not completed, unable to post until audit has been completed.
E134298	Depreciation	65,000	48,744	48,182	562	-1%	
E134300	SUNDRY EXPENSES	0	0	209	(209)		
E134999	General Admin Allocated	14,286	10,710	7,605	3,105	-29%	
	Total Expenditure	260,779	198,543	198,143	400		
	Sub-total Kulin Resource Centre	130,979	101,253	12,675	92,322		
	Other Economic Services						
I136010	SALE OF STANDPIPE WATER	25,000	18,747	55,687	36,940	197%	
I136030	GRANTS	100,000	100,000	0	(100,000)	-100%	
I136040	OTHER INCOME	0	0	0	0		
I136050	OTHER INCOME	0	0	0	0		
I136115	Community Cropping Program	1,000	747	1,364	617		
	Total Revenue	126,000	119,494	57,051	(63,060)		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances
		\$	\$	\$	\$	%	
E136040	WATER SUPPLY (STANDPIPES)	45,000	33,750	89,406	(55,656)	165%	New water charges, higher than budgeted for.
E136050	Farm Water Supplies & Maintenance	1,000	747	0	747		
E136100	OTHER EXPENDITURE	0	0	0	0		
E136105	Pingaring Community Centre	4,000	2,997	4,000	(1,003)	33%	
E136115	COMMUNITY CROPPING PROGRAM	1,000	747	0	747	-100%	
E136200	ECONOMIC DEVELOPMENT	0	0	0	0		
E136298	DEPRECIATION	2,500	1,872	1,059	813	-43%	
E136999	General Admin Allocated	2,130	1,593	1,133	460	-29%	
	Total Expenditure	55,630	41,706	95,598	(53,892)		
	Sub-total Other Economic Services	(70,370)	(77,788)	38,547	(116,952)		
	Kulin Bush Races						
I138010	BUSH RACES INCOME	0	0	36	36		
I138020	OTHER RACES INCOME	25,000	0	0	0		
	Total Revenue	25,000	0	36	36		
E138010	BUSH RACES EXPENDITURE	0	0	0	0		
E138015	BLAZING SWAN EXPENDITURE	12,500	9,369	13,004	(3,635)	39%	Payment of lease fee to landholder
E138020	INSURANCE & LICENSING.	0	0	0	0		
E138040	BUSH RACES CONTRIBUTION	18,986	14,238	13,002	1,236	-9%	
E138298	Depreciation	0	0	0	0		
E138999	General Admin Allocated	15,707	11,772	8,353	3,419	-29%	
	Total Expenditure	47,193	35,379	34,359	1,020		
	Sub-total Kulin Bush Races	22,193	35,379	34,323	1,056		
	Fuel Facility						
I139010	SALES - PUBLIC	600,000	450,000	519,832	69,832	16%	
	Total Revenue	600,000	450,000	519,832	69,832		
E139010	FUEL PURCHASES	550,000	412,497	476,765	(64,268)	16%	Fuel allocations have not been posted for January
E139030	FUEL ACCOUNT SALES	1,500	1,125	1,331	(206)	18%	
E139040	IT MAINTENANCE	3,500	2,619	1,985	634	-24%	
E139045	BANK CHARGES	5,000	3,744	3,250	494	-13%	
E139050	MAINTENANCE & REPAIRS	7,660	5,742	2,557	3,185	-55%	
E139999	GENERAL ADMIN ALLOCATED	17,297	12,969	9,108	3,861	-30%	
	Total Expenditure	584,957	438,696	494,996	(56,300)		
	Sub-total Fuel Facility	(15,043)	(11,304)	(24,837)	13,533		
	TOTAL ECONOMIC SERVICES	248,230	182,858	254,602	18,119		
	OTHER PROPERTY & SERVICES						
	Private Works						
I141025	MAIN ROADS WORKS	0	0	0	0		616%
I141410	Private Works	24,000	18,000	128,883	110,883		
	Total Revenue	24,000	18,000	128,883	110,883		
E141010	PRIVATE WORKS	22,080	16,560	87,426	(70,866)	428%	428%
E141022	MRWA - Hyden Kondinin Road	0	0	18,440	(18,440)		
E141025	MAIN ROADS WORKS	0	0	14,215	(14,215)		
E141999	General Admin Allocated	11,032	8,271	5,868	2,403	-29%	
	Total Expenditure	33,112	24,831	125,949	(101,118)		
	Sub-total Private Works	9,112	6,831	(2,934)	9,765		
	Community Bus						
I142100	Hire of Bus & Trailer	6,000	4,500	5,748	1,248	28%	
I142200	Contributions - Bus Purchase	0	0	0	0		
	Total Revenue	6,000	4,500	5,748	1,248		
E142020	Community Bus Shed	50	50	48	2	-4%	-4%
E142105	LICENSING & INSURANCE	840	490	0	490	-100%	
E142298	Depreciation	3,000	2,250	4,450	(2,200)	98%	
E142700	Plant Operation Costs	6,000	4,500	5,036	(536)	12%	
	Total Expenditure	9,890	7,290	9,534	(2,244)		
	Sub-total Community Bus	3,890	2,790	3,786	(996)		
	Public Works Overheads						
I143100	STAFF HOUSING RENTAL	39,364	29,520	20,555	(8,965)	-30%	-30%
I143390	REIMBURSEMENTS	10,000	7,497	7,753	256	3%	
	Total Revenue	49,364	37,017	28,308	(8,709)		
E143010	ENGINEERS SALARY	90,751	68,058	74,253	(6,195)	9%	Trainee tech officer wages also being coded to this account but had been budgeted to be allocated across the budget.
E143020	ENGINEER SUNDRIES	0	0	0	0		
E143025	WORKERS COMPENSATION INSURANCE	34,000	34,000	34,000	0	0%	
E143030	OFFICE EXPENSES	3,100	2,322	2,924	(602)	26%	
E143035	UTILITIES	0	0	0	0		
E143040	Superannuation	138,185	103,635	106,443	(2,808)	3%	
E143050	Sick & Holiday Pay	163,200	122,400	129,450	(7,050)	6%	
E143060	Insurance on Works	19,000	19,000	19,000	0	0%	
E143070	Long Service leave	8,500	6,372	0	6,372	-100%	
E143075	FBT EXPENSE	1,500	0	0	0		

STATEMENT OF OPERATING

COA	Description	Current Budget	YTD Budget	YTD Actual	Var.	Var.	Explanation of variances	
		\$	\$	\$	\$	%		
E143090	Award Allowances	80,345	60,255	53,334	6,921	-11%		
E143110	Consumable Stores	0	0	0	0			
E143120	PROTECTIVE CLOTHING	6,300	4,725	6,085	(1,360)	29%		
E143125	STAFF HOUSING	100,295	75,204	96,652	(21,448)	29%	Project overspend and unbudgeted purchases at mechanics and works manager's residences	
E143130	Removal Expenses	5,000	3,744	0	3,744	-100%		
E143140	Seminar Expenses	25,238	18,918	10,118	8,800	-47%		
E143150	Health & Safety Program	12,286	9,213	3,009	6,204	-67%		
E143152	CONSULTING	10,000	7,497	6,000	1,497	-20%		
E143155	Apprentice Training	0	0	0	0			
E143180	TRANSFER FROM POC	0	0	0	0			
E143190	KEY TO KULIN	0	0	0	0			
E143205	WORKERS COMPENSATION	0	0	0	0			
E143290	ALLOCATED TO WORKS & SERVICES	(849,654)	(637,236)	(586,373)	(50,863)	-8%		
E143297	Loss on Sale of Asset	0	0	673	(673)			
E143298	Depreciation	13,281	9,954	12,465	(2,511)	25%		
E143999	General Admin Allocated	188,037	141,021	77,073	63,948	-45%		
	Total Expenditure	49,364	49,082	45,108	3,974			
	Sub-total Public Works Overheads	(0)	12,065	16,800	(4,735)			
	Plant Operation							
I144390	Insurance Claims	0	0	0	0			
I144297	Profit on Sale of Asset	0	0	0	0			
I144100	DIESEL REBATE	20,000	14,994	12,436	(2,558)	-17%		
	Total Revenue	20,000	14,994	12,436	(2,558)			
E144000	Plant Repair Wages	147,154	110,358	73,214	37,144	-34%		
E144005	Tyres & Tubes	48,000	36,000	29,256	6,744	-19%		
E144010	Parts & Repairs	180,000	134,991	102,130	32,861	-24%		
E144015	INSURANCE & LICENCE	95,000	95,000	95,274	(274)	0%		
E144020	Fuel & Oil	340,000	254,997	238,156	16,841	-7%		
E144030	BLADES & TYNES	12,000	9,000	6,533	2,467	-27%		
E144060	Expendable Tools	2,400	1,800	0	1,800	-100%		
E144061	TELEPHONE	1,200	900	1,020	(120)	13%		
E144070	OFFICE EXPENSES	1,200	900	0	900	-100%		
E144080	Relocation Expenses	0	0	2,310	(2,310)			
E144180	Other Minor Expenditure	2,400	1,800	0	1,800	-100%		
E144290	ALLOCATED TO WORKS & SERVICES	(813,354)	(610,011)	(479,060)	(130,951)	-21%		
E144700	PLANT OPERATION COSTS	40,000	29,997	24,153	5,844	-19%		
	Total Expenditure	56,000	65,732	92,986	(27,254)			
	Sub-total Plant Operation	36,000	50,738	80,550	(29,812)			
	Salaries & Wages							
I146390	Workers Compensation	5,000	3,744	7,352	3,608	96%		
	Total Revenue	5,000	3,744	7,352	3,608			
E146010	Gross Total For Year	2,700,000	2,025,000	1,983,153	41,847	-2%		
E146020	Workers Compensation	0	0	147	(147)			
E146200	Salaries & Wages Allocated	(2,700,000)	(2,025,000)	(1,983,153)	(41,847)	-2%		
E146400	Unallocated Salaries & Wages	0	0	0	0			
	Total Expenditure	0	0	147	(147)			
	Sub-total Salaries & Wages	(5,000)	(3,744)	(7,204)	3,460			
	Unclassified							
I147360	SALE OF PARTS/SCRAP	500	369	0	(369)	-100%		
	Total Revenue	500	369	0	(369)			
	Sub-total Unclassified	(500)	(369)	0	(369)			
	Public Works Depreciation							
E144298	Depreciation	560,000	419,994	335,425	84,569	-20%	Depreciation journals not posted until 2019 Audit conducted.	
E148298	Gross Depreciation	0	0	27,894	(27,894)			
E148299	LESS DEPRECIATION ALLOCATED	(560,000)	(419,994)	(335,575)	(84,419)	-20%		
	Total Expenditure	0	0	27,744	(27,744)			
	Sub-total Public Works Depreciation	0	0	27,744	(27,744)			
	TOTAL OTHER PROPERTY & SERVICES	43,502	68,311	118,741	(50,430)			
	GRAND TOTAL	2,581,988	1,432,599	911,383	586,428			

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

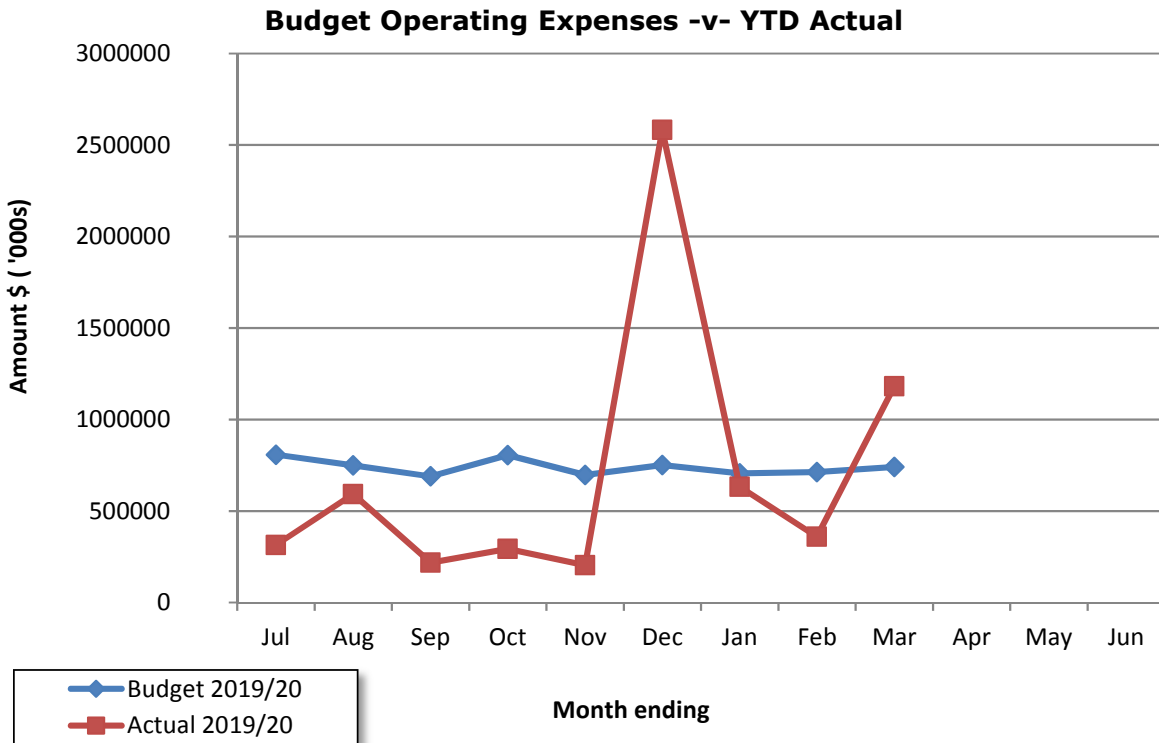
COA	Description	Annual Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	%
GOVERNANCE						
E042000	OLD ADMINISTRATION BUILDING	34,000	25,488	0	25,488	
E042400	ADMINISTRATION EQUIPMENT	0	0	48,104	(48,104)	
E042510	Transfer to Admin Equip Reserve	1,129	846	886	(40)	5%
	Total Expenditure	35,129	26,334	48,990	(48,144)	
	Sub-total Governance	35,129	26,334	48,990	(48,144)	
LAW, ORDER & PUBLIC SAFETY						
E053720	FESA BUILDING	16,130	12,078	0	12,078	-100%
	Total Expenditure	16,130	12,078	0	12,078	
	Sub-total Law, Order & Public Safety	16,130	12,078	0	12,078	
HEALTH						
E077150	TRANSFER TO MEDICAL SERVICES RESERVE	1,547	773	1,214	(441)	57%
	Total Expenditure	1,547	773	1,214	(441)	
	Sub-total Law, Order & Public Safety	1,547	773	1,214	(441)	
EDUCATION & WELFARE						
	Sub-total Education & Welfare	0	0	0	0	
HOUSING						
I091510	TRANSFER FROM BUILDING RESERVE	(260,000)	130,000	(260,000)	390,000	-300%
E091103	STAFF HOUSING PROJECT 3 RESIDENCIES	282,677	282,677	177,377	105,300	-37%
E091110	PRINCIPAL ON LOANS 55 & 58	87,804	43,902	43,569	333	-1%
E091510	Transfer to Building Reserve	7,508	3,754	5,892	(2,138)	57%
E092510	TRANSFER TO JOINT VENT HOUSING RESERVE	1,127	563	302	261	-46%
	Total Expenditure	119,116	460,896	(32,861)	(1,544)	
	Sub-total Housing	119,116	460,896	(32,861)	(1,544)	
COMMUNITY AMENITIES						
E106105	TRANSFER TO TOWN PLANNING RESERVE	0	0	583	(583)	
	Total Expenditure	0	0	583	(583)	
	Sub-total Community Amenities	0	0	583	(583)	
RECREATION & CULTURE						
I113910	TRANSFER FROM FREEBAIRN RECREATION CENTRE	(25,000)	0	(25,000)	25,000	
E112000	SOLAR PANELS - AQUATIC CENTRE	25,000	18,747	0	18,747	-100%
E113900	FREEBAIRN REC CENTRE CAPITAL F & E	49,200	36,900	48,463	(11,563)	31%
E113910	TRANSFER TO FREEBAIRN REC CENTRE RESERVE	3,586	1,793	1,853	(60)	3%
E113930	TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT	2,760	1,379	2,166	(787)	57%
E117400	SPORTING CLUB CONTRIBUTIONS	50,000	37,494	0	37,494	-100%
E113905	FREEBAIRN REC CENTRE CAPITAL L & B	62,000	46,494	47,900	(1,406)	
E119010	TRANSFER TO FREEBAIRN SPORTSPERSON SCHOOL	186	93	1,107	(1,014)	
I113920	TRANSFER FROM FRC SURFACE & EQUIP REPLACEMENT	(45,000)	(45,000)	(45,000)	0	
	Total Expenditure	122,732	97,900	31,589	42,325	
	Sub-total Recreation & Culture	122,732	97,900	31,589	42,325	
TRANSPORT						
E121500	MAJOR ROAD CONSTRUCTION	600,494	450,351	581,032	(130,681)	29%
E121520	ROADS TO RECOVERY CONSTRUCTION	440,080	330,048	513,657	(183,609)	56%
E121550	MINOR ROAD CONSTRUCTION	375,400	281,538	165,013	116,525	-41%
E121750	BLACK SPOT ROAD CONSTRUCTION	151,056	113,283	4,741	108,542	-96%
E122220	KULIN DEPOT UPGRADE	85,000	63,738	475	63,263	-99%

STATEMENT OF OPERATING

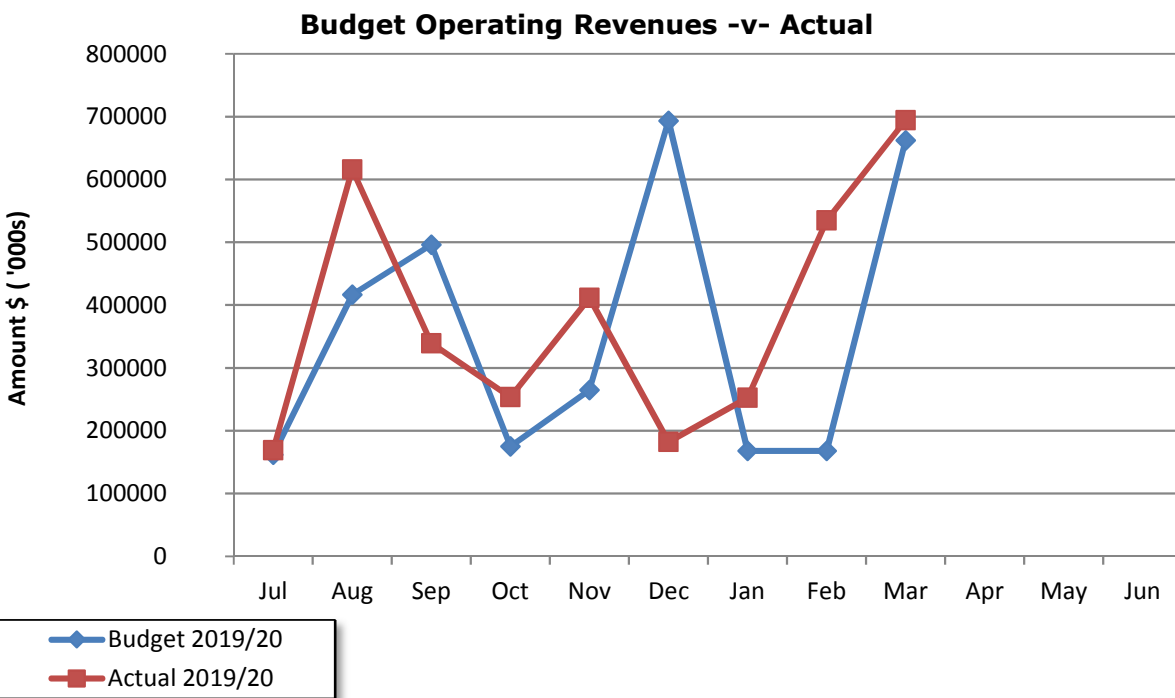
COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E121580	Footpaths	76,851	57,618	0	57,618	-100%
E123100	PLANT & EQUIPMENT PURCHASES	664,000	497,997	380,793	117,204	-24%
E123105	MOTOR VEHICLE PURCHASES	177,000	132,750	56,067	76,683	-58%
	Total Expenditure	2,569,881	1,927,323	1,701,778	225,545	
	Sub-total Transport	2,569,881	1,927,323	1,701,778	225,545	
	ECONOMIC SERVICES					
E132700	TOURISM PROJECT CAPITAL	77,300	57,960	0	57,960	-100%
E134500	RESOURCE CENTRE CAPITAL L & B	10,000	7,497	0	7,497	-100%
E132600	CARAVAN PARK CAPITAL	60,419	45,297	53,205	(7,908)	
E132500	HOSTEL CAPITAL	47,600	35,685	44,395	(8,710)	
E136045	WATER SUPPLY INFRASTRUCTURE	175,000	131,238	27,326	103,912	-79%
E139100	TRANSFER TO FUEL FACILITY RESERVE	25,984	12,992	772	12,220	-94%
	Total Expenditure	396,303	290,669	125,698	152,751	
	Sub-total Economic Services	396,303	290,669	125,698	152,751	
	OTHER PROPERTY & SERVICES					
I144510	Transfer from Plant Reserve	(75,000)	0	0	0	
	Total Expenditure	(75,000)	0	0	0	
E143510	Transfer to LSL & AL Reserve	5,847	2,923	4,588	(1,665)	57%
E144510	TRANSFER TO PLANT RESERVE	5,919	2,959	4,645	(1,686)	57%
	Total Expenditure	11,767	5,882	9,233	(3,351)	
	Sub-total Other Property & Services	(63,233)	5,882	9,233	(3,351)	
	TOTAL	3,181,475	2,809,777	1,886,224	366,560	

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

Note 1 - Graphical Representation - Source Statement of Financial Activity



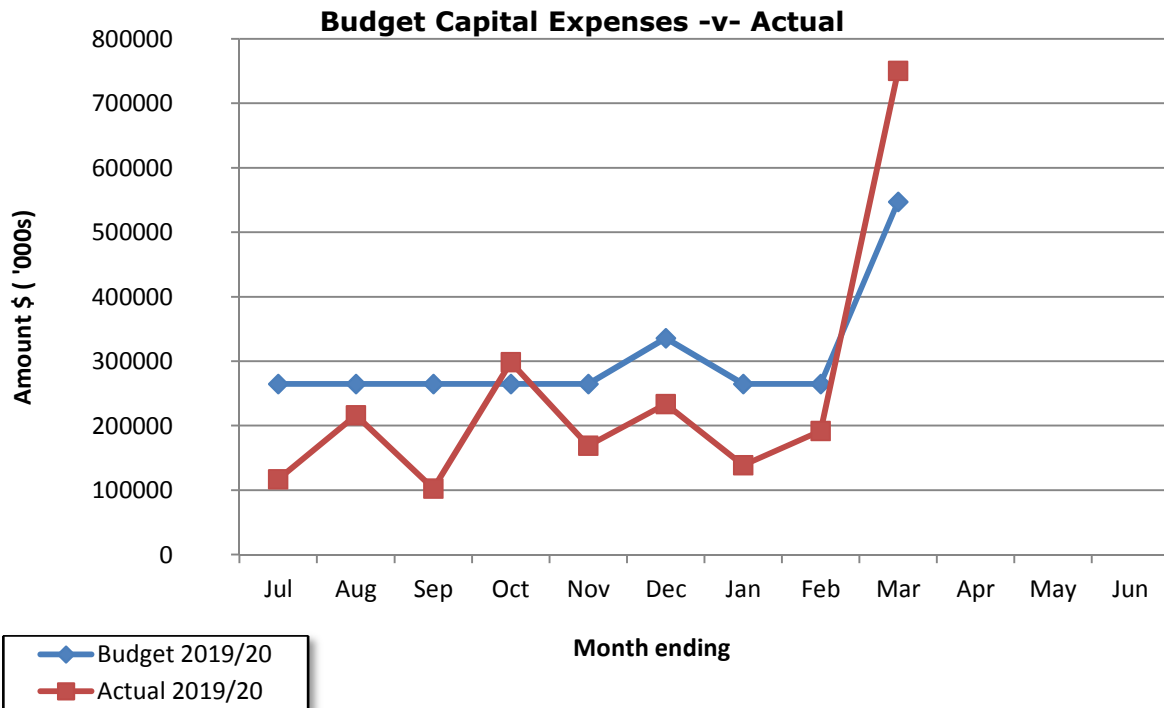
Comments/Notes - Operating Expenses



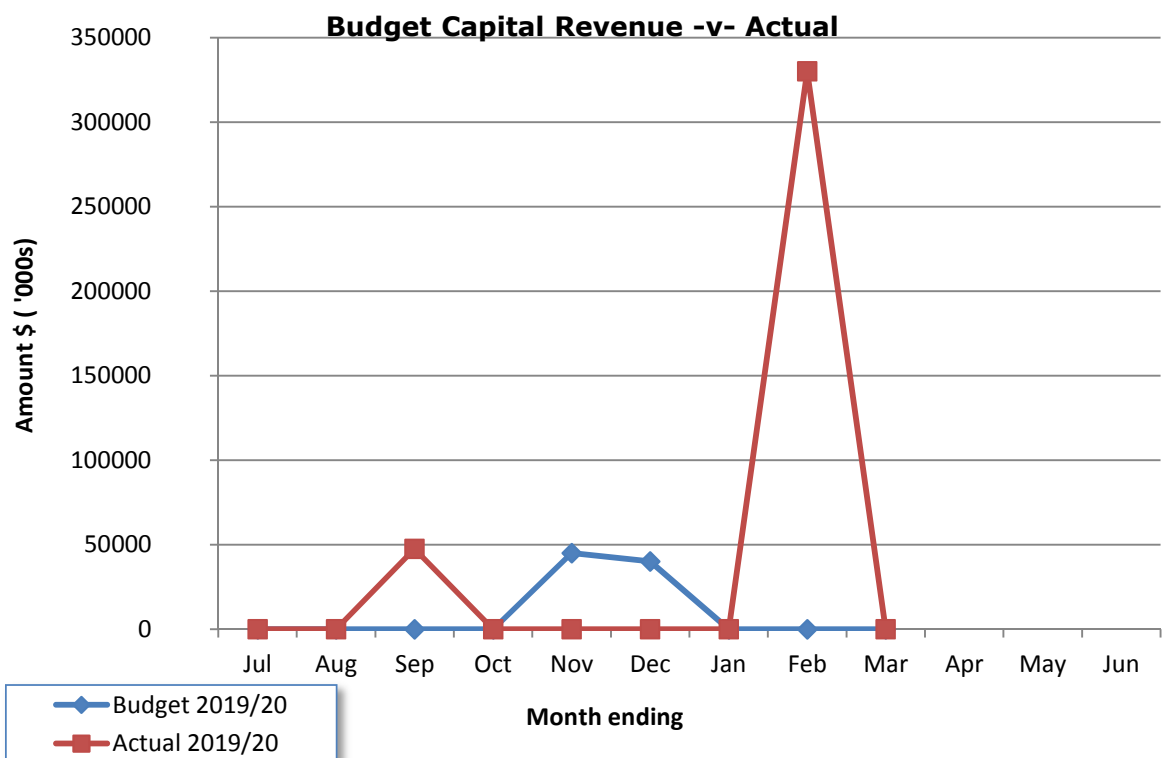
Comments/Notes - Operating Revenues

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

Note 1 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



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

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits						
Municipal		590,149	0	428,079	Bendigo	
Freebairn		21,720	0	18,343	Bendigo	
(b) Cash on Hand						
Petty Cash Float		500		500	On Hand	
Till Float		3,100		3,100	On Hand	
(c) Term Deposits						
1807302	1.60%			1,733,634	Bendigo Treasury	
(d) Investments						
Short term investments	0.75%	819,131	0	772,467	Bendigo Treasury	
Term Deposit (3273690)	1.45%	404,644		404,644	Bendigo Treasury	11/05/2020
Term Deposit (3239456)	1.45%	365,314		365,314	Bendigo Treasury	6/04/2020
Term Deposit (3124064)	1.50%	403,244		403,244	Bendigo Treasury	25/03/2020
Total		2,607,801	0	4,129,325		

Comments/Notes

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

Reserve	Previous Balance \$	% of Total Reserve	Interest Earned \$	Transfers In/Out \$	Current Balance \$
Plant	394,625	19%	3,059		395,424
Leave	389,823	19%	3,021		256,802
Building	500,549	25%	3,880		246,441
Admin Equipment	75,262	4%	583		76,148
Town Planning	0	0%	-		583
Joint Venture	75,156	4%	583		75,458
FRC Surface Replacement	183,983	9%	1,426		138,699
FRC Sportsperson	12,430	1%	96		13,537
Freebairn Recreation	239,075	12%	1,853		215,928
Natural Disaster	0	0%	-		104,324
Medical Services	103,111	5%	799		66,385
Fuel Facility	65,613	3%	509		2,450
Road Replacement	0	0%			141,448
CAMP KULIN RESERVE	8	0%			8
Total	2,039,627	100%	15,809	-	1,733,634

Net Current Assets Composition

Current Assets		-
Cash at Bank		2,365,862
Debtors		397,453
Stock on Hand		52,896
Current Liabilities		
Creditors	-	640,690
Accruals & Employee Provisions	-	351,683
GST		15,244
Excess Rates Received	-	3,114
Total		1,835,966

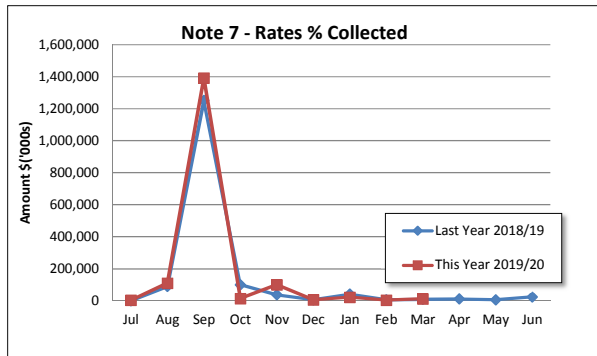
Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the period ended 31 March 2020

Note 5: RECEIVABLES

Receivables - Rates and Rubbish

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

	Current 2019/20	Previous	Total
	\$	\$	\$
		65,639	65,639
	2,236,003		2,236,003
	2,206,711	13,852	2,220,563
	29,292	51,787	81,079
Net Rates Collectable			81,079
% Collected			-96.48%



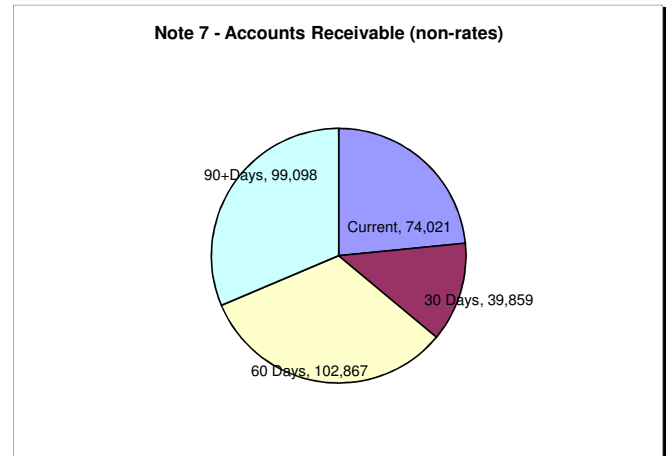
Comments/Notes - Receivables Rates and Rubbish

Receivables - General

Total Outstanding

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
	74,021	39,859	102,867	99,098
Total Outstanding				315,845

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

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

Note 7: TRUST FUND

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

Description	Opening Balance 1-Jul-19	Amount Received	Amount Paid	Closing Balance 30-Jun-20
	\$	\$	\$	\$
Housing Bonds	21,960	5,050	(7,300)	19,710
Rates	14,885	5,296	(7,706)	12,475
Miscellaneous	10,966	0	0	10,966
Trip Fund	35,730	17,350	(4,363)	48,717
Kulin Hockey Club	15,486	0	0	15,486
	0			0
	99,027	27,696	(19,369)	107,354

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

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

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

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

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

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

Calculated using the following formula;

current assets - restricted assets	2,874,869
current liabilities - liabilities associated with restricted assets	807,804

Ratio Measure:

short term obligations, where a ratio of **LESS THAN 1** indicates that Council may have a short term funding issue.

Ratings:	0.00 - 0.75	Very concerning
	0.75 - 1.00	Vulnerable
	1.00 - 1.25	Acceptable
	1.25 - 2.00	Good
	2.00+	Excellent

Financial Ratio Results**3.56****Comments****EXCELLENT****2 UNTIED CASH TO TRADE CREDITORS RATIO****YTD
ACTUAL**

Untied Cash means cash available for immediate use

Unpaid Trade Creditors means outstanding creditors

Calculated using the following formula;

untied cash	2,344,748
unpaid trade creditors	643,483

Ratio Measure:

immediate obligations, where a ratio of **LESS THAN 1** indicates that Council may have funding issues in the immediate future.

Ratings:	0.00 - 0.75	Very concerning
	0.75 - 1.00	Vulnerable
	1.00 - 1.25	Acceptable
	1.25 - 2.00	Good
	2.00+	Excellent

Financial Ratio Results**3.64****Comments****EXCELLENT**

3 DEBT RATIO**YTD
ACTUAL**

Total Liabilities includes both current and non-current liabilities

Total Assets includes both current and non-current assets

Calculated using the following formula;

Total Liabilities	2,255,336
Total Assets	111,211,935

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**0.020****Comments****EXCELLENT****4 DEBT SERVICE RATIO****YTD
ACTUAL**

Debt Service Cost means principal payments and interest costs on borrowings

Available Operating Revenue means operating revenue, plus contributions towards self supporting loans, less grants/contribution/donations of a capital nature.

Calculated using the following formula;

Debt Service Cost	0
Available Operating Revenue	5,464,468

Ratio Measure:

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

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

Financial Ratio Results**0.00****Comments****EXCELLENT**

5 GROSS DEBT TO REVENUE RATIO**YTD
ACTUAL**

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

Calculated using the following formula;

Gross Debt	1,207,929
Total Revenue	5,464,468

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 **0.22**

Comments **GOOD**

6 GROSS DEBT TO ECONOMICALLY REALISABLE ASSETS RATIO**YTD
ACTUAL**

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

Ratio Measure:

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

Calculated using the following formula;

Gross Debt	1,207,929
Economically Realisable Assets	27,448,337

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

Financial Ratio Results **0.04**

Comments **EXCELLENT**

7 RATE COVERAGE RATIO

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

Ratio Measure:

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

Calculated using the following formula;

	Net Rate Revenue	2,031,345
	Operating Revenue	5,464,468
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	0.37
	Comments	GOOD

7 OUTSTANDING RATES RATIO**YTD
ACTUAL**

Rates Outstanding means rates still remaining unpaid

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

Ratio Measure:

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

Calculated using the following formula;

	Rates Outstanding	51,787
	Rates Collectable	2,301,642
Ratings:	0.00 - 0.02	Excellent
	0.02 - 0.05	Good
	0.05 - 0.10	Acceptable
	0.10 - 0.25	Vulnerable
	0.25+	Very concerning
	Financial Ratio Results	0.02
	Comments	GOOD

A21 PROCUREMENT PURCHASING AND TENDERS

Administration

PREAMBLE: The Shire of Kulin is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities. This practice statement provides the Shire of Kulin with a more effective way of purchasing goods and services, ensures that purchasing transactions are carried out in a fair and equitable manner and strengthens integrity and confidence in the purchasing system.

The practice should deliver value for money, compliance, heightened governance, environmental impact analysis and when followed offer a degree of risk minimisation via sound probity principles.

OBJECTIVE: Firstly, to provide compliance with the Local Government Act 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007) and to deliver a best practice approach and procedures to internal purchasing for the Shire of Kulin.

PRACTICE: ETHICS & INTEGRITY

All officers and employees of the Shire of Kulin shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Shire of Kulin.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Kulin Regional Price Preference Policy and the Code of Conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Kulin by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Kulin. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

The Shire of Kulin is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire of Kulin sustainability objectives.

Practically, sustainable procurement means the Shire of Kulin shall endeavour at all times to identify and procure products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.

For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;

For new buildings and refurbishments – where available use renewable energy and technologies.

PROCESS:

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

Amount of Purchase	Model Policy
Up to \$1,000	Direct purchase from suppliers not requiring any quotations, although one verbal quote could be obtained in most instances.
\$1,001 – \$5,000	Direct purchase from suppliers requiring only two verbal quotations.
\$5,001 - \$19,999	Obtain at least two written quotations
\$20,000 - \$49,999	Obtain at least two written quotations but where suppliers/contractors are available a minimum of three is required.
\$50,000 - \$149,999	Obtain at least three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations).
\$150,000 and above	Conduct a public tender process.

* Note: For purchase of specific plant and machinery parts up to value of \$5,000 refer to “Sole Source of Supply” criteria.

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$150,000 threshold (excluding GST). If a decision is made to seek public tenders for Contracts of less than \$150,000, a Request for Tender process that entails all the procedures for tendering outlined in this policy must be followed in full.

Up to \$1,000

Goods and services valued at up to \$1,000 do not require the conduct of a competitive process, although one verbal quote could be obtained in most instances, and the purchase must represent value for money.

\$1,001 to \$5,000

Where the value of procurement of goods or services does not exceed \$5,000, purchase on the basis of at least two verbal quotations is permitted. However it is recommended to use professional discretion and occasionally undertake market testing with a greater number or more formal forms of quotation to ensure best value is maintained.

This purchasing method is suitable where the purchase is relatively small and low risk.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains a sample form for recording verbal quotations.

\$5,001 to \$19,999

This category is for the procurement of goods or services where the value of such procurement ranges between \$5,001 and \$19,999. At least two written quotations are required. Where this is not practical, e.g. due to limited suppliers, it must be noted through records relating to the process.

The general principles for obtaining verbal quotations are:

- ensure that the requirement / specification is clearly understood by the Shire of Kulin employee seeking the verbal quotations;
- ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote;
- read back the details to the Supplier contact person to confirm their accuracy;
- written notes detailing each verbal quotation must be recorded.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains sample forms for recording verbal and written quotations.

\$20,000 to \$49,999

For the procurement of goods or services where the value exceeds \$20,000 but is less than \$49,999, it is required to obtain at least two written quotes (commonly a sufficient number of quotes would be sought according to the type and nature of purchase). Where sufficient suppliers or contractors are available the requirement shall be three written quotations.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

NOTES: The general principles relating to written quotations are;

- an appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion;
- the request for written quotation should include as a minimum:
 - written Specification;
 - Selection Criteria to be applied;
 - Price Schedule;
 - Conditions of responding
 - Validity period of offer

- Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

Note: *The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.*

\$50,000 to \$149,999+

For the procurement of goods or services where the value exceeds \$50,000 but is less than \$149,999, it is required to obtain at least three written quotations containing price and a sufficient amount of information relating to the specification of goods and services being purchased.

Record keeping requirements must be maintained in accordance with record keeping policies.

For this procurement range, the selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.

Tender Exemption

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- an emergency situation as defined by the Local Government Act 1995;
- the purchase is under a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government;
- the purchase is under auction which has been authorised by Council;
- the contract is for petrol, oil, or other liquid or gas used for internal combustion engines;

Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

Sole Source of Supply (Monopoly Suppliers)

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

Anti-Avoidance

The Shire of Kulin shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of \$100,000, thereby avoiding the need to publicly tender.

Tender Criteria

The Shire of Kulin shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

Advertising Tenders

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper, Local Government Tenders section, preferably on a Wednesday or Saturday.

The tender must remain open for at least 14 days after the date the tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum.

The notice must include;

- a brief description of the goods or services required;
- information as to where and how tenders may be submitted;
- the date and time after which tenders cannot be submitted;
- particulars identifying a person from who more detailed information as to tendering may be obtained;

Detailed information shall include;

- such information as the Shire of Kulin decides should be disclosed to those interested in submitting a tender;
- detailed specifications of the goods or services required;
- the criteria for deciding which tender should be accepted;
- whether or not the Shire of Kulin has decided to submit a tender; and
- whether or not tenders can be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

Issuing Tender Documentation

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential as if clarifications, addendums or further communication is required prior to the close of tenders, all potential tenderers must have equal access to this information in order for the Shire of Kulin not to compromise its duty to be fair.

Tender Deadline

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

Opening of Tenders

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Shire Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in-confidence to the Shire of Kulin. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialled by at least two Shire of Kulin Officers present at the opening of tenders.

No Tenders Received

Where the Shire of Kulin has invited tenders, however no compliant submissions have been received; direct purchases can be arranged on the basis of the following:

- a sufficient number of quotations are obtained;
- the process follows the guidelines for seeking quotations between \$50,000 & \$99,999 (listed above);
- the specification for goods and/or services remains unchanged;
- purchasing is arranged within 6 months of the closing date of the lapsed tender.

Tender Evaluation

Tenders that have not been rejected shall be assessed by the Shire of Kulin by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

Addendum to Tender

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Shire of Kulin may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

Minor Variation

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Shire of Kulin and tenderer have entered into a Contract, a minor variation may be made by the Shire of Kulin

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

Notification of Outcome

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- the name of the successful tenderer
- the total value of consideration of the winning offer
- the details and total value of consideration for the winning offer must also be entered into the Tenders Register at the conclusion of the tender process.

Records Management

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- tender documentation;
- internal documentation;
- evaluation documentation;
- enquiry and response documentation;
- notification and award documentation.

For a direct purchasing process this includes:

- quotation documentation;
- internal documentation;
- order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Shire of Kulin internal records management policy.

HEAD OF POWER:

Local Government Act, 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007).

SHIRE OF Shire of Kulin

VERBAL & WRITTEN QUOTATION FORM (\$1,001 - \$19,999)

Action REQUIRED

Procurement Description

Description of purchase/service _____

Project Number (If applicable): _____

Quotation and Evaluation

Selection Criteria (Note – at this level, it may be sufficient to just quote 'value for money')

.....

The following suppliers were asked to quote as per Shire policy

Date	Company/Contact Name/Contact Number	Amount Quoted
		\$
		\$
		\$
		\$

The recommended quote is from _____ For an amount of \$ _____

Justification: _____

Signed _____ Date / /

Name / Title Contract Officer / s

Contract Award

Purchase Order Issued. (Goods/minor services only) or Purchase Order Number: _____

Letter of Appointment (Services) Acknowledged by Contractor & filed) or Yes

Letter of Engagement (Consultancy) (Acknowledged by Consultant & filed). Yes

Is the Contractor a small business? (i.e. employs less than 20 people) Yes/No

Other

Signed _____ Date / /

Approving Officer

Summary - Impact of budget amendments on adopted surplus/(deficit)

	Budget	Actual	Amendment	Reference
Budget Surplus/(Deficit) as adopted at 17 July 2019			<u><u>75,839</u></u>	
Adjustments				
Opening Net Current Assets	1,755,589	1,886,500	130,911	j
<u>Operating Variances requiring budget adjustment</u>				
Additional funding for R2R Projects (I121520)	425,000	525,000	100,000	a
Additional funding for CRC Trainees (I134500)	100,000	133,688	33,688	b
Sale of Standpipe Water (I136010)	25,000	75,000	50,000	b
Private Works (I141410)	24,000	130,000	106,000	c
Camp Kulin (Program 13 - Economic Services)	40,457	145,000	- 104,543	i
Standpipe Water (E136040)	45,000	105,000	- 60,000	i
Private Works (E141010)	22,080	120,000	- 97,920	d
<u>Capital Variances requiring budget adjustment</u>				
Administration Equipment (E042400)	-	48,104	- 48,104	f
Old Administration Building Roof Repairs	34,000	-	20,000	e
Housing Project 10 Ellson St (E091103)	282,677	180,000	102,677	e
Solar Panels Aquatic Centre (E112000)	25,000	-	25,000	e
Roads to Recovery Expenditure (E121520)	440,080	540,000	- 99,920	g
Minor Road Construction (E121550)	375,400	275,480	99,920	g
Entry Signage (E132700)	63,000	4,500	58,500	h
Adjusted Budget Surplus/(Deficit)			<u><u>392,052</u></u>	

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

	Annual Budget	YTD Budget	YTD Actual	Var.	Budget Adjustment	Reference	New Budget Figure
	a	\$	\$	\$	b		a+b
Operating Revenues							
General Purpose Funding	1,149,894	849,544	780,715	(68,829)			1,149,894
Governance	16,970	12,717	54,908	42,191			16,970
Law, Order and Public Safety	33,400	22,026	34,028	12,002			33,400
Health	0	0	628	628			0
Education and Welfare	240,485	167,217	187,699	20,482			240,485
Housing	94,264	70,686	74,768	4,082			94,264
Community Amenities	100,224	98,415	96,032	(2,383)			100,224
Recreation and Culture	213,330	162,636	154,094	(8,542)			213,330
Transport	1,080,838	810,624	917,600	106,976	100,000	a	1,180,838
Economic Services	1,240,000	936,163	969,039	32,876	83,688	b	1,323,688
Other Property and Services	104,864	74,880	182,727	107,847	106,000	c	210,864
Total (Excluding Rates)	4,274,270	3,204,908	3,452,237	247,329	289,688		4,563,958
Operating Expense							
General Purpose Funding	74,717	49,500	50,407	(907)	0		74,717
Governance	212,641	154,643	213,091	(58,448)	0		212,641
Law, Order and Public Safety	144,535	71,945	94,413	(22,468)	0		144,535
Health	121,926	91,374	54,631	36,743	0		121,926
Education and Welfare	294,124	220,473	217,767	2,706	0		294,124
Housing	209,584	157,113	146,226	10,887	0		209,584
Community Amenities	331,611	241,092	234,502	6,590	0		331,611
Recreation and Culture	1,267,480	969,364	901,043	68,321	0		1,267,480
Transport	4,582,213	3,438,453	2,938,661	499,792	0		4,582,213
Economic Services	1,488,230	1,119,021	1,223,641	(104,620)	164,543	i	1,652,773
Other Property and Services	148,366	146,935	302,665	(155,730)	97,920	d	246,286
Total	8,875,425	6,659,913	6,377,048	282,865	262,463		9,137,888
Funding Balance Adjustment							
Add back Depreciation	3,800,291	2,797,659	2,736,894	(60,765)	0		3,800,291
Adjust (Profit)/Loss on Asset Disposal	54,554	0	673	673	0		54,554
Net Operating	(746,310)	(657,346)	(187,244)	470,102	552,151		(719,085)
Capital Revenues							
Proceeds From Sale of Assets	245,000	0	47,500	0	0		245,000
Transfer from Reserves	405,000	85,000	330,000	(245,000)			405,000
Total	650,000	85,000	377,500	(245,000)	0		650,000
Capital Expenses							
Land Held for Resale	0	0	0	0			0
Land and Buildings	702,526	597,470	279,057	318,413	(147,677)	e	554,849
Plant and Equipment	841,000	630,747	436,860	193,887			841,000
Furniture and Equipment	96,800	72,585	140,962	(68,377)	48,104	f	144,904
Infrastructure Assets - Roads	1,567,030	1,175,220	1,264,443	(89,223)	0	g	1,567,030
Infrastructure Assets - Other	251,851	188,856	27,326	161,530	(58,500)	h	193,351
Purchase of Investments	0	0	0	0			0
Repayment of Debentures	87,804	43,902	43,569	333			87,804
Advances to Community Groups	0	0	0	0			0
Transfer to Reserves	55,594	28,075	24,008	4,067			55,594
Total	3,602,605	2,736,855	2,216,224	520,631	(158,073)		3,444,532
Net Capital	2,952,605	2,651,855	1,838,724	275,631	(158,073)		2,794,532
Total Net Operating + Capital	3,698,915	3,309,201	2,025,968	745,733	394,078		3,513,617
Rate Revenue	2,019,169	2,018,662	2,012,230	(6,432)			2,019,169
Opening Funding Surplus(Deficit)	1,755,589	1,528,224	1,761,703	233,479	130,911	j	1,886,500
Closing Funding Surplus(Deficit)	75,843	237,685	1,747,966	972,781	524,989		392,052

Operating variances over the adopted materiality threshold

Account Code	Account Description	Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Reference	Comments
I031100	Grants Commission	-\$1,070,000.00	-\$802,500.00	-\$730,794.75	-\$71,705.25	8.94%		Current variance is under materiality threshold however at year end there will be a permanent variance of approximately \$100,000 for 19/20 allocation however it is generally accepted that FAGSs grants are paid in advance by about 50% meaning that it is expected that we will receive more than what was budgeted for.
I041050	REBATES RECEIVED	-\$5,000.00	-\$3,744.00	-\$11,527.75	\$7,783.75	-207.90%		Good driver rebate higher than expected, permanent variance
I042391	REIMBURSEMENTS - INSURANCE	\$0.00	\$0.00	-\$33,218.84	\$33,218.84	0.00%		Refund from insurance for the replacement of bush races marquee, expenditure occurred in the previous financial year.
I053010	ESL Bush Fires Allocation	-\$25,000.00	-\$18,750.00	-\$32,048.50	\$13,298.50	-70.93%		Reimbursement of expenditure in excess of our operating grant occurred this financial year and was not budgeted for.
I084010	Fees & Charges	-\$169,985.00	-\$127,485.00	-\$133,777.26	\$6,292.26	-4.94%		Higher than expected numbers, given the current health situations, numbers have gone down. Government's financial package to make childcare free could impact the centre in a positive way if the free positions are not utilised as revenue will be received regardless of numbers as long as centre open. Unable to determine the impact of this measure until funding amounts are disclosed.
I084020	Family & Childrens Grant	-\$52,500.00	-\$26,250.00	-\$52,500.00	\$26,250.00	-100.00%		An issue with budget profile, timing is off. Full budget allocation will be received this year.
I084100	Various Grants	-\$10,000.00	-\$7,497.00	-\$1,185.45	-\$6,311.55	84.19%		Lotterywest grant budgeted for but has not been applied for. Permanent variance.
I092150	RENTAL - JOINT VENTURE	-\$51,610.00	-\$38,709.00	-\$45,160.64	\$6,451.64	-16.67%		Rent for units where staff are housed was budgeted to be receipted in a different income account.
I112450	Pool Slide Income	-\$16,200.00	-\$15,390.00	-\$18,653.62	\$3,263.62	-21.21%		Higher than budgeted pool usage, prudent budgeting however actual numbers are similar to 18/19
I112480	SEASON PASS	-\$7,000.00	-\$3,500.00	-\$10,027.30	\$6,527.30	-186.49%		Higher than budgeted pool usage, prudent budgeting however actual numbers are similar to 18/20
I113500	BAR SALES	-\$129,996.00	-\$97,497.00	-\$91,533.77	-\$5,963.23	6.12%		Below anticipated margin, as mentioned earlier, this will be investigated.
I122360	Government Grants	-\$190,838.00	-\$143,127.00	-\$203,560.00	\$60,433.00	-42.22%		Permanent variance of \$10,000. Full payment is made in one instalment at the beginning of the year but the budget has been spit evenly over 12 periods.
I121520	Roads to Recovery	-\$425,000.00	-\$318,750.00	-\$448,113.00	\$129,363.00	-40.58%	a	Allocation of R2R has been increased by \$100,000, while the funding is above what was expected at the time of setting the budget the full allocation of funding will exceed budget by approx 100k by year end.
I121750	BLACK SPOT	-\$99,000.00	-\$74,250.00	\$0.00	-\$74,250.00	100.00%		Black Spot work has not commenced, funding will be claimed in instalments in line with the progress of the project.
I132410	Caravan Park Charges	-\$20,000.00	-\$14,994.00	-\$27,162.92	\$12,168.92	-81.16%		It's difficult to pin point the exact reason for the higher than expected revenue, back roads program has had an effect on visitors and in conjunction with the 'pay what you like scheme' our numbers at the caravan park continue to rise each year. As the park is now closed we will see a reduction in revenue but at this point in time we are exceeding the full budget allocation.
I134070	Photocopying	-\$4,500.00	-\$3,375.00	-\$9,000.90	\$5,625.90	-166.69%		The cost of photocopying/printing for the Kulin Bush Races was recouped to this account. Total expenditure and subsequent reimbursement was \$5,600
I134180	PUBLIC TRAINING/COURSES	-\$3,000.00	-\$2,250.00	-\$15,604.91	\$13,354.91	-593.55%		Income for GenAg attendees, matched with expenditure in E134130. Reimbursement for participants of the HV Pilot course expensed to account E134130, the course admission cost was the same as the cost to the shire for providing the course.
I134220	OTHER INCOME	-\$2,000.00	-\$1,494.00	-\$11,044.07	\$9,550.07	-639.23%		An additional \$30,000 has been paid as part of our operational grant for the provision of wages for two traineeship staff. This is a permanent variance.
I134500	GRANTS - CRC OPERATIONAL	-\$100,000.00	-\$74,997.00	-\$133,688.44	\$58,691.44	-78.26%	b	Revenue from the sale of water is much higher than expected due to having a dry year. As the software which records standpipe water usage was not working properly at the beginning of the year we have not been able to recover all of the water charges.
I136010	SALE OF STANDPIPE WATER	-\$25,000.00	-\$18,747.00	-\$55,687.37	\$36,940.37	-197.05%	b	

Account Code	Account Description	Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Reference	Comments
I136030	GRANTS	-\$100,000.00	-\$100,000.00	\$0.00	-\$100,000.00	100.00%		Timing, income will be received in two instalments likely to be in May No specific substantial private works jobs were budgeted for for the financial year. This overspend will be covered by income which is billed to debtors, total income is only slightly higher than expenditure which indicates that some work may not have been billed. This is currently being looked at.
I141410	Private Works	-\$24,000.00	-\$18,000.00	-\$125,519.48	\$107,519.48	-597.33%	c	
E042040	STAFF TRAINING	\$11,250.00	\$0.00	\$8,046.75	-\$8,046.75	0		Budget timing expects expenditure to occur in May however some training has taken place outside of what was expected.
E042046	STAFF HOUSING	\$52,838.00	\$39,618.00	\$34,895.38	\$4,722.62	11.92%		Projects at CEO house yet to be completed
E042051	INTEREST ON LOAN 1 (ADMINSTRATION OFFICE)	\$46,245.67	\$34,677.00	\$19,156.00	\$15,521.00	44.76%		Interest is paid twice per year however the budget is spread evenly across 12 periods, this will run to budget.
E042135	IT Support	\$35,500.00	\$26,622.00	\$22,451.49	\$4,170.51	15.67%		It is expected that this expense will run to budget. Contract employment will be utilised to complete landfill rehab plan, asset management plan, long term financial plan and land & buildings, plant & equipment and infrastructure fair value valuations.
E042170	CONTRACT EMPLOYMENT	\$105,000.00	\$78,750.00	\$16,910.05	\$61,839.95	78.53%		Timing issue, have been notified that actual audit expense will be \$29,000
E042200	Audit Fees	\$25,000.00	\$12,500.00	\$0.00	\$12,500.00	100.00%		Permanent variance, fire insurance is paid for under the ESL operating grant.
E051050	FIRE INSURANCE	\$24,200.00	\$24,200.00	\$8,373.54	\$15,826.46	65.40%		Permanent variance, will be funded by the ESL operating grant.
E051055	Protective Clothing	\$416.67	\$306.00	\$7,059.44	-\$6,753.44	-2207.01%		Timing issue surrounding invoicing by the Shire of Corrigin, expected that this will run close to budget.
E074040	GROUP/REGIONAL SCHEME	\$37,000.00	\$27,750.00	\$18,914.42	\$8,835.58	31.84%		We are yet to be billed by the Shire of Kondinin for our 40% share of medical centre/doctor expenditure, the expenditure in this account relates to the cost incurred by the Shire for running the medical centre (cleaning, telephone etc.)
E077020	MEDICAL CENTRE	\$62,500.00	\$46,857.00	\$24,649.93	\$22,207.07	47.39%		
E084010	Salaries	\$157,199.01	\$117,891.00	\$140,746.10	-\$22,855.10	-19.39%		Employee's long service leave was not budgeted for in salaries. While employee is on leave other staff have been engaged to cover hours. Permanent variance.
E084070	REPAIRS & MAINTENANCE	\$17,000.00	\$12,744.00	\$4,743.03	\$8,000.97	62.78%		Timing issue. Sandpit/cubby project still requires work (\$2,000). Outdoor equipment requires works still (\$2,500). Bike track not established (\$3,000). Minor building outdoor repairs required (\$1,500) all expected to be expended this year.
E092050	OTHER HOUSING MAINTENANCE	\$29,522.54	\$22,122.00	\$6,950.71	\$15,171.29	68.58%		No work completed on CK Manager's house, the work may still be conducted as the house is currently vacant.
E092148	GEHA HOUSING - COSTS	\$30,840.00	\$23,121.00	\$35,257.33	-\$12,136.33	-52.49%		Kitchen renovation budget \$14,000 actual cost \$26,000. Other work still completed at house, will be a permanent overspend.
E092150	JOINT VENTURE HOUSING - COSTS	\$80,554.00	\$60,399.00	\$44,978.15	\$15,420.85	25.53%		Capital works (2 x patio) at the units is yet to be completed
E101020	DOMESTIC REFUSE COLLECTION	\$124,693.15	\$93,501.00	\$93,026.24	\$474.76	0.51%		Avon Waste billing cycle is a month behind, it is expected that this expenditure account will go very close to budget.
E101030	REFUSE SITE MAINTENANCE	\$22,629.79	\$16,965.00	\$29,027.42	-\$12,062.42	-71.10%		Town maintenance crew employee costs for rubbish collection within the Kulin townsite are budgeted here. Historically, not a lot of hours have been costed here so there will be an overspend. However, knowing that overall employee's wages have been costed throughout the budget, and wages overall are running under budget, this overspend will net to \$0 with an underspend on employee costs elsewhere.
E102020	Commercial Refuse Collection	\$57,211.06	\$42,894.00	\$27,164.16	\$15,729.84	36.67%		Avon Waste billing cycle is a month behind, it is expected that this expenditure account will go very close to budget.
E105051	Reinstatement of Gravel Pits	\$0.00	\$0.00	\$10,284.73	-\$10,284.73	0.00%		The budget for this expenditure was allocated to road maintenance, the costs are wages, overheads and plant allocations and will not impact the budget overall.
E113332	OVAL	\$66,587.96	\$49,932.00	\$42,736.51	\$7,195.49	14.41%		Timing, expected to run close to budget with the possibility of a small underspend

Account Code	Account Description	Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Reference	Comments
E111021	MEMORIAL HALL	\$17,529.20	\$13,140.00	\$2,504.39	\$10,635.61	80.94%		Timing, expected to run close to budget with maintenance work still expected to be completed.
E111032	DUDININ HALL	\$10,230.00	\$7,659.00	\$1,744.96	\$5,914.04	77.22%		Timing, expected to run close to budget with maintenance work still expected to be completed.
E112021	Salaries	\$86,052.00	\$81,748.00	\$50,013.81	\$31,734.19	38.82%		Salary arrangement with pool manager means his wages are expensed evenly across the financial year while most work is completed during the pool season. There will be an underspend of approx \$10,000 on this account.
E113270	REPAIRS AND MAINTENANCE	\$54,580.40	\$40,923.00	\$17,083.13	\$23,839.87	58.26%		Replacement of gym blinds, kitchen roller door and function room lighting upgrade are yet to be completed.
E113300	Wages - Centre Manager	\$105,962.00	\$79,470.00	\$24,184.50	\$55,285.50	69.57%		Overall wages expenditure is below budget and expected to run close to budget for the year. The allocation of wages is also correct but the accounts which budget allocation were made is incorrect. The YTD budget for FRC wages is \$83,000 and expenditure is \$77,000.
E113310	Wages - Bar Staff Casuals	\$0.00	\$0.00	\$27,410.63	-\$27,410.63	0.00%		Overall wages expenditure is below budget and expected to run close to budget for the year. The allocation of wages is also correct but the accounts which budget allocation were made is incorrect. The YTD budget for FRC wages is \$83,000 and expenditure is \$77,000.
E113320	WAGES - CLEANER	\$5,000.00	\$3,744.00	\$25,086.88	-\$21,342.88	-570.06%		Overall wages expenditure is below budget and expected to run close to budget for the year. The allocation of wages is also correct but the accounts which budget allocation were made is incorrect. The YTD budget for FRC wages is \$83,000 and expenditure is \$77,000.
E113500	Bar Purchases	\$52,000.00	\$38,997.00	\$51,318.32	-\$12,321.32	-31.60%		Will work with manager to look closely at margins on products, overall margin should be 250% on purchase price but calculations show this is not the case. Will also analyse to determine if margin is appropriate.
E117500	VARLEY DISTRICT CONTRIBUTIONS	\$25,000.00	\$18,747.00	\$27,500.00	-\$8,753.00	-46.69%		YTD Budget profile has distributed allocation evenly over 12 months, total expenditure will exceed budget by \$2,500 (GST).
E122010	ROAD MAINTENANCE	\$1,254,301.00	\$940,716.00	\$671,679.58	\$269,036.42	28.60%		Employees time has been concentrated on capital projects, budget is divided evenly over 12 period however a large proportion of maintenance work (winter grading) is completed towards the end of the financial year.
E122121	KULIN DEPOT	\$55,600.00	\$41,688.00	\$35,510.05	\$6,177.95	14.82%		Employee costs lower than expected and may be a permanent variance at year end, otherwise utilities and materials costs are running on budget.
E122150	STREET LIGHTING	\$27,629.44	\$20,718.00	\$14,778.47	\$5,939.53	28.67%		Synergy bill cycle doesn't quite match the budget profile however this account is expected to run close to budget.
E122180	Street Trees	\$13,716.00	\$10,287.00	\$4,993.67	\$5,293.33	51.46%		An order is about to be completed which will bring this account close to the budgeted allocation.
	Total Camp Kulin	\$40,457.90	\$30,267.00	\$116,255.93	-\$85,988.93	-284.10%	i	Overall the Camp Kulin subprogram is expected to run at a deficit beyond what was budgeted for. I have not been able to ascertain from the Charities board the value of the funds they intend on transferring to the Shire, my estimate is that the deficit may extend to approximately \$140-\$150k
E132100	Tourism & Area Promotion	\$34,100.00	\$25,569.00	\$15,286.95	\$10,282.05	40.21%		An allocation of \$8,000 for astro tourism and \$5,000 for merchandise purchases has not been utilised this year. In the absence of a full time CRC manager neither projects are likely to be completed. Big Whoppa Info Bay has been purchased but until constructed signage will not be ordered (\$2k).
E134130	COURSES & EVENTS	\$10,000.00	\$7,497.00	\$32,619.06	-\$25,122.06	-335.09%		The cost of providing HV Pilot course and running the GenAg event.
E136040	WATER SUPPLY (STANDPIPES)	\$45,000.00	\$33,750.00	\$89,406.03	-\$55,656.03	-164.91%	i	Quantity of water drawn from standpipes exceeded what was expected compared with a normal year. This year water usage is being charged to users. There will be a cost to Council as software for the standpipes was not recording water taken correctly in the initial part of the year. We expect that this has now been resolved.

Account Code	Account Description	Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Reference	Comments
E141010	PRIVATE WORKS	\$22,080.00	\$16,560.00	\$87,425.70	-\$70,865.70	-427.93%	d	No specific substantial private works jobs were budgeted for for the financial year. This overspend will be covered by income which is billed to debtors, total income is only slightly higher than expenditure which indicates that some work may not have been billed. This is currently being looked at.
E143125	STAFF HOUSING	\$100,295.00	\$75,204.00	\$96,652.47	-\$21,448.47	-28.52%		Work completed at works manager's and mechanic's house has exceeded what was budged for
E144000	Plant Repair Wages	\$147,153.60	\$110,358.00	\$73,213.84	\$37,144.16	33.66%		Plant mechanic has had significant leave this financial year which has impacted the costing of employee costs and overheads. This account will be underspent this year and there will be an impact on the sick and holiday leave account E143050.
E144005	Tyres & Tubes	\$48,000.00	\$36,000.00	\$29,255.71	\$6,744.29	18.73%		The billing cycle is slightly behind with invoicing not taking place til later in the month. This allocation is expected to reach the budgeted value this financial year.
E144010	Parts & Repairs	\$180,000.00	\$134,991.00	\$102,130.26	\$32,860.74	24.34%		Plant mechanic has had significant leave this financial year which has impacted the maintenance cost of vehicle repairs. This budget is always prepared with some contingency which has so far not been required this financial year.

Capital variances over the adopted materiality threshold

31/03/2020

Account Code	Account Description	Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Reference	Comments
E042000	OLD ADMINISTRATION BUILDING	\$34,000.00	\$25,488.00	\$0.00	\$25,488.00	100.00%	e	Professional advice sought from contractors, they have suggested some repairs which could help the water leak which can be done by building maintenance officer. Budget adjustment adopted during year. Permanent variance on originally adopted budget.
E042400	ADMINISTRATION EQUIPMENT	\$0.00	\$0.00	\$48,103.90	-\$48,103.90	0.00%	f	
E053720	FESA BUILDING	\$16,130.00	\$12,078.00	\$0.00	\$12,078.00	100.00%		Work completed as part of other road works, this budget will not be required this year. Cash component of \$9,900. Labour and overheads will still be spent elsewhere.
E091103	STAFF HOUSING PROJECT 3 RESIDEN	\$282,677.00	\$282,677.00	\$177,376.58	\$105,300.42	37.25%	e	Permanent Variance, a large invoice received at year end 18/19 when all expenditure for the project was expected in 19/20 at budget preparation time
E112000	SOLAR PANELS - AQUATIC CENTRE	\$25,000.00	\$18,747.00	\$0.00	\$18,747.00	100.00%	e	Nowhere at the aquatic centre is appropriate for solar panels, this part of the project will not be completed this year.
E113900	FREEBAIRN REC CENTRE CAPITAL F	\$49,200.00	\$36,900.00	\$48,463.45	-\$11,563.45	-31.34%		Gym floor and equipment replacement, project completed as per budget. FRC Point of Sale software replaced early in financial year additional \$6,000 cost.
E113905	FREEBAIRN REC CENTRE CAPITAL L	\$62,000.00	\$46,494.00	\$47,899.54	-\$1,405.54	-3.02%		Solar Panels still to be installed, total cost \$18,394, will be over budget by \$4,000 at year end
E121520	ROADS TO RECOVERY CONSTRUCTIO	\$440,080.20	\$330,048.00	\$513,656.73	-\$183,608.73	-55.63%	g	Additional allocation of \$100,000 per year throughout the life of the program.
E121550	MINOR ROAD CONSTRUCTION	\$375,399.80	\$281,538.00	\$165,013.17	\$116,524.83	41.39%	g	\$49k of work originally allocated to own resources work will now be completed through Roads to Recovery capital program.
E121580	Footpaths	\$76,851.00	\$57,618.00	\$0.00	\$57,618.00	100.00%	g	\$50k cash component of footpaths was completed as part of R2R project.
E121750	BLACK SPOT ROAD CONSTRUCTION	\$151,056.00	\$113,283.00	\$4,741.00	\$108,542.00	95.81%		Expected to be completed as budgeted.
E122220	KULIN DEPOT UPGRADE	\$85,000.00	\$63,738.00	\$475.40	\$63,262.60	99.25%		Project on hold until adjacent blocks are available.
E123100	PLANT & EQUIPMENT PURCHASES	\$664,000.00	\$497,997.00	\$380,792.90	\$117,204.10	23.54%		Over budget \$8,715 ordered but not yet paid for Under budget \$6,600 ordered but not yet paid for Purchased, as per budget of \$9,000 Not purchased budget \$15,000, will not be purchased this year as substantially over budget allocation. Expected to be purchased in May 2020. Total cost 8,586, not in original budget Total cost 5,900, not in original budget
	Grader (Net)							
	Mack Truck (Net)							
	Water Tank							
	Elevated Work Platform							
	Tandem Dolly							
	Batching Plant							
	John Deere Tractor Lawnmower							
E123105	MOTOR VEHICLE PURCHASES	\$177,000.00	\$132,750.00	\$56,067.17	\$76,682.83	57.76%		GEO & DCEO vehicles still to be replaced, expect that the three vehicles will be turned over within total budget allocation.
E132500	HOSTEL CAPITAL	\$47,600.00	\$35,685.00	\$44,394.59	-\$8,709.59	-24.41%		This is the cost for just the indoor kitchen however outdoor kitchen was budgeted to have some work done. Given the CK recess, it is unlikely that this project will be completed this financial year. Given the oversepnd of the indoor kitchen project the allocation does not need to be adjusted.
E132600	CARAVAN PARK CAPITAL	\$60,419.00	\$45,297.00	\$53,205.30	-\$7,908.30	-17.46%		Outdoor kitchen budget \$35,000 actual cost \$53,000. Funds also budgeted here to build disabled ablutions, Wm indicated that this projects will not be completed as possibility of using hostel ablutions while CK in recess.
E132700	TOURISM PROJECT CAPITAL	\$77,300.00	\$57,960.00	\$0.00	\$57,960.00	100.00%	h	Entry Signage (63k, and East Shire RV Parking 14k). Entry signage has not been ordered and is not expected to be completed this financial year. RV area will be completed in may.
E134500	RESOURCE CENTRE CAPITAL L & B	\$10,000.00	\$7,497.00	\$0.00	\$7,497.00	100.00%		Solar Panels on admin Building, actual cost \$12,841
E136045	WATER SUPPLY INFRASTRUCTURE	\$174,999.96	\$131,238.00	\$27,325.71	\$103,912.29	79.18%		Project expected to be finalised by year end

GENERAL COMPLIANCE CHECKLIST – MARCH 2020

Class	Task	Date	Frequency	Detail	Yes/No
Governance	IntPlan - Corporate Business Plan Quarterly Report	31/03/2020		Review CPB actions and report to Council meeting	Ongoing
Governance	Budget submissions from Councillors	1/03/2020		Invite Budget submissions from Councillors	Yes
Governance	Integrated Planning Quarterly review	1/02/2020		Integrated Planning review MUST be completed this month to Council	Ongoing
Governance	Bushfire Restricted Burning Period ends	15/03/2020		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.	FESA extended restricted burning until end April to be reviewed prior
Governance/ SAO	Policy Manual Review			Consider changing review date to April to alleviate June agenda	Include in May
Governance/ CEO	Compliance Audit Return	1/02/2020		Submit Compliance Audit Return to Council - to DLG by 31st March	Lodged following Special Meeting
Governance/ CEO	Audit Committee to Meet 3 times Year (June Dec after Audit with Auditor)	March		Include agenda for March Council Meeting	Met 1 April 2020
CEO	Bush Fire AGM	1/04/2020		Finalise meeting day arrangements and hold meeting - Pingaring Hall - prepare Minutes and items for Council meeting	Postponed due to Covid-19 restrictions
Governance/ DCEO	Budget Review must be completed by end of month	31/03/2020		Budget review report for Agenda - must be completed this month and sent to Dept. LG	Yes - April Agenda
DCEO	FBT return	31/03/2020		DCEO	Due mid-May
DCEO	Insurance	April May		Insurance - Salary Continuance Policy Review. Annual advice MIBS of salary reviews for Salary Continuance Policy	Due 9 April
DCEO	Budget submissions from public	1/03/2020		Invite Budget submissions from public - advertise in Update. Due 31 March to go into Corporate Business Plan	Include in next Update
DCEO	Annual Building Inspections	31/03/2020		Arrange for April properties inspection	On hold
Finance	Budget Preparation Early requests	28/02/2020		Staff and Council - requests for Budget - Items not currently included in strategic or annual plans	Email staff for requests
SAO	Restock First Aid Kits	31/03/2020		Glen Bradbury Northam St John Ambulance 0426 594 527 can restock kits when servicing defibs (profits back to local St Johns)	Contact made
SAO/TTO	Flu Vaccines for Staff	31/03/2020		Investigate ordering flu vac's through Dr Mackie instead of LGIS - money/stats back to Shire?	LGIS booked for flu vaccines
SAO/WM	Spraying of Council buildings	31/03/2020		Memorial Hall, Hostel Camp Kulin, Public Toilets, Playground, Holt Rock Depot, Pingaring Hall, Fire shed & Golf Club. Childcare	Yes
WM	Roads Inspection	1/03/2020		Arrange for April roads inspection for Budget input	No

GENERAL COMPLIANCE CHECKLIST – MARCH 2020

WM	Road Construction & Maintenance Review	1/03/2020		Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Yes
WM	Spray caltrop golf course	Summer rain			Yes
WM	Occupational Health Safety Review	31/03/2020		Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	Toolbox Meeting held 2 April
WM	Occupational Health Safety Co-ordination	31/03/2020		Audit completion of hazardous substance/chemical review for each building/storage location to be completed for OHS meeting next month	Scheduled for end of April
CRC	Updating of Town Notice Board/Website				Yes
FRC	Monthly Stock on Hand			Report to DCEO	Yes
EHO	Health Fees & Charges Review	31/03/2020		EHO Review fees and charges for Gazette or inclusion in Shire Annual review next month	N/A