



# PUBLIC ATTACHMENTS

## Ordinary Council Meeting

24 March 2021

# Schedule of Accounts Paid - February 2021

Ordinary Council Meeting  
24 March 2021

Shire of Victoria Plains

## Cheque Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
12538	15/02/2021	AUS RECORD			\$ 134.20		
92612	29/01/2021	AUS RECORD	RECORDS MANAGEMENT - 8 x Boxes of File Labels & Freight	\$ 134.20			
12539	15/02/2021	OneMusic Australia			\$ 350.00		
059937	01/01/2021	OneMusic Australia	SUBSCRIPTIONS - Annual Public Music Licence	\$ 350.00			
Cheque Total				\$ 484.20			

## EFT Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9604	01/02/2021	Courier Australia - Toll Group			\$ 1,050.46		
0247-S43205	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 30.80			
0259-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 21.45			
0260-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 11.55			
0262-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 280.28			
0263-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 13.09			
0264-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 37.68			
0265-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 10.78			
0267-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 14.63			
269-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 11.94			
0271-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 34.98			
0272-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 28.88			
0248-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 12.32			
0273-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 49.56			
0274 - S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 26.57			
0275-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 12.71			2

# Schedule of Accounts Paid - February 2021

Chq/EF1	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
0276-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 70.40			
0278-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 41.53			
0280-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 28.49			
0281-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 24.64			
0282-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 39.22			
0244-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 67.00			
0246-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 12.71			
0251-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 27.28			
0252-S43205	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 24.59			
0254-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 23.10			
0255-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 10.73			
0256-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 48.13			
0279-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING COSTS - Freight Charges Feb 21	\$ 20.02			
0258-S432105	01/02/2021	Courier Australia - Toll Group	LIBRARY SERVICES - Freight Charges Feb 21	\$ 15.40			
EFT9605	01/02/2021	Linsey Cotter			\$ 1,346.20	L	
28	28/01/2021	Linsey Cotter	VARIOUS SHIRE BUILDINGS - Cleaning Services W/E 28.01.2021	\$ 1,346.20			
<b>Pay</b>	<b>03/02/2021</b>	<b>PAYROLL</b>	<b>Payroll 03.02.2021</b>	<b>\$ 45,384.25</b>			
EFT9606	05/02/2021	AFGRI Equipment Australia Pty Ltd			\$ 1,600.93	L	
1992901	22/12/2020	AFGRI Equipment Australia Pty Ltd	VP195 - 2012 HINO 700 SERIES (WORKS)(PTK20) - Repair Fuel Common Rail	\$ 1,600.93			
EFT9607	05/02/2021	Avon Midland Country Zone of WA Local Gov Association			\$ 2,200.00		
00000345	31/10/2020	Avon Midland Country Zone of WA Local Gov Association	SUBSCRIPTIONS - Annual Membership Subscription 2021	\$ 2,200.00			
EFT9608	05/02/2021	Avon Valley Toyota			\$179.96	L	
JC14000267	05/01/2021	Avon Valley Toyota	VP000 - ISUZU DMAX (COMM SAFETY) (PWV61) - 100,000km Service & Safety Check	\$ 179.96			
EFT9609	05/02/2021	Avon Waste			\$ 1,573.05	L	
00042062	01/01/2021	Avon Waste	REFUSE COLLECTION - Bin Collections to 23.12.2020	\$ 1,573.05			3

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Chq/EF1	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9610	05/02/2021	Bigmate Monitoring Services Pty Ltd			\$ 330.00		
543003	01/01/2021	Bigmate Monitoring Services Pty Ltd	VARIOUS PLANT - Monthly GPS Tracking Janaury 2021	\$ 330.00			
EFT9611	05/02/2021	Boekeman Machinery			\$ 2,713.37	L	
307024	18/12/2020	Boekeman Machinery	VP000 - ISUZU DMAX (COMM SAFETY) (PWV61) - Supply & Fit Emergency Lighting	\$ 2,713.37			
EFT9612	05/02/2021	Bolgart Progress Association			\$ 852.70	L	
OCT-DEC20	15/01/2021	Bolgart Progress Association	LIBRARY SERVICES - Monthly Contribution to Library Services	\$ 852.70			
EFT9613	05/02/2021	Bunnings Group Ltd			\$ 204.13		
2440/01219752	14/01/2021	Bunnings Group Ltd	CALINGIRI TOWN MAINTENANCE - Wetting Agent, Poly Pipe, Sprinklers	\$ 204.13			
EFT9614	05/02/2021	Civic Legal Pty Ltd			\$ 1,320.00		
507729	31/12/2020	Civic Legal Pty Ltd	LEGAL FEES - Professional Fees 25.11.2020	\$ 1,320.00			
EFT9615	05/02/2021	Landgate			\$ 8.70		
1065881	04/01/2021	Landgate	RATES COLLECTION - Online Transactions December 2020	\$ 8.70			
EFT9616	05/02/2021	Dun Direct Pty Ltd			\$ 26.00	L	
00476669	15/01/2021	Dun Direct Pty Ltd	FUELS & OILS - 15L Ad Blue	\$ 26.00			
EFT9617	05/02/2021	Falconer Contracting			\$ 3,080.00		
0770	01/01/2021	Falconer Contracting	CONTRACTORS/CONSULTANTS - Contract Works Supervisor 14.12.20 - 17.12.20	\$ 3,080.00			
EFT9618	05/02/2021	GREAT SOUTHERN FUEL SUPPLIES			\$ 10,549.00	L	
D2047611	31/12/2020	GREAT SOUTHERN FUEL SUPPLIES	FUELS & OILS - Bulk Diesel Delivery	\$ 10,549.00			
EFT9619	05/02/2021	IT Vision Australia Pty Ltd			\$ 2,935.63		
34475	30/11/2020	IT Vision Australia Pty Ltd	CONTRACTORS/CONSULTANTS - Rates Processing November 20	\$ 2,935.63			
EFT9620	05/02/2021	King Farming Pty Ltd			\$ 2,376.00	L	
475	15/01/2021	King Farming Pty Ltd	TREELOPPING - Removal of Vegetation from Thompson Rd	\$ 2,376.00			
EFT9621	05/02/2021	Lo-Go Appointments			\$ 1,640.10		
00422967	25/01/2021	Lo-Go Appointments	CONTRACTORS/CONSULTANTCY - Rates Services W/E 16.01.2021	\$ 1,640.10			

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Chq/EF1	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9622	05/02/2021	Muchea Grading Contractors			\$ 3,828.00	L	PF
3959	14/01/2021	Muchea Grading Contractors	MOGUMBER - YARAWINDAH RD WSN - Grader Hire	\$ 3,828.00			
EFT9623	05/02/2021	Officeworks			\$ 640.54		
14862719	09/01/2021	Officeworks	OFFICE EXPENSES - Stationery Order February 2021	\$ 640.54			
EFT9624	05/02/2021	RSM Australia Pty Ltd atf Birdanco Practice Trust Trading as RSM			\$ 7,405.48		
290027509	20/01/2021	RSM Australia Pty Ltd atf Birdanco Practice Trust Trading as RSM	CONTRACTORS/CONSULTANTS - Accounting Services January 2021	\$ 7,405.48			
EFT9625	05/02/2021	Rajaford Pty Ltd			\$ 418.28	L	
DEC-20	31/12/2020	Rajaford Pty Ltd	DEPOT OPERATING COSTS - Charges Feb 21	\$ 418.28			
EFT9626	05/02/2021	Stihl Shop Midland			\$ 299.00		
17142	14/01/2021	Stihl Shop Midland	SUNDRY PLANT - Repairs to Chainsaw	\$ 299.00			
EFT9627	05/02/2021	The Honda Shop			\$ 226.10		
194159	14/01/2021	The Honda Shop	SUNDRY PLANT - Parts for Compressor Repairs	\$ 158.90			
194974	14/01/2021	The Honda Shop	SUNDRY PLANT - Blade Kits	\$ 67.20			
EFT9628	05/02/2021	WA Contract Ranger Services Pty Ltd			\$ 2,524.50		
03129	24/01/2021	WA Contract Ranger Services Pty Ltd	RANGER SERVICES - Contract Ranger W/E 07.01.21, 12.01.21 & 18.01.21	\$ 2,524.50			
EFT9629	05/02/2021	Wallis Computer Solutions			\$ 693.00		
21106	04/01/2021	Wallis Computer Solutions	COMPUTING/IT SUPPORT - Wireless NBN Service	\$ 693.00			
EFT9630	05/02/2021	Wheatbelt Tyres			\$ 4,695.00	L	
2002760	21/12/2020	Wheatbelt Tyres	VP195 - 2012 HINO 700 SERIES (WORKS) (PTK20) - Supply & Fit Tyres VP5639 - 2017 HINO FS 700 SERIES (WORKS) (PTK22) - Supply & Fit Tyres	\$ 4,569.00			
2002881	08/01/2021	Wheatbelt Tyres	SUNDRY PLANT - Supply & Fit New Generator Battery	\$ 126.00			
EFT9631	05/02/2021	Wongan Hills Hardware	CWA Building Calingiri - Maintenance Key cutting disabled toilet		\$ 10.00	L	
320043	18/01/2021	Wongan Hills Hardware	CWA BUILDING CALINGIRI - Key Cutting for New Toilet Locks	\$ 10.00			
EFT9632	15/02/2021	Avon Waste			\$ 2,293.17	L	
00042403	15/01/2021	Avon Waste	REFUSE COLLECTION - Bin Collections January 2021	\$ 2,293.17			

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Chq/EFT	Shire of Victoria Plains Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9633	15/02/2021	Bookeman Machinery			\$ 42,243.75	L	
308499	20/01/2021	Bookeman Machinery	2021 TOYOTA PRADO (CEO) (PAV45) - Replacement CEO Vehicle	\$ 42,243.75			
EFT9634	15/02/2021	Choices Flooring By Dallimores			\$ 20,136.60	L	
INV-8894	20/01/2021	Choices Flooring By Dallimores	ADMIN OFFICE UPGRADE - Supply & Lay Replacement Carpet	\$ 20,136.60			
EFT9635	15/02/2021	Civic Legal Pty Ltd			\$ 10,893.95		
507725	31/12/2020	Civic Legal Pty Ltd	LEGAL FEES - Professional Fees 31.12.2020	\$ 10,893.95			
EFT9636	15/02/2021	Country Copiers Northam			\$ 963.38	LL	
S8866	18/01/2021	Country Copiers Northam	ADMIN OFFICE EXPENSES - Admin Copier Service Contract	\$ 963.38			
EFT9637	15/02/2021	Falconer Contracting			\$ 9,240.00		
0772	15/01/2021	Falconer Contracting	CONTRACTORS/CONSULTANCY - Contract Works Supervisor 11.01.21 - 14.01.21	\$ 3,080.00			
781	22/01/2021	Falconer Contracting	CONTRACTORS/CONSULTANCY - Contract Works Supervisor 18.01.21 - 21.01.21	\$ 3,080.00			
782	29/01/2021	Falconer Contracting	CONTRACTORS/CONSULTANCY - Contract Works Supervisor 01.02.21 - 04.02.21	\$ 3,080.00			
EFT9638	15/02/2021	Fletcher Family Trust T/A Strategic Teams			\$ 2,750.00		
0447	01/02/2021	Fletcher Family Trust T/A Strategic Teams	CONTRACTORS/CONSULTANTCY - Governance Support W/E 21.01.21	\$ 2,750.00			
EFT9639	15/02/2021	Frontline Fire & Rescue Equipment			\$ 948.30		F
69964	18/01/2021	Frontline Fire & Rescue Equipment	ISUZU FTS8000 FIRE TRUCK - CALINGIRI (PFT15) - Repair Water Pump Leak	\$ 948.30			
EFT9640	15/02/2021	Harris Electrical Servicing			\$ 1,982.66	L	
INV-1275	15/01/2021	Harris Electrical Servicing	MOGUMBER - YARAWINDAH RD WSNF - Install Bore Pump	\$ 1,982.66			
EFT9641	15/02/2021	Jennifer Anne Glass			\$ 750.00	L	
150221	15/02/2021	Jennifer Anne Glass	6 LAMBERT CRS - Rent W/E 15.02.21, 22.02.21 & 01.03.21	\$ 750.00			
EFT9642	15/02/2021	Josephine King			\$ 23.00	L	
030221	03/02/2021	Josephine King	GYM KEY BOND - Refund of Key Bond	\$ 23.00			
EFT9643	15/02/2021	LFA First Response			\$ 391.50		F
IN15190	15/01/2021	LFA First Response	FIRE PREVENTION - 4 x Epipens	\$ 391.50			

# Schedule of Accounts Paid - February 2021

Chq/EF1	Shire of Victoria Plains Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9644	15/02/2021	Lo-Go Appointments			\$ 6,772.48		
00423004	27/01/2021	Lo-Go Appointments	STAFF RECRUITMENT - Placement Fee for Rates Officer	\$ 6,772.48			
EFT9645	15/02/2021	Muchea Grading Contractors			\$ 20,110.75	L	PF
3961	25/01/2021	Muchea Grading Contractors	MOGUMBER - YARAWINDAH RD SFN - Earthworks Plant Hire to 25.01.21	\$ 20,110.75			
EFT9646	15/02/2021	Officeworks			\$ 769.25		
15288147	28/01/2021	Officeworks	ADMIN OFFICE EXPENSES - Stationery Order Feb 21	\$ 769.25			
EFT9647	15/02/2021	Rajafor Pty Ltd			\$ 432.40	L	
JAN221	30/01/2021	Rajafor Pty Ltd	OTHER OFFICE EXPENSES - Postage, Newspapers & Cleaning Products Jan 21	\$ 432.40			
EFT9648	15/02/2021	Star Track Express			\$ 138.19		
200121	20/01/2021	Star Track Express	LIBRARY SERVICES - Freight Charges Jan 21	\$ 138.19			
EFT9649	15/02/2021	Visimax Safety Products			\$ 125.60		
6318	02/02/2021	Visimax Safety Products	ANIMAL CONTROL - Infringment Books	\$ 125.60			
EFT9650	15/02/2021	WA Local Government Association			\$ 6,000.00		
I3085330	30/11/2020	WA Local Government Association	CONFERENCES & SEMINARS - Stage 1 Courses - Councillor Training.	\$ 6,000.00			
EFT9651	15/02/2021	Wheatbelt Tyres			\$ 884.00	L	
2002976	25/01/2021	Wheatbelt Tyres	2010 BOMAG MULTI-TYURED ROLLER (WORKS)(PR09) - Supply New Tyres	\$ 884.00			
EFT9652	15/02/2021	Yeti's Records Management Consultancy			\$ 3,212.00		
265	03/01/2021	Yeti's Records Management Consultancy	RECORDS MANAGEMENT - Archiving & Cataloguing Dosuments	\$ 792.00			
272	21/01/2021	Yeti's Records Management Consultancy	RECORDS MANAGEMENT - Archiving & Cataloguing Dosuments	\$ 2,420.00			
EFT9656	17/02/2021	AUSTRALIAN SERVICES UNION			\$ 51.80	R	
DEDUCTION	06/01/2021	AUSTRALIAN SERVICES UNION	Payroll Deductions	\$ 25.90			
DEDUCTION	20/01/2021	AUSTRALIAN SERVICES UNION	Payroll Deductions	\$ 25.90			
EFT9657	17/02/2021	Child Support Agency			\$ 430.60	R	
DEDUCTION	06/01/2021	Child Support Agency	Payroll Deductions	\$ 215.30			
DEDUCTION	20/01/2021	Child Support Agency	Payroll Deductions	\$ 215.30			7

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
Pay	17/02/2021	PAYROLL	Payroll 17.02.2021	\$ 45,398.20			
EFT9658	17/02/2021	AUSTRALIAN TAXATION OFFICE			\$ 19,830.00		
DEDUCTION	06/01/2021	AUSTRALIAN TAXATION OFFICE	PAYG Tax PPE 06.01.21	\$ 8,802.00			
DEDUCTION	20/01/2021	AUSTRALIAN TAXATION OFFICE	PAYG Tax PPE 20.01.21	\$ 11,028.00			
EFT9659	19/02/2021	Advanced Traffic Management WA Pty Ltd			\$ 13,640.00		PF
00142774	21/01/2021	Advanced Traffic Management WA Pty Ltd	MOGUMBER - YARAWINDAH RD SFN - Traffic Management Services	\$ 13,640.00			
EFT9660	19/02/2021	Albert William Bookham			\$ 46.00	L	
160221	16/02/2021	Albert William Bookham	GYM KEY BOND - Refund of Gym Key Bond	\$ 46.00			
EFT9661	19/02/2021	Australia Post			\$ 26.85		
1010295060	03/02/2021	Australia Post	ADMIN OFFICE EXPENSES - Postage Charges Jan 21	\$ 26.85			
EFT9662	19/02/2021	Avon Waste			\$ 1,643.62	L	
00042559	29/01/2021	Avon Waste	REFUSE COLLECTION - Bin Collection Services W/E 29.01.21	\$ 1,643.62			
EFT9663	19/02/2021	BOC Limited			\$ 25.12		
4027615272	29/01/2021	BOC Limited	DEPOT OPERATING EXPENSES - Annual Cylinder Holding Charge	\$ 25.12			
EFT9664	19/02/2021	Biomax Wastewater Recycling Systems			\$ 500.00		
5703	03/02/2021	Biomax Wastewater Recycling Systems	AGED PERSON UNITS - BOLGART - Quarterly Inspection/Maintenance of Sewerage System	\$ 500.00			
EFT9665	19/02/2021	Boekeman Machinery			\$ 1,866.29	L	
303648	01/02/2021	Boekeman Machinery	2015 NISSAN NAVARA (WORKS)(PWV59) - Supply & Fit New Suspension	\$ 1,866.29			
EFT9666	19/02/2021	CR Kennedy & Company Pty Ltd			\$ 1,485.00		F
1654512	04/02/2021	CR Kennedy & Company Pty Ltd	FIRE PREVENTION - 1 x Body Cam & Software	\$ 1,485.00			
EFT9667	19/02/2021	Country Copiers Northam			\$ 300.14	L	
S8920	03/02/2021	Country Copiers Northam	ADMIN OFFICE EXPENSES - Admin Copier Charges Jan 21	\$ 300.14			
EFT9668	19/02/2021	Courier Australia - Toll Group			\$ 31.57		
0286-S432105	07/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 31.57			8



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Chq/EF1	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9669	19/02/2021	Dexion Balcatta			\$ 6,435.00		
INV402087	20/01/2021	Dexion Balcatta	ADMIN OFFICE UPGRADE - Supply & Install New Compactus	\$ 6,435.00			
EFT9670	19/02/2021	Exurban Rural and Regional Planning			\$ 6,316.77		
URP-3987	04/02/2021	Exurban Rural and Regional Planning	CONTRACTORS/CONSULTANCY - Town Planning Services January 2021	\$ 6,316.77			
EFT9671	19/02/2021	Falconer Contracting			\$ 3,080.00		
783	05/02/2021	Falconer Contracting	CONTRACTORS/CONSULTANCY - Contract Works Supervisor 08.02.21 - 11.02.21	\$ 3,080.00			
EFT9672	19/02/2021	Fletcher Family Trust T/A Strategic Teams			\$ 5,720.00		
445	12/01/2021	Fletcher Family Trust T/A Strategic Teams	CONTRACTORS/CONSULTANCY - Governance Support W/E 08.01.21	\$ 2,640.00			
448	10/02/2021	Fletcher Family Trust T/A Strategic Teams	CONTRACTORS/CONSULTANCY - Governance Support W/E 05.02.21	\$ 3,080.00			
EFT9673	19/02/2021	Gavin Eastwood			\$ 616.00	L	
87	05/02/2021	Gavin Eastwood	ADMIN OFFICE BUILDING - Remove Old Compactus & Relocate to Depot.	\$ 616.00			
EFT9674	19/02/2021	Goldfields Record Storage			\$ 98.67		
210	05/02/2021	Goldfields Record Storage	RECORDS MANAGEMENT - Secure Destruction of Archive Materials	\$ 98.67			
EFT9675	19/02/2021	Hendo's Plumbing & Gas Services			\$ 833.01	L	
83630	28/01/2021	Hendo's Plumbing & Gas Services	ADMIN OFFICE BUILDING - Supply & Fit New Cistern to Toilets	\$ 833.01			
EFT9676	19/02/2021	IT Vision Australia Pty Ltd			\$ 2,935.63		
34609	31/12/2020	IT Vision Australia Pty Ltd	CONTRACTORS/CONSULTANTS - Rates Billing Contract Jan 21	\$ 2,935.63			
EFT9677	19/02/2021	KA Tyres & Battery's			\$ 369.50	L	
211	31/01/2021	KA Tyres & Battery's	CALINGIRI TIP - Suply New Generator Battery	\$ 369.50			
EFT9678	19/02/2021	Landgate			\$ 2,596.10		
362224	27/01/2021	Landgate	RATES COLLECTION - Mining Tenements Schedules M2021/1	\$ 90.20			
67873954	11/02/2021	Landgate	ADMIN SUBSCRIPTIONS - Annual SLIP Subscription & Licence Fee	\$ 2,505.90			
EFT9679	19/02/2021	Linsey Cotter			\$ 1,346.20	L	
100221	10/02/2021	Linsey Cotter	VARIOUS SHIRE BUILDINGS - Cleaning Services W/E 11.02.21	\$ 1,346.20			

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9680	19/02/2021	Lo-Go Appointments			\$ 3,553.56		
00422867	05/01/2021	Lo-Go Appointments	CONSULTANCY/CONTRACTORS - Rates Officer W/E 19.12.2020	\$ 2,050.13			
422940	12/01/2021	Lo-Go Appointments	CONSULTANCY/CONTRACTORS - Rates Officer W/E 09.01.2021	\$ 1,503.43			
EFT9681	19/02/2021	Marketforce Pty Ltd			\$ 247.50		
37094	27/01/2021	Marketforce Pty Ltd	STAFF RECRUITMENT - CSO Traineeship Advertismet	\$ 247.50			
EFT9682	19/02/2021	Moore Catchment Council Inc			\$ 1,100.00	L	
00300782	12/02/2021	Moore Catchment Council Inc	SUBSCRIPTIONS - Annual Contribution 2021	\$ 1,100.00			
EFT9683	19/02/2021	Muchea Grading Contractors			\$ 18,433.25	L	PF
3963	05/02/2021	Muchea Grading Contractors	MOGUMBER - YARAWINDAH RD SFN - Grader & Water Cart Hire	\$ 18,433.25			
EFT9684	19/02/2021	New Norcia Services			\$ 133.04	L	
373234	06/01/2021	New Norcia Services	ISUZU FTS8000 FIRE TRUCK - NEW NORCIA (PFT14) - Fuel Purchase	\$ 133.04			
EFT9685	19/02/2021	Officeworks			\$ 2,565.57		PF
15241486	25/01/2021	Officeworks	FIRE PREVENTION - 2 x iPads, 2 x iPad Pencils, 2 x iPad Cases	\$ 2,197.95			
15483941	04/02/2021	Officeworks	OTHER OFFICE EXPENSES - Stationery Order Feb 2021	\$ 367.62			
EFT9686	19/02/2021	Pathtech Pty Ltd			\$ 186.95		
212528	03/02/2021	Pathtech Pty Ltd	PROTECTIVE CLOTHING & ACCESSORIES - 50 x Face Masks & Freight	\$ 186.95			
EFT9687	19/02/2021	Public Libraries WA Inc			\$ 110.00		
00202	28/01/2021	Public Libraries WA Inc	LIBRARY SERVICES - PLWA Membership Renewal	\$ 110.00			
EFT9688	19/02/2021	Rajaford Pty Ltd			\$ 825.25	L	
310121	31/01/2021	Rajaford Pty Ltd	VARIOUS DEPARTMENTS - Sundry Office/Depot Purchases Jan 2021	\$ 825.25			
EFT9690	19/02/2021	Stewart & Heaton Clothing Co Pty Ltd			\$ 367.36		F
SIN-3281468	01/02/2021	Stewart & Heaton Clothing Co Pty Ltd	PROTECTIVE CLOTHING & ACCESSORIES - 10 x Pants, 8 x Belts, 50 x Buckles, 50 x Shirts, Badges & Embroidery.	\$ 367.36			
EFT9691	19/02/2021	Thomas Culverwell			\$ 280.00	L	
14	01/02/2021	Thomas Culverwell	GILLINGARRA HALL - Cleaning of Hall Public Toilets	\$ 280.00			

# Schedule of Accounts Paid - February 2021

Chq/EF1	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9692	19/02/2021	Totally Workwear - Joondalup			\$ 1,875.49		
720049504	13/01/2021	Totally Workwear - Joondalup	OTHER STAFF COSTS - Depot Staff Uniforms	\$ 1,875.49			
EFT9693	19/02/2021	WA Local Government Association			\$ 4,000.00		
I3085327	30/11/2020	WA Local Government Association	CONFERENCES & SEMINARS - Stage 1 Courses - Councillor Training.	\$ 4,000.00			
EFT9694	19/02/2021	Wallis Computer Solutions			\$ 47,275.80		
21044A	01/01/2021	Wallis Computer Solutions	COMPUTING/IT SUPPORT - Annual Management Support Fee September 20 - August 21	\$ 47,275.80			
EFT9695	19/02/2021	Westrac Pty Ltd - Parts			\$ 1,569.19		
PI5393484	24/01/2021	Westrac Pty Ltd - Parts	2010 CATERPILLAR 938H WHEEL LOADER (WORKS)(PLR8) - Service Filers & Cutting Edges	\$ 1,569.19			
EFT9696	19/02/2021	Wheatbelt Tyres			\$ 1,328.00	L	
2003027	29/01/2021	Wheatbelt Tyres	WORKS PLANT - Supply, Fit & Dispose of 4 Tyres	\$ 1,328.00			
EFT9697	19/02/2021	Yerecoin Traders / the farm co			\$ 521.55	L	
57329	06/01/2021	Yerecoin Traders / the farm co	DEPOT OPERATING COSTS - Poly Pipe, Thread Seal, Tape & Wire Rope	\$ 466.55			
58754	10/02/2021	Yerecoin Traders / the farm co	MEETING COSTS - Catering for Budget Review Meeting	\$ 55.00			
EFT9698	19/02/2021	AUSTRALIAN SERVICES UNION	Payroll Deductions		\$ 51.80		R
DEDUCTION	03/02/2021	AUSTRALIAN SERVICES UNION	Payroll Deductions	\$ 25.90			
DEDUCTION	17/02/2021	AUSTRALIAN SERVICES UNION	Payroll Deductions	\$ 25.90			
EFT9699	19/02/2021	Child Support Agency	Payroll Deductions		\$ 430.60		R
DEDUCTION	03/02/2021	Child Support Agency	Payroll Deuctions	\$ 215.30			
DEDUCTION	17/02/2021	Child Support Agency	Payroll Deductions	\$ 215.30			
EFT9700	25/02/2021	Advanced Traffic Management WA Pty Ltd			\$ 15,391.48		PF
00142493	13/01/2021	Advanced Traffic Management WA Pty Ltd	MOGUMBER - YARAWINDAH RD SFN - Traffic Management Services	\$ 4,545.48			
142927	28/01/2021	Advanced Traffic Management WA Pty Ltd	MOGUMBER - YARAWINDAH RD SFN - Traffic Management Services	\$ 10,846.00			
EFT9701	25/02/2021	Anspach Agricultural Contracting			\$ 14,269.20	L	
27484	31/01/2021	Anspach Agricultural Contracting	MOGUMBER - YARAWINDAH RD SFN - Side Tipper Hire	\$ 14,269.20			

# Schedule of Accounts Paid - February 2021

Ordinary Council Meeting  
24 March 2021

Chq/EFT	Shire of Victoria Plains Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9702	25/02/2021	Courier Australia - Toll Group			\$ 250.45		
0253-S432105	01/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 10.73			
0283-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 24.64			
0285-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 24.26			
0284-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 14.63			
0249-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 15.79			
0250-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 14.25			
0245-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 47.36			
0242-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 10.73			
0270-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 39.66			
0277-S432105	19/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 15.79			
0266-S432105	20/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 10.78			
0268-S432105	21/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 11.10			
0261-S432105	24/02/2021	Courier Australia - Toll Group	DEPOT OPERATING EXPENSES - Freight Charges Feb 21	\$ 10.73			
EFT9703	25/02/2021	Dun Direct Pty Ltd			\$ 990.00	L	
00490231	15/02/2021	Dun Direct Pty Ltd	FUELS & OILS - 4 x Tubs of Shell Grease	\$ 990.00			
EFT9704	25/02/2021	Jennifer Anne Glass			\$ 85.87	L	
160221	24/02/2021	Jennifer Anne Glass	6 LAMBERT CRS - Water Usage Charges 01.11.20 - 05.01.21	\$ 85.87			
EFT9705	25/02/2021	Star Track Express			\$ 49.85		
270121	27/01/2021	Star Track Express	DEPOT OPERATING EXPENSES - Freight Charges Jan 21	\$ 49.85			
EFT9706	25/02/2021	Wallis Computer Solutions			\$ 1,584.00		
21051	01/02/2021	Wallis Computer Solutions	COMPUTING/IT SUPPORT - Help Desk Support January 2021	\$ 1,584.00			
EFT Total \$				464,269.19			

# Schedule of Accounts Paid - February 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD12252.1	02/02/2021	Department Of Transport			\$ 272.10		
T1000	02/02/2021	Department Of Transport	LICENSING TRANSACTIONS 29.01.21	\$ 272.10			
DD12254.1	01/02/2021	Department Of Transport			\$ 2,628.50		
T1000	01/02/2021	Department Of Transport	LICENSING TRANSACTIONS 28.01.21	\$ 2,628.50			
DD12256.1	04/02/2021	Department Of Transport			\$ 1,993.35		
T1000	04/02/2021	Department Of Transport	LICENSING TRANSACTION 02.02.21	\$ 1,993.35			
DD12259.1	05/02/2021	Department Of Transport			\$ 349.50		
T1000	05/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 03.02.21	\$ 349.50			
DD12260.1	03/02/2021	Department Of Transport			\$ 90.20		
T1000	03/02/2021	Department Of Transport	LICENSING TRANSACTIONS 01.02.21	\$ 90.20			
DD12262.1	08/02/2021	Department Of Transport			\$ 44.05		
T1000	08/02/2021	Department Of Transport	LICENSING TRANSACTIONS 04.02.21	\$ 44.05			
DD12263.1	03/02/2021	WA Super			\$ 6,994.24		
SUPER	03/02/2021	WA Super	Superannuation Contributions - February 2021	\$ 6,994.24			
DD12274.1	11/02/2021	Department Of Transport			\$ 28.60		
T1000	11/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 09.02.21	\$ 28.60			
DD12276.1	12/02/2021	Department Of Transport			\$ 1,412.85		
T1000	12/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 10.02.21	\$ 1,412.85			
DD12287.1	01/02/2021	linet Limited			\$ 79.98		
221462639	18/01/2021	linet Limited	LIBRARY SERVICES - Internet Services for Mogumber & Bolgart 01.02.21 - 01.03.21	\$ 79.98			
DD12289.1	05/02/2021	Telstra Corporation Ltd			\$ 1,809.89		
T311 FEB	17/01/2021	Telstra Corporation Ltd	VARIOUS DEPARTMENTS - Telephone Charges 17.12.20 - 16.01.21	\$ 1,809.89			
DD12292.1	10/02/2021	Telstra Corporation Ltd			\$ 55.00		
T311 - FEB 21	22/01/2021	Telstra Corporation Ltd	TELEPHONE - Telepone Charges 21.12.21 - 21.01.21	\$ 55.00			

# Schedule of Accounts Paid - February 2021

Ordinary Council Meeting  
24 March 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD12294.1	12/02/2021	Synergy			\$ 344.07		
2037146657	22/01/2021	Synergy	BOLGART HALL - Electricity Charges 20.11.20 - 22.01.21	\$ 156.33			
2097133035	22/01/2021	Synergy	BOLGART CARAVAN PARK - Electricity Charges 20.11.20 - 22.01.21	\$ 187.74			
DD12296.1	15/02/2021	Telstra Corporation Ltd			\$ 1,043.70		
K199216640-0	30/01/2021	Telstra Corporation Ltd	TELEPHONE - Landline Telephone Charges 23.01.21 - 22.02.21	\$ 1,043.70			
DD12298.1	15/02/2021	Department Of Transport			\$ 183.00		
T1000	15/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 11.02.21	\$ 183.00			
DD12300.1	16/02/2021	Department Of Transport			\$ 651.35		
T1000	16/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 12.02.21	\$ 651.35			
DD12302.1	17/02/2021	Department Of Transport			\$ 1,056.30		
T1000	17/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 15.02.21	\$ 1,056.30			
DD12306.1	17/02/2021	WA Super			\$ 7,233.60		
SUPER	17/02/2021	WA Super	Superannuation Contributions - February 2021	\$ 7,233.60			
DD12311.1	20/02/2021	Department Of Transport			\$ 149.50		
T1000	20/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 18.02.21	\$ 149.50			
DD12313.1	20/02/2021	Synergy			\$ 1,395.83		
INV2005150079	20/02/2021	Synergy	STREET LIGHTING - Electricity Charges 04.01.21 - 01.02.21	\$ 1,395.83			
DD12319.1	25/02/2021	Department Of Transport			\$ 246.35		
T1000	25/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 23.02.21	\$ 246.35			
DD12321.1	26/02/2021	Department Of Transport			\$ 39,414.20		
T1000	26/02/2021	Department Of Transport	TRANSPORT TRANSACTIONS 24.02.21	\$ 39,414.20			
DD12323.1	24/02/2021	Jennifer Anne Glass			\$ 500.00	L	
240221	24/02/2021	Jennifer Anne Glass	6 LAMBERT CRS - Rent from 02.03.21 to 15.03.21	\$ 500.00			
Direct Debit Total				\$	67,976.16		

## Schedule of Accounts Paid - February 2021

Ordinary Council Meeting  
24 March 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
		<b>GENERAL Credit Card Purchases</b>					
DD12279.1	14/01/2021	Shire of Victoria Plains - Credit Card			\$1,650.19		
Jan 2021	14/01/2021	Shire of Victoria Plains - Credit Card	Credit Card Charges for the Month of Janaury 2021	\$1,650.19			
		<b>GENERAL Fuel Card Purchases</b>					
DD12279.2	14/01/2021	Wright Express Australia Pty Ltd			\$ 353.29		
Jan 2021	14/01/2021	Wright Express Australia Pty Ltd	Fuel Card Charges for the Month of Janaury 2021	\$ 353.29			
				<b>Charge Card Total</b>	<b>\$2,003.48</b>		

ABBREVIATIONS				
<b>PF</b>	Partially Funded	<b>Cheque Total (Less TD)</b>	\$484.20	0.09%
<b>I</b>	Insurance	<b>Term Deposits (TD)</b>		
<b>F</b>	Funded	<b>EFT Total*</b>	\$373,486.74	69.85%
<b>L</b>	Local Supplier	<b>Payroll Total*</b>	\$90,782.45	16.98%
<b>R</b>	Recoverable	<b>Direct Debit Total</b>	\$67,976.16	12.71%
		<b>Credit Card Total</b>	\$2,003.48	0.37%
		<b>Trust Total</b>	\$0.00	0.00%
			<b>\$534,733.03</b>	100.00%
		<b>Total (Less Term Deposits)</b>	<b>\$534,733.03</b>	
	* Please note Payroll totals	<b>Local Suppliers</b>	\$164,511.74	30.77%
		<b>Employees</b>	\$90,782.45	16.98%
		<b>Combined Total</b>	<b>\$255,294.19</b>	47.74%



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# SHIRE OF VICTORIA PLAINS

## MONTHLY FINANCIAL REPORT

**For the Period Ending 28 February 2021**

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



*Shire of Victoria Plains*  
**SHIRE OF VICTORIA PLAINS**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 28 February 2021**  
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## **Compilation Report**

### **To the Council**

### **Shire of Victoria Plains**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

#### **The responsibility of the Shire**

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

#### **Our responsibility**

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Victoria Plains, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Victoria Plains and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Signed at GERALDTON

Date 18<sup>th</sup> March 2021

RSM Australia Pty Ltd  
Chartered Accountants

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

# SHIRE OF VICTORIA PLAINS

## MONTHLY FINANCIAL REPORT

For the Period Ending 28 February 2021

### EXECUTIVE SUMMARY

#### Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 28 February 2021 of \$1,226,602

#### Significant Revenue and Expenditure

##### Significant Projects

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Mogumber - Yarawindah Road WSN	18%	1,427,500	951,656	263,659
AG Lime - Calingiri / Toodyay Intersection	3%	1,087,500	724,976	31,310
Mogumber - Yarawindah Road 19/20	8%	364,500	242,992	28,521
Bindi Bindi - Toodyay Road	13%	361,416	240,912	48,099
Gillingarra - Glentromie Road	8%	230,000	153,320	17,671
Glentromie - Yerecoin Road Bridge	0%	100,000	66,664	-
	11%	3,570,916	2,380,520	389,261

##### Grants, Subsidies and Contributions

Operating grants, subsidies and contributions	106%	766,375	606,841	813,205
Non-operating grants, subsidies and contributions	5%	3,804,356	2,707,243	196,619
	22%	4,570,731	3,314,084	1,009,824

##### Rates Levied

	100%	2,775,588	2,748,729	2,778,115
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% - Compares current YTD actuals to the Annual Budget

#### Financial Position

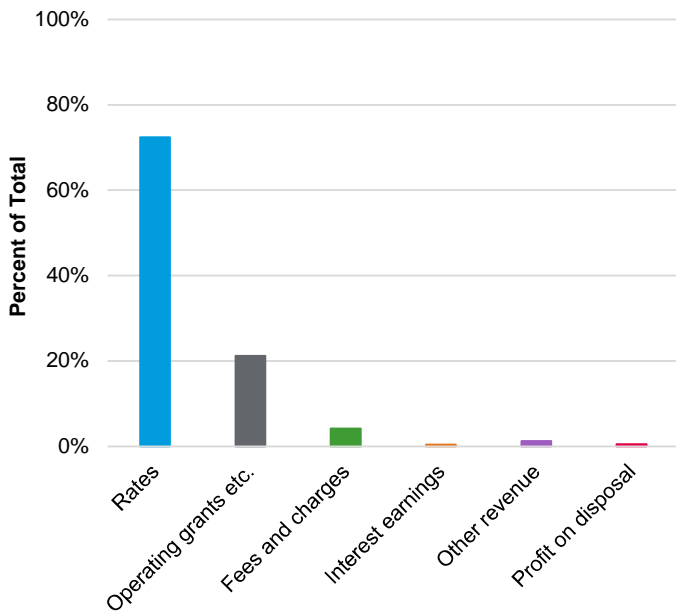
##### Account

	Difference to Prior Year %	Current Year 28 Feb 21 \$	Prior Year 29 Feb 20 \$
Adjusted net current assets	103%	1,226,602	1,187,078
Cash and equivalent - unrestricted	151%	1,395,150	924,361
Cash and equivalent - restricted	120%	583,932	487,662
Receivables - rates	126%	231,546	183,833
Receivables - other	16%	68,490	416,784
Payables	126%	346,323	274,910

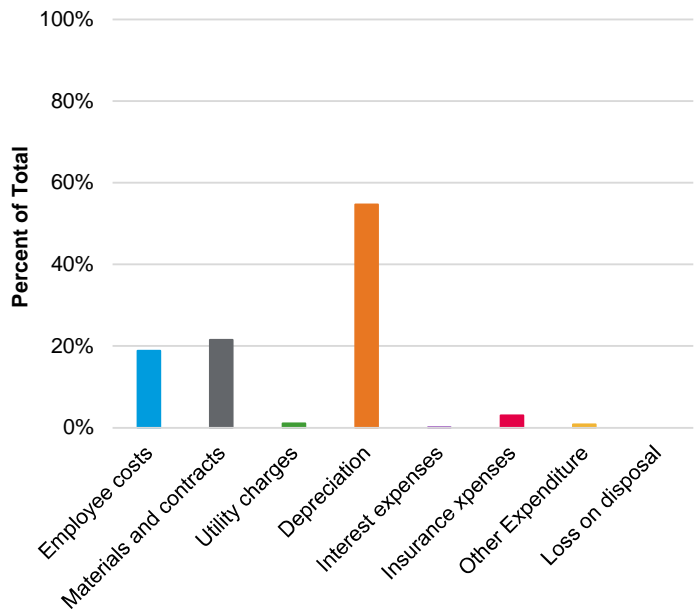
% - Compares current YTD actuals to prior year actuals

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 28 February 2021**  
**SUMMARY GRAPHS**

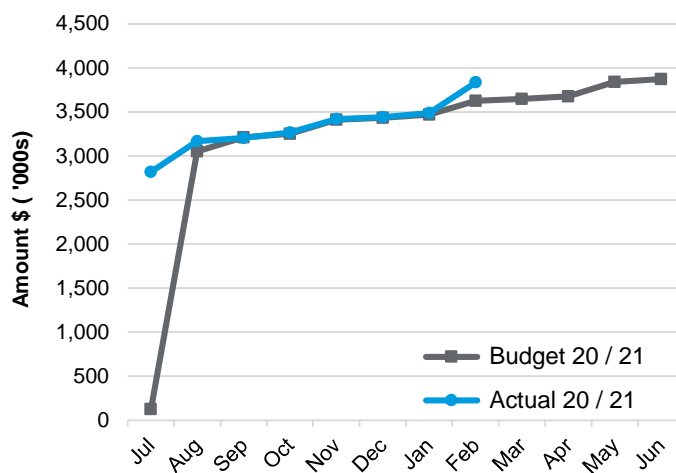
**Operating Income**



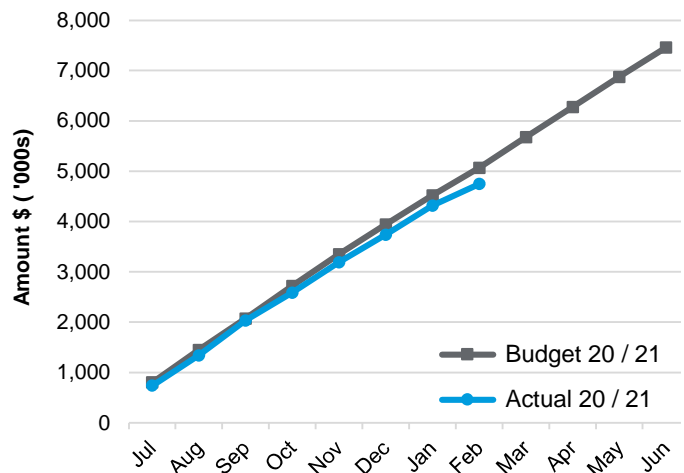
**Operating Expenditure**



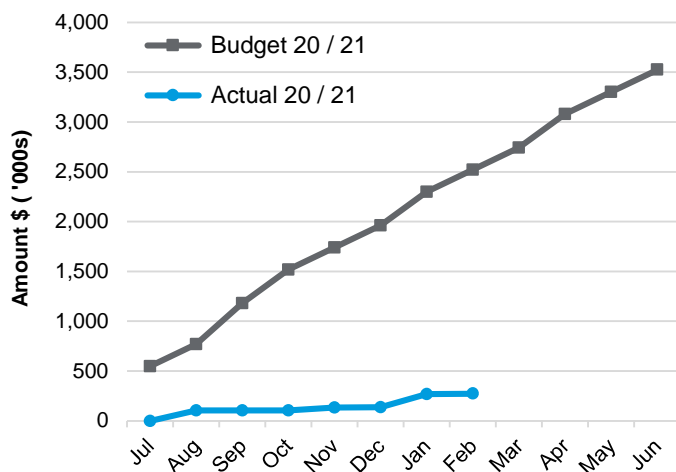
**Operating Revenues**



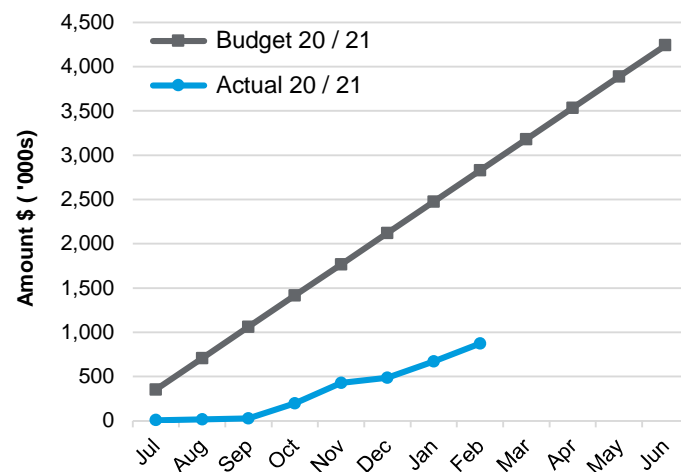
**Operating Expenses**



**Capital Revenues - Investing**



**Capital Expenses**



**SHIRE OF VICTORIA PLAINS**

**STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 28 February 2021**

**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	189,527	189,527	189,527		
<b>Revenue from Operating Activities</b>						
Governance		11,850	17,888	3,782	(14,106)	(79%)
General purpose funding - rates	10	2,775,588	2,748,729	2,778,115	29,386	1%
General purpose funding - other		588,669	437,618	437,494	(124)	(0%)
Law, order and public safety		63,910	38,590	57,056	18,466	48%
Health		6,270	4,176	1,783	(2,393)	(57%)
Education and welfare		630	416	2,317	1,901	457%
Housing		80,400	53,396	43,995	(9,401)	(18%)
Community amenities		92,550	68,384	94,145	25,761	38%
Recreation and culture		21,937	13,372	7,363	(6,009)	(45%)
Transport		181,066	166,394	369,236	202,842	122%
Economic services		28,100	18,704	26,333	7,629	41%
Other property and services		30,370	20,224	14,213	(6,011)	(30%)
		<b>3,881,340</b>	<b>3,587,891</b>	<b>3,835,833</b>		
<b>Expenditure from Operating Activities</b>						
Governance		(497,429)	(331,619)	(325,632)	5,987	2%
General purpose funding		(430,110)	(286,740)	(263,932)	22,808	8%
Law, order and public safety		(337,196)	(224,797)	(204,584)	20,213	9%
Health		(135,475)	(90,317)	(84,645)	5,672	6%
Education and welfare		(15,323)	(10,215)	(3,680)	6,535	64%
Housing		(231,229)	(154,153)	(150,233)	3,920	3%
Community amenities		(572,189)	(381,459)	(325,923)	55,537	15%
Recreation and culture		(725,299)	(483,533)	(421,866)	61,666	13%
Transport		(4,188,429)	(2,792,286)	(2,820,025)	(27,739)	(1%)
Economic services		(209,133)	(139,422)	(123,048)	16,374	12%
Other property and services		7,460	4,973	(24,554)	(29,527)	594%
		<b>(7,334,352)</b>	<b>(4,889,568)</b>	<b>(4,748,123)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation		3,895,420	2,596,947	2,596,946		
(Profit) / loss on asset disposal	8	(32,400)	(21,600)	(19,566)		
<b>Net Amount from Operating Activities</b>		<b>410,008</b>	<b>1,273,670</b>	<b>1,665,090</b>		
<b>Investing Activities</b>						
Grants, subsidies and contributions	12(b)	3,804,356	2,707,243	196,619	(2,510,624)	(93%)
Proceeds from disposal of assets	8	82,300	54,864	77,864	23,000	42%
Land and buildings	9(a)	(101,126)	(67,392)	(34,116)	33,276	49%
Plant and equipment	9(b)	(268,200)	(178,800)	(181,189)	(2,389)	(1%)
Furniture and equipment	9(c)	(18,000)	(12,000)	(11,628)	372	3%
Infrastructure - roads	9(d)	(3,876,258)	(2,584,016)	(646,906)	1,937,110	75%
Infrastructure - bridges	9(e)	(100,000)	(66,664)	-	66,664	100%
Infrastructure - other	9(f)	(123,760)	(82,496)	-	82,496	100%
<b>Net Amount from Investing Activities</b>		<b>(600,688)</b>	<b>(229,261)</b>	<b>(599,357)</b>		
<b>Financing Activities</b>						
Proceeds from new debentures	11(b)	19,544	9,772	-	(9,772)	100%
Repayment of debentures	11(a)	(56,264)	(36,645)	(27,723)	8,922	24%
Transfer from reserves	7	40,000	-	-	-	
Transfer to reserves	7	(2,770)	(1,840)	(936)	904	49%
<b>Net Amount from Financing Activities</b>		<b>510</b>	<b>(28,713)</b>	<b>(28,658)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>(643)</b>	<b>1,205,223</b>	<b>1,226,602</b>		

\* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 28 February 2021**  
**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	189,527	189,527	189,527		
<b>Revenue from Operating Activities</b>						
Rates	10	2,775,588	2,748,729	2,778,115	29,386	1%
Grants, subsidies and contributions	12(a)	766,375	606,841	813,205	206,364	34%
Fees and charges		191,640	135,165	160,970	25,805	19%
Interest earnings		32,717	20,548	17,128	(3,420)	(17%)
Other revenue		82,620	55,008	46,849	(8,159)	(15%)
Profit on disposal of assets	8	32,400	21,600	19,566	(2,034)	(9%)
		<b>3,881,340</b>	<b>3,587,891</b>	<b>3,835,833</b>		
<b>Expenditure from Operating Activities</b>						
Employee costs		(1,327,032)	(884,688)	(895,466)	(10,778)	(1%)
Materials and contracts		(1,784,013)	(1,189,342)	(1,021,388)	167,953	14%
Utility charges		(104,771)	(69,847)	(49,754)	20,093	29%
Depreciation on non-current assets		(3,895,420)	(2,596,947)	(2,596,946)	1	0%
Interest expenses		(13,014)	(8,676)	(4,677)	3,999	46%
Insurance expenses		(126,947)	(84,631)	(142,398)	(57,766)	(68%)
Other expenditure		(83,155)	(55,437)	(37,493)	17,944	32%
Loss on disposal of assets	8	-	-	-	-	
		<b>(7,334,352)</b>	<b>(4,889,568)</b>	<b>(4,748,123)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation		3,895,420	2,596,947	2,596,946		
(Profit) / loss on asset disposal		(32,400)	(21,600)	(19,566)		
<b>Net Amount from Operating Activities</b>		<b>410,008</b>	<b>1,273,670</b>	<b>1,665,090</b>		
<b>Investing Activities</b>						
Grants, subsidies and contributions	12(b)	3,804,356	2,707,243	196,619	(2,510,624)	(93%)
Proceeds from disposal of assets	8	82,300	54,864	77,864	23,000	42%
Land and buildings	9(a)	(101,126)	(67,392)	(34,116)	33,276	49%
Plant and equipment	9(b)	(268,200)	(178,800)	(181,189)	(2,389)	(1%)
Furniture and equipment	9(c)	(18,000)	(12,000)	(11,628)	372	3%
Infrastructure - roads	9(d)	(3,876,258)	(2,584,016)	(646,906)	1,937,110	75%
Infrastructure - bridges	9(e)	(100,000)	(66,664)	-	66,664	100%
Infrastructure - other	9(f)	(123,760)	(82,496)	-	82,496	100%
<b>Net Amount from Investing Activities</b>		<b>(600,688)</b>	<b>(229,261)</b>	<b>(599,357)</b>		
<b>Financing Activities</b>						
Proceeds from self supporting loans	11(b)	19,544	9,772	-	(9,772)	Timing of
Repayment of debentures	11(a)	(56,264)	(36,645)	(27,723)	8,922	24%
Transfer from reserves	7	40,000	-	-	-	
Transfer to reserves	7	(2,770)	(1,840)	(936)	904	49%
<b>Net Amount from Financing Activities</b>		<b>510</b>	<b>(28,713)</b>	<b>(28,658)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>(643)</b>	<b>1,205,223</b>	<b>1,226,602</b>		

\* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF VICTORIA PLAINS**

**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**

**For the Period Ending 28 February 2021**

**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>
Land and buildings	9(a)	101,126	34,116
Plant and equipment	9(b)	268,200	181,189
Furniture and equipment	9(c)	18,000	11,628
Infrastructure - roads	9(d)	3,876,258	646,906
Infrastructure - bridges	9(e)	100,000	-
Infrastructure - other	9(f)	123,760	-
<b>Total Capital Expenditure</b>		<b>4,487,344</b>	<b>873,839</b>
<b>Capital Acquisitions Funded by:</b>			
Capital grants and contributions		3,804,356	196,619
Borrowings		-	-
Other (disposals and c/fwd)		82,300	77,864
Council contribution - from reserves		40,000	-
Council contribution - operations		560,688	599,357
<b>Total Capital Acquisitions Funding</b>		<b>4,487,344</b>	<b>873,839</b>

## SHIRE OF VICTORIA PLAINS

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2021

#### 1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Victoria Plains for the 2020/21 year is \$10,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

#### Preparation

Prepared by: Kate Peacock  
Reviewed by: Travis Bate  
Date prepared: 18 Mar 21

#### (a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

#### (b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

#### (c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.



**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 28 February 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of GST where applicable.

**(e) Cash and Cash Equivalents**

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(f).

**(f) Financial Instruments**

**Other financial assets at amortised cost**

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

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

**Financial assets at fair value through profit and loss**

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

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

**Financial liabilities**

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

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

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

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

**Loans and Receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 28 February 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Financial Instruments (Continued)**

**Impairment of Financial Assets**

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income.

**(g) Inventories**

**General**

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

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(h) Fixed Assets**

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**Revaluation**

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

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

## SHIRE OF VICTORIA PLAINS

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2021

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (h) Fixed Assets (Continued)

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

##### Land under roads

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

##### Vested improvements from 1 July 2019

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

##### (i) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to the Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

Asset	Years
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other infrastructure	15 to 80 years
Sealed roads and streets:	
formation	not depreciated
pavement	50 years
seal:	
bituminous seals	15 to 20 years
asphalt surfaces	20 years
Gravel Roads:	
formation	not depreciated
pavement	50 years
Formed roads (unsealed):	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 to 60 years
Sewerage piping	80 years
Water supply piping and drainage systems	17 to 80 years
Sewerage piping	80 years
Bridges	60 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

##### Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibits certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and*

## SHIRE OF VICTORIA PLAINS

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2021

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (j) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Shire prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

##### (k) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

##### (l) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

##### Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

##### (m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

##### (n) Contract Liabilities

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

##### (o) Current and Non-current Classification

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, AASB 101 *Presentation of Financial Statements*, or by another applicable regulation or interpretation.

##### (p) Nature or Type Classifications

###### Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

###### Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

## SHIRE OF VICTORIA PLAINS

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2021

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (p) Nature or Type Classifications (Continued)

###### Non-operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

###### Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

###### Fees and Charges

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

###### Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excluding rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

###### Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

###### Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

###### Employee Costs

All costs associated with the employment of a person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

###### Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

###### Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

###### Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

###### Loss on Asset Disposal

Loss on the disposal of fixed assets.

###### Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

###### Interest Expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

###### Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes, donations and subsidies made to community groups.

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 28 February 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Program Classifications (Function / Activity)**

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

**GOVERNANCE**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs related to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

Inspection of food outlets and their control, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

Maintenance of playgroup centre and support of school programs.

**HOUSING**

Provision and maintenance of elderly residents housing.

**COMMUNITY AMENITIES**

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**RECREATION AND CULTURE**

Maintenance of public halls, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, and other cultural facilities.

**TRANSPORT**

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**ECONOMIC SERVICES**

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, and standpipes. Building Control.

**OTHER PROPERTY AND SERVICES**

Private works operation, plant repair and operation costs and engineering operation costs.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle



Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 28 February 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Revenue Recognition Policy (Continued)**

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed



## 2. EXPLANATION OF MATERIAL VARIANCES

Variances which have exceeded the thresholds are listed below by Program. Significant variances within the Program are listed underneath it by Nature or Type.

The material variance adopted by Council for the 2020/21 year is \$10,000 and 10%.

Reporting Program	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	(14,106)	(79%)	▼	Timing	Traineeship grant journal yet to be raised
Law, order and public safety	18,466	48%	▲	Permanent	DFES grant not included in budget
Community Amenities	25,761	38%	▲	Timing	Refuse and Effluent Scheme charges raised earlier than budgeted. Increase in planning applications.
Transport	202,842	122%	▲	Timing	Budget profile for RRG, Footpath, and MRWA Direct grant which are over budget.
<b>Operating Expense</b>					
Community amenities	55,537	15%	▲	Timing	Town Planner under budget
Recreation and Culture	61,666	13%	▲	Timing	Maintenance on Calingiri Football grounds, Piawaning Hall and Town & Garden under budget.
Economic services	16,374	12%	▲	Permanent	Noxious weeds & pest control and building control under budget.
<b>Capital Revenues</b>					
Grants, subsidies and contributions	(2,510,624)	(93%)	▼	Timing	Grants not received yet (refer Note 12)
Proceeds from disposal of assets	23,000	42%	▲	Timing	Budget profile for sale of assets
<b>Capital Expenses</b>					
Land and buildings	33,276	49%	▲	Permanent	Over budget in administration building works.
Infrastructure - roads	1,937,110	75%	▲	Timing	Timing of implementation of road projects
Infrastructure - bridges	66,664	100%	▲	Timing	Bridge works (R2R project) have not commenced
Infrastructure - Other	82,496	100%	▲	Timing	Projects not started
Nature or Type	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Grants, Subsidies and Contributions	206,364	34%	▲	Timing	Traineeship grant journal yet to be raised. MRWA Direct grant received early.
Fees and Charges	25,805	19%	▲	Timing	Refuse and Effluent Scheme charges raised earlier than budgeted. Increase in planning applications.
<b>Operating Expense</b>					
Materials and contracts	167,953	14%	▲	Timing	Town Planner, Computing, Records Management, Landfill Maintenance, Community Development Grant, Consultants, Footpath Maintenance, Fuel and Repairs under budget
Utility charges	20,093	29%	▲	Timing	Water and Electricity charges under budget
Insurance Expenses	(57,766)	(68%)	▼	Timing	Plant and Admin insurance over budget.
Other expenditure	17,944	32%	▲	Timing	Payments to council members later than budgeted.

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

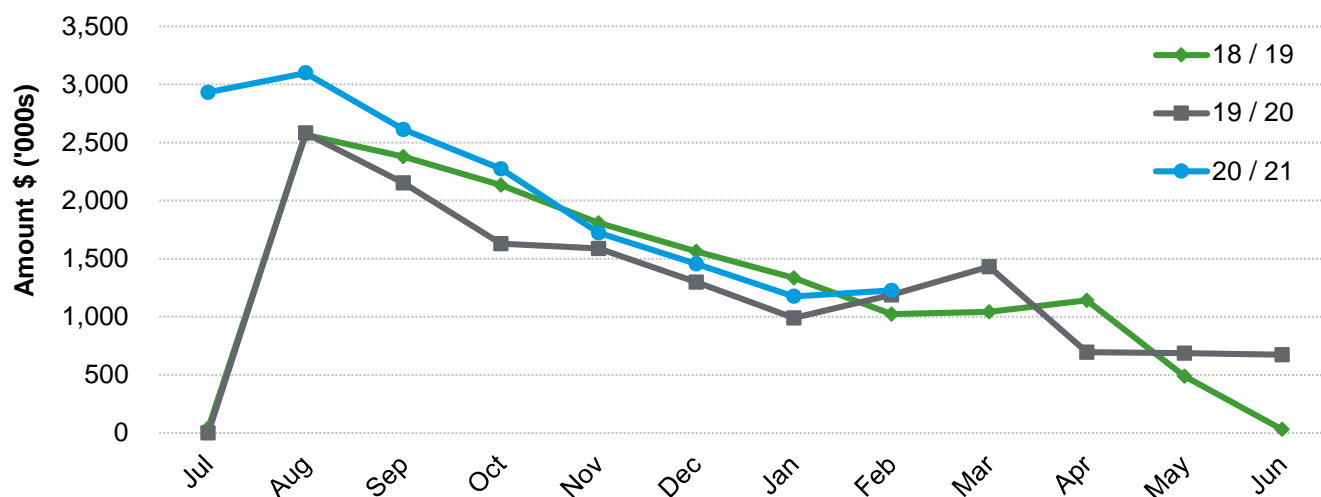
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 28 February 2021

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 28 Feb 21 \$	Prior Year Closing 30 Jun 20 \$	This Time Last Year 29 Feb 20 \$
<b>Current Assets</b>				
Cash unrestricted	4	1,395,150	893,536	924,361
Cash restricted	4	565,915	564,979	471,901
Deposits and bonds	4	18,017	15,716	15,761
Trust funds	5	-	-	-
Receivables - rates	6(a)	231,546	21,444	183,833
Receivables - sundry	6(b)	68,490	72,132	416,784
Receivables - other		3,035	21,593	43,453
Receivables - loans	11(b)	30,382	19,432	3,945
Provision for doubtful debts		(1,638)	(1,638)	(32,195)
Inventories		(1,854)	21,331	50,207
<b>Total Current Assets</b>		<b>2,309,043</b>	<b>1,628,525</b>	<b>2,078,050</b>
<b>Current Liabilities</b>				
Payables - sundry		(57,482)	(338,705)	(180,464)
Payables - other		(1,088)	(39,213)	(44,051)
Rates received in advance		(2,443)	(33,214)	(8,134)
Deposits and bonds		(18,017)	(15,716)	(15,699)
Contract liabilities		(209,544)	(209,544)	-
Loan liabilities	11(a)	(57,749)	(56,153)	(26,562)
<b>Total Payables</b>		<b>(346,323)</b>	<b>(692,545)</b>	<b>(274,910)</b>
Provisions		(197,570)	(218,195)	(163,322)
<b>Total Current Liabilities</b>		<b>(543,893)</b>	<b>(910,740)</b>	<b>(438,232)</b>
Less: cash reserves	7	(565,915)	(564,979)	(471,901)
Less: movement in provisions		-	-	(3,721)
Add: loan principal (current)		27,367	36,721	22,882
Add: trust transactions to municipal		-	-	-
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>1,226,602</b>	<b>189,527</b>	<b>1,187,078</b>

**Liquidity over the Year**



Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 28 February 2021**

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	Amount		Rate	Date
			\$		%	
<b>Cash</b>						
Cash on hand	590		590	N/A	0.00	N/A
Municipal fund	86,682		86,682	Bendigo	0.00	N/A
Municipal savings	5,815	18,017	23,831	Bendigo	0.25	N/A
Municipal 3 months 1	801,310		801,310	Bendigo	0.55	03 Mar 21
Municipal 3 months 2	500,753		500,753	Bendigo	0.55	09 Apr 21
Reserve funds		455,314	455,314	Bendigo	0.00	N/A
<b>Financial Assets at Amortised Cost</b>						
Reserve funds		110,602	110,602	Bendigo	0.55	05 Apr 21
<b>Total Cash and Financial Assets</b>	<b>1,395,150</b>	<b>583,932</b>	<b>1,979,082</b>			

**5. TRUST FUND**

There are no funds held at balance date over which the Shire has no control

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

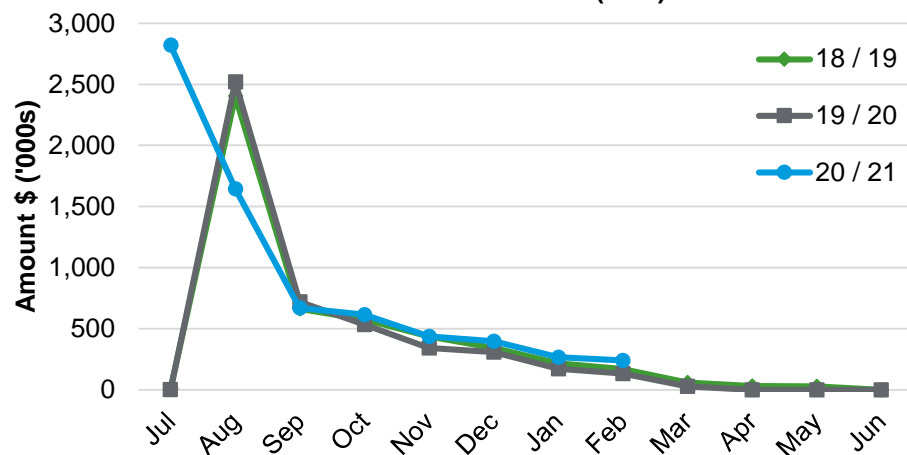
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 28 February 2021**

**6. RECEIVABLES**

**(a) Rates Receivable**

	28 Feb 21
	\$
Rates receivables	231,546
Deferred pensioners	11,636
Rates received in advance	(2,443)
<b>Total Rates Receivable Outstanding</b>	<b>240,739</b>
Closing balances - prior year	1,086
Rates levied this year	2,778,115
Effluent and refuse removal	79,004
Closing balances - current month	(231,546)
<b>Total Rates Collected to Date</b>	<b>2,626,659</b>
Percentage collected	95%

**Rates Receivable (YTD)**



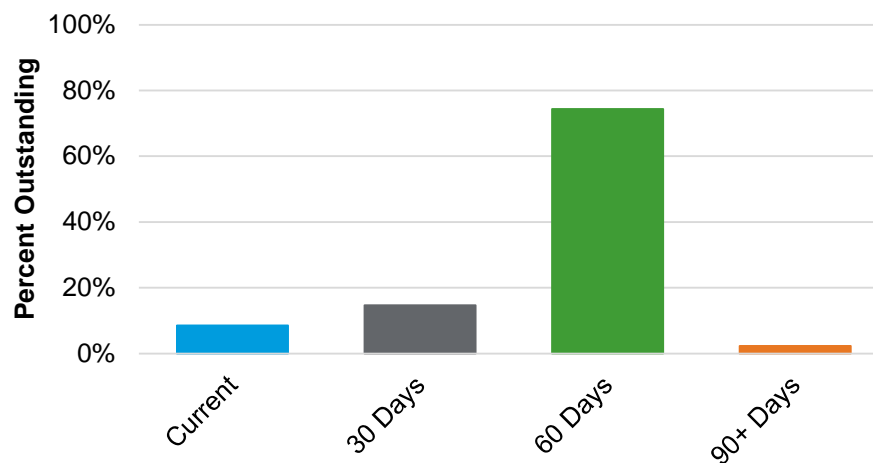
**Comments / Notes**

Rubbish fees included in YTD graph

**(b) General Receivables**

	28 Feb 21
	\$
Current	5,873
30 Days	10,064
60 Days	50,967
90+ Days	1,586
<b>Total General Receivables Outstanding</b>	<b>68,490</b>

**General Receivables**



**Comments / Notes**

Amounts shown above include GST (where applicable)

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

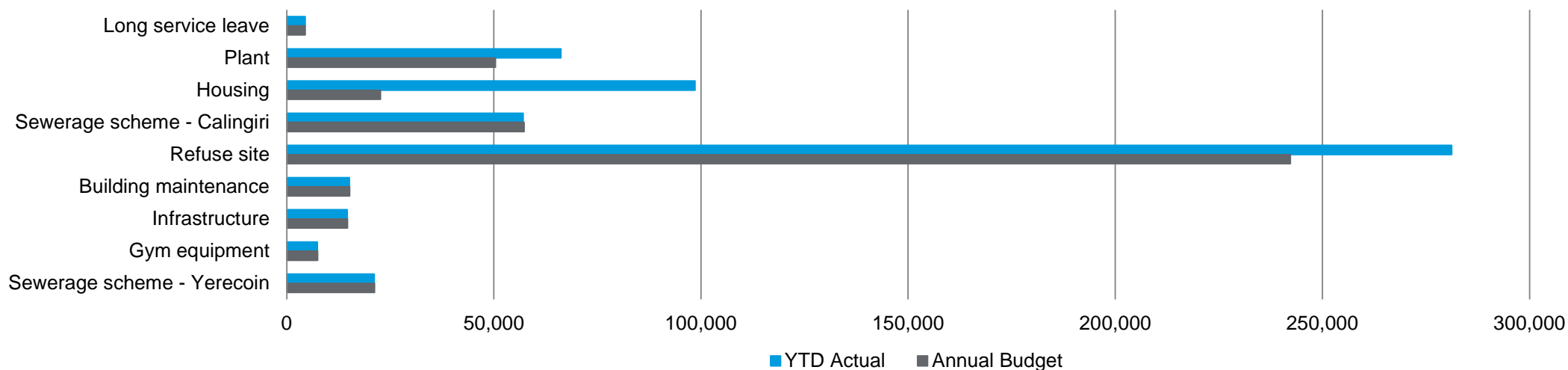
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 28 February 2021

**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget					YTD Actual				
	Balance 01 Jul 20	Transfers from	Interest Received	Transfer to	Balance 30 Jun 21	Balance 01 Jul 20	Transfers from	Interest Received	Transfer to	Balance 28 Feb 21
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave	4,464	-	28	-	4,492	4,464	-	9	-	4,473
Plant	50,102	-	305	-	50,407	66,111	-	97	-	66,208
Housing	22,532	-	139	-	22,671	98,536	-	44	-	98,580
Sewerage scheme - Calingiri	56,966	-	332	-	57,298	56,977	-	110	-	57,087
Refuse site	280,627	(40,000)	1,634	-	242,261	280,681	-	563	-	281,244
Building maintenance	15,121	-	83	-	15,204	15,124	-	29	-	15,153
Infrastructure	14,621	-	83	-	14,704	14,623	-	28	-	14,651
Gym equipment	7,388	-	55	-	7,443	7,389	-	14	-	7,403
Sewerage scheme - Yerecoin	21,069	-	111	-	21,180	21,074	-	41	-	21,114
<b>Total Cash Backed Reserves</b>	<b>472,890</b>	<b>(40,000)</b>	<b>2,770</b>	<b>-</b>	<b>435,660</b>	<b>564,978</b>	<b>-</b>	<b>936</b>	<b>-</b>	<b>565,914</b>

Annual Budget v YTD Actual



**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 28 February 2021**

**8. DISPOSAL OF ASSETS**

**Annual Budget**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
Toyota Prado 2017	20,000	35,900	15,900	-
Toyota Prado 3.0L Turbo	20,500	30,000	9,500	-
Mitsubishi ASX LS 2WD	6,200	12,300	6,100	-
Toro Z580D 25hp ride on mower	3,200	4,100	900	-
<b>Total Disposal of Assets</b>	<b>49,900</b>	<b>82,300</b>	<b>32,400</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>32,400</b>

**YTD Actual**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
Toyota Prado 2017	25,046	35,909	10,863	-
Toyota Prado 3.0L turbo	25,408	29,682	4,274	-
Mitsubishi ASX LS 2WD	7,844	12,273	4,429	-
Toro Z580D 25hp ride on mower	-	-	-	-
<b>Total Disposal of Assets</b>	<b>58,297</b>	<b>77,864</b>	<b>19,566</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>19,566</b>

## 9. CAPITAL ACQUISITIONS

### (a) Land and Buildings

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance
		\$	\$	\$	\$
<b>Governance</b>					
Carpet - admin building		11,400	7,599	20,963	(13,364)
Painting		10,000	6,666	9,823	(3,156)
ATM ramp and balustrade		6,000	4,000	-	4,000
Solar Lights - Rear Admin Building		11,026	7,350	-	7,350
Shire Admin Car Park		25,000	16,665	-	16,665
		<b>63,426</b>	<b>42,280</b>	<b>30,786</b>	<b>11,494</b>
<b>Recreation and Culture</b>					
Library upgrade		3,200	2,128	3,330	(1,202)
Calingiri Hall Floor Coverings		5,000	3,328	-	3,328
Mogumber Hall Ceiling		5,000	3,328	-	3,328
		<b>13,200</b>	<b>8,784</b>	<b>3,330</b>	<b>5,454</b>
<b>Transport</b>					
Depot Upgrades		10,000	6,664	-	6,664
Automatic Closing Gates - Depot		14,500	9,664	-	9,664
		<b>24,500</b>	<b>16,328</b>	<b>-</b>	<b>16,328</b>
<b>Total Land and Buildings</b>		<b>101,126</b>	<b>67,392</b>	<b>34,116</b>	<b>33,276</b>

### (b) Plant and Equipment

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance
		\$	\$	\$	\$
<b>Transport</b>					
2020 Toyota Prado		73,699	49,133	71,235	(22,102)
2020 Toyota Hilux double crew cab #2		53,182	35,455	53,182	(17,727)
2020 Toyota Hilux double crew cab #1		46,819	31,213	46,819	(15,606)
8x5 Heavy duty tandem trailer		5,000	3,333	-	3,333
		<b>178,700</b>	<b>119,133</b>	<b>171,236</b>	<b>(52,102)</b>
<b>Recreation and Culture</b>					
Calingiri oval water tank		25,000	16,667	9,953	6,713
		<b>25,000</b>	<b>16,667</b>	<b>9,953</b>	<b>6,713</b>
<b>Law, Order &amp; Public Safety</b>					
CCTV camera's		64,500	43,000	-	43,000
		<b>64,500</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>
<b>Total Plant and Equipment</b>		<b>268,200</b>	<b>178,800</b>	<b>181,189</b>	<b>(2,389)</b>

### (c) Furniture and Equipment

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance
		\$	\$	\$	\$
<b>Governance</b>					
Canon IRA-C7565I printer		12,000	8,000	11,628	(3,628)
Compactus		6,000	4,000	-	4,000
		<b>18,000</b>	<b>12,000</b>	<b>11,628</b>	<b>372</b>
<b>Total Furniture and Equipment</b>		<b>18,000</b>	<b>12,000</b>	<b>11,628</b>	<b>372</b>

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2021

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Transport</b>					
AG Lime - Calingiri / Toodyay intersection	MRWA / CBH	1,087,500	724,976	31,310	693,666
Bolgart West Road	LRCIP	139,442	92,936	117,944	(25,008)
Bindi Bindi-Toodyay Road	RRG	361,416	240,912	48,099	192,813
Footpaths - Bolgart	LRCIP / CP	37,200	24,800	-	24,800
Footpaths - Yerecoin	LRCIP / CP	35,700	23,800	-	23,800
Gillingarra-Glentromie Road	RTR	230,000	153,320	17,671	135,649
Mogumber - Yarawindah Road 19/20	WSFN	364,500	242,992	28,521	214,471
Mogumber - Yarawindah Road WSFN	WSFN	1,427,500	951,656	263,659	687,997
Yenart Road Culvert	Council	15,000	9,976	4,604	5,372
Yerecoin South East Road	LRCIP	178,000	118,648	135,097	(16,449)
		<b>3,876,258</b>	<b>2,584,016</b>	<b>646,906</b>	<b>1,937,110</b>
<b>Total Infrastructure - Roads</b>		<b>3,876,258</b>	<b>2,584,016</b>	<b>646,906</b>	<b>1,937,110</b>

(e) Infrastructure - Bridges

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Transport</b>					
Glentromie-Yerecoin Road bridge	RTR	100,000	66,664	-	66,664
		<b>100,000</b>	<b>66,664</b>	<b>-</b>	<b>66,664</b>
<b>Total Infrastructure - Bridges</b>		<b>100,000</b>	<b>66,664</b>	<b>-</b>	<b>66,664</b>

(f) Infrastructure - Other

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Recreation and Culture</b>					
Playground softfall		45,000	30,000	-	30,000
		<b>45,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b>Other Economic Services</b>					
Piawaning Standpipe Controller		18,760	12,504	-	12,504
		<b>18,760</b>	<b>12,504</b>	<b>-</b>	<b>12,504</b>
<b>Community Amenities</b>					
Calingiri Landfill Rear Fence		10,000	6,664	-	6,664
Yerecoin Sewerage Inspection Hatch x 2		50,000	33,328	-	33,328
		<b>60,000</b>	<b>39,992</b>	<b>-</b>	<b>39,992</b>
<b>Total Infrastructure - Other</b>		<b>123,760</b>	<b>82,496</b>	<b>-</b>	<b>82,496</b>

<b>Total Capital Expenditure</b>	<b>4,487,344</b>	<b>2,991,368</b>	<b>873,839</b>	<b>2,117,529</b>
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**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 28 February 2021

**10. RATING INFORMATION**

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
<b>General Rates</b>								
GRV	1,790,738	0.110042	162	197,056	197,056	39	903	197,998
UV	332,062,500	0.007333	307	2,434,677	2,435,072	-	-	2,435,072
<b>Total General Rates</b>				<b>2,631,733</b>	<b>2,632,129</b>	<b>39</b>	<b>903</b>	<b>2,633,071</b>
<b>Minimum Rates</b>								
GRV	92,774	454.00	66	29,964	29,964	-	-	29,964
UV	1,848,955	595.00	58	33,320	34,510	-	-	34,510
<b>Total Minimum Rates</b>				<b>63,284</b>	<b>64,474</b>	<b>-</b>	<b>-</b>	<b>64,474</b>
<b>Total General and Minimum Rates</b>				<b>2,695,017</b>	<b>2,696,603</b>	<b>39</b>	<b>903</b>	<b>2,697,545</b>
<b>Other Rate Revenue</b>								
Facilities fees (Ex Gratia)				80,571				80,571
<b>Total Rate Revenue</b>				<b>2,775,588</b>				<b>2,778,115</b>

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 28 February 2021**

**11. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

**(i) Loan 82 Calingiri Sports Pavilion**

	Annual Budget	YTD Budget	YTD Actual
<b>Housing</b>	\$	\$	\$
Opening balance	40,275	40,275	40,275
Principal payment	(19,691)	(9,845)	(9,737)
<b>Principal Outstanding</b>	<b>20,584</b>	<b>30,430</b>	<b>30,538</b>
Interest payment	(1,473)	(736)	(670)
Guarantee fee	(464)	(232)	(371)
<b>Total Principal, Interest and Fees Paid</b>	<b>(21,628)</b>	<b>(10,813)</b>	<b>(10,778)</b>

**(ii) Loan 84 Piawaning Water Supply**

	Annual Budget	YTD Budget	YTD Actual
<b>Economic Services</b>	\$	\$	\$
Opening balance	118,609	118,609	118,609
Principal payment	(17,029)	(17,028)	(8,462)
<b>Principal Outstanding</b>	<b>101,580</b>	<b>101,581</b>	<b>110,147</b>
Interest payment	(2,724)	(1,816)	(514)
Guarantee fee	(936)	(624)	(803)
<b>Total Principal, Interest and Fees Paid</b>	<b>(20,689)</b>	<b>(19,468)</b>	<b>(9,778)</b>

**(iii) Loan 83 Calingiri Football Club**

	Annual Budget	YTD Budget	YTD Actual
<b>Recreation and Culture</b>	\$	\$	\$
Opening balance	203,553	203,553	203,553
Principal payment	(19,544)	(9,772)	(9,524)
<b>Principal Outstanding</b>	<b>184,009</b>	<b>193,781</b>	<b>194,029</b>
Interest payment	(6,817)	(3,408)	(2,020)
Service fee	(600)	(300)	(300)
<b>Total Principal, Interest and Fees Paid</b>	<b>(26,961)</b>	<b>(13,480)</b>	<b>(11,843)</b>

Timing of equipment purchases.

<b>Total Principal Outstanding</b>	<b>306,173</b>	<b>325,792</b>	<b>334,714</b>
<b>Total Principal Repayments</b>	<b>(56,264)</b>	<b>(36,645)</b>	<b>(27,723)</b>

**Comments / notes**

YTD actual interest and fees includes end of year accruals

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 28 February 2021**

**11. INFORMATION ON BORROWINGS**

**(b) Self Supporting Loans**

**(i) Loan 83 Calingiri Football Club**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Recreation and Culture</b>			
Opening balance	213,077	213,077	203,553
Principal payment received	(19,544)	(9,772)	-
<b>Principal Outstanding</b>	<b>193,533</b>	<b>203,305</b>	<b>203,553</b>
Interest received	(6,817)	(3,708)	-
Service fee received	(600)	-	-
<b>Total Principal, Interest and Fees Received</b>	<b>(26,961)</b>	<b>(13,480)</b>	<b>-</b>
<b>Total Principal Outstanding</b>	<b>193,533</b>	<b>203,305</b>	<b>203,553</b>
<b>Total Principal Received</b>	<b>(19,544)</b>	<b>(9,772)</b>	<b>-</b>

**(c) New Loans**

No new borrowings are anticipated during the financial year to 30 June 2021.

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 28 February 2021**

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Operating Grants, Subsidies and Contributions**

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Governance</b>				
Traineeship grant	DPIRD	30,000	30,000	-
<b>General Purpose Funding</b>				
General commission grants	WALGGC	302,789	227,091	232,149
<b>Law, Order and Public Safety</b>				
ESL BFB operating grant	DFES	51,350	29,269	51,037
DFES commission on ESL levy	DFES	4,000	2,664	558
<b>Education and Welfare</b>				
Seniors week/TAVD community	DLGC	530	352	-
Suicide prevention	SLWA	-	-	2,317
<b>Transport</b>				
Roads commission grants	WALGGC	239,700	179,775	180,879
Street lighting	MRWA	940	624	22,565
Direct road	MRWA	137,066	137,066	323,701
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>766,375</b>	<b>606,841</b>	<b>813,205</b>

**(b) Non-operating Grants, Subsidies and Contributions**

<b>Transport</b>				
Regional road group - road projects	MRWA	216,290	162,216	190,276
Roads to recovery	Dept of Infrastructure	344,595	283,444	-
Mogumber - Yarawindah Road	MRWA	2,289,307	1,625,487	-
Footpath funding		36,450	24,296	14,568
Ag-Lime project	CBH	356,974	237,976	(8,225)
Ag-Lime Project	MRWA	560,740	373,824	-
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>3,804,356</b>	<b>2,707,243</b>	<b>196,619</b>

<b>Total Grants, Subsidies and Contributions</b>	<b>4,570,731</b>	<b>3,314,084</b>	<b>1,009,824</b>
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Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 28 February 2021**

**13. BUDGET AMENDMENTS**

GL	Job Code	Description	Classification	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
		Opening surplus adjustment (non-cash)	Budget Review		(169,502)	(169,502)
20901		Staff housing bdlg and surrounds mtce	2009-08	8,000	-	(161,502)
40026		Purchase of plant and Equipment	2009-08	-	(8,000)	(169,502)
20403		Election Expenses	Budget Review	7,590		(161,912)
20405		Conferences & Seminars - Councillor Training	Budget Review		(30,000)	(191,912)
20409		Public Relations	Budget Review	35,000		(156,912)
20410		Legal Fees - Members	Budget Review	6,080		(150,832)
20411		Insurance	Budget Review		(3,000)	(153,832)
20430		Salaries & Wages	Budget Review	79,354		(74,478)
20435		Computing/IT Support	Budget Review		(4,500)	(78,978)
20436		Insurance	Budget Review		(20,000)	(98,978)
20437		Staff Recruitment	Budget Review		(4,150)	(103,128)
20449		Occupational Health & Safety	Budget Review	6,000		(97,128)
20451		Consultancy/Contractors	Budget Review		(49,000)	(146,128)
20452		Legal Fees - Administration	Budget Review		(15,000)	(161,128)
20454		Records Management	Budget Review	10,000		(151,128)
40052		Admin Office Upgrade	Budget Review		(36,026)	(187,154)
40032		Canon IRA-C7565I Printer	Budget Review	3,100		(184,054)
20300		Rates Collection	Budget Review	5,000		(179,054)
20301		Rates Write Offs	Budget Review	6,660		(172,394)
10310		Ex Gratia Rates	Budget Review	4,571		(167,823)
10319		Instalment Interest on Rates	Budget Review	1,500		(166,323)
20500		Fire Prevention	Budget Review	7,000		(159,323)
10513		Insurance Claims Received	Budget Review	1,710		(157,613)
20520		Animal Control	Budget Review		(3,000)	(160,613)
		CCTV	Budget Review		(64,500)	(225,113)
20523		Insurances	Budget Review	21,509		(203,604)
20804		Community Development Expenditure	Budget Review	8,055		(195,549)
20806		Community Development Grant Expenditure	Budget Review	8,840		(186,709)
20808		Community Vehicle Expenses Allocated	Budget Review	3,277		(183,432)
20809		Grants Officer - External	Budget Review	10,000		(173,432)
20900		Staff Housing Operating Expenditure	Budget Review	5,000		(168,432)
20901		Staff Housing Building & Surrounds Maintenance	Budget Review	3,000		(165,432)
20903		Calingiri Aged Person Units Maintenance	Budget Review		(5,000)	(170,432)

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 28 February 2021**

**13. BUDGET AMENDMENTS (Cont)**

GL	Job Code	Description	Classification	Increase in Cash	Decrease in Cash	Running Balance
21005	TIPB	Landfill Site Maintenance	Budget Review	10,000		(160,432)
21005	TIPC	Landfill Site Maintenance	Budget Review	4,000		(156,432)
21005	TIPM	Landfill Site Maintenance	Budget Review		(4,000)	(160,432)
11000		Refuse Removal - Recycling Bins	Budget Review	560		(159,872)
11001		Refuse Removal - Rubbish Bins	Budget Review	2,420		(157,452)
		Calingiri Landfill Rear Fence	Budget Review		(10,000)	(167,452)
21020		Refuse Collection - Streets, Parks, Gardens & Reserves	Budget Review	3,000		(164,452)
21030		Effluent Disposal Schemes (STED) - Calingiri	Budget Review		(12,460)	(176,912)
21033		Jet Cleaning & CCTV 3,500m of Sewer Mains - Calingiri	Budget Review	12,460		(164,452)
		Yerecoin Sewerage Inspection Hatch x 2	Budget Review		(50,000)	(214,452)
11040		Planning Applications	Budget Review		(3,500)	(217,952)
21060		Cemetery Works	Budget Review	6,000		(211,952)
21068		Calingiri Water Supply	Budget Review		(2,000)	(213,952)
21071		Piawaning Water Supply (Desal'n)	Budget Review		(4,000)	(217,952)
21101	B009	Calingiri Recreation Centre	Budget Review	5,000		(212,952)
21102	B012	Piawaning Hall	Budget Review		(13,700)	(226,652)
21109		Calingiri Gymnasium	Budget Review		(1,800)	(228,452)
		Mogumber Hall Ceiling	Budget Review		(5,000)	(233,452)
		Calingiri Hall floor coverings	Budget Review		(5,000)	(238,452)
21110	TWNCAL	Town & Gardens Maintenance	Budget Review		(7,000)	(245,452)
21110	TWNMOG	Town & Gardens Maintenance	Budget Review	7,000		(238,452)
21111		Reserves Maintenance	Budget Review		(3,000)	(241,452)
40323		Playground Softfall	Budget Review		(25,000)	(266,452)
		Calingiri Oval Water Tank	Budget Review		(25,000)	(291,452)
40021	C0023	Roadworks - Council & Direct Road Funding	Budget Review		(75,442)	(366,894)
40021	C0125	Roadworks - Council & Direct Road Funding	Budget Review		(36,916)	(403,810)
16901		Local Roads and Comm Infra Program	Budget Review	278,301		(125,509)
40025		AG Lime Route Capital Expenditure	Budget Review	90,000		(35,509)
21200		Maintenance Grading	Budget Review		(84,890)	(120,399)
21200		Shoulder Grading	Budget Review	10,038		(110,361)
21202		Bitumen Maintenance	Budget Review	9,513		(100,848)
21204		Tree Lopping/Verge Maintenance	Budget Review	85,999		(14,850)
21205		Drainage Maintenance	Budget Review	4,637		(10,213)
21206		Town Streets Maintenance	Budget Review	13,464		3,251
21207		Roads Stormwater Damage (includes call-outs)	Budget Review		(5,719)	(2,468)
21209		Bridge & Culvert Maintenance	Budget Review	12,480		10,012

# SHIRE OF VICTORIA PLAINS

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 28 February 2021

### 13. BUDGET AMENDMENTS (Cont)

GL	Job Code	Description	Classification	Increase in Cash	Decrease in Cash	Running Balance
21211		Street Lighting Maintenance	Budget Review	1,769		11,781
21212		Traffic Signs & Control Equipment	Budget Review	2,214		13,995
21214		Footpath Maintenance	Budget Review	43,806		57,801
21420		Depot Maintenance	Budget Review	10,000		67,801
		Automatic Closing Gates - Depot	Budget Review		(14,500)	53,301
		Depot Upgrades	Budget Review		(10,000)	43,301
40026		Purchase of Plant and Equipment	Budget Review	38,200		81,501
21300		Noxious Weeds & Pest Control	Budget Review	4,000		85,501
21330		Building Control Operating	Budget Review		(79,354)	6,147
		Piawaning Standpipe Controller	Budget Review		(18,760)	(12,613)
21416		Engineering Services	Budget Review	8,000		(4,613)
21422		Staff Training	Budget Review	3,970		(643)
21430		Fuel & Oil	Budget Review	60,000		59,357
21432		Parts & Repairs	Budget Review	30,000		89,357
21495		Plant Recovery	Budget Review	(90,000)		(643)
				908,076	(908,719)	(643)

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## INDEPENDENT AUDITOR'S REPORT

### To the Councillors of the Shire of Victoria Plains

#### Report on the Audit of the Financial Report

##### **Opinion**

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

In my opinion the annual financial report of the Shire of Victoria Plains:

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

##### **Basis for Opinion**

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

##### **Emphasis of Matter – Basis of Accounting**

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

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

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

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

### **Auditor's Responsibility for the Audit of the Financial Report**

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

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This includes the identification and assessment of the risk of material misstatement due to fraud arising from management override of controls. This description forms part of my auditor's report.

### **Report on Other Legal and Regulatory Requirements**

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

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
  - a. The Operating Surplus Ratio as reported in Note 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
  - b. The Current Ratio as reported in Note 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last two financial years with the current year also being below the previous year.
- (ii) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
  - a. For approximately 15% of purchase transactions we sampled, there was inadequate or no evidence that a sufficient number of quotations were obtained to test the market, and no documentation to explain why other quotes were not sought.
  - b. For approximately 17% of purchase transactions we sampled, the purchase orders raised were dated after the dates of the corresponding supplier invoices. These practices increase the risk of fraud or favouritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

### **Other Matter**

The financial ratios for 2018 in Note 33 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year.

**Matters Relating to the Electronic Publication of the Audited Financial Report**

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



ALOHA MORRISSEY  
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
25 February 2021

**SHIRE OF VICTORIA PLAINS**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

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**COMMUNITY VISION**

Our Vision Statement is an expression of what we aspire to ensure the Shire of Victoria Plains is like for people who live here in the future:-

**The Shire of Victoria Plains**  
**Many Localities**  
**One Perfect Lifestyle**  
**A Place To Grow**

Principal place of business:  
28 Cavell Street  
CALINGIRI WA 6569

**SHIRE OF VICTORIA PLAINS  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2020**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

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

Signed on the 22nd day of February 2021



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Chief Executive Officer

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Glenda Teede

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Name of Chief Executive Officer



**SHIRE OF VICTORIA PLAINS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Revenue</b>				
Rates	27(a)	2,591,359	2,594,784	2,489,921
Operating grants, subsidies and contributions	2(a)	1,356,137	712,156	1,350,448
Fees and charges	2(a)	198,311	229,317	274,381
Interest earnings	2(a)	31,945	46,403	45,152
Other revenue	2(a)	86,690	63,319	110,329
		<u>4,264,441</u>	<u>3,645,979</u>	<u>4,270,231</u>
<b>Expenses</b>				
Employee costs		(1,515,810)	(1,219,401)	(1,719,360)
Materials and contracts		(1,783,969)	(1,994,841)	(2,197,029)
Utility charges		(127,492)	(110,220)	(109,015)
Depreciation on non-current assets	11(d)	(3,910,775)	(3,224,366)	(3,965,343)
Interest expenses	2(b)	(14,207)	(20,826)	(19,140)
Insurance expenses		(128,102)	(135,136)	(133,410)
Other expenditure		(95,356)	(149,498)	(172,447)
		<u>(7,575,711)</u>	<u>(6,854,288)</u>	<u>(8,315,744)</u>
		(3,311,270)	(3,208,309)	(4,045,513)
Non-operating grants, subsidies and contributions	2(a)	1,186,184	1,962,516	3,158,029
Profit on asset disposals	11(a)	0	4,100	0
(Loss) on asset disposals	11(a)	(53,760)	0	(218,192)
Fair value adjustments to financial assets at fair value through profit or loss		864	0	52,551
(Loss) on revaluation of Motor Vehicles	9(a)	0	0	(463,334)
		<u>1,133,288</u>	<u>1,966,616</u>	<u>2,529,054</u>
<b>Net result for the period</b>		<b>(2,177,981)</b>	<b>(1,241,693)</b>	<b>(1,516,459)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	(66,325)
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>(66,325)</b>
<b>Total comprehensive income for the period</b>		<b>(2,177,981)</b>	<b>(1,241,693)</b>	<b>(1,582,784)</b>

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





**SHIRE OF VICTORIA PLAINS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Revenue</b>				
Governance		36,544	4,233	4,678
General purpose funding		3,766,273	3,174,246	3,710,300
Law, order, public safety		61,934	59,818	65,348
Health		4,015	3,150	2,858
Education and welfare		628	8,500	3,082
Housing		84,593	98,492	97,804
Community amenities		91,370	85,738	80,158
Recreation and culture		19,232	26,946	43,042
Transport		137,789	127,841	147,509
Economic services		26,814	39,355	37,513
Other property and services		35,250	17,660	77,939
		<b>4,264,441</b>	<b>3,645,979</b>	<b>4,270,231</b>
<b>Expenses</b>				
Governance		(483,234)	(510,513)	(560,041)
General purpose funding		(376,087)	(356,565)	(415,963)
Law, order, public safety		(329,032)	(312,101)	(359,667)
Health		(150,846)	(148,887)	(166,667)
Education and welfare		(33,793)	(56,533)	(70,648)
Housing		(268,428)	(241,243)	(258,076)
Community amenities		(497,526)	(742,819)	(530,632)
Recreation and culture		(766,768)	(664,471)	(740,274)
Transport		(4,449,049)	(3,600,278)	(4,956,596)
Economic services		(165,449)	(190,052)	(190,635)
Other property and services		(41,291)	(10,000)	(47,405)
		<b>(7,561,503)</b>	<b>(6,833,462)</b>	<b>(8,296,604)</b>
<b>Finance Costs</b>				
Governance		0	(2,000)	0
Community amenities		0	0	(439)
Recreation and culture		(10,661)	(14,626)	(14,173)
Economic services		(3,547)	(4,200)	(4,528)
		<b>(14,207)</b>	<b>(20,826)</b>	<b>(19,140)</b>
		<b>(3,311,269)</b>	<b>(3,208,309)</b>	<b>(4,045,513)</b>
Non-operating grants, subsidies and contributions	2(a)	1,186,184	1,962,516	3,158,029
Profit on disposal of assets	11(a)	0	4,100	0
(Loss) on disposal of assets	11(a)	(53,760)	0	(218,192)
Fair value adjustments to financial assets at fair value through profit or loss		864	0	52,551
(Loss) on revaluation of Motor Vehicles	9(a)	0	0	(463,334)
		<b>1,133,288</b>	<b>1,966,616</b>	<b>2,529,054</b>
<b>Net result for the period</b>		<b>(2,177,981)</b>	<b>(1,241,693)</b>	<b>(1,516,459)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	(66,325)
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>(66,325)</b>
<b>Total comprehensive income for the period</b>		<b>(2,177,981)</b>	<b>(1,241,693)</b>	<b>(1,582,784)</b>

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



**SHIRE OF VICTORIA PLAINS**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2020**

	NOTE	2020 \$	2019 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,474,231	837,958
Trade receivables	5	99,683	458,136
Other financial assets at amortised cost	8	19,432	17,678
Inventories	6	21,331	33,416
Other current assets	7	13,848	5,343
<b>TOTAL CURRENT ASSETS</b>		<b>1,628,525</b>	<b>1,352,531</b>
<b>NON-CURRENT ASSETS</b>			
Trade receivables	5	12,856	12,856
Other financial assets	8(b)	237,536	256,947
Property, plant and equipment	9	9,826,121	10,299,696
Infrastructure	10	115,192,300	117,199,458
<b>TOTAL NON-CURRENT ASSETS</b>		<b>125,268,813</b>	<b>127,768,957</b>
<b>TOTAL ASSETS</b>		<b>126,897,338</b>	<b>129,121,488</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	426,848	667,817
Borrowings	15(a)	56,153	53,129
Employee related provisions	16	218,195	167,043
Contract Liabilities	17	209,544	0
<b>TOTAL CURRENT LIABILITIES</b>		<b>910,740</b>	<b>887,989</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	15(a)	306,285	363,281
Employee related provisions	16	32,885	35,523
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>339,170</b>	<b>398,804</b>
<b>TOTAL LIABILITIES</b>		<b>1,249,910</b>	<b>1,286,793</b>
<b>NET ASSETS</b>		<b>125,647,428</b>	<b>127,834,695</b>
<b>EQUITY</b>			
Retained surplus		19,078,456	20,967,499
Reserves - cash backed	4	564,979	470,117
Revaluation surplus	13	106,003,993	106,397,079
<b>TOTAL EQUITY</b>		<b>125,647,428</b>	<b>127,834,695</b>

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



**SHIRE OF VICTORIA PLAINS**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

		RETAINED SURPLUS	RESERVES CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
	NOTE	\$	\$	\$	\$
<b>Balance as at 1 July 2018</b>		22,329,228	624,847	106,463,404	129,417,479
Comprehensive income					
Net result for the period		(1,516,459)	0	0	(1,516,459)
Other comprehensive income	13	0	0	(66,325)	(66,325)
Total comprehensive income		(1,516,459)	0	(66,325)	(1,582,784)
Transfers from/(to) reserves		154,730	(154,730)	0	0
<b>Balance as at 30 June 2019</b>		20,967,499	470,117	106,397,079	127,834,695
Initial application of AASB 15	30(a)	(9,286)	0		(9,286)
Change in accounting policy	31	393,086	0	(393,086)	0
<b>Restated total equity at 1 July 2019</b>		21,351,299	470,117	106,003,993	127,825,409
Comprehensive income					
Net result for the period		(2,177,981)	0	0	(2,177,981)
Other comprehensive income	13	0	0	0	0
Total comprehensive income		0	0	0	0
Transfers from/(to) reserves		(94,862)	94,862	0	0
<b>Balance as at 30 June 2020</b>		19,078,456	564,979	106,003,993	125,647,428

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

**SHIRE OF VICTORIA PLAINS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,589,896	2,569,784	2,527,405
Operating grants, subsidies and contributions		1,633,521	709,656	1,427,660
Fees and charges		198,311	229,317	274,381
Interest received		31,945	46,403	45,152
Goods and services tax received		280,570	337,716	115,645
Other revenue		86,689	63,319	110,329
		4,820,932	3,956,195	4,500,572
<b>Payments</b>				
Employee costs		(1,458,315)	(1,219,401)	(1,558,737)
Materials and contracts		(1,833,882)	(1,966,641)	(2,122,706)
Utility charges		(127,492)	(110,220)	(109,015)
Interest expenses		(14,933)	(20,826)	(19,896)
Insurance paid		(128,102)	(135,136)	(133,410)
Goods and services tax paid		(193,510)	(358,766)	(358,766)
Other expenditure		(95,356)	(149,498)	(172,447)
		(3,851,590)	(3,960,488)	(4,474,977)
<b>Net cash provided by (used in) operating activities</b>	18	969,342	(4,293)	25,595
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for property, plant and equipment		(34,135)	(48,000)	(145,816)
Payments for construction of infrastructure		(1,520,576)	(2,121,289)	(3,412,142)
Non-operating grants, subsidies and contributions		1,186,184	1,962,516	3,158,029
Proceeds from sale of property, plant & equipment		70,909	4,100	166,337
Proceeds from self supporting loans		18,521	16,777	17,103
<b>Net cash provided by (used in) investment activities</b>		(279,097)	(185,896)	(216,489)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings		(53,972)	(52,228)	(61,623)
<b>Net cash provided by (used in) financing activities</b>		(53,972)	(52,228)	(61,623)
<b>Net increase (decrease) in cash held</b>		636,273	(242,417)	(252,517)
Cash at beginning of year		837,958	822,703	1,090,475
<b>Cash and cash equivalents at the end of the year</b>	18	1,474,231	580,286	837,958

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

**SHIRE OF VICTORIA PLAINS**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

	NOTE	2020 Actual	2020 Budget	2019 Actual
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at 01 Jul - surplus/(deficit)</b>	28 (b)	20,590	185,326	229,463
		20,590	185,326	229,463
<b>Revenue from operating activities (excluding rates)</b>				
Governance		36,544	4,233	57,229
General purpose funding		1,251,521	655,462	1,293,700
Law, order, public safety		61,934	59,818	65,348
Health		4,015	3,150	2,858
Education and welfare		628	8,500	3,082
Housing		84,593	98,492	97,804
Community amenities		91,370	85,738	80,158
Recreation and culture		19,232	26,946	43,042
Transport		137,789	131,941	147,509
Economic services		26,814	39,355	37,513
Other property and services		35,250	17,660	77,939
		1,749,690	1,131,295	1,906,182
<b>Expenditure from operating activities</b>				
Governance		(483,234)	(512,513)	(560,041)
General purpose funding		(376,087)	(356,565)	(415,963)
Law, order, public safety		(329,032)	(312,101)	(359,667)
Health		(150,846)	(148,887)	(166,667)
Education and welfare		(33,793)	(56,533)	(70,648)
Housing		(268,428)	(241,243)	(258,076)
Community amenities		(497,526)	(742,819)	(531,071)
Recreation and culture		(777,429)	(679,097)	(754,447)
Transport		(4,502,809)	(3,600,278)	(5,174,788)
Economic services		(168,995)	(194,252)	(195,163)
Other property and services		(41,291)	(10,000)	(510,739)
		(7,629,470)	(6,854,288)	(8,997,270)
Non-cash amounts excluded from operating activities	28(a)	3,961,033	3,220,266	4,598,283
<b>Amount attributable to operating activities</b>		(1,898,157)	(2,317,401)	(2,263,342)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		1,186,184	1,962,516	3,158,029
Proceeds from disposal of assets	11(a)	70,909	4,100	166,337
Purchase of property, plant and equipment	9(a)	(34,135)	(48,000)	(145,816)
Purchase and construction of infrastructure	10(a)	(1,520,576)	(2,121,289)	(3,412,142)
<b>Amount attributable to investing activities</b>		(297,618)	(202,673)	(233,592)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	15(b)	(53,972)	(52,228)	(61,623)
Proceeds from self supporting loans	15(b)	18,521	16,777	17,103
Transfers to reserves (restricted assets)	4	(535,808)	(127,446)	0
Transfers from reserves (restricted assets)	4	440,946	165,123	154,730
<b>Amount attributable to financing activities</b>		(130,313)	2,226	110,210
<b>Surplus/(deficit) before imposition of general rates</b>		(2,326,088)	(2,517,848)	(2,386,724)
<b>Total amount raised from general rates</b>	27	2,515,615	2,518,784	2,416,600
<b>Surplus/(deficit) after imposition of general rates</b>	28(b)	<b>189,527</b>	<b>936</b>	<b>29,876</b>

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

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2020

### 1. BASIS OF PREPARATION

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

#### AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 *Leases* which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

#### NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

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

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

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

#### CRITICAL ACCOUNTING ESTIMATES

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

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 25 to these financial statements.

## 2. REVENUE, CONTRACT LIABILITIES AND OBLIGATIONS (Continued)

### REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle

## 2. REVENUE, CONTRACT LIABILITIES AND OBLIGATIONS (Continued)

### REVENUE RECOGNITION POLICY (CONTINUED)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed



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

2. REVENUE AND EXPENSES (CONTINUED)

(a) Revenue

Grant Revenue

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	30,193	0	0
General purpose funding	1,136,516	530,829	1,173,318
Law, order, public safety	56,828	49,116	52,055
Education and welfare	528	8,000	0
Community amenities	0	0	949
Transport	132,072	124,211	124,126
	1,356,137	712,156	1,350,448
<b>Non-operating grants, subsidies and contributions</b>			
Transport	1,186,184	1,962,516	3,158,029
	1,186,184	1,962,516	3,158,029
<b>Total grants, subsidies and contributions</b>	2,542,321	2,674,672	4,508,477
<b>Fees and Charges</b>			
Governance	3,764	4,000	7,550
General purpose funding	3,193	4,000	(1,062)
Law, order, public safety	2,893	9,200	9,434
Health	1,416	1,500	944
Education and welfare	100	500	0
Housing	78,266	86,855	85,966
Community amenities	86,316	82,762	77,723
Recreation and culture	6,839	8,350	8,911
Transport	0	0	19,171
Economic services	9,940	20,150	18,651
Other property and services	5,584	12,000	47,093
	198,311	229,317	274,381

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

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

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

Fees and Charges

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

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

**Contracts with customers and transfers  
for recognisable non-financial assets**

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions	1,356,137	712,156	1,350,448
Fees and charges	198,311	229,317	274,381
Other revenue	86,690	63,319	110,329
Non-operating grants, subsidies and contributions	1,186,184	1,962,516	3,158,029
	2,827,322	2,967,308	4,893,187

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

Contracts with customers included as a contract liability at the start of the period	9,286	0	0
Other revenue from contracts with customers recognised during the year	275,714	292,636	384,710
Contracts from transfers intended for acquiring or constructing recognisable non financial assets recognised during the year	1,186,184	1,962,516	3,158,029
Other revenue from performance obligations satisfied during the year	1,356,137	712,156	1,350,448
	2,827,322	2,967,308	4,893,187

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

Trade and other receivables from contracts with customers	72,132	0	179,815
Contract liabilities from contracts with customers	(209,544)	0	0

Assets associated with contracts with customers were not subject to an impairment charge.

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2020 Actual	2020 Budget	2019 Actual
<b>Revenue from statutory requirements</b>			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	2,515,616	2,518,784	2,416,600
Statutory permits and licences	1,416	1,500	3,472
Fines	0	1,440	330
	<u>2,517,032</u>	<u>2,521,724</u>	<u>2,420,402</u>
<b>Other revenue</b>			
Reimbursements and recoveries	11,539	16,329	36,216
Other	75,151	46,990	74,113
	<u>86,690</u>	<u>63,319</u>	<u>110,329</u>
<b>Interest earnings</b>			
Financial assets at amortised cost - self supporting loans	7,427	11,723	11,406
Reserve accounts interest	3,369	6,500	6,283
Rates instalment and penalty interest	13,820	14,180	13,500
Other interest earnings	7,329	14,000	13,963
	<u>31,945</u>	<u>46,403</u>	<u>45,152</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

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

**Interest earnings (continued)**

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

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

## 2. REVENUE AND EXPENSES (Continued)

## (b) Expenses

## Auditors remuneration

- Audit of the Annual Financial Report
- Other services

## Interest expenses (finance costs)

- Borrowings (refer Note 15(b))
- Other

## Other expenditure

- Impairment loss on trade and other receivables
- Sundry expenses

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
	27,000	28,000	27,000
	1,226	0	1,775
	28,226	28,000	28,775
	14,207	18,826	19,140
	0	2,000	0
	14,207	20,826	19,140
	(30,557)	0	30,945
	125,913	149,498	141,502
	95,356	149,498	172,447

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

3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		1,474,231	837,958
		1,474,231	837,958
<b>Comprises:</b>			
- Unrestricted cash and cash equivalents		683,992	343,432
- Restricted cash and cash equivalents		790,239	494,526
		1,474,231	837,958
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<b>Reserve accounts</b>			
Long Service Leave Reserve	4	4,464	4,437
Plant Reserve	4	66,111	49,808
Housing Reserve	4	98,536	22,400
Sewerage Scheme Reserve - Calingiri	4	56,977	77,578
Sewerage Scheme Reserve - Yerecoin	4	21,074	0
Refuse Site Reserve	4	280,681	278,983
Building Maintenance Reserve	4	15,124	15,032
Infrastructure Reserve	4	14,623	14,535
Gymnasium Reserve	4	7,389	7,344
		564,979	470,117
<b>Other restricted cash and cash equivalents</b>			
Contract liabilities	17	209,544	0
Unspent grants/contributions		0	9,286
Bonds and deposits held	14	15,716	15,123
<b>Total restricted cash and cash equivalents</b>		<b>790,239</b>	<b>494,526</b>

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

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

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

		2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
4. RESERVES - CASH BACKED		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a)	Long Service Leave Reserve	4,437	27	0	4,464	4,437	61	0	4,498	4,437	0	0	4,437
(b)	Plant Reserve	49,808	16,303	0	66,111	49,808	100,689	0	150,497	67,678	0	(17,870)	49,808
(c)	Housing Reserve	22,400	76,136	0	98,536	22,400	310	(5,000)	17,710	37,400	0	(15,000)	22,400
(d)	Sewerage Scheme Reserve - Calingiri	77,578	345	(20,946)	56,977	77,578	783	(42,249)	36,112	77,578	0	0	77,578
(e)	Sewerage Scheme Reserve - Yerecoin	0	21,074	0	21,074	0	21,236	(7,874)	13,362	0	0	0	0
(f)	Refuse Site Reserve	278,983	1,698	0	280,681	278,983	3,857	(100,000)	182,840	278,983	0	0	278,983
(g)	Building Maintenance Reserve	15,032	92	0	15,124	15,032	208	0	15,240	77,292	0	(62,260)	15,032
(h)	Infrastructure Reserve	14,535	88	0	14,623	14,535	201	(10,000)	4,736	74,135	0	(59,600)	14,535
(i)	Gymnasium Reserve	7,344	45	0	7,389	7,344	101	0	7,445	7,344	0	0	7,344
(j)	Mogumber - Yarawinda Road Reserve	0	420,000	(420,000)	0	0	0	0	0	0	0	0	0
		470,117	535,808	(440,946)	564,979	470,117	127,446	(165,123)	432,440	624,847	0	(154,730)	470,117

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Long Service Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	To be used for the purchase of major plant.
(c) Housing Reserve	Ongoing	To be used in the procurement of staff housing.
(d) Sewerage Scheme Reserve - Calingiri	Ongoing	To be used to maintain and improve the Calingiri sewerage system.
(e) Sewerage Scheme Reserve - Yerecoin	Ongoing	To be used to maintain and improve the Yerecoin sewerage scheme
(f) Refuse Site Reserve	Ongoing	To be used to fund future refuse site development.
(g) Building Maintenance Reserve	Ongoing	To be used for the long term maintenance of Shire buildings.
(h) Infrastructure Reserve	Ongoing	To be used for future infrastructure development to ensure long term Shire sustainability.
(i) Gymnasium Reserve	Ongoing	To be used for future purchases and replacement of gymnasium equipment.
(j) Mogumber - Yarawinda Road Reserve	Closed	To be used for the Mogumber - Yarawinda Road project

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

## 5. TRADE RECEIVABLES

### Current

	2020 \$	2019 \$
Rates receivable	21,444	22,201
Sundry receivables	72,132	179,815
GST receivable	7,745	288,315
Allowance for impairment of receivables	(1,638)	(32,195)
	<u>99,683</u>	<u>458,136</u>

### Non-current

Pensioner's rates and ESL deferred	12,856	12,856
	<u>12,856</u>	<u>12,856</u>

### Movement of allowance for impairment of receivables

Opening Balance	32,195	1,251
Additions	762	31,010
Reversal	(31,319)	(66)
Closing Balance	<u>1,638</u>	<u>32,195</u>

## SIGNIFICANT ACCOUNTING POLICIES

### Trade and other receivables

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

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

### Impairment and risk exposure

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

### Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

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

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

## 6. INVENTORIES

	2020	2019
	\$	\$
<b>Current</b>		
Fuel and materials	21,331	33,416
	<u>21,331</u>	<u>33,416</u>

The following movements in inventories occurred during the year:

<b>Carrying amount at 1 July</b>	33,416	40,612
Inventories expensed during the year	(141,971)	(7,196)
Additions to inventory	129,886	0
<b>Carrying amount at 30 June</b>	<u>21,331</u>	<u>33,416</u>

## SIGNIFICANT ACCOUNTING POLICIES

## General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

## 7. OTHER ASSETS

	2020	2019
	\$	\$
<b>Other current assets</b>		
Accrued income - Interest receivable	4,324	1,425
Accrued income - Self supporting loan receivable	9,524	0
Accrued income - Other revenue	0	3,918
	<u>13,848</u>	<u>5,343</u>

## SIGNIFICANT ACCOUNTING POLICIES

## Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.



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

## 8. OTHER FINANCIAL ASSETS

	2020	2019
	\$	\$
<b>(a) Current assets</b>		
Other financial assets at amortised cost	19,432	17,678
	<u>19,432</u>	<u>17,678</u>
<b>Other financial assets at amortised cost</b>		
- Financial assets at amortised cost - self supporting loans	19,432	17,678
	<u>19,432</u>	<u>17,678</u>
<b>(b) Non-current assets</b>		
Other financial assets at amortised cost	184,121	204,396
Financial assets at fair value through profit and loss	53,415	52,551
	<u>237,536</u>	<u>256,947</u>
<b>Other financial assets at amortised cost</b>		
- Financial assets at amortised cost - self supporting loans	184,121	204,396
	<u>184,121</u>	<u>204,396</u>
<b>Financial assets at fair value through profit or loss</b>		
- Units in local government house trust	53,415	52,551
	<u>53,415</u>	<u>52,551</u>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 15(b) as self supporting loans.

## SIGNIFICANT ACCOUNTING POLICIES

## Other financial assets at amortised cost

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

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

## Financial assets at fair value through profit and loss

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

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

## Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 29.

# SHIRE OF VICTORIA PLAINS

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

### FOR THE YEAR ENDED 30TH JUNE 2020

#### 9. PROPERTY, PLANT AND EQUIPMENT

##### (a) Movements in Carrying Amounts

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

	Land - freehold land \$	Buildings - non- specialised \$	Buildings - specialised \$	Total buildings \$	Total land and buildings \$	Furniture and equipment \$	Plant and equipment \$	Motor Vehicles \$	Total property, plant and equipment \$
<b>Balance at 1 July 2018</b>	1,054,500	966,879	5,889,471	6,856,350	7,910,850	166,918	1,648,086	1,809,002	11,534,856
Additions	0	16,577	87,472	104,049	104,049	23,897	17,870	0	145,816
(Disposals)	0	0	0	0	0	(62,045)	(268,860)	0	(330,905)
(Write-off of assets under \$5k threshold)	0	0	0	0	0	(25,293)	(28,331)	0	(53,624)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	50,076	52,555	(116,405)	(13,774)
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	0	(463,334)	(463,334)
Depreciation (expense)	0	(23,990)	(113,685)	(137,675)	(137,675)	(39,244)	(170,611)	(147,312)	(494,842)
Transfers	0	0	0	0	0	0	(24,497)	0	(24,497)
<b>Carrying amount at 30 June 2019</b>	1,054,500	959,466	5,863,258	6,822,724	7,877,224	114,309	1,226,212	1,081,951	10,299,696
<b>Comprises:</b>									
Gross carrying amount at 30 June 2019	1,054,500	1,002,856	6,077,221	7,080,077	8,134,577	114,309	1,226,212	1,081,951	10,557,049
Accumulated depreciation at 30 June 2019	0	(43,390)	(213,963)	(257,353)	(257,353)	0	0	0	(257,353)
<b>Carrying amount at 30 June 2019</b>	1,054,500	959,466	5,863,258	6,822,724	7,877,224	114,309	1,226,212	1,081,951	10,299,696
Additions	0	0	34,135	34,135	34,135	0	0	0	34,135
(Disposals)	(30,000)	(94,669)	0	(94,669)	(124,669)	0	0	0	(124,669)
(Write-off of assets under \$5k threshold)	0	0	0	0	0	0	0	0	0
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	0	0
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	0	0	0
Depreciation (expense)	0	(19,388)	(122,564)	(141,952)	(141,952)	(22,849)	(127,368)	(90,872)	(383,041)
Transfers	0	0	0	0	0	0	0	0	0
<b>Carrying amount at 30 June 2020</b>	1,024,500	845,409	5,774,829	6,620,238	7,644,738	91,460	1,098,844	991,079	9,826,121
<b>Comprises:</b>									
Gross carrying amount at 30 June 2020	1,024,500	902,856	6,111,356	7,014,212	8,038,712	114,309	1,226,212	1,081,951	10,461,184
Accumulated depreciation at 30 June 2020	0	(57,447)	(336,527)	(393,974)	(393,974)	(22,849)	(127,368)	(90,872)	(635,063)
<b>Carrying amount at 30 June 2020</b>	1,024,500	845,409	5,774,829	6,620,238	7,644,738	91,460	1,098,844	991,079	9,826,121

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

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold land	2	Sales comparison approach and cost approach	Independent Registered valuers	June 2017	Price per hectare
Land - freehold land	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent Registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered valuers	June 2017	Price per square metre
Buildings - specialised	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent Registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Furniture and equipment</b>					
- Independent valuation 2019	3	Cost approach using depreciated replacement cost	Independent Registered valuers	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
- Management valuation 2019	3	Cost approach using depreciated replacement cost	Management valuation	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements (Continued)

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Plant and equipment</b>					
- Independent valuation 2019	2	Market approach using recent observable market data for similar items	Independent Registered valuers	June 2019	Price per item
- Independent valuation 2019	3	Cost approach using depreciated replacement cost	Independent Registered valuers	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
- Management valuation 2019	3	Cost approach using depreciated replacement cost	Management valuation	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Motor Vehicles</b>					
- Independent valuation 2019	2	Market approach using recent observable market data for similar items	Independent Registered valuers	June 2019	Price per item
- Independent valuation 2019	3	Cost approach using depreciated replacement cost	Independent Registered valuers	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
- Management valuation 2019	3	Cost approach using depreciated replacement cost	Management valuation	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

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

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

## 10. INFRASTRUCTURE

### (a) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Other	Infrastructure - Bridges	Total Infrastructure
	\$	\$	\$	\$	\$
<b>Balance at 1 July 2018</b>	111,444,310	663,810	3,012,700	2,112,500	117,233,320
Additions	3,412,142	0	0	0	3,412,142
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0
Depreciation (expense)	(3,133,146)	(11,240)	(212,567)	(113,548)	(3,470,501)
Transfers	(336,074)	0	24,497	336,074	24,497
<b>Carrying amount at 30 June 2019</b>	111,387,232	652,570	2,824,630	2,335,026	117,199,458
<b>Comprises:</b>					
Gross carrying amount at 30 June 2019	153,265,164	899,241	6,246,096	7,176,074	167,586,575
Accumulated depreciation at 30 June 2019	(41,877,932)	(246,671)	(3,421,466)	(4,841,048)	(50,387,117)
<b>Carrying amount at 30 June 2019</b>	111,387,232	652,570	2,824,630	2,335,026	117,199,458
Additions	1,520,576	0			1,520,576
Depreciation (expense)	(3,181,426)	(11,240)	(215,942)	(119,126)	(3,527,734)
Transfers					0
<b>Carrying amount at 30 June 2020</b>	109,726,382	641,330	2,608,688	2,215,900	115,192,300
<b>Comprises:</b>					
Gross carrying amount at 30 June 2020	154,785,740	899,241	6,246,096	7,176,074	169,107,151
Accumulated depreciation at 30 June 2020	(45,059,358)	(257,911)	(3,637,408)	(4,960,174)	(53,914,851)
<b>Carrying amount at 30 June 2020</b>	109,726,382	641,330	2,608,688	2,215,900	115,192,300

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

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2020

### 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

#### SIGNIFICANT ACCOUNTING POLICIES

##### Fixed assets

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

##### Initial recognition and measurement between mandatory revaluation dates

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

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

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

##### Items of plant and equipment are subsequently measured using the cost model.

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

##### Revaluation

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

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

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

#### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

##### Land under control prior to 1 July 2019

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

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

##### Land under roads prior to 1 July 2019

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

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

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

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

##### Land under roads from 1 July 2019

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

##### Vested improvements from 1 July 2019

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

Refer to Note 12 that details the significant accounting policies applying for leases (including right of use assets).

SHIRE OF VICTORIA PLAINS  
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FOR THE YEAR ENDED 30TH JUNE 2020

11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment		0	0	0	0	0	0	0	87,338	0	0	(87,338)
Plant and equipment			0	0	0	4,100	4,100	0	297,191	166,337	0	(130,854)
Land - freehold land	30,000	30,000	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	94,669	40,909	0	(53,760)	0	0	0	0	0	0	0	0
	124,669	70,909	0	(53,760)	0	4,100	4,100	0	384,529	166,337	0	(218,192)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$
<b>Land - Freehold</b>				
<b>Housing</b>				
44 Edmonds Street - Land	30,000	30,000	0	0
	30,000	30,000	0	0
<b>Buildings - Non Specialised</b>				
<b>Housing</b>				
44 Edmonds Street - Building	94,669	40,909	0	(53,760)
	94,669	40,909	0	(53,760)
	124,669	70,909	0	(53,760)

(b) Fully Depreciated Assets in Use

The Shire did not hold any fully depreciated assets at the balance date.

(c) Temporarily Idle Assets

The Shire did not hold any temporarily idle or retired from active use assets not classified as held for sale at balance date.



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

11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(d) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	19,388	23,876	23,990
Buildings - specialised	122,564	113,145	113,685
Furniture and equipment	22,849	37,808	39,244
Plant and equipment	127,368	174,688	170,611
Motor Vehicles	90,872	146,611	147,312
Infrastructure - Roads	3,181,426	2,392,484	3,133,146
Infrastructure - Footpaths	11,240	11,188	11,240
Infrastructure - Other	215,942	211,557	212,567
Infrastructure - Bridges	119,126	113,009	113,548
	3,910,775	3,224,366	3,965,343

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful life	Asset Class	Useful life
Buildings	30 to 50 years	Formed roads (unsealed)	
Furniture and equipment	4 to 10 years	formation	not depreciated
Plant and equipment	5 to 15 years	pavement	50 years
Sealed roads and streets		Footpaths - slab	40 to 60 years
formation	not depreciated	Sewerage piping	80 years
pavement	50 years	Water supply piping and drainage systems	17 to 80 years
seal		Bridges	60 years
- bituminous seals	15 to 20 years	Other infrastructure	15 to 80 years
- asphalt surfaces	20 years		
Gravel roads			
formation	not depreciated		
pavement	50 years		

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2020****12. RIGHT-OF-USE ASSETS**

The Shire did not hold any right-of-use assets other than concessionary leases measured at zero cost.

**SIGNIFICANT ACCOUNTING POLICIES****Leases**

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

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

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

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

**Right-of-use assets - valuation**

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

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

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

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

13. REVALUATION SURPLUS

	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	4,648,657	0	0	0	0	4,648,657	4,648,657	0	0	0	4,648,657
Revaluation surplus - Furniture and equipment	77,975	(77,975)	0	0	0	0	27,899	50,076	0	50,076	77,975
Revaluation surplus - Plant and equipment	315,111	(315,111)	0	0	0	0	262,556	52,555	0	52,555	315,111
Revaluation surplus - Motor Vehicles	0	0	0	0	0	0	116,405	0	(116,405)	(116,405)	0
Revaluation surplus - Investment in Local Govt House Trust*	0	0	0	0	0	0	52,551	0	(52,551)	(52,551)	0
Revaluation surplus - Infrastructure - Roads	96,047,491	0	0	0	0	96,047,491	96,047,491	0	0	0	96,047,491
Revaluation surplus - Infrastructure - Footpaths	418,387	0	0	0	0	418,387	418,387	0	0	0	418,387
Revaluation surplus - Infrastructure - Other	3,530,935	0	0	0	0	3,530,935	3,530,935	0	0	0	3,530,935
Revaluation surplus - Infrastructure - Bridges	1,358,523	0	0	0	0	1,358,523	1,358,523	0	0	0	1,358,523
	106,397,079	(393,086)	0	0	0	106,003,993	106,463,404	102,631	(168,956)	(66,325)	106,397,079

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

\* This represents the fair value adjustment of financial assets as detailed in Note 8(b) previously designated as Available-for-sale, now reversed through profit and loss.

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

## 14. TRADE AND OTHER PAYABLES

### Current

	2020	2019
	\$	\$
Sundry creditors	338,705	367,074
Rates paid in advance	33,214	35,434
Accrued salaries and wages	18,574	9,594
ATO liabilities	39	193,549
Bonds and deposits	15,716	15,123
Accrued interest on long term borrowings	2,183	2,909
Accrued expenditure	18,417	44,134
	<u>426,848</u>	<u>667,817</u>

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

#### Prepaid rates

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

# SHIRE OF VICTORIA PLAINS

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2020

### 15. INFORMATION ON BORROWINGS

#### (a) Borrowings

	2020	2019
	\$	\$
Current	56,153	53,129
Non-current	306,285	363,281
	<u>362,438</u>	<u>416,410</u>

#### (b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual Principal	30 June 2020	30 June 2020	30 June 2020	Budget Principal	30 June 2020	30 June 2020	30 June 2020	Actual Principal	30 June 2019	30 June 2019	30 June 2019
				1 July 2019	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	1 July 2019	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	1 July 2018	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community amenities</b>															
Drought Proofing Calingiri	72	WATC*	6.48%	0	0	0	0	0	0	0	0	10,292	10,292	439	0
<b>Recreation and culture</b>															
Calingiri Sports Pavilion	82	WATC*	4.48%	59,114	18,838	2,546	40,276	59,113	18,838	2,903	40,275	77,135	18,021	3,668	59,114
<b>Economic services</b>															
Piawaning Water Supply	84	WATC*	2.49%	135,222	16,613	3,547	118,609	135,222	16,613	4,200	118,609	151,429	16,207	4,528	135,222
				<u>194,336</u>	<u>35,451</u>	<u>6,093</u>	<u>158,885</u>	<u>194,335</u>	<u>35,451</u>	<u>7,103</u>	<u>158,884</u>	<u>238,856</u>	<u>44,520</u>	<u>8,635</u>	<u>194,336</u>
<b>Self Supporting Loans</b>															
<b>Recreation and culture</b>															
Calingiri Football Club	83	WATC*	4.60%	222,074	18,521	8,115	203,553	222,097	16,777	11,723	205,320	239,177	17,103	10,505	222,074
				<u>222,074</u>	<u>18,521</u>	<u>8,115</u>	<u>203,553</u>	<u>222,097</u>	<u>16,777</u>	<u>11,723</u>	<u>205,320</u>	<u>239,177</u>	<u>17,103</u>	<u>10,505</u>	<u>222,074</u>
				<u>416,410</u>	<u>53,972</u>	<u>14,207</u>	<u>362,438</u>	<u>416,432</u>	<u>52,228</u>	<u>18,826</u>	<u>364,204</u>	<u>478,033</u>	<u>61,623</u>	<u>19,140</u>	<u>416,410</u>

\* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 8 as other financial assets at amortised cost.  
All other loan repayments were financed by general purpose revenue.

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

## 15. INFORMATION ON BORROWINGS (Continued)

### (c) New Borrowings - 2019/20

There were no new loan borrowing during the 2019/20 financial year.

### (c) Unspent Borrowings

There were no unspent loan borrowing during the 2019/20 financial year.

	2020	2019
	\$	\$
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	300,000	300,000
Bank overdraft at balance date	0	0
Credit card limit	20,000	20,000
Credit card balance at balance date	(1,011)	(2,132)
<b>Total amount of credit unused</b>	<b>318,989</b>	<b>317,868</b>
 <b>Loan facilities</b>		
Loan facilities - current	56,153	53,129
Loan facilities - non-current	306,285	363,281
<b>Total facilities in use at balance date</b>	<b>362,438</b>	<b>416,410</b>
 <b>Unused loan facilities at balance date</b>	<b>NIL</b>	<b>NIL</b>

## SIGNIFICANT ACCOUNTING POLICIES

### Financial liabilities

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

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

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

### Borrowing costs

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

### Risk

Information regarding exposure to risk can be found at Note 29.

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

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2019			
Current provisions	106,057	60,986	167,043
Non-current provisions	0	35,523	35,523
	106,057	96,509	202,566
Additional provision	25,187	23,327	48,514
Balance at 30 June 2020	131,244	119,836	251,080
Comprises			
Current	131,244	86,951	218,195
Non-current	0	32,885	32,885
	131,244	119,836	251,080
Amounts are expected to be settled on the following basis:	2020	2019	
	\$	\$	
Less than 12 months after the reporting date	140,051	132,750	
More than 12 months from reporting date	111,029	76,135	
Expected reimbursements from other WA local governments	0	(6,319)	
	251,080	202,566	

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

**17. CONTRACT LIABILITIES****Current**

Contract liabilities from transfers for recognisable non financial assets

2020	2019
\$	\$
209,544	0
209,544	0

Performance obligations from contract liabilities from transfers for recognisable non financial assets are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

209,544
209,544

**SIGNIFICANT ACCOUNTING POLICIES****Contract Liabilities**

Contract liabilities represent transfers for recognisable non financial assets.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.



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

## 18. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and cash equivalents	1,474,231	580,286	837,958

### Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	(2,177,981)	(1,241,693)	(1,516,459)
Non-cash flows in Net result:			
Depreciation	3,910,775	3,224,366	3,965,343
(Profit)/loss on sale of asset	53,760	(4,100)	218,192
Loss on revaluation of fixed assets	0	0	463,334
Fair value adjustments to financial assets at fair value through profit or loss	(864)	0	(52,551)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	358,455	(48,550)	(163,859)
(Increase)/decrease in other assets	(8,505)	0	1,131
(Increase)/decrease in inventories	12,085	3,200	7,196
Increase/(decrease) in payables	(240,969)	25,000	224,135
Increase/(decrease) in provisions	48,514	0	37,162
Increase/(decrease) in contract liabilities	200,257	0	0
Grants contributions for the development of assets	(1,186,184)	(1,962,516)	(3,158,029)
Net cash from operating activities	969,342	(4,293)	25,595

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

19. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	34,300	1,250,220
General purpose funding	1,432,383	50,180
Law, order, public safety	838,380	879,722
Education and welfare	7,146	17,259
Housing	2,202,833	2,263,047
Community amenities	2,406,021	2,501,750
Recreation and culture	4,871,234	5,059,680
Transport	113,497,981	115,290,884
Economic services	186,089	194,235
Other property and services	1,420,971	1,614,511
	126,897,338	129,121,488

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2020****20. CONTINGENT LIABILITIES**

The Shire operates three refuse sites:

- Bolgart Refuse Site (Licence L6956/1997/11)
- Calingiri Refuse Site Crown Reserve 34141 Calingiri-Goomalling Rd (Licence L6955/1997/11)
- Mogumber Refuse Site Crown Reserve 8588 Bindoon-Moora Rd (Licence L7011/1997/11)

All three of the above sites are Category 64 Putrescible landfill sites (PLS).

The Shire is required to rehabilitate these refuse sites after closure. The rehabilitation cost is yet to be determined, therefore, the contingent liability associated with these sites was not known at reporting date. The liability will be determined once the post-closure rehabilitation plans are prepared.

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

## 21. RELATED PARTY TRANSACTIONS

## Elected Members Remuneration

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting Fees	52,500	52,500	52,500
President's allowance	5,281	6,500	6,500
Deputy President's allowance	2,844	1,625	1,625
Travelling expenses	4,504	7,000	5,299
Telecommunications allowance	7,000	7,000	7,000
	72,129	74,625	72,924

## Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	354,384	335,560
Post-employment benefits	46,326	32,838
Other long-term benefits	6,546	3,722
Termination benefits	0	0
	407,255	372,120

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

These amounts represent long service benefits accruing during the year.

*Termination benefits*

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2020**21. RELATED PARTY TRANSACTIONS (Continued)****Transactions with related parties**

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

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

	2020 Actual \$	2019 Actual \$
The following transactions occurred with related parties:		
Purchase of goods and services - other related parties	3,810	431,890

**Amounts payable to related parties:**

Trade and other payables	0	35,755
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**Related Parties****The Shire's main related parties are as follows:***i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel. KMP are employed by the Shire under normal employment terms and conditions.

*ii. Other Related Parties*

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly are considered related parties in relation to the Shire.

*iii. Entities subject to significant influence by the Shire*

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

# SHIRE OF VICTORIA PLAINS

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2020

### 22. JOINT ARRANGEMENTS

#### (a) Share of joint operations

The following investments have been classified as a Joint Operations.

##### (i) Calingiri - Lot 23 and 24 Harrington Street

The Shire entered into a Joint Arrangement with Homeswest on 17 December 1999. The purpose of the arrangement was for the construction of four aged persons units in Calingiri.

	Shire	Homeswest	Total	Interests
	\$	\$	\$	%
Financial Contributions				
Land Contribution	26,318	-	26,318	18.98%
Construction Costs	80,273	455,097	535,370	81.02%
	<b>106,591</b>	<b>455,097</b>	<b>561,688</b>	<b>100.00%</b>

##### (ii) Bolgart - Lot 184 and 191 George Street

The Shire entered into a Joint Arrangement with Homeswest on 21 February 2006. The purpose of the arrangement was for the construction of two aged persons units in Bolgart.

	Shire	Homeswest	Total	Interests
	\$	\$	\$	%
Financial Contributions				
Land Contribution	11,858	1,771	13,629	18.00%
Construction Costs	44,500	258,145	302,645	82.00%
	<b>56,358</b>	<b>259,916</b>	<b>316,274</b>	<b>100.00%</b>

#### Total Financial Contribution

<b>162,949</b>	<b>715,013</b>	<b>877,962</b>
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#### (b) Joint Arrangement Information

##### (i) Non-current Assets

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Land and Buildings	242,500	242,500	242,500
Accumulated Depreciation	(17,247)	(21,594)	(12,947)
	<b>225,253</b>	<b>220,906</b>	<b>229,553</b>

##### (ii) Statement of Comprehensive Income

#### Revenue

Fees and Charges	31,781	37,315	9,029
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#### Expenses

Employee Costs	(1,577)	(9,064)	(198)
Materials and Contracts	(1,118)	(3,205)	(38)
Insurance	(2,771)	(2,772)	0
Depreciation	(4,300)	(8,647)	(8,647)
<b>Net result</b>	<b>22,015</b>	<b>13,627</b>	<b>146</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest in net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

#### Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

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

## 23. MAJOR LAND TRANSACTIONS

The Shire did not have any major land transactions at the reporting date.

## 24. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not have any trading undertakings or major trading undertakings at the reporting date.

## 25. TRUST FUNDS

There are no funds held at the balance date which are required to be held in the trust fund.

## 26. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

Apart from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A*, No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

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

27. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2019/20 Actual Rateable Value \$	2019/20 Actual Rate Revenue \$	2019/20 Actual Interim Rates \$	2019/20 Actual Back Rates \$	2019/20 Actual Total Revenue \$	2019/20 Budget Rate Revenue \$	2019/20 Budget Interim Rate \$	2019/20 Budget Back Rate \$	2019/20 Budget Total Revenue \$	2018/19 Actual Total Revenue \$
Differential general rate / general rate												
<b>Gross rental valuations</b>												
General GRV	0.105810	160	1,794,146	189,839	(527)	0	189,312	189,839	0	0	189,839	177,411
<b>Unimproved valuations</b>												
General UV	0.007051	306	321,973,750	2,270,237	(1,856)	(785)	2,267,596	2,270,237	0	0	2,270,237	2,185,849
<b>Sub-Total</b>		466	323,767,896	2,460,076	(2,384)	(785)	2,456,908	2,460,076	0	0	2,460,076	2,363,260
<b>Minimum payment</b>												
<b>Gross rental valuations</b>												
General GRV	436.80	65	89,366	28,392	0	0	28,392	28,392	0	0	28,392	30,240
<b>Unimproved valuations</b>												
General UV	572.00	53	1,671,475	30,316	0	0	30,316	30,316	0	0	30,316	23,100
<b>Sub-Total</b>		118	1,760,841	58,708	0	0	58,708	58,708	0	0	58,708	53,340
<b>Total amount raised from general rate</b>		584	325,528,737	2,518,784	(2,384)	(785)	2,515,616	2,518,784	0	0	2,518,784	2,416,600
Ex-gratia rates							75,744				76,000	73,321
<b>Totals</b>							2,591,359				2,594,784	2,489,921

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



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

## 27. RATING INFORMATION (Continued)

### (b) Specified Area Rate

No specified area rates were imposed by the Shire during the year ended 30 June 2020.

### (c) Service Charges

No service charges were imposed by the Shire during the year ended 30 June 2020.

### (d) Discounts, Incentives, Concessions, & Write-offs

#### Rates Discounts

No rates discount was offered Shire during the year ended 30 June 2020.

#### Waivers or Concessions

No waivers or concessions were offered Shire during the year ended 30 June 2020.

### (e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
<b>Option One</b>				
Single Full Payment	23/09/2019			11.00%
<b>Option Two</b>				
First Instalment	23/09/2019			
Second Instalment	25/11/2019	6.00	5.50%	11.00%
Third Instalment	28/01/2020	6.00	5.50%	11.00%
Fourth Instalment	30/03/2020	6.00	5.50%	11.00%
		<b>2020 Actual</b>	<b>2020 Budget</b>	<b>2019 Actual</b>
		\$	\$	\$
Interest on unpaid rates		5,078	6,000	5,716
Interest on instalment plan		8,549	8,000	7,608
Interest on ESL penalty		193	180	176
Charges on instalment plan		2,400	1,886	1,876
		<b>16,220</b>	<b>16,066</b>	<b>15,376</b>

**SHIRE OF VICTORIA PLAINS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**28. RATE SETTING STATEMENT INFORMATION**

		2019/20 Budget	2019/20	2019/20
	2019/20 (30 June 2020 Carried Forward)	(30 June 2020 Carried Forward)	1 July 2019 Brought Forward)	1 July 2019 Carried Forward)
Note	\$	\$		\$

**(a) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals	11(a)	0	(4,100)	0	0
Less: Fair value adjustments to financial assets through profit or loss		(864)	0	(52,551)	(52,551)
Movement in pensioner deferred rates (non-current)		0	0	(3,099)	(3,099)
Movement in employee benefit provisions (non-current)		(2,638)	0	7,064	7,064
Add: Loss on disposal of assets	11(a)	53,760	0	218,192	218,192
Add: Loss on revaluation of fixed assets	9(a)	0	0	463,334	463,334
Add: Depreciation on assets	11(d)	3,910,775	3,224,366	3,965,343	3,965,343
<b>Non cash amounts excluded from operating activities</b>		<b>3,961,033</b>	<b>3,220,266</b>	<b>4,598,283</b>	<b>4,598,283</b>

**(b) Surplus/(deficit) after imposition of general rates**

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

**Adjustments to net current assets**

Less: Reserves - restricted cash	3	(564,979)	(432,440)	(470,117)	(470,117)
Less: - Financial assets at amortised cost - self supporting loans	8(a)	(19,432)	0	(17,678)	(17,678)
Add: Borrowings	15(a)	56,153	0	53,129	53,129
<b>Total adjustments to net current assets</b>		<b>(528,258)</b>	<b>(432,440)</b>	<b>(434,666)</b>	<b>(434,666)</b>

**Net current assets used in the Rate Setting Statement**

Total current assets		1,628,525	433,376	1,352,531	1,352,531
Less: Total current liabilities		(910,740)	0	(897,275)	(887,989)
Less: Total adjustments to net current assets		(528,258)	(432,440)	(434,666)	(434,666)
<b>Net current assets used in the Rate Setting Statement</b>		<b>189,527</b>	<b>936</b>	<b>20,590</b>	<b>29,876</b>

**(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards**

**Total current liabilities at 30 June 2019**

- Contract liabilities from contracts with customers	30			(9,286)	(9,286)
<b>Total current liabilities at 1 July 2019</b>				<b>(9,286)</b>	<b>(9,286)</b>

# SHIRE OF VICTORIA PLAINS

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

### FOR THE YEAR ENDED 30TH JUNE 2020

## 29. FINANCIAL RISK MANAGEMENT

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

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

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

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

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2020</b>					
Cash and cash equivalents	0.22%	1,474,231	410,025	1,063,616	590
<b>2019</b>					
Cash and cash equivalents	0.59%	837,958	108,007	365,698	364,253

#### Sensitivity

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

	2020	2019
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	10,636	3,657

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 15(b).

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

29. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

**Trade Receivables**

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

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

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

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

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

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for rates receivable. No expected credit loss was forecast on 30 June 2020 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	7.63%	
Gross carrying amount	320	17,637	6,364	9,978	34,300
Loss allowance	0	0	0	762	762

**30 June 2019**

Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	19,454	6,124	2,080	7,399	35,057
Loss allowance	0	0	0	0	0

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2020</b>					
Sundry Receivables					
Expected credit loss	0.52%	0.00%	0.00%	100.00%	
Gross carrying amount	71,556	74	0	502	72,132
Loss allowance	374	0	0	502	876

**01 July 2019**

Sundry Receivables					
Expected credit loss	15.05%	5.14%	0.00%	57.82%	
Gross carrying amount	140,152	21,869	528	17,266	179,815
Loss allowance	21,088	1,123	0	9,984	32,195

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

## 29. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2020</b>					
Payables	426,809	0	0	426,809	426,809
Borrowings	70,051	237,458	193,696	501,205	362,438
	496,860	237,458	193,696	928,014	789,247
<b>2019</b>					
Payables	474,268	0	0	474,268	474,268
Borrowings	70,051	237,458	193,696	501,205	416,410
	544,319	237,458	193,696	975,473	890,678

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

30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

Note	AASB 118 carrying amount 30 June 2019	Reclassification	AASB 15 carrying amount 01 July 2019
	\$	\$	\$
<b>Contract liabilities - current</b>			
Contract liabilities from contracts with customers	-	9,286	9,286
Adjustment to retained surplus from adoption of AASB 15	-	(9,286)	(9,286)

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

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

There were no uncompleted contracts or funds previously recognised as revenue, applicable under AASB 1058, at the date of initial application (1 July 2019).

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 30 June 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurred, the financial liability was extinguished and the Shire recognised income for the prepaid rates that have not been refunded.

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

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

		2020 \$		2020 \$
	Note	As reported under AASB 15 and AASB 1058	Adjustment due to application of AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income				
Revenue				
Non-operating grants, subsidies and contributions	2(a)	1,186,184	(209,544)	1,395,728
Net result		(2,177,981)	(209,544)	(1,968,437)
Statement of Financial Position				
Contract liabilities	17	209,544	209,544	0
Net assets		125,647,428	209,544	125,856,972
Statement of Changes in Equity				
Net result		(2,177,981)	(209,544)	(1,968,437)
Retained surplus		19,078,456	(209,544)	19,288,000

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

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

30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

There was no impact from the application of AASB 16 on the reported balances as the date of initial application (a July 2019), as the Shire had no leases applicable under AASB 16.

(d) Impact of New Accounting Standards on Retained Surplus

The impact on the Shire's opening retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			20,967,499
Adjustment to retained surplus from adoption of AASB 15	30(a)	(9,286)	
Adjustment to retained surplus from adoption of AASB 1058	30(b)	0	
Retained surplus - 1 July 2019			20,958,213

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

31. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

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

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 12.

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

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Revaluation surplus	13	106,397,079	(393,086)	106,003,993
Retained Surplus		20,967,499	393,086	21,360,585

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

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019			106,397,079
Adjustment to revaluation surplus from deletion of FM Reg 16	31(a)	(393,086)	
Revaluation surplus - 1 July 2019			106,003,993



## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2020

### 31. OTHER SIGNIFICANT ACCOUNTING POLICIES

#### a) Goods and services tax (GST)

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

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

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

#### b) Current and non-current classification

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

#### c) Rounding off figures

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

#### d) Comparative figures

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

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

#### e) Budget comparative figures

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

#### f) Superannuation

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

#### g) Fair value of assets and liabilities

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

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

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

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

#### h) Fair value hierarchy

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

##### Level 1

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

##### Level 2

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

##### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

#### Valuation techniques

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

##### Market approach

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

##### Income approach

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

##### Cost approach

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

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

#### i) Impairment of assets

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

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

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

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

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

32. ACTIVITIES/PROGRAMS

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

**PROGRAM NAME AND OBJECTIVES**

**GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources.

**ACTIVITIES**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

To provide and maintain housing.

Provision and maintenance of elderly residents housing.

**HOUSING**

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**COMMUNITY AMENITIES**

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**TRANSPORT**

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

**OTHER PROPERTY AND SERVICES**

To monitor and control the Shire's overhead operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

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

### 33. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	0.94	0.99	1.26
Asset consumption ratio	0.70	0.72	0.68
Asset renewal funding ratio	0.96	1.12	0.84
Asset sustainability ratio	0.35	0.86	0.71
Debt service cover ratio	8.23	(8.54)	2.90
Operating surplus ratio	(1.16)	(1.60)	(0.60)
Own source revenue coverage ratio	0.38	0.34	0.50

The above ratios are calculated as follows:

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



# SHIRE OF VICTORIA PLAINS

## ANNUAL REPORT 2019 – 2020





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## THE DISTRICT AT A GLANCE

<b>Population:</b>	921 (2016 Census Data)
<b>Area:</b>	2,563 km <sup>2</sup>
<b>Number of Electors:</b>	581
<b>Townsites:</b>	Bolgart, Calingiri, Yerecoin, Piawaning, Gillingarra and Mogumber, as well as the New Norcia community
<b>Libraries:</b>	Calingiri
<b>Primary Schools:</b>	Bolgart, Calingiri, Yerecoin
<b>Length of sealed roads:</b>	246km
<b>Length of unsealed roads:</b>	578km
<b>Rates levied (19/20):</b>	\$2,489,921
<b>Total revenue (19/20):</b>	\$5,451,489 (22% from capital grants)

The Shire of Victoria Plains is located in the wheatbelt region of Western Australia, some 140km North East of Perth. It is a short yet scenic drive featuring picturesque fields and homes. Tourist attractions within the Shire include natural wildflower displays, the Old Wyening mission and winery, and the Benedictine Community of New Norcia – a world renowned tourist destination being the only monastic township in Australia.

Major agricultural activities include cereal crops, sheep, cattle, pigs and vineyards. A range of local services exist, including recreation facilities such as halls, sporting oval, sports pavillion, as well as parks, gardens and barbecue facilities for tourists and visitors. Secondary education, health and aged services are provided in a number of the Shire's neighbouring local government districts.



**Australia Day Awards 2020**

# Our Vision

## *“A Place to Grow”*

### OUR VISION

“A Place to Grow”



Australia Day Awards 2020



## OUR COUNCIL

### SHIRE PRESIDENT'S REPORT 2018 - 2019



If I use one word to describe the Shire of Victoria Plains during the 2019-2020 year, it would be resilient.

The challenges we have faced have certainly been intense. A fire with a severity not seen in over 20 years, a pelting hailstorm stretching our west to east boundaries and a global pandemic which forced our community into lockdown & restrictions. The range of circumstances has baptised my first year in the role of Shire President. I'm immensely proud of our community. You have raised above the challenges and looked after each other in times of need.

The Shire of Victoria Plains has needed to react quickly to these fast-changing circumstances. I praise our Shire Team who have stepped up during the emergencies. Glenda Teede and her Shire Staff have put in many extra hours. I've witnessed genuine care for our community and thank our workforce for their positive contribution.

The Shire's everyday responsibilities & legislative requirements have continued during these unusual times. In fact, our legislative responsibilities have increased. The Auditor General's involvement in Local Government has forced the sector, including smaller country shires, to comply to set standards. While the workload has been large & costly, Council has understood the necessity. Achieving the base level of compliance will benefit the future of our Shire.

Council has progressed their strategic planning focus, adopting a Strategic Resource Plan, Workforce Plan and the Corporate Business Plan in Aug 2019. Council aims for a stable future while maintaining service and infrastructure. The renewal of assets is a significant challenge for our Shire and Council has continued their lobby efforts to source external funding.

The Shire's lobby efforts produced a significant outcome this year, receiving over \$933,000 towards the stage 1 reconstruction of the Ag Lime Route. Victoria Plains was selected as the pilot project within the Wheatbelt Secondary Freight Network. Time critical planning enabled to Shire to start the project in February, hosting the Deputy Prime Minister, State Minister for Transport & Local MP's during the project lunch in Mogumber. We thank the Federal & State Government who have supported the WSNF Project & invested significant funding in Victoria Plains.

The Coronavirus Pandemic hit Western Australia early in 2020 and the Shire pivoted towards Emergency Management needs. The Business Continuity Plan was enacted, and the Local Recovery Co-Ordination Group engaged. Council adopted the COVID19 Framework, helping the Shire respond to and recover from the Pandemic. By the end of June 2020, the physical virus had not reached our

community. While many reported no significant negative impact from the pandemic, Council was aware some businesses & community members struggled during the lockdown & economic upheaval that followed. Council adopted a hardship policy with guides the Shire when dealing with financial hardship that may be suffered by ratepayers or other persons who are required to make payments to our Local Government.

I thank my fellow Councillors for their support and hard work during the 19-20 year. The cooperation of Council and the Shire's Administration has resulted in positive outcomes during testing times. I pray that our Shire continues to remain happy & healthy as we move into the next financial year.

Cr Pauline Bantock.  
**Shire President**



**The Mogumber Bush Fire**

## COUNCILLORS



**Cr P (Pauline) Bantock**

(West Ward) Deputy President

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**Cr J (Jacqueline) Corless-Crowther**  
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Please note Cr Corless Crowther resigned 30 November 2020



**Cr J (Jim) Kelly**  
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Cr Andrew Broadhurst – ceased to be a councillor at the 2019 Election

## COUNCIL MEETINGS

Ordinary Council Meetings are held on the fourth Wednesday of each month (except December) in the Council Chambers at the Shire administration office, 28 Cavell Street, Calingiri from 2:00pm. All meetings are normally open to the public. During the advent of COVID-19, e-meeting protocols were effective from 2 April 2020. This will continue until the Emergency Management Declaration is lifted.

Special Meetings of Council are held as, and when, required.

Minutes of the meetings are available on the Shire's website:

<https://www.victoriaplains.wa.gov.au/council-meetings/past>

## ANNUAL MEETING OF ELECTORS

An Annual Meeting of Electors is held each financial year, in accordance with Part 3 of the *Local Government (Administration) Regulations 1996* and the *Local Government Act 1995* Part 5, Division 2, Subdivision 4, section 5.27. The purpose of the meeting is to, firstly, present the Annual Report (including the Auditor's Report) to electors, and then to discuss any other general business. Under section 5.33, all decisions made at an elector's meeting are to be considered at the next ordinary meeting of Council.

Due to COVID-19, the Minister for Local Government issued an Order prohibiting both Special Meetings of Electors and the Annual Meeting of Electors. This meant that the Annual Meeting of Electors for 2018-2019 was not held as planned. The Minister's Order was subsequently lifted on 4 November 2020 and the Shire proceeded to hold the Annual Meeting of Electors for 2018-2019 on Thursday 3 December 2020.

## COUNCIL ELECTIONS

Elected members (councillors) are elected for four-year terms with Council elections held every two years on the third Saturday in October.

Elections were held on 19 October 2019 that included the following results:

- Cr Pauline Bantock was returned and elected as Shire President;
- Cr David Lovelock was elected as Deputy Shire President;
- Cr Neville Clarke was returned;
- Cr Jacqueline Corless-Crowther was returned;
- Cr Jim Kelly was elected to Council.

The next Council elections will be held on 16 October 2021.

## COUNCIL DELEGATES TO COMMITTEES

Councillors participate in two types of committees. The first type are the committees of Council i.e. the Audit Committee and the Chief Executive Officer Performance Review Committee. The second type of committee is where councillors are invited to participate on committees external to the Shire of Victoria Plains as an organisation. Most terms expire at the next Ordinary Local Government election (16 October 2021).

At its meeting on 30 October 2019 and 27 November 2019, Council resolved to make the following appointments:

### COMMITTEES OF COUNCIL

#### Audit Committee

Council Representatives - Cr Bantock, Cr King, Cr Penn  
Community Members: Ms Lou Witham and Mr Gary McGill

### ADVISORY GROUPS

#### ANZAC Commemorative Advisory Group

Council Representatives - Cr Penn and Cr Corless-Crowther  
Warden of the Memorial - Mr Gary McGill

### EXTERNAL COMMITTEES

#### Avon Midland Zone of the Western Australian Local Government Association

Council Delegate - Cr Bantock  
Deputy Council Delegate: - Cr Corless-Crowther

#### Avon Voluntary Regional Organisation of Councils (AROC)

Council Delegate - Cr Bantock

#### Bush Fire Advisory Committee

Delegate – Cr Clarke  
Deputy Delegate – Cr Lovelock

#### Development Assessment Panel

Members – Cr Bantock and Cr Penn  
Alternate Members – Cr Kelly and Cr Corless-Crowther

#### Local Emergency Management Committee (LEMC)

Council Representatives - Cr Bantock, Cr King, Cr Clarke, Cr Lovelock

#### Rural Water Council

Council Delegate - Cr Penn



**Wheatbelt North Regional Road Group**

Council Representative - Cr Clarke

Deputy Council Representative: Cr Kelly



Mr Gary McGill – Calingiri Anzac Memorial Warden

## COMPLAINTS

The *Local Government Act 1995* s.5.53(2)(hb) requires reporting of the formal complaints entered into a register under section 5.121 that require action in accordance with section 5.110(6)(b) or (c).

No. of complaints recorded	Method of dealing with complaints
0	Apology
0	Sanction
0	Training

No formal complaints were reported during 2019-2020.

## ELECTED MEMBERS ATTENDANCE AT MEETINGS

Elected Member	Ordinary Council Meetings -	Special Council Meetings -	Special Electors Meetings - 0	Annual Electors Meeting - 0
Cr P Bantock	11	2		
Cr D Lovelock	11	2		
Cr S Penn	9	2		
Cr N Clarke	10	2		
Cr J King	11	2		
Cr J Corless Crowther	10	2		
Cr J Kelly*	7	0		
Cr A Broadhurst**	2	N/A		

\* Elected October 2019

\*\* Ceased as an Elected Member October 2019

From 2 April 2020, Council e-Meeting Guidelines implemented due to COVID-19.





## TRAINING AND DEVELOPMENT

### 5.127. Report on training

(1) A local government must prepare a report for each financial year on the training completed by council members in the financial year.

(2) The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.

### Mandatory Training Matrix – Council Member Essentials Regulations 35 & 36 Local Government (Administration) Regulations 1996

The Mandatory Modules are:

- (i) Understanding Local Government;
- (ii) Serving on Council;
- (iii) Meeting Procedures;
- (iv) Conflicts of Interest;
- (v) Understanding Financial Reports and Budgets.

Elected Member	Date Elected	Required to Complete Training	Due Date	Progress
Cr P Bantock	20/10/19	Y	31/10/20	
Cr D Lovelock	21/10/17	N	17/10/22	Exempt until October 2021 as this is the completion of their term
Cr N Clarke	20/10/19	Y	31/10/20	Cr Clarke completed modules 3 (2016) and 5 (2018)
Cr J Corless-Crowther	20/10/19	Y	31/10/20	
Cr J King	21/10/17	N	17/10/22	Exempt until October 2021 as this is the completion of their term. Cr King has completed modules 2 and 3 (2017).
Cr S Penn	21/10/17	N	17/10/22	Exempt until October 2021 as this is the completion of their term. Cr Penn completed modules 2 on 3 in 2015 and is within five years of her election on 21 October 2017
Cr J Kelly	20/10/2019	Y	31/10/20	

**Glenda Teede**

Chief Executive Officer

## CEO'S MESSAGE 2019-2020

2019-2020 has been unprecedented with a “One in 100 year” Pandemic, Major Bushfires, Flash Flooding, Major storms, Trade tariffs and more. Whilst WA in itself has done incredibly well to not have “outbreaks of COVID 19” as experienced in other parts of Australia and the world, we are ever vigilant to unexpected challenges that could arise at any point.



This has increased the awareness of risk management on a number of levels from PPE to financial considerations and the associated, often unknown factors that we are now all facing.

With a team of staff who work on different facets with myself as Local Recovery Coordinator for the Local Recovery Co-Ordination Group which deals specifically with matters related to the evolving COVID-19 situation and the impacts it has had on our community, the 19/20 year has seen significant technology advances within the Shire to accommodate ongoing work requirements in a restricted movement environment.

### OVERALL FINANCIAL POSITION

The Shire's financial position is sound, recognising that there are two issues regarding the Shire's financial ratios:

- The current ratio has fallen below the standard benchmark. The Shire's Strategic Resource Plan outlines measures to improve this ratio;
- The operating surplus is below where it needs to be, and like the current ratio, is subject to measures under the Resource Plan to improve it over the long term.

### CAPITAL WORKS

The Mogumber-Yarawindah Road pilot project was halted in the beginning half of 2020 due to COVID 19, however the project continued to progress behind the scenes and work continued into the latter half of the year.

It was pleasing to see Stage 1 upgrade to footpaths in the district in both Yerecoin and Bolgart which make the towns more family friendly and safer for those walking and exercising. The Department of Transport funded the grant for the project with Stage 2 being completed in 20/21.

The Muchea Bypass opened in April 2020 and there is significant positive flow on effect from the reduced time and expense associated with this transport route for which the Shire will continue to benefit when further stages are developed.

1. Bolgart East Road – Final seal, funded by Regional Roads Group . The final seal was approximately 10 Kilometres long.
2. Toodyay Bindi Bindi Road was funded by Roads to Recovery. The project is ongoing.

3. Ag Lime - Calingiri New Norcia/Toodyay Bindi Bindi Intersection upgrade.

Due to the impact of COVID 19 other projects were delayed.

### **COMMUNITY DEVELOPMENT**

Community consultation continues to improve with the likes of community workshops and improved social media channels.

The Shire has actively been liaising with Progress Associations throughout the District and initiate the start up of a Multi Progress Association to liaise on a key note level with the Shire, this has assisted to streamline communication, processes and ideas. Strategic town signage has been one outcome from discussions. We continue to encourage residents to approach the Shire direct with any feedback, updates or communication they may have via [reception@victoriaplains.wa.gov.au](mailto:reception@victoriaplains.wa.gov.au).

### **ENVIRONMENT**

Container Deposit Schemes were rolled out in November 2020 with the District participating and taking their recycling seriously. Containers for Change is a State initiative and will be a lasting legacy.

Community beautification has continued with main town street plantings.

With regard to Waste management, upgrades to the District Tips are being rolled out in stages.

### **GOVERNANCE**

With the current *Review of the Local Government Act 1995*, this has created opportunity to consider efficiency, relevancy and other factors of how the Act is enacted by the State and Local Government. This has been a time consuming however beneficial process to ensure best practice moving forward not only for the Shire of Victoria Plains, but for the State overall.

Closer to home, the Terms of Reference for the Shire's Audit Committee were updated in the 2019/2020 year together with a suite of Industrial Relation Policies in accordance with Government requirements. These updates ensure continued development in the area of fiscal and employee management and the outcome speaks for itself in terms of the 19/20 budget being considered "balanced" which is the optimum for a Local Government to be in.

In addition, the Shire's Compliance Calendar is a detailed document outlining many of the prescribed requirements that a Local Government is required to undertake. With evolving updates in relation to Ministerial updates and COVID-19 requirements, the Shire is striving to maintain best practice both from a Governance / Auditor General requirement, but also from a Community expectation perspective.

With Local Laws and the Land Use Planning review including the provision of an Omnibus having evolved, this has been a significant step in streamlining processes.

### **COMMUNITY SAFETY**

Our community safety team has seen a busier than ever 2019/2020, we have experienced major bushfires in Mogumber, Calingiri, New Norica and Yerecoin as well as Storms, Flooding, Road crash, Heatwaves, Pandemics and more. I am continually building capacity in the broad scope of community safety to ensure we have a more resilient community, our Community Emergency Services Manager has been supported by myself in providing mutual assistance at several significant incidents across borders, most notably at the recent Gingin bushfires. This has intern helped build strong interrelations with our neighbours ensuring when the time comes we have all the support we need.

I have employed a Community Safety Officer to better engage with the community on a broad scope with all community safety matters such as Animal control, CCTV, Bushfire Mitigation, Emergency Management and education, this position has already been involved in running community workshops and engaging with stakeholders. I look forward to this position developing and providing a great service to our community.

We currently have a Bushfire Support trailer being built to assist our volunteers in the initial phases of incidents, completion of this will likely be in February, delayed by COVID-19 issues.

I have recently reviewed a Bush Fire Risk Management Plan for the Shire that has already been reviewed by the Office of Bushfire Risk Management (OBRM), this will shortly be presented to council and we will be applying for mitigation funding around the shire moving forward. This will give the shire access to hundreds and thousands of dollars from the state government for works that would not be possible by the shire.

### **CONCLUSION**

With all of the above being efficiently managed, I thank you my staff and the Elected Members for their ongoing support and commitment to the initiatives which continually improve the Shire's Administration.

With the Shire growing, facing and overcoming challenges, we continue to progress in different ways. Like always and everywhere, the landscape is always changing in one way or another, with outside influences having an impact on our District.

Glenda Teede  
**Chief Executive Officer**

## FINANCE AND ADMINISTRATION

### NET SURPLUS / DEFICIT CARRIED FORWARD

The 2020 financial year has resulted in a net surplus carried forward of \$189,527 against a budget of \$936.

### OPERATING SURPLUS / DEFECIT

The 2020 actual operating deficit was (\$2,177,981) against an operating budget of (\$1,241,693). This was due to depreciation being \$686,409 higher than budgeted, associated with fair value adjustments in 2019 and non-operating grants, subsidies and contributions being 776,332 lower than budget, primarily related to deferment of capital projects and timing of revenue recognition associated with the implementation of revised accounting standards AASB 15 and 1004.



### FAIR VALUE

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

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

In reviewing the fair values of land, buildings and infrastructure at 30 June 2020, it was determined that the recorded vales reflected current market conditions.

### BORROWINGS

As at 30 June 2020, the total principal owing was \$362,438. There were no new borrowings during the 2020 financial year. Debt principal repaid during the year was \$53,972.

### INTEREST

Interest revenue for the 2020 financial year amounted to \$31,945 against a budget of \$46,403. This was due to lower interest on self supporting loans (\$4,296), reserve accounts (\$3,131), rates instalment and penalty interest (\$360), and lower other interest earnings of \$7,329.

Interest expense on borrowings for the year amounted to \$14,207 (Budget \$18,826).

### RATES

Income from rates amounted to \$2,591,359 (Budget \$2,594,784, 2019 \$2,489,921), including ex-gratia rates of \$75,744 (Budget \$76,000, 2019 \$73,321).

No rates discounts, waivers or concessions were offered by the Shire during the 2020 financial year.

## ROADS

Total road grants income received for the financial year amounted to \$1,115,026 as follows:

• Grants Commission – Local Roads	\$562,356
• Grant – Direct Road	\$131,137
• Grant – Regional Road Group – Road Projects	\$176,938
• Grant – Roads to Recovery	\$244,595

Total road expenditure was \$1.655,978 (2019 \$8,346,176) as follows:

- Road Construction \$899,554 (Budget \$890,394)
- Road Maintenance \$809,560 (Budget \$765,584)

The major road construction works were:

- Toodyay-Bindi Bindi Road
- New Norcia – Gillingarra Road
- Bolgart East Road

## MAJOR PLANT

There were no items of major plant purchased during the 2020 financial year.

## CASH BACKED RESERVES

As at 30 June 2020, the Cash-Backed Reserves balance was \$564,979 (\$470,117), against a budgeted closing balance of \$432,440.

Reserves			
	2020 Actual	2020 Budget	2019 Actual
Opening Balance	470,117	470,117	624,847
Net Transfers	94,682	(37,677)	(154,730)
<b>Closing Balance</b>	<b>564,979</b>	<b>432,440</b>	<b>470,117</b>

## FINANCIAL RATIOS

Financial Ratios are required to be reported in accordance with the Local Government (Financial Management) Regulations. The Shires ratios for 2020 are:

	2020 Actual	DLGSCI Benchmark*
Current Ratio	0.94	≥ 1.00
Asset Consumption Ratio	0.70	≥ 0.50
Asset Renewal Funding Ratio	0.96	≥ 0.75
Asset Sustainability Ratio	0.35	≥ 0.90
Debt Service Cover Ratio	8.23	≥ 2.00
Operating Surplus Ratio	(1.16)	≥ 0.01
Own Source Revenue Coverage Ratio	0.38	≥ 0.40

\*Department of Local Government, Sport and Cultural Industries

## CONCLUSION

My thanks go to all other Shire staff and consultants for their support and work, in very trying times. They have maintained a very high standard for the year. I would also like to thank the Councillors for their support during the year and I look forward to a productive and successful 2021

Agatha Prior  
**Office Manager**





## WORKS AND SERVICES

The Works and Services Division covers a diverse range of functions and service provision and is responsible for the management of the Towns infrastructure assets including roads, footpaths, parks, reserves, stormwater drainage, street trees, waste, and cemetery. Funding is derived from a variety of sources including external grant funds, Federal and State Government agencies and from other Shire income streams.



### Revenue – Grant Funding

External funding is the major income stream for capital works and major maintenance of the Shire's assets. In 2019/20 financial year, external Federal or State Government grants funded to the Shire of Victoria Plains were from:

- Wheatbelt North Regional Road Group (RRG) – funding administered by Main Roads Western Australia (MRWA).
- Main Roads WA Direct Grants for roads.
- Department of Infrastructure, Transport, Regional Development and Local Government (Australian Government) Roads to Recovery funding program.
- Wheatbelt Secondary Freight Network (WSFN) to connect with state and national highways to provide access for heavy vehicles into the region. These roads are essential for supporting key freight supply chains including grain and mining related freight. They also support tourism in the region.
- Agricultural Lime Funding through the Western Australian Government's Royalties for Regions.
- Financial Assistance Grants – Road Component. Distributed by the Local Government Grants Commission.

The Shire also contributed key funding as it is required to match funding provided by the State.

### Capital Road Program

Capital Roadwork's form a major portion of the Council's Annual Budget expenditure. Council has in recent years followed a stringent program of resealing works which is aimed at preserving Council's existing sealed road assets. A ten-year Road and Plant Replacement Program has been developed for future works. Major capital construction projects undertaken in 2019/2020 financial year were:

- Gillingarra Glentromie Road
- Woods Road
- Bolgart East Road Final Seal
- Yerecoin SE Road (2018-19)
- Toodyay-Bindi Bindi Rd
- New Norcia-Gillingara Rd 2019-20



- Calingiri-New Norcia / Toodyay Bindi-Bindi Intersection (AG Lime Development)
- Mogumber-Yarawindah Rd WSN

### **Road Maintenance**

Grading, rolling, cleaning of drainage and culverts on Council's roads are performed throughout the Shire as part of the Council's maintenance program. Tar patching roads and replacing white posts were also a high priority as was street tree maintenance and weed spraying in both the town site and rural areas. Gravel re-sheeting is a similarly important maintenance activity for unsealed roads, Woods Rd was our major gravel re-sheeting job this year. There are 560 kilometres of unsealed roads in the Shire. The Shire utilises its Caterpillar 120M grader to maintain the unsealed road network as well as being involved in capital works. The expectation is to achieve two to three grades over the network per year. Additional grading contractors are engaged when required to achieve this.

### **Bridges**

The Shire is responsible for 7 Bridges of varying condition, composition and ages, we are delegated the care and control of these bridges from MRWA, as such we complete, annual inspections, highlight any maintenance issues and in conjunction with MRWA, repairs are carried out to preserve the integrity and the life of the bridge.

### **Plant / Machinery**

It was a relatively quiet year with Council's fleet of plant and machinery due to a rationalisation and efficiency disposal plan. There were a few minor break downs, this can be attributed to the ongoing regular servicing and maintenance of Council's plant and equipment. No major plant purchases were made in 2019/20, the general age of the plant and equipment is increasing so a robust Asset management plan must be put in place to ensure Shire levels of service can be delivered.

### **Parks Gardens and Ovals**

A significant number of resources and staff time goes into the up-keep and maintenance of the Shire's parks, gardens, and sports oval facilities. Our Town crew have done a fantastic job ensuring these very important recreational areas look their best. A new 250KL Irrigation Water Tank was installed at Calingiri oval after the old 2 concrete tanks had developed concrete cancer and were continuously leaking. This not only saved water, but time and money spent on maintaining the old tanks. The Calingiri Hockey fields were also extended to improve the playing surface dynamics.

### **Waste Management**

Waste management is a core function of the Shire. It encompasses activities and services related to the collection and disposal of waste, along with waste minimization and recycling initiatives. The Shire strives to manage waste in an environmentally responsible and sustainable manner to protect the natural environment and public health.

- Drum Muster, The Shire again participated in the "Drum Muster Program". This nation- wide program provides for the collection and disposal of used farm chemical containers.
- Kerbside Collection. A weekly kerbside waste collection service operates in the town sites of Yerecoin, Calingiri, and Bolgart.

### **Asset Management**

Road data is utilized to maintain an asset value of the road network and replacement cost. Data gathered is also used by the LGGC (Local Government Grants Commission) to calculate funds allocated to the Shire from the LGGC. The ROMAN System has highlighted the need for a higher level of expenditure on road maintenance and preservation. Council's current and future budgets will reflect the higher priority needed to maintain existing road and bridge infrastructure. Shire officers are continually collecting traffic counts and classification data to support the deterioration modelling which assists the preparation of the Shires ten year works and maintenance programme.

### **Buildings**

The Shire has a range of building infrastructure assets which it is responsible for, these assets include Halls, Libraries, Regional Gallery, Office and Depots, Children's Centres, Caravan Parks and rest stops, and other community buildings throughout the Shire that enable people to enjoy and participate in a range of activities. This year we made improvements to the Calingiri Hall and Gym and made upgrades to the Mogumber Rest Rooms.

### **Ranger Service**

As part of the Works department we have an officer who carries out ranger services. We provide regular patrols of all towns within the Shire and are responsible for stock control, animal welfare, responsible dog ownership, cat control, litter /illegal dumping control.

### **Customer Service Request**

The Shire aims to be responsive to ratepayer's requests for minor improvements and fault rectification. Requests vary dramatically and can be minor in nature from sweeping a path or an emergency with fallen trees to major road works/ drainage which needs future budget funding.

### **Staff**

Works and Services employ a total of six staff that operate from the Shire depot with the Works and Services Manager. Staff undertake a multitude of duties and as such are skilled in many areas relating to the maintenance and construction of public infrastructure from roads to gardens to buildings

### **Summary**

The Works and Services Department has delivered some terrific infrastructure projects this financial year, achieved through dedication, commitment, and great teamwork. It has been demonstrated the Shire and its residents are well served

by their employees, many of whom go to great lengths to provide services to the public in their role as a Shire employee.

I would also like to express my thanks to all team members within the Works and Services department as well as all the administration staff for their high professional standards and productivity efforts during the 2019/2020 year.

James (Jamie) Muir  
**Works and Services Manager**



**Work on Mogumber – Yarawindah Road**

## ENVIRONMENTAL HEALTH AND BUILDING SERVICES

### ENVIRONMENTAL HEALTH (applicable to the Shire of Victoria Plains)

- Inspection of Food Premises, including stall holders and mobile food vendors
- Surveillance of Food Standards;
- Ensuring currency of Legislation;
- Attendance as required on recall of food product;
- Inspection and surveillance of three refuse sites, processing and submitting annual reports to Department of Water and Environmental Regulation, and enforcing any and all restrictions/requirements adhered to those refuse site licenses;
- Caravan Parks and Camping Grounds;
- Other public and private accommodation;
- Public buildings;
- Approval and inspection of effluent disposal systems
- Follow-up of Notifiable Disease Notifications;
- Noise, dust and other health related complaints;
- General advice to the public on matters relating to environmental health;
- Any other relevant health matter required to be attended to by Council staff; and
- One of the most important issues the Shire has been faced with over the last part of the financial year is the COVID – 19 Virus. Extra inspections of all public buildings, caravan parks and public sanitary facilities were undertaken to ensure that they remained clean and sanitized. All event holders within the Shire are issued the latest Covid Plans at the event and extra cleaning and sanitizing is undertaken by the event organizers. Whilst not mandatory, event holders did complete a Covid Plan to make them aware of the requirement to keep a distance from each other and the importance of using sanitizers.



### BUILDING

- Assessment of Building Applications for compliance with the National Construction Code of Australia and relevant Australian Standards;
- Issue of Certificate of Design Compliance for Class 1 & 10 buildings;
- Process and issue of Building Permits;
- Process and issue of Demolition Permits;
- Monitoring the handling and disposal of any Asbestos Containing Materials and the compliance with the ACM Handling and Disposal Code;
- Initial and periodic compliance inspections of private swimming pools barrier fencing, gates and access points in townsites;
- Inspection and maintenance of Council controlled and owned buildings when required.
- Maintain close liaison with builders, architects/draftsmen and owner builders to ensure a satisfactory standard of building construction and compliance with the Building Code of Australia, is maintained; and
- Any other relevant building matter required to be attended to by Council staff.

The Shire's Building Services has continued its ability to maintain an efficient turnaround time in receiving and processing building permit applications once they have received R Code or Local Town Planning Scheme compliance certification, within the mandatory period. A contributory factor in achieving this is the fact that a qualified Building Surveyor works at the office two days per week and available to give advice to builders and home owners as well as carry out inspections rather than working from an office remotely.

## **WASTE MANAGEMENT**

### **Landfill Refuse Sites**

Periodic inspections were carried out at the Mogumber, Bolgart and Calingiri landfill sites during the financial year. As part of the licensing conditions for the refuse sites, Annual Reports were submitted to the Department of Water & Environment (DWER) within the specified time frame.

During the year the Shire has sought to continue improvement in its waste management practices and an improved level of compliance with DWER Regulatory requirements. All three refuse sites have improved considerably in regards to management, recycling and cleanliness.

The Bolgart Refuse Site is in the process of awarding a contract for work on three monitoring bores and sampling for heavy metals to ensure compliance due to the site being close to Water Corporation potable water supply site DWER asked for a Water Sampling and Analyst Plan (SAP) and consequently this estimated expense was budgeted for in the 2019/20 financial year.

### **Calingiri and Yerecoin Sewerage Systems**

Following on from last financial year, Council approved an increase in the sewerage rate and allocated extra money in the 2020 -21 budget to carry out jet cleaning and more CCTV camera work including a condition report of both sewerage systems.

### **FOOD PREMISES**

17 food premises inspections were carried out during the year and 22 temporary food vendor licenses issued. It is mandatory under the provisions Food Act that all food premises inspections are recorded and provided to the Department of Health. Food Premises were inspected throughout the year at regular intervals on a risk assessment basis and, where required, work requests were issued for premises to be brought into compliance with the Food Standards Code.

A noticeable improvement in the overall standard of the premises, food handling, storage and preparation of food in the food premises has been observed and pressure will continue to keep the standard improving.

### **ON-SITE EFFLUENT DISPOSAL SYSTEMS**

Seven on site effluent disposal systems were approved during the year. This also



includes the inspection of the site prior to approval to ensure that the right system is used for the site conditions whether they be clay or sandy sites.

## **BUILDING CONTROL**

General Statistics, for the 2019/2020 financial year were down from the previous year:

	Number	Value
Houses	5	\$740,377
Additions/alterations	1	\$119,718
Sheds/Outbuildings	3	\$202,706
Commercial/Industrial/Public	1	\$85,580
Swimming Pools	3	\$45,000
Ablution Block	1	\$45,000
Total	14	\$1,238,381

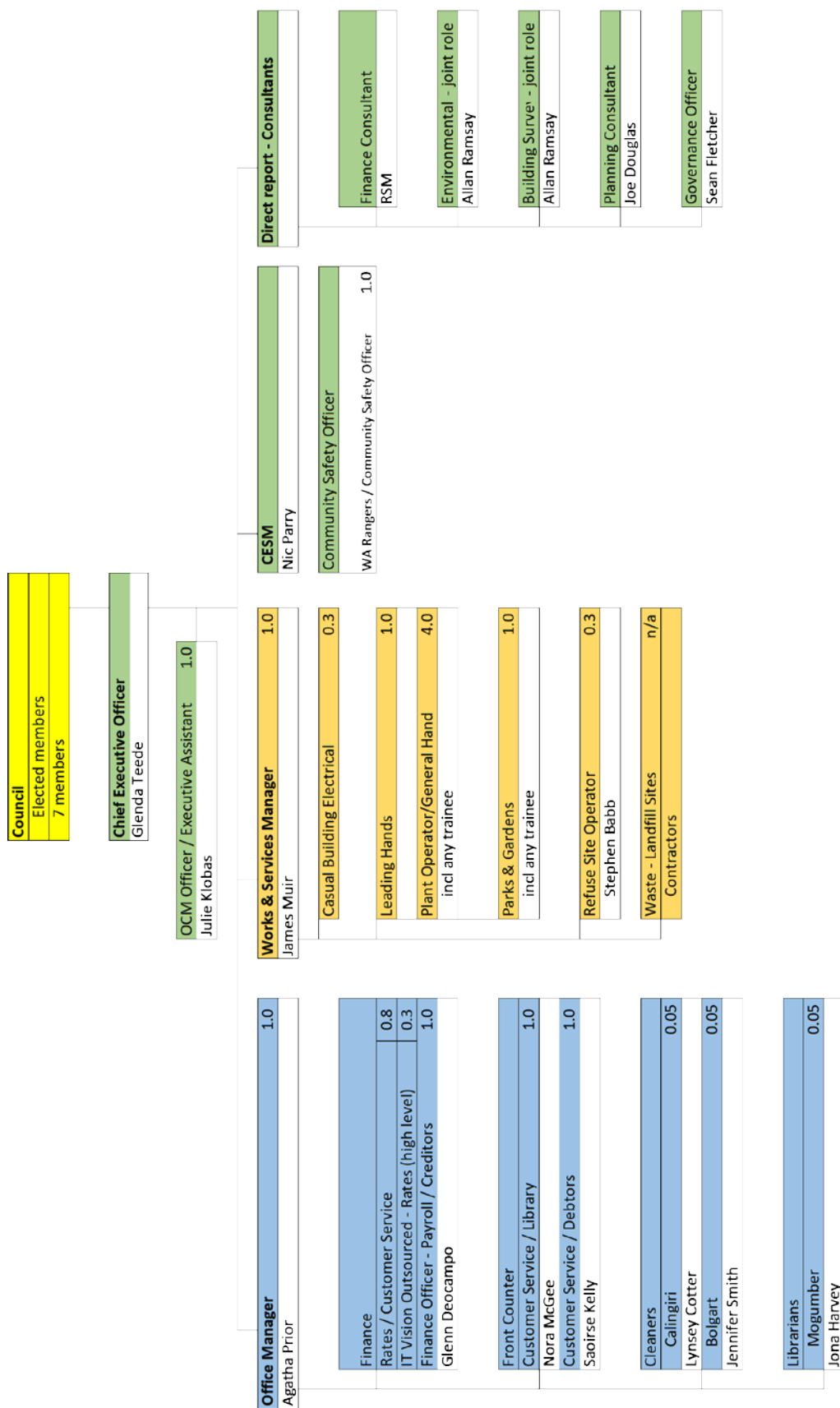
Allan Ramsay

**Environmental Health Officer/Building Surveyor**



**Mogumber NYE Rodeo**

## SHIRE'S ORGANISATIONAL CHART



## EMPLOYEE REMUNERATION

The *Local Government (Administration) Regulations 1996* r.19B requires that employee remuneration in specific bands be reported.

The Shire's executive remuneration is assessed against skills, qualifications, experience and the responsibilities of the position.

The figures below represent a cash base salary but do not include vehicle allowances, non-monetary benefits such as professional memberships or superannuation in accordance with policy.

Salary Band	30 June 2017	30 June 2018	30 June 2019	30 June 2020
\$120,001 - \$130,000	1			
\$130,001 - \$140,000	1	1	1	1

## OTHER MATTERS OF GOVERNANCE – STATUTORY REPORTING

### PUBLIC INTEREST DISCLOSURES (PIDs)

The Shire is required to complete the Public Sector Commission's Integrity & Conduct Survey each year. This covers the annual reporting responsibilities under the *Public Interest Disclosure Act 2003*. The survey assists the PSC in monitoring ethical trends and building capacity through strengthening organizational structure, leadership and systems, and policies and processes, as part of its oversight of minor misconduct functions under the *Corruption, Crime and Misconduct Act 2003*.

The Shire of Victoria Plains did conduct the survey for 2020 and did not receive any public interest disclosures during 2019/2020. The Shire did not have PID Information on the website at the time of this annual report. The CEO will ensure that a PID Officer is appointed and PID information is put on the Shire's website for 2020-2021.

### NATIONAL COMPETITION POLICY (NCP)

The Shire is required to report its progress in implementing the National Competition Policy in their annual report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

#### Competitive Neutrality

The principle of competitive neutrality is that government business should not enjoy a competitive advantage or disadvantage, simply as a result of their public sector ownership. For local government this relates to user-pays income of over \$200,000.



In accordance with the Shire's responsibilities under Clause 7 of the statement relating to competitive neutrality, the Shire of Victoria Plains has reviewed its activities in line with advice from the Department of Local Government Circular No 806 and has found that none of its activities are "Significant Business Activity" for competitive neutrality requirements.

The Shire of Victoria Plains did not privatise any activities in 2019/2020 and so consequently there were no obligations to report in this area.

### **Legislative Review**

The Shire is required to assess which of its local laws might impact on competition and conduct a review to determine how restrictive practices might be overcome.

There were no new local laws created in 2019/2020. The Shire is considering the development of an Amenity Local Law (Animals, Environment and Nuisance Matters) and amendments to Waste Local Law (Domestic collection matters, management of refuse sites and so on). This process has not impacted on NCP requirements.

The next review required by the Local Government Act of the Shire's local laws is due in 2024.

## **RECORD KEEPING PLAN**

In line with Section 19 of the State Records Act 2000, local governments are required to have a Record Keeping Plan that is approved by the State Records Office (SRO). The plan applies to employees, councillors and contractors.

The Record Keeping Plan is the primary means of providing evidence of compliance with the Act and the implementation of best practice record keeping in the organisation. In line with Section 17 of the Act, the Shire, councillors and staff are legally required to comply with the actions listed in the plan.

The Shire is committed to the management of records in accordance with legislative requirements and best practice. Although it was planned to review the Shire's Record Keeping Plan during 2019/2020, the records review did not commence until the first half of 2020. The State Records Office agreed to an extension of time to develop the new Records Keeping Plan for 2020/2021.

## **FREEDOM OF INFORMATION (FOI)**

A copy of the current statement is available on our website: [www.victoriaplains.wa.gov.au](http://www.victoriaplains.wa.gov.au). We confirm that the Shire complies with the relevant legislation and welcomes FOI enquiries.

The Shire of Victoria Plains received four FOI applications during 2019/2020.

## DISABILITIES ACCESS AND INCLUSION PLAN (DAIP)

The Disability Services Act 1993 s.29 requires the Shire to report on implementation of their Disability Access Inclusion Plan. Further, the Disability Services Regulations require that the report contain information on –

- a) progress made by the Shire and any agents and contractors in achieving the desired outcomes; and
- b) the strategies implemented to inform its agents and contractors of its Disability Access and Inclusion Plan.

The Shire's Disability Access Inclusion Plan (DAIP) 2015–2020 outlines the strategies and actions the Shire undertakes in working towards ensuring access and inclusion for all community members.

The DAIP comprises seven outcome areas which identify and address barriers that may prevent people with disability from accessing and enjoying the services, programs and facilities the Shire provides.

Strategy	
Outcome	Time
<b>1. People with disability have the same opportunities as other people to access the services of and any events organised by, the Shire of Victoria Plains</b>	
1.1. Disability planning is used in all new buildings	Ongoing
1.2. Develop links with other strategies, agencies and frameworks	Ongoing
1.3. Additional Public Toilet facilities for people with disability to be made available	Ongoing
1.4. Parking spaces for people with disability to be allocated at key access positions at Shire offices	Ongoing
1.5. Update refuse services to include specialised rubbish collection services if required	As required
1.6. Procedures for monitoring effectiveness, including Staff training to ensure awareness of the DAIP requirements	Ongoing
1.7. Procedural changes to include disability planning in new buildings	Ongoing
<b>2. People with disability will have the same opportunities as other people to access the buildings and other facilities of the Shire of Victoria Plains</b>	
2.1. Monitor Shires Access Plan to ensure it incorporates all planned activities and functions throughout the Shire	ongoing
2.2. New buildings to include disability and inclusion consideration at design stage	Ongoing
2.3. Develop link with other strategies and frameworks	Ongoing
2.4. Update Refuse Service to include specialised rubbish collection services	As required
2.5. Procedures for monitoring effectiveness	Ongoing
2.6. Disability Access Audit Report on Shire buildings	June 2011

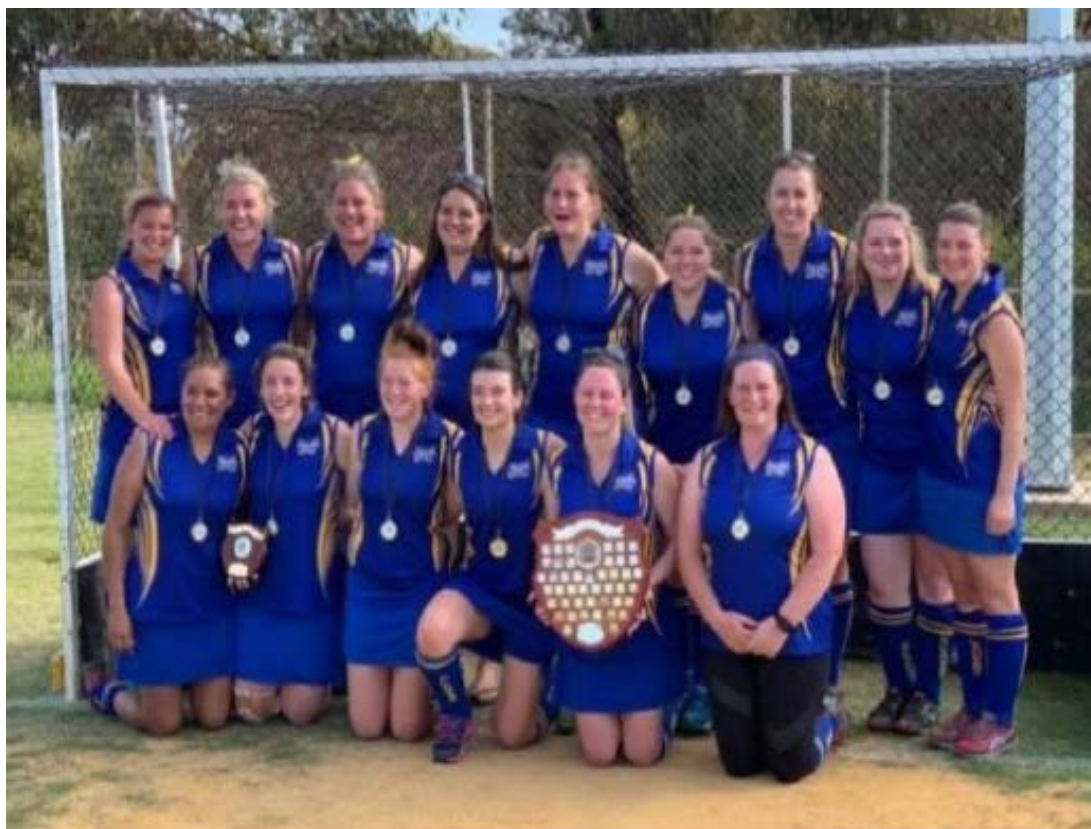
<b>3. People with disability receive information from the Shire of Victoria Plains in a format that will enable them to access the information as readily as other people are able to access it</b>	
3.1. CD Disc containing council information on request	As required
3.2. Large print shire info on request	As required
3.3. Inform staff of DAIP requirements	Ongoing
<b>4. People with disability receive the same level and quality of service from the staff of the Shire of Victoria Plains as other people receive from the staff of the Shire of Victoria Plains</b>	
4.1. Allocate Duties, Responsibilities and accountability for DAIP	Ongoing
4.2. Deliver DAIP awareness training including disability communication training	Ongoing
4.3. Develop training matrix to include refresher training for DAIP	Ongoing
<b>5. People with disability have the same opportunity as other people to make complaints to the Shire of Victoria Plains</b>	
5.1. Ensure complaints procedure and outcome satisfaction form is made available in large print and CD	As required
5.2. Ensure staff who manage complaints procedure are aware of responsibilities and new procedures	Ongoing
5.3. Develop training matrix to include refresher training for DAIP	Ongoing
<b>6. People with disability have the same opportunities as other people to participate in consultation with the Shire of Victoria Plains</b>	
6.1. Invitation to people with disability to have a say in planning	Oct 2011
6.2. Invitation to be an ongoing disability community representative	Oct 2011
<b>7. People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Victoria Plains</b>	
7.1. People with disability are encouraged to apply for positions with the Shire	Ongoing

As per the activity in the 2018-2019 report, many tasks were on-going in nature. No priority issues were identified and no specific actions were required or undertaken.

It was planned that the DAIP will be reviewed during 2019/2020. However, this did not occur. It is anticipated that the review will be held in the second half of 2020/2021. Input, feedback and contributions from the community will be sought.

The Shire's DAIP is posted on our website, together with an Accessibility Notice.

## SHIRE FACILITIES



**Calingiri Cougars – Mortlock Premiers 2019!**

### **Shire Library**

28 Cavell Street, Calingiri

Phone: (08) 9628 7004

Fax: (08) 9628 7008

Email: [reception@victoriaplains.wa.gov.au](mailto:reception@victoriaplains.wa.gov.au)

### **Calingiri Recreational Hall**

Yulgering Road, Calingiri

Phone: (08) 9628 7004

Fax: (08) 9628 7008

Email: [reception@victoriaplains.wa.gov.au](mailto:reception@victoriaplains.wa.gov.au)

### **Calingiri Sports Pavilion**

Renovated and refurbished in 2012.

For bookings contact Jaymie King, Phone: (08) 9628 7182

### **Bolgart Hall**

George Street, Bolgart

For information or bookings contact: Nancy Holmes 9627 5135 or the Shire on 9628 7004.

**Yerecoin Hall**

Miling Road, Yerecoin

For information and bookings contact - Yerecoin Traders 9654 6015

**Piawaning Hall**

Toodyay Bindi Bindi Road, Piawaning

For information or bookings contact - Naomi Purser 9654 5081

**Mogumber Hall**

Bindoon Moora Road, Mogumber

For information or bookings contact - Tania Menzies (Mogumber Progress Association Treasurer & Bookings) 0408 515 037

**Gillingarra Recreation Hall**

Bindoon Moora Road, Gillingarra

For information or bookings contact - Gillingarra Sport and Recreation Club, Executive Officer, Lana Kelly on 0427 364 167 or email: [eogsrc@gmail.com](mailto:eogsrc@gmail.com)



**Mr Paul Lawlor undertook the Citizenship Pledge!**



## REPORT AGAINST THE PROGRESS OF THE STRATEGIC COMMUNITY PLAN & CORPORATE BUSINESS PLAN

### INTRODUCTION

Local governments are required to plan for the future of their districts. Amongst other things this entails implementing Integrated Planning and Reporting that includes preparation of a strategic community plan to cover at least 10 financial years.

The strategic community plan (SCP) as the plan for the future then 'feeds into' a corporate business plan. The SCP sets out where the community wants to go. the supporting Corporate Business Plan and associated documents such as the long term financial plan (LTFP), the asset management plans (AMP) and workforce plans set out how the Shire will help get there. The annual budget allocates funds towards those various goals and plans.

To meet the requirements of Integrated Planning and Reporting, the Shire has the following plans in place:

Plan in Place	Date Adopted	Comment
Strategic Community Plan	18 March 2018	Next plan due March 2022
Corporate Business Plan	12 August 2019	Next Plan due August 2023
Strategic Resource Plan	12 August 2019	Contains LTFP and AMP
Work Force Plan	12 August 2019	Next Plan due August 2023

The *Local Government Act 1995* s.5.53(2) requires that the annual report is to contain:

(e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year.



**Bolgart Bush Markets!**

## Modification of Plans

In accordance with the *Local Government (Administration) Regulations 1996* r.19CA it is noted that:

- a. No modifications were made to the Strategic Community Plan during 2019/2020; and
- b. A new Corporate Business Plan was adopted on 12 August 2019.

## Strategic Community Plan (SCP)

The current SCP was adopted on 28 March 2018, following extensive consultation in the community and public meetings in the towns during 2017. The SCP identified the following as community priorities:

Priority Areas		Measuring our Success
Community	to enhance and improve a sense of community in the Shire	
1.1	Better publicise upcoming events and activities in the Shire	• Development and implementation of a Shire recreation plan
1.2	Improve aged care and support	
1.3	Promote community health and wellbeing	
1.4	Support sporting, volunteer and community groups	
1.5	Increase community activities	
1.6	Develop new/ reuse existing community facilities	
Economic	to improve and add to local economic development and activity	
2.1	Examine opportunities to diversify the local economy through initiatives such as tourism	• Development and implementation of a Shire economic plan and associated activities
2.2	Improve tourist/ caravan park accommodation	
2.3	Improve community connectivity	
2.4	Initiatives to reverse ageing population	
2.5	Art installations to support marketing of localities	
2.6	Review land supply in town sites	
2.7	Create a regional brand that encompasses all towns	
2.8	Develop a business and industry attraction strategy	
Environment	to protect or improve the natural environment	
3.1	Undertake initiatives to improve recycling	• Establishment of initiatives such as small scale grants to undertake projects aimed at improvement or protection of environment, and a review of recycling activities and implement changes that are useful and affordable
3.2	Support environmental sustainability initiatives and community forums	

**Infrastructure** *to maintain or add to the stock of infrastructure used by the community to go about daily life*

4.1	Undertake town beautification programs	● <i>Extent to which the Asset Management Plan is implemented</i>
4.2	Improve utilities (power, water, etc)	
4.3	Maintain/ improve community facilities to an agreed standard	
4.4	Develop a process to deal with miscellaneous works requests	● <i>Implementation of system to deal with minor works requests</i>
4.5	Improve facilities for trucks and drivers	
4.6	Instigate a road verge maintenance program	

**Civic Leadership** *to better allocate scarce resources and effectively interact with the community*

5.1	Implement measures to improve relationship and communication between Council and community	● <i>Implementation of initiatives to better connect Council with the community and associated matters.</i>
5.2	Improve elected member performance	
5.3	Develop an advocacy and lobbying capacity	
5.4	Measures to improve organisational efficiency	

### Status of the Measures of Success

The measures of success pick a key outcome (measure) for each priority area (objective) to show overall progress made against the strategies/actions that underpin the outcome.

CoVP CBP Measures of Success 2019 - 2020				
Priority Area	Descriptor	Measure	Status	Comment
<b>Community</b>	To enhance and improve a sense of community in the Shire	Development and implementation of a Shire recreation plan		Shire Recreation Plan not commenced. Needs to commence when resources for the Shire are more clear. Will need to be scheduled in subsequent out years.
<b>Economic</b>	To improve and add to local economic development and activity	Development and implementation of a Shire economic plan and associated activities		Plan not commenced. Requires commitment to provide key resourcing to develop and then implement the plan. Will need to be scheduled in subsequent out years.
<b>Environment</b>	To protect or improve the natural environment	Establishment of initiatives such as small scale grants to undertake projects aimed at improvement or protection of environment, and a review of recycling activities and implement changes that are useful and		Impacted by lack of resources in this area. Will need to be scheduled in subsequent out years.
<b>Infrastructure</b>	To maintain or add to the stock of infrastructure used by the community to go about daily life	Extent to which the Asset Management Plan is implemented		Key road funding secured re Mogumber-Yarrowindah Road
		Implementation of system to deal with minor works requests		Will be carried forward to 2020/2021
<b>Civic Leadership</b>	To better allocate scarce resources and effectively interact with the community	Implementation of initiatives to better connect Council with the community and associated matters		Shire President and CEO engaged the community widely regarding COVID-19 and the Mogumber Bush Fire. Shire has successfully continued participating in key stakeholder meetings and advocacy. Integrated Planning and Reporting reviewed and improved. Community Engagement strategy/policy to be developed (development of strategy with community impacted by COVID-19). Will be carried forward for 2020/2021

Legend				
Off-track		0 - 49% completed		Road block could be due to funding revised or deferred, inadequate resources available, other priorities take over, natural event, or is not due to start at the moment
Monitor		50 - 69% completed		Project is progressing adequately, staff need to ensure it does not fall into "off track"
On-track		70 - 100% completed		The desired range when adequate resourcing is available for an action (key project, facility or service)
Deferred		date		Sometimes, project funding is not available until a later date, or has been withdrawn or the matter is outside the Shire's resourcing and so on



The table shows that the actions which underpin the Community Outcome regarding the need for a Shire Recreation Plan are not adequately resourced. Given that the Shire will be dealing with pandemic matters (including, the recovery and post recovery phase) for quite some time, a more realistic position is that these matters are not commenced until at least 2021/2022. Unfortunately, this is the same for the Economic Outcome and the Environment Outcome.

The Infrastructure Outcome has had some progress given work undertaken on some of the Shire's assets including the Administration Building and also receiving key funding for a number of the Shire's road construction and improvement projects e.g. the Wheatbelt Secondary Freight Network project.

In terms of the final outcome regarding Civic Leadership, key actions have been undertaken and completed including those regarding ongoing participation in key stakeholder forums such as the Zone, AROC and the Regional Road Group. Others include updating the IPR documents and ensuring regulatory services are in place and that the controls for providing good governance are continuously implemented.

## Corporate Business Plan

The current Corporate Business Plan was implemented in August 2019. The March and June Quarters were impacted by the advent of the COVID-19 pandemic. This means many of the Shire's resources were diverted to assist manage the key requirements expected of local governments during this time. A summary on the actions at this stage is shown in the table below:

Overview of Actions June Quarter						
Priority Area	Off-Track	Monitor	On-Track	Defer	Total	Comment
Community	4	2	2	4	12	These actions need resources and better time lines
Economic	0	0	1	8	9	As per Community
Environment	0	0	0	2	2	As per Community
Infrastructure	3	0	2	2	7	Actions are more within the Shire's capability as key funding has been received during this quarter
Civic Leadership	1	1	7	0	9	Shows key work has continued in this area
<b>Total</b>	<b>8</b>	<b>3</b>	<b>12</b>	<b>16</b>	<b>39</b>	31% of actions are on track. 41% of actions require consideration of an applicable start date, while 20% require much better resourcing

The overview for the June quarter shows that, perhaps the CBP is not realistic in terms of the priority timeline provided for all actions i.e. 2019/2020. This is a key weakness of the current plan and so the CEO will develop more effective start and due dates for many of the key actions. The other issue is that many of these same actions require better resourcing. The Shire certainly has staff regarding its day to day operations (services and facilities), although these are stretched. What it does not have is a means at this point to drive many of the community, economic and environment priorities.

## SoVP Corporate Business Plan Update June Quarter 2019/2020

Priority Area	Strategy	Action	Who	Cost	Q1	Q2	Q3	Q4	Completed %	Comment
Community	1.1 Better publicise upcoming events and activities in the Shire	1.1.1	CEO						100	Includes community newsletter, Shire Facebook Page
	1.2 Improve aged care and support	1.2.1							0	Plan for 2021/2022 regarding an advocacy strategy
	1.3 Promote community health and wellbeing	1.3.1							0	Impacted by COVID-19 and lack of resources in this area
		1.3.2							0	Impacted by COVID-19 and lack of resources in this area
	1.4 Support sporting, volunteer and community groups	1.4.1							0	Impacted by COVID-19 and lack of resources in this area
		1.4.2							0	Impacted by COVID-19 and lack of resources in this area
		1.4.3							0	Not commenced. See 1.6.1
	1.5 Increase community activities	1.5.1							65	Australia Day celebrations held. Anzac Day and Thank a Volunteer impacted by COVID-19
		1.5.2							65	See 1.5.1.
	1.6 Develop new/raise existing community facilities	1.6.1							0	See 1.4.3. Not commenced. Recreation Plan required first - 2021/2022?
		1.6.2							0	Not commenced. See 1.6.1
		1.6.3	MWS						100	Strategic Resourcing Plan implemented August 2019. Calingiri Hockey Oval improved. Calingiri Oval grass and surface reviewed. Calingiri Basketball Court dismantled as it was dangerous
	2.1 Examine opportunities to diversify the local economy through initiatives such as tourism	2.1.1							0	Plan for 2021/2022. There is a lack of resources in this area to undertake promotion regarding this action
	2.2 Improve tourist/ caravan park accommodation	2.2.1							0	Plan for 2021/2022 including economic development plan. There is a lack of resources in this area to carry out such an investigation and level of planning
	2.3 Improve community connectivity	2.3.1							0	Strategic Resourcing Plan implemented August 2019. See 2.2.1
Economic	2.4 Initiatives to reverse ageing population	2.4.1							0	Matter for commencement in 2021/2020
	2.5 Air installations to support marketing of localities	2.5.1							0	Not commenced. Impacted by lack of resources in this area
	2.6 Review land supply in town sites	2.6.1	TP						100	Not commenced. Impacted by lack of resources in this area
	2.7 Create a regional brand that encompasses all towns	2.7.1	CEO						0	Omibus amendments. Consultation process conducted. Assessment of responses July/August 2020
		2.7.2	CEO						0	Conduct in conjunction with ARCC?
	2.8 Develop a business and industry attraction strategy	2.8.1	CEO						0	Conduct in conjunction with ARCC?
	3.1 Undertake initiatives to improve recycling	3.1.1	EHO						0	Not commenced. Plan for 2022/2023
	3.2 Support environmental sustainability initiatives and community forums	3.2.1							0	Not commenced. Plan for 2021/2022
									0	Not commenced. Plan for 2021/2022
									0	Not commenced. Plan for 2021/2022

**Legend**

0 - 49% completed  
50 - 69% completed  
70 - 100% completed  
date

## **KEY INITIATIVES 2020/2021**

During 2020/2021, it is expected that the Shire will deliver the following:

### **Community**

The Shire will develop a communications strategy/policy.

### **Economic**

The Shire will continue the Omnibus Review to its Local Planning Scheme.

### **Environment**

Council will consider the Community Deposit Scheme as a key recycling strategy by 30 June 2020

### **Infrastructure**

The Shire will complete the Wheatbelt Secondary Freight Network (WSFN) Pilot Project in readiness for full projects under the WSFN:

- Mogumber-Yarawindah Road Reconstruction Project;
- Calingiri-New Norcia Road and Toodyay-Bindi Bindi Road Intersection Project.

### **Civic Leadership**

There are a number of key outcomes to be achieved including the Shire to:

- Implement training and development of staff according to its workforce plan;
- Commence quarterly reporting on priorities in the CBP;
- Increase community awareness through promoting the Shire brand.



**OMNIBUS AMENDMENT TO TOWN PLANNING SCHEME**

The Shire's consultant town planner will continue to progress an important, much needed amendment to the Shire of Victoria Plains Local Planning Scheme No.5 to address a number of issues that have arisen and changes that have occurred since the Scheme was first approved and gazetted in March 2012 and subsequently amended in September 2017 to align it with the requirements of the Planning and Development (Local Planning Schemes) Regulations 2015. The amendment has been formally referred to and is now being assessed by the Department of Planning, Lands and Heritage with a final recommendation to be made to the Western Australian Planning Commission and Minister for Planning in the first quarter of 2021.

Following receipt of formal notification of the Minister for Planning's final decision regarding the abovementioned amendment, the Shire's local planning policies will be reviewed and a suite of new policies prepared for consideration by Council and public advertising thereafter for a minimum period of 30 days. Public advertising will be undertaken to provide opportunity for the local community to provide feedback and comment on the proposed policies before any decision is made by Council regarding their final adoption.

The Shire's town planner will also continue assisting the Shire Administration, local businesses and community members with any town planning and development related matters and will assess and provide recommendations to Council in respect of any rezoning, subdivision and/or development applications received.

**CAPITAL PROGRAM 2019-20 – 2022/2023**

A number of additional actions are forecast to be undertaken during the life of the Plan, which will result in additional capital expenditure. The additional activities are summarised below along with an indication of the forecast capital expenditure extracted from the Long-Term Financial Plan:

Action	Project	2019-20	2020-21	2021-22	2022-23
4.3.1	Plant Replacement Program	209,610	145,135	625,581	438,385
4.3.1	Furniture and Equipment Renewals	35,176			25,157
4.6.1	Road Renewals R2R	200,000	200,000	200,000	200,000
4.6.1	Road Renewals RRG	180,000	300,000	300,000	300,000
4.5.1	Bin Road Access	1,300,000			
4.3.1	Footpaths	50,000	50,000	50,000	50,000
4.2.2	Provision for Sewerage	30,000	30,000	30,000	30,000
4.4.1	Bunded Fuel Storage - Diesel	40,000			
4.3.1	Other Infrastructure renewals			12,990	112,616
4.3.1	Purchase House	350,000			
4.3.1	Building Renewal		60,000	60,000	60,000
<b>Total</b>		<b>2,184,786</b>	<b>785,135</b>	<b>1,278,571</b>	<b>1,216,571</b>

The impact of the Mogumber-Yarawindah Rd WSN is not included in the above.





President Pauline Bantock, Federal, Member for Durack Melissa Price MP,  
Deputy President David Lovelock, Deputy Prime Minister Michael  
McCormack, Shire CEO Glenda Teede

The Shire of Victoria 2019 – 2020 Annual Report was prepared by Sean Fletcher from the Shire's Governance Section. All queries regarding the Annual Report can be directed to the Shire's CEO.

**AUDITOR'S REPORT (OPINION)**

**AUDITED ANNUAL FINANCIAL STATEMENTS**

**(ANNUAL FINANCIAL REPORT)**



Responsible Areas	Community Services
Responsible Officer	Chief Executive Officer
Affected Staff	All staff and support persons

### Objective

The purpose of this Policy is to provide guiding principles for community engagement to ensure consistent, meaningful and best practice engagement is carried out within the Shire of Victoria Plains (the Shire).

### Scope

The Shire will engage with the community to better understand their wants, needs and aspirations; address issues affecting their wellbeing; and to identify and deliberate solutions to commonly recognised problems.

This Policy defines the principles and mechanisms for engaging with the community.

**Rationale:** Community engagement strengthens relationships and aims to build trust between the Shire and the community. It enables informed decision making in relation to strategic policy, planning and prioritisation of resource allocation. An engaged community is an outcome and is characteristic of good democratic government. Good governance reflects contributions to the decision making process by those impacted by the decision.

### Policy – Community Engagement Framework

The Shire is committed to ensuring engagement provides stakeholders with the opportunity to participate at the appropriate level in the development and review of policies, plans and services and that feedback is provided on the results of the engagement. The Policy ensures stakeholder's comments and concerns are acknowledged and considered, and available for decision-making.

Community engagement occurs under different circumstances and for different reasons:

1. Community engagement may occur:

- 1.1. Where a proposed change to the Shire's strategic direction, functions or programs may significantly affect the community in terms of the economy, lifestyle, environment, wellbeing or amenity;
- 1.2. When developing new or reviewing existing strategies, plans and Capital Works;
- 1.3. When introducing a new service, discontinuing an existing service or substantially changing or reviewing a service that may significantly affect how services are provided;
- 1.4. When proposals are made for changing the way in which public space looks, is used or enjoyed;
- 1.5. When the community raises a significant issue with the Shire for deliberation and there are likely to be competing community interests and adverse media and public attention;
- 1.6. During the planning, development and delivery of major projects and the capital works plan; and/or
- 1.7. When we are required to do so by law (also known as a statutory process).



2. Community engagement isn't always applicable, or possible, due to time constraints and generally may not occur when:
  - 2.1 An immediate resolution is required;
  - 2.2 Technical or other expertise is required;
  - 2.3 The Shire is responding in an emergency where public health and safety are at risk;
  - 2.4 Decisions by the Administration that relate to the Shire's day-to-day business operations; and/or
  - 2.5 Legal, commercial or confidential restrictions are involved.
3. The policy does not apply to advocacy campaigns and does not negate the need to adhere to statutory and legal obligations regarding community consultation.
4. The type and level of community engagement will vary depending on the nature of the project/proposal and level of impact it may have. A highly effective tool to determine the appropriate level of engagement is the International Association for Public Participation's universally recognised participation spectrum:

## IAP2 Spectrum of Public Participation

in process. The Spectrum is used internationally, and it is found in public participation plans around the world.

INCREASING IMPACT ON THE DECISION					
	INFORM	CONSULT	INVOLVE	COLLABORATE	EMPOWER
PUBLIC PARTICIPATION GOAL	To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.	To obtain public feedback on analysis, alternatives and/or decisions.	To work directly with the public throughout the process to ensure that public concerns and aspirations are consistently understood and considered.	To partner with the public in each aspect of the decision including the development of alternatives and the identification of the preferred solution.	To place final decision making in the hands of the public.
PROMISE TO THE PUBLIC	We will keep you informed.	We will keep you informed, listen to and acknowledge concerns and aspirations, and provide feedback on how public input influenced the decision.	We will work with you to ensure that your concerns and aspirations are directly reflected in the alternatives developed and provide feedback on how public input influenced the decision.	We will look to you for advice and innovation in formulating solutions and incorporate your advice and recommendations into the decisions to the maximum extent possible.	We will implement what you decide.

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The IAP2 spectrum is a very powerful framework. For local government, the role of the community in each level is:

Inform	Consult	Involve	Collaborate	Empower
Listen	Contribute	Participate	Partner	Lead

Typical tools or methods that may be used at each level are:

Example Tools				
INFORM	CONSULT	INVOLVE	COLLABORATE	EMPOWER
Newsletters	Public comment	Workshops	Advisory Committees	Referenda
Displays	Focus Groups	Polls	Reference Groups	Decisions delegated to committees with community membership
Letters	Surveys	Mailing lists		
Pamphlets	Public meetings			
Web sites				
Local newspaper				

With regard to the Shire's current capacity to engage with the community, the first four levels of community participation are applicable:

1. Inform (Listen).
2. Consult (Contribute).
3. Involve (Participate).
4. Collaborate (Partner).

Examples of IAP2's use regarding local government include:

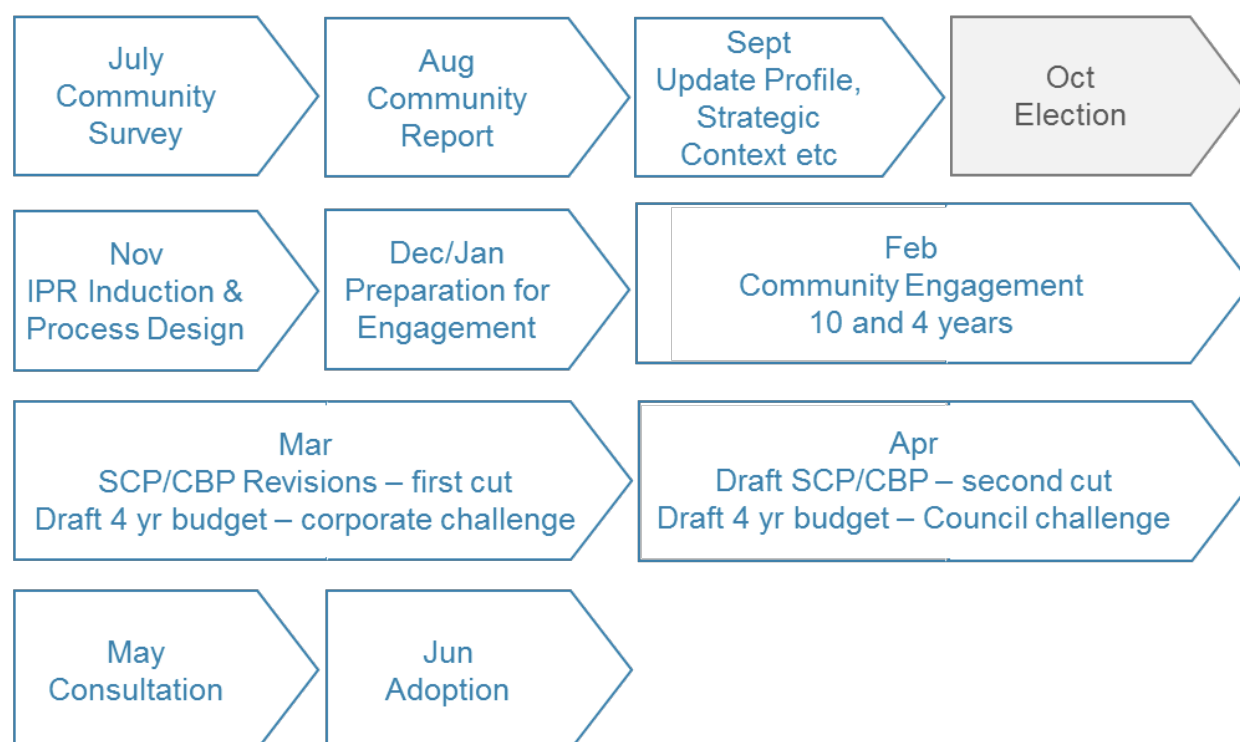
- Statutory Feedback: The Inform and Consult levels are applicable. This is when the Shire is required to follow legislation in terms of the feedback required e.g. seeking public comment re land use planning matters.
- Development of SCP: The Involve level is applicable. Ideally, the Collaborative level is the end game in due course. However, the Shire may use some of the the inform and consult tools.
- Audit Committee: This committee is compulsory and advises both Council and the CEO on its terms of reference.

### Consultation with Stakeholders

The interim policy has been developed internally with both Staff and Council and in accordance with the I International Association for Public Participation (IAP2) model and 'Quality Assurance Standard for Community and Stakeholder Engagement.'

When the Shire is in a position to develop the final version of the Community Engagement Policy, it will be developed further with the wider community.

### Integrated Planning and Reporting – Strategic Community Plan



**Diagram 1 – 12 Month Cycle**

**Source: Integrated Planning and Reporting – Framework and Guidelines 2016 DLGSCI**

The development and review of the Strategic Community Plan (SCP) is based on the 12 month cycle in Diagram 1 that includes the relevant October Local Government Ordinary Election. The 12 month cycle also guides the Shire and the Community regarding when key community engagement should occur.

The revised SCP also informs (and vice versa) the other IPR plans including the Corporate Business Plan, the Strategic Resourcing Plan (Contains the Long Term Financial Plan and the Asset Management Plan) and the Workforce Plan. It will also inform the Information Communication and Technology Plan.

### Definitions

#### Community

Community refers at least to a group of people living in the same district (local government area of control) and property owners who may live outside the district at any given time. Businesses and community groups are also included.

The concept of community can be, and often is, extended to include those from other places who visit, work or recreate within the locality. Those who have left and reside elsewhere (“diaspora”) may also be considered part of the community.

Ideally, the Shire actively partners the community in realising the future of the district. Communities provide vital input to understanding aspirations and service needs. In turn, they have a key role in monitoring progress. These roles are voluntary and rely on engaging local government processes, where the community feels they genuinely have a voice in decisions that affect them in the long, medium and short term (Integrated Planning and Reporting Guidelines 2016: DLGSCI)

## Community Engagement

Community engagement is a planned process with the specific purpose of working across organisations, stakeholders and communities to shape the decisions or actions of the members of the community, stakeholders or organisation in relation to a problem, opportunity or outcome. (IAP2 Australasia).

## Stakeholders

The word 'stakeholder' defines individuals, group of individuals, organisations or a political entity with a specific stake in the outcome of a decision to the impact of a policy, project or proposition. (IAP2 Australasia)

## Council

The Council sets the local government's strategic and policy directions and makes the final judgement call on the best balance between aspirations and affordability. This is at the heart of the elected Council's governance role and a prime means of giving effect to local democracy. It is up to the Council to ultimately determine affordable and achievable priorities that respond to the needs and aspirations of the community. Therefore, it needs to engage with the community and other key stakeholders on the real choices it is facing in the long, medium and short term (Integrated Planning and Reporting Guidelines 2016: DLGSCI)

## Administration

The Administration led by the CEO is responsible for advising Council, providing appropriate and effective engagement, planning and monitoring processes and, implementing Council's decisions. The Administration supports Council to set the strategic direction of the local government. This support takes the form of information and advice to Council and leading the preparation of the suite of IPR documents. The Administration ensures that the detailed planning and costing of service level options provides a robust underpinning for community engagement and Council decision-making. The CEO plays a significant leadership role in establishing workforce capacity and developing organisational culture, especially a culture that embraces community engagement as the platform upon which the activities and functions of the local government are built (Integrated Planning and Reporting Guidelines 2016: DLGSCI)

## Relevant management practices/documents

1. Strategic Policy Framework re community engagement if required when developing policies.
2. Community Engagement Procedures. These are developed by the CEO for each type of engagement, as and when, required.

## Legislation/local law requirements

### **Local Government (Administration) Regulations 1996**

19C. Strategic community plans, requirements for (Act s. 5.56)

Sets out the parameters regarding the Strategic Community Planning process to be observed by local government.

**Integrated Planning and Reporting – Framework and Guidelines 2016**

The Departmental guidelines provide information, models and examples of what is required under the IPR Framework and with regard to the development and review of the SCP and the need for the implementation of a community engagement policy.

Office Use Only				
Relevant delegations				
Initial Council adoption	Date	24 March 2021	Resolution #	
Last reviewed	Date	N/A	Resolution #	
Next review due	Date	March 2024		



Government of Western Australia  
Department of Fire & Emergency Services



# DFES Bushfire Risk Management Planning Program Shire of Victoria Plains Briefing

# Bushfire Risk Management Planning - Background

- Under the State Hazard Plan - Fire (Interim) (OEM 2017) an integrated Bushfire Risk Management Plan (BRM Plan) is to be developed for local government areas with significant bushfire risk.
- Strategic document that identifies assets at risk from bushfire and their priority for treatment – multi agency responsibility - tenure-blind
- BRM Plans are a Local Government owned document – Report annually / Review 5 Years
- Reducing bushfire risk across the State is a collaborative process and requires commitment from all stakeholders including State Agencies



# BRMP – Process & Status

- **Plan Developed by BRPC in consultation with stakeholders.**
- **Draft Plan submitted to DFES for review / approval - approved**
- **BRMP submitted to OBRM for review / approval – approved**
- **BRMP Submitted to Shire Council for endorsement - Submitted**
- **Shire eligible for MAF Funding – On target**



# MAF Funding Process

- Identify desired treatments and enter into BRMS
  - Prioritise through engaging with key stakeholders
- Seek estimate/quotations for desired treatments – enter into BRMS indicating MAF round
- Upload Pre-Treatment Photos showing current state
- Complete application with approvals of Shire CEO and Regional DFES Superintendent – submit to MAF
- Subject to funding ceiling potentially re-assess submission / re-submit
- Execute against plan / record and update BRMS / Post Photos
- Mid term reporting / Final Acquittal

# Shire of Victoria Plains – MAF Eligibility

Land Manager	Area ha	% of Plan Area
SoVP	216.38	.084
Department of Planning Lands and Heritage	178.51	.069
Water Corp	254.96	.099
Department of Biodiversity, Conservation and Attractions	1341.50	.522
Public Transport Authority	7.33	.003
Main Roads	5.66	.002
Department of Water and Environmental Regulation	89.72	.035
Department of Education	8.43	.003
Private (predominantly agricultural holdings)	254,871	99.18
Total		100

# Shire of Victoria Plains – Asset Category

Asset category	Proportion of identified assets
Human Settlement	40.1 %
Economic	51.87 %
Environmental	4.06 %
Cultural	3.97 %

# Shire of Victoria Plains – Risk Status

Risk Rating / Category	Low	Medium	High	Very High	Extreme
Human Settlement	5.52%	3.97%	13.69%	15.89%	1.10%
Economic	1.77%	7.06%	19.65%	20.53%	2.87%
Environmental	-	-	-	2.65%	1.32%
Cultural	-	-	-	1.32%	0.22%

\*\* Total Number of Assets @ 12/03/2021

# Bushfire Risk Mitigation - Treatment Status

- Recommended Treatments will now be progressively entered within the Bushfire Risk Management System (BRMS) ...focus on Extreme / VH / H
- Treatment objective is to reduce risk to asset...e.g. reducing fuel loads that would bring a fire into a town site
- As treatments are agreed and/or executed they are recorded in BRMS and the risk is updated as they are completed
- Shire of Vic Plains has access to BRMS and training (DFES).

# BRMS – Asset Treatment Example (Bolgart)



Government of Western Australia  
Department of Fire & Emergency Services



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Risk Assessment 29795 (VPNPS045 - Bolgart To...

Identify	Assess	Treat	
<b>Step 1</b> Risk Factor and Description	<b>Step 2</b> Current Risk	<b>Step 3</b> Proposed Treatment(s)  Enter details of your proposed treatment	<b>Step 4</b> Post Treatment Risk  The Level of Risk after treatment
Active: <input checked="" type="checkbox"/>  Asset Category: Human Settlement Asset Sub-category: Residential Description: Bolgart Townsite	Very High Matrix	Treatment ID: 7674 Treatment Strategy: Fuel Management Treatment: Mechanical Works Due Date: 23/08/2021	Matrix

# BRMS – Treating the Risk - Mitigation techniques.

There are 5 main mitigation techniques

- **Planning**  
Fire safe refuge / Evac Plans / Community Engagement
- **Fuel Management**  
Prescribed burns / Mechanical Works / Chemical Works / Grazing
- **Ignition Management**  
Power line maintenance / Access Gates / Arson Prevention / Camp Cooking
- **Community Engagement**  
Bushfire Programs / Meetings / Signage etc.
- **Preparedness**  
Firebreaks / Water Tanks / Access Tracks / FF Equip



Community Engagement is key mitigation strategy



Example of Fuel Management – Mulching / Spraying



# Questions?

## Thank you for your time

