



PUBLIC ATTACHMENTS

Ordinary Council Meeting

26 July 2023

PUBLIC ATTACHMENTS

Shire of Victoria Plains

No	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
1	EFT12125 56316	01/06/2023 19/05/2023	Avon Waste	Rubbish Collection General - to 10 May 2023 Rubbish Collection General - to 10 May 2023	1831.01	\$ 1,831.01		
2	EFT12126 122	01/06/2023 31/05/2023	Bolgart Hotel	Staff accommodation - Building Officer - week ending 31/05/2023 Staff accommodation - Building Officer - week ending 31/05/2023	525.00	\$ 525.00	L	
3	EFT12127 7596	01/06/2023 29/05/2023	Biomax Wastewater Recycling Systems	Bolgart Aged Care - Wastewater Inspection - Quarterly Inspection Bolgart Aged Care - Wastewater Inspection - Quarterly Inspection	\$ 549.50	\$ 549.50		
4	EFT12128 TRAVEL CLAIM	01/06/2023 31/05/2023	Cr Jim Kelly	Travel Claim - April 2023 & May 2023 - Council Briefing and Meeting Travel Claim - April 2023 & May 2023 - Council Briefing and Meeting	\$ 477.70	\$ 477.70	L	
5	EFT12129 417	01/06/2023 15/05/2023	Ellis And Sons Constructions (Gregory Thomas Ellis)	Bolgart Caravan Park Ablution Block - asbestors removal Bolgart Caravan Park Ablution Block - asbestors removal	\$ 11,000.00	\$ 11,000.00		F
6	EFT12130 541	01/06/2023 29/05/2023	Greg Alan Electrical Airconditioning & Refrigeration (Pithara Electrical Pty Ltd)	Calingiri Football Pavilion - removed faulty fan motors on outdoor unit located on the roof of the pavilion, and supplied and installed new fan motors and printed circuit boards Calingiri Football Pavilion - removed faulty fan motors on outdoor unit located on the roof of the pavilion, and supplied and installed new fan motors and printed circuit boards	\$ 3,382.20	\$ 3,382.20		
7	EFT12131 10 11	01/06/2023 31/05/2023 31/05/2023	Hyatt Concrete	Bridge Works: Footing repairs on Bridge 4047-Glentromie Yerecoin Rd Moore River Bridge concrete works - Bolgart West Rd - LRCI funded	\$ 9,000.00 \$ 16,256.00	\$ 25,256.00		F
8	EFT12132 731 732	01/06/2023 25/05/2023 28/05/2023	KA Tyres & Battery's	Vehicle service and supply: Depot - Mazda BT 50 - supplied UHF antenna CESM Vehicle - carried out 130,000 km vehicle and safety service	\$ 32.95 \$ 688.13	\$ 721.08	L	
9	EFT12133 1125	01/06/2023 31/05/2023	Rural Infrastructure Services	Provision of consultancy services for May 2023 for development works on WSFN road projects (SFN002) Provision of consultancy services for May 2023 for development works on WSFN road projects (SFN002)	\$ 3,520.00	\$ 3,520.00		F
10	EFT12134 100535 100536 100538	01/06/2023 17/05/2023 18/05/2023 25/05/2023	The Farmco / Yerecoin Traders	Catering for: Community Development - Happy Healthy Communities meeting LEMC meeting May 2023 Council meeting	\$ 59.40 \$ 180.00 \$ 217.80	\$ 457.20	L	
11	EFT12135 627	01/06/2023 27/03/2023	Training Momentum Pty Ltd	Health & Safety Representative Course - 1 staff from Administration and 2 from Depot Health & Safety Representative Course - 1 staff from Administration and 2 from Depot	\$ 3,300.00	\$ 3,300.00		
12	EFT12136 MAY2023	08/06/2023 01/06/2023	Colin Ashe	Staff housing - internet - May 2023 reimbursement Staff housing - internet - May 2023 reimbursement	\$ 80.00	\$ 80.00	L	
13	EFT12137 792	08/06/2023 31/05/2023	Conway Highbury Pty Ltd	Professional services - Yerecoin sewerage scheme matters, Lot 5 / Lot 99 deed & caveat, staff consultation, liaison with legal Professional services - Yerecoin sewerage scheme matters, Lot 5 / Lot 99 deed & caveat, staff consultation, liaison with legal	\$ 1,573.00	\$ 1,573.00		

Ordinary Council Meeting
Description
28 July 2023

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14	EFT12138 Shire of Victoria Plains	08/06/2023	Dun Direct Pty Ltd	Depot - fuel and supplies - May 2023		\$ 13,964.33		
	887980	16/05/2023		BSP Inline Digital Diesel flow meter	\$ 419.27			
	888482	24/05/2023		Diesel supplies	\$ 13,545.06			
15	EFT12139	08/06/2023	Exurban Rural and Regional Planning	Town Planning Consultancy services provided in May 2023		\$ 3,005.17		
	4375	03/06/2023		Town Planning Consultancy services provided in May 2023	\$ 3,005.17			
16	EFT12140	08/06/2023	Ferraloro Brickpaving (Christian Ferraloro)	Calingiri Cemetery entrance - carried out brickwork plus accommodation - LRCI funded		\$ 5,516.00		F
	105	06/06/2023		Calingiri Cemetery entrance - carried out brickwork plus accommodation - LRCI funded	\$ 5,516.00			
17	EFT12141	08/06/2023	KA Tyres & Battery's	CESM Vehicle - supplied and fitted new tyres		\$ 837.99	L	F
	735	04/06/2023		CESM Vehicle - supplied and fitted new tyres	\$ 837.99			
18	EFT12142	08/06/2023	LG Best Practices	Rates services		\$ 13,369.98		
	22138	30/04/2023		Rates training and mentoring - Rates Officer	\$ 536.25			
	22139	30/04/2023		Rates services - April 2023	\$ 6,476.25			
	22166	31/05/2023		Rates training and mentoring - Rates Officer	\$ 1,448.73			
	22167	31/05/2023		Rates services - May 2023	\$ 4,908.75			
19	EFT12143	08/06/2023	Peter Michael Kelly	Reimbursemeny for Electricity Account - Gillingarra Water Supply - 11/10/2021 to 02/05/2023		\$ 941.97	L	
	REIMBURSEMENT	02/05/2023		Reimbursemeny for Electricity Account - Gillingarra Water Supply - 11/10/2021 to 02/05/2023	\$ 941.97			
20	EFT12144	08/06/2023	Piawaning Expo Inc	Community Grant - Piawaning Expo - Fireworks		\$ 4,067.50	L	
	202311	01/06/2023		Community Grant - Piawaning Expo - Fireworks	\$ 4,067.50			
21	EFT12145	08/06/2023	Sharon Oldfield	Calingiri Caravan Booking refund- Cancelled unable to attend		\$ 96.00		
	REFUND	02/06/2023		Calingiri Caravan Booking refund- Cancelled unable to attend	\$ 96.00			
22	EFT12146	08/06/2023	Thomas Culverwell	Gillingarra Hall - Cleaning - 15/05/2023 to 09/06/2023		\$ 300.00	L	
	48	07/06/2023		Gillingarra Hall - Cleaning - 15/05/2023 to 09/06/2023	\$ 300.00			
23	EFT12147	08/06/2023	Western Roofing Services WA	Deposit payment for roof repairs, Dektite/Flue installation, screws replacement, and water leak repairs in Calingiri Sports Pavilion and staff housing		\$ 2,710.28		
	89DEPOSIT	07/06/2023		Deposit payment for roof repairs, Dektite/Flue installation, screws replacement, and water leak repairs in Calingiri Sports Pavilion and staff housing	\$ 2,710.28			
24	EFT12148	15/06/2023	Ampac Debt Recovery (wa) Pty Ltd	Rates Debt Recovery services- May 2023		\$ 269.50		
	96895	31/05/2023		Rates Debt Recovery services - May 2023	\$ 269.50			
25	EFT12149	15/06/2023	Australia Day Council Of Western Australia (Auspire)	Australia Day Council - Gold Membership Subscription 23.24		\$ 720.00		
	1739	31/05/2023		Australia Day Council - Gold Membership Subscription 23.24	\$ 720.00			
26	EFT12150	15/06/2023	Australia Post	Postal Charges - May 2023		\$ 34.63		
	1012467754	03/06/2023		Postal Charges - May 2023	\$ 34.63			
27	EFT12151	15/06/2023	Australian Service Union WA	Payroll deductions		\$ 51.80		
	DEDUCTION	10/05/2023		Period Ending 10/05/2023	\$ 25.90			
	DEDUCTION	24/05/2023		Period Ending 24/05/2023	\$ 25.90			
28	EFT12152			Cancelled				
29	EFT12153	15/06/2023	Avon Valley Windscreens	Depot - Mazda BT50 Freestyle - supplied and installed windscreen		\$ 1,382.70		
	5159	08/06/2023		Depot - Mazda BT 50 Freestyle - supplied and installed windscreen	\$ 1,382.70			
30	EFT12154	15/06/2023	Bolgart Progress Association	Approved community grant - Stage / side curtains		\$ 4,067.50	L	
	COMMUNITY GRANT	14/06/2023		Approved community grant - Stage / side curtains	\$ 4,067.50			

Ordinary Council Meeting
Description
28 July 2023

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31	EFT12155 MAY2023	15/06/2023 31/05/2023	Bolgart Rural Merchandise	Depot - minor maintenance supplies - May 2023 Depot - minor maintenance supplies - May 2023	\$ 199.77	\$ 199.77	L	
32	EFT12156 50231	15/06/2023 13/06/2023	Calingiri Auto Centre (The Trustee for R J Glass Family Trust) t/as	Depot - Mazda BT-50 removed nudge bar, spotlights & wiring Depot - Mazda BT-50 removed nudge bar, spotlights & wiring	\$ 146.30	\$ 146.30	L	
33	EFT12157 412	15/06/2023 08/06/2023	Calingiri Sports Club Inc	Catering for Regional Mens Health Mens Sundowner Catering for Regional Mens Health Mens Sundowner	\$ 300.00	\$ 300.00	L	
34	EFT12158 511075 511414	15/06/2023 31/03/2023 31/05/2023	Civic Legal Pty Ltd	Legal Advice on: Legal implications of caveat on Yerecoin Hall and Fire Brigade Shed Removal of caveat on Lot Miling Road Yerecoin	\$ 501.33 \$ 4,199.57	\$ 4,700.90		
35	EFT12159 27	15/06/2023 13/06/2023	D.E.C Contracting Pty Ltd	Timbco with Grapple saw & chipper for vegetation control project in Old Plains Road - LRCI Funded Timbco with Grapple saw & chipper for vegetation control project in Old Plains Road - LRCI Funded	\$ 24,200.00	\$ 24,200.00		F
36	EFT12160 T27	15/06/2023 14/06/2023	Department Of Mines, Industry Regulation & Safety	Building Service Levy - March 2023 Building Service Levy - March 2023	\$ 226.63	\$ 226.63		
37	EFT12161 163854	15/06/2023 25/05/2023	GHD Pty Ltd	Consultancy Agreement - Removal of asbestos from the Bolgart Caravan Toilet block Consultancy Agreement - Removal of asbestos from the Bolgart Caravan Toilet block	\$ 10,340.00	\$ 10,340.00		F
38	EFT12162 737 736	15/06/2023 08/06/2023 08/06/2023	KA Tyres & Battery's	Supplied valve and battery: Depot - General works vehicle - Toyota Hi Lux - supplied new battery Depot - SAM trailer - replaced tyre valve	\$ 195.00 \$ 35.00	\$ 230.00	L	
39	EFT12163 31	15/06/2023 05/06/2023	Mogumber & Districts Progress Association	Mogumber Hall & Grounds - Cleaning / Rubbish Removal - 31/12/2022 to 01/04/2023 Mogumber Hall & Grounds - Cleaning / Rubbish Removal - 31/12/2022 to 01/04/2023	\$ 966.97	\$ 966.97	L	
40	EFT12164			Cancelled				
41	EFT12165 54	15/06/2023 05/06/2023	Steptoe & Wife Scrap Metal Recycling (Newins Family Trust T/as)	Calingiri/Bolgart Refuse Site Management - 29/05/2023 to 11/06/2023 Calingiri/Bolgart Refuse Site Management - 29/05/2023 to 11/06/2023	\$ 2,961.54	\$ 2,961.54	L	
42	EFT12166 FIREBRIGADE 99210	15/06/2023 29/03/2023 03/05/2023	The Farmco / Yerecoin Traders	Purchases: Yerecoin / Piawaning Fire Brigade-transport strap, insulated female Soda drinks and juices for Council meeting	\$ 100.15 \$ 68.55	\$ 168.70	L	
43	EFT12167 4340	15/06/2023 22/03/2023	Western Australia Local Government Association	Salary & Workforce Survey portal access 22.23 Salary & Workforce Survey portal access 22.23	\$ 1,127.50	\$ 1,127.50		
44	EFT12168 T27	15/06/2023 14/06/2023	Shire of Victoria Plains	Building Service Levy administration fee - March 2023 Building Service Levy administration fee - March 2023	\$ 5.00	\$ 5.00	L	
45	EFT12169 DEDUCTION DEDUCTION	15/06/2023 10/05/2023 24/05/2023	Australian Taxation Office	Payroll Tax deductions: Period Ending 10/05/2023 Period ending 02/05/2023	\$ 16,970.00 \$ 17,035.00	\$ 34,005.00		
46	EFT12170 6246 6362	22/06/2023 02/05/2023 15/06/2023	5 Rivers Plumbing & Gas (Tornado (WA) Pty Ltd	Removal, installation and repairs: Bolgart APU - removed existing oven unit, supplied and installed a new oven Calingiri Sports Ground - investigated drains blocking, inspected septic system, cleared blockage and advised septic tank requires pump out	\$ 3,536.70 \$ 791.18	\$ 4,327.88		

Ordinary Council Meeting
Description
28 July 2023

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47	EFT12171 Shire of Victoria Plains 56778	22/06/2023 02/06/2023	Avon Waste	Rubbish Collection General - to 24/05/2023 Rubbish Collection General - to 24/05/2023	\$ 2,522.94	\$ 2,522.94		
48	EFT12172 126	22/06/2023 21/06/2023	Bolgart Hotel	Staff Accomodation - Building Officer - week ending 21/06/2023 Staff Accomodation - Building Officer - week ending 21/06/2023	\$ 700.00	\$ 700.00	L	
49	EFT12173 GRANT	22/06/2023 15/06/2023	Calingiri P&C Association	Approved community grant - IT improvement Approved community grant - IT improvement	\$ 2,500.00	\$ 2,500.00	L	
50	EFT12174 108	22/06/2023 21/06/2023	Ferraloro Brickpaving (Christian Ferraloro)	Calingiri Cemetery entrance - full payment- carried out brickwork plus accommodation - LRCI funded Calingiri Cemetery entrance - full payment - carried out brickwork plus accommodation - LRCI funded	\$ 6,620.00	\$ 6,620.00		F
51	EFT12175 815	22/06/2023 14/06/2023	Fraser Onsite	Depot - various plant and equipment, vehicle service and repairs Depot - various plant and equipment, vehicle service and repairs	\$ 30,106.68	\$ 30,106.68		
52	EFT12176 558	22/06/2023 27/06/2023	Greg Alan Electrical Airconditioning & Refrigeration	Calingiri Cemetery Entrance - supplied conduit and fittings Calingiri Cemetery Entrance - supplied conduit and fittings	\$ 50.16	\$ 50.16		
53	EFT12177 742	22/06/2023 18/06/2023	KA Tyres & Battery's	Depot - Toyota Hilux - carried out 100,000 km vehicle service and safety Depot - Toyota Hilux - carried out 100,000 km vehicle service and safety	\$ 835.42	\$ 835.42	L	
54	EFT12178 151	22/06/2023 17/06/2023	Lockies Fencing (LR & NJ McInnes T/as)	Calingiri Rubbish Tip - supplied materials and installed fencing Calingiri Rubbish Tip - supplied materials and installed fencing	\$ 26,444.00	\$ 26,444.00	L	
55	EFT12179 584	22/06/2023 01/06/2023	Malts Contracting	Office administration building and other facilities cleaning services - May 2023 Office administration building and other facilities cleaning services - May 2023	\$ 4,500.00	\$ 4,500.00	L	
56	EFT12180 418	22/06/2023 30/05/2023	Market Creations Agency Pty Ltd	CouncilConnect Website Refresh 2023 CouncilConnect Website Refresh 2023	\$ 14,940.20	\$ 14,940.20		
57	EFT12181 180812	22/06/2023 16/01/2023	Signs Plus	CEO Desk plate + postage CEO Desk plate + postage	\$ 43.00	\$ 43.00		
58	EFT12182 55	22/06/2023 19/06/2023	Steptoe & Wife Scrap Metal Recycling (Newins Family Trust T/as)	Calingiri/Bolgart Refuse Site Management - 12/06/2023 to 25/06/2023 Calingiri/Bolgart Refuse Site Management - 12/06/2023 to 25/06/2023	\$ 2,961.54	\$ 2,961.54	L	
59	EFT12183 2815	22/06/2023 15/06/2023	Walkers Diesel Services	Depot - supplied hydraulic hose for Dolly Depot - supplied hydraulic hose for Dolly	\$ 372.40	\$ 372.40	L	
60	EFT12184 108	22/06/2023 19/06/2023	Western Roofing Services WA	Administration building - roof repairs and water leak repairs Administration building - roof repairs and water leak repairs	\$ 1,900.00	\$ 1,900.00		
61	EFT12185 GRANT	22/06/2023 20/06/2023	Yerecoin Tennis Club	Approved Community grant - Lighting Project Approved Community grant - Lighting Project	\$ 4,067.50	\$ 4,067.50	L	
62	EFT12186 DEDUCTION DEDUCTION	23/06/2023 07/06/2023 21/06/2023	Australian Service Union WA	Union fees - payroll deductions Payroll ending 7/06/2023 Payroll ending 21/06/2023	\$ 51.80 \$ 25.90 \$ 25.90	\$ 51.80		

Ordinary Council Meeting
Description
28 July 2023

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63	EFT12187 Shire of Victoria Plains	23/06/2023	Australian Taxation Office	Payroll Tax deductions:		\$ 36,750.00		
	DEDUCTION	07/06/2023		Period ending 07/06/2023	\$ 17,028.00			
	DEDUCTION	07/06/2023		Period ending 07/06/2023 extra tax	\$ 50.00			
	DEDUCTION	21/06/2023		Period ending 21/06/2023	\$ 19,622.00			
	DEDUCTION	21/06/2023		Period ending 21/06/2023	\$ 50.00			
64	EFT12188	27/06/2023	Martindale Pty Ltd	Purchase of Land - Deposit as Agreed		\$ 4,950.00		
	DEPOSITLAND	27/06/2023		Purchase of Land - Deposit as Agreed	\$ 4,950.00			
65	EFT12189	30/06/2023	Candice Watson	Staff Training - Meals - Reimbursement		\$ 190.00	L	
	DOT MEALS REFUND	27/06/2023		Staff Training - Meals - Reimbursement	\$ 190.00			
66	EFT12190	30/06/2023	Cr David Lovelock	Council allowance - 4th quarter		\$ 2,125.00	L	
	QTR-4	01/06/2023		Council allowance - 4th quarter	\$ 2,125.00			
67	EFT12191	30/06/2023	Cr Gary O'Brien	Council allowance - 4th quarter		\$ 2,125.00	L	
	QTR-4	01/06/2023		Council allowance - 4th quarter	\$ 2,125.00			
68	EFT12192	30/06/2023	Cr Jim Kelly	Council allowance - 4th quarter		\$ 2,459.39	L	
	QTR-4	01/06/2023		Council allowance - 4th quarter	\$ 2,125.00			
	EXPENSECLAIMS	28/06/2023		Council travel reimbursement	\$ 334.39			
69	EFT12193	30/06/2023	Cr Neville Clarke	Council allowance - 4th quarter		\$ 2,750.00	L	
	QTR-4	01/06/2023		Council allowance - 4th quarter	\$ 2,750.00			
70	EFT12194	30/06/2023	Cr Pauline Bantock	Council allowance - 4th quarter		\$ 4,625.00	L	
	QTR-4	01/06/2023		Council allowance - 4th quarter	\$ 4,625.00			
71	EFT12195	30/06/2023	Cr Stephanie Penn	Council allowance - 4th quarter		\$ 2,125.00	L	
	QTR -4	01/06/2023		Council allowance - 4th quarter	\$ 2,125.00			
72	EFT12196	30/06/2023	Cr Suzanne Woods	Council allowance - 4th quarter		\$ 2,125.00	L	
	QTR-4	01/06/2023		Council allowance - 4th quarter	\$ 2,125.00			
73	EFT12197	30/06/2023	Dallywater Consulting	Contract Environmental and Health Officer Services - 25/05/2023 to 08/06/2023		\$ 6,793.34		
	2223024	26/06/2023		Contract Environmental and Health Officer Services - 25/05/2023 to 08/06/2023	\$ 6,793.34			
74	EFT12198	30/06/2023	Department Of Mines, Industry Regulation & Safety	Building Service Levy - April 2023 and May 2023		\$ 1,542.41		
	T27	28/06/2023		Building Service Levy - April 2023 and May 2023	\$ 1,542.41			
75	EFT12199	30/06/2023	Naomi Auhl	Department of Transport staff training - meals and travel reimbursement		\$ 346.30	L	
	DOTTRAINING REIMBURSEMENT	28/06/2023		Department of Transport staff training - meals and travel reimbursement	\$ 346.30			
76	EFT12200	30/06/2023	Shire of Victoria Plains	Administration fees - Building Service Levy - April 2023 and May 2023		\$ 35.00	L	
	T27	28/06/2023		Administration fees - Building Service Levy - April 2023 and May 2023	\$ 35.00			
77	EFT12201	30/06/2023	AFGRI Equipment Australia Pty Ltd	Purchases:		\$ 187.38		
	2720919	22/05/2023		Depot-Caterpillar Excavator-supplied swivel and hydraulic hose	\$ 78.30			
	2727291	06/06/2023		Depot - Bobcat loader - supplied swivel and hydraulic hose	\$ 109.08			
78	EFT12202	30/06/2023	Avon Waste	Rubbish Collection General - to 7th June 2023		\$ 1,845.77		
	56810	16/06/2023		Rubbish Collection General - to 7th June 2023	\$ 1,845.77			
79	EFT12203	30/06/2023	BOC Limited	Depot - Oxygen Industrial and Dissolved acetylene supplies - May 2023		\$ 44.52		
	1333514	29/05/2023		Depot - Oxygen Industrial and Dissolved acetylene supplies - May 2023	\$ 44.52			
80	EFT12204	30/06/2023	Bigmate Monitoring Services Pty Ltd	Depot - GPS monitoring - June 2023		\$ 441.48		
	547233	01/06/2023		Depot - GPS Monitoring- June 2023	\$ 441.48			

Ordinary Council Meeting
Description
28 July 2023

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81	EFT12205 368399	30/06/2023 06/06/2023	Boekeman Machinery (WA) Pty Ltd	Administration - Toyota Rav 4 - supplied & fitted tow bar, tow ball & wiring harness Administration - Toyota Rav 4 - supplied & fitted tow bar, tow ball & wiring harness	\$ 1,300.82	\$ 1,300.82		
82	EFT12206 1400439 1405552	30/06/2023 09/06/2023 21/06/2023	Bunnings Group Ltd	Calingiri Cemetery Entrance - supplied bags of cement Calingiri Cemetery Entrance - supplied bags of cement Calingiri Cemetery Entrance - supplied bags of cement	\$ 278.40 \$ 180.96	\$ 459.36		
83	EFT12207 233	30/06/2023 24/06/2023	Calingiri Football Club	Pavilion hire - Staff Team Building and Sports day Pavilion hire - Staff Team Building and Sports day	\$ 45.00	\$ 45.00	L	
84	EFT12208 1269	30/06/2023 23/06/2023	Chittering Septic Service (Get Pumped CWS Pty Ltd)	Calingiri Sports Pavilion - septic tanks cleaned out Calingiri Sports Pavilion - septic tanks cleaned out	\$ 1,400.00	\$ 1,400.00		
85	EFT12209 9157 9160	30/06/2023 21/06/2023 29/06/2023	Choices Flooring By Dallimores	Supplied and installed flooring vinyl and carpet: Council Chambers - supplied and installed commercial carpet Bolgart Unit 1 - removed existing flooring in lounge, dining, kitchen and hallway, and supplied and installed new flooring vinyl planks	\$ 3,788.00 \$ 3,698.00	\$ 7,486.00		
86	EFT12210 216293 216292	30/06/2023 05/06/2023 05/06/2023	Country Copiers	Photocopier services and reading: Depot - photocopier service and reading May 2023 Administration - photocopier service and reading May 2023	\$ 61.48 \$ 850.62	\$ 912.10		
87	EFT12211 28	30/06/2023 26/06/2023	D.E.C Contracting Pty Ltd	Timbco with Grapple saw & chipper for LRCI vegetation control on Old Plains Road. Inv: 0027 Timbco with Grapple saw & chipper for vegetation control project in Old Plains Road - LRCI Funded	\$ 24,200.00	\$ 24,200.00		F
88	EFT12212 1003573	30/06/2023 26/05/2023	Department of the Premier and Cabinet	Bush Fire Brigade - Gazzetta for Shire of Victoria Plains s.33 notice. Bush Fire Brigade - Gazzetta for Shire of Victoria Plains s.33 notice.	\$ 426.00	\$ 426.00		
89	EFT12213 897823	30/06/2023 12/06/2023	Dun Direct Pty Ltd	Depot Fuel Supplies - June 2023 Depot Fuel Supplies - June 2023	\$ 12,109.47	\$ 12,109.47		
90	EFT12214 110	30/06/2023 26/06/2023	Ferraloro Brickpaving (Christian Ferraloro)	Calingiri Cemetery Entrance - carried out brickwork Calingiri Cemetery Entrance - carried out brickwork	\$ 2,540.00	\$ 2,540.00		
91	EFT12215 749 750	30/06/2023 31/05/2023 31/05/2023	Fire Mitigation Services	Mitigation works and response to Mogumber incident: Mitigation works at Mogumber - parkland mulching and uplift - Mitigation Activity Fund Bushfire response to Mogumber incident at the request of Emergency Service Manager - Bushfire operating grant	\$ 11,380.00 \$ 1,803.21	\$ 13,183.21		F
92	EFT12216 601139808C	30/06/2023 31/05/2023	Flick Anticimex Pty Ltd	Toilets - weekly supply/service of Sanitary Disposal unit Toilets - weekly supply/service of Sanitary Disposal unit	\$ 390.68	\$ 390.68		
93	EFT12217 127	30/06/2023 15/06/2023	GP Mackie & Co.	Supply of gravel - July to December 2022 630 m3 Supply of gravel July to December 2022 630 m3	\$ 1,260.00	\$ 1,260.00		
94	EFT12218 559	30/06/2023 22/06/2023	Greg Alan Electrical Airconditioning & Refrigeration	Mogumber toilet - fixed light Mogumber toilet - fixed light	\$ 324.50	\$ 324.50		
95	EFT12219 750 752	30/06/2023 25/06/2023 28/06/2023	KA Tyres & Battery's	Vehicle service and supply: Depot - Mazda BT 50 - wheel alignment CESM Vehicle - supplied black rim	\$ 100.00 \$ 143.00	\$ 243.00	L	
96	EFT12220 213944	30/06/2023 13/06/2023	JLT Risk Solutions	Regional - Risk Co-Ordinator Avon/Central Midlands - January 2023 to June 2023 Regional - Risk Co-Ordinator Avon/Central Midlands - January 2023 to June 2023	\$ 4,122.25	\$ 4,122.25		

Ordinary Council Meeting
Description
28 July 2023

No	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
97	EFT12221 Shire of Victoria Plains 384293 1288433	30/06/2023 24/05/2023 01/06/2023	Landgate	Fees and charges: Rural UV General Revaluation 22/23 charges Copy of certificate of title fee	\$ \$ \$	7,199.25 7,142.85 56.40		
98	EFT12222 607404865 607920980	30/06/2023 09/05/2023 09/06/2023	Officeworks	Purchases: Tablet cover - Good Things Foundation Grant Administration - printer inks	\$ \$	240.37 78.00 162.37		
99	EFT12223 5293	30/06/2023 31/05/2023	RSM Australia Pty Ltd (atf Birdanco Practice Trust Trading as RSM)	Accounting Services and review of audit planning memorandum and attendance- May 2023 Accounting Services and review of audit planning memorandum and attendance- May 2023	\$ \$	7,763.33 7,763.33		
100	EFT12224 MAY3 MAY478 MAY7	30/06/2023 31/05/2023 31/05/2023 31/05/2023	Rajaford Pty Ltd (Calingiri Traders)	Monthly purchases: Administration Office - office and chambers supplies Administration - Toyota Rav 4 - unleaded fuel Depot - office and maintenance supplies	\$ \$ \$	2,184.74 637.95 163.18 1,383.61	L	
101	EFT12225 872722	30/06/2023 22/06/2023	Scanlan Surveys Pty Ltd	Plan showing proposed road between Toodyay-Bindi Bindi Road & Calingiri - New Norcia Road Plan showing proposed road between Toodyay-Bindi Bindi Road & Calingiri - New Norcia Road	\$ \$	1,716.00 1,716.00		
102	EFT12226 1032	30/06/2023 24/06/2023	Shane T Smith Contracting Pty Ltd	Bolgart Walk Trails - leveled & tidied up Bolgart Walk Trails - leveled & tidied up	\$ \$	1,287.00 1,287.00		
103	EFT12227 349 350 351	30/06/2023 04/06/2023 18/06/2023 25/06/2023	Team Global Express Pty Ltd	Freight Charges - May / June 2023 Freight - 04/06/2023 Freight - 18/06/2023 Freight - 25/06/2023	\$ \$ \$ \$	101.14 32.00 40.48 28.66		
104	EFT12228 101740	30/06/2023 15/06/2023	The Farmco / Yerecoin Traders	Hand wash/cleaner for Yerecoin Wayside Rest area Hand wash/cleaner for Yerecoin Wayside Rest area	\$ \$	317.10 317.10		
105	EFT12229 7053	30/06/2023 08/06/2023	Vocational Training Services (Mainpiper Pty Ltd t/as)	Funded Traineeship - Certificate III in Business Funded Traineeship - Certificate III in Business	\$ \$	1,576.25 1,576.25		F
106	EFT12230 25302	30/06/2023 01/06/2023	Wallis Computer Solutions	IT Support - office & Staff housing internet - June 2023 IT Support - office & Staff housing internet - June 2023	\$ \$	462.00 462.00		
107	EFT12231 86	30/06/2023 26/06/2023	Western Roofing Services WA	Full payment for roof repairs, Dektite/Flue installation, screws replacement, and water leak repairs in Calingiri Sports Pavilion and staff housing Full payment for roof repairs, Dektite/Flue installation, screws replacement, and water leak repairs in Calingiri Sports Pavilion and staff housing	\$ \$	4,065.42 4,065.42		
EFT Totals					\$	455,305.45	\$	455,305.45

108	12579 JUNE2023	15/06/2023 09/06/2023	Shire of Victoria Plains	Petty cash replenishment - minor office supplies and reimbursements Petty cash replenishment - minor office supplies and reimbursements	\$ \$	398.30 398.30		
109	12580 ANTHONY WACURA	29/06/2023 26/06/2023	Bond Administrator	Housing Bond - Calingiri Aged Unit Housing Bond - Calingiri Aged Unit	\$ \$	580.00 580.00		
110	12581 B1094	29/06/2023 29/06/2023	Shire of Victoria Plains (Department Of Transport)	Plant and Vehicle Annual Registrations Plant and Vehicle Annual Registrations	\$ \$	9,818.45 9,818.45		
Cheque Totals					\$	10,796.75	\$	10,796.75

Ordinary Council Meeting
Description
28 July 2023

No	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
Shire of Victoria Plains								
111	DD14149.1	30/06/2023	Shire of Victoria Plains - credit card	Advance payment to credit card for DOT training accommodation	\$ 500.00	500.00		
112	DD14154.1	14/06/2023 24/05/2023 24/05/2023 31/05/2023	Shire of Victoria Plains - credit card Readdle Inc Bendigo Bank Bendigo Bank	Subscription monthly renewal for 22 May 2023 til 23 June 2023 - Flux for Ipad- Officers/ Council members (23/5/23) International transaction fee - Readdle Inc Bank fees	\$ 166.03 \$ 4.98 \$ 4.00	\$ 175.01		
113		14/06/2023 01/05/2023 01/05/2023 11/05/2023 25/05/2023 30/05/2023 31/05/2023 31/05/2023 31/05/2023	Shire of Victoria Plains - credit card Arlo Bendigo Bank Starlink Internet Starlink Internet Bendigo Bank Arlo Bendigo Bank Bendigo Bank	Fire Stations -Security Camera subscription (29/05/2023) Arlo - International Transaction fee Calingiri BFB Internet (10/05) Calingiri BFB Internet (24/05) Card fee Fire station -Security Camera Subscription (29/05/23) Arlo -International Transaction fee Interest - purchase	\$ 12.99 \$ 0.39 \$ 139.00 \$ 174.00 \$ 4.00 \$ 12.99 \$ 0.39 \$ 1.71	\$ 345.47		F
114		14/06/2023 12/05/2023 14/05/2023 16/05/2023 20/05/2023 22/05/2023 28/05/2023 31/05/2023 31/05/2023	Shire of Victoria Plains - credit card Quest Officeworks Bunnings Survey Monkey Dowerin Butcher Officeworks Bendigo Bank Bendigo Bank	Staff Training - Department of Transport - accommodation Webcam PBs - Administration Baits - staff housing Survey Monkey Subscription - DIAP Feedback The Voice Catering Headsets x 2 - Administration Bank fees Bank fees	\$ 1,804.56 \$ 49.00 \$ 18.30 \$ 384.00 \$ 165.94 \$ 60.25 \$ 10.61 \$ 4.00	\$ 2,496.66		
115	DD14154.2 May 2023	14/06/2023 01/06/2023	Wright Express Australia Pty Ltd	Fuel card charges - May 2023 Fuel card charges - May 2023	\$ \$ 10.48	\$ 10.48		
Credit Cards Totals					\$ 3,527.62	\$ 3,527.62		
116	DD14079.1 136754424	01/06/2023 31/05/2023	linet Limited	Internet - Bolgart & Mogumber library -June 2023 Internet - Bolgart & Mogumber library - June 2023	 \$ 79.98	\$ 79.98		
117	DD14080.1 595604450	20/06/2023 30/05/2023	Synergy	Electricity Charges-09/03/2023 to 08/05/2023 Road Board Bldg Electricity Charges-09/03/2023 to 08/05/2023 Road Board Bldg	 \$ 65.87	\$ 65.87		
118	DD14084.1 409506060	01/06/2023 12/05/2023	Synergy	Electricity Charges - 09/03/2023 to 08/05/2023 Calingiri APU Unit2 Electricity Charges - 09/03/2023 to 08/05/2023 Calingiri APU Unit2	 \$ 65.74	\$ 65.74		
119	DD14085.1 1583901424	05/06/2023 17/05/2023	Telstra Corporation Ltd	Telephone Accounts Mobiles - 17/05/2023 to 16/06/2023 Telephone Accounts Mobiles - 17/05/2023 to 16/06/2023	 \$ 1,432.00	\$ 1,432.00		
120	DD14087.1 SUPER DEDUCTION DEDUCTION	07/06/2023 07/06/2023 07/06/2023 07/06/2023	Aware Super Pty Ltd	Superannuation contributions and payroll deductions Superannuation contributions Payroll deductions Payroll deductions	 \$ 5,413.15 \$ 298.51 \$ 50.00	\$ 5,761.66		
121	DD14087.2 SUPER	07/06/2023 07/06/2023	Host Plus Executive	Superannuation contributions Superannuation contributions	 \$ 216.75	\$ 216.75		

Ordinary Council Meeting
Description
28 July 2023

No	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
122	DD14087.3 SUPER	07/06/2023 07/06/2023	Shire of Victoria Plains Mercer Super	Superannuation contributions	\$ 277.20	\$ 277.20		
123	DD14087.4 DEDUCTION SUPER	07/06/2023 07/06/2023 07/06/2023	North Superannuation	Superannuation contributions and payroll deductions Payroll deductions Superannuation contributions	\$ 111.80 \$ 346.58	\$ 458.38		
124	DD14087.5 DEDUCTION SUPER	07/06/2023 07/06/2023 07/06/2023	Macquarie Super Manager II	Superannuation contributions and payroll deductions Payroll deductions Superannuation contributions	\$ 100.00 \$ 88.35	\$ 188.35		
125	DD14087.6 SUPER	07/06/2023 07/06/2023	Australian Super Pty Ltd	Superannuation contributions Superannuation contributions	\$ 604.68	\$ 604.68		
126	DD14087.7 SUPER	07/06/2023 07/06/2023	Hesta Super Fund	Superannuation contributions Superannuation contributions	\$ 239.89	\$ 239.89		
127	DD14087.8 SUPER	07/06/2023 07/06/2023	TWU Super	Superannuation contributions Superannuation contributions	\$ 296.76	\$ 296.76		
128	DD14087.9 SUPER	07/06/2023 07/06/2023	AMP Life Limited	Superannuation contributions Superannuation contributions	\$ 142.44	\$ 142.44		
129	DD14100.1 6308416000	14/06/2023 30/05/2023	Telstra Corporation Ltd	Telephone Accounts - 23/05/2023 to 22/06/2023 Telephone Accounts - 23/05/2023 to 22/06/2023	\$ 950.13	\$ 950.13		
130	DD14101.1 518204340	14/06/2023 24/05/2023	Synergy	Electricity Charges - 11/02/2023 to 14/04/2023 Gillingarra Fire Station Electricity Charges - 11/02/2023 to 14/04/2023 Gillingarra Fire Station	\$ 197.55	\$ 197.55		
131	DD14112.1 SUPER DEDUCTION DEDUCTION	21/06/2023 21/06/2023 21/06/2023 21/06/2023	Aware Super Pty Ltd	Superannuation contributions and payroll deductions Superannuation contributions Payroll deductions Payroll deductions	\$ 5,824.05 \$ 391.41 \$ 50.00	\$ 6,265.46		
132	DD14112.2 SUPER	21/06/2023 21/06/2023	Host Plus Executive	Superannuation contributions Superannuation contributions	\$ 222.94	\$ 222.94		
133	DD14112.3 SUPER	21/06/2023 21/06/2023	Mercer Super	Superannuation contributions Superannuation contributions	\$ 277.20	\$ 277.20		
134	DD14112.4 DEDUCTION SUPER	21/06/2023 21/06/2023 21/06/2023	North Superannuation	Superannuation contributions and payroll deductions Payroll deductions Superannuation contributions	\$ 103.20 \$ 319.92	\$ 423.12		
135	DD14112.5 DEDUCTION SUPER	21/06/2023 21/06/2023 21/06/2023	Macquarie Super Manager II	Superannuation contributions and payroll deductions Payroll deductions Superannuation contributions	\$ 100.00 \$ 99.40	\$ 199.40		
136	DD14112.6 SUPER	21/06/2023 21/06/2023	Australian Super Pty Ltd	Superannuation contributions Superannuation contributions	\$ 604.68	\$ 604.68		
137	DD14112.7 SUPER	21/06/2023 21/06/2023	Hesta Super Fund	Superannuation contributions Superannuation contributions	\$ 239.89	\$ 239.89		
138	DD14112.8 SUPER	21/06/2023 21/06/2023	TWU Super	Superannuation contributions Superannuation contributions	\$ 296.76	\$ 296.76		
139	DD14112.9 SUPER	21/06/2023 21/06/2023	AMP Life Limited	Superannuation contributions Superannuation contributions	\$ 167.21	\$ 167.21		
140	DD14113.1 407028000	22/06/2023 01/06/2023	Synergy	Electricity Charges -29/03/2023 to 17/04/2023 Bolgart Playgroup Electricity Charges -29/03/2023 to 17/04/2023 Bolgart Playgroup	\$ 180.66	\$ 180.66		

Ordinary Council Meeting
28 July 2023

No	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding	
141	DD14113.2 562695810	21/06/2023 01/06/2023	Synergy	Electricity Charges - 29/03/2023 to 17/04/2023 Bolgart Hall		\$ 237.64			
142	DD14139.1 174813470 240020510	22/06/2023 02/06/2023 02/06/2023	Synergy	Electricity charges: Electricity Charges - 29/03/2023 to 31/05/2023 Bolgart Caravan Park Street Lighting - 25/04/2023 to 24/05/2023	\$ 208.16 \$ 1,420.62	\$ 1,628.78			
143	DD14087.10 SUPER	07/06/2023 07/06/2023	Commonwealth Essential Super	Superannuation contributions Superannuation contributions	\$ 180.42	\$ 180.42			
144	DD14087.11 SUPER	07/06/2023 07/06/2023	Public Sector Superannuation	Superannuation contributions Superannuation contributions	\$ 513.98	\$ 513.98			
145	DD14112.10 SUPER	21/06/2023 21/06/2023	Commonwealth Essential Super	Superannuation contributions Superannuation contributions	\$ 205.38	\$ 205.38			
146	DD14112.11 SUPER	21/06/2023 21/06/2023	Public Sector Superannuation	Superannuation contributions Superannuation contributions	\$ 513.98	\$ 513.98			
147	DD14141 T1000 T1000 T1000 T1000 T1000 T1000 T1000	30/06/2023 01/06/2023 02/06/2023 09/06/2023 16/06/2023 22/06/2023 29/06/2023 30/06/2023	Department Of Transport	Transport Transactions June 2023 Transport Transactions 1/06/2023 Transport Transactions 31/05/2023 Transport Transactions 7/6/2023 Transport Transactions 14/6/2023 Transport Transactions 20/06/2023 Transport Transactions 27/6/2023 Transport Transactions 28/6/2023	\$ 47.15 \$ 19.00 \$ 459.95 \$ 555.00 \$ 834.10 \$ 3,046.40 \$ 261.00	\$ 5,222.60			
148	DD	30/06/2023	Bendigo Bank	Bank fees and charges	\$ 115.69	\$ 115.69			
					Direct Debits Total	\$ 28,473.17	\$ 28,473.17		
149	Payroll	07/06/2023	Employees	Payroll PE 07/06/2023	\$ 57,684.44	\$ 57,684.44			
150	Payroll	21/06/2023	Employees	Payroll PE 21/06/2023	\$ 63,707.68	\$ 63,707.68			
					Direct Debits Total	\$ 121,392.12	\$ 121,392.12		

Abbreviations			
F	Funded	EFT Total	\$ 455,305.45 73.50%
L	Local Supplier	Cheques Total	\$ 10,796.75 1.74%
		Charge Cards Total	\$ 3,527.62 0.57%
		Direct Debit Total	\$ 28,473.17 4.60%
		Trust Total	\$ - 0.00%
		Payroll Total	\$ 121,392.12 19.60%
		Total	\$ 619,495.11 100.00%
		Local Suppliers	\$ 81,213.51 13.11%
		Employees	\$ 121,392.12 19.60%
		Combined Total	\$ 202,605.63 32.70%

Shire of Victoria Plains



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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 30 June 2023

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2023
CONTENTS PAGE

General

Compilation Report
Executive Summary

Note

Financial Statements

Statement of Financial Activity by Nature or Type
Statement of Financial Activity by Program
Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13

PUBLIC ATTACHMENTS



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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 19th July 2023

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
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2023
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 30 June 2023 of \$1,007,477

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Ag Lime Calingiri - New Norcia Road	2%	797,714	797,714	19,185
Mogumber - Yarawindah Road WSN #5	9%	1,578,437	1,578,437	145,316
Mogumber - Yarawindah Road	8%	1,744,545	1,744,545	141,162
Old Plains Road Vegetation Control	100%	179,750	179,750	179,402
Old Telegraph Road - Resheet Formations & Maintain V	0%	214,879	214,879	531
Bolgart Caravan Park Toilet Block	84%	222,714	222,714	187,854
	14%	4,738,038	4,738,038	673,450
Grants, Subsidies and Contributions				
Operating grants, subsidies and contributions	43%	4,971,178	4,971,178	2,148,203
Non-operating grants, subsidies and contributions	29%	5,500,087	5,500,087	1,613,284
	36%	10,471,265	10,471,265	3,761,487
Rates Levied				
	100%	3,156,007	3,156,007	3,159,510

% - Compares current YTD actuals to the Annual Budget

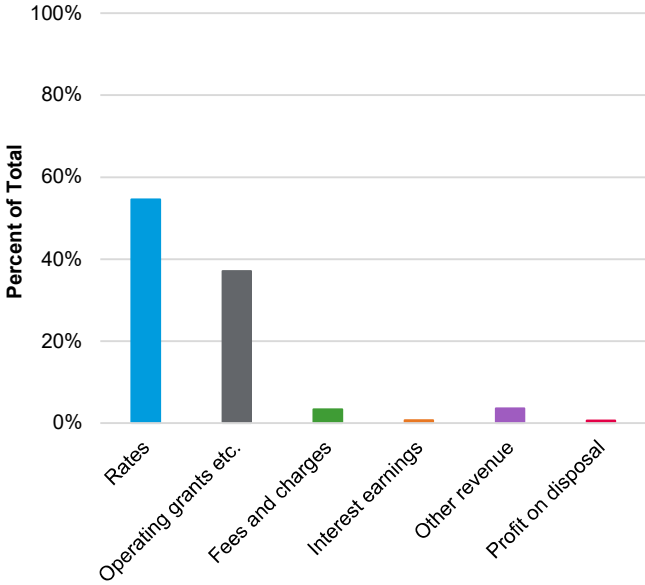
Financial Position

Account	Difference to Prior Year %	Current Year 30 Jun 23 \$	Prior Year 30 Jun 22 \$
Adjusted net current assets	861%	1,007,477	117,039
Cash and equivalent - unrestricted	(1,041%)	2,231,230	(214,424)
Cash and equivalent - restricted	79%	1,253,889	1,590,788
Receivables - rates	13%	20,052	153,390
Receivables - other	13%	60,446	450,008
Payables	106%	1,507,047	1,426,772

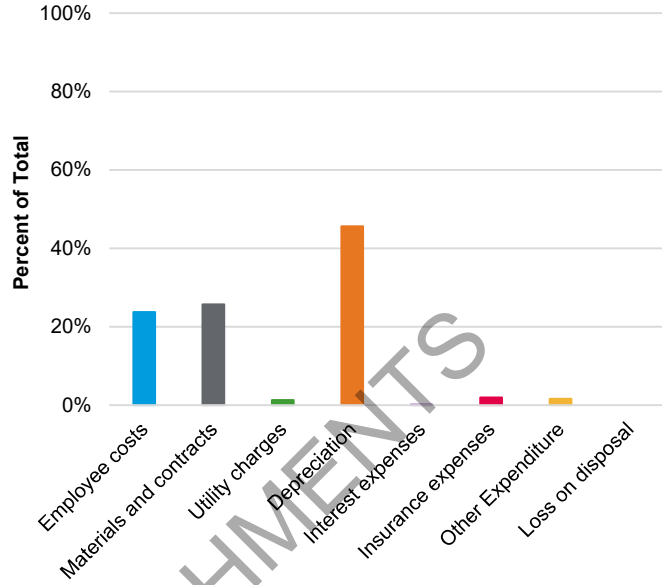
% - Compares current YTD actuals to prior year actuals

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2023
SUMMARY GRAPHS

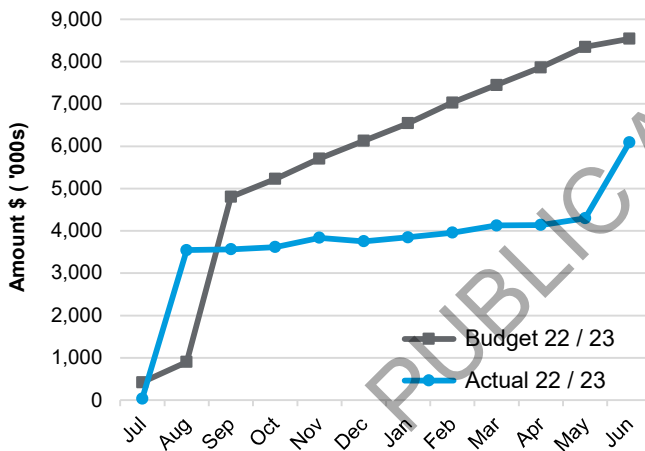
Operating Income



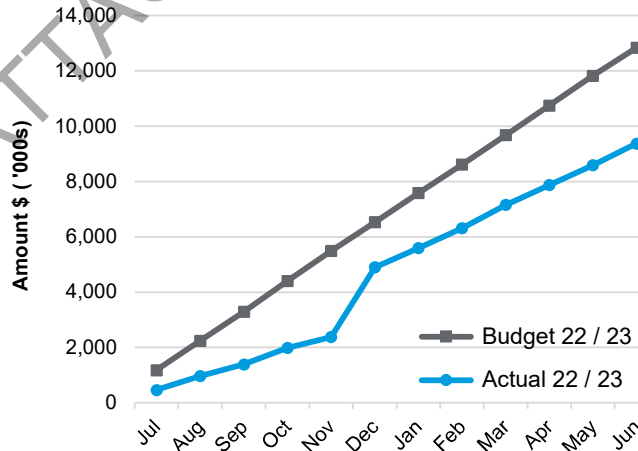
Operating Expenditure



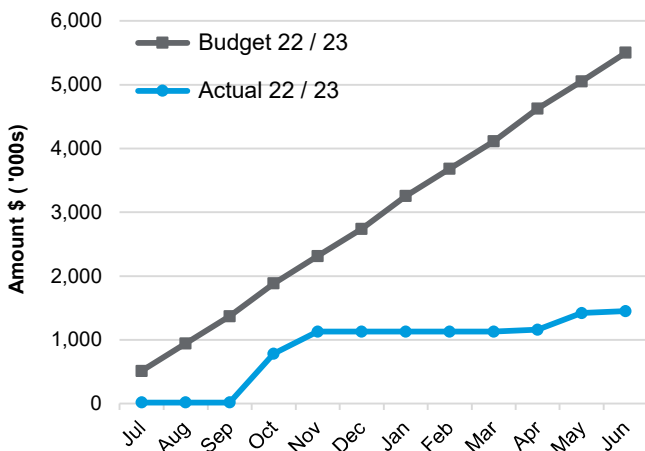
Operating Revenues



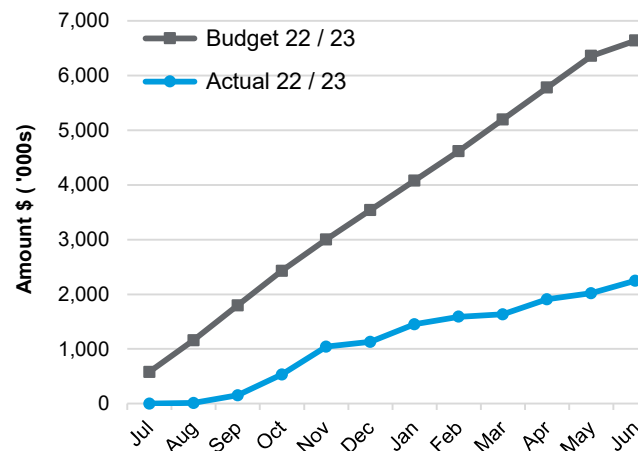
Operating Expenses



Capital Revenues - Investing



Capital Expenses



Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Opening Funding Surplus / (Deficit)	3	117,039	117,039	117,039			
Revenue from Operating Activities							
Rates	10	3,156,007	3,156,007	3,159,510	3,503	0%	
Grants, subsidies and contributions	12(a)	4,971,178	4,971,178	2,148,203	(2,822,975)	(57%)	▼
Fees and charges		195,853	195,853	194,632	(1,221)	(1%)	
Interest earnings		44,068	44,068	40,949	(3,119)	(7%)	
Other revenue		147,406	147,406	207,367	59,962	41%	▲
Profit on disposal of assets	8	25,619	25,619	35,155	9,536	37%	
		8,540,130	8,540,130	5,785,816			
Expenditure from Operating Activities							
Employee costs		(1,849,588)	(1,849,588)	(2,222,517)	(372,928)	(20%)	▼
Materials and contracts		(6,523,521)	(6,523,521)	(2,407,705)	4,115,816	63%	▲
Utility charges		(120,924)	(120,924)	(122,153)	(1,230)	(1%)	
Depreciation on non-current assets		(4,046,982)	(4,046,982)	(4,273,565)	(226,583)	(6%)	
Interest expenses		(7,635)	(7,635)	(12,574)	(4,939)	(65%)	
Insurance expenses		(179,239)	(179,239)	(180,971)	(1,732)	(1%)	
Other expenditure		(83,335)	(83,335)	(149,671)	(66,336)	(80%)	▼
Loss on disposal of assets	8	(29,944)	(29,944)	-	29,944	100%	▲
		(12,841,168)	(12,841,168)	(9,369,155)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		4,046,982	4,046,982	4,273,565			
(Profit) / loss on asset disposal		4,325	4,325	(35,155)			
Net Amount from Operating Activities		(249,730)	(249,730)	655,072			
Investing Activities							
Grants, subsidies and contributions	12(b)	5,500,087	5,500,087	1,613,284	(3,886,803)	(71%)	▼
Proceeds from disposal of assets	8	90,000	90,000	142,056	52,056	58%	▲
Plant and equipment	9(b)	(835,199)	(835,199)	(818,833)	16,366	2%	
Furniture and equipment	9(a)	(5,000)	(5,000)	-	5,000	100%	
Infrastructure - roads	9(c)	(5,379,302)	(5,379,302)	(1,044,192)	4,335,109	81%	▲
Infrastructure - other	9(d)	(419,616)	(419,616)	(385,189)	34,427	8%	
Net Amount from Investing Activities		(1,049,030)	(1,049,030)	(492,874)			
Financing Activities							
Proceeds from self supporting loans	11(b)	21,332	21,332	19,785	(1,547)	7%	
Proceeds from Long Term Borrowings		1,500,000	1,500,000	1,500,000			
Repayment of debentures	11(a)	(78,718)	(78,718)	(77,171)	1,547	2%	
Transfer from reserves	7	40,000	40,000	13,766	(26,234)	66%	
Transfer to reserves	7	(219,186)	(219,186)	(728,139)	(508,953)	(232%)	▼
Net Amount from Financing Activities		1,263,428	1,263,428	728,241			
Closing Funding Surplus / (Deficit)	3	81,707	81,707	1,007,477			

* - 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 FINANCIAL ACTIVITY

For the Period Ending 30 June 2023

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	117,039	117,039	117,039		
Revenue from Operating Activities						
Governance		28,430	28,430	37,907	9,477	33%
General purpose funding - rates	10	3,178,855	3,178,855	3,192,096	13,241	0%
General purpose funding - other		406,121	406,121	1,837,228	1,431,108	352%
Law, order and public safety		248,084	248,084	256,560	8,476	3%
Health		3,146	3,146	762	(2,384)	(76%)
Education and welfare		12,530	12,530	22,613	10,083	80%
Housing		63,430	63,430	68,500	5,070	8%
Community amenities		117,327	117,327	99,676	(17,652)	(15%)
Recreation and culture		10,523	10,523	19,448	8,925	85%
Transport		4,433,703	4,433,703	190,124	(4,243,579)	(96%)
Economic services		25,628	25,628	30,871	5,244	20%
Other property and services		12,354	12,354	30,034	17,680	143%
		8,540,130	8,540,130	5,785,817		
Expenditure from Operating Activities						
Governance		(714,691)	(714,691)	(499,418)	215,273	30%
General purpose funding		(415,966)	(415,966)	(518,081)	(102,115)	(25%)
Law, order and public safety		(619,856)	(619,856)	(644,608)	(24,751)	(4%)
Health		(168,635)	(168,635)	(194,292)	(25,657)	(15%)
Education and welfare		(100,608)	(100,608)	(107,978)	(7,370)	(7%)
Housing		(272,161)	(272,161)	(274,670)	(2,509)	(1%)
Community amenities		(561,700)	(561,700)	(546,294)	15,406	3%
Recreation and culture		(676,672)	(676,672)	(720,775)	(44,103)	(7%)
Transport		(9,144,440)	(9,144,441)	(5,537,936)	3,606,505	39%
Economic services		(249,726)	(249,726)	(319,533)	(69,807)	(28%)
Other property and services		83,288	83,288	(5,572)	(88,860)	107%
		(12,841,168)	(12,841,169)	(9,369,156)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		4,046,982	4,046,982	4,273,565		
(Profit) / loss on asset disposal	8	4,325	4,325	(35,155)		
Net Amount from Operating Activities		(249,730)	(249,731)	655,072		
Investing Activities						
Grants, subsidies and contributions	12(b)	5,500,087	5,500,087	1,613,284	(3,886,803)	(71%)
Proceeds from disposal of assets	8	90,000	90,000	142,056	52,056	58%
Plant and equipment	9(b)	(835,199)	(835,199)	(818,833)	16,366	2%
Furniture and equipment	9(a)	(5,000)	(5,000)	-	5,000	100%
Infrastructure - roads	9(c)	(5,379,302)	(5,379,302)	(1,044,192)	4,335,109	81%
Infrastructure - other	9(d)	(419,616)	(419,616)	(385,189)	34,427	8%
Net Amount from Investing Activities		(1,049,030)	(1,049,030)	(492,874)		
Financing Activities						
Proceeds from self supporting loans	11(b)	21,332	21,332	19,785	(1,547)	7%
Proceeds from long term borrowings		1,500,000	1,500,000	1,500,000	-	0%
Repayment of debentures	11(a)	(78,718)	(78,718)	(77,171)	1,547	2%
Transfer from reserves	7	40,000	40,000	13,766	(26,234)	(66%)
Transfer to reserves	7	(219,186)	(219,186)	(728,139)	(508,953)	(232%)
Net Amount from Financing Activities		1,263,428	1,263,428	728,241		
Closing Funding Surplus / (Deficit)	3	81,707	81,707	1,007,477		

* - 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 30 June 2023

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	-	-
Plant and equipment	9(b)	835,199	818,833
Furniture and equipment	9(c)	5,000	-
Infrastructure - roads	9(c)	5,379,302	1,044,192
Infrastructure - other	9(d)	419,616	385,189
Total Capital Expenditure		6,639,117	2,248,214

Capital Acquisitions Funded by:

Capital grants and contributions	5,500,087	1,613,284
Borrowings	-	-
Other (disposals and c/fwd)	90,000	142,056
Council contribution - from reserves	40,000	13,766
Council contribution - operations	1,009,030	784,238
Total Capital Acquisitions Funding	6,639,117	2,553,344

PUBLIC ATTACHMENTS

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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 2022/23 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: 19 Jul 23

(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
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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.

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

2. EXPLANATION OF MATERIAL VARIANCES

Variations 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 2022/23 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing /	Explanation of Variance
				Permanent	
Grants, Subsidies and Contributions	(2,822,975)	(57%)	▼	Timing	Primarily due to Flood Damage AGRN 962 funding that was not realised.
Other Revenue	59,962	41%	▲	Timing	Primarily issue of reimbursement for CESM offset by expenditure and insurance claims.

Operating Expense

Employee Costs	(372,928)	(20%)	▼	Timing	Some wage costs have exceeded budget due to change of staffing such as building, depot maintenance, unsealed road maintenance, storm water damage and some in overtime of CESM and FBT Liability.
Materials and contracts	4,115,816	63%	▲	Timing	Primarily due to Flood Damage AGRN 962 expenditure that was not expended.
Other expenditure	(66,336)	(80%)	▼	Timing	Debtor write offs
Loss on Disposal of Assets	29,944	100%	▲	Timing	Council made an accounting profit on traded vehicles.

PUBLIC ATTACHMENT

SHIRE OF VICTORIA PLAINS

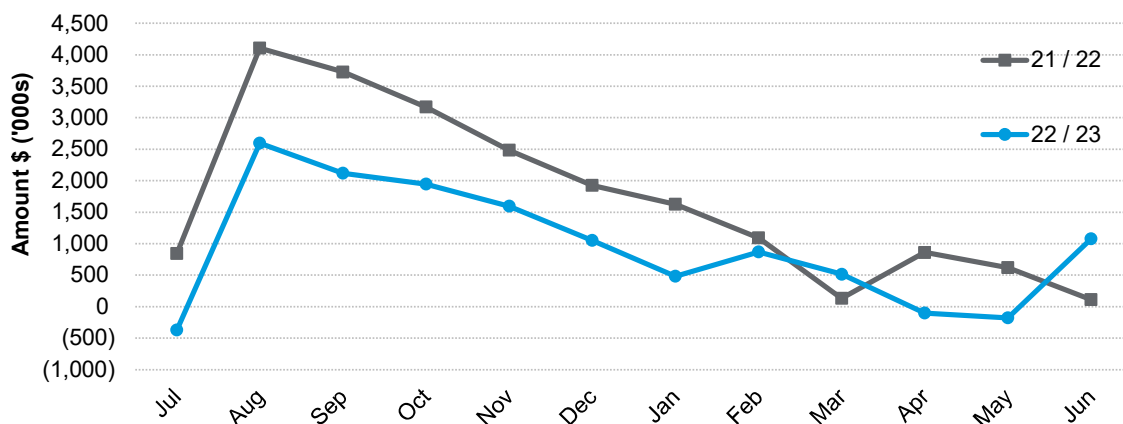
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 2023

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Jun 23 \$	Prior Year Closing 30 Jun 22 \$	This Time Last Year 30 Jun 22 \$
Current Assets				
Cash unrestricted	4	2,231,230	(214,424)	(214,424)
Cash restricted	4	1,253,889	1,479,283	1,479,283
Deposits and bonds	4	-	111,505	111,505
Trust Funds	5	-	-	-
Contact assets		-	-	-
Receivables - rates	6(a)	20,052	153,390	153,390
Receivables - sundry	6(b)	60,446	450,008	450,008
Receivables - other		29,950	55,456	55,456
Receivables - loans	11(b)	21,854	21,331	21,331
Provision for doubtful debts		(4,643)	(4,643)	(4,643)
Accrued income		67,839	106,769	106,769
Inventories		22,015	32,305	32,305
Total Current Assets		3,702,632	2,190,980	2,190,980
Current Liabilities				
Payables - sundry		(150,209)	(188,463)	(188,463)
Payables - other		(9,249)	-	-
Rates received in advance		-	(43,506)	(43,506)
Obligations / ARWC		-	-	-
Accrued salaries and wages		(32,110)	(33,030)	(33,030)
Accrued expenses		-	(30,800)	(30,800)
Accrued Time in Lieu		-	-	-
Pensioner Rebates		-	-	-
Deposits and bonds		(37,111)	(21,589)	(21,589)
Overdraft		-	-	-
Contract liabilities		(1,029,682)	(1,029,682)	(1,029,682)
Suspense		-	-	-
Loan liabilities	11(a)	(248,685)	(79,701)	(79,701)
Total Payables		(1,507,047)	(1,426,771)	(1,426,772)
Provisions		(166,022)	(166,023)	(166,023)
Total Current Liabilities		(1,673,069)	(1,592,794)	(1,592,795)
Less: cash reserves	7	(1,253,889)	(539,517)	(539,516)
Less: land held for resale		-	-	-
Less: Self-supporting loan		(21,854)	(21,331)	(21,331)
Add: loan principal (current)		253,657	79,701	79,701
Add: employee leave reserve		-	-	-
Net Funding Position - Surplus / (Deficit)		1,007,477	117,039	117,039

Liquidity over the Year



SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
Cash						
Cash on hand	700		700	N/A	0.00	N/A
Municipal fund	1,473,377		1,473,377	Bendigo	1.25	N/A
Municipal savings	673	-	673	Bendigo	1.25	N/A
Reserve funds		441,477	441,477	Bendigo	1.25	N/A
Muni Savings - WSFN 30001985	198		198		1.25	N/A
Muni Savings - WSFN 21117030	984		984		1.25	N/A
Muni Savings - Restricted - RTR	190,725		190,725		1.25	N/A
Term Deposit - 202144267	420,166		420,166		1.90	01 Sep 23
Muni Savings - Blackspot Funding	81,610		81,610		1.45	N/A
Muni Savings - LRCI	62,798		62,798		1.45	N/A
Financial Assets at Amortised Cost						
Reserve funds		812,412	812,412	Bendigo	3.85	05 Dec 23
Total Cash and Financial Assets	2,231,230	1,253,889	3,485,119			

5. TRUST FUND

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

**SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023**

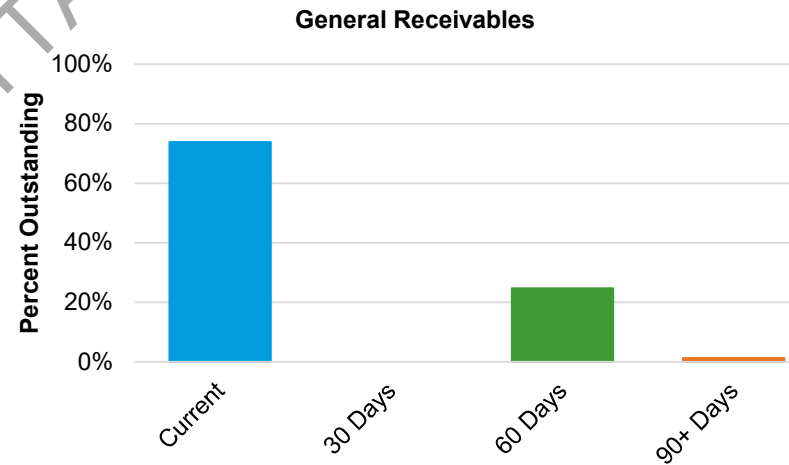
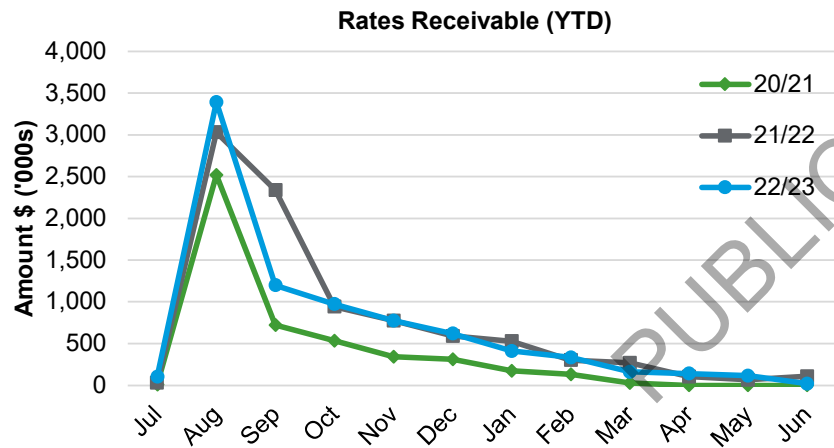
6. RECEIVABLES

(a) Rates Receivable

	30 Jun 23
	\$
Rates receivables	20,052
Total Rates Receivable Outstanding	20,052
Closing balances - prior year	109,915
Rates levied this year	3,159,510
Effluent and refuse removal	-
Closing balances - current month	(20,052)
Total Rates Collected to Date	3,249,372

(b) General Receivables

	30 Jun 23
	\$
Current	44,656
30 Days	-
60 Days	14,959
90+ Days	831
Total General Receivables Outstanding	60,446



Comments / Notes

Rubbish fees included in YTD graph

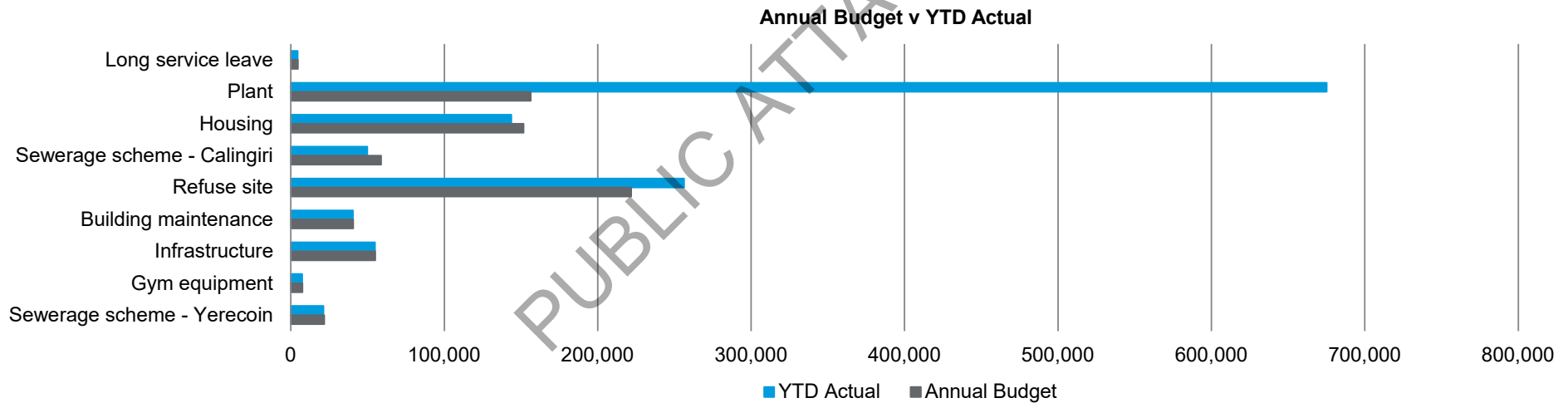
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual					
	Balance	Transfers	Interest	Transfer	Balance	Balance	Transfers	Interest	Transfer	Balance
	01 Jul 22	from	Received	to	30 Jun 23	01 Jul 22	from	Received	to	30 Jun 23
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave	4,483	-	134	-	4,617	4,483	-	36	-	4,519
Plant	66,356	-	1,991	88,000	156,347	66,356	-	2,686	606,109	675,151
Housing	98,795	-	2,964	50,000	151,759	98,795	(6,000)	980	50,000	143,775
Sewerage scheme - Calingiri	57,215	-	1,716	-	58,931	57,215	(7,766)	465	-	49,914
Refuse site	254,215	(40,000)	7,626	-	221,841	254,215	-	2,066	-	256,281
Building maintenance	15,187	-	456	25,000	40,643	15,187	-	302	25,000	40,489
Infrastructure	14,684	-	441	40,000	55,125	14,684	-	261	40,000	54,945
Gym equipment	7,420	-	223	-	7,643	7,420	-	60	-	7,481
Sewerage scheme - Yerecoin	21,162	-	635	-	21,797	21,162	-	172	-	21,334
Total Cash Backed Reserves	539,516	(40,000)	16,186	203,000	718,702	539,516	(13,766)	7,030	721,109	1,253,889



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 2023

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Loader	24,381	50,000	25,619	-
Prime Mover	57,488	30,000	-	(27,488)
Ute 1	6,111	5,000	-	(1,111)
Ute 2	6,345	5,000	-	(1,345)
Total Disposal of Assets	94,325	90,000	25,619	(29,944)
Total Profit or (Loss)				(4,325)

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Motor Vehicle				
Nissan Navara	8,494	9,227	733	-
				-
Plant & Equipment				
Plant & Equipment	44,251	57,829	13,578	-
Hino 700 Series	54,156	75,000	20,844	-
				-
				-
Total Disposal of Assets	106,901	142,056	35,155	-
Total Profit or (Loss)				35,155

Comments / Notes

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 2023

9. CAPITAL ACQUISITIONS

(a) Furniture & Equipment

Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	
Other Property & Services					
Council Chambers - Furniture	5,000	5,000	-	5,000	0%
Total Furniture & Equipment	5,000	5,000	-	5,000	

(b) Plant and Equipment

Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
	\$	\$	\$	\$	
Transport					
Replacement Loader	295,000	295,000	295,000	-	
Prime Mover	239,688	239,688	239,911	(223)	
Ute 1	55,000	55,000	59,363	(4,363)	108%
Ute 2	55,000	55,000	56,065	(1,065)	
Ute 3	36,111	36,111	36,146	(35)	
	680,799	680,799	686,486	(5,687)	
Community Amenities					
Bolgart tip generator	8,000	8,000	2,370	5,630	30%
Calingiri Tip Generator	8,000	8,000	2,370	5,630	30%
	16,000	16,000	4,741	11,259	
Law, Order & Public Safety					
Community Safety Vehicle	65,000	65,000	52,006	12,994	80%
	65,000	65,000	52,006	12,994	
Recreation & Culture					
Mower Trailer	8,000	8,000	10,200	(2,200)	128%
Rotary Slasher	27,900	27,900	27,900	-	100%
Out-Front 72" Mower	37,500	37,500	37,500	-	100%
	73,400	73,400	75,600	(2,200)	
Total Plant and Equipment	835,199	835,199	818,833	16,366	

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Bolgart West Road - Verge Mulching	MRWA / CBH	11,850	11,850	2,529	9,321	21%
Glentromie - Yerecoin Road - Reseal		17,654	17,654	-	17,654	0%
Wyening West Road - Verge Mulching		10,000	10,000	-	10,000	0%
Footpaths		40,000	40,000	30,678	9,322	77%
Glentromie - Yerecoin Road - Replace W Be RTR		16,000	16,000	1,341	14,659	8%
Old Telegraph Road - Resheet Formations & RTR		214,879	214,879	531	214,348	0%
Glentromie - Yerecoin Road - Reseal	RTR	50,421	50,421	95,823	(45,402)	190%
Boundary Road - Resheet Existing Formatio	RTR	20,518	20,518	-	20,518	0%
Gillingarra - New Norcia Road - Reseal	RTR	42,777	42,777	61,835	(19,058)	145%
Ag Lime Calingiri - New Norcia Road	WSFN	797,714	797,714	19,185	778,530	2%
Mogumber - Yarawindah Road #2	WSFN	89,398	89,398	29,759	59,639	33%
Mogumber - Yarawindah Road #4	WSFN	55,000	55,000	55,000	-	100%
Mogumber - Yarawindah Road #5	WSFN	1,578,437	1,578,437	145,316	1,433,120	9%
Mogumber - Yarawindah Road	WSFN	1,744,545	1,744,545	141,162	1,603,383	8%
Calingiri - New Norcia Road	WSFN	200,000	200,000	16,974	183,026	0%
Signage	LRCIP	40,000	40,000	20,896	19,104	0%
Culverts	LRCIP	100,000	100,000	84,721	15,279	0%
Bolgart Bridge	LRCIP	45,000	45,000	33,852	11,148	0%
Golf Course Road	LRCIP	78,880	78,880	72,396	6,484	0%
Old Plains Road Vegetation Control	LRCIP	179,750	179,750	179,402	348	0%
Piawaning Waddington Road Vegetation Co	LRCIP	46,480	46,480	52,774	(6,294)	0%
		5,379,302	5,379,302	1,044,192	4,335,109	
Total Infrastructure - Roads		5,379,302	5,379,302	1,044,192	4,335,109	

(d) Infrastructure - Other

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
Mogumber toilets		12,000	12,000	5,212	6,788	43%
Oval Renovation		20,000	20,000	20,136	(136)	101%
		32,000	32,000	25,348	6,652	
Economic Services						
Bolgart Caravan Park Toilet Block		222,714	222,714	187,854	34,860	84%
		222,714	222,714	187,854	34,860	
Community Amenities						
Yerecoin Sewerage Inspection Hatch x 2		50,000	50,000	52,750	(2,750)	106%
Tip Sites Fencing		50,000	50,000	48,080	1,920	96%
Mogumber Tip Fencing		35,464	35,464	40,820	(5,356)	115%
		135,464	135,464	141,650	(6,186)	
Transport						
Depot Fuel Tank		29,438	29,438	30,337	(899)	103%
		29,438	29,438	30,337	(899)	
Total Infrastructure - Other		419,616	419,616	385,189	34,427	
Total Capital Expenditure		6,639,117	6,639,117	2,248,214	4,390,902	

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

10. RATING INFORMATION

	Rateable Value \$	Rate \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV	1,794,690	0.129120	163	231,730	231,730	-	-	231,730
UV	43,700,873	0.006541	318	2,758,477	2,860,358	(127,216)	22,428	2,755,570
Total General Rates				2,990,207	3,092,088	(127,216)	22,428	2,987,300
Minimum Rates								
GRV	89,190	485.00	65	31,525	32,010	2,363	178	34,551
UV	1,770,962	586.00	76	44,536	47,466	-	-	47,466
Total Minimum Rates				76,061	79,476	2,363	178	82,017
Total General and Minimum Rates				3,066,268	3,171,564	(124,853)	22,606	3,069,317
Other Rate Revenue								
Facilities fees (Ex Gratia)				89,739				90,192
Total Rate Revenue				3,156,007				3,159,510

PUBLIC ATTACHMENTS

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 84 Piawaning Water Supply

	Annual Budget	YTD Budget	YTD Actual
Economic Services	\$	\$	\$
Opening balance	92,906	92,906	84,124
Principal payment	(17,893)	(17,893)	(17,893)
Principal Outstanding	75,013	75,013	66,231
Interest payment	(1,984)	(1,984)	(1,984)
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	(19,877)	(19,877)	(19,877)

(ii) Loan 83 Calingiri Football Club

	Annual Budget	YTD Budget	YTD Actual
Recreation and Culture	\$	\$	\$
Opening balance	162,163	162,163	162,163
Principal payment	(21,332)	(21,332)	(19,785)
Principal Outstanding	140,831	140,831	142,378
Interest payment	(4,206)	(4,206)	(8,204)
Service fee	-	-	-
Total Principal, Interest and Fees Paid	(25,538)	(25,538)	(27,989)

(iii) Loan 85 - Grader & Loader

	Annual Budget	YTD Budget	YTD Actual
Transport	\$	\$	\$
Opening balance	180,753	180,753	180,378
Principal payment	(39,493)	(39,493)	(39,493)
Principal Outstanding	141,260	141,260	140,885
Interest payment	(1,445)	(1,445)	(1,445)
Service fee	-	-	-
Total Principal, Interest and Fees Paid	(40,938)	(40,938)	(40,938)

(iv) Loan 87 - 2023 Plant

	Annual Budget	YTD Budget	YTD Actual
Transport	\$	\$	\$
Opening balance	-	-	-
Proceeds from borrowings	1,500,000	1,500,000	1,500,000
Principal payment	-	-	-
Principal Outstanding	1,500,000	1,500,000	1,500,000
Interest payment	-	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	-	-	-
Total Principal Outstanding	1,857,104	1,857,104	1,849,494
Total Principal Repayments	(78,718)	(78,718)	(77,171)

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

11. INFORMATION ON BORROWINGS

(b) Self Supporting Loans

(i) Loan 83 Calingiri Football Club

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Recreation and Culture			
Opening balance	162,163	162,163	162,162
Principal payment received	(21,332)	(21,332)	(19,785)
Principal Outstanding	140,831	140,831	142,377
Interest received	(4,206)	(4,206)	(8,204)
Service fee received	-	-	-
Total Principal, Interest and Fees Received	(25,538)	(25,538)	(27,989)
Total Principal Outstanding	140,831	140,831	142,377
Total Principal Received	(21,332)	(21,332)	(19,785)

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 2023

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General commission grants	WALGGC	226,403	226,403	977,825
Local roads grants		150,954	150,954	841,828
Governance				
Grant - Traineeship (DPIRD)		38,000	38,000	36,424
Law, Order and Public Safety				
DFES Operating Grant	DFES	93,354	93,354	87,674
Mitigation Activity Fund		38,650	38,650	19,325
Grant Income (Western Power)		-	-	1,848
Education and Welfare				
Seniors week/TAVD community	DLGC	12,530	12,530	12,000
Grant - WA Youth Week Grant		-	-	1,000
Community Amenities				
Local Government Heritage Grant		7,000	7,000	7,100
Grant - Youth Communities		-	-	4,900
Recreation & Culture				
Grant - State Library ICT Grant		-	-	5,000
Transport				
Flood Damage Income - AGRN 962	WALGGC	4,250,067	4,250,067	-
Street lighting	MRWA	940	940	-
Direct road	MRWA	153,280	153,280	153,280
Total Operating Grants, Subsidies and Contributions		4,971,178	4,971,178	2,148,203
(b) Non-operating Grants, Subsidies and Contributions				
Transport				
Local Roads & Comm Infra Program	LCRI	19,223	19,223	326,276
Government Grant - Blackspot		-	-	81,520
Government Grant - R2R		344,595	344,595	439,117
AG Lime Route 2		560,740	560,740	-
R4R CLGF Grants		236,974	236,974	-
MRWA Mogumber - Yarawindah Road		902,971	902,971	-
WSFN Funding		3,435,584	3,435,584	756,766
Community Amenities				
Piawaning emergence Water Supply Grant		-	-	9,605
Total Non-Operating Grants, Subsidies and Contributions		5,500,087	5,500,087	1,613,284
Total Grants, Subsidies and Contributions		10,471,265	10,471,265	3,761,487

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 2023

13. BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Increase in Cash	Decrease in Cash	Running Balance
	Budget deficit				(192,160)
	INCOME				
	Grants				
10325	Increase in FAGS - General		66,568		66,568
10326	Increase in FAGS - Local Roads		60,655		60,655
	Commissions				
10431	Transport Licencing suspended			(5,720)	(5,720)
10433	Other Commissions			(8,068)	(8,068)
10512	Fire Prevention Infringements Change of intent from infringement to warning letters			(25,000)	(25,000)
	Staff Housing				
10912	Staff Housing - 12 Harrington Street (WSM) NIL Rent			(3,800)	(3,800)
10913	Staff Housing - 16 Yulgering Street (Admin) NIL Rent			(6,000)	(6,000)
10921	Community Housing Calingiri APU 2 - Vacant			(6,240)	(6,240)
21030	Sewerage Scheme - Calingiri Transfer from Reserves		7,765		7,765
16010	Govt Grant - Direct MRWA additional funding		3,227		3,227
16092	LRCIP Funding from 21/22		19,223		19,223
11400	Private Works NIL income to date			(5,000)	(5,000)
	Net Income Variations	Council Meeting 14 Dec 2022			97,610
	EXPENDITURE				
20415	President Allowance President allowance underpaid in 21/22			(3,500)	(3,500)
20406	Meeting Costs Briefing sessions, community engagement			(7,766)	(7,766)
20408	Sundry Council iPads replacement			(12,803)	(12,803)
20435	Computing / IT Support iPad support, Cyber security, additional workstations (Library) and O365 licencing			(30,257)	(30,257)
20442	Subscriptions EAP Program, AROC membership			(6,930)	(6,930)
20452	Legal Fees Reduced requirement for engagement		10,000		10,000
20440	Office Building - Materials Water Leak / ATM Cage			(3,181)	(3,181)

20449	Occupational Health & Safety Activities completed through LGIS		5,267		5,267
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SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2023

13. BUDGET AMENDMENTS (continued)

GL Code	Description	Council Resolution	Increase in Cash	Decrease in Cash	Running Balance
EXPENDITURE					
20445	Office Expenses MFA Mobile phone, CEO office furniture, lectern			(4,508)	(4,508)
20901	Staff Housing \$16,057 spent on CEO House furnishing			(17,000)	(17,000)
20430	CEO Transition Payout of Former CEO + Temporary CEO			(64,705)	(64,705)
20804	CDO Expenses Increased working hours compared to budgeted			(12,972)	(12,972)
APC	APU - Materials Air Conditioning and HWS replacement			(2,500)	(2,500)
21030	Effluent Disposal Schemes (STED) - Calingiri Repair to sewage lines - Railway St			(7,766)	(7,766)
Water Supply					
21069	Bolgart WS - Reimbursement			(4,270)	(4,270)
21064	Gillingarra WS - Reimbursement			(4,270)	(4,270)
Depot Maintenance					
21419	Hire of Temporary Fuel Storage Tank			(12,000)	(12,000)
AG0002 40025	Purchase of Land for Aglime Route Included in Aglime Road Construction		32,500		32,500
21322	Yerecoin Wayside Rest Area Electrical Work			(1,550)	(1,550)
21411	Works and Services WSM Employment package		113,147		113,147
21432	Parts and Repairs Ageing fleet requiring more frequent repairs			(55,000)	(55,000)
<u>Net Expenditure Variations</u>		Council Meeting 14 Dec 2022			(90,064)
CAPITAL					
40338	Out-front 72" Mower		2,500		2,500
40335	Rotary Slasher			(5,900)	(5,900)
40026	Ute 3		3,889		3,889
40339	Depot Fuel Tank		5,562		5,562
40026	Replacement Loader		55,000		55,000
40026	Prime Mover Float Refurbishment (deferred to 23-24)		30,000		30,000
<u>Net Capital Variations</u>		Council Meeting 14 Dec 2022			91,051
<u>Revised Surplus / (Deficit)</u>		Council Meeting 14 Dec 2022			(93,563)

10 July 2023

Sean Fletcher
Chief Executive Officer
Shire of Victoria Plains
PO Box 21
CALINGIRI WA 6569

By email: reception@victoriaplains.wa.gov.au

SUBMISSION - DIFFERENTIAL RATING 2023/2024

Thank you for the opportunity to make a submission regarding the proposed rates for 2023/24.

We note that valuations provided by the Valuer General are used in calculating mining tenement rates, and these valuations are based on the rent imposed by the Department of Mines, Industry Regulation and Safety. Any increases in the rent therefore result in an increase in valuations and in turn an automatic increase in rates.

Effective from 1 July 2022, the Department increased the rent rate for exploration licences by 4.79%, prospecting licences by 6.06% and mining leases by 9.09%. With the Shire proposing an increase in the UV Mining rate in the dollar for 2023/24 from 0.006541 to 0.011494, together with a 233% increase in the minimum rate, a significant increase in the actual rates levied will occur.

The exploration and mining industry is one of the most significant contributors to the State's economy. It has played an integral role in the development and enduring strength of this State, creating jobs and opportunities across the State but particularly in remote and regional parts of Australia. The industry is undoubtedly critical to the continued economic recovery of the State and country which has been severely impacted by the COVID-19 crisis. While the resources sector is slowly recovering, it continues to be constrained by the ongoing labour, supply and capital shortages stemming from the pandemic and recent world events.

To support the continued contributions made by the resources sector to the State economy it is critical that all government fees are set so as to reduce the cost of doing business in the State in the face of ever increasing international competition wherever possible, and increase and incentivise investment in local exploration to discover vital new resources which benefit the whole of the State.

I would be happy to discuss this matter further on (08) 6467 7997.

Yours faithfully,



Shannon McMahon
Director
McMahon Mining Title Services

Shire of Victoria Plains



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SHIRE OF VICTORIA PLAINS
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

PUBLIC ATTACHMENTS

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2024
CONTENTS PAGE

	Page	Note
Financial Statements		
Statement of Comprehensive Income by Nature or Type	3	
Statement of Cash Flows	4	
Rate Setting Statement	5	
Notes to and Forming Part of the Budget		
Significant Accounting Policies	6	1
Operating Revenue - Rates	14	2
Operating Revenue - General	15	3
Operating Expenses	16	4
Disposal of Assets	19	5
Capital Expenditure - Property, Plant and Equipment	20	6
Capital Expenditure - Infrastructure	22	7
Borrowings	24	8
Reserves	27	9
Notes to the Statement of Cash Flows	28	10
Net Current Assets	29	11
Trust Funds	30	12
Joint Arrangements	30	13
Major Land Transactions	30	14
Trading Undertakings and Major Trading Undertakings	30	15
Program Information	31	16

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2024

		Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	Note	\$	\$	\$
Revenue				
Rates	2(a)	3,542,667	3,159,510	3,256,149
Grants, Subsidies and Contributions	16	1,047,098	2,148,204	4,995,078
Fees and Charges	3(a)	222,749	194,632	264,952
Interest Earnings	3(b)	58,019	40,949	44,068
Other Revenue	3(c)	151,218	207,367	177,830
		<u>5,021,751</u>	<u>5,750,662</u>	<u>8,738,077</u>
Expenses				
Employee Costs		(2,307,701)	(2,137,912)	(1,910,137)
Materials and Contracts		(2,347,190)	(2,421,665)	(6,483,298)
Utility Charges		(132,393)	(122,153)	(116,653)
Depreciation on Non-current Assets	4(a)	(4,273,564)	(4,273,564)	(4,046,982)
Finance Costs	4(b)	(70,511)	(12,573)	(32,885)
Insurance Expenses		(189,840)	(180,971)	(173,165)
Other Expenditure		(75,610)	(149,671)	(79,835)
		<u>(9,396,809)</u>	<u>(9,298,509)</u>	<u>(12,842,955)</u>
Operating Surplus / (Deficit)		<u>(4,375,059)</u>	<u>(3,547,847)</u>	<u>(4,104,878)</u>
Other Revenue and Expenses				
Grants, Subsidies and Contributions	16	7,956,450	1,363,461	5,480,864
Profit on Disposal of Assets	5	58,952	35,155	25,619
(Loss) on Disposal of Assets	5	(77,025)	-	(29,944)
Net Result		<u>3,563,318</u>	<u>(2,149,231)</u>	<u>1,371,661</u>
Other Comprehensive Income				
Changes on Revaluation of Non-current Assets		-	-	-
		-	-	-
Total Comprehensive Income		<u>3,563,318</u>	<u>(2,149,231)</u>	<u>1,371,661</u>

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2024
STATEMENT OF CASH FLOWS

	Note	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,542,667	3,159,510	3,256,149
Grants, Subsidies and Contributions		1,047,098	2,986,504	4,995,078
Fees and Charges		222,749	194,632	264,952
Interest Earnings		58,019	40,949	44,068
Other Revenue		151,218	222,889	177,830
		<u>5,021,751</u>	<u>6,604,484</u>	<u>8,738,077</u>
Payments				
Employee Costs		(2,307,701)	(2,105,803)	(1,910,137)
Materials and Contracts		(2,347,190)	(2,533,778)	(6,483,298)
Utility Charges		(132,393)	(122,153)	(116,653)
Finance Costs		(70,511)	(12,573)	(32,885)
Insurance Expenses		(189,840)	(180,971)	(173,165)
Other Expenditure		(75,610)	(149,671)	(79,835)
		<u>(5,123,245)</u>	<u>(5,104,948)</u>	<u>(8,795,973)</u>
Net Cash provided by Operating Activities		<u>(101,494)</u>	<u>1,499,536</u>	<u>(57,896)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Grants, Subsidies and Contributions	16	7,956,450	1,363,461	5,480,864
Proceeds from Disposal of Assets	5	251,000	142,056	90,000
Payments for purchase of Land and Buildings	6(a)	(227,000)	-	(114,267)
Payments for purchase of Plant and Equipment	6(b)	(978,274)	(818,831)	(1,026,000)
Payments for purchase of Furniture and Equipment	6(c)	(47,000)	-	(5,000)
Payments for construction of Infrastructure - Roads	7(a)	(7,200,780)	(1,128,779)	(5,387,707)
Payments for construction of Infrastructure - Other	7(b)	(426,003)	(385,189)	(407,773)
		<u>(671,607)</u>	<u>(827,282)</u>	<u>(1,369,883)</u>
Net Cash provided by (used in) Investing Activities		<u>(671,607)</u>	<u>(827,282)</u>	<u>(1,369,883)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	8(a)	(268,431)	(77,171)	(174,626)
Proceeds from Self Supporting Loans	8(c)	21,598	19,785	21,332
Proceeds from New Loans	8(b)	-	1,500,000	1,500,000
		<u>(246,833)</u>	<u>1,442,614</u>	<u>1,346,706</u>
Net Cash provided by (used in) Financing Activities		<u>(246,833)</u>	<u>1,442,614</u>	<u>1,346,706</u>
Net Increase / (Decrease) in Cash Held		<u>(1,019,934)</u>	<u>2,114,868</u>	<u>(81,073)</u>
Cash at Beginning of Year		<u>3,379,727</u>	<u>1,264,859</u>	<u>1,376,362</u>
Cash and Cash Equivalents at the End of the Year	10(a)	<u><u>2,359,792</u></u>	<u><u>3,379,727</u></u>	<u><u>1,295,288</u></u>

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2024
STATEMENT OF FINANCIAL ACTIVITY

	Note	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
OPERATING ACTIVITIES				
Net Current Assets at 01 Jul - Surplus / (Deficit)	11	(12,763)	117,039	68,099
Revenue from Operating Activities				
Rates	2	3,542,667	3,159,510	3,256,149
Grants, Subsidies and Contributions	16	1,047,098	2,148,204	4,995,078
Fees and Charges	3(a)	222,749	194,632	264,952
Interest Earnings	3(b)	58,019	40,949	44,068
Other Revenue	3(c)	151,218	207,367	177,830
Profit on Disposal of Assets	5	58,952	35,155	25,619
		<u>5,080,703</u>	<u>5,785,817</u>	<u>8,763,696</u>
Expenditure from Operating Activities				
Employee Costs		(2,307,701)	(2,137,912)	(1,910,137)
Materials and Contracts		(2,347,190)	(2,421,665)	(6,483,298)
Utility Charges		(132,393)	(122,153)	(116,653)
Depreciation on Non-current Assets		(4,273,564)	(4,273,564)	(4,046,982)
Finance Costs		(70,511)	(12,573)	(32,885)
Insurance Expenses		(189,840)	(180,971)	(173,165)
Other Expenditure		(75,610)	(149,671)	(79,835)
Loss on Disposal of Assets		(77,025)	-	(29,944)
		<u>(9,473,834)</u>	<u>(9,298,509)</u>	<u>(12,872,899)</u>
Excluded Non-cash Operating Activities				
(Profit) / Loss on Disposal of Assets	5	(18,073)	(35,155)	4,325
Movement in Deferred Pensioner Rates		-	-	-
Movement in Employee Benefit Provisions		-	-	-
Depreciation and Amortisation on Assets	4(a)	4,273,564	4,273,564	4,046,982
Net Amount provided from Operating Activities		<u>(137,640)</u>	<u>725,718</u>	<u>(57,896)</u>
INVESTING ACTIVITIES				
Grants, Subsidies and Contributions	16	7,956,450	1,363,461	5,480,864
Proceeds from Disposal of Assets	5	251,000	142,056	90,000
Purchase of Property, Plant and Equipment	6	(1,252,274)	(818,831)	(1,145,267)
Payments for Construction of Infrastructure	7	(7,626,783)	(1,513,968)	(5,795,480)
Net Amount provided from Investing Activities		<u>(671,607)</u>	<u>(827,282)</u>	<u>(1,369,883)</u>
FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	8(a)	(268,431)	(77,171)	(174,626)
Proceeds from Self Supporting Loans	8(c)	21,598	19,785	21,332
Proceeds from New Loans	8(b)	-	1,500,000	1,500,000
Transfers to Reserves (Restricted Assets)	9	(92,526)	(1,484,617)	(219,186)
Transfers from Reserves (Restricted Assets)	9	1,102,480	13,766	40,000
Net Amount provided from Financing Activities		<u>763,121</u>	<u>(28,237)</u>	<u>1,167,520</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		(12,763)	117,039	68,099
Amount attributable to operating activities		(137,640)	725,718	(57,896)
Amount attributable to investing activities		(671,607)	(827,282)	(1,369,883)
Amount attributable to financing activities		763,121	(28,237)	1,167,520
Surplus or deficit at the end of the financial year	11	<u>(58,888)</u>	<u>(12,763)</u>	<u>(192,160)</u>

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

2023 Actual figures are as at 17 Jul 2023 and remain subject to audit.

The budget has been prepared in accordance with 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.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* 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 rather than 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.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

(b) Initial Application of Accounting Standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates.
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards.
- *AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*.

It is not expected these standards will have an impact on the annual budget.

(c) New Accounting Standards Applicable in Future Years

The following new accounting standards will have application to local government in future years.

AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.

AASB 2020-1 Amendments to Australian Accounting Standards Classification of Liabilities as Current or Non-current.

AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply].

AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback.

AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants.

AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

It is not expected these standards will have an impact on the annual budget.

SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) 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 12.

(e) Rounding of Amounts

All figures shown in this statement are rounded to the nearest dollar.

(f) 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. 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 in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(g) Judgements, Estimates and Assumptions

The preparation of the annual budget 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 the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

(h) Comparative Figures

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

(i) Budget Comparative Figures

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

(j) Current and Non-current Classification

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if it is 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.

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) 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.

(l) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 11 - Net Current Assets.

Total restricted cash incorporates both cash and cash equivalents and financial assets.

(m) Financial Assets at Amortised Cost

The Shire classifies financial assets at amortised cost if both 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.

Term deposits with original maturities greater than 3 months are classified as financial assets.

(n) Recognition of Assets

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.

(o) Contract Assets

A contract asset is the right to consideration in exchange for goods or services the Shire has transferred to a customer when that right is conditional upon something other than the passage of time.

(p) 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 uncollectable 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.

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

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit 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.

SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) 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.

(r) Fixed Assets

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 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.

Gains and Losses on Disposal

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period in which they arise.

Depreciation of Non-current Assets

The depreciable amount of all fixed assets including buildings but excluding freehold 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.

Major depreciation periods used for each class of depreciable asset are:

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	100 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 90 years
Sewerage piping	80 years
Bridges	60 years

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Interest 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 venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

(t) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Council prior to the end of the financial year and arise when the Shire becomes obliged to make future payments in respect of these goods and services. The amounts are unsecured and are normally paid within 30 days of recognition.

(u) 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.

(v) 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 part of current trade and other payables in the statement of financial position. The Shire's obligations for employee's annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

(w) Contract Liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

(x) 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.

(y) 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.

SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(z) 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 and concessions offered. Exclude administration fees, interest on instalments, interest on arrears and service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

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

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. Exclude 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 associate with the employment of 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.

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.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(aa) Nature or Type Classifications (Continued)

Depreciation on Non-current Assets

Depreciation and amortisation 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.

(ab) 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 relate 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.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

1.1 KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when local government satisfies its performance obligations under contract.

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.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties other fees and charges.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of 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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

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 and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

2. OPERATING REVENUE

(a) Rate Revenue

(i) General Rates

Rate Type	Valuation	Rateable Value	Number of Properties	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	#	\$	\$	
General GRV	0.139267	1,798,538	163	250,477	231,730	231,730
General UV	0.005673	539,586,032	354	3,061,072	2,860,358	2,858,619
		541,384,570	517	3,311,549	3,092,088	3,090,349

Minimum Rates

Rate Type	Valuation	Rateable Value	Number of Properties	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
General GRV	577.15	91,890	71	40,978	32,010	31,525
General UV	673.90	2,779,448	39	26,282	47,466	44,536
Mining UV	1,347.80	277,375	49	66,042	-	-
		3,148,713	159	133,302	79,476	76,061
		544,533,283	676	3,444,851	3,171,564	3,166,410

Other Rate Revenue

Interim and Back Rates					(102,246)	-
Facilities Fees (Ex Gratia)				97,816	90,192	89,739
Total Rate Revenue				3,542,667	3,159,510	3,256,149

(ii) Interest Charges

Interest on Unpaid Rates				5,080	6,522	5,080
Interest on Instalments Plan				11,000	10,811	11,386
ESL Penalty Interest				-	168	-
				16,080	17,501	16,466

Administration Charges

Instalment Charges				3,500	3,662	2,556
Total Funds Raised from Rates				3,562,247	3,180,673	3,275,171

(iii) Instalment Options and Dates

Option	Instalment Date	Admin Charge \$	Instalment Plan %	Unpaid Rates %
Option 1				
Single Full Payment	05 Sep 23			7.0%
Option 2				
First Instalment	05 Sep 23	7.50	5.5%	7.0%
Second Instalment	06 Nov 23	7.50	5.5%	7.0%
Third Instalment	10 Jan 24	7.50	5.5%	7.0%
Fourth Instalment	11 Mar 24	7.50	5.5%	7.0%

(iv) Rate Payment Discounts, Waivers and Concessions

No Discounts, Waivers or Concessions in relation to Rates are proposed for 2023/24.

(b) Specified Area Rate

No Specified Area Rates will be levied in the 2023/24 financial year.

(c) Service Charges

No Service Charges will be imposed in the 2023/24 financial year.

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

3. OPERATING REVENUE

(a) Fees and Charges

Program	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Governance	1,000	1,239	3,190
General Purpose Funding	4,000	5,348	4,152
Law, Order, Public Safety	27,059	5,511	27,890
Health	350	354	1,420
Education and Welfare	-	-	-
Housing	68,110	68,219	78,280
Community Amenities	102,390	92,268	112,477
Recreation and Culture	4,540	4,605	2,550
Transport	-	-	-
Economic Services	10,300	12,742	14,313
Other Property and Services	5,000	4,346	20,680
Total Fees and Charges	222,749	194,632	264,952

(b) Interest Earnings on Investments

Source of Revenue	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Interest on Reserves	27,526	6,657	16,186
Other Funds	14,413	16,791	11,416
Other Interest Revenue (Refer Note 2(a)(ii))	16,080	17,501	16,466
Total Interest Earnings	58,019	40,949	44,068

(c) Other Revenue

Source of Revenue	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Reimbursements	133,668	190,271	123,810
Other Revenue	17,550	17,096	54,020
Total Other Revenue	151,218	207,367	177,830

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

4. OPERATING EXPENSES

(a) Depreciation

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
By Program			
Governance	34,428	34,428	33,250
Law, Order, Public Safety	36,720	36,720	35,309
Education and Welfare	827	827	827
Housing	40,530	40,530	40,442
Community Amenities	103,862	103,862	97,434
Recreation and Culture	210,158	210,158	182,829
Transport	3,563,278	3,563,278	3,459,397
Economic Services	6,277	6,277	8,146
Other Property and Services	277,485	277,485	189,348
Total Depreciation by Program	4,273,564	4,273,564	4,046,982

By Class

Buildings - non-specialised	28,141	28,141	18,057
Buildings - specialised	149,037	149,037	123,568
Furniture and Equipment	28,892	28,892	27,292
Plant and Equipment	181,033	181,033	120,469
Motor Vehicles	136,187	136,187	101,786
Infrastructure - Roads	3,402,916	3,402,916	3,306,270
Infrastructure - Footpaths	13,934	13,934	13,182
Infrastructure - Other	214,246	214,246	217,227
Infrastructure - Bridges	119,179	119,179	119,133
Total Depreciation by Class	4,273,564	4,273,564	4,046,984

(b) Finance Costs

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Loan Description			
Borrowings (Refer Note 8(a))	70,511	12,491	32,885
Overdraft	-	82	-
Total Interest Expense	70,511	12,573	32,885

(c) Auditor Remuneration

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Service Provided			
Audit Services	30,000	34,300	30,000
Total Auditing Expense	30,000	34,300	30,000

(d) Write offs

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
General rate	1,000	8	-
General debtors	2,000	62,366	-
Total Write Off Expense	3,000	62,374	-

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Fees, Expenses and Allowances Paid			
Cr. Pauline Bantock			
President's annual allowance	10,200	13,500	10,000
Meeting attendance fees	7,615	7,500	7,500
Annual allowance for ICT expenses	1,071	1,000	1,000
Travel and accommodation expenses	286	-	426
	19,172	22,000	18,926
Cr. Neville Clarke			
Deputy President's annual allowance	2,550	2,500	1,625
Meeting attendance fees	7,615	7,500	7,500
Annual allowance for ICT expenses	1,071	1,000	1,000
Travel and accommodation expenses	286	-	426
	11,522	11,000	10,551
Cr. David Lovelock			
Meeting attendance fees	7,615	7,500	7,500
Annual allowance for ICT expenses	1,071	1,000	1,000
Travel and accommodation expenses	286	-	426
	8,972	8,500	8,926
Cr. Stephanie Penn			
Meeting attendance fees	7,615	7,500	7,500
Annual allowance for ICT expenses	1,071	1,000	1,000
Travel and accommodation expenses	286	-	426
	8,972	8,500	8,926
Cr. Jim Kelly			
Meeting attendance fees	7,615	7,500	7,500
Annual allowance for ICT expenses	1,071	1,000	1,000
Travel and accommodation expenses	286	1,338	426
	8,972	9,838	8,926
Cr. Gary O'Brien			
Meeting attendance fees	7,615	7,500	7,500
Annual allowance for ICT expenses	1,071	1,000	1,000
Travel and accommodation expenses	286	1,472	426
	8,972	9,972	8,926
Cr. Suzanne Woods			
Meeting attendance fees	7,615	7,500	7,500
Annual allowance for ICT expenses	1,071	1,000	1,000
Travel and accommodation expenses	286	-	426
	8,972	8,500	8,926
	75,555	78,310	74,105

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

4. OPERATING EXPENSES (Continued)

(d) Elected Members Remuneration (Cont)

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	10,200	13,500	10,000
Deputy President's allowance	2,550	2,500	1,625
Meeting attendance fees	53,305	52,500	52,500
Annual allowance for ICT expenses	7,500	7,000	7,000
Travel and accommodation expenses	2,000	2,810	2,980
	<u>75,555</u>	<u>78,310</u>	<u>74,105</u>

PUBLIC ATTACHMENTS

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

5. DISPOSAL OF ASSETS

23/24 Budget	Book Value 23 / 24 \$	Proceeds 23 / 24 \$	Profit 23 / 24 \$	(Loss) 23 / 24 \$
Plant and Equipment				
Governance				
CEO Vehicle	27,830	70,000	42,170	-
DCEO Vehicle	31,335	40,000	8,665	
	59,165	110,000	50,835	-
Law, Order and Public Safety				
CESM Vehicle	56,115	28,000		(28,115)
	56,115	28,000	-	(28,115)
Transport				
PLR10 - Bobcat T650 Track Loader	30,173	38,000	7,827	-
PTK16 - Mitsubishi Fuso 13T Tip Truck	29,710	30,000	290	-
PTL09 - Roadserve Series Water Tanker	56,203	20,000	-	(36,203)
PTL12 - Bobcat Trailer Single Axle	17,786	10,000	-	(7,786)
PWV60 - Holden Colorado LS 4x2	19,921	15,000		(4,921)
	153,793	113,000	8,117	(48,910)
Total Profit or (Loss)				(18,073)

22/23 Actual	Book Value 22 / 23 \$	Proceeds 22 / 23 \$	Profit 22 / 23 \$	(Loss) 22 / 23 \$
Transport				
Plant and Equipment				
Loader	44,251	57,829	13,578	
Prime Mover	54,156	75,000	20,844	
Ute 1	8,494	9,227	733	
Ute 2	-	-	-	
	106,901	142,056	35,155	-
Total Profit or (Loss)				35,155

22/23 Budget	Book Value 22 / 23 \$	Proceeds 22 / 23 \$	Profit 22 / 23 \$	(Loss) 22 / 23 \$
Transport				
Plant and Equipment				
Loader	24,381	50,000	25,619	
Prime Mover	57,488	30,000		(27,488)
Ute 1	6,111	5,000		(1,111)
Ute 2	6,345	5,000		(1,345)
	94,325	90,000	25,619	(29,944)
Total Profit or (Loss)				(4,325)

SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

6. CAPITAL EXPENDITURE - PROPERTY, PLANT AND EQUIPMENT

(a) Land and Buildings

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Housing			
12 Harrington Bathroom Renovations	10,000		
15 Lambert - Flooring	7,000		
Retaining Wall - U1 & 2 Calingiri	40,000		
Staff Housing Fencing	30,000		
	87,000	-	-
Recreation and Culture			
Calingiri Oval Pump Shed	10,000	-	
Mogumber Hall Roof	120,000	-	81,767
	130,000	-	81,767
Transport			
Depot Upgrades	10,000		
Purchase of Land for Aglime Route	-	-	32,500
Automatic Closing Gates - Depot	-		
	10,000	-	32,500
Total Land and Buildings	227,000	-	114,267

(b) Plant and Equipment

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Governance			
CEO Vehicle (VP0)	100,000	-	-
DCEO Vehicle (VP00)	70,000	-	-
	170,000	-	-
Law, Order and Public Safety			
Community Safety Vehicle	-	52,006	65,000
CESM Vehicle	65,000	-	-
Fire Fighting Units x 2	10,000	-	-
	75,000	52,006	65,000
Community Amenities			
Calingiri Tip Generator	-	2,370	8,000
Bolgart Tip Generator	-	2,370	8,000
	-	4,740	16,000
Recreation and Culture			
Mower Trailer	-	10,200	8,000
Rotary Slasher	-	27,900	22,000
Out-Front 72" Mower	-	37,500	40,000
Oval Pump System	65,000	-	-
	65,000	75,600	70,000
Transport			
Water Tanker	45,000	-	-
13T 6 Wheel Tip Truck - VP31	270,000	-	-
Prime Mover Float Refurbishment	40,000	-	-
WSM Vehicle (VP000)	75,000	-	-
Bobcat / Forest Mulcher	182,274	-	-
Tag Trailer	40,000	-	-
Tractor Slasher	10,000	-	-
Roller Padfoot Shells	6,000	-	-
Replacement Loader	-	295,000	350,000
Prime Mover	-	239,911	345,000
Prime Mover Float Refurbishment	-	-	30,000
Ute 1	-	59,363	55,000
Ute 2	-	56,065	55,000
Ute 3	-	36,146	40,000
	668,274	686,485	875,000
Total Plant and Equipment	978,274	818,831	1,026,000

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

6. CAPITAL ACQUISITIONS - PROPERTY, PLANT AND EQUIPMENT (Cont)

(c) Furniture and Equipment

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Governance			
Council Chambers Furniture & Equipment	12,000	-	5,000
	12,000	-	5,000
Law, Order and Public Safety			
Animal Pound / Shelter	35,000	-	-
	35,000	-	-
Total Furniture and Equipment	47,000	-	5,000
Total Property, Plant and Equipment	1,252,274	818,831	1,145,267

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

7. CAPITAL ACQUISITIONS - INFRASTRUCTURE

(a) Roads

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Transport			
<i>Roadworks - Council Funding</i>			
Glentromie - Yerecoin Road - Reseal	-	-	17,654
Bolgart West Road - verge mulching	-	2,529	11,850
Wyening West Road - verge mulching	-	-	10,000
Footpaths	20,000	30,678	40,000
Bolgart Kerbing	20,000	-	
Mogumber-Yarawindah (R2R)	344,545		
Mogumber-Yarawindah (LRCI Ph4)	381,412		
Mogumber-Yarawindah (WSFN #5)	1,024,167		
Calingiri - New Norcia Road (MRWA)	556,974		
Calingiri - New Norcia Road (AG/CBH)	1,020,991	103,790	797,714
<i>Roadworks - RRG Funded</i>			
Toodyay - Bindi Bindi Rd Nth 21/22	837,901		
Toodyay - Bindi Bindi Rd Nth Reseal	86,013		
<i>Roadworks - Blackspot Funded</i>			
Wongan, Calingiri- Carami East Road	305,700		
<i>LRCIP- Ph 4B Supplementary</i>			
Piawan Wadd Road	86,662		
Gillingarra-Glentromie Rd	41,365		
Gillingarra-New Norcia Rd	67,255		
Goomalling - New Norcia Rd	24,725		
<i>Roadworks - Roads to Recovery Funded</i>			
Glentromie-Yerecoin Road - Replace W Beams		1,341	16,000
Old Telegraph Road - resheet formation & maint veg	185,085	531	214,879
Glentromie - Yerecoin Road - Reseal		95,823	50,421
Boundary Road - Resheet existing formation		-	20,518
Gillingarra - New Norcia Road - Reseal		61,835	42,777
<i>Roadworks - State Freight Network</i>			
Mogumber-Yarawindah Rd 19/20			
Mogumber-Yarawindah WSFN #2		29,759	89,398
Mogumber-Yarawindah WSFN #3			-
Mogumber-Yarawindah WSFN #4		55,000	55,000
Mogumber-Yarawindah WSFN #5		145,316	1,578,437
Mogumber-Yarawindah Rd - (22/23 C/Fwd)	1,952,454	141,162	1,744,545
Calingiri-New Norcia Rd -WSFN Development	200,000	16,974	200,000
<i>Roadworks - LRCIP</i>			
Signage	19,104	20,896	40,000
Culverts	15,279	84,721	108,405
Bolgart Bridge	11,148	33,852	45,000
Golf Course Road		72,396	78,880
Old Plains Road Vegetation Control Project		179,402	179,750
Piawaning Waddington Road Vegetation Control Project		52,774	46,480
	7,200,780	1,128,779	5,387,707
Total Roads	7,200,780	1,128,779	5,387,707

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

7. CAPITAL ACQUISITIONS - INFRASTRUCTURE (Cont)

(b) Infrastructure - Other

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Community Amenities			
E-Waste Transfer Station	246,260	-	-
Calingiri Landfill Rear Fence		48,080	50,000
Mogumber Tip Fencing		40,820	35,464
Yerecoin Sewerage Inspection Hatch x 2		52,750	50,000
	246,260	141,650	135,464
Recreation and Culture			
Mogumber Toilets	6,788	5,212	3,000
Oval Renovation		20,136	20,000
	6,788	25,348	23,000
Transport			
Parker Road Bore Solar Power		-	25,000
Depot Fuel Tank		30,337	35,000
	-	30,337	60,000
Other Economic Services			
RV Dump Point - Bolgart	10,000	-	-
Piawaning Desalination Bore / Plant	128,095		
Bolgart Caravan Park Toilet Block	34,860	187,854	189,309
Piawaning Standpipe Controller	-		
	172,955	187,854	189,309
Total Infrastructure - Other	426,003	385,189	407,773
Total Infrastructure	7,626,783	1,513,968	5,795,480

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

8. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 83 Calingiri Football Club

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Recreation and Culture	\$	\$	\$
Opening Balance	147,402	162,163	162,163
Principal Payment	(21,598)	(19,785)	(21,332)
Principal Outstanding at Year End	125,804	142,378	140,831
Interest Payment	(7,203)	(7,632)	(4,206)
Total Interest	(7,203)	(7,632)	(4,206)

(ii) Loan 84 Piawaning Water Supply

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Economic Services	\$	\$	\$
Opening Balance	66,231	84,124	92,906
Principal Payment	(18,341)	(17,893)	(17,893)
Principal Outstanding at Year End	47,890	66,231	75,013
Interest Payment	(1,536)	(2,190)	(1,984)
Total Interest	(1,536)	(2,190)	(1,984)

(iii) Loan 85 Grader and Roller

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
Transport	\$	\$	\$
Opening Balance	140,885	180,378	180,753
Principal Payment	(39,828)	(39,493)	(39,493)
Principal Outstanding at Year End	101,057	140,885	141,260
Interest Payment	(1,109)	(2,669)	(1,445)
Total Interest	(1,109)	(2,669)	(1,445)

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

8. INFORMATION ON BORROWINGS (Continued)

(a) Debenture Repayments (Cont)

(iv) Loan 87 - Plant Replacement

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 /23 \$
Transport			
Opening Balance	1,500,000	-	-
Amount Borrowed		1,500,000	1,500,000
Principal Payment	(188,664)	-	(95,908)
Principal Outstanding at Year End	1,311,336	1,500,000	1,404,092
Interest Payment	(60,663)	-	(25,250)
Total Interest	(60,663)	-	(25,250)
Total Principal Repayments	(268,431)	(77,171)	(174,626)
Total Interest Payment	(70,511)	(12,491)	(32,885)

(b) New borrowings

The Shire does not anticipate any new borrowings in the 23/24 financial year.

(c) Self Supporting Loans

(i) Loan 83 Calingiri Football Club

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 /23 \$
Recreation and Culture			
Opening Balance	147,402	162,163	161,161
Principal Payment Received	(21,598)	(19,785)	(21,332)
Principal Outstanding at Year End	125,804	142,378	139,829
Interest Received	(7,203)	(7,632)	(4,206)
Total Interest	(7,203)	(7,632)	(4,206)
Total Principal Received	(21,598)	(19,785)	(21,332)
Total Interest	(7,203)	(7,632)	(4,206)

(d) Unspent Debentures

The Shire had no unspent borrowings as at 30 June 2023. It is not expected to have unspent borrowings as at 30 June 2024.

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

8. INFORMATION ON BORROWINGS (Continued)

(e) Credit Facilities

	Budget	Actual	Budget
	23 / 24	22 / 23	22 / 23
Bank Overdraft Limit	300,000	-	300,000
Bank Overdraft at Balance date	-	-	-
WATC Liquidity Lending Limit	1,000,000	-	1,000,000
WATC Liquidity Lending at Balance Date	-	-	-
Credit Card Limit	30,000	30,000	15,000
Credit Card balance at balance date	-	4,083	-
Total amount of credit unused	1,330,000	25,917	315,000

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

9. CASH BACKED RESERVES

Reserves restricted by Council	Opening Balance 01 Jul 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Adopted Budget 30 Jun 24 \$	Opening Balance 01 Jul 22 \$	Transfers from \$	Transfer to \$	Actual 30 Jun 23 \$	Adopted Budget 30 Jun 23 \$
Long Service Leave	4,518	-	136	-	4,654	4,482	-	36	4,518	4,616
Plant	675,150	(300,000)	10,141	-	385,291	66,355	-	608,795	675,150	156,346
Housing	143,775	(46,000)	4,319	-	102,094	98,795	(6,000)	50,980	143,775	151,759
Sewerage Scheme - Calingiri	49,913	-	1,499	-	51,412	57,214	(7,766)	465	49,913	58,930
Refuse Site	256,281	-	7,699	-	263,980	254,215	-	2,066	256,281	221,841
Building Maintenance	40,489	-	1,216	25,000	66,705	15,187	-	25,302	40,489	40,643
Infrastructure	54,945	-	1,651	40,000	96,596	14,684	-	40,261	54,945	55,125
Gymnasium	7,480	-	225	-	7,705	7,420	-	60	7,480	7,643
Sewerage Scheme - Yerecoin	21,334	-	641	-	21,975	21,162	-	172	21,334	21,797
Unspent Grants Reserve	756,480	(756,480)	-	-	-	-	-	756,480	756,480	-
Total Reserves	2,010,365	(1,102,480)	27,526	65,000	1,000,411	539,514	(13,766)	1,484,617	2,010,365	718,700

Objective of Reserves

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Term	Purpose
Long Service Leave	Ongoing	to be used to fund annual and long service leave requirements
Plant	Ongoing	to be used for the purchase of major plant
Housing	Ongoing	to be used for the procurement of staff housing
Sewerage Scheme - Calingiri	Ongoing	to be used to maintain and improve the Calingiri sewerage scheme
Refuse Site	Ongoing	to be used to fund future refuse site development
Building Maintenance	Ongoing	to be used for the long term maintenance of Shire buildings
Infrastructure	Ongoing	to be used for future infrastructure development to ensure long term Shire sustainability
Gymnasium	Ongoing	to be used for future purchases and replacement of gymnasium equipment
Sewerage Scheme - Yerecoin	Ongoing	to be used to maintain and improve the Yerecoin sewerage scheme
Unspent Grants	Ongoing	to be used in accordance with grant agreements.

The reserves are not expected to be used within a set period and further transfers to the reserve accounts are expected as funds are utilised. There are no reserves restricted by legislation.

SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

10. NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
(a) Reconciliation of Cash			
Cash at bank and on hand	2,359,792	3,485,119	1,295,288
Total Cash on Hand	2,359,792	3,485,119	1,295,288
Held as			
Cash - Unrestricted	1,359,382	1,474,750	576,588
Cash - Restricted	1,000,411	2,010,369	718,700
Total Cash on Hand	2,359,792	3,485,119	1,295,288
(b) Reconciliation of Net Cash from Operating Activities to Net Result			
Net Result	3,563,318	(2,149,231)	1,371,661
Depreciation	4,273,564	4,273,564	4,046,982
(Profit) on Sale of Asset	(58,952)	(35,155)	(25,619)
Loss on Sale of Asset	77,025	-	29,944
(Increase) / Decrease in Receivables		484,687	-
(Increase) / Decrease in Inventories		10,290	-
Increase / (Decrease) in Payables		246,732	-
Increase / (Decrease) in Employee Provisions		32,109	-
Non-operating Grants, Subsidies and Contributions	(7,956,450)	(1,363,461)	(5,480,864)
Net Cash from Operating Activities	(101,494)	1,499,536	(57,896)

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

11. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
Current Assets			
Cash - Unrestricted	1,359,382	1,474,750	576,588
Cash - Restricted Reserves	1,000,411	2,010,369	718,700
Contract Assets	103,790	103,790	-
Receivables	195,498	195,498	567,005
Inventories	22,015	22,015	53,207
Total Current Assets	2,681,095	3,806,422	1,915,500
Current Liabilities			
Trade and Other Payables	(173,396)	(173,396)	(216,466)
Revenue Received in Advance			
Contract Liabilities	(1,383,295)	(1,383,295)	(995,008)
Deposits and Bonds	(37,111)	(37,111)	(21,589)
Short Term Borrowings	(248,685)	(248,685)	(78,032)
Provisions	(198,132)	(198,132)	(148,295)
Total Current Liabilities	(2,040,619)	(2,040,619)	(1,459,390)
Net Current Funding Position	640,476	1,765,803	456,110
Less: Cash - Restricted Reserves	(1,000,411)	(2,010,369)	(718,700)
Less: Self-Supporting Loan	(21,854)	(21,854)	(7,601)
Add: Employee Leave Reserve	69,243	-	-
Add: Current Portion of Debentures	253,657	253,657	78,032
Estimated Surplus / (Deficit) C/FWD	(58,888)	(12,763)	(192,160)

PUBLIC ATTACHMENTS

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024

12. TRUST FUNDS

Description	Opening Balance 01 Jul 23 \$	Amounts Received \$	Amounts Paid \$	Closing Balance 30 Jun 24 \$
	-	-	-	-
Total Trust Funds	-			-

13. JOINT ARRANGEMENTS

(a) Joint Arrangement Information

The following two joint arrangements 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.

(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.

Both sites were subject to a revaluation at the end of 2021-22 and finalise in the 2022-23 financial year after budget adoption.

(b) Joint Arrangement Information

	Budget 23 / 24 \$	Actual 22 / 23 \$	Budget 22 / 23 \$
(i) Non-current Assets			
Land and Buildings	755,515	755,515	215,000
Accumulated Depreciation	(53,583)	(39,715)	(30,147)
	701,932	715,800	184,853

14. MAJOR LAND TRANSACTIONS

The Shire does not anticipate any major land transactions in the 23/24 financial year

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings in the 23/24 financial year

SHIRE OF VICTORIA PLAINS

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**

16. PROGRAM INFORMATION

	Budget 23 / 24	Actual 22 / 23	Budget 22 / 23
	\$	\$	\$
Revenue excluding grants, subsidies and contributions			
Governance	59,335	1,483	4,218
General Purpose Funding	3,602,482	3,209,671	3,307,761
Law, Order, Public Safety	151,727	147,713	141,080
Health	350	762	3,146
Education and Welfare	-	9,613	-
Housing	68,110	68,500	79,470
Community Amenities	105,890	87,676	122,872
Recreation and Culture	12,243	14,448	10,523
Transport	8,117	36,844	29,417
Economic Services	10,350	30,871	30,682
Other Property and Services	15,000	30,034	39,449
	<u>4,033,604</u>	<u>3,637,613</u>	<u>3,768,618</u>
Operating grants, subsidies and contributions			
Governance	-	36,424	-
General Purpose Funding	522,398	1,819,653	250,134
Law, Order, Public Safety	333,558	108,847	343,354
Education and Welfare	30,000	13,000	530
Community Amenities	-	12,000	-
Recreation and Culture	-	5,000	-
Transport	161,142	153,280	4,401,060
	<u>1,047,098</u>	<u>2,148,204</u>	<u>4,995,078</u>
Capital grants, subsidies and contributions			
Law, Order, Public Safety	35,000	-	-
Community Amenities	230,795	9,605	-
Transport	7,600,988	1,353,856	5,480,864
Economic Services	89,667	-	-
	<u>7,956,450</u>	<u>1,363,461</u>	<u>5,480,864</u>
Total Revenue	<u>13,037,152</u>	<u>7,149,278</u>	<u>14,244,560</u>
Expenses			
Governance	(613,381)	(499,418)	(461,572)
General Purpose Funding	(193,070)	(518,081)	(415,966)
Law, Order, Public Safety	(1,022,827)	(644,608)	(769,974)
Health	(136,801)	(201,752)	(168,635)
Education and Welfare	(129,341)	(107,978)	(75,636)
Housing	(280,077)	(274,670)	(262,791)
Community Amenities	(617,560)	(552,794)	(543,424)
Recreation and Culture	(708,030)	(720,775)	(674,099)
Transport	(5,318,571)	(5,453,331)	(9,202,688)
Economic Services	(337,891)	(319,533)	(248,176)
Other Property and Services	(116,284)	(5,570)	(49,938)
	<u>(9,473,833)</u>	<u>(9,298,509)</u>	<u>(12,872,899)</u>
Net Result	<u>3,563,318</u>	<u>(2,149,231)</u>	<u>1,371,661</u>

Shire of Victoria Plains								2023						
Task	Assigned To	Cost	Comment	Start	End	Dur	%	Jan	Feb	Mar	Apr	May	Jun	Jul
Corporate Business Plan 2023 - June				1/4/23	6/30/23	128	87							
1. Community				1/4/23	6/30/23	128	87							
1.1 Healthy, connected and safe communities				1/4/23	6/30/23	128	87							
a. Update and achieve strategies in the DAIP	EHO		<ul style="list-style-type: none"> 4 surveys received by 30/06/23 Draft DAIP end July. Then to Aug OCM? 	1/4/23	6/30/23	128	85							
b. Support seniors activities	CDO		<ul style="list-style-type: none"> Christmas Lunch Morning Teas and Fridays at ORB Be Connected program implemented Calingiri and Bolgart 	1/4/23	6/30/23	128	100							
d. Annual footpath maintenance, upgrade and extension	MWS	40,000	<ul style="list-style-type: none"> Milner St Yerecoin - C 31/03/23 Calingiri tree roots - C 21/04/22 	1/4/23	6/30/23	128	100							
e. Achieve strategies in the Public Health Plan	EHO		Draft to be issued to public & targeted stakeholders in July	1/4/23	6/30/23	128	85							
f. MoUs with local community organisations implemented	CDO		<ul style="list-style-type: none"> Mogumber issued 31/03/23 for signing Piawaning PA to be signed 06/07/23 	1/4/23	6/30/23	128	67							
1.2 Inclusive community activities, events and initiatives				1/4/23	6/30/23	128	100							
a. Employ a Community Development Officer	CEO	Budget	<ul style="list-style-type: none"> Total Grants applied for: \$734,145 Successful: \$419,388 Pending: \$240,309 	1/4/23	6/30/23	128	100							
b. Source funding and co-ordinate delivery on initiatives that support arts, culture, learning and recreation	CDO	20,000 (G) 50,000 (G) 2,750 (G) 25,000 (G)	<ul style="list-style-type: none"> Implement Safe and Together Program - youth extremism - P Leveraged Creative & Cultural Planning - Art&Culture Program -U Be Connected Grant - S Walktrails Plan Grant - U 	1/4/23	6/30/23	128	100							
c. Community grant scheme for volunteer groups	CDO		<ul style="list-style-type: none"> Recommendations approved May OCM. Letters issued 	4/3/23	6/30/23	65	100							
d. Support existing community events to attract people to our communities and businesses	CDO TP/PBS	1,000 (G) 6,000 (S)	<ul style="list-style-type: none"> Youth Week - C Piawaning R18203 & 18204 Survey discussed with Piawanning PA & Expo. Resolve July OCM? Anzac Day successful - C Lexus Melbourne Cup Tour - P 	1/4/23	6/30/23	128	100							
1.3 Recreational, social and heritage spaces are safe and activated				1/4/23	6/30/23	128	90							
b. Promote and maintain heritage facilities	CDO	8,000 (S) 7,000 (G)	<ul style="list-style-type: none"> Laura updated Council April Briefing Session. Community feedback sessions held in B and M 29/06/23 	1/4/23	6/30/23	128	85							
c. Provide a community gym	MFA	4,550	<ul style="list-style-type: none"> Initial review conducted by CEO, MFA, CDO & PA 4/4/23 Allocated to PA1/06/23 LGIS provided feedback 15/06/23 Reconfigure gym in 23/24 	4/3/23	6/30/23	65	100							
1.4 Support emergency services planning, risk mitigation, response and recovery				1/4/23	6/30/23	128	72							
a. Active leadership and participation in LEMC	CoSO		<ul style="list-style-type: none"> May LEMC - resolved to amalgamate with Moora. Activations during incidents 	1/4/23	6/30/23	128	100							
b. Scenario planning and training	CESM	DFES	<ul style="list-style-type: none"> Volunteer (FCO) training calendar - ongoing CBFCO and DBFCO did not undertake training 	1/4/23	6/30/23	128	50							
c. Community Safety Officer provides education and support to residents to prepare for natural disasters and bushfires	CoSO	5,000	<ul style="list-style-type: none"> Storm safety education campaign April to September 2023 - weekly Schools Program - DFES attended all schools re Bushfire Risk Planning Improve focus re events and for seniors in 23/24 	4/3/23	6/30/23	65	67							
e. Support emergency service volunteer attraction and retention	CESM	40,000 (S) 1,000 (G)	<ul style="list-style-type: none"> As per Engagement Schedule Chiefs Award - (BFAC said no) BFAC Procedures on-hold due to review of other BFB Local Laws by Parliamentary JSCDL 	1/4/23	6/30/23	128	67							

Legend
C = Completed
U = Unsuccessful
D = Deferred
P = Pending

Shire of Victoria Plains								2023						
Task	Assigned To	Cost	Comment	Start	End	Dur	%	Jan	Feb	Mar	Apr	May	Jun	Jul
Corporate Business Plan 2023				1/4/23	6/30/23	128	85							
Environment				1/4/23	6/30/23	128	85							
3.1 Maintain a high standard of environmental health and waste services				1/4/23	6/30/23	128	96							
a. Deliver environmental health services	EHO	40,000	Contract in place - ongoing	1/4/23	6/30/23	128	100							
b. Continue to educate community about waste minimisation and recycling	EHO		Identified with EHO on 04/05/23 to develop program once Waste Management Plan is in place: ● 23/24 Shire Administration; ● 24/25 Community Program	4/3/23	6/30/23	65	100							
c. Capacity and infrastructure enhancements at our landfill sites	EHO, MWS	50,000 (G) 250,000 (G)	● Calingiri landfill fence - C ● Application for E-Waste Grant - transfer stations at C, B & M landfills - Successful ● Mogumber landfill fence - C ● Draft waste management plan reviewed by Waste Working Group 20/06/23	1/4/23	6/30/23	128	100							
d. With the community, forward plan the aesthetics of our cemeteries	MWS, CDO		● Bolgart PA has provided list of requirements for consideration in 23/24; ● Calingiri entry brickwork completed June ● EHO has arranged for GPR of cemeteries at no cost - 23/24	1/4/23	6/30/23	128	80							
e. Improve Sewerage Schemes (Forms part of the Rate Review)	EHO, MWS	50,000 (G)	Rates Strategy adopted 22/02/23: ● Can use LG Act and Health Act ● LRCI 2 Yerecoin hatches installed Policies adopted 26/04/23; ● 23/24 plan upgrade to Calingiri re 2.1.h (Edmond Street Plan) ● 24/25 Yerecoin - extend to pick up vacant blocks	1/4/23	6/30/23	128	100							
3.2 Conservation of our natural environment				1/4/23	6/30/23	128	73							
a. Promotion and management of invasive species programs to the community	EHO	4,000 (G)	Resolved 04/05/23 that EHO will in 23/24: ● Discuss potential scope with locals; ● Liaise with Moore Catchment Council possible programs	4/3/23	6/30/23	65	100							
b. Preparation and management of nature reserves and roadside verges to reduce bushfire risk	MWS, CESM	38,000	● CoSO developed fire management plan based on Bushfire Risk Management System - implementation deferred to 23/24 due to resignation ● Current MAF Roundl - Calingiri 5/4/23 & Bolgart 12/13 & Mogumber - Completed	1/4/23	6/30/23	128	75							
c. Animal control program is reviewed annually	CoSO		● Cooperation agreements with Chittering, Toodyay & Gingin - deferred to 23/24 ● Animal pound grant - deferred due to resignation ● AROC Corella Management Program to commence 01/07/23 ● Firearms Business Case - No longer required ● Ranger support service engaged	1/4/23	6/30/23	128	80							
d. Develop and implement a Water Strategy (Includes development of framework for the strategy and key CWSP grant funding)	CEO/PBSu		Plan parameters confirmed between CEO and PBSu 20/06/23 - Planning to be undertaken 23/24	1/4/23	6/30/23	128	50							

Shire of Victoria Plains								2023						
Task	Assigned To	Cost	Comment	Start	End	Dur	%	Jan	Feb	Mar	Apr	May	Jun	Jul
Corporate Business Plan 2023				4/1/23	30/6/23	128	98							
Civic Leadership				4/1/23	30/6/23	128	98							
4.1 Forward planning and implementation of plans to achieve community priorities				4/1/23	30/6/23	128	100							
a. Deliver quarterly reviews of the Shire Strategic Plan and Corporate Business Plan	CEO	15,000	<ul style="list-style-type: none"> Implement CBP, LTFP, AMP, WFP Council - Adopted April 	4/1/23	30/6/23	128	100							
b. Active participation in AROC and Avon Midland CZ	CEO	5,000	Attended meetings March Quarter re AROC - Governance & CEO, Zone, RRG, SRRG and RWC	4/1/23	30/6/23	128	100							
4.2 Shire communication is regular, clear and transparent				4/1/23	30/6/23	128	95							
b. Implement the Communications Strategy	CEO	2,500	<ul style="list-style-type: none"> Market Creations has created website refresh go live July 2023 Style Guide implemented May 	4/1/23	30/6/23	128	85							
c. Continue to uphold our Customer Service Charter and undertake a survey to measure our performance	MFA	2,500	<ul style="list-style-type: none"> Charter updated Customer Survey results evaluated 	4/1/23	30/6/23	128	100							
d. Shire newsletter made available online, print and emailed to residents	PA		Ongoing. Newsletters issued February, March, April, May & June	4/1/23	30/6/23	128	100							
4.3 Proactive and well governed shire				4/1/23	30/6/23	128	99							
a. Continue to meet compliance with statutory and regulatory requirements (Calendar, CAR, FMR, R17)	CEO/PA/MFA	23,500	<ul style="list-style-type: none"> Compliance Calendar - June Quarter actioned CAR completed March FMR and Reg 17 completed - Reports endorsed by Audit Committee - March Budget review - Completed March 2021/2022 Annual Report - AME held Risk assessment and acceptance criteria adopted March OCM. Risk Register implemented March Annual and Interim Audit May - C 	4/1/23	31/3/23	63	100							
b. Review financial and asset management policies and practices	MFA	15,000	<ul style="list-style-type: none"> See 4.1.a Update AMP 23/24 	4/1/23	31/3/23	63	90							
c. Develop and implement long term financial plan	MFA	15,000	<ul style="list-style-type: none"> See 4.1.a Rates Review adopted Feb OCM 	4/1/23	31/3/23	63	100							
d. Elected members attend professional development	CEO	31,500	CEO KPI, Probation and performance review training through WALGA completed 30/06/23	4/1/23	18/5/23	97	100							
e. Update and implement the Workforce Plan strategies	CEO MFA	20,000 38,000 (G)	<ul style="list-style-type: none"> See 4.1.a Traineeship - Trainee employed 	4/1/23	28/4/23	83	100							
f. Invest in new IT operating system (Altus or Council First)	MFA Council SO Council SO Records Off PA		<ul style="list-style-type: none"> Assess systems - Tango. RFQ resulted in three submissions received June. Preferred supplier identified Budget for 23/24 - C Review of Agenda/Minute Software - Council Info - C Review of LG Hub - Portal - C IFerret included for 23/24 After hours call centre service to be implemented 23/24 	4/1/23	30/6/23	128	100							
g. Investigate and implement cybersecurity measures	MFA		<ul style="list-style-type: none"> Online cyber awareness training - ongoing Multi factor authentication completed Silverfern re risk vs cost, Improved 	4/1/23	30/6/23	128	100							

Shire of Victoria Plains								2023						
Task	Assigned To	Cost	Comment	Start	End	Dur	%	Jan	Feb	Mar	Apr	May	Jun	Jul
Corporate Business Plan 2023				1/4/23	6/30/23	128	97							
Major Projects				1/4/23	6/30/23	128	97							
Capital Projects				1/4/23	6/30/23	128	96							
LRCI 2	EHO	55,000	<ul style="list-style-type: none"> • Yerecoin Sewerage Hatch project completed 27/02/23 • Mogumber toilets re materials completed • Mogumber toilets - other works scheduled June/July 	1/4/23	3/31/23	63	100							
LRCI 3	MWS	762,824	<ul style="list-style-type: none"> • Bolgart Caravan Park toilets April - July 2023 - see 2.3.d • Golf Course Rd - C 06/04/23 • Calingiri Tip Fence - May 3.1.c - C • Vegetation Control - June - C • Signage Branding - see 2.3.g 	1/4/23	6/30/23	128	80							
LRCI 4	PBSu, CEO	381,412 (220,007)	<ul style="list-style-type: none"> • Allocations handed down • Reviewed as part of June Budget Workshop 	1/4/23	6/30/23	128	100							
WSFN	MWS		Mogumber Yarrowindah Road - Deferred (see 2.2a)	2/16/23	2/16/23		100							
Roads to Recovery	MWS		<ul style="list-style-type: none"> • Reseals March -- Glentromie - Yerecoin Rd, Golf Course Rd - C • Old Plains Road Resheeting - C 	3/1/23	3/31/23	23	100							
Regional Road Group	MWS		Nil projects this quarter	1/4/23	1/4/23		100							
Calingiri Intersection Realignment Project	CEO, MWS	700,000	Initial preparatory works underway: <ul style="list-style-type: none"> • Land purchase agreement signed by Martindale P/L 16/06/23 & 10% deposit paid • Culvert crossover installed • Seeking formal approval priority project re WSFN • Funding requests submitted to CBH and MRWA 	1/4/23	6/30/23	128	100							
Plant Replacement Program	MWS	1,000,000	See 2.2.c	1/4/23	3/31/23	63	100							
Mogumber Tip Fence	MWS	35,000	See 3.1.c	1/4/23	3/31/23	63	100							
Water Security Program	MWS, EHO, CDO		Get Piawaning Desalination upgrade underway. Secured grant of \$89,000. See 3.1.e	1/4/23	6/30/23	128	100							
Operational Projects				1/4/23	6/30/23	128	97							
Mitigation Activity Fund	CESM, MWS, MAF Coordinator	250,000	<ul style="list-style-type: none"> • \$38,000 approved. Project needs to be redesigned. Finish May re Mogumber mulching plan • Meetings held with MAF Coordinator and update to March BFAC re September submission 	1/4/23	6/30/23	128	100							
Waste Management Plans	MWS	40,000	See 3.1.c	1/4/23	3/31/23	63	100							
Local Heritage Survey	CDO	15,000	See 1.3.b	1/4/23	6/30/23	128	85							
AGRN962	CEO, MWS	4,250,000	<ul style="list-style-type: none"> • Review of opening up claim sent to Main Roads WA • Discussions held with DFES and Core - Settle on DFES proposal • Info sent to Shadow Minister for Transport • Met Leader of the Opposition 04/05/23. Shadow Minister has met Minister 	1/4/23	6/30/23	128	100							
Draw Down Loan \$1.5M	MFA	1,500,000	Loan approved and paid 23/02/23	1/4/23	3/31/23	63	100							
Re-introduce Transport Licensing	MFA	See 4.2.c	<ul style="list-style-type: none"> • Agreement executed • Staff training completed • Commenced 05/06/23 	1/4/23	6/30/23	128	100							
Secure Bendigo Bank ATM	MFA, CEO		<ul style="list-style-type: none"> • Proposal received • Agreement signed 7/02/23 	1/4/23	2/28/23	40	100							
Implement Bridges Maintenance Program	MWS	45,000	<ul style="list-style-type: none"> • Yerecoin Glentromie completed • Bolgart Bridge - LRCI 3 • Regular reports to Alli MRWA 	1/4/23	1/31/23	20	100							
Road Maintenance Program	MWS		Ongoing: <ul style="list-style-type: none"> • School Bus Routes completed • Drainage extension to Old Plains Rd Bend SLK 7.12 completed • Verge spraying completed 	1/4/23	3/31/23	63	100							

Shire of Victoria Plains								2023						
Task	Assigned To	Cost	Comment	Start	End	Dur	%	Jan	Feb	Mar	Apr	May	Jun	Jul
Corporate Business Plan 2023 - June				1/4/23	6/30/23	128	81							
Economy				1/4/23	6/30/23	128	81							
2.1 Support the Diverse Industry Across the Shire				1/4/23	6/30/23	128	67							
g. Demonstrated progress towards securing consistent supply of water across the Shire	MWS	89,000	<ul style="list-style-type: none"> See 3.2.d Piawaning ROP grant successful. Official announcement delayed six months - cfwd 23/24 Meetings with Andrew Ogden and Tom (Athena) 08/05/23 	1/4/23	6/30/23	128	33							
h. Maintain and upgrade housing stock	PBS	5,000	<ul style="list-style-type: none"> Submitted concept plan to April Briefing Session and CBP & LTFP Redefine business case in 23/24 Discussed with RDA, WDC and other stakeholders Seek grants 23/24 Cross links 2.3 re Caravan Parks 	1/4/23	6/30/23	128	100							
2.2 Safe and efficient transport network enables economic growth				1/4/23	6/30/23	128	86							
a. Active participation in the Wheatbelt Secondary Freight Network group	CEO		Follow up discussions held with Peter Hall 2/06/23. Reconfirmed commitment to seeking funding for Calingiri NN Intersection	1/4/23	6/30/23	128	100							
b. Demonstrated achievement of our 10yr Road Plans	MWS/Engineer		Part 1 23/24 - 27/28 consists of: <ul style="list-style-type: none"> WSFN Roads R2R Roads RRG Roads 	4/3/23	6/30/23	65	100							
c. Equipment replacement as per our Plant and Equipment Schedule	MWS	1,000,000	<ul style="list-style-type: none"> Items auctioned Develop EV Replacement Plan (includes recharging stations work, other) September Quarter 2023. 	1/4/23	3/31/23	63	100							
d. Stormwater infrastructure activities completed annually	MWS	108,000	<ul style="list-style-type: none"> LRCI 3 - Culvert Program C Old Plains Rd Elbow May C Toodyay Bindi Bindi Rd - Calingiri Intersection prep work C 	1/4/23	6/30/23	128	100							
e. RAV Network assessment is completed	ENG	10,000	<ul style="list-style-type: none"> To be activated 23/24 MRWA roads assessed 	4/3/23	6/30/23	65	0							
2.3 Visitors have a positive experience across our communities				1/4/23	6/30/23	128	90							
a. Shire owned gardens and verges maintained and enhanced	MWS	Budget Allocation	Ongoing maintenance. No projects. Work is based on seasonal approach. Going well	1/4/23	6/30/23	128	100							
b. Regular cleaning, maintenance and improvements of public toilets	PBS, CSO, MWS, DCEO		<ul style="list-style-type: none"> Response provided to MPA 15/06/23 re improvements to public toilets. Shire to resume responsibility re M, B, Y, C. 	1/4/23	6/30/23	128	100							
c. Consistent online visitor information and promotion of our attractions	CDO, PA	0	<ul style="list-style-type: none"> ORB - visitor information in place Met with Toodyay re tourism Planning for Arts Trail underway and neighbours advised 	1/4/23	6/30/23	128	100							
d. Upgrade of Bolgart Caravan Park Ablution block	MWS	221,000	<ul style="list-style-type: none"> LRCI 3 - Fit out completed 30/06/23 Paths, BBQ area, reticulation and lawn July - August 2023 	1/4/23	6/30/23	128	100							
f. Install RV Dump Point in Bolgart	EHO		See 2.3.d. \$20,000 put to 23/24 Budget	4/3/23	4/3/23		100							
g. Implement townscape, visitor and signage plan	MWS, CDO	40,000	<ul style="list-style-type: none"> LRCI 3 Calingiri Cemetery entrance commenced June Main Shire signs designed May, designated areas mapped. Installation Sep/Oct 2023 	1/4/23	6/30/23	128	50							

Shire of Victoria Plains								2023						2024					
Task	Assigned To	Cost	Comment	Start	End	Dur	%	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
								Corporate Business Plan 2023 - 2024				1/7/23	28/6/24	257					
1. Community				1/7/23	28/6/24	257													
1.1 Healthy, connected and safe communities				1/7/23	28/6/24	257													
a. Update and achieve strategies in the DAIP	EHO		<ul style="list-style-type: none"> 4 surveys received by 30/06/23 Draft DAIP end July. Then to Aug OCM? 	1/7/23	30/9/23	65													
b. Support seniors activities	CDO	4,000 (G)	<ul style="list-style-type: none"> Christmas in July. Grant funded 	1/7/23	28/6/24	257													
d. Annual footpath maintenance, upgrade and extension	MWS	40,000	<ul style="list-style-type: none"> Milner St Yerecoin - Part 2 Bolgart Kerbing 	1/9/23	29/2/24	127													
e. Achieve strategies in the Public Health Plan	EHO		Draft to be issued to public & targeted stakeholders in July	1/7/23	28/6/24	257													
f. MoUs with local community organisations implemented	CDO		<ul style="list-style-type: none"> Mogumber issued 31/03/23 for signing Piawaning PA to be signed August 	1/7/23	29/9/23	65													
1.2 Inclusive community activities, events and initiatives				1/7/23	28/6/24	257													
b. Source funding and co-ordinate delivery on initiatives that support arts, culture, learning and recreation	CDO	20,000 (G) 5,000 (S)	<ul style="list-style-type: none"> Implement Safe and Together Program - youth extremism - P 	1/7/23	29/12/23	127													
c. Community grant scheme for volunteer groups	CDO	20,000		1/4/24	28/6/24	65													
d. Support existing community events to attract people to our communities and businesses	TP/CEO CDO	7,000	<ul style="list-style-type: none"> Piawaning R18203 & 18204 Resolve Aug OCM? Australia Day Anzac Day successful Lexus Melbourne Cup Tour - P Youth Week Piawaning Expo Yerecoin Markets Bolgart Bush Christmas Markets Calingiri PA and ORB Activities 	1/7/23	28/6/24	257													
1.3 Recreational, social and heritage spaces are safe and activated				1/7/23	28/6/24	257													
a. Develop and Implement a Sport and Recreation Master Plan	CDO	20,000	<ul style="list-style-type: none"> Draft the Recreation Management Plan Implement from 24/25 	1/9/23	28/6/24	213													
b. Promote and maintain heritage facilities	CDO	8,000	Final community feedback session to be held in Calingiri 20/07/23	1/7/23	29/12/23	127													
c. Provide a community gym	PA/DCEO	4,750	Reconfigure gym in 23/24	1/7/23	28/6/24	257													
1.4 Support emergency services planning, risk mitigation, response and recovery				1/7/23	28/6/24	257													
a. Active leadership and participation in LEMC	CoSO	10,000	<ul style="list-style-type: none"> May LEMC - resolved to amalgamate with Moora. New LEMA required late 2023 	1/7/23	28/6/24	257													
b. Scenario planning and training	CESM	DFES 1,550 (S)	<ul style="list-style-type: none"> Volunteer (FCO) training calendar - ongoing CBFCO and DBFCO to undertake training 	1/7/23	28/6/24	257													
c. Community Safety Officer provides education and support to residents to prepare for natural disasters and bushfires	CoSO		<ul style="list-style-type: none"> Storm safety education campaign September Quarter - weekly Schools Program - TBC Improve focus re events and for seniors in 23/24 	1/7/23	28/6/24	257													
e. Support emergency service volunteer attraction and retention	CESM	40,000 (S)	<ul style="list-style-type: none"> As per Engagement Schedule BFAC Procedures on-hold due to review of other BFB Local Laws by Parliamentary JSCDL 	1/7/23	28/6/24	257													

Legend
C = Completed
U = Unsuccessful
D = Deferred
P = Pending

Shire of Victoria Plains								2023						2024					
Task	Assigned To	Cost	Comment	Start	End	Dur	%	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Corporate Business Plan 2023 - 2024				7/1/23	6/28/24	257	11												
Civic Leadership				7/1/23	6/28/24	257	11												
4.1 Forward planning and implementation of plans to achieve community priorities				7/1/23	6/28/24	257	15												
a. Deliver quarterly reviews of the Shire Strategic Plan and Corporate Business Plan	CEO		Annual Key Work Plan submitted to Council 26/07/23	7/1/23	6/28/24	257	20												
b. Active participation in AROC and Avon Midland CZ	EHO		July - Wongan Zone, AROC GG	7/1/23	6/28/24	257	10												
4.2 Shire communication is regular, clear and transparent				7/1/23	6/28/24	257	17												
a. Implement and review the community engagement policy	CEO		<ul style="list-style-type: none"> Policy was adopted 15/12/21 Interim evaluation of effectiveness submitted 26/07/23 	11/1/23	12/29/23	41	50												
b. Implement the Communications Strategy (Implemented 15/12/21)	CEO		<ul style="list-style-type: none"> Progress of Communications Strategy reported to Council 26/07/23 Updates to be provided quarterly 	7/1/23	6/28/24	257	20												
c. Continue to uphold our Customer Service Charter and undertake a survey to measure our performance	DECO		<ul style="list-style-type: none"> 22/23 survey results submitted 26/07/23 Next survey April 2024 	4/1/24	5/31/24	45	10												
d. Shire newsletter made available online, print and emailed to residents	PA		Ongoing. Newsletter issued July	7/1/23	6/28/24	257	9												
4.3 Proactive and well governed shire				7/1/23	6/28/24	257													
a. Continue to meet compliance with statutory and regulatory requirements (Calendar, CAR, FMR, R17)	CEO/PA/MFA	32,000	<ul style="list-style-type: none"> Compliance Calendar - Quarterly CAR - March 2024 Budget Review - March 2024 2022/2023 Annual Report - AME Annual Audit - October 2024 Interim Audit - May 2024 	7/1/23	6/28/24	257													
b. Review financial and asset management policies and practices	DCEO		<ul style="list-style-type: none"> SMT to update AMP 23/24 	9/1/23	12/29/23	83													
c. Develop and implement long term financial plan	DCEO		<ul style="list-style-type: none"> Reported against monthly as part of the financial statements 	7/1/23	6/28/24	257													
d. Elected members attend professional development	CEO	31,500	To be reviewed after October 23 Elections	11/1/23	6/28/24	171													
e. Update and implement the Workforce Plan strategies	CEO DCEO	20,700	<ul style="list-style-type: none"> Staff training and development AROC initiatives re Environment Officer - WALGA Grant 	7/1/23	6/28/24	257													
f. Invest in new IT operating system (Altus or Council First)	DCEO Council SO Council SO Records Off PA	230,000	<ul style="list-style-type: none"> Implement ERP Implement Agenda/Minute Software - Council Info Implement LG Hub - Portal Implement IFerret Implement Well Done - After hours call centre service 	8/1/23	6/28/24	236													
g. Investigate and implement cybersecurity measures	DCEO	7,500	<ul style="list-style-type: none"> Online cyber awareness training - ongoing 	7/1/23	6/28/24	257													

Shire of Victoria Plains								2023						2024					
Task	Assigned To	Cost	Comment	Start	End	Dur	%	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Corporate Business Plan 2023 - 2024				7/1/23	6/28/24	257	2												
Major Projects				7/1/23	6/28/24	257	2												
Capital Projects				7/1/23	3/29/24	192	5												
LRCI 1	MWS	16,000	● Relocate Shire Office Standpipe	7/1/23	9/29/23	65	10												
LRCI 3	MWS	762,824	● Bolgart Caravan Park Amenities- July 2023 - see 2.3.d ● Signage Branding inc Calingiri Cemetery - see 2.3.g	7/1/23	12/29/23	127	25												
LRCI 4	MWS, CEO	4 381,412 4B 220,000	● Mogumber Yarrowindah ● Piawanning Waddington ● Gillgarra Glentromie ● Gillgarra New Norcia ● Goomalling Calingiri	7/1/23	3/29/24	192													
WSFN	MWS	3,702,578	● Mogumber Yarrowindah - 22/23 & WSFN #5 ● Calingiri NN Development	7/1/23	3/29/24	192													
Roads to Recovery	MWS	344,595	● Mogumber Yarrowindah	7/1/23	3/29/24	192													
Regional Road Group & Blackspot	MWS	1,222,228	● Toodyay Bindi Bindi - 21/22 ● Carami East Rd (BSpot)	7/1/23	3/29/24	192	10												
Calingiri Intersection Realignment Project	CEO, MWS	1,577,965	● Close out land purchase ● Prepare fencing ● Prepare base course works ● Undertake sealing	7/1/23	3/29/24	192													
Plant Replacement Program	MWS	897,274	Excludes equipment listed in 2.2.c	7/1/23	3/29/24	192	10												
E-Waste Transfer Stations	MWS	246,260	See 3.1.c	7/1/23	3/29/24	192	5												
Water Security Program - Capital Works	MWS, EHO, CDO	128,095	Piawanning Desalination Upgrade See 3.1.e	7/1/23	12/29/23	127													
Animal Pound	CoSO	35,000 (G)	Supports 3.2.c. Grant funded	7/1/23	3/29/24	192													
Operational Projects				7/1/23	6/28/24	257													
Mitigation Activity Fund	CESM, MWS, MAF Coordinator	250,000	September re verge mulching submission	9/1/23	5/30/24	192													
Waste Management Plan	MWS		See 3.1.c	7/1/23	9/29/23	65													
Local Heritage Survey	CDO		See 1.3.b	7/1/23	12/29/23	127													
AGRN962	CEO, MWS	4,250,000	Refer LTFP - page 24	7/1/23	6/28/24	257													
Implement new Enterprise Resource Planning (Shire Operating System)	Deputy CEO	230,000	See 4.3.j	8/1/23	6/28/24	236													
Recreation Management Plan	CDO	20,000	See 1.3.a	9/1/23	6/28/24	213													
Staff Housing Plan	CEO	5,000	See 2.1.h	7/1/23	6/28/24	257													
Calingiri Caravan Park Plan	CEO/CDO		See 2.3.e, 2.1.h	7/1/23	6/28/24	257													
Economic Development Plan	CEO	20,000	See 2.1.b	8/1/23	3/29/24	171													
Truck Bays and Roads Parking Plan	MWS		See 2.2.g	9/1/23	6/28/24	213													

