



**PUBLIC**

**ATTACHMENTS**

Ordinary Council Meeting

26 May 2021

## SCHEDULE OF ACCOUNTS PAID - APRIL 2020

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9810	09/04/2021	AFGRI Equipment Australia Pty Ltd			\$ 27.85		
INV 2008295	10/03/2021	AFGRI Equipment Australia Pty Ltd	Repair of Bobcat Hydraulic Hose - PLR10	\$ 27.85		L	
EFT9811	09/04/2021	Advanced Traffic Management WA Pty Ltd			\$ 11,195.25		
INV 144210	12/03/2021	Advanced Traffic Management WA Pty Ltd	Traffic control Mogumber-Yarawindah Rd	\$ 11,195.25			F
EFT9812	09/04/2021	Animal Care Equipment & Services (aus)			\$ 100.00		
INV 33807	24/03/2021	Animal Care Equipment & Services (aus)	Dazer II dog attack deterrent	\$ 100.00			
EFT9813	09/04/2021	Avon Waste			\$ 2,295.31		
INV 43309	12/03/2021	Avon Waste	Refuse Removal Services	\$ 2,295.31		L	
EFT9814	09/04/2021	BOC Limited			\$ 25.45		
INV 4028016219	29/03/2021	BOC Limited	Annual Gas Cylinder Service charges	\$ 25.45			
EFT9815	09/04/2021	Civic Legal Pty Ltd			\$ 1,617.00		
INV 508047	31/03/2021	Civic Legal Pty Ltd	Legal fee re extension of Lease New Norcia Emergency Service	\$ 1,617.00			
EFT9816	09/04/2021	Courier Australia - Toll Group			\$ 16.94		
INV 0288-S432105	28/03/2021	Courier Australia - Toll Group	Freight Charges	\$ 16.94			
EFT9817	09/04/2021	Falconer Contracting			\$ 6,160.00		
INV 0789	26/03/2021	Falconer Contracting	Contract Works Supervisor	\$ 3,080.00			
INV 0790	02/04/2021	Falconer Contracting	Contract works supervisor	\$ 3,080.00			
EFT9818	09/04/2021	Fletcher Family Trust T/A Strategic Teams			\$ 4,400.00		
INV 0456	29/03/2021	Fletcher Family Trust T/A Strategic Teams	Governance support week ending 26.03.21	\$ 2,200.00			
INV 0457	07/04/2021	Fletcher Family Trust T/A Strategic Teams	Governance support week ending 02.04.21	\$ 2,200.00			
EFT9819	09/04/2021	Great Southern Fuel Supplies			\$ 12,534.61		
INV D2058272	16/03/2021	Great Southern Fuel Supplies	10,000L of Diesel Fuel delivered to Calingiri Depot	\$ 12,534.61		L	
EFT9820	09/04/2021	Linsey Cotter			\$ 743.10		
INV 32	25/03/2021	Linsey Cotter	Cleaning various Shire's properties	\$ 743.10		L	
EFT9821	09/04/2021	Marketforce Pty Ltd			\$ 247.50		
INV 38026	24/03/2021	Marketforce Pty Ltd	Staff Recruitment - Seek Advert for Works Supervisor 12.03.2021	\$ 247.50			
EFT9822	09/04/2021	Mayday Earthmoving			\$ 5,856.40		
INV 75986-2	30/03/2021	Mayday Earthmoving	17T Padfoot Roller Hire	\$ 5,856.40			F
EFT9823	09/04/2021	Pithara Electrical Pty Ltd / Greg Alan Electrical			\$ 1,937.61		
INV 0053	29/03/2021	Pithara Electrical Pty Ltd / Greg Alan Electrical	16 Amp circuit breakers, Smoke detector, LED down light, Back Wire	\$ 1,816.61		L	
INV 0057	04/04/2021	Pithara Electrical Pty Ltd / Greg Alan Electrical	Repairs to Ice Machine	\$ 121.00		L	
EFT9824	09/04/2021	RSM Australia Pty Ltd atf Birdanco Practice Trust			\$ 10,740.42		
INV 290027967	29/03/2021	RSM Australia Pty Ltd atf Birdanco Practice Trust	Accounting services for March 2021	\$ 10,740.42			

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9825	09/04/2021	Ringa Civil			\$ 25,440.25		
INV-1012	05/04/2021	Ringa Civil	Mogumber - Yarawindah Rd - WSN Pt2 - Wet Hire Side Tipper	\$ 25,440.25		L	F
EFT9826	09/04/2021	Star Track Express			\$ 223.74		
INV 240321	24/03/2021	Star Track Express	Freight Charges	\$ 155.05			
INV 310321	31/03/2021	Star Track Express	Freight Charges	\$ 68.69			
EFT9827	09/04/2021	WA Reticulation Supplies			\$ 1,493.73		
INV L3440	23/03/2021	WA Reticulation Supplies	Mogumber - Yarawindah Rd WSN Pt 2 - Supply 1 replacement bore	\$ 1,493.73			F
EFT9828	09/04/2021	Western Automate			\$ 7,141.90		
INV-1006	18/03/2021	Western Automate	Works Depot Security Gate and Automation	\$ 7,141.90			
EFT9829	12/04/2021	Anspach Agricultural Contracting			\$ 21,078.20		
INV 27500	14/03/2021	Anspach Agricultural Contracting	Truck hire and water cart Mogumber - Yarrawindah	\$ 21,078.20			F
EFT9830	12/04/2021	Rajaford Pty Ltd			\$ 374.55		
INV 310321	31/03/2021	Rajaford Pty Ltd	Office supplies	\$ 374.55		L	
EFT9831	12/04/2021	Totally Workwear - Joondalup			\$ 1,278.40		
INV 7200495667	25/03/2021	Totally Workwear - Joondalup	PPE Safety Clothing	\$ 1,183.60			
INV 7200498360	25/03/2021	Totally Workwear - Joondalup	PPE Safety Clothing	\$ 94.80			
EFT9832	12/04/2021	Wallis Computer Solutions			\$ 2,088.37		
INV 21464	26/03/2021	Wallis Computer Solutions	Library Services - Managed Sophos Security Device for Mogumber	\$ 1,395.37			
INV 21560	06/04/2021	Wallis Computer Solutions	150Km Service for Nissan D40 RX King Cab - Service Ute	\$ 693.00			
EFT9833	15/04/2021	Australian Taxation Office			\$ 41,088.00		
DEDUCTION	03/03/2021	Australian Taxation Office	Payroll deductions	\$ 13,892.00			
DEDUCTION	17/03/2021	Australian Taxation Office	Payroll deductions	\$ 13,690.00			
DEDUCTION	31/03/2021	Australian Taxation Office	Payroll deductions	\$ 13,506.00			
EFT9834	22/04/2021	Advanced Traffic Management WA Pty Ltd			\$ 15,232.25		
INV 00143966	04/03/2021	Advanced Traffic Management WA Pty Ltd	SFN - Mogumber - Yarawindah Rd - 3 x Traffic Controllers	\$ 2,073.50			F
INV 144477	22/03/2021	Advanced Traffic Management WA Pty Ltd	Traffic control Mogumber-Yarawindah Rd	\$ 13,158.75			F
EFT9835	22/04/2021	Ampac Debt Recovery (wa) Pty Ltd			\$ 11,245.63		
INV 74529	31/03/2021	Ampac Debt Recovery (wa) Pty Ltd	Rates Collection - Debt collection	\$ 11,245.63			
EFT9836	22/04/2021	Australia Post			\$ 185.76		
INV 1010474661	03/04/2021	Australia Post	Postage March 2021	\$ 185.76			
EFT9837	22/04/2021	Avon Waste			\$ 1,671.85		
INV 43350	26/03/2021	Avon Waste	Refuse Removal Services	\$ 1,671.85		L	
EFT9838	22/04/2021	BE Surveys			\$ 1,636.25		
INV I104213	23/03/2021	BE Surveys	Drainage Feature Survey Yenart Rd	\$ 1,636.25			

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9839	22/04/2021	Bindoon Tractors Pty Ltd			\$ 382.59		
INV 19006930	01/04/2021	Bindoon Tractors Pty Ltd	Mower repairs - 6 x Blades, 6 x Plate Springs, 3 x Bolts, 3 x Spindles	\$ 382.59			
EFT9840	22/04/2021	Biomax Wastewater Recycling Systems			\$ 500.00		
INV 5874	19/04/2021	Biomax Wastewater Recycling Systems	Quarterly servicing Biomax system	\$ 500.00			
EFT9841	22/04/2021	Bolgart Progress Association			\$ 1,020.77		
INV 140421	15/04/2021	Bolgart Progress Association	Reimbursement - Public liability insurance	\$ 1,020.77		L	
EFT9842	22/04/2021	Calingiri Autos			\$ 1,258.78		
INV 15320	31/03/2021	Calingiri Autos	170Km Service for Nissan Navara RX 4x4 - General Works,	\$ 442.06		L	
INV 15319	31/03/2021	Calingiri Autos	150Km Service for Nissan D40 RX King Cab - Service Ute	\$ 468.38		L	
INV 15318	01/04/2021	Calingiri Autos	For 100,k service and safety checks	\$ 348.34		L	
EFT9843	22/04/2021	Cardno (WA) Pty Ltd			\$ 30,364.40		
ICW212233	26/03/2021	Cardno (WA) Pty Ltd	Refuse Site Maintenance - Bolgart - Install, Monitor & Assess	\$ 30,364.40			F
EFT9844	22/04/2021	Courier Australia - Toll Group			\$ 30.03		
INV 0289-S432105	11/04/2021	Courier Australia - Toll Group	Freight Charges	\$ 30.03			
EFT9845	22/04/2021	Daniel Jennis			\$ 231.00		
INV 150421	15/04/2021	Daniel Jennis	Contract Cleaning	\$ 231.00		L	
EFT9846	22/04/2021	Fletcher Family Trust T/A Strategic Teams			\$ 5,060.00		
INV 0458	12/04/2021	Fletcher Family Trust T/A Strategic Teams	Governance support week ending 09/04/21	\$ 2,420.00			
INV 0459	19/04/2021	Fletcher Family Trust T/A Strategic Teams	Governance support week ending 16/04/21	\$ 2,640.00			
EFT9847	22/04/2021	Fulton Hogan Industries Pty Ltd			\$ 61,482.96		
INV 14937299	08/03/2021	Fulton Hogan Industries Pty Ltd	Mogumber - Yarawindah Rd - 14mm Primerseal SLK 0.46-1.79	\$ 61,482.96			F
EFT9848	22/04/2021	Goldfields Record Storage			\$ 12.76		
INV 0242	13/04/2021	Goldfields Record Storage	Archive boxes	\$ 12.76			
EFT9849	22/04/2021	KA Tyres & Battery's			\$ 238.70		
INV 233	05/04/2021	KA Tyres & Battery's	Replacement tyre followiing Waddington fire	\$ 238.70		L	
EFT9850	22/04/2021	Landgate			\$ 239.55		
INV 1087250	01/04/2021	Landgate	Landgate online	\$ 26.70			
INV 68220058	20/04/2021	Landgate	Tenure data Shire of Victoria Plains	\$ 212.85			
EFT9851	22/04/2021	Officeworks			\$ 680.70		
INV 16584010	13/04/2021	Officeworks	Locked storage unit for Bolgart library,	\$ 348.95			
INV 16581931	13/04/2021	Officeworks	Items for disaster bin, stamps, letter files, container	\$ 331.75			
EFT9852	22/04/2021	Onsite Rental Group Operations Pty Ltd			\$ 1,924.66		
INV 3311637	31/03/2021	Onsite Rental Group Operations Pty Ltd	Repairs to Admin Generator	\$ 1,924.66			
EFT9853	22/04/2021	Rajaford Pty Ltd			\$ 804.27		
INV 310321	01/04/2021	Rajaford Pty Ltd	Depot Operating Costs	\$ 804.27		L	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT9854	22/04/2021	Star Track Express			\$ 63.88		
INV 21041	07/04/2021	Star Track Express	Freight Charges	\$ 63.88			
EFT9855	22/04/2021	Stewart & Heaton Clothing Co Pty Ltd			\$ 1,562.87		
SIN-3338114	18/03/2021	Stewart & Heaton Clothing Co Pty Ltd	Protective Clothing	\$ 1,562.87			
EFT9856	22/04/2021	The Print Shop Bunbury			\$ 592.90		
INV 1378836	13/04/2021	The Print Shop Bunbury	SoVP Timesheet Books - Depot	\$ 592.90			
EFT9857	22/04/2021	Thomas Culverwell			\$ 280.00		
INV 17	19/04/2021	Thomas Culverwell	Cleaning Gillingarra Public Toilets	\$ 280.00		L	
EFT9858	22/04/2021	Vicki Booth			\$ 115.00		
INV 200421	20/04/2021	Vicki Booth	Refund Portable Toilet Bond	\$ 115.00			
EFT9859	22/04/2021	Wallis Computer Solutions			\$ 945.75		
INV 21469	26/03/2021	Wallis Computer Solutions	IT Support	\$ 405.41			
INV 21541	31/03/2021	Wallis Computer Solutions	IT Support	\$ 540.34			
EFT9860	22/04/2021	Wheatbelt Tyres			\$ 75.00		
INV 2003507	14/04/2021	Wheatbelt Tyres	Repair Valve to Grader tyre PGR10	\$ 75.00		L	
EFT9861	22/04/2021	Yeti's Records Management Consultancy			\$ 1,716.00		
INV 0284	23/02/2021	Yeti's Records Management Consultancy	Records Management - Develop & Implement Record Management	\$ 1,716.00			
				<b>EFT Total</b>	<b>\$ 297,658.89</b>	<b>\$ 297,658.89</b>	
12545	15/04/2021	Synergy			\$ 235.88		
INV 346671480 FEB 21	01/04/2021	Synergy	Electricity charges - 30 December 2020 to 4 March 2021- 6 Lambert	\$ 235.88			
12548	20/04/2021	ATFT Young Family Trust Galira Pty Ltd			\$ 7,467.66		
A21904	19/04/2021	ATFT Young Family Trust Galira Pty Ltd	Rates refund for assessment A21904 LOT 27437 WYENING EAST	\$ 5,809.97			
A20157	19/04/2021	ATFT Young Family Trust Galira Pty Ltd	Rates refund for assessment A20157 LOT 659 WYENING EAST SIDE	\$ 1,657.69			
12549	20/04/2021	John Benedict Young			\$ 2,887.18		
A21970	19/04/2021	John Benedict Young	Rates refund for assessment A21970 LOT 1075 TOODYAY-BINDI	\$ 2,887.18			
				<b>Cheques Total</b>	<b>\$ 10,590.72</b>	<b>\$ 10,590.72</b>	
DD12441.1	14/04/2021	Wright Express Australia Pty Ltd			\$ 641.46		
MARCH 2021	01/04/2021	Wright Express Australia Pty Ltd	Fuel card charges - March 2021 - CEO	\$ 641.46			
DD12441.2	14/04/2021	Shire of Victoria Plains - Credit Card			\$ 175.70		
MARCH 2021	01/04/2021	Shire of Victoria Plains - Credit Card	Credit card charges - March 2021 - subscription renewal, blank keys	\$ 175.70			
				<b>Charge Cards Total</b>	<b>\$ 817.16</b>	<b>\$ 817.16</b>	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD12449.1	01/04/2021	linet Limited			\$ 79.98		
125481234	18/03/2021	linet Limited	Internet Services for Mogumber & Bolgart Library	\$ 79.98			
DD12451.1	01/04/2021	Department Of Transport			\$ 2,864.55		
T1000	01/04/2021	Department Of Transport	Transport Transactions 30.03.21	\$ 2,864.55			
DD12453.1	06/04/2021	Telstra Corporation Ltd			\$ 771.19		
T311 MAR 21	17/03/2021	Telstra Corporation Ltd	Mobile phone - Telepone Charges 17.03.21 - 16.04.21	\$ 771.19			
DD12456.1	07/04/2021	Jennifer Anne Glass			\$ 500.00		
RENT APR 21	07/04/2021	Jennifer Anne Glass	Rent 6 Lambert Crescent 12.04.21 - 26.04.21	\$ 500.00		L	
DD12458.1	09/04/2021	Department Of Transport			\$ 583.50		
T1000	09/04/2021	Department Of Transport	Transport Transactions 07/04/21	\$ 583.50			
DD12461.1	12/04/2021	Synergy			\$ 169.48		
2041189518	19/03/2021	Synergy	Mogumber Library Electricity Charges 03.03.21 - 19.03.21	\$ 169.48			
DD12472.1	14/04/2021	Aware Super Pty Ltd	Superannuation contributions		\$ 2,229.70		
SUPER	14/04/2021	Aware Super Pty Ltd	Superannuation contributions	\$ 1,212.72			
SUPER	14/04/2021	Aware Super Pty Ltd	Superannuation contributions	\$ 218.54			
DEDUCTION	14/04/2021	Aware Super Pty Ltd	Payroll deductions - Salary sacrifice	\$ 81.73			
DEDUCTION	14/04/2021	Aware Super Pty Ltd	Payroll deductions - Salary sacrifice	\$ 211.54			
SUPER	14/04/2021	Aware Super Pty Ltd	Superannuation contributions	\$ 262.05			
SUPER	14/04/2021	Aware Super Pty Ltd	Superannuation contributions	\$ 243.12			
DD12472.2	14/04/2021	AMP Generations Personal Superannuation Plan""			\$ 243.12		
SUPER	14/04/2021	AMP Generations Personal Superannuation Plan""	Superannuation contributions	\$ 243.12			
DD12472.3	14/04/2021	Cbus Super Australia			\$ 147.42		
SUPER	14/04/2021	Cbus Super Australia	Superannuation contributions	\$ 147.42			
DD12472.4	14/04/2021	North Superannuation			\$ 670.80		
DEDUCTION	14/04/2021	North Superannuation	Payroll deductions	\$ 172.00			
SUPER	14/04/2021	North Superannuation	Superannuation contributions	\$ 498.80			
DD12472.5	14/04/2021	Ramsay Superannuation Fund			\$ 562.47		
DEDUCTION	14/04/2021	Ramsay Superannuation Fund	Payroll deductions	\$ 144.22			
SUPER	14/04/2021	Ramsay Superannuation Fund	Superannuation contributions	\$ 418.25			
DD12472.6	14/04/2021	Australian Super Pty Ltd			\$ 987.91		
DEDUCTION	14/04/2021	Australian Super Pty Ltd	Payroll deductions	\$ 134.62			
SUPER	14/04/2021	Australian Super Pty Ltd	Superannuation contributions	\$ 853.29			
DD12472.7	14/04/2021	Lgia Super			\$ 1,347.64		
SUPER	14/04/2021	Lgia Super	Superannuation contributions	\$ 1,218.24			
DEDUCTION	14/04/2021	Lgia Super	Payroll deductions	\$ 129.40			

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD12472.8 SUPER	14/04/2021 14/04/2021	BT Super For Life BT Super For Life	Superannuation contributions	\$ 468.80	\$ 468.80		
DD12472.9 SUPER	14/04/2021 14/04/2021	Colonial First State Colonial First State	Superannuation contributions	\$ 319.71	\$ 319.71		
DD12487.1 T311 220321	12/04/2021 22/03/2021	Telstra Corporation Ltd Telstra Corporation Ltd	Mobile Telepone Charges (CSO) - 22.02.21 - 22.03.21	\$ 55.00	\$ 55.00		
DD12488.1 K908486350-3	14/04/2021 30/03/2021	Telstra Corporation Ltd Telstra Corporation Ltd	Telepone Charges to 22.03.2021	\$ 1,079.11	\$ 1,079.11		
DD12488.2 2025197238	14/04/2021 23/03/2021	Synergy Synergy	Mogumber / Gillingarra Fire Station - Electricity Charges 02.03.21 -	\$ 27.14	\$ 27.14		
DD12489.1 T1000	14/04/2021 14/04/2021	Department Of Transport Department Of Transport	Transport Transactions 12.04.21	\$ 185.70	\$ 185.70		
DD12490.1 2069188944	15/04/2021 24/03/2021	Synergy Synergy	Piawaning water supply - electricity charges 03.03.21 - 24.03.21	\$ 467.83	\$ 467.83		
DD12490.2 2061187636 2053188677	16/04/2021 25/03/2021 25/03/2021	Synergy Synergy Synergy	Bolgart Hall - Electricity Charges 22.01.21 - 25.03.21 Bolgart Caravan Park - Electricity Charges 22.01.21 - 25.03.21	\$ 147.39 \$ 255.16	\$ 402.55		
DD12491.1 T1000	12/04/2021 12/04/2021	Department Of Transport Department Of Transport	Transport transactions 08.04.21	\$ 29.75	\$ 29.75		
DD12492.1 T1000	13/04/2021 13/04/2021	Department Of Transport Department Of Transport	Transport transactions 09.04.21	\$ 1,193.30	\$ 1,193.30		
DD12493.1 T1000	15/04/2021 15/04/2021	Department Of Transport Department Of Transport	Transport Transactions 13.04.21	\$ 1,069.65	\$ 1,069.65		
DD12494.1 T1000	19/04/2021 19/04/2021	Department Of Transport Department Of Transport	Transport Transactions 15.04.21	\$ 651.55	\$ 651.55		
DD12499.1 SUPER SUPER DEDUCTION DEDUCTION SUPER SUPER	28/04/2021 28/04/2021 28/04/2021 28/04/2021 28/04/2021 28/04/2021	Aware Super Pty Ltd Aware Super Pty Ltd Aware Super Pty Ltd Aware Super Pty Ltd Aware Super Pty Ltd Aware Super Pty Ltd	Superannuation contributions Superannuation contributions Payroll deductions- Salary sacrifice Payroll deductions- Salary sacrifice Superannuation contributions Superannuation contributions	\$ 1,366.03 \$ 218.54 \$ 84.74 \$ 336.17 \$ 238.50 \$ 218.54	\$ 2,462.52		
DD12499.2 SUPER	28/04/2021 28/04/2021	AMP Generations Personal Superannuation Plan"" AMP Generations Personal Superannuation Plan""	Superannuation contributions	\$ 218.54	\$ 218.54		
DD12499.3 SUPER	28/04/2021 28/04/2021	Cbus Super Australia Cbus Super Australia	Superannuation contributions	\$ 144.00	\$ 144.00		

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD12499.4	28/04/2021	North Superannuation			\$ 670.80		
DEDUCTION	28/04/2021	North Superannuation	Payroll deductions - Salary sacrifice	\$ 172.00			
SUPER	28/04/2021	North Superannuation	Superannuation contributions	\$ 498.80			
DD12499.5	28/04/2021	Ramsay Superannuation Fund			\$ 597.63		
DEDUCTION	28/04/2021	Ramsay Superannuation Fund	Payroll deductions - Salary sacrifice	\$ 153.24			
SUPER	28/04/2021	Ramsay Superannuation Fund	Superannuation contributions	\$ 444.39			
DD12499.6	28/04/2021	Australian Super Pty Ltd			\$ 960.60		
DEDUCTION	28/04/2021	Australian Super Pty Ltd	Payroll deductions - Salary sacrifice	\$ 134.62			
SUPER	28/04/2021	Australian Super Pty Ltd	Superannuation contributions	\$ 825.98			
DD12499.7	28/04/2021	Lgia Super			\$ 1,291.57		
SUPER	28/04/2021	Lgia Super	Superannuation contributions	\$ 1,176.55			
DEDUCTION	28/04/2021	Lgia Super	Payroll deductions -Salary sacrifice	\$ 115.02			
DD12499.8	28/04/2021	BT Super For Life			\$ 448.88		
SUPER	28/04/2021	BT Super For Life	Superannuation contributions	\$ 448.88			
DD12499.9	28/04/2021	Colonial First State			\$ 319.71		
SUPER	28/04/2021	Colonial First State	Superannuation contributions	\$ 319.71			
DD12505.1	22/04/2021	Synergy			\$ 1,260.75		
2069195204 MARCH 21	22/04/2021	Synergy	Streetlights charges March 2021	\$ 1,260.75			
DD12506.1	20/04/2021	Department Of Transport			\$ 509.35		
T1000	20/04/2021	Department Of Transport	Transport Licensing 16/4/21	\$ 509.35			
DD12506.2	22/04/2021	Department Of Transport			\$ 3,126.70		
T1000	22/04/2021	Department Of Transport	Transport Licensing 20/4/21	\$ 3,126.70			
DD12506.3	23/04/2021	Department Of Transport			\$ 341.50		
T1000	23/04/2021	Department Of Transport	Transport Licensing 21/4/21	\$ 341.50			
DD12506.4	27/04/2021	Department Of Transport			\$ 890.50		
T1000	27/04/2021	Department Of Transport	Transport Licensing 22/4/21	\$ 890.50			
DD12506.5	28/04/2021	Department Of Transport			\$ 55.20		
T1000	28/04/2021	Department Of Transport	Transport Licensing 23/4/21	\$ 55.20			
DD	30/04/2021	Bendigo Bank			\$ 355.73		
DD	30/04/2021	Bendigo Bank	Bank fees and charges - April 2021 Total	\$ 355.73			
				<b>Direct Debits Total</b>	<b>\$ 30,761.83</b>	<b>\$ 30,761.83</b>	
	14/04/2021	Employees	Payroll PE 14.04.2021	\$ 45,494.57	\$ 45,494.57		
	28/04/2021	Employees	Payroll PE 28.04.2021	\$ 43,211.26	\$ 43,211.26		
				<b>Direct Debits Total</b>	<b>\$ 88,705.83</b>	<b>\$ 88,705.83</b>	



Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
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		Abbreviations					
F		Funded		EFT Total \$	297,658.89		69.46%
L		Local Supplier		Cheques Total \$	10,590.72		2.47%
				Charge Cards Total \$	817.16		0.19%
				Direct Debit Total \$	30,761.83		7.18%
				Trust Total \$	-		0.00%
				Payroll Total \$	88,705.83		20.70%
				Total \$	<u>428,534.43</u>		100.00%
				Local Suppliers \$	49,433.65		11.54%
				Employees \$	88,705.83		20.70%
				Combined Total \$	<u>138,139.48</u>		32.24%



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# SHIRE OF VICTORIA PLAINS

## MONTHLY FINANCIAL REPORT

**For the Period Ending 30 April 2021**

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

**SHIRE OF VICTORIA PLAINS**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2021**  
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## Compilation Report

### To the Council

### Shire of Victoria Plains

**Scope**

We have compiled the accompanying special purpose financial statements.

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

**The responsibility of the Shire**

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

**Our responsibility**

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

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

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

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

Signed at GERALDTON

Date 18th May 2021

RSM Australia Pty Ltd  
Chartered Accountants**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

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

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Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2021**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 30 April 2021 of \$429,206

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
Mogumber - Yarawindah Road WSN	54%	1,427,500	1,189,570	772,853
AG Lime - Calingiri / Toodyay Intersection	3%	1,087,500	906,220	33,672
Mogumber - Yarawindah Road 19/20	29%	364,500	303,740	106,632
Bindi Bindi - Toodyay Road	22%	361,416	301,140	80,619
Gillingarra - Glentromie Road	9%	230,000	191,650	20,089
Glentromie - Yerecoin Road Bridge	0%	100,000	83,330	-
	<b>28%</b>	<b>3,570,916</b>	<b>2,975,650</b>	<b>1,013,864</b>
<b>Grants, Subsidies and Contributions</b>				
Operating grants, subsidies and contributions	83%	766,375	616,480	633,788
Non-operating grants, subsidies and contributions	15%	3,804,356	3,313,391	583,825
	<b>27%</b>	<b>4,570,731</b>	<b>3,929,871</b>	<b>1,217,612</b>
<b>Rates Levied</b>	<b>100%</b>	<b>2,775,588</b>	<b>2,762,157</b>	<b>2,778,285</b>

% - Compares current YTD actuals to the Annual Budget

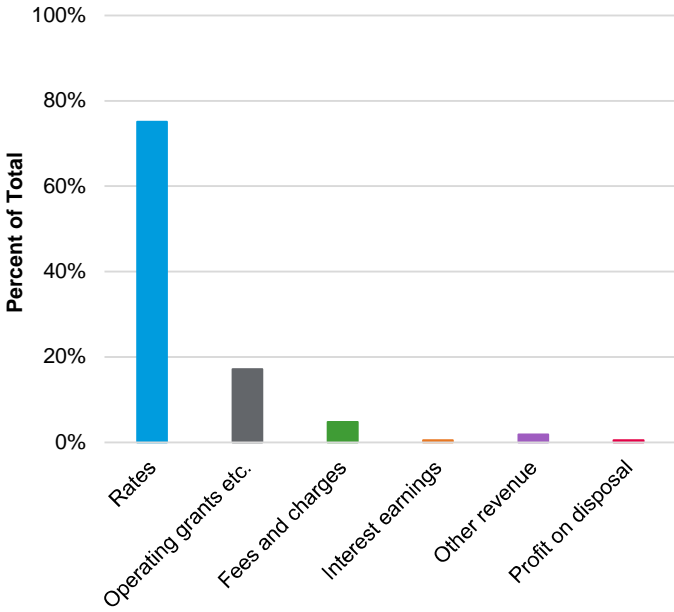
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 30 Apr 21 \$</b>	<b>Prior Year 30 Apr 20 \$</b>
Adjusted net current assets	62%	429,206	694,682
Cash and equivalent - unrestricted	72%	895,926	1,240,479
Cash and equivalent - restricted	116%	566,433	488,557
Receivables - rates	88%	32,572	37,133
Receivables - other	345%	51,545	14,928
Payables	86%	453,550	528,687

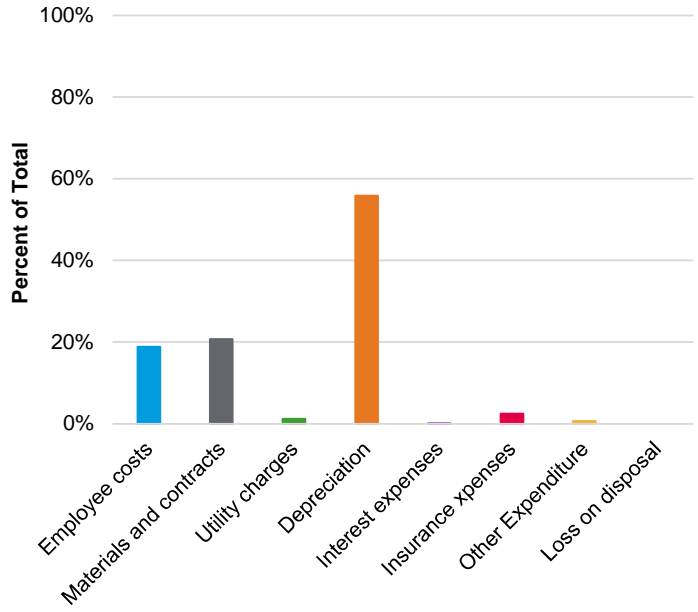
% - Compares current YTD actuals to prior year actuals

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 30 April 2021  
**SUMMARY GRAPHS**

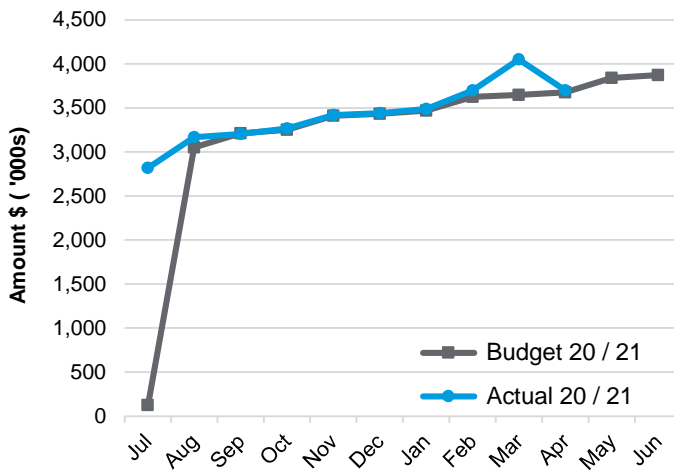
**Operating Income**



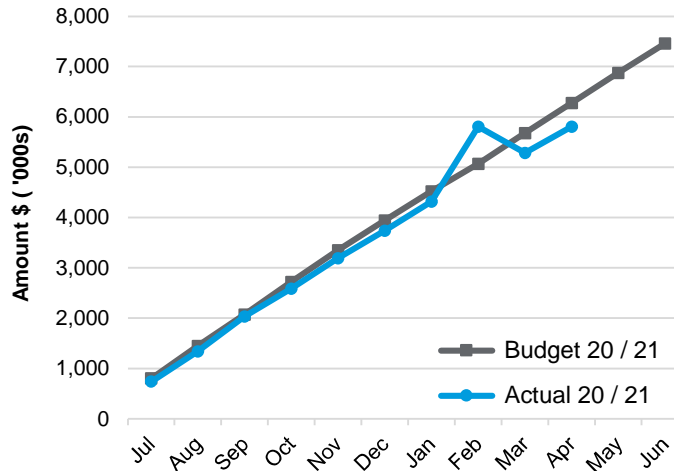
**Operating Expenditure**



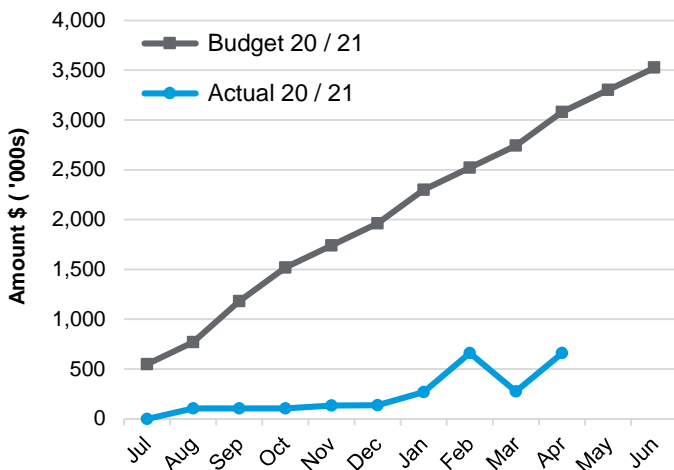
**Operating Revenues**



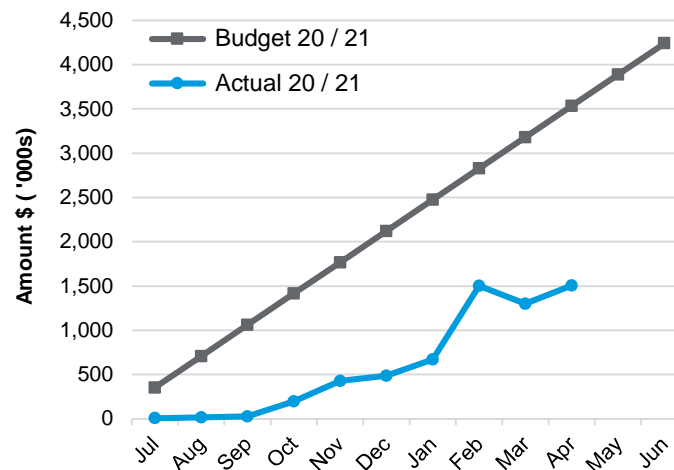
**Operating Expenses**



**Capital Revenues - Investing**



**Capital Expenses**



**SHIRE OF VICTORIA PLAINS**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2021**  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	189,527	189,527	189,527		
<b>Revenue from Operating Activities</b>						
Governance		11,850	14,860	4,903	(9,957)	(67%)
General purpose funding - rates	10	2,775,588	2,762,157	2,778,285	16,128	1%
General purpose funding - other		588,669	445,306	448,859	3,553	1%
Law, order and public safety		63,910	48,927	70,907	21,980	45%
Health		6,270	5,220	1,875	(3,345)	(64%)
Education and welfare		630	520	-	(520)	(100%)
Housing		80,400	66,616	53,832	(12,784)	(19%)
Community amenities		92,550	80,450	98,629	18,179	23%
Recreation and culture		21,937	15,788	7,622	(8,166)	(52%)
Transport		181,066	173,726	178,732	5,006	3%
Economic services		28,100	23,380	31,578	8,198	35%
Other property and services		30,370	25,280	22,690	(2,590)	(10%)
		<b>3,881,340</b>	<b>3,662,230</b>	<b>3,697,912</b>		
<b>Expenditure from Operating Activities</b>						
Governance		(497,429)	(331,619)	(507,187)	(175,567)	(53%)
General purpose funding		(430,110)	(286,740)	(298,726)	(11,986)	(4%)
Law, order and public safety		(337,196)	(224,797)	(234,659)	(9,861)	(4%)
Health		(135,475)	(90,317)	(92,250)	(1,933)	(2%)
Education and welfare		(15,323)	(10,215)	(4,125)	6,091	60%
Housing		(231,229)	(154,153)	(186,139)	(31,986)	(21%)
Community amenities		(572,189)	(381,459)	(425,600)	(44,141)	(12%)
Recreation and culture		(725,299)	(483,533)	(509,348)	(25,815)	(5%)
Transport		(4,188,429)	(2,792,286)	(3,496,843)	(704,557)	(25%)
Economic services		(209,133)	(139,422)	(155,015)	(15,593)	(11%)
Other property and services		7,460	4,973	102,214	97,240	(1,955%)
		<b>(7,334,352)</b>	<b>(4,889,568)</b>	<b>(5,807,678)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation		3,895,420	2,596,947	3,246,184		
(Profit) / loss on asset disposal	8	(32,400)	(27,000)	(19,566)		
<b>Net Amount from Operating Activities</b>		<b>410,008</b>	<b>1,342,609</b>	<b>1,116,852</b>		
<b>Investing Activities</b>						
Grants, subsidies and contributions	12(b)	3,804,356	3,313,391	583,825	(2,729,566)	(82%)
Proceeds from disposal of assets	8	82,300	68,580	77,864	9,284	14%
Land and buildings	9(a)	(101,126)	(89,240)	(34,116)	55,124	62%
Plant and equipment	9(b)	(268,200)	(223,490)	(182,089)	41,401	19%
Furniture and equipment	9(c)	(18,000)	(15,000)	(11,628)	3,372	22%
Infrastructure - roads	9(d)	(3,876,258)	(3,230,020)	(1,273,285)	1,956,735	61%
Infrastructure - bridges	9(e)	(100,000)	(83,330)	-	83,330	100%
Infrastructure - other	9(f)	(123,760)	(103,120)	-	103,120	100%
<b>Net Amount from Investing Activities</b>		<b>(600,688)</b>	<b>(362,229)</b>	<b>(839,429)</b>		
<b>Financing Activities</b>						
Proceeds from new debentures	11(b)	19,544	9,772	-	(9,772)	100%
Repayment of debentures	11(a)	(56,264)	(36,645)	(36,290)	355	1%
Transfer from reserves	7	40,000	-	-	-	
Transfer to reserves	7	(2,770)	(2,300)	(1,454)	846	37%
<b>Net Amount from Financing Activities</b>		<b>510</b>	<b>(29,173)</b>	<b>(37,744)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>(643)</b>	<b>1,140,734</b>	<b>429,206</b>		

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

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

**SHIRE OF VICTORIA PLAINS**

**STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	189,527	189,527	<b>189,527</b>		
<b>Revenue from Operating Activities</b>						
Rates	10	2,775,588	2,762,157	<b>2,778,285</b>	16,128	1%
Grants, subsidies and contributions	12(a)	766,375	616,480	<b>633,788</b>	17,308	3%
Fees and charges		191,640	163,075	<b>177,602</b>	14,527	9%
Interest earnings		32,717	24,758	<b>19,294</b>	(5,464)	(22%)
Other revenue		82,620	68,760	<b>69,378</b>	618	1%
Profit on disposal of assets	8	32,400	27,000	<b>19,566</b>	(7,434)	(28%)
		<b>3,881,340</b>	<b>3,662,230</b>	<b>3,697,912</b>		
<b>Expenditure from Operating Activities</b>						
Employee costs		(1,327,032)	(884,688)	<b>(1,096,745)</b>	(212,056)	(24%)
Materials and contracts		(1,784,013)	(1,189,342)	<b>(1,205,512)</b>	(16,170)	(1%)
Utility charges		(104,771)	(69,847)	<b>(72,425)</b>	(2,578)	(4%)
Depreciation on non-current assets		(3,895,420)	(2,596,947)	<b>(3,246,184)</b>	(649,237)	(25%)
Interest expenses		(13,014)	(8,676)	<b>(6,049)</b>	2,627	30%
Insurance expenses		(126,947)	(84,631)	<b>(142,398)</b>	(57,766)	(68%)
Other expenditure		(83,155)	(55,437)	<b>(38,366)</b>	17,071	31%
Loss on disposal of assets	8	-	-	-	-	
		<b>(7,334,352)</b>	<b>(4,889,568)</b>	<b>(5,807,678)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and amortisation		3,895,420	2,596,947	<b>3,246,184</b>		
(Profit) / loss on asset disposal		(32,400)	(27,000)	<b>(19,566)</b>		
<b>Net Amount from Operating Activities</b>		<b>410,008</b>	<b>1,342,609</b>	<b>1,116,852</b>		
<b>Investing Activities</b>						
Grants, subsidies and contributions	12(b)	3,804,356	3,313,391	<b>583,825</b>	(2,729,566)	(82%)
Proceeds from disposal of assets	8	82,300	68,580	<b>77,864</b>	9,284	14%
Land and buildings	9(a)	(101,126)	(89,240)	<b>(34,116)</b>	55,124	62%
Plant and equipment	9(b)	(268,200)	(223,490)	<b>(182,089)</b>	41,401	19%
Furniture and equipment	9(c)	(18,000)	(15,000)	<b>(11,628)</b>	3,372	22%
Infrastructure - roads	9(d)	(3,876,258)	(3,230,020)	<b>(1,273,285)</b>	1,956,735	61%
Infrastructure - bridges	9(e)	(100,000)	(83,330)	-	83,330	100%
Infrastructure - other	9(f)	(123,760)	(103,120)	-	103,120	100%
<b>Net Amount from Investing Activities</b>		<b>(600,688)</b>	<b>(362,229)</b>	<b>(839,429)</b>		
<b>Financing Activities</b>						
Proceeds from self supporting loans	11(b)	19,544	9,772	-	(9,772)	Timing of
Repayment of debentures	11(a)	(56,264)	(36,645)	<b>(36,290)</b>	355	1%
Transfer from reserves	7	40,000	-	-	-	
Transfer to reserves	7	(2,770)	(2,300)	<b>(1,454)</b>	846	37%
<b>Net Amount from Financing Activities</b>		<b>510</b>	<b>(29,173)</b>	<b>(37,744)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>(643)</b>	<b>1,140,734</b>	<b>429,206</b>		

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

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



**SHIRE OF VICTORIA PLAINS**

**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**

For the Period Ending 30 April 2021

**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>
Land and buildings	9(a)	101,126	34,116
Plant and equipment	9(b)	268,200	182,089
Furniture and equipment	9(c)	18,000	11,628
Infrastructure - roads	9(d)	3,876,258	1,273,285
Infrastructure - bridges	9(e)	100,000	-
Infrastructure - other	9(f)	123,760	-
<b>Total Capital Expenditure</b>		<b>4,487,344</b>	<b>1,501,118</b>
<b>Capital Acquisitions Funded by:</b>			
Capital grants and contributions		3,804,356	583,825
Borrowings		-	-
Other (disposals and c/fwd)		82,300	77,864
Council contribution - from reserves		40,000	-
Council contribution - operations		560,688	839,430
<b>Total Capital Acquisitions Funding</b>		<b>4,487,344</b>	<b>1,501,118</b>

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**Preparation**

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

**(a) Basis of Preparation**

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

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

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

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

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

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

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

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

**(c) Rounding of Amounts**

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

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

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

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

Receivables and payables are stated inclusive of GST where applicable.

**(e) Cash and Cash Equivalents**

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

**(f) Financial Instruments**

**Other financial assets at amortised cost**

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

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

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

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

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

**Financial liabilities**

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

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

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

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

**Loans and Receivables**

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

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

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

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

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

**Impairment of Financial Assets**

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

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

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

**(g) Inventories**

**General**

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

**Land Held for Resale**

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

**(h) Fixed Assets**

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

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

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

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

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

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

**Revaluation**

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

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

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

**(h) Fixed Assets (Continued)**

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

**Land under roads**

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

**Vested improvements from 1 July 2019**

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

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

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

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

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

**Land Under Local Government Control**

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

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

**(j) Trade and Other Payables**

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

**(k) Employee Benefits**

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

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

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

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

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

**Borrowing Costs**

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

**(m) Provisions**

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

**(n) Contract Liabilities**

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

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

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

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

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

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Interest Expenses**

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

**Other Expenditure**

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

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

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

Maintenance of playgroup centre and support of school programs.

**HOUSING**

Provision and maintenance of elderly residents housing.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY AND SERVICES**

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



**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

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

**(r) Revenue Recognition Policy**

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

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

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

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

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2021

2. EXPLANATION OF MATERIAL VARIANCES

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

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

Reporting Program	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	(9,957)	(67%)		Timing	Traineeship grant journal yet to be raised.
General Purpose Funding - Rates	16,128	1%		Timing	Rates raised in July.
General Purpose Funding - Other	3,553	1%		Permanent	Federal grants received in advance.
Law, order and public safety	21,980	45%	▲	Permanent	DFES grant not included in budget.
Health	(3,345)	(64%)		Permanent	Fees and charges over budget.
Housing	(12,784)	(19%)	▼	Permanent	Units vacant to date.
Community Amenities	18,179	23%	▲	Timing	Refuse and Effluent Scheme charges raised earlier than budgeted. Increase in planning applications.
Recreation and Culture	(8,166)	(52%)		Permanent	Interest on loan debtor yet to be raised,
Transport	5,006	3%		Timing	Budget profile for RRG, Footpath, and MRWA Direct grant which are over budget.
Economic Services	8,198	35%		Permanent	Caravan Park fees, building applications and Bendigo commissions under budget.
Other Property and Services	(2,590)	(10%)		Permanent	Private Works under budget. Timing of Fuel Rebate.
<b>Operating Expense</b>					
Governance	(175,567)	(53%)	▼	Timing	Wages under budget due to vacant positions. Consultants, Public Relations, Records Management and IT Support under budget. Insurance and allocations over budget.
General Purpose Funding	(11,986)	(4%)		Permanent	Wages under budget.
Law, order and public safety	(9,861)	(4%)		Timing	Fire maintenance over budget. Fire Prevention and Insurances under budget.
Education and welfare	6,091	60%		Timing	Grant officer not yet engaged.
Housing	(31,986)	(21%)	▼	Timing	Staff housing utilities under budget.
Community amenities	(44,141)	(12%)	▼	Timing	Town Planner under budget.
Recreation and Culture	(25,815)	(5%)		Timing	Maintenance on Calingiri Football grounds, Piawaning Hall and Town & Garden under budget.
Transport	(704,557)	(25%)	▼	Timing	Storm damage - roads and town maintenance.
Economic services	(15,593)	(11%)	▼	Permanent	Noxious weeds, pest control and building control under budget.
Other property and services	97,240	(1,955%)		Timing	Wages over budget due to terminations and resignations. Insurance and Repairs & Maintenance under budget.
<b>Capital Revenues</b>					
Grants, subsidies and contributions	(2,729,566)	(82%)	▼	Timing	Grants not received yet (refer Note 12).
Proceeds from disposal of assets	9,284	14%		Timing	Budget profile for sale of assets.
<b>Capital Expenses</b>					
Land and buildings	55,124	62%	▲	Permanent	Over budget in administration building works.
Plant and equipment	41,401	19%	▲	Timing	Timing of equipment purchases. Vehicles over budget. (refer Note 9b)
Furniture and Equipment	3,372	22%		Timing	Compactor and Printer not purchased.
Infrastructure - roads	1,956,735	61%	▲	Timing	Timing of implementation of road projects.
Infrastructure - bridges	83,330	100%	▲	Timing	Bridge works (R2R project) have not commenced.
Infrastructure - Other	103,120	100%	▲	Timing	Projects not started.
<b>Financing</b>					
Proceeds from New Loans	-			Timing	No loan application submitted.
Proceeds from New Debentures	(9,772)	100%		Timing	Budget profile.
Transfer to Reserves	846	37%		Timing	Timing of Reserve transfers.

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2021

2. EXPLANATION OF MATERIAL VARIANCES

Nature or Type	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Grants, Subsidies and Contributions	17,308	3%		Timing	Traineeship grant journal yet to be raised. MRWA Direct grant received early.
Fees and Charges	14,527	9%		Timing	Refuse and Effluent Scheme charges raised earlier than budgeted. Increase in planning applications.
Interest Earnings	(5,464)	(22%)		Timing	Term deposits on 3-6 months maturity.
Profit on Disposal of Assets	(7,434)	(28%)		Timing	Timing of disposal of assets.
<b>Operating Expense</b>					
Employee Costs	(212,056)	(24%) ▼		Timing	Admin wages under budget. Works wages over budget due to terminations and resignations.
Materials and contracts	(16,170)	(1%)		Timing	Town Planner, Computing, Records Management, Landfill Maintenance, Community Development Grant, Consultants, Footpath Maintenance, Fuel and Repairs under budget.
Utility charges	(2,578)	(4%)		Timing	Water and Electricity charges under budget.
Insurance Expenses	(57,766)	(68%) ▼		Timing	Plant and Admin insurance over budget.
Other expenditure	17,071	31% ▲		Timing	Payments to council members later than budgeted.

**SHIRE OF VICTORIA PLAINS**

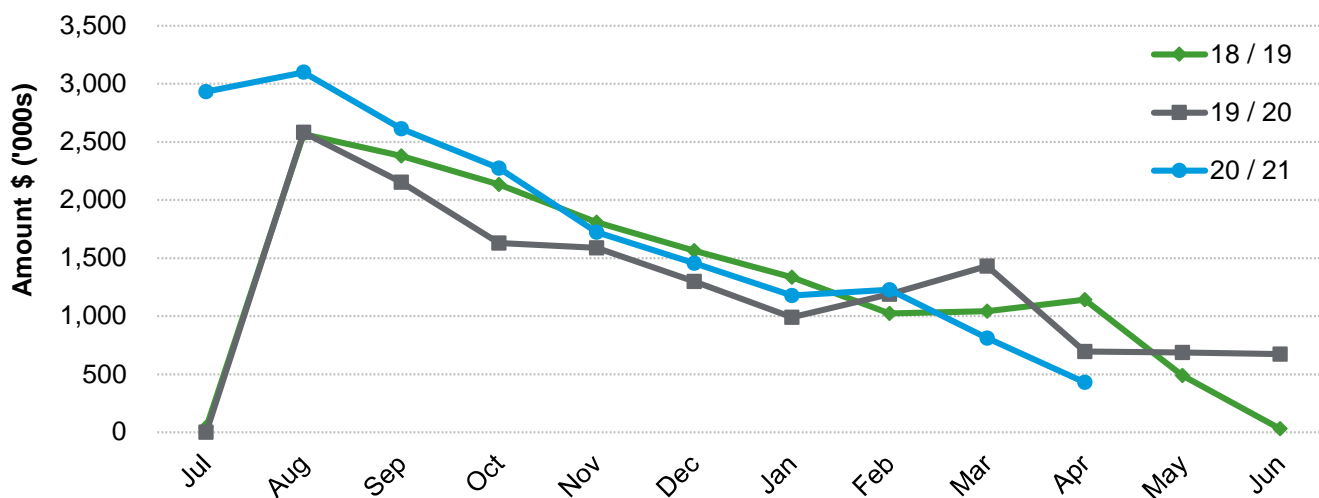
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 30 Apr 21 \$	Prior Year Closing 30 Jun 20 \$	This Time Last Year 30 Apr 20 \$
<b>Current Assets</b>				
Cash unrestricted	4	895,926	893,536	1,240,479
Cash restricted	4	566,433	564,979	472,889
Deposits and bonds	4	-	15,716	15,668
Receivables - rates	6(a)	32,572	21,444	37,133
Receivables - sundry	6(b)	51,545	72,132	14,928
Receivables - other		26,472	21,593	52,472
Receivables - loans	11(b)	30,382	19,432	8,681
Provision for doubtful debts		(1,638)	(1,638)	(32,195)
Inventories		16,259	21,331	40,002
<b>Total Current Assets</b>		<b>1,617,952</b>	<b>1,628,525</b>	<b>1,850,057</b>
<b>Current Liabilities</b>				
Payables - sundry		(170,905)	(338,705)	(483,130)
Payables - other		(2,778)	(39,213)	(1,665)
Rates received in advance		-	(33,214)	(10,232)
Deposits and bonds		(21,141)	(15,716)	(15,456)
Contract liabilities		(209,544)	(209,544)	-
Loan liabilities	11(a)	(49,182)	(56,153)	(18,204)
<b>Total Payables</b>		<b>(453,550)</b>	<b>(692,545)</b>	<b>(528,687)</b>
Provisions		(197,570)	(218,195)	(163,322)
<b>Total Current Liabilities</b>		<b>(651,120)</b>	<b>(910,740)</b>	<b>(692,009)</b>
Less: cash reserves	7	(566,433)	(564,979)	(472,889)
Less: movement in provisions (non current)		-	-	-
Add: loan principal (current)		28,807	36,721	9,523
Add: trust transactions to municipal		-	-	-
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>429,206</b>	<b>189,527</b>	<b>694,682</b>

Liquidity over the Year



**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
<b>Cash</b>						
Cash on hand	590		590	N/A	0.00	N/A
Municipal fund	(131,499)		(131,499)	Bendigo	0.00	N/A
Municipal savings	23,833	-	23,833	Bendigo	0.25	N/A
Municipal Term Deposit 1	502,001		502,001	Bendigo	0.55	03 Jun 21
Municipal Term Deposit 2	501,000		501,000	Bendigo	0.55	09 Jul 21
Reserve funds		455,350	455,350	Bendigo	0.00	N/A
<b>Financial Assets at Amortised Cost</b>						
Reserve funds		111,083	111,083	Bendigo	0.55	05 Apr 21
<b>Total Cash and Financial Assets</b>	<b>895,926</b>	<b>566,433</b>	<b>1,462,359</b>			

**5. TRUST FUND**

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

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 April 2021

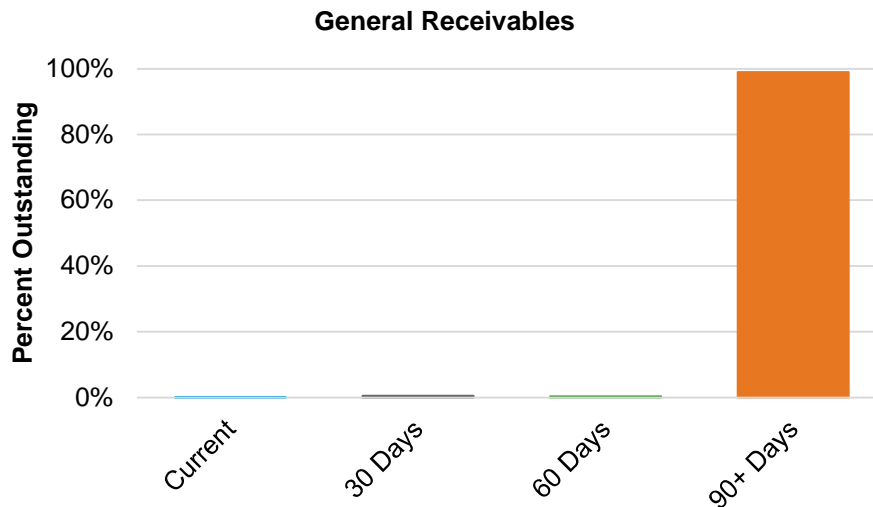
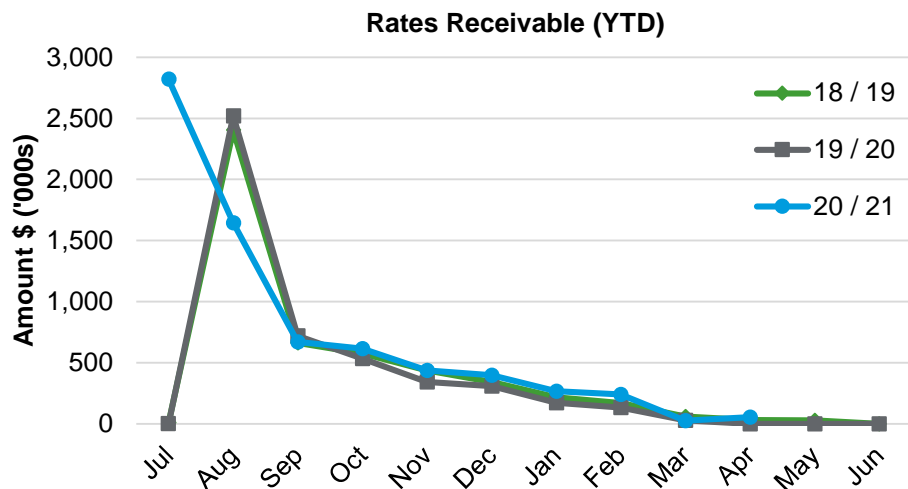
**6. RECEIVABLES**

**(a) Rates Receivable**

	<b>30 Apr 21</b>
	<b>\$</b>
Rates receivables	32,572
Deferred pensioners	12,856
Rates received in advance	<span style="color: red;">(2,629)</span>
<b>Total Rates Receivable Outstanding</b>	<b><u>42,799</u></b>
Closing balances - prior year	1,086
Rates levied this year	2,778,285
Effluent and refuse removal	79,004
Closing balances - current month	<span style="color: red;">(32,572)</span>
<b>Total Rates Collected to Date</b>	<b><u>2,825,802</u></b>

**(b) General Receivables**

	<b>30 Apr 21</b>
	<b>\$</b>
Current	40
30 Days	272
60 Days	198
90+ Days	51,036
<b>Total General Receivables Outstanding</b>	<b><u>51,545</u></b>



**Comments / Notes**

Rubbish fees included in YTD graph

**Comments / Notes**

Amounts shown above include GST (where applicable)

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

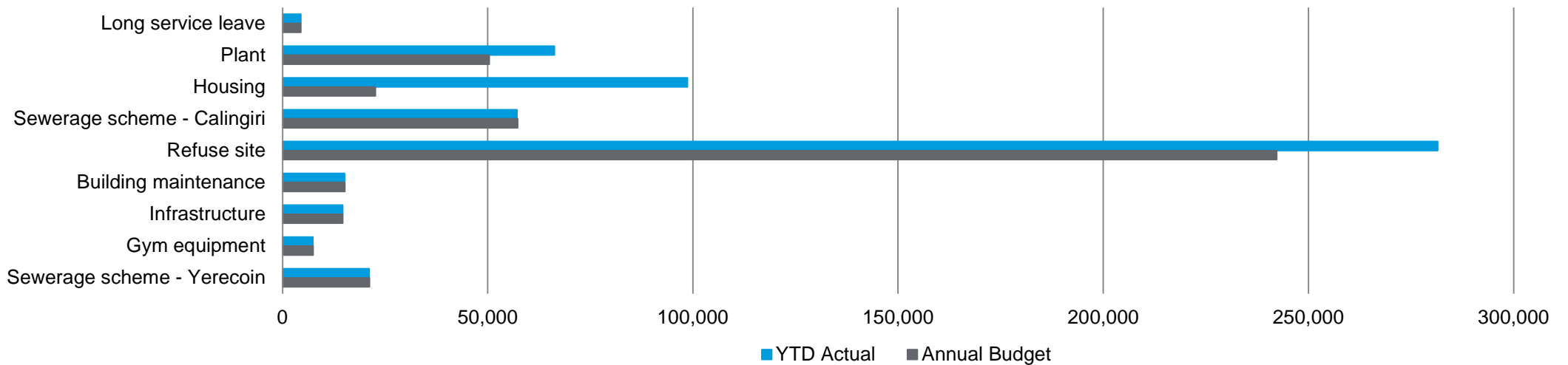
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget				YTD Actual					
	Balance 01 Jul 20 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 21 \$	Balance 01 Jul 20 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Apr 21 \$
Long service leave	4,464	-	28	-	4,492	4,464	-	13	-	4,477
Plant	50,102	-	305	-	50,407	66,112	-	160	-	66,271
Housing	22,532	-	139	-	22,671	98,536	-	133	-	98,669
Sewerage scheme - Calingiri	56,966	-	332	-	57,298	56,977	-	165	-	57,142
Refuse site	280,627	(40,000)	1,634	-	242,261	280,681	-	814	-	281,495
Building maintenance	15,121	-	83	-	15,204	15,124	-	44	-	15,168
Infrastructure	14,621	-	83	-	14,704	14,623	-	42	-	14,666
Gym equipment	7,388	-	55	-	7,443	7,390	-	21	-	7,411
Sewerage scheme - Yerecoin	21,069	-	111	-	21,180	21,074	-	61	-	21,135
<b>Total Cash Backed Reserves</b>	<b>472,890</b>	<b>(40,000)</b>	<b>2,770</b>	<b>-</b>	<b>435,660</b>	<b>564,979</b>	<b>-</b>	<b>1,454</b>	<b>-</b>	<b>566,433</b>

**Annual Budget v YTD Actual**





**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2021**

**8. DISPOSAL OF ASSETS**

**Annual Budget**

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

**YTD Actual**

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance
		\$	\$	\$	\$
<b>Governance</b>					
Carpet - admin building		11,400	10,399	20,963	(10,564)
Painting		10,000	9,233	9,823	(590)
ATM ramp and balustrade		6,000	6,400	-	6,400
Solar Lights - Rear Admin Building		11,026	10,087	-	10,087
Shire Admin Car Park		25,000	21,731	-	21,731
		<b>63,426</b>	<b>57,850</b>	<b>30,786</b>	<b>27,064</b>
<b>Recreation and Culture</b>					
Library upgrade		3,200	2,660	3,330	(670)
Calingiri Hall Floor Coverings		5,000	4,160	-	4,160
Mogumber Hall Ceiling		5,000	4,160	-	4,160
		<b>13,200</b>	<b>10,980</b>	<b>3,330</b>	<b>7,650</b>
<b>Transport</b>					
Depot Upgrades		10,000	8,330	-	8,330
Automatic Closing Gates - Depot		14,500	12,080	-	12,080
		<b>24,500</b>	<b>20,410</b>	<b>-</b>	<b>20,410</b>
<b>Total Land and Buildings</b>		<b>101,126</b>	<b>89,240</b>	<b>34,116</b>	<b>55,124</b>

**(b) Plant and Equipment**

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance
		\$	\$	\$	\$
<b>Transport</b>					
2020 Toyota Prado		73,699	61,409	71,235	(9,826)
2020 Toyota Hilux double crew cab #2		53,182	44,318	53,182	(8,863)
2020 Toyota Hilux double crew cab #1		46,819	39,016	46,819	(7,803)
8x5 Heavy duty tandem trailer		5,000	4,167	-	4,167
		<b>178,700</b>	<b>148,910</b>	<b>171,236</b>	<b>(22,326)</b>
<b>Recreation and Culture</b>					
Calingiri oval water tank		25,000	20,830	9,953	10,877
		<b>25,000</b>	<b>20,830</b>	<b>9,953</b>	<b>10,877</b>
<b>Law, Order &amp; Public Safety</b>					
CCTV camera's		64,500	53,750	900	52,850
		<b>64,500</b>	<b>53,750</b>	<b>900</b>	<b>52,850</b>
<b>Total Plant and Equipment</b>		<b>268,200</b>	<b>223,490</b>	<b>182,089</b>	<b>41,401</b>

**(c) Furniture and Equipment**

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance
		\$	\$	\$	\$
<b>Governance</b>					
Canon IRA-C7565I printer		12,000	10,000	11,628	(1,628)
Compactus		6,000	5,000	-	5,000
		<b>18,000</b>	<b>15,000</b>	<b>11,628</b>	<b>3,372</b>
<b>Total Furniture and Equipment</b>		<b>18,000</b>	<b>15,000</b>	<b>11,628</b>	<b>3,372</b>

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**9. CAPITAL ACQUISITIONS (Continued)**

**(d) Infrastructure - Roads**

	<b>Funding Source</b>	<b>Annual Budget</b> \$	<b>YTD Budget</b> \$	<b>YTD Actual</b> \$	<b>YTD Variance</b> \$
<b>Transport</b>					
AG Lime - Calingiri / Toodyay intersection	MRWA / CBH	1,087,500	906,220	33,672	872,548
Bolgart West Road	LRCIP	139,442	116,170	117,944	(1,774)
Bindi Bindi-Toodyay Road	RRG	361,416	301,140	80,619	220,521
Footpaths - Bolgart	LRCIP / CP	37,200	31,000	-	31,000
Footpaths - Yerecoin	LRCIP / CP	35,700	29,750	-	29,750
Gillingarra-Glentromie Road	RTR	230,000	191,650	20,089	171,561
Mogumber - Yarawindah Road 19/20	WSFN	364,500	303,740	106,632	197,108
Mogumber - Yarawindah Road WSFN	WSFN	1,427,500	1,189,570	772,853	416,717
Yenart Road Culvert	Council	15,000	12,470	6,092	6,378
Yerecoin South East Road	LRCIP	178,000	148,310	135,385	12,925
		<b>3,876,258</b>	<b>3,230,020</b>	<b>1,273,285</b>	<b>1,956,735</b>
<b>Total Infrastructure - Roads</b>		<b>3,876,258</b>	<b>3,230,020</b>	<b>1,273,285</b>	<b>1,956,735</b>

**(e) Infrastructure - Bridges**

	<b>Funding Source</b>	<b>Annual Budget</b> \$	<b>YTD Budget</b> \$	<b>YTD Actual</b> \$	<b>YTD Variance</b> \$
<b>Transport</b>					
Glentromie-Yerecoin Road bridge	RTR	100,000	83,330	-	83,330
		<b>100,000</b>	<b>83,330</b>	<b>-</b>	<b>83,330</b>
<b>Total Infrastructure - Bridges</b>		<b>100,000</b>	<b>83,330</b>	<b>-</b>	<b>83,330</b>

**(f) Infrastructure - Other**

	<b>Funding Source</b>	<b>Annual Budget</b> \$	<b>YTD Budget</b> \$	<b>YTD Actual</b> \$	<b>YTD Variance</b> \$
<b>Recreation and Culture</b>					
Playground softfall		45,000	37,500	-	37,500
		<b>45,000</b>	<b>37,500</b>	<b>-</b>	<b>37,500</b>
<b>Other Economic Services</b>					
Piawaning Standpipe Controller		18,760	15,630	-	15,630
		<b>18,760</b>	<b>15,630</b>	<b>-</b>	<b>15,630</b>
<b>Community Amenities</b>					
Calingiri Landfill Rear Fence		10,000	8,330	-	8,330
Yerecoin Sewerage Inspection Hatch x 2		50,000	41,660	-	41,660
		<b>60,000</b>	<b>49,990</b>	<b>-</b>	<b>49,990</b>
<b>Total Infrastructure - Other</b>		<b>123,760</b>	<b>103,120</b>	<b>-</b>	<b>103,120</b>
<b>Total Capital Expenditure</b>		<b>4,487,344</b>	<b>3,744,200</b>	<b>1,501,118</b>	<b>2,243,082</b>

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**10. RATING INFORMATION**

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
<b>General Rates</b>								
GRV	1,790,738	0.110042	162	197,056	197,056	-	903	197,960
UV	332,062,500	0.007333	307	2,434,677	2,435,280	-	-	2,435,280
<b>Total General Rates</b>				<b>2,631,733</b>	<b>2,632,337</b>	<b>-</b>	<b>903</b>	<b>2,633,240</b>
<b>Minimum Rates</b>								
GRV	92,774	454.00	66	29,964	29,964	-	-	29,964
UV	1,848,955	595.00	58	33,320	34,510	-	-	34,510
<b>Total Minimum Rates</b>				<b>63,284</b>	<b>64,474</b>	<b>-</b>	<b>-</b>	<b>64,474</b>
<b>Total General and Minimum Rates</b>				<b>2,695,017</b>	<b>2,696,811</b>	<b>-</b>	<b>903</b>	<b>2,697,714</b>
<b>Other Rate Revenue</b>								
Facilities fees (Ex Gratia)				80,571				80,571
<b>Total Rate Revenue</b>				<b>2,775,588</b>				<b>2,778,285</b>

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**11. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

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

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

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
<b>Economic Services</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Opening balance	118,609	118,609	118,609
Principal payment	(17,029)	(17,028)	(17,029)
<b>Principal Outstanding</b>	<b>101,580</b>	<b>101,581</b>	<b>101,580</b>
Interest payment	(2,724)	(2,270)	(1,885)
Guarantee fee	(936)	(780)	(803)
<b>Total Principal, Interest and Fees Paid</b>	<b>(20,689)</b>	<b>(20,078)</b>	<b>(19,717)</b>

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

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

<b>Total Principal Outstanding</b>	<b>306,173</b>	<b>325,792</b>	<b>326,147</b>
<b>Total Principal Repayments</b>	<b>(56,264)</b>	<b>(36,645)</b>	<b>(36,290)</b>

**Comments / notes**

YTD actual interest and fees includes end of year accruals

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**11. INFORMATION ON BORROWINGS**

**(b) Self Supporting Loans**

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

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

**(c) New Loans**

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

**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 30 April 2021

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Governance</b>				
Traineeship grant	DPIRD	30,000	30,000	-
<b>General Purpose Funding</b>				
General commission grants	WALGGC	302,789	227,091	232,149
<b>Law, Order and Public Safety</b>				
ESL BFB operating grant	DFES	51,350	37,998	64,642
DFES commission on ESL levy	DFES	4,000	3,330	558
<b>Education and Welfare</b>				
Seniors week/TAVD community	DLGC	530	440	-
Suicide prevention	SLWA	-	-	-
<b>Transport</b>				
Roads commission grants	WALGGC	239,700	179,775	180,879
Street lighting	MRWA	940	780	22,565
Direct road	MRWA	137,066	137,066	132,995
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>766,375</b>	<b>616,480</b>	<b>633,788</b>

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

<b>Transport</b>				
Regional road group - road projects	MRWA	216,290	216,288	191,965
Roads to recovery	Dept of Infrastructure	344,595	344,592	-
Mogumber - Yarawindah Road	MRWA	1,629,594	1,957,391	-
Footpath funding		36,450	30,370	14,568
Local Roads & Comm Infra Program	LCRI	659,713	-	385,517
Ag-Lime project	CBH	356,974	297,470	(8,225)
Ag-Lime Project	MRWA	560,740	467,280	-
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>3,804,356</b>	<b>3,313,391</b>	<b>583,825</b>

<b>Total Grants, Subsidies and Contributions</b>		<b>4,570,731</b>	<b>3,929,871</b>	<b>1,217,612</b>
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Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2021**

**13. BUDGET AMENDMENTS**

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



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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2021**

**13. BUDGET AMENDMENTS (Cont)**

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

Shire of Victoria Plains  
**SHIRE OF VICTORIA PLAINS**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2021**

**13. BUDGET AMENDMENTS (Cont)**

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



## Elections Timetable Template

## Local Government Elections

Enter election date&gt;&gt; 16/10/21

Note: Please manually adjust dates in the 'Date' column which fall on a public holiday to the next business day.

Days from Polling Day	Election Activities or Events	Relevant Act sections or Regulations	Day	Date
273 to 92	If an elected member's office becomes vacant on or between these days, the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled until the ordinary election.	LGA s4.16(4) LGA s4.17(2)	Sat to Fri	16/1/21 to 16/7/21
91	If an elected member's office becomes vacant on or after this day the vacancy will remain unfilled until the ordinary election.	LGA s4.16(2)(3) LGA s4.17(1)	Sat	17/7/21
80	Last day for local governments to gain agreement from the Electoral Commissioner to conduct the election (compulsory if intent is to hold a postal election).	LGA s4.20 (2)(3)(4) LGA s4.61 (2)(4)	Wed	28/7/21
80	A decision for the Electoral Commissioner to conduct the election cannot be rescinded after this day.	LGA s4.20(6) LGA s4.61(5)	Wed	28/7/21
70 to 56	Between these days, the CEO of the local government is to give Statewide public notice of the closing date and time for elector enrolments.	LGA s4.39(2)	Sat to Sat	7/8/21 to 21/8/21
56	Last day for the local government's CEO to advise the Electoral Commissioner of the need to prepare an updated residents roll.	LGA s4.40(1)	Sat	21/8/21
56	Advertising may begin for council nominations from 56 days, and no later than 45 days, before election day.	LGA s4.47(1)	Sat	21/8/21
50	<b>Close of Rolls – 5.00pm</b>	LGA 4.39(1)	Fri	<b>27/8/21</b>
45	Last day for advertisement to be placed calling for council nominations.	LGA s4.47(1)	Wed	1/9/21
44	<b>Nominations Open</b> First day for candidates to lodge completed nomination papers, in the prescribed form, with the Returning Officer. Nominations are open for 8 days.	LGA s4.49(a)	Thu	<b>2/9/21</b>
38	If a candidate's nomination is withdrawn not later than 4.00pm on this day, the candidate's deposit is to be refunded.	LGA s4.50 Reg. 27(5)	Wed	8/9/21
37	<b>Close of Nominations – 4.00pm</b>	LGA 4.49(a)	Thu	<b>9/9/21</b>
36	Last day for the Electoral Commissioner to prepare an updated residents roll for the election. Last day for the local government's CEO to prepare an owners and occupiers roll.	LGA s4.40(2) LGA s4.41(1)	Fri	10/9/21
36	Returning Officer to give Statewide public notice of the election as soon as practicable but no later than 19 days before election day.	LGA s4.64(1)	As soon as practicable	
22	The preparation of any consolidated roll (combined roll of residents, owners and occupiers) under regulation 18(1) is to be completed on or before this day.	LGA s4.38(1) Reg. 18(1)(2)	Fri	24/9/21
19	Last day for the Returning Officer to give Statewide public notice of the election.	LGA s4.64(1)	Mon	27/9/21
4	Close of absent voting and close of postal vote applications for 'voting in person' elections – 4.00pm.	LGA s4.68(1)(c) Reg. 37(3)(4)	Tue	12/10/21
1	Close of early voting for 'voting in person' elections – 4.00pm.	LGA s4.71(1)(e) Reg. 59(2)	Fri	15/10/21
0	<b>Election Day</b> Close of poll – 6.00pm.	LGA s4.7 LGA s4.68(1)(e)	Sat	<b>16/10/21</b>
2	Election results declared and published.	LGA s4.77	As soon as practicable	
2 - 14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election. (See Online 'Form 20' at <a href="http://www.dlgs.wa.gov.au">www.dlgs.wa.gov.au</a> )	LGA s4.79(1)(2) Reg. 81	As soon as practicable	
Within 28 days of result publication	An invalidity complaint can be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA s4.81(1)	As applicable	
Within 2 months of result declaration	Newly elected members to make their declarations of office.	LGA s2.29(1)(2) LGA s2.32(c) LGA s2.34(1)(c)	As soon as practicable	
Within 3 months of members making declarations	Newly elected members to lodge their Primary Returns with the local government's CEO.	LGA s5.75(1)	As soon as practicable	

\* All Act sections refer to the *Local Government Act 1995*. All regulations refer to the *Local Government (Elections) Regulations 1997*.

WESTERN AUSTRALIAN  
Electoral Commission

LGE 028

Ms Glenda Teede  
Chief Executive Officer  
Shire of Victoria Plains  
PO Box 21  
CALINGIRI WA 6569

Dear Ms Teede

**Local Government Ordinary Election: 2021**

The next local government ordinary elections are being held on 16 October 2021. While this is still some distance in the future, I have enclosed an estimate for your next ordinary election to assist in your 2021/2022 budget preparations.

The estimated cost for the 2021 election if conducted as a postal ballot is \$12,500 inc GST, which has been based on the following assumptions:

- 600 electors
- response rate of approximately 75%
- 3 vacancies
- count to be conducted at the offices of the Shire of Victoria Plains
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$120 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission in a Court of Disputed Returns
- one local government staff member to work in the polling place on election day
- any additional postage rate increase by Australia Post
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

The Commission is required by the *Local Government Act* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors including the cost of materials or number of replies received. The basis for charges is all materials at cost and a margin on staff time only. Should a significant change in this figure become evident prior to or during the election you will be advised as early as possible.

The current procedure required by the Act is that my written agreement has to be obtained before the vote by Council is taken. To facilitate the process, you can take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2021 for the Shire of Victoria Plains in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Victoria Plains also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2021 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

I look forward to conducting this election for the Shire of Victoria Plains in anticipation of an affirmative vote by Council. If you have any further queries please contact Phil Richards Manager, Election Events on 9214 0400.

Yours sincerely



Robert Kennedy  
**ELECTORAL COMMISSIONER**

16 December 2020



Piawaning Expo Inc  
PO Box 82, Moora, WA, 6510  
President: David Hall  
0428 188 922  
[president@piawaningexpoinc.com.au](mailto:president@piawaningexpoinc.com.au)  
ABN: 175 8852 0894

CEO GLENDA TEEDE

SHIRE OF VICTORIA PLAINS

DEAR GLENDA,

THE ABOVE SAID WOULD LIKE TO REQUEST THE FOLLOWING WORKS TO THE PIAWANING OVAL AS YOU ARE AWARE WE ARE HOLDING OUR EXPO ON THE 4TH SEPTEMBER 2021 AND REQUIRE THE HELP FROM THE SHIRE.

- 1 A \$20,000 DONATION TO BE ABLE TO KEEP THIS EVENT GOING AND ALSO BECAUSE COVID STOPPED US FROM HAVING OUR 100 YEAR CELEBRATION LAST YEAR.
- 2 THE EXPO WOULD LIKE IT TO BE ADVERTISED ON YOUR WEB PAGE, IN THE MONTHLY NEWSLETTER AND IF THE SHIRE HAS A FACE BOOK PAGE PLEASE
- 3 WOULD THE SHIRE BE INTERESTED IN UNITING BOTH 100 YEARS OF PIAWANING AND 150 YEARS OF THE SHIRE OF VICTORIA PLAINS.
- 4 WOULD THE EXPO BE ABLE TO HAVE A 21 YEAR LEASE OR THE SALE OF THE GROUNDS
- 5 WE NEED THE GROUNDS TO BE MOWED A WEEK PRIOR TO THE EVENT.
- 6 IF ANY SPONSORSHIP IS AVAILABLE FOR THE EVENT
- 7 TRAFFIC CONTROL SIGNS THAT IS, EVENT IN PROGRESS , CARAVAN AND CAR PARKING  
THESE NEED TO BE DISCUSSED WITH DAVID HALL(PRESIDENT)

Thanking you David Hall (President)

A handwritten signature in black ink that reads 'D. Hall'.

<b>Responsible Areas</b>	<b>All Operations, Services and Facilities Regarding the Shire of Victoria Plains</b>
<b>Responsible Officer</b>	<b>Office Manager</b>
<b>Affected Staff</b>	<b>All</b>

### Objective

To provide a safe and healthy working environment whereby hazards are eliminated and / or reduced to an acceptable level for all workers, contractors and visitors to the Shire of Victoria Plains workplaces. This also includes the elected members (councillors).

### Scope and Principles

The Shire of Victoria Plains believes that the safety, health and wellbeing of people employed by the Shire, or people affected by the Shire's work activities, is a priority and must be considered during all work performed by the Shire or on our behalf.

The aims of this policy are to, as far as is reasonably practicable:

- Achieve a safe and incident free workplace.
- Provide adequate training, instruction and supervision to enable workers to perform their work safely and effectively.
- Involve workers and contractors in the decision-making process through regular communication and consultation.
- Ensure workers and contractors identify and control risks in the workplace.
- Consider OSH in project planning and work activities.

The success of our occupational safety and health performance depends on:

- The commitment of all persons.
- Allocation of resources to achieving the policy objectives.
- Planning work activities with due consideration given to OSH.
- Undertaking the risk management process in an effective manner.
- Communicating and consulting with our workers and contractors.

The Shire is committed to fulfilling the objectives of this policy and expect the same of all workers and contractors working on the Shire's behalf. All persons at the workplace are to abide by procedures that have been created in the interest of worker health and safety. The Chief Executive Officer and the Council are committed to the successful implementation of this policy and provide resources to implement these practices.

### Definitions

**Shire** refers to the Shire of Victoria Plains.

**OSH** refers to Occupational Safety & Health.

### Relevant management practices/documents

Employee Code of Conduct

Policy 1.10 - Enterprise Risk Management

Risk Management Procedures

Strategic Community Plan

Applicable Australian Standards

Codes of Practice, Guidelines and Checklists

**Legislation/local law requirements**

*Code of Conduct Regulations 2021 – behaviour, responsibilities and conduct*

*Local Government Act 1995 (and its Regulations) – The Council is to employ the CEO. The CEO is responsible for the Shire’s day to day functions and the employees.*

*Occupational Safety and Health Act 1984 (WA) – responsibilities regarding employers and employees. Council has a duty of care to each other and the CEO and vice versa. The CEO has a duty of care to all employees, contractors, visitors and vice versa.*

*Occupational Safety and Health Regulations 1996 (WA) – as per the OSH Act 1984.*

Office Use Only			
Relevant delegations			
Initial Council adoption	Date		Resolution #
Last reviewed	Date	N/A	Resolution #
Next review due	Date		