



PUBLIC ATTACHMENTS

Ordinary Council Meeting

27 April 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10761 1011340679	03/03/2022 03/03/2022	Australia Post	Postal Charges - February 2022 Postal Charges - February 2022	\$ 124.18	\$ 124.18		
EFT10762 1856	03/03/2022 23/02/2022	Bindoon Bakehaus & Cafe	Meeting Consumables - 23rd February 2022 Meeting Consumables - 23rd February 2022	\$ 390.00	\$ 390.00	L	
EFT10763 REIMBURSEMENT LIBRARY SERVICES	03/03/2022 10/01/2022 28/02/2022	Bolgart Progress Association	Reimbursement and contributions Reimbursement for Public Liability insurance Council's contributions for Bolgart Library -July 2021 to Feb 2022	\$ 1,020.77 \$ 2,822.40	\$ 3,843.17	L	
EFT10764 00624141CR 665424	03/03/2022 01/01/2022 15/02/2022	Dun Direct Pty Ltd	Diesel fuel Refund for fuel - overpayment Fuel purchased in February 2022	-\$ 11,906.40 \$ 12,059.31	\$ 152.91	L	
EFT10765 2207	03/03/2022 07/03/2022	Fitzgerald Strategies	Corporate/Human Resource assistance for February 2022 Corporate/Human Resources assistance for February 2022	\$ 639.53	\$ 639.53		
EFT10766 508	03/03/2022 28/02/2022	Fletcher Family Trust T/A Strategic Teams	Governance support for week ending 25/02/2022 Governance support for week ending 25/02/2022	\$ 3,465.00	\$ 3,465.00		
EFT10767 549	03/03/2022 25/02/2022	Goldfields Record Storage	Archive boxes storage for Record Management - January 2022 Archive boxes storage for Record Management- January 2022	\$ 12.76	\$ 12.76		
EFT10768 374 380	03/03/2022 18/02/2022 28/02/2022	KA Tyres & Battery's	Vehicle service: General works vehicle - Toyota General works vehicle - Nissan	\$ 527.69 \$ 552.73	\$ 1,080.42	L	
EFT10769 122205	03/03/2022 09/12/2021	McLeods Barristers and Solicitors	Presentation re work health and safety act 2020 on the Operation of volunteer bush fire brigades Presentation re work health and safety act 2020 on the Operation of volunteer bush fire brigades	\$ 3,080.00	\$ 3,080.00		
EFT10770 21	03/03/2022 28/02/2022	Paul And Wendy Cleaning Services	Managing of the refuse sites in Calingiri and Bolgart - 21/02/22 TO 06/03/2022 Managing of the refuse sites in Calingiri and Bolgart - 21/02/22 TO 06/03/2022	\$ 2,079.00	\$ 2,079.00	L	
EFT10771 1030 1222	03/03/2022 31/01/2022 28/02/2022	RSM Australia Pty Ltd atf Birdanco Practice Trust	Accounting Services Services for January 2022 Services for February 2022, including attendance at Audit Exit meeting	\$ 7,479.53 \$ 9,493.45	\$ 16,972.98		
EFT10772 1138	03/03/2022 07/02/2022	Ringa Civil	Toodyay Bindi Bindi Road - Grader wet hire - January 2022 Toodyay Bindi Bindi Road - Grader wet hire - January 2022	\$ 17,624.75	\$ 17,624.75		F
EFT10773 1049	03/03/2022 28/02/2022	Rural Infrastructure Services	Consultancy services on Roads - 12/01/22 to 28/02/2022 Consultancy services on Roads - 12/01/22 to 28/02/2022	\$ 6,992.55	\$ 6,992.55		
EFT10774 9653	03/03/2022 03/12/2021	Simply Uniforms	Fire Officers/volunteers uniform Fire Officers/volunteers uniform	\$ 917.67	\$ 917.67		
EFT10775 3498223	03/03/2022 04/02/2022	Stewart & Heaton Clothing Co Pty Ltd	Volunteer Firefighters clothing Volunteer Firefighters clothing	\$ 182.16	\$ 182.16		
EFT10776 308	03/03/2022 27/02/2022	Toll Group (Courier Australia)	Freight Charges for week ending 27/02/22 Freight Charges for week ending 27/02/22	\$ 102.48	\$ 102.48		

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EFT10777 3793 3813	03/03/2022 13/02/2022 23/02/2022	WA Contract Ranger Services Pyt Ltd	Ranger Services: Ranger Services on 11/2/22, 1/2/22, and 24/1/22 Ranger Services - 17/2/2022 & 22/02/22	\$ \$ \$	4,675.00 2,805.00 1,870.00		
EFT10778 23145	03/03/2022 01/03/2022	Wallis Computer Solutions	Monthly NBN Wireless Service - March 2022 Monthly NBN Wireless Service - March 2022	\$ \$	693.00 693.00		
EFT10779 372 374	03/03/2022 18/02/2022 24/02/2022	Yeti's Records Management Consultancy	Records Management services: Records management services-15 February to 17 February 2022 Records Management services-22 February to 24 February 2022	\$ \$ \$	3,520.00 1,584.00 1,936.00		
EFT10780 6074 6072	11/03/2022 01/03/2022 01/03/2022	Abbott Auto Electrics	Plant repairs: Multi Roller - air con checked and repaired Loader, watercart, ute - aircon/transmission/start up repairs	\$ \$ \$	3,115.15 773.85 2,341.30		
EFT10781 23041 23417	11/03/2022 31/12/2021 31/01/2022	Allwest Plant Hire Australia Pty Ltd	Loader hire - 320 Komatsu - maintenance grading at Toodyay Bindi Bindi Road Loader hire - December 2021 Loader hire - January 2022	\$ \$ \$	12,787.50 4,537.50 8,250.00		F
EFT10782 4343	11/03/2022 25/01/2022	Athena Water Services Pty Ltd	Piawaning water Supply - filters sediment Piawaning water Supply - filters sediment	\$ \$	308.00 308.00		
EFT10783 48614	11/03/2022 11/02/2022	Avon Waste	Refuse collection - 2nd February 2022 Refuse collection - 2nd February 2022	\$ \$	2,317.40 2,317.40	L	
EFT10784 4030615796	11/03/2022 26/02/2022	BOC Limited	Depot-Oxygen industrial and Dissolved Acetylene - February 2022 Depot-Oxygen industrial and Dissolved Acetylene - February 2022	\$ \$	23.72 23.72		
EFT10785 FEBRUARY2022	11/03/2022 28/02/2022	Bolgart Rural Merchandise	Depot supplies - Bolgart Town & Gardens - Poly pipe and Tubing Depot supplies - Bolgart Town & Gardens - Poly pipe and Tubing	\$ \$	137.30 137.30	L	
EFT10786 9679 9703	11/03/2022 21/02/2022 08/03/2022	Country Copiers Northam	Colour copier monthly services and supplies: Toner Colour copier monthly services-February 2022	\$ \$ \$	1,087.85 154.00 933.85		
EFT10787 509	11/03/2022 08/03/2022	Fletcher Family Trust T/A Strategic Teams	Governance support for week ending 4 March 2022 Governance support for week ending 4 March 2022	\$ \$	3,003.00 3,003.00	L	
EFT10788 21001320	11/03/2022 17/02/2022	Great Southern Fuel Supplies	Depot - purchased oil - ADBLUE Depot - purchased oil - ADBLUE	\$ \$	2,450.80 2,450.80		
EFT10789 48 49	11/03/2022 04/03/2022 04/03/2022	Jill Brazil Consulting	CEO Financial and Governance assistance: Assistance in RFQs, Planning services, Long term Planning, Asset Management Plan Assistance in Capital Progress report, KPI's	\$ \$ \$	4,626.34 3,834.34 792.00		
EFT10790 558 557 551	11/03/2022 26/02/2022 26/02/2022 26/02/2022	King Farming Pty Ltd	Gravel carting and plant hire: Hire of Truck and side tipper - carting gravel from Catabody pit to Toodyay Bindi Bindi Road Carting gravel from King Farming pit to Toodyay Bindi Bindi Road Hire of D& Bulldozer - pushing up gravel at Catabody pit in preparation for Toodyay Bindi Bindi Road works commencing	\$ \$ \$ \$	29,370.00 11,484.00 7,986.00 9,900.00	L	F
EFT10791 13 3 21	11/03/2022 04/03/2022 04/03/2022 04/03/2022	Linsey Cotter	Cleaning services: Bolgart Caravan Park, Public toilets and Hall Housing - consultants accommodation Yerecoin wayside area	\$ \$ \$ \$	875.00 420.00 175.00 280.00	L	

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EFT10792 2457	11/03/2022 26/09/2021	Northern Valley News	Advertising - Piawaning Expo Advertising - Piawaning Expo	\$ 225.00 \$ 225.00	\$ 225.00		
EFT10793 002/2022	11/03/2022 16/02/2022	Seaport Holdings P/L	Gravel supplied Gravel supplied	\$ 9,849.40	\$ 9,849.40		
EFT10794 30	11/03/2022 04/03/2022	Thomas Culverwell	Cleaning toilets and emptying bins - 21 February 2022 to 18 March 2022 Cleaning toilets and emptying bins - 21 February 2022 to 18 March 2022	\$ 280.00 \$ 280.00	\$ 280.00	L	
EFT10795 339785 342606 343185 343664 351384 351575	11/03/2022 05/10/2021 05/11/2021 12/11/2021 18/11/2021 01/03/2022 03/03/2022	Wongan Hills Hardware	Supplies and maintenance items: Depot - returned items Depot - Cistern Reno plastic Depot - Keys cut Depot supplies - Bit drill Power boards and extension cords for New Norcia Emergency and keys cut for Mogumber hall Cleaning stuff for Mogumber Hall	-\$ 85.50 \$ 211.00 \$ 35.00 \$ 37.75 \$ 128.50 \$ 80.15	\$ 406.90	L	
EFT10796 377	11/03/2022 08/03/2022	Yeti's Records Management Consultancy	Records Management services - 1-3 March 2022 Records Management services - 1-3 March 2022	\$ 1,848.00 \$ 1,848.00	\$ 1,848.00		
EFT10797 334747 335263	17/03/2022 15/02/2022 24/02/2022	Boekeman Machinery	Vehicles service and repairs: CEO Vehicle - fitted new windscreen CEO vehicle service and safety check	\$ 2,216.82 \$ 730.69	\$ 2,947.51		
EFT10798 2130/99849004	17/03/2022 28/02/2022	Bunnings Group Ltd	CESM - PPE kits and Fire Station Maintenance CESM - PPE kits and Fire Station Maintenance	\$ 318.78 \$ 318.78	\$ 318.78		
EFT10799 508645 508644 508643 509471 509475 509451	17/03/2022 31/07/2021 31/07/2021 31/07/2021 28/02/2022 28/02/2022 28/02/2022	Civic Legal Pty Ltd	Legal advice: Management of Natural Resources - July 2021 Lease/licence of Piawaning land and amendment of management orders Shire's correspondence with the BPA Management of Natural Resources - February 2021 Dispute over candidate eligibility Licence agreement - Radio Communications Tower in Yarrawindah	\$ 2,136.75 \$ 4,976.13 \$ 1,925.55 \$ 1,831.50 \$ 12,420.95 \$ 192.50	\$ 23,483.38		
EFT10800 949894	17/03/2022 23/02/2022	Dormakaba Australia Pty Ltd	Administration front door repairs and Call out to site fee Administration front door repairs and Call out to site fee	\$ 585.42 \$ 585.42	\$ 585.42		
EFT10801 4147	17/03/2022 03/03/2022	Exurban Rural and Regional Planning	Town planning consultancy services February 2022 Town planning consultancy services February 2022	\$ 5,025.11 \$ 5,025.11	\$ 5,025.11		
EFT10802 103 105	17/03/2022 17/01/2022 04/02/2022	Falconer Contracting /Isicup Pty Ltd	Contract grader work Bolgart West Road- 2 February 2022 Toodyay Bindi Bindi Road - 2 February 2022	\$ 1,760.00 \$ 528.00	\$ 2,288.00		
EFT10803 510	17/03/2022 14/03/2022	Fletcher Family Trust T/A Strategic Teams	Governance support for week end 11 March 2022 Governance support for week end 11 March 2022	\$ 3,811.50 \$ 3,811.50	\$ 3,811.50		
EFT10804 17 18 19	17/03/2022 07/03/2022 16/03/2022 16/03/2022	Gavin Eastwood	Various repairs: Ramp for Piawaning Hall Library fitting - printer Concrete footpaths at Calingiri	\$ 1,320.00 \$ 247.50 \$ 660.00	\$ 2,227.50	L	

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EFT10805 575	17/03/2022 15/03/2022	Goldfields Record Storage	Archive boxes for Record Management February 2022 Archive boxes for Record Management February 2022	\$ 12.76 \$ 12.76	\$ 12.76		
EFT10806 253	17/03/2022 14/03/2022	Greg Alan Electrical Airconditioning & Refrigeration	Installed double power point- Calingiri unit Installed double power point- Calingiri unit	\$ 250.00 \$ 250.00	\$ 250.00		
EFT10807 381 382	17/03/2022 06/03/2022 12/03/2022	KA Tyres & Battery's	Vehicle service and safety check: Depot- works vehicle Works Manager's vehicle	\$ 529.63 \$ 298.35	\$ 827.98	L	
EFT10808 22725	17/03/2022 03/03/2022	LFA First Response	Replacement first aid supplies-Community Emergency Service Manager's vehicle Replacement first aid supplies-Community Emergency Service Manager's vehicle	\$ 752.18 \$ 752.18	\$ 752.18		
EFT10809 22	17/03/2022 14/03/2022	Paul And Wendy Cleaning Services	Managing Refuse sites Calingiri/Bolgart 07/03/2022 to 20/03/2022 Managing Refuse sites Calingiri/Bolgart 07/03/2022 to 20/03/2022	\$ 2,079.00 \$ 2,079.00	\$ 2,079.00	L	
EFT10810 T101	17/03/2022 16/03/2022	Reuben Woods	Bond refund - Trailer toilet Bond refund - Trailer toilet	\$ 115.00 \$ 115.00	\$ 115.00	L	
EFT10811 1147	17/03/2022 01/03/2022	Ringa Civil	Grader wet hire - Toodyay-Bindi Bindi Rd (RFQ 06-2020/21) Grader wet hire - Toodyay-Bindi Bindi Rd (RFQ 06-2020/21)	\$ 14,355.00 \$ 14,355.00	\$ 14,355.00		F
EFT10812 63871	17/03/2022 11/03/2022	Ross's Diesel Service	Calingiri Fire Truck - repairs Calingiri Fire Truck - repairs	\$ 957.00 \$ 957.00	\$ 957.00		
EFT10813 78120	17/03/2022 02/03/2022	The Farmco / Yerecoin Traders	Covid - Rapid Antigen Test Kits Covid - Rapid Antigen Test Kits	\$ 90.95 \$ 90.95	\$ 90.95	L	
EFT10814 309	17/03/2022 06/03/2022	Toll Group (Courier Australia)	Freight Charges - 24/02/2022 to 28/02/2022 Freight Charges - 24/02/2022 to 28/02/2022	\$ 79.85 \$ 79.85	\$ 79.85	L	
EFT10815 6365	17/03/2022 16/02/2022	Toodyay Tyres & Exhaust	Road series water tanker -fitted tyres Road series water tanker -fitted tyres	\$ 786.00 \$ 786.00	\$ 786.00		
EFT10816 3843	17/03/2022 14/03/2022	WA Contract Ranger Services Pty Ltd	Ranger Services - 28/02/2022 & 08/03/2022 Ranger Services - 28/02/2022 & 08/03/2022	\$ 1,870.00 \$ 1,870.00	\$ 1,870.00		
EFT10817 22599A 23172	17/03/2022 25/10/2021 16/03/2022	Wallis Computer Solutions	Software licence and UPS: Microsoft 365 licence - Depot - UPS for computer	\$ 110.00 \$ 691.90	\$ 801.90		
EFT10818 378	17/03/2022 08/03/2022	Yeti's Records Management Consultancy	Records Management services 08/03/2022 to 10/03/2022 Records Management services 08/03/2022 to 10/03/2022	\$ 1,848.00 \$ 1,848.00	\$ 1,848.00		
EFT10819 062-211170 062-211171 062-211172	22/03/2022 30/06/2021 30/06/2021 30/06/2021	LGISWA	Renewal Insurance Premiums 2021/2022 Marine Cargo Personal accident and sickness Salary continuance	\$ 519.75 \$ 11,184.97 \$ 4,312.00	\$ 16,016.72		
EFT10820 DEDUCTION DEDUCTION DEDUCTION DEDUCTION	23/03/2022 02/02/2022 16/02/2022 02/03/2022 16/03/2022	Australian Services Union	Payroll deductions - Union Fees Payroll deductions - Union Fees Payroll deductions - Union Fees Payroll deductions - Union Fees Payroll deductions - Union Fees	\$ 25.90 \$ 49.80 \$ 49.80 \$ 25.90	\$ 151.40		

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EFT10821	25/03/2022	Avon Waste	Refuse collection		\$ 2,375.55		
48637	25/02/2022		Refuse collection 25 February 2022	\$ 1,693.12			
48870	28/02/2022		Provision of recycle calendars 21/22	\$ 682.43			
EFT10822	25/03/2022	Bigmate Monitoring Services Pty Ltd	GPS Vehicle Monitoring		\$ 5,525.30		
353	23/02/2022		GPS Vehicle Monitoring devices	\$ 5,212.90			
545051	01/03/2022		Monthly GPS Vehicles monitoring subscription - March 2022	\$ 312.40			
EFT10823	25/03/2022	Bindoon Bakehaus & Cafe	Council meeting Catering 23rd March 2022		\$ 459.00		
1869	23/03/2022		Council meeting Catering 23rd March 2022	\$ 459.00			
EFT10824		Cancelled	Cancelled				
EFT10825	25/03/2022	E Fire & Safety	Fire Extinguisher - Caterpillar Grader		\$ 137.50		
559581	02/03/2022		Fire Extinguisher - Caterpillar Grader	\$ 137.50			
EFT10826	25/03/2022	Falconer Contracting /Isicup Pty Ltd	Grader works - 01/02/2022		\$ 1,408.00		
104	01/02/2022		Grader works - 01/02/2022	\$ 1,408.00			
EFT10827	25/03/2022	Fletcher Family Trust T/A Strategic Teams	Governance support for week end 18 March 2022		\$ 3,234.00		
511	21/03/2022		Governance support for week end 18 March 2022	\$ 3,234.00			
EFT10828	25/03/2022	Greg Alan Electrical Airconditioning & Refrigeration	Installation of intercom at Admin Office		\$ 917.01		
261	22/03/2022		Installation of intercom at Admin Office	\$ 917.01			
EFT10829	25/03/2022	Howson Management	Consultant's fees - Bridge inspections		\$ 4,180.00		
322-2473	13/03/2022		Consultant's fees - Bridge inspections	\$ 4,180.00			
EFT10830	25/03/2022	IT Vision Australia Pty Ltd	Synergy Soft Customer Service module		\$ 8,944.42		
36526	14/02/2022		Synergy Soft Customer Service module	\$ 8,944.42			
EFT10831	25/03/2022	Interfire Agencies Pty Ltd	Purchases for Fire Services		\$ 591.89		
9396	24/02/2022		Drip torch for New Norcia fire truck	387.20			
9395	24/02/2022		Red and Blue Guardian Elite series	204.69			
EFT10832	25/03/2022	LG Best Practices	Rates support - March 2022		\$ 2,392.50		
134	28/02/2022		Rates support - March 2022	2392.50			
EFT10833	25/03/2022	Linsey Cotter	Cleaning services:		\$ 770.00	L	
22	18/03/2022		Cleaning of Yerecoin Wayside Rest area - 7th, 11th, 14th, 18th	280.00			
14	18/03/2022		Cleaning of caravan park, public toilets, and hall at Bolgart - 7th	420.00			
4	18/03/2022		Cleaning of consultants' accommodation	70.00			
EFT10834	25/03/2022	Mogumber & Districts Progress Association	Mail box Mogumber Library - renewal 01/04/2022 to 31/03/2023		\$ 25.00		
MAIL BOX RENEWAL	17/03/2022		Mail box Mogumber Library - renewal 01/04/2022 to 31/03/2023	25.00			
EFT10835	25/03/2022	Quest Innaloo (QI Franchise Management Pty Ltd)	Department of Transport staff training - accommodation		\$ 720.00		
364125	24/03/2022		Department of Transport staff training - accommodation	720.00			
EFT10836	25/03/2022	Rajaford Pty Ltd (Calingiri Traders)	Monthly purchases - February 2022 - Depot and Admin		\$ 4,257.43	L	
110582	01/02/2022		Monthly purchases - February 2022 - Depot and Admin	4257.43			
EFT10837	25/03/2022	TR Water Pumps	Maintenance items for Bolgart Water supply		\$ 214.06		
2893	09/02/2022		Maintenance items for Bolgart Water supply	214.06			
EFT10838	25/03/2022	Toll Group (Courier Australia)	Freight charges 23/2/2022 to 13/2/2022		\$ 439.81		
310	20/03/2022		Freight charges 23/2/2022 to 13/2/2022	439.81			
EFT10839	31/03/2022	A.R.M. SECURITY	Alarm monitoring for period 1/04/2022 to 30/06/2022		\$ 214.50		
3123869	16/03/2022		Alarm monitoring for period 1/04/2022 to 30/06/2022	214.50			

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EFT10840		31/03/2022	AFGRI Equipment Australia Pty Ltd	Repairs and maintenance:		\$ 312.48		
2552407		02/02/2022		Nissan Service ute - Fan feed resistor	119.00			
2554449		10/02/2022		Bolgart Water supply - air hose parts	67.64			
2559325		28/02/2022		Grader - hydraulic hose	125.84			
EFT10841		31/03/2022	Advanced Traffic Management WA Pty Ltd	Traffic management:		\$ 31,381.63		F
154004		10/02/2022		Traffic controllers with signs and cones at Bolgart West Road 3-9	6858.50			
154211		17/02/2022		Traffic controllers with signs and cones at Bolgart West Road 10-15 February 2022	8772.50			
154210		17/02/2022		Traffic controllers with signs and cones at Yarrowindah Road - 10 February 2022	1395.63			
154407		24/02/2022		Traffic controllers with signs and cones at Bolgart West Road - 17 - 23 February 2022	9091.50			
154543		28/02/2022		Traffic controllers with signs and cones at Bolgart West Road - 24 - 28 February 2022	5263.50			
EFT10842		31/03/2022	Allwest Plant Hire Australia Pty Ltd	Loader hire - Komatsu:		\$ 6,292.18		
23901		28/02/2022		Loader hire for road maintenance grading from 1 February 2022 to 18 February 2022	5775.00			
24029		28/02/2022		Diesel fuel charge for hired loader	517.18			
EFT10843		31/03/2022	Amalgamated Civil & Plant Hire	Water cart hire for road maintenance grading		\$ 7,200.00		
477		23/02/2022		Water cart hire for road maintenance grading	7200.00			
EFT10844		31/03/2022	Boekeman Machinery	Community Safety Officer - vehicle services and maintenance		\$ 972.36		
334583		14/02/2022		Community Safety Officer - vehicle services and maintenance	972.36			
EFT10845		31/03/2022	Conplant Pty Ltd	Plant hire:		\$ 7,388.15		
363075		17/02/2022		Pad foot hire - Bolgart West Road 01/02/22 to 11/02/22	1574.65			
364072		28/02/2022		Pad foot hire - Bolgart West Road 16/02/22 to 28/02/22	2425.50			
363992		28/02/2022		Roller hire - Toodyay Bindi Bindi Road 07/02/22 to 28/02/22	3388.00			
EFT10846		31/03/2022	Cutting Edges Equipment Parts	Plant maintenance and repairs:		\$ 876.48		
3319483		10/02/2022		CAT Grader - Tooth scarifier	125.27			
3320301		23/02/2022		Komatsu - Tooth scarifier	375.80			
3320533		23/02/2022		CAT Grader - Tooth scarifier	10.43			
3320390		24/02/2022		CAT Grader - Tooth scarifier	364.98			
EFT10847		31/03/2022	Dun Direct Pty Ltd	Fuel diesel 10,000 litres at Depot		\$ 18,799.00	L	
675568		28/02/2022		Fuel diesel 10,000 litres at Depot	18799.00			
EFT10848		31/03/2022	Fletcher Family Trust T/A Strategic Teams	Governance support for week end 25/03/2022		\$ 3,465.00		
512		28/03/2022		Governance support for week end 25/03/2022	3465.00			
EFT10849		31/03/2022	Fulton Hogan Industries Pty Ltd	Road works:		\$ 34,283.44		F
16084764		17/02/2022		Bitumen maintenance - bags of pot hole Bioblend	1795.20			
16105963		23/02/2022		Toodyay Bindi Bindi Road - supply and spray emulprime, cover two coat seal	32488.24			
EFT10850		31/03/2022	Gavin Eastwood	Repairs and maintenance:		\$ 2,433.75	L	
20		30/03/2022		Mogumber hall - removed and replaced doors	1320.00			
21		30/03/2022		Installing guide posts and signs	1113.75			
EFT10851		31/03/2022	Hersey's Safety Pty Ltd	Safety PPE and road items		\$ 802.65		
49197		22/02/2022		Safety PPE and road items	802.65			

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Charge Code	Shire of Victoria Plains Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10852	31/03/2022	JW & BJ HOWARD	Bond refund		\$ 115.00		
T101	29/03/2022		Bond refund	115.00			
EFT10853	31/03/2022	Moora Glass Service	Glass guards-Office cubicle partitions - Administration Office		\$ 4,810.30		
3916	14/03/2022		Glass guards-Office cubicle partitions - Administration Office	4810.30			
EFT10854	31/03/2022	Marketforce Pty Ltd	Advertising fees:		\$ 1,468.33		
42792	24/02/2022		Staff recruitment	409.34			
42793	24/02/2022		Local Government Notices	1058.99			
EFT10855	31/03/2022	Paul And Wendy Cleaning Services	Managing of Refuse Sites-Calingiri/Bolgart-21/03/22 to 03/04/222		\$ 2,079.00	L	
23	29/03/2022		Managing of Refuse Sites-Calingiri/Bolgart-21/03/22 to 03/04/222	2079.00			
EFT10856	31/03/2022	Seton Australia	Occupational Health and safety and Covid supplies and signage		\$ 2,554.55		
9349012154	24/01/2022		COVID - sanitiser, bottles	512.75			
9349012153	24/01/2022		COVID - disinfectant surface wipes	146.50			
9349026935	25/01/2022		Signage - Entry condition proof, and sanitise hand	186.71			
9349117780	02/02/2022		COVID - disinfectant, masks, sanitiser, alcohol, wall mounted box	666.58			
93492662004	17/02/2022		Signage - Mind the step, and Tripping Hazard	139.47			
9349262003	17/02/2022		Safeline anti slip tape	139.10			
9349262002	17/02/2022		General purpose First Aid Kit and closet tool organiser	403.61			
9349418319	04/03/2022		Safeline anti slip tape	192.44			
9349418318	04/03/2022		General purpose First Aid Kit	130.98			
9349457992	09/03/2022		Signage - Tripping hazard	36.41			
EFT10857	31/03/2022	WA Local Government Association	Subscription and desk pads:		\$ 2,933.20		
I3091590	22/02/2022		Online subscription services - Procurement Services	2860.00			
I3091871	28/02/2022		2022 Desk pads	73.20			
EFT10858	31/03/2022	Westrac Pty Ltd - Parts	Plant repairs:		\$ 1,697.25		
6679094	09/02/2022		CAT Grader - Tooth	263.87			
6679093	09/02/2022		Tip Ripper, retainer, and pin	1756.52			
961263	23/02/2022		Returned Retainer and pin	-323.14			
EFT10859	31/03/2022	Yeti's Records Management Consultancy	Records Management services 15/03/2022 to 24/03/2022		\$ 6,001.60		
382	21/03/2022		Records Management services 15/03/2022 to 24/03/2022	6001.60			
EFT10860	31/03/2022	Yungatha Pty Ltd	Gal posts for street signs, and RHS yellow post for traffic signs		\$ 5,987.30		
11198	18/02/2022		Gal posts for street signs, and RHS yellow post for traffic signs	5987.30			
				EFT Total	\$ 399,599.48	\$ 399,599.48	

DD13257.1	14/03/2022	Wright Express Australia Pty Ltd	Fuel card charges - February 2022		\$ 1,989.89		
81	01/03/2022	Wright Express Australia Pty Ltd	Fuel card charges - February 2022	\$ 1,989.89			
DD13257.2	14/03/2022	Shire of Victoria Plains - Credit Card	Credit card charges - February 2022 - CEO		\$ 8,387.88		
FEB 2022	01/03/2022	Shire of Victoria Plains - Credit Card	Credit card charges - February 2022 - CEO	\$ 8,387.88			
DD13281.1	14/03/2022	Shire of Victoria Plains - Credit Card	Credit card charges for February 2022 - CESM - food and internet set		\$ 964.09		
FEB 2022 CESM	14/03/2022	Shire of Victoria Plains - Credit Card	Credit card charges for February 2022 - CESM - food and internet set	\$ 964.09			
DD13281.2	16/03/2022	Shire of Victoria Plains - Credit Card	Credit card charges - January 2022 - CESM - Clothing, vehicle repairs		\$ 1,673.41		
JAN 2022 - CESM	16/03/2022	Shire of Victoria Plains - Credit Card	Credit card charges - January 2022 - CESM - Clothing, vehicle repairs	\$ 1,673.41			
				Charge Cards Total	\$ 13,015.27	\$ 13,015.27	

Ordinary Council Meeting

Chq No	Shire of Victoria Plains Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD13203.1	02/03/2022	Telstra Corporation Ltd	Admin Internet remote access		\$ 15.00		
2147790360	11/02/2022		Admin Internet remote access	\$ 15.00			
DD13206.1	01/03/2022	linet Limited	Internet charges-Mogumber/Bolgart Libraries-March 2022		\$ 79.98		
130754754	15/02/2022		Internet charges-Mogumber/Bolgart Libraries-March 2022	\$ 79.98			
DD13208.1	02/03/2022	Aware Super Pty Ltd	Superannuation contributions and payroll deductions		\$ 3,757.43		
SUPER	02/03/2022		Superannuation contributions	\$ 3,388.93			
DEDUCTION	02/03/2022		Payroll deductions	\$ 173.30			
DEDUCTION	02/03/2022		Payroll deductions	\$ 50.00			
DEDUCTION	02/03/2022		Payroll deductions	\$ 145.20			
DD13208.2	02/03/2022	North Superannuation	Superannuation contributions and payroll deductions		\$ 1,764.89		
DEDUCTION	02/03/2022		Payroll deductions	\$ 102.42			
DEDUCTION	02/03/2022		Payroll deductions	\$ 172.00			
SUPER	02/03/2022		Superannuation contributions	\$ 1,388.05			
SUPER	02/03/2022		Superannuation contributions	\$ 102.42			
DD13208.3	02/03/2022	CYKC Superannuation Fund	Superannuation contributions and payroll deductions		\$ 923.08		
DEDUCTION	02/03/2022		Payroll deductions	\$ 230.77			
SUPER	02/03/2022		Superannuation contributions	\$ 692.31			
DD13208.4	02/03/2022	BT Super For Life	Superannuation contributions		\$ 234.20		
SUPER	02/03/2022		Superannuation contributions	\$ 234.20			
DD13208.5	02/03/2022	Australian Super Pty Ltd	Superannuation contributions		\$ 841.33		
SUPER	02/03/2022		Superannuation contributions	\$ 841.33			
DD13208.6	02/03/2022	Hesta Super Fund	Superannuation contributions		\$ 219.44		
SUPER	02/03/2022		Superannuation contributions	\$ 219.44			
DD13208.7	02/03/2022	TWU Super	Superannuation contributions		\$ 212.00		
SUPER	02/03/2022		Superannuation contributions	\$ 212.00			
DD13208.8	02/03/2022	C BUS SUPER	Superannuation contributions		\$ 155.23		
SUPER	02/03/2022		Superannuation contributions	\$ 155.23			
DD13314.1	30/03/2022	Telstra Corporation Ltd	Admin internet- remote admin access		\$ 15.00		
2147790360 MARCH	11/03/2022	Telstra Corporation Ltd	Admin internet- remote admin access	\$ 15.00			
13217	18/03/2022	Water Corporation	Water Usage - 5/01/22 to 1/03/22 Various Shire's facilities		\$ 1,354.11		
9010777041	02/03/2022		Water Usage - 5/01/22 to 1/03/22 Various Shire's facilities	\$ 1,354.11			
DD13225.1	08/03/2022	Telstra Corporation Ltd	Phone and internet charges 17 Feb-16 March - Officers, CCTVs		\$ 1,052.54		
1583901424	17/02/2022		Phone and internet charges 17 Feb-16 March - Officers, CCTVs	\$ 1,052.54			
DD13228.1	17/03/2022	Telstra Corporation Ltd	Telephone charges - 23 Feb to 22 Mar - Administration, Depot, Libraries, Officers' housing		\$ 966.84		
6308416000	02/03/2022		Telephone charges - 23 Feb to 22 Mar - Administration, Depot, Libraries, Officers' housing	\$ 966.84			
DD13229.1	13/03/2022	Telstra Corporation Ltd	Fire Prevention - phone charges 22/02/22 to 21/03/22		\$ 120.00		
1466814702	22/02/2022		Fire Prevention - phone charges 22/02/22 to 21/03/22	\$ 120.00			

Ordinary Council Meeting

Chq No	Shire of Victoria Plains Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD13242.1	25/03/2022	Synergy	Electricity Charges - 31 Dec 2021 to 4 Mar 2022		\$ 4,336.22		
465354270	04/03/2022		Electricity Charges - Calingiri Recreational hall	\$ 286.20			
589385150	04/03/2022		Electricity Charges - Shire's Office	\$ 1,640.33			
459289910	04/03/2022		Electricity Charges - Housing	\$ 763.36			
158089110	04/03/2022		Electricity Charges - Housing	\$ 170.36			
112865110	04/03/2022		Electricity Charges - Housing	\$ 240.45			
956682100	04/03/2022		Electricity Charges -Housing	\$ 1,235.52			
DD13244.1	25/03/2022	Synergy	Street Lighting - 1/02/2022 to 04/03/2022		\$ 1,436.45		
240020510	04/03/2022		Street Lighting - 1/02/2022 to 04/03/2022	\$ 1,436.45			
DD13246.1	25/03/2022	Synergy	Electricity Charges - 31 Dec 2021 to 4 Mar 2022		\$ 1,162.99		
639600350	04/03/2022		Electricity Charges - Depot	\$ 811.09			
776076920	04/03/2022		Electricity Charges - War Memorial Park	\$ 119.71			
780810910	04/03/2022		Electricity Charges - Calingiri Caravan Park	\$ 143.66			
605380240	04/03/2022		Electricity Charges - Calingiri unit	\$ 88.53			
DD13246.2	23/03/2022	Synergy	Electricity Charges - 17 Dec 21 to 02 Mar 2022 - Waterpump Calingiri		\$ 356.02		
984545750	02/03/2022		Electricity Charges - 17 Dec 21 to 02 Mar 2022 - Waterpump Calingiri	\$ 356.02			
DD13248.1	25/03/2022	Synergy	Electricity Charges -31/12/21 to 4/03/22 Calingiri Emergency Services		\$ 258.74		
404664510	04/03/2022		Electricity Charges -31/12/21 to 4/03/22 Calingiri Emergency Services	\$ 258.74			
DD13248.2	23/03/2022	Synergy	Electricity Charges		\$ 427.82		
518204340	02/03/2022		Electricity Charges - 29/12/21 to 2/03/22 - Fire Station Gillingarra	\$ 138.99			
582015040	02/03/2022		Electricity Charges - 17/12/2021 to 02/03/2022 Fire Station Great Northern Highway	\$ 288.83			
DD13248.3	24/03/2022	Synergy	Electricity Charges		\$ 1,080.48		
224996670	03/03/2022		Electricity Charges -23/12/21 to 03/03/22 - Mogumber Library	\$ 209.09			
263733750	03/03/2022		Electricity Charges - 31/12/21 to 03/03/22 Piawaning Water Supply	\$ 871.39			
DD13250.1	02/03/2022	Department Of Transport	Transport licensing transactions 28/02/22		\$ 1,302.70		
T1000	02/03/2022		Transport licensing transactions 28/02/22	\$ 1,302.70			
DD13250.2	09/03/2022	Department Of Transport	Transport licensing transactions 4/3/22		\$ 572.05		
T1000	09/03/2022		Transport licensing transactions 4/3/22	\$ 572.05			
DD13250.3	10/03/2022	Department Of Transport	Transport licensing transactions 8/03/22		\$ 5,575.40		
T1000	10/03/2022		Transport licensing transactions 8/03/22	\$ 5,575.40			
DD13250.4	14/03/2022	Department Of Transport	Transport licensing transactions 10/3/22		\$ 9.45		
T1000	14/03/2022		Transport licensing transactions 10/3/22	\$ 9.45			
DD13250.5	15/03/2022	Department Of Transport	Transport licensing transactions 11/03/22		\$ 9,640.35		
T1000	15/03/2022		Transport licensing transactions 11/03/22	\$ 9,640.35			
DD13255.1	16/03/2022	Aware Super Pty Ltd	Superannuation contributions and payroll deductions		\$ 3,114.82		
SUPER	16/03/2022		Superannuation contributions	\$ 2,774.84			
DEDUCTION	16/03/2022		Payroll deductions	\$ 179.98			
DEDUCTION	16/03/2022		Payroll deductions	\$ 50.00			
DEDUCTION	16/03/2022		Payroll deductions	\$ 110.00			

Ordinary Council Meeting

Chq No	Shire of Victoria Plains Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD13255.2	16/03/2022	North Superannuation	Superannuation contributions and payroll deductions		\$ 1,764.89		
DEDUCTION	16/03/2022		Payroll deductions	\$ 102.42			
DEDUCTION	16/03/2022		Payroll deductions	\$ 172.00			
SUPER	16/03/2022		Superannuation contributions	\$ 1,388.05			
SUPER	16/03/2022		Superannuation contributions	\$ 102.42			
DD13255.3	16/03/2022	CYKC Superannuation Fund	Superannuation contributions and payroll deductions		\$ 923.08		
DEDUCTION	16/03/2022		Payroll deductions	\$ 230.77			
SUPER	16/03/2022		Superannuation contributions	\$ 692.31			
DD13255.4	16/03/2022	Hesta Super Fund	Superannuation contributions and payroll deductions		\$ 441.89		
DEDUCTION	16/03/2022		Payroll deductions	\$ 110.47			
SUPER	16/03/2022		Superannuation contributions	\$ 331.42			
DD13255.5	16/03/2022	BT Super For Life	Superannuation contributions		\$ 234.20		
SUPER	16/03/2022		Superannuation contributions	\$ 234.20			
DD13255.6	16/03/2022	Australian Super Pty Ltd	Superannuation contributions		\$ 849.98		
SUPER	16/03/2022		Superannuation contributions	\$ 849.98			
DD13255.7	16/03/2022	TWU Super	Superannuation contributions		\$ 212.00		
SUPER	16/03/2022		Superannuation contributions	\$ 212.00			
DD13275.1	17/03/2022	Department Of Transport	Transport licensing transactions 15/03/22		\$ 159.40		
T1000	17/03/2022		Transport licensing transactions 15/03/22	\$ 159.40			
DD13275.2	18/03/2022	Department Of Transport	Transport licensing transactions 16/03/22		\$ 80.75		
T1000	18/03/2022		Transport licensing transactions 16/03/22	\$ 80.75			
DD13275.3	23/03/2022	Department Of Transport	Transport licensing transactions 21/3/22		\$ 5,296.25		
T1000	23/03/2022		Transport licensing transactions 21/3/22	\$ 5,296.25			
DD13275.4	24/03/2022	Department Of Transport	Transport licensing transactions 22/3/22		\$ 5,322.60		
T1000	24/03/2022		Transport licensing transactions 22/3/22	\$ 5,322.60			
DD13283.1	23/03/2022	Water Corporation	Water Usage - 5/01/22 to 1/03/22 Various Shire's facilities		\$ 7,450.57		
	02/03/2022		Water Usage - 5/01/22 to 1/03/22 Various Shire's facilities	\$ 7,450.57			
DD13283.2	18/03/2022	Water Corporation	Water Usage - 5/01/22 to 1/03/22 Various Shire's facilities		\$ 5,241.77		
9022582065	02/03/2022		Water Usage - 5/01/22 to 1/03/22 Various Shire's facilities	\$ 5,241.77			
DD13283.3	24/03/2022	Water Corporation	Water Usage - 5/01/22 to 1/03/22 Various Shire's facilities		\$ 486.32		
9007250396	03/03/2022		Water Usage - 5/01/22 to 1/03/22 Various Shire's facilities	\$ 486.32			
DD13291.1	25/03/2022	Synergy	Electricity Charges - 30/12/21 to 2/03/22 - Football		\$ 1,630.68		
429878510	04/03/2022		Electricity Charges - 30/12/21 to 2/03/22 - Football	\$ 1,630.68			
DD13291.2	23/03/2022	Synergy	Cancelled				
DD13291.4	24/03/2022	Synergy	Cancelled				
DD13293.1	25/03/2022	Synergy	Cancelled				
DD13296.1	25/03/2022	Synergy	Housing electricity Charges- 30/12/2021 to 02/03/2022		\$ 369.49		
149348920	04/03/2022		Housing electricity Charges- 30/12/2021 to 02/03/2022	\$ 369.49			
DD13298.1	24/03/2022	Synergy	Cancelled				
DD13300.1	31/03/2022	Department Of Transport	Transport licensing transactions 29/03/22		\$ 61.00		
T1000	31/03/2022		Transport licensing transactions 29/03/22	\$ 61.00			
DD13300.2	30/03/2022	Department Of Transport	Transport licensing transactions 28/03/22		\$ 284.80		
T1000	30/03/2022		Transport licensing transactions 28/03/22	\$ 284.80			

Ordinary Council Meeting

Code	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD13301.1	28/03/2022	Department Of Transport	Transport licensing transactions 24/03/22		\$ 124.60		
T1000	28/03/2022		Transport licensing transactions 24/03/22	\$ 124.60			
DD13302.1	30/03/2022	Aware Super Pty Ltd	Superannuation contributions and payroll deductions		\$ 3,733.44		
SUPER	30/03/2022		Superannuation contributions	\$ 3,401.34			
DEDUCTION	30/03/2022		Payroll deductions	\$ 172.10			
DEDUCTION	30/03/2022		Payroll deductions	\$ 50.00			
DEDUCTION	30/03/2022		Payroll deductions	\$ 110.00			
DD13302.2	30/03/2022	North Superannuation	Superannuation contributions and payroll deductions		\$ 1,764.89		
DEDUCTION	30/03/2022		Payroll deductions	\$ 102.42			
DEDUCTION	30/03/2022		Payroll deductions	\$ 172.00			
SUPER	30/03/2022		Superannuation contributions	\$ 1,388.05			
SUPER	30/03/2022		Superannuation contributions	\$ 102.42			
DD13302.3	30/03/2022	CYKC Superannuation Fund	Superannuation contributions and payroll deductions		\$ 923.08		
DEDUCTION	30/03/2022		Payroll deductions	\$ 230.77			
SUPER	30/03/2022		Superannuation contributions	\$ 692.31			
DD13302.4	30/03/2022	Hesta Super Fund	Superannuation contributions and payroll deductions		\$ 432.88		
DEDUCTION	30/03/2022		Payroll deductions	\$ 108.22			
SUPER	30/03/2022		Superannuation contributions	\$ 324.66			
DD13302.5	30/03/2022	BT Super For Life	Superannuation contributions		\$ 234.20		
SUPER	30/03/2022		Superannuation contributions	\$ 234.20			
DD13302.6	30/03/2022	Australian Super Pty Ltd	Superannuation contributions		\$ 775.60		
SUPER	30/03/2022		Superannuation contributions	\$ 775.60			
DD13302.7	30/03/2022	TWU Super	Superannuation contributions		\$ 212.00		
SUPER	30/03/2022		Superannuation contributions	\$ 212.00			
Bank	31/03/2022	Bendigo Bank	Bank fees and charges - March 2022	\$ 581.73	\$ 581.73		
Direct Debits Total				\$ 80,576.65	\$ 80,576.65		

Payroll	02/03/2022	Employees	Payroll PE 2.03.2022	\$ 51,882.60	\$ 51,882.60		
Payroll	16/03/2022	Employees	Payrol PE 16.03.2022	\$ 45,857.92	\$ 45,857.92		
Payroll	30/03/1933	Employees	Payroll PE 30.03.2022	\$ 50,693.11	\$ 50,693.11		
Direct Debits Total				\$ 148,433.63	\$ 148,433.63		

Abbreviations			
F	Funded	EFT Total	\$ 399,599.48 62.28%
L	Local Supplier	Cheques Total	\$ - 0.00%
		Charge Cards Total	\$ 13,015.27 2.03%
		Direct Debit Total	\$ 80,576.65 12.56%
		Trust Total	\$ - 0.00%
		Payroll Total	\$ 148,433.63 23.13%
		Total	\$ 641,625.03 100.00%
		Local Suppliers	\$ 77,694.56 12.11%
		Employees	\$ 148,433.63 23.13%
		Combined Total	\$ 226,128.19 35.24%



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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2022

PUBLIC

SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2022

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PUBLIC



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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

RSM Australia Pty Ltd
Chartered Accountants

Date 20th April 2022

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2022
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 March 2022 of \$131,027

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Ag Lime Calingiri - New Norcia Road	4%	1,179,822	884,853	49,447
Mogumber - Yarawindah Road WSN #5	0%	1,578,438	1,183,806	329
Toodyay - Bindi Bindi Rd Nth 21/22	65%	634,611	475,938	410,803
Bolgart West Road	99%	446,104	334,557	443,159
Mogumber - Yarawindah Road 19/20	101%	248,381	186,282	250,666
Mogumber - Yarawindah Road WSN #2	103%	239,019	179,262	246,404
	32%	4,326,376	3,244,698	1,400,809
Grants, Subsidies and Contributions				
Operating grants, subsidies and contributions	81%	946,618	697,055	768,270
Non-operating grants, subsidies and contributions	25%	4,529,126	3,396,816	1,151,395
	35%	5,475,744	4,093,871	1,919,665
Rates Levied				
	100%	2,972,848	2,229,633	2,971,683

% - Compares current YTD actuals to the Annual Budget

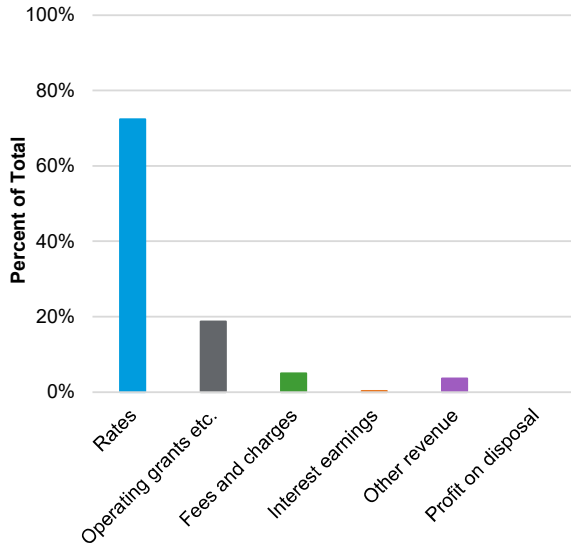
Financial Position

Account	Difference to Prior Year %	Current Year 31 Mar 22 \$	Prior Year 31 Mar 21 \$
Adjusted net current assets	16%	131,027	808,665
Cash and equivalent - unrestricted	74%	915,671	1,237,581
Cash and equivalent - restricted	95%	539,256	565,933
Receivables - rates	1,004%	270,936	26,980
Receivables - other	325%	177,736	54,656
Payables	316%	1,401,596	444,111

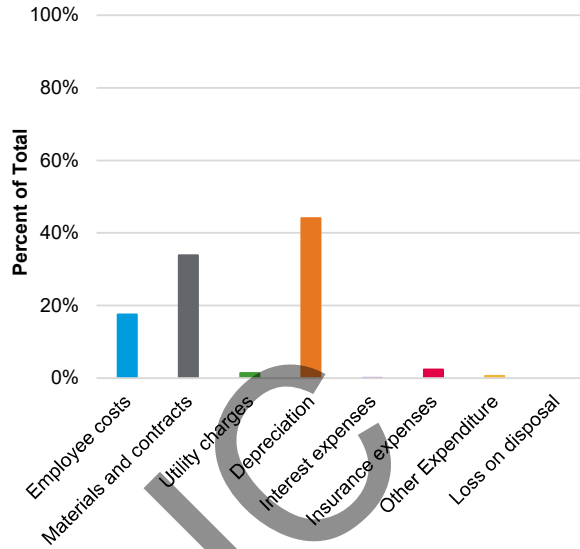
% - Compares current YTD actuals to prior year actuals

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2022
SUMMARY GRAPHS

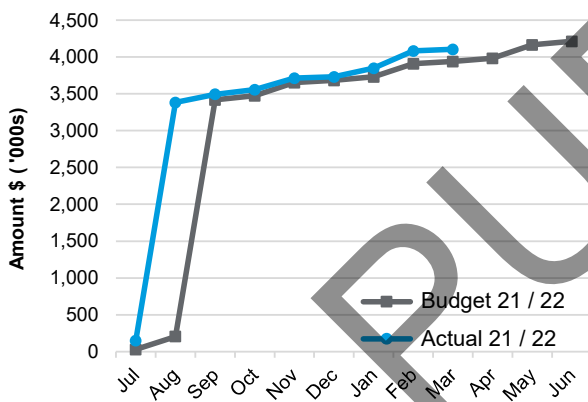
Operating Income



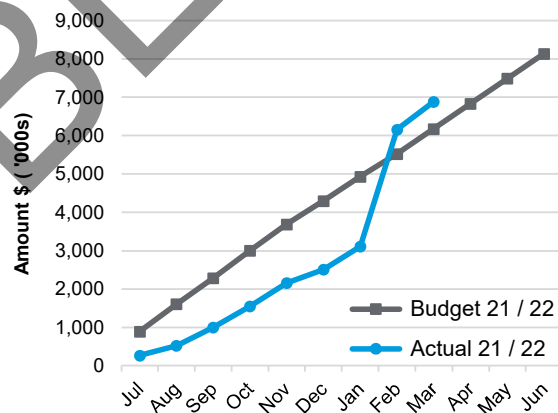
Operating Expenditure



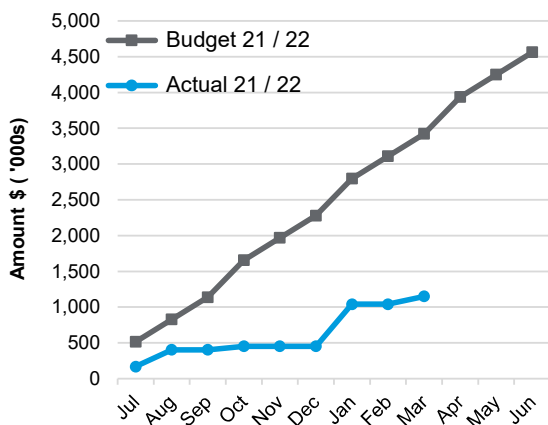
Operating Revenues



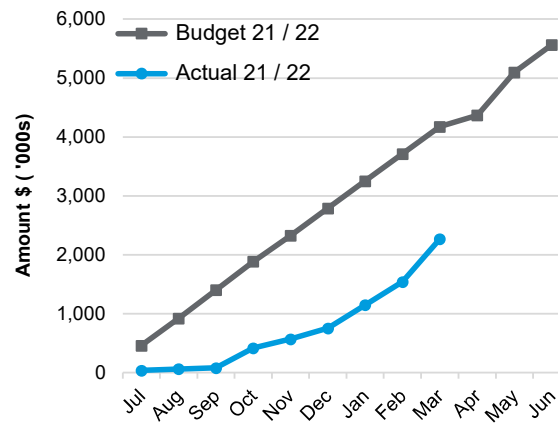
Operating Expenses



Capital Revenues - Investing



Capital Expenses



Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2022

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	893,669	893,669	893,668		
Revenue from Operating Activities						
Governance		6,348	4,752	4,331	(421)	(9%)
General purpose funding - rates	10	2,995,696	2,246,751	2,995,394	748,643	33%
General purpose funding - other		605,207	453,885	446,394	(7,491)	(2%)
Law, order and public safety		327,352	232,604	160,768	(71,836)	(31%)
Health		4,017	3,006	1,772	(1,234)	(41%)
Education and welfare		630	468	-	(468)	(100%)
Housing		92,622	69,177	49,275	(19,902)	(29%)
Community amenities		119,354	96,580	120,609	24,029	25%
Recreation and culture		94,030	69,160	74,388	5,228	8%
Transport		186,993	140,229	186,319	46,090	33%
Economic services		26,803	20,070	27,727	7,657	38%
Other property and services		34,314	25,713	36,840	11,127	43%
		4,493,365	3,362,395	4,103,817		
Expenditure from Operating Activities						
Governance		(579,273)	(447,429)	(419,708)	27,721	6%
General purpose funding		(457,346)	(343,008)	(316,689)	26,319	8%
Law, order and public safety		(551,807)	(413,794)	(489,421)	(75,627)	(18%)
Health		(144,231)	(108,162)	(101,836)	6,326	6%
Education and welfare		(4,779)	(3,531)	(2,434)	1,097	31%
Housing		(237,156)	(177,257)	(206,114)	(28,857)	(16%)
Community amenities		(640,842)	(466,145)	(351,964)	114,181	24%
Recreation and culture		(667,297)	(497,230)	(630,424)	(133,194)	(27%)
Transport		(5,027,513)	(3,767,144)	(4,164,992)	(397,848)	(11%)
Economic services		(269,768)	(202,779)	(149,260)	53,519	26%
Other property and services		38,858	21,157	(53,762)	(74,919)	354%
		(8,541,154)	(6,405,322)	(6,886,606)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	2,940,417	3,038,114		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		(127,135)	(102,510)	255,325		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,529,126	3,396,816	1,151,395	(2,245,421)	(66%)
Proceeds from disposal of assets	8	-	-	-	-	
Land and buildings	9(a)	(179,159)	(124,635)	(46,010)	78,625	63%
Plant and equipment	9(b)	(295,861)	(241,139)	(211,394)	29,745	12%
Infrastructure - roads	9(c)	(5,078,325)	(3,808,611)	(2,013,054)	1,795,558	47%
Infrastructure - other	9(d)	(127,360)	(100,192)	(79,662)	20,530	20%
Net Amount from Investing Activities		(1,151,579)	(877,761)	(1,198,725)		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	10,612	10,612	-	0%
Proceeds from long term borrowings		200,000	200,000	200,000	-	0%
Repayment of debentures	11(a)	(92,619)	(29,464)	(29,464)	-	0%
Transfer from reserves	7	50,000	-	-	-	
Transfer to reserves	7	(2,408)	-	(389)	(389)	
Net Amount from Financing Activities		175,552	181,148	180,759		
Closing Funding Surplus / (Deficit)	3	(209,493)	94,546	131,027		

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

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2022

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	893,668	893,668	893,668		
Revenue from Operating Activities						
Rates	10	2,972,848	2,229,633	2,971,683	742,050	33%
Grants, subsidies and contributions	12(a)	946,618	697,055	768,270	71,215	10%
Fees and charges		233,532	181,876	202,788	20,912	11%
Interest earnings		31,818	22,495	11,933	(10,562)	(47%)
Other revenue		308,550	231,336	149,144	(82,192)	(36%)
Profit on disposal of assets	8	-	-	-	-	
		4,493,365	3,362,395	4,103,817		
Expenditure from Operating Activities						
Employee costs		(1,715,876)	(1,288,676)	(1,209,796)	78,880	6%
Materials and contracts		(2,555,862)	(1,915,709)	(2,330,358)	(414,649)	(22%)
Utility charges		(107,468)	(80,481)	(98,628)	(18,147)	(23%)
Depreciation on non-current assets		(3,920,654)	(2,940,417)	(3,038,114)	(97,697)	(3%)
Interest expenses		(15,887)	(11,121)	(5,208)	5,913	53%
Insurance expenses		(143,752)	(107,694)	(161,202)	(53,508)	(50%)
Other expenditure		(81,656)	(61,224)	(43,299)	17,925	29%
Loss on disposal of assets	8	-	-	-	-	
		(8,541,155)	(6,405,322)	(6,886,605)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	2,940,417	3,038,114		
(Profit) / loss on asset disposal		-	-	-		
Net Amount from Operating Activities		(127,136)	(102,510)	255,325		
Investing Activities						
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Proceeds from Long Term Borrowings		200,000	200,000	200,000		
Repayment of debentures	11(a)	(92,619)	(29,464)	(29,464)	-	0%
Transfer from reserves	7	50,000	-	-	-	
Transfer to reserves	7	(2,408)	-	(389)	(389)	
Net Amount from Financing Activities		175,552	181,148	180,759		
Closing Funding Surplus / (Deficit)	3	(209,495)	94,545	131,027		

* - 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 31 March 2022

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget	YTD Actual Total
		\$	\$
Land and buildings	9(a)	179,159	46,010
Plant and equipment	9(b)	295,861	211,394
Infrastructure - roads	9(c)	5,078,325	2,013,054
Infrastructure - other	9(d)	127,360	79,662
Total Capital Expenditure		5,680,705	2,350,120

Capital Acquisitions Funded by:

Capital grants and contributions	4,529,126	1,151,395
Borrowings	-	-
Other (disposals and c/fwd)	-	-
Council contribution - from reserves	12,000	-
Council contribution - operations	1,139,579	1,198,725
Total Capital Acquisitions Funding	5,680,705	2,350,120

PUBLIC

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

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 2021/22 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: 20 Apr 22

(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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

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

Land under roads

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

Vested improvements from 1 July 2019

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

(i) Depreciation of Non-current Assets

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

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

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

Land Under Local Government Control

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

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 31 March 2022

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 31 March 2022

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 31 March 2022

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

Reporting Program	Var	Var	Var	Timing / Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Rates	748,643	33%	▲	Timing	Timing due to budget phasing only
Law, order and public safety	(71,836)	(31%)	▼	Timing	Variance due to budget phasing
Health	(1,234)	(41%)		Timing	Fees and charges over estimates
Education and Welfare	(468)	(100%)		Timing	Fees and charges over estimates
Housing	(19,902)	(29%)	▼	Permanent	Vacant units, and staff housing used as consultant accommodation
Community Amenities	24,029	25%	▲	Timing	Timing due to budget phasing only
Recreation and Culture	5,228	8%		Timing	Timing due to budget phasing only
Transport	46,090	33%	▲	Timing	Timing due to budget phasing only
Economic Services	7,657	38%		Timing	Increase income from Caravan Parks
Other Property and Services	11,127	43%	▲	Timing	Increase in private works

Operating Expense

Governance	27,721	6%		Timing	Variance due to budget phasing
General Purpose Funding	26,319	8%		Timing	Variance due to budget phasing
Law, order and public safety	(75,627)	(18%)	▼	Timing	Variance due to budget phasing
Education and welfare	1,097	31%		Timing	Variance due to project phasing
Community amenities	114,181	24%	▲	Timing	Variance due to project phasing
Recreation and Culture	(133,194)	(27%)	▼	Timing	Variance due to budget phasing
Transport	(397,848)	(11%)	▼	Timing	Variance due to budget phasing
Economic services	53,519	26%	▲	Timing	Variance due to budget phasing
Other property and services	(74,919)	354%		Timing	Variance due to budget phasing

Capital Revenues

Grants, subsidies and contributions	(2,245,421)	(66%)	▼	Timing	Road grants not received yet as budgeted - budget phasing
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Capital Expenses

Land and buildings	78,625	63%	▲	Timing	Some projects have not commenced yet
Plant and equipment	29,745	12%	▲	Timing	CESM Vehicle not purchased yet
Infrastructure - roads	1,795,558	47%	▲	Timing	Some projects have not commenced yet; variance due to budget phasing
Infrastructure - Other	20,530	20%	▲	Timing	Yerecoin Sewerage hatch project has not commenced yet; variance due to budget phasing

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

2. EXPLANATION OF MATERIAL VARIANCES

Nature or Type Operating Revenues	Var \$	Var %	Timing /		Explanation of Variance
			Var	Permanent	
Grants, Subsidies and Contributions	71,215	10%	▲	Timing	Receipt of Mitigation Activity Fund - DFES; Direct road grant in advance; Disaster Recovery Funding
Fees and Charges	20,912	11%	▲	Timing	Timing due to budget phasing only
Interest Earnings	(10,562)	(47%)	▼	Timing	Variance due to budget phasing - allocated to 12 months
Other Revenue	(82,192)	(36%)	▼	Timing	Insurance claims for Storm damage, Variance due to budget phasing - allocated to 12 months

Operating Expense

Employee Costs	78,880	6%		Timing	Variance due to budget phasing - allocated to 12 months
Materials and contracts	(414,649)	(22%)	▼	Timing	Variance due to budget phasing - allocated to 12 months
Utility charges	(18,147)	(23%)	▼	Timing	Variance due to budget phasing - allocated to 12 months
Depreciation on Non-current Assets	(97,697)	(3%)		Timing	Variance due to budget phasing - allocated to 12 months
Interest Expenses	5,913	53%		Timing	Variance due to budget phasing - allocated to 12 months
Other expenditure	17,925	29%	▲	Timing	Variance due to budget phasing - allocated to 12 months

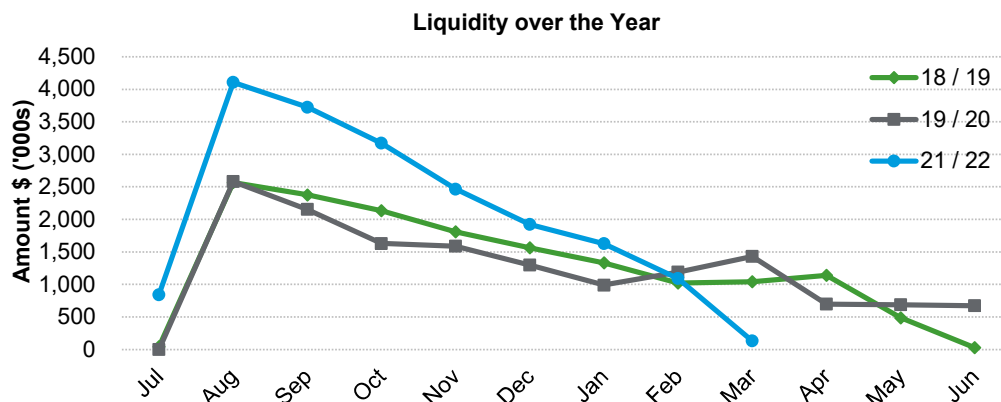
PUBLIC

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2022

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Mar 22	Prior Year Closing 30 Jun 21	This Time Last Year 31 Mar 21
Current Assets				
Cash unrestricted	4	\$ 915,671	\$ 1,742,975	\$ 1,237,581
Cash restricted	4	539,256	538,867	565,933
Deposits and bonds	4	-	-	-
Trust Funds				-
Contact assets			129,267	
Receivables - rates	6(a)	270,936	45,618	26,980
Receivables - sundry	6(b)	177,736	23,244	54,656
Receivables - other		79,509	20,850	42,847
Receivables - loans	11(b)	20,724	20,762	30,382
Provision for doubtful debts		(2,070)	(2,071)	(1,638)
Accrued income		129,267	206	-
Inventories		27,576	31,155	32,170
Total Current Assets		2,158,607	2,550,873	1,988,911
Current Liabilities				
Payables - sundry		(1,065,034)	(588,045)	(152,880)
Payables - other		(649)	(15,811)	(1,165)
Rates received in advance		-	(25,654)	-
Accrued expenses		-	(27,500)	-
Accrued salaries and wages		-	(23,384)	-
Pensioner Rebates		-	-	-
Deposits and bonds		(21,910)	(27,126)	(22,773)
Contract liabilities		(234,327)	(234,327)	(209,544)
Loan liabilities	11(a)	(79,675)	(59,932)	(57,749)
Total Payables		(1,401,596)	(1,001,779)	(444,111)
Provisions		(148,295)	(155,729)	(197,570)
Total Current Liabilities		(1,549,891)	(1,157,508)	(641,680)
Less: cash reserves	7	(539,256)	(538,867)	(565,933)
Less: movement in provisions (non current)		-	-	-
Less: Self-supporting loan		(20,724)	(20,762)	-
Add: loan principal (current)		82,292	59,932	27,367
Add: trust transactions to municipal		-	-	-
Net Funding Position - Surplus / (Deficit)		131,027	893,668	808,665



SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	Amount		Rate	Date
Cash			\$		%	
Cash on hand	590		590	N/A	0.00	N/A
Municipal fund	409,911		409,911	Bendigo	0.00	N/A
Municipal savings	3,836	-	3,836	Bendigo	0.25	N/A
Municipal Term Deposit 2	501,334		501,334	Bendigo	0.55	09 Apr 22
Reserve funds		427,946	427,946	Bendigo	0.00	N/A
Financial Assets at Amortised Cost						
Reserve funds		111,311	111,311	Bendigo	0.55	05 Jun 22
Total Cash and Financial Assets	915,671	539,256	1,454,928			

5. TRUST FUND

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

**SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022**

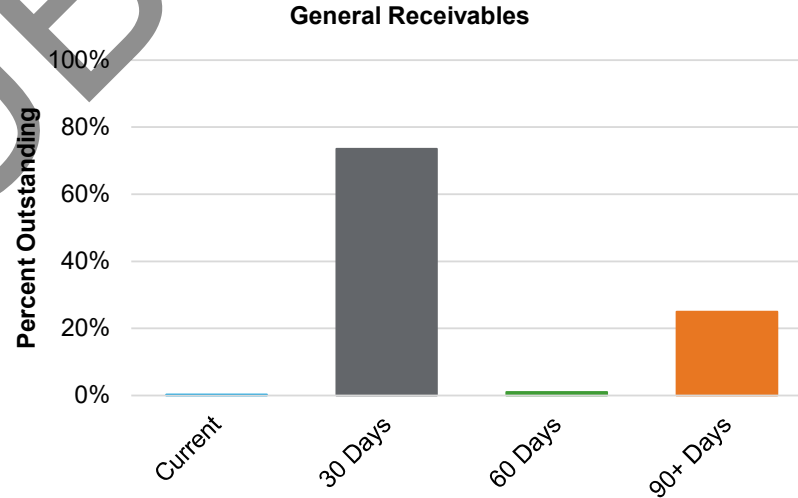
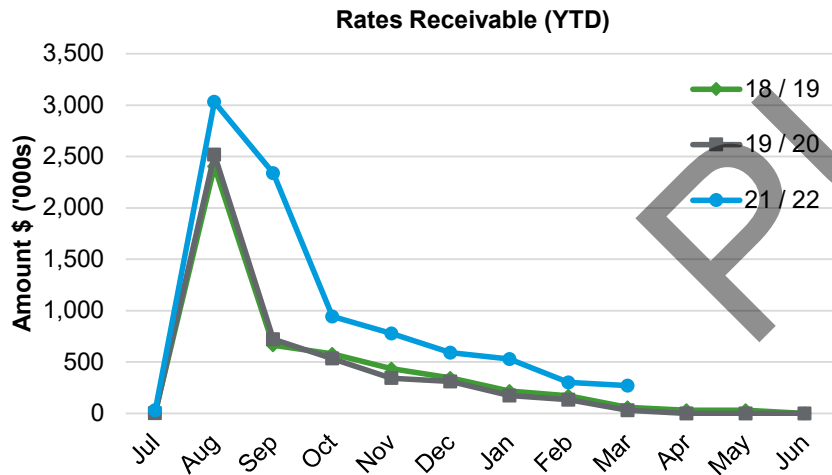
6. RECEIVABLES

(a) Rates Receivable

	31 Mar 22
	\$
Rates receivables	270,936
Total Rates Receivable Outstanding	270,936
Closing balances - prior year	19,963
Rates levied this year	2,971,683
Effluent and refuse removal	97,268
Closing balances - current month	(270,936)
Total Rates Collected to Date	2,817,977

(b) General Receivables

	31 Mar 22
	\$
Current	570
30 Days	130,745
60 Days	1,955
90+ Days	44,466
Total General Receivables Outstanding	177,736



Comments / Notes

Rubbish fees included in YTD graph

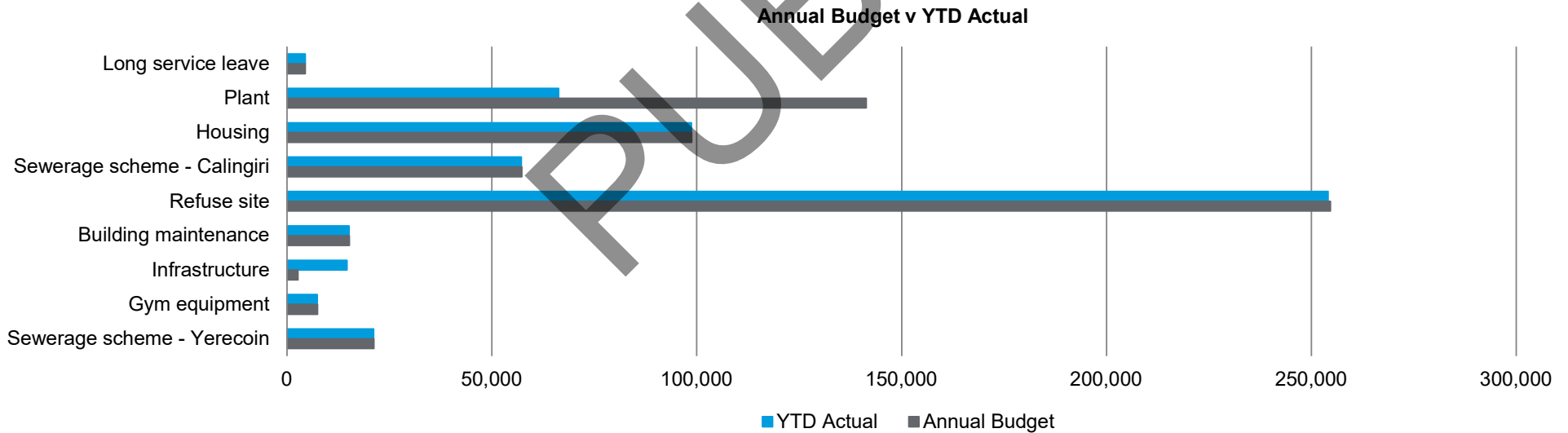
Comments / Notes

Amounts shown above include GST (where applicable)

**SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022**

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual					
	Balance 01 Jul 21	Transfers from	Interest Received	Transfer to	Balance 30 Jun 22	Balance 01 Jul 21	Transfers from	Interest Received	Transfer to	Balance 31 Mar 22
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave	4,477	-	13	-	4,490	4,477	-	3	-	4,480
Plant	66,272	-	160	74,960	141,392	66,276	-	48	-	66,324
Housing	98,669	-	133	-	98,802	98,676	-	71	-	98,747
Sewerage scheme - Calingiri	57,142	-	165	-	57,307	57,146	-	41	-	57,188
Refuse site	253,886	-	809	-	254,695	253,909	-	184	-	254,093
Building maintenance	15,168	-	44	-	15,212	15,169	-	11	-	15,180
Infrastructure	14,665	(12,000)	42	-	2,707	14,667	-	11	-	14,677
Gym equipment	7,411	-	21	-	7,432	7,412	-	5	-	7,417
Sewerage scheme - Yerecoin	21,135	-	61	-	21,196	21,136	-	15	-	21,151
Total Cash Backed Reserves	538,825	(12,000)	1,448	74,960	603,233	538,867	-	389	-	539,256



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2022

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

PUBLIC

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2022

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Governance						
Solar Lights - Rear Admin Building		7,892	5,919	7,312	(1,393)	93%
Shire Admin Car Park		25,000	7,786	27,210	(19,424)	109%
		32,892	13,705	34,522	(20,817)	
Housing						
Roller door		5,000	5,000	4,510	490	90%
		5,000	5,000	4,510	490	
Recreation and Culture						
Calingiri Hall Floor Coverings		-	-	-	-	0%
Mogumber Hall Ceiling		81,767	61,317	-	61,317	0%
		81,767	61,317	-	61,317	
Transport						
Depot Upgrades		10,000	7,497	6,978	519	70%
Purchase of land for Aglime Route		35,000	26,244	-	26,244	0%
Automatic Closing Gates - Depot		14,500	10,872	-	10,872	0%
		59,500	44,613	6,978	37,635	
Total Land and Buildings		179,159	124,635	46,010	78,625	

(b) Plant and Equipment

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Transport						
Grader		165,000	123,750	160,000	(36,250)	97%
Roller		35,000	26,250	37,560	(11,310)	107%
		200,000	150,000	197,560	(47,560)	
Community Amenities						
Bolgart tip generator		8,000	5,994	6,545	(551)	82%
		8,000	5,994	6,545	(551)	
Law, Order & Public Safety						
CCTV camera's		6,531	4,896	2,822	2,074	43%
CESM Vehicle		77,000	77,000	-	77,000	0%
		83,531	81,896	2,822	79,074	
Governance						
Wallis computers - video conferencing		4,329	3,249	4,467	(1,218)	103%
		4,329	3,249	4,467	(1,218)	
Total Plant and Equipment		295,861	241,139	211,394	29,745	

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Transport						
Toodyay - Bindi Bindi Rd Nth 21/22	MRWA / CBH	634,611	475,938	410,803	65,135	65%
Toodyay - Bindi Bindi Rd		-	-	83,127	(83,127)	0%
Bolgart West Road	LRCIP	446,104	334,557	443,159	(108,602)	99%
Bindi Bindi-Toodyay Road	RRG	82,665	61,992	157,135	(95,143)	190%
Footpaths - Bolgart	LRCIP / CP	41,760	31,320	-	31,320	0%
Footpaths - Calingiri	LRCIP / CP	23,429	17,568	22,682	(5,114)	97%
Ag Lime Calingiri - New Norcia Road	RTR	1,179,822	884,853	49,447	835,406	4%
Mogumber - Yarawindah Road 19/20	WSFN	248,381	186,282	250,666	(64,384)	101%
Mogumber - Yarawindah Road WSFN #2	WSFN	239,019	179,262	246,404	(67,142)	103%
Mogumber - Yarawindah Road WSFN #3	WSFN	102,888	77,157	1,269	75,888	1%
Mogumber - Yarawindah Road WSFN #4	WSFN	55,000	41,247	-	41,247	0%
Mogumber - Yarawindah Road WSFN #5	WSFN	1,578,438	1,183,806	329	1,183,477	0%
Yerecoin South East Road - Shoulder reconc	LRCIP	110,383	82,782	134,940	(52,158)	122%
Catabody Street		161,020	120,744	123,595	(2,851)	77%
Yerecoin South - East Road		94,332	70,749	89,497	(18,748)	95%
Behanging Road		80,472	60,354	-	60,354	0%
		5,078,325	3,808,611	2,013,054	1,795,558	
Total Infrastructure - Roads		5,078,325	3,808,611	2,013,054	1,795,558	

(d) Infrastructure - Other

	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Recreation and Culture						
Hockey fields safety fencing		8,000	5,994	6,949	(955)	87%
Mogumber toilets		3,000	2,250	-	2,250	0%
Calingiri Playground Upgrades		37,600	28,197	34,810	(6,613)	93%
		48,600	36,441	41,759	(5,318)	
Other Economic Services						
Piawaning Standpipe Controller		18,760	18,760	27,966	(9,206)	149%
		18,760	18,760	27,966	(9,206)	
Community Amenities						
Calingiri Landfill Rear Fence		10,000	7,497	9,938	(2,441)	99%
Yerecoin Sewerage Inspection Hatch x 2		50,000	37,494	-	37,494	0%
		60,000	44,991	9,938	35,054	
Total Infrastructure - Other		127,360	100,192	79,662	20,530	

Total Capital Expenditure

5,680,705 4,274,577 2,350,120 1,924,457

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV	1,790,738	0.117898	162	211,124	211,698	-	-	211,698
UV	362,361,014	0.007169	309	2,597,766	2,597,766	-	-	2,597,766
Total General Rates				2,808,890	2,809,464	-	-	2,809,464
Minimum Rates								
GRV	93,142	485.00	66	32,010	32,010	-	-	32,010
UV	2,031,748	586.00	76	44,536	46,341	-	-	46,341
Total Minimum Rates				76,546	78,351	-	-	78,351
Total General and Minimum Rates				2,885,436	2,887,815	-	-	2,887,815
Other Rate Revenue								
Facilities fees (Ex Gratia)				87,412				83,868
Total Rate Revenue				2,972,848				2,971,683

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2022

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 82 Calingiri Sports Pavilion

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Housing			
Opening balance	20,584	20,584	20,584
Principal payment	(20,584)	(10,178)	(10,178)
Principal Outstanding	-	10,406	10,406
Interest payment	(1,737)	(1,158)	(1,158)
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	(22,321)	(11,336)	(11,336)

(ii) Loan 84 Piawaning Water Supply

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Economic Services			
Opening balance	101,580	101,580	101,580
Principal payment	(17,456)	(8,674)	(8,674)
Principal Outstanding	84,124	92,906	92,906
Interest payment	(3,357)	(1,265)	(1,265)
Guarantee fee	-	-	-
Total Principal, Interest and Fees Paid	(20,813)	(9,939)	(9,939)

(iii) Loan 83 Calingiri Football Club

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Recreation and Culture			
Opening balance	183,253	183,253	183,253
Principal payment	(20,579)	(10,612)	(10,612)
Principal Outstanding	162,674	172,641	172,641
Interest payment	5,372	2,189	2,189
Service fee	-	-	-
Total Principal, Interest and Fees Paid	(15,207)	(8,423)	(8,423)

(iv) New Loan - Grader & Loader

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Recreation and Culture			
Opening balance	200,000	200,000	200,000
Principal payment	(34,000)	-	-
Principal Outstanding	166,000	200,000	200,000
Interest payment	(6,000)	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	(40,000)	-	-

Total Principal Outstanding	412,798	275,953	275,953
Total Principal Repayments	(92,619)	(29,464)	(29,464)

**SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022**

11. INFORMATION ON BORROWINGS

(b) Self Supporting Loans

(i) Loan 83 Calingiri Football Club

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Recreation and Culture			
Opening balance	183,252	183,252	183,253
Principal payment received	(20,579)	(10,612)	(10,612)
Principal Outstanding	162,673	172,640	172,641
Interest received	5,372	2,189.3	2,189
Service fee received	-	-	-
Total Principal, Interest and Fees Received	(15,207)	(8,423)	(8,423)
Total Principal Outstanding	162,673	172,640	172,641
Total Principal Received	(20,579)	(10,612)	(10,612)

PUBLIC

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2022

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General commission grants	WALGCC	309,418	232,062	232,064
Law, Order and Public Safety				
DFES Operating Grant	DFES	71,590	40,805	35,795
Mitigation Activity Fund		106,071	79,551	106,071
Animal Welfare Grant Program		-	-	5,700
Education and Welfare				
Seniors week/TAVD community	DLGC	530	396	-
Transport				
Roads commission grants	WALGCC	277,730	208,296	208,298
Street lighting	MRWA	940	702	-
Disaster Recovery Funding - AGRN962		39,500	29,619	39,504
Direct road	MRWA	140,839	105,624	140,839
Total Operating Grants, Subsidies and Contributions		946,618	697,055	768,270

(b) Non-operating Grants, Subsidies and Contributions

Transport				
WSFN Funding	MRWA	1,893,035	1,419,768	589,284
Roads to recovery	Dept of Infrastructure	215,328	161,496	344,595
Regional Roads	MRWA	466,332	349,749	169,230
Footpaths - Bolgart		20,880	15,660	-
Local Roads & Comm Infra Program	LCRI	1,015,837	761,868	48,286
Ag-Lime project	CBH	560,740	420,552	-
Ag-Lime Project	MRWA	356,974	267,723	-
Total Non-Operating Grants, Subsidies and Contributions		4,529,126	3,396,816	1,151,395

Total Grants, Subsidies and Contributions		5,475,744	4,093,871	1,919,665
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SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2022

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
Adopted Budget Surplus / (Deficit)							(3,500)	
Adjustment to 1 July Opening Surplus						(46,805)	(50,305)	Adjustments post budget adoption
20403		Election Expenses	Budget Review	Operating Expenses		(1,072)	(51,377)	As per Salary Budget Adjustment
20404		Conferences & Seminars - Local Government Week	Budget Review	Operating Expenses	13,428		(37,950)	
20405		Conferences & Seminars - Councillor Training	Budget Review	Operating Expenses	30,000		(7,950)	Will flow into 2022/23 financial year
20406		Meeting Costs	Budget Review	Operating Expenses		(303)	(8,253)	As per Salary Budget Adjustment
20409		Public Relations	Budget Review	Operating Expenses	10,000		1,747	Budget savings
20411		Insurance	Budget Review	Operating Expenses	3,538		5,285	Reduced to Actual
20414		Subscriptions - Members	Budget Review	Operating Expenses	5,000		10,285	Budget savings
20430		Salaries & Wages	Budget Review	Operating Expenses		(81,585)	(71,299)	As per Salary Budget Adjustment
20433		Other Staff Costs	Budget Review	Operating Expenses		(24,067)	(95,366)	Increased to Actual
20435		Computing/IT Support	Budget Review	Operating Expenses	10,000		(85,366)	Budget savings
20436		Insurance	Budget Review	Operating Expenses	19,348		(66,049)	Reduced to actual
20438		Staff Training	Budget Review	Operating Expenses	9,000		(57,049)	Budget savings
20440		Office Building & Surrounds Maintenance	Budget Review	Operating Expenses	7,119		(49,930)	Budget savings
20441		Minor Office Equipment	Budget Review	Operating Expenses	1,900		(48,030)	Budget savings
20445		Other Office Expenses	Budget Review	Operating Expenses	116		(47,914)	As per Salary Budget Adjustment
20451		Consultancy/Contractors	Budget Review	Operating Expenses	38,500		(9,414)	Reduced based on expected expenditure for remainder of year
20452		Legal Fees - Administration	Budget Review	Operating Expenses		(75,000)	(84,414)	Increased based on expected expenditure for remainder of year
20452		Legal Fees - Administration	Council Meeting 300322	Operating Expenses		(10,000)	(94,414)	As per Council Meeting 30/3/22
20454		Records Management	Budget Review	Operating Expenses	50,641		(43,773)	Adjusted based on expected expenditure for this year. Remainder will be in next year.
10300		Rates Income	Budget Review	Operating Revenue	3,544		(40,229)	Increased to YTD Actual
10310		Ex Gratia Rates	Budget Review	Operating Revenue	3,297		(36,932)	Increased to YTD Actual
10315		Rates Enquiry Fees (EAS)	Budget Review	Operating Revenue	236		(36,696)	Increased to YTD Actual
10317		Administrative Fees on Rates Instalments	Budget Review	Operating Revenue	156		(36,540)	Increased to YTD Actual
10319		Instalment Interest on Rates	Budget Review	Operating Revenue	1,336		(35,204)	Increased to YTD Actual
10512		Fire Prevention Infringements	Budget Review	Operating Revenue	3,625		(31,579)	Increased to YTD Actual
20520		Animal Control	Budget Review	Operating Expenses		(1,290)	(32,868)	As per Salary Budget Adjustment
20533		Community Emergency Services Manager	Budget Review	Operating Expenses	27,365		(5,503)	As per Salary Budget Adjustment
20534		Ranger Services	Budget Review	Operating Expenses		(1,290)	(6,793)	As per Salary Budget Adjustment
20535		Community Safety	Budget Review	Operating Expenses	38,955		32,161	As per Salary Budget Adjustment
10530		Other Income	Budget Review	Operating Revenue	4,000		36,161	Increased to YTD Actual
16093		Grant - Mitigation Activity Fund	Budget Review	Operating Revenue	106,071		142,232	Increased to YTD Actual
20511		Mtce of Land & Buildings (Fire Stations)	Budget Review	Operating Expenses		(126,000)	16,232	Increased to YTD Actual (Mitigation Fund expenditure)
20523		Insurances	Budget Review	Operating Expenses		(1,440)	14,792	Increased to actual
41000		Emergency Services Manager Vehicle	Council Resolution 2111.11	Capital Expenses		(77,000)	(62,208)	CESM Vehicle purchase
20803		Bolgart Playgroup - Maintenance	Budget Review	Operating Expenses	85		(62,123)	Reduced to actual (insurance expense)
20809		Grants Officer - External	Budget Review	Operating Expenses	10,000		(52,123)	Now part of wages
20900		Staff Housing Operating Expenditure	Budget Review	Operating Expenses		(1,346)	(53,469)	Increased to Actual
20901		Staff Housing Building & Surrounds Maintenance	Budget Review	Operating Expenses	35,000		(18,469)	Budget Savings
20902		Calingiri Aged Person Units Operating Expenditure	Budget Review	Operating Expenses	2,200		(16,269)	Budget savings
20903		Calingiri Aged Person Units Maintenance	Budget Review	Operating Expenses	4,000		(12,269)	Budget savings
20904		Bolgart Aged Persons Units Operating Expenditure	Budget Review	Operating Expenses	1,818		(10,451)	Decreased to Actual
20905		Bolgart Aged Person Units - Maintenance	Budget Review	Operating Expenses	2,680		(7,771)	Budget savings
TIPB		Landfill Site Maintenance	Budget Review	Operating Expenses	2,000		(5,771)	Budget savings
11001		Refuse Removal - Rubbish Bins	Budget Review	Operating Revenue	2,500		(3,271)	Increased to YTD Actual
11010		Drum Muster	Budget Review	Operating Revenue	6,000		2,729	Increased to YTD Actual
21030		Effluent Disposal Schemes (STED) - Calingiri	Budget Review	Operating Expenses	507		3,236	Reduced to actual (insurance expense)
21034		Effluent Disposal Schemes (STED) - Yerecain	Budget Review	Operating Expenses	216		3,452	Reduced to actual (insurance expense)
21052		Shared Town/Consultant Planner	Budget Review	Operating Expenses	65,000		68,452	Reduced based on expected expenditure for remainder of year
11040		Planning Applications	Budget Review	Operating Revenue	20,000		88,452	Increased to YTD Actual
21060		Cemetery Works	Budget Review	Operating Expenses		(46)	68,406	Increased to Actual
21062		Mogumber Water Supply	Council Resolution 2110.10	Operating Expenses		(35,000)	33,406	Council Resolution
21068		Calingiri Water Supply	Budget Review	Operating Expenses		(8,684)	24,723	Increased to Actual
21069		Bolgart Water Supply	Budget Review	Operating Expenses	6		24,728	Reduced to actual (insurance expense)
B008		Bolgart Hall	Budget Review	Operating Expenses	1,917		26,645	As per Salary Budget Adjustment
B009		Calingiri Recreation Centre	Budget Review	Operating Expenses	7,500		34,145	Decreased based on expected full year expenditure
B010		Calingiri Recreation Centre	Budget Review	Operating Expenses	8,661		42,806	Decreased based on expected full year expenditure
B011		Plawaning Hall	Budget Review	Operating Expenses		(12,973)	29,833	Increased to actual

13. BUDGET AMENDMENTS

GL Code	Job Code	Description	Council Resolution	Classification	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
Adopted Budget Surplus / (Deficit)							(3,500)	
B012		Piawaning Hall	Budget Review	Operating Expenses	2,900		32,733	Decreased to actual
B014		Mogumber Hall	Budget Review	Operating Expenses	155		32,887	Reduced to actual (insurance expense)
B016		Gillingarra Hall	Budget Review	Operating Expenses		(1,533)	31,354	Increased to actual
B018		Yerecoin Hall	Budget Review	Operating Expenses		(2,996)	28,358	Increased to actual
B022		Roads Board Building	Budget Review	Operating Expenses	80		28,437	Reduced to actual (insurance expense)
40104		Reroof Mogumber Hall	Budget Review	Capital Expenses		(76,767)	(48,330)	Expenditure related to insurance claim
41101		Calingiri Rec Centre - Flooring Upgrade	Budget Review	Capital Expenses	5,000		(43,330)	Actual coded to B010
TWNBOL		Town & Gardens Maintenance	Budget Review	Operating Expenses	2,000		(41,330)	Reduced based on estimated expenditure for remainder of year
TWNCAL		Town & Gardens Maintenance	Budget Review	Operating Expenses	1,000		(40,330)	Reduced based on estimated expenditure for remainder of year
TWNPIA		Town & Gardens Maintenance	Budget Review	Operating Expenses	6,000		(34,330)	Reduced based on estimated expenditure for remainder of year
TWNYER		Town & Gardens Maintenance	Budget Review	Operating Expenses	1,500		(32,830)	Reduced based on estimated expenditure for remainder of year
21112		Calingiri Football Club Operating	Budget Review	Operating Expenses		(4,623)	(37,453)	Increased to actual
21113		Calingiri Football Ground Maintenance	Budget Review	Operating Expenses	10,000		(27,453)	Reduced based on estimated expenditure for remainder of year
11127		Insurance Claims received	Budget Review	Operating Revenue	77,241		49,787	Increased to Actual.
40328		Mogumber Toilets	Budget Review	Capital Expenses	5,000		54,787	
21130		Library - Salaries & Wages	Budget Review	Operating Expenses	1,239		56,026	As per Salary Budget Adjustment
21131		Library Services	Budget Review	Operating Expenses	234		56,260	As per Salary Budget Adjustment
21132		Library Building Maintenance	Budget Review	Operating Expenses		(474)	55,786	Increased to actual
16091		MRWA Mogumber - Yarawindah Rd	Budget Review	Capital Revenue	58,986		114,772	Increased for 2021 Contract Liability Audit Adjustment 2021
16012		Govt Grant - R2R	Budget Review	Capital Revenue		(129,267)	(14,495)	Decreased for 2021 Contract Asset Audit Adjustment 2021
16091		Local Roads and Comm Infra Program	Budget Review	Capital Revenue	38,271		23,776	Increased for 2021 Contract Liability Audit Adjustment 2021
16010		Govt Grant - Direct	Budget Review	Operating Revenue	3,773		27,549	Increased to Actual
MG9999		Maintenance Grading	Budget Review	Operating Expenses		(452,401)	(424,852)	Increased based on expected expenditure for remainder of year
21203		Signage & Guideposts	Budget Review	Operating Expenses	4,940		(419,913)	Budget savings
21204		Tree Lopping/Verge Maintenance	Budget Review	Operating Expenses	5,928		(413,985)	Budget savings
21205		Drainage Maintenance	Budget Review	Operating Expenses		(8,485)	(422,470)	Increased to actual
21206		Town Streets Maintenance	Budget Review	Operating Expenses	10,000		(412,470)	Budget savings
21207		Roads Stormwater Damage (includes call-outs)	Budget Review	Operating Expenses		(18,640)	(431,110)	Increased to actual
21209		Bridge & Culvert Maintenance	Budget Review	Operating Expenses	1,736		(429,374)	Decreased to actual
21214		Footpath Maintenance	Budget Review	Operating Expenses		(4,113)	(433,487)	Increased to actual
21419		Depot Operating Costs	Budget Review	Operating Expenses		(8,617)	(442,104)	Increased to actual
21420		Depot Maintenance	Budget Review	Operating Expenses		(12,371)	(454,475)	Increased to actual
11206		Disaster Recovery Funding - AGRN962	Budget Review	Operating Revenue	39,500		(414,975)	Increased to actual
40026		Purchase of Plant and Equipment	Budget Review	Capital Expenses	25,000		(389,975)	Deferment of Grab Bucket & Trailer
21321		Caravan Parks and Camping Grounds Operating	Budget Review	Operating Expenses	245		(389,730)	Decreased to actual
BCVPK		Caravan Parks and Camping Grounds Maintenance	Budget Review	Operating Expenses		(11,424)	(401,154)	Increased to actual
CCVPK		Caravan Parks and Camping Grounds Maintenance	Budget Review	Operating Expenses	16		(401,138)	As per Salary Budget Adjustment
21325		Bolgart Tractor Shed	Budget Review	Operating Expenses	12		(401,126)	Reduced to actual (insurance expense)
21330		Building Control Operating	Budget Review	Operating Expenses	4,821		(396,305)	Reduced in line with expected expenditure
21360		Water Supply - Standpipes	Budget Review	Operating Expenses		(2)	(396,307)	Increased to actual (insurance expense)
11400		Private Works Income	Budget Review	Operating Revenue	9,615		(386,693)	Increased to actual
21411		Works Manager Package	Budget Review	Operating Expenses	38,975		(347,718)	As per Salary Budget Adjustment
21430		Fuel & Oil	Budget Review	Operating Expenses		(55,000)	(402,718)	Increased in line with expected expenditure
21433		Insurance & Licences	Budget Review	Operating Expenses	6,225		(396,493)	Decreased to actual
21435		Internal Repair Wages	Budget Review	Operating Expenses	55,000		(341,493)	Reallocated to Fuel
		Transfer to Plant Reserve	Council Resolution 2110.10	Reserve Transfer	35,000		(306,493)	
		Transfer to Plant Reserve	Council Resolution 2111.11	Reserve Transfer	39,000		(267,493)	
		Withdrawal from Plant Reserve	Council Resolution 2111.11	Reserve Transfer	38,000		(229,493)	
MG9999		Maintenance Grading	Council Resolution 2112-15	Operating Expenses		(21,271)	(250,764)	
21202		Bitumen Maintenance	Council Resolution 2112-15	Operating Expenses	21,271		(229,493)	
Amended Budget Totals					1,105,893	(1,311,886)	(205,993)	



Department of
**Local Government, Sport
and Cultural Industries**

Victoria Plains - Compliance Audit Return 2021

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A		Sean Fletcher
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A		Sean Fletcher
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2021?	N/A		Sean Fletcher
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A		Sean Fletcher
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Sean Fletcher



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Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	The Audit Committee does not have any delegated authority	Sean Fletcher
2	s5.16	Were all delegations to committees in writing?	N/A	See Q1	Sean Fletcher
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A	See Q1	Sean Fletcher
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	See Q1	Sean Fletcher
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	N/A	See Q1	Sean Fletcher
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes	As per the review of delegations 23 June 2021	Sean Fletcher
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	23 June 2021	Sean Fletcher
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Through a Delegation Instrument	Sean Fletcher
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Through a Delegation Instrument	Sean Fletcher
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes	23 June 2021	Sean Fletcher
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Sean Fletcher
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes		Sean Fletcher
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Sean Fletcher

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A	There were no incidents	Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	There were no incidents	Sean Fletcher
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes	There were no occasions during 2021 where the CEO had an interest relating to a gift in a matter in respect of which another employee is providing advice or in a report directly to the council or a committee	Sean Fletcher
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	These documents are maintained in hardcopy form in the Shire's strong room	Sean Fletcher
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	No	There seems some doubt regarding one councillor. The Department is aware of this matter.	Sean Fletcher
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	No	There is no evidence of this in the respective registers	Sean Fletcher
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes	These are in hard copy in the Shire's strong room	Sean Fletcher
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes	Hardcopy maintained in strong room	Sean Fletcher
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Sean Fletcher
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Sean Fletcher
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes	There were no gifts disclosed during the reporting period. Register is blank	Sean Fletcher
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	N/A	See Q11	Sean Fletcher
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	Kept in the strong room	Sean Fletcher
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?* *Question not applicable after 2 Feb 2021	N/A	There were no meetings of Council prior to 24 Feb 2021	Sean Fletcher
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	N/A	See Q15	Sean Fletcher
		*Question not applicable after 2 Feb 2021			
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Sean Fletcher
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	There were no occasions where the CEO had to seek Council or the Minister's approval to provide advice or a report due to receiving a gift	Sean Fletcher
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A	There were no occasions where the CEO had to seek Council or the Minister's approval to provide advice or a report due to receiving a gift	Sean Fletcher
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	Yes		Sean Fletcher
		*Question not applicable after 2 Feb 2021			



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No	Reference	Question	Response	Comments	Respondent
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?* *Question not applicable after 2 Feb 2021	Yes	Hardcopy kept in strong room	Sean Fletcher
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	3 May 2022	Sean Fletcher
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	No		Sean Fletcher
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes	Listed under Delegations and Policies	Sean Fletcher
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	Yes	Listed under Delegations and Policies	Sean Fletcher

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	N/A	There were no disposals through this method in 2021	Sean Fletcher
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A	There were no disposals through this method in 2021	Sean Fletcher



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Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes	There were no gifts re the Extraordinary Election 26 March 2021 and the October 2021 Ordinary Elections	Sean Fletcher
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A	There were no electoral gifts disclosed during this time	Sean Fletcher
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	Yes	There was no change required to the Electoral Gift Register	Sean Fletcher

PUBLIC



Department of
**Local Government, Sport
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Finance						
No	Reference	Question	Response	Comments	Respondent	
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Sean Fletcher	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Sean Fletcher	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	No	The delay was due to the audit backlog experienced by the auditors and the OAG. The exit interview was held on 8 February 2022. The signed financial statements were required to be resubmitted to the OAG on 23 March 2022. The Audit Report (Opinion) and Management letter were then produced on 23 March 2022 and made available to the Shire on 30 March 2022	Sean Fletcher	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	See Q3	Sean Fletcher	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	Despite not receiving the Auditors Report as required, it was stated at the exit interview on 8 February 2022 the Shire has no significant matters for 2020/2021	Sean Fletcher	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A	See Q5	Sean Fletcher	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	No	See Q3, Q4, Q5	Sean Fletcher	



Department of
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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	28 March 2018	Sean Fletcher
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	12 August 2019	Sean Fletcher
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Sean Fletcher

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Sean Fletcher
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes		Sean Fletcher
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Sean Fletcher
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Sean Fletcher
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	No	The current Manager of Works and Services commenced on 29 November 2021	Sean Fletcher
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Sean Fletcher



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Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	N/A	The CEO is the Complaints Officer	Sean Fletcher
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121 (2)?	N/A	There were no complaints in 2021	Sean Fletcher
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	The register is blank as there were no complaints in 2021	Sean Fletcher

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Department of
**Local Government, Sport
and Cultural Industries**

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	N/A	Is being undertaken in 2022	Sean Fletcher
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	N/A	Is being undertaken in 2022	Sean Fletcher
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	N/A	There were no such occasions	Sean Fletcher
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes	28 July 2021	Sean Fletcher
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Sean Fletcher
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	N/A	Adopted 18 December 2019	Sean Fletcher
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	Yes		Sean Fletcher
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Sean Fletcher
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all it's expenditure, revenue and income?	Yes		Sean Fletcher



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Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	No	There were two (2) instances where the Shire did not obtain a quote or an engagement letter re legal services - this was deemed a moderate risk by the OAG.	Sean Fletcher
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	N/A	There were no tenders conducted in 2021	Sean Fletcher
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	N/A	See Q2	Sean Fletcher
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	There were no occurrences of this nature	Sean Fletcher
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A	See Q2	Sean Fletcher
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	N/A	See Q2	Sean Fletcher
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	N/A	See Q2	Sean Fletcher
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	See Q2	Sean Fletcher
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A	See Q2	Sean Fletcher
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	N/A	See Q2	Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes		Sean Fletcher
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	There were no such incidents	Sean Fletcher
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	There was only one EOI received, which was accepted and listed	Sean Fletcher
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	Yes		Sean Fletcher
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A	No panels were established during 2021	Sean Fletcher
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	See Q15	Sean Fletcher
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	See Q15	Sean Fletcher
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A	See Q15	Sean Fletcher
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	See Q15	Sean Fletcher
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	See Q15	Sean Fletcher
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	See Q15	Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A	See Q15	Sean Fletcher

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

 Signed Mayor/President, Victoria Plains

 Signed CEO, Victoria Plains

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Audit Findings for the
Financial Year Ended 30th June 2021

Report on Significant Matter

Operating Surplus Ratio

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Background

The Shire of Victoria Plains (Shire) is required to prepare an audited Annual Financial Report each year under the *Local Government Act 1995* (the Act).

The Shire's auditor is the Office of the Auditor General (OAG). The OAG's 30 June 2021 Audit Report for the Shire is attached at Appendix 1.

A key audit requirement is the responsibility of the Auditor to identify any adverse (significant) financial trends.

Regulation 50 of the *Local Government (Financial Management) Regulations 1996* requires the inclusion of seven ratios in the Annual Financial Report.

50 Financial ratios to be included in annual financial report

(1) *The annual financial report is to include, for the financial year covered by the annual financial report and the 2 preceding financial years –*

- (a) *the current ratio; and*
- (b) *the asset consumption ratio; and*
- (c) *the asset renewal funding ratio; and*
- (d) *the asset sustainability ratio; and*
- (e) *the debt service cover ratio, and*
- (f) *the operating surplus ratio; and*
- (g) *the own source revenue coverage ratio.*

For the financial year ended 30 June 2021, the OAG has reported a significant adverse trend in the Operating Surplus Ratio. It has been noted that: the Operating Surplus Ratio has not met the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard as set out in *Operational Guideline Number 18 Financial Ratios*.

The Auditor General reported the following:

Report on Other Legal and Regulatory Requirements

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

In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:

- a. The **Operating Surplus Ratio** as reported in Note 34 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.

Note:

The OAG made a significant finding in relation to the Operating Surplus ratio for the financial year ended 30 June 2020 i.e., the Operating Surplus Ratio is below the DLGSCI standard for the past 3 years. The OAG had also made a significant finding regarding the Shire's Current Ratio for the same financial year.

Five Year Trend

The following table presents the financial ratios for the Shire against DLGSCI benchmarks for the past five years. Within this table the Operating Surplus Ratio has been highlighted:

	Standard	2021	2020	2019	2018	2017	5 Year Average
Current ratio	≥ 1.00	1.96	0.94	0.99	1.26	1.67	1.36
Asset consumption ratio	≥ 0.50	0.68	0.70	0.72	0.68	0.97	0.75
Asset renewal funding ratio	≥ 0.75	0.51	0.96	1.12	0.84	0.94	0.87
Asset sustainability ratio	≥ 0.90	0.50	0.35	0.86	0.71	1.25	0.73
Debt service cover ratio	≥ 2.00	17.34	8.23	(8.54)	2.90	13.92	6.77
Operating surplus ratio	≥ 0.01	(0.90)	(1.16)	(1.60)	(0.60)	(0.32)	(0.92)
Own source revenue coverage ratio	≥ 0.40	0.42	0.38	0.34	0.50	0.51	0.43

Operating Surplus Ratio

As per *Local Government Operational Guidelines No 18 – Financial Ratios*, the Operating Surplus Ratio measure is described as:

Operating Surplus Ratio	
Operating Surplus Ratio =	$\frac{(\text{Operating Revenue MINUS Operating Expense})}{\text{Own Source Operating Revenue}}$
Purpose:	This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.
Standards:	Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).
Definitions:	
'Operating Revenue'	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.

A key indicator of a local government's financial performance is measured by the 'Operating Surplus Ratio'. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in the future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt.

A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

The DLGSCI considers a "basic" standard to be between 1% and 15% and an "advanced" standard with a measure of over 15%.

Report per Section 7.12A(4)(a) of the Local Government Act 1995

S7.12A of the Act requires the following relating to significant matters raised in the audit report

(4) A local government must –

- (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
- (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Council considered a recommendation from the Shire Audit Committee and resolved on **X April 2022** the following response in accordance with s7.12A(4)(a) of the Act.

Purpose of Report

To report in compliance with s7.12A of the *Local Government Act 1995* relating to a significant matter raised in the 2021 audit report.

Significant Matters Identified by OAG

The Auditor General's delegate comments: "In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:

- a. The Operating Surplus Ratio as reported in Note 34 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years."

Note:

The OAG made a significant finding in relation to the Operating Surplus ratio for the financial year ended 30 June 2020 i.e., the Operating Surplus Ratio is below the DLGSCI standard for the past 3 years. The OAG had also made a significant finding regarding the Shire's Current Ratio for the same financial year.

Implications

Operating Surplus Ratio (SRP)

If a Local Government runs ongoing underlying operating deficits, it needs to recognise longer-term implications. Not addressing ongoing deficits is likely to mean that future Councils will struggle to be able to accommodate asset renewal needs and that service levels will decline over time. It is acknowledged that a trending reduction in the operating deficit is necessary for improved sustainable financial health of the Shire.

Management Comment

The Shire is continuing to transition towards improved long-term financial sustainability. This is outlined in the Strategic Resource Plan (SRP) adopted at the 12 August 2019 Special Council Meeting. The SRP contains both the Long-Term Financial Plan and the Asset Management Plan for the Shire.

Whilst it is acknowledged that the forecast Operating Surplus Ratio remains below the DLGSCI benchmark, the 2021 ratio of (0.90) is a further improvement from the 2020 ratio of (1.16) and a significant improvement on the 2019 ratio of (1.60).

In addition to the above, the CEO has committed to improved financial work practices. Such practices ensure that there is an improvement in the amount of cash available through efficiency and effectiveness measures.

Action Taken or Intended to be Taken

The following Integrated Plans have been adopted by Council:

- Strategic Community Plan (28 March 2018);

- Strategic Resource Plan (12 August 2019)
- Workforce Plan (12 August 2019)
- Corporate Business Plan (12 August 2019)

The Integrated plans include increases to Rates and Fees and Charges which, if followed, should improve the Operating Surplus Ratio over the course of the SRP.

The SRP forecasts rate revenue along with fees and charges to increase by 7.0% (CPI 2.0% + 5%) from year 1 to year 5 of the Plan, with a 3.0% increase (CPI 2.0% + 1%) for the remaining term of the Plan. These increases are to assist in the long-term financial stability of the Shire and to maintain the level of services to the community.

The forecast increases in rate revenue and fees and charges result in an improvement to the Operating Surplus Ratio from (0.59% rounded) in 2021 to (0.31% rounded) in 2034.

To this extent, Council recognised in setting the 2021/2022 Budget that by not following the upper end of the rate increases specified in the Shire's Long Term Financial Plan previously (7%), this has impacted on the Shire's ability to have cash that it can use to fund capital projects and put into its reserves. The Shire has been fortunate to receive key funding through the LRCI Program to help fund capital projects.

In addition, the Shire has commenced a major review of its Strategic Community Plan in 2021/2022 which will see brought forward the development of a new Long Term Financial Plan and a new Asset Management Plan.

In terms of improved financial work practices, a range of factors can, and have been implemented. This includes reducing overheads through more realistic service delivery and provision of facilities, following up debtors more effectively, leasing key plant/borrowing funds at low interest rates, effective creditors practices including better purchasing management, selling off underperforming assets or those surplus to requirements.

Proposed Completion Date

Council is committed to the following;

1. Monitoring the Operating Surplus Ratio for significant adverse trends.

It is expected that the implementation of the strategies outlined in the Strategic Resource Plan with respect to Rates and Fees and Charges increases will result in improvements in the Operating Surplus Ratio over the duration of the Strategic Resource Plan. The Shire will continue to monitor its Current Ratio and consider if any factors impacting the ratio represent a significant adverse trend.

A copy of the Forecast Financial Ratios from the Shire's Strategic Resource Plan is provided in Appendix 2.

Recommendation

That Council is committed to a trending improvement in the Operating Surplus Ratio and the long term sustainable financial health of the Shire through continued implementation and funding of its Integrated Financial Planning Framework. Also, that it will continue to monitor and support the CEO regarding key financial improvements (efficiency and effectiveness measures).

Appendix 1: OAG 30 June 2021 Audit Report

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Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Victoria Plains

To the Councillors of the Shire of Victoria Plains

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Victoria Plains (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

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

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and

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using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

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

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a) The Operating Surplus Ratio reported in Note 34 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Victoria Plains for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
23 March 2022

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Appendix 2: Strategic Resource Plan 2019 2034 Extract – Forecast Financial Ratios

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	Target Range		Average	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	Basic	Advanced																
LIQUIDITY RATIOS																		
Current Ratio	> 1.00	> 1.20	0.69	0.66	0.66	0.68	0.68	0.68	0.67	0.68	0.69	0.69	0.70	0.73	0.73	0.73	0.73	0.73
OPERATING RATIOS																		
Operating Surplus Ratio	> 1.00%	> 15.00%	(40.97%)	(65.58%)	(58.96%)	(52.58%)	(46.60%)	(40.45%)	(39.28%)	(38.24%)	(37.16%)	(36.05%)	(34.98%)	(34.91%)	(33.71%)	(32.72%)	(32.34%)	(30.99%)
Own Source Revenue Coverage Ratio	> 40.00%	> 60.00%	57.26%	48.38%	50.41%	52.54%	54.71%	57.11%	57.99%	58.04%	58.51%	59.01%	59.50%	59.66%	60.19%	60.68%	60.94%	61.58%
BORROWINGS RATIOS																		
Debt Service Cover Ratio	> 3	> 5	16.18	4.09	4.60	5.99	9.21	11.84	11.84	12.48	14.77	17.79	18.75	67.23	-	-	-	-
FIXED ASSET RATIOS																		
Asset Sustainability Ratio	> 90.00%	> 110.00%	61.01%	85.15%	30.69%	49.97%	46.24%	55.08%	51.14%	54.95%	51.08%	78.59%	71.52%	112.26%	50.12%	56.31%	50.50%	71.51%
Asset Consumption Ratio	> 50.00%	> 60.00%	67.08%	72.54%	71.57%	70.63%	69.75%	69.05%	69.39%	67.65%	66.89%	66.32%	65.64%	65.14%	64.36%	63.54%	62.70%	62.00%
Asset Renewal Funding Ratio	> 75.00%	> 95.00%	68.24%	111.66%	96.37%	51.00%	41.37%	40.99%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

PUBLIC



SHIRE OF
VICTORIA PLAINS

PUBLIC

ANNUAL REPORT
2020 – 2021



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THE DISTRICT AT A GLANCE

Population:	921 (2016 Census Data)
Area:	2,563 km ²
Number of Electors:	581
Townsites:	Bolgart, Calingiri, Yerecoin, Piawaning, Gillingarra, Mogumber and the New Norcia community
Libraries:	Calingiri, Bolgart, Mogumber
Primary Schools:	Bolgart, Calingiri, Yerecoin
Length of sealed roads:	246km
Length of unsealed roads:	578km
Rates levied (20/21):	\$2,777,989
Total revenue (20/21):	\$6,462,239 (29% from capital grants)

The Shire of Victoria Plains is located in the wheatbelt region of Western Australia, some 140km North East of Perth. It is a short, yet scenic drive featuring picturesque fields and homes. Major agricultural activities include cereal crops, sheep, cattle, and pigs. A range of local services exist, including recreation facilities such as halls, sporting oval pavillions, as well as parks, gardens and barbecue facilities for tourists and visitors. Primary education is provided in three localities. Secondary education, health and aged services are provided in a number of the Shire's neighbouring local government districts.



Image by Sandrine Pasfield

Our Vision

“A Place to Grow”

OUR VISION
“A Place to Grow”



Kevin Simons make the Citizenship pledge, along with the Ramos Family – Solomon, Chiquie, Chariz & Juliane.



Australia Day Awards 2021

OUR COUNCIL

SHIRE PRESIDENT'S REPORT 2020 - 2021



The Shire of Victoria Plains has been very fortunate during the 2020-2021 financial year, a 12-month period where the word 'Pandemic' and 'COVID19' will feature in Annual Reports worldwide. The health impact to our community has been minimal so far and we pray that trend continues. The Shire acknowledges the community's commitment to responsible health practices which aided the Shire's planning and response during this challenging time.

Victoria Plains has benefited from increased funding through the Local Roads and Community Infrastructure Program, a Federal Government COVID19 stimulus measure. Round 1 enabled the Shire to upgrade the Calingiri oval water tank and install CCTV across the Shire.

Our ageing road network continues to put pressure on Shire resources. Council and Shire Staff continued to seek external funding to boost the Budget. It was pleasing to see over \$1.1 million dollars of reconstruction work completed on the Shire's ag-lime freight route, thanks to the Wheatbelt Secondary Freight Network Funding. The Roads to Recovery Program injected \$230,000 on the Gillingarra-Glentromie Rd and Black Spot Funding enabled \$268,000 to be spent on Toodyay-Bindi-Bindi Rd. Our representation through the Regional Road Group yielded \$128,000 for the Yerecoin South-East Rd. The towns of Bolgart and Yerecoin received new footpaths, a benefit to local school children and community groups. We thank the Federal and State Government for working with the Shire to fund these improvements.

Council continued their work toward the Shire's Local Planning Scheme #5 Omnibus Amendment, changes which aim to address numerous inefficiencies and matters of immediate concern in the current Scheme. The Shire also adopted their Bushfire Risk Management Plan, a strategic document that identifies assets at risk from bushfire and their priority for treatment. A plan that will allow our Shire to apply for mitigation funding.

Compliance and legislative changes continue to absorb a large portion of the Shire's resources. The 2020-2021 year saw the State Government make several changes to the Regulations that our Local Government must adhere to. While some changes provide our Shire greater clarity on regulatory matters, it still takes staff time and Council policy to adjust to the new standards and requirements. A mandatory Code of Conduct for Councillors, Committee Members and Candidates was adopted, along with the mandatory standards for CEO recruitment, performance, and termination.

I thank the Councillors who stepped up to meet the new requirements. Thank you for the time you put into representing your community and strategically leading

our Shire towards a better future. I thank my Deputy President Cr Lovelock for his support and advice.

The Shire’s CEO Glenda Teede has continued to put the Shire of Victoria Plains first, committing many extra hours during the pandemic and periods of strained resources. Victoria Plains cannot operate without our Workforce, and we are thankful for your efforts and input.

Lastly, I thank the amazing Victoria Plains Community. Thank you for making our Shire a wonderful community to live and work. I wish everyone in the Shire of Victoria Plains good health and happiness going forward.

Cr Pauline Bantock.
Shire President



Image by Sandrine Pasfield

COUNCILLORS



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(West Ward) President
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Cr N (Neville) Clarke
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Cr G (Gary) O'Brien
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Former Cr J (Jacqueline) Corless-Crowther
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Phone: 9628 7006
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Please note Cr Corless Crowther resigned 30 November 2020



Cr J (Jim) Kelly
(East Ward)

Mobile: 0428 515 045
Email: crjkelly@victoriaplains.wa.gov.au

COUNCIL MEETINGS

Ordinary Council Meetings are held on the fourth Wednesday of each month (except December, where they are held on the third Wednesday) in the Council Chambers at the Shire Administration Office, 28 Cavell Street, Calingiri from 2:00pm. All meetings are normally open to the public. Due to the COVID-19 Pandemic, e-meeting protocols continued throughout 2020-2021. The Shire met the requirements for public participation through this time through recording of the Council meetings for public viewing from August 2020 and accepting written questions in writing.

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

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

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

ANNUAL MEETING OF ELECTORS

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

The Shire held the Annual Meeting of Electors on Monday, 3 May 2021 regarding the 2019/2020 Annual Report and other matters of interest to the Community.

COUNCIL ELECTIONS

Elected members (councillors) are elected for four-year terms with local government ordinary elections held every two years on the third Saturday in October. There were no ordinary elections for 2020/2021.

However, an extraordinary election for the Central Ward was held on 26 March 2021, which saw Gary O'Brien elected as the councillor to replace former councillor Jackie Corless-Crowther, who retired from Council in November 2020.

The next local government extraordinary elections will be held on 16 October 2021.

COUNCIL DELEGATES TO COMMITTEES

Councillors participate in two types of committees. The first type are the committees of Council i.e. the Audit Committee and the Chief Executive Officer Performance Review Committee. The second type of committee is where councillors are invited to participate on committees external to the Shire of

Victoria Plains as an organisation. Most terms expire at the next Ordinary Local Government election (16 October 2021).

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

COMMITTEES OF COUNCIL

Audit Committee

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

ADVISORY GROUPS

ANZAC Commemorative Advisory Group

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

EXTERNAL COMMITTEES

Avon Midland Zone of the Western Australian Local Government Association

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

Avon Voluntary Regional Organisation of Councils (AROC)

Council Delegate - Cr Bantock

Bush Fire Advisory Committee

Delegate – Cr Clarke
Deputy Delegate – Cr Lovelock

Development Assessment Panel

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

Local Emergency Management Committee (LEMC)

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

Rural Water Council

Council Delegate - Cr Penn

Wheatbelt North Regional Road Group

Council Representative - Cr Clarke
Deputy Council Representative: Cr Kelly

COMPLAINTS

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

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

No formal complaints were reported during 2020-2021.

ELECTED MEMBERS ATTENDANCE AT MEETINGS

Elected Member	Ordinary Council Meetings -	Special Council Meetings -	Special Electors Meetings - 0	Annual Electors Meeting - 2
Cr P Bantock	11	1	1	2
Cr D Lovelock	10	1	1	2
Cr S Penn	8	0	0	0
Cr N Clarke	10	1	1	2
Cr J King	10	1	0	0
Cr J Corless Crowther**	1	0	N/A	0
Cr J Kelly	9	1	1	2
Cr G O'Brien*	2	N/A	N/A	1

* Elected March 2021

** Ceased as an Elected Member November 2020

CONTINUING PROFESSIONAL DEVELOPMENT

5.127. Report on training

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

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

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

The Mandatory Modules are:

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

Elected Member	Date Elected	Required to Complete Training	Due Date	Progress (Completed unless specified otherwise)	Date
Cr P Bantock	19/10/2019	Y	16/10/20	<ul style="list-style-type: none"> • Serving on Council • Understanding Local Government • Meeting Procedures • Conflicts of Interest • Understanding Financial Reports and Budgets 	26/10/20 05/11/20 03/11/20 05/11/20 03/11/20
Cr N Clarke	19/10/2019	Y	16/10/20	<ul style="list-style-type: none"> • Serving on Council • Understanding Local Government • Meeting Procedures • Conflicts of Interest • Understanding Financial Reports and Budgets 	26/10/20 05/11/20 03/11/20 05/11/20 03/11/20

Cr D Lovelock	21/10/2017	Y	16/10/20	<ul style="list-style-type: none"> • Serving on Council – Incomplete P • Understanding Local Government – Incomplete P • Meeting Procedures – Incomplete P • Conflicts of Interest – Incomplete P 	
Cr J Kelly	19/10/2019	Y	16/10/20	<ul style="list-style-type: none"> • Serving on Council – Incomplete P+E • Understanding Local Government • Meeting Procedures • Conflicts of Interest 	05/11/20 03/11/20 05/11/20
Cr S Penn**	21/10/2017	Y	16/10/20	<ul style="list-style-type: none"> • Serving on Council – Incomplete P+E • Understanding Local Government – Incomplete P • Meeting Procedures – Incomplete P • Conflicts of Interest – Incomplete P 	
Cr G O'Brien*	26/03/21	Y	25/03/22	<ul style="list-style-type: none"> • Serving on Council • Understanding Local Government • Meeting Procedures • Conflicts of Interest 	15/05/21 12/04/21 13/06/21 27/04/21

Notes

*Cr O'Brien completed the fifth and final module Understanding Financial Reports and Budgets on 13/08/21. This will appear in the training report for 2021/2022

**Cr Penn – was elected prior to the commencement of mandatory training on 19/10/19 and so was required to complete the training by 16/10/20.

P+E = Participating but studies not finished (with evidence)

P = Participating but studies not finished (NO evidence)

Councillors did not undertake other development training opportunities.

Glenda Teede

Chief Executive Officer

CEO'S MESSAGE 2020-2021

2020 – 2021 has proven to be a roller coaster of a ride. And we are still riding the wave, albeit Victoria Plains has fared better than many parts of Australia and indeed globally.



OVERALL FINANCIAL POSITION

The Shire's financial position is sound, recognising that there is one issue regarding the Shire's financial ratios:

The Operating Surplus Ratio is below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years

This ratio is subject to measures under the Resource Plan to improve it over the long term.

CAPITAL WORKS

The Local Road and Community Infrastructure Program (LRCI) Phase 1 and 2 funding was secured with the following projects completed:

- Bolgart West Rd – Shoulder Upgrade 2kms
- CCTV System
- Solar Lights

Whilst the Mogumber-Yarawindah Road pilot project was halted in 2020 due to COVID 19, the first two stages of the project were completed in Quarter 3 of 2020/2021.

Bolgart West Road - Stage 1 was completed in Quarter 3 of 2020/2021.

The Bolgart and Yerecoin Footpaths were completed in 2020/2021.

Another key requirement of the Shire was continuation of the Wheatbelt Secondary Freight Network Project and Local Roads & Community Infrastructure, and I am pleased to advise that the Funding Projects associated with the WSN & LRCI 1 were completed within the grant conditions and timeframe.

COMMUNITY DEVELOPMENT

The Shire and Elected Members have resolved to review the Business and Strategic Plans of Victoria Plains to ensure to improve communication between the Shire and community and provide quality core business services for the Community.

ENVIRONMENT

The Bushfire Risk Management Plan was developed and endorsed by Council and the Office of Bushfire Risk Management. This plan outlines the environmental

risk of bush fire and strategies and tactics to appropriately mitigate risk where possible and provide access to State Funding. A number of small mitigation burns were conducted for protection of the Calingiri and Piawaning Town Sites.

PLANNING COMPLIANCE

Finalisation of an Omnibus Amendment to the Shire of Victoria Plains Local Planning Scheme No.5 to update the scheme, correct minor errors and provide more clarity and flexibility for future development. This is an important achievement that will be of significant benefit to the local community and local economy. The Shire also worked closely with a number of landowners to successfully resolve a range of non-compliance issues.

GOVERNANCE

A key component of any Shire is to deliver significant priorities of the Corporate Business Plan, as reflected in the Annual Budget, to the standard specified on time and within budget.

This has been achieved through Quarterly and Annual reports including the CEO performance objectives; Monthly reports to Council on the progress of capital projects; a quarterly report on status of items in the Compliance Calendar; and advice to Council on significant risks and variations to projects along with proposed recovery actions in monthly reports.

A key component over the last 12 months has been to implement the Record Keeping Improvement Project. This has seen the Record Keeping Plan adopted by the State Records Office in 2021, which Plan is now being more fully implemented. Staff training and awareness is continuing with a Records Disaster Recovery Plan (RDRP) being developed.

Overall, a Shire is obliged to manage the organisation within delegated authority and meet statutory obligations, which is achieved through various means including reporting on relevant results from an independent annual Staff Survey, reporting trends from staff exit interviews to Council and monitoring the number of compliance exceptions.

COMMUNITY SAFETY

In 2020 the CEO implemented a restructure of Ranger Services and created the Community Safety Team, this team was designed to be Managed by the Community Emergency Services Manager and had a Bushfire Risk Planning Officer as well as a Community Safety Officer within the department. This restructure allowed the Shire a broader approach to the provision of Animal Control, Bushfire Prevention – Preparedness - Response & Recovery, Emergency Management, Regulatory Services, Community Engagement and Education.

The reformed structure has allowed development of Terms of Reference in the Local Emergency Management Committees, reviews of the Local Emergency Management Arrangements, Community Engagement strategies and continued response to emergency incidents.

The shire continued to support neighbouring Local Governments, Department of Biodiversity & Attractions, and Forrest Product Commissions in combating incidents as required.

A Bushfire Support trailer was built to assist our volunteers in the initial phases of incidents, which was completed in 2021.

CONCLUSION

To maintain a strategic and annual planning framework which governs the Shire's actions, which is comprehensive, integrated and widely understood, the Shire can advise that Council are satisfied with the Strategic Planning Framework as developed; components are being prepared and approved by their due dates; the Asset Management Plans are up to date and feed into, and form part of, the Long-Term Financial Plan; with the Corporate Business Plan and Four-Year Budget forming the basis for annual budgets, again which are consistent with the Strategic Community Plan and Long-Term Financial Plan.

I am grateful to my staff and Elected Members for their ongoing support to allow the success of the above.

Glenda Teede
Chief Executive Officer

PUBLIC

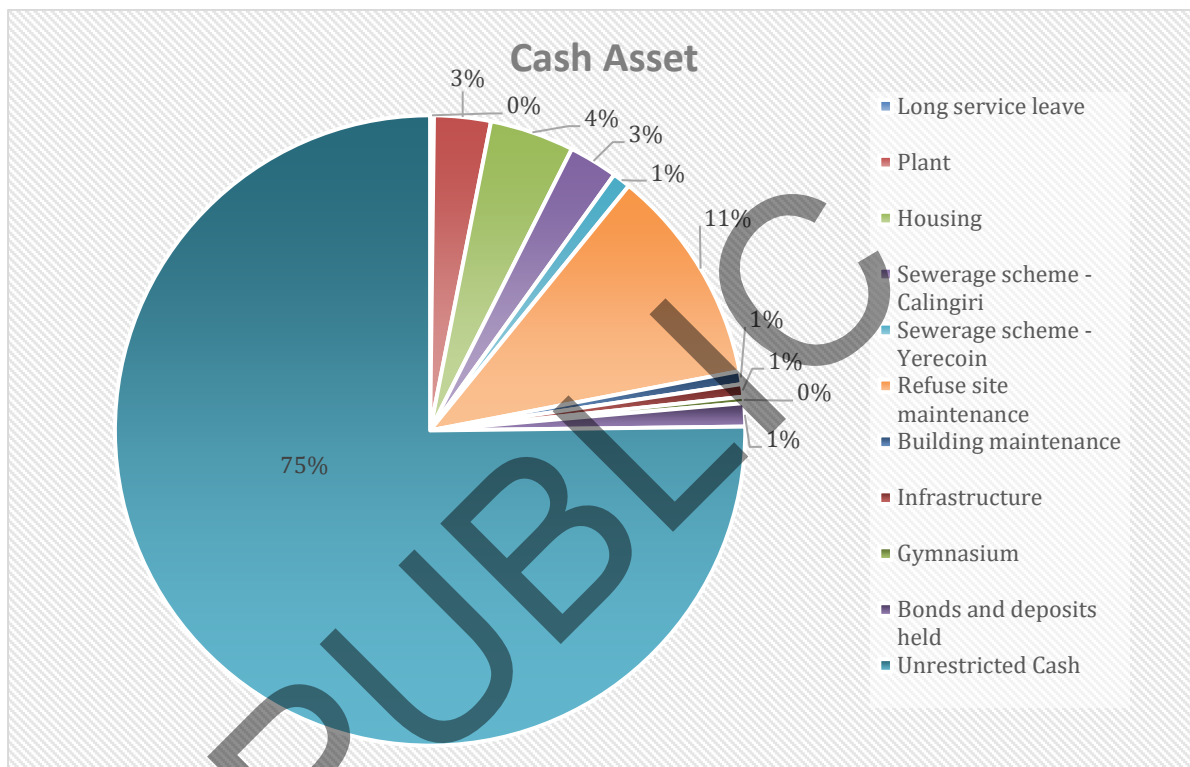
FINANCE AND ADMINISTRATION

FINANCIAL PERFORMANCE

The Shire of Victoria Plains completed the financial year 2020/2021 with \$2.28 million in cash and cash equivalents, an increase of 55% from last financial year.

The graph below shows \$1.715 million in unrestricted funds, and \$0.565 million in restricted funds held in various reserves. 29% of the unrestricted funds were placed in fixed term deposit account.

CASH



RESERVES

The Reserve accounts are created for specific purpose to fund the future projects. The Shire increases its reserve funds through interests and operating surplus and reduce the balances through funding the projects for the year.

As at 30 June 2021, the Cash-Backed Reserves balance was \$538,866 against a budgeted closing balance of \$435,659. A transfer of funds Refuse Site maintenance reserve decreased the total funds by 5% compared from last financial year.

Reserves	2021 Actual	2021 Budget	2020 Actual
Opening Balance	564,979	472,889	470,117
Net Transfers	(26,113)	(37,230)	94,863

Closing Balance	538,866	435,659	564,979
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BORROWINGS

Council can raise funds for a specific project by way of borrowing. As at 30 June 2021, the total principal owing was \$306,547. These loans funded the Calingiri Sports Pavilion, Piawaning Water Supply, and Calingiri Football Club (self- supporting loan). There were no new borrowings during the 2020/2021 financial year.

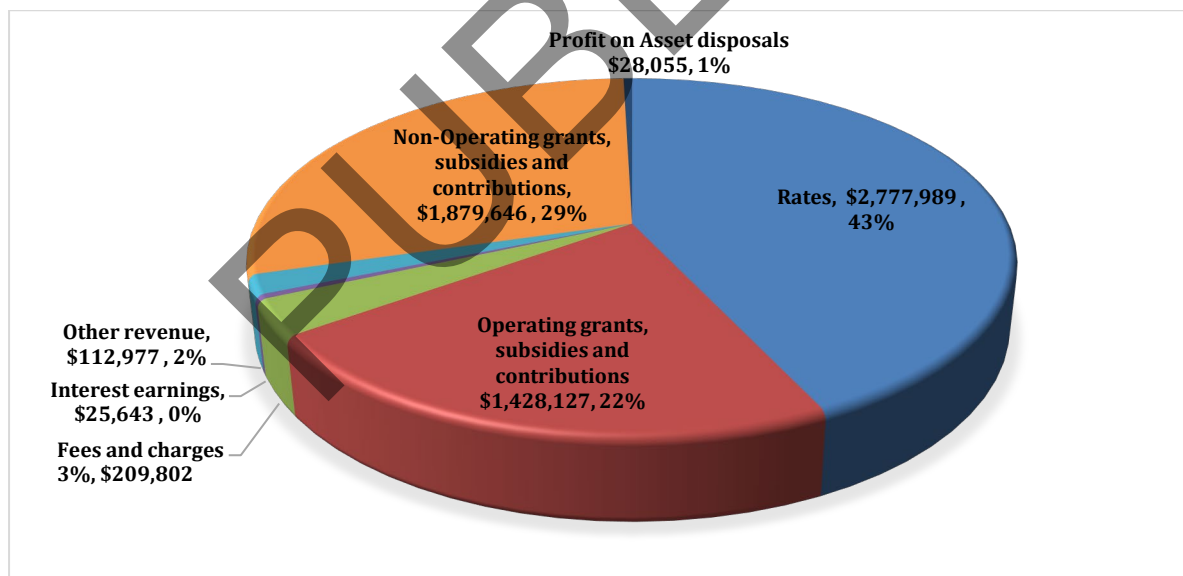
REVENUE AND EXPENSES

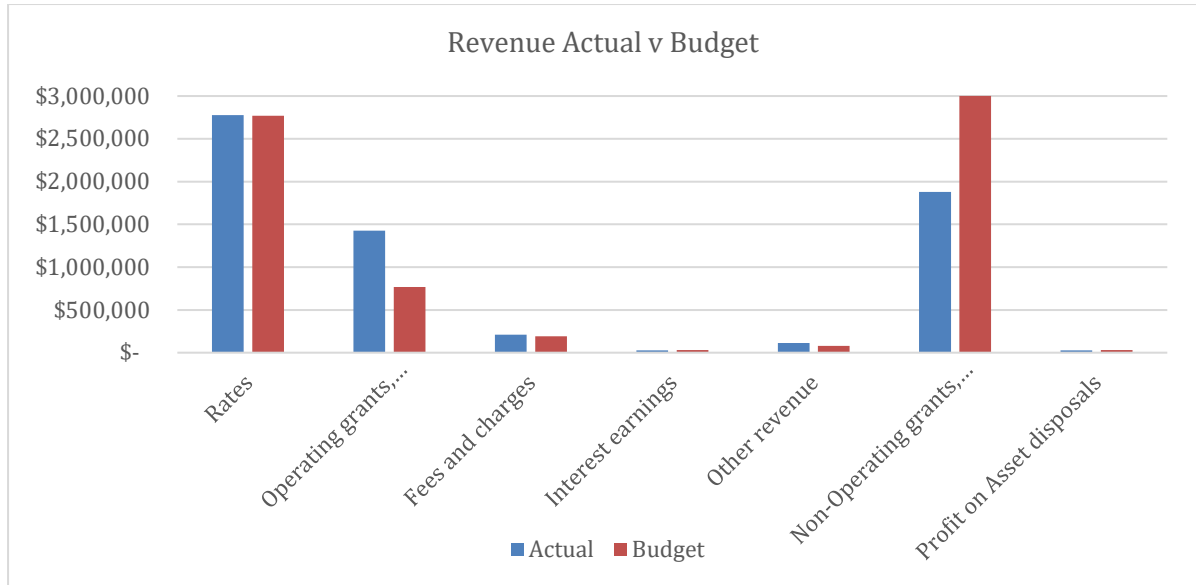
The Shire’s total revenue for 2021 Financial Year was \$6.46 million and expenditure, \$7.36 million, resulted to a negative net result of \$894,406 against a deficit budget of \$62,359.

The net loss is mainly contributed by non-operating grants, subsidies and contributions being lower than the budget estimates, primarily related to deferment of capital projects and projects brought forward to the following financial year, and timing of revenue recognition associated with the implementation of revised accounting standards AASB 15 and 1004

The component of these revenue and expenses are illustrated in the range of following charts:

REVENUE

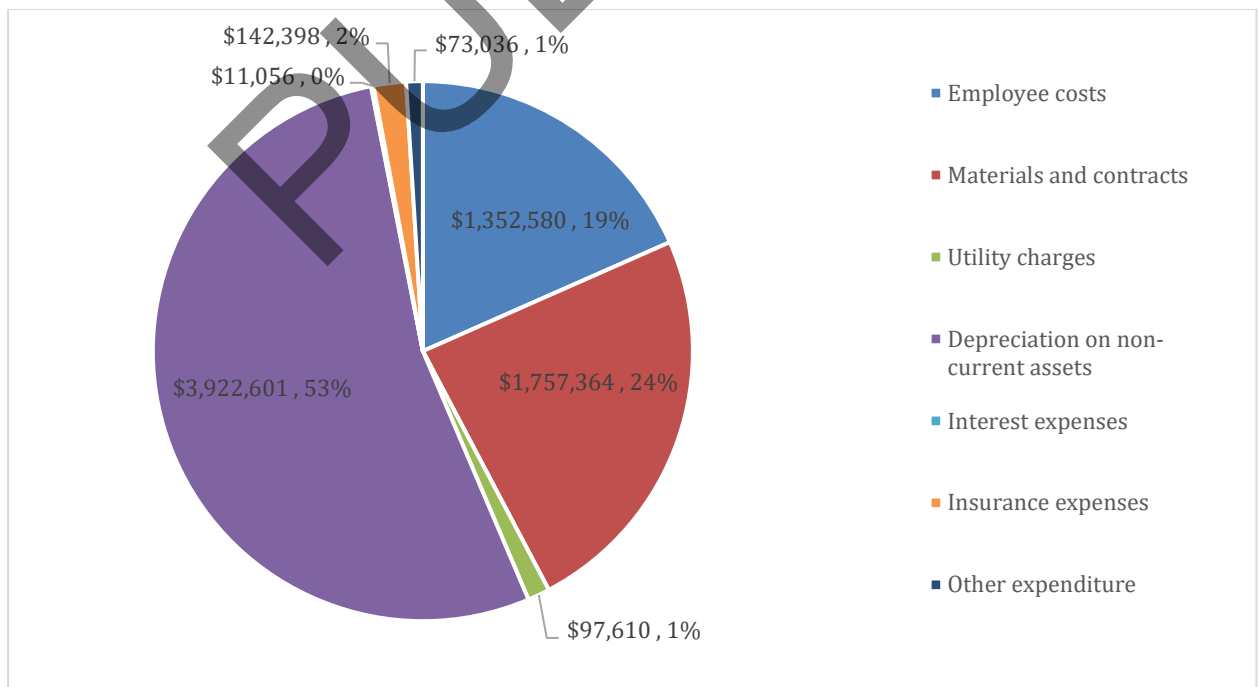


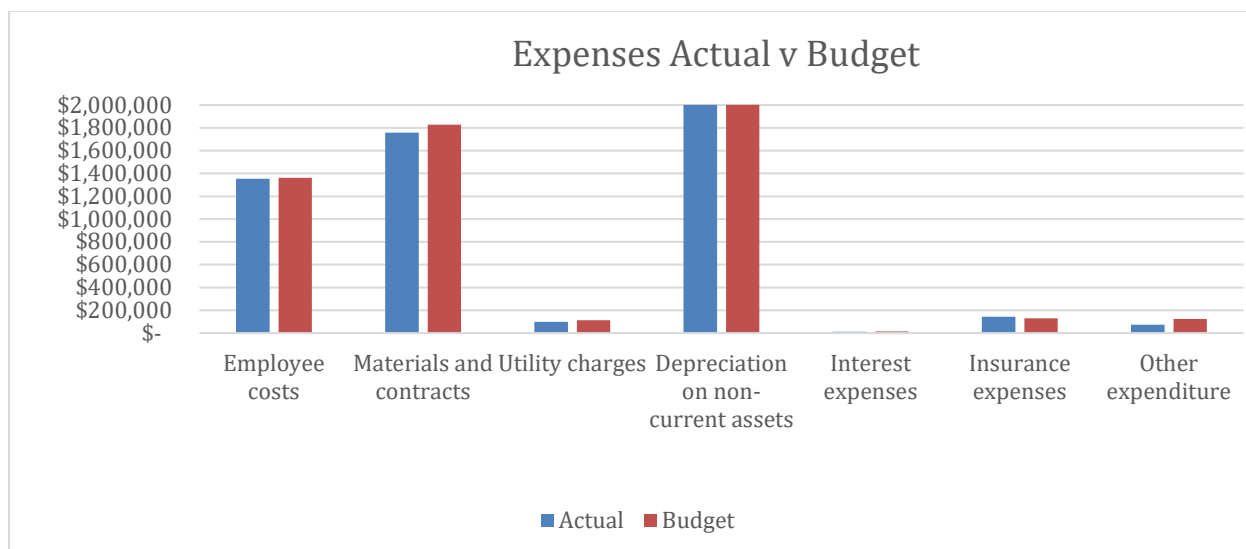


The graphs show the sources of Council’s revenue for the year 2020/2021. The main components are as follows: Operating grants, subsidies and contributions 22%, and non-operating grants 29%, and major own source revenue Rate 43% and Fees and Charges 3%. The remaining 3% comes from other sources of revenue such interest, profit from disposal of assets and other revenue.

The total Rates noted in the graph includes Ex-Gratia rates of \$80,571. No rates discounts and waivers were offered by the Shire during the 2021 financial year

EXPENSES





The graphs show Council's expenses for financial year 2020/2021. The three main components were made up of \$1.76 million (24%) materials and contracts costs, \$1.35 (19%) employee costs, \$3.922(53%) depreciation of non-current assets with the remaining \$0.324 million (4%) are from interest, insurance and other expenditure.

CAPITAL EXPENDITURE

The Council budgeted \$4,242,500 for capital expenditure, \$293,902 was spent on Property, Plant and Equipment, and \$2,079,559 on Construction of Infrastructures.

A number of the capital projects are being carried forward to the next financial year (2021/2022), such as LRCI Program funded projects.

Road infrastructure

Total road grants income received for the financial year amounted to \$2,558,562 as follows:

- Grants Commission – Local Roads \$552,263
- Grant – Direct Road \$132,995
- Grant – Regional Road Group – Road Projects \$278,481
- Grant – Roads to Recovery \$229,267
- Grant – Main Roads (Mogumber Yarawindah) \$1,036,940
- Grant – Local Rural Community Infrastructure Program \$328,616

Total road expenditure was \$2,826,702 excluding depreciation as follows:

- Roads Construction \$1,956,978
- Road Maintenance \$ 869,724

The major roads construction works were:

- Toodyay-Bindi Bindi Road

- Gillingarra- Glentromie Road
- Bolgart West Road
- Mogumber – Yarrawindah
- Yerecoin Southeast Road

Major Plant

There were no items of major plant purchased during the 2021 financial year.

FAIR VALUE

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

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

In reviewing the fair values of land, buildings and infrastructure at 30 June 2021, it was determined that the recorded values reflected current market conditions. The next revaluation of Land and Buildings will be reflected in financial year 2021/2022.

NET SURPLUS / DEFICIT CARRIED FORWARD

The 2021 financial year has resulted in a net surplus carried forward of \$0.894 million against a balanced budget.

FINANCIAL RATIOS

The Department of Local Government emphasize the purpose of Financial Ratios in which is “to provide users of annual financial reports with a clearer interpretation of performance and financial results of a local government”. Financial Ratios are required to be reported in accordance with the Local Government (Financial Management) Regulations. The Shires ratios for 2021 are:

	2021 Actual	DLGSCI Benchmark*
Current Ratio	1.96	≥ 1.00
Asset Consumption Ratio	0.68	≥ 0.50
Asset Renewal Funding Ratio	0.51	≥ 0.75
Asset Sustainability Ratio	0.50	≥ 0.90
Debt Service Cover Ratio	17.34	≥ 2.00

Operating Surplus Ratio	(.90)	≥ 0.01
Own Source Revenue Coverage Ratio	0.42	≥ 0.40

***Department of Local Government, Sport and Cultural Industries**

CONCLUSION

The staff are committed in safeguarding the Shire’s finances and meeting the compliance requirements. I personally thank the administration and finance staff for their enthusiasm, time, and commitment in their respective responsibilities ensuring that tasks are done accurately, satisfactorily and on time.

I would also like to thank the consultants and the Shire Councillors for their support during the year. I look forward to a productive and successful 2022.

Ms Glenn Deocampo
Finance Manager/Coordinator Financial Services

PUBLIC

WORKS AND SERVICES

There are 12 works and services positions based at the depot split into two crews, Towns and Parks crew and Construction and Maintenance crews.

The Town and Parks crew's scope of works including drain clearing, cleaning and tree pruning in town, weed spraying, maintaining parks, reserves and public open spaces.

The Construction and Maintenance crew carry out road maintenance and construction, drainage works, culvert construction, maintenance of the refuse sites and footpath repairs. The crews operate two graders across the shire alternating between maintenance grading and construction works.

REVENUE – GRANT FUNDING

External funding is the major income stream for capital works and major maintenance of the Shire's assets. In 2020/21 financial year, external Federal or State Government grants funded to the Shire of Victoria Plains were from:

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

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



Bolgart West Road Shoulder widening and reseal was completed in late October 2020

CAPITAL PROGRAM

Capital Roadwork's form a major portion of the Council's Annual Budget expenditure. Council has in recent years followed a stringent program of resealing works which is aimed at preserving Council's existing sealed road assets. A ten-year Road and Plant Replacement Program has been developed for future works. Major capital construction projects undertaken in 2020/2021 financial year were:

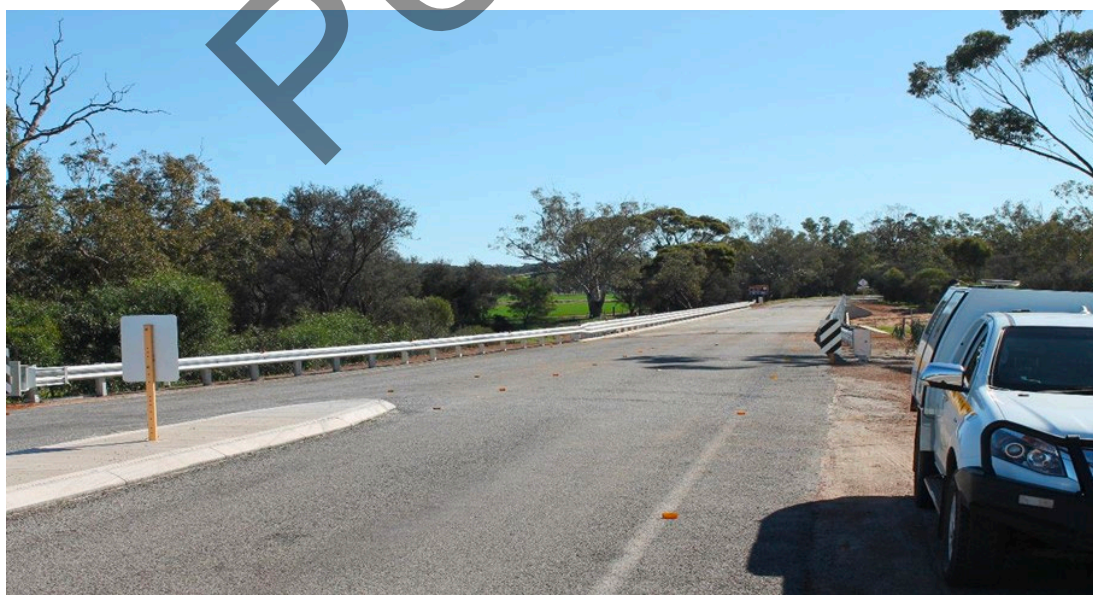
- Bolgart West Rd
- Toodyay-Bindi Bindi Rd
- Yenart rd Culvert
- Footpaths Bolgart and Yerecoin

ROAD MAINTENANCE

Grading, rolling, cleaning of drainage and culverts on Council's roads are performed throughout the Shire as part of the Council's maintenance program. Bitumen patching roads was also a high priority as was street tree maintenance and weed spraying in both the town site and rural areas. There are 560 kilometres of unsealed roads in the Shire. The Shire utilises its two graders to maintain the unsealed road network as well as being involved in capital works. The expectation is to achieve two to three grades over the network per year. Additional grading contractors are engaged when required to achieve this.

BRIDGES

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



PLANT/MACHINERY

No major plant purchases were made in 2020/21, the general age of the plant and equipment is increasing so a robust Asset management plan must be put in place to ensure Shire levels of service can be delivered.

PARKS, GARDENS AND OVALS

A significant number of resources and staff time goes into the up-keep and maintenance of the Shire's parks, gardens, and sports oval facilities. Our Town crew have done a fantastic job ensuring these very important recreational areas look their best.

WASTE MANAGEMENT

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

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

ASSET MANAGEMENT

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

BUILDINGS

The Shire has a range of building infrastructure assets which it is responsible for, these assets include Halls, Libraries, Regional Gallery, Office and Depots, Children's Centres, Caravan Parks and rest stops, and other community buildings throughout the Shire that enable people to enjoy and participate in a range of activities.

CUSTOMER SERVICE REQUESTS

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

SUMMARY

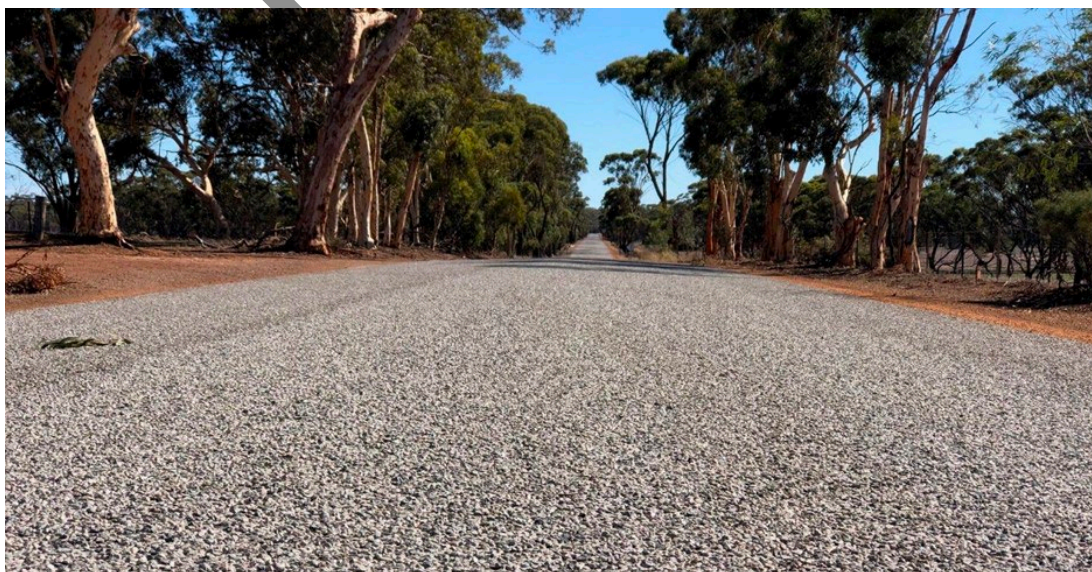
The Works and Services Department has delivered some terrific infrastructure projects this financial year, achieved through dedication, commitment, and great teamwork. It has been demonstrated the Shire and its residents are well served by their employees, many of whom go to great lengths to provide services to the public in their role as a Shire employee.

I would also like to express my thanks to all team members within the Works and Services department as well as all the administration staff for their high professional standards and productivity efforts during the 2020/2021 year.

Keith Boase
Works and Services Manager



Toodyay Bindi Bindi Rd Reconstruction



Gillingarra Glentromie Rd Reseal

ENVIRONMENTAL HEALTH, BUILDING AND PLANNING SERVICES

ENVIRONMENTAL HEALTH (applicable to the Shire of Victoria Plains)

In addition to the usual duties required of the position, significant work was done towards the re-licensing of the Shire's landfills, particularly in respect of the Bolgart site.

The usual duties conducted during the period included:

- Inspection of Food Premises, including stall holders and mobile food vendors
- Ensuring currency of Legislation;
- Attendance as required on recall of food product;
- Inspection and surveillance of the three refuse sites, processing and submitting annual reports to Department of Water and Environmental Regulation, and enforcing any and all restrictions/requirements adhered to those refuse site licenses;
- Caravan Parks and Camping Grounds;
- Other public and private accommodation;
- Public buildings;
- Approval and inspection of effluent disposal systems
- Follow-up of Notifiable Disease Notifications;
- Noise, dust and other health related complaints;
- General advice to the public on matters relating to environmental health;
- Ongoing involvement in COVID management arrangements and onsite premises assessment of COVID compliance.

WASTE MANAGEMENT

Landfill Refuse Sites

Periodic inspections were carried out at the landfill sites. As part of the licensing conditions for the refuse sites, annual reports were submitted to the Department of Water and Environmental Regulation (DWER) within the specified time frames. Work continues in respect of improving the sites to ensure compliance with the Licences.

Calingiri and Yerecoin Sewerage Systems

Jet cleaning and CCTV camera work to produce a condition report of both sewerage systems was undertaken and corrective works will be undertaken next financial year to rectify a couple of identified issues.

FOOD PREMISES

All food premises within the Shire were inspected throughout the year at regular intervals on a risk assessment basis frequency and, where required, work requests were issued for premises to be brought into compliance with the Food Standards Code.

All premises remained in compliance with some minor items requiring attention from time to time.

ON-SITE EFFLUENT DISPOSAL SYSTEMS

Several on site effluent disposal systems were approved during the year. These approvals included assessment of the sites to ensure suitability of the approved systems to the areas of installation and inspections where practical of the installations.

All systems were installed in accordance with the approvals.

Gordon Houston
Environmental Health Consultant

BUILDING

The Shire's building surveyor undertakes the following tasks:

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

The Shire's Building Services has continued to receive and process building permit applications once they have received R Code or Local Town Planning Scheme compliance certification, within the mandatory period.

Building Control

The number of approvals and the value of these approvals, are not available for the 2020/2021 Annual Report

LOCAL PLANNING SCHEME

The Shire's consultant town planner finalised the proposed Omnibus Amendment to Local Planning Scheme No.5 to address a number of issues that have arisen and changes that have occurred since the Scheme was first approved and gazetted in March 2012. The amendment has been approved by the Minister for Planning and now has full legal effect.

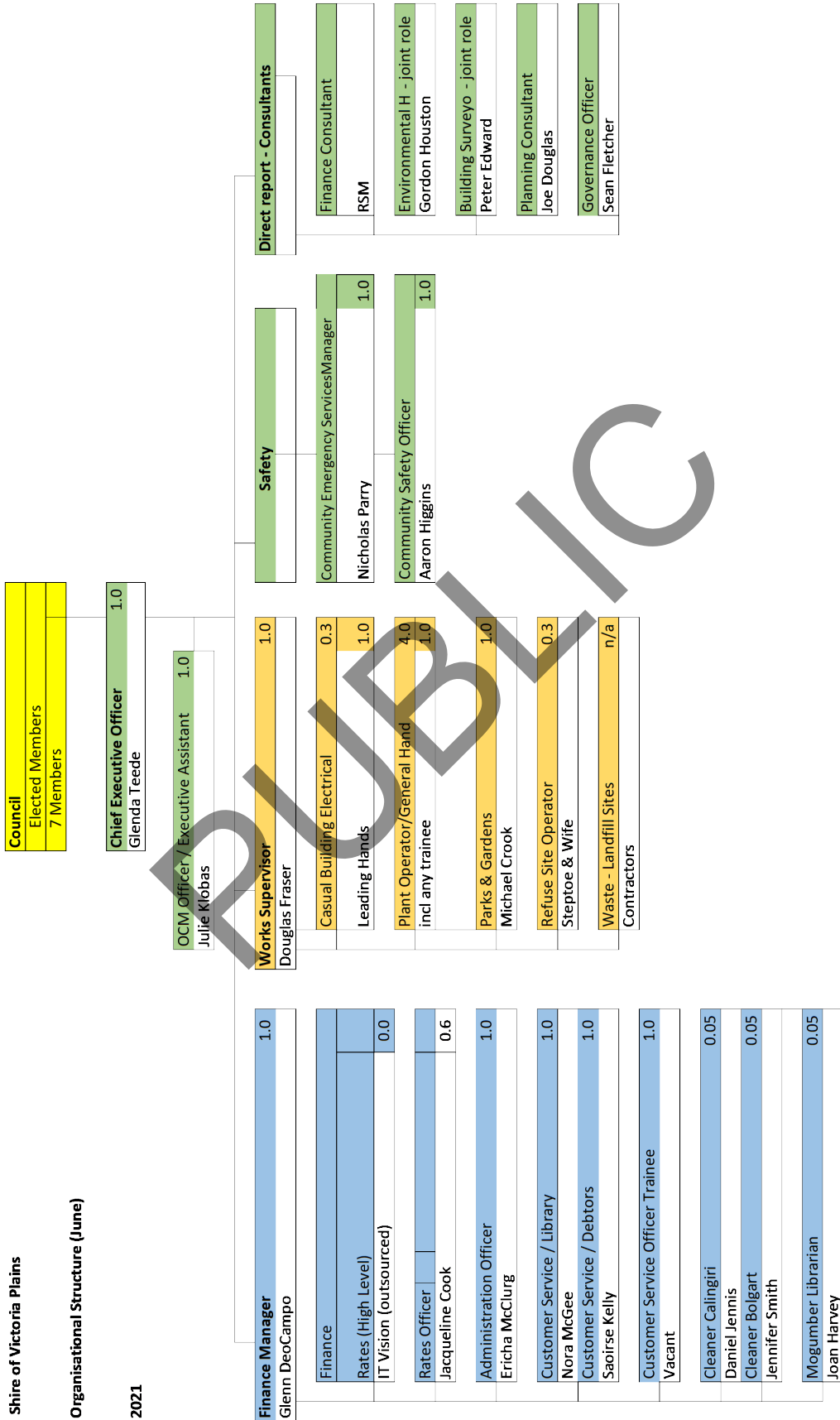
The Shire's local planning policies are being reviewed and a suite of new policies will be prepared for consideration by Council and public advertising thereafter for a minimum period of 30 days. Public advertising will also be undertaken to provide opportunity for the local community to provide feedback and comment on the proposed policies before any decision is made by Council regarding their final adoption.

Compliance with all relevant town planning requirements is proving to be a significant issue throughout the Shire and has been the focus of much of the work undertaken by the Shire's town planner over the past twelve (12) months.

The Shire's town planner will continue assisting the Shire Administration, local businesses and community members with any town planning and development related matters and will assess and provide recommendations to the Shire's Chief Executive Officer and Council in respect of any rezoning, subdivision and/or development applications received.

PUBLIC

SHIRE'S ORGANISATIONAL CHART



EMPLOYEE REMUNERATION

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

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

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

Salary Band	30 June 2018	30 June 2019	30 June 2020	30 June 2021
\$120,001 - \$130,000				
\$130,001 - \$140,000	1	1	1	1

OTHER MATTERS OF GOVERNANCE – STATUTORY REPORTING

PUBLIC INTEREST DISCLOSURES (PIDs)

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

The Shire of Victoria Plains did conduct the annual PID survey for 2021. There were no public interest disclosures during 2020/2021.

NATIONAL COMPETITION POLICY (NCP)

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

Competitive Neutrality

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

In accordance with the Shire's responsibilities under Clause 7 of the statement relating to competitive neutrality, the Shire of Victoria Plains has reviewed its activities in line with advice from the Department of Local Government Circular

No 806 and has found that none of its activities are “Significant Business Activity” for competitive neutrality requirements.

The Shire of Victoria Plains did not privatise any activities in 2020/2021 and so consequently there were no obligations to report in this area.

Legislative Review

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

There were no new local laws created in 2020/2021. The next review required by the Local Government Act of the Shire’s local laws is due in 2024. Accordingly, there has been no impact on NCP requirements.

RECORD KEEPING PLAN – COMPLIANCE REPORT

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

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

The Shire is committed to the management of records in accordance with legislative requirements and best practice.

The Recordkeeping Plan was reviewed in the second half of 2020/2021 and the review report will be submitted to the State Records Commission in November 2021.

Evaluation of Recordkeeping Systems

Evaluation of the shire’s recordkeeping system was undertaken in 2020/2021. This resulted in several changes to processes to improve recordkeeping and reduce the amount of information stored outside of the recordkeeping system.

Recordkeeping Training Program

The Shire of Victoria Plains implemented the use of SynergySoft Central Records to capture their records and staff were provided with informal training from an external Records Consultant and one on one instruction by request.

Evaluation of the Recordkeeping Training Program

The shire’s training recordkeeping program commenced with an audit due in March 2022 regarding the successful registration of records.

Recordkeeping Induction Program

The recordkeeping Induction program has yet to be implemented to new staff. This will be commencing the second quarter of 2022 and will be provided to all new staff within three months of commencement. The program will include training manuals, face to face training and online training on a as needs basis.

FREEDOM OF INFORMATION (FOI)

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

The Shire of Victoria Plains received four FOI applications during 2020/2021.



The New Limestone Wall & Centenary Roses at the Anzac Memorial

DISABILITIES ACCESS AND INCLUSION PLAN (DAIP)

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

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

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

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

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

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

As per the activity in the 2019-2020 report, many tasks were on-going in nature. No priority issues were identified and no specific actions were required or undertaken.

It was planned for the DAIP to be reviewed during 2019/2020. However, this did not occur. It was anticipated that the review would be held in the second half of 2020/2021 with input, feedback and contributions from the community will be sought. A community working group did meet in May 2021. However, due to key staff changes and the impact of new reforms under the Local Government Act, the Shire lacked resources to continue the review process. It is hoped that it will be completed by 30 June 2022

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

SHIRE FACILITIES



New Shade Sails at Bolgart

Shire Library

28 Cavell Street, Calingiri

Phone: (08) 9628 7004

Fax: (08) 9628 7008

Email: reception@victoriaplains.wa.gov.au

Calingiri Recreational Hall

Yulgering Road, Calingiri

Phone: (08) 9628 7004

Fax: (08) 9628 7008

Email: reception@victoriaplains.wa.gov.au

Calingiri Sports Pavilion

Renovated and refurbished in 2012.

Contact the Shire for further details on 9628 7004

Bolgart Hall (includes the library)

George Street, Bolgart

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

Email: bolgartlibrary@victoriaplains.wa.gov.au

Yerecoin Hall

Miling Road, Yerecoin

For information and bookings contact - Yerecoin Traders 9654 6015

Piawaning Hall

Toodyay Bindi Bindi Road, Piawaning

For information or bookings contact – Kerry Smith 0429 109 094

Mogumber Hall

Bindoon Moora Road, Mogumber

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

Mogumber Library (Old School Building)

Mogumber Yarrawindah Road

Mogumber WA 6506

Ph: 9651 9015

Gillingarra Recreation Hall

Bindoon Moora Road, Gillingarra

For information or bookings contact - Gillingarra Sport and Recreation Club,
President: Jenny Kelly on 0427 765 805 or email: eogsrc@gmail.com

Refuse (Landfill) Sites:

The Shire operates three Category 64 Putrescible landfill sites:

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

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

INTRODUCTION

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

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

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

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

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

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



Modification of Plans

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

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

Strategic Community Plan (SCP)

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

Priority Areas		Measuring our Success
Community	<i>to enhance and improve a sense of community in the Shire</i>	
1.1	Better publicise upcoming events and activities in the Shire	<ul style="list-style-type: none"> • Development and implementation of a Shire recreation plan
1.2	Improve aged care and support	
1.3	Promote community health and wellbeing	
1.4	Support sporting, volunteer and community groups	
1.5	Increase community activities	
1.6	Develop new/ reuse existing community facilities	
Economic	<i>to improve and add to local economic development and activity</i>	
2.1	Examine opportunities to diversify the local economy through initiatives such as tourism	<ul style="list-style-type: none"> • Development and implementation of a Shire economic plan and associated activities
2.2	Improve tourist/ caravan park accommodation	
2.3	Improve community connectivity	
2.4	Initiatives to reverse ageing population	
2.5	Art installations to support marketing of localities	
2.6	Review land supply in town sites	
2.7	Create a regional brand that encompasses all towns	
2.8	Develop a business and industry attraction strategy	
Environment	<i>to protect or improve the natural environment</i>	
3.1	Undertake initiatives to improve recycling	<ul style="list-style-type: none"> • Establishment of initiatives such as small scale grants to undertake projects aimed at improvement or protection of environment, and a review of recycling activities and implement changes that are useful and affordable
3.2	Support environmental sustainability initiatives and community forums	

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

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

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

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

Status of the Measures of Success

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

SoVP CBP Measures of Success 2020 - 2021

Priority Area	Descriptor	Measure	Status	Comment
Community	To enhance and improve a sense of community in the Shire	Development and implementation of a Shire recreation plan		Shire Recreation Plan not commenced due to lack of budgeted resources.
Economic	To improve and add to local economic development and activity	Development and implementation of a Shire economic plan and associated activities		Shire Economic Plan not commenced due to lack of budgeted resources. However, the review of Town Planning Scheme was completed. Now waiting on the sign off by the Minister for Planning.
Environment	To protect or improve the natural environment	Establishment of initiatives such as small scale grants to undertake projects aimed at improvement or protection of environment, and a review of recycling activities and implement changes that are useful and affordable		The Container Deposit Scheme commenced during 2022/2021. Moora Tip offered to do a pick up recycling at Yerecoin and Piawaning. Awaiting further information regarding liability and risk. Improvements to Drum Muster relies on community groups undertaking this program - expect to finalise 2021/2022.
Infrastructure	To maintain or add to the stock of infrastructure used by the community to go about daily life	Extent to which the Asset Management Plan is implemented		Funding approved under LRCIP for additional Yerecoin sewer inspection hatches. Community facilities and transport infrastructure were impacted by changes to key staff, insufficient staffing numbers, and claims for funding not submitted on time. Discussions were held with Council during 2021-2022 Budget workshops re resourcing (Works Crew and key Plant - Grader and Roller)
		Implementation of system to deal with minor works requests		Works request system was implemented in 2020/2021.
Civic Leadership	To better allocate scarce resources and effectively interact with the community	Implementation of initiatives to better connect Council with the community and associated matters		Shire has successfully continued participating in key stakeholder meetings and advocacy. Improvements to Integrated Planning and Reporting continued. Interim Community Engagement strategy/policy developed Permanent policy will be carried forward for 2021/2022

Legend

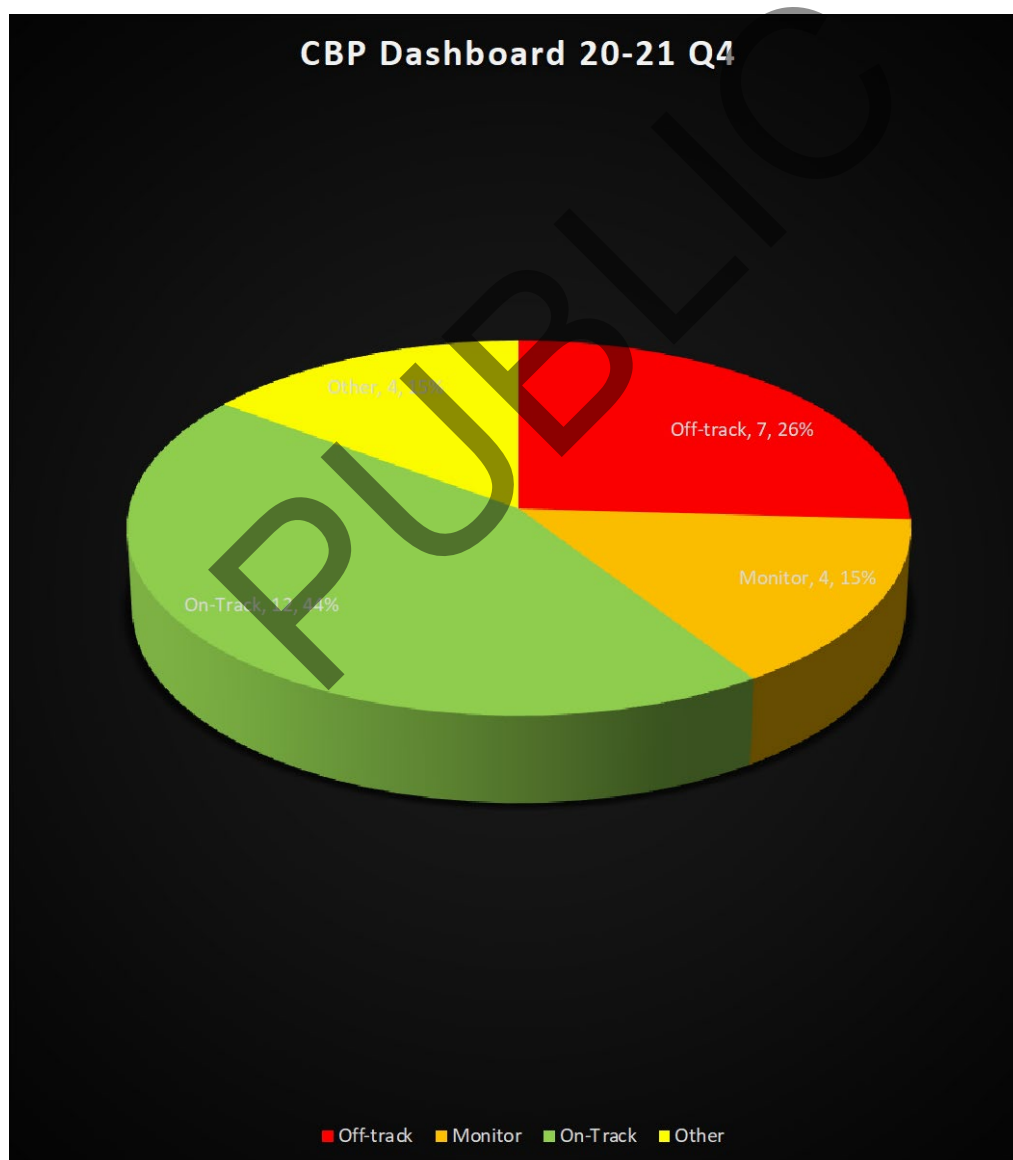
Off-track	?
Monitor	
On-track	
Deferred	
Other	

Indicates lack of staff resource in this area.
 Road block could be due to funding revoked or deferred, inadequate resources available, other priorities take over, natural event, or is not due to start at the moment
 Project is progressing adequately, staff need to ensure it does not fall into "off track"
 The desired range when adequate resourcing is available for an action (key project, facility or service)
 Sometimes, project funding is not available until a later date, or has been withdrawn or the matter is outside the Shire's resourcing and so on
 Disruption has occurred due to changes in key staff, difficulties in sorting key funding and so on

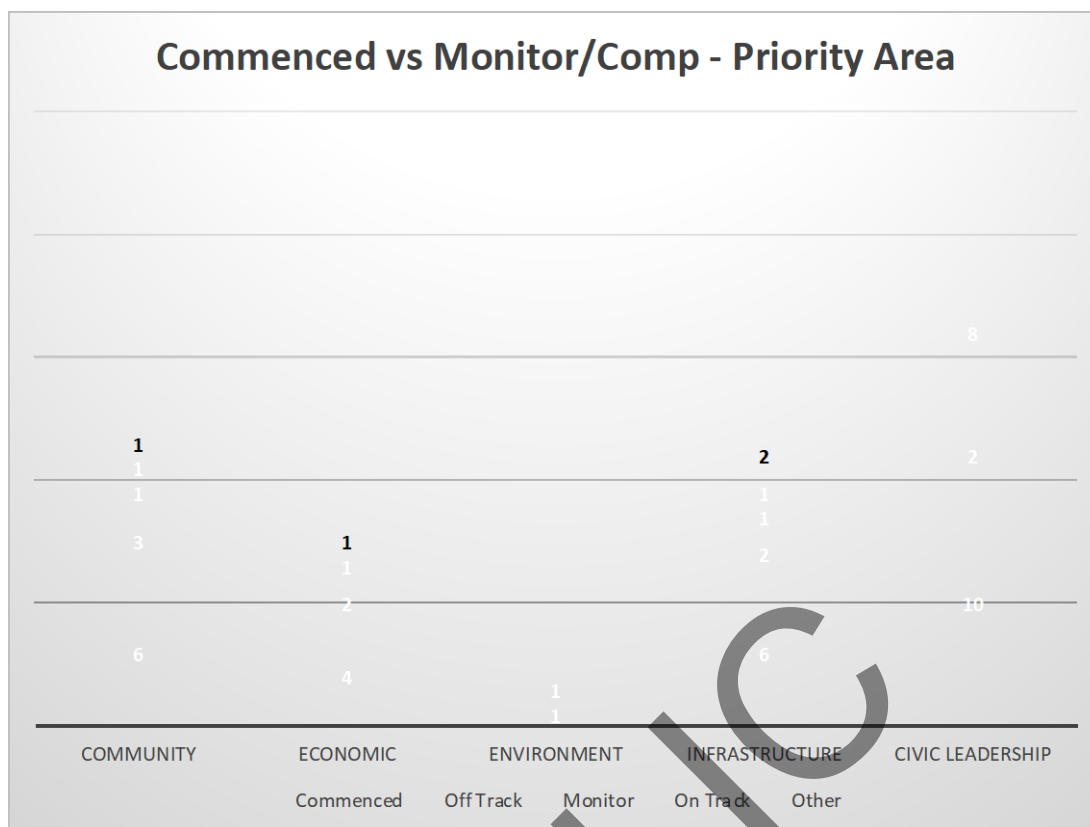
The table shows that the actions which underpin the Community Outcome and Economic Outcome regarding the need for a Shire Recreation Plan and Economic Plan were not commenced due to a lack of budgeted resources. However, the review of the Town Planning Scheme was completed. The need for such plans will be revisited during the next major review of the Strategic Community Plan. The Shire has had success regarding the environmental, infrastructure and leadership measures.

Corporate Business Plan

A key improvement regarding the CBP process was the implementation of a level of reporting during October 2020 that allows the Shire to show in a clear way the strategic objectives achieved, progressed or impacted by external factors. In terms of actions achieved in 2020/2021, a summary is shown in the following graphics:



Graphic 1 – Actions Ontrack, Monitored and Off Track



Graphic 2 – Breakdown By Priority Area of Total Actions Commenced vs On-track, Monitored, Off-track

Graphic 2 demonstrates Civic Leadership is the Shire’s most successful priority area (PA). The majority of actions have been achieved in this area. However, the process to develop the next Disability Access and Inclusion Plan is held up due to the change in EHO in June/July 2021. Staff training outcomes were static. The OSH training for OSH representatives did not occur in the June Quarter.

Regarding the Infrastructure PA, improvements have continued through the fourth quarter including funding approved under Local Roads and Community Infrastructure Fund for additional sewerage inspection hatches at Yerrecoin. However, the yellow flag indicates that in the June Quarter, community facilities and transport infrastructure were impacted by changes to key staff, insufficient staffing numbers, and claims for funding not submitted on time. Discussions have been held with Council during 2021-2022 Budget workshops re resourcing (Works Crew and key Plant).

Recycling program recognises introduction of the Container Deposit Scheme. Moora Tip has offered to do a pick up recycling at Yerecoin and Piawaning. Awaiting further information regarding liability and risk. Improvements to Drum Muster relies on community groups undertaking this program.

The dominance of the red flags in the Community and Economic PA’s indicate that many of these actions (at least half) are impacted by COVID and lack of resources.

Priority Area	Strategy	Action	Who	Cost	Q1	Q2	Q3	Q4	Completed %	Comment				
Community	1.1	Better publicise upcoming events and activities in the Shire	CEO							Completed Yr1. Includes community newsletter, Shire Facebook Page. Evolving on a regular basis				
	1.2	Improve aged care and support	CEO						0	Plan for 2021/2022 regarding an advocacy strategy				
	1.3	Promote community health and wellbeing	?						0	Yrs 1 & 2 impacted by COVID-19 and lack of resources in this area				
	1.3.1	Continue to apply for and facilitate community health and wellbeing grants	?	\$39,000					25	Impacted by COVID-19 and lack of resources in this area. Mudgeburra NTE Rodeo cancelled. Piawaning Expo proceeding Sept/October 2021 in conjunction with SoVP 150 Celebrations				
	1.3.2	Encourage community participation in community groups and events	?						0	Yrs 1 & 2 impacted by COVID-19 and lack of resources in this area				
	1.4	Support sporting, volunteer and community groups	?						0	Impacted by COVID-19 and lack of resources in this area				
	1.4.1	Support community groups with grant applications	?						0	Not commenced. See 1.6.1. Reallocated to commence Yr 4				
	1.4.2	Support community groups in facilitating community events	CEO						0	Australia Day held in Bolgart, Anzac Day did not proceed for 2021 - due to COVID lockdown 2. Thank a Volunteer impacted by COVID-19 and lack of resources in this area.				
	1.4.3	Advocate for funding for multi-use collocated facilities	?						50	Impacted by COVID-19 - See 1.3.2. Piawaning Expo - 100?				
	1.5	Increase community activities	OTIM						12.5	See 1.4.3. Not commenced. Recreation Plan required first - 2021/2022 (Yr3)?				
	1.5.1	Celebrate community achievements and host community events and functions	?	??					0	Not commenced. See 1.6.1				
	1.5.2	Promote community based activities	?						0	This will take the MWS at least six months before the requirements of the AMP can be assessed and appropriate action plans put in place. March Quarter: Routin maintenance work undertaken including repairs to reticulation, Electrical works undertaken in Roads Board Building. June Quarter: Impacted by changes to key staff, insufficient staffing numbers. Discussions held re resourcing				
	1.6	Develop new/raise existing community facilities	CEO						50					
	1.6.1	Advocate for funding for multi-use collocated facilities	CEO											
	1.6.2	Construct multi-use collocated facilities	CEO											
1.6.3	Maintain and improve community facilities in line with asset management planning	MWS	<table border="0"> <tr> <td>Halls</td> <td>\$115,000</td> </tr> <tr> <td>Recreation</td> <td>436,000</td> </tr> </table>	Halls	\$115,000	Recreation	436,000							
Halls	\$115,000													
Recreation	436,000													

Economic	2.1	Examine opportunities to diversify the local economy through initiatives such as tourism	2.1.1	Promote local facilities and attractions	CEO					Planned for 2021/2022. There is a lack of resources in this area to undertake promotion regarding this action
		2.2	Improve tourists/ caravan park accommodation	2.2.1	Investigate upgrade options for tourist accommodation sites within the district	?				Plan for 2021/2022 including economic development plan. There is a lack of resources in this area to carry out such an investigation and level of planning
				2.2.2	Improve accommodation facilities in line with asset management planning and annual budget	MWS	\$62,000			The MWS has not had a chance to look at the AMPs. Work is carried out on a reactive basis at present. March Quarter: Gutters cleaned out, roofing screws to staff housing replaced. Soakwells to facilities to be replaced in 2021/2022. June Quarter: Impacted by changes to key staff, insufficient staffing numbers. Discussions held re resourcing
		2.3	Improve community connectivity	2.3.1	Advocate for improved telecommunications services	CEO				Matter for commencement in 2021/2022 (V3)
		2.4	Initiatives to reverse ageing population	2.4.1	Promote local facilities, attractions and events	?				Not commenced. Impacted by lack of resources in this area. Commence Yr 3
		2.5	Art installations to support marketing of localities	2.5.1	Investigate opportunities to increase public art, promoting local attractions	?				Not commenced. Impacted by lack of resources in this area. Commence Yr 3
		2.6	Review land supply in town sites	2.6.1	Review Town Planning Scheme	TP				Omnibus amendments. Omnibus approved August OCM 2020. Initially were waiting on final approval by Minister, which was not to occur before March 2021 State Election. New LPS WAPC has developed a new LPS instead at no cost in line with the new model as of 15/02/21. This means Shire does not need to review its LPS for a further 5 years and is a significant saving for the Shire. Joe Douglas currently reviewing draft LPS
		2.7	Create a regional brand that encompasses all towns	2.7.1	Investigate regional branding development	CEO				Conduct in conjunction with AROC?
				2.7.2	Participate in regional marketing events and initiatives	CEO				Conduct in conjunction with AROC?
		2.8	Develop a business and industry attraction strategy	2.8.1	Develop a business and industry attraction strategy	CEO				Planned for 2022/2023 (V3). Resources needed to develop strategy

Environment	3.1 Undertake initiatives to improve recycling	3.1.1 Expand recycling program	EHO						90	Planned to commence 1 October 2020. Community Groups can access Donation Points - Community provided with information. Moora Tip has offered to do a pick up at Yerracoin and Planning. Awaiting further information regarding liability and risk. Plan other initiatives for 2021/2022 onwards?
	3.2 Support environmental sustainability initiatives and community forums	3.2.1 Work with stakeholders and community to promote initiatives to reduce environmental impact	EHO						0	Planned to commence 2021/2022
Infrastructure	4.1 Undertake to win beautification programs	4.1.1 Develop a townscape and signage plan	MWS						0	Planned for 2021/2022. SP and CEO met with Progress Association heads to discuss signage required. Also discussed at LRCCG
	4.2 Improve utilities (power, water, etc)	4.2.1 Continue to lobby for appropriate power and water supplies	CEO						25	Evaluate 2020/2021. Issues identified with Prawn/Gillingara Water Standpipe - are swipes/cracks required? Standpipe funding submitted LRCCP. Funding for Stage 2 received. Discussion at July Briefing. Session re ARCC Water Plan. Melissa Price
		4.2.2 Develop sewerage asset management plan	EHO	\$40,000 \$50,000					50	High pressure cleaning and CCTV inspection completed (\$40,000). Funding for Yerracoin inspection batches submitted and approved (\$50,000). Quotes now due April 2021. EHO has completed requirements except for Sewerage Financial Handship Policy - Licence due for renewal 28 April 2021. Council at the June 2021 OCM endorsed deferral of the licence. Council endorsed the completion of the Sewerage Scheme Asset Management Plan after the LRIP funded works are completed. EBA Exemption expires May 2022.
	4.3 Maintain/improve community facilities to an agreed standard	4.3.1 Enhance and maintain Shire controlled facilities in line with asset management plans	MWS						50	Officer re carpeted (safety) and repainted. June Quarter: impacted by changes to key staff, insufficient staffing numbers. Discussions held re resourcing
	4.4 Develop a process to deal with miscellaneous works requests	4.4.1 Respond to requests in line with asset management plans	MWS	\$4,500					75	Rebranded to customer service request system. A register has been established and the customer request form uploaded to the Shire's website. Request for Customer Service Mobile has been submitted to the Budget Review
	4.5 Improve facilities for trucks and drivers	4.5.1 Maintain and where possible improve facilities for trucks and drivers (include in town planning scheme review)	MWS						75	What
4.6 Investigate a road verge maintenance program	4.6.1 Continue to provide transport infrastructure in line with asset management plans	MWS	C \$4.66M O \$4.09M					75	September Quarter Full circuit of maintenance grading completed. Some drainage and culvert work completed. Bolgart West seal & widening 1.2km completed. 2km shoulder and road damage repairs undertaken. Works on SE Yerracoin Rd commenced. December Quarter Yerracoin South East Rd complete. Bolgart West Rd complete. March Quarter: Moogumber Yerracoin Rd upgrade completed to final seal (to occur April 2021). Maintenance grading completed as per MWS March Briefing Report. June Quarter: Impacted by changes to key staff, insufficient staffing numbers, and claims for funding not submitted on time. Discussions held with Council during 2021-2022 Budget workshops re resourcing (Works Crew and Key Plant)	

Civic Leadership		5.1	5.1.1	5.1.2	5.2	5.2.1	5.3	5.3.1	5.4	5.4.1	5.4.2	5.4.3	5.4.4	5.4.5	5.4.6
	Implement measures to improve relationship and communication between Council and community	Develop a communications strategy/policy	CEO	\$10,000											
		Continue to actively engage with the community	CEO												
	Improve elected member performance	Support and facilitate ongoing relevant training and development, encouraging networking, training, and capacity building for staff	Council	\$15,000											
	Develop an advocacy and lobbying capacity	Participation in Regional, State and Council boards / bodies	CEO/Sy/ Council												
	Measures to improve organisational efficiency	Review, update and maintain strategic and operational plans	CEO	\$5,000											
		Maintain accountability and financial responsibility in accordance with Long Term Financial Plan	OHM												
		Maintain controls to promote a high level of legislative compliance throughout the organisation	GO												
		Support and facilitate ongoing relevant training and capacity building for staff	CEO/ MFA/ MWS	Admin \$9,000 Outside \$8,000											
		Maximise operational efficiencies whilst maintaining appropriate controls	CEO/ OHM/ MWS	\$75,000											
		Continue to provide regulatory services (including health/building inspections, ranger services)	CEO	Program Budget											

KEY INITIATIVES 2021/2022

During 2021/2022, it is expected that the Shire will deliver the following:

Community

The Shire will finalise the communications strategy/policy.

Economic

The Shire will continue to review its building assets.

Environment

The Shire will revisit the Drum Muster Scheme.

Infrastructure

The Shire will continue the Wheatbelt Secondary Freight Network (WSFN) full projects under the WSFN:

- Mogumber-Yarawindah Road Reconstruction Project;
- Calingiri-New Norcia Road and Toodyay-Bindi Bindi Road Intersection Project.

Civic Leadership

There are a number of key outcomes to be achieved including the Shire to:

- Continuation regarding the roll out of the new Local Government Act;
- Continue active participation at the Zone, AROC, Regional Road Group;
- Continue improvements to its compliance regime and records.

CAPITAL PROGRAM 2020/2021

The Shire once again received key funding to assist it progress the Capital Program. However, some of these activities were underspent due to impacts resulting from turnover in key staff positions and the impact of flooding throughout the District.

Details regarding key capital items achieved are provided in the report by the Manager Works and Services.



Final sealing of Yerecoin SE Rd for 2km after Reconstruction in early November 2020

The Shire of Victoria 2020 – 2021 Annual Report was prepared by Sean Fletcher from the Shire’s Governance Section. All queries regarding the Annual Report can be directed to the Shire’s CEO.

AUDITOR'S REPORT (OPINION)
AUDITED ANNUAL FINANCIAL STATEMENTS
(ANNUAL FINANCIAL REPORT)

PUBLIC



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Victoria Plains

To the Councillors of the Shire of Victoria Plains

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Victoria Plains (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

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

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and

using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

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

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a) The Operating Surplus Ratio reported in Note 34 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Victoria Plains for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
23 March 2022

PUBLIC

SHIRE OF VICTORIA PLAINS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

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

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

Principal place of business:
28 Cavell Street
CALINGIRI WA 6569

**SHIRE OF VICTORIA PLAINS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Victoria Plains for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Victoria Plains at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 23rd day of MARCH 2022



Chief Executive Officer

Glenda Teede

Name of Chief Executive Officer



SHIRE OF VICTORIA PLAINS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTES	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	28(a)	2,777,989	2,771,017	2,591,359
Operating grants, subsidies and contributions	2(a)	1,428,127	766,375	1,356,137
Fees and charges	2(a)	209,802	192,160	198,311
Interest earnings	2(a)	25,643	31,217	31,945
Other revenue	2(a)	112,977	80,910	86,690
		<u>4,554,538</u>	<u>3,841,679</u>	<u>4,264,441</u>
Expenses				
Employee costs		(1,352,580)	(1,361,068)	(1,515,810)
Materials and contracts		(1,757,364)	(1,827,466)	(1,783,969)
Utility charges		(97,610)	(111,690)	(127,492)
Depreciation on non-current assets	11(d)	(3,922,601)	(3,895,420)	(3,910,775)
Interest expenses	2(b)	(11,056)	(13,014)	(14,207)
Insurance expenses		(142,398)	(129,020)	(128,102)
Other expenditure		(73,036)	(124,815)	(95,356)
		<u>(7,356,645)</u>	<u>(7,462,493)</u>	<u>(7,575,711)</u>
		<u>(2,802,107)</u>	<u>(3,620,814)</u>	<u>(3,311,270)</u>
Non-operating grants, subsidies and contributions	2(a)	1,879,646	3,526,055	1,186,184
Profit on asset disposals	11(a)	28,055	32,400	-
Loss on asset disposals	11(a)	-	-	(53,760)
Fair value adjustments to financial assets at fair value through profit or loss		-	-	864
		<u>1,907,701</u>	<u>3,558,455</u>	<u>1,133,288</u>
Net result for the period		<u>(894,406)</u>	<u>(62,359)</u>	<u>(2,177,981)</u>
Total comprehensive income for the period		<u>(894,406)</u>	<u>(62,359)</u>	<u>(2,177,981)</u>

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



William Buck Audit (WA) Pty Ltd

**SHIRE OF VICTORIA PLAINS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTES	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue	2(a)			
Governance		30,000	11,850	36,544
General purpose funding		3,994,604	3,358,186	3,766,273
Law, order, public safety		87,503	62,200	61,934
Health		238	6,270	4,015
Education and welfare		-	630	628
Housing		62,076	80,400	84,593
Community amenities		99,537	93,070	91,370
Recreation and culture		14,613	21,937	19,232
Transport		196,636	148,666	137,789
Economic services		36,695	28,100	26,814
Other property and services		32,636	30,370	35,250
		4,554,538	3,841,679	4,284,441
Expenses	2(b)			
Governance		(532,702)	(515,803)	(483,234)
General purpose funding		(429,755)	(441,770)	(376,087)
Law, order, public safety		(288,869)	(362,705)	(329,032)
Health		(131,498)	(135,475)	(150,846)
Education and welfare		(4,211)	(45,495)	(33,793)
Housing		(229,065)	(234,229)	(268,428)
Community amenities		(543,885)	(585,189)	(497,526)
Recreation and culture		(634,217)	(700,785)	(766,768)
Transport		(4,324,630)	(4,291,739)	(4,449,049)
Economic services		(197,507)	(131,779)	(165,449)
Other property and services		(29,450)	(4,510)	(41,291)
		(7,345,589)	(7,449,479)	(7,561,503)
Finance Costs	2(b)			
Governance		(1,201)	-	-
Recreation and culture		(6,802)	(11,014)	(10,661)
Economic services		(3,053)	(2,000)	(3,547)
		(11,056)	(13,014)	(14,207)
		(2,802,107)	(3,620,814)	(3,311,269)
Non-operating grants, subsidies and contributions	2(a)	1,879,646	3,526,055	1,186,184
Profit on disposal of assets	11(a)	28,055	32,400	-
Loss on disposal of assets	11(a)	-	-	(53,760)
Fair value adjustments to financial assets at fair value through profit or loss		-	-	864
		1,907,701	3,558,455	1,133,288
Net result for the period		(894,406)	(62,359)	(2,177,981)
Total comprehensive income for the period		(894,406)	(62,359)	(2,177,981)

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



William Buck Audit (WA) Pty Ltd

SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTES	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,281,843	1,474,231
Trade and other receivables	5	87,641	99,683
Other financial assets	6(a)	20,762	19,432
Inventories	7	31,155	21,331
Contract assets	2(a)	129,267	-
Other assets	8	205	13,848
TOTAL CURRENT ASSETS		2,550,873	1,628,525
NON-CURRENT ASSETS			
Trade and other receivables	5	12,856	12,856
Other financial assets	6(b)	215,906	237,536
Property, plant and equipment	9	9,695,536	9,826,121
Infrastructure	10	113,723,936	115,192,300
TOTAL NON-CURRENT ASSETS		123,648,234	125,268,813
TOTAL ASSETS		126,199,107	126,897,338
CURRENT LIABILITIES			
Trade and other payables	13	707,520	424,665
Contract liabilities	14	234,327	209,544
Borrowings	15(a)	59,932	58,336
Employee related provisions	16	155,729	218,195
TOTAL CURRENT LIABILITIES		1,157,508	910,740
NON-CURRENT LIABILITIES			
Borrowings	15(a)	246,615	306,285
Employee related provisions	16	41,862	32,885
TOTAL NON-CURRENT LIABILITIES		288,577	339,170
TOTAL LIABILITIES		1,446,085	1,249,910
NET ASSETS		124,753,022	125,647,428
EQUITY			
Retained surplus		18,210,163	19,078,456
Reserves - cash backed	4	538,866	564,979
Revaluation surplus	12	106,003,993	106,003,993
TOTAL EQUITY		124,753,022	125,647,428

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



William Buck Audit (WA) Pty Ltd

SHIRE OF VICTORIA PLAINS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	NOTES	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		21,351,299	470,117	106,003,993	127,825,409
Comprehensive income					
Net result for the period		(2,177,981)	-	-	(2,177,981)
Total comprehensive income for the period		(2,177,981)	-	-	(2,177,981)
Transfers from reserves	4	440,948	(440,946)	-	-
Transfers to reserves	4	(535,808)	535,808	-	-
Balance as at 30 June 2020		19,078,456	564,979	106,003,993	125,647,428
Balance at 1 July 2020		19,078,456	564,979	106,003,993	125,647,428
Comprehensive income					
Net result for the period		(894,406)	-	-	(894,406)
Total comprehensive income for the period		(894,406)	-	-	(894,406)
Transfers from reserves	4	27,604	(27,604)	-	-
Transfers to reserves	4	(1,491)	1,491	-	-
Balance as at 30 June 2021		18,210,163	538,866	106,003,993	124,753,022

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

William Buck Audit (WA) Pty Ltd

SHIRE OF VICTORIA PLAINS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

NOTES	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	2,746,255	2,771,017	2,589,896
Operating grants, subsidies and contributions	1,480,848	766,375	1,633,521
Fees and charges	80,888	192,160	198,311
Interest received	25,643	31,217	31,945
Goods and services tax received	7,745	50,183	280,570
Other revenue	112,977	80,910	86,689
	<u>4,454,536</u>	<u>3,891,862</u>	<u>4,820,932</u>
Payments			
Employee costs	(1,385,367)	(1,361,068)	(1,458,315)
Materials and contracts	(1,483,712)	(1,827,466)	(1,833,882)
Utility charges	(97,610)	(111,690)	(127,492)
Interest expenses	(12,109)	(13,014)	(14,933)
Insurance paid	(142,398)	(129,020)	(128,102)
Goods and services tax paid	-	(286,258)	(193,510)
Other expenditure	(73,036)	(124,815)	(95,356)
	<u>(3,194,252)</u>	<u>(3,853,331)</u>	<u>(3,851,590)</u>
Net cash provided by / (used in) operating activities	17 <u>1,260,284</u>	<u>38,531</u>	<u>969,342</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	9(a) (293,902)	(268,600)	(34,135)
Payments for construction of infrastructure	10(a) (2,079,559)	(3,973,900)	(1,520,576)
Non-operating grants, subsidies and contributions	2(a) 1,679,648	3,526,055	1,186,184
Proceeds from financial assets at amortised cost - self supporting loans	15(b) 20,300	19,544	18,521
Proceeds from sale of property, plant & equipment	11(a) 77,864	82,300	70,909
Net cash provided by / (used in) investment activities	<u>(395,651)</u>	<u>(614,601)</u>	<u>(279,097)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	15(b) (57,021)	(56,264)	(53,972)
Net cash provided by / (used in) financing activities	<u>(57,021)</u>	<u>(56,264)</u>	<u>(53,972)</u>
Net increase / (decrease) in cash held	807,612	(632,334)	638,273
Cash at beginning of year	1,474,231	1,449,354	837,958
Cash and cash equivalents at the end of the year	17 <u>2,281,843</u>	<u>817,020</u>	<u>1,474,231</u>

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

SHIRE OF VICTORIA PLAINS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTES	2021 Actual \$	2021 Budget \$	2020 Actual \$	
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	29 (b)	191,710	359,029	20,590
		191,710	359,029	20,590
Revenue from operating activities (excluding rates)				
Governance		30,000	11,850	36,544
General purpose funding		1,297,188	663,169	1,251,521
Law, order, public safety		87,503	62,200	61,934
Health		238	6,270	4,015
Education and welfare		-	630	628
Housing		62,076	80,400	84,593
Community amenities		99,537	93,070	91,370
Recreation and culture		14,613	21,937	19,232
Transport		224,891	181,066	137,789
Economic services		36,695	28,100	26,814
Other property and services		32,636	30,370	35,250
		1,885,175	1,179,062	1,749,690
Expenditure from operating activities				
Governance		(533,903)	(515,803)	(483,234)
General purpose funding		(429,755)	(441,770)	(376,087)
Law, order, public safety		(288,669)	(362,705)	(329,032)
Health		(131,498)	(135,475)	(150,846)
Education and welfare		(4,211)	(45,495)	(33,793)
Housing		(229,065)	(234,229)	(268,428)
Community amenities		(543,885)	(585,189)	(497,526)
Recreation and culture		(841,019)	(711,799)	(777,429)
Transport		(4,324,630)	(4,291,739)	(4,502,809)
Economic services		(200,560)	(133,779)	(168,995)
Other property and services		(29,450)	(4,510)	(41,291)
		(7,356,645)	(7,462,493)	(7,629,470)
Non-cash amounts excluded from operating activities	29(a)	3,902,570	3,863,020	3,963,216
Amount attributable to operating activities		(1,377,190)	(2,061,382)	(1,895,974)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,879,846	3,526,055	1,186,184
Proceeds from disposal of assets	11(a)	77,864	82,300	70,909
Proceeds from financial assets at amortised cost - self supporting loans	15(b)	20,300	19,544	18,521
Purchase of property, plant and equipment	9(a)	(293,902)	(268,600)	(34,135)
Purchase and construction of infrastructure	10(a)	(2,079,559)	(3,973,900)	(1,520,576)
		(395,651)	(614,601)	(279,097)
Amount attributable to Investing activities		(395,651)	(614,601)	(279,097)
FINANCING ACTIVITIES				
Repayment of borrowings	15(b)	(57,021)	(56,264)	(53,972)
Transfers to reserves (restricted assets)	4	(1,491)	(2,770)	(535,808)
Transfers from reserves (restricted assets)	4	27,804	40,000	440,946
Amount attributable to financing activities		(30,908)	(19,034)	(148,834)
Surplus/(deficit) before imposition of general rates		(1,803,749)	(2,695,017)	(2,323,905)
Total amount raised from general rates	28(a)	2,697,418	2,695,017	2,515,615
Surplus/(deficit) after imposition of general rates	29(b)	893,669	-	191,710

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

**SHIRE OF VICTORIA PLAINS
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FOR THE YEAR ENDED 30 JUNE 2021**

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SHIRE OF VICTORIA PLAINS NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

1. BASIS OF PREPARATION

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

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

INITIAL APPLICATION OF ACCOUNTING STANDARDS

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

These were:

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

The adoption of these standards had no material impact on the financial report.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING ESTIMATES

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

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

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

- Employee provisions
- Depreciation on non-current assets
- Other financial assets
- Property, Plant and Equipment
- Infrastructure

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	-	30,000	30,193
General purpose funding	1,186,404	542,489	1,136,516
Law, order, public safety	83,098	55,350	56,828
Education and welfare	-	530	528
Recreation and culture	2,107	-	-
Transport	158,518	138,006	132,072
	<u>1,428,127</u>	<u>766,375</u>	<u>1,356,137</u>
Non-operating grants, subsidies and contributions			
Transport	1,879,646	3,526,055	1,186,184
	<u>1,879,646</u>	<u>3,526,055</u>	<u>1,186,184</u>
Total grants, subsidies and contributions	<u>3,307,773</u>	<u>4,292,430</u>	<u>2,542,321</u>
Fees and charges			
Governance	2,849	3,190	3,764
General purpose funding	3,649	3,760	3,193
Law, order, public safety	2,819	2,890	2,893
Health	590	1,420	1,416
Education and welfare	-	100	100
Housing	59,023	72,520	78,266
Community amenities	99,802	86,320	86,316
Recreation and culture	6,637	6,450	6,839
Transport	15,549	-	-
Economic services	17,986	9,930	9,940
Other property and services	898	5,580	5,584
	<u>209,802</u>	<u>192,160</u>	<u>198,311</u>

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

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

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

Fees and Charges

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

SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Contracts with customers and transfers for recognisable non-financial assets			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	1,428,127	766,375	1,356,137
Fees and charges	209,802	192,160	198,311
Other revenue	76,547	68,550	86,690
Non-operating grants, subsidies and contributions	1,879,646	3,526,055	1,186,184
	<u>3,594,122</u>	<u>4,553,140</u>	<u>2,827,322</u>

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

Revenue from contracts with customers included as a contract liability at the start of the period	209,544	-	9,286
Revenue recognised in the current period from performance obligations satisfied in previous periods	-	-	-
Revenue from contracts with customers recognised during the year	1,504,932	1,027,085	275,714
Revenue from transfers intended for acquiring or constructing recognisable non financial assets held as a liability at the start of the period	24,783	24,783	1,186,184
Revenue from transfers intended for acquiring or constructing recognisable non-financial assets during the year	1,854,863	3,501,272	1,356,137
	<u>3,594,122</u>	<u>4,553,140</u>	<u>2,827,322</u>

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

Trade and other receivables from contracts with customers	23,244	-	72,132
Contract assets	129,267	-	-
Contract liabilities from contracts with customers	(234,327)	-	(209,544)

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at 30 June 2021.

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

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

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

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

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

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

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue from statutory requirements			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	2,697,418	2,695,017	2,515,616
Statutory permits and licences	3,369	4,310	1,416
Fines	160	-	-
	<u>2,700,947</u>	<u>2,699,327</u>	<u>2,517,032</u>
Other revenue			
Reimbursements and recoveries	36,430	12,360	11,539
Other	76,547	68,550	75,151
	<u>112,977</u>	<u>80,910</u>	<u>86,690</u>
Interest earnings			
Financial assets at amortised cost - self supporting loans	4,957	7,417	7,427
Interest on reserve funds	1,077	2,770	3,369
Rates instalment and penalty interest (refer Note 28(e))	14,828	13,820	13,820
Other interest earnings	4,781	7,210	7,329
	<u>25,643</u>	<u>31,217</u>	<u>31,945</u>

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

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

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Auditors remuneration				
Audit services		27,500	30,000	27,000
Other services		-	-	1,226
		<u>27,500</u>	<u>30,000</u>	<u>28,226</u>
Interest expenses (finance costs)				
Borrowings	15(b)	9,853	13,014	14,207
Overdraft		1,203	-	-
		<u>11,056</u>	<u>13,014</u>	<u>14,207</u>
Other expenditure				
Impairment loss / (writeback) on trade and other receivables		433	-	(30,557)
Sundry expenses		72,603	124,815	125,913
		<u>73,036</u>	<u>124,815</u>	<u>95,356</u>

SHIRE OF VICTORIA PLAINS

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time.	Payment dates adopted by Council during the year.	None.	Adopted by Council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment.	No obligations.	Not applicable.	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time.	Full payment prior to issue.	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment and issue of the licence, registration or approval.
Pool inspections	Compliance safety check.	Single point in time.	Equal proportion based on an equal annually fee.	None.	Set by State legislation.	Apportioned equally across the inspection cycle.	No refunds.	After inspection complete based on a 4 year cycle.
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 AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	2,281,843	1,474,231
Total cash and cash equivalents	2,281,843	1,474,231

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

Cash and cash equivalents	800,319	790,239
	800,319	790,239

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	538,866	564,979
Contract liabilities from contracts with customers	14	234,327	209,544
Bonds and deposits held		27,126	15,716
Total restricted assets		800,319	790,239

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the Shire due to externally imposed restrictions.

Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH BACKED	2021 Actual		2021 Actual		2021 Budget		2021 Budget		2020 Actual		2020 Actual		2020 Actual			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
(a) Long service leave	\$ 4,464	\$ 13	\$ -	\$ 4,477	\$ 4,463	\$ 28	\$ -	\$ 4,491	\$ 4,437	\$ 27	\$ -	\$ 4,464	\$ 4,437	\$ 27	\$ -	\$ 4,464
(b) Plant	66,111	164	-	66,275	50,102	305	-	50,407	49,808	16,303	-	66,111	49,808	16,303	-	66,111
(c) Housing	98,536	140	-	98,676	22,532	139	-	22,671	22,400	76,136	-	98,536	22,400	76,136	-	98,536
(d) Sewerage scheme - Calligiri	56,977	169	-	57,146	56,966	332	-	57,298	77,578	345	(20,946)	56,977	77,578	345	(20,946)	56,977
(e) Sewerage scheme - Yerecoin	21,074	63	-	21,137	21,069	111	-	21,180	-	21,074	-	21,074	-	21,074	-	21,074
(f) Refuse site maintenance	280,681	832	(27,604)	253,909	280,627	1,634	(40,000)	242,261	278,983	1,698	-	280,681	278,983	1,698	-	280,681
(g) Building maintenance	15,124	45	-	15,169	15,121	83	-	15,204	15,032	92	-	15,124	15,032	92	-	15,124
(h) Infrastructure	14,623	43	-	14,666	14,621	83	-	14,704	14,535	88	-	14,623	14,535	88	-	14,623
(i) Gymnasium	7,389	22	-	7,411	7,388	55	-	7,443	7,344	45	-	7,389	7,344	45	-	7,389
(j) Mogumber - Yarawindah road	-	1,491	(27,604)	538,866	472,889	2,770	(40,000)	435,659	470,117	535,808	(420,000)	564,979	470,117	535,808	(420,000)	564,979

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

Name of Reserve	Anticipated date of Use	Purpose of the reserve
(a) Long service leave	Ongoing	to be used to fund annual and long service leave requirements.
(b) Plant	Ongoing	to be used for the purchase of major plant.
(c) Housing	Ongoing	to be used for the procurement of staff housing.
(d) Sewerage scheme - Calligiri	Ongoing	to be used to maintain and improve the Calligiri sewerage scheme.
(e) Sewerage scheme - Yerecoin	Ongoing	to be used to maintain and improve the Yerecoin sewerage scheme.
(f) Refuse site maintenance	Ongoing	to be used to fund future refuse site development.
(g) Building maintenance	Ongoing	to be used for the long term maintenance of shire buildings.
(h) Infrastructure	Ongoing	to be used for future infrastructure development to ensure long term Shire sustainability.
(i) Gymnasium	Ongoing	to be used for future purchases and replacement of gymnasium equipment.
(j) Mogumber - Yarawindah road	Completed	to be used for the Mogumber - Yarawindah road project.

The reserves are not expected to be used within a set period and further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

5. TRADE AND OTHER RECEIVABLES

	2021	2020
	\$	\$
Current		
Rates receivable	45,618	21,444
Trade and other receivables	23,244	72,132
GST receivable	-	7,745
ATO Receivable	20,850	-
Allowance for impairment of receivables	(2,071)	(1,638)
	<u>87,641</u>	<u>99,683</u>
Non-current		
Pensioner's rates and ESL deferred	12,856	12,856
	<u>12,856</u>	<u>12,856</u>
Movement of allowance for impairment of receivables		
Opening balance	1,638	32,195
Additions	433	762
Reversal	-	(31,319)
Closing balance	<u>2,071</u>	<u>1,638</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 30

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

6. OTHER FINANCIAL ASSETS

	2021	2020
	\$	\$
(a) Current assets		
Financial assets at amortised cost	20,762	19,432
	20,762	19,432
Other financial assets at amortised cost		
Self supporting loans	20,762	19,432
	20,762	19,432
(b) Non-current assets		
Other financial assets at amortised cost	162,491	184,121
Financial assets at fair value through profit and loss	53,415	53,415
	215,906	237,536
Financial assets at amortised cost		
Self supporting loans	162,491	184,121
	162,491	184,121
Financial assets at fair values through profit or loss		
Units in local government house trust	53,415	53,415
	53,415	53,415

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

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 30.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

7. INVENTORIES

	<u>2021</u>	<u>2020</u>
	\$	\$
Current		
Fuel and materials	31,155	21,331
	<u>31,155</u>	<u>21,331</u>

The following movements in inventories occurred during the year:

Balance at beginning of year	21,331	33,416
Inventories expensed during the year	(142,652)	(141,971)
Additions to inventory	152,476	129,886
Balance at end of year	<u>31,155</u>	<u>21,331</u>

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

8. OTHER ASSETS

	<u>2021</u>	<u>2020</u>
	\$	\$
Other assets - current		
Accrued income - interest receivable	205	4,324
Accrued income - self supporting loan receivable	-	9,524
	<u>205</u>	<u>13,848</u>

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land - freehold land	Buildings - non-specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Motor vehicles	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
As at 1 July 2019									
Gross balance at 1 July 2019	1,054,500	1,002,856	6,077,221	7,080,077	8,134,577	114,309	1,226,212	1,081,951	10,557,049
Accumulated depreciation at 1 July 2019	-	(43,390)	(213,963)	(257,353)	(257,353)	-	-	-	(257,353)
Balance at 1 July 2019	1,054,500	959,466	5,863,258	6,822,724	7,877,224	114,309	1,226,212	1,081,951	10,299,696
Additions	-	-	34,135	34,135	34,135	-	-	-	34,135
Disposals	(30,000)	(94,669)	-	(94,669)	(124,669)	-	-	-	(124,669)
Depreciation expense	-	(19,388)	(122,564)	(141,952)	(141,952)	(22,849)	(127,368)	(90,872)	(383,041)
Balance at 30 June 2020	1,024,500	845,409	5,774,829	6,620,238	7,644,738	91,460	1,098,844	991,079	9,826,121
Comprises:									
Gross balance at 30 June 2020	1,024,500	902,856	6,111,356	7,014,212	8,038,712	114,309	1,226,212	1,081,951	10,461,184
Accumulated depreciation at 30 June 2020	-	(57,447)	(336,527)	(393,974)	(393,974)	(22,849)	(127,368)	(90,872)	(635,063)
Balance at 30 June 2020	1,024,500	845,409	5,774,829	6,620,238	7,644,738	91,460	1,098,844	991,079	9,826,121
Additions	-	3,682	33,239	36,921	36,921	85,744	-	171,237	293,902
Disposals	-	-	-	-	-	-	-	(49,809)	(49,809)
Depreciation expense	-	(18,057)	(123,029)	(141,086)	(141,086)	(21,780)	(120,469)	(91,343)	(374,678)
Balance at 30 June 2021	1,024,500	831,034	5,685,039	6,516,073	7,540,573	155,424	978,375	1,021,164	9,695,536
Comprises:									
Gross balance at 30 June 2021	1,024,500	906,537	6,144,595	7,051,132	8,075,632	200,053	1,226,212	1,172,187	10,674,084
Accumulated depreciation at 30 June 2021	0	(75,503)	(459,556)	(535,059)	(535,059)	(44,629)	(247,837)	(151,023)	(978,548)
Balance at 30 June 2021	1,024,500	831,034	5,685,039	6,516,073	7,540,573	155,424	978,375	1,021,164	9,695,536

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

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

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

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

10. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - other	Infrastructure - bridges	Works in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
As at 1 July 2019						
Gross balance at 1 July 2019	153,265,164	899,241	6,246,096	7,176,074	-	167,586,575
Accumulated depreciation at 1 July 2019	(41,877,932)	(246,671)	(3,421,466)	(4,841,048)	-	(50,387,117)
Balance at 1 July 2019	111,387,232	652,570	2,824,630	2,335,026	-	117,199,458
Additions	774,009	-	-	-	746,567	1,520,576
Depreciation expense	(3,181,426)	(11,240)	(215,942)	(119,126)	-	(3,527,734)
Balance at 30 June 2020	108,979,815	641,330	2,608,688	2,215,900	746,567	115,192,300
Comprises:						
Gross balance at 30 June 2020	154,039,173	899,241	6,246,096	7,176,074	746,567	169,107,151
Accumulated depreciation at 30 June 2020	(45,059,358)	(257,911)	(3,637,408)	(4,960,174)	-	(53,914,851)
Balance at 30 June 2020	108,979,815	641,330	2,608,688	2,215,900	746,567	115,192,300
Additions	1,956,978	97,058	25,163	360	-	2,079,559
Depreciation expense	(3,201,059)	(11,400)	(216,337)	(119,127)	-	(3,547,923)
Transfers	746,567	-	-	-	(746,567)	-
Balance at 30 June 2021	108,482,301	726,988	2,417,514	2,097,133	-	113,723,936
Comprises:						
Gross balance at 30 June 2021	156,742,718	996,299	6,271,259	7,176,434	-	171,186,710
Accumulated depreciation at 30 June 2021	(48,260,417)	(269,311)	(3,853,745)	(5,079,301)	-	(57,462,774)
Balance at 30 June 2021	108,482,301	726,988	2,417,514	2,097,133	-	113,723,936

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

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

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

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

SHIRE OF VICTORIA PLAINS NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

Revaluation

The fair value of land, buildings, 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.

AUSTRALIAN ACCOUNTING STANDARDS

Revaluation (Continued)

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.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is 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.

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	-	-	-	-	-	-	-	-	30,000	30,000	-	-
Buildings - non-specialised	-	-	-	-	-	-	-	-	94,669	40,909	-	(53,760)
Plant and equipment	-	-	-	-	3,200	4,100	900	-	-	-	-	-
Motor vehicles	49,809	77,864	28,055	-	46,700	78,200	31,500	-	-	-	-	-
	49,809	77,864	28,055	-	49,900	82,300	32,400	-	124,669	70,909	-	(53,760)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$
Plant and Equipment Transport				
Mitsubishi ASX LS 2WD - CDO	6,691	12,272	5,581	-
Toyota Prado 3.0L Turbo Diesel	21,740	29,682	7,942	-
Toyota Prado 2017 - CEO	21,378	35,910	14,532	-
	49,809	77,864	28,055	-

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$	\$
Infrastructure - other	10,500	-
	10,500	-

(c) Temporarily Idle Assets

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

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

11. FIXED ASSETS

(d) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	18,057	19,423	19,388
Buildings - specialised	123,029	122,782	122,564
Furniture and equipment	21,780	23,253	22,849
Plant and equipment	120,469	127,594	127,368
Motor vehicles	91,343	91,034	90,872
Infrastructure - roads	3,201,059	3,171,340	3,181,426
Infrastructure - footpaths	11,400	11,260	11,240
Infrastructure - other	216,337	216,326	215,942
Infrastructure - bridges	119,127	112,408	119,126
	3,922,601	3,895,420	3,910,775

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets:	
- formation	not depreciated
- pavement	100 years
seal:	
- bituminous seals	15 to 20 years
- asphalt surfaces	20 years
Gravel roads:	
- formation	not depreciated
- pavement	50 years
Formed roads (unsealed):	
- formation	not depreciated
- pavement	50 years
Footpaths - slab	40 to 60 years
Sewerage piping	80 years
Water supply piping and drainage systems	17 to 90 years
Bridges	60 years
Other infrastructure	15 to 80 years

Depreciation on revaluation

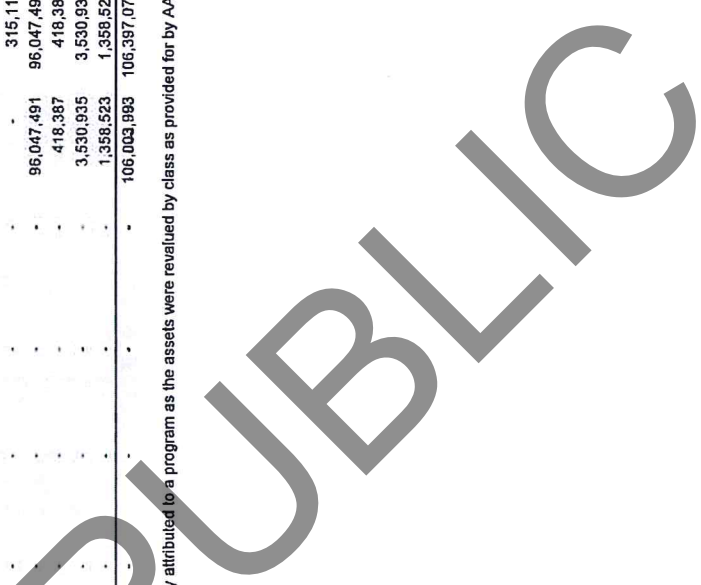
When an item of property, plant and equipment is revalued, the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For property, plant and equipment, the gross carrying amount is restated by reference to observable market data. For infrastructure, the gross carrying amount is restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses.

SHIRE OF VICTORIA PLAINS
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FOR THE YEAR ENDED 30 JUNE 2021

12. REVALUATION SURPLUS

	2021 Opening Balance	2021 Change in Accounting Policy	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	4,648,657	-	-	-	-	4,648,657	-	-	-	-	4,648,657
Furniture and equipment	-	-	-	-	-	-	(77,975)	-	-	(77,975)	-
Plant and equipment	-	-	-	-	-	-	(315,111)	-	-	(315,111)	-
Roads	96,047,491	-	-	-	-	96,047,491	-	-	-	-	96,047,491
Footpaths	418,387	-	-	-	-	418,387	-	-	-	-	418,387
Other	3,530,935	-	-	-	-	3,530,935	-	-	-	-	3,530,935
Bridges	1,358,523	-	-	-	-	1,358,523	-	-	-	-	1,358,523
	106,003,993	-	-	-	-	106,003,993	(393,086)	-	-	(393,086)	106,003,993

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



**SHIRE OF VICTORIA PLAINS
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FOR THE YEAR ENDED 30 JUNE 2021**

13. TRADE AND OTHER PAYABLES

	<u>2021</u>	<u>2020</u>
	\$	\$
Current		
Sundry creditors	588,045	338,705
Prepaid rates	25,654	33,214
Accrued salaries and wages	23,384	18,574
ATO liabilities	15,811	39
Bonds and deposits held	27,126	15,716
Accrued expenditure	27,500	18,417
	<u>707,520</u>	<u>424,665</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

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

14. CONTRACT LIABILITIES

	<u>2021</u>	<u>2020</u>
	\$	\$
Current		
Contract liabilities	234,327	209,544
	<u>234,327</u>	<u>209,544</u>

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

	<u>Contract liabilities</u>	<u>Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity</u>
	\$	\$
Less than 1 year	234,327	-
	<u>234,327</u>	<u>-</u>

SIGNIFICANT ACCOUNTING POLICIES

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.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

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

**SHIRE OF VICTORIA PLAINS
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15. INFORMATION ON BORROWINGS

	2021		2020		30-Jun-21		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2020		30 June 2020	
	2021	2020	Actual	Interest	Actual	Interest	Actual	Interest	Budget	Interest	Budget	Interest	Budget	Interest	Budget	Interest	Actual	Interest	Actual	Interest	Actual	Interest
(a) Borrowings																						
Current	59,932	56,336																				
Non-current	246,615	305,285																				
	<u>306,547</u>	<u>364,621</u>																				
(b) Repayments - Borrowings																						
Particulars	Loan Number	Institution	Interest Rate	Actual Principal 1 July 2020	Actual Interest expense 30-Jun-21	Actual Principal repayments 30 June 2021	Actual Interest repayments 30 June 2021	Actual Principal outstanding 30 June 2021	Budget Principal 1 July 2020	Budget Interest expense 30 June 2021	Budget Principal repayments 30 June 2021	Budget Interest repayments 30 June 2021	Budget Principal outstanding 30 June 2021	Actual Principal 1 July 2019	Actual Interest expense 30 June 2020	Actual Principal repayments 30 June 2020	Actual Interest repayments 30 June 2020	Actual Principal outstanding 30 June 2020				
Recreation and culture	82	WATC	4.48%	40,606	1,791	(19,682)	(1,844)	20,703	40,275	1,937	(19,691)	(1,937)	20,584	59,459	2,433	(19,838)	(2,546)	40,608				
Calligini Sports Pavilion	84	WATC	2.49%	118,572	2,434	(17,028)	(3,652)	101,845	118,609	3,660	(17,028)	(3,660)	101,580	136,360	3,372	(16,613)	(3,547)	119,572				
Plawehing Water Supply				160,080	4,185	(36,721)	(4,966)	122,648	159,884	3,597	(36,720)	(3,597)	122,104	195,819	9,805	(33,431)	(8,983)	160,080				
Self Supporting Loans	83	WATC	2.68%	204,541	4,615	(20,300)	(4,957)	183,689	203,553	7,417	(19,544)	(7,417)	184,009	223,500	7,676	(18,521)	(8,114)	204,541				
Recreation and culture				204,541	4,615	(20,300)	(4,957)	183,689	203,553	7,417	(19,544)	(7,417)	184,009	223,500	7,676	(18,521)	(8,114)	204,541				
Calligini Football Club																						
				364,621	8,800	(57,021)	(9,883)	306,547	362,437	13,014	(56,264)	(13,014)	306,173	419,319	13,481	(53,972)	(14,207)	364,621				

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 6 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

15. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

There were no new loan borrowings during the 2020/21 financial year.

	2021	2020
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	300,000	300,000
Bank overdraft at balance date	-	-
Credit card limit	15,000	20,000
Credit card balance at balance date	(1,659)	(1,011)
Total amount of credit unused	313,341	318,989
Loan facilities		
Loan facilities - current	59,932	58,336
Loan facilities - non-current	246,615	306,285
Total facilities in use at balance date	306,547	364,621
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

Borrowing costs are recognised as an expense when incurred.

Risk

Information regarding exposure to risk can be found at Note 30.

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16. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current	131,244	86,951	218,195
Non-current	-	32,885	32,885
	<u>131,244</u>	<u>119,836</u>	<u>251,080</u>
Movement in provision			
Balance at 30 June 2021	<u>(12,559)</u>	<u>(40,830)</u>	<u>(53,389)</u>
	<u>118,685</u>	<u>79,006</u>	<u>197,691</u>
Comprises			
Current	118,685	37,044	155,729
Non-current	-	41,962	41,962
	<u>118,685</u>	<u>79,006</u>	<u>197,691</u>
	<u>2021</u>	<u>2020</u>	
Amounts are expected to be settled on the following basis:	\$	\$	
Less than 12 months after the reporting date	105,161	140,051	
More than 12 months from reporting date	100,361	111,029	
Expected reimbursements from other WA local governments	(7,831)	-	
	<u>197,691</u>	<u>251,080</u>	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

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17. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, and bank overdrafts.

	Notes	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and cash equivalents	3	2,281,843	817,020	1,474,231
Reconciliation of Net Result to Cash Provided By Operating Activities				
Net result for the period		(894,406)	(62,359)	(2,177,981)
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		-	-	(864)
Depreciation on non-current assets		3,922,601	3,895,420	3,910,775
(Profit)/loss on sale of asset		(28,055)	(32,400)	53,760
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		12,042	50,183	358,455
(Increase)/decrease in other financial assets		13,643	-	(8,505)
(Increase)/decrease in inventories		(9,824)	-	12,085
(Increase)/decrease in contract assets		(129,267)	-	-
Increase/(decrease) in trade and other payables		282,855	(286,258)	(240,243)
Increase/(decrease) in employee related provisions		(53,389)	-	-
Increase/(decrease) in accrued interest		(1,053)	-	(727)
Increase/(decrease) in other provisions		-	-	48,514
Increase/(decrease) in other liabilities		24,783	-	200,257
Non-operating grants, subsidies and contributions		(1,879,646)	(3,526,055)	(1,186,184)
Net cash provided by operating activities		1,260,284	38,531	969,342

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18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	58,679	34,300
General purpose funding	2,332,839	1,432,383
Law, order, public safety	803,070	838,380
Education and welfare	6,320	7,146
Housing	2,166,259	2,202,833
Community amenities	2,281,647	2,406,021
Recreation and culture	4,673,375	4,871,234
Transport	112,314,191	113,497,981
Economic services	177,944	186,089
Other property and services	1,384,783	1,420,971
	<u>126,199,107</u>	<u>126,897,338</u>

19. CONTINGENT LIABILITIES

The Shire operates three refuse sites:

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

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

The Shire may need to rehabilitate these refuse sites after closure. The rehabilitation cost will be determined once the post-closure rehabilitation plans are prepared.

SHIRE OF VICTORIA PLAINS
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20. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cr. Pauline Bantock			
President's annual allowance	6,500	6,500	5,281
Meeting attendance fees	7,500	7,500	7,500
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	-	783	2,463
	15,000	15,783	16,244
Cr. David Lovelock			
Deputy President's annual allowance	1,625	1,625	2,844
Meeting attendance fees	7,500	7,500	7,500
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	-	783	-
	10,125	10,908	11,344
Cr. Stephanie Penn			
Meeting attendance fees	7,500	7,500	7,500
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	-	783	1,555
	8,500	9,283	10,055
Cr. Neville Clarke			
Meeting attendance fees	7,500	7,500	7,500
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	-	783	528
	8,500	9,283	9,028
Cr. Jaymie King			
Meeting attendance fees	7,500	7,500	7,500
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	-	783	-
	8,500	9,283	8,500
Cr. Jim Kelley			
Meeting attendance fees	7,500	7,500	5,625
Annual allowance for ICT expenses	1,000	1,000	750
Travel and accommodation expenses	191	782	984
	8,691	9,282	7,359
Cr. Jacqueline Corless-Crowther			
Meeting attendance fees	3,125	7,500	7,500
Annual allowance for ICT expenses	500	1,000	1,000
Travel and accommodation expenses	-	782	-
	3,625	9,282	8,500
Cr. Andrew Broadhurst			
Meeting attendance fees	1,875	-	1,875
Annual allowance for ICT expenses	250	-	250
Travel and accommodation expenses	-	-	299
	2,125	-	2,424
Cr. Gary O'Brien			
Meeting attendance fees	3,750	-	-
Annual allowance for ICT expenses	500	-	-
	4,250	-	-
	69,316	73,104	73,454

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	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
20. ELECTED MEMBERS REMUNERATION (Continued)			
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	6,500	6,500	5,281
Deputy President's allowance	1,625	1,625	2,844
Meeting attendance fees	53,750	52,500	52,500
Annual allowance for ICT expenses	7,250	7,000	7,000
Travel and accommodation expenses	191	5,479	5,829
	<u>69,316</u>	<u>73,104</u>	<u>73,454</u>

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21. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
The total of remuneration paid to KMP of the Shire during the year are as follows:	\$	\$
Short-term employee benefits	305,742	354,384
Post-employment benefits	43,521	46,326
Other long-term benefits	15,514	6,546
	364,777	407,255

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

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

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

	2021 Actual	2020 Actual
The following transactions occurred with related parties:	\$	\$
Purchase of goods and services	-	3,810

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP employed by the Shire under normal employment terms and conditions.

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

iii. Entities subject to significant influence by the Shire

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

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22. JOINT ARRANGEMENTS

(a) Share of joint operations

The following investments have been classified as Joint Operations.

(i) Calingiri - Lot 23 and 24 Harrington Street

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

Financial Contributions	Shire	Homeswest	Total	Interests
	\$	\$	\$	%
Land Contribution	26,318	-	26,318	18.98%
Construction Costs	80,273	455,097	535,370	81.02%
	106,591	455,097	561,688	100%

(ii) Bolgart - Lot 184 and 191 George Street

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

Financial Contributions	Shire	Homeswest	Total	Interests
	\$	\$	\$	%
Land Contribution	11,858	1,771	13,629	18.00%
Construction Costs	44,500	258,145	302,645	82.00%
	56,358	259,916	316,274	100%
Total Financial Contribution	162,949	715,013	877,962	

(b) Joint Arrangement Information

(i) Non-current Assets

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Land and Buildings	242,500	225,523	242,500
Accumulated Depreciation	(21,547)	(21,547)	(17,247)
	220,953	203,976	225,253

(ii) Statement of Comprehensive Income

Revenue			
Fees and Charges	22,603	31,790	31,781
Expenses			
Employee Costs	(7,761)	(3,550)	(1,577)
Materials and Contracts	(9,193)	(1,010)	(1,118)
Insurance	(7,209)	(2,772)	(2,771)
Utilities	(11,032)	-	-
Depreciation	(4,300)	(4,300)	(4,300)
	(16,892)	20,158	22,015

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

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

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

Interests in joint arrangements (Continued)

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

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23. MAJOR LAND TRANSACTIONS

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

24. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

25. TRUST FUNDS

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

26. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

27. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

	2021	2020
	\$	\$
Contracted for:		
- capital expenditure projects	-	-
Payable:		
- not later than one year	-	-

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28. RATING INFORMATION

(a) Rates

RATE TYPE Differential general rate / general rate	Number of Properties	2020/21 Actual		2020/21 Actual Interim Rates	2020/21 Actual Back Rates	2020/21 Budget		2020/21 Budget Interim Rate	2020/21 Budget Back Rate	2020/21 Budget		2019/20 Actual Total
		Rateable Value	Revenue			Rate	Revenue			Rate	Revenue	
Gross rental valuations												
General GRV	162	1,790,738	197,057	-	-	-	197,056	-	-	-	197,056	189,312
Unimproved valuations												
General UV	327	332,062,500	2,435,014	(1,242)	961	2,434,733	2,434,677	-	-	-	2,434,677	2,267,596
Sub-Total	489	333,853,238	2,632,071	(1,242)	961	2,631,790	2,631,733	-	-	-	2,631,733	2,456,908
Minimum payment \$												
Gross rental valuations												
General GRV	66	93,142	29,964	-	-	29,964	29,964	-	-	-	29,964	28,392
Unimproved valuations												
General UV	58	2,111,235	34,510	1,154	-	35,664	33,320	-	-	-	33,320	30,316
Sub-Total	124	2,204,377	64,474	1,154	-	65,628	63,284	-	-	-	63,284	58,708
Total amount raised from general rate Ex-gratia rates Totals	613	336,057,615	2,696,545	(89)	961	2,697,418	2,695,017	-	-	-	2,695,017	2,515,616
						2,697,418	2,695,017				2,695,017	2,515,616
						80,571	76,000				76,000	75,744
						2,777,989	2,771,017				2,771,017	2,591,359

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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

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28. RATING INFORMATION (Continued)

(b) Specified Area Rate

No specified area rates were imposed by the Shire during the year ended 30 June 2021.

(c) Service Charges

No service charges were imposed by the Shire during the year ended 30 June 2021.

Rates Discounts

No rates discount was offered by the Shire during the year ended 30 June 2021.

(d) Waivers or Concessions

No waivers or concessions were offered by the Shire during the year ended 30 June 2021.

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan	Instalment Plan	Unpaid Rates
		Admin Charge	Interest Rate	Interest Rate
		\$	%	%
Option One				
Single full payment	02-Sep-20	-	-	8.00%
Option Two				
First instalment	02-Sep-20	-	-	8.00%
Second instalment	04-Nov-20	6.00	5.50%	8.00%
Third instalment	06-Jan-21	6.00	5.50%	8.00%
Fourth instalment	10-Mar-21	6.00	5.50%	8.00%
		2021 Actual	2021 Budget	2020 Actual
		\$	\$	\$
Interest on unpaid rates		4,744	5,080	5,078
Interest on instalment plan		10,084	8,550	8,549
Interest on ESL penalty		149	190	193
Charges on instalment plan		2,436	2,400	2,400
		17,413	16,220	16,220

SHIRE OF VICTORIA PLAINS
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29. RATE SETTING STATEMENT INFORMATION

NOTES	2020/21	2020/21	2020/21	2019/20
	(30 June 2021 Carried Forward)	Budget (30 June 2021 Carried Forward)	(1 July 2020 Brought Forward)	(30 June 2020 Carried Forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a)	(28,055)	(32,400)	-
Less: Fair value adjustments to financial assets at fair value through profit and loss		-	-	(864)
Movement in employee benefit provisions (non-current)		9,077	-	(2,638)
Add / (Less): Reclassification of accrued interest on borrowings		(1,053)	-	2,183
Add: Loss on disposal of assets	11(a)	-	-	53,760
Add: Depreciation on non-current assets	11(d)	3,922,601	3,895,420	3,910,775
Non cash amounts excluded from operating activities		3,902,570	3,863,020	3,963,216
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4	(538,866)	(435,659)	(564,979)
Less: Financial assets at amortised cost - self supporting loans	6(a)	(20,762)	(19,544)	(19,432)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings	15(a)	59,932	56,264	58,336
Total adjustments to net current assets		(499,696)	(398,939)	(528,258)
Net current assets used in the Rate Setting Statement				
Total current assets		2,550,873	966,827	1,628,525
Less: Total current liabilities		(1,157,508)	(567,888)	(910,740)
Less: Total adjustments to net current assets		(499,696)	(398,939)	(528,258)
Net current assets used in the Rate Setting Statement		893,669	-	191,710

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30. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2021	0.05%	2,281,843	612,083	1,669,170	590
2020					
Cash and cash equivalents	0.22%	1,474,231	410,025	1,063,616	590

Sensitivity analysis

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

	2021	2020
Impact of a 1% movement in interest rates on profit and loss and equity*	\$ 16,692	\$ 10,636

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs.

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

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30. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 and 30 June 2020 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	4.03%	4.03%	4.03%	4.03%	
Gross carrying amount	13,799	9,766	7,237	14,816	45,618
Loss allowance	556	394	292	596	1,838
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	7.63%	
Gross carrying amount	320	17,637	6,364	9,978	34,300
Loss allowance	-	-	-	762	762

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables:

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	1.00%	1.00%	1.00%	1.00%	
Gross carrying amount	9,645	598	40	12,961	23,244
Loss allowance	97	6	-	130	233
30 June 2020					
Trade and other receivables					
Expected credit loss	0.52%	0.00%	0.00%	100.00%	
Gross carrying amount	71,556	74	-	502	72,132
Loss allowance	374	-	-	502	876

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30. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

(c) Liquidity risk

Payables and borrowings

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Trade and other payables	707,520	-	-	707,520	707,520
Borrowings	66,692	217,132	51,695	335,519	306,547
Contract liabilities	234,327	-	-	234,327	234,327
	1,008,539	217,132	51,695	1,277,366	1,248,394
2020					
Trade and other payables	426,809	-	-	426,809	426,809
Borrowings	66,755	248,348	87,171	402,274	364,621
	493,564	248,348	87,171	829,083	791,430

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31. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 1059 Service Concession Arrangements: Grantors

Service concession assets are those assets where a third-party operator constructs assets for the Shire, upgrades existing assets of the Shire or uses existing assets of the Shire to operate and maintain the assets to provide a public service, for a specified period of time. The Shire has considered the requirements of AASB 1059 *Service Concession Arrangements: Grantors* and confirms that the Shire has no existing arrangements that fall within the scope of this standard.

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32. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116 31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

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33. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE	
To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	
To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE	
To provide and maintain housing.	Provision and maintenance of elderly residents housing.
HOUSING	
To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
COMMUNITY AMENITIES	
To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT	
To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	
To help promote the Shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	
To monitor and control the Shire's overhead operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

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34. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	1.96	0.94	0.99
Asset consumption ratio	0.68	0.70	0.72
Asset renewal funding ratio	0.51	0.96	1.12
Asset sustainability ratio	0.50	0.35	0.86
Debt service cover ratio	17.34	8.23	(8.54)
Operating surplus ratio	(0.90)	(1.16)	(1.60)
Own source revenue coverage ratio	0.42	0.38	0.34

The above ratios are calculated as follows:

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