



PUBLIC ATTACHMENTS

Ordinary Council Meeting

29 September 2021

SCHEDULE OF ACCOUNTS PAID - AUGUST 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10158	04/08/2021	Australian Services Union	Payroll deductions - Union fees		\$ 51.80		
DEDUCTION	07/07/2021		Payroll deductions - Union fees	\$ 25.90			
DEDUCTION	21/07/2021		Payroll deductions - Union fees	\$ 25.90			
EFT10159	04/08/2021	Australian Taxation Office	Payroll deductions/ FBT return 2021		\$ 23,733.83		
FBT 2021	01/06/2021		FBT Return 2021	\$ 2,700.83			
DEDUCTION	07/07/2021		Payroll deductions - PAYG	\$ 10,083.00			
DEDUCTION	21/07/2021		Payroll deductions - PAYG	\$ 10,950.00			
EFT10160	04/08/2021	Child Support Agency	Payroll deductions		\$ 383.10		
DEDUCTION	07/07/2021		Payroll deductions	\$ 383.10			
EFT10161	04/08/2021	ATL Event Management	Shire of Victoria Plains 150th Anniversary Event Management		\$ 2,543.75		
00001635	14/07/2021		Shire of Victoria Plains 150th Anniversary Event Management	\$ 2,543.75			
EFT10162	04/08/2021	Avon Waste	Refuse collection - 16 July 2021		\$ 1,660.48	L	
00045203	16/07/2021		Refuse collection - 16 July 2021	\$ 1,660.48			
EFT10163	04/08/2021	Courier Australia - Toll Group	Delivery parcels		\$ 16.94		
0292-S432105	25/07/2021		Delivery parcels	\$ 16.94			
EFT10164	04/08/2021	Department of Water and Environmental Regulation	Bolgart Refuse Site - Licence renewal application fee		\$ 974.40		
L6956/1997/12	03/08/2021		Bolgart Refuse Site - Licence renewal application fee	\$ 974.40			
EFT10165	04/08/2021	Fulton Hogan Industries Pty Ltd	Purchased 8 tons Coldmix for Road Patching		\$ 1,628.00		
15432306 RI	27/07/2021		Purchased 8 tons Coldmix for Road Patching	\$ 1,628.00			
EFT10166	04/08/2021	Local Health Authorities Analytical Committee	Annual service 2021/2022		\$ 396.00		
MA2021 120	22/07/2021		Annual service 2021/2022	\$ 396.00			
EFT10167	04/08/2021	Paul And Wendy Cleaning Services	Managing of the refuse sites Calingiri & Bolgart 27/08/21 to 08/08/21		\$ 1,707.04	L	
006	02/08/2021		Managing of the refuse sites Calingiri & Bolgart 27/08/21 to 08/08/21	\$ 1,707.04			
EFT10168	04/08/2021	Pithara Electrical Pty Ltd / Greg Alan Electrical	Test and Tag electrical equipment at Depot		\$ 1,081.50	L	
IV00000000114	28/07/2021	Airconditioning & Refrigeration	Test and Tag electrical equipment at Depot	\$ 1,081.50			
EFT10169	04/08/2021	WA Local Government Association	WALGA Subscriptions 1 July 2021 to 30 June 2022		\$ 18,945.05		
L3087987	16/07/2021		WALGA Subscriptions 1 July 2021 to 30 June 2022	\$ 18,945.05			
EFT10170	04/08/2021	Yeti's Records Management Consultancy	Records Management - Develop & Implement Record Management & Provide Staff Training.		\$ 2,024.00		
00000326	20/07/2021		Records Management - Develop & Implement Record Management & Provide Staff Training.	\$ 2,024.00			

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10171	05/08/2021	Exurban Rural and Regional Planning	Town planning consultancy services 21/22		\$ 9,840.69		
URP-4066	04/08/2021		Town planning consultancy services 21/22	\$ 9,840.69			
EFT10172	05/08/2021	Fitzgerald Strategies	HR consultancy fees		\$ 5,108.87		
00002133	31/07/2021		HR consultancy fees	\$ 5,108.87			
EFT10173	05/08/2021	Gavin Eastwood	Maintenance work in Yerecoin, Calingiri, and public toilet		\$ 1,540.00	L	
100	04/08/2021		Replaced pavers at Yerecoin wayside toilets, Repair timber toiet at Calingiri Playgroun, and repair wall in Gents public toilets, and replaced toilet roll dispenser	\$ 1,540.00			
EFT10174	05/08/2021	LGIS Risk Management	Risk Co-Ordinator Avon/Central Midlands		\$ 3,941.89		
156-021516	28/06/2021		Risk Co-Ordinator Avon/Central Midlands	\$ 3,941.89			
EFT10175	05/08/2021	Mogumber & Districts Progress Association	Cleaning public toilets & emptying rubbish bins at Mogumber from		\$ 1,422.35	L	
24	28/07/2021		Cleaning public toilets & emptying rubbish bins at Mogumber from	\$ 1,422.35			
EFT10176	05/08/2021	Shirley Suzanne Mcdonnell	Contract Administration Assistant Services		\$ 1,312.50		
001	04/08/2021		Contract Administration Assistant Services	\$ 1,312.50			
EFT10177	09/08/2021	Department of Primary Industries & Regional	Grant returned - Trainership cancelled		\$ 33,000.00		F
GRANT 2019	01/06/2021		Grant returned - Trainership cancelled	\$ 33,000.00			
EFT10178	12/08/2021	ATL Event Management	Shire of Victoria Plains 150th Anniversary Event Management - 50% progress payment		\$ 5,087.50		
00001637	11/08/2021		Shire of Victoria Plains 150th Anniversary Event Management - 50% progress payment	\$ 5,087.50			
EFT10179	12/08/2021	Daniel Jennis	Contract Cleaning from 25/07 to 06/08/2021		\$ 1,518.00	L	
JUL-AUG 2021	25/07/2021		Contract Cleaning from 25/07 to 06/08/2021	\$ 1,518.00			
EFT10180	12/08/2021	Dun Direct Pty Ltd	Delivery of 10,000 lt. diesel to Depot		\$ 13,299.00	L	
000100568499	29/07/2021		Delivery of 10,000 lt. diesel to Depot	\$ 13,299.00			
EFT10181	12/08/2021	Fletcher Family Trust T/A Strategic Teams	Governance support:		\$ 5,280.00		
0474	09/08/2021		Governance support for week end 30/7/2021	\$ 2,640.00			
0475	09/08/2021		Governance support for week end 6/8/2021	\$ 2,640.00			
EFT10182	12/08/2021	Glenn Moir	Ceiling in stage area Piawaning Hall Rake ceiling and cornice above stage area Bulk heads and access panels for lighting		\$ 8,800.00	L	
CEILING	12/08/2021		Ceiling in stage area Piawaning Hall Rake ceiling and cornice above stage area Bulk heads and access panels for lighting	\$ 8,800.00			
EFT10183	12/08/2021	KA Tyres & Battery's	Tyres and labour:		\$ 1,607.17	L	
291	01/08/2021		Nissan D40 King Cab service ute- x4 255/70R16 Tyres	\$ 827.20			
290	01/08/2021		Nissan Navarra 4x4 - x2 245/70R 16 Tyres & labour	\$ 394.80			
289	01/08/2021		ISUZU D-MAXVP000 - Complete Service	\$ 385.17			

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10184	12/08/2021	Linsey Cotter	Cleaner reliever for 4th, 5th, 6th August 2021 at the Bolgart public toilets and Caravan Park.		\$ 157.50	L	
6	06/08/2021		Cleaner reliever for 4th, 5th, 6th August 2021 at the Bolgart public toilets and Caravan Park.	\$ 157.50			
EFT10185	12/08/2021	RSM Australia Pty Ltd atf Birdanco Practice Trust	Accounting services for May 2021		\$ 10,883.72		
290028331	26/05/2021		Accounting services for May 2021	\$ 10,883.72			
EFT10186	12/08/2021	Rajaforad Pty Ltd	Purchases for the month of July 2021		\$ 5,168.83	L	
JULY 21 ACC 7	01/07/2021		Depot expenses for July 2021	\$ 4,355.73			
JULY 21 ACC.3	31/07/2021		Office expenses for July 2021	\$ 813.10			
EFT10187	12/08/2021	Rural Infrastructure Services	Supply Project Management Services as per RFQ 20-21-16 - WSN		\$ 8,504.92	L	
1013	20/07/2021		Supply Project Management Services as per RFQ 20-21-16 - WSN	\$ 3,836.24			
1015	31/07/2021		Supply Project Management Services as per RFQ 20-21-16 - WSN	\$ 4,668.68			
EFT10188	12/08/2021	Thomas Culverwell	Contract cleaner for 12/07 to 06/08/2021		\$ 280.00	L	
21	12/07/2021		Contract cleaner for 12/07 to 06/08/2021	\$ 280.00			
EFT10189	12/08/2021	WA Contract Ranger Services Pty Ltd	Contract ranger services for 22/07 and 26/07/2021		\$ 1,870.00		
00003414	31/07/2021		Contract ranger services for 22/07 and 26/07/2021	\$ 1,870.00			
EFT10190	12/08/2021	Walkers Diesel Services	Maintenance VP3603		\$ 660.55	L	
1949	19/07/2021		Maintenance VP3603	\$ 660.55			
EFT10191	19/08/2021	BOC Limited	Oxygen indust G size and Dissolved Acetylene G size		\$ 25.45		
4028997409	29/07/2021		Oxygen indust G size and Dissolved Acetylene G size	\$ 25.45			
EFT10192	19/08/2021	Calingiri Traders	Tools Shed Maintenance for Depot (Tungsten Auger S4 100mm, S4 250mm, and Auger adaptor bobcat)		\$ 1,565.00	L	
90445 - ACC 7	21/07/2021		Tools Shed Maintenance for Depot (Tungsten Auger S4 100mm, S4 250mm, and Auger adaptor bobcat)	\$ 1,565.00			
EFT10193	19/08/2021	Civic Legal Pty Ltd	Legal advice:		\$ 3,963.03		
508427	30/06/2021		Advice on unreasonable conduct	\$ 2,841.03			
508428	30/06/2021		Advice on unreasonable conduct	\$ 1,122.00			
EFT10194	19/08/2021	Fletcher Family Trust T/A Strategic Teams	Governance support for week end 13th August 2021		\$ 2,640.00		
0477	16/08/2021		Governance support for week end 13th August 2021	\$ 2,640.00			
EFT10195	19/08/2021	Gavin Eastwood	Repairs and maintenance on various Shire's facilities:		\$ 4,257.90	L	
1	12/08/2021		Admin office-new doors, cabinet and notice board installation; Depot - lock main door; Caravan park - lock code, fix leaking tap, Calingiri town - paving; Recreation centre - fit extractor fan	\$ 4,257.90			
EFT10196	19/08/2021	KA Tyres & Battery's	Full vehicle Service - Nissan King cab service ute		\$ 422.47	L	
297	05/08/2021		Full vehicle Service - Nissan King cab service ute	\$ 422.47			

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10197	19/08/2021	Nora Mc Gee	Travel expenses reimbursed for delivery of newsletter and book exchange on 12/08/2021		\$ 64.62	L	
SOUTH WEST	12/08/2021		Travel expenses reimbursed for delivery of newsletter and book exchange on 12/08/2021	\$ 64.62			
EFT10198	19/08/2021	Paul And Wendy Cleaning Services	Managing of the refuse sites Calingiri and Bolgart for 09/08 to 22/08/2021		\$ 4,310.76	L	
007	16/08/2021		Managing of the refuse sites Calingiri and Bolgart for 09/08 to 22/08/2021	\$ 4,310.76			
EFT10199	19/08/2021	Reward Caramic Products	Ventilation System for Calingiri Hall room		\$ 1,290.00		
30322	21/07/2021		Ventilation System for Calingiri Hall room	\$ 1,290.00			
EFT10200	19/08/2021	Ringa Civil	Wet hire of maintenance grader to undertake winter maintenance grade of the Shire's unsealed roads for July 2021. As per RFT 02-2020/21.		\$ 16,104.00		
INV-1056	21/07/2021		Wet hire of maintenance grader to undertake winter maintenance grade of the Shire's unsealed roads for July 2021. As per RFT 02-2020/21.	\$ 16,104.00			
EFT10201	19/08/2021	Shirley Suzanne Mcdonnell	Contract Administration Assistant Services for period ending 18/08/2021		\$ 1,218.75		
002	18/08/2021		Contract Administration Assistant Services for period ending 18/08/2021	\$ 1,218.75			
EFT10202	19/08/2021	Stewart & Heaton Clothing Co Pty Ltd	Uniform - Community Safety Officer		\$ 551.03		
SIN-3411022	30/07/2021		Uniform - Community Safety Officer	\$ 551.03			
EFT10203	19/08/2021	Tourism Council Western Australia Ltd	Renewal - VCWA Non-Golden I Membership 2021/2022		\$ 289.00		
00003155	08/06/2021		Renewal - VCWA Non-Golden I Membership 2021/2022	\$ 289.00			
EFT10204	19/08/2021	Wallis Computer Solutions	Monthly NBN wireless services:		\$ 1,386.00		
21236	01/02/2021		Monthly NBN wireless services for Feb 2021	\$ 693.00			
22012	02/08/2021		Monthly NBN Wireless Service for August 2021	\$ 693.00			
EFT10205	19/08/2021	Workwear Group	Admin Staff uniforms 20/21		\$ 1,496.00		
13099429	22/04/2021		Admin Staff uniforms 20/21	\$ 1,496.00			
EFT10206	19/08/2021	Yeti's Records Management Consultancy	Record Management - Develop & Implement Record Management & Provide Staff Training:		\$ 7,673.60		
00000329	27/07/2021		Synergy Staff Training from 27/08, 28/08, and 29/08/2021	\$ 1,760.00			
00000333	10/08/2021		Record Management- Develop & Implement Record Management & Provide Staff Training for 10/08, 11/08, and 12/08/2021	\$ 2,112.00			
0000331	10/08/2021		RECORDS MANAGEMENT - Develop & Implement Record Management & Provide Staff Training on 03/08, 04/8, and 5/08/2021	\$ 3,801.60			
EFT10207	19/08/2021	Australian Services Union	Payroll deductions - Union fees		\$ 51.80		
DEDUCTION	04/08/2021		Payroll deductions - Union fees	\$ 25.90			
DEDUCTION	18/08/2021		Payroll deductions - Union fees	\$ 25.90			

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
EFT10208 DEDUCTION DEDUCTION	19/08/2021 04/08/2021 18/08/2021	Australian Taxation Office	Payroll deductions - PAYG Payroll deductions - PAYG Payroll deductions - PAYG	\$ 12,990.00 13,511.00	\$ 26,501.00		
EFT10209 DEDUCTION DEDUCTION	19/08/2021 18/08/2021 18/08/2021	Child Support Agency	Payroll deductions Payroll deductions Payroll deductions	\$ 77.55 77.55	\$ 155.10		
EFT10210 00045473	25/08/2021 30/07/2021	Avon Waste	Refuse collection - 21 July 2021 Refuse collection - 21 July 2021	\$ 2,303.54	\$ 2,303.54	L	
EFT10211 00004878	25/08/2021 01/07/2021	Castledine Gregory Law & Mediation	Legal advice on Mogumber Reserve - Heritage - April 2021 Legal advice on Mogumber Reserve - Heritage - April 2021	\$ 3,194.40	\$ 3,194.40		
EFT10212 2122005	25/08/2021 30/07/2021	Dallywater Consulting	Contract Environmental Health Services - Handover and services for the period 28 June 2021 to 30 July 2021 Contract Environmental Health Services - Handover and services for the period 28 June 2021 to 30 July 2021	\$ 6,371.90	\$ 6,371.90		
EFT10213 20.08.21	25/08/2021 20/08/2021	Daniel Jennis	Cleaning services - various Shires facilities from 9 August 2021 to 20 August 2021 Cleaning services - various Shires facilities from 9 August 2021 to 20 August 2021	\$ 1,386.00	\$ 1,386.00	L	
EFT10214 517	25/08/2021 31/07/2021	King Farming Pty Ltd	Hire of Bulldozer, Loader, Truck and Side Tipper Hire of Bulldozer, Loader, Truck and Side Tipper	\$ 32,815.50	\$ 32,815.50	L	
EFT10215 1903 1949 1955 1961 1966 1965 1967 1978 1977 1976	30/08/2021 14/05/2021 19/07/2021 27/07/2021 28/07/2021 31/07/2021 31/07/2021 31/07/2021 07/08/2021 07/08/2021 07/08/2021	Walkers Diesel Services	Major repairs to various Shire's plant and equipment: Repair to VP49 PTK23 Mitzi Canter Seat Repairs to semi trailer dolly VP3603. Works include repairing electrical faults and air leak. Major repairs to Caterpillar Excavator including works to hydraulics and fuel system. Repairs and service to Volvo L70D loader. Includes servicing works and repairs to hydraulic hoses. Repairs to Shire Cat 120M grader for steering tilt cylinder and hydraulic hoses. Repairs to Hino 700 (VP195) truck. Works include repairs to air leak/lines and PTO. Repairs to Bolgart tip generator. supply and fit new battery and sloar panel (to retain charge in battery). Repairs to Volvo L70D Loader. Issue with fuel system (algae), clean tanks, filters and lines. Repairs to Bobcat trailer VP3513. Works include repairs/replacement of brake drums, replace two tyres, replace Service and repairs to Cat 120M grader. Works include 250hr service, remove and replace two dmaged side/front windscreens.	\$ 427.90 660.55 23,132.23 3,305.36 547.80 5,412.06 684.74 2,561.23 2,701.08 8,465.31	\$ 50,015.69	L	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
1975	07/08/2021		Repairs to trailer broom. Repairs included cleaning motor and electrical connections so as to be able to start broom.	\$ 1,101.10			
1973	07/08/2021		Repairs to flashing amber beacon to Cat 938 loader.	\$ 257.40			
1974	07/08/2021		Repairs to (windscreen) air vents for Hino 700 VP42 truck.	\$ 257.40			
1979	08/08/2021		Repairs to Dynapac CA362D roller bonnet.	\$ 501.53			
EFT Total				\$ 344,481.92	\$ 344,481.92		
DD12784.1	14/08/2021	Shire of Victoria Plains - Credit Card	Credit card charges for month of July 2021 - licences renewal		\$ 396.55		
JULY 2021	01/08/2021		Credit card charges for month of July 2021 - licences renewal	396.55			
DD12784.2	16/08/2021	Wright Express Australia Pty Ltd	Fuel charge charges - July 2021		\$ 518.68		
JULY 2021	01/08/2021		Fuel charge charges - July 2021	518.68			
Charge Cards Total				\$ 915.23	\$ 915.23		
DD12715.1	04/08/2021	Aware Super Pty Ltd	Payroll deductions and superannuation contributions:		\$ 2,825.68		
SUPER	04/08/2021		Superannuation contributions	2395.79			
SUPER	04/08/2021		Superannuation contributions	247.20			
DEDUCTION	04/08/2021		Payroll deductions	182.69			
DD12715.2	04/08/2021	North Superannuation	Superannuation contributions and payroll deductions:		\$ 1,560.05		
DEDUCTION	04/08/2021		Payroll deductions	172.00			
SUPER	04/08/2021		Superannuation contributions	1388.05			
DD12715.3	04/08/2021	Australian Super Pty Ltd	Superannuation contributions and payroll deductions:		\$ 744.01		
DEDUCTION	04/08/2021		Payroll deductions	126.50			
SUPER	04/08/2021		Superannuation contributions	617.51			
DD12715.4	04/08/2021	Lgia Super	Superannuation contributions and payroll deductions:		\$ 476.00		
DEDUCTION	04/08/2021		Payroll deductions	119.00			
SUPER	04/08/2021		Superannuation contributions	357.00			
DD12715.5	04/08/2021	BT Super For Life	Superannuation contributions		\$ 504.66		
SUPER	04/08/2021		Superannuation contributions	504.66			
DD12715.6	04/08/2021	AMP Generations Personal Superannuation Plan""	Superannuation contributions		\$ 238.00		
SUPER	04/08/2021		Superannuation contributions	238.00			
DD12727.1	03/08/2021	Synergy	Electricity charge from 10/05 to 10/06/2021		\$ 1,345.98		
2093275130	13/07/2021		Electricity charge from 10/05 to 10/6/2021 for Fire Station	0.10			
2021289502	13/07/2021		Electricity charge for Waterpump-Calingiri Sports ground from 10/05	1345.88			

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD12727.2 127492721	01/08/2021 18/07/2021	linet Limited	Internet Services for Mogumber Library for 1/8 to 1/9/2021 Internet Services for Mogumber Library for 1/8 to 1/9/2021		\$ 79.98		
DD12727.3 2029281518	02/08/2021 13/07/2021	Synergy	Electricity charge for Depot office from 04/05 to 01/07/2021 Electricity charge for Depot office from 04/05 to 01/07/2021	79.98 2222.31	\$ 2,222.31		
DD12731.1 T1000	03/08/2021 03/08/2021	Department Of Transport	Transport licensing Transactions Transport licensing Transactions		\$ 84.80		
DD12733.1 T1000	04/08/2021 04/08/2021	Department Of Transport	Transport licensing Transactions Transport licensing Transactions		\$ 193.85		
DD12736.1 T1000	09/08/2021 09/08/2021	Department Of Transport	Transport licensing Transactions Transport licensing Transactions		\$ 3,235.75		
DD12737.1 T311	05/08/2021 05/08/2021	Telstra Corporation Limited	Phone charge for 17July to 16 August 2021 Phone charge for 17July to 16 August 2021		\$ 658.55		
DD12737.2 T311	10/08/2021 10/08/2021	Telstra Corporation Limited	Phone charge from 22 July to 21 August 2021 Phone charge from 22 July to 21 August 2021		\$ 55.00		
DD12737.3 K985027350-7	16/08/2021 30/07/2021	Telstra Corporation Limited	Phone charge from 30/07 to 16/08/2021 Phone charge from 30/07 to 16/08/2021		\$ 1,066.75		
DD12737.4 2041291943	16/08/2021 27/07/2021	Synergy	Electricity for Bolgart Hall 27 May to 27/07/2021 Electricity for Bolgart Hall 27 May to 27/07/2021		\$ 265.97		
DD12737.5 2065291779	23/08/2021 02/08/2021	Synergy	Electricity for Streetlights 2 July to 02/08/2021 Electricity for Streetlights 2 July to 02/08/2021		\$ 1,383.05		
DD12743.1 T1000	10/08/2021 10/08/2021	Department Of Transport	Transport licensing Transactions Transport licensing Transactions		\$ 73.90		
DD12745.1 T1000	11/08/2021 11/08/2021	Department Of Transport	Transport licensing Transactions Transport licensing Transactions		\$ 49.40		
DD12747.1 T1000	16/08/2021 16/08/2021	Department Of Transport	Transport licensing Transactions Transport licensing Transactions		\$ 1,755.00		
DD12749.1 SUPER SUPER DEDUCTION	18/08/2021 18/08/2021 18/08/2021 18/08/2021	Aware Super Pty Ltd	Payroll deductions & superannuation contributions PE 18/08/21 Superannuation contributions Superannuation contributions Payroll deductions		\$ 2,779.45		
DD12749.2 DEDUCTION SUPER DEDUCTION	18/08/2021 18/08/2021 18/08/2021 18/08/2021	North Superannuation	Payroll deductions & superannuation contributions PE 18/08/21 Payroll deductions Superannuation contributions Payroll deductions		\$ 1,662.47		

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total	Type	Funding
DD12749.3	18/08/2021	Australian Super Pty Ltd	Payroll deductions & superannuation contributions PE 18/08/21		\$ 714.57		
DEDUCTION	18/08/2021		Payroll deductions	119.14			
SUPER	18/08/2021		Superannuation contributions	595.43			
DD12749.4	18/08/2021	Lgia Super	Payroll deductions & superannuation contributions PE 18/08/21		\$ 476.00		
DEDUCTION	18/08/2021		Payroll deductions	119.00			
SUPER	18/08/2021		Superannuation contributions	357.00			
DD12749.5	18/08/2021	BT Super For Life	Superannuation contributions PE 18/08/21		\$ 461.40		
SUPER	18/08/2021		Superannuation contributions	461.40			
DD12753.1	04/08/2021	AMP Generations Personal Superannuation Plan""	Superannuation contributions PE 18/08/21		\$ 238.00		
SUPER	18/08/2021		Superannuation contributions	238.00			
DD12785.1	30/08/2021	Western Australia Treasury Corporation	Loan 82 repayment for August 2021		\$ 9,938.62		
AUG 2021	30/08/2021		Loan 82 repayment for August 2021	9938.62			
DD12785.2	16/08/2021	Synergy	Electricity charges from 27 May 2021 to 27 Jul 2021 - Bolgart Caravan Park		\$ 545.80		
2093285666	01/08/2021	Synergy	Electricity charges from 27 May 2021 to 27 Jul 2021 - Bolgart Caravan Park	545.80			
Bank	31/08/2021	Bendigo Bank	Bank fees and charges - July 2021	161.00	\$ 161.00		
Direct Debits Total				\$ 35,796.00	\$ 35,796.00		

Payroll	05/08/2021	Employees	Payroll PE 04.08.2021	\$ 43,109.20	\$ 43,109.20		
Payroll	19/08/2021	Employees	Payroll PE 18.08.2021	\$ 45,029.05	\$ 45,029.05		
Direct Debits Total				\$ 88,138.25	\$ 88,138.25		

Abbreviations			
F	Funded	EFT Total	\$ 344,481.92 73.40%
L	Local Supplier	Cheques Total	\$ - 0.00%
		Charge Cards Total	\$ 915.23 0.20%
		Direct Debit Total	\$ 35,796.00 7.63%
		Trust Total	\$ - 0.00%
		Payroll Total	\$ 88,138.25 18.78%
		Total	\$ 469,331.40 100.00%
		Local Suppliers	\$ 144,548.82 30.80%
		Employees	\$ 88,138.25 18.78%
		Combined Total	\$ 232,687.07 49.58%



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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 31 July 2021

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

SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
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Statement of Capital Acquisitions and Funding

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Compilation Report

To the Council

Shire of Victoria Plains

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

Signed at GERALDTON

Date 23rd September 2021RSM Australia Pty Ltd
Chartered Accountants**THE POWER OF BEING UNDERSTOOD**
AUDIT | TAX | CONSULTING

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

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 July 2021
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 July 2021 of \$930,482

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Ag Lime Calingiri - New Norcia Road	0%	1,179,822	98,317	1,523
Mogumber - Yarawindah Road WSFN #5	0%	1,578,440	131,534	-
Toodyay - Bindi Bindi Rd Nth 21/22	0%	634,611	52,882	-
Bolgart West Road	0%	446,104	37,173	-
Mogumber - Yarawindah Road 19/20	0%	248,381	20,698	-
Mogumber - Yarawindah Road WSFN #2	1%	239,019	19,918	3,487
	0%	4,326,377	360,522	5,010

Grants, Subsidies and Contributions				
Operating grants, subsidies and contributions	18%	797,274	122	140,839
Non-operating grants, subsidies and contributions	4%	4,561,136	515,246	169,230
	6%	5,358,410	515,368	310,069

Rates Levied				
	0%	2,966,007	-	-

% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 31 Jul 21 \$	Prior Year 31 Jul 20 \$
Adjusted net current assets	32%	930,482	2,930,781
Cash and equivalent - unrestricted	272%	1,067,252	392,669
Cash and equivalent - restricted	110%	538,886	491,650
Receivables - rates	1%	16,358	2,810,258
Receivables - other	813%	316,480	38,925
Payables	142%	408,406	288,072

% - Compares current YTD actuals to prior year actuals

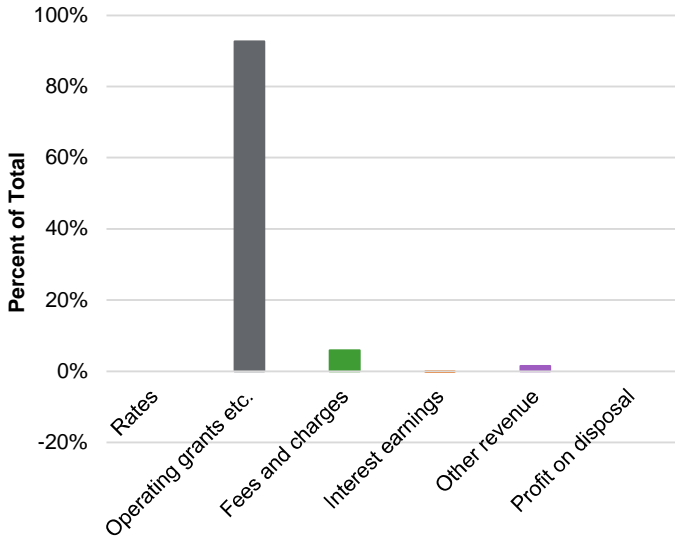
SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

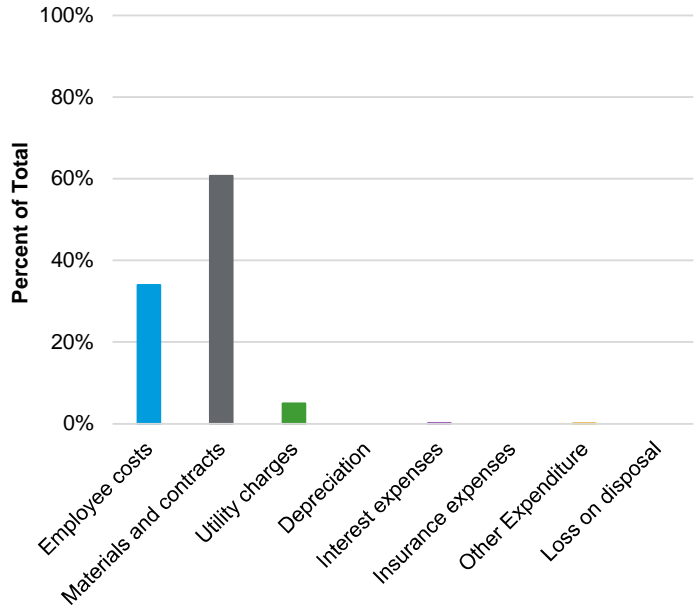
For the Period Ending 31 July 2021

SUMMARY GRAPHS

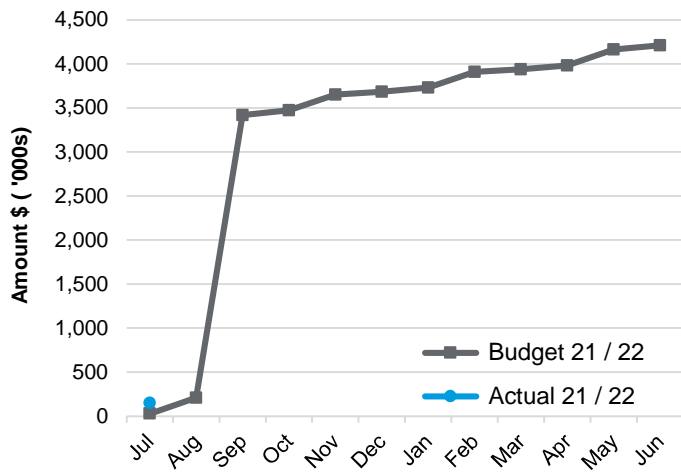
Operating Income



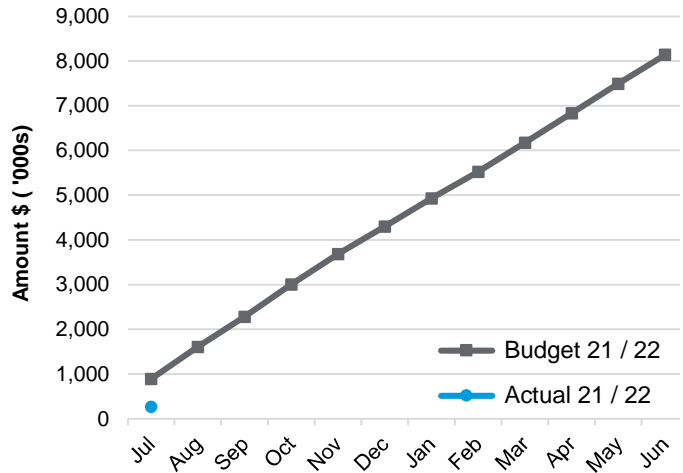
Operating Expenditure



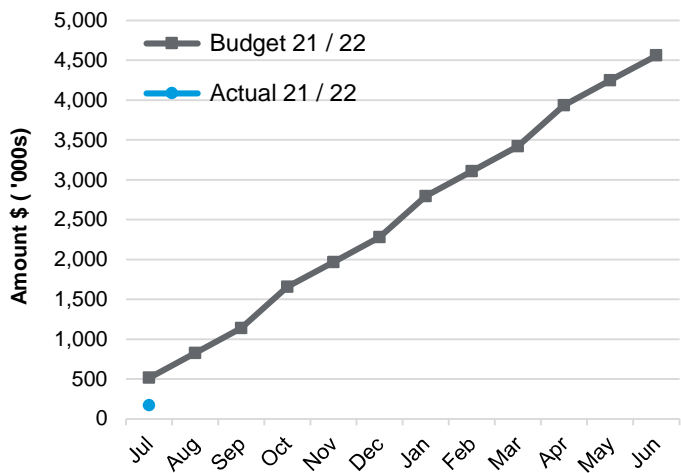
Operating Revenues



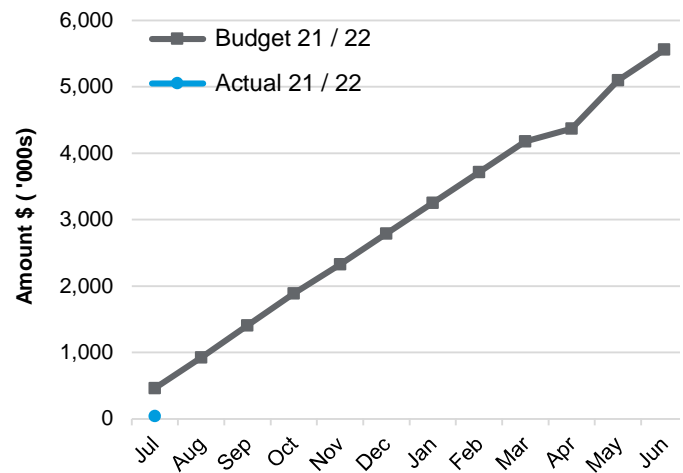
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF VICTORIA PLAINS

STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	940,474	940,474	917,115		
Revenue from Operating Activities						
Governance		6,348	528	772	244	46%
General purpose funding - rates	10	2,983,537	1,460	-	(1,460)	(100%)
General purpose funding - other		608,798	1,801	(32)	(1,833)	(102%)
Law, order and public safety		213,656	11,837	251	(11,586)	(98%)
Health		4,017	334	-	(334)	(100%)
Education and welfare		630	52	-	(52)	(100%)
Housing		92,622	7,629	5,810	(1,819)	(24%)
Community amenities		90,854	1,172	-	(1,172)	(100%)
Recreation and culture		16,789	950	2,238	1,288	136%
Transport		143,719	554	140,839	140,285	25,322%
Economic services		26,803	2,230	1,926	(304)	(14%)
Other property and services		24,699	2,058	120	(1,938)	(94%)
		4,212,472	30,605	151,923		
Expenditure from Operating Activities						
Governance		(585,805)	(182,473)	(131,340)	51,133	28%
General purpose funding		(457,346)	(38,112)	(124)	37,988	100%
Law, order and public safety		(488,108)	(48,419)	(7,792)	40,627	84%
Health		(144,231)	(12,018)	(360)	11,658	97%
Education and welfare		(14,863)	(1,545)	(8)	1,537	99%
Housing		(281,508)	(32,260)	(7,118)	25,142	78%
Community amenities		(664,841)	(78,899)	(17,575)	61,324	78%
Recreation and culture		(687,881)	(66,899)	(33,935)	32,964	49%
Transport		(4,545,491)	(384,715)	(92,326)	292,389	76%
Economic services		(263,434)	(22,521)	(2,512)	20,009	89%
Other property and services		(6,342)	(26,807)	24,527	51,334	191%
		(8,139,850)	(894,668)	(268,563)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	326,713	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		(6,724)	(537,350)	(116,640)		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,561,136	515,246	169,230	(346,016)	(67%)
Proceeds from disposal of assets	8	-	-	-	-	
Land and buildings	9(a)	(107,392)	(8,946)	-	8,946	100%
Plant and equipment	9(b)	(243,861)	(20,321)	(2,822)	17,499	86%
Infrastructure - roads	9(c)	(5,078,325)	(423,179)	(36,172)	387,007	91%
Infrastructure - other	9(d)	(132,360)	(9,464)	(210)	9,254	98%
Net Amount from Investing Activities		(1,000,802)	53,336	130,026		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	-	-	-	
Proceeds from long term borrowings		200,000	-	-	-	
Repayment of debentures	11(a)	(92,619)	-	-	-	
Transfer from reserves	7	(76,408)	-	-	-	
Transfer to reserves	7	12,000	-	(19)	(19)	
Net Amount from Financing Activities		63,552	-	(19)		
Closing Funding Surplus / (Deficit)	3	(3,500)	456,460	930,482		

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

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

SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2021

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	940,474	940,474	917,115		
Revenue from Operating Activities						
Rates	10	2,966,007	-	-	-	
Grants, subsidies and contributions	12(a)	797,274	122	140,839	140,717	115,342%
Fees and charges		197,400	9,956	8,901	(1,055)	(11%)
Interest earnings		30,482	2,090	(32)	(2,122)	(102%)
Other revenue		221,309	18,437	2,215	(16,222)	(88%)
Profit on disposal of assets	8	-	-	-	-	
		4,212,472	30,605	151,923		
Expenditure from Operating Activities						
Employee costs		(1,560,592)	(147,787)	(91,253)	56,534	38%
Materials and contracts		(2,277,971)	(318,209)	(163,193)	155,016	49%
Utility charges		(108,968)	(15,698)	(13,381)	2,317	15%
Depreciation on non-current assets		(3,920,654)	(326,713)	-	326,713	100%
Interest expenses		(15,887)	(500)	(493)	7	1%
Insurance expenses		(169,123)	(84,550)	-	84,550	100%
Other expenditure		(86,655)	(1,211)	(242)	969	80%
Loss on disposal of assets	8	-	-	-	-	
		(8,139,850)	(894,668)	(268,562)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	326,713	-		
(Profit) / loss on asset disposal		-	-	-		
Net Amount from Operating Activities		(6,724)	(537,350)	(116,639)		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,561,136	515,246	169,230	(346,016)	(67%)
Proceeds from disposal of assets	8	-	-	-	-	
Land and buildings	9(a)	(107,392)	(8,946)	-	8,946	100%
Plant and equipment	9(b)	(243,861)	(20,321)	(2,822)	17,499	86%
Infrastructure - roads	9(c)	(5,078,325)	(423,179)	(36,172)	387,007	91%
Infrastructure - other	9(d)	(132,360)	(9,464)	(210)	9,254	98%
Net Amount from Investing Activities		(1,000,802)	53,336	130,026		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	-	-	-	
Proceeds from Long Term Borrowings		200,000	-	-	-	
Repayment of debentures	11(a)	(92,619)	-	-	-	
Transfer from reserves	7	(76,408)	-	-	-	
Transfer to reserves	7	12,000	-	(19)	(19)	
Net Amount from Financing Activities		63,552	-	(19)		
Closing Funding Surplus / (Deficit)	3	(3,500)	456,460	930,483		

* - 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 July 2021

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget	YTD Actual Total
		\$	\$
Land and buildings	9(a)	107,392	-
Plant and equipment	9(b)	243,861	2,822
Infrastructure - roads	9(c)	5,078,325	36,172
Infrastructure - other	9(d)	132,360	210
Total Capital Expenditure		5,561,938	39,204
Capital Acquisitions Funded by:			
Capital grants and contributions		4,561,136	39,204
Borrowings		-	-
Other (disposals and c/fwd)		-	-
Council contribution - from reserves		12,000	-
Council contribution - operations		988,802	(0)
Total Capital Acquisitions Funding		5,561,938	39,204

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Victoria Plains for the 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: 23 Sep 21

(a) Basis of Preparation

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

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST where applicable.

(e) Cash and Cash Equivalents

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

(f) Financial Instruments

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Financial liabilities

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

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

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

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

Loans and Receivables

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

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

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Financial Instruments (Continued)

Impairment of Financial Assets

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

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

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

(g) Inventories

General

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

Land Held for Resale

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

(h) Fixed Assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

Revaluation

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

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

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

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

Land under roads

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

Vested improvements from 1 July 2019

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

(i) Depreciation of Non-current Assets

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

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

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

Land Under Local Government Control

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

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

(k) Employee Benefits

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

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

(l) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(m) Provisions

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

(n) Contract Liabilities

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

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

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

(o) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

Maintenance of playgroup centre and support of school programs.

HOUSING

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy (Continued)

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

2. EXPLANATION OF MATERIAL VARIANCES

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

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

Reporting Program	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Operating Revenues					
Governance	244	46%		Timing	
General Purpose Funding - Rates	(1,460)	(100%)		Timing	Rates notices not processed yet
General Purpose Funding - Other	(1,833)	(102%)		Timing	
Law, order and public safety	(11,586)	(98%)	▼	Timing	CESM Reimbursements from DFS and SOM not received yet
Health	(334)	(100%)		Timing	Variance due to budget phasing
Education and Welfare	(52)	(100%)		Timing	Variance due to budget phasing
Housing	(1,819)	(24%)		Timing	Staff housing allocated to Consultants' accommodation
Recreation and Culture	1,288	136%		Timing	Variance due to budget phasing
Transport	140,285	25,322%	▲	Timing	Direct Road grant received
Economic Services	(304)	(14%)		Timing	
Other Property and Services	(1,938)	(94%)		Timing	Variance due to budget phasing
Operating Expense					
Governance	51,133	28%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
General Purpose Funding	37,988	100%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Law, order and public safety	40,627	84%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Health	11,658	97%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Education and welfare	1,537	99%		Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Community amenities	61,324	78%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Recreation and Culture	32,964	49%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Transport	292,389	76%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Economic services	20,009	89%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Other property and services	51,334	191%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July 2021 while EOYF is being completed
Capital Revenues					
Grants, subsidies and contributions	(346,016)	(67%)	▼	Timing	Variance due to budget phasing
Capital Expenses					
Land and buildings	8,946	100%		Timing	Variance due to budget phasing
Plant and equipment	17,499	86%	▲	Timing	Variance due to budget phasing
Infrastructure - roads	387,007	91%	▲	Timing	Variance due to budget phasing
Infrastructure - Other	9,254	98%		Timing	Variance due to budget phasing
Financing					
Transfer from Reserves	-			Timing	
Transfer to Reserves	(19)			Timing	

Nature or Type	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Operating Revenues					

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

2. EXPLANATION OF MATERIAL VARIANCES

Grants, Subsidies and Contributions	140,717	115,342%	▲	Timing	Direct road grant received
Fees and Charges	(1,055)	(11%)		Timing	Variance due to budget phasing
Interest Earnings	(2,122)	(102%)		Timing	Variance due to budget phasing
Other Revenue	(16,222)	(88%)	▼	Timing	Variance due to budget phasing
Profit on Disposal of Assets	-			Timing	
Operating Expense					
Employee Costs	56,534	38%	▲	Timing	Variance due to budget phasing
Materials and contracts	155,016	49%	▲	Timing	Variance due to budget phasing
Utility charges	2,317	15%		Timing	Variance due to budget phasing
Depreciation on Non-current Assets	326,713	100%	▲	Timing	Depreciation journals not processed for July 2021 while EOYF is being completed
Interest Expenses	7	1%		Timing	
Insurance Expenses	84,550	100%	▲	Timing	Insurance premiums not paid - invoices not received
Other expenditure	969	80%		Timing	Variance due to budget phasing

SHIRE OF VICTORIA PLAINS

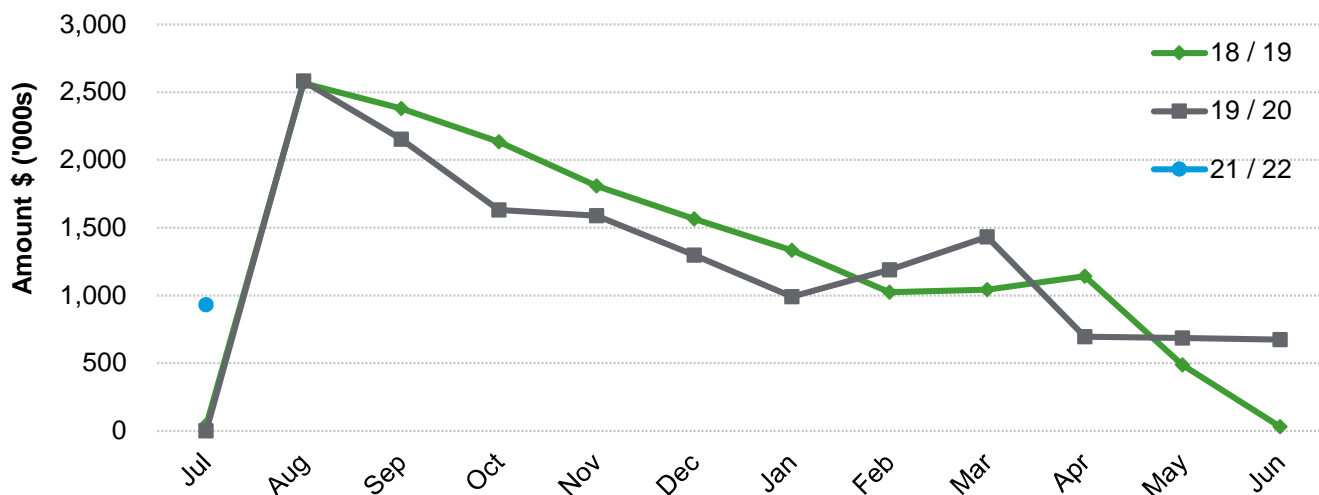
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jul 21 \$	Prior Year Closing 30 Jun 21 \$	This Time Last Year 31 Jul 20 \$
Current Assets				
Cash unrestricted	4	1,067,252	1,742,975	392,669
Cash restricted	4	538,886	538,867	472,979
Deposits and bonds	4	-	-	18,671
Receivables - rates	6(a)	16,358	19,963	2,810,258
Receivables - sundry	6(b)	316,480	23,244	38,925
Receivables - other		5,556	(15,205)	26,098
Receivables - loans	11(b)	20,595	20,595	9,524
Provision for doubtful debts		(1,638)	(1,638)	(1,763)
Inventories		31,912	31,154	41,164
Total Current Assets		1,995,401	2,359,955	3,808,525
Current Liabilities				
Payables - sundry		(239,418)	(611,428)	(195,431)
Payables - other		19,632	20,449	(15,803)
Rates received in advance		-	-	(2,014)
Deposits and bonds		(20,379)	(27,126)	(18,671)
Contract liabilities		(109,544)	(109,544)	-
Loan liabilities	11(a)	(58,697)	(58,697)	(56,153)
Total Payables		(408,406)	(786,346)	(288,072)
Provisions		(155,729)	(155,729)	(163,322)
Total Current Liabilities		(564,135)	(942,075)	(451,394)
Less: cash reserves	7	(538,886)	(538,867)	(472,979)
Less: movement in provisions (non current)		-	-	-
Less: Self-supporting loan		(20,595)	(20,595)	-
Add: loan principal (current)		58,697	58,697	46,629
Add: trust transactions to municipal		-	-	-
Net Funding Position - Surplus / (Deficit)		930,482	917,115	2,930,781

Liquidity over the Year



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
Cash						
Cash on hand	590		590	N/A	0.00	N/A
Municipal fund	561,702		561,702	Bendigo	0.00	N/A
Municipal savings	3,835		3,835	Bendigo	0.25	N/A
Municipal Term Deposit 2	501,125		501,125	Bendigo	0.55	09 Aug 21
Reserve funds		427,803	427,803	Bendigo	0.00	N/A
Financial Assets at Amortised Cost						
Reserve funds		111,083	111,083	Bendigo	0.55	05 Nov 21
Total Cash and Financial Assets	1,067,252	538,886	1,606,138			

5. TRUST FUND

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2021

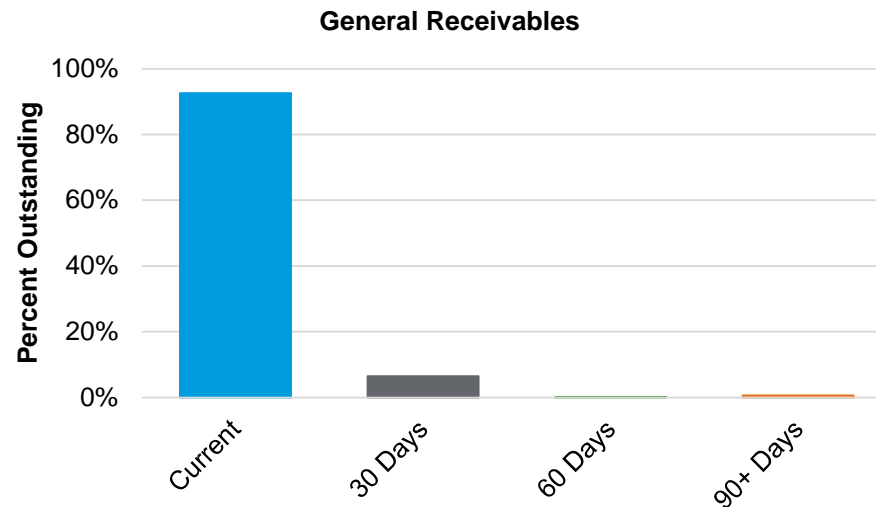
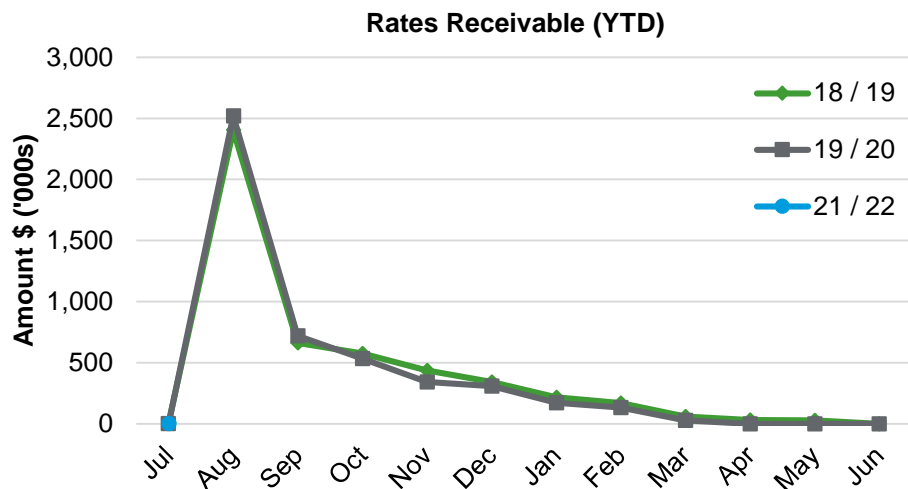
6. RECEIVABLES

(a) Rates Receivable

	31 Jul 21
	\$
Rates receivables	16,358
Deferred pensioners	12,856
Rates received in advance	-
Total Rates Receivable Outstanding	29,214
Closing balances - prior year	32,549
Rates levied this year	-
Effluent and refuse removal	-
Closing balances - current month	(29,214)
Total Rates Collected to Date	3,335

(b) General Receivables

	31 Jul 21
	\$
Current	311,541
30 Days	22,065
60 Days	598
90+ Days	2,243
Total General Receivables Outstanding	336,447



Comments / Notes

Rubbish fees included in YTD graph

Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF VICTORIA PLAINS

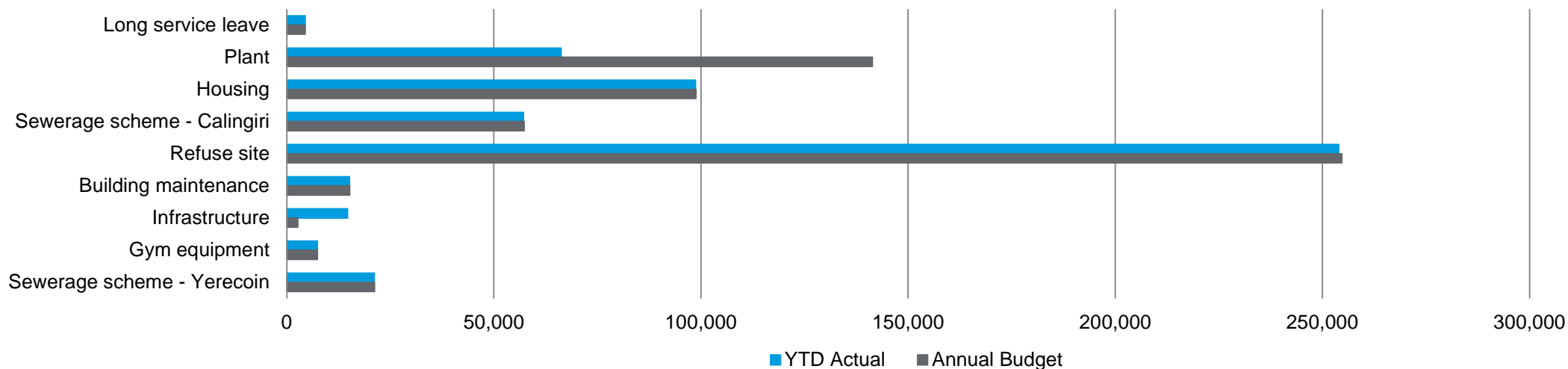
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

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 Jul 21 \$
Long service leave	4,477	-	13	-	4,490	4,477	-	0	-	4,477
Plant	66,272	-	160	74,960	141,392	66,276	-	2	-	66,278
Housing	98,669	-	133	-	98,802	98,676	-	3	-	98,679
Sewerage scheme - Calingiri	57,142	-	165	-	57,307	57,146	-	2	-	57,148
Refuse site	253,886	-	809	-	254,695	253,909	-	9	-	253,918
Building maintenance	15,168	-	44	-	15,212	15,169	-	1	-	15,170
Infrastructure	14,665	(12,000)	42	-	2,707	14,667	-	1	-	14,667
Gym equipment	7,411	-	21	-	7,432	7,412	-	0	-	7,412
Sewerage scheme - Yerecoin	21,135	-	61	-	21,196	21,136	-	1	-	21,137
Total Cash Backed Reserves	538,825	(12,000)	1,448	74,960	603,233	538,867	-	19	-	538,886

Annual Budget v YTD Actual



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

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)				-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

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	-	-	-	0%
	Shire Admin Car Park	25,000	2,741	-	2,741	0%
		32,892	2,741	-	2,741	
Housing						
	Roller door	5,000	416	-	416	0%
		5,000	416	-	416	
Recreation and Culture						
	Calingiri Hall Floor Coverings	5,000	416	-	416	0%
	Mogumber Hall Ceiling	5,000	416	-	416	0%
		10,000	832	-	832	
Transport						
	Depot Upgrades	10,000	833	-	833	0%
	Purchase of land for Aglime Route	35,000	2,916	-	2,916	0%
	Automatic Closing Gates - Depot	14,500	1,208	-	1,208	0%
		59,500	4,957	-	4,957	
Total Land and Buildings		107,392	8,946	-	8,946	

(b) Plant and Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
	Grab bucket for loader	20,000	1,667	-	1,667	0%
	Grader	165,000	13,750	-	13,750	0%
	Roller	35,000	2,917	-	2,917	0%
	8x5 Heavy duty tandem trailer	5,000	417	-	417	0%
		225,000	18,750	-	18,750	
Community Amenities						
	Bolgart tip generator	8,000	666	-	666	0%
		8,000	666	-	666	
Law, Order & Public Safety						
	CCTV camera's	6,531	544	2,822	(2,278)	43%
		6,531	544	2,822	(2,278)	
Governance						
	Wallis computers - video conferencing	4,329	361	-	361	0%
		4,329	361	-	361	
Total Plant and Equipment		243,860	20,321	2,822	17,499	

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2021

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	52,882	-	52,882	0%
Toodyay - Bindi Bindi Rd		-	-	30,507	(30,507)	0%
Bolgart West Road	LRCIP	446,104	37,173	-	37,173	0%
Bindi Bindi-Toodyay Road	RRG	82,665	6,888	-	6,888	0%
Footpaths - Bolgart	LRCIP / CP	41,760	3,480	-	3,480	0%
Footpaths - Calingiri	LRCIP / CP	23,429	1,952	-	1,952	0%
Ag Lime Calingiri - New Norcia Road	RTR	1,179,822	98,317	1,523	96,794	0%
Mogumber - Yarawindah Road 19/20	WSFN	248,381	20,698	-	20,698	0%
Mogumber - Yarawindah Road WSFN #2	WSFN	239,019	19,918	3,487	16,431	1%
Mogumber - Yarawindah Road WSFN #3	WSFN	102,888	8,573	-	8,573	0%
Mogumber - Yarawindah Road WSFN #4	WSFN	55,000	4,583	-	4,583	0%
Mogumber - Yarawindah Road WSFN #5	WSFN	1,578,440	131,534	-	131,534	0%
Yerecoin South East Road - Shoulder recon	LRCIP	110,383	9,198	-	9,198	0%
Catabody Street		161,020	13,416	-	13,416	0%
Gravel Pits		-	-	654	(654)	0%
Yerecoin South - East Road		94,332	7,861	-	7,861	0%
Behanging Road		80,472	6,706	-	6,706	0%
		5,078,326	423,179	36,172	387,007	
Total Infrastructure - Roads		5,078,326	423,179	36,172	387,007	
(d) Infrastructure - Other						
Recreation and Culture	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Hockey fields safety fencing		8,000	666	-	666	0%
Mogumber toilets		8,000	666	-	666	0%
Playground softfall		37,600	3,133	210	2,923	1%
		53,600	4,465	210	4,255	
Other Economic Services						
Piawaning Standpipe Controller		18,760	-	-	-	0%
		18,760	-	-	-	
Community Amenities						
Calingiri Landfill Rear Fence		10,000	833	-	833	0%
Yerecoin Sewerage Inspection Hatch x 2		50,000	4,166	-	4,166	0%
		60,000	4,999	-	4,999	
Total Infrastructure - Other		132,360	9,464	210	9,254	
Total Capital Expenditure		5,561,938	461,910	39,204	422,706	

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2021

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	-	-	-	-
UV	362,361,014	0.007169	309	2,597,766	-	-	-	-
Total General Rates				2,808,890	-	-	-	-
Minimum Rates								
GRV	93,142	485.00	66	32,010	-	-	-	-
UV	2,031,748	586.00	76	44,536	-	-	-	-
Total Minimum Rates				76,546	-	-	-	-
Total General and Minimum Rates				2,885,436	-	-	-	-
Other Rate Revenue								
Facilities fees (Ex Gratia)				80,571				-
Total Rate Revenue				2,966,007				-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

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	-	-
Principal Outstanding	41,168	20,584	20,584
Interest payment	1,158	-	-
Guarantee fee	-	-	(130)
Total Principal, Interest and Fees Paid	21,742	-	(130)

(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	-	-
Principal Outstanding	119,036	101,580	101,580
Interest payment	3,357	-	-
Guarantee fee	-	-	(362)
Total Principal, Interest and Fees Paid	20,813	-	(362)

(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	-	-
Principal Outstanding	203,832	183,253	183,253
Interest payment	5,372	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	25,951	-	-

(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	234,000	200,000	200,000
Interest payment	6,000	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	40,000	-	-

Total Principal Outstanding	598,036	305,417	305,417
Total Principal Repayments	92,619	-	-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

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	203,553
Principal payment received	20,579	-	-
Principal Outstanding	203,831	183,252	203,553
Interest received	5,372	-	(5,483)
Service fee received	-	-	-
Total Principal, Interest and Fees Received	25,951	-	(5,483)
Total Principal Outstanding	203,831	183,252	203,553
Total Principal Received	20,579	-	-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 July 2021

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Governance				
Traineeship grant	DPIRD	-	-	-
General Purpose Funding				
General commission grants	WALGGC	309,418	-	-
Law, Order and Public Safety				
DFES Operating Grant	DFES	71,590	-	-
DFES commission on ESL levy	DFES	-	-	-
Education and Welfare				
Seniors week/TAVD community	DLGC	530	44	-
Suicide prevention	SLWA	-	-	-
Transport				
Roads commission grants	WALGGC	277,730	-	-
Street lighting	MRWA	940	78	-
Direct road	MRWA	137,066	-	140,839
Total Operating Grants, Subsidies and Contributions		797,274	122	140,839

(b) Non-operating Grants, Subsidies and Contributions

Transport				
WSFN Funding	MRWA	1,893,035	63,079	-
Roads to recovery	Dept of Infrastructure	344,595	86,148	-
Regional Roads	MRWA	466,332	96,566	169,230
Footpaths - Bolgart		20,880	63,080	-
Local Roads & Comm Infra Program	LCRI	918,580	96,565	-
Ag-Lime project	CBH	560,740	46,728	-
Ag-Lime Project	MRWA	356,974	63,080	-
Total Non-Operating Grants, Subsidies and Contributions		4,561,136	515,246	169,230

Total Grants, Subsidies and Contributions		5,358,410	515,368	310,069
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Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2021

13. BUDGET AMENDMENTS

GL	Job Code	Description	Classification	Increase in Cash	Decrease in Cash	Running Balance
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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

For the Period Ending 31 August 2021

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2021
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Compilation Report

To the Council

Shire of Victoria Plains

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

Signed at GERALDTON

Date 23rd September 2021RSM Australia Pty Ltd
Chartered Accountants**THE POWER OF BEING UNDERSTOOD**
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2021
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 August 2021 of \$4,106,776

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Ag Lime Calingiri - New Norcia Road	0%	1,179,822	196,634	1,523
Mogumber - Yarawindah Road WSN #5	0%	1,578,440	263,068	-
Toodyay - Bindi Bindi Rd Nth 21/22	0%	634,611	105,764	-
Bolgart West Road	0%	446,104	74,346	-
Mogumber - Yarawindah Road 19/20	0%	248,381	41,396	230
Mogumber - Yarawindah Road WSN #2	1%	239,019	39,836	3,487
	0%	4,326,377	721,044	5,240

Grants, Subsidies and Contributions				
Operating grants, subsidies and contributions	49%	797,274	147,030	393,697
Non-operating grants, subsidies and contributions	9%	4,561,136	827,761	404,578
	15%	5,358,410	974,791	798,275

Rates Levied				
	97%	2,966,007	2,966,008	2,885,437

% - Compares current YTD actuals to the Annual Budget

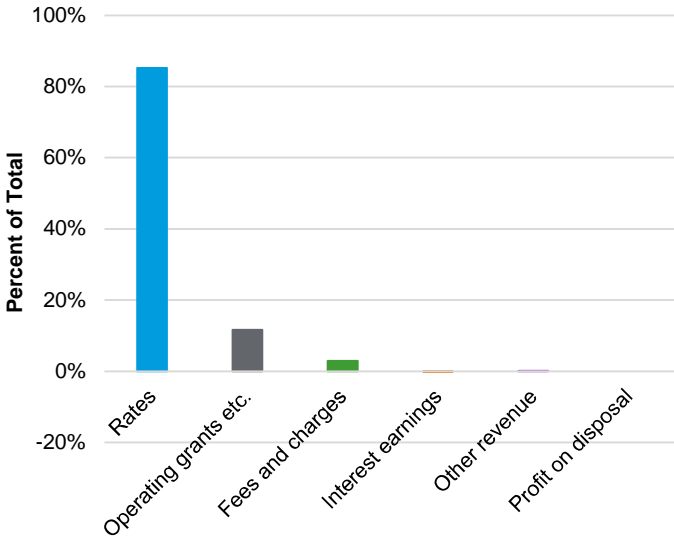
Financial Position

Account	Difference to Prior Year %	Current Year 31 Aug 21 \$	Prior Year 31 Aug 20 \$
Adjusted net current assets	133%	4,106,776	3,099,361
Cash and equivalent - unrestricted	84%	1,325,407	1,573,732
Cash and equivalent - restricted	110%	538,886	489,317
Receivables - rates	185%	3,032,784	1,638,670
Receivables - other	52%	115,688	222,027
Payables	93%	291,290	311,904

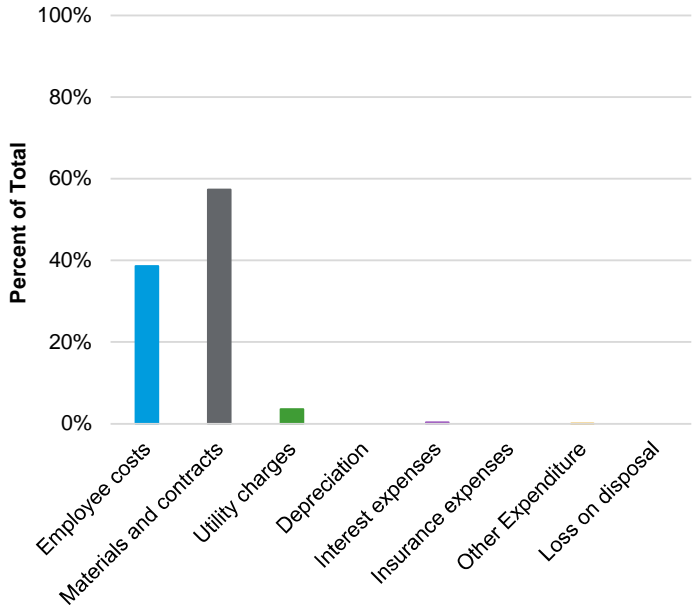
% - Compares current YTD actuals to prior year actuals

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2021
SUMMARY GRAPHS

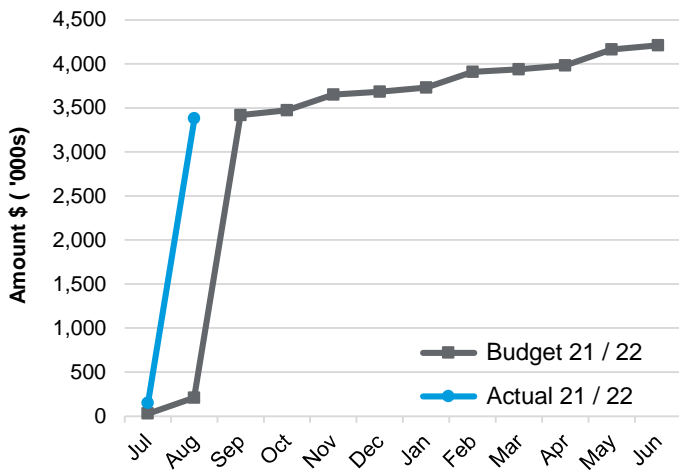
Operating Income



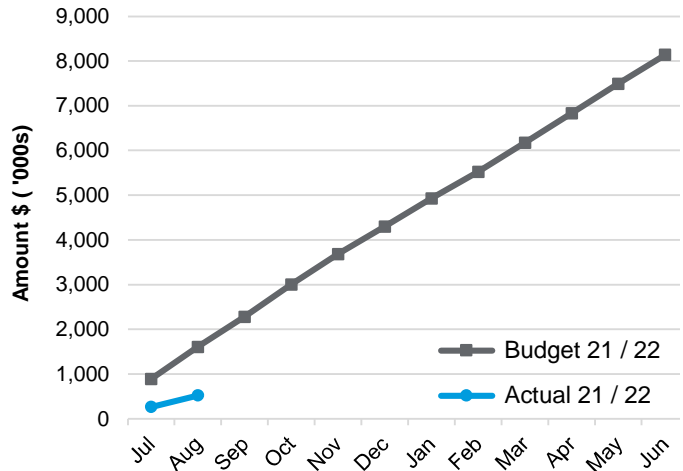
Operating Expenditure



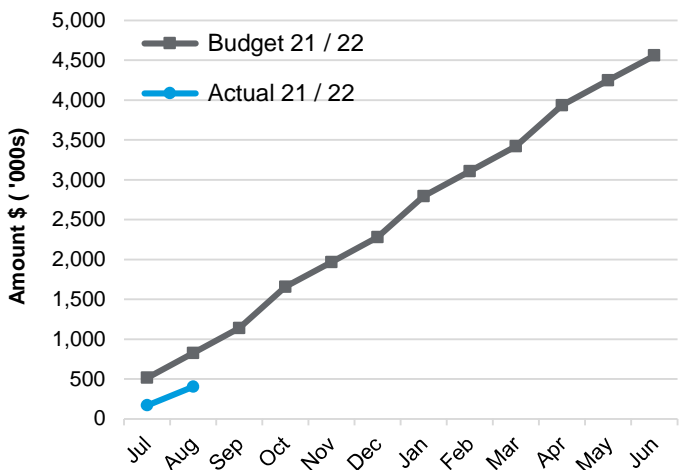
Operating Revenues



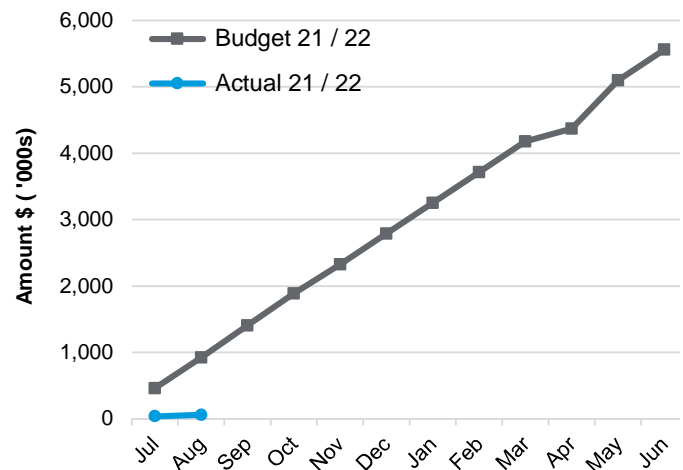
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF VICTORIA PLAINS

STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	940,474	940,474	917,115		
Revenue from Operating Activities						
Governance		6,348	1,056	1,337	281	27%
General purpose funding - rates	10	2,983,537	2,968,928	2,885,470	(83,458)	(3%)
General purpose funding - other		608,798	150,392	146,953	(3,439)	(2%)
Law, order and public safety		213,656	23,674	106,353	82,679	349%
Health		4,017	668	-	(668)	(100%)
Education and welfare		630	104	-	(104)	(100%)
Housing		92,622	15,258	10,610	(4,648)	(30%)
Community amenities		90,854	2,344	83,347	81,003	3,456%
Recreation and culture		16,789	1,900	2,792	892	47%
Transport		143,719	1,108	140,839	139,731	12,611%
Economic services		26,803	4,460	4,476	16	0%
Other property and services		24,699	4,112	120	(3,992)	(97%)
		4,212,472	3,174,004	3,382,297		
Expenditure from Operating Activities						
Governance		(585,805)	(273,985)	(217,211)	56,774	21%
General purpose funding		(457,346)	(76,224)	(124)	76,100	100%
Law, order and public safety		(488,108)	(90,069)	(12,106)	77,963	87%
Health		(144,231)	(24,036)	(360)	23,676	99%
Education and welfare		(14,863)	(2,856)	(89)	2,767	97%
Housing		(281,508)	(54,469)	(7,944)	46,525	85%
Community amenities		(664,841)	(121,818)	(29,854)	91,964	75%
Recreation and culture		(687,881)	(125,059)	(77,138)	47,921	38%
Transport		(4,545,491)	(763,891)	(168,728)	595,163	78%
Economic services		(263,434)	(46,009)	(19,792)	26,217	57%
Other property and services		(6,342)	(33,373)	7,132	40,505	121%
		(8,139,850)	(1,611,789)	(526,214)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	653,426	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		(6,724)	2,215,641	2,856,083		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,561,136	827,761	404,578	(423,183)	(51%)
Proceeds from disposal of assets	8	-	-	-	-	
Land and buildings	9(a)	(107,392)	(17,892)	-	17,892	100%
Plant and equipment	9(b)	(243,861)	(40,642)	(2,822)	37,820	93%
Infrastructure - roads	9(c)	(5,078,325)	(846,358)	(59,276)	787,082	93%
Infrastructure - other	9(d)	(132,360)	(18,928)	(210)	18,718	99%
Net Amount from Investing Activities		(1,000,802)	(96,059)	342,270		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	-	-	-	
Proceeds from long term borrowings		200,000	-	-	-	
Repayment of debentures	11(a)	(92,619)	-	(8,674)	(8,674)	
Transfer from reserves	7	12,000	-	-	-	
Transfer to reserves	7	(76,408)	-	(19)	(19)	
Net Amount from Financing Activities		63,552	-	(8,693)		
Closing Funding Surplus / (Deficit)	3	(3,500)	3,060,056	4,106,776		

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

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

SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	940,474	940,474	917,115		
Revenue from Operating Activities						
Rates	10	2,966,007	2,966,008	2,885,437	(80,571)	(3%)
Grants, subsidies and contributions	12(a)	797,274	147,030	393,697	246,667	168%
Fees and charges		197,400	19,912	98,474	78,562	395%
Interest earnings		30,482	4,180	(27)	(4,207)	(101%)
Other revenue		221,309	36,874	4,716	(32,158)	(87%)
Profit on disposal of assets	8	-	-	-	-	
		4,212,472	3,174,004	3,382,297		
Expenditure from Operating Activities						
Employee costs		(1,560,592)	(274,812)	(203,413)	71,399	26%
Materials and contracts		(2,277,971)	(540,329)	(302,026)	238,303	44%
Utility charges		(108,968)	(21,450)	(18,621)	2,829	13%
Depreciation on non-current assets		(3,920,654)	(653,426)	-	653,426	100%
Interest expenses		(15,887)	(2,678)	(1,757)	921	34%
Insurance expenses		(169,123)	(116,672)	-	116,672	100%
Other expenditure		(86,655)	(2,422)	(397)	2,025	84%
Loss on disposal of assets	8	-	-	-	-	
		(8,139,850)	(1,611,789)	(526,214)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		3,920,654	653,426	-		
(Profit) / loss on asset disposal		-	-	-		
Net Amount from Operating Activities		(6,724)	2,215,641	2,856,083		
Investing Activities						
Grants, subsidies and contributions	12(b)	4,561,136	827,761	404,578	(423,183)	(51%)
Proceeds from disposal of assets	8	-	-	-	-	
Land and buildings	9(a)	(107,392)	(17,892)	-	17,892	100%
Plant and equipment	9(b)	(243,861)	(40,642)	(2,822)	37,820	93%
Infrastructure - roads	9(c)	(5,078,325)	(846,358)	(59,276)	787,082	93%
Infrastructure - other	9(d)	(132,360)	(18,928)	(210)	18,718	99%
Net Amount from Investing Activities		(1,000,802)	(96,059)	342,270		
Financing Activities						
Proceeds from self supporting loans	11(b)	20,579	-	-	-	
Proceeds from Long Term Borrowings		200,000	-	-	-	
Repayment of debentures	11(a)	(92,619)	-	(8,674)	(8,674)	
Transfer from reserves	7	12,000	-	-	-	
Transfer to reserves	7	(76,408)	-	(19)	(19)	
Net Amount from Financing Activities		63,552	-	(8,693)		
Closing Funding Surplus / (Deficit)	3	(3,500)	3,060,056	4,106,776		

* - 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 August 2021

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget	YTD Actual Total
		\$	\$
Land and buildings	9(a)	107,392	-
Plant and equipment	9(b)	243,861	2,822
Infrastructure - roads	9(c)	5,078,325	59,276
Infrastructure - other	9(d)	132,360	210
Total Capital Expenditure		5,561,938	62,308
Capital Acquisitions Funded by:			
Capital grants and contributions		4,561,136	62,308
Borrowings		-	-
Other (disposals and c/fwd)		-	-
Council contribution - from reserves		12,000	-
Council contribution - operations		988,802	(0)
Total Capital Acquisitions Funding		5,561,938	62,308

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Victoria Plains for the 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: 23 Sep 21

(a) Basis of Preparation

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

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST where applicable.

(e) Cash and Cash Equivalents

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

(f) Financial Instruments

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Financial liabilities

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

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

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

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

Loans and Receivables

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

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

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Financial Instruments (Continued)

Impairment of Financial Assets

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

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

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

(g) Inventories

General

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

Land Held for Resale

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

(h) Fixed Assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

Revaluation

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

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

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

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

Land under roads

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

Vested improvements from 1 July 2019

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

(i) Depreciation of Non-current Assets

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

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

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

Land Under Local Government Control

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

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

(k) Employee Benefits

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

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

(l) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(m) Provisions

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

(n) Contract Liabilities

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

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

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

(o) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

Maintenance of playgroup centre and support of school programs.

HOUSING

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy (Continued)

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

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

2. EXPLANATION OF MATERIAL VARIANCES

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

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

Reporting Program	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Operating Revenues					
Governance	281	27%		Timing	Variance due to budget phasing
General Purpose Funding - Rates	(83,458)	(3%)		Timing	Ex Gratia rates yet to be raised
General Purpose Funding - Other	(3,439)	(2%)		Timing	
Law, order and public safety	82,679	349%	▲	Timing	Variance due to budget phasing
Health	(668)	(100%)		Timing	Variance due to budget phasing
Education and Welfare	(104)	(100%)		Timing	Variance due to budget phasing
Housing	(4,648)	(30%)		Permanent	Vacant units, and staff housing used as consultant accommodation
Recreation and Culture	892	47%		Timing	Variance due to budget phasing
Transport	139,731	12,611%	▲	Permanent	Receipt of Mitigation Activity Fund - DFES; Direct road grant in advance
Economic Services	16	0%		Timing	Variance due to budget phasing
Other Property and Services	(3,992)	(97%)		Timing	Variance due to budget phasing
Operating Expense					
Governance	56,774	21%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July/August 2021 while EOYF is being completed
General Purpose Funding	76,100	100%	▲	Timing	ABC allocation not processed while EOYF is being completed
Law, order and public safety	77,963	87%	▲	Timing	ABC allocation not processed while EOYF is being completed; Variance due to budget phasing;
Health	23,676	99%	▲	Timing	ABC allocation not processed while EOYF is being completed
Education and welfare	2,767	97%		Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July/August 2021 while EOYF is being completed
Community amenities	91,964	75%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July/August 2021 while EOYF is being completed
Recreation and Culture	47,921	38%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July/August 2021 while EOYF is being completed
Transport	595,163	78%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July/August 2021 while EOYF is being completed
Economic services	26,217	57%	▲	Timing	Variance due to budget phasing; ABC allocation and depreciation journals not processed for July/August 2021 while EOYF is being completed
Other property and services	40,505	121%	▲	Timing	Vacant position-WM, and variance due to budget phasing
Capital Revenues					
Grants, subsidies and contributions	(423,183)	(51%)	▼	Timing	Road grants not received yet as budgeted - budget phasing
Capital Expenses					
Land and buildings	17,892	100%	▲	Timing	Projects have not commenced yet, variance due to budget phasing
Plant and equipment	37,820	93%	▲	Timing	Projects have not commenced yet, variance due to budget phasing
Infrastructure - roads	787,082	93%	▲	Timing	Projects have not commenced yet, variance due to budget phasing
Infrastructure - Other	18,718	99%	▲	Timing	Projects have not commenced yet, variance due to budget phasing
Financing					
Transfer from Reserves	-			Timing	
Transfer to Reserves	(19)			Timing	

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

2. EXPLANATION OF MATERIAL VARIANCES

Operating Revenues	\$	%			
Grants, Subsidies and Contributions	246,667	168%	▲	Timing	Receipt of Mitigation Activity Fund - DFES; Direct road grant in advance
Fees and Charges	78,562	395%	▲	Timing	Variance due to budget phasing - allocated to 12 months
Interest Earnings	(4,207)	(101%)		Timing	Variance due to budget phasing - allocated to 12 months
Other Revenue	(32,158)	(87%)	▼	Timing	Variance due to budget phasing - allocated to 12 months
Operating Expense					
Employee Costs	71,399	26%	▲	Timing	Variance due to budget phasing - allocated to 12 months
Materials and contracts	238,303	44%	▲	Timing	Variance due to budget phasing - allocated to 12 months
Utility charges	2,829	13%		Timing	Variance due to budget phasing - allocated to 12 months
Depreciation on Non-current Assets	653,426	100%	▲	Timing	Depreciation journals not processed for July/August 2021 while EOYF is being completed
Interest Expenses	921	34%		Timing	Variance due to budget phasing - allocated to 12 months
Insurance Expenses	116,672	100%	▲	Timing	Invoices not received
Other expenditure	2,025	84%		Timing	Variance due to budget phasing - allocated to 12 months

SHIRE OF VICTORIA PLAINS

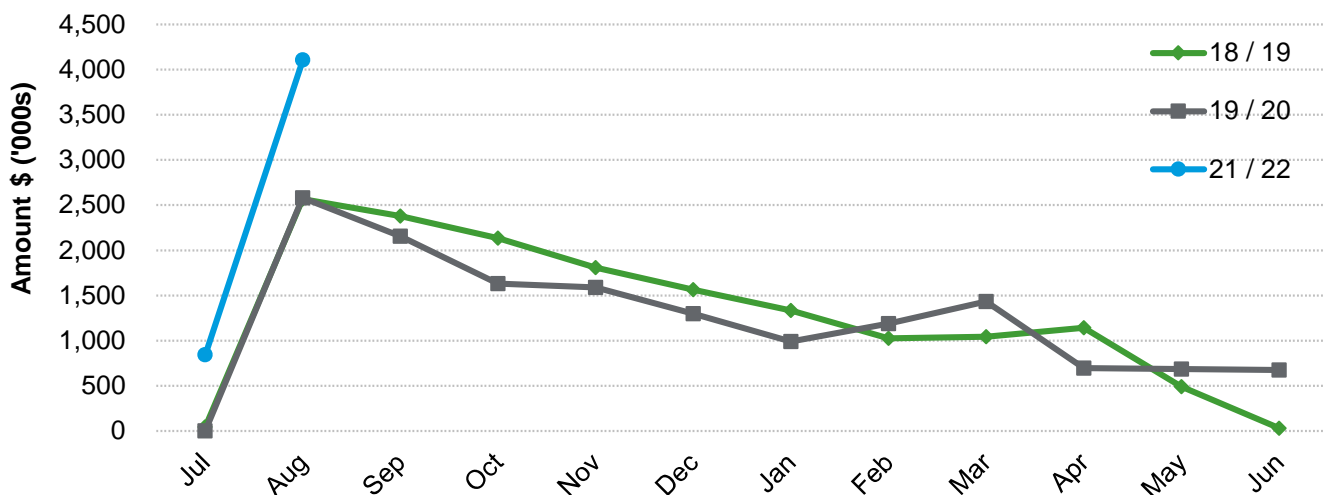
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Aug 21 \$	Prior Year Closing 30 Jun 21 \$	This Time Last Year 31 Aug 20 \$
Current Assets				
Cash unrestricted	4	1,325,407	1,742,975	1,573,732
Cash restricted	4	538,886	538,867	473,070
Deposits and bonds	4	-	-	16,247
Receivables - rates	6(a)	3,032,784	19,963	1,638,670
Receivables - sundry	6(b)	115,688	23,244	222,027
Receivables - other		15,402	(15,205)	49,050
Receivables - loans	11(b)	20,595	20,595	-
Provision for doubtful debts		(1,638)	(1,638)	(1,763)
Inventories		16,129	31,154	28,978
Total Current Assets		5,063,253	2,359,955	4,000,011
Current Liabilities				
Payables - sundry		(107,461)	(611,428)	(207,858)
Payables - other		(1,614)	20,449	(34,150)
Rates received in advance		-	-	(6,068)
Deposits and bonds		(22,648)	(27,126)	(16,137)
Contract liabilities		(109,544)	(109,544)	-
Loan liabilities	11(a)	(50,023)	(58,697)	(47,691)
Total Payables		(291,290)	(786,346)	(311,904)
Provisions		(155,729)	(155,729)	(163,322)
Total Current Liabilities		(447,019)	(942,075)	(475,226)
Less: cash reserves	7	(538,886)	(538,867)	(473,070)
Less: movement in provisions (non current)		-	-	-
Less: Self-supporting loan		(20,595)	(20,595)	-
Add: loan principal (current)		50,023	58,697	47,691
Add: trust transactions to municipal		-	-	(45)
Net Funding Position - Surplus / (Deficit)		4,106,776	917,115	3,099,361

Liquidity over the Year



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
Cash						
Cash on hand	590		590	N/A	0.00	N/A
Municipal fund	819,857		819,857	Bendigo	0.00	N/A
Municipal savings	3,835	-	3,835	Bendigo	0.25	N/A
Municipal Term Deposit 2	501,125		501,125	Bendigo	0.55	09 Sep 21
Reserve funds		427,803	427,803	Bendigo	0.00	N/A
Financial Assets at Amortised Cost						
Reserve funds		111,083	111,083	Bendigo	0.55	05 Nov 21
Total Cash and Financial Assets	1,325,407	538,886	1,864,293			

5. TRUST FUND

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

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

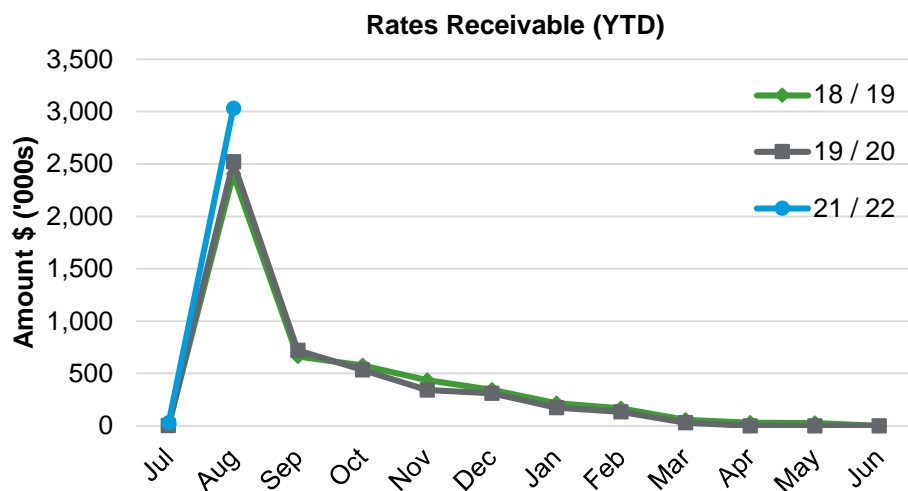
6. RECEIVABLES

(a) Rates Receivable

	31 Aug 21
	\$
Rates receivables	3,032,784
Total Rates Receivable Outstanding	3,032,784
Closing balances - prior year	19,963
Rates levied this year	2,885,437
Effluent and refuse removal	131,566
Closing balances - current month	(3,032,784)
Total Rates Collected to Date	4,182

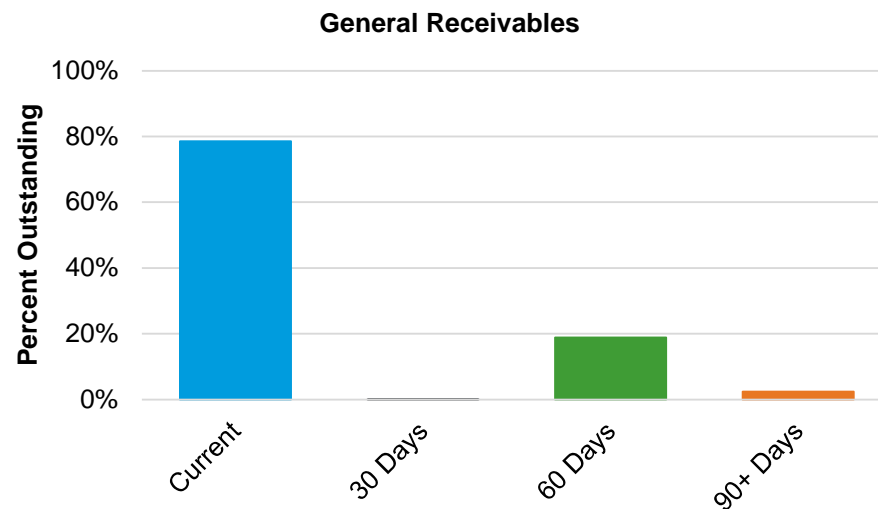
(b) General Receivables

	31 Aug 21
	\$
Current	90,925
30 Days	77
60 Days	21,845
90+ Days	2,841
Total General Receivables Outstanding	115,688



Comments / Notes

Rubbish fees included in YTD graph



Comments / Notes

Amounts shown above include GST (where applicable)

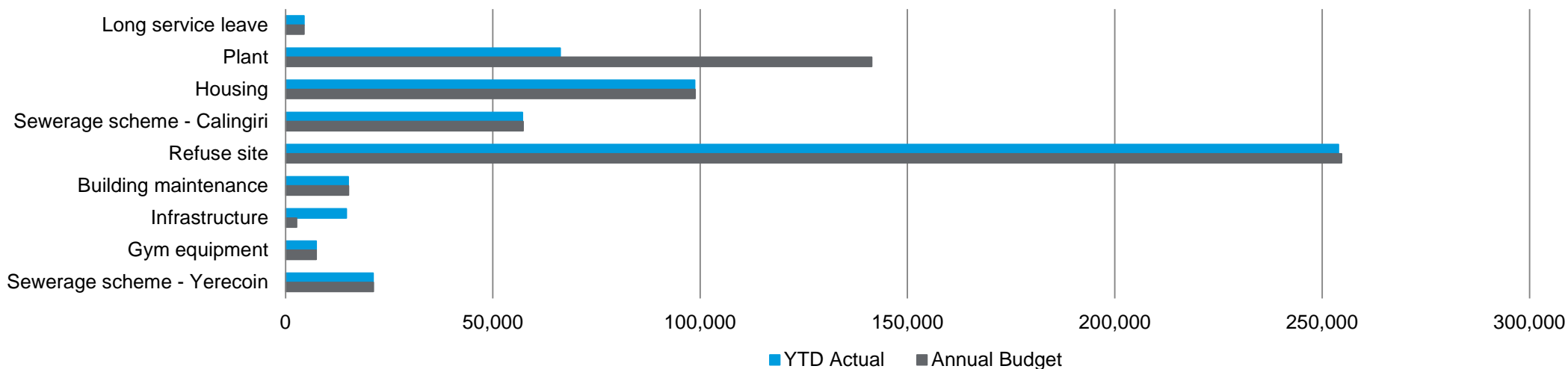
Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

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 Aug 21 \$
Long service leave	4,477	-	13	-	4,490	4,477	-	0	-	4,477
Plant	66,272	-	160	74,960	141,392	66,276	-	2	-	66,278
Housing	98,669	-	133	-	98,802	98,676	-	3	-	98,679
Sewerage scheme - Calingiri	57,142	-	165	-	57,307	57,146	-	2	-	57,148
Refuse site	253,886	-	809	-	254,695	253,909	-	9	-	253,918
Building maintenance	15,168	-	44	-	15,212	15,169	-	1	-	15,169
Infrastructure	14,665	(12,000)	42	-	2,707	14,667	-	1	-	14,667
Gym equipment	7,411	-	21	-	7,432	7,412	-	0	-	7,412
Sewerage scheme - Yerecoin	21,135	-	61	-	21,196	21,136	-	1	-	21,137
Total Cash Backed Reserves	538,825	(12,000)	1,448	74,960	603,233	538,867	-	19	-	538,886

Annual Budget v YTD Actual



SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

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)				-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

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	-	-	-	0%
	Shire Admin Car Park	25,000	5,482	-	5,482	0%
		32,892	5,482	-	5,482	
Housing						
	Roller door	5,000	832	-	832	0%
		5,000	832	-	832	
Recreation and Culture						
	Calingiri Hall Floor Coverings	5,000	832	-	832	0%
	Mogumber Hall Ceiling	5,000	832	-	832	0%
		10,000	1,664	-	1,664	
Transport						
	Depot Upgrades	10,000	1,666	-	1,666	0%
	Purchase of land for Aglime Route	35,000	5,832	-	5,832	0%
	Automatic Closing Gates - Depot	14,500	2,416	-	2,416	0%
		59,500	9,914	-	9,914	
Total Land and Buildings		107,392	17,892	-	17,892	

(b) Plant and Equipment

	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
	Grab bucket for loader	20,000	3,333	-	3,333	0%
	Grader	165,000	27,500	-	27,500	0%
	Roller	35,000	5,833	-	5,833	0%
	8x5 Heavy duty tandem trailer	5,000	833	-	833	0%
		225,000	37,500	-	37,500	
Community Amenities						
	Bolgart tip generator	8,000	1,332	-	1,332	0%
		8,000	1,332	-	1,332	
Law, Order & Public Safety						
	CCTV camera's	6,531	1,088	2,822	(1,734)	43%
		6,531	1,088	2,822	(1,734)	
Governance						
	Wallis computers - video conferencing	4,329	722	-	722	0%
		4,329	722	-	722	
Total Plant and Equipment		243,860	40,642	2,822	37,820	

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

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	105,764	-	105,764	0%
Gillingarra New Norcia		-	-	115	(115)	0%
Toodyay - Bindi Bindi Rd		-	-	52,804	(52,804)	0%
Golf Course Road Yerecoin		-	-	308	(308)	0%
Bolgart West Road	LRCIP	446,104	74,346	-	74,346	0%
Bindi Bindi-Toodyay Road	RRG	82,665	13,776	-	13,776	0%
Footpaths - Bolgart	LRCIP / CP	41,760	6,960	-	6,960	0%
Footpaths - Calingiri	LRCIP / CP	23,429	3,904	-	3,904	0%
Ag Lime Calingiri - New Norcia Road	RTR	1,179,822	196,634	1,523	195,111	0%
Mogumber - Yarawindah Road 19/20	WSFN	248,381	41,396	230	41,166	0%
Mogumber - Yarawindah Road WSFN #2	WSFN	239,019	39,836	3,487	36,349	1%
Mogumber - Yarawindah Road WSFN #3	WSFN	102,888	17,146	-	17,146	0%
Mogumber - Yarawindah Road WSFN #4	WSFN	55,000	9,166	-	9,166	0%
Mogumber - Yarawindah Road WSFN #5	WSFN	1,578,440	263,068	-	263,068	0%
Yerecoin South East Road - Shoulder recon	LRCIP	110,383	18,396	-	18,396	0%
Catabody Street		161,020	26,832	-	26,832	0%
Gravel Pits		-	-	809	(809)	0%
Yerecoin South - East Road		94,332	15,722	-	15,722	0%
Behanging Road		80,472	13,412	-	13,412	0%
		5,078,326	846,358	59,276	787,082	
Total Infrastructure - Roads		5,078,326	846,358	59,276	787,082	
(d) Infrastructure - Other						
	Funding Source	Annual Budget	YTD Budget	YTD Actual	YTD Variance	% Complete
		\$	\$	\$	\$	
Recreation and Culture						
Hockey fields safety fencing		8,000	1,332	-	1,332	0%
Mogumber toilets		8,000	1,332	-	1,332	0%
Playground softfall		37,600	6,266	210	6,056	1%
		53,600	8,930	210	8,720	
Other Economic Services						
Piawaning Standpipe Controller		18,760	-	-	-	0%
		18,760	-	-	-	
Community Amenities						
Calingiri Landfill Rear Fence		10,000	1,666	-	1,666	0%
Yerecoin Sewerage Inspection Hatch x 2		50,000	8,332	-	8,332	0%
		60,000	9,998	-	9,998	
Total Infrastructure - Other		132,360	18,928	210	18,718	
Total Capital Expenditure		5,561,938	923,820	62,308	861,512	

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

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	211,124	-	-	211,124
UV	362,361,014	0.007169	309	2,597,766	2,597,766	-	-	2,597,766
Total General Rates				2,808,890	2,808,890	-	-	2,808,890
Minimum Rates								
GRV	93,142	485.00	66	32,010	32,010	-	-	32,010
UV	2,031,748	586.00	76	44,536	44,536	-	-	44,536
Total Minimum Rates				76,546	76,546	-	-	76,546
Total General and Minimum Rates				2,885,436	2,885,436	-	-	2,885,436
Other Rate Revenue								
Facilities fees (Ex Gratia)				80,571				-
Total Rate Revenue				2,966,007				2,885,436

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

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	-	(8,674)
Principal Outstanding	41,168	20,584	11,910
Interest payment	1,158	-	(1,265)
Guarantee fee	-	-	(130)
Total Principal, Interest and Fees Paid	21,742	-	(10,069)

(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	-	-
Principal Outstanding	119,036	101,580	101,580
Interest payment	3,357	-	-
Guarantee fee	-	-	(362)
Total Principal, Interest and Fees Paid	20,813	-	(362)

(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	-	-
Principal Outstanding	203,832	183,253	183,253
Interest payment	5,372	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	25,951	-	-

(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	234,000	200,000	200,000
Interest payment	6,000	-	-
Service fee	-	-	-
Total Principal, Interest and Fees Paid	40,000	-	-

Total Principal Outstanding	598,036	305,417	296,743
Total Principal Repayments	92,619	-	(8,674)

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

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	203,553
Principal payment received	20,579	-	-
Principal Outstanding	203,831	183,252	203,553
Interest received	5,372	-	-
Service fee received	-	-	-
Total Principal, Interest and Fees Received	25,951	-	-
Total Principal Outstanding	203,831	183,252	203,553
Total Principal Received	20,579	-	-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2021

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General commission grants	WALGGC	309,418	77,354	77,354
Law, Order and Public Safety				
DFES Operating Grant	DFES	71,590	-	-
Mitigation Activity Fund		-	-	106,071
Education and Welfare				
Seniors week/TAVD community	DLGC	530	88	-
Transport				
Roads commission grants	WALGGC	277,730	69,432	69,433
Street lighting	MRWA	940	156	-
Direct road	MRWA	137,066	-	140,839
Total Operating Grants, Subsidies and Contributions		797,274	147,030	393,697

(b) Non-operating Grants, Subsidies and Contributions

Transport				
WSFN Funding	MRWA	1,893,035	315,504	-
Roads to recovery	Dept of Infrastructure	344,595	86,148	235,348
Regional Roads	MRWA	466,332	116,583	169,230
Footpaths - Bolgart		20,880	3,480	-
Local Roads & Comm Infra Program	LCRI	918,580	153,096	-
Ag-Lime project	CBH	560,740	93,456	-
Ag-Lime Project	MRWA	356,974	59,494	-
Total Non-Operating Grants, Subsidies and Contributions		4,561,136	827,761	404,578
Total Grants, Subsidies and Contributions		5,358,410	974,791	798,275

Shire of Victoria Plains
SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

13. BUDGET AMENDMENTS

GL	Job Code	Description	Classification	Increase in Cash	Decrease in Cash	Running Balance
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Shire of Victoria Plains

Minutes of an Ordinary Meeting of Council held

On	Tuesday 19 th February 2013
At	Council Chambers, Calingiri
Commencing	2.04pm

19th February 2013**10 SUSPENSION OF STANDING ORDERS****RESOLUTION 20/2013**

Moved Cr Lovelock seconded Cr Young that Council's Standing Orders be suspended to allow a change in the Order of Business to enable Item 10.3 TP1 Proposed Hay Storage and Processing Facility to be dealt with prior to Item 10.1 Finance.

MOTION PUT & CARRIED 8/0**10.3 TOWN PLANNING****TP1 PROPOSED HAY STORAGE AND PROCESSING FACILITY –
LOT 800 (RPN 169) CARANI WEST ROAD, CARANI**

File Reference:	A21591 Lot 800 CARW
Report Date:	06 February 2013
Applicant/Proponent:	Hay Australia
Officer Disclosure of Interest:	Nil
Previous Meeting References:	Nil
Author:	Brendan Jeans, Shire Planner
Attachments:	1. Locality Plan 2. Site Plan 3. Site Photos 4. Schedule of Submissions

PURPOSE OF REPORT

Council's consideration is requested for a proposed Hay Storage and Processing Facility at Lot 800 (RN 169) Carani West Road, Carani.

BACKGROUND

Council received an application for planning approval for a Hay Storage and Processing Facility at Lot 800 (RN 169) Carani West Road, Carani on 3 January 2013. The application proposes the following:

- Two (2) storage sheds 35m x 60m;
- One (1) processing shed, with amenities, 5,175m²;
- One (1) weighbridge; and
- The future use of the existing dwelling as a 'Caretakers Dwelling'.

The applicant has since advised the Shire Planner that the proposed on site accommodation for workers may be pursued at a later date as a separate application.

COMMENT**Hay Processing and Storage**

The applicant proposes to use the site primarily for the storage and processing of hay. The proposed use involves the transporting of hay to and from the site and the bailing and compressing (processing) of hay. It is considered these uses fall within

19th February 2013

the definition of a 'Rural Industry' as it involves the 'processing and packing of rural products'.

Access

The property is accessed by Carani West Road. The closest intersection is Bindi Bindi-Toodyay Road to the east, which is bitumen sealed approximately 200m and involves a railway crossing. The remainder of Carani West Road is of gravel construction until intersecting with Calingiri New Norcia Road, ten (10) kilometres west of Lot 800, which is bitumen sealed. The applicant has advised there will be an average of five (5) truck movements per day and up to ten (10) truck movements per day prior to harvest for approximately a two (2) month period.

Carani West Road is identified as a 'Restricted Access Vehicle (RAV) Network 2/3 road with one specific condition restricted use to local traffic only. A 'RAV Network 2/3 road permits 'RAV Category 2' vehicles, which includes road trains to 36.0m. The applicant has advised Bindi Bindi-Toodyay Road and Calingiri New Norcia Road will be used to access and egress Lot 800 Carani West Road. Both Bindi Bindi-Toodyay Road and Calingiri New Norcia Road are 'RAV Network 2/3 roads.

The driveway access to Lot 800 is suitable for general rural purposes. It is considered appropriate that the applicant upgrade the current driveway access to minimise damage and maintain safe access. Furthermore it is recommended the applicant obtain any relevant approval from the Public Transport Authority for the access over the railway crossing, if required.

Caretakers Dwelling

The applicant has advised the Shire that the existing dwelling will be used for accommodation for workers associated with the operations on site. The applicant has been advised by the Shire Planner that a 'Caretakers Dwelling' cannot be permitted on the property in the *Local Planning Scheme* without a Scheme Amendment application to permit the use.

The applicant has since removed the change of use for the dwelling from this application and will reconsider it and liaise with the Shire at a later date.

Submissions

The application was referred to adjoining landowners for fourteen (14) days for opportunity to comment. Within this period a total of two (2) submissions were received and have been tabled in the Schedule of Submissions (Attachment 4). No objections were received.

POLICY REQUIREMENTS

Nil

LEGISLATIVE REQUIREMENTS

State: *Planning and Development Act 2005*

Town Planning Regulations 1967

The *Shire of Victoria Plains Local Planning Scheme No. 5* makes reference to the *Model Scheme Text* which is contained within the *Town Planning Regulations 1967*.

Local: *Shire of Victoria Plains Local Planning Scheme No. 5*

The property is a 'Rural' zone. The objectives of this zone are:

- *To provide for a range of rural pursuits which are compatible with the capability of the land and retain the rural character and amenity of the locality.*
- *To protect land from urban uses that may jeopardise the future use of that land for other planned purposes that are compatible with the zoning.*
- *To protect the land from closer development which would detract from the rural character and amenity of the area.*
- *To prevent any development which may affect the viability of a holding.*

The proposed development is considered to fall within the 'Industry-Rural' use of the Scheme. The *Model Scheme Text* defines the use as:

Industry – rural

means —

- (a) *an industry handling, treating, processing or packing rural products; or*
- (b) *a workshop servicing plant or equipment used for rural purposes;*

An 'Industry-Rural' use is a 'D' use in Table 1 – Zoning Table of the Scheme. Clause 4.3.2 of the Scheme outlines what this means:

'D' means that the use is not permitted unless the local government has exercised its discretion by granting planning approval.

The application has been advertised in accordance with Clause 9.4 of the *Model Scheme Text* by referring the application to adjoining landowners.

The proposal also involves the change of use to the existing dwelling to a 'Caretakers Dwelling'. This is defined in the *Model Scheme Text* as:

Caretaker's Dwelling

means a dwelling on the same site as a building, operation, or plant, and occupied by a supervisor of that building, operation or plant;

A 'Caretakers Dwelling' use is a 'X' use in Table 1 – Zoning Table of the Scheme. Clause 4.3.2 of the Scheme outlines what this means:

'X' means a use that is not permitted by the Scheme.

STRATEGIC IMPLICATIONS

There are no known strategic implications related to this item.

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

19th February 2013

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

Consultation was undertaken and no submissions received. Therefore it is considered there are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

It is considered the Officer's Recommendation addresses any financial implications on Council, in particular the increased use and heavier use of Carani West Road and the intersection to Bindi Bindi-Toodyay Road.

VOTING REQUIREMENTS

Absolute Majority Required: No

RESOLUTION 21/2013

**Moved Cr Young seconded Cr Rive that the meeting adjourn for afternoon tea.
MOTION PUT & CARRIED 8/0**

The meeting adjourned at 3.26pm

Cr Brennan left the meeting at 3.26pm

The meeting resumed at 3.53pm

STAFF RECOMMENDATION:

That Council approve the proposed hay storage and processing facility at Lot 800 (RN 169) Carani West Road, Carani subject to the following conditions:

- 1. This approval applies for:**
 - a. Hay Processing;**
 - b. Hay Storage**
 - c. Office and Amenities**
 - d. Three (3) outbuildings**
 - e. Weighbridge**
 - f. Hardstand and access tracks**
- 2. Development shall be in accordance with the approved plans.**
- 3. The existing dwelling shall not be used as a 'Caretakers Dwelling' defined by the *Model Scheme Text*, without prior Council Approval.**
- 4. All stormwater shall be retained on site.**
- 5. Approval shall be for 'RAV Category 2/3 vehicles only.**
- 6. Access and egress of Lot 800 Carani West Road shall be restricted to 'RAV Network 2/3 roads only.**
- 7. Applicant upgrades driveway access to Lot 800 Carani West Road, Carani to satisfaction of the Chief Executive Officer.**
- 8. Applicant obtains relevant approval from the Public Transport Authority for access over railway crossing on Carani West Road.**

19th February 2013

9. No more than ten (10) truck movements per day unless prior Council approval is obtained.
10. Approval does not include a 'Transport Depot' use.
11. Internal access roads and hardstand areas shall be constructed to a standard that minimises dust emissions to the satisfaction of the Chief Executive Officer.
12. Operations shall comply with the requirements of the *Environmental Protection (Noise) Regulations 1997*.

Advice Notes

1. Should an Applicant be aggrieved by a decision of Council, the State Administrative Tribunal can be requested to review the decision. Such a request should be lodged within twenty-eight (28) days of Council's decision.
2. In relation to Condition 9, Council may increase truck movements for the harvest period but the Applicant must obtain Council's prior approval to do so.
3. In relation to Condition 10, the Applicant has not provided details of the parking of trucks and trailers on site. Should the applicant wish to park trucks and trailers on-site Council's prior approval shall be required.

AMENDMENT TO STAFF RECOMMENDATION:

Moved Cr Lovelock seconded Cr Young that Council approve the proposed hay storage and processing facility at Lot 800 (RN 169) Carani West Road, Carani subject to the following conditions:

- 1 This approval applies for:
 - a. Hay Processing;
 - b. Hay Storage
 - c. Office and Amenities
 - d. Three (3) outbuildings
 - e. Weighbridge
 - f. Hardstand and access tracks
- 2 Development shall be in accordance with the approved plans.
- 3 The existing dwelling shall not be used as a 'Caretakers Dwelling' defined by the *Model Scheme Text*, without prior Council Approval.
- 4 All stormwater shall be retained on site.
- 5 Approval shall be for 'RAV Up to Category 3' vehicles only.
- 6 Access and egress of Lot 800 Carani West Road shall be restricted to 'RAV Network 2/3 roads only.
- 7 Applicant upgrades driveway access to Lot 800 Carani West Road, Carani to satisfaction of the Chief Executive Officer.
- 8 Applicant obtains relevant approval from the Public Transport Authority for access over railway crossing on Carani West Road at no cost to Shire of Victoria Plains
- 9 Approval does not include a 'Transport Depot' use.
- 10 Internal access roads and hardstand areas shall be constructed to a standard that minimises dust emissions to the satisfaction of the Chief Executive Officer.

19th February 2013

- 11 Operations shall comply with the requirements of the *Environmental Protection (Noise) Regulations 1997*.
- 12 That the Proponent negotiate and enter into a deed of agreement on maintenance and upgrade of Carani West Road
- 13 The proponents prepare a fire management plan to the satisfaction of the CEO
- 14 That all loaded trucks containing processed hay exiting the site be via Toodyay Bindi Bindi road and other sealed roads
- 15 That the Shire is notified should truck movements exceed 50 per day (peak season) (between 1 October to 31st December) 10 per day average (off-peak)

Advice Notes

1. Should an Applicant be aggrieved by a decision of Council, the State Administrative Tribunal can be requested to review the decision. Such a request should be lodged within twenty-eight (28) days of Council's decision.
2. In relation to Condition 10, the Applicant has not provided details of the parking of trucks and trailers on site. Should the applicant wish to operate a transport depot council approval is required

MOTION PUT & CARRIED 7/0**RESOLUTION 22/2013**

Moved Cr Lovelock seconded Cr Young that Council approve the proposed hay storage and processing facility at Lot 800 (RN 169) Carani West Road, Carani subject to the following conditions:

1. This approval applies for:
 - a. Hay Processing;
 - b. Hay Storage
 - c. Office and Amenities
 - d. Three (3) outbuildings
 - e. Weighbridge
 - f. Hardstand and access tracks
- 2 Development shall be in accordance with the approved plans.
- 3 The existing dwelling shall not be used as a 'Caretakers Dwelling' defined by the *Model Scheme Text*, without prior Council Approval.
- 4 All stormwater shall be retained on site.
- 5 Approval shall be for 'RAV Up to Category 3' vehicles only.
- 6 Access and egress of Lot 800 Carani West Road shall be restricted to 'RAV Network 2/3 roads only.
- 7 Applicant upgrades driveway access to Lot 800 Carani West Road, Carani to satisfaction of the Chief Executive Officer.
- 8 Applicant obtains relevant approval from the Public Transport Authority for access over railway crossing on Carani West Road at no cost to Shire of Victoria Plains
- 9 Approval does not include a 'Transport Depot' use.
- 10 Internal access roads and hardstand areas shall be constructed to a standard that minimises dust emissions to the satisfaction of the Chief Executive Officer.
- 11 Operations shall comply with the requirements of the *Environmental*

19th February 2013

Protection (Noise) Regulations 1997.

- 12 That the Proponent negotiate and enter into a deed of agreement on maintenance and upgrade of Carani West Road**
- 13 The proponents prepare a fire management plan to the satisfaction of the CEO**
- 14 That all loaded trucks containing processed hay exiting the site be via Toodyay Bindi Bindi road and other sealed roads**
- 15 That the Shire is notified should truck movements exceed 50 per day (peak season) (between 1 October to 31st December) 10 per day average (off-peak)**

Advice Notes

- 1 Should an Applicant be aggrieved by a decision of Council, the State Administrative Tribunal can be requested to review the decision. Such a request should be lodged within twenty-eight (28) days of Council's decision.**
- 2 In relation to Condition 10, the Applicant has not provided details of the parking of trucks and trailers on site. Should the applicant wish to operate a transport depot council approval is required**

MOTION PUT & CARRIED 7/0

RESOLUTION 23/2013

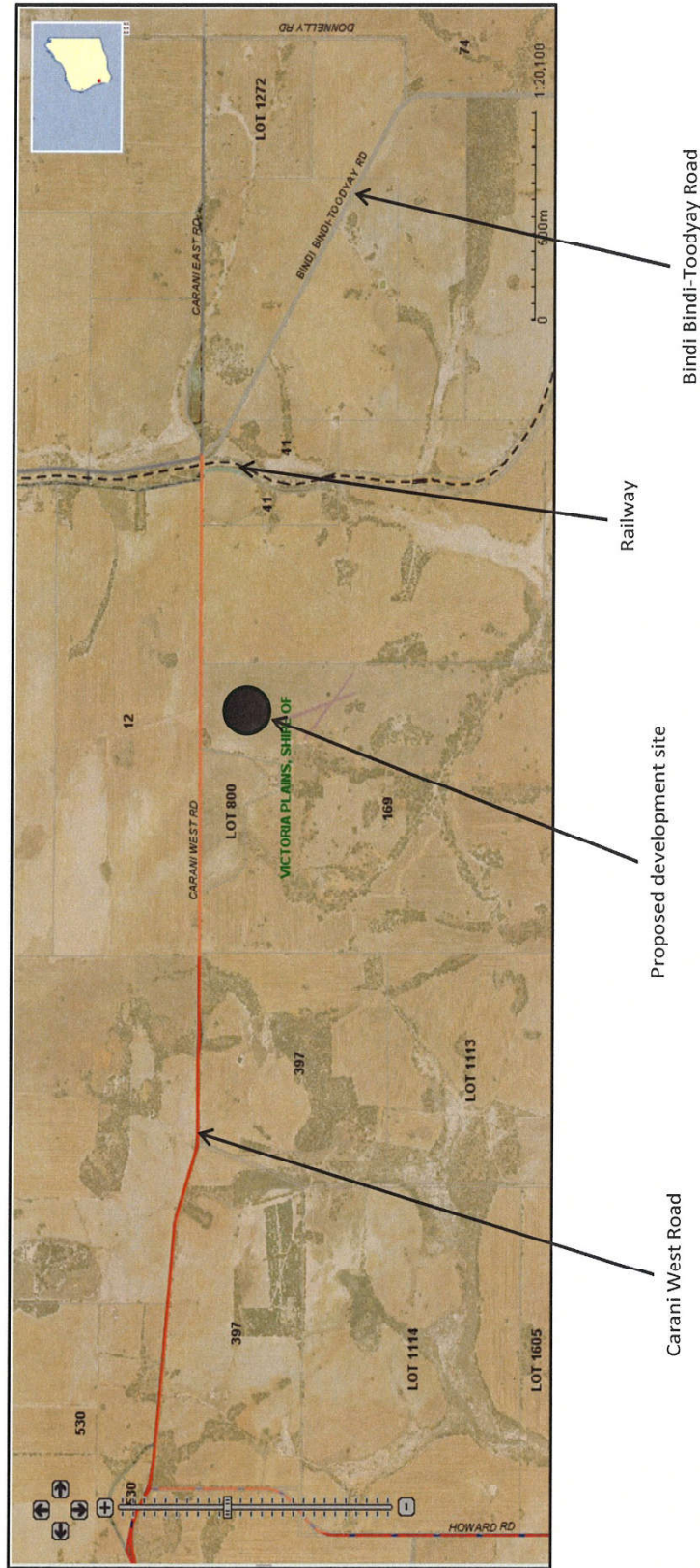
Moved Cr Lovelock seconded Cr Johnson that Council's Standing Orders resume and the Order of Business recommence with Item 10.1 Finance.

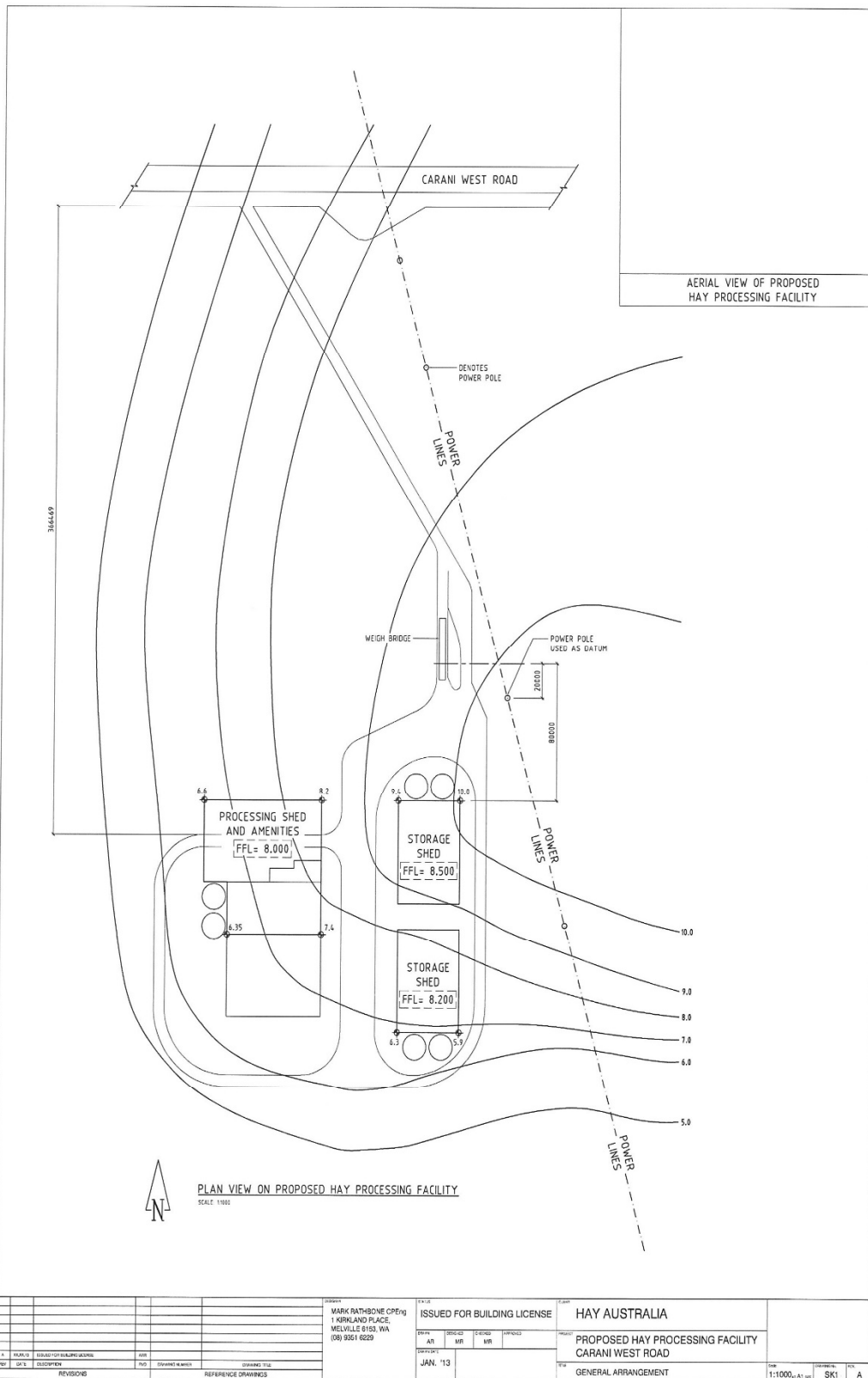
MOTION PUT & CARRIED 7/0

Customer Service Officer left the meeting at 5.15pm

Locality Plan

Lot 800 (RN 169) Carani West Road, Carani





Site inspection photos



Photo 1: View of Carani West Road facing west prior to subject lot's entrance.



Photo 3: View of Carani West Road and Bindi Bindi-Toodyay Road and railway crossing intersection from Carani West Road facing east.



Photo 2: View of existing access to Lot 800 (RN 169) Carani West Road.

28 February 2013

Enquiries: B Jeans
D5.1
hh/jh

Hay Australia
Unit 10
473 Beach Road
DUNCRAIG WA 6023

Att: Andrew Bolt

Dear Sir

**APPLICATION – HAY STORAGE AND PROCESSING FACILITY – LOT 800 CARANI
WEST ROAD, CARANI**

Thank you for your application dated 3 January 2013 and associated plans requesting approval to commence development on the above lot.

In accordance with the provisions of the Shire's Town Planning Scheme, your application for planning consent has been **approved**. Please find attached the determination notice which specifies the conditions of planning approval.

Should any of the conditions imposed by Council be unacceptable, you are advised that you have a right of review. Such a review should be lodged with the State Administrative Tribunal within twenty eight (28) days of the date of this approval. The necessary review forms are available from the State Administrative Tribunal, Level 4 No 12 St Georges Terrace, Perth or at www.sat.justice.wa.gov.au.

Please note that this approval does not constitute a Building Permit. Where a Building Permit is required following this Planning Approval, it is necessary to submit with the building permit application all the details relevant to comply with the planning conditions. This will avoid delay in the issuing of a Building Permit.

Please read carefully the attached determination.

Should you have any queries or require further information, do not hesitate to contact the shire on 9628 7004

Yours faithfully

H E (Harry) Hawkins
Chief Executive Officer

SCHEDULE 9 - NOTICE OF APPROVAL/REFUSAL OF PLANNING APPROVAL

Name and Address of Applicant: Hay Australia
U10
473 Beach Road
Duncraig WA 6023

Name and Address of Owner (if not Applicant): IS & TA Woods
Motoning Road
Yerecoin WA 6571

Description of Land: Lot 800 (RN 169) Carani West Road

Planning consent for the application:-

Hay Storage and Processing Facility dated this **28th** day of February 2013 and the plans attached thereto is **granted** subject to the following conditions upon the following grounds:

1. This approval applies for:
 - a. Hay Processing;
 - b. Hay Storage
 - c. Office and Amenities
 - d. Three (3) outbuildings
 - e. Weighbridge
 - f. Hardstand and access tracks
2. Development shall be in accordance with the approved plans.
3. The existing dwelling shall not be used as a 'Caretakers Dwelling' defined by the *Model Scheme Text*, without prior Council Approval.
4. All stormwater shall be retained on site.
5. Approval shall be for 'RAV Up to Category 3' vehicles only.
6. Access and egress of Lot 800 Carani West Road shall be restricted to 'RAV Network 2/3 roads only.
7. Applicant upgrades driveway access to Lot 800 Carani West Road, Carani to satisfaction of the Chief Executive Officer.
8. Applicant obtains relevant approval from the Public Transport Authority for access over railway crossing on Carani West Road at no cost to Shire of Victoria Plains
9. Approval does not include a 'Transport Depot' use.

- 10. Internal access roads and hardstand areas shall be constructed to a standard that minimises dust emissions to the satisfaction of the Chief Executive Officer.
- 11. Operations shall comply with the requirements of the *Environmental Protection (Noise) Regulations 1997*.
- 12. That the Proponent negotiate and enter into a deed of agreement on maintenance and upgrade of Carani West Road
- 13. The proponents prepare a fire management plan to the satisfaction of the CEO
- 14. That all loaded trucks containing processed hay exiting the site be via Toodyay Bindi Bindi road and other sealed roads
- 15. That the Shire is notified should truck movements exceed 50 per day (peak season) (between 1 October to 31st December) 10 per day average (offpeak)

Advice Notes

- 1. Should an Applicant be aggrieved by a decision of Council, the State Administrative Tribunal can be requested to review the decision. Such a request should be lodged within twenty-eight (28) days of Council's decision.
- 2. In relation to Condition 10, the Applicant has not provided details of the parking of trucks and trailers on site. Should the applicant wish to operate a transport depot council approval is required.

This consent is valid for a period of **24 months** from the date hereof.

If building development is involved and is not substantially completed within that period a fresh approval must be obtained.

.....
Chief Executive Officer

.....
Date

This is not a building permit
A separate application is required for a building permit



Shire of Victoria Plains

28 Cavell Street Calingiri Western Australia 6569

P.O. Box 21 Calingiri W.A. 6569

TELEPHONE (08) 9628 7004 FACSIMILE (08) 9628 7008

SCHEDULE 9 - NOTICE OF APPROVAL/REFUSAL OF PLANNING APPROVAL

Name and Address of Applicant: WBS Group Pty Ltd
PO Box 910
Northam WA 6401

Name and Address of Owner (if not Applicant): Hay Australia
U10/473 Beach Road
DUNCRAIG WA 6023

Description of Land: 169 Carini West Road
YERECOA WA 6571

Planning consent for the application: HAY SHED

dated this 20th day of September 2017.

and the plans attached thereto is **granted** subject to the following conditions upon the following grounds:

1. Development shall be in accordance with the approved plans.
2. All stormwater shall be managed on site.

Advice Notes:

1. The applicant has a right of review to the State Administrative Tribunal should the applicant be aggrieved by Council's decisions.

This consent is valid for a period of **24 months** from the date hereof.

If building development is involved and is not substantially completed within that period a fresh approval must be obtained.

Chief Executive Officer

3. 10. 2017

Date

This is not a building permit
A separate application is required for a building permit



Shire of Victoria Plains

28 Cavell Street Calingiri Western Australia 6569

P.O. Box 21 Calingiri W.A. 6569

TELEPHONE (08) 9628 7004 FACSIMILE (08) 9628 7008

20 September 2016

Enquiries: N Petersen

GT/NP

Hay Australia
U10/473 Beach Road
DUNCRAIG WA 6023

Dear Sir/Madam,

APPLICATION – HAY SHED (19/2017)
169 CARINI WEST ROAD, YERECOIN

Thank you for your application dated 30 August 2017 and associated plans requesting approval to commence development on the above lot.

In accordance with the provisions of the Shire's Town Planning Scheme, your application for planning consent has been **approved**. Please find attached the determination notice which specifies the conditions of planning approval.

Should any of the conditions imposed by Council be unacceptable, you are advised that you have a right of review. Such a review should be lodged with the State Administrative Tribunal within twenty eight (28) days of the date of this approval. The necessary review forms are available from the State Administrative Tribunal, 565 Hay Street, Perth or at www.sat.justice.wa.gov.au.

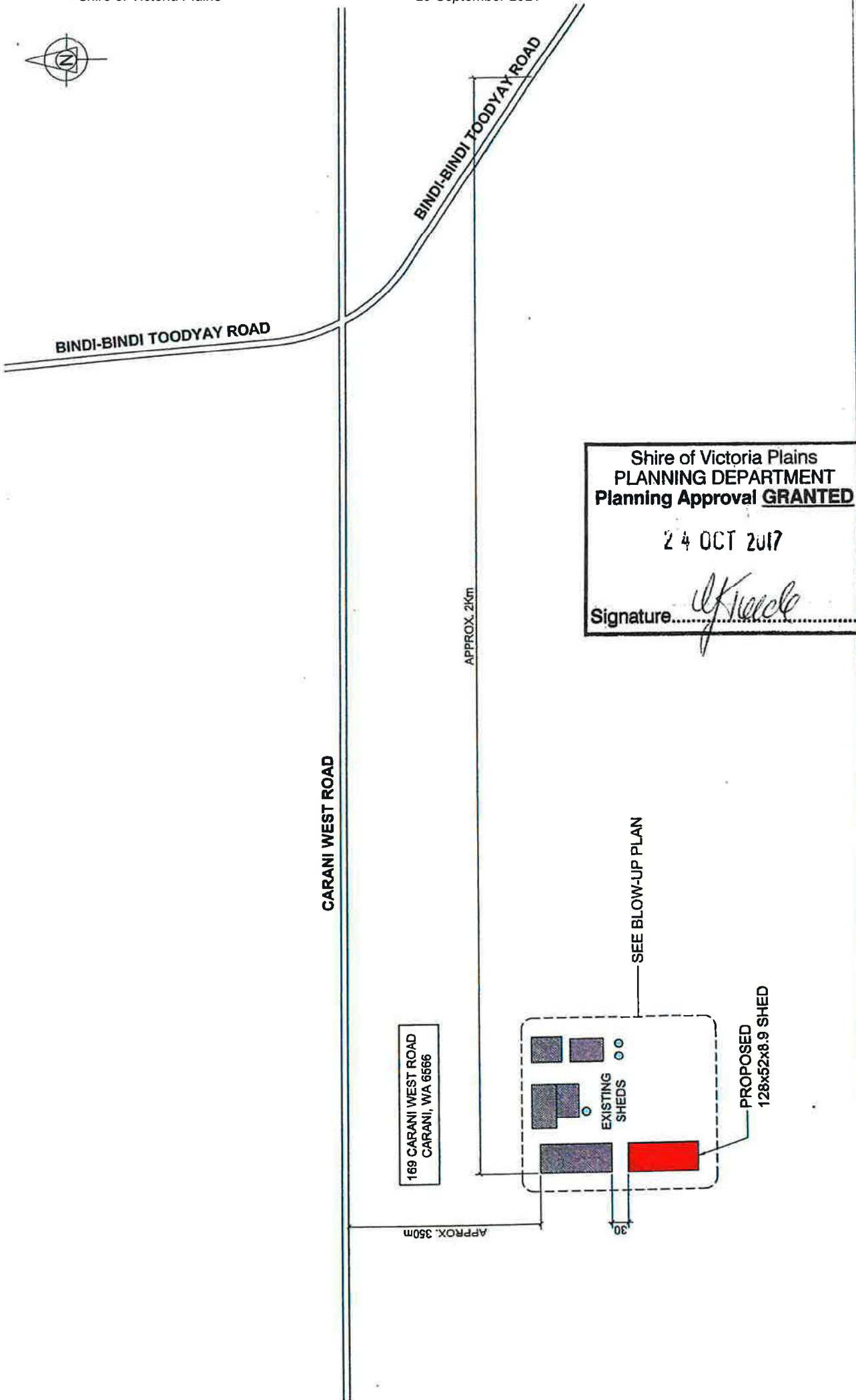
Please note that this approval does not constitute a Building Permit. Where a Building Permit is required following this Planning Approval, it is necessary to submit with the building permit application all the details relevant to comply with the planning conditions. This will avoid delay in the issuing of a Building Permit.

Please read carefully the attached Determination. Should you have any queries or require further information, do not hesitate to contact Nathalee Petersen on 9628 7004.

Yours faithfully

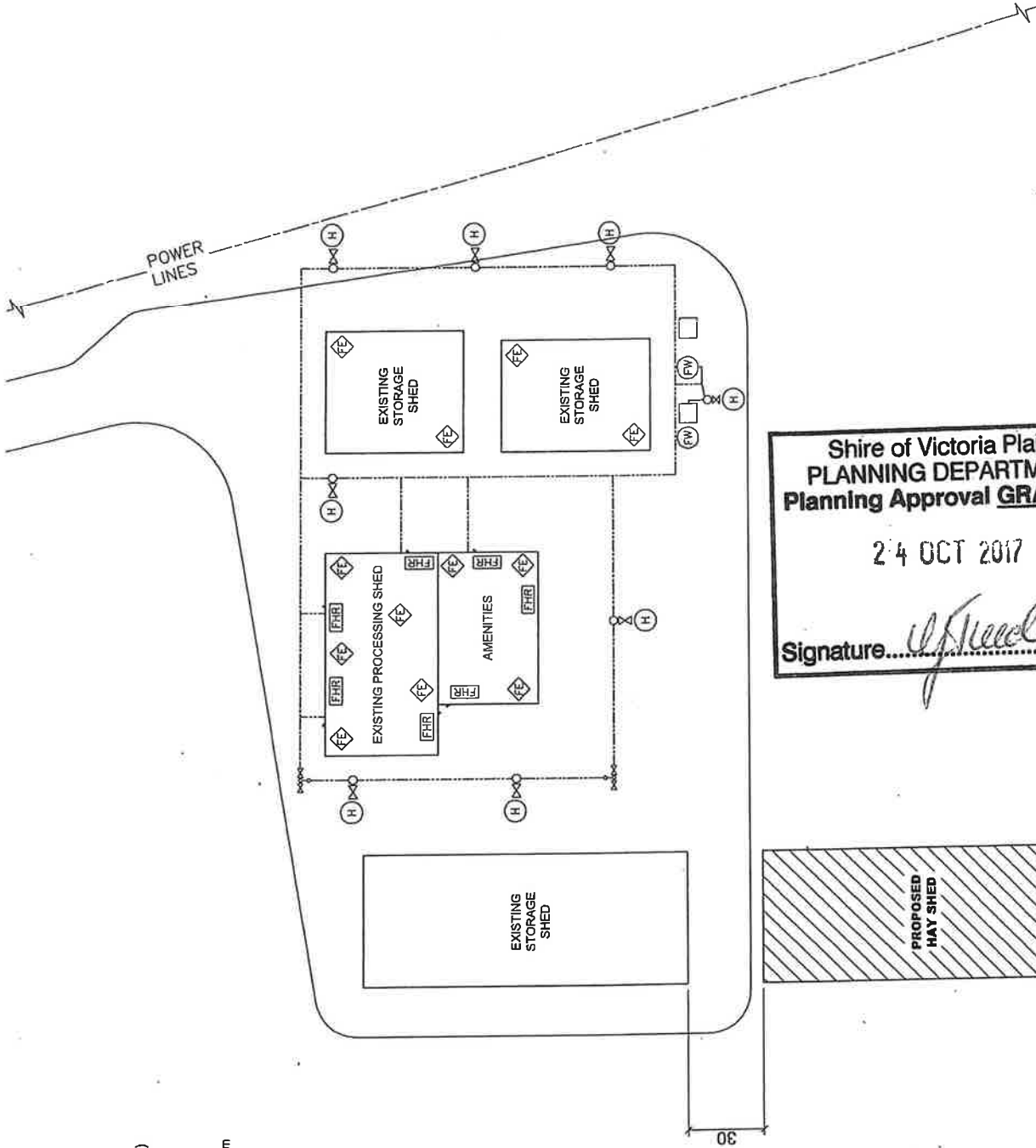


Glenda Teede
Chief Executive Officer



JOB DETAILS	PROJECT No.	2310	DRAWING No.	SP-00	REVISIONS	ISSUED FOR APPROVAL	DATE	INITIALS	DATE
	CLIENT	HAY AUSTRALIA	DRAWING	PROPOSED SITE PLAN	SCALE NTS	31/08/2017	APRVD.	CHKD.	
COMMERCIAL	88 Bayfield St Northam WA 8401 Phone: 1800 800 909 Fax: 1800 800 910 sales@wbsgroup.com.au www.wbsgroup.com.au								
	WBS GROUP BENCH MARKING QUALITY								

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NOTES & LEGENDS:

- FW FIRE WATER TANK
- F FACILITIES WATER TANK
- WS WORKSHOP
- [FHR] 36m FIRE HOSE REEL
- [FE] 5 Kg FIRE EXTINGUISHER (DRY POWDER)
- [H] TWIN HEAD FIRE HYDRANT
- FIRE MAIN FEED 150mm HDPE PN16
- D EXIT DOOR - MIN. CLEAR OPENING 850mm

**Shire of Victoria Plains
PLANNING DEPARTMENT
Planning Approval GRANTED**

24 OCT 2017

Signature: *[Handwritten Signature]*

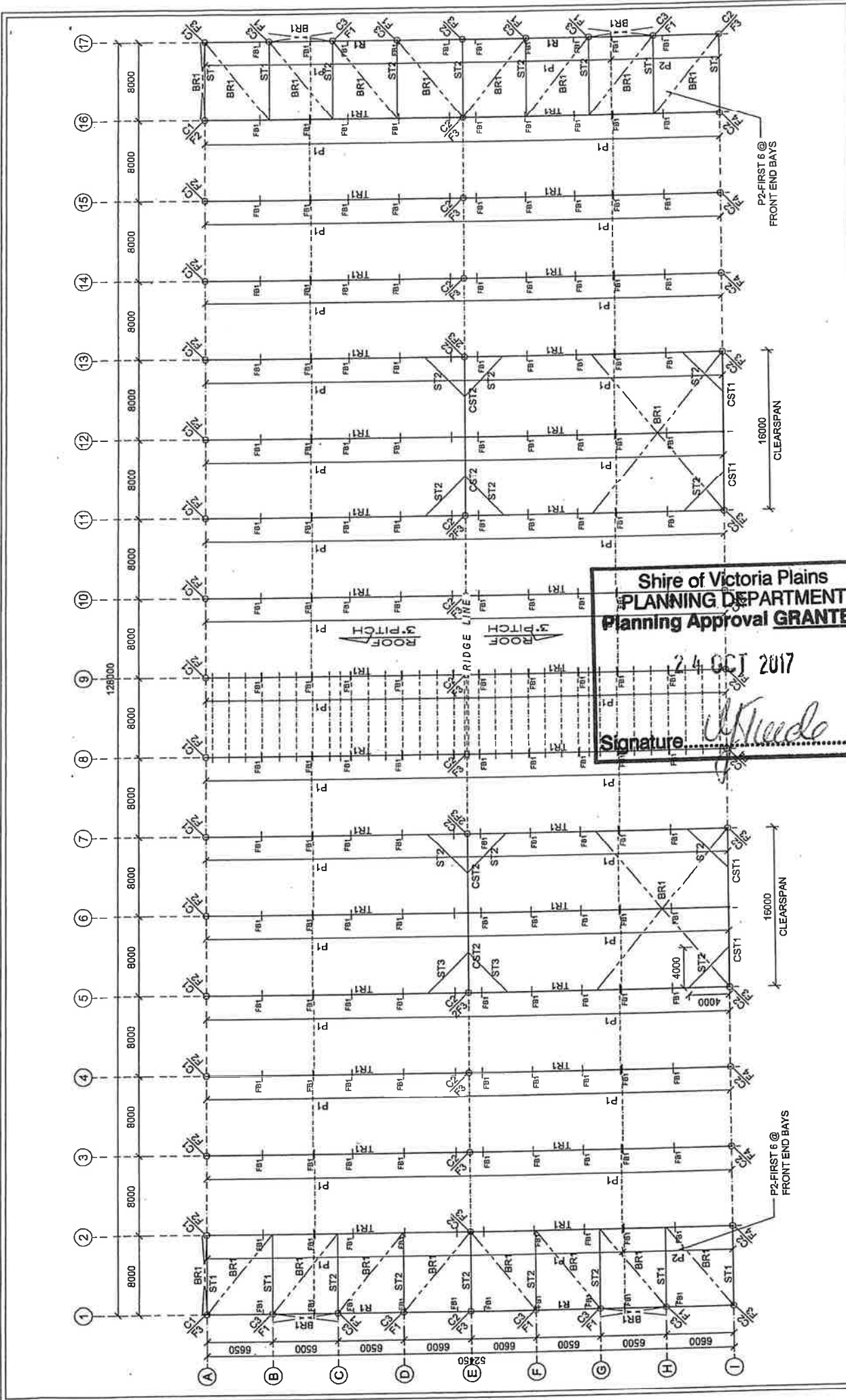
JOB DETAILS		REVISIONS		PRE CONSTRUCTION PROOFING	
PROJECT No.	CLIENT	DRAWING	DATE	ISSUED FOR APPROVAL	DATE
2310	HAY AUSTRALIA	SP- 01	31/08/2017		
				RPR	BY
				00	
				REV No.	DESCRIPTION
					ISSUED FOR APPROVAL
					31/08/2017
				APRVD.	CHKD.
				INITIALS	DATE

98 Byfield St
Northam WA 6401
Phone: 1800 600 669
www.wabgroup.com.au
sales@wabgroup.com.au

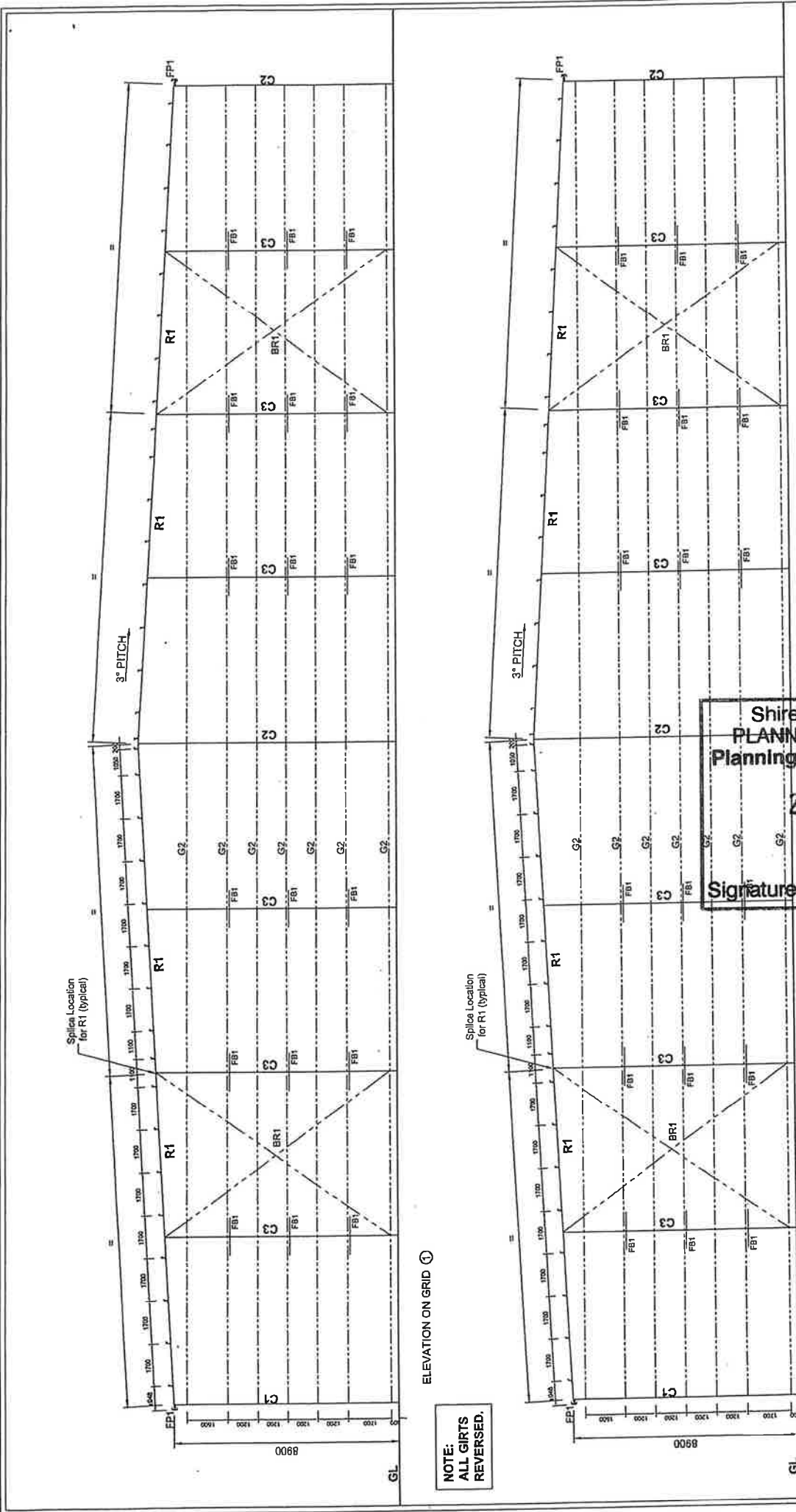
WBS GROUP
BENCH MARKING QUALITY

WHEATBELT STEEL | COMMERCIAL | *[Logo]*

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JOB DETAILS	PROJECT No.	2310	DRAWING No.	2310-02	REVISIONS		INITIALS	DATE
	CLIENT	HAY AUSTRALIA 100 CAMERON STREET ROAD, VEREENON WA 571	DRAWING	PLAN VIEW		APRVD.		
JOB DETAILS	DATE	23/08/2017	SCALE	1:350	ENGINEERS CERTIFICATION	23/08/2017	CHKD.	
					DESCRIPTION			
86 Byfield St Northam WA 5401 Ph: 08 9425 2200 Fax: 1800 900 810 sales@wbsgroup.com.au www.wbsgroup.com.au		PRE CONSTRUCTION DATE 23/08/2017		ENGINEERS CERTIFICATION DESCRIPTION DATE 23/08/2017		PRE CONSTRUCTION DATE 23/08/2017		
© THIS DRAWING IS THE COPYRIGHT OF WBS GROUP AND MAY NOT BE COPIED IN PART OR FULL WITHOUT THE WRITTEN PERMISSION OF WBS GROUP								



ELEVATION ON GRID ①

NOTE:
ALL GIRTS
REVERSED.

ELEVATION ON GRID ②

Shire of Victoria Plains
PLANNING DEPARTMENT
Planning Approval **GRANTED**
24 OCT 2017
Signature *[Signature]*

		PROJECT No. 2310 HAY AUSTRALIA 100 CARON WEST ROAD, VERECCAN WA 6071 ELEVATIONS SHEET 1		PROJECT No. 2310 HAY AUSTRALIA 100 CARON WEST ROAD, VERECCAN WA 6071 ELEVATIONS SHEET 1		APRVD. CHKD.		INITIALS DATE	
JOB DETAILS 58 Byfield St Northern WA 6401 Phone: 1800 800 909 sales@wbsgroup.com.au www.wbsgroup.com.au		DRAWING No. 2310-03 SCALE 1:150		ENGINEERS CERTIFICATION AAR 00		DESCRIPTION PRE CONSTRUCTION PROOFING		DATE 23/08/2017	
BECHTOLD COMMERCIAL STEEL WISEBELT STEEL		© THIS DRAWING IS THE COPYRIGHT OF WBS GROUP AND MAY NOT BE COPIED IN PART OR FULL WITHOUT THE WRITTEN PERMISSION OF WBS GROUP		BY AAR		REV No. 00		DATE 23/08/2017	

SHIRE OF VICTORIA PLAINS LOCAL PLANNING SCHEME NO.5



FORM 1 - APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details

Name/s: Hay Australia Pty Ltd

ABN (if applicable):

20 122 089 972

Postal Address: U10 473 Beach Rd Duncraig WA Postcode: 6023

Work Phone: 08 9243 0533

Fax:

E-mail: andrew.bolt@hayaustralia.com.au

Home Phone:

Mobile Phone: 0437710000

Contact Person for Correspondence:

Tom Kealy, Andrew Bolt

Signature:

Date:

10/06/2021

Signature:

Date:

10/06/2021

NOTES:

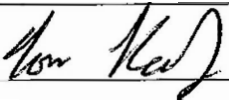
- i) Use and attach a separate copy of this page where there are more than two (2) landowners.
- ii) The signature/s of all registered owner(s) as listed on the land's Certificate of Title is required. This application cannot proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). Land owned by an incorporated body (i.e. a company) must be signed by:
 - 1 director of the company, accompanied by the company seal; or
 - 2 directors of the company; or
 - 1 director and 1 secretary of the company; or
 - 1 director if a sole proprietorship company.
 Print the full names and positions of company signatories underneath the signatures.
- iii) A copy of the Certificate of Title for all land the subject of this application must be provided and can be purchased through Landgate directly if required.
- iv) Development Applications relating to Unallocated Crown Land, Unmanaged Crown Reserves, land under management order to the Shire of Victoria Plains where the development is not consistent with the reserve's purpose, or is used for commercial purposes, or land which is subject to a lease issued under the Land Administration Act 1997 need to be referred to the Lands Division of the Department of Planning, Lands and Heritage for consideration and signing.

Applicant Details (if different from owner)

Name/s: Mr Tom Kealy

Address: 169 Carani West Road, YERECOIN WA

Postcode: 6571

Work Phone: Home Phone: Mobile Phone: 0417 172 273	Fax:	E-mail: tom.kealy@hayaustralia.com.au
Contact Person for Correspondence: Mr Tom Keely		
Signature: 	Date: 24-6-2021	
NOTES:		
<p>i) Failure to provide a suitably completed development application form, a copy of the relevant Certificate/s of Title, sufficient plans and other supporting information and/or the correct application fee may result in the application being returned or placed on hold.</p> <p>ii) The application fee payable will be confirmed by the local government following receipt of the application. Processing of the application will not commence until the fee is paid in full.</p> <p>iii) As per Schedule 2 clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 the information and plans provided with this application may be made available by the local government for public viewing in connection with the application.</p> <p>iv) If public advertising of the application is required by the local government an additional fee in accordance with the local government's adopted schedule of fees and charges will be payable by the applicant. Further processing of the application following completion of public advertising will not proceed until the additional fee is paid in full.</p> <p>v) The original of this application and supporting information and plans will be retained by the local government for its records and will not be returned to the applicant/landowner following final determination.</p>		
Property Details		
NOTE: The details provided must match those shown on the relevant Certificate/s of Title.		
Lot No: 805	House/Street No: 143	Location No: N/A
Survey Diagram or Plan No: 421540	Certificate of Title Volume No: TBC	Certificate of Title Folio No: TBC
Title encumbrances (e.g. easements, restrictive covenants etc. as listed on the Second Schedule of the relevant Certificate/s of Title): Easement for water supply purposes		
Street name: Carani West Rd	Suburb: Carani	
Nearest street intersection: Carani West Rd, Toodyay-Bindi Bindi Rd		
Proposed Development:		
Nature of development: <input type="checkbox"/> Works (New construction works with no change of land use) <input type="checkbox"/> Use (Change of use of land with no construction works) <input checked="" type="checkbox"/> Works and Use		
NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form (i.e. a Form 2) must be completed and submitted with this application.		
Is an exemption from development claimed for part of the development? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use		

<p>Description of proposed works and/or land use: Modifications to original development approval issued on 28-2-2013 to account for 3 existing hay storage sheds not constructed in accordance with the original approval, an unauthorised 12.2m x 9.2m site office, three (3) unauthorised four-man transportable accommodation units (2 x 14.4 x 4.2m and 1 x 14.4 x 3.3m), an unauthorised kitchen and facility room (12m x 6.4m), a proposed 1.8m x 1.8m transportable laundry building, use of the existing dwelling on the land for workforce accommodation purposes & removal of Condition 12 of the original approval which required preparation of a deed of agreement with the Shire to provide for the upgrading and ongoing maintenance of Carani Road West.</p> <p>Description of exemption claimed (if relevant): Nil</p>
<p>Nature of any existing buildings and/or land use: Hay receival and processing facility including various associated improvements and an existing single house.</p>
<p>Approximate cost of proposed development (excluding GST): \$860,000 excluding GST</p>
<p>OFFICE USE ONLY</p> <p>Date application received: 24 June 2021 Received by: Email Application reference number: TBC Application fee payable: \$ 7,875.60 Date of receipt of application fee from applicant: 28 July 2021 Receipt number for application fee: TBC</p>

SHIRE OF VICTORIA PLAINS - PLANNING APPLICATION

LOT 805 Carani West Road Yerecoin (previously Lot 800)

Hay Australia (the Applicant) request the Shire to consider a revised planning application for the hay processing and storage development on the abovementioned property (Attachment 1 – Site Plan).

The current development has been the subject of several planning and building approvals, however it has become apparent that there are discrepancies between these approvals and the as-built structures on site.

The Applicant has, in good faith, endeavoured to ensure all relevant regulatory approvals were sort throughout the process (Planning, Building and Health).

It would appear that the development is inconsistent with the original planning approval/s, and that also building permits issued are inconsistent with the planning approvals. These inconsistencies were not brought to the attention of the Applicant at the time that they had arisen.

At each stage of the approval processes the Applicant was unaware of these inconsistencies.

The purpose of this application is to address all inconsistencies between the planning and building approvals with the intent that all structures on site have the correct statutory approvals.

THE APPLICATION

This application is to consider the following (refer Attachment 2 for location of structures):

Structures not built in accordance with the Planning Approvals:

- Address the variation of building sizes from the original planning approval dated 28/02/2013 for the two (2) Storage Sheds (Storage Sheds 1 & 2). Sizes stipulated in the Council Report dated 06/02/2013.
- A Building Permit was issued for Storage Sheds 1 & 2 however their construction was not in accordance with the planning approval.

Structures built with Building Approval and without relevant Planning Approval:

- The northern most Storage Shed on the western side of the Processing Shed (Storage Shed 3).
- The Office building and toilets adjacent to the Weighbridge (Office Building 1).

Structures erected without Planning Approval and Building Approval:

- The Office building south of the weighbridge, located between the Weighbridge and Storage Shed 1 (Office Building 2).

Accommodation Precinct (refer to Attachment 3)

The 'worker accommodation precinct' including:

- Three (3) four-man "donga type transportable" accommodation buildings;
- The Kitchen and Facilities Room;

- The Laundry (proposed - not constructed); and
- The Use of the existing farm house for worker accommodation.

BACKGROUND

Planning Approvals

A Planning Approval was granted by the Shire on the 28 February 2013 for a Hay Storage and Processing Facilities.

The Schedule 9 Notice of Approval states:

The approval applies for:

- a. Hay Processing;
- b. Hay Storage;
- c. Office and Amenities
- d. Three (3) outbuildings;
- e. Weighbridge
- f. Hardstand and access tracks.

Within the body of the Council Report it elaborates that the development plans / application described as being:

- Two (2) storage shed 35m x 60m;
- One processing shed, with amenities, 5.175m²;
- One (1) weighbridge; and
- The future use of the existing dwelling as a 'Caretakers Dwelling'.

A second application was approved by the Shire on the 3 October 2017 for a further storage shed facility (128m x 52m x 8.9m), the southernmost Storage Shed on the western side of the Processing Shed (Storage Shed 4 – refer Attachment 4).

Building Approvals

Building Applications were received and approved by the Shire for the following structures:

- Processing shed, office and amenity (consistent with the planning approval dated 28/02/2013).
- Storage Sheds 1 & 2 (inconsistent with size stipulated in the Planning approval dated 28/02/2013).
- Storage Shed 3 (not specifically granted approval under planning approval dated 3/10/2017, however is indicated as built on the approved plans).
- Office facility adjacent to the weighbridge (Office Building 1) (does not appear to have been granted planning approval).
- Storage Shed 4 (consistent with Planning Approval dated 3/10/2017).

[Note: Although the Weighbridge was granted planning approval a Weighbridge is not considered a 'building' in accordance with the Building Act 2011].

Structures on site with no Planning or Building Approvals

Based on our research it would appear that the following buildings have been erected without any approvals being granted by the Shire (Planning or Building):

- Office Building 2 (12.2m x 9.2m).

Accommodation Precinct

- Three (3) four-man donga transportable accommodation units (2 x 14.4 x 4.2m and 1 x 14.4 x 3.3m).
- Kitchen and Facility Room (12m x 6.4m).
- Laundry (not constructed) (1.8m x 1.8m).

COMMENT:**Planning****Storage Shed 3**

This Storage Shed was not approved in the planning approval dated 28/02/2013. It measures 128m x 52.45m and is used for the storage of hay.

The structure has a building approval (Building Permit) and was indicated on the 2017 Planning approval for Storage Shed 4.

Office Building 1

The office and toilet facility adjacent to the weigh bridge was not approved in the original planning approval dated 28/02/2013. The building consists of an accessible toilet facility, an office 7.2 m x 3.4m with a shed structure over the top (16.0m x 8.0m).

The Shire has granted approval for the use of the septic system to the building.

A building approval (Building Permit) has been issued for these structures.

The building is used as an administration facility for the weighbridge.

Storage Sheds 1 & 2

The original planning approval had indicated the storage sheds to be 60m x 35m each.

The Building Approvals issued were for buildings 56.0m x 48.0m and 60.0m and 44.0m. The Storage Sheds are consistent with the building approval plans.

The buildings are larger than indicated on the planning approval, and are used for the storage of hay only.

Accommodation Precinct

The Applicant has installed on site transportable accommodation units comprising three four-man transportable buildings (2 at 14.4m x 4.2m and 1 at 14.4m x 3.3m).

A transportable Kitchen and Facility Room (12m x 6.4m) has also been installed.

Building Approval has not been granted for these existing transportable buildings.

Laundry facilities are required to be installed to allow workers to wash their clothes. A separate building is proposed for this purpose (1.8 x 1.8 transportable).

The Applicant also wishes to utilise the existing farm house for worker accommodation.

In regards to the existing farm house, the existing septic system will only accommodate two persons. If an increase in numbers is required an upgrade of the septic system would be necessary. The Applicant has liaised with the Shire's Environmental Health Officer regarding the upgrade / new septic system for the accommodation precinct.

Based on the accommodation buildings currently on site a maximum of 14 persons can be accommodated.

The accommodation precinct is accessible via existing tracks and these would be sufficient for vehicle and pedestrian access.

The Applicant wishes to provide accommodation to their employees during the busy harvest time as they have found it difficult to find suitable accommodation within the locality at times. They consider that by providing accommodation on site it will allow them to secure suitable candidates to fill vacant work positions during the busy season.

The company uses rental properties in the district and requires the further accommodation for its seasonal workforce.

Other Outstanding Planning Matters (Planning Approval dated 28/02/2013)**Planning Approval Condition 8**

Please find attached email correspondence sent from ARC Infrastructure confirming that the road is approved for Network 6 vehicles (Attachment 5).

Planning Approval Condition 12

Please find attached correspondence addressed to The Chief Executive Officer explaining Hay Australia's contribution for the road maintenance funding (Attachment 6).

Hay Australia had contributed \$20,000 to the sealing of Carani West Road.

Hay Australia considers that they have met their obligations in regards to this Planning Condition.

PROPOSAL:

The Applicant requests that Council consider granting planning approval for the following structures:

Storage Shed 3 (Dimension - 128.0m x 52.45m);

Office Building 1 (Office and toilet facilities adjacent the weighbridge);

Office Building 2 (Dimension - 12.2m x 9.2m with Deck 6.0m x 2.0m) (refer Attachment 7);

Storage Sheds 1 & 2 to be consistent with the Building Approval. Building Approval size (1 at 56.0m x 48.0m and 1 at 60.0m x 44.0m), Planning approval (2 at 60 x 35m).

Permitting the Use of the ‘Worker Accommodation Precinct’ and all structures, including the existing farm house to the west of the Processing Shed (refer Attachment 7).

Building Approval

The proposed Laundry facility (1.8mx 1.8m) will require a building permit application.

On completion of the Planning Approval process a Certificate of Building Compliance will be submitted for retrospective building approval for all structures that currently have no building approval:

- Office Building 2;
- Accommodation Precinct buildings (three (3) four-man transportable donga buildings and verandahs, Kitchen and Facility Room).

A private Building Surveyor has been contracted to undertake this.

Minor work items are required to be completed prior to the issuing of the Certificate of Building Compliance.

Health Approval

A Septic Tank Application for the accommodation precinct has been submitted to the Public Health Department.

Conclusion

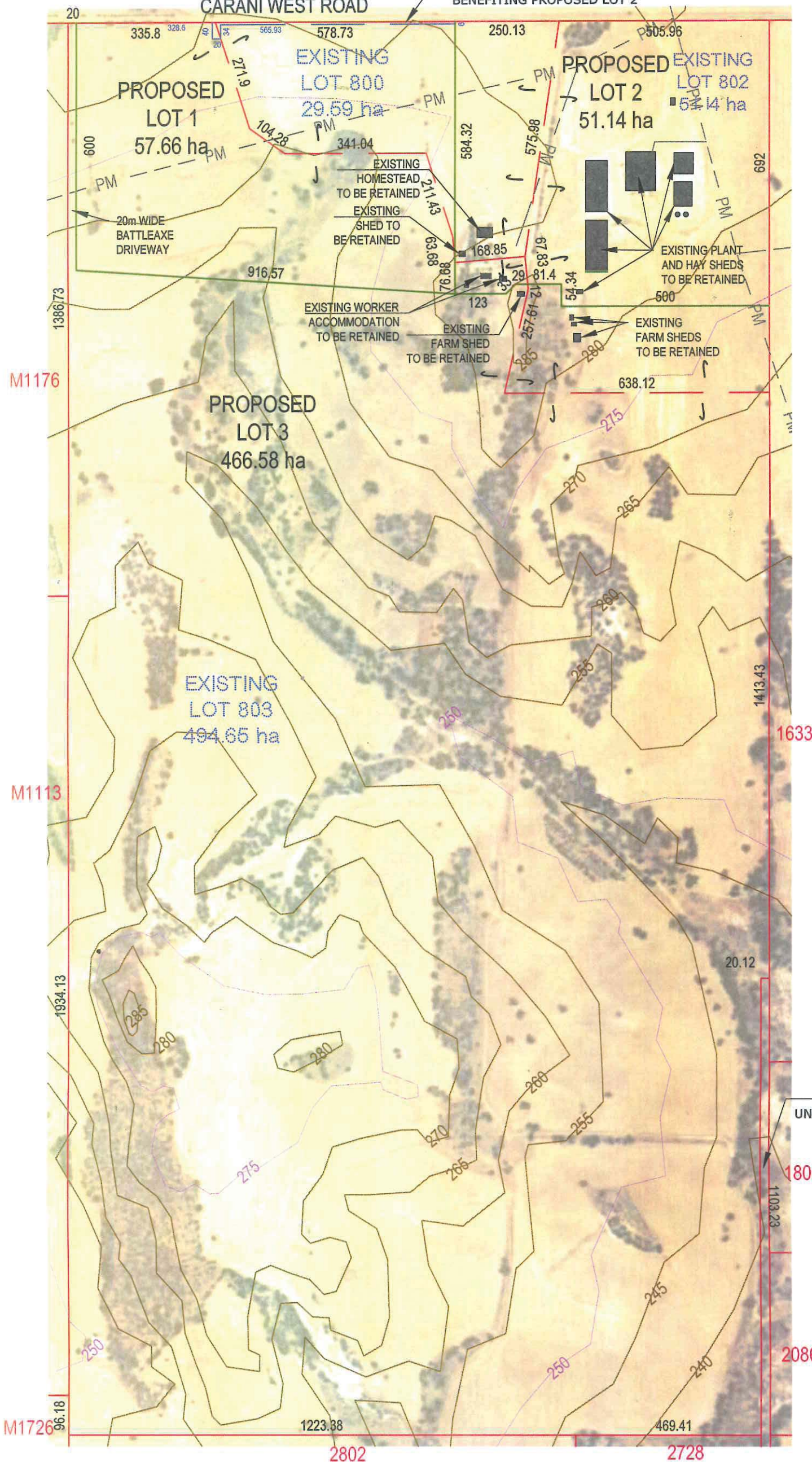
The Applicant considers the buildings located on site do not interfere or impact on the amenity of the adjoining property and are consistent with the permitted use of the development.

The development also contributes to the community by providing local employment opportunity in for the district.

Hay Australia apologises for the omissions and errors that have been made in regards to the regulatory processes and believes it has addressed the issues that have been raised.

Hay Australia hopes the Shire considers the application favourably.

6m WIDE S136C EASEMENT FOR WATER ACCESS AND MAINTENANCE, BENEFITING PROPOSED LOT 2



LEGEND

- PROPOSED LOT BOUNDARY
- EXISTING LOT BOUNDARY
- 400 CONTOURS AT 25m
- 300 CONTOURS AT 5m
- - - PM OVERHEAD POWER LINES

NOTES:

1. ALL DIMENSIONS AND AREAS ARE SUBJECT TO SURVEY.
2. ALL EXISTING STRUCTURES TO BE RETAINED.
3. BUSHFIRE PRONE AREA AFFECTS PARTS OF LOTS.
4. INTENSITY OF DEVELOPMENT NOT INCREASED, THEREFORE, BAL NOT REQUIRED.
5. NO CHANGES TO EXISTING SERVICES PROPOSED.
6. EXISTING HOMESTEAD, WORKER ACCOMMODATION, HAY SHEDS AND PLANT SHEDS HAVE ACCESS TO OVERHEAD POWER WHICH IS TO REMAIN IN TACT.
7. EXISTING PLANT AND HAY SHEDS ARE AT LEAST 30m CLEAR OF PROPOSED BOUNDARIES.
8. EXISTING ACCOMMODATION UNITS ARE AT LEAST 20m CLEAR OF PROPOSED BOUNDARIES.
9. OTHER SHEDS ARE AT LEAST 10m FROM PROPOSED BOUNDARIES.

EXISTING LOT DETAILS:
 LOT 800 ON DP65882
 C/T 2788/510
 AREA 29.59 ha

LOT 802 ON DP402410
 C/T 2842/385
 AREA 51.14 ha

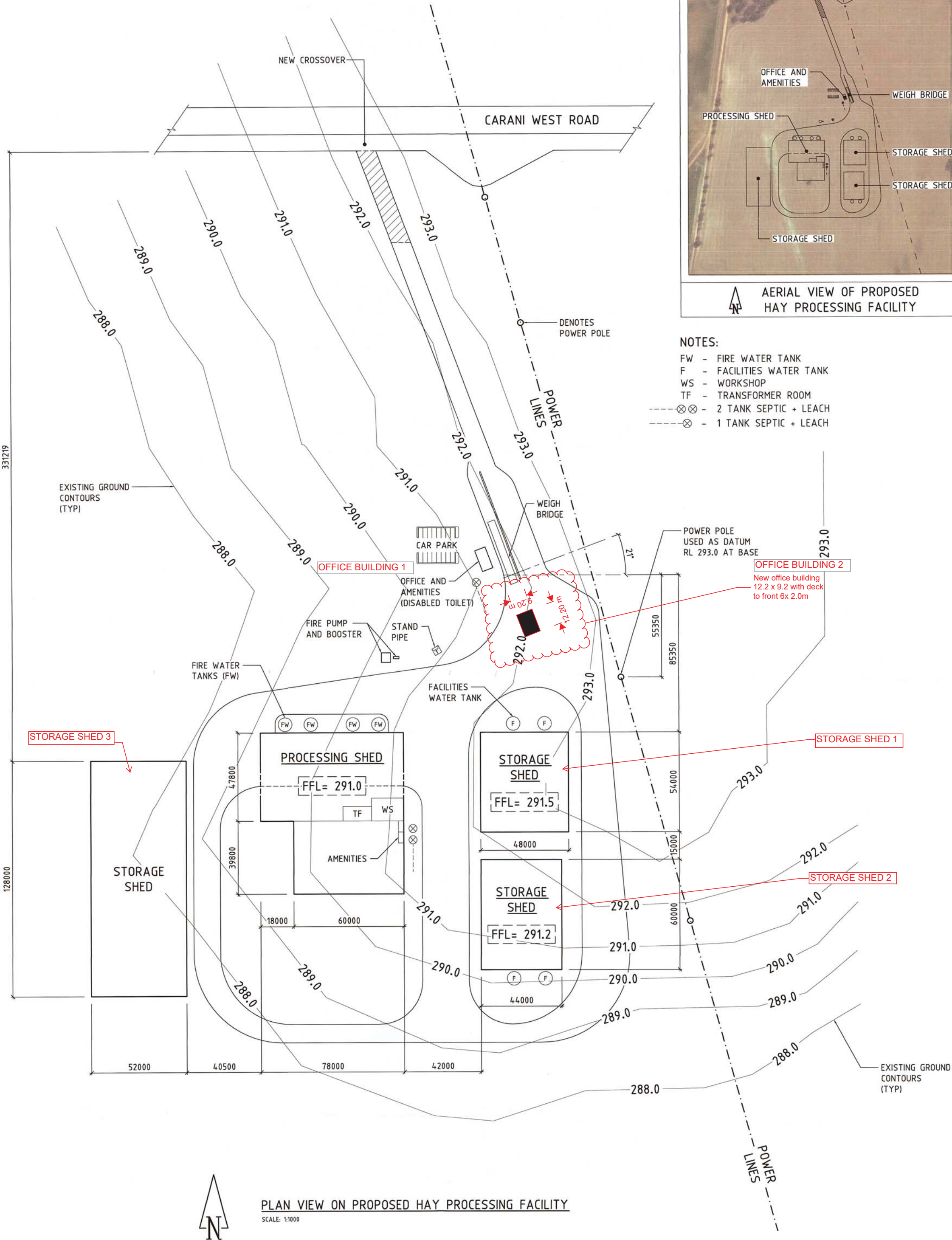
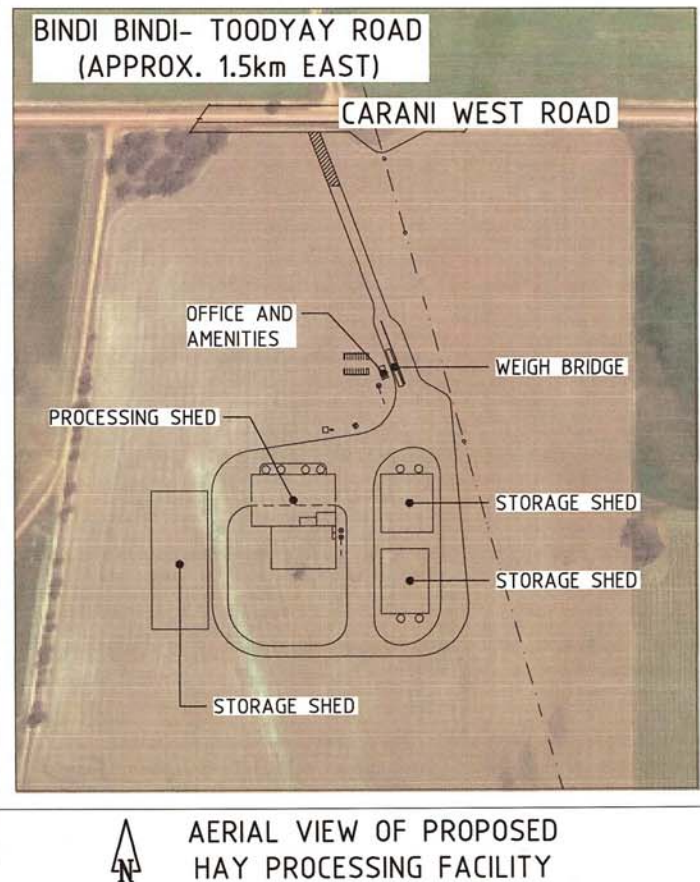
LOT 803 ON DP402410
 C/T 2842/386
 AREA 494.65 ha

DEPARTMENT OF PLANNING, LANDS AND HERITAGE	
DATE	FILE
23-Dec-2020	160284

PROJECT: PROPOSED SUBDIVISION (BOUNDARY REALIGNMENT) OF LOT 800 ON DP65882 AND LOTS 802 AND 803 ON DP402410 169 CARANI WEST ROAD, CARANI SHIRE OF VICTORIA PLAINS TO CREATE THREE LOTS

CONTACT: ALAN MARSH P.O. Box 355 Gosnells Ph 9398 1994 Mob 043 858 2441 aj.marsh@westnet.com.au	CLIENTS: HAY AUSTRALIA CARANI	DATE: 6/12/2020
		SCALE: 1:10,000 @ A3
		DATUM: AHD
		COORD: ASSUMED
		DWG: 5-183-1

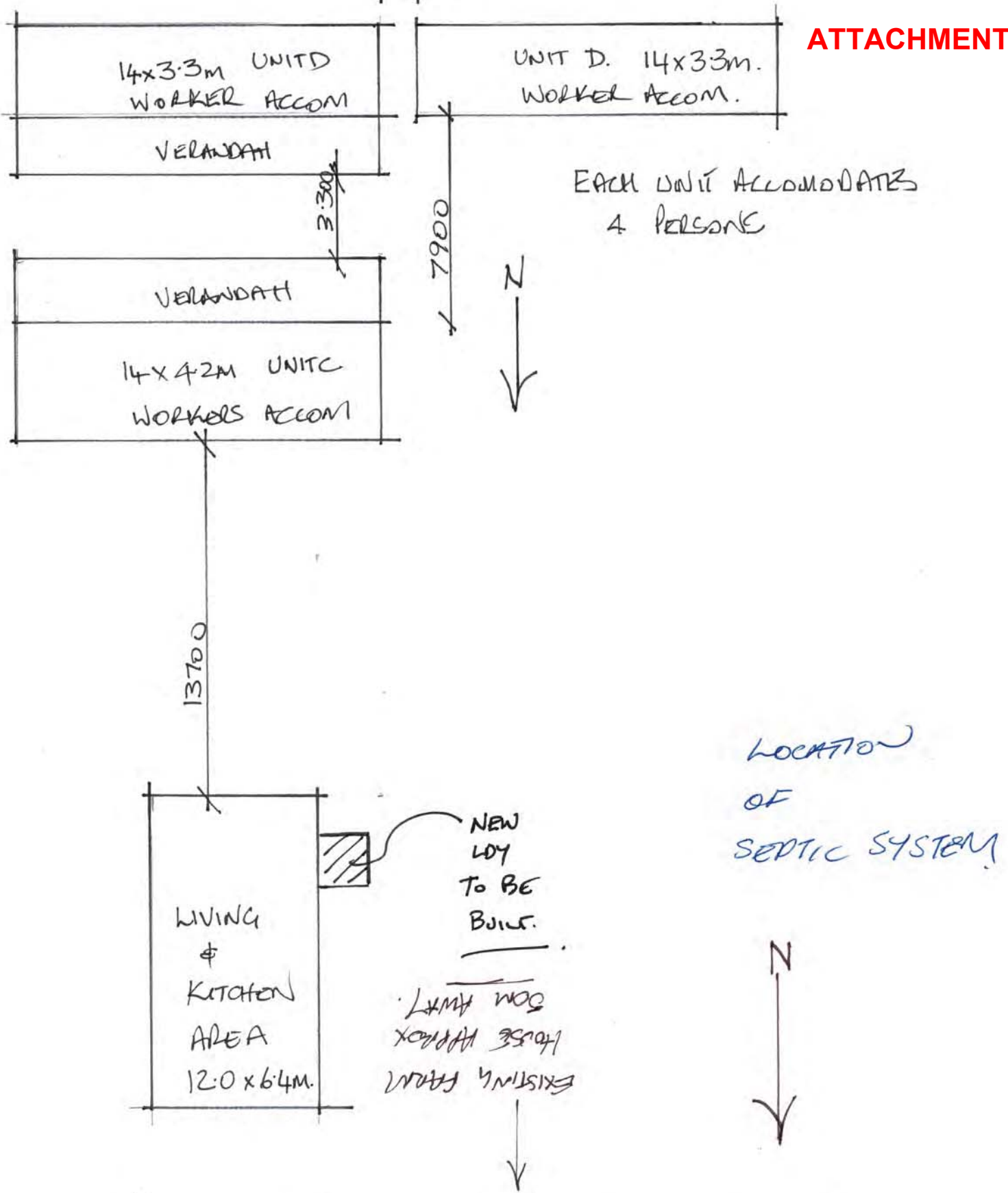
ATTACHMENT 2 - STRUCTURE LOCATION & NAME



- NOTES:
- FW - FIRE WATER TANK
 - F - FACILITIES WATER TANK
 - WS - WORKSHOP
 - TF - TRANSFORMER ROOM
 - ⊗ - 2 TANK SEPTIC + LEACH
 - ⊙ - 1 TANK SEPTIC + LEACH

DESIGNER MARK RATHBONE CPEng 1 KIRKLAND PLACE, MELVILLE 6153, WA (08) 9351 6229		STATUS ISSUED FOR BUILDING LICENSE		CLIENT HAY AUSTRALIA	
SNG PROPOSED HAY PROC. FAC. - SERVICES - FIRE HYDRANTS & REELS		DRAWN AR JAN. '13		PROJECT PROPOSED HAY PROCESSING FACILITY CARANI WEST ROAD	
SK2 PROPOSED HAY PROC. FAC. - GENERAL ARRANGEMENT		DESIGNED MR M Rathbone		TITLE SITE LAYOUT	
SK1 PROPOSED HAY PROC. FAC. - SITE LAYOUT		CHECKED MR		SCALE 1:1000, A1 size	
RVD DRAWING NUMBER		APPROVED		DRAWING NO. SK1	
REVISIONS		REFERENCE DRAWINGS		REV. A	

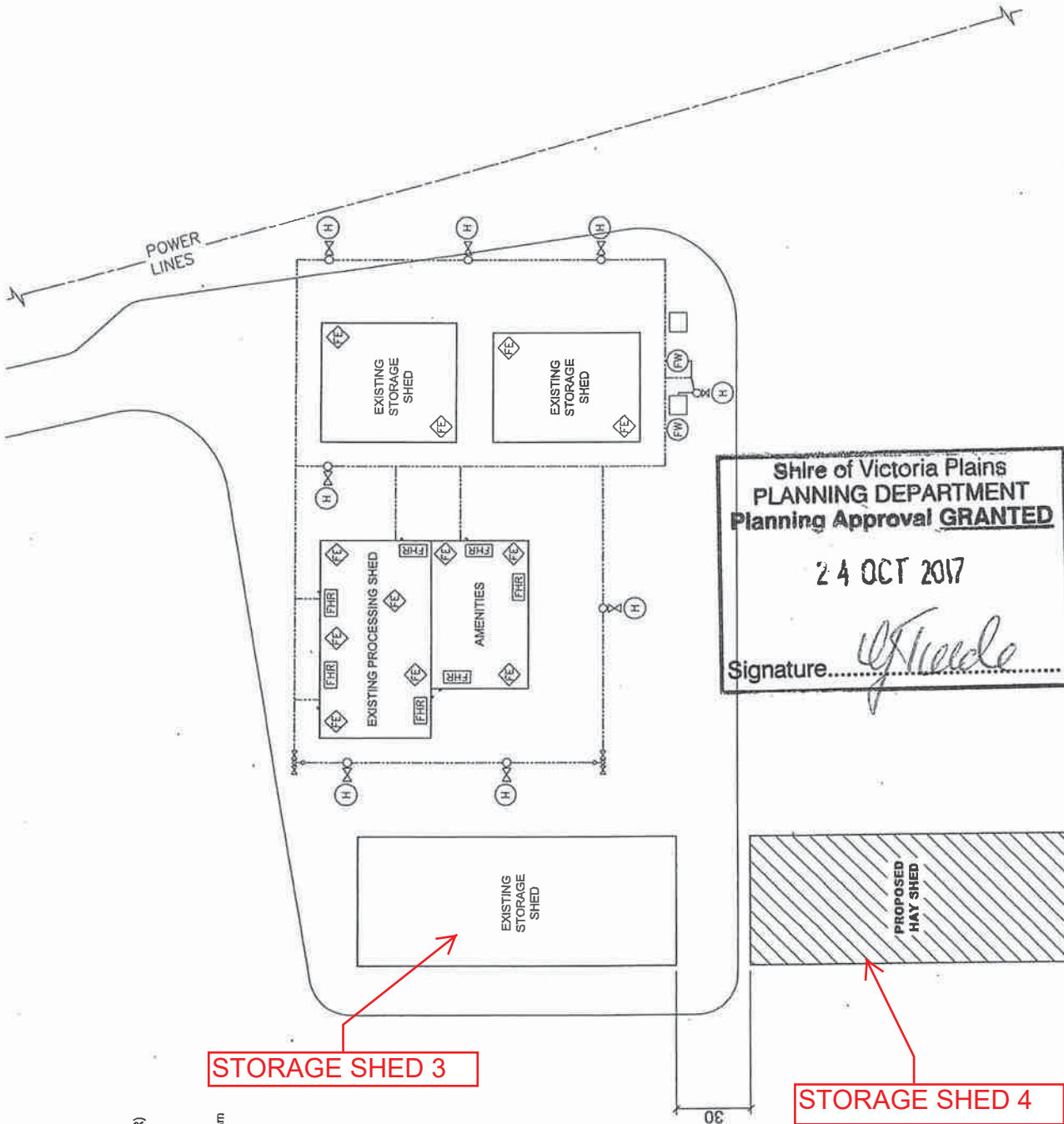
ATTACHMENT 2



PART SITE PLAN WORKER ACCOMMODATION.

LAYOUT 1:200 MAY 2021.

ATTACHMENT 4 - STORAGE SHED 4 LOCATION



- NOTES & LEGENDS:**
- FW FIRE WATER TANK
 - F FACILITIES WATER TANK
 - WS WORKSHOP
 - FHR 36m FIRE HOSE REEL
 - FE 5 kg FIRE EXTINGUISHER (DRY POWDER)
 - H TWIN HEAD FIRE HYDRANT
 - FIRE MAIN FEED 150mm HDPE PN16
 - D EXIT DOOR - MIN. CLEAR OPENING 850mm

JOB DETAILS		DRAWING No.		PRELIMINARY CONSTRUCTION		INITIALS		DATE	
PROJECT No.	2310	DRAWING No.	SP-01	ISSUED FOR APPROVAL	31/08/2017	APRVD.		CHKD.	
CLIENT	HAY AUSTRALIA	SCALE NTS		REV No.	00	BY	RPR	DATE	
DRAWING	BLOW-UP SITE PLAN			DESCRIPTION					
DATE	31/08/2017			THIS DRAWING IS THE COPYRIGHT OF MRS GROUP AND MAY NOT BE REPRODUCED IN PART OR FULL WITHOUT THE WRITTEN PERMISSION OF MRS GROUP					



Shire of Victoria Plains

Tom Kealy
to Ray

ATTACHMENT 2

Hi Tom,

I have looked at our records for the crossing located on Carani West Rd which crosses the Arc Infrastructure Freight Network on Line 004 - Toodyay West-Miling at the 73.377km peg.

The crossing was last assessed by MRWA crossing inspector on the 16/10/2019 and was assessed for Vehicle Type Network 6 (36.5m/91.5t) combinations and all required sighting distance

I have also reviewed the MRWA Heavy Vehicle System that shows the road is also approved for Network 6 vehicles.

As the Rail Infrastructure Manager (RIM) for this line, I can confirm the crossing is rated for Network 6 combinations and provided this rating is not exceeded no further approvals is required

Regards

Len Kowalski
Level Crossing Safety Inspector

Arc Infrastructure
Level 3, 1 George Wiencke Drive, Perth Airport, WA, 6105
GPO Box S1411, Perth WA 6845

T – (08) 9725 5532 | M – 0436 625 052

E – Len.Kowalski@arcinfra.com

W – arcinfra.com

 Please consider the environment before printing this e-

Thanks for that.

Many thanks.

Thank you.

Reply

Forward



30th April 2021

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

Hay Australia Pty Ltd
U10/473 Beach Rd
DUNCRAIG WA 6023

ATTACHMENT 2

Request to amend 2013 Development/Planning Approval for Hay Australia

Dear Ms Teede,

Under the 2013 development/planning approval for Hay Australia's Hay Processing Facility on Carani West Rd, Yerecoin, Hay Australia was requested under condition 12 to contribute to road maintenance.

Under the previous CEO, Mr Harry Hawkins, Hay Australia supported the Shire of Victoria Plains in applying for funding to upgrade the Carani West Rd, Yerecoin under the Commodity Route Supplementary Fund.

At that time, Mr Hawkins verbally indicated to Hay Australia management that Hay Australia's contribution would fulfil the condition of road maintenance to the Shire's satisfaction.

We understand now that due to some omissions and errors with the development process, all points of the development application are being reviewed and rectified where required.

Hay Australia sincerely apologises for the omissions and errors made, the company relied on independent experts including Code Group to comply with the development process and had been of the understanding that all requirements had been conformed with.

Hay Australia now request Council's approval to amend the 2013 development/planning approval by removing all reference to Condition 12.

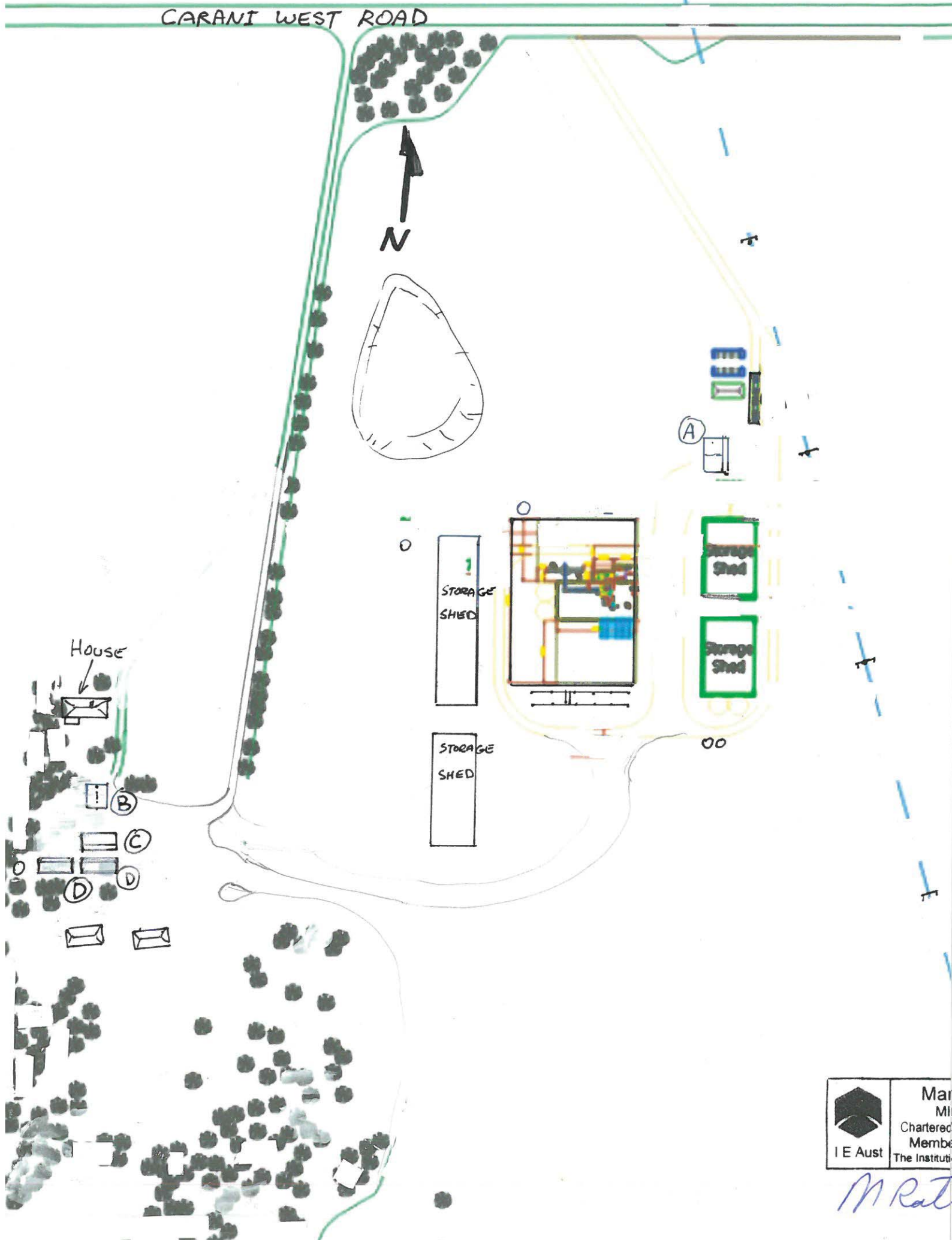
In 2016, Hay Australia made a \$20,000 + GST contribution to the sealing of the Carani West Rd as the Shire was successful in their application for funding.

Hay Australia would appreciate the Shire recognizing the value that Hay Australia contributes and will continue to contribute to the economic activity in the Shire. Our business creates a substantial marketing option to a large number of rate-payers in the Victoria Plains Shire and contributes to local employment opportunities, as we generate positions for up to 20 locals on a full-time and well paid basis.

Hay Australia has also been a long-standing supporter of local sporting groups, providing financial sponsorship to the Calingiri football and netball teams, as well as the Calingiri and Yerecoin golf clubs.

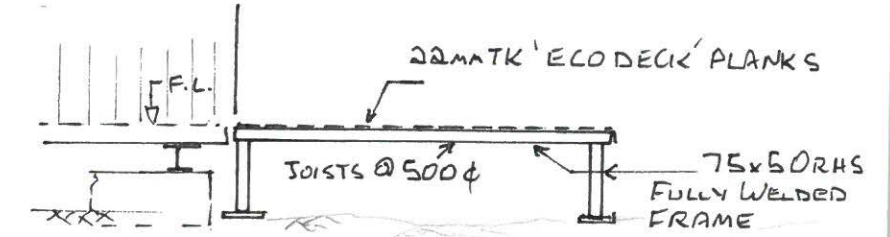
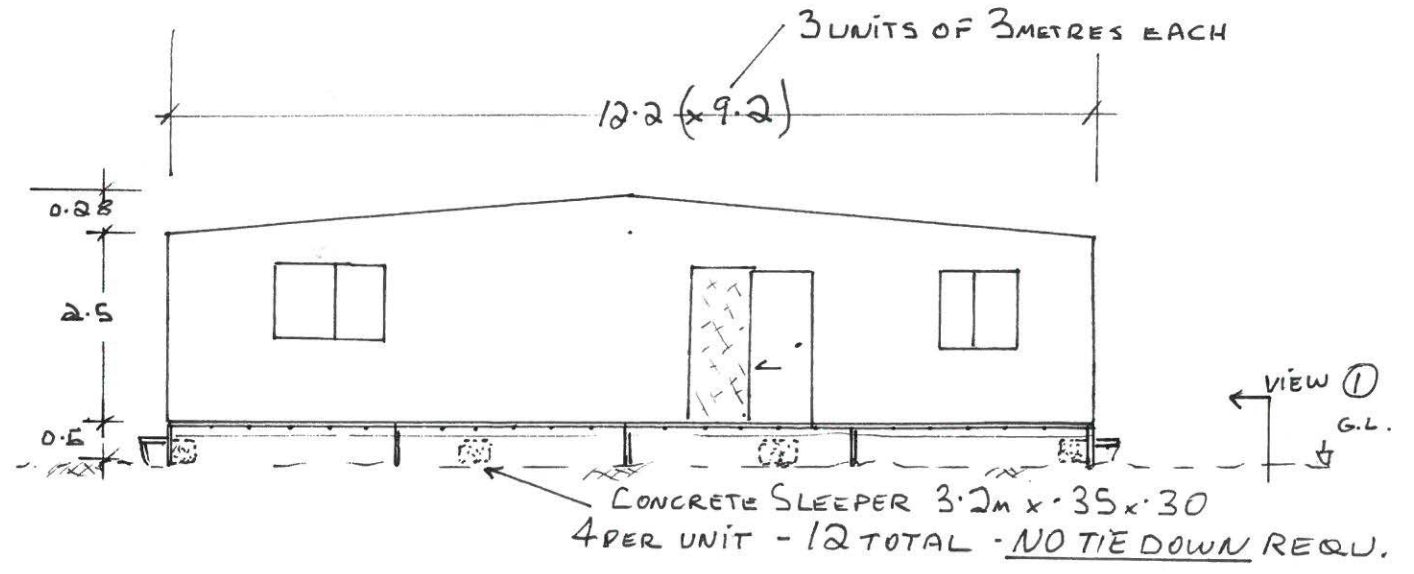
Yours Sincerely

Andrew Bolt
Managing Director



- NEW BUILDINGS**
- (A) OFFICE + VERANDAH DECK 9m x 12m INTERNAL
3 OFF TRANSPORTABLE UNITS JOINED - ON CONCRETE SLEEPERS
 - (B) KITCHEN 6.4m x 12m EXTERNAL
2 OFF TRANSPORTABLE UNITS JOINED - ON CONCRETE
 - (C) 4 ROOM ACCOMODATION UNIT + COVERED VERANDAH
1 OFF TRANSPORTABLE UNIT, 4.2 x 14m - ON SLEEPERS
 - (D) 4 ROOM ACCOMODATION UNIT + COVERED VERANDAH
2 OFF 1 OFF TRANSPORTABLE UNIT, 3.3 x 14m - ON SLEEPERS

TIE DOWNS Ref - WIND REGION A



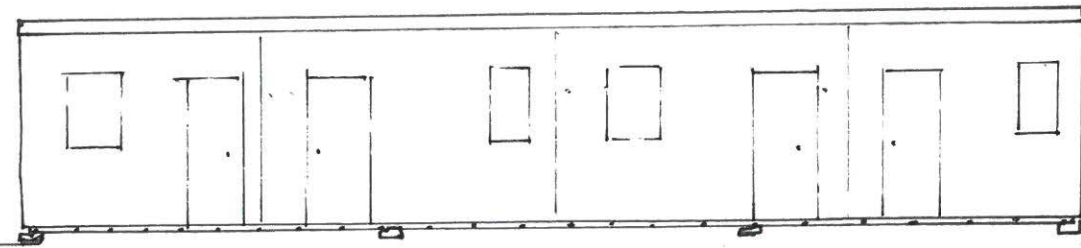
(A) - OFFICE
1:100

VIEW 1 - VERANDAH DECK
1:50

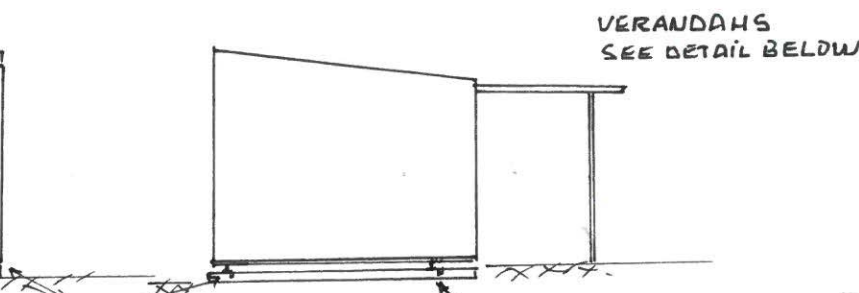
Mark Rathbone
MIEAust CPEng
Chartered Professional Engineer
Membership No. 387241
The Institution of Engineers, Australia

M Rathbone FEB. 2021

LOT 169 CARANI WEST ROAD
HAY AUSTRALIA
VICTORIA PLAINS PERMIT APPLICATION
OFFICE, KITCHEN & ACCOMODATION UNITS
SITE PLAN (+ OFFICE FOUNDATION) DRG: 1 of 5



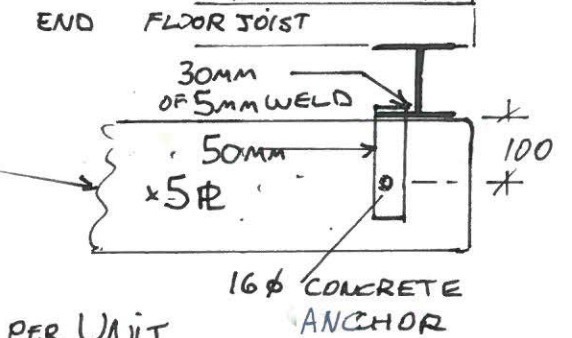
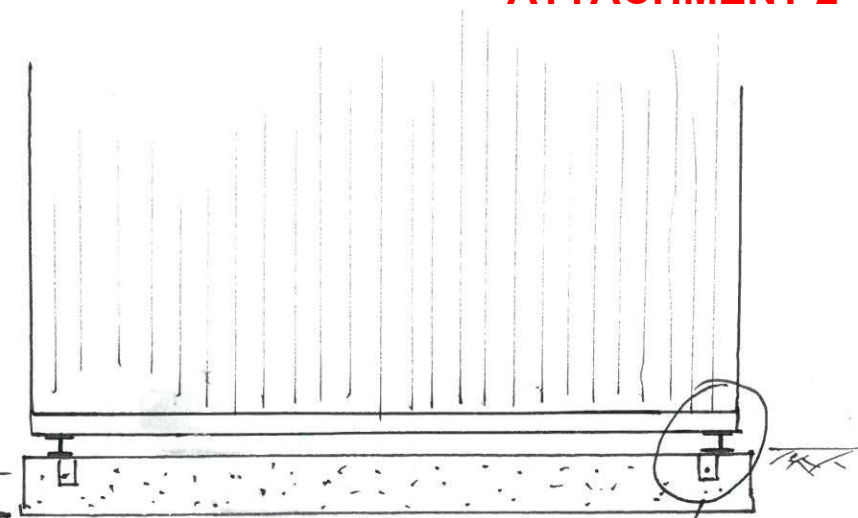
(C) + (D) TYPICAL UNIT FRONT ELEVATION
(VERANDAH NOT SHOWN) 1:100



VERANDAHS
SEE DETAIL BELOW

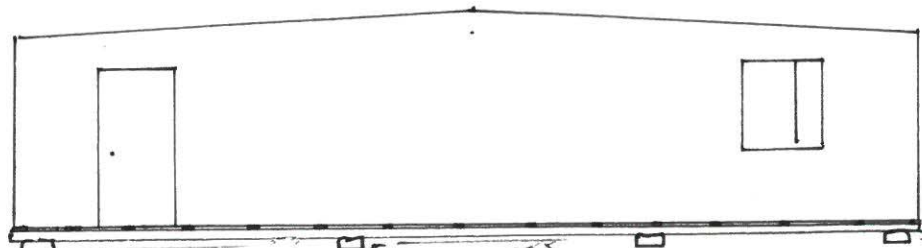
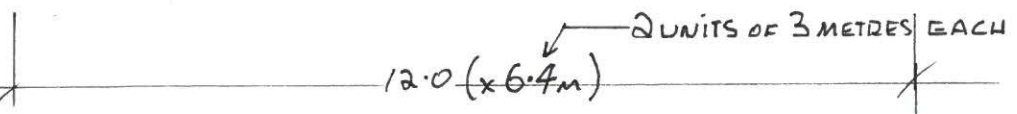
TIE DOWN
DETAIL 'A'

CONCRETE SLEEPERS - 4 OFF PER UNIT
3.3 LONG . 35 x . 30 M



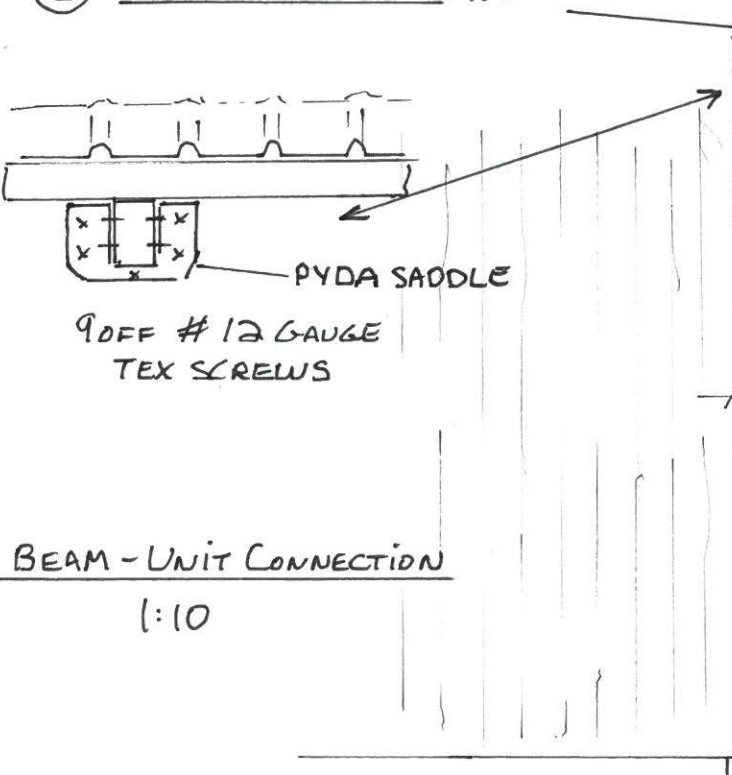
DETAIL 'A'

ACCOMMODATION: TIE DOWN - 4 PER UNIT
ONE EACH CORNER

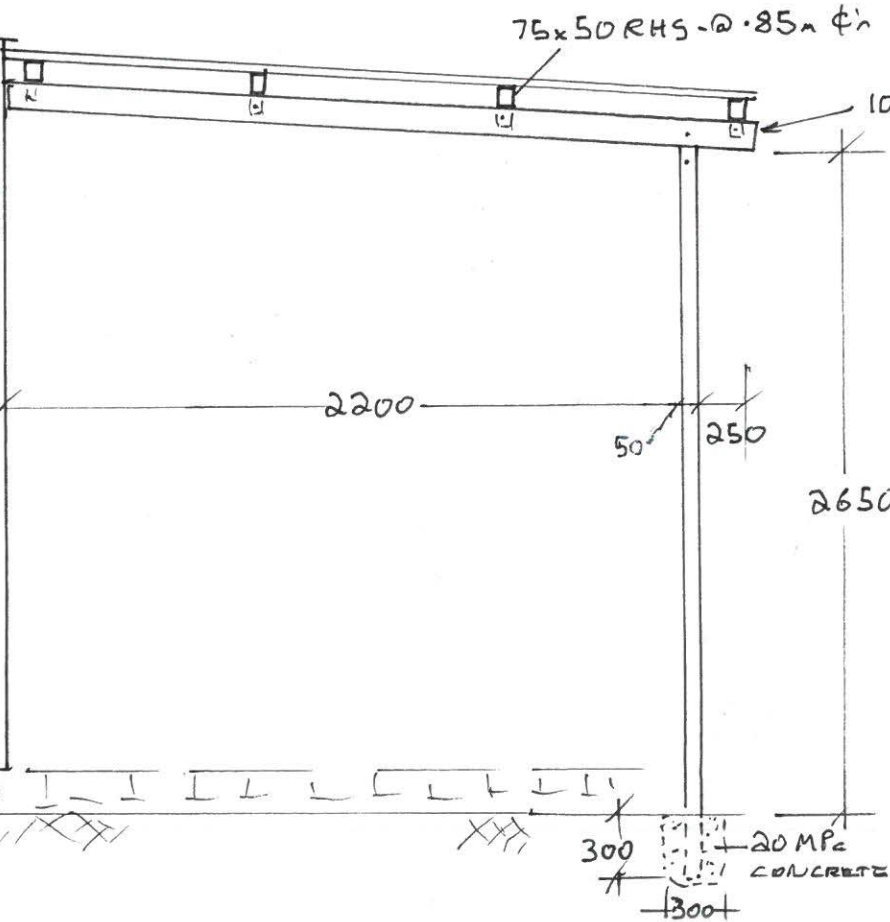


CONCRETE SLEEPERS 3.0 x . 35 x . 30
4 PER UNIT - 8 TOTAL - NOT TIE REQU.

(B) KITCHEN 1:100



BEAM - UNIT CONNECTION
1:10



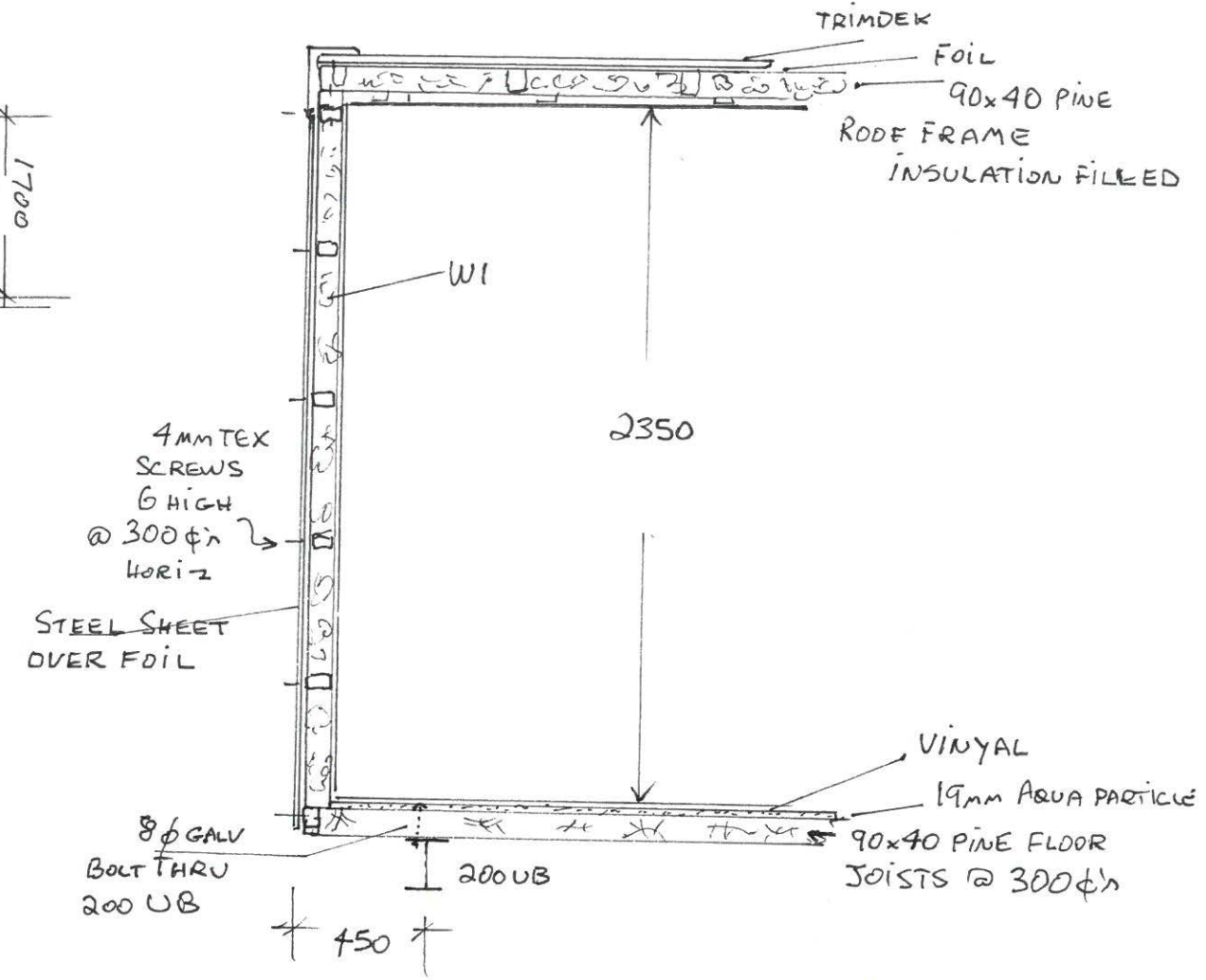
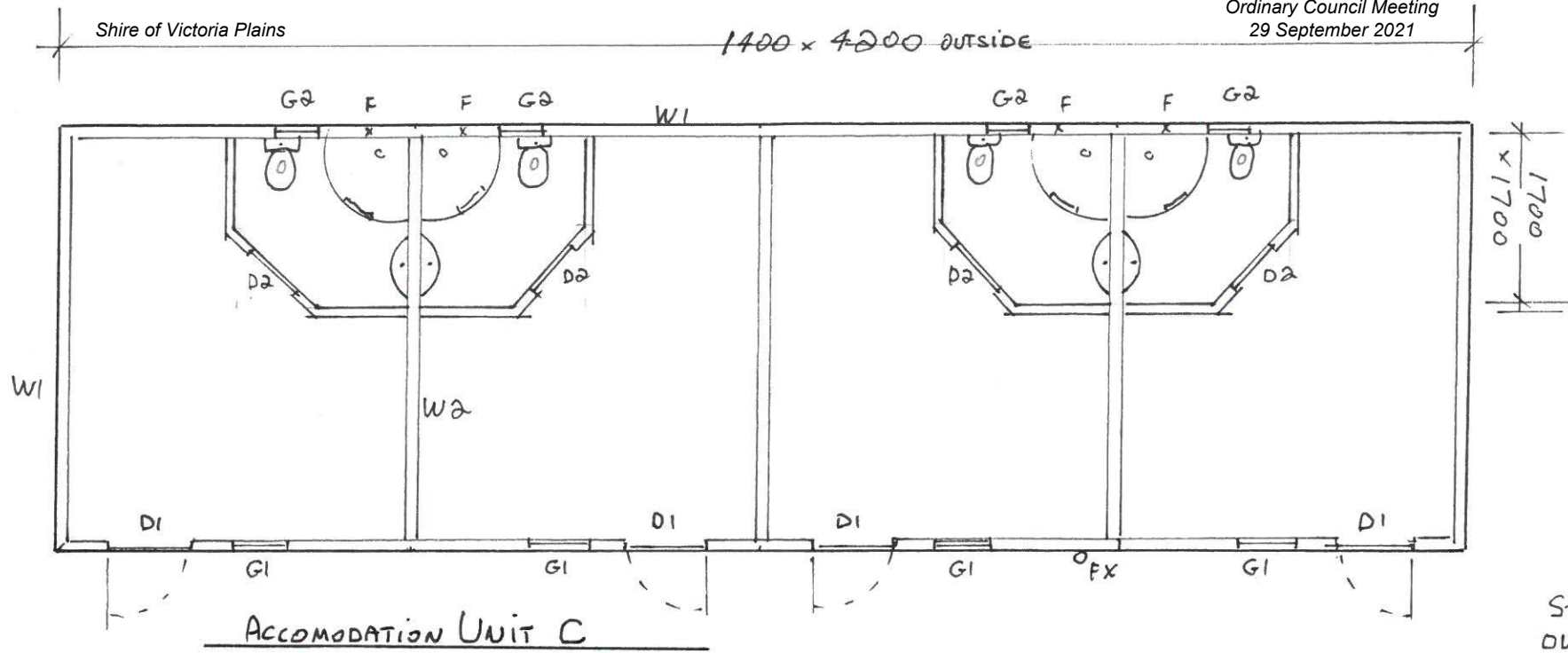
100x50 RHS @ 3m c/c
BEAMS: 5 PER UNIT

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	Chartered Professional Engineer
	Membership No. 387241
The Institution of Engineers, Australia	

M Rathbone FEB. 2021

LOT 169 CARANI WEST ROAD
HAY AUSTRALIA
VICTORIA PLAINS PERMIT APPLICATION
OFFICE, KITCHEN & ACCOMMODATION UNITS
FOUNDATIONS

DRG: 2 of 5.



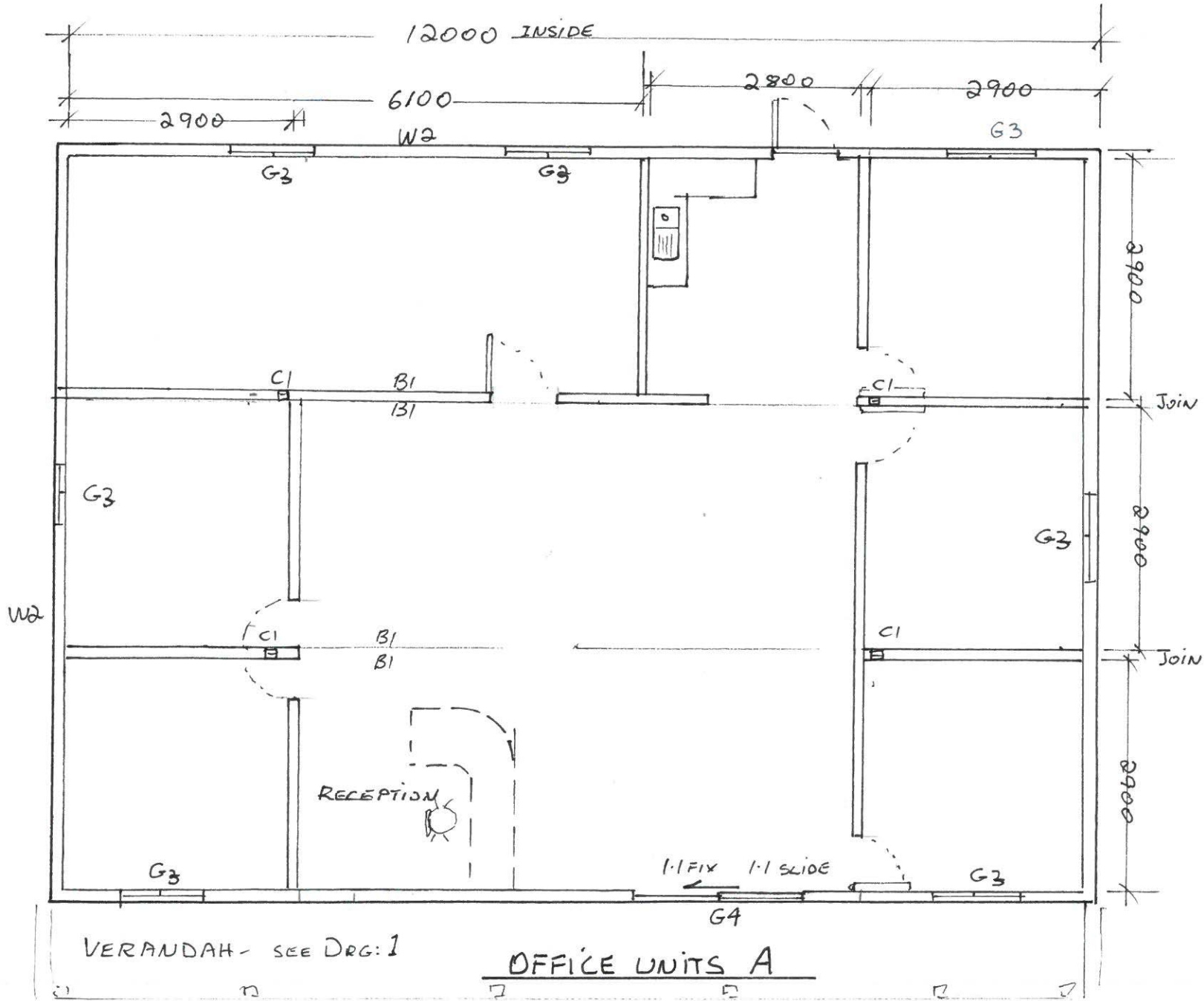
UNITS A + C CONSTRUCTION DETAILS - FRAMES

- W1 - TIMBER FRAME - SEE DETAIL ABOVE
- W2 - STEEL FRAME - SPACINGS AS PER ABOVE DETAIL
- G1 - GLAZING 4mm - 650 x 900 H
- G2 - " " - 400 x 250 H - VENTED
- G3 - " " - 1010 x 900 H
- B1 - RHS BEAM - 200 x 50 x 2.5 - JOINED M10 BOLTS @ 1.2 M
- G4 - GLASS SLIDING DOOR

NB: FOR UNIT TIE DOWN REQUIREMENTS SEE DRG'S 1 + 2

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The Institution of Engineers, Australia	

M Rathbone APRIL 2021



Lot 169 CARANI WEST ROAD

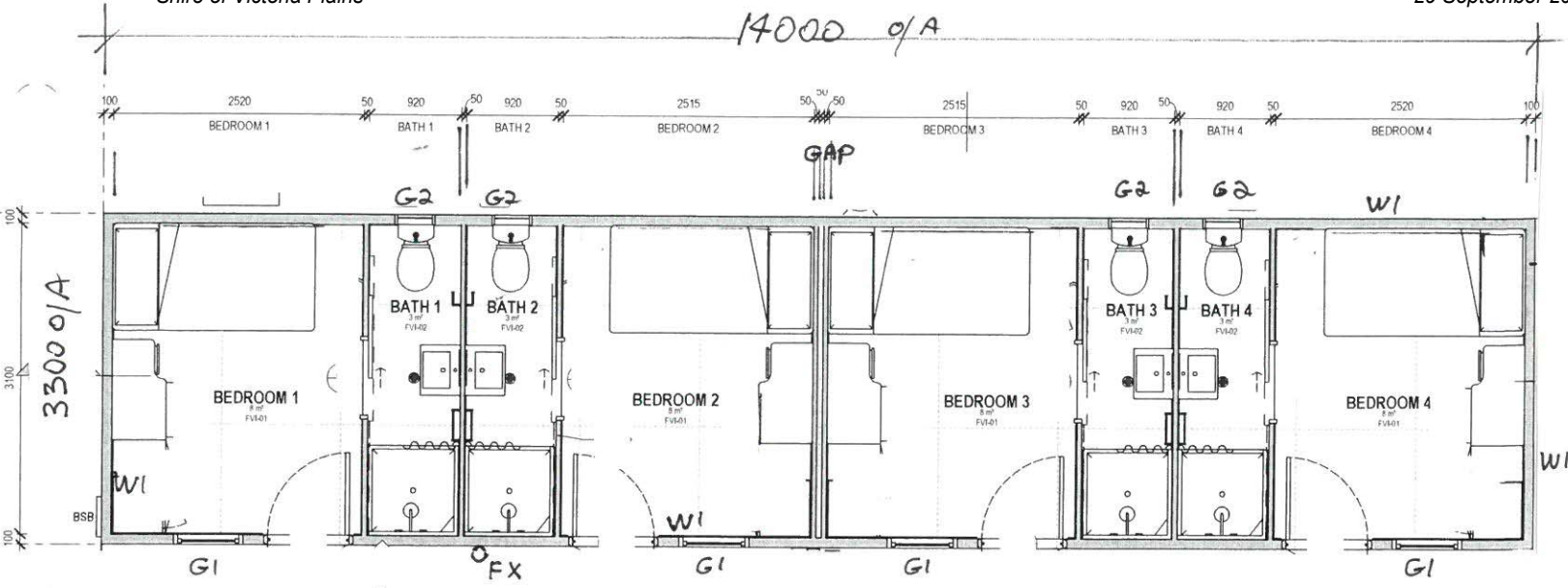
HAY AUSTRALIA ONSITE BUILDINGS

VICTORIA PLAINS

OFFICE, KITCHEN + ACCOMODATION UNITS

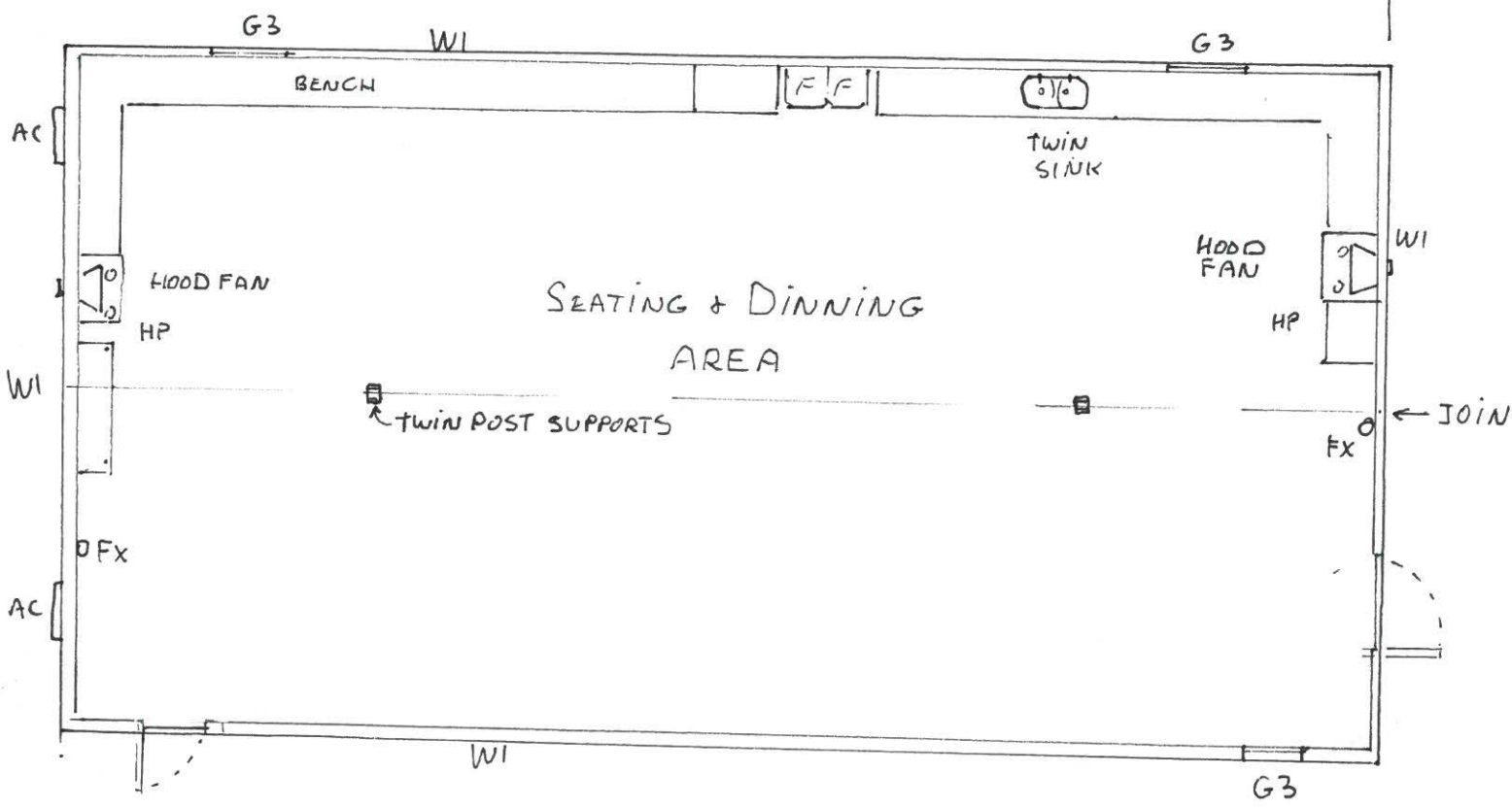
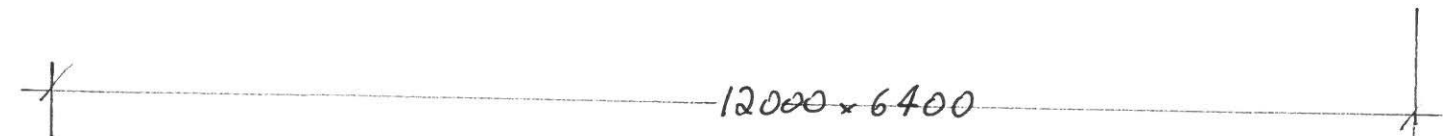
UNITS A + C - FRAMED

DRG: 3 of 5

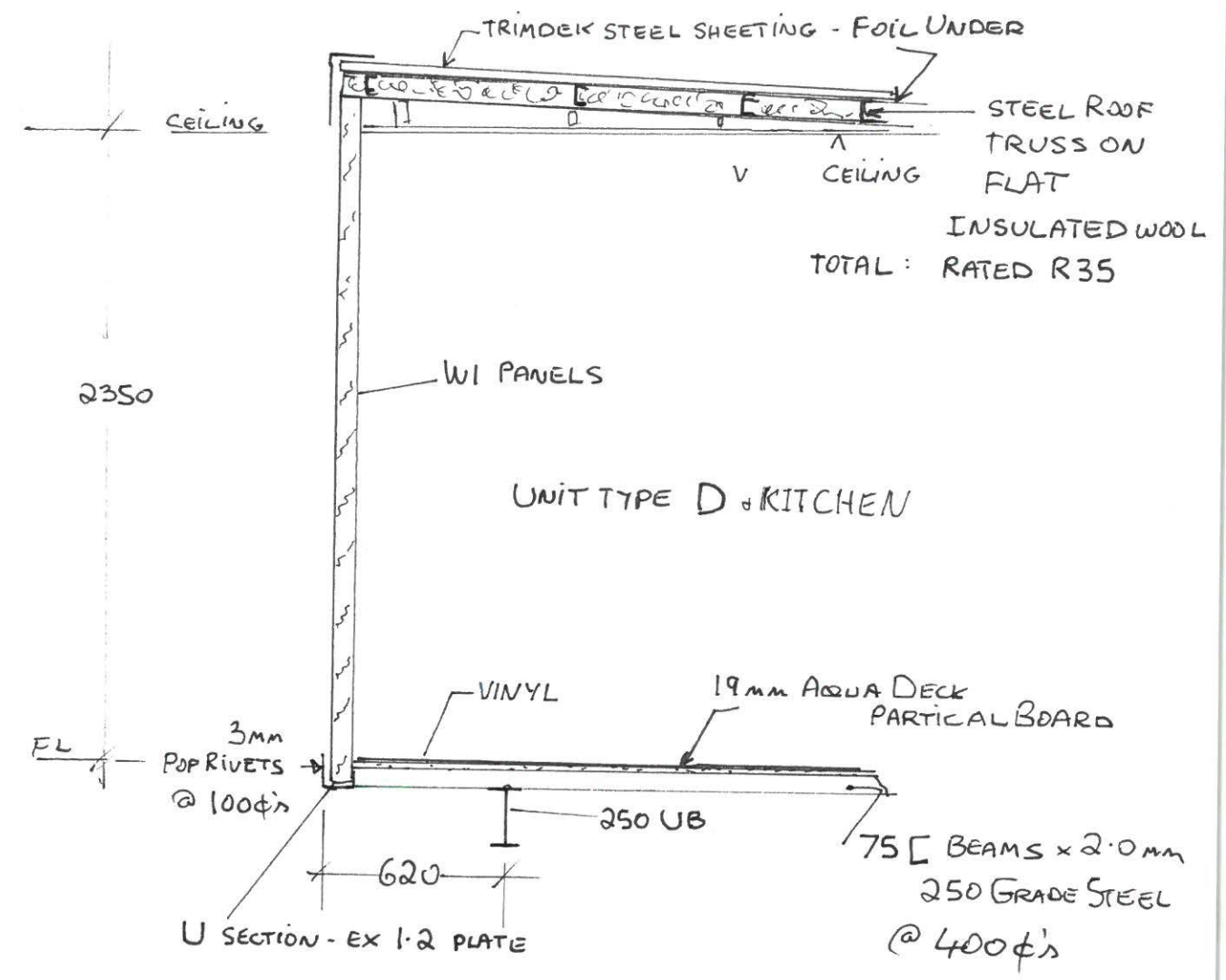


- W1-100K SANDWICH PANEL
- W2-50TK " "
- GLAZING G1- 820 x 950 H 4mm
- GLAZING G2- 500 x 250 H 4mm
HALF WIRE
- GLAZING G3- 920 x 950 H 4mm
- FX - 4.5KG FIRE EXTING.
- DOORS - 870 CLEAR

ACCOMMODATION UNIT TYPE D - 2OFF



KITCHEN & DINNING PLAN UNIT B



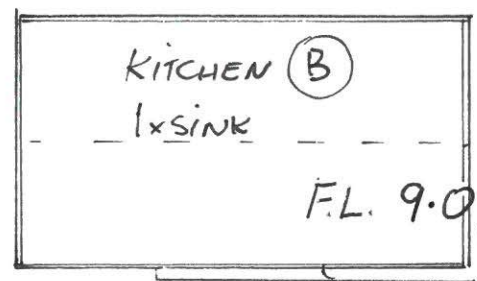
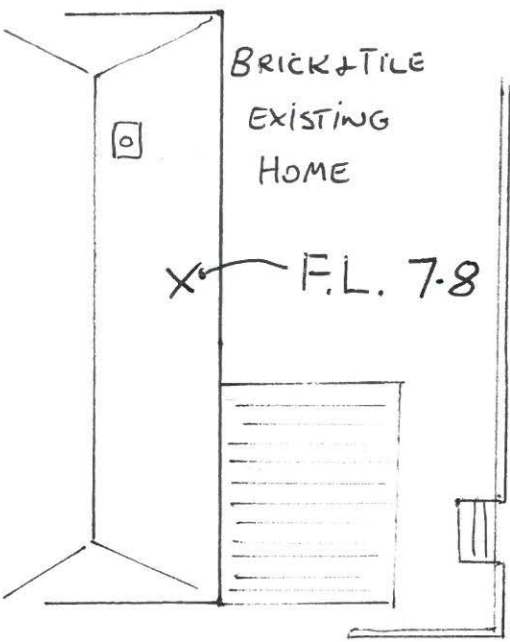
UNITS D AND KITCHEN CONSTRUCTION SANDWICH PANELS

UB: FOR UNIT TIE DOWN REQUREMENTS
SEE DRG'S 1 & 2

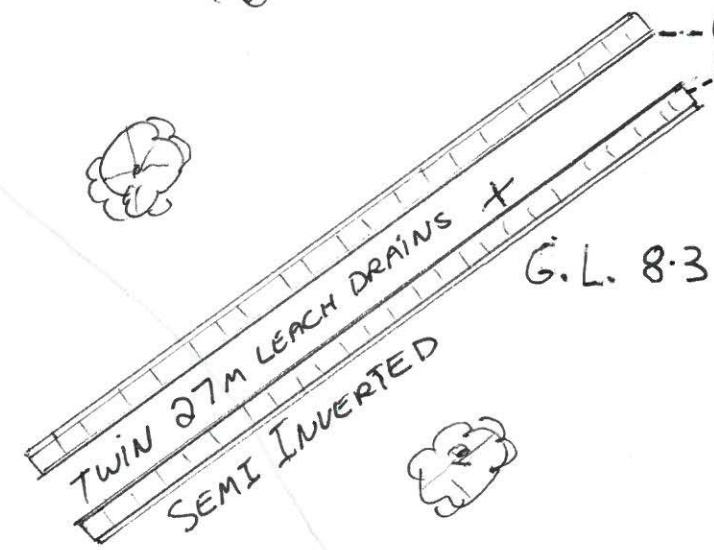
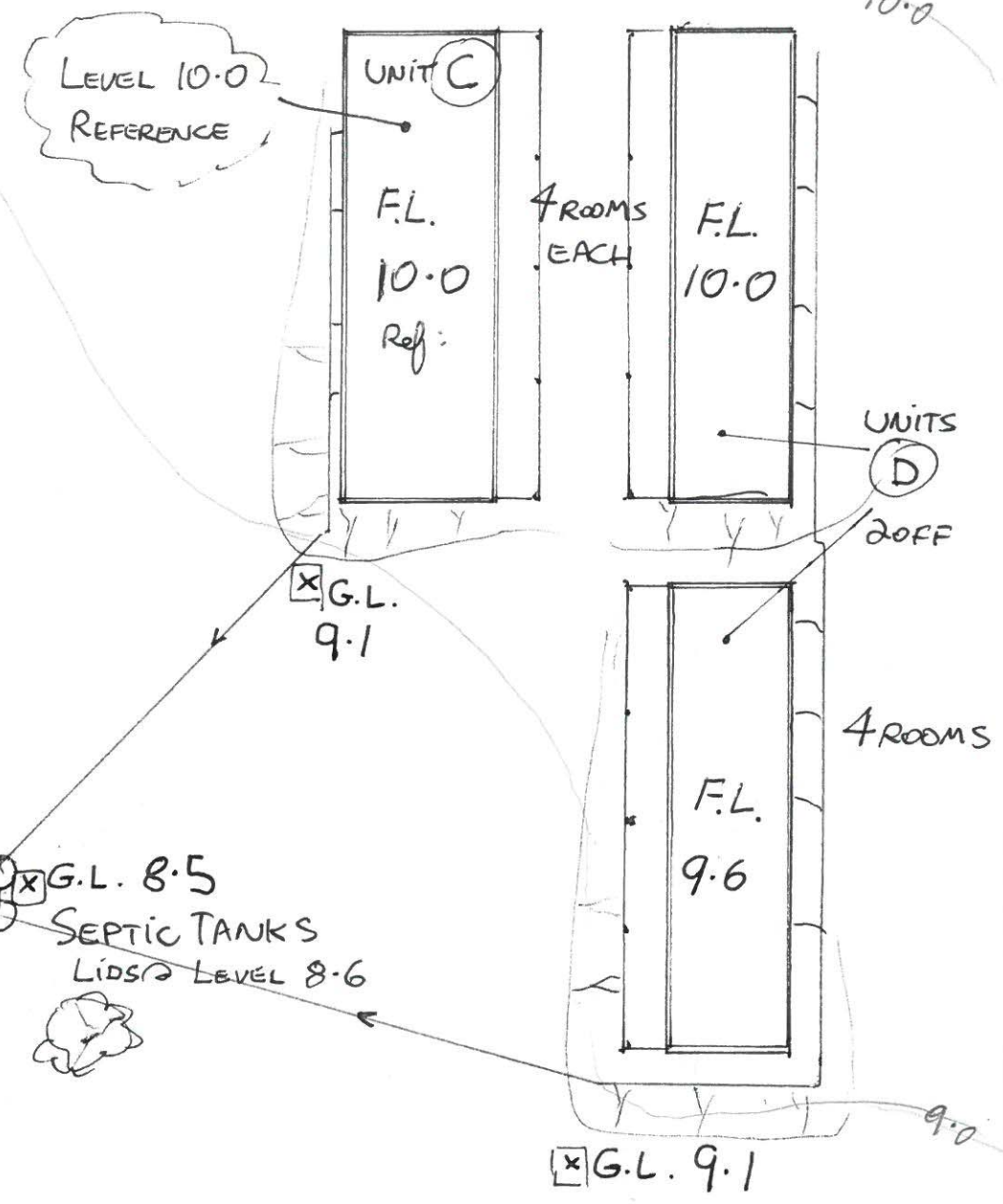
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LOT 169 CARANI WEST ROAD
HAY AUSTRALIA ONSITE BUILDINGS
VICTORIA PLAINS
OFFICE, KITCHEN & ACCOMODATION UNITS
UNITS B & D - SANDWICH PANELS DRG: 4 of 5



x G.L.
8.4



x G.L.
7.9

x G.L.
8.1



LOT 169 CARANI WEST ROAD
 HAY AUSTRALIA ON SITE BUILDINGS
 VICTORIA PLAINS
 OFFICE, KITCHEN & ACCOMODATION UNITS.
 SEWERAGE SEPTIC
 DRG: 5 of 5

F.L. = FLOOR LEVEL

x G.L. = GROUND LEVEL

(B) - UNIT TYPE - SEE DRG: 1 of

7.0





Dongas



Kitchen



Front office



Front office