

Council

FINANCIAL STATEMENT – MAY 2025

Monthly Financial Report – May 2025

Meeting Date: 17 June 2025

Number of Pages: 26

MONTHLY FINANCIAL REPORT

For the Period Ended 31 May 2025

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 May 2025
Prepared by: Anthony Middleton
Reviewed by: Anthony Middleton - Executive Manager -
Corporate & Community

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 & 35. Note: 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.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

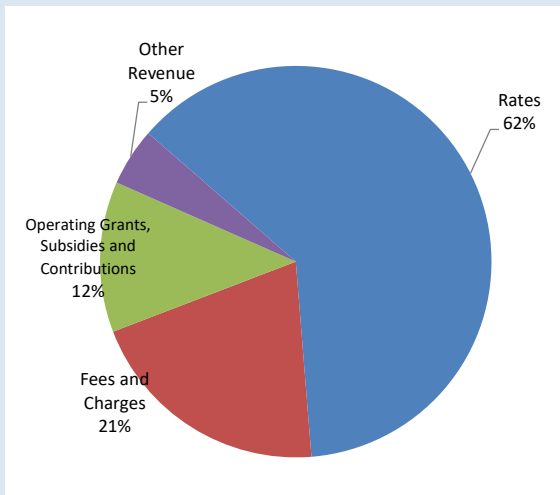
ROUNDING OFF FIGURES

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

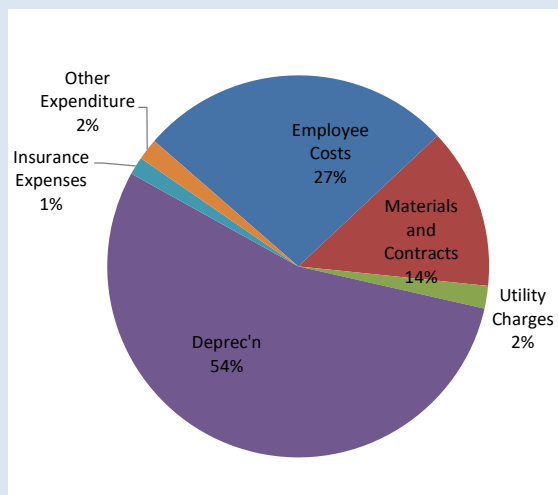
**SHIRE OF PLANTAGENET
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2025**

SUMMARY GRAPHS

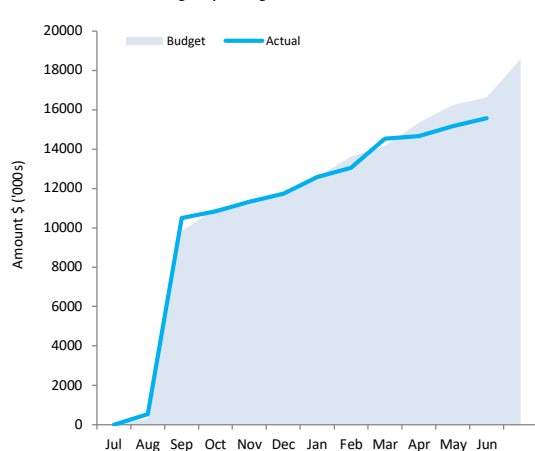
OPERATING REVENUE



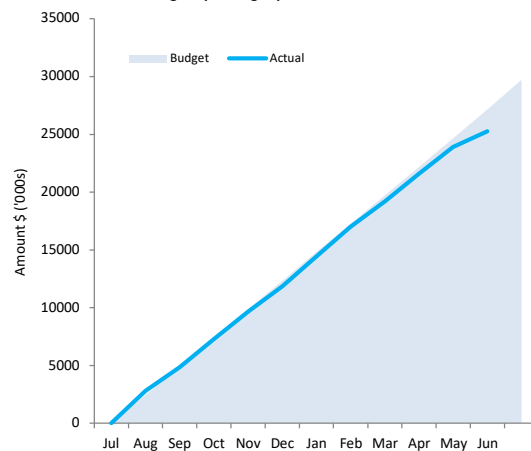
OPERATING EXPENSES



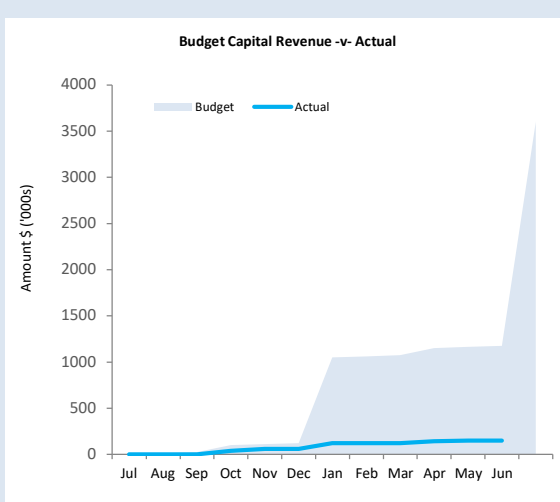
Budget Operating Revenues -v- Actual



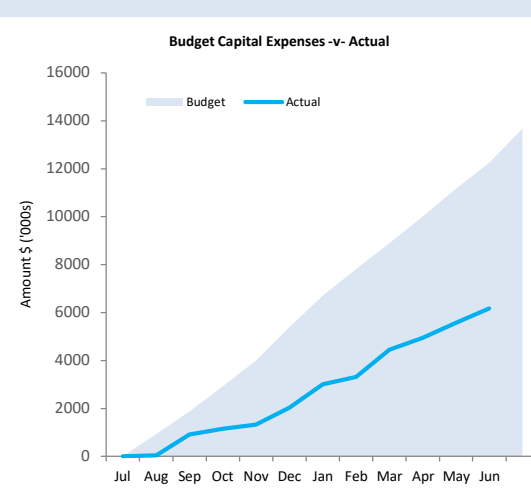
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF PLANTAGENET

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MAY 2025

NATURE DESCRIPTIONS

REVENUE

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.

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. 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 or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation 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 PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

BY NATURE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)		4,301,519	4,460,130	4,460,130	4,460,129	(0%)		
Revenue from operating activities								
Rates		8,194,310	8,187,157	8,187,157	8,188,800	0%	▲	
Operating Grants, Subsidies and Contributions		1,446,752	1,500,399	1,312,434	1,631,637	24%	▲	
Fees and Charges		2,512,338	2,511,488	2,395,614	2,685,355	12%	▲	
Interest Earnings		352,178	352,178	282,310	280,079	(1%)	▼	
Other Revenue		657,715	711,365	666,166	628,025	(6%)	▼	
Profit on Disposal of Assets	4	104,000	104,000	95,326	28,609	(70%)	▼	S
Gain FV Valuation of Assets		0	0	0	0			
		13,267,292	13,366,587	12,939,007	13,442,505			
Expenditure from operating activities								
Employee Costs		(6,714,754)	(5,871,742)	(5,382,099)	(6,696,115)	(24%)	▼	S
Materials and Contracts		(5,662,406)	(5,569,396)	(5,001,324)	(3,423,403)	32%	▲	
Utility Charges		(359,000)	(359,000)	(328,713)	(482,751)	(47%)	▼	S
Depreciation on Non-Current Assets		(16,199,647)	(16,199,647)	(14,849,571)	(13,704,787)	8%	▲	
Interest Expenses		(35,694)	(35,694)	(29,911)	(36,745)	(23%)	▼	
Insurance Expenses		(350,799)	(350,799)	(321,244)	(379,219)	(18%)	▼	S
Other Expenditure		(388,314)	(1,300,538)	(1,195,267)	(457,479)	62%	▲	
Loss on Disposal of Assets	4	(28,500)	(28,500)	(26,125)	(97,211)	(272%)	▼	S
Loss FV Valuation of Assets		0	0	0	0			
		(29,739,114)	(29,715,316)	(27,134,254)	(25,277,708)			
Operating activities excluded from budget								
Add back Depreciation		16,199,647	16,199,647	14,849,571	13,704,787	(8%)		
Adjust (Profit)/Loss on Asset Disposal	4	(75,500)	(75,500)	(69,201)	68,602	(199%)		
Movement in Leave Reserve (Added Back)		0	0	0	(3,674)			
Movement in Employee Benefit Provisions		0	0	0	(2,671)			
Rounding Adjustments		(3,838)		0	0			
Adjustment in Fixed Assets		0	0	0	0			
Amount attributable to operating activities		(351,512)	(224,582)	585,123	1,931,839			
Investing activities								
Non-Operating Grants, Subsidies and Contributions		4,411,197	4,871,014	3,426,888	2,129,939	(38%)	▼	S
Proceeds from Disposal of Assets	4	350,000	350,000	276,250	124,816	(55%)	▼	S
Land and Buildings	3	(2,518,989)	(2,578,989)	(2,170,006)	(262,841)	88%	▲	
Plant and Equipment	3	(2,053,800)	(2,391,683)	(2,120,855)	(1,693,481)	20%	▲	
Furniture and Equipment	3	(119,655)	(208,515)	(148,246)	(119,121)	20%	▲	
Infrastructure Assets - Roads	3	(3,005,554)	(3,268,626)	(3,079,209)	(2,189,608)	29%	▲	
Infrastructure Assets - Drainage	3	(60,000)	0	0	(7,472)		▼	
Infrastructure Assets - Footpaths	3	(93,565)	(93,565)	(85,756)	(27,639)	68%	▲	
Infrastructure Assets - Parks and Ovals	3	(599,942)	(620,801)	(585,855)	(272,106)	54%	▲	
Infrastructure Assets - Other	3	(4,250,487)	(4,375,171)	(4,011,251)	(385,628)	90%	▲	
Amount attributable to investing activities		(7,940,794)	(8,316,335)	(8,498,040)	(2,703,143)			
Financing Activities								
Proceeds from New Debentures		3,200,000	3,200,000	850,000	0	(100%)	▼	S
Repayment of Debentures	6	(386,978)	(386,978)	(226,471)	(249,374)	(10%)	▼	S
Repayment of Lease Financing	6	(14,228)	(14,228)	(13,046)	(12,142)	7%	▲	
Self-Supporting Loan Principal	6	51,931	51,931	47,608	47,111	(1%)	▼	
Transfer from Reserves	5	2,347,102	3,884,993	3,561,244	1,434,311	(60%)	▼	S
Transfer to Reserves	5	(1,207,040)	(2,654,930)	(2,433,686)	(2,404,656)	1%	▲	
Amount attributable to financing activities		3,990,787	4,080,788	1,785,648	(1,184,750)			
Closing Funding Surplus (Deficit)		0	0	(1,667,139)	2,504,075			

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 1 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024/25 year is \$20,000 and 10%.

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

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

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to fund the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To ensure a safer community in which to live.	Fire prevention, emergency services, animal control and administration of local laws.
HEALTH To provide an operational framework for good community health.	Inspection of food outlets and their control, noise control, pest control, inspection of abattoir.
EDUCATION AND WELFARE To support the needs of the community in education and welfare.	Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.
HOUSING Provide adequate housing to attract and retain staff.	Provision and maintenance of council owned staff housing.
COMMUNITY AMENITIES Provide services required by the community.	Rubbish collection services, cemeteries, public toilets, operation of refuse sites and town planning administration.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.	Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).
TRANSPORT To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, pathways, cleaning and lighting of streets and depot maintenance.
ECONOMIC SERVICES To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds and standpipes.
OTHER PROPERTY AND SERVICES To monitor and control overheads and operating accounts.	Private works, public works and plant overhead allocations.

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	4,301,519	4,460,130	4,460,130	4,460,129	(0%)	▼	
Revenue from operating activities								
Governance		200	200	176	845	380%	▲	
General Purpose Funding - Rates		8,194,310	8,182,658	8,182,658	8,188,800	0%	▲	
General Purpose Funding - Other		863,116	800,063	634,720	697,683	10%	▲	
Law, Order and Public Safety		606,044	606,044	555,566	438,529	(21%)	▼	\$
Health		65,700	71,500	65,527	69,269	6%	▲	
Education and Welfare		33,753	47,453	44,632	46,209	4%	▲	
Housing		14,000	14,000	12,826	13,034	2%	▲	
Community Amenities		1,377,562	1,380,062	1,327,438	1,180,873	(11%)	▼	\$
Recreation and Culture		332,462	422,962	402,309	432,898	8%	▲	
Transport		382,145	384,145	352,121	807,708	129%	▲	
Economic Services		1,051,500	1,051,500	973,230	1,221,517	26%	▲	
Other Property and Services		346,500	406,000	387,804	349,357	(10%)	▼	
		13,267,292	13,366,587	12,939,007	13,446,723			
Expenditure from operating activities								
Governance		(1,198,802)	(1,198,802)	(1,096,320)	(1,114,109)	(2%)	▼	
General Purpose Funding		(433,065)	(433,065)	(396,913)	(314,403)	21%	▲	
Law, Order and Public Safety		(1,119,717)	(1,119,718)	(1,026,124)	(1,240,580)	(21%)	▼	\$
Health		(287,143)	(277,143)	(252,770)	(238,113)	6%	▲	
Education and Welfare		(190,210)	(203,911)	(187,190)	(162,033)	13%	▲	
Housing		(60,044)	(60,044)	(54,945)	(48,740)	11%	▲	
Community Amenities		(2,073,313)	(2,014,813)	(1,846,108)	(1,549,928)	16%	▲	
Recreation and Culture		(3,995,317)	(4,039,302)	(3,651,001)	(3,446,864)	6%	▲	
Transport		(17,946,506)	(17,946,506)	(16,450,720)	(14,184,894)	14%	▲	
Economic Services		(2,223,057)	(2,123,058)	(1,895,526)	(2,013,910)	(6%)	▼	
Other Property and Services		(211,938)	(298,954)	(276,637)	(964,138)	(249%)	▼	\$
		(29,739,112)	(29,715,316)	(27,134,254)	(25,277,710)			
Operating activities excluded from budget								
Add back Depreciation		16,199,647	16,199,647	14,849,571	13,704,787			
Adjust (Profit)/Loss on Asset Disposal	4	(75,500)	(75,500)	(69,201)	68,602			
Movement in Leave Reserve (Added Back)		0	0	0	(3,674)			
Movement in Employee Benefit Provisions		0	0	0	(2,671)			
Rounding Adjustments		(3,838)	0	0	0			
Adjustment in Fixed Assets		(1)	0	0	(4,216)			
Amount attributable to operating activities		(351,512)	(224,582)	585,123	1,931,839			
Investing Activities								
Non-operating Grants, Subsidies and Contributions		4,411,197	4,871,014	3,426,888	2,129,939	(38%)	▼	\$
Proceeds from Disposal of Assets	4	350,000	350,000	276,250	124,816	(55%)	▼	\$
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Financing Activities								
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Amount attributable to financing activities		3,990,787	4,080,788	1,785,648	(1,184,750)			
Closing Funding Surplus(Deficit)		0	0	(1,667,139)	2,504,075			

KEY INFORMATION

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SHIRE OF PLANTAGENET

REPRESENTATION OF CLOSING FUNDING SURPLUS/(DEFICIT)

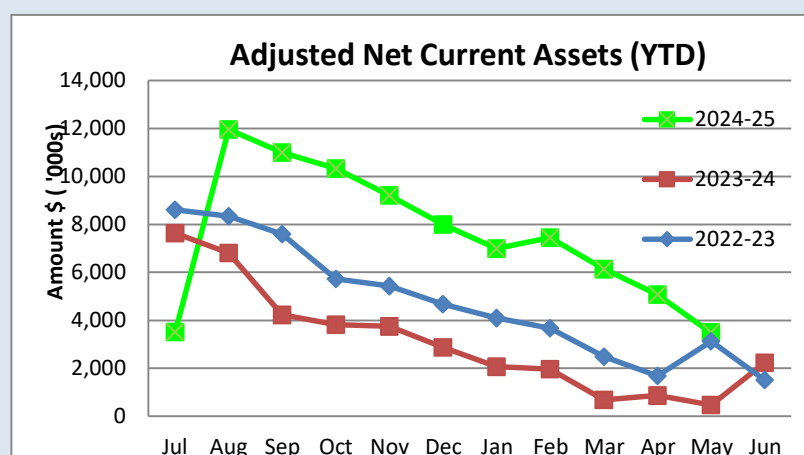
FOR THE PERIOD ENDED 31 MAY 2025

ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 31/05/2024	Year to Date Actual 31/05/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted		3,539,452	2,731,074	1,649,832
Cash Restricted - Reserves	5	6,116,408	5,103,907	7,086,752
Cash Restricted - Bonds & Deposits/Trust		148,569	184,607	152,832
Receivables - Rates	2	537,996	568,934	591,210
Receivables - Other	2	778,404	730,235	569,840
Other Assets Other Than Inventories (SSL)		260,033	38,158	185,711
Inventories (Fuel & Stock)		67,333	24,736	70,310
		11,448,194	9,381,652	10,306,487
Less: Current Liabilities				
Payables		(482,931)	(235,235)	(358,148)
Contract Liabilities		(109,270)	(313,043)	(92,317)
Bonds & Deposits		(94,888)	(419,652)	(124,062)
Trust Liabilities (Contras Trust Component Above)		(132,636)	(168,675)	(132,636)
Loan and Lease Liability	6	(399,915)	(132,055)	(138,399)
Provisions		(1,005,136)	(860,583)	(1,002,464)
		(2,224,776)	(2,129,241)	(1,848,027)
Less: Cash Reserves	5	(6,116,408)	(5,104,277)	(7,086,753)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,005,136	860,583	1,002,464
Add Back: Movement in Leave Reserve		0	0	(3,674)
Add Back: Loan and Lease Liability		399,915	132,055	138,399
Less : Loan Receivable - clubs/institutions		(51,932)	(4,616)	(4,821)
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		4,460,129	3,136,155	2,504,075

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Statement of Financial Activity.



This Year YTD

Surplus(Deficit)

\$2.5 M

Last Year YTD

Surplus(Deficit)

\$3.14 M

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2025

	Note	Actual 30 June 2023	YTD Actual \$
CURRENT ASSETS			
Cash and cash equivalents		8,936,888	8,756,780
Trade and other receivables	2	674,762	1,161,050
Other financial assets		480,331	4,821
Inventories		68,954	70,310
Other assets		137,352	180,890
Assets classified as held for sale		-	-
TOTAL CURRENT ASSETS		10,298,287	10,173,850
NON-CURRENT ASSETS			
Trade and other receivables	2	171,840	171,840
Other financial assets		423,877	371,946
Inventories		-	-
Investment in associate		-	-
Property, plant and equipment	3 & 4	51,829,445	51,052,538
Infrastructure	3 & 4	407,193,010	386,456,424
Right-of-use assets		47,366	30,551
Investment property		-	-
Intangible assets		290,613	260,778
TOTAL NON-CURRENT ASSETS		459,956,151	438,344,077
TOTAL ASSETS		470,254,438	448,517,927
CURRENT LIABILITIES			
Trade and other payables		641,794	454,753
Other liabilities		352,230	119,774
Lease liabilities	6	12,808	794
Borrowings	6	382,448	137,605
Employee related provisions		900,972	1,002,464
TOTAL CURRENT LIABILITIES		2,290,252	1,715,391
NON-CURRENT LIABILITIES			
Lease liabilities	6	28,193	15,256
Borrowings	6	1,265,526	878,548
Employee related provisions		140,365	127,475
TOTAL CURRENT LIABILITIES		1,434,084	1,021,279
TOTAL LIABILITIES		3,724,336	2,736,670
NET ASSETS		466,530,102	445,781,257
Retained surplus		64,232,388	41,465,479
Reserve accounts	5	5,043,687	7,086,752
Revaluation surplus		397,254,027	397,229,026
TOTAL EQUITY		466,530,102	445,781,257

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

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

NOTE 1

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

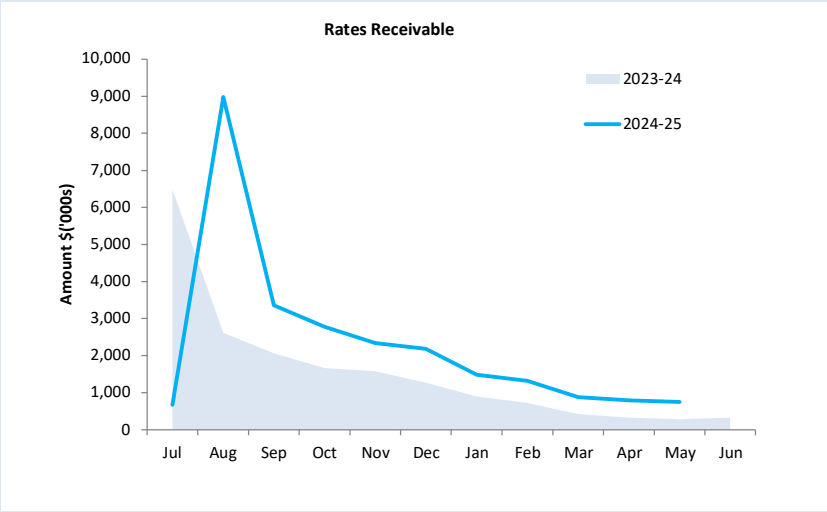
The material variance adopted by Council for the 2024/25 year is \$20,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Law, Order and Public Safety	(117,037)	(21%)	▼	S	Timing	SES Capital grant funding has not yet been received.
Community Amenities	(146,565)	(11%)	▼	S	Timing	Housing Development Town Planning grant funding has not yet been received.
Expenditure from operating activities						
Law, Order and Public Safety	(214,456)	(21%)	▼	S	Permanent	\$80,000 loss of "sale" of Fire Trucks (non-cash) not budgeted, ESL Brigade expenses are \$60,000 over budget and Account 2050113 (Fire Prevention and Planning) is \$60,000 over budget.
Other Property and Services	(687,501)	(249%)	▼	S	Timing	Overhead allocations for the month have not been completed.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,296,949)	(38%)	▼	S	Timing	Receipt of grant funds occur on reaching capital milestones, and many budgeted projects (e.g. pool) has not progressed (no corresponding expenditure).
Proceeds from Disposal of Assets	(151,434)	(55%)	▼	S	Timing	Trade-in of vehicles occurs when new vehicles are purchased.

Receivables - Rates & Rubbish	30 June 2024	31 May 25
	\$	\$
Opening Arrears Previous Years	600,437	696,869
Levied this year	8,718,868	9,111,149
Less Collections to date	(8,622,436)	(9,057,934)
Equals Current Outstanding	696,869	750,083
Net Rates Collectable	696,869	750,083
% Collected	92.52%	92.35%

KEY INFORMATION

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

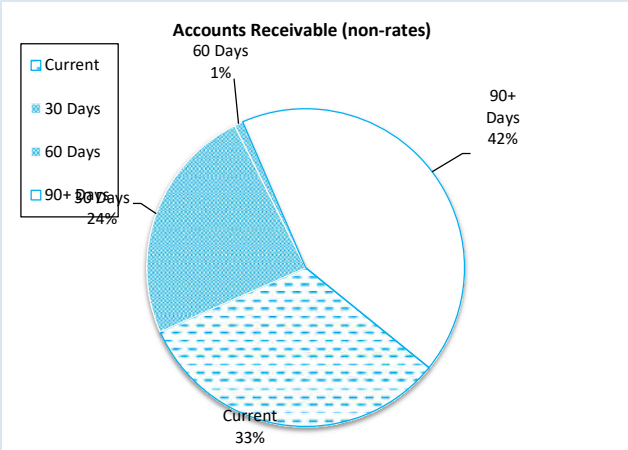


Collected	Rates Due
92%	\$750,083

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	147,625	109,768	4,021	191,895	453,309
Percentage	33%	24%	1%	42%	
Balance per Trial Balance					
Sundry Debtors					453,309
Receivables - Other					116,531
Total Receivables General Outstanding					569,840
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

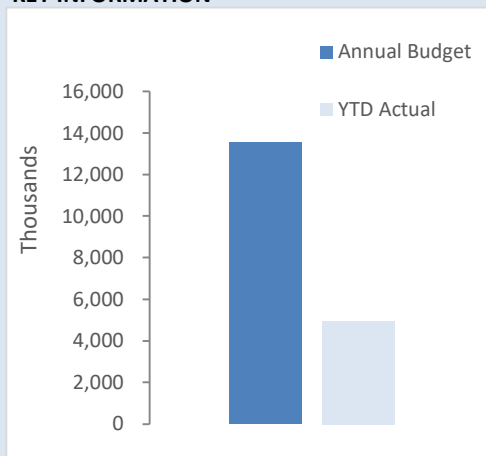


Debtors Due
\$569,840
Over 30 Days
67%
Over 90 Days
42%

Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,518,989	2,170,006	2,578,989	262,841	(1,907,165)
Plant and Equipment	2,053,800	2,120,855	2,391,683	1,693,481	(427,374)
Furniture and Equipment	119,655	148,246	208,515	119,121	(29,125)
Infrastructure Assets - Roads	3,005,554	3,079,209	3,268,626	2,189,608	(889,601)
Infrastructure Assets - Drainage	60,000	0	0	7,472	7,472
Infrastructure Assets - Footpaths	93,565	85,756	93,565	27,639	(58,117)
Infrastructure Assets - Parks and Ovals	599,942	585,855	620,801	272,106	(313,749)
Infrastructure Assets - Other	4,250,487	4,011,251	4,375,171	385,628	(3,625,623)
Intangible Assets - PPE	0	0	0	0	0
Capital Expenditure Totals	12,701,991	12,201,178	13,537,350	4,957,898	(7,243,280)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	4,411,197	3,426,888	4,871,014	2,129,939	(1,296,949)
Borrowings	3,200,000	850,000	3,200,000	0	(850,000)
Other (Disposals & C/Fwd)	350,000	276,250	350,000	124,816	(151,434)
Council contribution - Cash Backed Reserves					
Various Reserves	3,884,993	3,561,244	3,884,993	1,434,311	(2,126,933)
Council contribution - operations	855,801	4,086,796	1,231,342	1,268,832	(2,817,965)
Capital Funding Total	12,701,991	12,201,178	13,537,350	4,957,898	(7,243,280)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. 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 local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

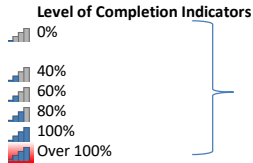
KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$13.54 M	\$4.96 M	37%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.87 M	\$2.13 M	44%



Level of completion indicator, please see table at the top of this note for further detail.

	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
Assets										
Land										
Housing										
STF HOUSE - Land (Subdivision - Martin Street)	EMDRS	4090109	508	New		0	(50,000)	(15,000)	(27,057)	54%
Total - Housing						0	(50,000)	(15,000)	(27,057)	54%
Total - Land						0	(50,000)	(15,000)	(27,057)	54%
Buildings										
Governance										
Administration Building (Replace vinyl in Committee Room & Kitchen)	BMO	4140212	512	Renewal	BC100D	(18,000)	(18,000)	(16,500)	0	0%
Shire Administration Office - Building (Capital)	BMO	4140212	512	Renewal	BC100	(12,000)	(12,000)	(11,000)	(500)	4%
Total - Governance						(30,000)	(30,000)	(27,500)	(500)	2%
Other Law, Order & Public Safety										
ESL SES - Buildings Specialised (Capital)	CESM	4050612	512	Upgrade		(286,350)	(286,350)	(262,482)	(10,870)	4%
New Rocky Gully BFB Shed	CESM	4050514	514	New	BC208A	(772,500)	(772,500)	(708,125)	(2,360)	0%
New Woogenellup BFB Shed	CESM	4050514	514	New	BC210A	(772,500)	(772,500)	(708,125)	(2,660)	0%
Total - Other Law, Order & Public Safety						(1,831,350)	(1,831,350)	(1,678,732)	(15,890)	1%
Education & Welfare										
SENIORS - Buildings Specialised (Capital)	BMO	4080412	512	Renewal		(40,000)	(40,000)	(40,000)	(40,000)	100%
Total - Education & Welfare						(40,000)	(40,000)	(40,000)	(40,000)	100%
Housing										
STF HOUSE - Buildings Non Specialised (Capital)	BMO	4090114	514	Renewal		(30,000)	(30,000)	(27,500)	0	0%
Total - Housing						(30,000)	(30,000)	(27,500)	0	0%
Community Amenities										
O'Neill Road Refuse Disposal Facility Buildings - Building (Capital)	EMDRS	4110112	512	Renewal	BC500	0	(50,000)	(40,000)	(11,530)	23%
Total - Community Amenities						0	(50,000)	(40,000)	(11,530)	



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.



Level of completion indicator, please see table at the top of this note for further detail.

	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended	Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget	
Assets									
						\$	\$	\$	\$
Recreation And Culture									
Frost Park Buildings - Tote Room Ceiling	BMO	4110312	512	Renewal	BC608A	(15,000)	(15,000)	(13,750)	(830) 6%
Mount Barker Historic Museum Buildings - Building (Capital)	BMO	4110614	514	Upgrade	BC619	(30,000)	(30,000)	(27,500)	0 0%
Sounness Park Changerooms - Limestone Wall	EMIA	4110312	512	New	BC609A	(48,144)	(48,144)	(44,132)	(79,168) 164%
Mount Barker Hill Infrastructure - Ablutions	EMCCS	4110312	512	New	BC623A	(220,000)	(180,000)	(4,300)	(45,449) 25%
Porongurup Hall and Toilet Upgrade	BMO	4110112	512	Renewal	BC605	(62,495)	(62,495)	(57,277)	(1,960) 3%
Total - Recreation And Culture						(375,639)	(335,639)	(146,959)	(127,406) 38%
Economic Services									
Mount Barker Regional Saleyards Buildings - Building (Capital)	BMO	4130414	514	Upgrade	BC802	(22,000)	(22,000)	(20,163)	0 0%
SALEYARDS - New Hay Storage Shed	SM	4130414	514	New	BC802B	(40,000)	(40,000)	(36,663)	(24,895) 62%
Total - Economic Services						(62,000)	(62,000)	(56,826)	(24,895) 40%
Other Property & Services									
Replacement Building Store (Shire Depot)	BMO	4140214	514	New	BC700A	(140,000)	(140,000)	(128,326)	(5,440) 4%
Shire Depot - Carpenter's Workshop - Replace Roof	BMO	4140214	514	Renewal	BC700B	(10,000)	(10,000)	(9,163)	(10,123) 101%
Total - Other Property & Services						(150,000)	(150,000)	(137,489)	(15,563) 10%
Total - Buildings						(2,518,989)	(2,528,989)	(2,155,006)	(235,784) 9%
Plant & Equipment									
Governance									
ADMIN - Plant & Equipment (Capital)	EMIA	4140230	530	New		(38,000)	(78,000)	0	(126,098) 162%
Total - Governance						(38,000)	(78,000)	0	(126,098) 162%
Other Law, Order & Public Safety									
ESL BFB - Plant & Equipment (Capital)	EMIA	4050530	530	New		(811,300)	(1,109,183)	(1,016,752)	(1,109,180) 100%
Total - Other Law, Order & Public Safety						(811,300)	(1,109,183)	(1,016,752)	(1,109,180) 100%
Community Amenities									
SAN - Plant & Equipment (Capital)	EMIA	4100130	530	New		(20,000)	(20,000)	(18,326)	(18,630) 93%
PLAN - Plant & Equipment (Capital)	EMIA	4100630	530	New		(60,000)	(60,000)	(55,000)	0 0%
Total - Community Amenities						(80,000)	(80,000)	(73,326)	(18,630) 23%
Transport									
PLANT - Plant & Equipment (Capital)	EMIA	4120330	530	New		(1,070,000)	(1,070,000)	(980,826)	(439,573) 41%
Total - Transport						(1,070,000)	(1,070,000)	(980,826)	(439,573) 41%
Economic Services									
OTH ECON - Plant & Equipment (Capital)	BMO	4130830	530	New		(30,500)	(30,500)	(27,951)	0 0%
Total - Economic Services						(30,500)	(30,500)	(27,951)	0 0%



Level of completion indicator, please see table at the top of this note for further detail.

	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets						\$	\$	\$	\$	\$
Other Property & Services										
PWO - Plant & Equipment (Capital)	EMIA	4140330	530	New		(24,000)	(24,000)	(22,000)	0	0%
Total - Other Property & Services						(24,000)	(24,000)	(22,000)	0	0%
Total - Plant & Equipment						(2,053,800)	(2,391,683)	(2,120,855)	(1,693,481)	71%
Furniture & Equipment										
Governance										
ADMIN - Furniture & Equipment (Capital)	CEO	4140220	520	New		(41,500)	(41,500)	(38,038)	(21,432)	52%
MEMBERS - Furniture & Equipment (Capital)	CEO	4040120	520	New		0	(78,000)	(78,000)	(77,829)	100%
Total - Governance						(41,500)	(119,500)	(116,038)	(99,261)	83%
Community Amenities										
SAN - Furniture & Equipment (Capital)	EMIA	4100120	520	New		(20,000)	(20,000)	(18,326)	(5,876)	29%
Total - Community Amenities						(20,000)	(20,000)	(18,326)	(5,876)	29%
Recreation & Culture										
HALLS - Furniture & Equipment (Capital)	BMO	4110120	520	New		(7,000)	(7,000)	(6,413)	(6,362)	91%
SWIM AREAS - Furniture & Equipment (Capital)	MCRS	4110220	520	New		(8,155)	(8,155)	(7,469)	(7,623)	93%
Mount Barker Rec Centre - Gym Equipment	MCRS	4110820	520	New	OC614B	(31,000)	(31,000)	0	0	0%
Mount Barker Rec Centre - Replacement Electronic Scoreboard	MCRS	4110820	520	New	OC614A	(12,000)	(22,860)	0	0	0%
Total - Recreation & Culture						(58,155)	(69,015)	(13,882)	(13,985)	20%
Total - Furniture & Equipment						(119,655)	(208,515)	(148,246)	(119,121)	57%



Level of completion indicator, please see table at the top of this note for further detail.

	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended	YTD Budget	Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised			
Assets						\$	\$	\$	\$	\$
Infrastructure - Roads										
Transport										
Marmion Street (BUA Sealed) - Capital	MO	4120138	540	Renewal	RC030A	0	0	0	(2,824)	
Hassell Street (BUA Sealed) - Capital	EMIA	4120138	540	Upgrade	RC039	(25,000)	(25,000)	(22,913)	(668)	3%
Osborne Road (BUA Sealed) - Capital	EMIA	4120138	540	Upgrade	RC041	(25,000)	(25,000)	(22,913)	0	0%
Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	MO	4120138	540	Upgrade	RC044	(33,000)	(33,000)	(30,250)	(28,670)	87%
Bunker Street (BUA Sealed) - Capital	MO	4120138	540	Renewal	RC090A	0	0	0	(560)	
Martin Street (BUA Sealed) - Capital	MO	4120138	540	Upgrade	RC095A	0	0	0	(977)	
Beverley Road (OBUA Sealed) - Capital	MO	4120141	540	Renewal	RC006	(25,508)	(25,508)	(23,375)	0	0%
O'Neill Road (OBUA Sealed) - Capital	MO	4120141	540	Upgrade	RC114A	(198,900)	(397,000)	(348,500)	(399,071)	101%
Pellew Road (OBUA Sealed) - Capital	MO	4120141	540	Renewal	RC222A	0	(25,000)	(17,000)	0	0%
Knights Road SLK 3.35 to 3.45 Floodway Upgrade - Municipal (OBUA)	MO	4120142	540	Upgrade	RC054A	(22,888)	(22,888)	(20,977)	(37,452)	164%
Knight Rd SLK 4.15-4.25 Floodway Upgrade - Gravel (Council)	MO	4120142	540	Upgrade	RC054B	(22,768)	(22,768)	(20,867)	(33,522)	147%
Knights Rd SLK 8.99 - 14.69 - Gravel Resheet (Council)	MO	4120142	540	Upgrade	RC054B2	(27,892)	(27,892)	(25,564)	(17,244)	62%
Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	MO	4120142	540	Renewal	RC062B	0	0	0	(749)	
Bunker Road (OBUA Gravel) - Capital	MO	4120142	540	Renewal	RC174	(167,825)	(102,000)	(102,000)	(107,995)	106%
Hughes Road (OBUA Gravel) - Capital	MO	4120142	540	Renewal	RC253	(30,115)	(32,000)	(32,000)	(34,120)	107%
Bridges Road (OBUA Gravel) - Capital	MO	4120142	540	Renewal	RC254	(6,822)	(27,500)	(27,500)	(28,454)	103%
Hawker Road (OBUA Formed) - Capital	MO	4120143	540	Renewal	RC182	(75,790)	(75,790)	(69,465)	(79,744)	105%
Haig Road (OBUA Formed) - Capital	MO	4120143	540	Renewal	RC255	(34,980)	(51,000)	(51,000)	(54,887)	108%
Newman Road (OBUA Formed) - Capital	EMIA	4120143	540	Upgrade	RC267	(135,850)	(135,850)	(124,520)	(67,421)	50%
Creek Road (OBUA Formed) - Capital	MO	4120143	540	Upgrade	RC284	(102,716)	(102,716)	(94,149)	(129,086)	126%
Marmion Street (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R030A	(10,248)	(10,248)	(9,394)	(10,180)	99%
Bunker Street (BUA Sealed) (R2R)	MO	4120144	540	Upgrade	R2R090A	(8,560)	(8,560)	(7,843)	(5,475)	64%
Austin Street (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R093	(63,998)	(63,998)	(58,663)	(38,999)	61%
Martin Street (BUA) (R2R)	MO	4120144	540	Renewal	R2R095A	(8,564)	(8,564)	(7,843)	(8,024)	94%
Seventh Avenue (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R241A	(7,564)	0	0	0	
Newman Street SLK 0.93 to 1.05 Renew drainage and shoulders and seal (R2R)	MO	4120144	540	Renewal	R2R245	(4,441)	(4,441)	(4,070)	(3,174)	71%
Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (R2R)	MO	4120144	540	Upgrade	R2R267A	0	0	0	(3,623)	
Memorial Road - Resurface (R2R)	EMIA	4120144	540	Renewal	R2R317A	(53,892)	(122,000)	(122,000)	(121,188)	99%
Woogenellup Road (OBUA Sealed) (R2R)	EMIA	4120145	540	Renewal	R2R003	(85,467)	(85,467)	(78,342)	(108,735)	127%
Lake Matilda Road (OBUA)	MO	4120145	540	Upgrade	R2R047	(16,705)	(16,705)	(16,705)	(870)	5%
Eulup-Manurup Road Reseal (OBUA)	MO	4120145	540	Renewal	R2R061	(219,780)	(219,780)	(219,780)	(144,625)	66%
Jackson Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R024B	0	0	0	(520)	
Jutland Road (OBUA)	MO	4120146	540	Renewal	R2R077	(76,270)	(82,940)	(82,940)	(67,852)	82%



Level of completion indicator, please see table at the top of this note for further detail.

						Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number					
						\$	\$	\$	\$	\$
Jellicoe Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R078	(36,270)	(36,270)	(33,242)	(31,768)	88%
Millinup Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R117	(167,245)	(167,245)	(153,307)	(122,405)	73%
Smuts Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R250	(33,120)	(33,120)	(30,360)	(31,548)	95%
Settlement Road (OBUA Sealed) (RRG)	MO	4120149	540	Renewal	RRG017	(314,763)	(314,763)	(288,530)	(103,561)	33%
Carbarup Road (OBUA)	MO	4120149	540	Upgrade	RRG032	(390,357)	(390,357)	(390,357)	(159,881)	41%
Carbarup Rd - SLK 5.87 - 13.8 (RRG)	MO	4120149	540	Renewal	RRG032A	0	0	0	(12,238)	
Carbarup Road SLK 9.11 to 9.79 and 11.08 to 12.30 Reseal (RRG)	MO	4120149	540	Renewal	RRG032A1	0	0	0	(2,092)	
Memorial Road (BUA Sealed) (BS)	MO	4120152	540	Renewal	BS317	0	0	0	(61)	
ROADC - Yellanup Road (CR Funding)	MO	4120162	540	Upgrade	CRF007	(364,871)	(364,871)	(334,455)	(56,127)	15%
Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	MO	4120162	540	Renewal	OF062A	0	0	0	(370)	
Nindiup Road SLK 0 to 1.01 Renew drainage and shoulders and seal (LRCIP4)	MO	4120162	540	Renewal	OF259A	0	0	0	(620)	
Woogenellup Road North Gravel Resheet (OBUA)	MO	4120163	540	Renewal	CRF055	(208,385)	(208,385)	(208,385)	(132,231)	63%
Total - Transport						(3,005,554)	(3,268,626)	(3,079,209)	(2,189,608)	67%
Total - Infrastructure - Roads						(3,005,554)	(3,268,626)	(3,079,209)	(2,189,608)	67%
Jutland Road SLK 3.33 New culvert and headwalls	EMIA	4120166	550	Renewal	DC077	0	0	0	(799)	
Ford Road SLK 0.68 New culvert and headwalls	EMIA	4120166	550	Renewal	DC156	0	0	0	(1,516)	
Pettit Rise SLK 0.67 New culvert and headwalls	EMIA	4120166	550	Renewal	DC299	0	0	0	(950)	
Pettit Rise - Culvert Upgrade	EMIA	4120166	550	Renewal	DC299B	0	0	0	(4,207)	
Osborne Road (BUA Sealed) - Drainage Capital	MO	4120165	550	Upgrade	DC041	(60,000)	0	0	0	
Total - Transport						(60,000)	0	0	(7,472)	
Total - Infrastructure - Drainage						(60,000)	0	0	(7,472)	
Infrastructure - Footpaths										
Transport										
Pathway Renewal - Mount Barker Visitors Centre	MO	4120170	560	Renewal	FC800	(70,275)	(70,275)	(64,416)	(25,390)	36%
Narpund Road (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC044	(9,840)	(9,840)	(9,020)	0	0%
Ingoldby Street (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC052	(13,450)	(13,450)	(12,320)	0	0%
Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	EMIA	4120170	560	Renewal	OFFC052	0	0	0	(75)	
Mount Barker Hill Infrastructure - Pathway (DCF)	EMIA	4120170	560	Renewal	OC623C	0	0	0	(34)	
Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	EMIA	4120170	560	Renewal	OC623E	0	0	0	(1,598)	
Ingoldby Street - Reseal Footpath from Bunker St to End of Seal	EMIA	4120170	560	Renewal	FC052A	0	0	0	(543)	
Total - Transport						(93,565)	(93,565)	(85,756)	(27,639)	30%
Total - Infrastructure - Footpaths						(93,565)	(93,565)	(85,756)	(27,639)	30%



Level of completion indicator, please see table at the top of this note for further detail.

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended	YTD Budget	Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised			
						\$	\$	\$	\$	\$
Infrastructure - Other										
Community Amenities										
Kendenup Refuse Site Infrastructure	EMIA	4100190	590	Upgrade	OC502	(10,000)	(10,000)	(9,163)	0	0%
Mount Barker Cemetery (East) Infrastructure	MO	4100790	590	Upgrade	OC505	(24,100)	(24,100)	(22,088)	0	0%
Mount Barker Cemetery (West) Infrastructure - Signage	MO	4100790	590	Upgrade	OC506	(30,300)	(30,300)	(27,775)	(7,049)	23%
Rocky Gully Cemetery Infrastructure	MO	4100790	590	Upgrade	OC508	(9,200)	(9,200)	(8,426)	0	0%
Kendenup Cemetery Infrastructure - Signage	MO	4100790	590	Upgrade	OC507	(23,100)	(23,100)	(21,175)	(48)	0%
Electric Vehicle Charging Station	CEO	4100790	590	New	OC509A	(45,568)	(62,148)	(62,148)	(62,153)	100%
Bus Shelter - Albany Highway - Kendenup Turnoff	BMO	4100790	590	New	OC640F	(12,550)	(12,550)	(11,495)	(216)	2%
Bus Shelter - Austin St - Kendenup School	EMIA	4100790	590	New	OC093A	(12,500)	(12,500)	(11,451)	(10,519)	84%
Perrillup BFB - 50,000Lt Water Tank Installation (CWSP DWER Grant)	EMIA	4100790	590	New	OC206	0	(2,798)	(2,798)	(319)	11%
Middleward BFB - 50,000Lt Water Tank Installation (CWSP DWER Grant)	EMIA	4100790	590	New	OC204	0	(2,577)	(2,577)	(637)	25%
Woogenellup BFB - 200,000Lt Water Tank Installation (CWSP DWER Grant)	EMIA	4100790	590	New	OC210	0	(4,035)	(4,035)	(319)	8%
Porongurup Hall - 100,000Lt Water Tank Installation (CWSP DWER Grant)	EMIA	4100790	590	New	OC605	0	(4,295)	(4,295)	(319)	7%
O'Neill Waste Site - 100,000Lt Water Tank Installation x 2 (CWSP DWER Grant)	EMIA	4100790	590	New	OC500A	0	(4,295)	(4,295)	(319)	7%
Rocky Gully - Muir Hwy Roadside Infrastructure	MCRS	4100790	590	New	OC515	(10,000)	(10,000)	(9,163)	(3,148)	31%
Total - Community Amenities						(177,318)	(211,898)	(200,884)	(85,045)	40%
Recreation & Culture										
Narrikup Sporting Oval Infrastructure	EMIA	4110390	590	Upgrade	OC612A	0	0	0	(2,440)	
Kendenup Hall & Park Infrastructure	MO	4110390	590	New	OC603	(19,300)	(19,300)	(17,688)	(42)	0%
Kendenup Hall Park - Upgrade Table & Seating	MO	4110390	590	Upgrade	OC603A	(10,680)	(10,680)	(9,790)	(7,960)	75%
Kendenup Bulldozer Infrastructure	MO	4110390	590	Renewal	OC649	(20,968)	(20,968)	(19,217)	(6,856)	33%
Mount Barker Hill Infrastructure - Shelter	EMCCS	4110390	590	New	OC623F	(35,500)	(75,500)	(58,850)	(24,859)	33%
Mount Barker Hill Infrastructure - Carpark	EMIA	4110390	590	Upgrade	OC623B	(110,846)	(110,846)	(101,607)	(144,088)	130%
Centenary Park - Carpark Seal and Replace Bollards	EMIA	4110790	590	Renewal	OC646A	(5,805)	(5,805)	(5,313)	0	0%
Swimming Pool - Stage 1B Construction (excl CSRFF)	EMCCS	4110290	590	Renewal	OC607D	(2,900,000)	(2,900,000)	(2,658,326)	(93)	0%
Swimming Pool - Stage 1B Construction (CSRFF)	EMCCS	4110290	590	Renewal	GE607E	(750,000)	(750,000)	(687,500)	0	0%
Swimming Pool - Stage 1B Construction (Bendigo Bank)	EMCCS	4110290	590	Renewal	GE607F	(100,000)	(100,000)	(91,663)	0	0%
Swimming Pool - Water Fountain	EMCCS	4110290	590	New	OC607G	0	(7,000)	(6,413)	0	0%
Swimming Pool - Extension of Carpark	EMCCS	4110290	590	New	OC607F	0	(35,000)	(35,000)	(30,093)	86%
Total - Recreation & Culture						(3,953,099)	(4,035,099)	(3,691,367)	(216,430)	5%



Level of completion indicator, please see table at the top of this note for further detail.

	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended	YTD Budget	Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised			
Assets										
						\$	\$	\$	\$	\$
Economic Services										
SALEYARDS - Bitumen Repairs	SM	4130490	590	Upgrade	OC802B	(50,000)	(50,000)	(45,826)	0	0%
Saleyards - Soft Floor Mats	SM	4130490	590	Renewal	OC802J	(60,000)	(60,000)	(55,000)	(59,863)	100%
Albany Hwy Infrastructure - Train Mural Wall	EMIA	4130290	590	Renewal	OC640G	(10,070)	(18,174)	(18,174)	(18,174)	100%
Mount Barrow Communications Tower	EMCCS	4130890	590	Renewal	OC901	0	0	0	(1,927)	
Total - Economic Services						(120,070)	(128,174)	(119,000)	(79,964)	62%
Total - Infrastructure - Other						(4,250,487)	(4,375,171)	(4,011,251)	(381,438)	9%
Infrastructure - Parks & Ovals										
Recreation And Culture										
Shire Office Grounds	EMIA	4110370	570	Renewal	PC100	0	0	0	(220)	
Wilson Park - Youth Precinct Redevelopment	MCRS	4110370	570	New	PC615A	(150,000)	(150,000)	(137,500)	(50,713)	34%
Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	EMIA	4110370	570	Renewal	PC608A	0	(10,000)	(10,000)	(10,034)	
Kendenup Community Grounds	EMIA	4110370	590	New	PC650	(96,678)	(97,037)	(97,037)	(97,037)	100%
Narrikup Playground	EMCCS	4110370	570	New	PC653	0	0	0	(918)	
Sounness Park - Hockey	EMIA	4110370	570	Renewal	PC609E	0	(7,000)	(7,000)	(6,900)	99%
Sounness Park - Football	MO	4110370	570	Renewal	PC609B	(42,000)	(43,000)	(43,000)	(42,998)	100%
Sounness Park - Cricket/Soccer	MO	4110370	570	Renewal	PC609C	(42,000)	(44,500)	(44,500)	(44,511)	100%
Sounness Park - General	MCRS	4110370	570	Renewal	PC609A	(269,264)	(269,264)	(246,818)	(18,759)	7%
Total - Recreation And Culture						(599,942)	(620,801)	(585,855)	(272,090)	44%
Total - Infrastructure - Parks & Ovals						(599,942)	(620,801)	(585,855)	(272,090)	44%
Grand Total						(12,701,991)	(13,537,350)	(12,201,178)	(4,953,691)	37%

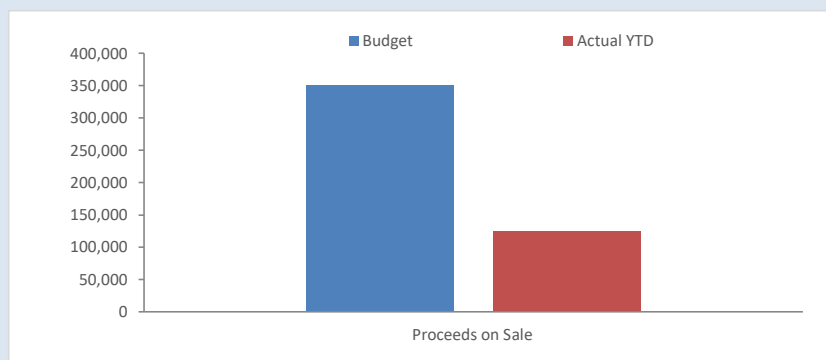


Level of completion indicator, please see table at the top of this note for further detail.

Level of completion indicator, please see table at the top of this note for further detail.						Adopted	Amended		Total YTD	% of Annual Budget
	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets						\$	\$	\$	\$	\$
Summary by Balance Sheet Category										
Land - Freehold			508			0	(50,000)	(15,000)	(27,057)	
Buildings - Specialised			512			(701,989)	(711,989)	(489,441)	(190,306)	27%
Buildings - Non Specialised			514			(1,817,000)	(1,817,000)	(1,665,565)	(45,478)	3%
Furniture & Equipment			520			(119,655)	(208,515)	(148,246)	(119,121)	57%
Plant & Equipment			530			(2,053,800)	(2,391,683)	(2,120,855)	(1,693,481)	71%
Infrastructure - Roads			540			(3,005,554)	(3,268,626)	(3,079,209)	(2,189,608)	67%
Infrastructure - Drainage			550			(60,000)	0	0	(7,472)	
Infrastructure - Footpaths and Cycleways			560			(93,565)	(93,565)	(85,756)	(27,639)	30%
Infrastructure - Parks & Ovals			570			(503,264)	(523,764)	(488,818)	(175,053)	33%
Infrastructure - Other			590			(4,347,165)	(4,472,208)	(4,108,288)	(478,475)	11%
						(12,701,991)	(13,537,350)	(12,201,178)	(4,953,691)	37%
Summary by Asset Investment Type										
At No Cost				No Cost		0	0	0	0	
Asset Renewal				Renewal		(6,112,213)	(6,255,790)	(5,806,653)	(1,559,911)	25%
New Asset				New		(4,548,695)	(5,102,377)	(4,378,517)	(2,281,240)	45%
Upgrading Asset				Upgrade		(2,041,083)	(2,179,183)	(2,016,008)	(1,112,540)	51%
						(12,701,991)	(13,537,350)	(12,201,178)	(4,953,691)	37%
Summary by Responsible Manager										
Chief Executive Officer	CEO					(87,068)	(181,648)	(178,186)	(161,414)	89%
Executive Manager - Corporate & Community Services	EMCCS					(4,005,500)	(4,047,500)	(3,542,052)	(103,339)	3%
- Manager Community & Recreation Services	MCRS					(480,419)	(491,279)	(400,950)	(80,243)	16%
Executive Manager - Infrastructure & Assets	EMIA					(2,662,551)	(3,112,006)	(2,803,795)	(2,377,582)	76%
- Manager of Operations	MO					(3,055,558)	(3,194,022)	(3,007,936)	(2,026,449)	63%
- Building Maintenance Officer	BMO					(429,545)	(429,545)	(397,038)	(65,431)	15%
Executive Manager - Development & Regulatory Services	EMDRS					0	(100,000)	(55,000)	(38,587)	
- Saleyards Manager	SM					(150,000)	(150,000)	(137,489)	(84,757)	57%
- Community Emergency Services Manager	CESM					(1,831,350)	(1,831,350)	(1,678,732)	(15,890)	1%
						(12,701,991)	(13,537,350)	(12,201,178)	(4,953,691)	37%

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
11197	Isuzu Dmax Dual Cab Ute (PWS)	19,000	22,500	3,500		17,429	27,487	10,058	
11201	Jeep Cherokee	26,000	40,000	14,000		25,390	22,715		(2,675)
11192	Holden Colorado Ute (Mechanic)	12,000	22,500	10,500		9,689	19,982	10,293	
12166	Holden Colorado Ute (Ops Manager)	31,000	22,500		(8,500)	30,686	27,260		(3,426)
12161	Isuzu Dmax Dual Cab Ute (AWS)	30,000	22,500		(7,500)				
11191	MUX Wagon (EMDRS)	11,000	22,500	11,500					
11183	VW Tiguan (Pool Car)	5,500	20,000	14,500					
10949	CAT 12M Grader	120,000	150,000	30,000					
10576	Kubota Tractor	5,000	25,000	20,000					
12164	Hustler HD Mower	15,000	2,500		(12,500)	14,979	7,303		(7,676)
	Tow Behind Roller	0	0				4,218		
	Isuzu 3.4 Fire Truck - Kendenup BFB	0	0			42,112	0		(42,112)
10338	Isuzu 2.4 Fire Truck - Middleward BFB	0	0			41,322	0		(41,322)
11171	Hustler HD Mower	0	0			7,593	15,851	8,258	
		274,500	350,000	104,000	(28,500)	189,200	124,816	28,609	(97,211)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$350,000	\$124,816	36%

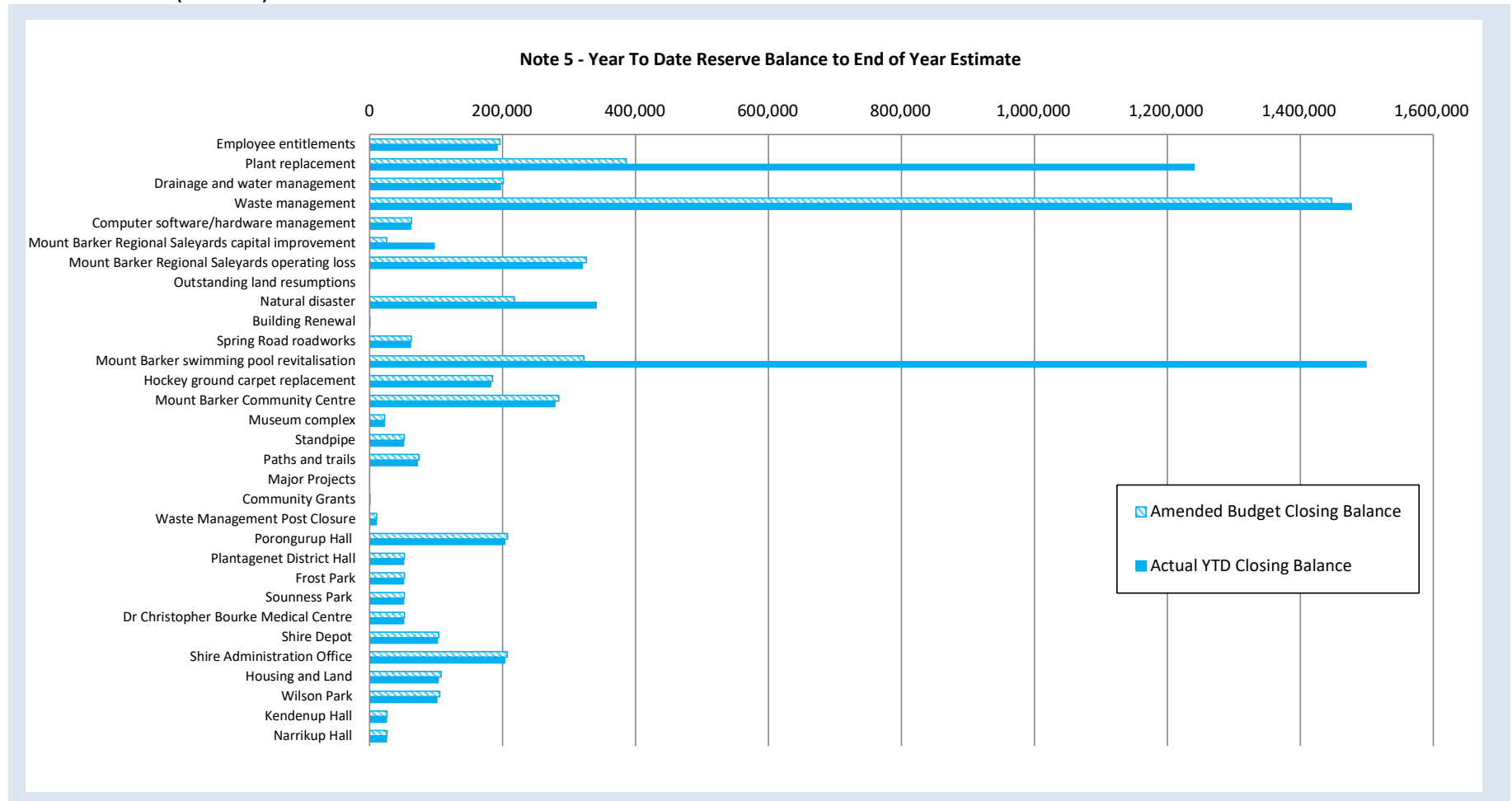
SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 5
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Open Space - WAPC 99183	14,132	561	276	0	0	0	0	14,693	14,407
Employee entitlements	188,390	7,491	3,674	0	0	0	0	195,881	192,064
Plant replacement	633,752	25,147	21,364	585,111	585,111	(858,000)	0	386,010	1,240,227
Drainage and water management	193,355	7,704	3,771	0	0	0	0	201,059	197,126
Waste management	1,216,315	48,262	27,308	232,848	233,046	(50,000)	0	1,447,426	1,476,670
Computer software/hardware management	60,718	2,416	1,184	0	0	0	0	63,134	61,902
Mount Barker Regional Saleyards capital improvement	95,333	3,783	1,859	126,103	0	(199,379)	0	25,840	97,193
Mount Barker Regional Saleyards operating loss	313,987	12,459	6,124	0	0	0	0	326,446	320,111
Outstanding land resumptions	10,126	96	0	0	0	(10,222)	(10,126)	0.00	0.00
Natural disaster	334,401	13,305	6,522	0	0	(129,723)	0	217,983	340,923
Building Renewal	875,390	8,288	0	0	0	(883,678)	(875,390)	0	0
Spring Road roadworks	60,169	2,387	1,173	0	0	0	0	62,557	61,343
Mount Barker swimming pool revitalisation	1,244,643	50,159	28,826	227,678	225,390	(1,200,000)	0	322,480	1,498,859
Hockey ground carpet replacement	158,742	6,299	3,404	20,000	20,000	0	0	185,040	182,145
Mount Barker Community Centre	74,312	10,031	4,448	200,000	200,000	0	0	284,343	278,760
Museum complex	9,833	758	374	12,145	12,083	0	0	22,736	22,290
Standpipe	49,895	1,983	973	0	0	0	0	51,878	50,868
Paths and trails	34,119	3,399	1,166	36,846	36,712	0	0	74,364	71,997
Major Projects	436,712	4,135	0	0	0	(440,847)	(436,712)	0	0
Community Grants	112,083	1,061	0	0	0	(113,144)	(112,083)	0	0
Waste Management Post Closure	0	306	197	10,222	10,126	0	0	10,528	10,323
Porongurup Hall	0	7,580	3,503	200,000	200,000	0	0	207,580	203,503
Plantagenet District Hall	0	2,520	1,507	50,000	50,000	0	0	52,520	51,507
Frost Park	0	2,520	1,507	50,000	50,000	0	0	52,520	51,507
Sounness Park	0	2,520	1,507	50,000	50,000	0	0	52,520	51,507
Dr Christopher Bourke Medical Centre	0	2,520	1,507	50,000	50,000	0	0	52,520	51,507
Shire Depot	0	4,039	2,004	100,000	100,000	0	0	104,039	102,004
Shire Administration Office	0	7,080	2,998	200,000	200,000	0	0	207,080	202,998
Housing and Land	0	7,574	3,014	100,000	100,000	0	0	107,574	103,014
Wilson Park	0	5,574	994	100,000	100,000	0	0	105,574	100,994
Kendenup Hall	0	1,010	501	25,000	25,000	0	0	26,010	25,501
Narrikup Hall	0	1,010	501	25,000	25,000	0	0	26,010	25,501
	6,116,408	253,978	132,187	2,400,953	2,272,469	(3,884,993)	(1,434,311)	4,886,345	7,086,753

Cash Backed Reserve (Continued)



Cash Backed Reserves - Definitions

Reserve name	Purpose of the reserve
Public Open Space (WAPC 99183) reserve	To hold the cash in lieu of open space contribution held against the subdivision in WAPC reference 99183 until approval is granted to use those funds, pursuant to Section 6.11 of the Local Government Act 1995
Employee entitlements reserve	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and LSL
Plant replacement reserve	To fund the purchase of vehicles, plant and machinery
Drainage and water management reserve	To fund the purchase of land for drainage purposes and carry out major drainage works and projects identified in the Shire of Plantagenet Water Strategy 2020
Waste management reserve	To fund waste management infrastructure and major items of associated plant and equipment
Computer software/hardware upgrade reserve	To fund the upgrade of business system software and hardware with latest versions and additional functionality
Mount Barker Regional Saleyards capital improvements reserve	To fund capital works and purchases at the Mount Barker Regional Saleyards
Mount Barker Regional Saleyards operating loss reserve	To retain a proportion of Saleyards operating surpluses to fund operating deficits
Outstanding land resumptions reserve	To fund old / outstanding obligations for land resumptions associated with road realignments and the like
Natural disaster reserve	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
Building renewal reserve	To fund the renewal and refurbishment of Shire buildings
Spring Road roadworks reserve	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
Mount Barker swimming pool revitalisation reserve	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
Hockey ground carpet replacement	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
Mount Barker Community Centre	For the renewal, refurbishment and improvements to the Mount Barker Community Centre
Museum complex reserve	To fund the refurbishment of buildings at the Mount Barker Historical Museum complex
Standpipe reserve	To fund the repair, renewal and upgrade of water standpipes
Paths and trails reserve	To fund the development of new pathways, cycleway infrastructure and trails
Major Projects reserve	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and concept planning / working drawings for projects, to be determined by the Council
Community Grants reserve	To fund Council contributions towards leased Shire building and infrastructure improvements, funded via Shire community grants
Waste Management Post Closure	To fund expenditure associated with the implementation of the Closure and Post Closure Management Plan for the Mount Barker Waste Management Facility
Porongurup Hall	For the asset renewal and upgrade of the Porongurup Hall
Plantagenet District Hall	For the asset renewal and upgrade of the Plantagenet District Hall
Frost Park	For the asset renewal and upgrade of Frost Park buildings and infrastructure
Sounness Park	For the asset renewal and upgrade of Sounness Park buildings and infrastructure
Dr Christopher Bourke Medical Centre	For the asset renewal and upgrade of the Dr Christopher Bourke Medical Centre
Shire Depot	For the asset renewal and upgrade of the Shire Depot
Shire Administration Office	For the asset renewal and upgrade of the Shire Administration Office
Housing and Land	For the asset renewal and upgrade of the Shire Housing and Land
Wilson Park	For the asset renewal and upgrade of Wilson Park
Kendenup Hall	For the asset renewal and upgrade of the Kendenup Hall
Narrikup Hall	For the asset renewal and upgrade of the Narrikup Hall

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2024	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 90 - New Administration centre	220,557	0	0	0	108,697	220,557	220,557	111,860	(0)	-0	9,355	9,673	9,673
Law Order and Public Safety													
DFES - Bush Fire Brigade Sheds	0	0	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	0	0	0
Health													
Loan 97 - Plantagenet Medical Centre	258,103	0	0	0	20,797	41,720	41,720	237,306	216,383	216,383	4,292	3,021	3,021
Recreation and Culture													
Loan 99 - Swimming Pool Refurbishment	414,041	0	1,700,000	1,700,000	45,390	45,390	45,390	368,651	2,068,651	2,068,651	15,900	14,835	14,835
Economic Services													
Loan 95 - Saleyards Roof	55,501	0	0	0	27,379	27,379	27,379	28,122	28,122	28,122	1,548	1,315	1,315
	948,202	0	3,200,000	3,200,000	202,263	335,046	335,046	745,939	3,813,156	3,813,156	31,095	28,844	28,844
Self supporting loans													
Education & Welfare													
Loan 96 - Plantagenet Village Homes	265,200	0	0	0	42,393	42,393	42,393	222,807	222,807	222,807	3,854	4,227	4,227
Recreation and Culture													
Loan 100 - Mount Barker Golf Club - Green A	52,125	0	0	0	4,717	9,538	9,538	47,408	42,587	42,587	1,527	2,188	2,188
	317,325	0	0	0	47,111	51,932	51,932	270,214	265,393	265,393	5,381	6,415	6,415
Total	1,265,527	0	3,200,000	3,200,000	249,374	386,978	386,978	1,016,153	4,078,549	4,078,549	36,477	35,260	35,260

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2024	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, Order & Public Safety													
Lease 3 - CESM Vehicle	35,364	0	0	0	12,142	14,228	14,228	23,222	21,136	21,136	243	434	434
	35,364	0	0	0	12,142	14,228	14,228	23,222	21,136	21,136	243	434	434
Total	35,364	0	0	0	12,142	14,228	14,228	23,222	21,136	21,136	243	434	434