

Council

FINANCIAL STATEMENT – JUNE 2025

Monthly Financial Report – June 2025

Meeting Date: 22 July 2025

Number of Pages: 30

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

FOR THE PERIOD ENDED 30 JUNE 2025

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

TABLE OF CONTENTS

Summary Information & Graphs	2
Key Terms and Descriptions - Nature	4
Statement of Financial Activity by Nature	5
Key Terms and Descriptions - Program	6
Statement of Financial Activity by Program	7
Adjusted Net Current Assets	8
Statement of Financial Position	9
Note 1 Explanation of Material Variances	10
Note 2 Receivables	11
Note 3 Capital Acquisitions	12
Note 4 Disposal of Assets	23
Note 5 Reserves	24
Note 6 Borrowings	29

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 June 2025
Prepared by: Belinda Knight - Financial Services Contractor
Reviewed by: Anthony Middleton - Executive Manager -
Corporate & Community & Kylie Caley - Manager Finance

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 those monies appears at Note 14.

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

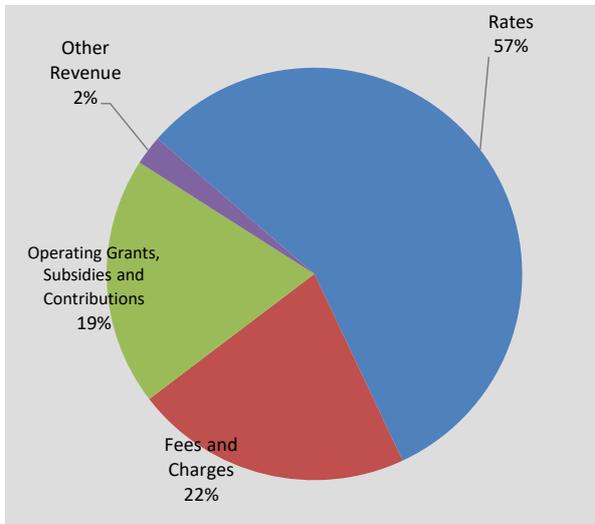
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

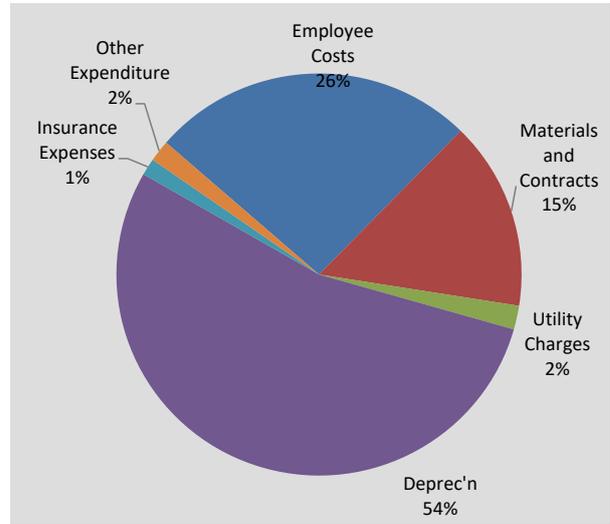
All figures shown in this statement are rounded to the nearest dollar.

SHIRE OF PLANTAGENET
 SUMMARY INFORMATION & GRAPHS
 FOR THE PERIOD ENDED 30 JUNE 2025

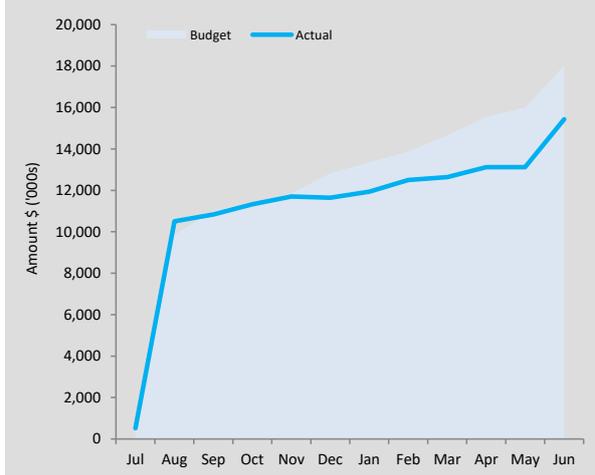
OPERATING REVENUE



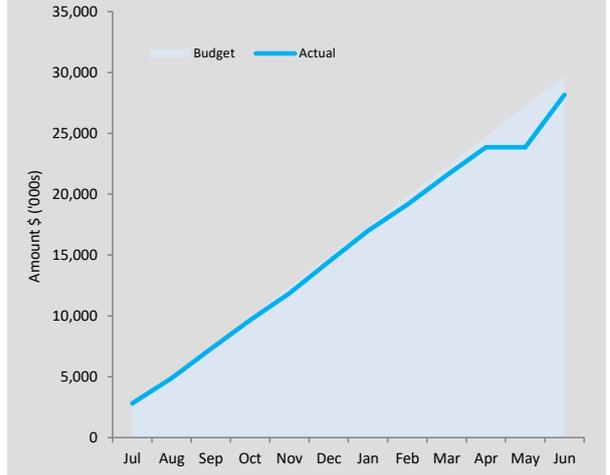
OPERATING EXPENSES



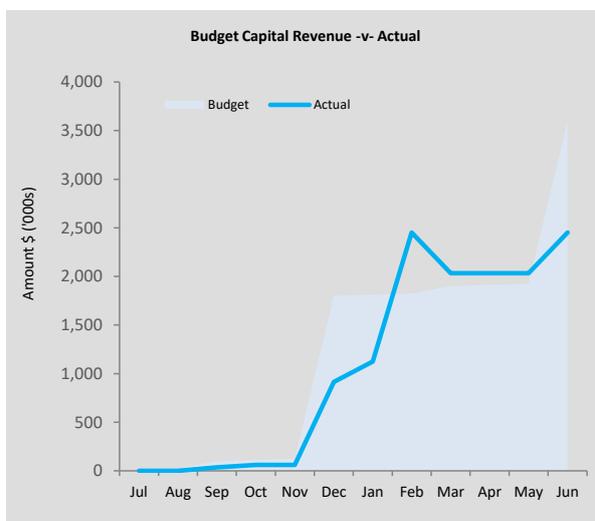
Budget Operating Revenues -v- Actual



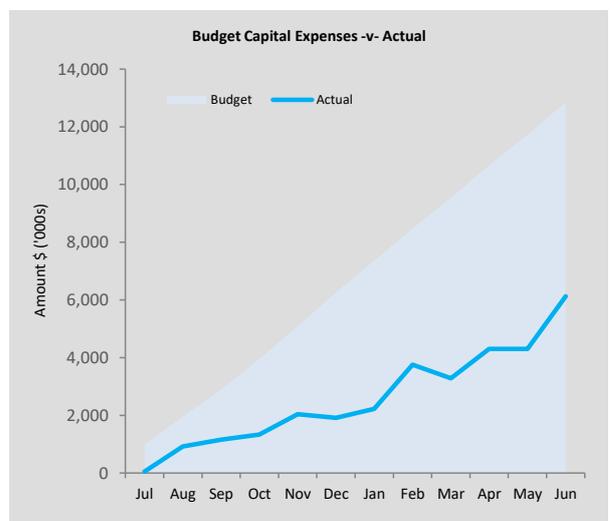
Budget Operating Expenses -v-YTD Actual



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 - NATURE
FOR THE PERIOD ENDED 30 JUNE 2025

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, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the Local Government (*Financial Management*) *Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDED 30 JUNE 2025

	Adopted Budget	Adopted	YTD	YTD	Variance*
Note	Estimates	Amended Budget	Budget	Actual	\$
	(a)	(a)	(b)	(c)	(c) - (b)
	\$		\$	\$	\$
OPERATING ACTIVITIES					
Revenue from operating activities					
General rates	8,190,472	8,182,658	8,182,658	8,184,301	1,643
Rates excluding general rates	3,838	4,499	4,499	4,499	0
Grants, subsidies and contributions	1,446,752	1,500,399	1,500,399	3,123,366	1,622,967
Fees and charges	2,512,338	2,511,488	2,511,488	2,812,835	301,347
Interest revenue	352,178	352,178	352,178	332,953	(19,225)
Other revenue	657,715	711,365	711,365	910,859	199,494
Profit on asset disposals	104,000	104,000	104,000	61,020	(42,980)
	13,267,293	13,366,587	13,366,587	15,429,833	2,063,246
Expenditure from operating activities					
Employee costs	(6,714,755)	(5,871,742)	(5,871,742)	(7,270,582)	(1,398,840)
Materials and contracts	(5,662,406)	(5,562,396)	(5,562,396)	(4,249,634)	1,312,762
Utility charges	(359,000)	(359,000)	(359,000)	(536,995)	(177,995)
Depreciation	(16,199,647)	(16,199,647)	(16,199,647)	(15,107,986)	1,091,661
Finance costs	(35,694)	(35,694)	(35,694)	(45,447)	(9,753)
Insurance	(350,799)	(350,799)	(350,799)	(379,219)	(28,420)
Other expenditure	(388,314)	(1,300,538)	(1,300,538)	(482,916)	817,622
Loss on asset disposals	(28,500)	(28,500)	(28,500)	(99,387)	(70,887)
	(29,739,115)	(29,708,316)	(29,708,316)	(28,172,166)	1,536,150
Non-cash amounts excluded from operating activities	16,120,309	16,124,147	16,124,147	15,146,353	(977,794)
Amount attributable to operating activities	(351,513)	(217,582)	(217,582)	2,404,020	2,621,602
INVESTING ACTIVITIES					
Inflows from investing activities					
Proceeds from capital grants, subsidies and contributions	4,411,197	4,871,013	4,871,013	2,451,401	(2,419,612)
Proceeds from disposal of assets	350,000	350,000	350,000	192,278	(157,722)
Proceeds from financial assets at amortised cost - self supporting loans	51,931	51,932	51,932	51,931	(1)
	4,813,128	5,272,945	5,272,945	2,695,610	(2,577,335)
Outflows from investing activities					
Payments for property, plant and equipment	(4,692,444)	(5,179,187)	(5,179,187)	(2,595,090)	2,584,097
Payments for construction of infrastructure	(8,009,548)	(8,365,163)	(8,365,163)	(3,529,438)	4,835,725
	(12,701,991)	(13,544,350)	(13,544,350)	(6,124,529)	7,419,821
Amount attributable to investing activities	(7,888,863)	(8,271,405)	(8,271,405)	(3,428,919)	4,842,486
FINANCING ACTIVITIES					
Inflows from financing activities					
Proceeds from new debentures	3,200,000	3,200,000	3,200,000	0	(3,200,000)
Transfer from reserves	2,347,102	3,884,993	3,884,993	2,098,052	(1,786,941)
	5,547,102	7,084,993	7,084,993	2,098,052	(4,986,941)
Outflows from financing activities					
Repayment of borrowings	(386,978)	(386,978)	(386,978)	(386,977)	1
Payments for principal portion of lease liabilities	(14,228)	(14,228)	(14,228)	(13,224)	1,004
Transfer to reserves	(1,207,040)	(2,654,930)	(2,654,930)	(2,454,162)	200,768
	(1,608,246)	(3,056,136)	(3,056,136)	(2,854,363)	201,773
Amount attributable to financing activities	3,938,857	4,028,857	4,028,857	(756,311)	(4,785,168)
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year	4,301,519	4,460,130	4,460,130	4,460,129	(1)
Amount attributable to operating activities	(351,513)	(217,582)	(217,582)	2,404,020	2,621,602
Amount attributable to investing activities	(7,888,863)	(8,271,405)	(8,271,405)	(3,428,919)	4,842,486
Amount attributable to financing activities	3,938,857	4,028,857	4,028,857	(756,311)	(4,785,168)
Surplus or deficit after imposition of general rates	(0)	0	0	2,678,920	2,678,919

KEY INFORMATION

▲ ▼ 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 OF PLANTAGENET
 KEY TERMS AND DESCRIPTIONS - PROGRAM
 FOR THE PERIOD ENDED 30 JUNE 2025

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 BY PROGRAM
FOR THE PERIOD ENDED 30 JUNE 2025

Note	Adopted Budget Estimates (a) \$	Adopted Amended Budget (a)	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
	200	200	200	845	645	▲
Governance						
General Purpose Funding - Rates	8,194,310	8,187,157	8,187,157	8,188,800	1,643	▲
General Purpose Funding - Other	863,116	795,564	795,564	2,250,860	1,455,296	▲
Law, Order and Public Safety	308,161	606,044	606,044	467,469	(138,576)	▼
Health	65,700	71,500	71,500	73,588	2,088	▲
Education and Welfare	33,753	47,453	47,453	49,325	1,871	▲
Housing	14,000	14,000	14,000	14,465	465	▲
Community Amenities	1,377,562	1,380,062	1,380,062	1,218,960	(161,102)	▼
Recreation and Culture	332,462	422,962	422,962	453,567	30,605	▲
Transport	680,028	384,145	384,145	1,004,373	620,227	▲
Economic Services	1,051,500	1,051,500	1,051,500	1,308,902	257,402	▲
Other Property and Services	346,500	405,999	405,999	398,680	(7,319)	▼
	13,267,293	13,366,586	13,366,586	15,429,832	2,063,247	
Expenditure from operating activities						
Governance	(1,198,802)	(1,198,802)	(1,198,802)	(1,287,655)	(88,853)	▼
General Purpose Funding	(433,065)	(433,065)	(433,065)	(405,439)	27,626	▲
Law, Order and Public Safety	(1,119,718)	(1,119,718)	(1,119,718)	(1,329,337)	(209,620)	▼
Health	(287,143)	(277,143)	(277,143)	(265,222)	11,922	▲
Education and Welfare	(190,211)	(203,911)	(203,911)	(185,961)	17,949	▲
Housing	(60,044)	(60,044)	(60,044)	(53,240)	6,804	▲
Community Amenities	(2,073,313)	(2,014,813)	(2,014,813)	(1,796,518)	218,295	▲
Recreation and Culture	(3,995,317)	(4,032,302)	(4,032,302)	(3,814,175)	218,127	▲
Transport	(17,946,506)	(17,946,506)	(17,946,506)	(15,976,772)	1,969,734	▲
Economic Services	(2,223,058)	(2,123,058)	(2,123,058)	(2,193,806)	(70,749)	▼
Other Property and Services	(211,938)	(298,954)	(298,954)	(864,041)	(565,086)	▼
	(29,739,115)	(29,708,315)	(29,708,315)	(28,172,166)	1,536,150	
Non-cash amounts excluded from operating activities	16,120,309	16,124,147	16,124,147	15,146,353	(977,794)	▼
Amount attributable to operating activities	(351,513)	(217,582)	(217,582)	2,404,019	2,621,601	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,411,197	4,871,013	4,871,013	2,451,401	(2,419,612)	▼
Proceeds from disposal of assets	350,000	350,000	350,000	192,278	(157,722)	▼
Proceeds from financial assets at amortised cost - self supporting loans	51,931	51,932	51,932	51,931	(1)	▼
	4,813,128	5,272,945	5,272,945	2,695,610	(2,577,335)	
Outflows from investing activities						
Payments for property, plant and equipment	(4,692,444)	(5,179,187)	(5,179,187)	(2,595,090)	2,584,097	▲
Payments for construction of infrastructure	(8,009,548)	(8,365,163)	(8,365,163)	(3,529,438)	4,835,725	▲
	(12,701,991)	(13,544,350)	(13,544,350)	(6,124,529)	7,419,821	
Amount attributable to investing activities	(7,888,863)	(8,271,405)	(8,271,405)	(3,428,919)	4,842,486	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new debentures	3,200,000	3,200,000	3,200,000	0	(3,200,000)	▼
Transfer from reserves	2,347,102	3,884,993	3,884,993	2,098,052	(1,786,941)	▼
	5,547,102	7,084,993	7,084,993	2,098,052	(4,986,941)	
Outflows from financing activities						
Repayment of borrowings	(386,978)	(386,977)	(386,978)	(386,977)	1	▲
Payments for principal portion of lease liabilities	(14,228)	(14,228)	(14,228)	(13,224)	1,004	▲
Transfer to reserves	(1,207,040)	(2,654,930)	(2,654,930)	(2,454,162)	200,768	▲
	(1,608,246)	(3,056,135)	(3,056,136)	(2,854,363)	201,773	
Amount attributable to financing activities	3,938,857	4,028,858	4,028,857	(756,311)	(4,785,168)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	4,301,519	4,460,129	4,460,130	4,460,129	(1)	▼
Amount attributable to operating activities	(351,513)	(217,582)	(217,582)	2,406,564	2,621,601	▲
Amount attributable to investing activities	(7,888,863)	(8,271,405)	(8,271,405)	(7,082,347)	4,842,486	▲
Amount attributable to financing activities	3,938,857	4,028,858	4,028,857	(223,364)	(4,785,168)	▼
Surplus or deficit after imposition of general rates	0	0	(0)	2,678,920	2,678,920	▲

KEY INFORMATION

▲▼ 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%.

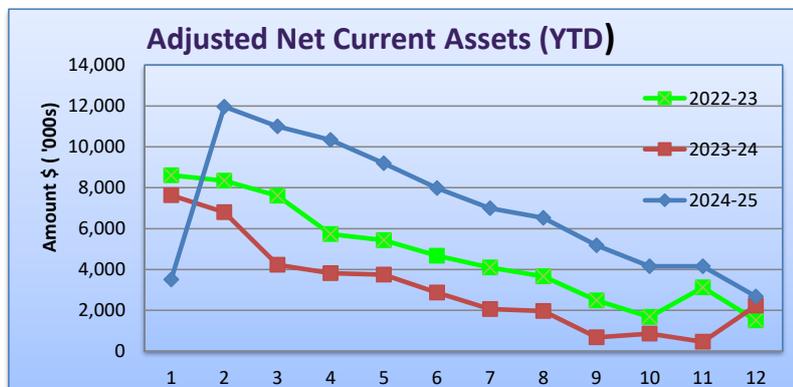
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF PLANTAGENET
 ADJUSTED NET CURRENT ASSETS
 FOR THE PERIOD ENDED 30 JUNE 2025

		Last Years Closing 30/06/2024	This Time Last Year 30/06/2024	Year to Date Actual 30/06/2025
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted		3,539,452	3,539,452	2,737,707
Cash Restricted - Reserves	5	6,116,408	6,116,408	6,472,518
Cash Restricted - Bonds & Deposits/Trust		15,932	15,932	58,462
Receivables - Rates	2	537,996	537,996	545,389
Receivables - Other	2	778,404	778,335	575,133
Other Assets Other Than Inventories (SSL)		260,033	260,033	180,890
Inventories (Fuel & Stock)		67,333	67,333	111,053
		11,315,557	11,315,489	10,681,151
Less: Current Liabilities				
Payables		(482,931)	(482,931)	(1,531,287)
Contract Liabilities		(109,270)	(109,270)	(92,317)
Bonds & Deposits		(94,888)	(94,888)	(151,564)
Loan and Lease Liability	6	(399,915)	(399,915)	(170,206)
Provisions		(1,005,136)	(1,005,136)	(1,002,464)
		(2,092,140)	(2,092,139)	(2,947,839)
Unadjusted Net Current Assets		9,223,417	9,223,350	7,733,312
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves	5	(6,116,408)	(6,116,408)	(6,472,518)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,005,136	1,005,136	1,002,464
Add Back: Movement in Leave Reserve		0	0	5,016
Add Back: Loan and Lease Liability	6	399,915	399,915	170,206
Less : Loan Receivable - clubs/institutions		(51,932)	(51,932)	0
Adjusted Net Current Assets		4,460,129	4,460,060	2,678,920

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)
\$2.68 M

Last Year YTD
Surplus(Deficit)
\$4.46 M

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2025

	Note	30 June 2024	30 June 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		9,671,794	9,268,686
Trade and other receivables	2	1,316,400	1,120,522
Other financial assets		51,932	0
Inventories		67,333	111,053
Other assets		208,101	180,890
TOTAL CURRENT ASSETS		11,315,560	10,681,151
NON-CURRENT ASSETS			
Trade and other receivables	2	171,840	171,840
Other financial assets		371,946	369,608
Property, plant and equipment	3 & 4	50,537,804	51,407,659
Infrastructure	3 & 4	395,911,049	385,878,294
Right-of-use assets		38,192	29,772
Intangible assets		274,335	259,395
TOTAL NON-CURRENT ASSETS		447,305,166	438,116,568
TOTAL ASSETS		458,620,726	448,797,719
CURRENT LIABILITIES			
Trade and other payables		408,216	1,499,251
Other liabilities		278,874	275,917
Lease liabilities	6	12,937	(288)
Borrowings	6	386,978	170,493
Employee related provisions		1,005,136	1,002,464
TOTAL CURRENT LIABILITIES		2,092,141	2,947,838
NON-CURRENT LIABILITIES			
Lease liabilities	6	15,256	15,256
Borrowings	6	878,548	708,054
Employee related provisions		127,475	127,475
TOTAL NON-CURRENT LIABILITIES		1,021,279	850,786
TOTAL LIABILITIES		3,113,420	3,798,624
NET ASSETS		455,507,306	444,999,095
EQUITY			
Retained surplus		52,136,873	41,297,547
Reserve accounts	5	6,116,407	6,472,521
Revaluation surplus		397,254,026	397,229,027
TOTAL EQUITY		455,507,306	444,999,095

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

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 JUNE 2025

1 EXPLANATION OF 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%.

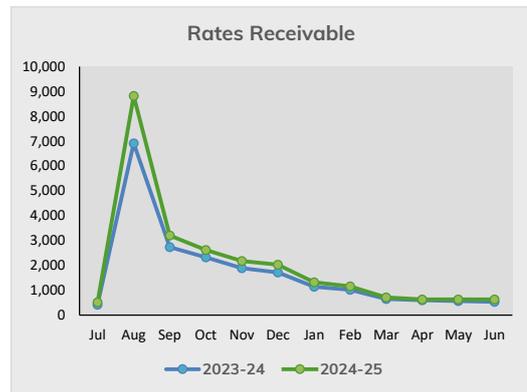
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
General Purpose Funding - Other	1,455,296	183%	▲	S	Timing	50% of Federal Assistance Grant Scheme funding for 25/26 was paid in advance
Law, Order and Public Safety	(138,576)	-23%	▼	S	Timing	Balance of Bushfire Risk Mitigation Funding yet to be received. LGGS funding for SES yet to be received.
Community Amenities	(161,102)	-12%	▼	S	Timing	Planning Grant yet to be received
Transport	620,227	161%	▲	S	Permanent	Unbudgeted DRFAWA event reimbursements received, MRWA Direct Grant received was higher than anticipated
Economic Services	257,402	24%	▲	S	Permanent	Saleyards income higher than anticipated.
Expenditure from operating activities						
Law, Order and Public Safety	(209,620)	-19%	▼	S	Permanent	ESL Bushfire Brigade funding expenditure over anticipated budget and an unbudgeted loss on asset disposal from the changeover of the Middleward & Kendenup fire trucks.
Community Amenities	218,295	11%	▲	S	Timing	Under anticipated budget for waste facility maintenance and in Town Planning consultants budget.
Recreation and Culture	218,127	5%	▲		Timing	Under anticipated budget across the program
Transport	1,969,734	11%	▲	S	Timing	Road maintenance lower than anticipated budget due to focus on capital construction works.
Economic Services	(70,749)	-3%	▼		Permanent	Standpipe charges higher than anticipated budget due to dry season.
Other Property and Services	(565,086)	-189%	▼	S	Permanent	Over anticipated YTD budget across the program, specifically in employee costs.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(2,419,612)	-6%	▼		Timing	Under anticipated budget due to Swimming Pool project not commencing and associated funding not received.
Proceeds from Disposal of Assets	(157,722)	1205%	▼	S	Timing	Under anticipated budget due to timing of the new grader delaying the sale of the existing grader.
Property, Plant, & Equipment	2,584,097	50%	▲	S	Timing	Under anticipated budget , specifically plant replacement due to timing of grader and tractor delivery, the bushfire and SES buildings project not yet commenced. Refer Note 3 for more detail.
Infrastructure	4,835,725	58%	▲	S	Timing	Under anticipated budget specifically due to the timing of the road construction program and the swimming pool upgrade not yet commencing. Refer Note 3 for more detail.

KEY INFORMATION

▲ Indicates an increase in available funds ▼ Indicates a decrease in available funds

2 RECEIVABLES

Rates receivable	30 June 2024	30 Jun 2025
	\$	\$
Opening arrears previous years	600,437	696,869
Levied this year	8,718,868	9,108,319
Less - collections to date	(8,622,436)	(9,259,799)
Gross rates collectable	696,869	545,389
Net rates collectable	696,869	545,389
% Collected	92.5%	94.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,456)	52,272	12,368	141,717	(53,287)	151,614
Percentage	(1.0%)	34.5%	8.2%	93.5%	(35.1%)	
Balance per trial balance						
Trade receivables						151,614
GST receivable						415,127
Receivables for employee related provisions						10,829
Allowance for credit losses of trade receivables						(2,437)
Total receivables general outstanding						575,133
Amounts shown above include GST (where applicable)						

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 and services performed in the ordinary course of business.

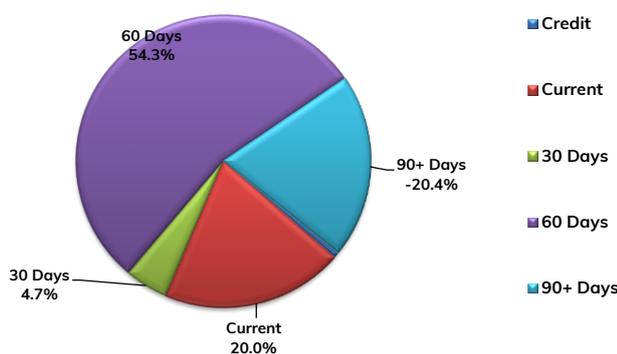
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

Accounts Receivable (non-rates)



Debtors Due	\$151,614
Over 30 Days	67%
Over 90 Days	-35%

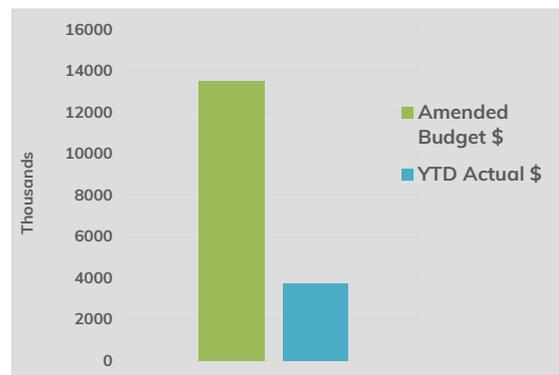
SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 JUNE 2025

3 CAPITAL ACQUISITIONS

Capital acquisitions	Original Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	%
Land and Buildings	2,518,989	2,578,989	2,578,989	345,044	-87%
Furniture and Equipment	119,655	208,515	208,515	135,618	-35%
Plant and Equipment	2,053,800	2,391,683	2,391,683	2,114,429	-12%
Infrastructure Assets - Roads	3,005,554	3,268,626	3,268,626	2,361,201	-28%
Infrastructure Assets - Drainage	60,000	0	0	7,642	0%
Infrastructure Assets - Footpaths	93,565	93,565	93,565	69,103	-26%
Infrastructure Assets - Parks and Ovals	503,264	530,764	530,764	471,387	-11%
Infrastructure Assets - Other	4,347,165	4,472,208	4,472,208	620,106	-86%
Total capital acquisitions	12,701,991	13,544,350	13,544,350	6,124,529	-55%
Capital Acquisitions Funded By:					
Capital grants and contributions	4,411,197	1,124,466	4,871,014	2,451,401	-50%
Borrowings	3,200,000	0	3,200,000	0	-100%
Other (disposals & C/Fwd)	350,000	93,313	350,000	192,278	-45%
Reserve accounts					0%
Various Reserves	2,347,102	0	3,884,993	0	-100%
Contribution - operations	2,393,692	12,326,571	1,238,343	3,480,850	181%
Capital funding total	12,701,991	13,544,350	13,544,350	6,124,529	-55%

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



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$13.54 M	\$6.12 M	48%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.12 M	\$2.45 M	56%

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
<div style="display: flex; justify-content: space-between;"> <div style="width: 25%;"> <p>Level of Completion Indicators</p> <ul style="list-style-type: none">  0%  40%  60%  80%  100%  Over 100% </div> <div style="width: 70%;"> <p>Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.</p> </div> </div>										
Land										
Housing										
 STF HOUSE - Land (Subdivision - Martin Street)	EMDRS	4090109	508	New		0	(50,000)	(50,000)	(34,978)	0%
Total - Housing						0	(50,000)	(50,000)	(34,978)	0%
Total - Land						0	(50,000)	(50,000)	(34,978)	0%
Buildings										
Governance										
 Administration Building (Replace vinyl in Committee Room & Kitchen)	BMO	4140212	512	Renewal	BC100D	(18,000)	(18,000)	(18,000)	0	0%
 Shire Administration Office - Building (Capital)	BMO	4140212	512	Renewal	BC100	(12,000)	(12,000)	(12,000)	(500)	4%
Total - Governance						(30,000)	(30,000)	(30,000)	(500)	2%
Other Law, Order & Public Safety										
 ESL SES - Buildings Specialised (Capital)	CESM	4050612	512	Upgrade		(286,350)	(286,350)	(286,350)	(10,870)	4%
 New Rocky Gully BFB Shed	CESM	4050514	514	New	BC208A	(772,500)	(772,500)	(772,500)	(4,515)	1%
 New Woogenellup BFB Shed	CESM	4050514	514	New	BC210A	(772,500)	(772,500)	(772,500)	(6,214)	1%
Total - Other Law, Order & Public Safety						(1,831,350)	(1,831,350)	(1,831,350)	(21,599)	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%

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
Housing										
 STF HOUSE - Buildings Non Specialised (Capital)	BMO	4090114	514	Renewal		(30,000)	(30,000)	(30,000)	(9,710)	32%
Total - Housing						(30,000)	(30,000)	(30,000)	(9,710)	32%
Community Amenities										
 O'Neill Road Refuse Disposal Facility Buildings - Building (Capital)	EMDRS	4100114	514	New	BC500	0	(50,000)	(50,000)	(53,600)	107%
Total - Community Amenities						0	(50,000)	(50,000)	(53,600)	
Recreation And Culture										
 Frost Park Buildings - Tote Room Ceiling	BMO	4110312	512	Renewal	BC608A	(15,000)	(15,000)	(15,000)	(830)	6%
 Mount Barker Historic Museum Buildings - Building (Capital)	BMO	4110614	514	Upgrade	BC619	(30,000)	(30,000)	(30,000)	0	0%
 Sounness Park Changerooms - Limestone Wall	EMIA	4110312	512	New	BC609A	(48,144)	(48,144)	(48,144)	(79,168)	164%
 Mount Barker Hill Infrastructure - Ablutions	EMCCS	4110312	512	New	BC623A	(220,000)	(180,000)	(180,000)	(55,592)	31%
 Porongurup Hall and Toilet Upgrade	BMO	4110112	512	Renewal	BC605	(62,495)	(62,495)	(62,495)	(7,260)	12%
Total - Recreation And Culture						(375,639)	(335,639)	(335,639)	(142,849)	43%
Economic Services										
 Mount Barker Regional Saleyards Buildings - Building (Capital)	BMO	4130414	514	Upgrade	BC802	(22,000)	(22,000)	(22,000)	0	0%
 SALEYARDS - New Hay Storage Shed	SM	4130414	514	New	BC802B	(40,000)	(40,000)	(40,000)	(24,895)	62%
Total - Economic Services						(62,000)	(62,000)	(62,000)	(24,895)	40%
Other Property & Services										
 Replacement Building Store (Shire Depot)	BMO	4140214	514	New	BC700A	(140,000)	(140,000)	(140,000)	(6,790)	5%
 Shire Depot - Carpenter's Workshop - Replace Roof	BMO	4140214	514	Renewal	BC700B	(10,000)	(10,000)	(10,000)	(10,123)	101%
Total - Other Property & Services						(150,000)	(150,000)	(150,000)	(16,913)	11%
Total - Buildings						(2,518,989)	(2,528,989)	(2,528,989)	(310,066)	12%

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
Plant & Equipment										
Governance										
 ADMIN - Plant & Equipment (Capital)	EMIA	4140230	530	New		(38,000)	(78,000)	(78,000)	(126,098)	162%
Total - Governance						(38,000)	(78,000)	(78,000)	(126,098)	162%
Other Law, Order & Public Safety										
 ESL BFB - Plant & Equipment (Capital)	EMIA	4050530	530	New		(811,300)	(1,109,183)	(1,109,183)	(1,109,180)	100%
Total - Other Law, Order & Public Safety						(811,300)	(1,109,183)	(1,109,183)	(1,109,180)	100%
Community Amenities										
 SAN - Plant & Equipment (Capital)	EMIA	4100130	530	New		(20,000)	(20,000)	(20,000)	(18,630)	93%
 PLAN - Plant & Equipment (Capital)	EMIA	4100630	530	New		(60,000)	(60,000)	(60,000)	0	0%
Total - Community Amenities						(80,000)	(80,000)	(80,000)	(18,630)	23%
Recreation & Culture										
Transport										
 PLANT - Plant & Equipment (Capital)	EMIA	4120330	530	New		(1,070,000)	(1,070,000)	(1,070,000)	(860,520)	80%
Total - Transport						(1,070,000)	(1,070,000)	(1,070,000)	(860,520)	80%
Economic Services										
 OTH ECON - Plant & Equipment (Capital)	BMO	4130830	530	New		(30,500)	(30,500)	(30,500)	0	0%
Total - Economic Services						(30,500)	(30,500)	(30,500)	0	0%
Other Property & Services										
 PWO - Plant & Equipment (Capital)	EMIA	4140330	530	New		(24,000)	(24,000)	(24,000)	0	0%
Total - Other Property & Services						(24,000)	(24,000)	(24,000)	0	0%
Total - Plant & Equipment						(2,053,800)	(2,391,683)	(2,391,683)	(2,114,429)	88%

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
Furniture & Equipment										
Governance										
 ADMIN - Furniture & Equipment (Capital)	CEO	4140220	520	New		(41,500)	(41,500)	(41,500)	(26,632)	64%
 MEMBERS - Furniture & Equipment (Capital)	EMCCS	4040120	520	New		0	(78,000)	(78,000)	(77,829)	100%
Total - Governance						(41,500)	(119,500)	(119,500)	(104,461)	87%
Community Amenities										
 SAN - Furniture & Equipment (Capital)	EMIA	4100120	520	New		(20,000)	(20,000)	(20,000)	(17,172)	86%
Total - Community Amenities						(20,000)	(20,000)	(20,000)	(17,172)	86%
Recreation & Culture										
 HALLS - Furniture & Equipment (Capital)	BMO	4110120	520	New		(7,000)	(7,000)	(7,000)	(6,362)	91%
 SWIM AREAS - Furniture & Equipment (Capital)	MCRS	4110220	520	New		(8,155)	(8,155)	(8,155)	(7,623)	93%
 Mount Barker Rec Centre - Gym Equipment	MCRS	4110820	520	New	OC614B	(31,000)	(31,000)	(31,000)	0	0%
 Mount Barker Rec Centre - Replacement Electronic Scoreboard	MCRS	4110820	520	New	OC614A	(12,000)	(22,860)	(22,860)	0	0%
Total - Recreation & Culture						(58,155)	(69,015)	(69,015)	(13,985)	20%
 Total - Furniture & Equipment						(119,655)	(208,515)	(208,515)	(135,618)	65%

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
Infrastructure - Roads										
Transport										
 Hassell Street (BUA Sealed) - Capital	EMIA	4120138	540	Upgrade	RC039	(25,000)	(25,000)	(25,000)	(668)	3%
 Osborne Road (BUA Sealed) - Capital	EMIA	4120138	540	Upgrade	RC041	(25,000)	(25,000)	(25,000)	0	0%
 Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	MO	4120138	540	Upgrade	RC044	(33,000)	(33,000)	(33,000)	(28,670)	87%
 Beverley Road (OBUA Sealed) - Capital	MO	4120141	540	Renewal	RC006	(25,508)	(25,508)	(25,508)	(23,382)	92%
 O'Neill Road (OBUA Sealed) - Capital	MO	4120141	540	Upgrade	RC114A	(198,900)	(397,000)	(397,000)	(406,071)	102%
 Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (I	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)	(75,790)	(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)	(135,850)	(67,719)	50%
 Marmion Street (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R030A	(10,248)	(10,248)	(10,248)	(10,180)	99%
 Bunker Street (BUA Sealed) (R2R)	MO	4120144	540	Upgrade	R2R090A	(8,560)	(8,560)	(8,560)	(5,475)	64%
 Austin Street (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R093	(63,998)	(63,998)	(63,998)	(40,523)	63%
 Martin Street (BUA) (R2R)	MO	4120144	540	Renewal	R2R095A	(8,564)	(8,564)	(8,564)	(8,024)	94%
 Seventh Avenue (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R241A	(7,564)	0	0	0	0%
 Newman Street SLK 0.93 to 1.05 Renew drainage and shoulders and seal (R2	MO	4120144	540	Renewal	R2R245	(4,441)	(4,441)	(4,441)	(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)	(85,467)	(108,735)	127%
 Lake Matilda Road (OBUA)	MO	4120145	540	Upgrade	R2R047	(16,705)	(16,705)	(16,705)	(20,059)	120%
 Eulup-Manurup Road Reseal (OBUA)	MO	4120145	540	Renewal	R2R061	(219,780)	(219,780)	(219,780)	(144,625)	66%
 Jellicoe Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R078	(36,270)	(36,270)	(36,270)	(36,602)	101%
 Millinup Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R117	(167,245)	(167,245)	(167,245)	(135,592)	81%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
 Jackson Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R024B	0	0	0	(543)	
 Smuts Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R250	(33,120)	(33,120)	(33,120)	(34,388)	104%
 Jutland Road (OBUA)	MO	4120149	540	Renewal	R2R077	(76,270)	(82,940)	(82,940)	(67,852)	82%
 Settlement Road (OBUA Sealed) (RRG)	MO	4120149	540	Renewal	RRG017	(314,763)	(314,763)	(314,763)	(103,768)	33%
 Carbarup Road (OBUA)	MO	4120149	540	Upgrade	RRG032	(390,357)	(390,357)	(390,357)	(277,545)	71%
 Memorial Road (BUA Sealed) (BS)	MO	4120152	540	Upgrade	BS317	0	0	0	(61)	
 ROADC - Yellanup Road (CR Funding)	MO	4120162	540	Upgrade	CRF007	(364,871)	(364,871)	(364,871)	(56,127)	15%
 Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (I	MO	4120162	540	Renewal	OF062A	0	0	0	(717)	
 Creek Road (OBUA Formed) - Capital	MO	4120162	540	Upgrade	RC284	(102,716)	(102,716)	(102,716)	(131,926)	128%
 Woogenellup Road North Gravel Resheet (OBUA)	MO	4120163	540	Renewal	CRF055	(208,385)	(208,385)	(208,385)	(129,565)	62%
 Pellew Road (OBUA Sealed) - Capital	MO	4120141	540	Renewal	RC222A	0	(25,000)	(25,000)	0	
Total - Transport						(2,932,006)	(3,195,078)	(3,195,078)	(2,272,984)	71%
Total - Infrastructure - Roads						(2,932,006)	(3,195,078)	(3,195,078)	(2,272,984)	71%
Infrastructure - Drainage										
Transport										
 Jutland Road SLK 3.33 New culvert and headwalls	EMIA	4120166	550	Renewal	DC077	0	0	0	(825)	0%
 Ford Road SLK 0.68 New culvert and headwalls	EMIA	4120166	550	Renewal	DC156	0	0	0	(1,516)	
 Pettit Rise - Culvert Upgrade	EMIA	4120166	550	Renewal	DC299B	0	0	0	(4,207)	
 Knights Road SLK 3.35 to 3.45 Floodway Upgrade - Municipal (OBUA)	MO	4120142	540	Upgrade	RC054A	(22,888)	(22,888)	(22,888)	(37,452)	164%
 Knight Rd SLK 4.15-4.25 Floodway Upgrade - Gravel (Council)	MO	4120142	540	Upgrade	RC054B	(22,768)	(22,768)	(22,768)	(33,522)	147%
 Knights Rd SLK 8.99 - 14.69 - Gravel Resheet (Council)	MO	4120142	540	Upgrade	RC054B2	(27,892)	(27,892)	(27,892)	(17,244)	62%
 Osborne Road (BUA Sealed) - Drainage Capital	MO	4120165	550	Upgrade	DC041	(60,000)	0	0	0	0%
Total - Transport						(133,548)	(73,548)	(73,548)	(95,858)	130%
Total - Infrastructure - Drainage						(133,548)	(73,548)	(73,548)	(95,858)	130%

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
Infrastructure - Footpaths										
Transport										
 Pathway Renewal - Mount Barker Visitors Centre	MO	4120170	560	Renewal	FC800	(70,275)	(70,275)	(70,275)	(66,854)	95%
 Narpund Road (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC044	(9,840)	(9,840)	(9,840)	0	0%
 Ingoldby Street (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC052	(13,450)	(13,450)	(13,450)	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)	0%
Total - Transport						(93,565)	(93,565)	(93,565)	(69,103)	74%
Total - Infrastructure - Footpaths						(93,565)	(93,565)	(93,565)	(69,103)	74%
Infrastructure - Other										
Community Amenities										
 Kendenup Refuse Site Infrastructure	EMIA	4100190	590	Upgrade	OC502	(10,000)	(10,000)	(10,000)	(4,165)	42%
 Mount Barker Cemetery (East) Infrastructure	MO	4100790	590	Upgrade	OC505	(24,100)	(24,100)	(24,100)	0	0%
 Mount Barker Cemetery (West) Infrastructure	MO	4100790	590	Upgrade	OC506	(30,300)	(30,300)	(30,300)	(7,049)	23%
 Rocky Gully Cemetery Infrastructure	MO	4100790	590	Upgrade	OC508	(9,200)	(9,200)	(9,200)	0	0%
 Kendenup Cemetery Infrastructure - Signage	MO	4100790	590	Upgrade	OC507	(23,100)	(23,100)	(23,100)	(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)	(12,550)	(216)	2%
 Bus Shelter - Austin St - Kendenup School	EMIA	4100790	590	New	OC093A	(12,500)	(12,500)	(12,500)	(10,519)	84%
 6 x water tanks	EMIA		590	New		0	(18,000)	(18,000)	0	0%
 Rocky Gully - Muir Hwy Roadside Infrastructure	MCRS	4100790	590	New	OC515	(10,000)	(10,000)	(10,000)	(16,351)	164%
Total - Community Amenities						(177,318)	(211,898)	(211,898)	(100,502)	47%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
Recreation & Culture										
 Narrikup Sporting Oval Infrastructure	EMIA	4110390	590	Upgrade	OC612A	0	0	0	(2,440)	
 Swimming Pool - Water Fountain	EMCCS	4110290	590	New	OC607G	0	(7,000)	(7,000)	0	0%
 Kendenup Hall & Park Infrastructure	MO	4110390	590	New	OC603	(19,300)	(19,300)	(19,300)	(42)	0%
 Kendenup Hall Park - Upgrade Table & Seating	MO	4110390	590	Upgrade	OC603A	(10,680)	(10,680)	(10,680)	(7,960)	75%
 Kendenup Bulldozer Infrastructure	MO	4110390	590	Renewal	OC649	(20,968)	(20,968)	(20,968)	(6,856)	33%
 Mount Barker Hill Infrastructure - Shelter	EMCCS	4110390	590	New	OC623F	(35,500)	(75,500)	(75,500)	(27,215)	36%
 Mount Barker Hill Infrastructure - Carpark	EMIA	4110390	590	Upgrade	OC623B	(110,846)	(110,846)	(110,846)	(149,854)	135%
 Centenary Park - Carpark Seal and Replace Bollards	EMIA	4110790	590	Renewal	OC646A	(5,805)	(5,805)	(5,805)	0	0%
 Swimming Pool - Stage 1B Construction (excl CSRFF)	EMCCS	4110290	590	Renewal	OC607D	(2,900,000)	(2,900,000)	(2,900,000)	(118,146)	4%
 Swimming Pool - Extension of Carpark	EMCCS	4110290	590	Upgrade	OC607F	0	(35,000)	(35,000)	(30,093)	0%
 Swimming Pool - Stage 1B Construction (CSRFF)	EMCCS	4110290	590	Renewal	GE607E	(750,000)	(750,000)	(750,000)	0	0%
 Swimming Pool - Stage 1B Construction (Bendigo Bank)	EMCCS	4110290	590	Renewal	GE607F	(100,000)	(100,000)	(100,000)	0	0%
Total - Recreation & Culture						(3,953,099)	(4,035,099)	(4,035,099)	(342,605)	8%
Economic Services										
 SALEYARDS - Bitumen Repairs	SM	4130490	590	Upgrade	OC802B	(50,000)	(50,000)	(50,000)	0	0%
 Saleyards - Soft Floor Mats	SM	4130490	590	Renewal	OC802J	(60,000)	(60,000)	(60,000)	(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)	(128,174)	(79,964)	62%
Total - Infrastructure - Other						(4,250,487)	(4,375,171)	(4,375,171)	(523,070)	12%

3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
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)	(150,000)	(57,423)	38%
 Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	EMIA	4110370	570	Renewal	PC608A	0	(10,000)	(10,000)	(10,609)	
 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 - Football	MO	4110370	570	Renewal	PC609B	(42,000)	(43,000)	(43,000)	(43,364)	101%
 Sounness Park - Cricket/Soccer	MO	4110370	570	Renewal	PC609C	(42,000)	(44,500)	(44,500)	(44,646)	100%
 Sounness Park - Hockey	MO	4110370	570	Renewal	PC609E	0	(7,000)	(7,000)	(6,900)	99%
 Sounness Park - General	MCRS	4110370	570	Renewal	PC609A	(269,264)	(269,264)	(269,264)	(300,407)	112%
Total - Recreation And Culture						(599,942)	(627,801)	(627,801)	(568,423)	91%
Total - Infrastructure - Parks & Ovals						(599,942)	(627,801)	(627,801)	(568,423)	91%
Grand Total						(12,701,991)	(13,544,350)	(13,544,350)	(6,124,529)	45%

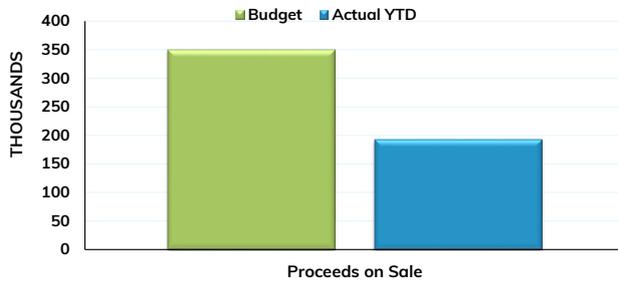
3 CAPITAL ACQUISITIONS CONT.

 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	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$	\$
Summary by Balance Sheet Category										
Land - Freehold			508			0	(50,000)	(50,000)	(34,978)	
Buildings - Specialised			512			(701,989)	(661,989)	(661,989)	(194,219)	29%
Buildings - Non Specialised			514			(1,817,000)	(1,867,000)	(1,867,000)	(115,846)	6%
Furniture & Equipment			520			(119,655)	(208,515)	(208,515)	(135,618)	65%
Plant & Equipment			530			(2,053,800)	(2,391,683)	(2,391,683)	(2,114,429)	88%
Infrastructure - Roads			540			(3,005,554)	(3,268,626)	(3,268,626)	(2,361,201)	72%
Infrastructure - Drainage			550			(60,000)	0	0	(7,642)	#DIV/0!
Infrastructure - Footpaths and Cycleways			560			(93,565)	(93,565)	(93,565)	(69,103)	74%
Infrastructure - Parks & Ovals			570			(503,264)	(530,764)	(530,764)	(471,387)	89%
Infrastructure - Other			590			(4,347,165)	(4,472,208)	(4,472,208)	(620,106)	14%
						(12,701,991)	(13,544,350)	(13,544,350)	(6,124,529)	45%
Summary by Asset Investment Type										
Asset Renewal				Renewal		(6,112,213)	(6,212,790)	(6,212,790)	(2,038,218)	33%
New Asset				New		(4,548,695)	(5,117,377)	(5,117,377)	(2,787,671)	54%
Upgrading Asset				Upgrade		(2,041,083)	(2,214,183)	(2,214,183)	(1,298,640)	59%
						(12,701,991)	(13,544,350)	(13,544,350)	(6,124,529)	45%

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Original Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
11197	Isuzu Dmax Dual Cab Ute (PWS)	19,000	22,500	3,500	0	17,429	27,487	10,058	0
11201	Jeep Cherokee	26,000	40,000	14,000	0	25,390	22,715	0	(2,675)
11192	Holden Colorado Ute (Mechanic)	12,000	22,500	10,500	0	9,690	19,982	10,293	0
12166	Holden Colorado Ute (Ops Manager)	31,000	22,500	0	(8,500)	30,686	27,260	0	(3,426)
12161	Isuzu Dmax Dual Cab Ute (AWS)	30,000	22,500	0	(7,500)	26,087	33,851	7,764	0
11191	MUX Wagon (EMDRS)	11,000	22,500	11,500	0	8,042	16,351	8,309	0
11183	VW Tiguan (Pool Car)	5,500	20,000	14,500	0	922	17,260	16,338	0
10949	CAT 12M Grader	120,000	150,000	30,000	0			0	0
10576	Kubota Tractor	5,000	25,000	20,000	0			0	0
12164	Hustler HD Mower	15,000	2,500	0	(12,500)	14,979	7,303	0	(7,676)
10338	Isuzu 2.4 Fire Truck - Middleward BFB	0	0	0	0	41,322	0	0	(41,322)
11171	Holden RG Colorado 4x4 (Saleyards)	0	0	0	0	7,593	15,851	8,258	0
10716	Isuzu 3.4 Fire Truck - Kendenup BFB	0	0	0	0	42,112	0	0	(42,112)
10808	Broons PP-2285 Handy Hitch Roller	0	0	0	0	6,392	4,218	0	(2,174)
		274,500	350,000	104,000	(28,500)	230,644	192,278	61,020	(99,386)



Proceeds on Sale		
Budget	YTD Actual	%
\$350,000	\$192,278	55%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 JUNE 2025

5 RESERVE ACCOUNTS

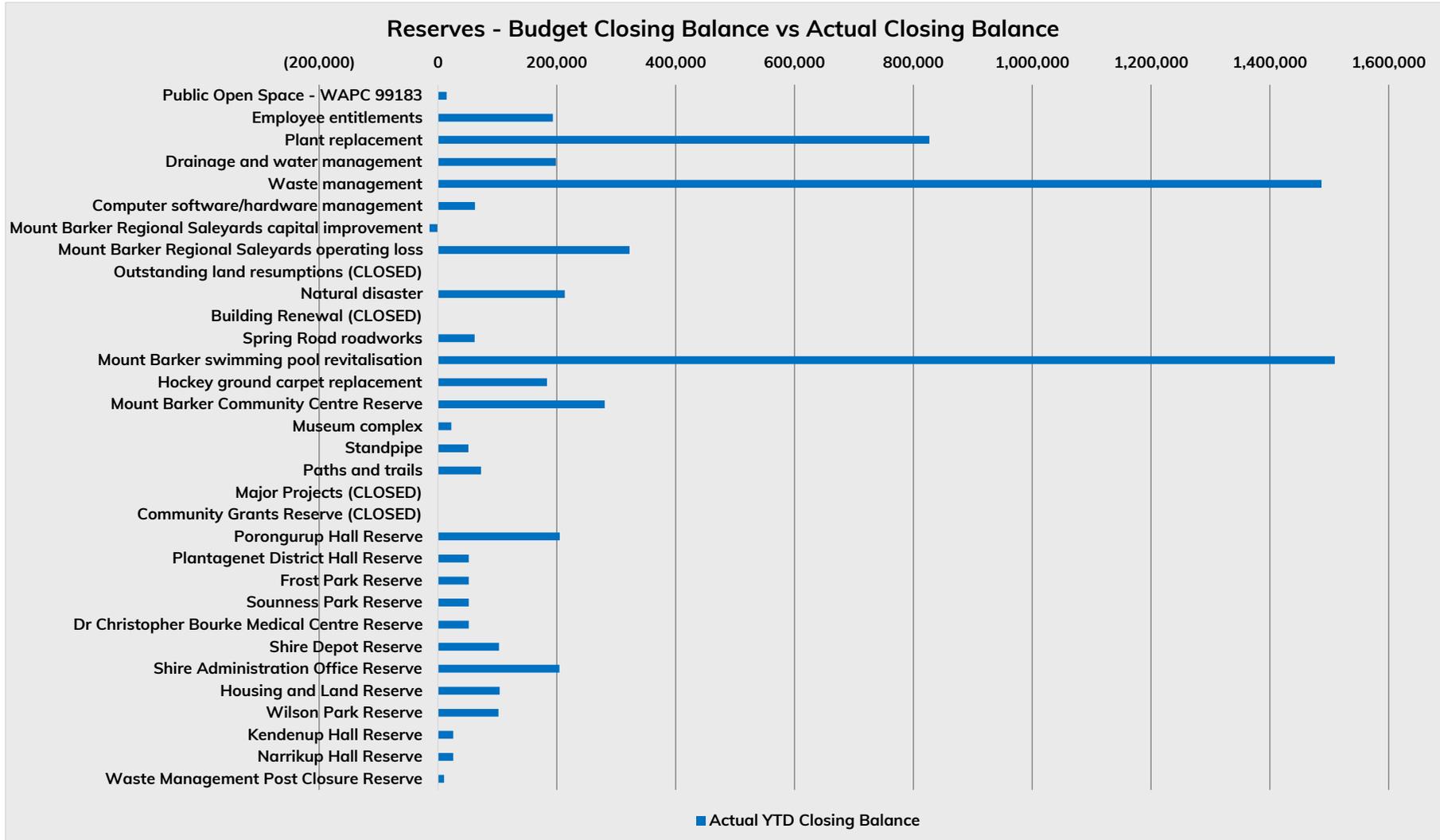
Reserve name	Budget Opening Balance	Amended Budget		Budget Closing Balance	Year to Date Actuals			Actual YTD Closing Balance
		Budget Transfers In	Budget Transfers Out		Actual Opening Balance	Actual Transfers In	Actual Transfers Out	
	\$		\$	\$	\$	\$	\$	\$
Restricted by Council								
Public Open Space - WAPC 99183	14,132	561	0	14,693	14,132	376	0	14,508
Employee entitlements	188,390	7,491	0	195,881	188,390	5,016	0	193,406
Plant replacement	633,752	610,258	(858,000)	386,010	633,752	615,139	(421,882)	827,009
Drainage and water management	193,355	7,704	0	201,059	193,355	5,148	0	198,503
Waste management	1,216,315	281,110	(50,000)	1,447,426	1,216,315	270,670	0	1,486,985
Computer software/hardware management	60,718	2,416	0	63,134	60,718	1,617	0	62,335
Mount Barker Regional Saleyards capital improvement	95,333	129,886	(199,379)	25,840	95,333	2,538	(112,136)	(14,264)
Mount Barker Regional Saleyards operating loss	313,987	12,459	0	326,446	313,987	8,360	0	322,347
Outstanding land resumptions (CLOSED)	10,126	96	(10,222)	(0)	10,126	0	(10,126)	(0)
Natural disaster	334,401	13,305	(129,723)	217,983	334,401	8,904	(129,723)	213,582
Building Renewal (CLOSED)	875,390	8,288	(883,678)	0	875,390	0	(875,390)	0
Spring Road roadworks	60,169	2,387	0	62,556	60,169	1,602	0	61,771
Mount Barker swimming pool revitalisation	1,244,643	277,837	(1,200,000)	322,480	1,244,643	264,687	0	1,509,329
Hockey ground carpet replacement	158,742	26,299	0	185,041	158,742	24,676	0	183,418
Mount Barker Community Centre Reserve	74,312	210,031	0	284,343	74,312	206,395	0	280,707
Museum complex	9,833	12,903	0	22,736	9,833	12,612	0	22,446
Standpipe	49,895	1,983	0	51,878	49,895	1,328	0	51,224
Paths and trails	34,119	40,245	0	74,364	34,119	38,381	0	72,500
Major Projects (CLOSED)	436,712	4,135	(440,847)	0	436,712	0	(436,712)	0
Community Grants Reserve (CLOSED)	112,083	1,061	(113,144)	0	112,083	0	(112,083)	0
Porongurup Hall Reserve	0	207,580	0	207,580	0	204,925	0	204,925
Plantagenet District Hall Reserve	0	52,520	0	52,520	0	51,867	0	51,867
Frost Park Reserve	0	52,520	0	52,520	0	51,867	0	51,867
Sounness Park Reserve	0	52,520	0	52,520	0	51,867	0	51,867
Dr Christopher Bourke Medical Centre Reserve	0	52,520	0	52,520	0	51,867	0	51,867
Shire Depot Reserve	0	104,039	0	104,039	0	102,717	0	102,717
Shire Administration Office Reserve	0	207,080	0	207,080	0	204,416	0	204,416
Housing and Land Reserve	0	102,760	0	102,760	0	103,734	0	103,734

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 JUNE 2025

Wilson Park Reserve	0	100,760	0	100,760	0	101,700	0	101,700
Kendenup Hall Reserve	0	30,824	0	30,824	0	25,679	0	25,679
Narrikup Hall Reserve	0	30,824	0	30,824	0	25,679	0	25,679
Waste Management Post Closure Reserve	0	10,528	0	10,528	0	10,396	0	10,396
	6,116,408	2,654,930	(3,884,993)	4,886,345	6,130,540	2,454,163	(2,098,052)	6,472,518

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 JUNE 2025

5 RESERVE ACCOUNTS CONT.



SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 JUNE 2025

5 RESERVE ACCOUNTS CONT.

Cash Backed Reserves - Definitions

Reserve name

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	CLOSED
Natural disaster reserve	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
Building renewal reserve	CLOSED
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 Building reserve	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	CLOSED
Community Grants reserve	CLOSED
Porongurup Hall Reserve	For the asset renewal and upgrade of the Porongurup Hall
Plantagenet District Hall Reserve	For the asset renewal and upgrade of the Plantagenet District Hall
Frost Park Reserve	For the asset renewal and upgrade of Frost Park buildings and infrastructure
Sounness Park Reserve	For the asset renewal and upgrade of Sounness Park buildings and infrastructure

**SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

Dr Christopher Bourke Medical Centre Reserve
Shire Depot Reserve
Shire Administration Office Reserve
Housing and Land Reserve
Wilson Park Reserve
Kendenup Hall Reserve
Narrikup Hall Reserve
Waste Management Post Closure Reserve

For the asset renewal and upgrade of the Dr Christopher Bourke Medical Centre
For the asset renewal and upgrade of the Shire Depot
For the asset renewal and upgrade of the Shire Administration Office
For the asset renewal and upgrade of the Shire Housing and Land
For the asset renewal and upgrade of Wilson Park
For the asset renewal and upgrade of the Kendenup Hall
For the asset renewal and upgrade of the Narrikup Hall
To fund expenditure associated with the implementation of the Closure and Post Closure Management Plan for the
Mount Barker Waste Management Facility

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

FINANCING ACTIVITIES

6 BORROWINGS

a. Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest & Guarantee Fee Repayments	
Particulars	Loan No.	1 July 2024	Actual	Amended Budget	Actual	Amended Budget	Actual YTD Balance	Amended Budget (Closing Balance)	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration centre	90	220,557	0		220,557	220,557	0		12,611	9,673
DFES - Bush Fire Brigade Sheds		0	0	1,500,000	0		0		0	0
Plantagenet Medical Centre	97	258,103	0		41,720	41,720	216,383	216,383	5,833	3,021
Swimming Pool Refurbishment	99	414,041	0	1,700,000	45,390	45,390	368,651	368,651	17,574	14,835
Saleyards Roof	95	55,501	0		27,379	27,379	28,122	28,122	1,640	1,315
		948,202	0	3,200,000	335,046	335,046	613,156	613,156	37,658	28,844
Self supporting loans										
Plantagenet Village Homes	96	265,200	0	0	42,393	42,393	222,807	222,807	4,918	4,227
Mount Barker Golf Club - Green A	100	52,125	0	0	9,538	9,538	42,587	42,587	2,590	2,188
Total		1,265,527	0	3,200,000	386,977	386,977	878,550	878,550	45,166	35,259
Current borrowings		386,977					170,493			
Non-current borrowings		878,550					708,057			
		1,265,527					878,550			

All debenture repayments were financed by general purpose revenue. Self supporting loans are financed by repayments from third parties.

b. Repayments - Leases

Information on Financing		New Financing			Lease Principal Repayments		Lease Principal Outstanding		Lease Interest Repayments	
Particulars	Lease No.	1 July 2024	Actual	Budget	Actual	Amended Budget	Actual YTD Balance	Amended Budget (Closing Balance)	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Law Order and Public Safety CESM Vehicle	3	35,364	0	0	13,224	14,228	22,140	21,136	257	434
		35,364	0	0	13,224	14,228	22,140	21,136	257	434

KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.