

Council

FINANCIAL STATEMENTS – OCTOBER 2022

Financial Statements

Meeting Date: 22 November 2022

Number of Pages: 33



## SHIRE OF PLANTAGENET

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 October 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Items of Significance

The material variance adopted by the Shire for the 2022/23 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	Job / Acc Number	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>						
STF HOUSE - Land (Capital)	4090109	0%	150,000	0	0	0
Plantagenet District Hall - Building (Capital) - Safemaster roof safety system	BC600C	0%	25,000	16,664	0	(16,664)
Woogenellup Hall - Building (Capital)	BC606	114%	48,400	48,400	55,233	6,833
Mount Barker Swimming Pool Buildings - Building (Capital)	BC607	46%	181,359	120,900	83,638	(37,262)
Community Resource Centre - Library - Building (Capital)	BC618	104%	32,761	32,761	33,998	1,237
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	95%	162,378	162,376	154,446	(7,930)
SAN - Plant & Equipment (Capital)	4100130	86%	40,055	40,055	34,500	(5,555)
PLANT - Plant & Equipment (Capital)	4120330	13%	823,130	100,000	102,929	2,929
PWO - Plant & Equipment (Capital)	4140330	24%	222,330	50,000	53,025	3,025
Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	OF003A	0%	434,945	43,494	0	(43,494)
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	OF001A	6%	234,500	23,450	13,763	(9,687)
Mead Street reconstruction (LRCIP3)	OF328A	48%	40,000	0	19,128	19,128
Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	OF027B	0%	115,392	11,497	0	(11,497)
Quangellup Road - Seal SLK 4.785 - 8.24 (LRCIP3-Ext)	OF062A	0%	280,000	28,000	0	(28,000)
Nindiup Road - Seal Full length (LRCIP3-Ext)	OF259A	0%	200,000	20,000	0	(20,000)
Ferry Road - Seal part (LRCIP3-Ext)	OF297A	0%	100,000	10,000	0	(10,000)
Carbarup Rd - SLK 5.87 - 13.8 (RRG)	RRG032A	100%	380,000	380,000	380,145	145
Spencer Road Re-seal (SLK 16.66 to 19.08) (RRG)	RRG008A	0%	95,000	0	0	0
Boyup Road Reseal (SLK 9.18 to 13.90)	RRG045A1	0%	115,000	0	0	0
Todd Rd SLK 0 - 3.3 - Gravel (R2R)	R2R073B	1%	49,839	4,982	388	(4,594)
Narrikap Rd - Gravel SLK 3.65 - 7.3 (R2R)	R2R148B	1%	133,859	13,383	1,110	(12,273)
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	R2R140B	0%	203,306	15,679	1,008	(14,672)
Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	R2R060B	0%	194,400	19,438	717	(18,721)
Palmdale Rd SLK 4.32 - 8.42 (CRF)	OF035B	36%	185,000	46,195	66,927	20,732
Knights Road SLK 2.5 - 8.99 (LRCIP3)	OF054B	0%	150,000	0	0	0
Yellanup Road - SLK 19.51 - 24 (Council)	RC007B	0%	116,667	11,664	0	(11,664)
Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	RC202A	0%	44,840	4,482	0	(4,482)
Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	RC202B	0%	20,808	2,079	0	(2,079)
First Avenue SLK 1.2 - 1.39 - Sealed (Council)	RC235A	0%	25,490	2,547	0	(2,547)
Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	RC272A	0%	66,590	6,657	132	(6,525)
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	RC033A	0%	114,240	11,421	0	(11,421)
Chorkerup Road SLK 5.02 - 8.61 - Gravel (Council)	RC018B	0%	258,480	25,845	0	(25,845)
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	RC066B	0%	181,750	18,172	284	(17,888)
Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	RC057B	1%	164,000	16,397	1,212	(15,185)
Lowood Road (BUA) - Drainage Capital	DC001	0%	35,779	3,576	0	(3,576)
Narpund Road (BUA) - Drainage Capital	DC044	0%	52,547	5,254	0	(5,254)
Hassell Street (Oatlands Rd to Athelton St) - New shared path	FC039B	0%	65,210	0	0	0
O'Neill Road Trail - Stage 1A (LRCIP3)	OFTR114C	3%	35,100	0	915	915
Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	GE607C	54%	150,000	50,000	80,395	30,395
Lighting of Public Open Spaces & Buildings (LRCIP3)	OFTOU03	0%	45,000	0	0	0
Wilson Park - Youth Precinct Redevelopment	PC615A	3%	150,000	0	4,845	(4,845)
Frost Park - Dam Extension (Community Water Supply Program)	PC608A1	0%	113,000	0	0	0
<b>Grants, Subsidies and Contributions</b>						
Operating Grants, Subsidies and Contributions		20%	2,743,104	912,150	546,892	(365,258)
Non-operating Grants, Subsidies and Contributions		2%	3,859,689	83,206	83,805	599
		10%	6,602,793	995,356	630,697	(364,659)
Rates Levied		100%	7,439,995	7,439,995	7,441,822	1,827

% Compares current ytd actuals to annual budget

Financial Position		Current Year	
		Prior Year 31 October 2021	31 October 2022
Adjusted Net Current Assets	86%	\$ 6,671,188	\$ 5,747,300
Cash and Equivalent - Unrestricted	94%	\$ 6,108,889	\$ 5,766,441
Cash and Equivalent - Restricted	154%	\$ 3,808,854	\$ 5,875,241
Receivables - Rates	106%	\$ 1,987,545	\$ 2,098,976
Receivables - Other	88%	\$ 411,677	\$ 361,931
Payables	122%	\$ 1,273,057	\$ 1,558,751

% Compares current ytd actuals to prior year actuals at the same time

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.

### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 October 2022  
Prepared by: Vanessa Hillman (SFO)  
Reviewed by: John Fathers (DCEO)

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

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

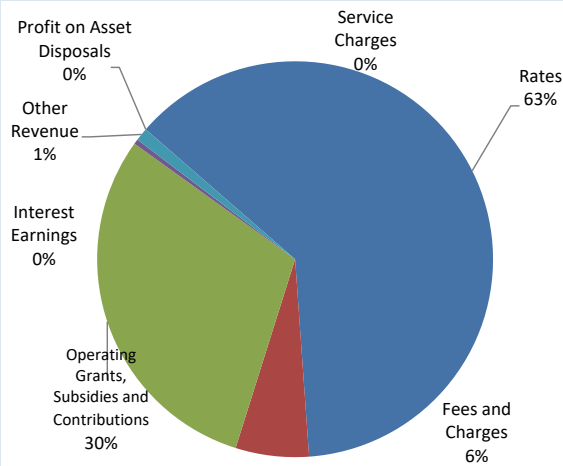
#### **ROUNDING OFF FIGURES**

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

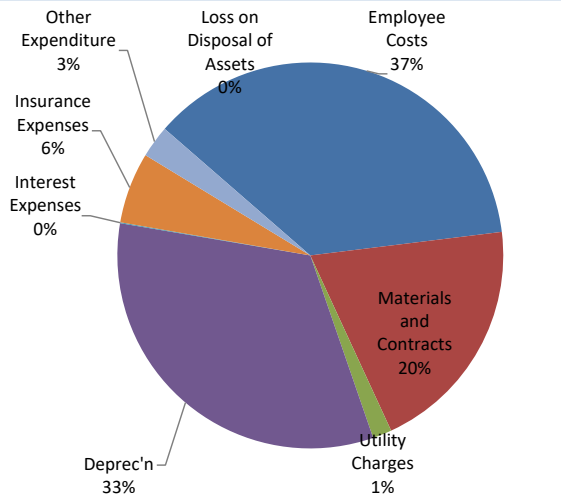
**SHIRE OF PLANTAGENET  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**SUMMARY GRAPHS**

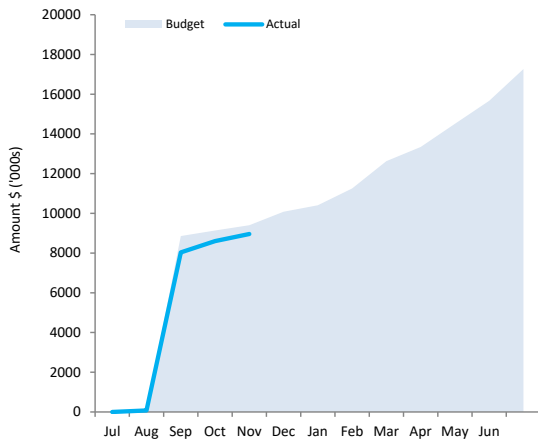
**OPERATING REVENUE**



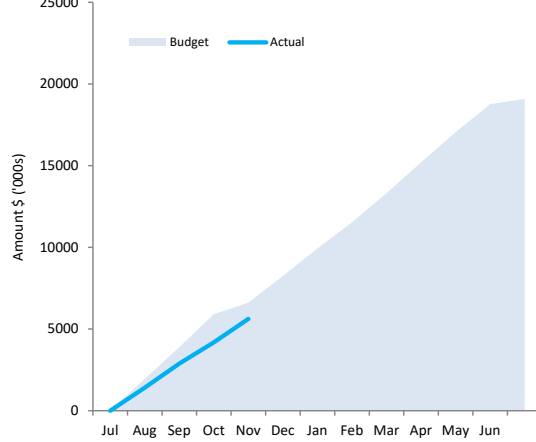
**OPERATING EXPENSES**



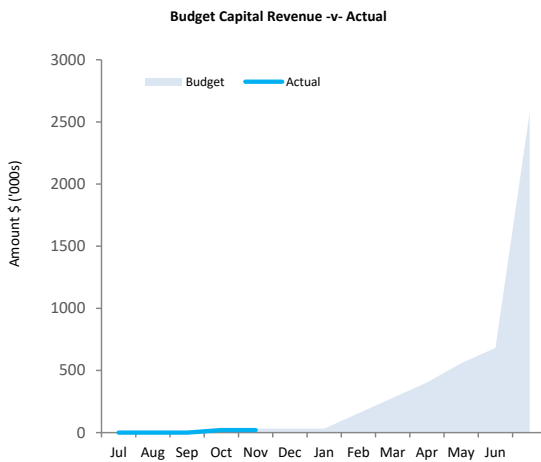
**Budget Operating Revenues -v- Actual**



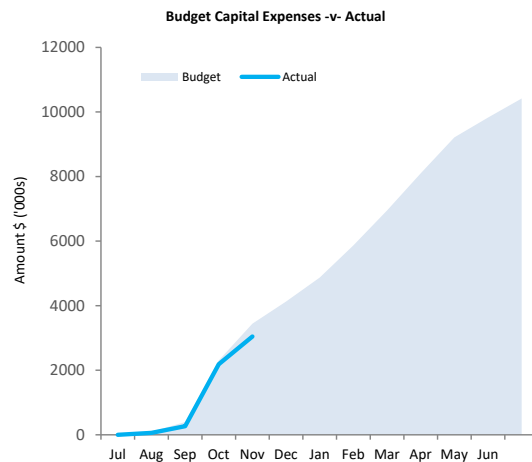
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	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.
<p><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to fund the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To ensure a safer community in which to live.</p>	Fire prevention, emergency services, animal control and administration of local laws.
<p><b>HEALTH</b></p> <p>To provide an operational framework for good community health.</p>	Inspection of food outlets and their control, noise control, pest control, inspection of abattoir.
<p><b>EDUCATION AND WELFARE</b></p> <p>To support the needs of the community in education and welfare.</p>	Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.
<p><b>HOUSING</b></p> <p>Provide adequate housing to attract and retain staff.</p>	Provision and maintenance of council owned staff housing.
<p><b>COMMUNITY AMENITIES</b></p> <p>Provide services required by the community.</p>	Rubbish collection services, cemeteries, public toilets, operation of refuse sites and town planning administration.
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.</p>	Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).
<p><b>TRANSPORT</b></p> <p>To provide effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads, bridges, pathways, cleaning and lighting of streets and depot maintenance.
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote the Shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds and standpipes.
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control overheads and operating accounts.</p>	Private works, public works and plant overhead allocations.

SHIRE OF PLANTAGENET  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	3,314,742	3,580,751	3,580,751	<b>3,580,751</b>	0	0%		
<b>Revenue from operating activities</b>									
Governance		100	100	28	<b>67</b>	39	140%	▲	
General Purpose Funding - Rates	6	7,439,995	7,439,995	7,439,995	<b>7,441,822</b>	1,827	0%	▲	
General Purpose Funding - Other		373,377	373,377	186,173	<b>190,724</b>	4,551	2%	▲	
Law, Order and Public Safety		508,773	508,773	135,639	<b>155,279</b>	19,640	14%	▲	S
Health		130,020	130,020	52,321	<b>55,856</b>	3,535	7%	▲	
Education and Welfare		30,806	31,656	11,198	<b>11,677</b>	479	4%	▲	
Housing		19,200	19,200	6,400	<b>6,407</b>	7	0%	▲	
Community Amenities		1,075,075	1,075,075	470,297	<b>448,896</b>	(21,401)	(5%)	▼	
Recreation and Culture		541,670	410,551	78,801	<b>75,454</b>	(3,347)	(4%)	▼	
Transport		2,002,233	2,008,049	682,122	<b>294,429</b>	(387,693)	(57%)	▼	S
Economic Services		998,100	1,018,100	207,223	<b>176,847</b>	(30,376)	(15%)	▼	S
Other Property and Services		390,632	390,632	48,256	<b>18,682</b>	(29,574)	(61%)	▼	S
		<b>13,509,981</b>	<b>13,405,528</b>	<b>9,318,453</b>	<b>8,876,140</b>				
<b>Expenditure from operating activities</b>									
Governance		(1,084,001)	(1,061,501)	(386,917)	<b>(411,455)</b>	(24,538)	(6%)	▼	
General Purpose Funding		(287,041)	(287,041)	(97,617)	<b>(139,219)</b>	(41,602)	(43%)	▼	S
Law, Order and Public Safety		(1,046,695)	(1,046,695)	(419,116)	<b>(494,916)</b>	(75,800)	(18%)	▼	S
Health		(273,189)	(273,189)	(94,735)	<b>(101,833)</b>	(7,098)	(7%)	▼	
Education and Welfare		(174,325)	(175,175)	(45,670)	<b>(38,890)</b>	6,780	15%	▲	
Housing		(34,641)	(34,641)	(11,484)	<b>(11,104)</b>	380	3%	▲	
Community Amenities		(1,549,674)	(1,549,674)	(524,932)	<b>(504,135)</b>	20,797	4%	▲	
Recreation and Culture		(3,417,265)	(3,483,520)	(1,066,878)	<b>(1,139,624)</b>	(72,746)	(7%)	▼	
Transport		(8,803,374)	(8,782,954)	(3,174,799)	<b>(2,082,804)</b>	1,091,995	34%	▲	S
Economic Services		(1,807,827)	(1,807,827)	(642,006)	<b>(500,825)</b>	141,181	22%	▲	S
Other Property and Services		(569,200)	(584,106)	(151,162)	<b>(196,719)</b>	(45,556)	(30%)	▼	S
		<b>(19,047,231)</b>	<b>(19,086,322)</b>	<b>(6,615,316)</b>	<b>(5,621,523)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		6,293,585	6,293,585	2,097,820	<b>1,852,689</b>	(245,131)	(12%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(233,838)	1,324	<b>0</b>	(1,324)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>569,361</b>	<b>470,224</b>	<b>4,802,280</b>	<b>5,107,306</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,606,212	3,859,689	83,206	<b>83,805</b>	599	1%	▲	
Proceeds from Disposal of Assets	7	741,000	741,000	0	<b>0</b>	0			
Land and Buildings	8	(670,899)	(963,451)	(400,967)	<b>(336,595)</b>	64,372	16%	▲	S
Plant and Equipment	8	(1,178,415)	(1,205,215)	(190,055)	<b>(190,481)</b>	(426)	(0%)	▼	
Furniture and Equipment	8	(23,000)	(23,000)	0	<b>0</b>	0			
Infrastructure Assets - Roads	8	(4,207,058)	(4,188,376)	(743,798)	<b>(485,814)</b>	257,984	35%	▲	S
Infrastructure Assets - Drainage	8	(250,326)	(250,326)	(25,030)	<b>0</b>	25,030	100%	▲	S
Infrastructure Assets - Footpaths	8	(311,260)	(387,092)	(19,329)	<b>(6,006)</b>	13,323	69%	▲	S
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	0	<b>(5,826)</b>	(5,826)		▼	
Infrastructure Assets - Other	8	(687,604)	(821,104)	(136,745)	<b>(167,631)</b>	(30,886)	(23%)	▼	S
Intangible Assets - PPE	8	0	0	0	<b>0</b>	0			
<b>Amount attributable to investing activities</b>		<b>(3,269,687)</b>	<b>(3,526,212)</b>	<b>(1,432,718)</b>	<b>(1,108,547)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	350,000	350,000	0	<b>0</b>	0			
Repayment of Debentures	9	(422,294)	(439,058)	(94,368)	<b>(20,423)</b>	73,945	78%	▲	S
Repayment of Lease Financing	9	(20,594)	(12,600)	(4,200)	<b>(5,816)</b>	(1,616)	(38%)	▼	
Advances to Community Groups		(70,000)	(70,000)	(70,000)	<b>0</b>	70,000	100%	▲	S
Self-Supporting Loan Principal		(0)	64,394	32,196	<b>20,423</b>	(11,773)	(37%)	▼	S
Transfer from Reserves	10	1,386,325	1,422,825	0	<b>0</b>	0			
Transfer to Reserves	10	(1,837,853)	(1,838,593)	(1,828,593)	<b>(1,826,395)</b>	2,198	0%	▲	
<b>Amount attributable to financing activities</b>		<b>(614,416)</b>	<b>(523,032)</b>	<b>(1,964,965)</b>	<b>(1,832,211)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>0</b>	<b>1,731</b>	<b>4,985,349</b>	<b>5,747,300</b>				

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

## SHIRE OF PLANTAGENET

### KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 2022

### NATURE OR TYPE 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 OCTOBER 2022

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	1	3,314,742	3,580,751	3,580,751	3,580,751	0	0%		
<b>Revenue from operating activities</b>									
Rates	6	7,439,995	7,439,995	7,439,995	7,441,822	1,827	0%	▲	
Operating Grants, Subsidies and Contributions	12	2,828,984	2,743,104	912,150	546,892	(365,258)	(40%)	▼	\$
Fees and Charges		2,361,732	2,361,732	770,286	713,099	(57,187)	(7%)	▼	
Interest Earnings		70,540	76,261	39,703	47,930	8,227	21%	▲	
Other Revenue		517,655	511,934	154,383	126,397	(27,986)	(18%)	▼	\$
Profit on Disposal of Assets	7	300,733	272,502	1,936	0	(1,936)	(100%)	▼	
		<b>13,519,639</b>	<b>13,405,528</b>	<b>9,318,453</b>	<b>8,876,140</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(5,936,898)	(5,924,998)	(2,157,226)	(2,061,007)	96,219	4%	▲	
Materials and Contracts		(5,572,868)	(5,598,025)	(1,781,857)	(1,128,079)	653,779	37%	▲	\$
Utility Charges		(395,952)	(395,952)	(131,812)	(89,908)	41,904	32%	▲	\$
Depreciation on Non-Current Assets		(6,293,585)	(6,293,585)	(2,097,820)	(1,852,689)	245,131	12%	▲	\$
Interest Expenses		(69,251)	(69,251)	(34,469)	(4,323)	30,146	87%	▲	\$
Insurance Expenses		(341,010)	(341,010)	(267,300)	(334,147)	(66,847)	(25%)	▼	\$
Other Expenditure		(424,838)	(424,838)	(141,572)	(151,370)	(9,798)	(7%)	▼	
Loss on Disposal of Assets	7	(22,489)	(38,664)	(3,260)	0	3,260	100%	▲	
		<b>(19,056,890)</b>	<b>(19,086,322)</b>	<b>(6,615,316)</b>	<b>(5,621,523)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		6,293,585	6,293,585	2,097,820	1,852,689	(245,131)	(12%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(233,838)	1,324	0	(1,324)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0			
<b>Amount attributable to operating activities</b>		<b>569,361</b>	<b>470,224</b>	<b>4,802,280</b>	<b>5,107,306</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,606,212	3,859,689	83,206	83,805	599	1%	▲	
Proceeds from Disposal of Assets	7	741,000	741,000	0	0	0			
Land and Buildings	8	(670,899)	(963,451)	(400,967)	(336,595)	64,372	16%	▲	\$
Plant and Equipment	8	(1,178,415)	(1,205,215)	(190,055)	(190,481)	(426)	(0%)	▼	
Furniture and Equipment	8	(23,000)	(23,000)	0	0	0			
Infrastructure Assets - Roads	8	(4,207,058)	(4,188,376)	(743,798)	(485,814)	257,984	35%	▲	\$
Infrastructure Assets - Drainage	8	(250,326)	(250,326)	(25,030)	0	25,030	100%	▲	\$
Infrastructure Assets - Footpaths	8	(311,260)	(387,092)	(19,329)	(6,006)	13,323	69%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	0	(5,826)	(5,826)		▼	
Infrastructure Assets - Other	8	(687,604)	(821,104)	(136,745)	(167,631)	(30,886)	(23%)	▼	\$
Intangible Assets - PPE	8	0	0	0	0	0			
<b>Amount attributable to investing activities</b>		<b>(3,269,687)</b>	<b>(3,526,212)</b>	<b>(1,432,718)</b>	<b>(1,108,547)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		350,000	350,000	0	0	0			
Repayment of Debentures	9	(422,294)	(439,058)	(94,368)	(20,423)	73,945	78%	▲	\$
Repayment of Lease Financing	9	(20,594)	(12,600)	(4,200)	(5,816)	(1,616)	(38%)	▼	
Advances to Community Groups		(70,000)	(70,000)	(70,000)	0	70,000	100%	▲	\$
Self-Supporting Loan Principal	9	(0)	64,394	32,196	20,423	(11,773)	(37%)	▼	\$
Transfer from Reserves	10	1,386,325	1,422,825	0	0	0			
Transfer to Reserves	10	(1,837,853)	(1,838,593)	(1,828,593)	(1,826,395)	2,198	0%	▲	
<b>Amount attributable to financing activities</b>		<b>(614,416)</b>	<b>(523,032)</b>	<b>(1,964,965)</b>	<b>(1,832,211)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>(0)</b>	<b>1,731</b>	<b>4,985,349</b>	<b>5,747,300</b>				

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

## ADJUSTED NET CURRENT ASSETS

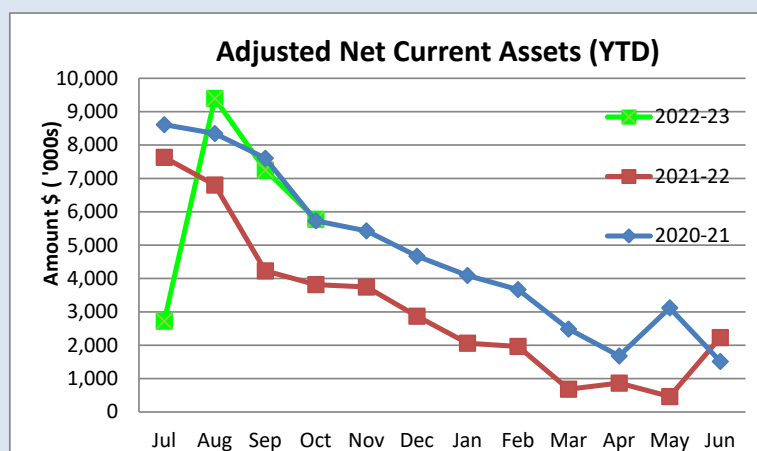
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/10/2021	Year to Date Actual 31/10/2022
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	4,154,254	6,108,889	5,766,441
Cash Restricted - Reserves	2	4,048,845	3,808,854	5,875,241
Cash Restricted - Bonds & Deposits/Trust	2	524,445	521,392	530,491
Receivables - Rates	3	336,785	1,987,545	2,098,976
Receivables - Other	3	336,955	411,677	361,931
Other Assets Other Than Inventories	4	74,841	45,418	52,715
Inventories	4	64,259	68,879	91,065
		9,540,384	12,952,655	14,776,859
<b>Less: Current Liabilities</b>				
Payables	5	(472,178)	(1,273,057)	(1,558,751)
Contract Liabilities	11	(792,875)	(580,498)	(851,726)
Bonds & Deposits	14	(77,403)	(83,252)	(195,933)
Trust Liabilities (Contras Trust Component Above)	14	(494,160)	(491,306)	(494,160)
Loan Liability	9	(422,294)	(336,831)	(471,871)
Lease Liability	9	(22,258)	(16,674)	(16,442)
Provisions	11	(1,032,221)	(911,792)	(1,032,221)
		(3,313,390)	(3,693,410)	(4,621,105)
Less: Cash Reserves	10	(4,048,845)	(3,808,854)	(5,875,241)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,031,187	912,709	1,031,187
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan Liability		422,294	336,831	471,871
Add Back: Lease Liability		22,258	16,674	16,442
Less : Loan Receivable - clubs/institutions		(73,137)	(45,418)	(52,715)
Less : Imbalance in Trust Movements		0	0	0
<b>Net Current Funding Position</b>		<b>3,580,751</b>	<b>6,671,188</b>	<b>5,747,300</b>

## SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

## 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 Rate Setting Statement.



This Year YTD

Surplus(Deficit)

**\$5.75 M**

Last Year YTD

Surplus(Deficit)

**\$6.67 M**

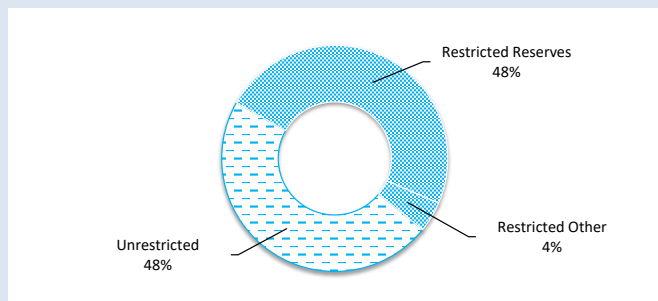
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Narpyr Manurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Middle Ward BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Narrikup BFB	0			0	Cash on Hand	Nil	On Hand
Petty Cash - Forest Hill BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Perillup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - South Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Cash at Bank	762,131			762,131	Bendigo	Nil	Ongoing
Reserve Cash at Bank		104,824		104,824	Bendigo	Variable	Ongoing
Transport Cash at Bank			36,331	36,331	Bendigo	Nil	Ongoing
Trust Cash at Bank			494,160	494,160	Bendigo	Nil	Ongoing
<b>Term Deposits</b>							
Municipal Investment Cash at Bank	0			0			
Municipal - Term Deposit 4130944	500,000			500,000	Bendigo	3.10%	14/12/2022
Municipal - Term Deposit 439635029	500,903			500,903	NAB	2.75%	18/11/2022
Municipal - Term Deposit 439857342	500,903			500,903	NAB	2.75%	18/11/2022
Municipal - Term Deposit 439987681	500,903			500,903	NAB	3.00%	18/11/2022
Municipal - Term Deposit 4130187	500,000			500,000	Bendigo	2.90%	13/12/2022
Municipal - Term Deposit 4130188	500,000			500,000	Bendigo	2.90%	13/12/2022
Municipal - Term Deposit 36577207	500,000			500,000	CBA	3.18%	14/12/2022
Municipal - Term Deposit 36577207	500,000			500,000	CBA	3.57%	19/01/2023
Municipal - Term Deposit 36577207	1,000,000			1,000,000	CBA	3.59%	24/01/2023
Reserve - Term Deposit 150294262		410,108		410,108	Bendigo	2.50%	10/05/2023
Reserve - Term Deposit 4050776		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit 4050788		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit 4050789		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit 4043370		500,436		500,436	Bendigo	2.70%	14/11/2022
Municipal - Term Deposit 4136273		1,500,000		1,500,000	Bendigo	3.80%	20/03/2023
Reserve - Term Deposit 36577207		1,003,294		1,003,294	CBA	3.15%	30/12/2022
Reserve - Term Deposit 4043379		500,436		500,436	Bendigo	2.70%	14/11/2022
Reserve - Term Deposit 4102096		351,768		351,768	Bendigo	3.30%	13/02/2023
<b>Investments</b>							
<b>Total</b>	<b>5,766,441</b>	<b>5,875,241</b>	<b>530,491</b>	<b>12,172,172</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted	Restricted
<b>\$12.17 M</b>	<b>\$5.77 M</b>	<b>\$6.41 M</b>

Receivables - Rates & Rubbish	30 June 2022	31 Oct 22
	\$	\$
Opening Arrears Previous Years	460,418	341,032
Levied this year	7,845,789	7,820,545
Less Collections to date	(7,965,176)	(5,923,512)
Equals Current Outstanding	341,032	2,238,065
<b>Net Rates Collectable</b>	<b>341,032</b>	<b>2,238,065</b>
% Collected	95.89%	72.58%

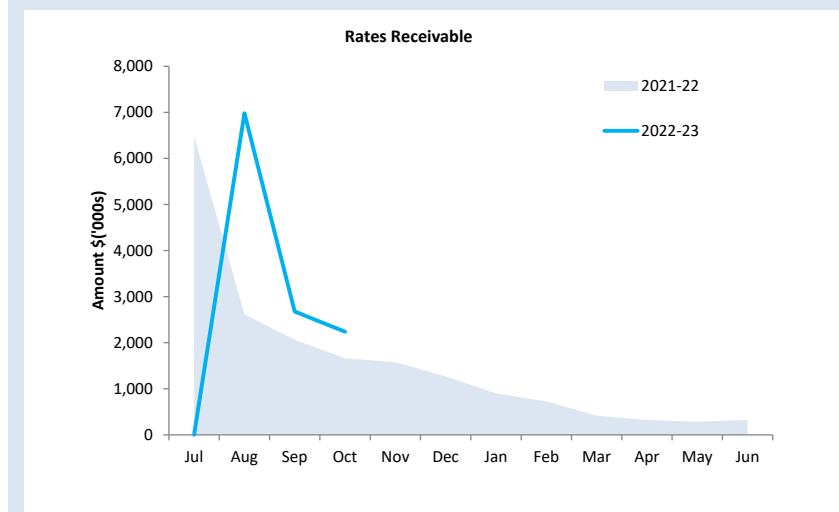
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	21,055	44,260	4,076	36,589	105,979
Percentage	20%	42%	4%	35%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					157,637
Receivables - Other					204,294
<b>Total Receivables General Outstanding</b>					<b>361,931</b>
Amounts shown above include GST (where applicable)					

KEY INFORMATION

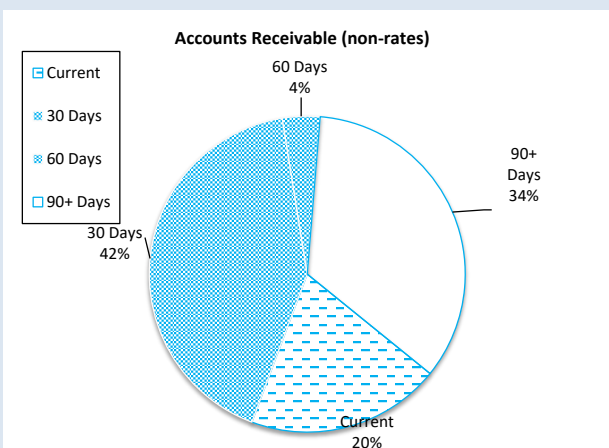
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Collected	Rates Due
<b>73%</b>	<b>\$2,238,065</b>



<b>Debtors Due</b>
<b>\$361,931</b>
<b>Over 30 Days</b>
<b>80%</b>
<b>Over 90 Days</b>
<b>35%</b>

Other Current Assets	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2022
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	73,137	0	(20,423)	52,715
<b>Inventory</b>				
Fuel and stock on hand	64,259	26,806	0	91,065
<b>Total Other Current assets</b>				<b>143,780</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**CONTRACT ASSETS**

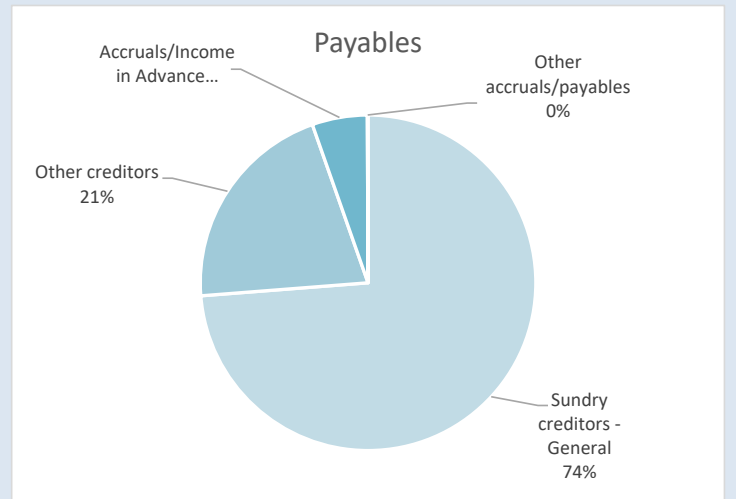
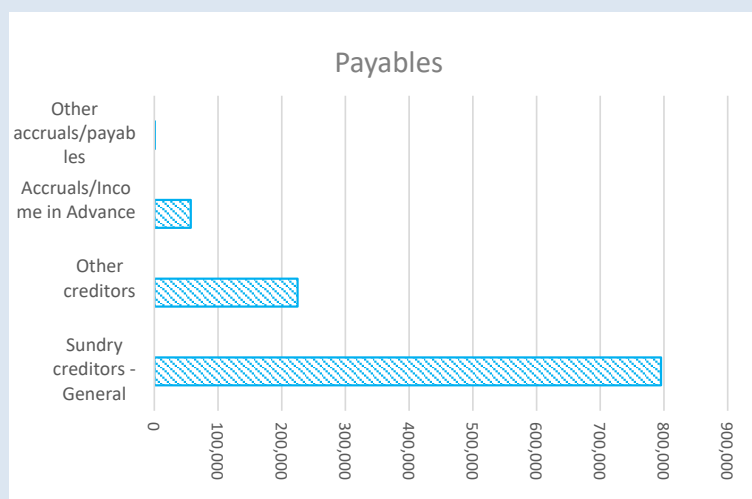
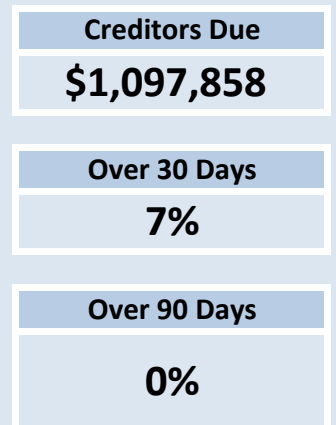
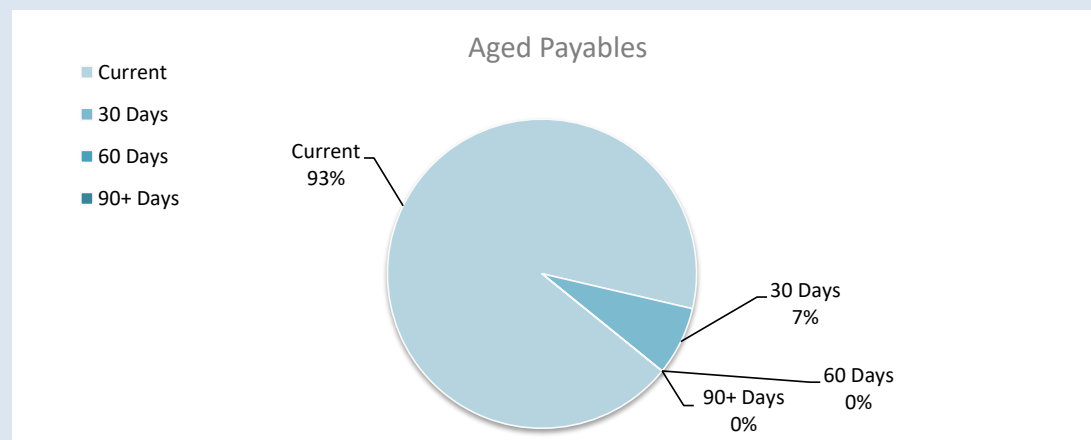
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	374,580	29,030	0	0	403,611
Percentage	92.8%	7.2%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					795,375
Other creditors					224,833
Accruals/Income in Advance					57,358
Other accruals/payables					739
<b>Total Payables General Outstanding</b>					<b>1,097,858</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



## SHIRE OF PLANTAGENET

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2022

## OPERATING ACTIVITIES

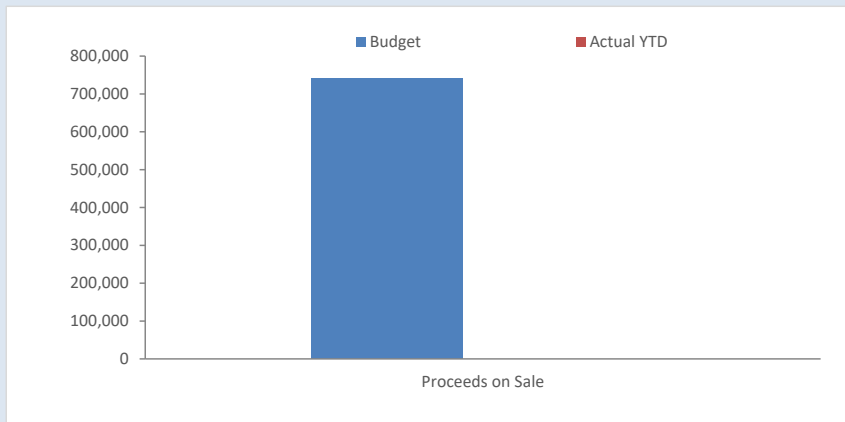
## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
Rural Townsite	0.108627	191	2,025,491	220,023	0	0	220,023	220,023	0	0	220,023
Mount Barker Townsite	0.108627	747	10,081,713	1,095,146	0	0	1,095,146	1,095,548	(865)	(37)	1,094,646
Strata Title	0.108627	4	45,760	4,971	0	0	4,971	4,971	0	0	4,971
Rural GRV	0.108627	44	1,243,648	135,094	0	0	135,094	135,094	0	0	135,094
<b>Unimproved valuations</b>											
Rural	0.006867	1,073	665,716,000	4,571,471	0	0	4,571,471	4,569,344	0	(13,000)	4,556,343
Mining	0.006867	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>2,059</b>	<b>679,112,612</b>	<b>6,026,705</b>	<b>0</b>	<b>0</b>	<b>6,026,705</b>	<b>6,024,979</b>	<b>(865)</b>	<b>(13,037)</b>	<b>6,011,077</b>
<b>Minimum Payment</b>	\$										
<b>Gross rental valuations</b>											
Rural Townsite	970	347	938,903	336,590	0	0	336,590	336,590	0	0	336,590
Mount Barker Townsite	970	294	1,794,796	285,180	0	0	285,180	285,180	0	0	285,180
Strata Title	970	87	186,786	84,390	0	0	84,390	84,390	0	0	84,390
Rural GRV	970	31	185,731	30,070	0	0	30,070	30,070	0	0	30,070
<b>Unimproved valuations</b>											
Rural	970	681	71,105,800	660,570	0	0	660,570	660,570	206	13,425	674,201
Mining	970	17	254,124	16,490	0	0	16,490	16,490	3,545	279	20,314
<b>Sub-Totals</b>		<b>1,457</b>	<b>74,466,140</b>	<b>1,413,290</b>	<b>0</b>	<b>0</b>	<b>1,413,290</b>	<b>1,413,290</b>	<b>3,751</b>	<b>13,704</b>	<b>1,430,745</b>
		<b>3,516</b>	<b>753,578,752</b>	<b>7,439,995</b>	<b>0</b>	<b>0</b>	<b>7,439,995</b>	<b>7,438,269</b>	<b>2,886</b>	<b>667</b>	<b>7,441,822</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>7,439,995</b>				<b>7,441,822</b>
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							0				0
<b>Total Rates</b>							<b>7,439,995</b>				<b>7,441,822</b>

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
	<b>Land and Buildings</b>								
	Sale of several vacant freehold land parcels	\$ 240,000	\$ 480,000	\$ 240,000					
	<b>Plant and Equipment</b>								
11187	Rg Colorado 4X4 - PI12802 - Ranger	20,415	17,000		(3,415)				
10446	Caterpillar 12H Motor Grader - Rego PI03	122,694	110,000		(12,694)				
10866	Isuzu Npr 250/300 Crew - PI012	22,083	35,000	12,917					
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8L Td	26,795	17,000		(9,795)				
10856	Isuzu Npr 300 Medium Tipper Truck PI011	17,047	25,000	7,953					
11183	Vehicle - Dceo - Volkswagen Tiguan 162Tsi Highline Dsg	8,368	20,000	11,632					
11188	Volkswagen Tiguan 132 Tsi Comfortline Dsg Ad13Qt/19	29,345	20,000		(9,345)				
11185	Holden Rg Colorado- PI12801- Building Maintenance Officer	20,415	17,000		(3,415)				
		<b>507,162</b>	<b>741,000</b>	<b>272,502</b>	<b>(38,664)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$741,000</b>	<b>\$0</b>	<b>0%</b>



## INVESTING ACTIVITIES

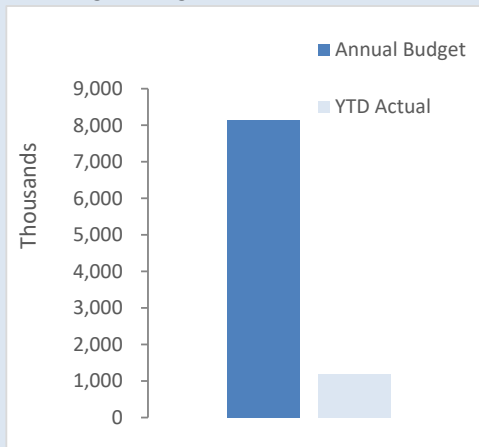
### NOTE 8

### CAPITAL ACQUISITIONS

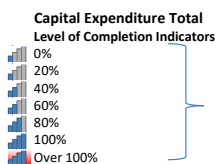
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	957,249	400,967	963,451	336,595	(64,372)
Plant and Equipment	1,205,215	190,055	1,205,215	190,481	426
Furniture and Equipment	23,000	0	23,000	0	0
Infrastructure Assets - Roads	4,207,056	743,798	4,188,376	485,814	(257,984)
Infrastructure Assets - Drainage	250,326	25,030	250,326	0	(25,030)
Infrastructure Assets - Footpaths	311,260	19,329	387,092	6,006	(13,323)
Infrastructure Assets - Parks and Ovals	288,337	0	288,337	5,826	5,826
Infrastructure Assets - Other	687,604	136,745	821,104	167,631	30,886
Intangible Assets - PPE	0	0	0	0	0
<b>Capital Expenditure Totals</b>	<b>7,930,048</b>	<b>1,515,924</b>	<b>8,126,901</b>	<b>1,192,352</b>	<b>(323,572)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,529,545	83,206	3,859,689	83,805	599
Borrowings	350,000	0	350,000	0	0
Other (Disposals & C/Fwd)	741,000	0	741,000	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	1,422,825	0	1,422,825	0	0
Council contribution - operations	1,886,677	1,432,718	1,753,387	1,108,547	(324,171)
<b>Capital Funding Total</b>	<b>7,930,048</b>	<b>1,515,924</b>	<b>8,126,901</b>	<b>1,192,352</b>	<b>(323,572)</b>

**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**

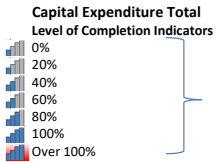
<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$8.13 M</b>	<b>\$1.19 M</b>	<b>15%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$3.86 M</b>	<b>\$.08 M</b>	<b>2%</b>



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.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
<b>Land</b>								
<b>Housing</b>								
	STF HOUSE - Land (Capital)	4090109	508	(150,000)	(150,000)	0	0	0
	<b>Total - Housing</b>			<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total - Land</b>			<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>								
<b>Other Law, Order &amp; Public Safety</b>								
	ESL SES - Buildings Specialised (Capital)	4050612	512	(286,350)	(286,350)	0	0	0
	<b>Total - Other Law, Order &amp; Public Safety</b>			<b>(286,350)</b>	<b>(286,350)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health</b>								
	Dr Christopher Bourke Medical Centre - Building (Capital)	4070612	512	BC300	0	0	0	(547)
	<b>Total - Health</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(547)</b>
<b>Community Amenities</b>								
	Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	0	0	0	(3,095)
	Plantagenet District Hall - Building (Capital) - Switchboard	4110112	512	BC600B	0	(6,202)	(6,202)	(5,638)
	<b>Total - Community Amenities</b>				<b>0</b>	<b>(6,202)</b>	<b>(6,202)</b>	<b>(8,733)</b>
<b>Recreation And Culture</b>								
	Plantagenet District Hall - Building (Capital) - Safemaster roof safety system	4110114	514	BC600C	(25,000)	(25,000)	(16,664)	0
	Woogenellup Hall - Building (Capital)	4110214	514	BC606	(48,400)	(48,400)	(48,400)	(55,233)
	Mount Barker Swimming Pool Buildings - Building (Capital)	4110214	514	BC607	(181,359)	(181,359)	(120,900)	(83,638)
	Frost Park Buildings - Tote Room Ceiling	4110314	514	BC608A	(15,000)	(15,000)	(10,000)	0
	Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(32,761)	(32,761)	(32,761)	(33,998)
	Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	0	0
	<b>Total - Recreation And Culture</b>				<b>(312,521)</b>	<b>(312,521)</b>	<b>(228,725)</b>	<b>(172,869)</b>
<b>Economic Services</b>								
	Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(162,378)	(162,378)	(162,376)	(154,446)
	<b>Total - Economic Services</b>				<b>(162,378)</b>	<b>(162,378)</b>	<b>(162,376)</b>	<b>(154,446)</b>
<b>Other Property &amp; Services</b>								
	Administration Building (Replace vinyl in Committee Room & Kithcen)	4040212	512	BC100D	(11,000)	(11,000)	(3,664)	0
	Replacement Building Store (Shire Depot)	4140214	514	BC700A	(35,000)	(35,000)	0	0
	<b>Total - Other Property &amp; Services</b>				<b>(46,000)</b>	<b>(46,000)</b>	<b>(3,664)</b>	<b>0</b>
	<b>Total - Buildings</b>				<b>(520,899)</b>	<b>(527,101)</b>	<b>(400,967)</b>	<b>(336,595)</b>



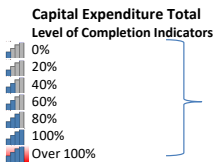
Percentage YTD Actual to Annual Budget  
 Expenditure over budget highlighted in red.

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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
<b>Plant &amp; Equipment</b>								
<b>Other Law, Order &amp; Public Safety</b>								
	ANIMAL - Plant & Equipment (Capital)	4050230	530	(45,000)	(45,000)	0	0	0
	ESL BFB - Plant & Equipment (Capital)	4050530	530	(7,000)	(7,000)	0	0	0
	<b>Total - Other Law, Order &amp; Public Safety</b>			<b>(52,000)</b>	<b>(52,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Community Amenities</b>								
	SAN - Plant & Equipment (Capital)	4100130	530	(40,055)	(40,055)	(40,055)	(34,500)	5,555
	<b>Total - Community Amenities</b>			<b>(40,055)</b>	<b>(40,055)</b>	<b>(40,055)</b>	<b>(34,500)</b>	<b>5,555</b>
<b>Recreation &amp; Culture</b>								
	SWIM AREAS - Plant & Equipment (Capital)	4110230	530	(5,000)	(5,000)	0	(26)	(26)
	REC - Plant & Equipment (Capital)	4110330	530	(45,000)	(45,000)	0	0	0
	<b>Total - Recreation &amp; Culture</b>			<b>(50,000)</b>	<b>(50,000)</b>	<b>0</b>	<b>(26)</b>	<b>(26)</b>
<b>Transport</b>								
	PLANT - Plant & Equipment (Capital)	4120330	530	(823,130)	(823,130)	(100,000)	(102,929)	(2,929)
	<b>Total - Transport</b>			<b>(823,130)</b>	<b>(823,130)</b>	<b>(100,000)</b>	<b>(102,929)</b>	<b>(2,929)</b>
<b>Economic Services</b>								
	SALEYARDS - Plant & Equipment	4130430	530	(11,700)	(11,700)	0	0	0
	OTH ECON - Plant & Equipment (Capital)	4130830	530	(6,000)	(6,000)	0	0	0
	<b>Total - Economic Services</b>			<b>(17,700)</b>	<b>(17,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Property &amp; Services</b>								
	PWO - Plant & Equipment (Capital)	4140330	530	(222,330)	(222,330)	(50,000)	(53,025)	(3,025)
	<b>Total - Other Property &amp; Services</b>			<b>(222,330)</b>	<b>(222,330)</b>	<b>(50,000)</b>	<b>(53,025)</b>	<b>(3,025)</b>
	<b>Total - Plant &amp; Equipment</b>			<b>(1,205,215)</b>	<b>(1,205,215)</b>	<b>(190,055)</b>	<b>(190,481)</b>	<b>(426)</b>
<b>Furniture &amp; Equipment</b>								
<b>Other Property &amp; Services</b>								
	ADMIN - Furniture & Equipment (Capital)	4140231	520	(23,000)	(23,000)	0	0	0
	<b>Total - Other Property &amp; Services</b>			<b>(23,000)</b>	<b>(23,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total - Furniture &amp; Equipment</b>			<b>(23,000)</b>	<b>(23,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



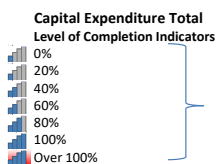
Percentage YTD Actual to Annual Budget  
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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over	
				Annual Budget Original	Annual Budget Revised	YTD Budget			
				\$	\$	\$	\$	\$	
<b>Infrastructure - Roads</b>									
<b>Transport</b>									
	First Avenue (BUA Gravel) - Capital	4120139	540	RC235B	(24,576)	0	0	(145)	(145)
	Second Avenue (BUA Gravel) - Capital	4120139	540	RC236	(12,414)	0	0	0	0
	Narpund Road (BUA) - Capital	4120140	540	RC044	(19,452)	(19,452)	(1,943)	0	1,943
	Carbarup Road (OBUA Sealed) - Capital	4120141	540	RC032	(36,947)	(36,947)	(3,693)	(856)	2,837
	Takalarup Road (OBUA Gravel) - Capital	4120142	540	RC033B	(41,780)	(41,780)	(4,175)	0	4,175
	Stirling School Road (OBUA Gravel) - Capital	4120142	540	RC036	(46,846)	0	0	0	0
	Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	4120162	540	OF003A	(434,945)	(434,945)	(43,494)	0	43,494
	Road Construction - Streetscape Improvements Placeholder (Budgeting Only)	4120140	540	RC000A	(150,000)	(150,000)	(15,000)	0	15,000
	Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCP3)	4120161	540	OF001A	(234,500)	(234,500)	(23,450)	(13,763)	9,687
	Mead Street reconstruction (LRCP3)	4120140	540	OF328A	(200,000)	(40,000)	0	(19,128)	(19,128)
	Woodlands Road SLK 5.72 - 9.38 (LRCP3)	4120163	540	OF027B	(115,442)	(115,392)	(11,497)	0	11,497
	Quangellup Road - Seal SLK 4.785 - 8.24 (LRCP3-Ext)	4120162	540	OF062A	(280,000)	(280,000)	(28,000)	0	28,000
	Nindrup Road - Seal Full length (LRCP3-Ext)	4120162	540	OF259A	(200,000)	(200,000)	(20,000)	0	20,000
	Ferry Road - Seal part (LRCP3-Ext)	4120162	540	OF297A	(100,000)	(100,000)	(10,000)	0	10,000
	Carbarup Rd - SLK 5.87 - 13.8 (RRG)	4120163	540	RRG032A	(380,000)	(380,000)	(380,000)	(380,145)	(145)
	Spencer Road Re-seal (SLK 16.66 to 19.08) (RRG)	4120149	540	RRG008A	0	(95,000)	0	0	0
	Boyup Road Reseal (SLK 9.18 to 13.90)	4120149	540	RRG045A1	0	(115,000)	0	0	0
	Todd Rd SLK 0 - 3.3 - Gravel (R2R)	4120146	540	R2R073B	(49,839)	(49,839)	(4,982)	(388)	4,594
	Narrikup Rd - Gravel SLK 3.65 - 7.3 (R2R)	4120146	540	R2R148B	(133,859)	(133,859)	(13,383)	(1,110)	12,273
	Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	4120146	540	R2R140B	(188,100)	(203,306)	(15,679)	(1,008)	14,672
	Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	4120146	540	R2R060B	(194,400)	(194,400)	(19,438)	(717)	18,721
	Palmdale Rd SLK 4.32 - 8.42 (CRF)	4120140	540	OF035B	(185,000)	(185,000)	(46,195)	(66,927)	(20,732)
	Knights Road SLK 2.5 - 8.99 (LRCP3)	4120163	540	OF054B	0	(150,000)	0	0	0
	Yellanup Road - SLK 19.51 - 24 (Council)	4120142	540	RC007B	(116,667)	(116,667)	(11,664)	0	11,664
	Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	4120140	540	RC202A	(44,840)	(44,840)	(4,482)	0	4,482
	Bateman Street SLK 0 - 0.25 - Sealed (Council)	4120140	540	RC204A	(6,325)	(6,325)	(632)	0	632
	Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	4120139	540	RC202B	(20,808)	(20,808)	(2,079)	0	2,079
	First Avenue SLK 1.2 - 1.39 - Sealed (Council)	4120140	540	RC235A	(25,490)	(25,490)	(2,547)	0	2,547
	Ingoldby Street SLK 0.95 - 1.35 - Sealed (Council)	4120140	540	RC052A	(9,752)	(9,752)	(975)	0	975
	Ormond Road SLK 1.24 - 1.49 - Sealed (Council)	4120140	540	RC028A	(4,600)	(4,600)	(460)	0	460
	Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	4120140	540	RC272A	(66,590)	(66,590)	(6,657)	(132)	6,525
	Warburton Road SLK 1.9 - 2.1 - Sealed (Council)	4120140	540	RC096A	(8,160)	(8,160)	(813)	0	813
	Takalarup Road SLK 0 - 2.8 - Sealed (Council)	4120141	540	RC033A	(114,240)	(114,240)	(11,421)	0	11,421
	Knights Rd SLK 2.5 - 8.99 - Gravel (Council)	4120142	540	RC054B	(150,000)	0	0	0	0
	Surrey Downs Road SLK 0 - 0.13 - Sealed (Council)	4120141	540	RC120A	(7,254)	(7,254)	(725)	0	725
	Chorkerup Road SLK 5.02 - 8.61 - Gravel (Council)	4120142	540	RC018B	(258,480)	(258,480)	(25,845)	0	25,845
	The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	4120142	540	RC066B	(181,750)	(181,750)	(18,172)	(284)	17,888
	Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	4120142	540	RC057B	(164,000)	(164,000)	(16,397)	(1,212)	15,185
<b>Total - Transport</b>					<b>(4,207,056)</b>	<b>(4,188,376)</b>	<b>(743,798)</b>	<b>(485,814)</b>	<b>257,984</b>
<b>Total - Infrastructure - Roads</b>					<b>(4,207,056)</b>	<b>(4,188,376)</b>	<b>(743,798)</b>	<b>(485,814)</b>	<b>257,984</b>
<b>Infrastructure - Drainage</b>									
<b>Transport</b>									
	Drainage Construction General (Budgeting Only)	4120165	550	DC000	(50,000)	(50,000)	(5,000)	0	5,000
	Lowood Road (BUA) - Drainage Capital	4120165	550	DC001	(35,779)	(35,779)	(3,576)	0	3,576
	Narpund Road (BUA) - Drainage Capital	4120165	550	DC044	(52,547)	(52,547)	(5,254)	0	5,254
	Drainage - Yellanup Road - SLK 9.48 & 23.36 (LRCP3)	4120166	550	OFDC007A	(38,000)	(38,000)	(3,800)	0	3,800
	Drainage - Takalarup Road - SLK 11.48 (LRCP3)	4120166	550	OFDC033B	(18,000)	(18,000)	(1,800)	0	1,800
	Drainage - Syred Road - SLK 9.49 (LRCP3)	4120166	550	OFDC034B	(20,000)	(20,000)	(2,000)	0	2,000
	Drainage - Woogenellup Road - SLK 34.62 (LRCP3)	4120166	550	OFDC055A	(20,000)	(20,000)	(2,000)	0	2,000
	Drainage - St Werburghs Road - SLK 4.21 (LRCP3)	4120166	550	OFDC112A	(16,000)	(16,000)	(1,600)	0	1,600
<b>Total - Transport</b>					<b>(250,326)</b>	<b>(250,326)</b>	<b>(25,030)</b>	<b>0</b>	<b>25,030</b>
<b>Total - Infrastructure - Drainage</b>					<b>(250,326)</b>	<b>(250,326)</b>	<b>(25,030)</b>	<b>0</b>	<b>25,030</b>

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

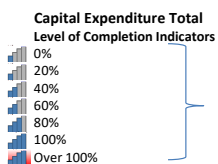
INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
				(24,750)	(22,127)	0	0	0
				(57,860)	(55,428)	(3,354)	0	3,354
				(27,130)	(30,388)	(5,975)	0	5,975
				(9,730)	(17,261)	0	0	0
				(36,530)	(30,832)	0	0	0
				0	(70,000)	(10,000)	(5,820)	4,180
				0	0	0	(119)	(119)
				(5,000)	(5,000)	0	0	0
				(2,200)	(2,200)	0	0	0
				(2,200)	(2,200)	0	0	0
				(2,200)	(2,200)	0	0	0
				(2,200)	(2,200)	0	0	0
				(2,400)	(2,400)	0	0	0
				(6,500)	(6,500)	0	0	0
				(2,500)	(2,500)	0	0	0
				(11,750)	(11,750)	0	0	0
				(21,000)	(39,586)	0	0	0
				(18,100)	0	0	0	0
				(14,000)	(19,310)	0	(66)	(66)
				(65,210)	(65,210)	0	0	0
<b>Total - Transport</b>				<b>(311,260)</b>	<b>(387,092)</b>	<b>(19,329)</b>	<b>(6,006)</b>	<b>13,323</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(311,260)</b>	<b>(387,092)</b>	<b>(19,329)</b>	<b>(6,006)</b>	<b>13,323</b>
<b>Infrastructure - Other</b>								
<b>Community Amenities</b>								
				(4,500)	(4,500)	(449)	0	449
				(5,222)	(5,222)	(521)	(6,109)	(5,588)
<b>Total - Community Amenities</b>				<b>(9,722)</b>	<b>(9,722)</b>	<b>(970)</b>	<b>(6,109)</b>	<b>(5,139)</b>
<b>Recreation &amp; Culture</b>								
				0	(52,000)	0	0	0
				(350,000)	(350,000)	(35,000)	0	0
				0	0	0	(24)	(24)
				(35,100)	(35,100)	0	(915)	(915)
				(100,000)	(150,000)	(50,000)	(80,395)	(30,395)
<b>Total - Recreation &amp; Culture</b>				<b>(485,100)</b>	<b>(587,100)</b>	<b>(85,000)</b>	<b>(81,333)</b>	<b>(31,333)</b>
<b>Transport</b>								
				(20,000)	(20,000)	(1,998)	(4,802)	(2,804)
<b>Total - Transport</b>				<b>(20,000)</b>	<b>(20,000)</b>	<b>(1,998)</b>	<b>(4,802)</b>	<b>(2,804)</b>
<b>Economic Services</b>								
				(18,865)	(18,865)	(1,886)	(18,161)	(16,275)
				(5,000)	(5,000)	(500)	0	500
				(50,000)	(50,000)	(5,000)	0	5,000
				(18,918)	(18,918)	(1,891)	0	1,891
				(30,000)	(30,000)	(3,000)	(21,400)	(18,400)
				0	(36,500)	(36,500)	(35,827)	673
				(50,000)	(45,000)	0	0	0
<b>Total - Economic Services</b>				<b>(172,783)</b>	<b>(204,283)</b>	<b>(48,777)</b>	<b>(75,388)</b>	<b>(26,611)</b>
<b>Total - Infrastructure - Other</b>				<b>(687,604)</b>	<b>(821,104)</b>	<b>(136,745)</b>	<b>(167,631)</b>	<b>(65,886)</b>



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.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over	
				Annual Budget Original	Annual Budget Revised	YTD Budget			
				\$	\$	\$	\$	\$	
<b>Infrastructure - Parks &amp; Ovals</b>									
<b>Recreation And Culture</b>									
	Wilson Park - Fencing	4110370	570	PC615	0	0	0	(507)	(507)
	Wilson Park - Youth Precinct Redevelopment	4110370	570	PC615A	(150,000)	(150,000)	0	(4,845)	(4,845)
	Frost Park - Dam Extension (Community Water Supply Program)	4110370	570	PC608A1	(113,000)	(113,000)	0	0	0
	Narrikup Playground	4110370	570	PC653	(25,337)	(25,337)	0	(474)	(474)
<b>Total - Recreation And Culture</b>					<b>(288,337)</b>	<b>(288,337)</b>	<b>0</b>	<b>(5,826)</b>	<b>(5,826)</b>
<b>Total - Infrastructure - Parks &amp; Ovals</b>					<b>(288,337)</b>	<b>(288,337)</b>	<b>0</b>	<b>(5,826)</b>	<b>(5,826)</b>
<b>Grand Total</b>					<b>(7,643,698)</b>	<b>(7,840,551)</b>	<b>(1,515,924)</b>	<b>(1,192,352)</b>	<b>288,572</b>

**Summary by Balance Sheet Category**

Land Held For Resale (Current)	340	0	0	0	0	0	0	0
Land Held For Resale (Non Current)	507	0	0	0	0	0	0	0
Land - Freehold	508	(150,000)	(150,000)	0	0	0	0	0
Buildings - Specialised	512	(297,350)	(303,552)	(9,866)	(6,185)	3,681		
Buildings - Non Specialised	514	(509,899)	(509,899)	(391,101)	(330,409)	60,692		
Furniture & Equipment	520	(23,000)	(23,000)	0	0	0		
Plant & Equipment	530	(1,205,215)	(1,205,215)	(190,055)	(190,481)	(426)		
Infrastructure - Roads	540	(4,207,056)	(4,188,376)	(743,798)	(485,814)	257,984		
Infrastructure - Drainage	550	(250,326)	(250,326)	(25,030)	0	25,030		
Infrastructure - Bridges	555	0	0	0	0	0		
Infrastructure - Footpaths and Cycleways	560	(311,260)	(387,092)	(19,329)	(6,006)	13,323		
Infrastructure - Parks & Ovals	570	(288,337)	(288,337)	0	(5,826)	(5,826)		
Infrastructure - Airports	575	0	0	0	0	0		
Infrastructure - Sewerage	580	0	0	0	0	0		
Infrastructure - Other	590	(687,604)	(821,104)	(136,745)	(167,631)	(65,886)		
Intangible Assets - PPE	644	0	0	0	0	0		
		<b>(7,930,048)</b>	<b>(8,126,901)</b>	<b>(1,515,924)</b>	<b>(1,192,352)</b>	<b>288,572</b>		

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Loan 90 - New Administration centre	625,465	0	0	0	0	196,648	196,648	625,465	428,817	428,817	2,043	33,582	33,582
<b>Health</b>													
Loan 97 - Plantagenet Medical Centre	340,036	0	0	0	0	40,718	40,718	340,036	299,318	299,318	1,099	4,024	4,024
<b>Recreation and Culture</b>													
Loan 94 - Sounness Park Development	43,646	0	0	0	0	43,646	43,646	43,646	0	0	177	1,261	1,261
Loan 99 - Swimming Pool Refurbishment	500,000	0	0	0	0	42,195	42,195	500,000	457,805	457,805	-1,820	18,030	18,030
Loan - GScore Trails Project	0	0	350,000	350,000	0	16,627	16,627	0	333,373	333,373	0	0	0
<b>Economic Services</b>													
Loan 95 - Saleyards Roof	108,106	0	0	0	0	25,949	25,949	108,106	82,157	82,157	60	2,745	2,745
<b>Total</b>	<b>1,617,253</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>	<b>0</b>	<b>365,784</b>	<b>365,784</b>	<b>1,617,253</b>	<b>1,601,469</b>	<b>1,601,469</b>	<b>1,558</b>	<b>59,641</b>	<b>59,641</b>
<b>Self supporting loans</b>													
<b>Health</b>													
Loan 96 - Plantagenet Village Homes	347,912	0	0	0	20,423	41,015	41,015	327,490	306,898	306,898	2,477	5,606	5,606
<b>Recreation and Culture</b>													
Loan 98 - Mount Barker Golf Club - Bowls	35,103	0	0	0	0	23,379	23,379	35,103	11,724	11,724	126	115	115
Loan 100 - Mount Barker Golf Club - Green A	70,000	0	0	0	0	8,880	8,880	70,000	61,120	61,120	-28	2,983	2,983
<b>Total</b>	<b>453,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,423</b>	<b>73,274</b>	<b>73,274</b>	<b>432,593</b>	<b>379,742</b>	<b>379,742</b>	<b>2,575</b>	<b>8,704</b>	<b>8,704</b>
<b>Total</b>	<b>2,070,268</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>	<b>20,423</b>	<b>439,058</b>	<b>439,058</b>	<b>2,049,846</b>	<b>1,981,211</b>	<b>1,981,211</b>	<b>4,133</b>	<b>68,345</b>	<b>68,345</b>
Current loan borrowings	422,294							471,871					
Non-current loan borrowings	1,647,974							1,577,974					
	2,070,268							2,049,846					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2022	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Lease 2 - Photocopiers	6,434	0	0	0	1,600	0	0	4,834	6,434	6,434	20	306	306
<b>Law, Order &amp; Public Safety</b>													
Lease 3 - CESM Vehicle	52,631	0	0	0	4,216	12,600	12,600	48,415	40,031	40,031	170	600	600
<b>Total</b>	<b>59,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,816</b>	<b>12,600</b>	<b>12,600</b>	<b>53,249</b>	<b>46,465</b>	<b>46,465</b>	<b>190</b>	<b>906</b>	<b>906</b>
<b>Total</b>	<b>59,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,816</b>	<b>12,600</b>	<b>12,600</b>	<b>53,249</b>	<b>46,465</b>	<b>46,465</b>	<b>190</b>	<b>906</b>	<b>906</b>
Current financing borrowings	22,258							16,442					
Non-current financing borrowings	36,806							36,806					
	59,065							53,249					

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 OCTOBER 2022

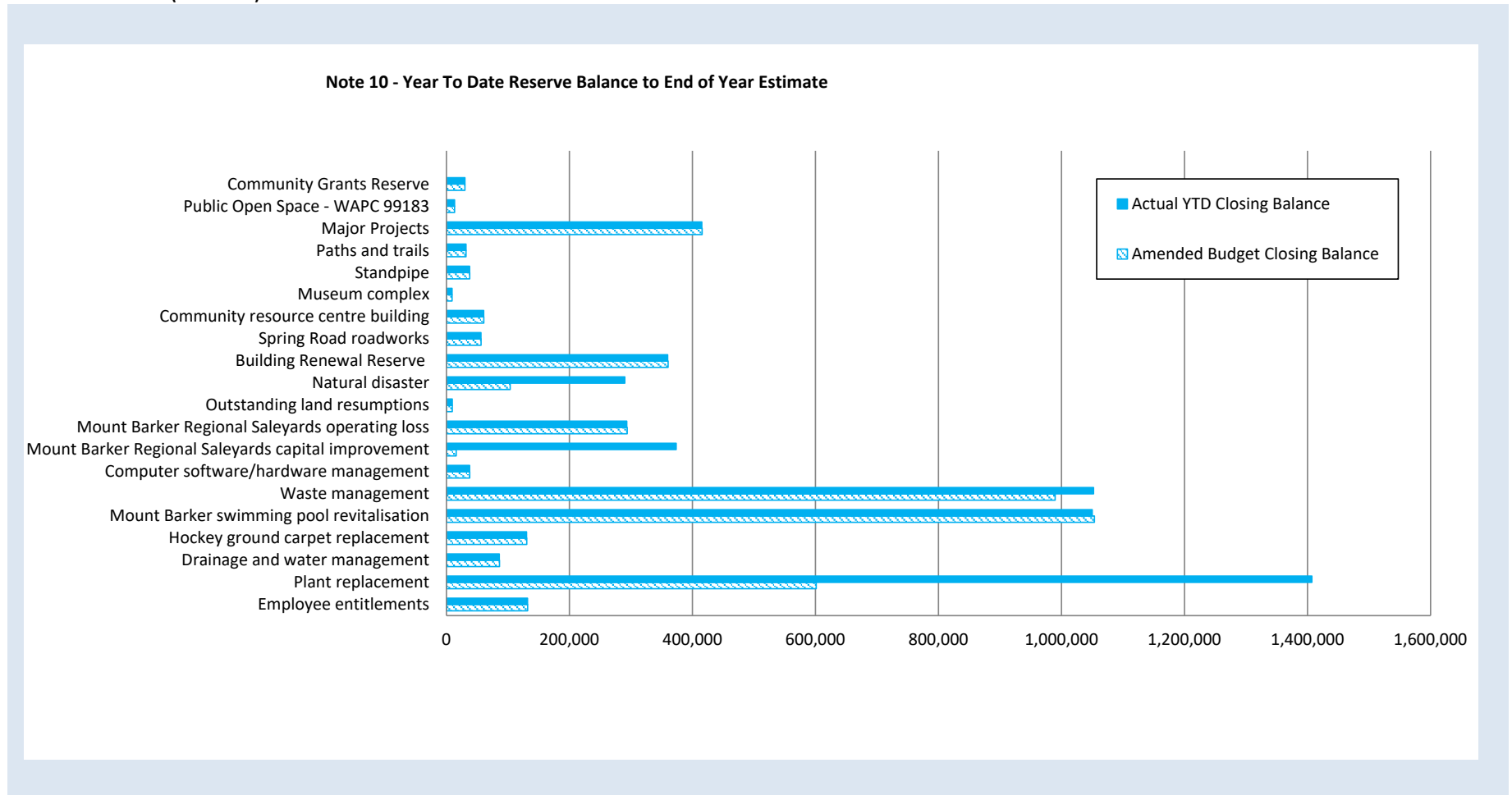
OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESERVES

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	81,816	309	23	50,000	50,000	0	0	132,125	131,839
Plant replacement	856,220	6,460	913	550,000	550,000	(811,515)	0	601,165	1,407,133
Drainage and water management	85,960	300	63	0	0	0	0	86,260	86,023
Hockey ground carpet replacement	112,247	405	69	18,000	18,000	0	0	130,652	130,316
Mount Barker swimming pool revitalisation	849,785	3,646	233	200,000	200,000	0	0	1,053,431	1,050,018
Waste management	840,725	3,081	472	210,900	210,900	(65,000)	0	989,706	1,052,097
Computer software/hardware management	37,763	132	28	0	0	0	0	37,895	37,791
Mount Barker Regional Saleyards capital improvement	294,549	1,964	317	78,673	78,673	(359,310)	0	15,876	373,538
Mount Barker Regional Saleyards operating loss	292,961	1,023	215	0	0	0	0	293,984	293,176
Outstanding land resumptions	9,448	33	7	0	0	0	0	9,481	9,455
Natural disaster	195,907	684	144	94,000	94,000	(187,000)	0	103,591	290,051
Building Renewal Reserve	167,693	646	63	192,020	192,020	0	0	360,359	359,776
Spring Road roadworks	56,140	196	41	0	0	0	0	56,336	56,181
Community resource centre building	50,544	184	30	10,000	10,000	0	0	60,728	60,574
Museum complex	9,175	32	7	0	0	0	0	9,207	9,181
Standpipe	27,762	104	13	10,000	10,000	0	0	37,866	37,775
Paths and trails	31,834	111	23	0	0	0	0	31,945	31,857
Major Projects	35,132	630	132	380,000	380,000	0	0	415,762	415,265
Public Open Space - WAPC 99183	13,186	46	10	0	0	0	0	13,232	13,195
Community Grants Reserve	0	0	0	30,000	30,000	0	0	30,000	30,000
	<b>4,048,845</b>	<b>19,986</b>	<b>2,802</b>	<b>1,823,593</b>	<b>1,823,593</b>	<b>(1,422,825)</b>	<b>0</b>	<b>4,469,599</b>	<b>5,875,241</b>



Cash Backed Reserve (Continued)



Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2022
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	82,365	371,040	(405,677)	119,372
- non-operating	13	(264,503)	177,293	(83,805)	732,354
<b>Total unspent grants, contributions and reimbursements</b>		(182,139)	548,333	(489,482)	851,726
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		(182,139)	548,333	(489,482)	851,726
<b>Other Liabilities</b>					
Fees & Charges in Advance (Mainly refuse charges not allocated)		14,522	572,612	(126,241)	460,893
<b>Provisions</b>					
Annual leave		539,096	0	0	539,096
Long service leave		493,125	0	0	493,125
<b>Total Provisions</b>		1,032,221	0	0	1,032,221
<b>Total Other Current Liabilities</b>					<b>2,344,840</b>
<b>Amounts shown above include GST (where applicable)</b>					

## KEY INFORMATION

### PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

### EMPLOYEE BENEFITS

#### Short-term employee benefits

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

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

#### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

### CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 12  
 OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability						Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2022	Current Liability 31 Oct 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Operating Grants and Subsidies</b>										
<b>General purpose funding</b>										
Grants Commission - General (WALGGC)	0	0	0	0	0	0	82,148	82,148	41,074	40,627
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	158,189	158,189	79,095	78,235
<b>Law, order, public safety</b>										
DFES - ESL BFB Operating Grant	(26,578)	23,679	104,236	(117,876)	10,038	10,038	208,171	208,171	104,086	117,876
DFES - ESL SES Operating Grant	(4,657)	0	10,025	(2,987)	7,037	7,037	21,973	21,973	5,493	2,987
DFES - Mitigation Activity Fund Grant	0	0	0	0	0	0	182,410	182,410	0	0
<b>Education and welfare</b>										
Council on the Aging - Seniors Week Grant	0	0	850	(850)	0	0	0	850	0	850
<b>Recreation and culture</b>										
DLGSC - Every Club Grant	(785)	6,945	0	0	6,945	6,945	0	0	0	0
State Library of WA - Children Book Week Grant	0	0	1,030	(1,030)	0	0	0	0	0	1,030
State Library - Better Beginnings Family Literacy Grant	14,055	14,055	0	0	14,055	14,055	0	0	0	0
Scitech - National Science Week	2,264	2,264	0	(2,264)	0	0	0	0	0	2,264
State Library of WA - Service WA App	3,000	3,000	0	0	3,000	3,000	0	0	0	0
Aust Sports Commission - Speedway Club Super Sedan Race	6,300	6,300	0	0	6,300	6,300	0	0	0	0
Mount Barker Recreation Centre - Change Facility (LRCIP3)	30,000	30,000	0	(20,770)	9,230	9,230	75,000	65,000	0	20,770
Signage - Mt Barker Hill (LRCIP3)	10,000	10,000	0	0	10,000	10,000	20,000	20,000	6,672	0
Demolish swimming pool buildings - Stage 1B (LRCIP3)	50,000	50,000	0	0	50,000	50,000	100,000	0	0	0
<b>Transport</b>										
Direct Grant (MRWA)	0	0	254,900	(254,900)	0	0	235,000	235,000	235,000	254,900
<b>Economic services</b>										
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0	0	26,702	26,702	8,900	13,500
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	(2,000)	7,000	0	(5,000)	2,000	2,000	0	0	0	5,000
	<b>81,599</b>	<b>153,243</b>	<b>371,040</b>	<b>(405,677)</b>	<b>118,606</b>	<b>118,606</b>	<b>1,109,593</b>	<b>1,000,443</b>	<b>480,320</b>	<b>538,039</b>
<b>Operating Contributions</b>										
<b>Recreation and culture</b>										
Get Online Week - Contributions Income	766	766	0	0	766	766	766	766	0	0
State Library of WA - Library Priority Allocation	0	0	0	0	0	0	4,000	4,000	1,332	0
Grant Income - Hearing Voices Of Plantagenet	0	0	0	0	0	0	1,860	1,860	624	0
Grant Income - 3D For Me	0	0	0	0	0	0	1,410	1,410	476	0
<b>Transport</b>										
DFES - Storm Damage Recoup	0	0	0	0	0	0	1,643,179	1,643,179	410,794	0
<b>Economic services</b>										
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0	0	19,447	19,447	6,480	0
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	0	72,000	72,000	12,124	8,853
	<b>766</b>	<b>766</b>	<b>0</b>	<b>0</b>	<b>766</b>	<b>766</b>	<b>1,742,662</b>	<b>1,742,662</b>	<b>431,830</b>	<b>8,853</b>
<b>TOTALS</b>	<b>82,365</b>	<b>154,009</b>	<b>371,040</b>	<b>(405,677)</b>	<b>119,372</b>	<b>119,372</b>	<b>2,852,254</b>	<b>2,743,104</b>	<b>912,150</b>	<b>546,892</b>

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2022	Current Liability 31 Oct 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>									
<b>Governance</b>									
LRCIP3 Grant - Council Chamber audio equipment	11,500	0	0	11,500	11,500	23,000	23,000	7,664	0
<b>Law, order, public safety</b>									
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	0	7,000	7,000	2,332	0
Mount Barker SES - 2 Bay Facility and Amenities	0	0	0	0	0	286,350	286,350	0	0
<b>Community amenities</b>									
LRCIP2 Grant - Kendenup Town Hall Toilets	0	0	0	0	0	15,043	15,043	0	0
<b>Recreation and culture</b>									
CSRFF Grant - Swimming Pool Facility Refurbishment	0	0	0	0	0	0	0	0	0
Drought DCP Grant - Swimming Pool Facility Refurbishment	0	0	0	0	0	0	0	0	0
LRCIP2 Grant - Albany Highway Infill Drain	0	0	0	0	0	0	0	0	0
LRCIP3 - Demolish Swimming retaining wall - Stage 1B	50,000	0	(50,000)	0	0	100,000	150,000	0	50,000
LRCIP3 - Swimming Pool footpath and paving	0	0	0	0	0	0	70,000	0	0
O'Neill Road Trail - Stage 1A (LRCIP3)	17,550	0	(915)	16,636	16,636	35,100	35,100	0	915
Community Water Supply Program - Frost Park Dam	7,538	0	0	7,538	7,538	75,371	75,371	0	0
<b>Transport</b>									
RTR Grant Funding - Hassell Avenue	0	0	0	0	0	26,997	26,997	10,797	0
RTR Grant Funding - Corbould Street	0	0	0	0	0	4,898	4,898	1,958	0
RTR Grant Funding - Lloyd Street	0	0	0	0	0	6,695	6,695	2,677	0
RTR Grant Funding - First Avenue	0	0	0	0	0	11,151	11,151	4,459	0
RTR Grant Funding - Oatlands Road	0	0	0	0	0	20,290	20,290	8,115	0
RTR Grant Funding - Pardelup Road	0	0	0	0	0	4,451	4,451	1,780	0
RTR Grant Funding - Scott Road	14,206	0	0	14,206	14,206	0	0	0	0
RRG Grant Funding - Boyup Road	0	0	0	0	0	19,946	19,946	7,978	0
RRG Grant Funding - Sturdee Road	0	0	0	0	0	28,728	28,728	11,490	0
LRCIP2 Grant - Mead St	0	0	0	0	0	0	0	0	0
Commodity Route Funding - Chillinup Road	0	177,293	0	177,293	177,293	59,889	101,901	23,956	0
Regional Road Safety Grant - Woogenellup Road	104,108	0	0	104,108	104,108	434,945	434,945	0	0
LRCIP Grant - Drainage - Takalarup Road - SLK 11.48	9,000	0	0	9,000	9,000	18,000	18,000	0	0
LRCIP Grant - Drainage - Syred Road - SLK 9.49	10,000	0	0	10,000	10,000	20,000	20,000	0	0
LRCIP Grant - Drainage - Woogenellup Road - SLK 34.62	10,000	0	0	10,000	10,000	20,000	20,000	0	0
LRCIP Grant - Drainage - St Werburghs Road - SLK 4.21	8,000	0	0	8,000	8,000	16,000	16,000	0	0
LRCIP Grant - Drainage - Yellanup Road - SLK 9.48 & 23.36	19,000	0	0	19,000	19,000	38,000	38,000	0	0
LRCIP3 Grant - Mead Street reconstruction	100,000	0	(19,128)	80,872	80,872	200,000	40,000	0	19,128
LRCIP3 Grant - Lowood Road reconstruction SLK 0.04 - 0.53	117,250	0	(13,763)	103,487	103,487	234,500	234,500	0	13,763
LRCIP3 Grant - Woodlands Road SLK 5.72 - 9.38	57,714	0	0	57,714	57,714	115,422	115,392	0	0
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	12,375	0	0	12,375	12,375	24,750	24,750	0	0
LRCIP3 Grant - Footpath Renewal - Ormond Rd	28,930	0	0	28,930	28,930	57,860	57,860	0	0
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	13,565	0	0	13,565	13,565	27,130	27,130	0	0
LRCIP3 Grant - Footpath Renewal - Narpund / Osborne Rd	4,865	0	0	4,865	4,865	9,730	9,730	0	0
LRCIP3 Grant - Footpath Renewal - Ingoldby St	18,265	0	0	18,265	18,265	36,530	36,530	0	0
RRG Grant Funding - Carbarup Road SLK 5.87 - 13.8	0	0	0	0	0	253,333	253,333	0	0
RRG Grant Funding - Boyup Road Reseal SLK 9.18 - 13.90	0	0	0	0	0	0	76,667	0	0
RRG Grant Funding - Spencer Road Reseal SL 16.66 - 19.08	0	0	0	0	0	0	63,333	0	0
RTR Grant Funding - Todd Rd SLK 0 - 3.31	0	0	0	0	0	42,000	42,000	0	0
RTR Grant Funding - Narrikup Rd SLK 3.65 - 7.3	0	0	0	0	0	133,859	133,859	0	0

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2022	Current Liability 31 Oct 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
		\$	\$	\$	\$	\$	\$	\$	\$
RTR Grant Funding - Pavlovich Rd SLK 0 - 4.75	0	0	0	0	0	203,306	203,306	0	0
RTR Grant Funding - Harvey Rd SLK 1.2 - 4.8	0	0	0	0	0	194,400	194,400	0	0
CRF - Palmdale Rd SLK 4.32 - 8.42	0	0	0	0	0	123,333	123,333	0	0
Hassell Street shared path - Grant Income (WABN)	0	0	0	0	0	24,700	24,700	0	0
LRCIP3 Grant - Knights Road SLK 2.5 - 8.99	0	0	0	0	0	0	140,000	0	0
LRCIP3 Grant - Quangellup Road Seal	0	0	0	0	0	280,000	280,000	0	0
LRCIP3 Grant - Nindiup Road Seal	0	0	0	0	0	200,000	200,000	0	0
LRCIP3 Grant - Ferry Road Seal	0	0	0	0	0	100,000	100,000	0	0
<b>Economic services</b>									
LRCIP2 Grant - Mount Barker Hill Carpark & Bus Bay	0	0	0	0	0	0	0	0	0
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	0	0	0	0	0	0	0	0	0
Drought DCP Grant - Mount Barker Infrastructure	0	0	0	0	0	0	0	0	0
Lighting of Public Open Spaces & Heritage Buildings	25,000	0	0	25,000	25,000	50,000	45,000	0	0
	<b>638,866</b>	<b>177,293</b>	<b>(83,805)</b>	<b>732,354</b>	<b>732,354</b>	<b>3,582,707</b>	<b>3,859,689</b>	<b>83,206</b>	<b>83,805</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>638,866</b>	<b>177,293</b>	<b>(83,805)</b>	<b>732,354</b>	<b>732,354</b>	<b>3,582,707</b>	<b>3,859,689</b>	<b>83,206</b>	<b>83,805</b>

## SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022NOTE 14  
BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 31 Oct 2022
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Construction Training Fund (CTF)	0	2,140	(1,720)	420
Building Services Levy (BSL)	2,311	4,137	(3,439)	3,009
Keys, Hall and Equipment Bonds	6,740	3,100	(1,600)	8,240
Infrastructure & Crossover Bonds	33,500	6,500	(14,000)	26,000
Planning Bonds	20,500	0	0	20,500
Department of Transport	14,352	470,788	(347,376)	137,764
<b>Sub-Total</b>	<b>77,403</b>	<b>486,665</b>	<b>(368,135)</b>	<b>195,933</b>
<b>Trust Funds</b>				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	74,940	0	0	74,940
Bonds - Other	330,290	0	0	330,290
<b>Sub-Total</b>	<b>494,160</b>	<b>0</b>	<b>0</b>	<b>494,160</b>
	<b>571,563</b>	<b>486,665</b>	<b>(368,135)</b>	<b>690,093</b>

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 2022/23 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
<b>Revenue from operating activities</b>	\$	%				
Law, Order and Public Safety	19,640	14%	▲	S	Timing	CESM salary reimbursement and BFB grant income over YTD budget
Transport	(387,693)	(57%)	▼	S	Timing	No storm damage reimbursement income received to date
Economic Services	(30,376)	(15%)	▼	S	Timing	Various accounts slightly under budget on income (incl Saleyards \$19k, Standpipe income \$17k)
Other Property and Services	(29,574)	(61%)	▼	S	Permanent	Various accounts slightly under budget on income (incl Admin Reimbursements \$10k, Fuel Tax Credit \$12k)
<b>Expenditure from operating activities</b>						
General Purpose Funding	(41,602)	(43%)	▼	S	Timing	Above budget on admin allocation (\$68k). Calculations to be reviewed in next budget review
Law, Order and Public Safety	(75,800)	(18%)	▼	S	Timing	Above budget on admin allocation (\$68k); Calculations to be reviewed in next budget review.
Transport	1,091,995	34%	▲	S	Timing	Below budget on storm damage expenditure (\$645k) and municipal road maintenance (164k)
Economic Services	141,181	22%	▲	S	Timing	Below budget on Building Control (\$19k), Saleyards exp (\$79k) and economic development salaries and projects (\$55k), standpipes (\$13k). Later corrections to depreciation will reduce these differences
Other Property and Services	(45,556)	(30%)	▼	S	Timing	Various differences in expenditure to budget, such as overheads and plant operating cost allocation
<b>Investing Activities</b>						
Land and Buildings	64,372	16%	▲	S	Timing	Under expenditure - Completion of Pool and Saleyards amenities building
Infrastructure Assets - Roads	257,984	35%	▲	S	Timing	Under expenditure on overall YTD budget projection for road construction
Infrastructure Assets - Footpaths	13,323	69%	▲	S	Timing	Minor under expenditure on overall YTD budget projection for footpath projects
<b>Financing Activities</b>						
Repayment of Debentures	73,945	78%	▲	S	Timing	Timing, most payments due in June and December
Advances to Community Groups	70,000	100%	▲	S	Permanent	Payment to Mt Barker Golf Club accrued into 2021/22
Self-Supporting Loan Principal	(11,773)	(37%)	▼	S	Timing	Timing, most receipts due in June and December

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 16  
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)		33,329	0	33,329
4120330		PLANT - Plant & Equipment (Capital)	27/09/2022	Capital Expenses			(26,800)	6,529
2120213		Road Maintenance Outside BUA	27/09/2022	Operating Expenses		26,800		33,329
4130490	OC802J	Saleyards – Soft Floor Mats	27/09/2022	Capital Expenses			(36,500)	(3,171)
5130481		Transfer from Saleyards Capital Improvements Reserve	27/09/2022	Capital Revenue		36,500		33,329
4120139	RC235B	First Avenue (SLK 0.00 - 0.45)	25/10/2022	Capital Expenses		24,576		57,905
4120139	RC236	Second Avenue (SLK 0.74 - 1.17)	25/10/2022	Capital Expenses		12,414		70,319
4120142	RC036	Stirling School Road (SLK 0.00 to 8.72)	25/10/2022	Capital Expenses		46,846		117,165
4120149	RRG045A1	Boyup Road Reseal (SLK 9.18 to 13.90)	25/10/2022	Capital Expenses			(115,000)	2,165
4120149	RRG008A	Spencer Road Re-seal (SLK 16.66 to 19.08)	25/10/2022	Capital Expenses			(95,000)	(92,835)
3120110	GIRRG045A1	Boyup Road Reseal (SLK 9.18 to 13.90)	25/10/2022	Capital Revenue		76,667		(16,168)
3120110	GIRRG008A	Spencer Road Re-seal (SLK 16.66 to 19.08)	25/10/2022	Capital Revenue		63,333		47,165
4120146	R2R140B	Pavlovich Rd Slk 0 - 4.75 - Gravel (R2R)	25/10/2022	Capital Expenses			(15,206)	31,959
3120110	GIR2R140B	R2R - Pavlovich Rd Slk 0 - 4.75 - Grant Income	25/10/2022	Capital Revenue		15,206		47,165
2080653	GEAGED01	Grant expenditure - Senior's Week (Council on the Aging)	25/10/2022	Operating Expenses			(850)	46,315
3080610	GIAGED01	Grant Income - Senior's Week (Council on The Aging)	25/10/2022	Operating Revenue		850		47,165
2040223		OTH GOV - LGIS Risk Expenditure	25/10/2022	Operating Expenses		22,500		69,665
2140200		ADMIN - Employee Costs	25/10/2022	Operating Expenses			(14,900)	54,765
4110112	BC600B	Plantagenet District Hall - Building (Capital) - Switchboard	25/10/2022	Capital Expenses			(6,202)	48,563
4120170	OFFC019	Footpath Renewal - Mount Barker Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		2,623		51,186
4120170	OFFC028	Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		2,432		53,618
4120170	OFFC031	Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses			(3,258)	50,360
4120170	OFFC044	Footpath Renewal - Narpund / Osborne Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses			(7,531)	42,829
4120170	OFFC052	Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		5,698		48,527
4120170	FC087A	Parsons Street (Deane St - Fellowes St) - Pathway renewal (south) and Verge tr	25/10/2022	Capital Expenses			(18,586)	29,941
4120170	FC040A	Deane Street (Ormond St - Oatlands Rd) - Path renewal / verge treatment	25/10/2022	Capital Expenses		18,100		48,041
4120170	FC071A	Menston Street (Montem St - House #27) - Reseal pathway	25/10/2022	Capital Expenses			(5,310)	42,731
2110890	GERC614A	Mount Barker Recreation Centre - Change Facility (LRCIP3)	25/10/2022	Operating Expenses			(20,000)	22,731
2110290	GE607B	Demolish swimming pool buildings - Stage 1B (LRCIP3)	25/10/2022	Operating Expenses		100,000		122,731
4120161	OF328A	Mead Street reconstruction (LRCIP3)	25/10/2022	Capital Expenses		160,000		282,731
4110290	GE607C	Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	25/10/2022	Capital Expenses			(50,000)	232,731
4120170	OFFC328	Swimming pool footpath and paving (LRCIP3)	25/10/2022	Capital Expenses			(70,000)	162,731
4120163	OF027B	Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	25/10/2022	Capital Expenses		50		162,781
4130290	OFTOU03	Lighting of Public Open Spaces & Buildings (LRCIP3)	25/10/2022	Capital Expenses		5,000		167,781
4120163	OF054B	Knights Road SLK 2.5 - 8.99 (LRCIP3)	25/10/2022	Capital Expenses			(150,000)	17,781
4120142	RC054B	Knights Road SLK 2.5 - 8.99	25/10/2022	Capital Expenses		150,000		167,781
4110290	OC607B	Demolish swimming pool buildings - Stage 1B (Municipal)	25/10/2022	Capital Expenses			(140,000)	27,781
3110810	GIRC614A	LRCIP Grant Income - Mount Barker Recreation Centre - Change Facility	25/10/2022	Operating Revenue		5,000		32,781
3110210	GI607B	LRCIP Grant Income - Demolish swimming pool buildings - Stage 1B	25/10/2022	Operating Revenue			(100,000)	(67,219)
3120113	GIOF328A	LRCIP Grant Income - Mead Street reconstruction	25/10/2022	Capital Revenue			(160,000)	(227,219)
3110210	GI607C	LRCIP Grant Income - Swimming pool retaining wall and earthworks - Stage 1B	25/10/2022	Capital Revenue		50,000		(177,219)
3120113	GIOF328B	LRCIP Grant Income - Swimming pool footpath and paving	25/10/2022	Capital Revenue		70,000		(107,219)
3120113	GIOF027B	LRCIP Grant Income - Woodlands Road SLK 5.72 - 9.38	25/10/2022	Capital Revenue			(50)	(107,269)
3130210	GIOFTOU03	LRCIP Grant Income - Lighting of Public Open Spaces & Buildings	25/10/2022	Capital Revenue			(5,000)	(112,269)
3120113	GIOF054B	LRCIP Grant Income - Knights Road SLK 2.5 - 8.99	25/10/2022	Capital Revenue		140,000		27,731
2120391		PLANT - Loss on Disposal of Assets	25/10/2022	Operating Expenses	(6,380)			27,731



SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 16  
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
3120390		PLANT - Profit on Disposal of Assets	25/10/2022	Operating Revenue	5,816			27,731
4110390	OC609A	Sounness Park - Seal carpark and construct pathway adj Hockey Pitch	25/10/2022	Capital Expenses			(26,000)	1,731
					(564)	1,067,924	(1,066,193)	1,731

KEY INFORMATION