

Council

MONTHLY FINANCIALS

JULY 2026

Meeting Date: 22 September 2026

Number of Pages: 25



Shire of **Plantagenet**

Mount Barker • Kendenup • Narrikup
Porongurup • Rocky Gully

MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 2026

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SHIRE OF PLANTAGENET
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2026

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 July 2026
Prepared by: Anthony Middleton
Reviewed by: Anthony Middleton - Executive Manager -
Corporate & Community

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 & 35. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

ROUNDING OFF FIGURES

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

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 JULY 2026

BY NATURE

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	%		
Opening Funding Surplus (Deficit)		2,299,263	2,299,263	2,296,683	(0%)		
Revenue from operating activities							
Rates		9,228,137	9,228,137	9,211,191	(0%)	▼	
Operating Grants, Subsidies and Contributions		3,240,979	270,084	173,389	(36%)	▼	S
Fees and Charges		3,589,405	1,435,762	1,631,436	14%	▲	
Interest Earnings		450,632	37,550	1,944	(95%)	▼	S
Other Revenue		607,970	50,653	24,297	(52%)	▼	S
Profit on Disposal of Assets	4	131,893	10,990	9,384	(15%)	▼	
Gain FV Valuation of Assets		0	0	0			
		17,249,015	11,033,176	11,051,641			
Expenditure from operating activities							
Employee Costs		(10,079,272)	(627,069)	(1,344,235)	(114%)	▼	S
Materials and Contracts		(3,485,950)	(503,070)	(244,309)	51%	▲	
Utility Charges		(399,800)	(33,301)	(26,387)	21%	▲	
Depreciation on Non-Current Assets		(11,764,988)	0	0			
Interest Expenses		(52,518)	(4,374)	2,407	155%	▲	
Insurance Expenses		(363,963)	(181,982)	(182,468)	(0%)	▼	
Other Expenditure		(810,290)	(67,501)	(18,213)	73%	▲	
Loss on Disposal of Assets	4	(51,036)	(4,251)	0	100%	▲	
Loss FV Valuation of Assets		0	0	0			
		(27,007,817)	(1,421,548)	(1,813,205)			
Operating activities excluded from budget							
Add back Depreciation		11,764,988	0	0			
Adjust (Profit)/Loss on Asset Disposal	4	(80,857)	(6,739)	(9,384)	39%		
Amount attributable to operating activities		1,925,329	9,604,889	9,229,052			
Investing activities							
Non-Operating Grants, Subsidies and Contributions		4,803,083	0	0			
Proceeds from Disposal of Assets	4	396,646	0	33,529		▲	
Land and Buildings	3	(8,571,529)	(714,288)	(21,113)	97%	▲	
Plant and Equipment	3	(1,734,675)	(144,555)	(85,672)	41%	▲	
Furniture and Equipment	3	(237,617)	(19,801)	(31,100)	(57%)	▼	
Infrastructure Assets - Roads	3	(3,813,392)	(317,778)	(2,991)	99%	▲	
Infrastructure Assets - Drainage	3	(231,280)	(19,272)	(648)	97%	▲	
Infrastructure Assets - Footpaths	3	(141,126)	(11,760)	0	100%	▲	
Infrastructure Assets - Parks and Ovals	3	(2,983,158)	(248,595)	(5,124)	98%	▲	
Infrastructure Assets - Other	3	(1,342,395)	(111,862)	(3,439)	97%	▲	
Amount attributable to investing activities		(13,855,442)	(1,587,911)	(116,558)			
Financing Activities							
Proceeds from New Debentures		6,504,365	0	0			
Repayment of Debentures	6	(146,151)	(12,180)	0	100%	▲	
Repayment of Lease Financing	6	(56,096)	0	(1,094)		▼	
Advances to Community Groups		0	0	0			
Proceeds from Advances		54,224	0	0			
Transfer from Reserves	5	4,956,739	413,061	0	(100%)	▼	S
Transfer to Reserves	5	(1,682,231)	(140,223)	0	100%	▲	
Amount attributable to financing activities		9,630,850	260,658	(1,094)			
Closing Funding Surplus (Deficit)		0	10,576,899	11,408,083			

▲ ▼ 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 2026/27 year is \$10,000 and 10%.

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

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

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

BY PROGRAM

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	2,299,263	2,299,263	2,296,683	(0%)	▼	
Revenue from operating activities							
Governance		850	69	0	(100%)	▼	
General Purpose Funding - Rates		9,228,137	9,228,137	9,211,191	(0%)	▼	
General Purpose Funding - Other		987,540	83,703	4,967	(94%)	▼	S
Law, Order and Public Safety		578,696	48,222	75,551	57%	▲	
Health		76,830	6,400	5,350	(16%)	▼	
Education and Welfare		25,530	2,127	10	(100%)	▼	
Housing		15,500	1,292	1,500	16%	▲	
Community Amenities		1,968,325	1,574,660	1,595,029	1%	▲	
Recreation and Culture		706,773	58,896	63,953	9%	▲	
Transport		2,281,213	190,097	17,610	(91%)	▼	S
Economic Services		1,200,390	99,926	56,694	(43%)	▼	S
Other Property and Services		179,232	14,933	19,786	32%	▲	
		17,249,016	11,308,462	11,051,641			
Expenditure from operating activities							
Governance		(1,380,611)	(115,038)	(21,721)	81%	▲	
General Purpose Funding		(409,131)	(34,087)	(14,414)	58%	▲	
Law, Order and Public Safety		(1,399,689)	(139,964)	(140,085)	(0%)	▼	
Health		(275,702)	(22,966)	(18,182)	21%	▲	
Education and Welfare		(227,911)	(18,987)	(1,411)	93%	▲	
Housing		(15,499)	(1,283)	(1,264)	2%	▲	
Community Amenities		(2,503,237)	(208,530)	(187,925)	10%	▲	
Recreation and Culture		(4,514,316)	(376,055)	(244,961)	35%	▲	
Transport		(13,838,286)	(576,584)	(427,821)	26%	▲	
Economic Services		(2,339,324)	(194,702)	(116,387)	40%	▲	
Other Property and Services		(104,111)	(8,638)	(639,034)		▼	
		(27,007,817)	(1,696,834)	(1,813,205)			
Operating activities excluded from budget							
Add back Depreciation		11,764,988	0	0			
Adjust (Profit)/Loss on Asset Disposal	4	(80,857)	(6,739)	(9,384)			
Amount attributable to operating activities		1,925,330	9,604,889	9,229,052			
Investing Activities							
Non-operating Grants, Subsidies and Contributions		4,803,083	0	0			
Proceeds from Disposal of Assets	4	396,646	0	33,529		▲	
Land and Buildings	3	(8,571,529)	(714,288)	(21,113)	97%	▲	
Plant and Equipment	3	(1,734,675)	(144,555)	(85,672)	41%	▲	
Furniture and Equipment	3	(237,617)	(19,801)	(31,100)	(57%)	▼	
Infrastructure Assets - Roads	3	(3,813,392)	(317,778)	(2,991)	99%	▲	
Infrastructure Assets - Drainage	3	(231,280)	(19,272)	(648)	97%	▲	
Infrastructure Assets - Footpaths	3	(141,126)	(11,760)	0	100%	▲	
Infrastructure Assets - Parks and Ovals	3	(2,983,158)	(248,595)	(5,124)	98%	▲	
Infrastructure Assets - Other	3	(1,342,395)	(111,862)	(3,439)	97%	▲	
Amount attributable to investing activities		(13,855,442)	(1,587,911)	(116,558)			
Financing Activities							
Proceeds from New Debentures	6	6,504,365	0	0			
Repayment of Debentures	6	(146,151)	(12,180)	0	100%	▲	
Repayment of Lease Financing	6	(56,096)	0	(1,094)		▼	
Advances to Community Groups		0	0	0			
Proceeds from Advances		54,224	0	0			
Transfer from Reserves	5	4,956,739	413,061	0	(100%)	▼	S
Transfer to Reserves	5	(1,682,231)	(140,223)	0	100%	▲	
Amount attributable to financing activities		9,630,850	260,658	(1,094)			
Closing Funding Surplus(Deficit)	1		10,576,899	11,408,083			

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 2026/27 year is \$10,000 and 10%.

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

SHIRE OF PLANTAGENET

REPRESENTATION OF CLOSING FUNDING SURPLUS/(DEFICIT)

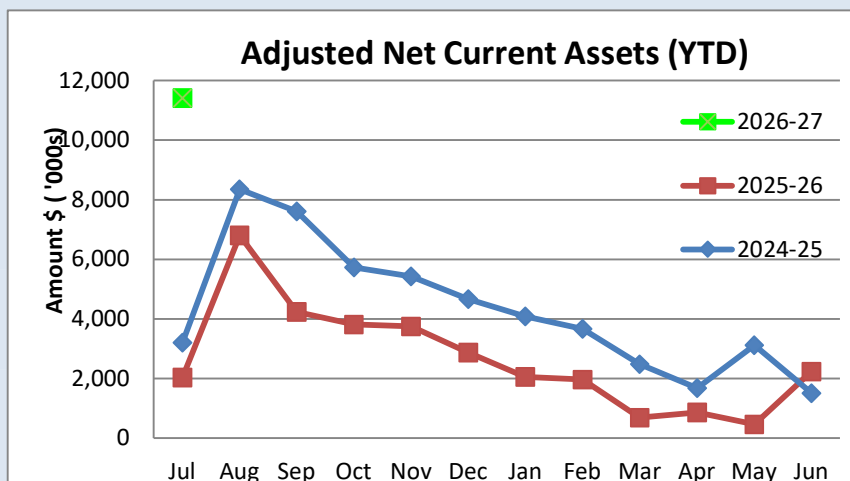
FOR THE PERIOD ENDED 31 JULY 2026

ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2026	This Time Last Year 31/07/2025	Year to Date Actual 31/07/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted		1,366,097	481,747	246,341
Cash Restricted - Reserves	5	8,107,769	6,562,307	8,107,769
Cash Restricted - Bonds & Deposits/Trust		227,094	156,260	199,778
Receivables - Rates	2	506,676	500,939	11,397,108
Receivables - Other	2	973,295	268,919	947,546
Other Assets Other Than Inventories (SSL)		228,863	227,701	283,086
Inventories (Fuel & Stock)		300,273	127,720	620,969
		11,710,067	8,325,592	21,802,598
Less: Current Liabilities				
Payables		(864,840)	(307,675)	(1,520,950)
Contract Liabilities		(65,283)	(92,317)	(65,283)
Bonds & Deposits		(147,075)	(124,088)	(266,427)
Trust Liabilities (Contras Trust Component Above)		(174,193)	(132,636)	(348,387)
Loan and Lease Liability	6	(145,521)	(182,189)	(289,948)
Provisions		(1,117,604)	(1,127,912)	(1,106,468)
		(2,514,517)	(1,966,818)	(3,597,463)
Less: Cash Reserves	5	(8,107,769)	(5,575,550)	(8,107,769)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,117,604	1,127,912	1,106,468
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan and Lease Liability		145,521	182,189	312,695
Less : Loan Receivable - clubs/institutions		(54,224)	(53,062)	(108,447)
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		2,296,683	2,040,263	11,408,082

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)
\$11.41 M**

**Last Year YTD
Surplus(Deficit)
\$2.04 M**

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.

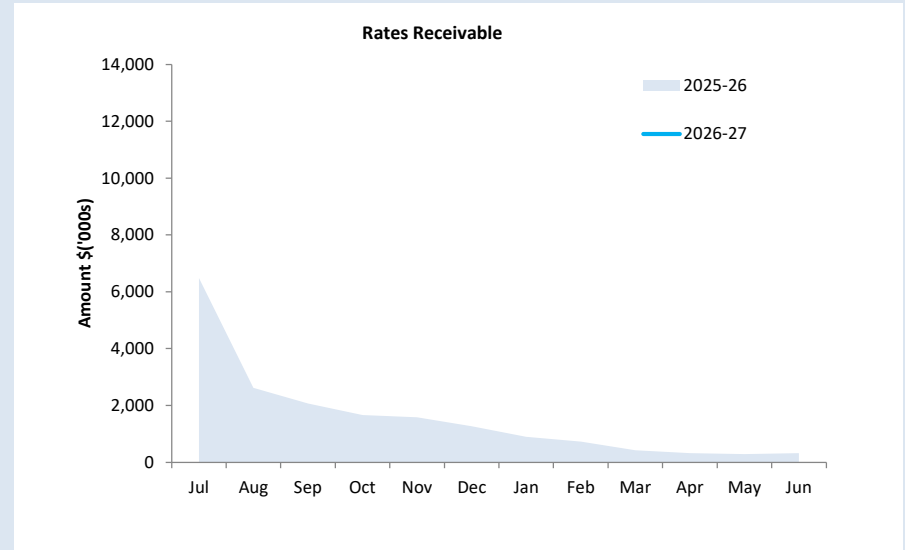
The material variance adopted by Council for the 2026/27 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	(78,736)	(94%)	▼	S	Timing	FAGS Grants not paid in July. Interest earned on maturity of investments, not equal amount per month.
Transport	(172,487)	(91%)	▼	S	Timing	Budget only adopted 3 days prior to end of month
Economic Services	(43,232)	(43%)	▼	S	Timing	Budget only adopted 3 days prior to end of month
Expenditure from operating activities						
Investing Activities						
Financing Activities						
Transfer from Reserves	(413,061)	(100%)	▼	S	Timing	Transfers for Reserve accounts are aligned to project completion and investment maturity.

Receivables - Rates & Rubbish	30 June 2026	31 Jul 26
	\$	\$
Opening Arrears Previous Years	706,539	681,448
Levied this year	9,586,479	10,713,166
Less Collections to date	(9,611,571)	(41,286)
Equals Current Outstanding	681,448	11,353,328
Net Rates Collectable	681,448	11,353,328
% Collected	93.38%	0.36%

KEY INFORMATION

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

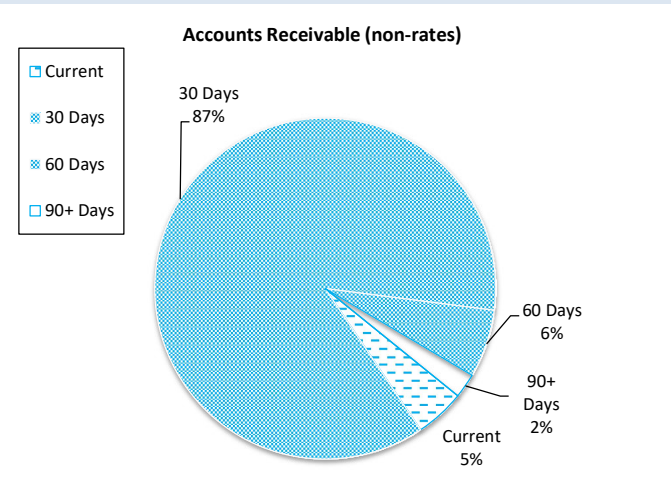


Collected	Rates Due
0%	\$11,353,328

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	40,632	744,137	55,546	20,201	860,516
Percentage	5%	86%	6%	2%	
Balance per Trial Balance					
Sundry Debtors					860,516
Receivables - Other					87,030
Total Receivables General Outstanding					947,546
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$947,546
Over 30 Days
95%
Over 90 Days
2%

INVESTING ACTIVITIES

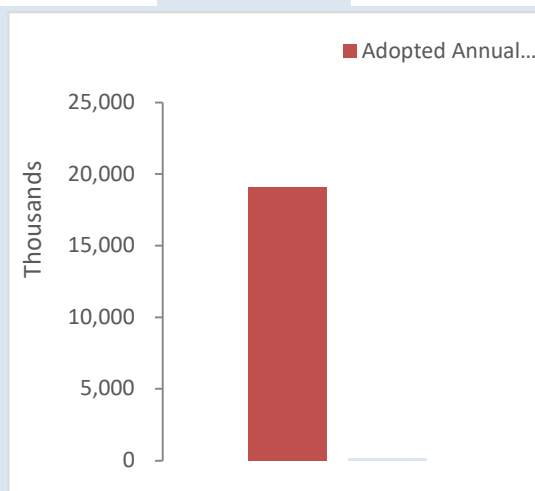
NOTE 3

CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land Held for Resale	0	0	0	0
Land and Buildings	8,571,529	714,288	21,113	(693,176)
Plant and Equipment	1,734,675	144,555	85,672	(58,883)
Furniture and Equipment	237,617	19,801	31,100	11,299
Infrastructure Assets - Roads	3,813,392	317,778	2,991	(314,787)
Infrastructure Assets - Drainage	231,280	19,272	648	(18,624)
Infrastructure Assets - Footpaths	141,126	11,760	0	(11,760)
Infrastructure Assets - Parks and Ovals	2,983,158	248,595	5,124	(243,471)
Infrastructure Assets - Other	1,342,395	111,862	3,439	(108,423)
Intangible Assets - PPE	0	0	0	0
Capital Expenditure Totals	19,055,171	1,587,911	150,087	(1,437,824)
Capital acquisitions funded by:				
	\$	\$	\$	\$
Capital Grants and Contributions	4,803,083	0	0	0
Borrowings	6,504,365	0	0	0
Other (Disposals & C/Fwd)	396,646	0	33,529	33,529
Council contribution - Cash Backed Reserves				
Various Reserves	4,956,739	413,061	0	(413,061)
Council contribution - operations	2,394,338	1,174,850	116,558	(1,058,292)
Capital Funding Total	19,055,171	1,587,911	150,087	(1,437,824)

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.



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$19.06 M	\$.15 M	1%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.8 M	\$. M	0%

INVESTING ACTIVITIES

NOTE 3

CAPITAL ACQUISITIONS

A vertical scale with five levels: 0%, 40%, 60%, 80%, 100%, and Over 100%. Each level is represented by a blue bar of increasing height. A large blue bracket on the right side of the scale spans from the 40% level to the Over 100% level.

Level of completion indicator, please see table at the top of this note for further detail.							Adopted		Total YTD	% of Annual Budget
Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Annual Budget Original	YTD Budget			
							\$	\$	\$	\$
Level of Completion Indicators							Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.			
0%										
40%										
60%										
80%										
100%										
Over 100%										
Land										
Housing										
STF HOUSE - Land (Subdivision - Martin Street)										
EMCCS4090109508New(20,000)(1,666)00%										
Total - Housing										
(20,000)(1,666)00%										
Community Amenities										
O'Neill Road Waste Facility Expansion Work										
EMIA4100108508UpgradeLC500(2,382,377)(198,531)00%										
Total - Community Amenities										
(2,382,377)(198,531)00%										
Total - Land										
(2,402,377)(200,197)00%										
Buildings										
Other Law, Order & Public Safety										
ESL SES - Buildings Specialised (Capital)										
CESM4050612512Upgrade(3,358,434)(279,869)00%										
New Rocky Gully BFB Shed										
CESM4050514514NewBC208A(767,985)(63,998)00%										
New Woogenellup BFB Shed										
CESM4050514514NewBC210A(766,286)(63,857)00%										
Total - Other Law, Order & Public Safety										
(4,892,705)(407,724)00%										
Education & Welfare										
Men's Shed Buildings - Building (Capital)										
EMCCS4080714514NewBC401(120,000)(10,000)00%										
Total - Education & Welfare										
(120,000)(10,000)00%										
Community Amenities										
Kendenup Hall - Toilets - Building (Capital)										
EMDRS4100712512RenewalBC51000(200)#DIV/0!										
Kendenup Transfer Station Buildings - Building (Capital)										
EMIA4100114514NewBC50200(470)#DIV/0!										
Total - Community Amenities										
00(670)										

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

Level of completion indicator, please see table at the top of this note for further detail.							Adopted			
							Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
Assets										
							\$	\$	\$	\$
Recreation And Culture										
	Narrikup Hall (& Garage) - Building (Capital)	EMIA	4110114	514	Upgrade	BC604	(279,079)	(23,256)	(787)	0%
	Kendenup Hall - Building (Capital)	BMO	4110114	514	Upgrade	BC603	0	0	(4,803)	
	Plantagenet District Hall - Building (Capital)	EMCCS	4110112	512	Renewal	BC600D	(47,554)	(3,962)	(420)	1%
	Porongurup Hall and Toilet Upgrade	EMCCS	4110112	512	Renewal	BC605	(627,101)	(52,258)	(1,890)	0%
	Woogenellup Hall - Building (Capital)	BMO	4110214	514	Renewal	BC606	0	0	(1,742)	
	One Lowood - Library - Building (Capital)	EMCCS	4110514	514	Renewal	BC618	0	0	(1,622)	
	Sounness Park Buildings - Building (Capital)	BMO	4110314	514	Upgrade	BC609	(30,000)	(2,500)	0	0%
	One Lowood - Main Building - Building (Capital)	EMCCS	4110714	514	Upgrade	BC621	(100,000)	(8,333)	(4,124)	4%
	Mitchell House - Arts Centre - Building (Capital)	BMO	4110714	514	Renewal	BC622	(38,614)	(3,217)	0	0%
Total - Recreation And Culture							(1,122,347)	(93,526)	(15,388)	1%
Economic Services										
	Saleyards - Purpose Built Pump Shed	SM	4130414	514	New	BC802C	(12,500)	(1,041)	0	0%
Total - Economic Services							(12,500)	(1,041)	0	0%
Other Property & Services										
	Administration Building (Replace vinyl in Committee Room & Kitchen)	BMO	4140312	512	Renewal	BC100D	(21,600)	(1,800)	0	0%
	Replacement Building Store (Shire Depot)	BMO	4140214	514	Renewal	BC700A	0	0	(5,054)	
	Total - Other Property & Services						(21,600)	(1,800)	(5,054)	23%
	Total - Buildings						(6,169,152)	(514,091)	(21,113)	0%
Plant & Equipment										
Governance										
	ADMIN - Plant & Equipment (Capital)	EMIA	4140230	530	New		(80,000)	(6,666)	0	0%
Total - Governance							(80,000)	(6,666)	0	0%
Other Law, Order & Public Safety										
	ANIMAL - Plant & Equipment (Capital)	EMIA	4050230	530	New		(110,000)	(9,166)	0	0%
Total - Other Law, Order & Public Safety							(110,000)	(9,166)	0	0%
Community Amenities										
	PLAN - Plant & Equipment (Capital)	EMIA	4100630	530	New		(43,150)	(3,596)	0	0%
Total - Community Amenities							(43,150)	(3,596)	0	0%

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

							Adopted			
							Annual	YTD Budget	Total YTD	% of Annual
Assets							Budget Original			Budget
							\$	\$	\$	\$
Transport										
	PLANT - Plant & Equipment (Capital)	EMIA	4120330	530	New		(998,052)	(83,171)	(42,000)	4%
Total - Transport							(998,052)	(83,171)	(42,000)	4%
Other Property & Services										
	PWO - Plant & Equipment (Capital)	EMIA	4140330	530	New		(503,473)	(41,956)	(43,672)	9%
Total - Other Property & Services							(503,473)	(41,956)	(43,672)	9%
	Total - Plant & Equipment						(1,734,675)	(144,555)	(85,672)	5%
Furniture & Equipment										
Governance										
	Administration Office Refit	CEO	4140220	520	New	PE100A	(150,000)	(12,500)	0	0%
	Administration Office Refit	CEO	4140220	520	New				(31,100)	15%
	Administration Centre CCTV Installation	EMCCS	4100120	520	New	PE100B	(57,000)	(4,750)	0	0%
Total - Governance							(207,000)	(17,250)	(31,100)	8%
Recreation & Culture										
	LIBRARY - Furniture & Equipment (Capital)	EMCCS	4110520	520	New		(15,617)	(1,301)	0	0%
Total - Recreation & Culture							(15,617)	(1,301)	0	0%
Other Property & Services										
	Shire Depot ICT - Video Conferencing Installation	EMCCS	4140320	520	New		(15,000)	(1,250)	0	0%
Total - Other Property & Services							(15,000)	(1,250)	0	0%
	Total - Furniture & Equipment						(237,617)	(19,801)	(31,100)	7%
Infrastructure - Roads										
Transport										
	Carbarup Road (OBUA Sealed) (BS)	EMIA	4120138	540	Upgrade	BS032	(206,957)	(17,246)	(1,100)	1%
	Ormond Road (BUA Sealed) (BS)	MO	4120138	540	Upgrade	BS028A	(60,623)	(5,051)	(556)	1%
	Lowood Road north - Median Islands	MO	4120138	540	Renewal	RC001A	(11,142)	(929)	0	0%
	Rocky Gully Heavy Vehicle Rest Area	EMIA	4120138	540	New	OF515	(174,113)	(14,509)	0	0%
	Lake Matilda Road (OBUA Gravel) - Capital	EMIA	4120138	540	Renewal	RC047B	(470,688)	(39,224)	0	0%
	Nindiup Road (OBUA Gravel) - Capital	EMIA	4120138	540	Renewal	RC259	(55,752)	(4,646)	0	0%
	Woogenellup Road (OBUA Sealed) (RRG)	EMIA	4120138	540	Renewal	RRG003	(441,331)	(36,777)	0	0%
	Ferry Road (OBUA Gravel) - Capital	EMIA	4120138	540	Renewal	RC297	(69,552)	(5,796)	0	0%

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

Level of completion indicator, please see table at the top of this note for further detail.							Adopted		Total YTD	% of Annual Budget
Assets		Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Annual Budget Original	YTD Budget		
							\$	\$	\$	\$
	Beverley Road (OBUA Sealed) (R2R)	EMIA	4120138	540	Upgrade	R2R006	(207,200)	(17,266)	0	0%
	Hambley Street (BUA Sealed) (R2R)	EMIA	4120138	540	Upgrade	R2R335	(138,260)	(11,522)		0%
	Woodlands Road SLK 5.72 to 9.38 Upgrade drainage (LRCIP3)	EMIA	4120138	540	Upgrade	OF027B	(629,920)	(52,493)		0%
	Lowood Road (BUA Sealed) - Capital	EMIA	4120138	540	Upgrade	RC001	(20,055)	(1,671)		0%
	Lowood Road (BUA Sealed) (R2R)	EMIA	4120138	540	Upgrade	R2R001	0	0		(1,336)
	Third Avenue (BUA Gravel) (R2R)	EMIA	4120139	540	Upgrade	R2R237	(112,660)	(9,388)		0%
	Takalarup Rd Floodway - SLK 11.97 (Safer Roads Funding)	EMIA	4120139	540	Upgrade	SLRIP033	(548,082)	(45,673)		0%
	Poorarecup Road (OBUA Sealed) (RRG)	EMIA	4120139	540	Upgrade	RRG142A	(236,306)	(19,692)		0%
	Takalarup Road (OBUA Gravel) - Capital	MO	4120142	540	Renewal	RC033B	(249,278)	(20,773)		0%
	Newman Road (OBUA Formed) - Capital	EMIA	4120143	540	Upgrade	RC267	(39,297)	(3,274)		0%
	Carbarup Road (OBUA)	MO	4120149	540	Upgrade	RRG032	(142,176)	(11,848)	0%	
Total - Transport							(3,813,392)	(317,778)	(2,991)	0%
	Total - Infrastructure - Roads						(3,813,392)	(317,778)	(2,991)	0%
Infrastructure - Drainage										
Transport										
	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	EMIA	4120166	550	Upgrade	DC061	(187,618)	(15,634)	(478)	0%
	Osborne Road (BUA Sealed) - Drainage Capital	MO	4120165	550	New	DC041	(43,662)	(3,638)	(170)	0%
Total - Transport							(231,280)	(19,272)	(648)	0%
	Total - Infrastructure - Drainage						(231,280)	(19,272)	(648)	0%
Infrastructure - Footpaths										
Transport										
	Narpund Road (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC044	(5,225)	(435)	0	0%
	Ingoldby Street (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC052	(4,625)	(385)	0	0%
	Hambley Street (BUA Sealed) - Footpath Capital	MO	4120170	560	New	FC335	(50,000)	(4,167)	0	0%
	Albany Hwy - Footpath CAPITAL (Wayfinding Path - C/Park to Town)	MO	4120170	560	New	FC640	(30,558)	(2,547)	0	0%
	Government Dam Walking Trail	MO	4120170	560	New	FC647	(50,717)	(4,226)	0	0%
Total - Transport							(141,126)	(11,760)	0	0%
	Total - Infrastructure - Footpaths						(141,126)	(11,760)	0	0%

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	YTD Budget	Total YTD	% of Annual Budget
						Annual Budget Original			
						\$	\$	\$	\$
Infrastructure - Other									
Other Law, Order & Public Services									
 Narrikup BFB - 200,000Lt Water Tank Installation (CWSP DWER Grant)	MO	4050190	590	Upgrade	OC205	(6,261)	(521)	0	0%
Total - Other Law, Order & Public Services						(6,261)	(521)	0	0%
Community Amenities									
 Kendenup Refuse Site Infrastructure	EMIA	4100190	590	Upgrade	OC502	(10,000)	(833)	0	0%
 O'Neill Road Refuse Site Infrastructure	EMIA	4100790	590	New	OC500	(531,708)	(44,309)	0	0%
 O'Neill Waste Facility - Tipping Bay	EMIA	4100790	590	New	OC500B	(499,862)	(41,655)	0	0%
 Rocky Gully Cemetery Infrastructure	MO	4100790	590	Upgrade	OC508	(9,200)	(766)	0	0%
 Kendenup Cemetery Infrastructure - Signage	MO	4100790	590	Upgrade	OC507	(22,548)	(1,879)	(1,345)	6%
 Mount Barker Cemetery (West) Infrastructure - Plinth Installation	MO	4100790	590	New	OC506B	(8,944)	(745)	0	0%
 Bus Shelter - Albany Highway - Kendenup Turnoff	EMIA	4100790	590	New	OC640F	0	0	(423)	
 Kendenup Place Plan Implementation	MCRS	4100790	590	New	OC507A	(10,000)	(833)	0	0%
 Narrikup Place Plan Implementation	MCRS	4100790	590	New	OC654	(6,745)	(562)	0	0%
 Rocky Gully Place Plan Implementation	MCRS	4100790	590	New	OC515	(18,576)	(1,548)	0	0%
Total - Community Amenities						(1,117,584)	(93,130)	(1,768)	0%
Recreation & Culture									
 Wilson Park Infrastructure	EMIA	4110390	590	New	OC615	(57,373)	(4,781)	0	0%
 Memorial/RSL Park Infrastructure	MCRS	4110390	590	New	OC651	0	0	(1,671)	
Total - Recreation & Culture						(57,373)	(4,781)	(1,671)	3%
Transport									
 PWO - Infrastructure Other (Capital)	EMIA	4140390	590	New		(6,885)	(573)	0	0%
Total - Transport						(6,885)	(573)	0	0%
Economic Services									
 Saleyards - Soft Floor Mats	SM	4130490	590	Renewal	OC802J	(134,056)	(11,171)	0	0%
 Saleyards - Renew 10 metre light pole at receivals	SM	4130490	590	Renewal	OC802L	(20,236)	(1,686)	0	0%
Total - Economic Services						(154,292)	(12,857)	0	0%
Total - Infrastructure - Other						(1,342,395)	(111,862)	(3,439)	0%

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted		Total YTD	% of Annual Budget
						Annual Budget Original	YTD Budget		
						\$	\$	\$	\$
Infrastructure - Parks & Ovals									
Community Amenities									
 Mount Barker Cemetery (West) Infrastructure Parks & Ovals	MO	4100770	570	Renewal	PC506	(8,134)	(677)	(922)	11%
Total - Community Amenities						(8,134)	(677)	(922)	11%
Recreation And Culture									
 Wilson Park - Youth Precinct Redevelopment	EMCCS	4110370	570	New	PC615A	(2,842,519)	(236,876)	0	0%
 Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	EMIA	4110370	570	Renewal	PC608A	0	0	(1,894)	
 Sounness Park - Water Tank Installation	EMIA	4110370	570	New	PC609G	(42,505)	(3,542)	0	0%
 Sounness Park - Football	MO	4110370	570	Renewal	PC609B	0	0	(43)	
 Sounness Park - Entrance Revitalisation	EMIA	4110370	570	Renewal	OC609B	0	0	(2,265)	
 Sounness Park - General	EMIA	4110370	570	Renewal	PC609A	(90,000)	(7,500)	0	0%
Total - Recreation And Culture						(2,975,024)	(247,918)	(4,202)	0%
 Total - Infrastructure - Parks & Ovals						(2,983,158)	(248,595)	(5,124)	0%
 Grand Total						(19,055,171)	(1,587,911)	(150,087)	1%

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

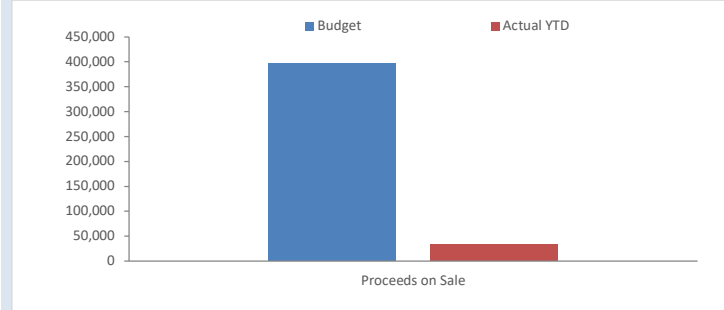
 Level of completion indicator, please see table at the top of this note for further detail.

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted		Total YTD	% of Annual Budget
						Annual Budget Original	YTD Budget		
						\$	\$	\$	\$
Summary by Balance Sheet Category									
Land - Freehold			508			(2,402,377)	(200,197)	0	
Buildings - Specialised			512			(4,054,688)	(337,889)	(2,511)	0%
Buildings - Non Specialised			514			(2,114,463)	(176,202)	(18,602)	1%
Furniture & Equipment			520			(237,617)	(19,801)	(31,100)	7%
Plant & Equipment			530			(1,734,675)	(144,555)	(85,672)	5%
Infrastructure - Roads			540			(3,813,392)	(317,778)	(2,991)	0%
Infrastructure - Drainage			550			(231,280)	(19,272)	(648)	0%
Infrastructure - Footpaths and Cycleways			560			(141,126)	(11,760)	0	0%
Infrastructure - Parks & Ovals			570			(2,983,158)	(248,595)	(5,124)	0%
Infrastructure - Other			590			(1,342,395)	(111,862)	(3,439)	0%
						(19,055,171)	(1,587,911)	(150,087)	1%
Summary by Asset Investment Type									
At No Cost				No Cost		0	0	0	
Asset Renewal				Renewal		(2,294,889)	(191,236)	(16,053)	1%
New Asset				New		(8,033,230)	(669,429)	(119,506)	1%
Upgrading Asset				Upgrade		(8,727,052)	(727,246)	(14,528)	0%
						(19,055,171)	(1,587,911)	(150,087)	1%
Summary by Responsible Manager									
Chief Executive Officer	CEO					(150,000)	(12,500)	(31,100)	9%
Executive Manager - Corporate & Community Services	EMCCS					(3,844,790)	(320,396)	(8,055)	0%
- Manager Community & Recreation Services	MCRS					(35,322)	(2,943)	(1,671)	5%
Executive Manager - Infrastructure & Assets	EMIA					(9,172,254)	(764,346)	(94,424)	1%
- Manager of Operations	MO					(703,094)	(58,587)	(3,036)	0%
- Building Maintenance Officer	BMO					(90,214)	(7,517)	(11,600)	13%
Executive Manager - Development & Regulatory Services	EMDRS					0	0	(200)	
- Saleyards Manager	SM					(166,792)	(13,898)	0	0%
- Community Emergency Services Manager	CESM					(4,892,705)	(407,724)	0	0%
						(19,055,171)	(1,587,911)	(150,087)	1%

OPERATING ACTIVITIES
NOTE 4
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land Held for Resale								
	Land and Buildings								
	Plant and Equipment								
12290	Isuzu Dmax Dual Cab Ute (Ranger)	33,671	22,500		(11,171)				
	Balance Budget Broken Link Error		(11,354)						
11140	Cat 12M Grader	159,631	125,000		(34,631)				
10318	Evertrans Semi Trailer (end tipper)	8,887	50,000	41,113					
10314	Cat 287B Skid Steer	6,000	30,000	24,000			33,529		
10745	Isuzu CXZ GIGA 455 Water Truck	32,057	65,000	32,943					
10849	Evertrans Plant Trailer (Small Float)	2,385	10,000	7,615					
10713	Isuzu NPR300 Tipper (Small) - Saleyards	5,910	10,000	4,090					
12299	Kia Sorrento Sport (EMIA)	26,625	28,000	1,375					
12301	Isuzu Dual Cab Ute	27,734	22,500		(5,234)				
12167	Isuzu Dmax Dual Cab (Works Sign Ute)	19,515	22,500	2,985					
11198	Holden Colorado 4x4 (Works)	4,728	22,500	17,772					
		327,143	396,646	131,893	(51,036)	0	33,529	0	0

KEY INFORMATION



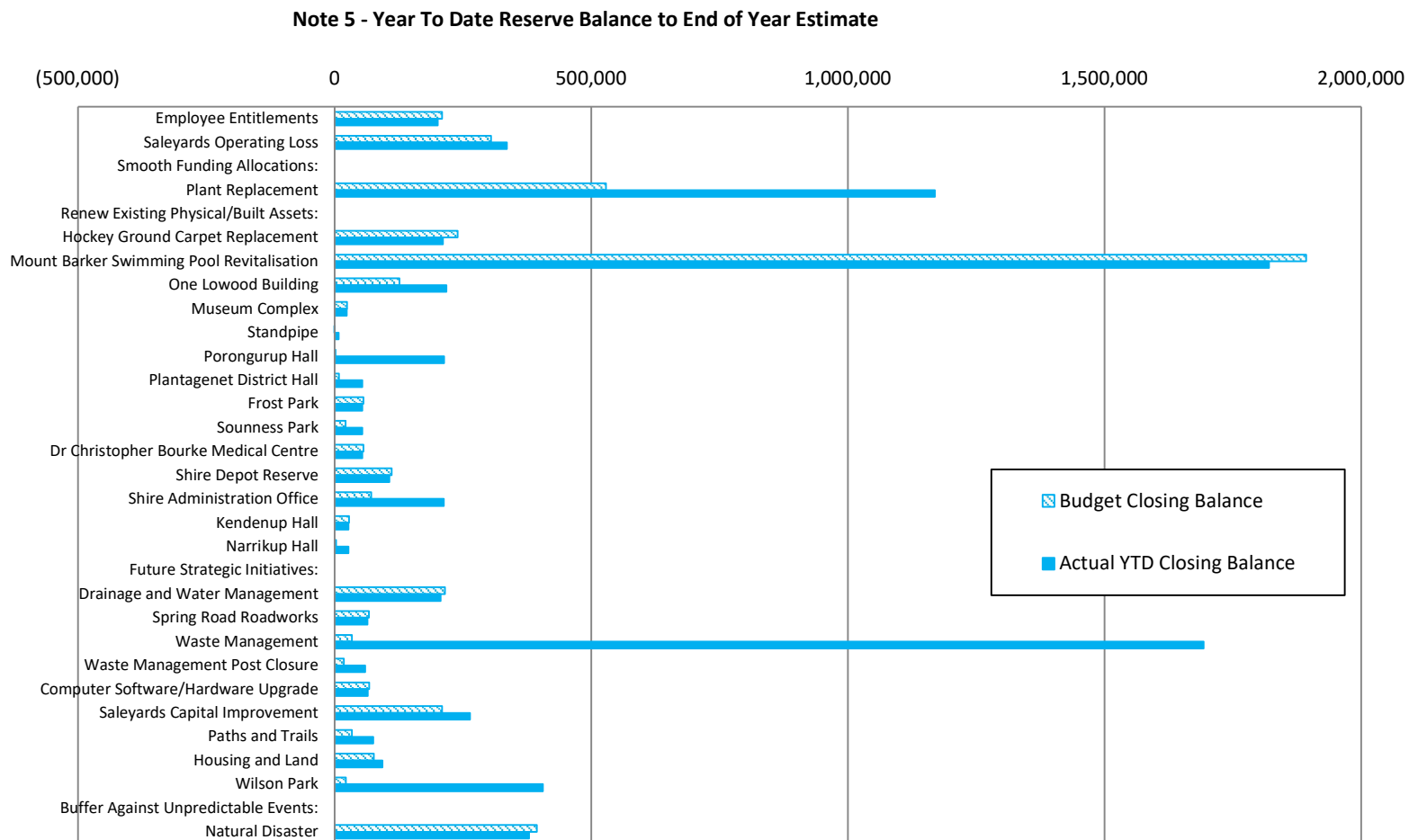
Proceeds on Sale		
Budget	YTD Actual	%
\$396,646	\$33,529	8%

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

OPERATING ACTIVITIES
NOTE 5
CASH BACKED RESERVES

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Statutory Obligation:									
Public Open Space - WAPC 99183	15,092	604	0	0	0	0	0	15,696	15,092
Offset Liabilities:									
Employee Entitlements	201,183	8,047	0	0	0	0	0	209,230	201,183
Saleyards Operating Loss	335,310	13,412	0	0	0	(44,163)	0	304,559	335,310
Smooth Funding Allocations:									
Plant Replacement	1,169,326	46,773	0	598,600	0	(1,285,988)	0	528,711	1,169,326
Renew Existing Physical/Built Assets:									
Hockey Ground Carpet Replacement	211,228	8,449	0	20,000	0	0	0	239,677	211,228
Mount Barker Swimming Pool Revitalisation	1,820,024	72,801	0	0	0	0	0	1,892,825	1,820,024
One Lowood Building	217,664	8,707	0	0	0	(100,000)	0	126,371	217,664
Museum Complex	23,349	934	0	0	0	0	0	24,283	23,349
Standpipe	7,468	299	0	0	0	(7,768)	0	(1)	7,468
Porongurup Hall	213,166	8,527	0	0	0	(220,000)	0	1,693	213,166
Plantagenet District Hall	53,953	2,158	0	0	0	(47,554)	0	8,557	53,953
Frost Park	53,953	2,158	0	0	0	0	0	56,111	53,953
Sounness Park	53,953	2,158	0	0	0	(35,000)	0	21,111	53,953
Dr Christopher Bourke Medical Centre	53,953	2,158	0	0	0	0	0	56,111	53,953
Shire Depot Reserve	106,847	4,274	0	0	0	0	0	111,121	106,847
Shire Administration Office	212,637	8,505	0	0	0	(150,000)	0	71,142	212,637
Kendenup Hall	26,712	1,068	0	0	0	0	0	27,780	26,712
Narrikup Hall	26,712	1,068	0	0	0	(25,000)	0	2,780	26,712
Future Strategic Initiatives:									
Drainage and Water Management	206,485	8,259	0	0	0	0	0	214,744	206,485
Spring Road Roadworks	64,255	2,570	0	0	0	0	0	66,825	64,255
Waste Management	1,693,141	67,726	0	31,878	0	(1,759,475)	0	33,270	1,693,141
Waste Management Post Closure	59,861	2,394	0	605,682	0	(650,000)	0	17,937	59,861
Computer Software/Hardware Upgrade	64,842	2,595	0	0	0	0	0	67,437	64,842
Saleyards Capital Improvement	263,602	10,544	0	101,760	0	(166,792)	0	209,114	263,602
Paths and Trails	75,416	3,017	0	0	0	(45,000)	0	33,433	75,416
Housing and Land	92,776	3,711	0	0	0	(20,000)	0	76,487	92,776
Wilson Park	405,789	16,232	0	0	0	(400,000)	0	22,021	405,789
Buffer Against Unpredictable Events:									
Natural Disaster	379,076	15,163	0	0	0	0	0	394,239	379,076
	8,107,769	324,311	0	1,357,920	0	(4,956,740)	0	4,833,260	8,107,769

Cash Backed Reserve (Continued)



Cash Backed Reserves - Definitions

Reserve name

Meet Statutory Obligations:

Public Open Space - WAPC 99183

Offset Liabilities:

Employee Entitlement Reserve

Saleyards Operating Loss Reserve

Smooth Funding Allocations:

Plant Replacement Reserve

Renew Existing Physical/Built Assets:

Hockey Ground Carpet Replacement

Mount Barker Swimming Pool Revitalisation Reserve

One Lowood Building Reserve

Museum Complex Reserve

Standpipe Reserve

Porongurup Hall Reserve

Plantagenet District Hall Reserve

Frost Park Reserve

Sounness Park Reserve

Dr Christopher Bourke Medical Centre Reserve

Shire Depot Reserve

Shire Administration Office Reserve

Kendenup Hall Reserve

Narrikup Hall Reserve

Future Strategic Initiatives:

Drainage And Water Management Reserve

Spring Road Roadworks Reserve

Waste Management Reserve

Purpose of the 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

To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and LSL

To retain a proportion of Saleyards operating surpluses to fund operating deficits

To fund the purchase of vehicles, plant and machinery

To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground

To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool

For the renewal, refurbishment and improvements to the Mount Barker Community Centre

To fund the refurbishment of buildings at the Mount Barker Historical Museum complex

To fund the repair, renewal and upgrade of water standpipes

For the asset renewal and upgrade of the Porongurup Hall

For the asset renewal and upgrade of the Plantagenet District Hall

For the asset renewal and upgrade of Frost Park buildings and infrastructure

For the asset renewal and upgrade of Souness Park buildings and infrastructure

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 Kendenup Hall

For the asset renewal and upgrade of the Narrikup Hall

To fund the purchase of land for drainage purposes and to carry out major drainage works and projects

To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition

To fund waste management infrastructure and major items of associated plant and equipment

Waste Management Post Closure Reserve	To fund expenditure associated with the implementation of the Closure and Post Closure Management Plan for the Mount Barker Waste Management Facility
Computer Software/Hardware Upgrade Reserve	To fund the upgrade of business system software and hardware with latest versions and additional functionality
Saleyards Capital Improvements Reserve	To fund capital works and purchases and loan principal repayments at the Mount Barker Regional Saleyards.
Paths And Trails Reserve	To fund the development of new pathways, cycleway infrastructure and trails
Housing and Land Reserve	For the asset renewal and upgrade of the Shire housing and land
Wilson Park Reserve	For the asset renewal and upgrade of Wilson Park
Buffer Against Unpredictable Events:	
Natural Disaster Reserve	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

FINANCING ACTIVITIES
NOTE 6

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2026	New Loans		Principal Repayments		Principal Outstanding		Interest & Guarantee Fee Repayments	
		Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$
Law Order and Public Safety									
DFES - Bush Fire Brigade Sheds	0	0	1,500,000	0	0	0	1,500,000	0	0
State Emergency Services New Facility	0	0	3,354,365	0	0	0	3,354,365	0	0
Health									
Loan 97 - Plantagenet Medical Centre	174,153	0	0	0	43,100	174,153	131,053	-76	1,994
Community Amenities									
Mount Barker Waste Management Facility Cell 1	0	0	650,000	0	0	0	650,000	0	0
Recreation and Culture									
Loan 94 - Sounness Park Development	0	0	0	0	0	0	0	0	0
Loan 99 - Swimming Pool Refurbishment	321,574	0	0	0	48,828	321,574	272,746	-1,460	11,398
Wilson Park (Stage 1)	0	0	1,000,000	0	0	0	1,000,000	0	0
	495,727	0	6,504,365	0	91,928	495,727	6,908,164	(1,536)	13,392
Self supporting loans									
Education & Welfare									
Loan 96 - Plantagenet Village Homes	179,707	0	0	0	43,819	179,707	135,888	-858	2,802
Recreation and Culture									
Loan 100 - Mount Barker Golf Club - Green A	32,624	0	0	0	10,405	32,624	22,219	-16	1,321
	212,331	0	0	0	54,224	212,331	158,107	(874)	4,123
Total	708,058	0	6,504,365	0	146,152	708,058	7,066,271	(2,410)	17,515

All debenture repayments were financed by general purpose revenue.

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		Budget Adoption	28-Jul-26		\$	\$	\$	\$
								0
								0
								0
								0
								0
								0
								0
								0
								0