

Council

FINANCIAL STATEMENTS – MARCH 2024

Financial Statements

Meeting Date: 23 April 2024

Number of Pages: 41



SHIRE OF PLANTAGENET

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 March 2024

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 2023/24 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
Significant Projects						
STF HOUSE - Land (Subdivision - Martin Street)	4090109	1%	147,546	73,773	2,000	(71,773)
ESL SES - Buildings Specialised (Capital)	4050612	0%	286,350	0	0	0
Mount Barker Hill Infrastructure - Ablutions	4110312	0%	220,000	0	0	0
Porongurup Hall and Toilet Upgrade	4110112	0%	120,000	0	0	0
District Hall - Lesser Hall - Retaining Wall Repairs (Nominal)	4110112	0%	50,000	50,000	0	(50,000)
Replacement Building Store (Shire Depot)	4140214	3%	90,000	45,000	3,000	(42,000)
REC - Plant & Equipment (Capital)	4110330	94%	120,296	120,296	113,033	(7,263)
PLANT - Plant & Equipment (Capital)	4120330	60%	145,000	144,999	86,403	(58,596)
Langton Road - Flush Kerbing	4120138	Unbudgeted	0	0	0	0
Chorkerup Road SLK 5.02 - 11.98 - Gravel & Culvert (Council)	4120142	43%	121,533	109,181	52,338	(56,843)
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	4120146	Unbudgeted	0	0	0	0
View Range Road SLK 3.75 to 8.15 (R2R)	4120146	Unbudgeted	0	0	0	0
Duthie Road SLK 0 to 2.20 (R2R)	4120146	Unbudgeted	0	0	0	0
Martagallup Road SLK 5.0 to 10.65 Reseal (RRG)	4120149	81%	379,738	300,000	305,694	5,694
Carbarup Road SLK 9.11 to 9.79 and 11.08 to 12.30 Reseal (RRG)	4120149	65%	352,688	271,570	229,063	(42,507)
Siding Rd SLK 0.21 to 0.55 (R2R)	4120150	Unbudgeted	0	0	0	0
Palmdale Road - SLK 8.42 - 11.5 - Resheet (RRG)	4120150	54%	123,713	95,248	66,441	(28,807)
Holmes Road (OBUA Gravel) (BS)	4120154	Unbudgeted	0	0	0	0
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	4120161	Unbudgeted	0	0	0	0
Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	4120162	Unbudgeted	0	0	0	0
Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP)	4120162	134%	300,000	240,000	401,465	161,465
Nindrup Road SLK 0 to 1.01 Renew drainage and shoulders and seal (LRCIP4)	4120162	132%	112,000	112,000	147,526	35,526
Ferry Road SLK 0 to 1.32 Renew drainage and shoulders and seal (LRCIP4)	4120162	98%	168,000	150,000	163,981	13,981
Drainage Construction General (Budgeting Only)	4120165	Unbudgeted	0	0	0	0
Narpund Road (BUA) - Drainage Capital	4120165	Unbudgeted	0	0	0	0
Rocky Gully Frankland Road SLK 5.66 Replace culvert and headwalls	4120166	94%	52,897	40,714	49,790	9,076
Mount Barker Hill Infrastructure - Carpark	4110390	0%	110,846	0	0	0
Swimming Pool - Stage 1B Construction (excl CSRFF)	4110290	0%	2,900,000	0	0	0
Swimming Pool - Stage 1B Construction (CSRFF)	4110290	0%	750,000	0	0	0
Swimming Pool - Stage 1B Construction (Bendigo Bank)	4110290	0%	100,000	0	0	0
Wilson Park - Youth Precinct Redevelopment	4110370	0%	150,000	0	0	0
	0	Unbudgeted	0	0	0	0
Grants, Subsidies and Contributions						
Operating Grants, Subsidies and Contributions		43%	2,564,264	1,435,217	1,099,661	(335,556)
Non-operating Grants, Subsidies and Contributions		28%	4,251,284	1,601,449	1,186,267	(415,182)
		34%	6,815,547	3,036,666	2,285,928	(750,738)
Rates Levied		100%	7,818,093	7,818,093	7,841,224	23,131

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 March 2023	Current Year 31 March 2024
Adjusted Net Current Assets	299%	\$ 1,567,319	\$ 4,683,197
Cash and Equivalent - Unrestricted	170%	\$ 2,588,780	\$ 4,395,413
Cash and Equivalent - Restricted	83%	\$ 6,089,015	\$ 5,081,402
Receivables - Rates	108%	\$ 601,588	\$ 647,487
Receivables - Other	230%	\$ 326,947	\$ 753,236
Payables	74%	\$ 393,826	\$ 293,077

% 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 March 2024
Prepared by: Wendy Stringer (LG Best Practices)
Reviewed by: Jodi Masson - Manager Finance

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.

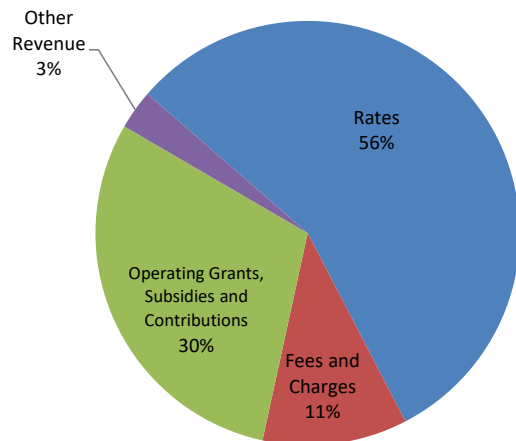
CRITICAL ACCOUNTING ESTIMATES

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.

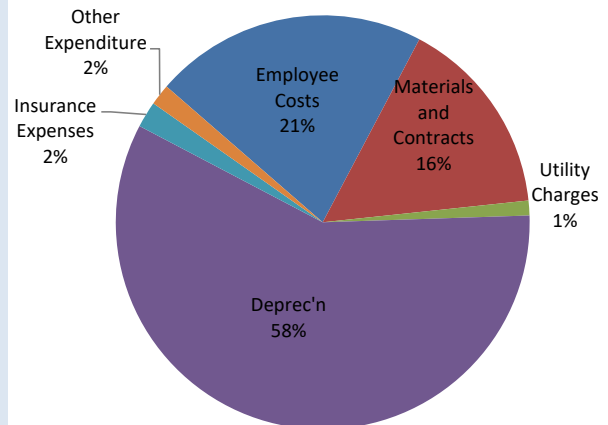
ROUNDING OFF FIGURES

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

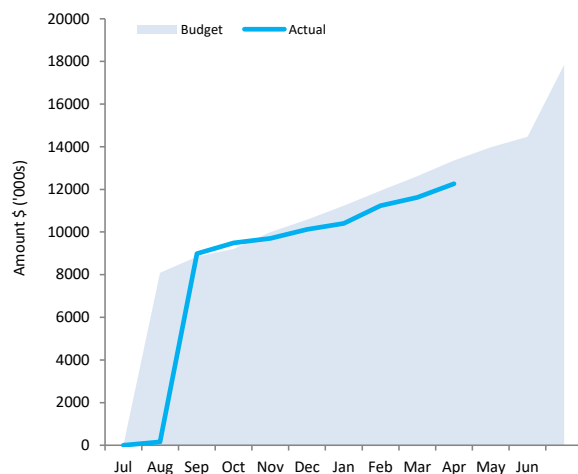
OPERATING REVENUE



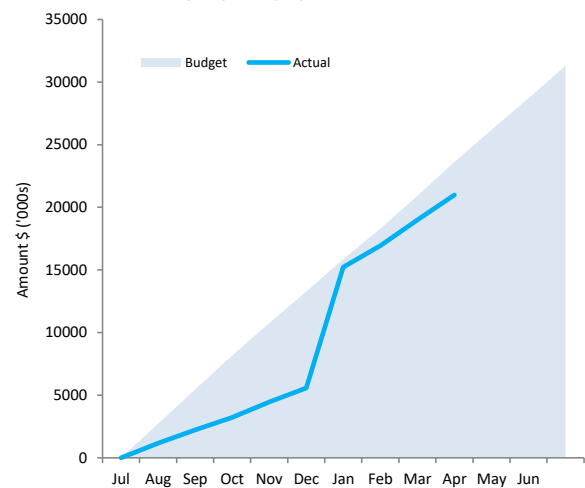
OPERATING EXPENSES



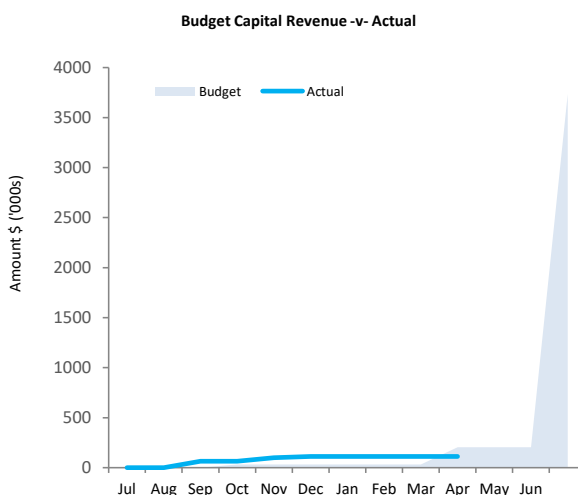
Budget Operating Revenues -v- Actual



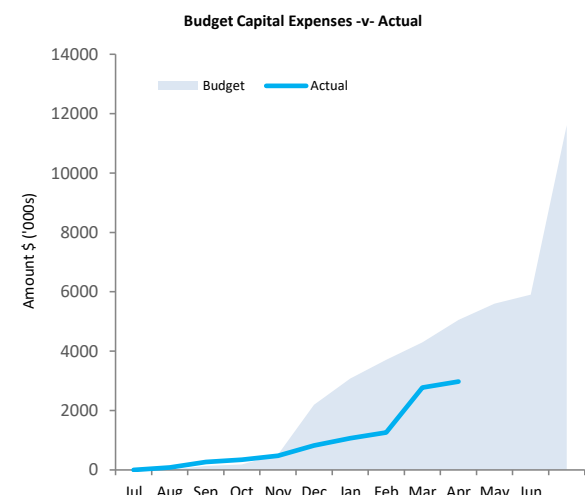
Budget Operating Expenses -v- YTD Actual



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.

	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 MARCH 2024

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. \$
Opening Funding Surplus(Deficit)	1	\$ 4,303,813	\$ 4,198,019	\$ 4,198,019	\$ 4,198,019	\$ 0	0%		
Revenue from operating activities									
Governance		200	200	135	40	(95)	(70%)	▼	
General Purpose Funding - Rates	6	7,818,093	7,818,093	7,818,093	7,841,224	23,131	0%	▲	
General Purpose Funding - Other		303,650	405,784	304,599	235,617	(68,982)	(23%)	▼	\$
Law, Order and Public Safety		772,175	1,583,780	583,503	424,024	(159,479)	(27%)	▼	\$
Health		58,000	67,100	55,276	60,575	5,299	10%	▲	
Education and Welfare		34,298	34,298	25,722	23,893	(1,829)	(7%)	▼	
Housing		13,000	13,000	9,747	10,356	609	6%	▲	
Community Amenities		1,129,886	1,134,886	907,280	522,545	(384,735)	(42%)	▼	\$
Recreation and Culture		366,403	366,403	249,238	268,096	18,858	8%	▲	
Transport		914,810	914,810	804,389	659,627	(144,762)	(18%)	▼	\$
Economic Services		973,239	973,239	776,030	794,911	18,881	2%	▲	
Other Property and Services		161,701	283,729	214,701	157,326	(57,375)	(27%)	▼	\$
		12,545,455	13,595,322	11,748,713	10,998,235				
Expenditure from operating activities									
Governance		(1,168,279)	(1,169,915)	(883,973)	(860,183)	23,790	3%	▲	
General Purpose Funding		(385,579)	(395,579)	(298,392)	(223,075)	75,317	25%	▲	\$
Law, Order and Public Safety		(1,314,251)	(1,324,290)	(1,000,826)	(1,018,907)	(18,081)	(2%)	▼	
Health		(333,515)	(336,516)	(254,157)	(231,300)	22,857	9%	▲	
Education and Welfare		(205,857)	(205,857)	(155,519)	(106,318)	49,201	32%	▲	\$
Housing		(65,357)	(65,357)	(48,897)	(41,216)	7,681	16%	▲	
Community Amenities		(1,735,977)	(1,761,476)	(1,323,467)	(1,239,264)	84,203	6%	▲	
Recreation and Culture		(3,919,012)	(3,983,912)	(3,065,857)	(2,618,351)	447,506	15%	▲	\$
Transport		(9,456,298)	(19,451,516)	(14,537,841)	(12,647,488)	1,890,353	13%	▲	\$
Economic Services		(1,877,841)	(2,180,711)	(1,655,775)	(1,498,064)	157,711	10%	▲	
Other Property and Services		(220,580)	(438,729)	(390,863)	(503,652)	(112,789)	(29%)	▼	\$
		(20,682,546)	(31,313,856)	(23,615,567)	(20,987,817)				
Operating activities excluded from budget									
Add back Depreciation		6,812,464	17,198,364	12,898,719	12,198,725	(699,994)	(5%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(34,719)	(34,719)	(27,952)	0	27,952	(100%)	▲	
Movement in Deferred Pensioner Rates/ESL		16,523	16,523	0	0	0			
Amount attributable to operating activities		(1,342,823)	(538,366)	1,003,914	2,168,753				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,152,939	4,251,284	1,601,449	1,186,267	(415,182)	(26%)	▼	\$
Proceeds from Disposal of Assets	7	141,500	141,500	141,500	79,723	(61,777)	(44%)	▼	\$
Land and Buildings	8	(2,568,439)	(1,030,127)	(264,475)	(17,308)	247,167	93%	▲	\$
Plant and Equipment	8	(337,296)	(1,141,596)	(330,295)	(218,009)	112,286	34%	▲	\$
Furniture and Equipment	8	(7,500)	(7,500)	(7,500)	0	7,500	100%	▲	
Infrastructure Assets - Roads	8	(2,223,355)	(2,993,356)	(2,417,834)	(2,090,174)	327,660	14%	▲	\$
Infrastructure Assets - Drainage	8	(434,813)	(335,887)	(264,716)	(272,886)	(8,170)	(3%)	▼	
Infrastructure Assets - Footpaths	8	(64,203)	(114,203)	(79,391)	(64,324)	15,067	19%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(174,538)	(210,538)	(36,000)	(46,856)	(10,856)	(30%)	▼	\$
Infrastructure Assets - Other	8	(4,086,405)	(4,062,501)	(108,016)	(53,932)	54,084	50%	▲	\$
Intangible Assets - PPE	8	0	0	0	0	0			
Adjustment to Investing Activities - Restricted Cash		(20,741)	(20,741)	0	0				
Amount attributable to investing activities		(6,622,851)	(5,523,665)	(1,765,278)	(1,497,498)				
Financing Activities									
Proceeds from New Debentures	9	3,550,000	1,700,000	0	0	0			
Repayment of Debentures	9	(412,002)	(382,448)	(212,069)	(174,463)	37,606	18%	▲	\$
Repayment of Lease Financing	9	(12,725)	(12,725)	(9,540)	(6,387)	3,153	33%	▲	
Self-Supporting Loan Principal		62,555	62,555	62,552	32,487	(30,065)	(48%)	▼	\$
Transfer from Reserves	10	1,806,635	1,829,235	0	0	0			
Transfer to Reserves	10	(1,332,604)	(1,332,604)	(1,332,604)	(37,715)	1,294,889	97%	▲	\$
Amount attributable to financing activities		3,661,859	1,864,012	(1,491,661)	(186,078)				
Closing Funding Surplus(Deficit)	1	0	0	1,944,994	4,683,197				

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 2023/24 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 MARCH 2024

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 MARCH 2024

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. \$
Opening Funding Surplus (Deficit)	1	4,303,813	4,198,019	4,198,019	4,198,019	0	0%		
Revenue from operating activities									
Rates	6	7,818,093	7,818,093	7,818,093	7,841,224	23,131	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,660,525	2,564,264	1,435,217	1,099,661	(335,556)	(23%)	▼	\$
Fees and Charges		2,321,862	2,335,962	1,836,036	1,546,561	(289,475)	(16%)	▼	\$
Interest Earnings		242,450	251,189	188,025	90,574	(97,451)	(52%)	▼	\$
Other Revenue		467,807	591,095	443,390	420,215	(23,175)	(5%)	▼	
Profit on Disposal of Assets	7	34,719	34,719	27,952	0	(27,952)	(100%)	▼	\$
		12,545,456	13,595,322	11,748,713	10,998,235				
Expenditure from operating activities									
Employee Costs		(6,602,711)	(6,713,356)	(5,136,932)	(4,473,061)	663,871	13%	▲	\$
Materials and Contracts		(5,888,273)	(6,016,161)	(4,509,074)	(3,265,444)	1,243,630	28%	▲	\$
Utility Charges		(565,521)	(565,270)	(429,520)	(242,016)	187,504	44%	▲	\$
Depreciation on Non-Current Assets		(6,812,464)	(17,198,364)	(12,898,719)	(12,198,725)	699,994	5%	▲	
Interest Expenses		(70,951)	(57,489)	(31,311)	(34,886)	(3,576)	(11%)	▼	
Insurance Expenses		(341,358)	(339,358)	(292,221)	(428,852)	(136,631)	(47%)	▼	\$
Other Expenditure		(401,268)	(423,858)	(317,790)	(344,832)	(27,042)	(9%)	▼	
		(20,682,546)	(31,313,856)	(23,615,567)	(20,987,817)				
Operating activities excluded from budget									
Add back Depreciation		6,812,464	17,198,364	12,898,719	12,198,725	(699,994)	(5%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(34,719)	(34,719)	(27,952)	0	27,952	(100%)	▲	
Movement in Deferred Pensioner Rates/ESL		16,523	16,523	0	0	0			
Amount attributable to operating activities		(1,342,822)	(538,366)	1,003,914	2,168,753				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,152,939	4,251,284	1,601,449	1,186,267	(415,182)	(26%)	▼	\$
Proceeds from Disposal of Assets	7	141,500	141,500	141,500	79,723	(61,777)	(44%)	▼	\$
Land and Buildings	8	(2,568,439)	(1,030,127)	(264,475)	(17,308)	247,167	93%	▲	\$
Plant and Equipment	8	(337,296)	(1,141,596)	(330,295)	(218,009)	112,286	34%	▲	\$
Furniture and Equipment	8	(7,500)	(7,500)	(7,500)	0	7,500	100%	▲	
Infrastructure Assets - Roads	8	(2,223,355)	(2,993,356)	(2,417,834)	(2,090,174)	327,660	14%	▲	\$
Infrastructure Assets - Drainage	8	(434,813)	(335,887)	(264,716)	(272,886)	(8,170)	(3%)	▼	
Infrastructure Assets - Footpaths	8	(64,203)	(114,203)	(79,391)	(64,324)	15,067	19%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(174,538)	(210,538)	(36,000)	(46,856)	(10,856)	(30%)	▼	\$
Infrastructure Assets - Other	8	(4,086,405)	(4,062,501)	(108,016)	(53,932)	54,084	50%	▲	\$
Adjustment to Investing Activities - Restricted Cash		(20,741)	(20,741)	0	0				
Amount attributable to investing activities		(6,622,851)	(5,523,665)	(1,765,278)	(1,497,498)				
Financing Activities									
Proceeds from New Debentures		3,550,000	1,700,000	0	0	0			
Repayment of Debentures	9	(412,002)	(382,448)	(212,069)	(174,463)	37,606	18%	▲	\$
Repayment of Lease Financing	9	(12,725)	(12,725)	(9,540)	(6,387)	3,153	33%	▲	
Self-Supporting Loan Principal	9	62,555	62,555	62,552	32,487	(30,065)	(48%)	▼	\$
Transfer from Reserves	10	1,806,635	1,829,235	0	0	0			
Transfer to Reserves	10	(1,332,604)	(1,332,604)	(1,332,604)	(37,715)	1,294,889	97%	▲	\$
Amount attributable to financing activities		3,661,859	1,864,012	(1,491,661)	(186,078)				
Closing Funding Surplus (Deficit)	1	(0)	0	1,944,994	4,683,197				

▲▼ 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 2023/24 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

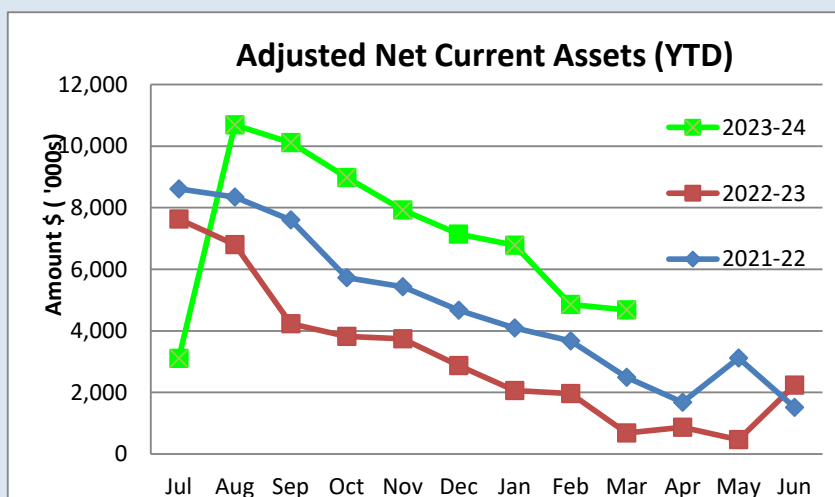
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/03/2023	Year to Date Actual 31/03/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	4,610,985	2,588,780	4,395,413
Cash Restricted - Reserves	2	5,043,687	6,089,015	5,081,402
Cash Restricted - Bonds & Deposits/Trust	2	198,957	189,262	184,607
Receivables - Rates	3	441,563	601,588	647,487
Receivables - Other	3	268,040	326,947	753,236
Other Assets Other Than Inventories	4	199,907	16,290	63,610
Inventories	4	68,954	61,418	186,480
		10,832,094	9,873,299	11,312,235
Less: Current Liabilities				
Payables	5	(591,641)	(393,826)	(293,077)
Contract Liabilities	11	(352,230)	(1,236,889)	(634,282)
Bonds & Deposits	14	(415,286)	(406,090)	(421,534)
Trust Liabilities (Contras Trust Component Above)	14	(168,675)	(163,870)	(168,675)
Loan and Lease Liability	9	(395,256)	(273,982)	(214,406)
Provisions	11	(900,973)	(1,032,221)	(860,583)
		(2,824,061)	(3,506,879)	(2,592,557)
Less: Cash Reserves	10	(5,043,687)	(6,089,015)	(5,081,402)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		900,973	1,032,221	860,583
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan and Lease Liability		395,256	273,982	214,406
Less : Loan Receivable - clubs/institutions		(62,555)	(16,290)	(30,068)
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		4,198,019	1,567,319	4,683,197

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)

\$4.68 M

Last Year YTD

Surplus(Deficit)

\$1.57 M

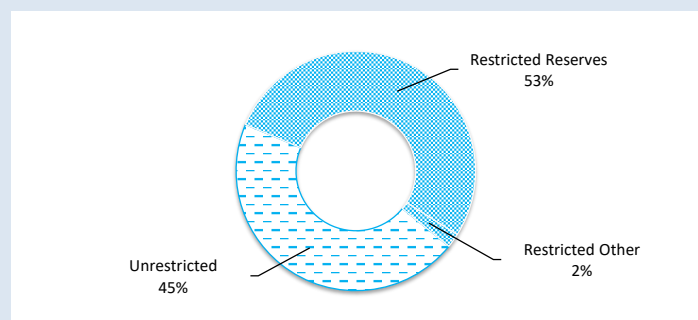
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	0			0	Cash on Hand	Nil	On Hand
Petty Cash - Narpyn 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	52			52	Cash on Hand	Nil	On Hand
Petty Cash - Perillup BFB	0			0	Cash on Hand	Nil	On Hand
Petty Cash - South Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	4,394,162			4,394,162	Bendigo	Nil	Ongoing
Cash at Bank - Reserve		2,634,801		2,634,801	Bendigo	Variable	Ongoing
Cash at Bank - Department of Transport			15,932	15,932	Bendigo	Nil	Ongoing
Cash at Bank - Trust			168,675	168,675	Bendigo	Nil	Ongoing
Term Deposits							
Municipal Investment Cash at Bank	0			0			
Reserve - Term Deposit 150294262		410,108		410,108	Bendigo	4.00%	10/11/2024
Reserve - Term Deposit 4343034		500,436		500,436	Bendigo	4.78%	14/06/2024
Reserve - Term Deposit 36577207		1,035,621		1,035,621	CBA	0.25%	at call
Reserve - Term Deposit 4343032		500,436		500,436	Bendigo	4.78%	14/06/2024
Investments							
Total	4,395,413	5,081,402	184,607	9,661,423			

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.

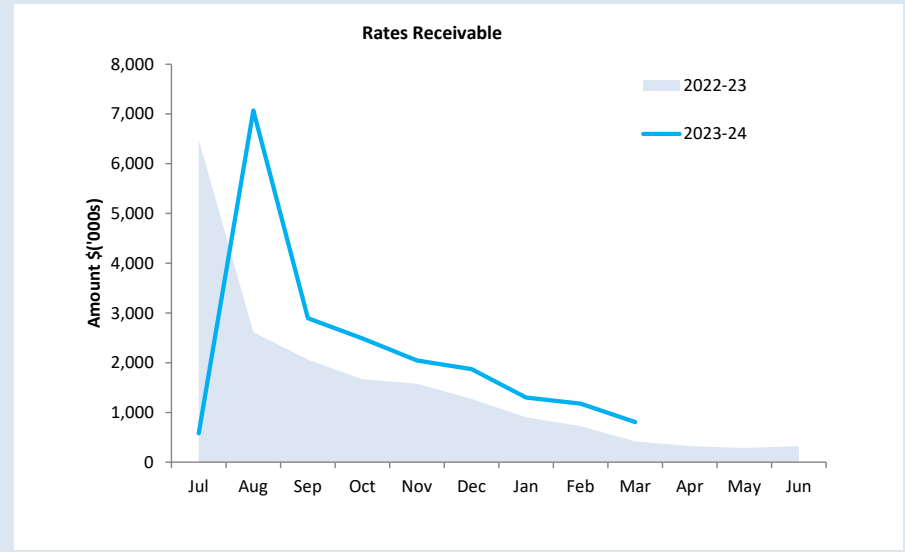


Total Cash	Unrestricted	Restricted
\$9.66 M	\$4.4 M	\$5.27 M

Receivables - Rates & Rubbish	30 June 2023	31 Mar 24
	\$	\$
Opening Arrears Previous Years	475,873	600,437
Levied this year	8,270,605	8,170,972
Less Collections to date	(8,146,042)	(7,965,049)
Equals Current Outstanding	600,437	806,360
Net Rates Collectable	600,437	806,360
% Collected	93.14%	90.81%

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.

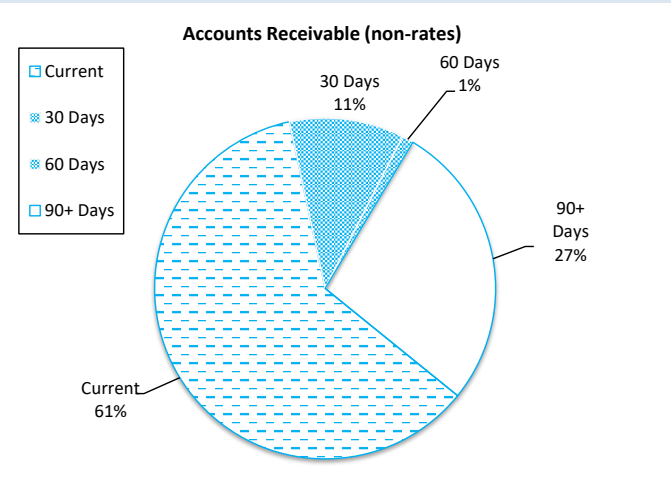


Collected	Rates Due
91%	\$806,360

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	135,405	24,233	2,431	60,637	222,706
Percentage	61%	11%	1%	27%	
Balance per Trial Balance					
Sundry Debtors					304,799
Receivables - Other					448,437
Total Receivables General Outstanding					753,236
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
\$753,236
Over 30 Days
39%
Over 90 Days
27%

	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2024
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	62,555	0	(32,487)	30,068
Inventory				
Fuel and stock on hand	68,954	117,526	0	186,480
Total Other Current assets				250,090
Amounts shown above include GST (where applicable)				

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

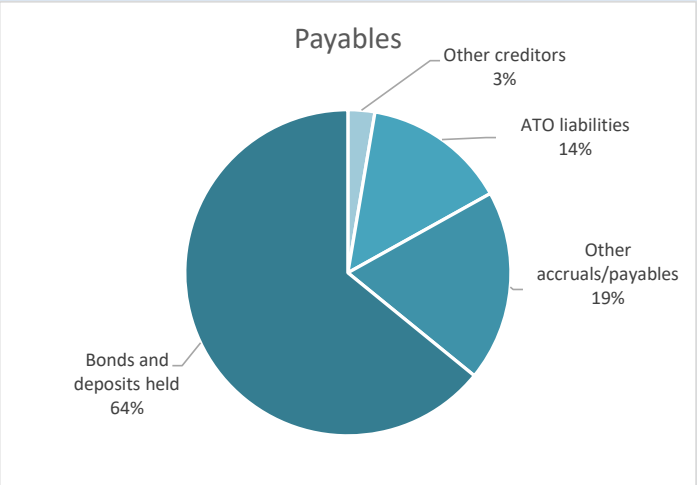
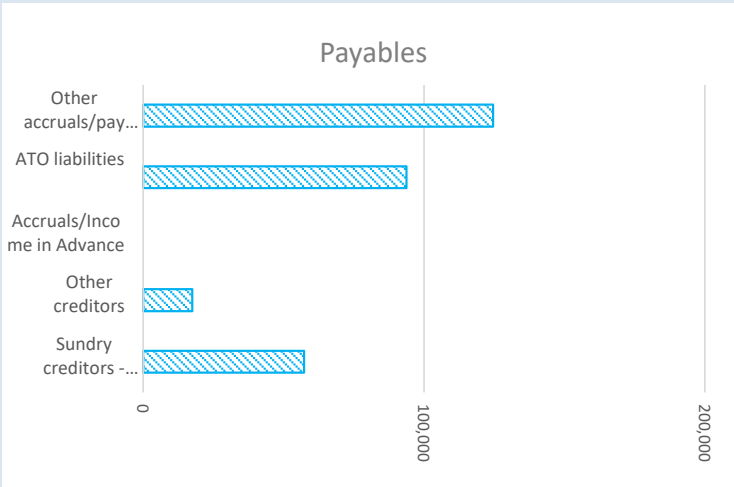
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					57,268
Other creditors					17,507
Accruals/Income in Advance					0
ATO liabilities					93,715
Other accruals/payables					124,587
Bonds and deposits held					421,534
Total Payables General Outstanding					714,611
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.



Creditors Due
\$714,611
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

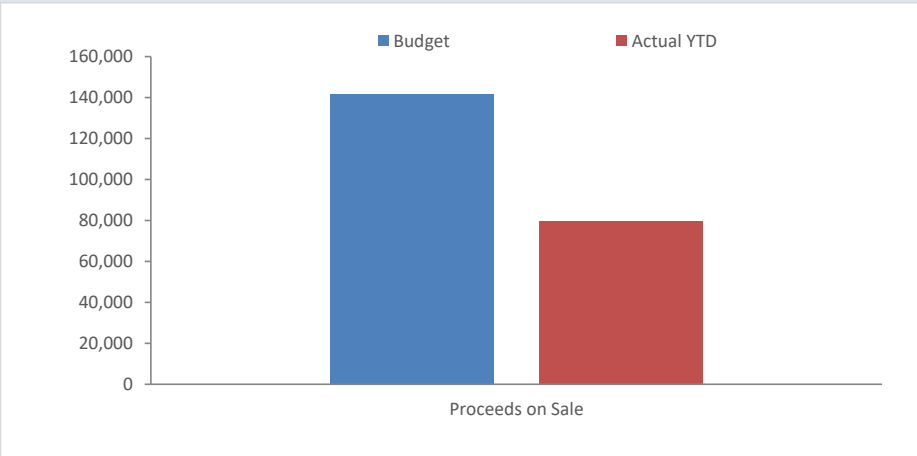
NOTE 6

RATE REVENUE

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
Rural Townsite	0.113548	183	1,956,851	222,197	0	0	222,197	222,196	(2,585)	(2,813)	216,798
Mount Barker Townsite	0.113548	734	9,986,792	1,133,980	0	0	1,133,980	1,133,980	4,483	240	1,138,704
Strata Title	0.113548	4	45,760	5,196	0	0	5,196	5,196	0	0	5,196
Rural GRV	0.113548	44	1,243,908	141,243	0	0	141,243	141,243	(452)	(143)	140,648
Unimproved valuations											
Rural	0.005831	1,064	816,832,000	4,762,947	0	0	4,762,947	4,763,578	16,427	1,332	4,781,337
Mining	0.005831	0	0	0	0	0	0	0	1,377	(66)	1,311
Sub-Totals		2,029	830,065,311	6,265,563	0	0	6,265,563	6,266,193	19,250	(1,450)	6,283,993
Minimum Payment											
	\$										
Gross rental valuations											
Rural Townsite	1,020	359	1,039,561	366,180	0	0	366,180	366,180	0	0	366,180
Mount Barker Townsite	1,020	307	1,952,567	313,140	0	0	313,140	313,140	0	0	313,140
Strata Title	1,020	87	193,390	88,740	0	0	88,740	88,740	0	0	88,740
Rural GRV	1,020	31	185,731	31,620	0	0	31,620	31,620	0	0	31,620
Unimproved valuations											
Rural	1,050	696	91,376,900	730,800	0	0	730,800	730,800	0	0	730,800
Mining	1,050	21	293,980	22,050	0	0	22,050	22,050	0	0	22,050
Sub-Totals		1,501	95,042,129	1,552,530	0	0	1,552,530	1,552,530	0	0	1,552,530
		3,530	925,107,440	7,818,093	0	0	7,818,093	7,818,723	19,250	(1,450)	7,836,523
Discounts							0				0
Concession							0				0
Amount from General Rates							7,818,093				7,836,523
Ex-Gratia Rates							0				4,700
Movement in Excess Rates							0				0
Budget Review							0				0
Total Rates							7,818,093				7,841,224

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
11187	Rg Colorado 4X4 - PI12802 - Ranger	15,669	17,000	1,331			22,715		
10867	Toro GM 360 4WD mower with cab	6,107	12,000	5,893					
10866	Isuzu Npr 250/300 Crew - PI012	19,261	35,000	15,739			14,989		
10856	Isuzu Npr 300 Medium Tipper Truck PI011	21,136	25,000	3,864					
11171	Holden Colorado dual cab ute (Saleyards Manager)	12,309	12,500	191					
11188	Volkswagen Tiguan 132 Tsi Comfortline Dsg Ad13Qt/19	16,630	23,000	6,370			15,215		
11185	Holden Rg Colorado- PI12801- Building Maintenance Officer	15,669	17,000	1,331			26,805		
		106,781	141,500	34,719	0	0	79,723	0	0

KEY INFORMATION

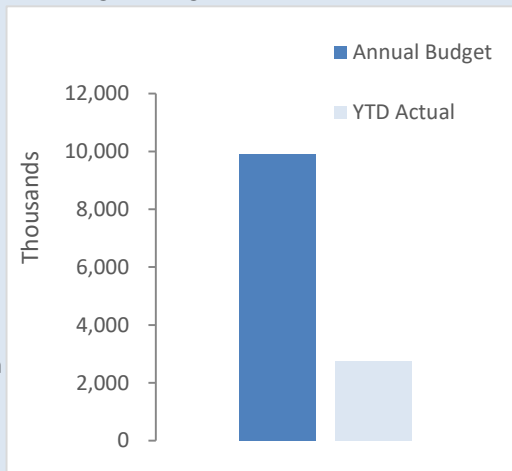


Proceeds on Sale		
Budget	YTD Actual	%
\$141,500	\$79,723	56%

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	2,568,439	264,475	1,030,127	17,308	(247,167)
Plant and Equipment	337,296	330,295	1,141,596	218,009	(112,286)
Furniture and Equipment	7,500	7,500	7,500	0	(7,500)
Infrastructure Assets - Roads	2,223,355	2,417,834	2,993,356	2,090,174	(327,660)
Infrastructure Assets - Drainage	434,813	264,716	335,887	272,886	8,170
Infrastructure Assets - Footpaths	64,203	79,391	114,203	64,324	(15,067)
Infrastructure Assets - Parks and Ovals	210,538	36,000	210,538	46,856	10,856
Infrastructure Assets - Other	4,050,405	108,016	4,062,501	53,932	(54,084)
Intangible Assets - PPE	0	0	0	0	0
Capital Expenditure Totals	9,896,548	3,508,227	9,895,708	2,763,489	(744,739)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,182,939	1,601,449	4,251,284	1,186,267	(415,182)
Borrowings	3,550,000	0	1,700,000	0	0
Other (Disposals & C/Fwd)	141,500	141,500	141,500	79,723	(61,777)
Council contribution - Cash Backed Reserves					
Various Reserves	1,829,235	0	1,829,235	0	0
Council contribution - operations	1,192,875	1,765,278	1,973,689	1,497,498	(267,780)
Capital Funding Total	9,896,548	3,508,227	9,895,708	2,763,489	(744,739)

SIGNIFICANT ACCOUNTING POLICIES

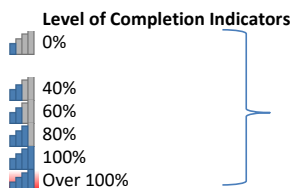
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$9.9 M	\$2.76 M	28%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.25 M	\$1.19 M	28%

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



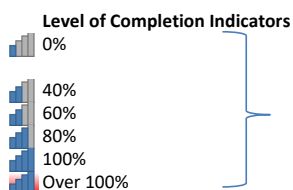
Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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

	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets				\$	\$	\$	\$	\$
Land								
Housing								
STF HOUSE - Land (Subdivision - Martin Street)	4090109	508		(147,546)	(147,546)	(73,773)	(2,000)	71,773
Total - Housing				(147,546)	(147,546)	(73,773)	(2,000)	71,773
Total - Land				(147,546)	(147,546)	(73,773)	(2,000)	71,773
Buildings								
Other Law, Order & Public Safety								
ESL SES - Buildings Specialised (Capital)	4050612	512		(286,350)	(286,350)	0	0	0
New Rocky Gully BFB Shed	4050514	514	BC208A	(772,500)	0	0	0	0
New Woogenellup BFB Shed	4050514	514	BC210A	(772,500)	0	0	0	0
Total - Other Law, Order & Public Safety				(1,831,350)	(286,350)	0	0	0
Community Amenities								
Kendenup Hall - Toilets - Building (Capital)	4100712	512	BC510	0	0	0	(3,923)	(3,923)
Total - Community Amenities				0	0	0	(3,923)	(3,923)
Recreation And Culture								
Plantagenet District Hall - Building (Capital) - Safemaster roof safety system	4110112	512	BC600C	(25,000)	(25,000)	(12,498)	0	12,498
Frost Park Buildings - Tote Room Ceiling	4110312	512	BC608A	(15,000)	(15,000)	(15,000)	0	15,000
Sounness Park Changerooms - Limestone Wall	4110312	512	BC609A	(28,144)	(28,144)	(28,144)	0	28,144
Mount Barker Hill Infrastructure - Ablutions	4110312	512	BC623A	(220,000)	(220,000)	0	0	0
Porongurup Hall and Toilet Upgrade	4110112	512	BC605	(120,000)	(120,000)	0	0	0
Kendenup Hall - Rectify Drainage (Contingency - To be confirmed)	4110112	512	BC510A	(20,000)	(20,000)	(20,000)	0	20,000
District Hall - Lesser Hall - Retaining Wall Repairs (Nominal)	4110112	512	BC601	(50,000)	(50,000)	(50,000)	0	50,000
Total - Recreation And Culture				(478,144)	(478,144)	(125,642)	0	125,642
Economic Services								

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



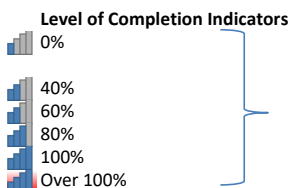
Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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

	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets								
				\$	\$	\$	\$	\$
Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(5,349)	(5,349)	(5,347)	(1,697)	3,650
Total - Economic Services				(5,349)	(5,349)	(5,347)	(1,697)	3,650
Other Property & Services								
Administration Building (Replace vinyl in Committee Room & Kitchen)	4140212	512	BC100D	(11,000)	(11,000)	(5,499)	0	5,499
Replacement Building Store (Shire Depot)	4140214	514	BC700A	(90,000)	(90,000)	(45,000)	(3,000)	42,000
Shire Depot - Carpenter's Workshop - Replace Roof	4140214	514	BC700B	(5,050)	(5,050)	(2,526)	0	2,526
Administration Building (Replace front door operator)	4140212	512	BC100E	0	(6,688)	(6,688)	(6,688)	(0)
Total - Other Property & Services				(106,050)	(112,738)	(59,713)	(9,688)	50,025
Total - Buildings				(2,420,893)	(882,581)	(190,702)	(15,308)	175,394

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



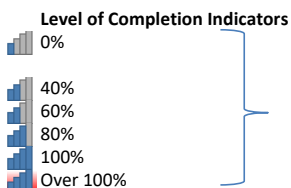
Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets				\$	\$	\$	\$	\$
Plant & Equipment								
Other Law, Order & Public Safety								
ANIMAL - Plant & Equipment (Capital)	4050230	530		0	0	0	(34)	(34)
ESL BFB - Plant & Equipment (Capital)	4050530	530		(7,000)	(811,300)	0	0	0
Total - Other Law, Order & Public Safety				(7,000)	(811,300)	0	(34)	(34)
Recreation & Culture								
REC - Plant & Equipment (Capital)	4110330	530		(120,296)	(120,296)	(120,296)	(113,033)	7,263
Total - Recreation & Culture				(120,296)	(120,296)	(120,296)	(113,033)	7,263
Transport								
PLANT - Plant & Equipment (Capital)	4120330	530		(145,000)	(145,000)	(144,999)	(86,403)	58,596
Total - Transport				(145,000)	(145,000)	(144,999)	(86,403)	58,596
Economic Services								
SALEYARDS - Plant & Equipment	4130430	530		(65,000)	(65,000)	(65,000)	(17,800)	47,200
Total - Economic Services				(65,000)	(65,000)	(65,000)	(17,800)	47,200
Other Property & Services								
PWO - Plant & Equipment (Capital)	4140330	530		0	0	0	(34)	(34)
Total - Other Property & Services				0	0	0	(34)	(34)
Total - Plant & Equipment				(337,296)	(1,141,596)	(330,295)	(217,303)	112,992
Furniture & Equipment								
Other Property & Services								
ADMIN - Furniture & Equipment (Capital)	4140220	520		(7,500)	(7,500)	(7,500)	0	7,500
Total - Other Property & Services				(7,500)	(7,500)	(7,500)	0	7,500
Total - Furniture & Equipment				(7,500)	(7,500)	(7,500)	0	7,500

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



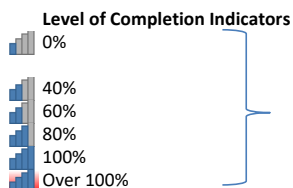
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	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets				\$	\$	\$	\$	\$
Infrastructure - Roads								
Transport								
Lowood Road north - Median Islands	4120138	540	RC001A	(18,000)	0	0	(113)	(113)
Langton Road - Flush Kerbing	4120138	540	RC272B	(14,000)	0	0	0	0
Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	4120138	540	RC044	(19,452)	(33,000)	(27,739)	0	27,739
Carbarup Road (OBUA Sealed) - Capital	4120141	540	RC032	(36,091)	(36,091)	(27,775)	(307)	27,468
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	4120141	540	RC033A	(155,934)	(155,934)	(120,054)	(81,947)	38,107
Chauvel Road SLK 0.49 to 2.23 Shoulder and edge renewal and reseal (LRCIP2)	4120141	540	OF076A	(76,910)	(76,910)	(59,220)	(13,186)	46,034
Chauvel Road - SLK 0.49 - 2.23 - Reseal (Council)	4120141	540	RC076A	0	0	0	(60,567)	(60,567)
Yellanup Road - SLK 19.51 - 24 (Council)	4120142	540	RC007B	(116,667)	0	0	0	0
Chorkerup Road SLK 5.02 - 11.98 - Gravel & Culvert (Council)	4120142	540	RC018B	(121,533)	(121,533)	(109,181)	(52,338)	56,843
Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	4120142	540	RC062B	0	(79,000)	(79,000)	0	79,000
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	4120142	540	RC066B	(94,818)	(94,818)	(72,994)	(285)	72,709
View Range Road SLK 3.75 to 8.15 Resheet Council	4120142	540	RC085B	0	(24,000)	(24,000)	(21,111)	2,889
Knights Rd SLK 8.99 - 14.69 - Gravel Resheet (Council)	4120142	540	RC054B2	(150,000)	(150,000)	(115,500)	(111,291)	4,209
Mitchell Street - SLK 0.0 - 2.35 - Additional Width (R2R)	4120144	540	R2R263A	(79,128)	0	0	0	0
Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (R2R)	4120144	540	R2R267A	(134,784)	(134,784)	(103,783)	(21,658)	82,125
Memorial Road - Resurface (R2R)	4120144	540	R2R317A	(126,720)	(126,720)	(97,574)	(2,909)	94,665
Seventh Avenue SLK 0.73 to 0.93 Renew drainage and shoulders and seal (R2R)	4120144	540	R2R241B	0	(60,000)	(50,000)	(82,260)	(32,260)
Newman Street SLK 0.93 to 1.05 Renew drainage and shoulders and seal (R2R)	4120144	540	R2R245	0	(20,000)	(20,000)	(14,786)	5,214
Barrow Road - SLK3.75 - 13.46 - Gravel Overlay (R2R)	4120146	540	R2R053B	(255,000)	(255,000)	(196,350)	(166,271)	30,079
Red Gum Pass Road - SLK4.33 - 7.59 - Reseal (RRG)	4120149	540	RRG012A	(135,000)	(135,000)	(103,950)	(145,759)	(41,809)
Martagallup Road SLK 5.0 to 10.65 Reseal (RRG)	4120149	540	RRG013A	(158,490)	(379,738)	(300,000)	(305,694)	(5,694)
Carbarup Road SLK 9.11 to 9.79 and 11.08 to 12.30 Reseal (RRG)	4120149	540	RRG032A1	(352,688)	(352,688)	(271,570)	(229,063)	42,507
Palmdale Road - SLK 8.42 - 11.5 - Resheet (RRG)	4120150	540	RRG035B	(123,713)	(123,713)	(95,248)	(66,441)	28,807
Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	4120162	540	OF062A	0	(300,000)	(240,000)	(401,465)	(161,465)

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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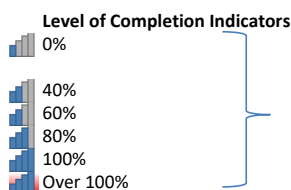
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Expenditure over budget highlighted in red.

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	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets								
				\$	\$	\$	\$	\$
Nindrup Road SLK 0 to 1.01 Renew drainage and shoulders and seal (LRCIP4)	4120162	540	OF259A	0	(112,000)	(112,000)	(147,526)	(35,526)
Ferry Road SLK 0 to 1.32 Renew drainage and shoulders and seal (LRCIP4)	4120162	540	OF297A	0	(168,000)	(150,000)	(163,981)	(13,981)
Woodlands Road SLK 5.72 to 9.38 Upgrade drainage (LRCIP3)	4120163	540	OF027B	(54,427)	(54,427)	(41,896)	(307)	41,589
Knight Road SLK 2.5 - 8.99 (LRCIP3)	4120163	540	OF054B	0	0	0	(911)	(911)
Total - Transport				(2,223,355)	(2,993,356)	(2,417,834)	(2,090,174)	327,660
Total - Infrastructure - Roads				(2,223,355)	(2,993,356)	(2,417,834)	(2,090,174)	327,660

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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
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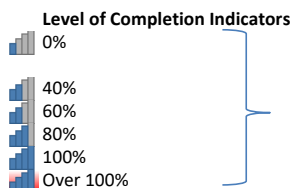
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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended	YTD Budget	Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised			
				\$	\$	\$	\$	\$
Infrastructure - Drainage								
Transport								
Drainage Construction General (Budgeting Only)	4120165	550	DC000	(170,000)	0	0	0	0
Lowood Road (BUA) - Drainage Capital	4120165	550	DC001	(35,779)	0	0	0	0
Narpund Road (BUA) - Drainage Capital	4120165	550	DC044	(52,547)	0	0	0	0
Quangellup Road SLK 7.65 New culvert and headwalls	4120166	550	DC062B	0	(5,000)	0	0	0
Jutland Road SLK 3.33 New culvert and headwalls	4120166	550	DC077	0	(29,500)	(20,000)	(25,234)	(5,234)
Costello Road SLK 0.60 to 0.80 Drainage improvements and resheet	4120166	550	DC084	0	(30,000)	(20,000)	(14,361)	5,639
Ford Road SLK 0.68 New culvert and headwalls	4120166	550	DC156	0	(39,900)	(39,900)	(36,697)	3,203
Rocky Gully Frankland Road SLK 5.66 Replace culvert and headwalls	4120166	550	DC260A	(52,897)	(52,897)	(40,714)	(49,790)	(9,076)
Pettit Rise SLK 0.67 New culvert and headwalls	4120166	550	DC299	0	(46,000)	(40,000)	(13,277)	26,723
Pettit Rise - Culvert Upgrade	4120166	550	DC299B	0	0	0	(7,804)	(7,804)
Stoney Creek Road SLK 0.64 New culvert	4120166	550	DC318	0	(9,000)	(9,000)	0	9,000
Drainage - Yellanup Road - SLK 23.36 (LRCIP3)	4120166	550	OFDC007A	(43,315)	(43,315)	(33,341)	(43,786)	(10,445)
Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	4120166	550	OFDC033B	(26,135)	(26,135)	(20,106)	(26,608)	(6,502)
Drainage - Syred Road - SLK 9.49 (LRCIP3)	4120166	550	OFDC034B	(28,375)	(28,375)	(21,832)	(28,682)	(6,850)
Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	4120166	550	OFDC112A	(25,765)	(25,765)	(19,823)	(26,646)	(6,823)
Total - Transport				(434,813)	(335,887)	(264,716)	(272,886)	(8,170)
Total - Infrastructure - Drainage				(434,813)	(335,887)	(264,716)	(272,886)	(8,170)
Infrastructure - Footpaths								
Transport								
Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	4120170	560	OFFC028	0	0	0	(10,836)	(10,836)
Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	4120170	560	OFFC031	0	0	0	(68)	(68)
Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	4120170	560	OFFC052	(29,552)	(29,552)	(22,739)	(36,023)	(13,284)






SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
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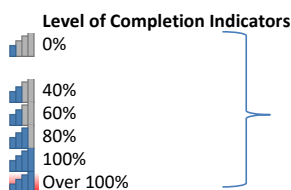
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				Account Number	Balance Sheet Category	Job Number	Annual Budget Original	Annual Budget Revised	YTD Budget	Total YTD	Variance (Under)/Over
Assets											
							\$	\$	\$	\$	\$
	Booth Street Albany Hwy to Deane Street Footpath renewal			4120170	560	FC043	0	(50,000)	(30,000)	(15,070)	14,930
	Menston Street (Montem St - House #27) - Reseal pathway			4120170	560	FC071A	(18,151)	(18,151)	(13,962)	(88)	13,874
	Menston Street (Mondurup St - Margaret St) - 25mm asphalt			4120170	560	FC071B	(16,500)	(16,500)	(12,690)	(2,239)	10,451
Total - Transport							(64,203)	(114,203)	(79,391)	(64,324)	15,067
	Total - Infrastructure - Footpaths						(64,203)	(114,203)	(79,391)	(64,324)	15,067

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
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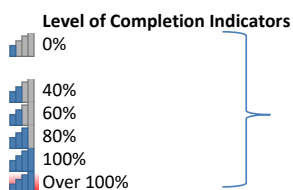
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				Annual Budget Original	Annual Budget Revised			
Assets				\$	\$	\$	\$	\$
Infrastructure - Other								
Community Amenities								
Bus Shelter - Albany Highway - Kendenup Turnoff	4100790	590	OC640F	(20,000)	(20,000)	0	0	0
Electric Vehicle Charging Station (Project scope subject to Council)	4100790	590	OC509A	(22,000)	(22,000)	0	(980)	(980)
Total - Community Amenities				(42,000)	(42,000)	0	(980)	(980)
Recreation & Culture								
Mount Barker Hill Infrastructure - Carpark	4110390	590	OC623B	(110,000)	(110,846)	0	0	
O'Neill Road Trail - Stage 1A (LRCIP3)	4110390	590	OFTR114C	0	0	0	(1,864)	(1,864)
Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	4110290	590	GE607C	0	0	0	(24,900)	(24,900)
Centenary Park - Carpark Seal and Replace Bollards	4110790	590	OC646A	(5,805)	(5,805)	(4,455)	0	4,455
Swimming Pool - 4 shade sails over tiered seating	4110290	590	OC607C	(15,000)	(15,000)	(15,000)	(16,000)	(1,000)
Swimming Pool - Stage 1B Construction (excl CSRFF)	4110290	590	OC607D	(2,900,000)	(2,900,000)	0	0	0
Swimming Pool - Sealing of concrete verandahs, stairs & ramp	4110290	590	OC607E	0	(11,250)	(8,442)	0	8,442
Swimming Pool - Stage 1B Construction (CSRFF)	4110290	590	GE607E	(750,000)	(750,000)	0	0	0
Swimming Pool - Stage 1B Construction (Bendigo Bank)	4110290	590	GE607F	(100,000)	(100,000)	0	0	0
Mount Barker Hill Infrastructure - Shelter	4110390	590	OC623F	(40,000)	(40,000)	0	0	
Total - Recreation & Culture				(3,920,805)	(3,932,901)	(27,897)	(42,764)	(14,867)
Economic Services								
SALEYARDS - Bitumen Repairs	4130490	590	OC802B	(15,000)	(15,000)	(11,550)	(9,305)	2,245
Saleyards - Cover for Sea Container	4130490	590	OC802K	(6,500)	(6,500)	(6,500)	0	6,500
Saleyards - Renew 10 metre light pole at receivals	4130490	590	OC802L	(16,100)	(16,100)	(12,069)	0	12,069
Albany Hwy Infrastructure - Train Mural Wall (To be confirmed)	4130290	590	OC640G	(50,000)	(50,000)	(50,000)	0	50,000
Total - Economic Services				(87,600)	(87,600)	(80,119)	(9,305)	70,814
Total - Infrastructure - Other				(4,050,405)	(4,062,501)	(108,016)	(53,049)	54,967

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
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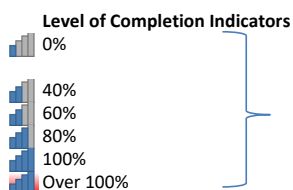
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				Annual Budget Original	Annual Budget Revised	YTD Budget		
Assets				\$	\$	\$	\$	\$
Infrastructure - Parks & Ovals								
Recreation And Culture								
Wilson Park - Youth Precinct Redevelopment	4110370	570	PC615A	(150,000)	(150,000)	0	0	0
Wilson Park Infrastructure - Exercise Equipment	4110370	570	OC615A	(36,000)	(36,000)	(36,000)	(10,775)	25,225
Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	4110370	570	PC608A	0	0	0	(271)	(271)
Narrikup Playground	4110370	570	PC653	(24,538)	(24,538)	0	(33,786)	(33,786)
Sounness Park - Hockey	4110370	570	PC609E	0	0	0	(2,025)	(2,025)
Total - Recreation And Culture				(210,538)	(210,538)	(36,000)	(46,856)	(10,856)
Total - Infrastructure - Parks & Ovals				(210,538)	(210,538)	(36,000)	(46,856)	(10,856)
Grand Total				(9,896,548)	(9,895,708)	(3,508,227)	(2,761,901)	746,326


SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES
NOTE 8
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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		
				\$	\$	\$		
Summary by Balance Sheet Category								
Land - Freehold		508		(147,546)	(147,546)	(73,773)	(2,000)	71,773
Buildings - Specialised		512		(775,494)	(782,182)	(137,829)	(10,611)	127,218
Buildings - Non Specialised		514		(1,645,399)	(100,399)	(52,873)	(4,697)	48,176
Furniture & Equipment		520		(7,500)	(7,500)	(7,500)	0	7,500
Plant & Equipment		530		(337,296)	(1,141,596)	(330,295)	(217,303)	112,992
Infrastructure - Roads		540		(2,223,355)	(2,993,356)	(2,417,834)	(2,090,174)	327,660
Infrastructure - Drainage		550		(434,813)	(335,887)	(264,716)	(272,886)	(8,170)
Infrastructure - Bridges		555		0	0	0	0	0
Infrastructure - Footpaths and Cycleways		560		(64,203)	(114,203)	(79,391)	(64,324)	15,067
Infrastructure - Parks & Ovals		570		(210,538)	(210,538)	(36,000)	(46,856)	(10,856)
Infrastructure - Aerodromes		575		0	0	0	0	0
Infrastructure - Sewerage		580		0	0	0	0	0
Infrastructure - Other		590		(4,050,405)	(4,062,501)	(108,016)	(53,049)	54,967
Intangible Assets - PPE		644		0	0	0	0	0
				(9,896,548)	(9,895,708)	(3,508,227)	(2,761,901)	746,326

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

FINANCING ACTIVITIES
NOTE 9

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 90 - New Administration centre	428,817	0	0	0	102,637	208,260	208,260	326,180	220,557	220,557	16,337	27,489	27,489
Law Order and Public Safety													
DFES - Bush Fire Brigade Sheds	0	0	0	1,500,000	0	0	0	0	0	1,500,000	0	0	0
Health													
Loan 97 - Plantagenet Medical Centre	299,318	0	0	0	0	41,216	41,216	299,318	258,102	258,102	2,026	3,526	3,526
Recreation and Culture													
Loan 99 - Swimming Pool Refurbishment	457,805	0	1,700,000	1,700,000	21,682	43,764	43,764	436,123	2,114,041	2,114,041	9,610	16,461	16,461
Loan - GScore Trails Project	0	0	0	350,000	0	0	29,554	0	0	320,446	0	0	13,462
Economic Services													
Loan 95 - Saleyards Roof	82,157	0	0	0	13,238	26,655	26,655	68,919	55,502	55,502	1,443	2,040	2,040
	1,268,097	0	1,700,000	3,550,000	137,557	319,894	349,448	1,130,540	2,648,203	4,468,649	29,562	49,516	62,978
Self supporting loans													
Health													
Loan 96 - Plantagenet Village Homes	306,898	0	0	0	20,763	41,698	41,698	286,135	265,200	265,200	3,231	4,922	4,922
Recreation and Culture													
Loan 98 - Mount Barker Golf Club - Bowls	11,724	0	0	0	11,724	11,724	11,724	0	0	0	111	23	23
Loan 100 - Mount Barker Golf Club - Green A	61,255	0	0	0	4,419	9,132	9,132	56,836	52,123	52,123	1,790	2,594	2,594
	379,877	0	0	0	36,906	62,555	62,555	342,971	317,323	317,323	5,132	7,539	7,539
Total	1,647,974	0	1,700,000	3,550,000	174,463	382,448	412,002	1,473,511	2,965,526	4,785,972	34,694	57,055	70,517
Current loan borrowings	382,448							207,985					
Non-current loan borrowings	1,265,526							1,265,526					
	1,647,974							1,473,511					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2023	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Lease 2 - Photocopiers	0	0	0	0	0	0	0	0	0	0	0	0	0
Law, Order & Public Safety													
Lease 3 - CESM Vehicle	41,001	0	0	0	6,387	12,725	12,725	34,614	28,276	28,276	192	434	434
Recreation and Culture													
	0	0	0	0	0	0	0	0	0	0	0	0	0
	41,001	0	0	0	6,387	12,725	12,725	34,614	28,276	28,276	192	434	434
Total	41,001	0	0	0	6,387	12,725	12,725	34,614	28,276	28,276	192	434	434
Current financing borrowings	12,808							6,421					
Non-current financing borrowings	28,193							28,193					
	41,001							34,614					

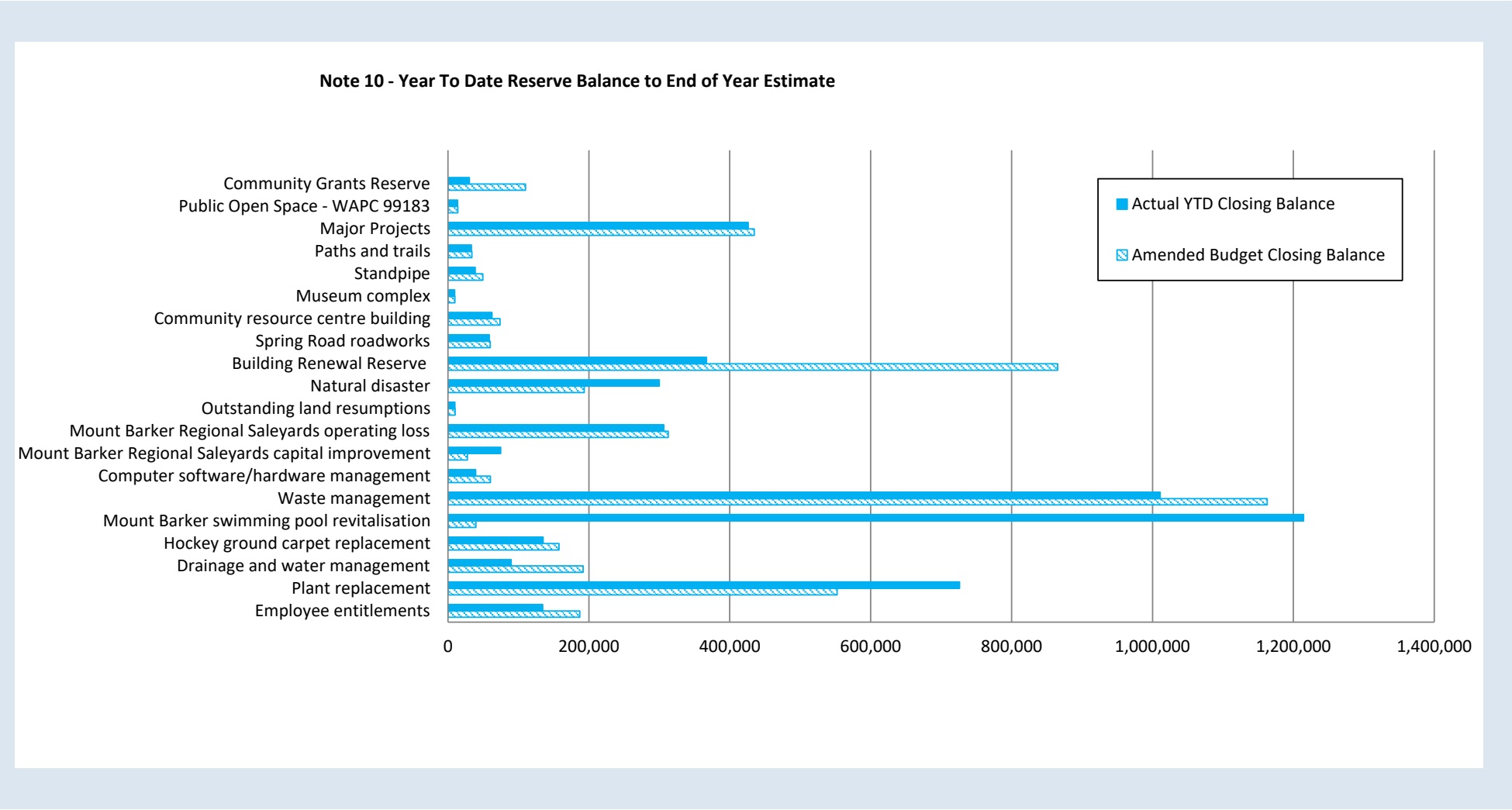
SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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	133,430	3,786	998	50,000	0	0	0	187,216	134,428
Plant replacement	720,844	20,312	5,390	0	0	(188,796)	0	552,360	726,234
Drainage and water management	89,223	2,504	667	100,000	0	0	0	191,727	89,890
Hockey ground carpet replacement	133,971	3,775	1,002	20,000	0	0	0	157,746	134,972
Mount Barker swimming pool revitalisation	1,205,374	34,293	9,013	0	0	(1,200,000)	0	39,667	1,214,387
Waste management	1,003,285	28,318	7,502	224,576	0	(93,336)	0	1,162,843	1,010,787
Computer software/hardware management	39,196	1,100	293	20,000	0	0	0	60,296	39,489
Mount Barker Regional Saleyards capital improvement	74,413	3,537	556	71,675	0	(122,103)	0	27,522	74,969
Mount Barker Regional Saleyards operating loss	304,081	8,533	2,274	0	0	0	0	312,614	306,355
Outstanding land resumptions	9,806	275	73	0	0	0	0	10,081	9,880
Natural disaster	297,725	8,344	2,226	112,500	0	(225,000)	0	193,569	299,952
Building Renewal Reserve	364,080	7,944	2,722	493,404	0	0	0	865,428	366,803
Spring Road roadworks	58,271	1,635	436	0	0	0	0	59,906	58,706
Community resource centre building	62,165	1,753	465	10,000	0	0	0	73,918	62,629
Museum complex	9,523	267	71	0	0	0	0	9,790	9,594
Standpipe	38,518	1,089	288	10,000	0	0	0	49,607	38,806
Paths and trails	33,042	927	247	0	0	0	0	33,969	33,289
Major Projects	422,934	11,687	3,163	0	0	0	0	434,621	426,096
Public Open Space - WAPC 99183	13,686	370	102	0	0	0	0	14,056	13,788
Community Grants Reserve	30,122	0	225	80,000	0	0	0	110,122	30,347
	5,043,687	140,449	37,715	1,192,155	0	(1,829,235)	0	4,547,056	5,081,402

Cash Backed Reserve (Continued)



SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 31 Mar 2024
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	346,429	180,196	(380,574)	146,051
- non-operating	13	169,230	40,000	(133,348)	75,881
Total unspent grants, contributions and reimbursements		515,659	220,196	(513,923)	221,933
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		515,659	220,196	(513,923)	221,933
Other Liabilities					
Fees & Charges in Advance (Mainly refuse charges not allocated)		18,512	569,862	(10,046)	564,310
Provisions					
Annual leave		343,093	0	0	343,093
Long service leave		431,777	0	(40,390)	391,387
Total Provisions		774,871	0	(40,390)	734,481
Total Other Current Liabilities					1,520,723
Amounts shown above include GST (where applicable)					

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 MARCH 2024

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Mar 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	0	66,749	50,058	50,062
Grants Commission - Roads (WALGGC)	0	0	0	0	0	25,385	19,035	25,385
Law, order, public safety								
DFES - ESL BFB Operating Grant	0	157,840	(157,840)	0	208,471	216,767	162,576	157,840
DFES - ESL BFB Minor Capital Grant	0	0	0	0	7,000	811,300	0	0
DFES - ESL SES Operating Grant	3,568	17,180	(11,018)	9,729	23,897	22,906	17,181	11,018
DFES - Mitigation Activity Fund Grant	110,395	0	0	110,395	133,604	133,604	100,197	0
Dep't of Communities - Volunteering WA grant (SES) - Grant Income	1,773	0	0	1,773	1,773	1,773	1,773	0
DFES - Mitigation Activity Fund Grant MAF2022-23 R2 - grant income	147,500	0	(147,500)	0	295,000	295,000	221,247	147,500
Volunteering WA - Thank a volunteer sundowner - Grant Income	1,000	1,000	0	2,000	0	0	0	0
Water Corporation - Fuel Reduction Mondurup Reserve - Grant Inco	0	0	0	0	6,500	6,500	4,869	0
DFES - Donation - Narpyn, Mt Barker, Middle Ward Volunteer Fire Br	3,900	0	0	3,900	0	0	0	0
Education and welfare								
Grant Income - Senior's Week (Council On The Aging)	0	1,000	(1,000)	0	0	0	0	1,000
Recreation and culture								
Every Club - contributions income	12,245	0	(11,300)	945	6,000	6,000	4,500	11,300
Children's Book Week - contributions income	0	677	(677)	0	0	0	0	677
State Library - Better Beginnings Family Literacy - Grant Income	14,055	0	(6,970)	7,085	14,055	14,055	10,539	6,970
State Library - Service WA App - Grant Income	3,000	0	0	3,000	3,000	3,000	2,259	0
State Library - Travel Grant 2022/2023 - Grant Income	1,162	0	0	1,162	4,162	4,162	3,114	0
Mount Barker Recreation Centre - Change Facility (LRCIP3) - Grant In	42,698	0	(42,698)	0	40,000	40,000	29,997	42,698
Transport								
Direct Grant (MRWA)	0	0	0	0	266,207	266,207	266,207	300,875
Economic services								
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	28,033	28,033	21,024	12,000
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	2,957	0	0	2,957	0	0	0	0
	344,253	177,696	(379,003)	142,946	1,037,701	1,941,440	914,576	767,326
Operating Contributions								
Law, order, public safety								
DFES Admin Fee/Commission		0	0	0	4,000	4,000	2,997	0
Recreation and culture								
Get Online Week - contributions income	766	2,500	(161)	3,105	766	766	567	161
State Library of WA - Library Priority Allocation		0	0	0	4,000	4,000	2,997	0

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Mar 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
Grant Income - 3D for Me	1,410	\$ 0	\$ (1,410)	\$ 0	\$ 1,410	\$ 1,410	\$ 1,071	\$ 1,410
Transport								
DFES - Storm Damage Recoup	0	0	0	0	525,000	525,000	445,500	284,096
Economic services								
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliff	0	0	0	0	19,199	19,199	14,391	0
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	68,448	68,448	53,118	46,668
	2,176	2,500	(1,571)	3,105	622,823	622,823	520,641	332,335
TOTALS	346,429	180,196	(380,574)	146,051	1,660,525	2,564,264	1,435,217	1,099,661

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Governance									
LRCIP3 Grant - Council Chamber audio equipment	0	0	0	0	0	11,500	11,500	8,622	14,910
Law, order, public safety									
Mount Barker SES - 2 Bay Facility and Amenities	0	0	0	0	0	286,350	286,350	0	0
Community amenities									
Capital Grant - LRCIP - Kendenup Town Hall Toilets	0	0	0	0	0	15,043	15,043	11,277	0
Recreation and culture									
Grant Income - Swimming pool retaining wall - Stage 1B (LRCIP3)	0	0	0	0	0	121,456	121,456	60,729	105,023
Grant Income - O'Neill Road Trail - Stage 1A (LRCIP3)	0	0	0	0	0	17,550	17,550	0	17,550
Grant Income - Mount Barker Hill / Pwakenbak (LRCIP4)	0	0	0	0	0	0	370,846	0	0
Swimming Pool - Stage 1B Construction (CSRFF) - Grant Income	0	0	0	0	0	750,000	750,000	0	0
Swimming Pool - Stage 1B Construction (Bendigo Bank) - Grant Income	0	0	0	0	0	100,000	100,000	0	0
Wilson Park Infrastructure - Exercise Equipment - Grant Income	0	30,000	0	30,000	30,000	30,000	30,000	30,000	0
Ingoldby Street - POS Trust Contribution	0	0	0	0	0	79,330	49,330	36,999	0
Contribution - Narrikup Hall Playground Structure	0	10,000	(10,000)	0	0	0	0	0	10,000
Transport									
Grant Income - Drainage - Takalarup Road - SLK 11.48	21,050	0	(21,050)	0	0	26,135	26,135	20,125	21,050
Grant Income - Drainage - Syred Road - SLK 9.49	22,854	0	(22,854)	0	0	28,375	28,375	21,849	22,854
Grant Income - Drainage - St Werburghs Road - SLK 4.21	20,752	0	(20,752)	0	0	25,765	25,765	19,839	20,752
Grant Income - Drainage - Yellanup Road - SLK 9.48 & 23.36	34,888	0	(34,888)	0	0	43,315	43,315	32,481	34,888
Grant Income Lowood Road reconstruction SLK 0.04 - 0.53 (LRCIP3)	0	0	0	0	0	117,250	117,250	90,284	117,250
Grant Income - Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	0	0	0	0	0	57,678	57,678	44,412	57,678
Mount Barker Road Footpath - Grant Income (LRCIP3)	0	0	0	0	0	12,375	12,375	9,529	0
Ormond Road Footpath - Grant Income (LRCIP3)	0	0	0	0	0	28,930	28,930	22,277	0
Nunarrup Street Footpath - Grant Income (LRCIP3)	0	0	0	0	0	13,565	13,565	10,445	0
Narpund / Osborne Rd Footpath - Grant Income (LRCIP3)	0	0	0	0	0	4,865	4,865	3,746	0
Ingoldby Street Footpath - Grant Income (LRCIP3)	23,804	0	(23,804)	0	0	35,250	35,250	27,141	23,804
Grant Income - Swimming Pool Footpath and Paving (LRCIP3)	0	0	0	0	0	35,106	35,106	27,033	0
RRG Grant Income - Boyup Road Reseal (SLK 9.18 to 13.90)	0	0	0	0	0	18,327	18,327	14,112	0
RTR - Harvey Rd SLK 1.2 - 4.8 - Grant Income	45,881	0	0	45,881	45,881	45,881	45,881	35,329	0
LRCIP Grant Income - Knight Road SLK 2.5 - 8.99	0	0	0	0	0	140,000	140,000	107,800	140,000
Grant Income - Quangellup Road - Seal (LRCIP4)	0	0	0	0	0	0	300,000	0	290,508
Grant Income - Nindrup Road - Seal Full length (LRCIP4)	0	0	0	0	0	0	112,000	0	112,000
Grant Income - Ferry Road - Seal part (LRCIP4)	0	0	0	0	0	0	168,000	0	168,000
Red Gum Pass Road - SLK4.33 - 7.59 - Reseal (RRG) - Grant Income	0	0	0	0	0	90,000	90,000	69,300	0
Martagallup Road - SLK 5.0 - 10.65 - Reseal (RRG) - Grant Income	0	0	0	0	0	105,660	253,159	194,932	0
Regional Road Group - Carbarup Rd - SLK TBD - Grant Income	0	0	0	0	0	235,125	235,125	181,047	0
Palmdale Road - SLK 8.42 - 11.5 - Resheet (RRG) - Grant Income	0	0	0	0	0	82,475	82,475	63,506	0
Barrow Road - SLK3.75 - 13.46 - Gravel Overlay (R2R) - Grant Income	0	0	0	0	0	255,000	255,000	196,350	0
Mitchell Street - SLK 0.0 - 2.35 - Additional Width (R2R) - Grant Income	0	0	0	0	0	79,128	79,128	60,928	0

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
		\$	\$	\$	\$	\$	\$	\$	\$
Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (R2R) - Grant In	0	0	0	0	0	134,784	134,784	103,783	0
Memorial Avenue - Resurface (R2R) - Grant Income	0	0	0	0	0	126,720	126,720	97,574	0
Economic services									
Lighting of Public Open Spaces & Buildings - Grant Income (LRCIP3)	0	0	0	0	0	30,000	30,000	0	30,000
	169,230	40,000	(133,348)	75,881	75,881	3,182,939	4,251,284	1,601,449	1,186,267
Total Non-operating grants, subsidies and contributions	169,229.68	40,000	(133,348)	75,881	75,881	3,182,939	4,251,284	1,601,449	1,186,267

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

NOTE 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 2023	Amount Received	Amount Paid	Closing Balance 31 Mar 2024
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Construction Training Fund (CTF)	1,684	6,972	(6,397)	2,260
Building Services Levy (BSL)	5,229	20,746	(19,344)	6,631
Crossover Bonds	0	0	0	0
Developer Bonds	0	0	0	0
Keys, Hall and Equipment Bonds	7,840	3,320	(3,400)	7,760
Infrastructure & Crossover Bonds	34,893	8,500	(5,500)	37,893
Planning Bonds	21,000	0	0	21,000
Other Bonds	0	0	0	0
Department of Transport	14,350	1,100,828	(1,115,178)	(0)
Rehabilitation Bonds	0	0	0	0
Roadworks Bonds	0	0	0	0
Unclaimed Monies	330,290	0	0	330,290
Councillor Nomination Fees	0	700	0	700
Transportable Buildings Bonds	0	15,000	0	15,000
Sub-Total	415,286	1,156,066	(1,149,818)	421,534
Trust Funds				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	79,745	0	0	79,745
Bonds - Other	0	0	0	0
Unclaimed Monies	0	0	0	0
Sub-Total	168,675	0	0	168,675
	583,961	1,156,066	(1,149,818)	590,209

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 2023/24 year is \$10,000 and 10%.

A major contributor to the timing variances is depreciation which has not be run to date as it is normal practice to wait until the OAG has signed off on the previous year's annual financial report before performing this task.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	(68,982)	(23%)	▼	S	Timing	Under Budget Income - No interest received at this early stage
Law, Order and Public Safety	(159,479)	(27%)	▼	S	Timing	Under Budget Income (Mitigation Activity grants \$71k)
Health	5,299	10%	▲		Timing	Fines/Penalties have been more than budgeted
Community Amenities	(384,735)	(42%)	▼	S	Timing	Under Budget Income (Refuse collection charges raised in August)
Transport	(144,762)	(18%)	▼	S	Timing	Grant Monies yet to be received
Other Property and Services	(57,375)	(27%)	▼	S	Timing	Under Budget Income - yet to receive Reimbursement - Worker Comp
Expenditure from operating activities						
General Purpose Funding	75,317	25%	▲	S	Timing	Valuation expenses less than expected
Education and Welfare	49,201	32%	▲	S	Timing	budget spread over the months - timing related
Recreation and Culture	447,506	15%	▲	S	Timing	Over expenditure on a number of operational items relating caused in part by allocation of initial tranche of insurance
Transport	1,890,353	13%	▲	S	Timing	Under expenditure on assumed Road, footpath, drainage Maintenance costs, tree planting yet to commence.
Other Property and Services	(112,789)	(29%)	▼	S	Timing	Audit fees yet to come in, Budgets in GL spread over the 12 month
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(415,182)	(26%)	▼	S	Timing	Over YTD budget income on LRCIP3 grant funded drainage jobs (\$92k)
Proceeds from Disposal of Assets	(61,777)	(44%)	▼	S	Timing	Sale of three light vehicles prior to assumed budget timeframe
Land and Buildings	247,167	93%	▲	S	Timing	Works on limestone wall at Sounness Park Changerooms and drainage at Kendenup Hall have not commenced as per budget planning.
Plant and Equipment	112,286	34%	▲	S	Timing	Expenditure under saleyards has not occurred in accordance with budget estimates.
Infrastructure Assets - Roads	327,660	14%	▲	S	Timing	Under expenditure on YTD road program

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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
		XX Budget Adoption		Closing Surplus/(Deficit)	\$	\$	\$	\$
		XX Opening surplus adjustment		Closing Surplus/(Deficit)			(105,794)	(105,794)
		XX Opening surplus adjustment	# 141/23 - 22/08/2023	Opening Surplus(Deficit)		21,326	0	(84,468)
2050507		ESL BFB - L5 Clothing & Accessories	# 141/23 - 22/08/2023	Operating Expenses		1,000		(83,468)
2050530		ESL BFB - L8 Insurance Expenses	# 141/23 - 22/08/2023	Operating Expenses		2,000		(81,468)
2050566		ESL BFB - L3 Maintenance Vehicles/Trailers/Boats	# 141/23 - 22/08/2023	Operating Expenses		2,414		(79,054)
2050569		ESL BFB - L9 Plant & Equipment \$1,500 to \$5,000 per item	# 141/23 - 22/08/2023	Operating Expenses			(17,710)	(96,764)
2050586		ESL BFB - L1 Plant & Equipment < \$1,500 per item	# 141/23 - 22/08/2023	Operating Expenses		1,000		(95,764)
2050588		ESL BFB - L6 Utilities, Rates & Taxes	# 141/23 - 22/08/2023	Operating Expenses		1,000		(94,764)
2050589		ESL BFB - L4 Maintenance Land & Buildings	# 141/23 - 22/08/2023	Operating Expenses		2,000		(92,764)
3050510		ESL BFB - Operating Grant	# 141/23 - 22/08/2023	Operating Revenue		8,296		(84,468)
4050514	BC208A	New Rocky Gully BFB Shed	# 141/23 - 22/08/2023	Capital Expenses		772,500		688,032
4050514	BC210A	New Woogenellup BFB Shed	# 141/23 - 22/08/2023	Capital Expenses		772,500		1,460,532
5050555		ESL BFB - New Loan Borrowings	# 141/23 - 22/08/2023	Capital Revenue			(1,500,000)	(39,468)
4050530		ESL BFB - Plant & Equipment (Capital)	# 141/23 - 22/08/2023	Capital Expenses			(804,300)	(843,768)
3050515		ESL BFB - Capital Grant	# 141/23 - 22/08/2023	Operating Revenue		804,300		(39,468)
2050669		ESL SES - L9 Plant & Equipment \$1,500 to \$5,000 per item	# 141/23 - 22/08/2023	Operating Expenses		2,594		(36,874)
2050688		ESL SES - L6 Utilities, Rates & Taxes	# 141/23 - 22/08/2023	Operating Expenses			(100)	(36,974)
2050689		ESL SES - L4 Maintenance Land & Buildings	# 141/23 - 22/08/2023	Operating Expenses			(1,503)	(38,477)
3050610		ESL SES - Operating Grant	# 141/23 - 22/08/2023	Operating Revenue			(991)	(39,468)
3110300		REC - Contributions & Donations	# 141/23 - 22/08/2023	Operating Revenue			(30,000)	(69,468)
4140212	BC100E	Administration Building (Replace front door operator)	# 141/23 - 22/08/2023	Capital Expenses			(6,688)	(76,156)
2130240		TOUR - Public Relations & Area Promotion	# 153/23 - 26/09/2023	Operating Expenses		32,000		(44,156)
2130211		TOUR - Visitor Centre Contribution	# 153/23 - 26/09/2023	Operating Expenses			(12,830)	(56,986)
4110290	OC607E	Swimming Pool - Sealing of concrete verandahs, stairs & ramp	# 153/23 - 26/09/2023	Capital Expenses			(11,250)	(68,236)
4120149	RRG013A	Martagallup Road SLK 5.0 to 10.65 Reseal (RRG)	# 175/23 - 31/10/2023	Capital Expenses			(221,248)	(289,484)
3120110	GIRRG013A	Martagallup Road - Slk 5.0 - 10.65 - Reseal (Rrg) - Grant Income	# 175/23 - 31/10/2023	Operating Revenue		147,499		(141,985)
4120144	R2R263A	Mitchell Street - SLK 0.0 - 2.35 - Additional Width (R2R)	# 175/23 - 31/10/2023	Capital Expenses		79,128		(62,857)
4120144	R2R241B	Seventh Avenue SLK 0.73 to 0.93 Renew drainage and shoulders and seal (R2R)	# 175/23 - 31/10/2023	Capital Expenses			(60,000)	(122,857)
4120144	R2R245	Newman Street SLK 0.93 to 1.05 Renew drainage and shoulders and seal (R2R)	# 175/23 - 31/10/2023	Capital Expenses			(20,000)	(142,857)
4120142	RC007B	Yellanup Road - SLK 19.51 - 24 (Council)	# 175/23 - 31/10/2023	Capital Expenses		116,667		(26,190)
4120142	RC085B	View Range Road SLK 3.75 to 8.15 Resheet Council	# 175/23 - 31/10/2023	Capital Expenses			(24,000)	(50,190)
3120113	GIOF062A	Grant Income - Quangellup Road - Seal (LRCIP4)	# 175/23 - 31/10/2023	Operating Revenue		300,000		249,810

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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
		XX			\$	\$	\$	\$
3120113	GIOF259A	Grant Income - Nindrup Road - Seal Full length (LRCIP4)	# 175/23 - 31/10/2023	Operating Revenue		112,000		361,810
3120113	GIOF297A	Grant Income - Ferry Road - Seal part (LRCIP4)	# 175/23 - 31/10/2023	Operating Revenue		168,000		529,810
4120162	OF062A	Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	# 175/23 - 31/10/2023	Capital Expenses			(300,000)	229,810
4120142	RC062B	Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	# 175/23 - 31/10/2023	Capital Expenses			(79,000)	150,810
4120162	OF259A	Nindrup Road SLK 0 to 1.01 Renew drainage and shoulders and seal (LRCIP4)	# 175/23 - 31/10/2023	Capital Expenses			(112,000)	38,810
4120162	OF297A	Ferry Road SLK 0 to 1.32 Renew drainage and shoulders and seal (LRCIP4)	# 175/23 - 31/10/2023	Capital Expenses			(168,000)	(129,190)
4120138	RC272B	Langton Road - Flush Kerbing	# 175/23 - 31/10/2023	Capital Expenses		14,000		(115,190)
4120138	RC001A	Lowood Road north - Median Islands	# 175/23 - 31/10/2023	Capital Revenue		17,888		(97,302)
2120211	STR001	Lowood Road North Streetscape - Tree Planting, Mulching & Reticulation	# 175/23 - 31/10/2023	Operating Expenses		4,783		(92,519)
4120165	DC001	Lowood Road (BUA) - Drainage Capital	# 175/23 - 31/10/2023	Capital Expenses		35,779		(56,740)
4120165	DC044	Narpund Road (BUA) - Drainage Capital	# 175/23 - 31/10/2023	Capital Expenses		52,547		(4,193)
4120138	RC044	Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	# 175/23 - 31/10/2023	Capital Expenses			(13,548)	(17,742)
4120165	DC000	Drainage Construction General (Budgeting Only)	# 175/23 - 31/10/2023	Capital Expenses		170,000		152,258
4120166	DC299	Pettit Rise SLK 0.67 New culvert and headwalls	# 175/23 - 31/10/2023	Capital Expenses			(46,000)	106,258
4120166	DC077	Jutland Road SLK 3.33 New culvert and headwalls	# 175/23 - 31/10/2023	Capital Expenses			(29,500)	76,758
4120166	DC156	Ford Road SLK 0.68 New culvert and headwalls	# 175/23 - 31/10/2023	Capital Expenses			(39,900)	36,858
4120166	DC084	Costello Road SLK 0.60 to 0.80 Drainage improvements and resheet	# 175/23 - 31/10/2023	Capital Expenses			(30,000)	6,858
4120166	DC318	Stoney Creek Road SLK 0.64 New culvert	# 175/23 - 31/10/2023	Capital Expenses			(9,000)	(2,142)
4120166	DC062B	Quangellup Road SLK 7.65 New culvert and headwalls	# 175/23 - 31/10/2023	Capital Expenses			(5,000)	(7,142)
4120170	FC043	Booth Street Albany Hwy to Deane Street Footpath renewal	# 175/23 - 31/10/2023	Capital Expenses			(50,000)	(57,142)
2030104		RATES - Training & Development	# 018/24 - 26/3/2024	Operating Expenses			(10,000)	(67,142)
2040104		MEMBERS - Training & Development	# 018/24 - 26/3/2024	Operating Expenses		1,300		(65,842)
2040140		MEMBERS - Advertising & Promotion	# 018/24 - 26/3/2024	Operating Expenses			(1,300)	(67,142)
2040204		OTH GOV - Training & Development	# 018/24 - 26/3/2024	Operating Expenses			(300)	(67,442)
2040204		OTH GOV - Training & Development	# 018/24 - 26/3/2024	Operating Expenses			(700)	(68,142)
2040211		OTH GOV - Civic Functions, Refreshments & Receptions	# 018/24 - 26/3/2024	Operating Expenses		7,200		(60,942)
2040222		OTH GOV - Security	# 018/24 - 26/3/2024	Operating Expenses			(700)	(61,642)
2040265		OTH GOV - Maintenance/Operations	# 018/24 - 26/3/2024	Operating Expenses			(3,000)	(64,642)
2040285		OTH GOV - Legal Expenses	# 018/24 - 26/3/2024	Operating Expenses			(2,500)	(67,142)
2050292		ANIMAL - Depreciation	# 018/24 - 26/3/2024	Operating Expenses	(2,900)		0	(67,142)
2070692		PREV OTH - Depreciation	# 018/24 - 26/3/2024	Operating Expenses	(3,000)		0	(67,142)
2090189	BM402	103 Martin Street, Mount Barker - Ceo House - Building Maintenance	# 018/24 - 26/3/2024	Operating Expenses			(1,500)	(68,642)
2090189	BM402	103 Martin Street, Mount Barker - Ceo House - Building Maintenance	# 018/24 - 26/3/2024	Operating Expenses			(1,000)	(69,642)

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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
		XX			\$	\$	\$	\$
2090198		STF HOUSE - Staff Housing Costs Recovered	# 018/24 - 26/3/2024	Operating Expenses		2,500		(67,142)
2100100		SAN - Employee Costs	# 018/24 - 26/3/2024	Operating Expenses		10,000		(57,141)
2100108		SAN - Other Employee Expenses	# 018/24 - 26/3/2024	Operating Expenses			(500)	(57,641)
2100111		SAN - Waste Collection	# 018/24 - 26/3/2024	Operating Expenses			(10,000)	(67,641)
2100113		SAN - Waste Recycling	# 018/24 - 26/3/2024	Operating Expenses			(18,000)	(85,641)
2100117		SAN - General Tip Maintenance	# 018/24 - 26/3/2024	Operating Expenses		10,000		(75,641)
2100152		SAN - Consultants	# 018/24 - 26/3/2024	Operating Expenses		10,000		(65,641)
2100192		SAN - Depreciation	# 018/24 - 26/3/2024	Operating Expenses	(7,000)		0	(65,641)
2100766	W505	Mount Barker Cemetery (East)	# 018/24 - 26/3/2024	Operating Expenses			(2,500)	(68,141)
2100766	W508	Rocky Gully Cemetery	# 018/24 - 26/3/2024	Operating Expenses			(500)	(68,641)
2100766	W508	Rocky Gully Cemetery	# 018/24 - 26/3/2024	Operating Expenses			(2,000)	(70,641)
2100792		COM AMEN - Depreciation	# 018/24 - 26/3/2024	Operating Expenses	(15,000)		0	(70,641)
2110252		SWIM AREAS - Consultants	# 018/24 - 26/3/2024	Operating Expenses			(20,000)	(90,641)
2110365	W603	Kendenup Hall Park	# 018/24 - 26/3/2024	Operating Expenses		1,000		(89,641)
2110365	W603	Kendenup Hall Park	# 018/24 - 26/3/2024	Operating Expenses		1,000		(88,641)
2110365	W646	Centenary Park	# 018/24 - 26/3/2024	Operating Expenses		3,000		(85,641)
2110365	W646	Centenary Park	# 018/24 - 26/3/2024	Operating Expenses		2,000		(83,641)
2110365	W651	War Memorial (Rsl Park)	# 018/24 - 26/3/2024	Operating Expenses		3,000		(80,641)
2110365	W651	War Memorial (Rsl Park)	# 018/24 - 26/3/2024	Operating Expenses		2,000		(78,641)
2110365	W800	Mount Barker Railway Station	# 018/24 - 26/3/2024	Operating Expenses			(12,000)	(90,641)
2110367	W630	Kendenup Laneways	# 018/24 - 26/3/2024	Operating Expenses			(3,000)	(93,641)
2110367	W630	Kendenup Laneways	# 018/24 - 26/3/2024	Operating Expenses			(5,000)	(98,641)
2110367	W630	Kendenup Laneways	# 018/24 - 26/3/2024	Operating Expenses			(2,000)	(100,641)
2110367	W640B	Albany Hwy (Medians & Roundabout)	# 018/24 - 26/3/2024	Operating Expenses		10,000		(90,641)
2110372		REC - Loan101 Interest Repayments (Gscore Trails)	# 018/24 - 26/3/2024	Operating Expenses		13,462		(77,179)
2110392		REC - Depreciation	# 018/24 - 26/3/2024	Operating Expenses	(30,000)		0	(77,179)
2110890	GERC614A	Mount Barker Recreation Centre - Change Facility (Lrcip3)	# 018/24 - 26/3/2024	Operating Expenses			(20,000)	(97,179)
2120292		ROADM - Depreciation	# 018/24 - 26/3/2024	Operating Expenses	(10,000,000)		0	(97,179)
2130252		TOUR - Consultants	# 018/24 - 26/3/2024	Operating Expenses		10,000		(87,179)
2130292		TOUR - Depreciation	# 018/24 - 26/3/2024	Operating Expenses	(8,000)		0	(87,179)
2130408		SALEYARDS - Other Employee Expenses	# 018/24 - 26/3/2024	Operating Expenses			(1,300)	(88,479)
2130486		SALEYARDS - Expensed Minor Asset Purchases	# 018/24 - 26/3/2024	Operating Expenses		1,300		(87,179)
2130492		SALEYARDS - Depreciation	# 018/24 - 26/3/2024	Operating Expenses	(320,000)		0	(87,179)
2130646		ECON DEV - Projects, Programs & Activities	# 018/24 - 26/3/2024	Operating Expenses		5,000		(82,179)
2140208		ADMIN - Other Employee Expenses	# 018/24 - 26/3/2024	Operating Expenses			(20,000)	(102,179)
2140208		ADMIN - Other Employee Expenses	# 018/24 - 26/3/2024	Operating Expenses			(5,000)	(107,179)
2140240		ADMIN - Advertising & Promotion	# 018/24 - 26/3/2024	Operating Expenses			(8,349)	(115,528)

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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
		XX			\$	\$	\$	\$
2140241		ADMIN - Subscriptions & Memberships	# 018/24 - 26/3/2024	Operating Expenses		5,000		(110,528)
2140250		ADMIN - Contract Services	# 018/24 - 26/3/2024	Operating Expenses			(100,000)	(210,528)
2140300		PWO - Employee Costs	# 018/24 - 26/3/2024	Operating Expenses			(50,000)	(260,528)
2140304		PWO - Training & Development	# 018/24 - 26/3/2024	Operating Expenses			(5,000)	(265,528)
2140393		PWO - LESS Allocated to Works (PWO's)	# 018/24 - 26/3/2024	Operating Expenses		55,000		(210,528)
2140503		SAL - Workers Compensation Expense	# 018/24 - 26/3/2024	Operating Expenses			(90,000)	(300,528)
3030122		RATES - Reimbursement of Debt Collection Costs (ex GST)		Operating Revenue		10,000		(290,528)
3030209		GEN PUR - Financial Assistance Grant - General		Operating Revenue		66,749		(223,779)
3030210		GEN PUR - Financial Assistance Grant - Roads		Operating Revenue		25,385		(198,394)
3070440		HEALTH - Health Regulatory Fines & Penalties		Operating Revenue		9,100		(189,294)
3100720		COM AMEN - Cemetery Fees (Burial)		Operating Revenue		5,000		(184,294)
3110310	GIOFTR114D	Grant Income - Mount Barker Hill / Pwakkenbak (Lrcip4)		Operating Revenue		370,846		186,552
3140203		ADMIN - Long Service Leave Recoup		Operating Revenue		30,528		217,080
3140301		PWO - Reimbursements		Operating Revenue		1,500		218,580
3140501		SAL - Reimbursement - Workers Compensation		Operating Revenue		90,000		308,580
4110384		REC - Loan 101 Principal Repayments (Gscore Trails)		Capital Expenses		29,554		338,134
4110390	OC623B	Mount Barker Hill Infrastructure - Carpark		Capital Expenses			(846)	337,288
5110355		REC - New Loan Borrowings		Capital Revenue			(350,000)	(12,712)
5130481		SALEYARDS - Transfers from Reserve		Capital Revenue		22,600		9,888
					(10,385,900)	4,455,245	(4,445,356)	9,888

KEY INFORMATION