Council

MONTHLY FINANCIAL REPORT

31 OCTOBER 2026

Meeting Date: 24 November 2026

Number of Pages: 26

Shire of
Plantagenet
Mount Barker • Kendenup • Narrikup
Porongurup • Rocky Gully

MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 2026

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SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

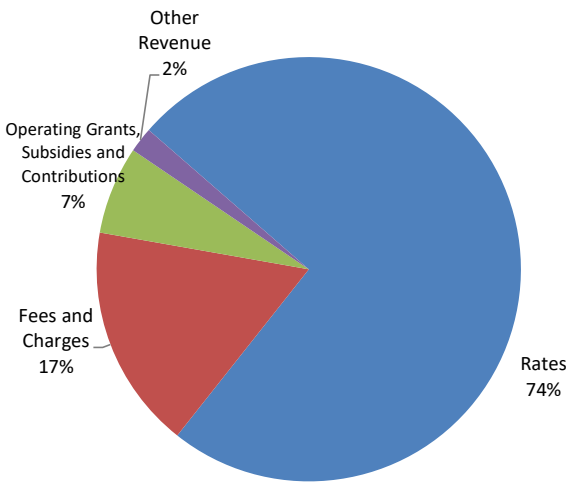
ROUNDING OFF FIGURES

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

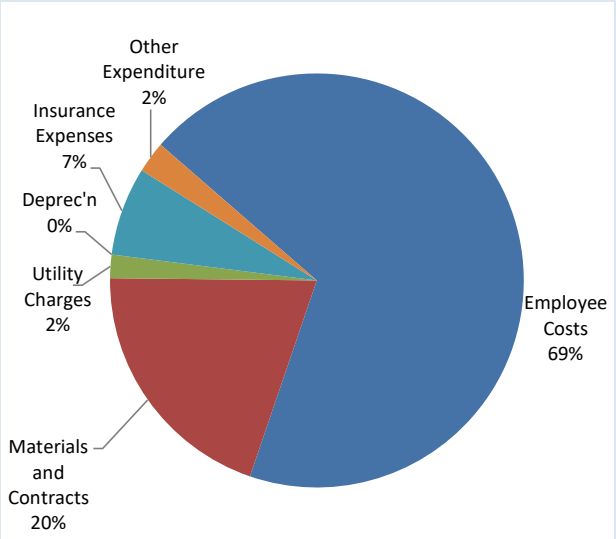
SHIRE OF PLANTAGENET
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2026

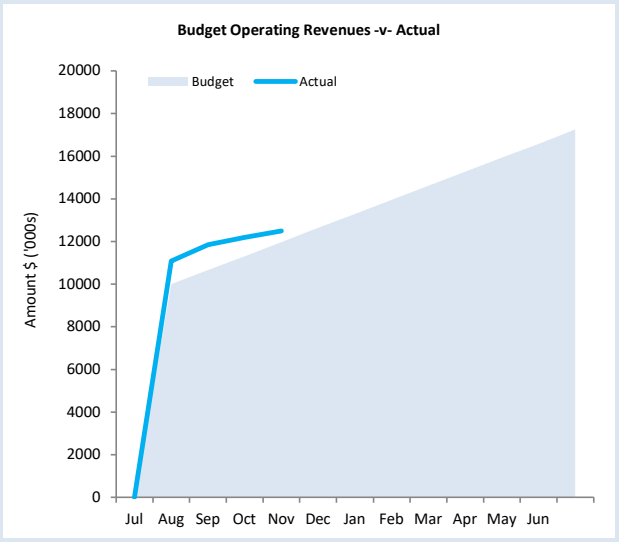
SUMMARY GRAPHS

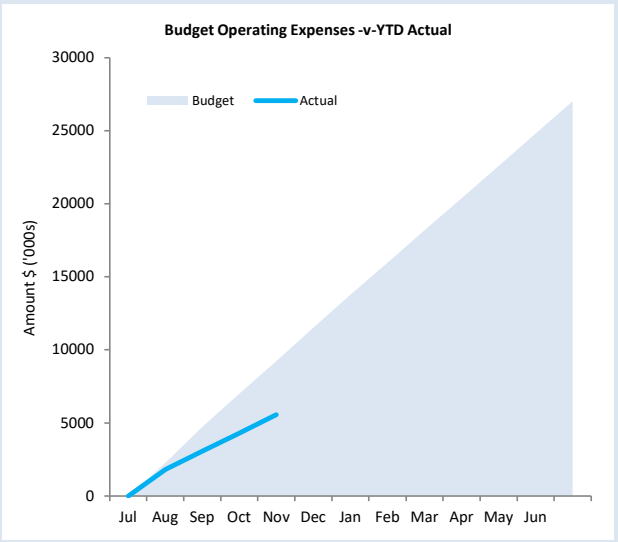
OPERATING REVENUE



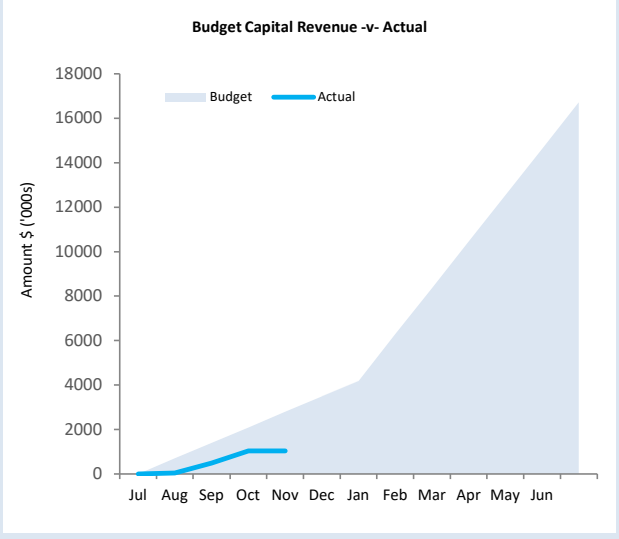
OPERATING EXPENSES



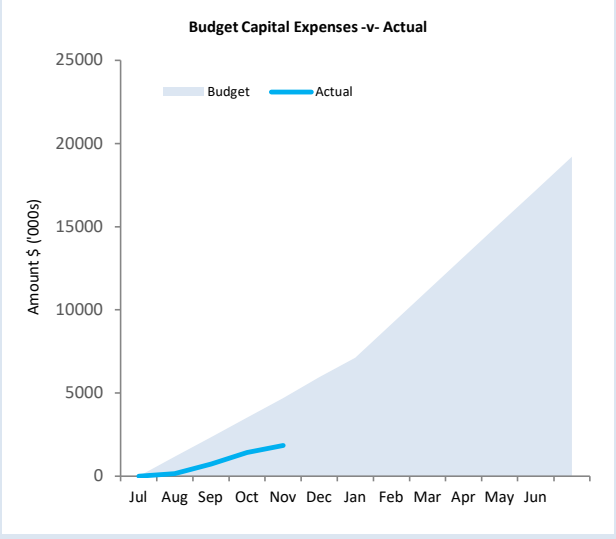




CAPITAL REVENUE



CAPITAL EXPENSES



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

SHIRE OF PLANTAGENET

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 2026

NATURE DESCRIPTIONS

REVENUE

RATES
All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL
Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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

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

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

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

EXPENSES

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

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation expense raised on all classes of assets.

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

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

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

BY NATURE

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	%		
Opening Funding Surplus (Deficit)		2,299,263	2,299,263	**2,237,221**	(3%)		
Revenue from operating activities							
Rates		9,228,137	9,220,137	**9,215,082**	(0%)	▼	
Operating Grants, Subsidies and Contributions		3,240,979	781,038	**830,923**	6%	▲	
Fees and Charges		3,589,405	2,170,329	**2,123,338**	(2%)	▼	
Interest Earnings		450,632	333,148	**46,867**	(86%)	▼	S
Other Revenue		607,970	74,912	**238,393**	218%	▲	
Profit on Disposal of Assets	4	131,893	7,380	**39,505**	435%	▲	
Gain FV Valuation of Assets		0	0	**0**			
		17,249,015	**12,586,944**	**12,494,107**			
Expenditure from operating activities							
Employee Costs		(10,079,272)	(2,584,240)	**(3,829,969)**	(48%)	▼	S
Materials and Contracts		(3,485,950)	(2,143,780)	**(1,108,955)**	48%	▲	
Utility Charges		(399,800)	(133,204)	**(100,914)**	24%	▲	
Depreciation on Non-Current Assets		(11,764,988)	(3,921,616)	**0**	100%	▲	
Interest Expenses		(52,518)	(17,496)	**914**	105%	▲	
Insurance Expenses		(363,963)	(155,700)	**(386,210)**	(148%)	▼	S
Other Expenditure		(810,290)	(270,004)	**(136,412)**	49%	▲	
Loss on Disposal of Assets	4	(51,036)	(17,004)	**0**	100%	▲	
Loss FV Valuation of Assets		0	0	**0**			
		(27,007,817)	**(9,243,044)**	**(5,561,546)**			
Operating activities excluded from budget							
Add back Depreciation		11,764,988	3,921,616	**0**	(100%)		
Adjust (Profit)/Loss on Asset Disposal	4	(80,857)	9,624	**(39,505)**	(510%)		
Amount attributable to operating activities		**1,925,329**	**7,275,140**	**6,891,678**			
Investing activities							
Non-Operating Grants, Subsidies and Contributions		4,803,083	1,601,036	**1,034,055**	(35%)	▼	S
Proceeds from Disposal of Assets	4	396,646	0	**44,535**		▲	
Land and Buildings	3	(8,571,529)	(2,006,408)	**(528,216)**	74%	▲	
Plant and Equipment	3	(1,734,675)	(578,220)	**(310,921)**	46%	▲	
Furniture and Equipment	3	(237,617)	(105,204)	**(109,153)**	(4%)	▼	
Infrastructure Assets - Roads	3	(3,813,392)	(1,271,112)	**(321,065)**	75%	▲	
Infrastructure Assets - Drainage	3	(231,280)	(202,170)	**(261,073)**	(29%)	▼	S
Infrastructure Assets - Footpaths	3	(141,126)	(47,040)	**(26,726)**	43%	▲	
Infrastructure Assets - Parks and Ovals	3	(2,983,158)	(61,044)	**(121,702)**	(99%)	▼	S
Infrastructure Assets - Other	3	(1,342,395)	(428,324)	**(81,405)**	81%	▲	
Amount attributable to investing activities		**(13,855,442)**	**(3,098,486)**	**(681,671)**			
Financing Activities							
Proceeds from New Debentures		6,504,365	0	**0**			
Repayment of Debentures	6	(146,151)	(48,720)	**(21,819)**	55%	▲	
Repayment of Lease Financing	6	(56,096)	0	**(2,189)**		▼	
Advances to Community Groups		0	0	**0**			
Proceeds from Advances		54,224	0	**0**			
Transfer from Reserves	5	4,956,739	1,652,244	**0**	(100%)	▼	S
Transfer to Reserves	5	(1,682,231)	(560,892)	**(55,515)**	90%	▲	
Amount attributable to financing activities		**9,630,850**	**1,042,632**	**(57,704)**			
Closing Funding Surplus (Deficit)		**0**	**7,518,549**	**8,389,524**			

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 1 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2026/27 year is $10,000 and 10%.

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

PROGRAM DESCRIPTIONS

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 PURPOSEFUNDING 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 maintenace 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 OCTOBER 2026

BY PROGRAM

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	%		
Opening Funding Surplus(Deficit)	1	2,299,263	2,299,263	**2,237,221**	(3%)	▼	
Revenue from operating activities							
Governance		850	276	**0**	(100%)	▼	
General Purpose Funding - Rates		9,228,137	9,211,191	**9,214,183**	0%	▲	
General Purpose Funding - Other		987,540	356,778	**259,999**	(27%)	▼	S
Law, Order and Public Safety		578,696	192,888	**189,044**	(2%)	▼	
Health		76,830	37,754	**35,244**	(7%)	▼	
Education and Welfare		25,530	8,508	**3,342**	(61%)	▼	
Housing		15,500	5,168	**3,914**	(24%)	▼	
Community Amenities		1,968,325	1,690,871	**1,784,005**	6%	▲	
Recreation and Culture		706,773	235,584	**226,672**	(4%)	▼	
Transport		2,281,213	426,422	**400,134**	(6%)	▼	
Economic Services		1,200,390	361,772	**221,901**	(39%)	▼	S
Other Property and Services		179,232	59,732	**155,668**	161%	▲	
		17,249,016	**12,586,944**	**12,494,107**			
Expenditure from operating activities							
Governance		(1,380,611)	(482,152)	**(509,879)**	(6%)	▼	
General Purpose Funding		(409,131)	(136,348)	**(131,383)**	4%	▲	
Law, Order and Public Safety		(1,399,689)	(500,936)	**(423,779)**	15%	▲	
Health		(275,702)	(95,540)	**(93,627)**	2%	▲	
Education and Welfare		(227,911)	(75,948)	**(49,951)**	34%	▲	
Housing		(15,499)	(5,132)	**(10,841)**	(111%)	▼	
Community Amenities		(2,503,237)	(845,824)	**(884,674)**	(5%)	▼	
Recreation and Culture		(4,514,316)	(1,525,776)	**(1,198,495)**	21%	▲	
Transport		(13,838,286)	(4,614,324)	**(1,428,615)**	69%	▲	
Economic Services		(2,339,324)	(788,844)	**(581,945)**	26%	▲	
Other Property and Services		(104,111)	(172,220)	**(248,356)**		▼	
		(27,007,817)	**(9,243,044)**	**(5,561,546)**			
Operating activities excluded from budget							
Add back Depreciation		11,764,988	3,921,616	**0**			
Adjust (Profit)/Loss on Asset Disposal	4	(80,857)	9,624	**(39,505)**			
Amount attributable to operating activities		**1,925,330**	**7,275,140**	**6,891,678**			
Investing Activities							
Non-operating Grants, Subsidies and Contributions		4,803,083	1,601,036	**1,034,055**	(35%)	▼	S
Proceeds from Disposal of Assets	4	396,646	0	**44,535**		▲	
Land and Buildings	3	(8,571,529)	(2,006,408)	**(528,216)**	74%	▲	
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Furniture and Equipment	3	(237,617)	(105,204)	**(109,153)**	(4%)	▼	
Infrastructure Assets - Roads	3	(3,813,392)	(1,271,112)	**(321,065)**	75%	▲	
Infrastructure Assets - Drainage	3	(231,280)	(202,170)	**(261,073)**	(29%)	▼	S
Infrastructure Assets - Footpaths	3	(141,126)	(47,040)	**(26,726)**	43%	▲	
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Amount attributable to investing activities		**(13,855,442)**	**(3,098,486)**	**(681,671)**			
Financing Activities							
Proceeds from New Debentures	6	6,504,365	0	**0**			
Repayment of Debentures	6	(146,151)	(48,720)	**(21,819)**	55%	▲	
Repayment of Lease Financing	6	(56,096)	0	**(2,189)**		▼	
Advances to Community Groups		0	0	**0**			
Proceeds from Advances		54,224	0	**0**			
Transfer from Reserves	5	4,956,739	1,652,244	**0**	(100%)	▼	S
Transfer to Reserves	5	(1,682,231)	(560,892)	**(55,515)**	90%	▲	
Amount attributable to financing activities		**9,630,850**	**1,042,632**	**(57,704)**			
Closing Funding Surplus(Deficit)		**1**	**7,518,549**	**8,389,524**			

KEY INFORMATION
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 1 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2026/27 year is $10,000 and 10%.

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

SHIRE OF PLANTAGENET

REPRESENTATION OF CLOSING FUNDING SURPLUS/(DEFICIT)

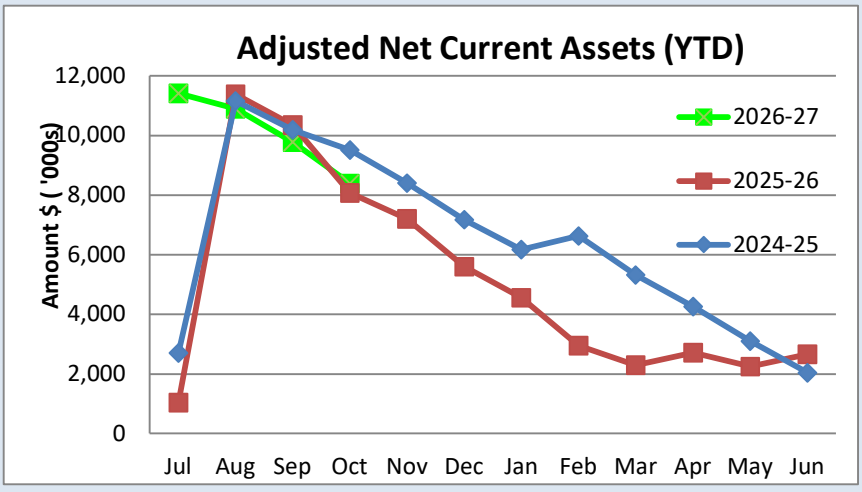
FOR THE PERIOD ENDED 31 OCTOBER 2026

ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2026	This Time Last Year 31/10/2025	Year to Date Actual 31/10/2026
		$	$	$
Current Assets				
Cash Unrestricted		1,366,097	5,037,001	5,296,971
Cash Restricted - Reserves	5	8,107,769	7,527,571	8,163,284
Cash Restricted - Bonds & Deposits/Trust		227,094	165,068	342,833
Receivables - Rates	2	461,187	2,818,680	3,216,421
Receivables - Other	2	972,598	333,516	614,024
Other Assets Other Than Inventories (SSL)		228,863	206,240	261,268
Inventories (Fuel & Stock)		300,273	237,608	695,695
		11,663,881	16,325,685	18,590,496
Less: Current Liabilities				
Payables		(878,115)	(395,432)	(1,101,811)
Contract Liabilities		(65,283)	(92,317)	(65,283)
Bonds & Deposits		(147,075)	(135,437)	(435,578)
Trust Liabilities (Contras Trust Component Above)		(174,193)	(132,636)	(348,387)
Loan and Lease Liability	6	(147,988)	(157,474)	(269,502)
Provisions		(1,212,774)	(1,124,990)	(1,200,249)
		(2,625,430)	(2,038,286)	(3,420,810)
Less: Cash Reserves	5	(8,107,769)	(6,475,241)	(8,163,284)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,212,774	1,124,990	1,200,249
Add Back: Loan and Lease Liability		147,988	157,474	269,502
Less : Loan Receivable - clubs/institutions		(54,224)	(31,601)	(86,629)
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		**2,237,221**	**9,063,020**	**8,389,525**

KEY INFORMATION

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



This Year YTD Surplus(Deficit)
$8.39 M

Last Year YTD Surplus(Deficit)
$9.06 M

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2026

NOTE 1
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2026/27 year is $10,000 and 10%.

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
General Purpose Funding - Other	(96,779)	(27%)	▼	S	Timing	Interest earned on reserve accounts is recognised at the maturity of investments, not at an equal amount per month.
Economic Services	(139,871)	(39%)	▼	S	Timing	Saleyards Fees at 19% of budget and no Feral Pig Eradication Grant Revenue has been received (the Shire only acts as the 'banker'for this group with no financial impact on our accounts).
Expenditure from operating activities						
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(566,981)	(35%)	▼	S	Timing	Receipt of grant funds occur on reaching capital milestones - the corresponding expenditure is also low.
Infrastructure Assets - Drainage	(58,903)	(29%)	▼	S	Timing	Eulup-Manurup Road Bridge is $73,000 over adopted budget, however additional revenue has been received to cover this.
Infrastructure Assets - Parks and Ovals	(60,658)	(99%)	▼	S	Timing	Project implementation is ahead of monthly budgets.
Financing Activities						
Transfer from Reserves	(1,652,244)	(100%)	▼	S	Timing	Transfers for Reserve accounts are aligned to project completion and investment maturity.

OPERATING ACTIVITIES
NOTE 2
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2026	31 Oct 26
	$	$
Opening Arrears Previous Years	706,539	681,448
Levied this year	9,586,479	10,710,776
Less Collections to date	(9,611,571)	(8,175,802)
Equals Current Outstanding	681,448	3,216,421
Net Rates Collectable	**681,448**	**3,216,421**
% Collected	93.38%	71.77%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	73,632	8,882	4,356	113,759	200,630
Percentage	37%	4%	2%	57%	
Balance per Trial Balance					
Sundry Debtors					200,630
Receivables - Other					413,394
Total Receivables General Outstanding					**614,024**

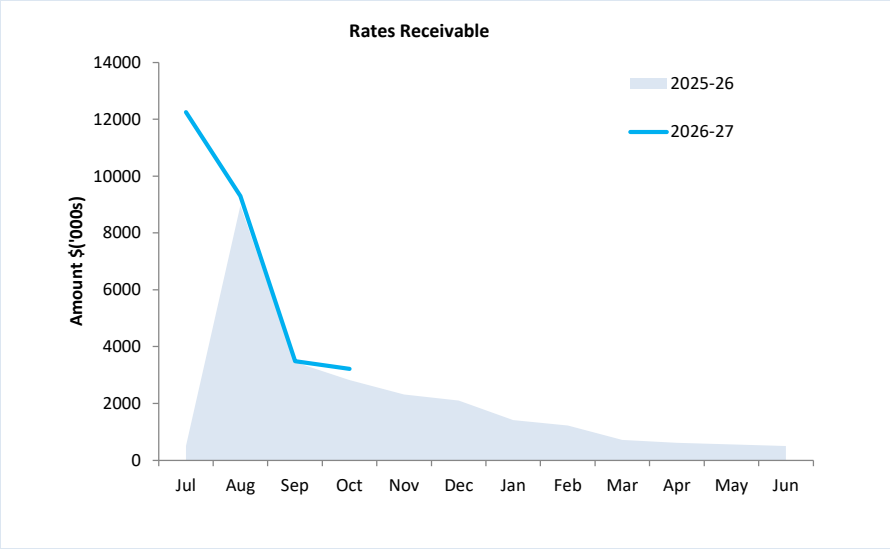
Amounts shown above include GST (where applicable)

KEY INFORMATION

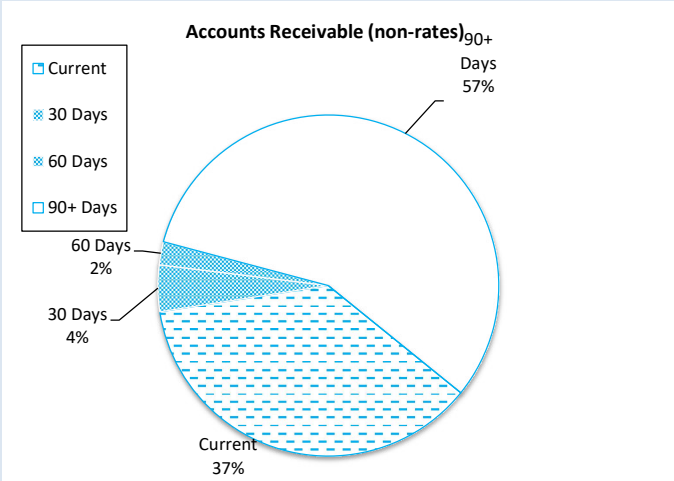
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Collected	Rates Due
72%	$3,216,421



Debtors Due
$614,024

Over 30 Days
63%

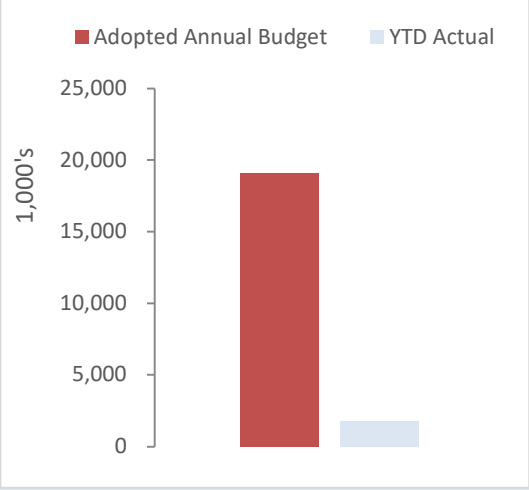
Over 90 Days
57%

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$
Land Held for Resale	0	0	**0**	0
Land and Buildings	8,571,529	2,006,408	**528,216**	(1,478,192)
Plant and Equipment	1,734,675	578,220	**310,921**	(267,299)
Furniture and Equipment	237,617	105,204	**109,153**	3,949
Infrastructure Assets - Roads	3,813,392	1,271,112	**321,065**	(950,047)
Infrastructure Assets - Drainage	231,280	202,170	**261,073**	58,903
Infrastructure Assets - Footpaths	141,126	47,040	**26,726**	(20,314)
Infrastructure Assets - Parks and Ovals	2,983,158	61,044	**121,702**	60,658
Infrastructure Assets - Other	1,342,395	428,324	**81,405**	(346,919)
Intangible Assets - PPE	0	0	**0**	0
Capital Expenditure Totals	19,055,171	4,699,522	**1,760,260**	(2,939,261)
Capital acquisitions funded by:				
	$	$	$	$
Capital Grants and Contributions	4,803,083	1,601,036	**1,034,055**	(566,981)
Borrowings	6,504,365	0	**0**	0
Other (Disposals & C/Fwd)	396,646	0	**44,535**	44,535
Council contribution - Cash Backed Reserves				
Various Reserves	4,956,739	1,652,244	**0**	(1,652,244)
Council contribution - operations	**2,394,338**	**1,446,242**	**681,671**	(764,571)
Capital Funding Total	**19,055,171**	**4,699,522**	**1,760,260**	**(2,939,261)**

SIGNIFICANT ACCOUNTING POLICIES

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



Acquisitions	Annual Budget	YTD Actual	% Spent
	$19.06 M	$1.76 M	9%

Capital Grant	Annual Budget	YTD Actual	% Received
	$4.8 M	$1.03 M	22%

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						$	$	$	$
Level of Completion Indicators									
0%									
40%									
60%									
80%									
100%									
Over 100%									
	Percentage YTD Actual to Annual Budget								
	Expenditure over budget highlighted in red.								
Land									
Housing									
STF HOUSE - Land (Subdivision - Martin Street)	EMCCS	4090109	508	New		(20,000)	(13,332)	(11,032)	55%
Total - Housing						**(20,000)**	**(13,332)**	**(11,032)**	**55%**
Community Amenities									
O'Neill Road Waste Facility Expansion Work	EMIA	4100108	508	Upgrade	LC500	(2,382,377)	(794,124)	(1,505)	0%
Total - Community Amenities						**(2,382,377)**	**(794,124)**	**(1,505)**	**0%**
Total - Land						**(2,402,377)**	**(807,456)**	**(12,537)**	**1%**
Buildings									
Other Law, Order & Public Safety									
ESL SES - Buildings Specialised (Capital)	CESM	4050612	512	Upgrade		(3,358,434)	0	0	0%
New Rocky Gully BFB Shed	CESM	4050514	514	New	BC208A	(767,985)	(255,992)	(43,758)	6%
New Woogenellup BFB Shed	CESM	4050514	514	New	BC210A	(766,286)	(255,428)	(29,870)	4%
Total - Other Law, Order & Public Safety						**(4,892,705)**	**(511,420)**	**(73,628)**	**2%**
Education & Welfare									
Men's Shed Buildings - Building (Capital)	EMCCS	4080714	514	New	BC401	(120,000)	0	(800)	1%
Total - Education & Welfare						**(120,000)**	**0**	**(800)**	**1%**
Community Amenities									
Kendenup Transfer Station Buildings - Building (Capital)	EMIA	**4100114**	514	New	**BC502**	0	0	(18,341)	
Total - Community Amenities						**0**	**0**	**(18,341)**	

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						$	$	$	$
Recreation And Culture									
Narrikup Hall (& Garage) - Building (Capital)	EMIA	4110114	514	Upgrade	BC604	(279,079)	(186,052)	(78,394)	28%
Narrikup Hall (& Garage) - Building Renewal (Capital)	EMIA	4110114	514	Upgrade	BC604A	0	0	(685)	
Plantagenet District Hall - Building (Capital)	EMCCS	4110112	512	Renewal	BC600D	(47,554)	(15,848)	(420)	1%
Porongurup Hall and Toilet Upgrade	EMCCS	4110112	512	Renewal	BC605	(627,101)	(418,068)	(298,386)	48%
Sounness Park Buildings - Building (Capital)	BMO	4110314	514	Upgrade	BC609	(30,000)	(10,000)	0	0%
One Lowood - Main Building - Building (Capital)	EMCCS	4110714	514	Upgrade	BC621	(100,000)	(33,332)	(27,837)	28%
Mitchell House - Arts Centre - Building (Capital)	BMO	4110714	514	Renewal	BC622	(38,614)	(12,868)	0	0%
Total - Recreation And Culture						**(1,122,347)**	**(676,168)**	**(405,722)**	**36%**
Economic Services									
Saleyards - Purpose Built Pump Shed	SM	4130414	514	New	BC802C	(12,500)	(4,164)	0	0%
Total - Economic Services						**(12,500)**	**(4,164)**	**0**	**0%**
Other Property & Services									
Administration Building (Replace vinyl in Committee Room & Kitchen)	BMO	4140312	512	Renewal	BC100D	(21,600)	(7,200)	0	0%
Replacement Building Store (Shire Depot)	BMO	4140214	514	Renewal	BC700A	0	0	(17,187)	
Total - Other Property & Services						**(21,600)**	**(7,200)**	**(17,187)**	**80%**
Total - Buildings						**(6,169,152)**	**(1,198,952)**	**(515,678)**	**8%**
Plant & Equipment									
Governance									
ADMIN - Plant & Equipment (Capital)	EMIA	4140230	530	New		(80,000)	(26,664)	0	0%
Total - Governance						**(80,000)**	**(26,664)**	**0**	**0%**
Other Law, Order & Public Safety									
ANIMAL - Plant & Equipment (Capital)	EMIA	4050230	530	New		(110,000)	(36,664)	(19,855)	18%
Total - Other Law, Order & Public Safety						**(110,000)**	**(36,664)**	**(19,855)**	**18%**
Community Amenities									
PLAN - Plant & Equipment (Capital)	EMIA	4100630	530	New		(43,150)	(14,384)	0	0%
Total - Community Amenities						**(43,150)**	**(14,384)**	**0**	**0%**

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						$	$	$	$
Transport									
PLANT - Plant & Equipment (Capital)	EMIA	4120330	530	New		(998,052)	(332,684)	(165,800)	17%
Total - Transport						**(998,052)**	**(332,684)**	**(165,800)**	**17%**
Other Property & Services									
PWO - Plant & Equipment (Capital)	EMIA	4140330	530	New		(503,473)	(167,824)	(125,266)	25%
Total - Other Property & Services						**(503,473)**	**(167,824)**	**(125,266)**	**25%**
Total - Plant & Equipment						**(1,734,675)**	**(578,220)**	**(310,921)**	**18%**
Furniture & Equipment									
Governance									
Administration Office Refit	CEO	4140220	520	New	PE100A	(150,000)	(100,000)		0%
Administration Office Refit	CEO	4140220	520	New				(109,153)	53%
Administration Centre CCTV Installation	EMCCS	4100120	520	New	PE100B	(57,000)	0	0	0%
Total - Governance						**(207,000)**	**(100,000)**	**(109,153)**	**26%**
Recreation & Culture									
LIBRARY - Furniture & Equipment (Capital)	EMCCS	4110520	520	New		(15,617)	(5,204)	0	0%
Total - Recreation & Culture						**(15,617)**	**(5,204)**	**0**	**0%**
Other Property & Services									
Shire Depot ICT - Video Conferencing Installation	EMCCS	4140320	520	New		(15,000)	0	0	0%
Total - Other Property & Services						**(15,000)**	**0**	**0**	**0%**
Total - Furniture & Equipment						**(237,617)**	**(105,204)**	**(109,153)**	**25%**
Infrastructure - Roads									
Transport									
Carbarup Road (OBUA Sealed) (BS)	EMIA	4120138	540	Upgrade	BS032	(206,957)	(68,984)	(18,223)	9%
Ormond Road (BUA Sealed) (BS)	MO	4120138	540	Upgrade	BS028A	(60,623)	(20,204)	(35,595)	59%
Lowood Road north - Median Islands	MO	4120138	540	Renewal	RC001A	(11,142)	(3,716)	0	0%
Rocky Gully Heavy Vehicle Rest Area	EMIA	4120138	540	New	OF515	(174,113)	(58,036)	(61,898)	36%
Lake Matilda Road (OBUA Gravel) - Capital	EMIA	4120138	540	Renewal	RC047B	(470,688)	(156,896)	(5,528)	1%
Nindiup Road (OBUA Gravel) - Capital	EMIA	4120138	540	Renewal	RC259	(55,752)	(18,584)	0	0%
Woogenellup Road (OBUA Sealed) (RRG)	EMIA	4120138	540	Renewal	RRG003	(441,331)	(147,108)	0	0%
Ferry Road (OBUA Gravel) - Capital	EMIA	4120138	540	Renewal	RC297	(69,552)	(23,184)	0	0%

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						$	$	$	$
Beverley Road (OBUA Sealed) (R2R)	EMIA	4120138	540	Upgrade	R2R006	(207,200)	(69,064)	(1,491)	1%
Hambley Street (BUA Sealed) (R2R)	EMIA	4120138	540	Upgrade	R2R335	(138,260)	(46,088)	0	0%
Woodlands Road SLK 5.72 to 9.38 Upgrade drainage (LRCIP3)	EMIA	4120138	540	Upgrade	OF027B	(629,920)	(209,972)	0	0%
Lowood Road (BUA Sealed) - Capital	EMIA	4120138	540	Upgrade	RC001	(20,055)	(6,684)	(148,498)	740%
Third Avenue (BUA Gravel) (R2R)	EMIA	4120139	540	Upgrade	R2R237	(112,660)	(37,552)	(273)	0%
Takalarup Rd Floodway - SLK 11.97 (Safer Roads Funding)	EMIA	4120139	540	Upgrade	SLRIP033	(548,082)	(182,692)	0	0%
Poorarecup Road (OBUA Sealed) (RRG)	EMIA	4120139	540	Upgrade	RRG142A	(236,306)	(78,768)	(49,559)	21%
Takalarup Road (OBUA Gravel) - Capital	MO	4120142	540	Renewal	RC033B	(249,278)	(83,092)	0	0%
Newman Road (OBUA Formed) - Capital	EMIA	4120143	540	Upgrade	RC267	(39,297)	(13,096)	0	0%
Carbarup Road (OBUA)	MO	4120149	540	Upgrade	RRG032	(142,176)	(47,392)	0	0%
Total - Transport						**(3,813,392)**	**(1,271,112)**	**(321,065)**	**8%**
Total - Infrastructure - Roads						**(3,813,392)**	**(1,271,112)**	**(321,065)**	**8%**
Infrastructure - Drainage									
Transport									
Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	EMIA	4120166	550	Upgrade	DC061	(187,618)	(187,618)	(260,903)	139%
Osborne Road (BUA Sealed) - Drainage Capital	MO	4120165	550	New	DC041	(43,662)	(14,552)	(170)	0%
Total - Transport						**(231,280)**	**(202,170)**	**(261,073)**	**113%**
Total - Infrastructure - Drainage						**(231,280)**	**(202,170)**	**(261,073)**	**113%**
Infrastructure - Footpaths									
Transport									
Narpund Road (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC044	(5,225)	(1,740)	(1,809)	35%
Ingoldby Street (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC052	(4,625)	(1,540)	(1,809)	39%
Hambley Street (BUA Sealed) - Footpath Capital	MO	4120170	560	New	FC335	(50,000)	(16,668)	0	0%
Albany Hwy - Footpath CAPITAL (Wayfinding Path - C/Park to Town)	MO	4120170	560	New	FC640	(30,558)	(10,188)	(9,976)	33%
Government Dam Walking Trail	MO	4120170	560	New	FC647	(50,717)	(16,904)	(13,131)	26%
Total - Transport						**(141,126)**	**(47,040)**	**(26,726)**	**19%**
Total - Infrastructure - Footpaths						**(141,126)**	**(47,040)**	**(26,726)**	**19%**

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						$	$	$	$
Infrastructure - Other									
Other Law, Order & Public Services									
Narrikup BFB - 200,000Lt Water Tank Installation (CWSP DWER Grant)	MO	4050190	590	Upgrade	OC205	(6,261)	(2,084)	(1,431)	23%
Total - Other Law, Order & Public Services						**(6,261)**	**(2,084)**	**(1,431)**	**23%**
Community Amenities									
Kendenup Refuse Site Infrastructure	EMIA	4100190	590	Upgrade	OC502	(10,000)	(3,332)	0	0%
O'Neill Road Refuse Site Infrastructure	EMIA	4100790	590	New	OC500	(531,708)	(177,236)	(65,107)	12%
O'Neill Waste Facility - Tipping Bay	EMIA	4100790	590	New	OC500B	(499,862)	(166,620)	(9,308)	2%
Rocky Gully Cemetery Infrastructure	MO	4100790	590	Upgrade	OC508	(9,200)	(3,064)	0	0%
Kendenup Cemetery Infrastructure - Signage	MO	4100790	590	Upgrade	OC507	(22,548)	(7,516)	(1,345)	6%
Mount Barker Cemetery (West) Infrastructure - Plinth Installation	MO	4100790	590	New	OC506B	(8,944)	(2,980)	0	0%
Kendenup Place Plan Implementation	MCRS	4100790	590	New	OC507A	(10,000)	(3,332)	0	0%
Narrikup Place Plan Implementation	MCRS	4100790	590	New	OC654	(6,745)	(2,248)	0	0%
Rocky Gully Place Plan Implementation	MCRS	4100790	590	New	OC515	(18,576)	(6,192)	0	0%
Total - Community Amenities						**(1,117,584)**	**(372,520)**	**(75,760)**	**7%**
Recreation & Culture									
Wilson Park Infrastructure	EMIA	4110390	590	New	OC615	(57,373)	0	(1,400)	2%
Swimming Pool - Redevelopment (Construction)	EMCCS	4110290	590	Renewal	OC607D	0	0	(2,814)	
Total - Recreation & Culture						**(57,373)**	**0**	**(4,214)**	**7%**
Transport									
PWO - Infrastructure Other (Capital)	EMIA	4140390	590	New		(6,885)	(2,292)	0	0%
Total - Transport						**(6,885)**	**(2,292)**	**0**	**0%**
Economic Services									
Saleyards - Soft Floor Mats	SM	4130490	590	Renewal	OC802J	(134,056)	(44,684)	0	0%
Saleyards - Renew 10 metre light pole at receivals	SM	4130490	590	Renewal	OC802L	(20,236)	(6,744)	0	0%
Total - Economic Services						**(154,292)**	**(51,428)**	**0**	**0%**
Total - Infrastructure - Other						**(1,342,395)**	**(428,324)**	**(81,405)**	**6%**

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						$	$	$	$
Infrastructure - Parks & Ovals									
Community Amenities									
Mount Barker Cemetery (West) Infrastructure Parks & Ovals	MO	4100770	570	Renewal	PC506	(8,134)	(2,708)	(5,450)	67%
Total - Community Amenities						**(8,134)**	**(2,708)**	**(5,450)**	**67%**
Recreation And Culture									
Wilson Park - Youth Precinct Redevelopment	EMCCS	4110370	570	New	PC615A	(2,842,519)	0	(62,552)	2%
Sounness Park - Water Tank Installation	EMIA	4110370	570	New	PC609G	(42,505)	(28,336)	(48,943)	115%
Sounness Park - General	EMIA	4110370	570	Renewal	PC609A	(90,000)	(30,000)	(4,758)	5%
Total - Recreation And Culture						**(2,975,024)**	**(58,336)**	**(116,253)**	**4%**
Total - Infrastructure - Parks & Ovals						**(2,983,158)**	**(61,044)**	**(121,702)**	**4%**
Grand Total						**(19,055,171)**	**(4,699,522)**	**(1,760,260)**	**9%**

INVESTING ACTIVITIES
NOTE 3
CAPITAL ACQUISITIONS

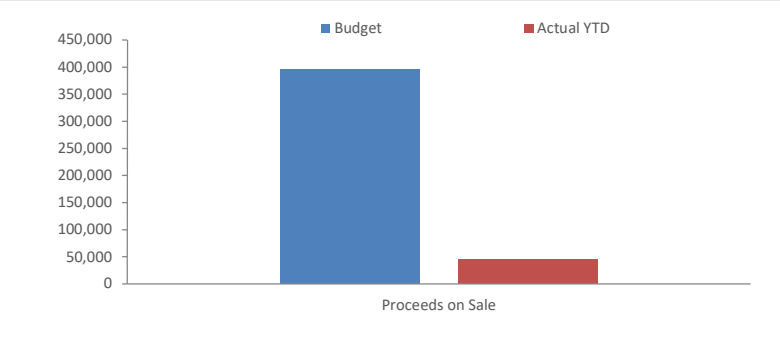
Level of completion indicator, please see table at the top of this note for further detail.

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						$	$	$	$
Summary by Balance Sheet Category									
Land - Freehold			508			(2,402,377)	(807,456)	(12,537)	
Buildings - Specialised			512			(4,054,688)	(441,116)	(298,806)	7%
Buildings - Non Specialised			514			(2,114,463)	(757,836)	(216,872)	10%
Furniture & Equipment			520			(237,617)	(105,204)	(109,153)	25%
Plant & Equipment			530			(1,734,675)	(578,220)	(310,921)	18%
Infrastructure - Roads			540			(3,813,392)	(1,271,112)	(321,065)	8%
Infrastructure - Drainage			550			(231,280)	(202,170)	(261,073)	113%
Infrastructure - Footpaths and Cycleways			560			(141,126)	(47,040)	(26,726)	19%
Infrastructure - Parks & Ovals			570			(2,983,158)	(61,044)	(121,702)	4%
Infrastructure - Other			590			(1,342,395)	(428,324)	(81,405)	6%
						(19,055,171)	**(4,699,522)**	**(1,760,260)**	**9%**
Summary by Asset Investment Type									
At No Cost				No Cost		0	0	0	
Asset Renewal				Renewal		(2,294,889)	(973,980)	(338,161)	15%
New Asset				New		(8,033,230)	(1,717,924)	(796,361)	10%
Upgrading Asset				Upgrade		(8,727,052)	(2,007,618)	(625,739)	7%
						(19,055,171)	**(4,699,522)**	**(1,760,260)**	**9%**
Summary by Responsible Manager									
Chief Executive Officer	CEO					(150,000)	(100,000)	(109,153)	31%
Executive Manager - Corporate & Community Services	EMCCS					(3,844,790)	(485,784)	(403,841)	11%
- Manager Community & Recreation Services	MCRS					(35,322)	(11,772)	0	0%
Executive Manager - Infrastructure & Assets	EMIA					(9,172,254)	(3,270,538)	(1,085,734)	12%
- Manager of Operations	MO					(703,094)	(234,348)	(70,717)	10%
- Building Maintenance Officer	BMO					(90,214)	(30,068)	(17,187)	19%
Executive Manager - Development & Regulatory Services	EMDRS					0	0	0	
- Saleyards Manager	SM					(166,792)	(55,592)	0	0%
- Community Emergency Services Manager	CESM					(4,892,705)	(511,420)	(73,628)	2%
						(19,055,171)	**(4,699,522)**	**(1,760,260)**	**9%**

OPERATING ACTIVITIES
NOTE 4
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget Net Book Value	Amended Budget Proceeds	Amended Budget Profit	Amended Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and Equipment								
12290	Isuzu Dmax Dual Cab Ute (Ranger)	33,671	22,500		(11,171)				
	Balance Budget Broken Link Error		(11,354)						
11140	Cat 12M Grader	159,631	125,000		(34,631)				
10318	Evertrans Semi Trailer (end tipper)	8,887	50,000	41,113					
10314	Cat 287B Skid Steer	6,000	30,000	24,000			33,529		
10745	Isuzu CXZ GIGA 455 Water Truck	32,057	65,000	32,943					
10849	Evertrans Plant Trailer (Small Float)	2,385	10,000	7,615			11,006		
10713	Isuzu NPR300 Tipper (Small) - Saleyards	5,910	10,000	4,090					
12299	Kia Sorrento Sport (EMIA)	26,625	28,000	1,375					
12301	Isuzu Dual Cab Ute	27,734	22,500		(5,234)				
12167	Isuzu Dmax Dual Cab (Works Sign Ute)	19,515	22,500	2,985					
11198	Holden Colorado 4x4 (Works)	4,728	22,500	17,772					
		327,143	**396,646**	**131,893**	**(51,036)**	**0**	**44,535**	**0**	**0**

KEY INFORMATION

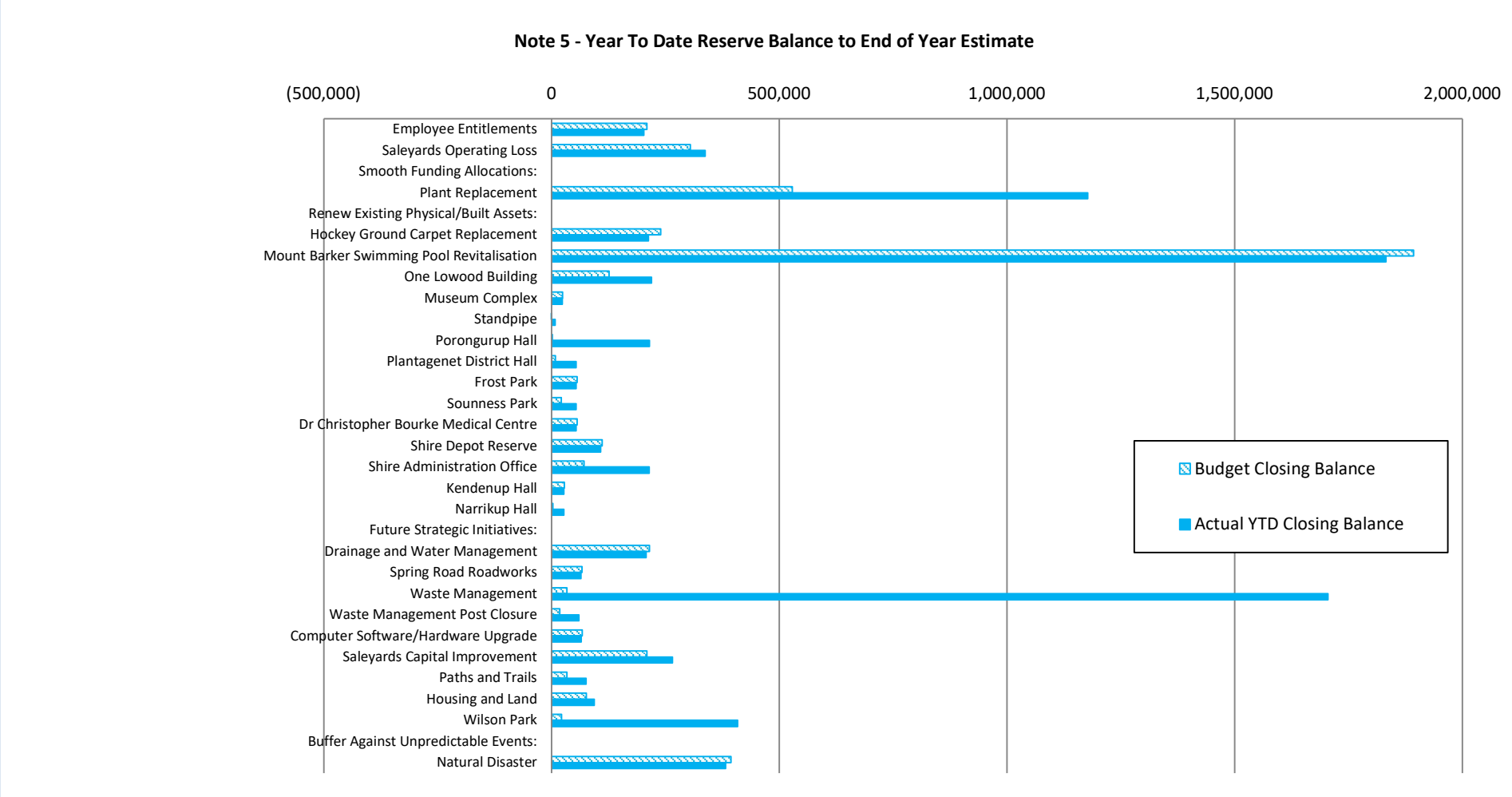


Proceeds on Sale		
Budget	**YTD Actual**	**%**
$396,646	**$44,535**	**11%**

OPERATING ACTIVITIES
NOTE 5
CASH BACKED RESERVES

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Statutory Obligation:									
Public Open Space - WAPC 99183	15,092	604	103	0	0	0	0	15,696	15,195
Offset Liabilities:									
Employee Entitlements	201,183	8,047	1,378	0	0	0	0	209,230	202,561
Saleyards Operating Loss	335,310	13,412	2,296	0	0	(44,163)	0	304,559	337,606
Smooth Funding Allocations:									
Plant Replacement	1,169,326	46,773	8,007	598,600	0	(1,285,988)	0	528,711	1,177,333
Renew Existing Physical/Built Assets:									
Hockey Ground Carpet Replacement	211,228	8,449	1,446	20,000	0	0	0	239,677	212,674
Mount Barker Swimming Pool Revitalisation	1,820,024	72,801	12,462	0	0	0	0	1,892,825	1,832,486
One Lowood Building	217,664	8,707	1,490	0	0	(100,000)	0	126,371	219,154
Museum Complex	23,349	934	160	0	0	0	0	24,283	23,508
Standpipe	7,468	299	51	0	0	(7,768)	0	(1)	7,520
Porongurup Hall	213,166	8,527	1,460	0	0	(220,000)	0	1,693	214,625
Plantagenet District Hall	53,953	2,158	369	0	0	(47,554)	0	8,557	54,322
Frost Park	53,953	2,158	369	0	0	0	0	56,111	54,322
Sounness Park	53,953	2,158	369	0	0	(35,000)	0	21,111	54,322
Dr Christopher Bourke Medical Centre	53,953	2,158	369	0	0	0	0	56,111	54,322
Shire Depot Reserve	106,847	4,274	732	0	0	0	0	111,121	107,579
Shire Administration Office	212,637	8,505	1,456	0	0	(150,000)	0	71,142	214,093
Kendenup Hall	26,712	1,068	183	0	0	0	0	27,780	26,895
Narrikup Hall	26,712	1,068	183	0	0	(25,000)	0	2,780	26,895
Future Strategic Initiatives:									
Drainage and Water Management	206,485	8,259	1,414	0	0	0	0	214,744	207,899
Spring Road Roadworks	64,255	2,570	440	0	0	0	0	66,825	64,695
Waste Management	1,693,141	67,726	11,593	31,878	0	(1,759,475)	0	33,270	1,704,734
Waste Management Post Closure	59,861	2,394	410	605,682	0	(650,000)	0	17,937	60,270
Computer Software/Hardware Upgrade	64,842	2,595	444	0	0	0	0	67,437	65,286
Saleyards Capital Improvement	263,602	10,544	1,805	101,760	0	(166,792)	0	209,114	265,407
Paths and Trails	75,416	3,017	516	0	0	(45,000)	0	33,433	75,932
Housing and Land	92,776	3,711	635	0	0	(20,000)	0	76,487	93,411
Wilson Park	405,789	16,232	2,779	0	0	(400,000)	0	22,021	408,568
Buffer Against Unpredictable Events:									
Natural Disaster	379,076	15,163	2,596	0	0	0	0	394,239	381,672
	8,107,769	**324,311**	**55,515**	**1,357,920**	**0**	**(4,956,740)**	**0**	**4,833,260**	**8,163,284**

Cash Backed Reserve (Continued)



Cash Backed Reserves - Definitions

Reserve name	Purpose of the reserve
Meet Statutory Obligations:	
Public Open Space - WAPC 99183	To hold the cash in lieu of open space contribution held against the subdivision in WAPC reference 99183 until approval is granted to use those funds, pursuant to Section 6.11 of the Local Government Act 1995
Offset Liabilities:	
Employee Entitlement Reserve	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and LSL
Saleyards Operating Loss Reserve	To retain a proportion of Saleyards operating surpluses to fund operating deficits
Smooth Funding Allocations:	
Plant Replacement Reserve	To fund the purchase of vehicles, plant and machinery
Renew Existing Physical/Built Assets:	
Hockey Ground Carpet Replacement	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
Mount Barker Swimming Pool Revitalisation Reserve	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
One Lowood Building Reserve	For the renewal, refurbishment and improvements to the Mount Barker Community Centre
Museum Complex Reserve	To fund the refurbishment of buildings at the Mount Barker Historical Museum complex
Standpipe Reserve	To fund the repair, renewal and upgrade of water standpipes
Porongurup Hall Reserve	For the asset renewal and upgrade of the Porongurup Hall
Plantagenet District Hall Reserve	For the asset renewal and upgrade of the Plantagenet District Hall
Frost Park Reserve	For the asset renewal and upgrade of Frost Park buildings and infrastructure
Sounness Park Reserve	For the asset renewal and upgrade of Souness Park buildings and infrastructure
Dr Christopher Bourke Medical Centre Reserve	For the asset renewal and upgrade of the Dr Christopher Bourke Medical Centre
Shire Depot Reserve	For the asset renewal and upgrade of the Shire Depot
Shire Administration Office Reserve	For the asset renewal and upgrade of the Shire Administration Office
Kendenup Hall Reserve	For the asset renewal and upgrade of the Kendenup Hall
Narrikup Hall Reserve	For the asset renewal and upgrade of the Narrikup Hall
Future Strategic Initiatives:	
Drainage And Water Management Reserve	To fund the purchase of land for drainage purposes and to carry out major drainage works and projects
Spring Road Roadworks Reserve	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
Waste Management Reserve	To fund waste management infrastructure and major items of associated plant and equipment

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

FINANCING ACTIVITIES
NOTE 6
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2026	New Loans		Principal Repayments		Principal Outstanding		Interest & Guarantee Fee Repayments	
		Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
		$	$	$	$	$	$	$	$
Law Order and Public Safety									
DFES - Bush Fire Brigade Sheds	0	0	1,500,000	0	0	0	1,500,000	0	0
State Emergency Services New Facility	0	0	3,354,365	0	0	0	3,354,365	0	0
Health									
Loan 97 - Plantagenet Medical Centre	174,153	0	0	0	43,100	174,153	131,053	-76	1,994
Community Amenities									
Mount Barker Waste Management Facility Cell 1	0	0	650,000	0	0	0	650,000	0	0
Recreation and Culture									
Loan 94 - Sounness Park Development	0	0	0	0	0	0	0	0	0
Loan 99 - Swimming Pool Refurbishment	321,574	0	0	0	48,828	321,574	272,746	-1,460	11,398
Wilson Park (Stage 1)	0	0	1,000,000	0	0	0	1,000,000	0	0
	495,727	0	6,504,365	0	91,928	495,727	6,908,164	(1,536)	13,392
Self supporting loans									
Education & Welfare									
Loan 96 - Plantagent Village Homes	179,707	0	0	21,819	43,819	157,888	135,888	633	2,802
Recreation and Culture									
Loan 100 - Mount Barker Golf Club - Green A	32,624	0	0	0	10,405	32,624	22,219	-16	1,321
	212,331	0	0	21,819	54,224	190,512	158,107	618	4,123
Total	708,058	0	6,504,365	21,819	146,152	686,239	7,066,271	(918)	17,515

All debenture repayments were financed by general purpose revenue.

NOTE 7
BUDGET AMENDMENTS

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