

Council

FINANCIAL STATEMENTS – JUNE 2023

Financial Statements

Meeting Date: 25 July 2023

Number of Pages: 33



SHIRE OF PLANTAGENET

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 June 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF PLANTAGENET
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2023

KEY INFORMATION

Items of Significance

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

	Job / Acc Number	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects						
STF HOUSE - Land Vested (Capital)	4090109	2%	150,000	150,000	2,454	(147,546)
Plantagenet District Hall - Building (Capital) - Safemaster roof safety system	BC600C	0%	25,000	25,000	0	(25,000)
Woogenellup Hall - Building (Capital)	BC606	114%	48,400	48,400	55,233	6,833
Mount Barker Swimming Pool Buildings - Building (Capital)	BC607	46%	181,359	181,359	83,638	(97,721)
Community Resource Centre - Library - Building (Capital)	BC618	104%	32,761	32,761	33,998	1,237
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	97%	162,378	162,378	157,030	(5,349)
SAN - Plant & Equipment (Capital)	4100130	86%	40,055	40,055	34,500	(5,555)
PLANT - Plant & Equipment (Capital)	4120330	70%	823,130	823,130	575,087	(248,043)
PWO - Plant & Equipment (Capital)	4140330	74%	222,330	222,330	163,580	(58,750)
Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	OF003A	95%	434,945	434,945	412,000	(22,945)
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	OF001A	113%	234,500	234,500	264,028	29,528
Mead Street reconstruction (LRCIP3)	OF328A	100%	24,624	24,624	24,624	(0)
Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	OF027B	53%	115,392	115,392	60,965	(54,427)
Carbarup Rd - SLK 5.87 - 13.8 (RRG)	RRG032A	106%	380,000	380,000	404,313	24,313
Spencer Road Re-seal (SLK 16.66 to 19.08) (RRG)	RRG008A	132%	95,000	95,000	125,657	30,657
Siding Rd SLK 0.21 to 0.55 (R2R)	R2R331B	100%	7,800	7,800	7,795	(5)
Todd Rd SLK 0 - 3.3 - Gravel (R2R)	R2R073B	118%	49,839	49,839	58,929	9,090
Narrakup Rd - Gravel SLK 3.65 - 7.3 (R2R)	R2R148B	99%	69,059	69,059	68,707	(352)
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	R2R140B	100%	140,306	140,306	140,024	(282)
Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	R2R060B	69%	148,100	148,100	102,219	(45,881)
Palmdale Rd SLK 4.32 - 8.42 (CRF)	OF035B	103%	185,000	185,000	190,643	5,643
Knight Road SLK 2.5 - 8.99 (LRCIP3)	OF054B	108%	150,000	150,000	162,314	12,314
Yellanup Road - SLK 19.51 - 24 (Council)	RC007B	0%	116,667	116,667	0	(116,667)
Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	RC202A	62%	44,840	44,840	27,819	(17,021)
Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	RC202B	137%	20,808	20,808	28,534	7,726
First Avenue SLK 1.2 - 1.39 - Sealed (Council)	RC235A	219%	25,490	25,490	55,898	30,408
Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	RC272A	81%	66,590	66,590	53,687	(12,903)
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	RC033A	0%	114,240	114,240	86	(114,154)
Chorkerup Road SLK 5.02 - 11.98 - Gravel & Culvert (Council)	RC018B	53%	258,480	258,480	136,947	(121,533)
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	RC066B	48%	181,750	181,750	86,932	(94,818)
Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	RC057B	66%	164,000	164,000	108,063	(55,937)
Lowood Road (BUA) - Drainage Capital	DC001	0%	35,779	35,779	0	(35,779)
Narpund Road (BUA) - Drainage Capital	DC044	0%	52,547	52,547	0	(52,547)
Hassell Street (Oatlands Rd to Athelton St) - New shared path	FC039B	96%	65,210	65,210	62,782	(2,428)
O'Neill Road Trail - Stage 1A (LRCIP3)	OFTR114C	161%	35,100	35,100	56,351	21,251
Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	GE607C	89%	190,516	190,516	169,830	(20,686)
Lighting of Public Open Spaces & Buildings (incl Christmas Tree etc) (LRCIP3)	OFTOU03	99%	55,000	55,000	54,474	526
Wilson Park - Youth Precinct Redevelopment	PC615A	0%	150,000	150,000	0	150,000
Frost Park - Dam Extension (Community Water Supply Program)	PC608A1	105%	113,000	113,000	118,145	(5,145)
Grants, Subsidies and Contributions						
Operating Grants, Subsidies and Contributions		127%	3,028,104	3,028,104	3,836,855	808,750
Non-operating Grants, Subsidies and Contributions		55%	3,899,892	3,899,892	2,157,295	(1,742,596)
		87%	6,927,996	6,927,996	5,994,150	(933,846)
Rates Levied		100%	7,439,995	7,439,995	7,446,583	6,588

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 June 2022	Current Year 30 June 2023
Adjusted Net Current Assets	121%	\$ 3,580,751	\$ 4,320,105
Cash and Equivalent - Unrestricted	112%	\$ 4,154,254	\$ 4,638,275
Cash and Equivalent - Restricted	125%	\$ 4,048,845	\$ 5,043,687
Receivables - Rates	137%	\$ 336,785	\$ 461,014
Receivables - Other	80%	\$ 336,955	\$ 269,705
Payables	134%	\$ 472,178	\$ 634,399

% 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 30 June 2023
Prepared by: Vanessa Hillman (SFO)
Reviewed by: John Fathers (DCEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

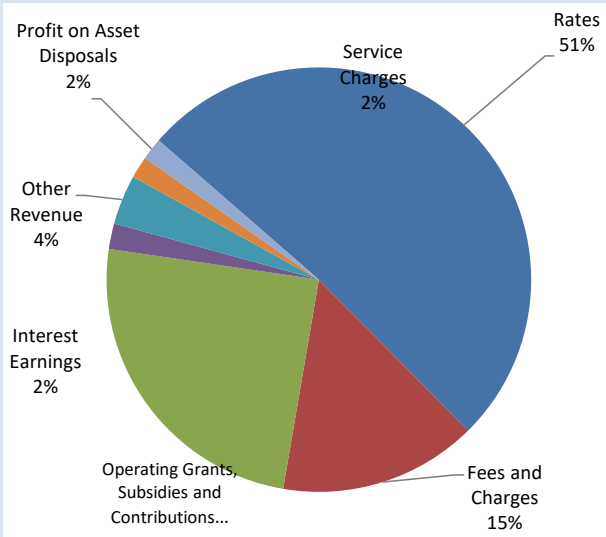
CRITICAL ACCOUNTING ESTIMATES

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

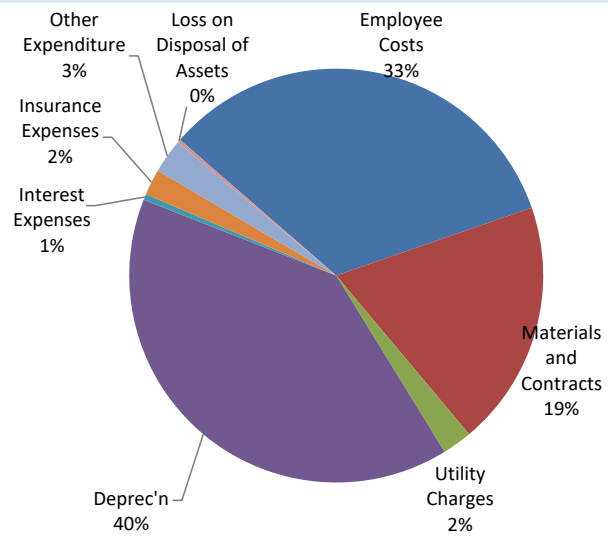
ROUNDING OFF FIGURES

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

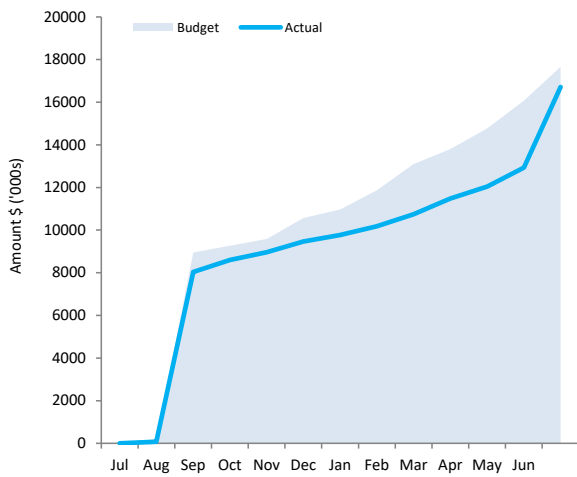
OPERATING REVENUE



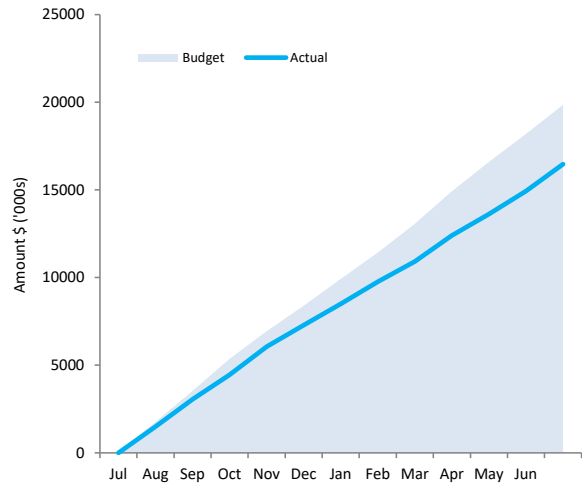
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

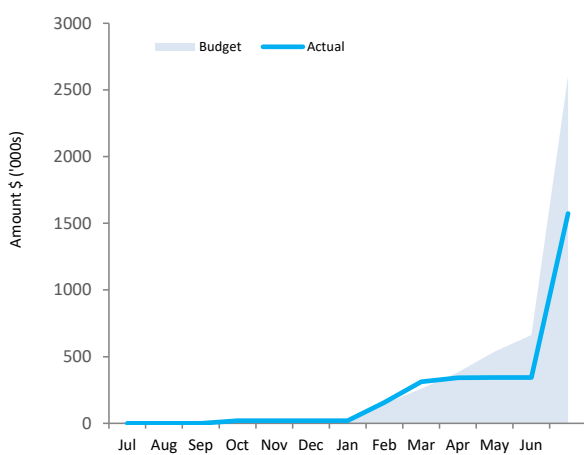


Budget Operating Expenses -v- YTD Actual



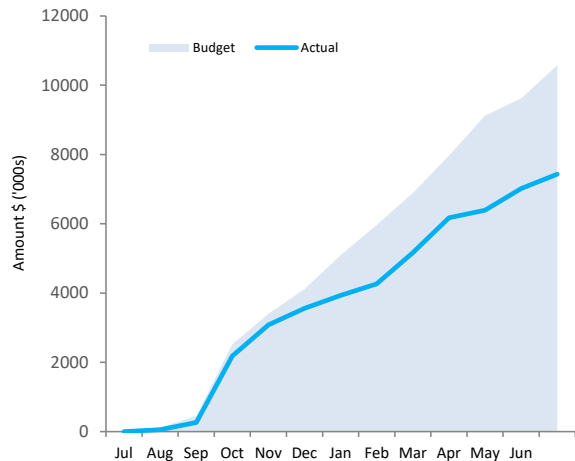
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

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	3,314,742	3,580,751	3,580,751	3,580,751	0	0%		
Revenue from operating activities									
Governance		100	100	100	342	242	242%	▲	
General Purpose Funding - Rates	6	7,439,995	7,439,995	7,439,995	7,446,583	6,588	0%	▲	
General Purpose Funding - Other		373,377	450,877	450,877	3,387,118	2,936,241	651%	▲	\$
Law, Order and Public Safety		508,773	808,773	808,773	433,197	(375,577)	(46%)	▼	\$
Health		130,020	130,020	130,020	146,911	16,891	13%	▲	\$
Education and Welfare		30,806	31,656	31,656	34,293	2,638	8%	▲	
Housing		19,200	19,200	19,200	14,907	(4,293)	(22%)	▼	
Community Amenities		1,075,075	1,075,075	1,075,075	1,026,053	(49,022)	(5%)	▼	
Recreation and Culture		541,670	415,551	415,551	334,397	(81,154)	(20%)	▼	\$
Transport		2,002,233	2,008,049	2,008,049	411,478	(1,596,571)	(80%)	▼	\$
Economic Services		998,100	998,100	998,100	917,867	(80,233)	(8%)	▼	
Other Property and Services		390,632	384,816	384,816	401,960	17,144	4%	▲	
		13,509,981	13,762,212	13,762,212	14,555,104				
Expenditure from operating activities									
Governance		(1,084,001)	(1,061,501)	(1,061,501)	(1,114,906)	(53,405)	(5%)	▼	
General Purpose Funding		(287,041)	(287,041)	(287,041)	(267,856)	19,185	7%	▲	
Law, Order and Public Safety		(1,046,695)	(1,369,808)	(1,369,808)	(969,258)	400,550	29%	▲	\$
Health		(273,189)	(253,922)	(253,922)	(278,584)	(24,662)	(10%)	▼	
Education and Welfare		(174,325)	(199,240)	(199,240)	(198,305)	935	0%	▲	
Housing		(34,641)	(62,682)	(62,682)	(65,728)	(3,046)	(5%)	▼	
Community Amenities		(1,549,674)	(1,599,024)	(1,599,024)	(1,570,279)	28,745	2%	▲	
Recreation and Culture		(3,417,265)	(3,602,267)	(3,602,267)	(3,475,067)	127,199	4%	▲	
Transport		(8,803,374)	(9,083,334)	(9,083,334)	(6,586,673)	2,496,662	27%	▲	\$
Economic Services		(1,807,827)	(1,742,317)	(1,742,317)	(1,505,775)	236,542	14%	▲	\$
Other Property and Services		(569,200)	(594,740)	(594,740)	(437,154)	157,586	26%	▲	\$
		(19,047,231)	(19,855,875)	(19,855,875)	(16,469,584)				
Operating activities excluded from budget									
Add back Depreciation		6,293,585	6,812,518	6,812,518	6,544,787	(267,731)	(4%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(234,402)	(234,402)	(201,835)	32,567	(14%)	▲	
Movement in Employee Benefit Provisions		91,271	91,271	91,271	0	(91,271)	(100%)	▼	\$
Amount attributable to operating activities		569,361	575,723	575,723	4,428,472				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,606,212	3,899,892	3,899,892	2,157,295	(1,742,596)	(45%)	▼	\$
Proceeds from Disposal of Assets	7	741,000	721,000	721,000	466,364	(254,636)	(35%)	▼	\$
Land and Buildings	8	(670,899)	(997,644)	(997,644)	(344,040)	653,604	66%	▲	\$
Plant and Equipment	8	(1,178,415)	(1,205,215)	(1,205,215)	(851,271)	353,944	29%	▲	\$
Furniture and Equipment	8	(23,000)	(58,000)	(58,000)	(58,178)	(178)	(0%)	▼	
Infrastructure Assets - Roads	8	(4,207,058)	(4,048,700)	(4,048,700)	(2,838,572)	1,210,127	30%	▲	\$
Infrastructure Assets - Drainage	8	(250,326)	(276,916)	(276,916)	(12,103)	264,813	96%	▲	\$
Infrastructure Assets - Footpaths	8	(311,260)	(351,952)	(351,952)	(274,040)	77,912	22%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	(288,337)	(118,944)	169,393	59%	▲	\$
Infrastructure Assets - Other	8	(687,604)	(889,490)	(889,490)	(452,988)	436,502	49%	▲	\$
Intangible Assets - PPE	8	0	0	0	0	0			
Amount attributable to investing activities		(3,269,687)	(3,495,362)	(3,495,362)	(2,326,478)				
Financing Activities									
Proceeds from New Debentures	9	350,000	350,000	350,000	0	(350,000)	(100%)	▼	\$
Repayment of Debentures	9	(422,294)	(439,058)	(439,058)	(422,125)	16,933	4%	▲	
Repayment of Lease Financing	9	(20,594)	(12,600)	(12,600)	(14,392)	(1,792)	(14%)	▼	
Advances to Community Groups		(70,000)	0	0	0	0			
Self-Supporting Loan Principal		(0)	64,394	64,394	68,718	4,324	7%	▲	
Transfer from Reserves	10	1,386,325	1,470,825	1,470,825	1,066,042	(404,783)	(28%)	▼	\$
Transfer to Reserves	10	(1,837,853)	(2,023,593)	(2,023,593)	(2,060,884)	(37,291)	(2%)	▼	
Amount attributable to financing activities		(614,416)	(590,032)	(590,032)	(1,362,640)				
Closing Funding Surplus(Deficit)	1	0	71,081	71,081	4,320,105				

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

SHIRE OF PLANTAGENET

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 2023

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 30 JUNE 2023

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	\$ 3,314,742	\$ 3,580,751	\$ 3,580,751	\$ 3,580,751	\$ 0	0%		
Revenue from operating activities									
Rates	6	7,439,995	7,439,995	7,439,995	7,446,583	6,588	0%	▲	
Operating Grants, Subsidies and Contributions	12	2,828,984	3,028,104	3,028,104	3,836,855	808,750	27%	▲	\$
Fees and Charges		2,361,732	2,361,732	2,361,732	2,195,114	(166,618)	(7%)	▼	
Interest Earnings		70,540	153,761	153,761	283,264	129,503	84%	▲	\$
Other Revenue		517,655	511,934	511,934	550,454	38,519	8%	▲	
Profit on Disposal of Assets	7	300,733	266,686	266,686	242,835	(23,851)	(9%)	▼	
		13,519,639	13,762,212	13,762,212	14,555,104				
Expenditure from operating activities									
Employee Costs		(5,936,898)	(5,924,998)	(5,924,998)	(5,483,163)	441,835	7%	▲	
Materials and Contracts		(5,572,868)	(5,855,025)	(5,855,025)	(3,166,289)	2,688,736	46%	▲	\$
Utility Charges		(395,952)	(395,952)	(395,952)	(382,552)	13,400	3%	▲	
Depreciation on Non-Current Assets		(6,293,585)	(6,812,518)	(6,812,518)	(6,544,787)	267,731	4%	▲	
Interest Expenses		(69,251)	(69,251)	(69,251)	(76,244)	(6,993)	(10%)	▼	
Insurance Expenses		(341,010)	(341,010)	(341,010)	(335,147)	5,863	2%	▲	
Other Expenditure		(424,838)	(424,838)	(424,838)	(440,402)	(15,564)	(4%)	▼	
Loss on Disposal of Assets	7	(22,489)	(32,284)	(32,284)	(41,000)	(8,716)	(27%)	▼	
		(19,056,890)	(19,855,875)	(19,855,875)	(16,469,584)				
Operating activities excluded from budget									
Add back Depreciation		6,293,585	6,812,518	6,812,518	6,544,787	(267,731)	(4%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(234,402)	(234,402)	(201,835)	32,567	(14%)	▲	
Movement in Employee Benefit Provisions		91,271	91,271	91,271	0	(91,271)	(100%)	▼	\$
Amount attributable to operating activities		569,361	575,723	575,723	4,428,472				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,606,212	3,899,892	3,899,892	2,157,295	(1,742,596)	(45%)	▼	\$
Proceeds from Disposal of Assets	7	741,000	721,000	721,000	466,364	(254,636)	(35%)	▼	\$
Land and Buildings	8	(670,899)	(997,644)	(997,644)	(344,040)	653,604	66%	▲	\$
Plant and Equipment	8	(1,178,415)	(1,205,215)	(1,205,215)	(851,271)	353,944	29%	▲	\$
Furniture and Equipment	8	(23,000)	(58,000)	(58,000)	(58,178)	(178)	(0%)	▼	
Infrastructure Assets - Roads	8	(4,207,058)	(4,048,700)	(4,048,700)	(2,838,572)	1,210,127	30%	▲	\$
Infrastructure Assets - Drainage	8	(250,326)	(276,916)	(276,916)	(12,103)	264,813	96%	▲	\$
Infrastructure Assets - Footpaths	8	(311,260)	(351,952)	(351,952)	(274,040)	77,912	22%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	(288,337)	(118,944)	169,393	59%	▲	\$
Infrastructure Assets - Other	8	(687,604)	(889,490)	(889,490)	(452,988)	436,502	49%	▲	\$
Intangible Assets - PPE	8	0	0	0	0	0			
Amount attributable to investing activities		(3,269,687)	(3,495,362)	(3,495,362)	(2,326,478)				
Financing Activities									
Proceeds from New Debentures		350,000	350,000	350,000	0	(350,000)	(100%)	▼	\$
Repayment of Debentures	9	(422,294)	(439,058)	(439,058)	(422,125)	16,933	4%	▲	
Repayment of Lease Financing	9	(20,594)	(12,600)	(12,600)	(14,392)	(1,792)	(14%)	▼	
Advances to Community Groups		(70,000)	0	0	0	0			
Self-Supporting Loan Principal	9	(0)	64,394	64,394	68,718	4,324	7%	▲	
Transfer from Reserves	10	1,386,325	1,470,825	1,470,825	1,066,042	(404,783)	(28%)	▼	\$
Transfer to Reserves	10	(1,837,853)	(2,023,593)	(2,023,593)	(2,060,884)	(37,291)	(2%)	▼	
Amount attributable to financing activities		(614,416)	(590,032)	(590,032)	(1,362,640)				
Closing Funding Surplus (Deficit)	1	(0)	71,081	71,081	4,320,105				

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

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

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

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

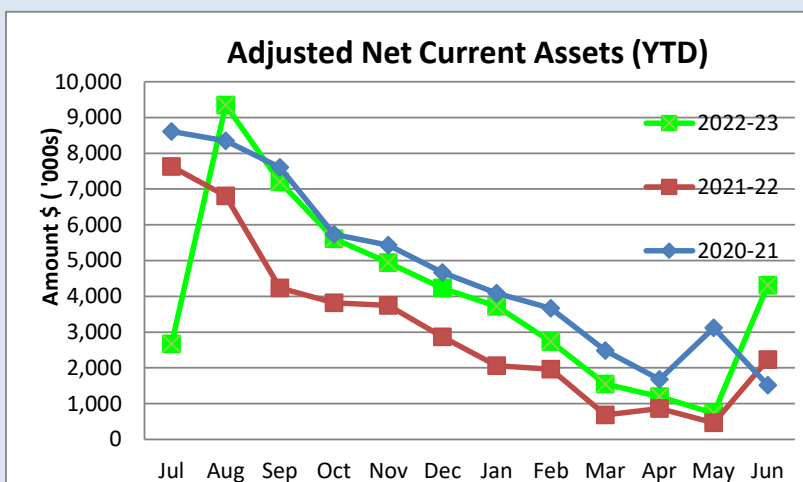
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 30/06/2022	Year to Date Actual 30/06/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	4,154,254	4,154,254	4,638,275
Cash Restricted - Reserves	2	4,048,845	4,048,845	5,043,687
Cash Restricted - Bonds & Deposits/Trust	2	524,445	524,445	657,046
Receivables - Rates	3	336,785	336,785	461,014
Receivables - Other	3	336,955	336,955	269,705
Other Assets Other Than Inventories	4	74,841	74,841	90,527
Inventories	4	64,259	64,259	79,262
		9,540,384	9,540,384	11,239,517
Less: Current Liabilities				
Payables	5	(472,178)	(472,178)	(634,399)
Contract Liabilities	11	(792,875)	(792,875)	(528,532)
Bonds & Deposits	14	(77,403)	(77,403)	(217,599)
Trust Liabilities (Contras Trust Component Above)	14	(494,160)	(494,160)	(494,160)
Loan Liability	9	(422,294)	(422,294)	(70,170)
Lease Liability	9	0	0	0
Provisions	11	(1,032,221)	(1,032,221)	(1,032,221)
		(3,291,131)	(3,291,131)	(2,977,081)
Less: Cash Reserves	10	(4,048,845)	(4,048,845)	(5,043,687)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,031,187	1,031,187	1,031,187
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan Liability		422,294	422,294	70,170
Add Back: Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		(73,137)	(73,137)	0
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		3,580,751	3,580,751	4,320,105

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)****\$4.32 M****Last Year YTD****Surplus(Deficit)****\$3.58 M**

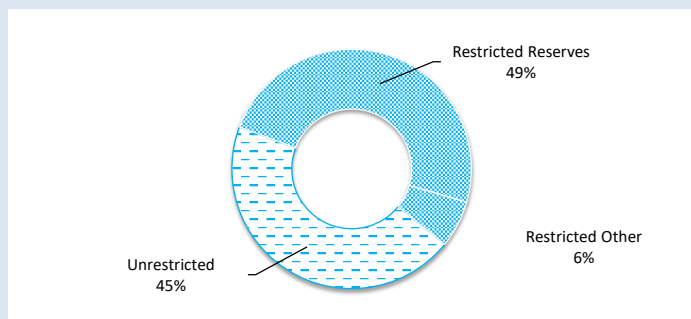
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - 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	4,637,023			4,637,023	Bendigo	Nil	Ongoing
Cash at Bank - Reserve		240,521		240,521	Bendigo	Variable	Ongoing
Cash at Bank - Department of Transport			162,885	162,885	Bendigo	Nil	Ongoing
Cash at Bank - Trust			494,160	494,160	Bendigo	Nil	Ongoing
Term Deposits							
Municipal Investment Cash at Bank	0			0			
Reserve - Term Deposit 150294262		410,108		410,108	Bendigo	3.80%	10/02/2024
Reserve - Term Deposit 4357914		504,796		504,796	Bendigo	5.25%	20/12/2023
Reserve - Term Deposit 4343034		500,436		500,436	Bendigo	4.30%	14/08/2023
Reserve - Term Deposit 4316327		1,500,000		1,500,000	Bendigo	5.16%	10/01/2024
Reserve - Term Deposit 36577207		1,035,621		1,035,621	CBA	4.34%	30/06/2023
Reserve - Term Deposit 4343032		500,436		500,436	Bendigo	4.30%	14/08/2023
Reserve - Term Deposit 4374425		351,768		351,768	Bendigo	4.05%	15/06/2023
Investments							
Total	4,638,275	5,043,687	657,046	10,339,007			

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
\$10.34 M	\$4.64 M	\$5.7 M

Receivables - Rates & Rubbish	30 June 2022	30 Jun 23
	\$	\$
Opening Arrears Previous Years	460,418	341,032
Levied this year	7,845,789	8,270,605
Less Collections to date	(7,965,176)	(8,011,533)
Equals Current Outstanding	341,032	600,103
Net Rates Collectable	341,032	600,103
% Collected	95.89%	93.03%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	59,288	70,518	24,855	16,788	171,450
Percentage	35%	41%	14%	10%	
Balance per Trial Balance					
Sundry Debtors					0
Receivables - Other					269,705
Total Receivables General Outstanding					269,705

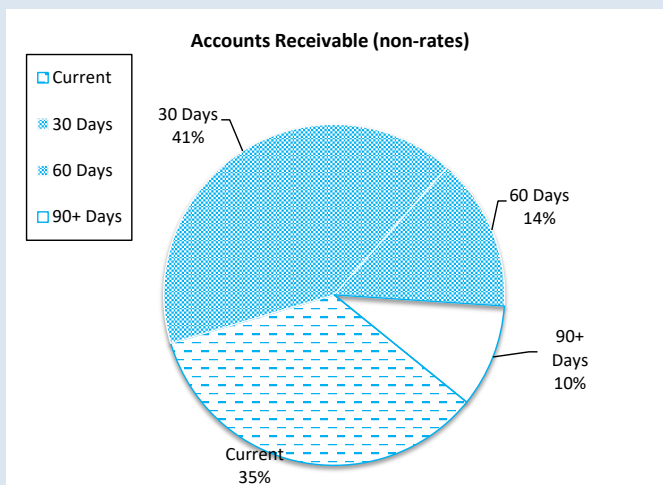
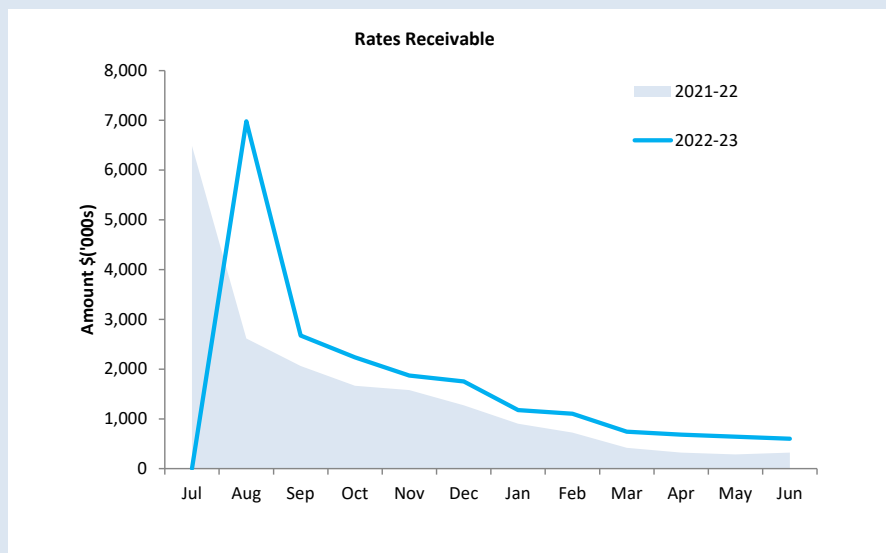
Amounts shown above include GST (where applicable)

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.



Debtors Due
\$269,705
Over 30 Days
65%
Over 90 Days
10%

Collected	Rates Due
93%	\$600,103

	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 30 Jun 2023
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	73,137	0	(73,137)	0
Inventory				
Fuel and stock on hand	64,259	15,003	0	79,262
Total Other Current assets				169,790

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

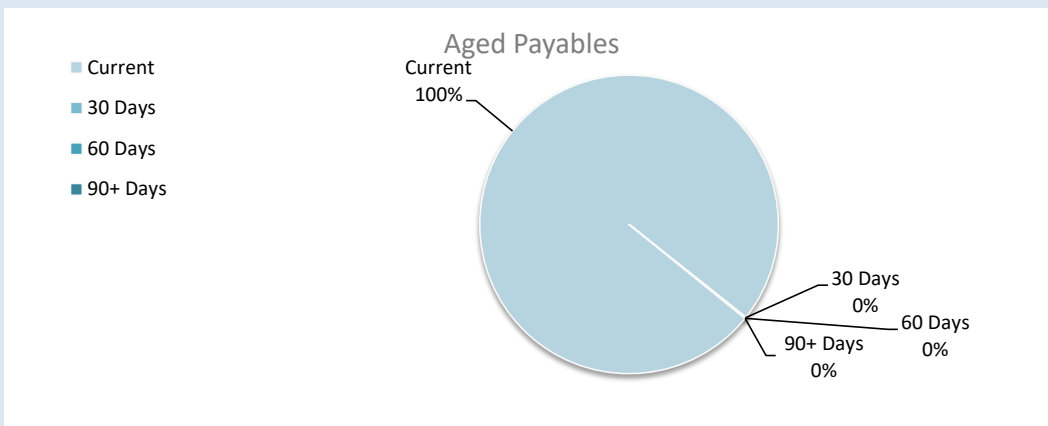
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	141,517	230	0	0	141,746
Percentage	99.8%	0.2%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					190,603
Other creditors					(12,908)
Accruals/Income in Advance					142,378
Other accruals/payables					340,206
Total Payables General Outstanding					660,324

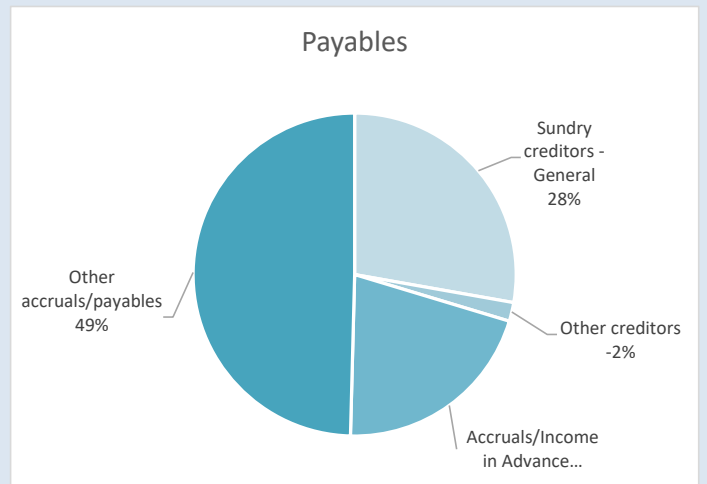
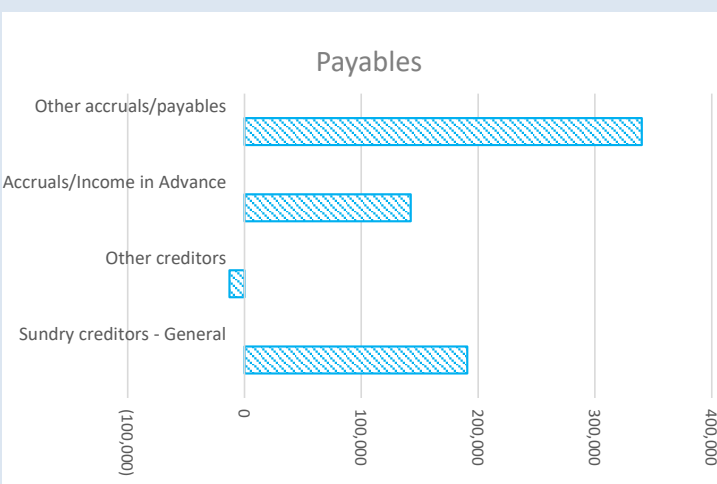
Amounts shown above include GST (where applicable)

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
\$660,324
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2023

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
Rural Townsite	0.108627	191	2,025,491	220,023	0	0	220,023	220,023	1,762	0	221,785
Mount Barker Townsite	0.108627	747	10,081,713	1,095,146	0	0	1,095,146	1,095,548	1,535	333	1,097,416
Strata Title	0.108627	4	45,760	4,971	0	0	4,971	4,971	0	0	4,971
Rural GRV	0.108627	44	1,243,648	135,094	0	0	135,094	135,094	7	0	135,101
Unimproved valuations											
Rural	0.006867	1,073	665,716,000	4,571,471	0	0	4,571,471	4,569,344	0	(13,000)	4,556,343
Mining	0.006867	0	0	0	0	0	0	0	0	0	0
Sub-Totals		2,059	679,112,612	6,026,705	0	0	6,026,705	6,024,979	3,304	(12,667)	6,015,616
Minimum Payment	\$										
Gross rental valuations											
Rural Townsite	970	347	938,903	336,590	0	0	336,590	336,590	0	0	336,590
Mount Barker Townsite	970	294	1,794,796	285,180	0	0	285,180	285,180	0	0	285,180
Strata Title	970	87	186,786	84,390	0	0	84,390	84,390	0	0	84,390
Rural GRV	970	31	185,731	30,070	0	0	30,070	30,070	0	0	30,070
Unimproved valuations											
Rural	970	681	71,105,800	660,570	0	0	660,570	660,570	667	12,968	674,205
Mining	970	17	254,124	16,490	0	0	16,490	16,490	3,763	279	20,532
Sub-Totals		1,457	74,466,140	1,413,290	0	0	1,413,290	1,413,290	4,430	13,247	1,430,967
		3,516	753,578,752	7,439,995	0	0	7,439,995	7,438,269	7,734	580	7,446,583
Discounts							0				0
Concession							0				0
Amount from General Rates							7,439,995				7,446,583
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							0				0
Total Rates							7,439,995				7,446,583

SHIRE OF PLANTAGENET

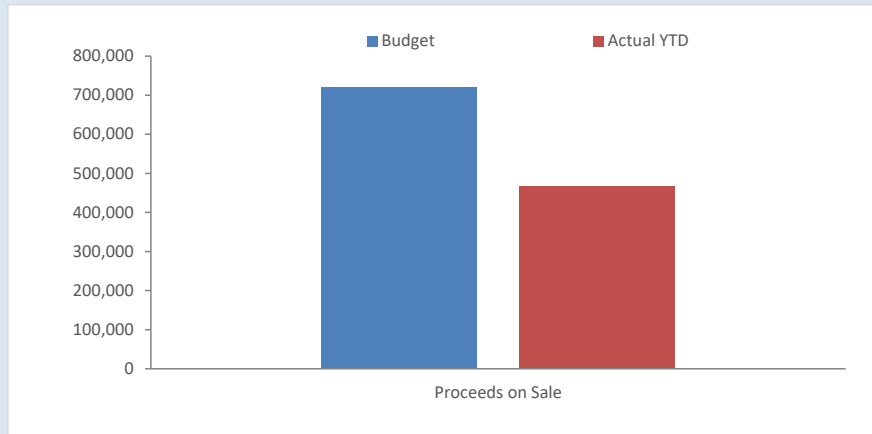
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2023

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Sale of several vacant freehold land parcels	240,000	480,000	240,000		144,000	330,000	227,000	(41,000)
	Plant and Equipment								
11187	Rg Colorado 4X4 - PI12802 - Ranger	20,415	17,000		(3,415)				
10446	Caterpillar 12H Motor Grader - Rego PI03	122,694	110,000		(12,694)	120,528	136,364	15,835	0
10866	Isuzu Npr 250/300 Crew - PI012	14,130	35,000	20,870					
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8L Td	26,795	17,000		(9,795)				
10856	Isuzu Npr 300 Medium Tipper Truck PI011	19,184	25,000	5,816					
11183	Vehicle - Pool Car - Volkswagen Tiguan 162Tsi Highline Dsg	0	0						
11188	Volkswagen Tiguan 132 Tsi Comfortline Dsg Ad13Qt/19	20,000	20,000						
11185	Holden Rg Colorado- PI12801- Building Maintenance Officer	23,380	17,000		(6,380)				
		486,598	721,000	266,686	(32,284)	264,528	466,364	242,835	(41,000)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$721,000	\$466,364	65%

INVESTING ACTIVITIES

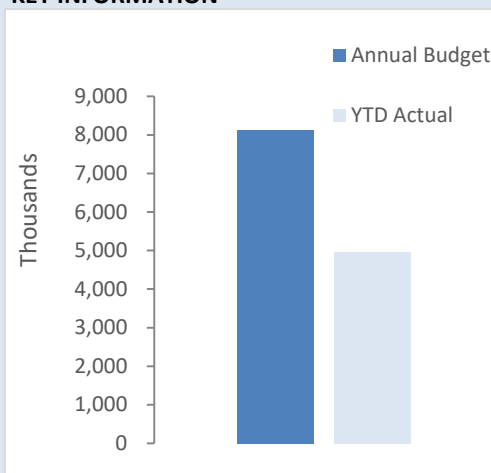
NOTE 8

CAPITAL ACQUISITIONS

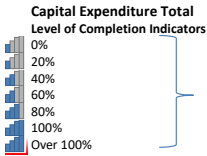
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	957,249	997,644	997,644	344,040	(653,604)
Plant and Equipment	1,205,215	1,205,215	1,205,215	851,271	(353,944)
Furniture and Equipment	23,000	58,000	58,000	58,178	178
Infrastructure Assets - Roads	4,207,056	4,048,700	4,048,700	2,838,572	(1,210,127)
Infrastructure Assets - Drainage	250,326	276,916	276,916	12,103	(264,813)
Infrastructure Assets - Footpaths	311,260	351,952	351,952	274,040	(77,912)
Infrastructure Assets - Parks and Ovals	288,337	288,337	288,337	118,944	(169,393)
Infrastructure Assets - Other	732,604	889,490	889,490	452,988	(436,502)
Intangible Assets - PPE	0	0	0	0	0
Capital Expenditure Totals	7,975,048	8,116,254	8,116,254	4,950,137	(3,166,117)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,629,611	3,899,892	3,899,892	2,157,295	(1,742,596)
Borrowings	350,000	350,000	350,000	0	(350,000)
Other (Disposals & C/Fwd)	741,000	721,000	721,000	466,364	(254,636)
Council contribution - Cash Backed Reserves					
Various Reserves	1,470,825	1,470,825	1,422,825	1,066,042	(404,783)
Council contribution - operations	1,783,611	1,674,537	1,722,537	1,260,436	(414,101)
Capital Funding Total	7,975,048	8,116,254	8,116,254	4,950,137	(3,166,117)

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

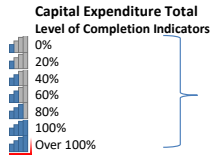
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$8.12 M	\$4.95 M	61%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.9 M	\$2.16 M	55%



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

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

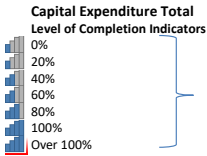
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
Land								
Housing								
	4090109	508		(150,000)	(150,000)	(150,000)	(2,454)	147,546
	STF HOUSE - Land Vested (Capital)							
	Total - Housing			(150,000)	(150,000)	(150,000)	(2,454)	147,546
	Total - Land			(150,000)	(150,000)	(150,000)	(2,454)	147,546
Buildings								
Other Law, Order & Public Safety								
	4050612	512		(286,350)	(286,350)	(286,350)	0	286,350
	ESL SES - Buildings Specialised (Capital)							
	Total - Other Law, Order & Public Safety			(286,350)	(286,350)	(286,350)	0	286,350
Community Amenities								
	4100714	514	BC510	0	(5,693)	(5,693)	(5,693)	(0)
	4110112	512	BC600B	0	(6,202)	(6,202)	(5,638)	564
	Kendenup Hall - Toilets - Building (Capital)							
	Plantagenet District Hall - Building (Capital) - Switchboard							
	Total - Community Amenities			0	(11,895)	(11,895)	(11,331)	564
Recreation And Culture								
	4110114	514	BC600C	(25,000)	(25,000)	(25,000)	0	25,000
	4110214	514	BC606	(48,400)	(48,400)	(48,400)	(55,233)	(6,833)
	4110214	514	BC607	(181,359)	(181,359)	(181,359)	(83,638)	97,721
	4110314	514	BC608A	(15,000)	(15,000)	(15,000)	0	15,000
	4110514	514	BC618	(32,761)	(32,761)	(32,761)	(33,998)	(1,237)
	4110614	514	BC619	(10,000)	(10,000)	(10,000)	0	10,000
	4110312	512	BC609A	0	(28,500)	(28,500)	(356)	28,144
	4110312	590	BC623A	0	0	0	0	0
	Plantagenet District Hall - Building (Capital) - Safemaster roof safety system							
	Woogenellup Hall - Building (Capital)							
	Mount Barker Swimming Pool Buildings - Building (Capital)							
	Frost Park Buildings - Tote Room Ceiling							
	Community Resource Centre - Library - Building (Capital)							
	Mount Barker Historic Museum Buildings - Building (Capital)							
	Sounness Park Changerooms - Limestone Wall							
	Mount Barker Hill Infrastructure - Ablutions (SCA)							
	Total - Recreation And Culture			(312,521)	(341,021)	(341,021)	(173,225)	167,796
Economic Services								
	4130414	514	BC802	(162,378)	(162,378)	(162,378)	(157,030)	5,349
	Mount Barker Regional Saleyards Buildings - Building (Capital)							
	Total - Economic Services			(162,378)	(162,378)	(162,378)	(157,030)	5,349
Other Property & Services								
	4040212	512	BC100D	(11,000)	(11,000)	(11,000)	0	11,000
	4140214	514	BC700A	(35,000)	(35,000)	(35,000)	0	35,000
	Administration Building (Replace vinyl in Committee Room & Kithcen)							
	Replacement Building Store (Shire Depot)							
	Total - Other Property & Services			(46,000)	(46,000)	(46,000)	0	46,000
	Total - Buildings			(520,899)	(561,294)	(561,294)	(341,586)	219,708



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

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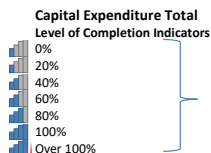
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
Plant & Equipment								
Other Law, Order & Public Safety								
	ANIMAL - Plant & Equipment (Capital)	4050230	530	(45,000)	(45,000)	(45,000)	(47,524)	(2,524)
	OLOPS - Plant & Equipment (Capital)	4050330	530	0	0	0	(25,256)	(25,256)
	ESL BFB - Plant & Equipment (Capital)	4050530	530	(7,000)	(7,000)	(7,000)	0	7,000
Total - Other Law, Order & Public Safety				(52,000)	(52,000)	(52,000)	(72,780)	(20,780)
Community Amenities								
	SAN - Plant & Equipment (Capital)	4100130	530	(40,055)	(40,055)	(40,055)	(34,500)	5,555
Total - Community Amenities				(40,055)	(40,055)	(40,055)	(34,500)	5,555
Recreation & Culture								
	SWIM AREAS - Plant & Equipment (Capital)	4110230	530	(5,000)	(5,000)	(5,000)	(5,324)	(324)
	REC - Plant & Equipment (Capital)	4110330	530	(45,000)	(45,000)	(45,000)	0	45,000
Total - Recreation & Culture				(50,000)	(50,000)	(50,000)	(5,324)	44,676
Transport								
	PLANT - Plant & Equipment (Capital)	4120330	530	(823,130)	(823,130)	(823,130)	(575,087)	248,043
Total - Transport				(823,130)	(823,130)	(823,130)	(575,087)	248,043
Economic Services								
	SALEYARDS - Plant & Equipment	4130430	530	(11,700)	(11,700)	(11,700)	0	11,700
	OTH ECON - Plant & Equipment (Capital)	4130830	530	(6,000)	(6,000)	(6,000)	0	6,000
Total - Economic Services				(17,700)	(17,700)	(17,700)	0	17,700
Other Property & Services								
	PWO - Plant & Equipment (Capital)	4140330	530	(222,330)	(222,330)	(222,330)	(163,580)	58,750
Total - Other Property & Services				(222,330)	(222,330)	(222,330)	(163,580)	58,750
Total - Plant & Equipment				(1,205,215)	(1,205,215)	(1,205,215)	(851,271)	353,944
Furniture & Equipment								
Other Property & Services								
	ADMIN - Furniture & Equipment (Capital)	4140220	520	(23,000)	(58,000)	(58,000)	(58,178)	(178)
Total - Other Property & Services				(23,000)	(58,000)	(58,000)	(58,178)	(178)
Total - Furniture & Equipment				(23,000)	(58,000)	(58,000)	(58,178)	(178)



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

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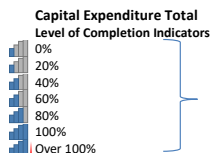
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended	YTD Budget	Total YTD	Variance (Under)/Over	
				Annual Budget Original	Annual Budget Revised				
				\$	\$	\$	\$	\$	
Infrastructure - Roads									
Transport									
	First Avenue (BUA Gravel) - Capital	4120139	540	RC235B	(24,576)	0	0	0	0
	Second Avenue (BUA Gravel) - Capital	4120139	540	RC236	(12,414)	0	0	0	0
	Narpund Road (BUA Sealed) - Capital	4120138	540	RC044	(19,452)	(19,452)	(19,452)	0	19,452
	Carbarup Road (OBUA Sealed) - Capital	4120141	540	RC032	(36,947)	(36,947)	(36,947)	(856)	36,091
	Takalarup Road (OBUA Gravel) - Capital	4120142	540	RC033B	(41,780)	(41,780)	(41,780)	0	41,780
	Stirling School Road (OBUA Gravel) - Capital	4120142	540	RC036	(46,846)	0	0	0	0
	Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	4120162	540	OF003A	(434,945)	(434,945)	(434,945)	(412,000)	22,945
	Road Construction - Streetscape Improvements Placeholder (Budgeting Only)	4120138	540	RC000A	(150,000)	0	0	0	0
	Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	4120161	540	OF001A	(234,500)	(234,500)	(234,500)	(264,028)	(29,528)
	Mead Street reconstruction (LRCIP3)	4120138	540	OF328A	(200,000)	(24,624)	(24,624)	(24,624)	0
	Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	4120163	540	OF027B	(115,442)	(115,392)	(115,392)	(60,965)	54,427
	Quangellup Road -Seal SLK 4.785 - 8.24 (LRCIP4)	4120162	540	OF062A	(280,000)	(280,000)	(280,000)	0	280,000
	Nindiup Road - Seal Full length (LRCIP4)	4120162	540	OF259A	(200,000)	(200,000)	(200,000)	0	200,000
	Ferry Road - Seal part (LRCIP4)	4120162	540	OF297A	(100,000)	(100,000)	(100,000)	0	100,000
	Carbarup Rd - SLK 5.87 - 13.8 (RRG)	4120163	540	RRG032A	(380,000)	(380,000)	(380,000)	(404,313)	(24,313)
	Spencer Road Re-seal (SLK 16.66 to 19.08) (RRG)	4120149	540	RRG008A	0	(95,000)	(95,000)	(125,657)	(30,657)
	Siding Rd SLK 0.21 to 0.55 (R2R)	4120150	540	R2R331B	0	(7,800)	(7,800)	(7,795)	5
	Boyup Road Reseal (SLK 9.18 to 13.90)	4120149	540	RRG045A1	0	(115,000)	(115,000)	(87,510)	27,490
	Todd Rd SLK 0 - 3.3 - Gravel (R2R)	4120146	540	R2R073B	(49,839)	(49,839)	(49,839)	(58,929)	(9,090)
	Narrikup Rd - Gravel SLK 3.65 - 7.3 (R2R)	4120146	540	R2R148B	(133,859)	(69,059)	(69,059)	(68,707)	352
	Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	4120146	540	R2R140B	(188,100)	(140,306)	(140,306)	(140,024)	282
	Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	4120146	540	R2R060B	(194,400)	(148,100)	(148,100)	(102,219)	45,881
	Horne Road Resheet SLK 0 - 1.60 (R2R)	4120146	540	R2R345B	0	(60,000)	(60,000)	(39,787)	20,213
	View Range Road SLK 3.75 to 8.15 (R2R)	4120146	540	R2R085B	0	(70,000)	(70,000)	(97,411)	(27,411)
	Duthie Road SLK 0 to 2.20 (R2R)	4120146	540	R2R163B	0	(30,000)	(30,000)	(34,424)	(4,424)
	Palmdale Rd SLK 4.32 - 8.42 (CRF)	4120138	540	OF035B	(185,000)	(185,000)	(185,000)	(190,643)	(5,643)
	Knight Road SLK 2.5 - 8.99 (LRCIP3)	4120163	540	OF054B	0	(150,000)	(150,000)	(162,314)	(12,314)
	Yellanup Road - SLK 19.51 - 24 (Council)	4120142	540	RC007B	(116,667)	(116,667)	(116,667)	0	116,667
	Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	4120138	540	RC202A	(44,840)	(44,840)	(44,840)	(27,819)	17,021
	Bateman Street SLK 0 - 0.25 - Sealed (Council)	4120138	540	RC204A	(6,325)	(6,325)	(6,325)	(8,596)	(2,271)
	Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	4120139	540	RC202B	(20,808)	(20,808)	(20,808)	(28,534)	(7,726)
	First Avenue SLK 1.2 - 1.39 - Sealed (Council)	4120138	540	RC235A	(25,490)	(25,490)	(25,490)	(55,898)	(30,408)
	Ingoldby Street SLK 0.95 - 1.35 - Sealed (Council)	4120138	540	RC052A	(9,752)	(9,752)	(9,752)	(12,023)	(2,271)
	Ormond Road SLK 1.24 - 1.49 - Sealed (Council)	4120138	540	RC028A	(4,600)	(4,600)	(4,600)	(7,355)	(2,755)
	Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	4120138	540	RC272A	(66,590)	(66,590)	(66,590)	(53,687)	12,903
	Warburton Road SLK 1.9 - 2.1 - Sealed (Council)	4120138	540	RC096A	(8,160)	(8,160)	(8,160)	(8,510)	(350)
	Takalarup Road SLK 0 - 2.8 - Sealed (Council)	4120141	540	RC033A	(114,240)	(114,240)	(114,240)	(86)	114,154
	Knight Rd SLK 2.5 - 8.99 - Gravel (Council)	4120142	540	RC054B	(150,000)	0	0	0	0
	Surrey Downs Road SLK 0 - 0.13 - Sealed (Council)	4120141	540	RC120A	(7,254)	(7,254)	(7,254)	(7,499)	(245)
	Chorkerup Road SLK 5.02 - 11.98 - Gravel & Culvert (Council)	4120142	540	RC018B	(258,480)	(258,480)	(258,480)	(136,947)	121,533
	The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	4120142	540	RC066B	(181,750)	(181,750)	(181,750)	(86,932)	94,818
	Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	4120142	540	RC057B	(164,000)	(164,000)	(164,000)	(108,063)	55,937
	Lowood Road north - Median Islands	4120138	540	RC001A	0	(18,000)	(18,000)	0	18,000
	Langton Road - Flush Kerbing	4120138	540	RC272B	0	(14,000)	(14,000)	0	14,000
	Sixth Avenue - Reconstruction	4120139	540	RC240B	0	0	0	(15,963)	(15,963)
Total - Transport					(4,207,056)	(4,048,700)	(4,048,700)	(2,840,119)	1,208,580
Total - Infrastructure - Roads					(4,207,056)	(4,048,700)	(4,048,700)	(2,840,119)	1,208,580



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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	(50,000)	0	0	0	0
	Lowood Road (BUA) - Drainage Capital	4120165	550	DC001	(35,779)	(35,779)	(35,779)	0	35,779
	Narpund Road (BUA) - Drainage Capital	4120165	550	DC044	(52,547)	(52,547)	(52,547)	0	52,547
	Drainage - Yellanup Road - SLK 23.36 (LRCIP3)	4120166	550	OFDC007A	(38,000)	(43,315)	(43,315)	0	43,315
	Rocky Gully-Frankland Road SLK5.66 - Repair Culvert	4120166	550	DC260A	0	(65,000)	(65,000)	(12,103)	52,897
	Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	4120166	550	OFDC033B	(18,000)	(26,135)	(26,135)	0	26,135
	Drainage - Syred Road - SLK 9.49 (LRCIP3)	4120166	550	OFDC034B	(20,000)	(28,375)	(28,375)	0	28,375
	Drainage - Woogenellup Road - SLK 34.62 (LRCIP3)	4120166	550	OFDC055A	(20,000)	0	0	0	0
	Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	4120166	550	OFDC112A	(16,000)	(25,765)	(25,765)	0	25,765
Total - Transport					(250,326)	(276,916)	(276,916)	(12,103)	264,813
Total - Infrastructure - Drainage					(250,326)	(276,916)	(276,916)	(12,103)	264,813
Infrastructure - Footpaths									
Transport									
	Footpath Renewal - Mount Barker Road, Mount Barker (LRCIP3)	4120170	560	OFFC019	(24,750)	(22,127)	(22,127)	(32,628)	(10,501)
	Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	4120170	560	OFFC028	(57,860)	(55,428)	(55,428)	(43,839)	11,589
	Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	4120170	560	OFFC031	(27,130)	(30,388)	(30,388)	(38,517)	(8,129)
	Footpath Renewal - Narpund / Osborne Road, Mount Barker (LRCIP3)	4120170	560	OFFC044	(9,730)	(17,261)	(17,261)	(16,589)	672
	Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	4120170	560	OFFC052	(36,530)	(30,832)	(30,832)	(1,280)	29,552
	Mead Street Footpath Upgrade (LRCIP3)	4120170	560	OFFC328	0	(34,860)	(34,860)	(35,106)	(246)
	Montem Street (Menston St to Marmion St) - Verge treatment	4120170	560	FC029A	(5,000)	(5,000)	(5,000)	0	5,000
	Margaret Street (Menston St to 12 Margaret) - Verge treatment	4120170	560	FC092A	(2,200)	(2,200)	(2,200)	0	2,200
	Mount Barker Road (Marion St to Montem St) - Verge treatment	4120170	560	FC019A	(2,200)	(2,200)	(2,200)	0	2,200
	Narpund Road (Hassell St to Lot 569) - Verge treatment	4120170	560	FC044A	(2,200)	(2,200)	(2,200)	0	2,200
	Eaton Avenue (Langton St to Marion St) - Verge treatment	4120170	560	FC070A	(2,200)	(2,200)	(2,200)	0	2,200
	Lord Street (Muir St to Langton Rd) - Verge treatment	4120170	560	FC023A	(2,400)	(2,400)	(2,400)	0	2,400
	Hassell Street (Nunnarup St to Booth Street) - Verge treatment	4120170	560	FC039A	(6,500)	(6,500)	(6,500)	0	6,500
	Bonnyup Street (full length) - Verge treatment	4120170	560	FC217A	(2,500)	(2,500)	(2,500)	0	2,500
	Langton Road (Eaton Ave to Lot 212) - Verge treatment	4120170	560	FC272A	(11,750)	(11,750)	(11,750)	0	11,750
	Parsons Street (Deane St - Fellowes St) - Pathway renewal (south) and Verge treatment (north)	4120170	560	FC087A	(21,000)	(39,586)	(39,586)	(35,469)	4,117
	Deane Street (Ormond St - Oatlands Rd) - Path renewal / verge treatment	4120170	560	FC040A	(18,100)	0	0	0	0
	Menston Street (Montem St - House #27) - Reseal pathway	4120170	560	FC071A	(14,000)	(19,310)	(19,310)	(1,159)	18,151
	Hassell Street (Oatlands Rd to Athelton St) - New shared path	4120170	560	FC039B	(65,210)	(65,210)	(65,210)	(62,782)	2,428
	Ingoldby Street - Reseal Footpath from Bunker St to End of Seal	4120170	560	FC052A	0	0	0	(6,670)	(6,670)
Total - Transport					(311,260)	(351,952)	(351,952)	(274,040)	77,912
Total - Infrastructure - Footpaths					(311,260)	(351,952)	(351,952)	(274,040)	77,912



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				Annual Budget Original	Annual Budget Revised				
				\$	\$	\$	\$	\$	
Infrastructure - Other									
Other Law, Order & Public Services									
	Porongurup BFB - Carpark Reseal	4050190	590	OC207B	0	0	0	(3,996)	(3,996)
Total - Other Law, Order & Public Services					0	0	0	(3,996)	(3,996)
Community Amenities									
	Mount Barker Cemetery (West) Infrastructure - Signage	4100790	590	OC506	(4,500)	(1,482)	(1,482)	0	1,482
	Kendenup Cemetery Infrastructure - Signage	4100790	590	OC507	(5,222)	(6,109)	(6,109)	(6,109)	(0)
Total - Community Amenities					(9,722)	(7,591)	(7,591)	(6,109)	1,482
Recreation & Culture									
	Sounness Park - Seal carpark and construct pathway adj Hockey Pitch	4110390	590	OC609A	0	(26,000)	(26,000)	(27,259)	(1,259)
Note: Monthly Financial Statements for December 2022 showed the budget as \$52,000 - which was an error resulted from a double entry of the budget amount in December									
	Mount Barker Hill Infrastructure - Carpark (SCA)	4110390	590	OC623B	(350,000)	(350,000)	(35,000)	0	
	O'Neill Road Trail - Stage 1A (LRCIP3)	4110390	590	OFTR114C	(35,100)	(35,100)	(35,100)	(56,351)	(21,251)
	Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	4110290	590	GE607C	(150,000)	(190,516)	(190,516)	(169,830)	20,686
	Centenary Park - Carpark Seal and Replace Bollards	4110790	590	OC646A	0	(46,000)	(46,000)	(17,195)	28,805
	District Hall - Carpark Reseal	4110190	590	OC600A	0	0	0	(27,608)	0
	Mount Barker Hill Infrastructure - Shelter (SCA)	4110390	590	OC623F	0	0	0	0	0
Total - Recreation & Culture					(535,100)	(647,616)	(332,616)	(298,244)	26,981
Transport									
	Shire Depot Infrastructure	4120190	590	OC700	(20,000)	(20,000)	(20,000)	(15,506)	4,494
Total - Transport					(20,000)	(20,000)	(20,000)	(15,506)	4,494
Economic Services									
	SALEYARDS - Outloading Ramp Bugle Modification	4130490	590	OC802A	(18,865)	(18,865)	(18,865)	(18,161)	704
	SALEYARDS - Bitumen Repairs	4130490	590	OC802B	(5,000)	(5,000)	(5,000)	0	5,000
	SALEYARDS - Waste Water Treatment System Modifications	4130490	590	OC802C	(50,000)	(50,000)	(50,000)	0	50,000
	SALEYARDS - Replace Aleis panel scanners	4130490	590	OC802F	(18,918)	(18,918)	(18,918)	0	18,918
	Saleyards - Three pens adjacent to ramp 7	4130490	590	OC802H	(30,000)	(30,000)	(30,000)	(21,400)	8,600
	Saleyards - Soft Floor Mats	4130490	590	OC802J	0	(36,500)	(36,500)	(35,827)	673
	Lighting of Public Open Spaces & Buildings (incl Christmas Tree etc) (LRCIP3)	4130290	590	OFTOU03	(45,000)	(55,000)	(55,000)	(54,474)	526
Total - Economic Services					(167,783)	(214,283)	(214,283)	(129,862)	84,421
Total - Infrastructure - Other					(732,604)	(889,490)	(574,490)	(453,717)	113,382
Infrastructure - Parks & Ovals									
Recreation And Culture									
	Wilson Park - Youth Precinct Redevelopment	4110370	570	PC615A	(150,000)	(150,000)	(150,000)	0	150,000
	Frost Park - Dam Extension (Community Water Supply Program)	4110370	570	PC608A1	(113,000)	(113,000)	(113,000)	(118,145)	(5,145)
	Narrikup Playground	4110370	570	PC653	(25,337)	(25,337)	(25,337)	(799)	24,538
Total - Recreation And Culture					(288,337)	(288,337)	(288,337)	(118,944)	169,393
Total - Infrastructure - Parks & Ovals					(288,337)	(288,337)	(288,337)	(118,944)	169,393
Grand Total					(7,688,698)	(7,829,904)	(7,514,904)	(4,952,412)	2,555,100
Summary by Balance Sheet Category									
	Land - Freehold		508		(150,000)	(150,000)	(150,000)	(2,454)	147,546
	Buildings - Specialised		512		(297,350)	(332,052)	(332,052)	(5,994)	326,058
	Buildings - Non Specialised		514		(509,899)	(515,592)	(515,592)	(335,592)	180,000
	Furniture & Equipment		520		(23,000)	(58,000)	(58,000)	(58,178)	(178)
	Plant & Equipment		530		(1,205,215)	(1,205,215)	(1,205,215)	(851,271)	353,944
	Infrastructure - Roads		540		(4,207,056)	(4,048,700)	(4,048,700)	(2,840,119)	1,208,580
	Infrastructure - Drainage		550		(250,326)	(276,916)	(276,916)	(12,103)	264,813
	Infrastructure - Footpaths and Cycleways		560		(311,260)	(351,952)	(351,952)	(274,040)	77,912
	Infrastructure - Parks & Ovals		570		(288,337)	(288,337)	(288,337)	(118,944)	169,393
	Infrastructure - Other		590		(732,604)	(889,490)	(574,490)	(453,717)	113,382
					(7,975,048)	(8,116,254)	(7,801,254)	(4,952,412)	2,841,450

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 90 - New Administration centre	625,465	0	0	0	196,648	196,648	196,648	428,817	428,817	428,817	38,324	33,582	33,582
Health													
Loan 97 - Plantagenet Medical Centre	340,036	0	0	0	40,717	40,718	40,718	299,318	299,318	299,318	6,318	4,024	4,024
Recreation and Culture													
Loan 94 - Sounness Park Development	43,646	0	0	0	43,646	43,646	43,646	0	0	0	1,665	1,261	1,261
Loan 99 - Swimming Pool Refurbishment	500,000	0	0	0	42,195	42,195	42,195	457,805	457,805	457,805	17,956	18,030	18,030
Loan - GSCore Trails Project	0	0	350,000	350,000	0	16,627	16,627	0	333,373	333,373	0	0	0
Economic Services													
Loan 95 - Saleyards Roof	108,106	0	0	0	25,949	25,949	25,949	82,157	82,157	82,157	3,175	2,745	2,745
Total	1,617,253	0	350,000	350,000	349,157	365,784	365,784	1,268,096	1,601,469	1,601,469	67,437	59,641	59,641
Self supporting loans													
Health													
Loan 96 - Plantagenet Village Homes	347,912	0	0	0	40,845	41,015	41,015	307,067	306,898	306,898	6,552	5,606	5,606
Recreation and Culture													
Loan 98 - Mount Barker Golf Club - Bowls	35,103	0	0	0	23,379	23,379	23,379	11,724	11,724	11,724	352	115	115
Loan 100 - Mount Barker Golf Club - Green A	70,000	0	0	0	8,744	8,880	8,880	61,256	61,120	61,120	1,410	2,983	2,983
Total	453,015	0	0	0	72,968	73,274	73,274	380,048	379,742	379,742	8,314	8,704	8,704
Total	2,070,268	0	350,000	350,000	422,125	439,058	439,058	1,648,144	1,981,211	1,981,211	75,751	68,345	68,345
Current loan borrowings	422,294							70,170					
Non-current loan borrowings	1,647,974							1,577,974					
	2,070,268							1,648,144					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2022	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Lease 2 - Photocopiers	6,434	0	0	0	1,600	0	0	4,834	6,434	6,434	20	306	306
Law, Order & Public Safety													
Lease 3 - CESM Vehicle	52,631	0	0	0	12,792	12,600	12,600	39,839	40,031	40,031	472	600	600
Total	59,065	0	0	0	14,392	12,600	12,600	44,673	46,465	46,465	493	906	906
Current financing borrowings	0							0					
Non-current financing borrowings	36,806							36,806					
	36,806							36,806					

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

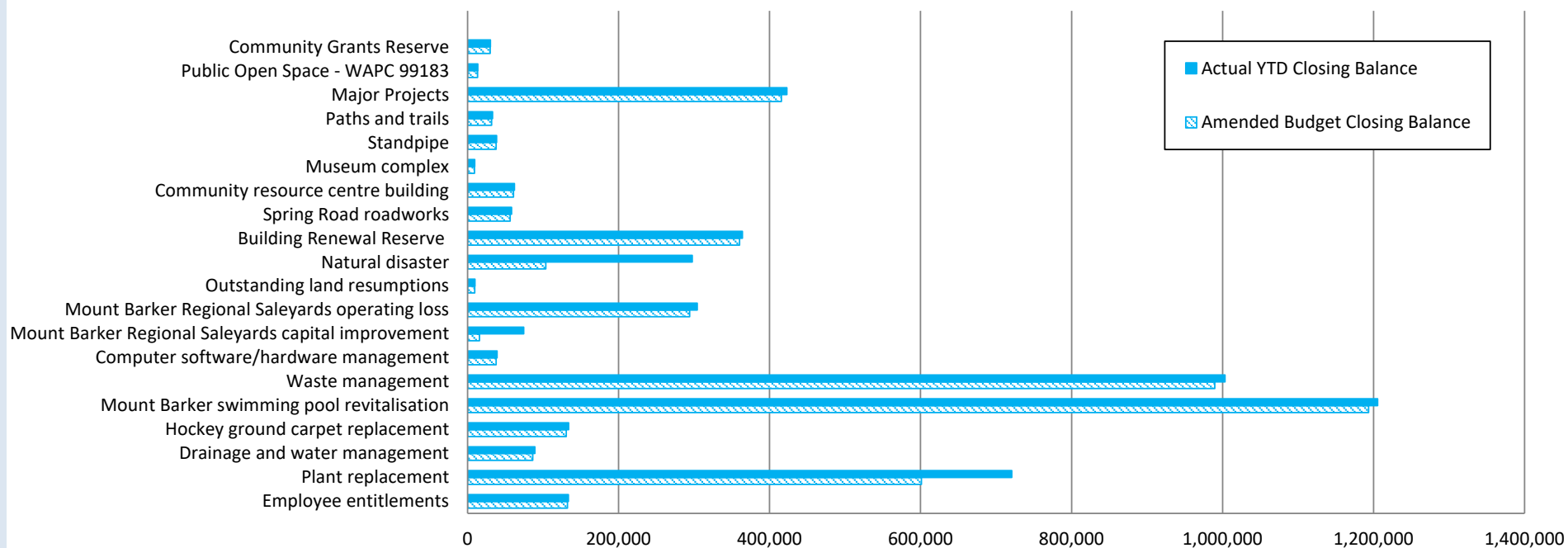
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual YTD Closing
		Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Closing Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	81,816	309	1,614	50,000	50,000	0	0	132,125	133,430
Plant replacement	856,220	6,460	47,885	550,000	550,000	(811,515)	(733,261)	601,165	720,844
Drainage and water management	85,960	300	3,263	0	0	0	0	86,260	89,223
Hockey ground carpet replacement	112,247	405	3,724	18,000	18,000	0	0	130,652	133,971
Mount Barker swimming pool revitalisation	849,785	3,646	15,589	340,000	340,000	0	0	1,193,431	1,205,374
Waste management	840,725	3,081	26,074	210,900	210,900	(65,000)	(74,414)	989,706	1,003,285
Computer software/hardware management	37,763	132	1,433	0	0	0	0	37,895	39,196
Mount Barker Regional Saleyards capital improvement	294,549	1,964	16,135	78,673	22,096	(359,310)	(258,367)	15,876	74,413
Mount Barker Regional Saleyards operating loss	292,961	1,023	11,120	0	0	0	0	293,984	304,081
Outstanding land resumptions	9,448	33	359	0	0	0	0	9,481	9,806
Natural disaster	195,907	684	7,818	94,000	94,000	(187,000)	0	103,591	297,725
Building Renewal Reserve	167,693	646	4,367	192,020	192,020	0	0	360,359	364,080
Spring Road roadworks	56,140	196	2,131	0	0	0	0	56,336	58,271
Community resource centre building	50,544	184	1,620	10,000	10,000	0	0	60,728	62,165
Museum complex	9,175	32	348	0	0	0	0	9,207	9,523
Standpipe	27,762	104	756	10,000	10,000	0	0	37,866	38,518
Paths and trails	31,834	111	1,208	0	0	0	0	31,945	33,042
Major Projects	35,132	630	7,801	380,000	380,000	0	0	415,762	422,934
Public Open Space - WAPC 99183	13,186	46	501	0	0	0	0	13,232	13,686
Community Grants Reserve	0	0	122	30,000	30,000	0	0	30,000	30,122
	4,048,845	19,986	153,868	1,963,593	1,907,016	(1,422,825)	(1,066,042)	4,609,599	5,043,687

Cash Backed Reserve (Continued)

Note 10 - Year To Date Reserve Balance to End of Year Estimate



Other Current Liabilities	Note	Opening Balance 1 Jul 2022 \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 Jun 2023 \$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	154,009	822,584	(617,317)	359,276
- non-operating	13	638,866	1,634,686	(2,104,297)	169,256
Total unspent grants, contributions and reimbursements		792,875	2,457,270	(2,721,613)	528,532
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		792,875	2,457,270	(2,721,613)	528,532
Other Liabilities					
Fees & Charges in Advance (Mainly refuse charges not allocated)		14,522	607,571	(548,136)	18,512
Provisions					
Annual leave		539,096	0	0	539,096
Long service leave		493,125	0	0	493,125
Total Provisions		1,032,221	0	0	1,032,221
Total Other Current Liabilities					1,579,265
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 30 JUNE 2023

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Jun 2023	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	82,148	82,148	82,148	1,720,935
Grants Commission - Roads (WALGGC)	0	0	0	0	158,189	158,189	158,189	1,326,224
Law, order, public safety								
DFES - ESL BFB Operating Grant	23,679	208,471	(232,150)	0	208,171	208,171	208,171	232,150
DFES - ESL SES Operating Grant	0	21,973	(21,973)	0	21,973	21,973	21,973	27,886
DFES - Mitigation Activity Fund Grant	0	159,201	(48,806)	110,395	182,410	182,410	182,410	48,806
Dep't of Communities - Volunteering WA grant (SES)	0	5,000	(3,227)	1,773	0	5,000	5,000	3,227
DFES - Mitigation Activity Fund Grant (MAF2022-23 R2)	0	147,500	0	147,500	0	295,000	295,000	0
Volunteering WA - Thank a volunteer sundowner	0	1,000	0	1,000	0	0	0	0
Education and welfare								
Council on the Aging - Seniors Week Grant	0	850	(850)	0	0	850	850	850
Developmental Disability WA - International Day of People with Disability 2022	0	1,000	(957)	43	0	0	0	957
Recreation and culture								
DLGSC - Every Club Grant	6,945	11,300	(6,000)	12,245	0	0	0	6,000
State Library of WA - Children Book Week Grant	0	1,030	(1,030)	0	0	0	0	1,030
State Library - Better Beginnings Family Literacy Grant	14,055	0	0	14,055	0	0	0	0
Scitech - National Science Week	2,264	0	(2,264)	0	0	0	0	2,264
State Library of WA - Service WA App	3,000	0	0	3,000	0	0	0	0
State Library of WA - Travel Grant 2022/2023	0	1,162	0	1,162	0	0	0	0
Aust Sports Commission - Speedway Club Super Sedan Race	6,300	0	(6,300)	0	0	0	0	6,300
Mount Barker Recreation Centre - Change Facility (LRCIP3)	30,000	65,927	(30,000)	65,927	65,000	70,000	70,000	30,000
Signage - Mt Barker Hill (LRCIP3)	10,000	(10,000)	0	0	20,000	0	0	0
Demolish swimming pool buildings - Stage 1B (LRCIP3)	50,000	(50,000)	0	0	100,000	0	0	0
Transport								
Direct Grant (MRWA)	0	254,900	(254,900)	0	235,000	235,000	235,000	254,900
Economic services								
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	26,702	26,702	26,702	36,210
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	7,000	0	(7,000)	0	0	0	0	7,000
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	0	0	0	0	0	0	0	7,302
	153,243	819,314	(615,457)	357,100	1,099,593	1,285,443	1,285,443	3,712,041
Operating Contributions								
Recreation and culture								
Get Online Week - Contributions Income	766	0	0	766	766	766	766	0
State Library of WA - Library Priority Allocation		0	0	0	4,000	4,000	4,000	0
Grant Income - Hearing Voices Of Plantagenet		1,860	(1,860)	0	1,860	1,860	1,860	1,860
Grant Income - 3D For Me		1,410	0	1,410	1,410	1,410	1,410	0
Transport								
DFES - Storm Damage Recoup	0	0	0	0	1,643,179	1,643,179	1,643,179	33,069
Economic services								
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	19,447	19,447	19,447	24,800
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	72,000	72,000	72,000	65,085
	766	3,270	(1,860)	2,176	1,742,662	1,742,662	1,742,662	124,814
TOTALS	154,009	822,584	(617,317)	359,276	2,842,254	3,028,104	3,028,104	3,836,855

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Inspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Jun 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
		\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies								
Governance								
LRCIP3 Grant - Council Chamber audio equipment	11,500	0	(11,500)	0	23,000	23,000	23,000	11,500
Law, order, public safety								
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	7,000	7,000	7,000	0
Mount Barker SES - 2 Bay Facility and Amenities	0	0	0	0	286,350	286,350	286,350	0
Community amenities								
LRCIP2 Grant - Kendenup Town Hall Toilets	0	0	0	0	15,043	15,043	15,043	0
Recreation and culture								
CSRFF Grant - Swimming Pool Facility Refurbishment	0	0	0	0	0	0	0	0
Drought DCP Grant - Swimming Pool Facility Refurbishment	0	0	0	0	0	0	0	0
LRCIP2 Grant - Albany Highway Infill Drain	0	0	0	0	0	0	0	0
LRCIP3 - Swimming Pool retaining wall - Stage 1B	50,000	19,060	(69,060)	0	150,000	190,516	190,516	69,060
LRCIP3 - Swimming Pool footpath and paving	0	0	0	0	0	70,000	70,000	0
O'Neill Road Trail - Stage 1A (LRCIP3)	17,550	0	(17,550)	0	35,100	35,100	35,100	17,550
Community Water Supply Program - Frost Park Dam	7,538	67,833	(75,371)	0	75,371	75,371	75,371	75,371
Transport								
RTR Grant Funding - Hassell Avenue	0	0	0	0	26,997	26,997	26,997	0
RTR Grant Funding - Corbould Street	0	0	0	0	4,898	4,898	4,898	0
RTR Grant Funding - Lloyd Street	0	0	0	0	6,695	6,695	6,695	0
RTR Grant Funding - First Avenue	0	0	0	0	11,151	11,151	11,151	0
RTR Grant Funding - Oatlands Road	0	0	0	0	20,290	20,290	20,290	0
RTR Grant Funding - Pardelup Road	0	0	0	0	4,451	4,451	4,451	0
RTR Grant Funding - Scott Road	14,206	0	(14,206)	0	0	0	0	14,206
RRG Grant Funding - Boyup Road	0	58,340	(58,340)	0	19,946	19,946	19,946	0
RRG Grant Funding - Sturdee Road	0	0	0	0	28,728	28,728	28,728	0
LRCIP2 Grant - Mead St	0	0	0	0	0	0	0	0
Commodity Route Funding - Chillinup Road	0	177,293	(177,293)	0	59,889	66,814	66,814	177,293
Regional Road Safety Grant - Woogenellup Road	104,108	307,892	(412,000)	0	434,945	434,945	434,945	412,000
LRCIP Grant - Wilson Road	0	0	0	0	0	0	0	39,629
LRCIP Grant - Drainage - Takalarup Road - SLK 11.48	9,000	12,050	0	21,050	18,000	26,135	26,135	0
LRCIP Grant - Drainage - Syred Road - SLK 9.49	10,000	12,854	0	22,854	20,000	28,375	28,375	0
LRCIP Grant - Drainage - Woogenellup Road - SLK 34.62	10,000	(10,000)	0	0	20,000	0	0	0
LRCIP Grant - Drainage - St Werburghs Road - SLK 4.21	8,000	12,752	0	20,752	16,000	25,765	25,765	0
LRCIP Grant - Drainage - Yellanup Road - SLK 9.48 & 23.36	19,000	15,888	0	34,888	38,000	43,315	43,315	0
LRCIP3 Grant - Mead Street reconstruction	100,000	(75,348)	(24,624)	28	200,000	24,624	24,624	24,624
LRCIP3 Grant - Lowood Road reconstruction SLK 0.04 - 0.53	117,250	0	(117,250)	0	234,500	234,500	234,500	117,250

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Inspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Jun 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
LRCIP3 Grant - Woodlands Road SLK 5.72 - 9.38	57,714	0	(57,714)	0	115,422	115,392	115,392	57,714
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	12,375	0	(12,375)	0	24,750	24,750	24,750	12,375
LRCIP3 Grant - Footpath Renewal - Ormond Rd	28,930	0	(28,930)	0	57,860	57,860	57,860	28,930
LRCIP3 Grant - Footpath Renewal - Nunarrup Street	13,565	0	(13,565)	0	27,130	27,130	27,130	13,565
LRCIP3 Grant - Footpath Renewal - Narpund / Osborne Rd	4,865	0	(4,865)	0	9,730	9,730	9,730	4,865
LRCIP3 Grant - Footpath Renewal - Ingoldby St	18,265	6,817	(1,280)	23,802	36,530	36,530	36,530	1,280
RRG Grant Funding - Carbarup Road SLK 5.87 - 13.8	0	253,333	(253,333)	0	253,333	253,333	253,333	253,333
RRG Grant Funding - Boyup Road Reseal SLK 9.18 - 13.90	0	0	0	0	0	76,667	76,667	58,340
RRG Grant Funding - Spencer Road Reseal SL 16.66 - 19.08	0	63,333	(63,333)	0	0	63,333	63,333	63,333
RTR Grant Funding - Todd Rd SLK 0 - 3.31	0	53,811	(53,811)	0	42,000	42,000	42,000	53,811
RTR Grant Funding - Narrakup Rd SLK 3.65 - 7.3	0	68,363	(68,363)	0	133,859	69,059	69,059	68,363
RTR Grant Funding - Pavlovich Rd SLK 0 - 4.75	0	140,024	(140,024)	0	203,306	140,306	140,306	140,024
RTR Grant Funding - Harvey Rd SLK 1.2 - 4.8	0	148,100	(102,219)	45,881	194,400	148,100	148,100	102,219
RTR Grant Funding - View Range Road	0	87,767	(87,767)	0	0	70,000	70,000	87,767
RTR Grant Funding - Duthie Road	0	31,505	(31,505)	0	0	30,000	30,000	31,505
RTR Grant Funding - Siding Rd - SLK 0.21 to 0.55	0	7,174	(7,174)	0	0	7,800	7,800	7,174
RTR Grant Funding - Horne Road	0	24,547	(24,547)	0	0	60,000	60,000	24,547
CRF - Palmdale Rd SLK 4.32 - 8.42	0	123,333	(123,333)	0	123,333	123,333	123,333	123,333
Hassell Street shared path - Grant Income (WABN)	0	27,965	(27,965)	0	24,700	24,700	24,700	27,965
LRCIP3 Grant - Knights Road SLK 2.5 - 8.99	0	0	0	0	0	140,000	140,000	0
LRCIP3 Grant - Quangellup Road Seal	0	0	0	0	280,000	280,000	280,000	0
LRCIP3 Grant - Nindiup Road Seal	0	0	0	0	200,000	200,000	200,000	0
LRCIP3 Grant - Ferry Road Seal	0	0	0	0	100,000	100,000	100,000	0
Swimming Pool footpath and paving - Grant Income (LRCIP3)	0	0	0	0	34,860	34,860	34,860	0
Economic services								
LRCIP2 Grant - Mount Barker Hill Carpark & Bus Bay	0	0	0	0	0	0	0	0
LRCIP1 Grant - Albany Highway Mural Wall	0	0	0	0	0	0	0	1,505
LRCIP1 Grant - Albany Highway Visitor Carpark	0	0	0	0	0	0	0	8,934
LRCIP1 Grant - Albany Highway - Fencing	0	0	0	0	0	0	0	2,932
Drought DCP Grant - Mount Barker Infrastructure	0	0	0	0	0	0	0	0
Lighting of Public Open Spaces & Heritage Buildings	25,000	0	(25,000)	0	50,000	55,000	55,000	25,000
	638,866	1,634,686	(2,104,297)	169,256	3,667,567	3,899,892	3,899,892	2,157,295
Total Non-operating grants, subsidies and contributions	638,866	1,634,686	(2,104,297)	169,256	3,667,567	3,899,892	3,899,892	2,157,295

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 30 Jun 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Construction Training Fund (CTF)	0	9,332	(7,648)	1,684
Building Services Levy (BSL)	2,311	13,978	(11,060)	5,229
Crossover Bonds	0	0	0	0
Developer Bonds	0	0	0	0
Keys, Hall and Equipment Bonds	6,740	11,250	(10,150)	7,840
Infrastructure & Crossover Bonds	33,500	17,893	(16,500)	34,893
Planning Bonds	20,500	500	0	21,000
Other Bonds	0	0	0	0
Department of Transport	14,352	1,584,714	(1,452,113)	146,953
Rehabilitation Bonds	0	0	0	0
Roadworks Bonds	0	0	0	0
Unclaimed Monies	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Transportable Buildings Bonds	0	0	0	0
Sub-Total	77,403	1,637,666	(1,497,471)	217,599
Trust Funds				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	74,940	0	0	74,940
Bonds - Other	330,290	0	0	330,290
Unclaimed Monies	0	0	0	0
Sub-Total	494,160	0	0	494,160
	571,563	1,637,666	(1,497,471)	711,759

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

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

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
Revenue from operating activities	\$	%				
General Purpose Funding - Other	2,936,241	651%	▲	\$	Timing	Income over budget - 2023/2024 Commonwealth FAGs received in 2022/2023 (\$2.8m). Municipal and Reserve Accounts interest in excess of budget (\$120k)
Law, Order and Public Safety	(375,577)	(46%)	▼	\$	Timing	Fire Mitigation grants not yet fully received - to be c/fwd (\$428k)
Health	16,891	13%	▲	\$	Permanent	Health Fees over budget (\$8k), Medical Centre Lease Fee increase in November (\$7k)
Recreation and Culture	(81,154)	(20%)	▼	\$	Timing	Income under budget - LRCIP grant not yet rec'd for Retaining wall (\$120k). Pool fees under budget (\$6k). Community water supply grant not rec'd (\$25k). Rec Ctr Recoup for ablation Block (not complete \$40k)
Transport	(1,596,571)	(80%)	▼	\$	Timing	No storm damage reimbursement income received to date. Lower value to be carried forward.
Expenditure from operating activities						
Law, Order and Public Safety	400,550	29%	▲	\$	Timing	Below budget on grant funded fire mitigation expenses (\$320k - to be c/fwd) and employee costs (\$15k)
Transport	2,496,662	27%	▲	\$	Timing	Below budget on storm damage expenditure (\$1.6m) and municipal road maintenance (720k)
Economic Services	236,542	14%	▲	\$	Timing	Below budget on Noxious weed control (\$31k), Saleyards exp (\$66k of which \$16k is dep'n) and economic development salaries and projects (\$156k)
Other Property and Services	157,586	26%	▲	\$	Timing	Various differences in expenditure to budget, such as overheads and plant operating cost allocation
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,742,596)	(45%)	▼	\$	Timing	Under income - Various grant funded projects which cannot be recognised until expenditure incurred
Proceeds from Disposal of Assets	(254,636)	(35%)	▼	\$	Timing	Several plant items not yet sold
Land and Buildings	653,604	66%	▲	\$	Timing	Under expenditure - Completion of various building items as shown in Capital Acquisitions
Plant and Equipment	353,944	29%	▲	\$	Timing	Under expenditure on overall YTD budget. Some plant items are still on order.
Infrastructure Assets - Roads	1,210,127	30%	▲	\$	Timing	Under expenditure on overall YTD budget projection for road construction. Some are complete and remaining to be c/fwd
Infrastructure Assets - Footpaths	77,912	22%	▲	\$	Timing	Under expenditure on overall YTD budget projection for footpath projects. To be c/fwd
Infrastructure Assets - Parks and Ovals	169,393	59%	▲	\$	Timing	Under expenditure - Narrikup Playground carried out later than budget prediction. Wilson Park to be c/fwd
Financing Activities						
Proceeds from New Debentures	(350,000)	(100%)	▼	\$	Timing	Loan for Mount Barker Hill projects not yet required
Transfer from Reserves	(404,783)	(28%)	▼	\$	Permanent	Lower than predicted reserve transfer commensurate with lower capital expenditure

SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 JUNE 2023

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
					\$	\$	\$	\$
		Budget Adoption		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus/(Deficit)		33,329	0	33,329
4120330		PLANT - Plant & Equipment (Capital)	27/09/2022	Capital Expenses			(26,800)	6,529
2120213		Road Maintenance Outside BUA	27/09/2022	Operating Expenses		26,800		33,329
4130490	OC802J	Saleyards – Soft Floor Mats	27/09/2022	Capital Expenses			(36,500)	(3,171)
5130481		Transfer from Saleyards Capital Improvements Reserve	27/09/2022	Capital Revenue		36,500		33,329
4120139	RC235B	First Avenue (SLK 0.00 - 0.45)	25/10/2022	Capital Expenses		12,414		57,905
4120139	RC236	Second Avenue (SLK 0.74 - 1.17)	25/10/2022	Capital Expenses		24,576		70,319
4120142	RC036	Stirling School Road (SLK 0.00 to 8.72)	25/10/2022	Capital Expenses		46,846		117,165
4120149	RRG045A1	Boypup Road Reseal (SLK 9.18 to 13.90)	25/10/2022	Capital Expenses			(115,000)	2,165
4120149	RRG008A	Spencer Road Re-seal (SLK 16.66 to 19.08)	25/10/2022	Capital Expenses			(95,000)	(92,835)
3120110	GIRRG045A1	Boypup Road Reseal (SLK 9.18 to 13.90)	25/10/2022	Capital Revenue		76,667		(16,168)
3120110	GIRRG008A	Spencer Road Re-seal (SLK 16.66 to 19.08)	25/10/2022	Capital Revenue		63,333		47,165
4120146	R2R140B	Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	25/10/2022	Capital Expenses			(15,206)	31,959
3120110	GIR2R140B	R2R - Pavlovich Rd SLK 0 - 4.75 - Grant Income	25/10/2022	Capital Revenue		15,206		47,165
2080653	GEAGED01	Grant expenditure - Senior's Week (Council on the Aging)	25/10/2022	Operating Expenses			(850)	46,315
3080610	GIAGED01	Grant Income - Senior's Week (Council on The Aging)	25/10/2022	Operating Revenue		850		47,165
2040223		OTH GOV - LGIS Risk Expenditure	25/10/2022	Operating Expenses			22,500	69,665
2140200		ADMIN - Employee Costs	25/10/2022	Operating Expenses			(14,900)	54,765
4110112	BC600B	Plantagenet District Hall - Building (Capital) - Switchboard	25/10/2022	Capital Expenses			(6,202)	48,563
4120170	OFFC019	Footpath Renewal - Mount Barker Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		2,623		51,186
4120170	OFFC028	Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		2,432		53,618
4120170	OFFC031	Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses			(3,258)	50,360
4120170	OFFC044	Footpath Renewal - Narput / Osborne Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses			(7,531)	42,829
4120170	OFFC052	Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		5,698		48,527
4120170	FC087A	Parsons Street (Deane St - Fellowes St) - Pathway renewal (south) and Verge	25/10/2022	Capital Expenses			(18,586)	29,941
4120170	FC040A	Deane Street (Ormond St - Oatlands Rd) - Path renewal / verge treatment	25/10/2022	Capital Expenses		18,100		48,041
4120170	FC071A	Monst Street (Montem St - House #27) - Reseal pathway	25/10/2022	Capital Expenses			(5,310)	42,731
2110890	GERC614A	Mount Barker Recreation Centre - Change Facility (LRCIP3)	25/10/2022	Operating Expenses			(20,000)	22,731
2110290	GE607B	Demolish swimming pool buildings - Stage 1B (LRCIP3)	25/10/2022	Operating Expenses		100,000		122,731
4120161	OF328A	Mead Street reconstruction (LRCIP3)	25/10/2022	Capital Expenses		160,000		282,731
4110290	GE607C	Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	25/10/2022	Capital Expenses			(50,000)	232,731
4120170	OFFC328	Swimming pool footpath and paving (LRCIP3)	25/10/2022	Capital Expenses			(70,000)	162,731
4120163	OF027B	Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	25/10/2022	Capital Expenses		50		162,781
4130290	OFTOU03	Lighting of Public Open Spaces & Buildings (LRCIP3)	25/10/2022	Capital Expenses		5,000		167,781
4120163	OF054B	Knights Road SLK 2.5 - 8.99 (LRCIP3)	25/10/2022	Capital Expenses			(150,000)	17,781
4120142	RC054B	Knights Road SLK 2.5 - 8.99	25/10/2022	Capital Expenses		150,000		167,781
4110290	OC607B	Demolish swimming pool buildings - Stage 1B (Municipal)	25/10/2022	Capital Expenses			(140,000)	27,781
3110810	GIRC614A	LRCIP Grant Income - Mount Barker Recreation Centre - Change Facility	25/10/2022	Operating Revenue			(5,000)	22,781
3110210	GI607B	LRCIP Grant Income - Demolish swimming pool buildings - Stage 1B	25/10/2022	Operating Revenue			(100,000)	(77,219)
3120113	GIOF328A	LRCIP Grant Income - Mead Street reconstruction	25/10/2022	Capital Revenue			(160,000)	(237,219)
3110210	GI607C	LRCIP Grant Income - Swimming pool retaining wall and earthworks - Stage	25/10/2022	Capital Revenue		50,000		(187,219)
3120113	GIOF328B	LRCIP Grant Income - Swimming pool footpath and paving	25/10/2022	Capital Revenue		70,000		(117,219)
3120113	GIOF027B	LRCIP Grant Income - Woodlands Road SLK 5.72 - 9.38	25/10/2022	Capital Revenue			(30)	(117,249)
3130210	GIOFTOU03	LRCIP Grant Income - Lighting of Public Open Spaces & Buildings	25/10/2022	Capital Revenue			(5,000)	(122,249)
3120113	GIOF054B	LRCIP Grant Income - Knights Road SLK 2.5 - 8.99	25/10/2022	Capital Revenue		140,000		17,751
2120391		PLANT - Loss on Disposal of Assets	25/10/2022	Operating Expenses	(6,380)			17,751
2140291		ADMIN - Loss on Disposal of Assets	25/10/2022	Operating Expenses	6,380			17,751
3120390		PLANT - Profit on Disposal of Assets	25/10/2022	Operating Revenue	5,816			17,751
4110390	OC609A	Sounness Park - Seal carpark and construct pathway adj Hockey Pitch	25/10/2022	Capital Expenses			(26,000)	(8,249)
2140252		ADMIN - Consultants	21/02/2023	Operating Expenses			(25,000)	(33,249)
3030246		GEN PUR - Interest Earned - Municipal Funds	21/02/2023	Operating Revenue		32,500		(749)
3030245		GEN PUR - Interest Earned - Reserve Funds	21/02/2023	Operating Revenue		45,000		44,251
4030281		GEN PUR - Transfer Interest to Reserve	21/02/2023	Capital Expenses			(45,000)	(749)
5140281		ADMIN - Transfers from Reserve	21/02/2023	Capital Revenue		28,000		27,251
4140231		ADMIN - Furniture & Equipment (Capital)	21/02/2023	Capital Expenses			(28,000)	(749)
2050112	GEFIR02	Mitigation Activity Fund Grant MAF2022-23 R2 - expenditure	21/02/2023	Operating Expenses			(295,000)	(295,749)
3050110	GIFIR02	Mitigation Activity Fund Grant MAF2022-23 R2 - grant	21/02/2023	Operating Revenue		295,000		(749)
2050112	GEFIR05	Volunteering WA grant (SES) - expenditure	21/02/2023	Operating Expenses			(5,000)	(5,749)
3050110	GIFIR05	Volunteering WA grant (SES) - grant income	21/02/2023	Operating Revenue		5,000		(749)
2100152		SAN - Consultants	21/02/2023	Operating Expenses			(15,000)	(15,749)
4100790	OC506	Mount Barker Cemetery (West) Infrastructure - Signage	21/02/2023	Capital Expenses		3,018		(12,731)
4100790	OC507	Kendenu Cemetery Infrastructure - Signage	21/02/2023	Capital Expenses			(887)	(13,618)
4110312	BC609A	Sounness Park Changerooms - Limestone Wall	21/02/2023	Capital Expenses			(28,500)	(42,118)
4110712	BC510	Kendenu Hall - Toilets - Building (Capital)	21/02/2023	Capital Expenses			(5,693)	(47,811)
4110389		REC - Self Supporting Loan Advances to Community Group	21/02/2023	Capital Expenses		70,000		22,189
2110290	OC607B	Demolish Swimming Pool Buildings - Stage 1B (Municipal)	21/02/2023	Operating Expenses		140,000		162,189
4110281		Transfer to Mt Barker Swimming Pool Revitalisation Reserve	21/02/2023	Capital Expenses			(140,000)	22,189
4120165	DC000	Drainage Construction General (Budgeting Only)	21/02/2023	Capital Expenses		50,000		72,189
4120166	DC260A	Rocky Gully-Frankland Road SLK5.66 - Repair Culvert	21/02/2023	Capital Expenses			(65,000)	7,189
4120140	RC000A	Road Construction - Streetscape Improvements Placeholder	21/02/2023	Capital Expenses		150,000		157,189
4120140	RC001A	Lowood Road North - Medians and Streetscaping	21/02/2023	Capital Expenses			(18,000)	139,189
2120211	STR001	Lowood Road North Streetscape - Tree Planting, Irrigation & Mulching	21/02/2023	Capital Expenses			(11,000)	128,189
4110790	OC646A	Centenary Park - Carpark Seal, Planter Boxes and Replace Bollards	21/02/2023	Capital Expenses			(46,000)	82,189
4120140	RC272B	Langton Road - Flush Kerbing	21/02/2023	Capital Expenses			(14,000)	68,189
2120211	STR272	Langton Road Streetscape - Tree Planting	21/02/2023	Operating Expenses			(61,000)	7,189
4120161	OF328A	Mead Street reconstruction (LRCIP3)	21/02/2023	Capital Expenses		15,376		22,565
3120113	GIOF328A	LRCIP Grant Income - Mead Street reconstruction	25/10/2022	Capital Revenue			15,376	37,941
4110290	GE607C	Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	21/02/2023	Capital Expenses			(40,516)	(17,951)
3110210	GI607C	LRCIP Grant Income - Swimming pool retaining wall and earthworks - Stage	21/02/2023	Capital Revenue		40,516		22,565
4120170	OFFC328	Swimming pool footpath and paving (LRCIP3)	21/02/2023	Capital Expenses		35,140		17,189
4130290	OFTOU03	Lighting of Public Open Spaces & Buildings (LRCIP3)	21/02/2023	Capital Expenses			(10,000)	7,189
3130210	GIOFTOU03	LRCIP Grant Income - Lighting of Public Open Spaces & Buildings	25/10/2022	Capital Revenue		10,000		17,189
4120166	OFDC007A	Drainage - Yellanup Road - SLK 9.48 & 23.36 (LRCIP3)	21/02/2023	Capital Expenses			(5,315)	1,874
4120166	OFDC033B	Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	21/02/2023	Capital Expenses			(8,135)	(6,261)
4120166	OFDC034B	Drainage - Syred Road - SLK 9.49 (LRCIP3)	21/02/2023	Capital Expenses			(8,375)	(14,636)
4120166	OFDC055A	Drainage - Woogenellup Road - SLK 34.62 (LRCIP3)	21/02/2023	Capital Expenses		20,000		5,364
4120166	OFDC112A	Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	21/02/2023	Capital Expenses			(9,765)	(4,401)
3120113	GIOFDC007A	Grant Income - Drainage - Yellanup Road - SLK 9.48 & 23.36 (LRCIP3)	21/02/2023	Capital Revenue		5,315		10,679
3120113	GIOFDC033B	Grant Income - Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	21/02/2023	Capital Revenue		8,135		18,814
3120113	GIOFDC034B	Grant Income - Drainage - Syred Road - SLK 9.49 (LRCIP3)	21/02/2023	Capital Revenue		8,375		27,189
3120113	GIOFDC055A	Grant Income - Drainage - Woogenellup Road - SLK 34.62 (LRCIP3)	21/02/2023	Capital Revenue			(20,000)	7,189
3120113	GIOFDC112A	Grant Income - Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	21/02/2023	Capital Revenue		9,765		5,364
2130250	GETOU04	Signage - Mt Barker Hill (LRCIP3)	21/02/2023	Operating Expenses		20,000		15,599
3130210	GIYOU04	Grant Income - Signage - Mt Barker Hill (LRCIP3)	21/02/2023	Operating Revenue			(20,000)	(9,321)
2110890	GERC614A	Mount Barker Recreation Centre - Change Facility (LRCIP3)	21/02/2023	Operating Expenses			(5,000)	10,599
3110810	GIRC614A	LRCIP Grant Income - Mount Barker Recreation Centre - Change Facility	21/02/2023	Operating Revenue		10,000		20,599
4140231		ADMIN - Furniture & Equipment (Audio Equipment)	21/02/2023	Capital Expenses			(7,000)	3,599
5140350		PWO - Proceeds on Disposal of Assets	21/02/2023	Capital Revenue			(20,000)	(16,401)
5120381		PLANT - Transfers from Reserve	21/02/2023	Capital Revenue		20,000		3,599
3140290		ADMIN - Profit on Disposal of Assets	21/02/2023	Operating Revenue	(5,816)			3,599
2050192		FIRE - Depreciation	21/02/2023	Operating Expenses	(14,956)			3,599
2050392		OLOPS - Depreciation	21/02/2023	Operating Expenses	(8,156)			3,599
2070692		PREV OTH - Depreciation	21/02/2023	Operating Expenses	19,267			3,599
2080292		OTHER ED - Depreciation	21/02/2023	Operating Expenses	(4,553)			3,599
2080392		FAMILIES - Depreciation	21/02/2023	Operating Expenses	(7,616)			3,599
2080792		WELFARE - Depreciation	21/02/2023	Operating Expenses	(11,896)			3,599

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
2090192		STF HOUSE - Depreciation	21/02/2023	Operating Expenses	(28,040)			3,599
2100192		SAN - Depreciation	21/02/2023	Operating Expenses	(15,919)			3,599
2100292		SAN OTH - Depreciation	21/02/2023	Operating Expenses	(3,018)			3,599
2100792		COM AMEN - Depreciation	21/02/2023	Operating Expenses	(15,413)			3,599
2110192		HALLS - Depreciation	21/02/2023	Operating Expenses	(102,724)			3,599
2110292		SWIM AREAS - Depreciation	21/02/2023	Operating Expenses	(73,212)			3,599
2110392		REC - Depreciation	21/02/2023	Operating Expenses	(64,273)			3,599
2110592		LIBRARY - Depreciation	21/02/2023	Operating Expenses	150,788			3,599
2110692		HERITAGE - Depreciation	21/02/2023	Operating Expenses	(72,958)			3,599
2110792		OTH CUL - Depreciation	21/02/2023	Operating Expenses	(91,365)			3,599
2120292		ROADM - Depreciation	21/02/2023	Operating Expenses	(228,380)			3,599
2130292		TOUR - Depreciation	21/02/2023	Operating Expenses	(4,126)			3,599
2130392		BUILD - Depreciation	21/02/2023	Operating Expenses	8,453			3,599
2130492		SALEYARDS - Depreciation	21/02/2023	Operating Expenses	32,830			3,599
2130892		OTH ECON - Depreciation	21/02/2023	Operating Expenses	8,354			3,599
2140292		ADMIN - Depreciation	21/02/2023	Operating Expenses	43,292			3,599
2140392		PWO - Depreciation	21/02/2023	Operating Expenses	(14,707)			3,599
2140492		POC - Depreciation	21/02/2023	Operating Expenses	(20,598)			3,599
					(518,926)	2,084,064	(2,012,983)	71,081

KEY INFORMATION