

Council

FINANCIAL STATEMENTS – SEPTEMBER 2022

Financial Statements

Meeting Date: 25 October 2022

Number of Pages: 32



SHIRE OF PLANTAGENET

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 September 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Items of Significance

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

	Job / Acc Number	% Collected		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
		Completed	/				
Significant Projects							
STF HOUSE - Land (Capital)	4090109	0%		150,000	0	0	0
Mount Barker Swimming Pool Buildings - Building (Capital) - CSRFF funded	BC607	13%		181,359	90,675	24,482	(66,193)
Community Resource Centre - Library - Building (Capital)	BC618	104%		32,761	32,761	33,998	1,237
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	51%		162,378	162,376	82,915	(79,461)
SAN - Plant & Equipment (Capital)	4100130	86%		40,055	40,055	34,500	(5,555)
PLANT - Plant & Equipment (Capital)	4120330	0%		823,130	0	0	0
PWO - Plant & Equipment (Capital)	4140330	0%		222,330	0	0	0
Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	OF003A	0%		434,945	0	0	0
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	OF001A	0%		234,500	0	900	900
Mead Street reconstruction (LRCIP3)	OF328A	0%		200,000	0	916	916
Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	OF027B	0%		115,442	0	0	0
Quangellup Road -Seal SLK 4.785 - 8.24 (LRCIP3-Ext)	OF062A	0%		280,000	0	0	0
Nindrup Road - Seal Full length (LRCIP3-Ext)	OF259A	0%		200,000	0	0	0
Ferry Road - Seal part (LRCIP3-Ext)	OF297A	0%		100,000	0	0	0
Carbarup Rd - SLK 5.87 - 13.8 (RRG)	RRG032A	0%		380,000	0	0	0
Todd Rd SLK 0 - 3.3 - Gravel (R2R)	R2R073B	1%		49,839	0	371	371
Narrakup Rd - Gravel SLK 3.65 - 7.3 (R2R)	R2R148B	0%		133,859	0	371	371
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	R2R140B	0%		188,100	0	371	371
Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	R2R060B	0%		194,400	0	371	371
Palmdale Rd SLK 4.32 - 8.42 (CRF)	OF035B	0%		185,000	0	0	0
Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	RC202A	0%		44,840	0	0	0
Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	RC202B	0%		20,808	0	0	0
First Avenue SLK 1.2 - 1.39 - Sealed (Council)	RC235A	0%		25,490	0	0	0
Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	RC272A	0%		66,590	0	132	132
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	RC033A	0%		114,240	0	0	0
Chorkerup Road SLK 5.02 - 8.61 - Gravel (Council)	RC018B	0%		258,480	0	0	0
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	RC066B	0%		181,750	0	284	284
Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	RC057B	0%		164,000	0	526	526
Lowood Road (BUA) - Drainage Capital	DC001	0%		35,779	0	0	0
Narpund Road (BUA) - Drainage Capital	DC044	0%		52,547	0	0	0
Footpath Renewal - Mount Barker Road, Mount Barker (LRCIP3)	OFFC019	0%		24,750	0	0	0
Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	OFFC028	0%		57,860	0	0	0
Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	OFFC031	0%		27,130	0	0	0
Footpath Renewal - Narpund / Osborne Road, Mount Barker (LRCIP3)	OFFC044	0%		9,730	0	0	0
Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	OFFC052	0%		36,530	0	0	0
Langton Road (Eaton Ave to Lot 212) - Verge treatment	FC272A	0%		11,750	0	0	0
Parsons Street (Deane St - Fellowes St) - Pathway renewal (south) and Verge treat	FC087A	0%		21,000	0	0	0
Deane Street (Ormond St - Oatlands Rd) - Path renewal / verge treatment	FC040A	0%		18,100	0	0	0
Menston Street (Montem St - House #27) - Reseal pathway	FC071A	0%		14,000	0	66	66
Hassell Street (Oatlands Rd to Athelton St) - New shared path	FC039B	0%		65,210	0	0	0
Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	GE607C	37%		100,000	49,998	37,188	(12,810)
Lighting of Public Open Spaces & Buildings (LRCIP3)		0%		50,000	0	0	0
Wilson Park - Fencing		Unbudgeted		0	0	507	(507)
Frost Park - Dam Extension (Community Water Supply Program)		0%		113,000	0	0	0
Grants, Subsidies and Contributions							
Operating Grants, Subsidies and Contributions		15%		2,828,984	849,595	438,035	(411,560)
Non-operating Grants, Subsidies and Contributions		1%		3,606,212	405,383	40,785	(364,598)
		7%		6,435,197	1,254,978	478,820	(776,158)
Rates Levied		100%		7,439,995	7,439,995	7,441,832	1,837

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30	Current Year
		September 2021	30 September 2022
Adjusted Net Current Assets	93%	\$ 7,899,264	\$ 7,313,001
Cash and Equivalent - Unrestricted	91%	\$ 7,038,312	\$ 6,403,609
Cash and Equivalent - Restricted	154%	\$ 3,808,354	\$ 5,873,987
Receivables - Rates	106%	\$ 2,383,701	\$ 2,536,766
Receivables - Other	93%	\$ 340,230	\$ 317,173
Payables	87%	\$ 1,221,223	\$ 1,067,620

% 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 September 2022
Prepared by: Vanessa Hillman (SFO)
Reviewed by: John Fathers (DCEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

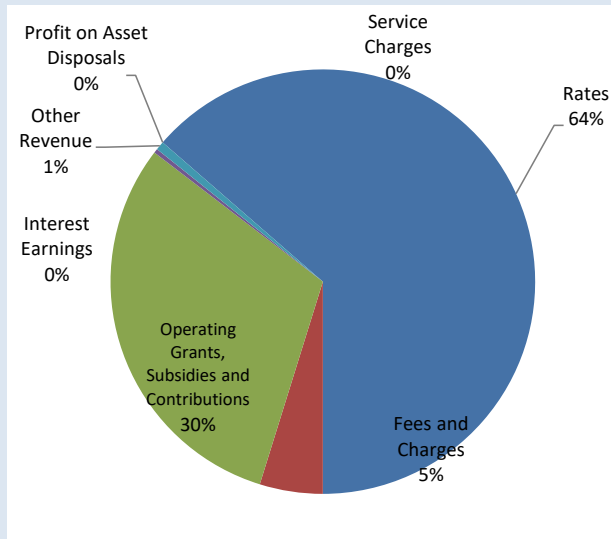
CRITICAL ACCOUNTING ESTIMATES

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

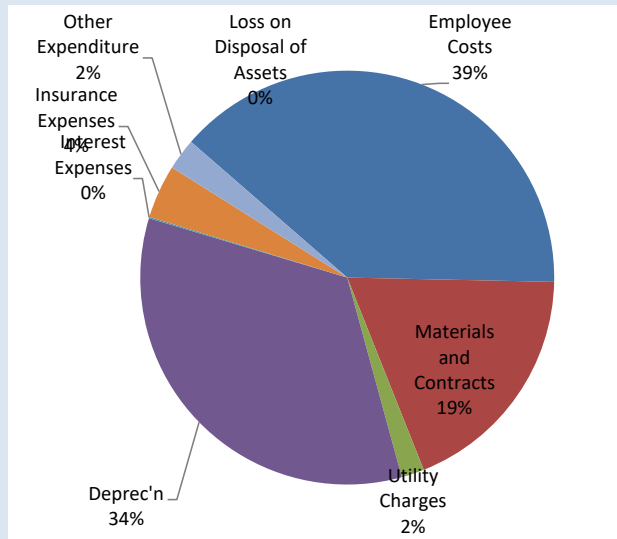
ROUNDING OFF FIGURES

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

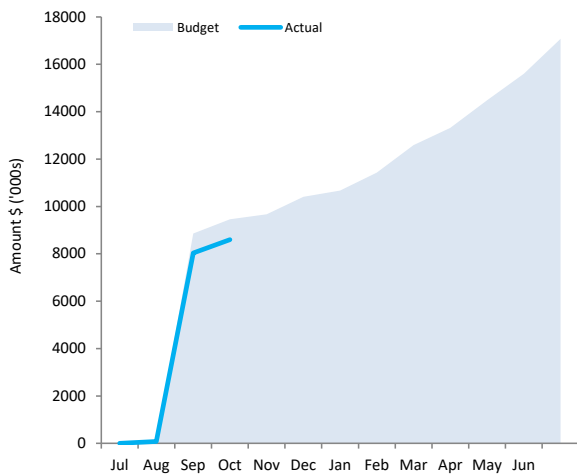
OPERATING REVENUE



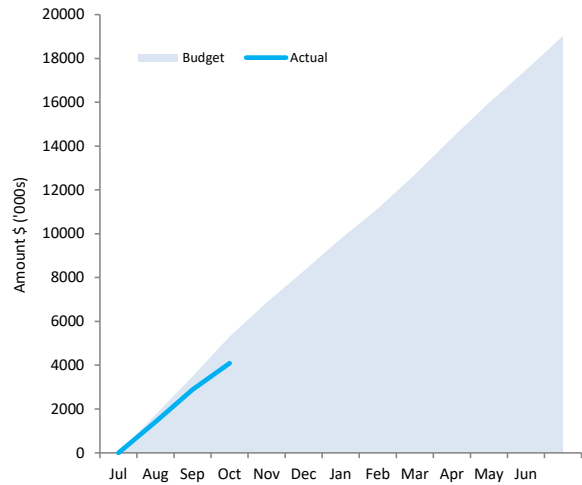
OPERATING EXPENSES



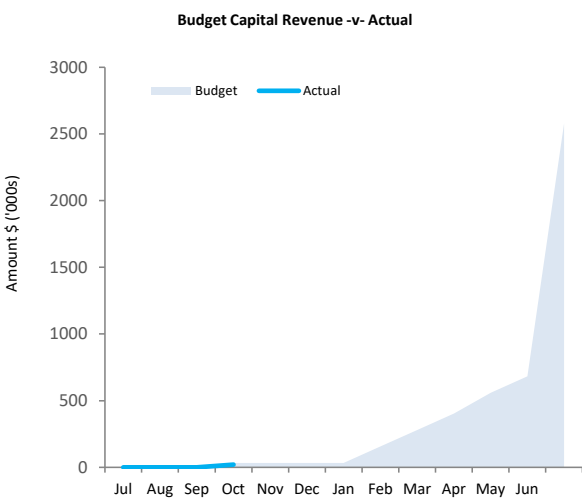
Budget Operating Revenues -v- Actual



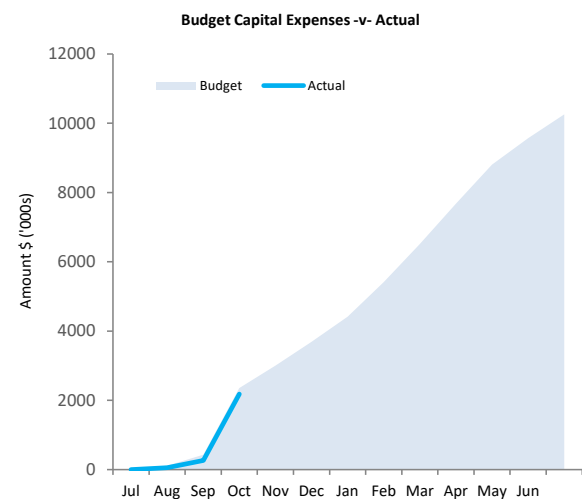
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

	ACTIVITIES
<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>	Supervision of various local laws, fire prevention, emergency services and animal control.
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.
<p>EDUCATION AND WELFARE</p> <p>To support the needs of the community in education and welfare.</p>	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
<p>HOUSING</p> <p>Provide adequate housing to attract and retain staff.</p>	Maintenance of council owned staff housing.
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, rest centres, storm water drainage and FM radio retransmitter.
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.</p>	Maintenance of the swimming pool, recreation centre, library, parks, gardens and reserves.
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip 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, vermin control, plant nursery and standpipes.
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control overheads and operating accounts.</p>	Private works operations, plant repairs and operations and engineering costs.

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

STATUTORY REPORTING PROGRAMS

Note	Adopted	Amended	Amended YTD	YTD	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Annual Budget	Annual Budget (d)	Budget (a)	Actual (b)				
	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	3,314,742	3,314,742	3,314,742	3,580,751	266,009	8%	▲
Revenue from operating activities								
Governance		100	100	21	30	9	43%	▲
General Purpose Funding - Rates	6	7,439,995	7,439,995	7,439,995	7,441,832	1,837	0%	▲
General Purpose Funding - Other		373,377	373,377	177,797	173,434	(4,363)	(2%)	▼
Law, Order and Public Safety		508,773	508,773	77,081	62,271	(14,810)	(19%)	▼
Health		130,020	130,020	42,610	45,799	3,189	7%	▲
Education and Welfare		30,806	30,806	9,099	8,727	(372)	(4%)	▼
Housing		19,200	19,200	4,800	5,407	607	13%	▲
Community Amenities		1,075,075	1,075,075	394,705	379,896	(14,809)	(4%)	▼
Recreation and Culture		541,670	541,670	59,115	41,218	(17,897)	(30%)	▼
Transport		2,002,233	2,002,233	673,040	279,269	(393,771)	(59%)	▼
Economic Services		998,100	998,100	138,434	103,593	(34,841)	(25%)	▼
Other Property and Services		390,632	390,632	36,192	16,243	(19,949)	(55%)	▼
		13,509,981	13,509,981	9,052,889	8,557,720			
Expenditure from operating activities								
Governance		(1,084,001)	(1,084,001)	(310,644)	(327,585)	(16,941)	(5%)	▼
General Purpose Funding		(287,041)	(287,041)	(74,137)	(105,754)	(31,617)	(43%)	▼
Law, Order and Public Safety		(1,046,695)	(1,046,695)	(341,349)	(322,858)	18,491	5%	▲
Health		(273,189)	(273,189)	(72,992)	(77,282)	(4,290)	(6%)	▼
Education and Welfare		(174,325)	(174,325)	(34,953)	(30,362)	4,591	13%	▲
Housing		(34,641)	(34,641)	(8,613)	(7,369)	1,244	14%	▲
Community Amenities		(1,549,674)	(1,549,674)	(397,786)	(381,881)	15,905	4%	▲
Recreation and Culture		(3,417,266)	(3,417,266)	(860,361)	(787,429)	72,933	8%	▲
Transport		(8,803,374)	(8,803,374)	(2,408,035)	(1,557,229)	850,806	35%	▲
Economic Services		(1,807,827)	(1,807,827)	(497,853)	(379,169)	118,684	24%	▲
Other Property and Services		(569,200)	(569,200)	(295,302)	(114,988)	180,314	61%	▲
		(19,047,232)	(19,047,232)	(5,302,025)	(4,091,907)			
Operating activities excluded from budget								
Add back Depreciation		6,293,585	6,293,585	1,573,365	1,385,751	(187,614)	(12%)	▼
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(278,244)	993	0	(993)	(100%)	▼
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0		
Amount attributable to operating activities		569,361	569,361	5,325,221	5,851,565			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	13	3,606,212	3,606,212	405,383	40,785	(364,598)	(90%)	▼
Proceeds from Disposal of Assets	7	741,000	741,000	0	0	0		
Land and Buildings	8	(670,899)	(670,899)	(356,958)	(195,504)	161,454	45%	▲
Plant and Equipment	8	(1,178,415)	(1,178,415)	(40,055)	(34,500)	5,555	14%	▲
Furniture and Equipment	8	(23,000)	(23,000)	0	0	0		
Infrastructure Assets - Roads	8	(4,207,058)	(4,207,058)	0	(4,888)	(4,888)		▼
Infrastructure Assets - Drainage	8	(250,326)	(250,326)	0	0	0		
Infrastructure Assets - Footpaths	8	(311,260)	(311,260)	0	(185)	(185)		▼
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	0	(5,826)	(5,826)		▼
Infrastructure Assets - Other	8	(687,604)	(687,604)	(49,998)	(88,055)	(38,057)	(76%)	▼
Intangible Assets - PPE	8	0	0	0	0	0		
Amount attributable to investing activities		(3,269,687)	(3,269,687)	(41,628)	(288,173)			
Financing Activities								
Proceeds from New Debentures	9	350,000	350,000	0	0	0		
Repayment of Debentures	9	(422,294)	(422,294)	(77,981)	(20,423)	57,558	74%	▲
Repayment of Lease Financing	9	(20,594)	(20,594)	(3,150)	(4,760)	(1,610)	(51%)	▼
Advances to Community Groups		(70,000)	(70,000)	(70,000)	0	70,000	100%	▲
Self-Supporting Loan Principal		(0)	(0)	32,196	20,423	(11,773)	(37%)	▼
Transfer from Reserves	10	1,386,325	1,386,325	0	0	0		
Transfer to Reserves	10	(1,837,853)	(1,837,853)	(1,827,343)	(1,826,382)	961	0%	▲
Amount attributable to financing activities		(614,416)	(614,416)	(1,946,278)	(1,831,142)			
Closing Funding Surplus(Deficit)	1	(0)	(0)	6,652,057	7,313,001			

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 SEPTEMBER 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	3,314,742	3,314,742	3,314,742	3,580,751	266,009	8%		
Revenue from operating activities									
Rates	6	7,439,995	7,439,995	7,439,995	7,441,832	1,837	0%	▲	
Operating Grants, Subsidies and Contributions	12	2,828,984	2,828,984	849,595	438,035	(411,560)	(48%)	▼	S
Fees and Charges		2,361,732	2,361,732	610,745	561,506	(49,238)	(8%)	▼	
Interest Earnings		70,540	70,540	35,492	37,288	1,796	5%	▲	
Other Revenue		517,655	517,655	115,776	77,128	(38,648)	(33%)	▼	S
Profit on Disposal of Assets	7	300,733	300,733	1,452	0	(1,452)	(100%)	▼	
		13,519,639	13,519,639	9,053,055	8,555,790				
Expenditure from operating activities									
Employee Costs		(5,936,898)	(5,936,898)	(1,676,113)	(1,592,690)	83,423	5%	▲	
Materials and Contracts		(5,572,868)	(5,572,868)	(1,552,377)	(762,397)	789,980	51%	▲	S
Utility Charges		(395,952)	(395,952)	(98,859)	(72,834)	26,025	26%	▲	S
Depreciation on Non-Current Assets		(6,293,585)	(6,293,585)	(1,573,365)	(1,385,751)	187,614	12%	▲	S
Interest Expenses		(69,251)	(69,251)	(34,394)	(4,283)	30,111	88%	▲	S
Insurance Expenses		(341,010)	(341,010)	(258,127)	(171,346)	86,781	34%	▲	S
Other Expenditure		(424,838)	(424,838)	(106,179)	(100,674)	5,505	5%	▲	
Loss on Disposal of Assets	7	(22,489)	(22,489)	(2,445)	0	2,445	100%	▲	
		(19,056,890)	(19,056,890)	(5,301,859)	(4,089,977)				
Operating activities excluded from budget									
Add back Depreciation		6,293,585	6,293,585	1,573,365	1,385,751	(187,614)	(12%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(278,244)	993	0	(993)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0			
Amount attributable to operating activities		569,361	569,361	5,325,553	5,851,565				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,606,212	3,606,212	405,383	40,785	(364,598)	(90%)	▼	S
Proceeds from Disposal of Assets	7	741,000	741,000	0	0	0			
Land and Buildings	8	(670,899)	(670,899)	(356,958)	(195,504)	161,454	45%	▲	S
Plant and Equipment	8	(1,178,415)	(1,178,415)	(40,055)	(34,500)	5,555	14%	▲	
Furniture and Equipment	8	(23,000)	(23,000)	0	0	0			
Infrastructure Assets - Roads	8	(4,207,058)	(4,207,058)	0	(4,888)	(4,888)		▼	
Infrastructure Assets - Drainage	8	(250,326)	(250,326)	0	0	0			
Infrastructure Assets - Footpaths	8	(311,260)	(311,260)	0	(185)	(185)		▼	
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	0	(5,826)	(5,826)		▼	
Infrastructure Assets - Other	8	(687,604)	(687,604)	(49,998)	(88,055)	(38,057)	(76%)	▼	S
Intangible Assets - PPE	8	0	0	0	0	0			
Amount attributable to investing activities		(3,269,687)	(3,269,687)	(41,628)	(288,173)				
Financing Activities									
Proceeds from New Debentures		350,000	350,000	0	0	0			
Repayment of Debentures	9	(422,294)	(422,294)	(77,981)	(20,423)	57,558	74%	▲	S
Repayment of Lease Financing	9	(20,594)	(20,594)	(3,150)	(4,760)	(1,610)	(51%)	▼	
Advances to Community Groups		(70,000)	(70,000)	(70,000)	0	70,000	100%	▲	S
Self-Supporting Loan Principal	9	(0)	(0)	32,196	20,423	(11,773)	(37%)	▼	S
Transfer from Reserves	10	1,386,325	1,386,325	0	0	0			
Transfer to Reserves	10	(1,837,853)	(1,837,853)	(1,827,343)	(1,826,382)	961	0%	▲	
Amount attributable to financing activities		(614,416)	(614,416)	(1,946,278)	(1,831,142)				
Closing Funding Surplus (Deficit)	1	(0)	(0)	6,652,389	7,313,001				

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

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

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

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

ADJUSTED NET CURRENT ASSETS

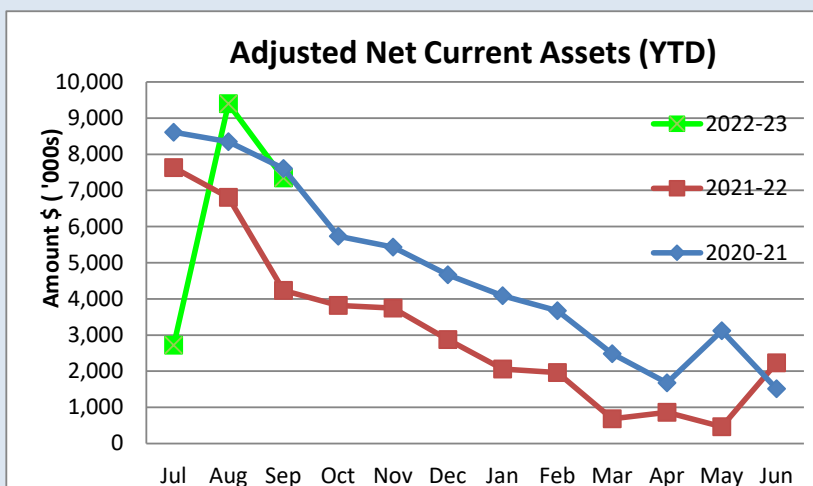
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 30/09/2021	Year to Date Actual 30/09/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	4,154,254	7,038,312	6,403,609
Cash Restricted - Reserves	2	4,048,845	3,808,354	5,873,987
Cash Restricted - Bonds & Deposits/Trust	2	524,445	516,501	524,262
Receivables - Rates	3	336,785	2,383,701	2,536,766
Receivables - Other	3	336,955	340,230	317,173
Other Assets Other Than Inventories	4	74,841	45,418	52,715
Inventories	4	64,259	68,184	87,067
		9,540,384	14,200,701	15,795,579
Less: Current Liabilities				
Payables	5	(472,178)	(1,221,223)	(1,067,620)
Contract Liabilities	11	(792,875)	(656,072)	(921,546)
Bonds & Deposits	14	(77,403)	(80,225)	(70,275)
Trust Liabilities (Contras Trust Component Above)	14	(494,160)	(491,306)	(494,160)
Loan Liability	9	(422,294)	(336,831)	(471,871)
Lease Liability	9	(22,258)	(17,771)	(17,499)
Provisions	11	(1,032,221)	(911,547)	(1,032,221)
		(3,313,390)	(3,714,976)	(4,075,193)
Less: Cash Reserves	10	(4,048,845)	(3,808,354)	(5,875,227)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,031,187	912,709	1,031,187
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan Liability		422,294	336,831	471,871
Add Back: Lease Liability		22,258	17,771	17,499
Less : Loan Receivable - clubs/institutions		(73,137)	(45,418)	(52,715)
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		3,580,751	7,899,264	7,313,001

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)

\$7.31 M

Last Year YTD

Surplus(Deficit)

\$7.9 M

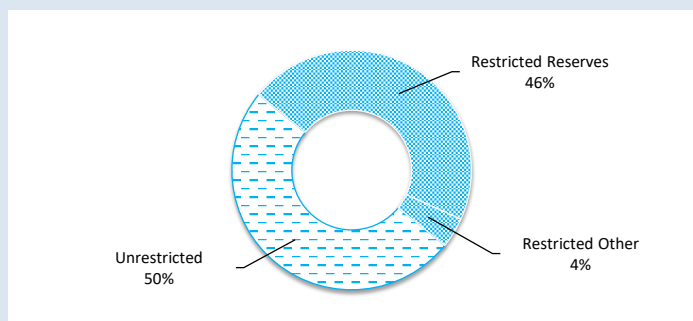
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	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	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Forest Hill BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Perillup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - South Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	1,399,099			1,399,099	Bendigo	Nil	Ongoing
Reserve Cash at Bank		103,571		103,571	Bendigo	Variable	Ongoing
Transport Cash at Bank			30,102	30,102	Bendigo	Nil	Ongoing
Trust Cash at Bank			494,160	494,160	Bendigo	Nil	Ongoing
Term Deposits							
Municipal Investment Cash at Bank	0			0			
Municipal - Term Deposit 4130944	500,000			500,000	Bendigo	3.10%	14/12/2022
Municipal - Term Deposit 439635029	500,903			500,903	NAB	2.35%	19/09/2022
Municipal - Term Deposit 439857342	500,903			500,903	NAB	2.35%	19/09/2022
Municipal - Term Deposit 439987681	500,903			500,903	NAB	2.35%	19/09/2022
Municipal - Term Deposit 4130187	500,000			500,000	Bendigo	2.90%	13/12/2022
Municipal - Term Deposit 4130188	500,000			500,000	Bendigo	2.90%	13/12/2022
Municipal - Term Deposit 36577207	500,000			500,000	CBA	3.18%	14/12/2022
Municipal - Term Deposit 36577207	500,000			500,000	CBA	3.57%	19/01/2023
Municipal - Term Deposit 36577207	1,000,000			1,000,000	CBA	2.54%	24/10/2022
Reserve - Term Deposit 150294262		410,108		410,108	Bendigo	2.50%	10/05/2023
Reserve - Term Deposit 4050776		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit 4050788		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit 4050789		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit 4043370		500,436		500,436	Bendigo	2.70%	14/11/2022
Municipal - Term Deposit 4136273		1,500,000		1,500,000	Bendigo	3.80%	20/03/2023
Reserve - Term Deposit 36577207		1,003,294		1,003,294	CBA	3.15%	30/12/2022
Reserve - Term Deposit 4043379		500,436		500,436	Bendigo	2.70%	14/11/2022
Reserve - Term Deposit 4102096		351,768		351,768	Bendigo	3.03%	13/02/2023
Investments							
Total	6,403,609	5,873,987	524,262	12,801,858			

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
\$12.8 M	\$6.4 M	\$6.4 M

Receivables - Rates & Rubbish	30 June 2022	30 Sep 22
	\$	\$
Opening Arrears Previous Years	460,418	341,032
Levied this year	7,845,789	7,764,367
Less Collections to date	(7,965,176)	(5,429,544)
Equals Current Outstanding	341,032	2,675,854
Net Rates Collectable	341,032	2,675,854
% Collected	95.89%	66.99%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	13,852	29,092	3,723	40,829	87,497
Percentage	16%	33%	4%	47%	
Balance per Trial Balance					
Sundry Debtors					121,428
Receivables - Other					195,745
Total Receivables General Outstanding					317,173

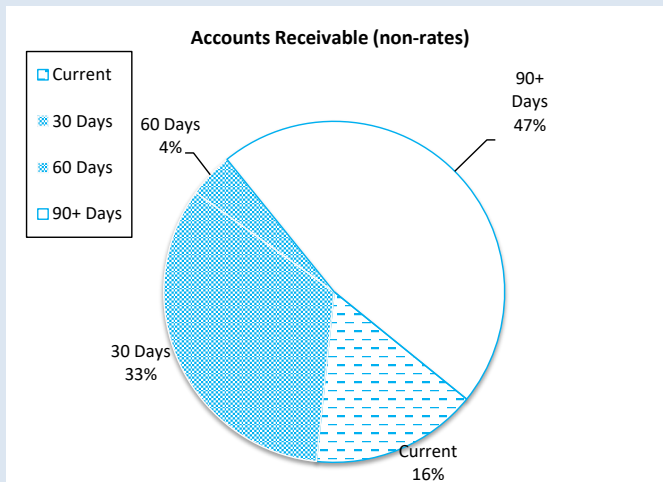
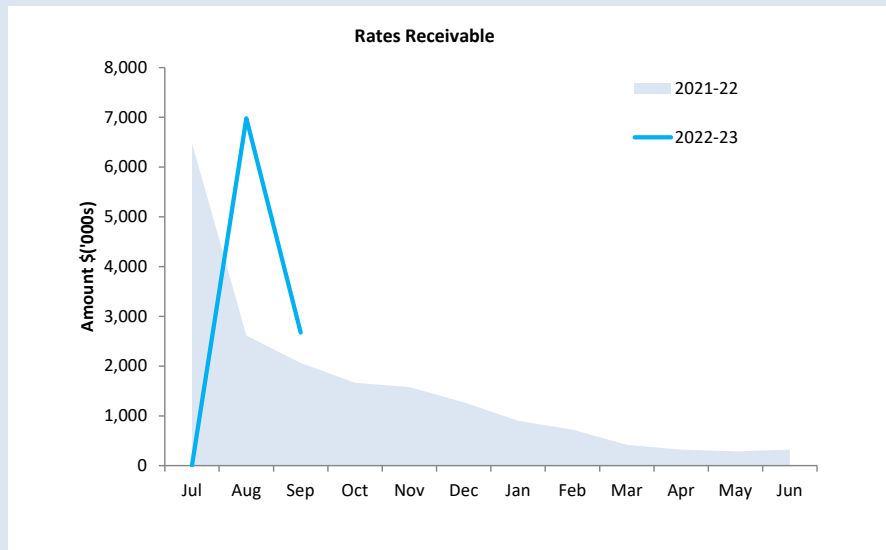
Amounts shown above include GST (where applicable)

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
\$317,173
Over 30 Days
84%
Over 90 Days
47%

Collected	Rates Due
67%	\$2,675,854

	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2022
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	73,137	0	(20,423)	52,715
Inventory				
Fuel and stock on hand	64,259	22,808	0	87,067
Total Other Current assets				139,782
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

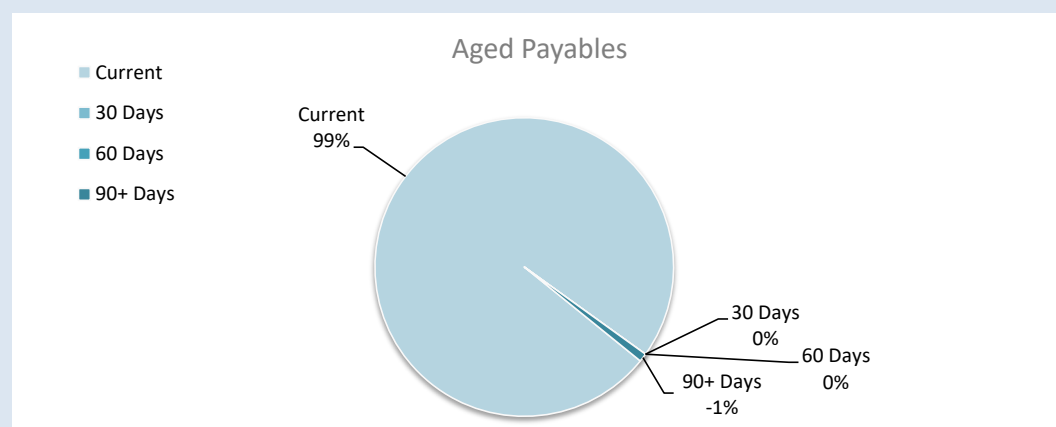
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	42,467	0	0	(388)	42,079
Percentage	100.9%	0%	0%	-0.9%	
Balance per Trial Balance					
Sundry creditors - General					218,162
Other creditors					224,926
Accruals/Income in Advance					101,235
Other accruals/payables					539
Total Payables General Outstanding					551,377

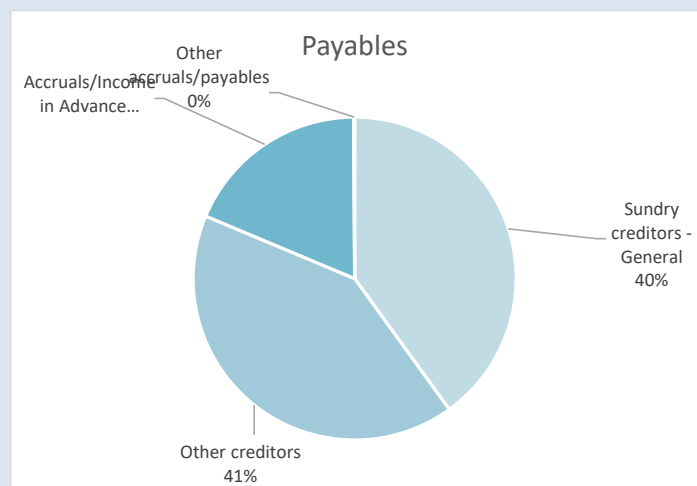
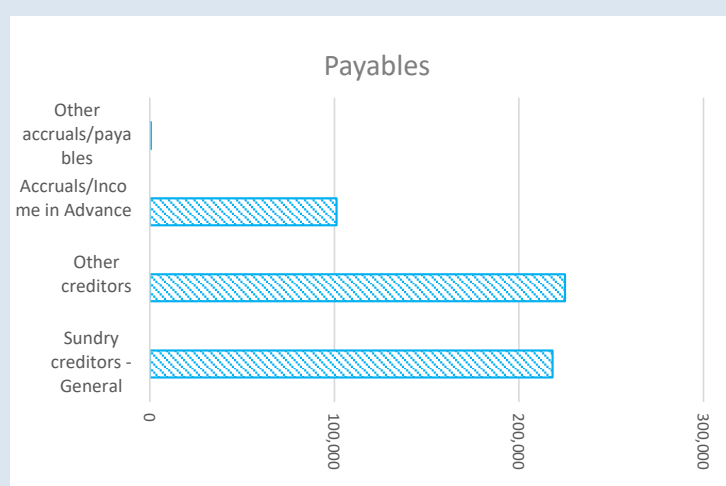
Amounts shown above include GST (where applicable)

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
\$551,377
Over 30 Days
-1%
Over 90 Days
-0.9%



SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
Rural Townsite	0.108627	191	2,025,491	220,023	0	0	220,023	220,023	0	0	220,023
Mount Barker Townsite	0.108627	747	10,081,713	1,095,146	0	0	1,095,146	1,095,548	(865)	(37)	1,094,646
Strata Title	0.108627	4	45,760	4,971	0	0	4,971	4,971	0	0	4,971
Rural GRV	0.108627	44	1,243,648	135,094	0	0	135,094	135,094	0	0	135,094
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	2,751	279	3,029
Sub-Totals		2,059	679,112,612	6,026,705	0	0	6,026,705	6,024,979	1,886	(12,758)	6,014,107
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	1,011	13,425	675,006
Mining	970	17	254,124	16,490	0	0	16,490	16,490	0	0	16,490
Sub-Totals		1,457	74,466,140	1,413,290	0	0	1,413,290	1,413,290	1,011	13,425	1,427,726
		3,516	753,578,752	7,439,995	0	0	7,439,995	7,438,269	2,897	667	7,441,832
Discounts							0				0
Concession							0				0
Amount from General Rates							7,439,995				7,441,832
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							0				0
Total Rates							7,439,995				7,441,832

SHIRE OF PLANTAGENET

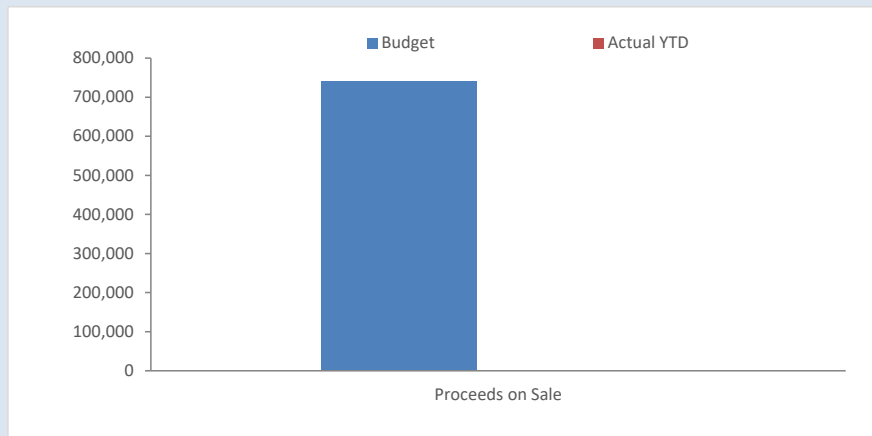
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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					
	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)				
10866	Isuzu Npr 250/300 Crew - PI012	22,083	35,000	12,917					
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8L Td	20,415	17,000		(3,415)				
10856	Isuzu Npr 300 Medium Tipper Truck PI011	22,863	25,000	2,137					
11183	Vehicle - Dceo - Volkswagen Tiguan 162Tsi Highline Dsg	14,184	20,000	5,816					
11188	Volkswagen Tiguan 132 Tsi Comfortline Dsg Ad13Qt/19	22,965	20,000		(2,965)				
11185	Holden Rg Colorado- PI12801- Building Maintenance Officer	20,415	17,000		(3,415)				
		506,034	741,000	260,870	(25,904)	0	0	0	0

KEY INFORMATION

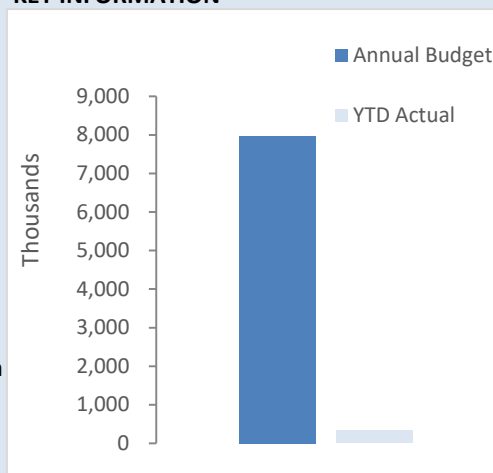


Proceeds on Sale		
Budget	YTD Actual	%
\$741,000	\$0	0%

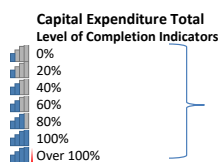
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	957,249	356,958	957,249	195,504	(161,454)
Plant and Equipment	1,178,415	40,055	1,205,215	34,500	(5,555)
Furniture and Equipment	23,000	0	23,000	0	0
Infrastructure Assets - Roads	4,207,056	0	4,207,056	4,888	4,888
Infrastructure Assets - Drainage	250,326	0	250,326	0	0
Infrastructure Assets - Footpaths	311,260	0	311,260	185	185
Infrastructure Assets - Parks and Ovals	288,337	0	288,337	5,826	5,826
Infrastructure Assets - Other	687,604	49,998	724,104	88,055	38,057
Intangible Assets - PPE	0	0	0	0	0
Capital Expenditure Totals	7,903,248	447,011	7,966,548	328,958	(118,053)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,606,212	405,383	3,606,212	40,785	(364,598)
Borrowings	350,000	0	350,000	0	0
Other (Disposals & C/Fwd)	741,000	0	741,000	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	1,386,325	0	1,422,825	0	0
Council contribution - operations	1,819,710	41,628	1,846,510	288,173	246,545
Capital Funding Total	7,903,248	447,011	7,966,548	328,958	(118,053)

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

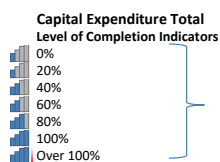
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$7.97 M	\$0.33 M	4%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.61 M	\$0.04 M	1%



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.

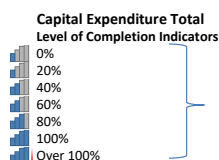
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
Land								
Housing								
	STF HOUSE - Land (Capital)	4090109	508	(150,000)	(150,000)	0	0	0
Total - Housing				(150,000)	(150,000)	0	0	0
Total - Land				(150,000)	(150,000)	0	0	0
Buildings								
Other Law, Order & Public Safety								
	ESL SES - Buildings Specialised (Capital)	4050612	512	(286,350)	(286,350)	0	0	0
Total - Other Law, Order & Public Safety				(286,350)	(286,350)	0	0	0
Health								
	Dr Christopher Bourke Medical Centre - Building (Capital)	4070612	512	BC300	0	0	0	(547)
Total - Health				0	0	0	(547)	(547)
Community Amenities								
	Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	0	0	0	(2,725)
Total - Community Amenities				0	0	0	(2,725)	(2,725)
Recreation And Culture								
	Plantagenet District Hall - Building (Capital) - Safemaster roof safety system	4110114	514	BC600C	(25,000)	(25,000)	(12,498)	0
	Woogenellup Hall - Building (Capital)	4110214	514	BC606	(48,400)	(48,400)	(48,400)	(50,837)
	Mount Barker Swimming Pool Buildings - Building (Capital) - CSRFF funded	4110214	514	BC607	(181,359)	(181,359)	(90,675)	(24,482)
	Frost Park Buildings - Tote Room Ceiling	4110314	514	BC608A	(15,000)	(15,000)	(7,500)	0
	Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(32,761)	(32,761)	(32,761)	(33,998)
	Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	0	0
Total - Recreation And Culture				(312,521)	(312,521)	(191,834)	(109,317)	82,517
Economic Services								
	Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(162,378)	(162,378)	(162,376)	(82,915)
Total - Economic Services				(162,378)	(162,378)	(162,376)	(82,915)	79,461
Other Property & Services								
	Administration Building (Replace vinyl in Committee Room & Kithcen)	4040212	512	BC100D	(11,000)	(11,000)	(2,748)	0
	Replacement Building Store (Shire Depot)	4140214	514	BC700A	(35,000)	(35,000)	0	0
Total - Other Property & Services				(46,000)	(46,000)	(2,748)	0	2,748
Total - Buildings				(520,899)	(520,899)	(356,958)	(195,504)	161,454



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.

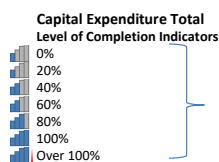
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
Plant & Equipment								
Other Law, Order & Public Safety								
	ANIMAL - Plant & Equipment (Capital)	4050230	530	(45,000)	(45,000)	0	0	0
	OLOPS - Plant & Equipment (Capital)	4050330	530	0	0	0	0	0
	ESL BFB - Plant & Equipment (Capital)	4050530	530	(7,000)	(7,000)	0	0	0
	Total - Other Law, Order & Public Safety			(52,000)	(52,000)	0	0	0
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)	0	0	0
	REC - Plant & Equipment (Capital)	4110330	530	(45,000)	(45,000)	0	0	0
	Total - Recreation & Culture			(50,000)	(50,000)	0	0	0
Transport								
	PLANT - Plant & Equipment (Capital)	4120330	530	(796,330)	(823,130)	0	0	0
	Total - Transport			(796,330)	(823,130)	0	0	0
Economic Services								
	SALEYARDS - Plant & Equipment	4130430	530	(11,700)	(11,700)	0	0	0
	OTH ECON - Plant & Equipment (Capital)	4130830	530	(6,000)	(6,000)	0	0	0
	Total - Economic Services			(17,700)	(17,700)	0	0	0
Other Property & Services								
	PWO - Plant & Equipment (Capital)	4140330	530	(222,330)	(222,330)	0	0	0
	Total - Other Property & Services			(222,330)	(222,330)	0	0	0
	Total - Plant & Equipment			(1,178,415)	(1,205,215)	(40,055)	(34,500)	5,555
Furniture & Equipment								
Other Property & Services								
	ADMIN - Furniture & Equipment (Capital)	4140231	520	(23,000)	(23,000)	0	0	0
	Total - Other Property & Services			(23,000)	(23,000)	0	0	0
	Total - Furniture & Equipment			(23,000)	(23,000)	0	0	0



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.

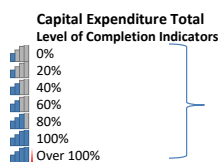
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
Infrastructure - Roads								
Transport								
	4120139	540	RC235B	(24,576)	(24,576)	0	(145)	(145)
	4120139	540	RC236	(12,414)	(12,414)	0	0	0
	4120140	540	RC044	(19,452)	(19,452)	0	0	0
	4120141	540	RC032	(36,947)	(36,947)	0	(499)	(499)
	4120142	540	RC033B	(41,780)	(41,780)	0	0	0
	4120142	540	RC036	(46,846)	(46,846)	0	0	0
	4120162	540	OF003A	(434,945)	(434,945)	0	0	0
	4120140	540	RC000A	(150,000)	(150,000)	0	0	0
	4120161	540	OF001A	(234,500)	(234,500)	0	(900)	(900)
	4120140	540	OF328A	(200,000)	(200,000)	0	(916)	(916)
	4120163	540	OF027B	(115,442)	(115,442)	0	0	0
	4120162	540	OF062A	(280,000)	(280,000)	0	0	0
	4120162	540	OF259A	(200,000)	(200,000)	0	0	0
	4120162	540	OF297A	(100,000)	(100,000)	0	0	0
	4120163	540	RRG032A	(380,000)	(380,000)	0	0	0
	4120146	540	R2R073B	(49,839)	(49,839)	0	(371)	(371)
	4120146	540	R2R148B	(133,859)	(133,859)	0	(371)	(371)
	4120146	540	R2R140B	(188,100)	(188,100)	0	(371)	(371)
	4120146	540	R2R060B	(194,400)	(194,400)	0	(371)	(371)
	4120140	540	OF035B	(185,000)	(185,000)	0	0	0
	4120142	540	RC007B	(116,667)	(116,667)	0	0	0
	4120140	540	RC202A	(44,840)	(44,840)	0	0	0
	4120140	540	RC204A	(6,325)	(6,325)	0	0	0
	4120139	540	RC202B	(20,808)	(20,808)	0	0	0
	4120140	540	RC235A	(25,490)	(25,490)	0	0	0
	4120140	540	RC052A	(9,752)	(9,752)	0	0	0
	4120140	540	RC028A	(4,600)	(4,600)	0	0	0
	4120140	540	RC272A	(66,590)	(66,590)	0	(132)	(132)
	4120140	540	RC096A	(8,160)	(8,160)	0	0	0
	4120141	540	RC033A	(114,240)	(114,240)	0	0	0
	4120142	540	RC054B	(150,000)	(150,000)	0	0	0
	4120141	540	RC120A	(7,254)	(7,254)	0	0	0
	4120142	540	RC018B	(258,480)	(258,480)	0	0	0
	4120142	540	RC066B	(181,750)	(181,750)	0	(284)	(284)
	4120142	540	RC057B	(164,000)	(164,000)	0	(526)	(526)
Total - Transport				(4,207,056)	(4,207,056)	0	(4,888)	(4,888)
Total - Infrastructure - Roads				(4,207,056)	(4,207,056)	0	(4,888)	(4,888)
Infrastructure - Drainage								
Transport								
	4120165	550	DC000	(50,000)	(50,000)	0	0	0
	4120165	550	DC001	(35,779)	(35,779)	0	0	0
	4120165	550	DC044	(52,547)	(52,547)	0	0	0
	4120166	550	OFDC007A	(38,000)	(38,000)	0	0	0
	4120166	550	OFDC033B	(18,000)	(18,000)	0	0	0
	4120166	550	OFDC034B	(20,000)	(20,000)	0	0	0
	4120166	550	OFDC055A	(20,000)	(20,000)	0	0	0
	4120166	550	OFDC112A	(16,000)	(16,000)	0	0	0
Total - Transport				(250,326)	(250,326)	0	0	0
Total - Infrastructure - Drainage				(250,326)	(250,326)	0	0	0



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			
				\$	\$	\$	\$	\$	
Infrastructure - Footpaths									
Transport									
				(24,750)	(24,750)	0	0	0	
				(57,860)	(57,860)	0	0	0	
				(27,130)	(27,130)	0	0	0	
				(9,730)	(9,730)	0	0	0	
				(36,530)	(36,530)	0	0	0	
				0	0	0	0	0	
				0	0	0	(119)	(119)	
				(5,000)	(5,000)	0	0	0	
				(2,200)	(2,200)	0	0	0	
				(2,200)	(2,200)	0	0	0	
				(2,200)	(2,200)	0	0	0	
				(2,200)	(2,200)	0	0	0	
				(2,400)	(2,400)	0	0	0	
				(6,500)	(6,500)	0	0	0	
				(2,500)	(2,500)	0	0	0	
				(11,750)	(11,750)	0	0	0	
				(21,000)	(21,000)	0	0	0	
				(18,100)	(18,100)	0	0	0	
				(14,000)	(14,000)	0	(66)	(66)	
				(65,210)	(65,210)	0	0	0	
Total - Transport				(311,260)	(311,260)	0	(185)	(185)	
Total - Infrastructure - Footpaths				(311,260)	(311,260)	0	(185)	(185)	
Infrastructure - Other									
Community Amenities									
				(4,500)	(4,500)	0	0	0	
				(5,222)	(5,222)	0	(6,109)	(6,109)	
Total - Community Amenities				(9,722)	(9,722)	0	(6,109)	(6,109)	
Recreation & Culture									
				(350,000)	(350,000)	0	0	0	
				0	0	0	(24)	(24)	
				(35,100)	(35,100)	0	(915)	(915)	
				(100,000)	(100,000)	(49,998)	(37,188)	12,810	
Total - Recreation & Culture				(485,100)	(485,100)	(49,998)	(38,126)	11,872	
Transport									
				(20,000)	(20,000)	0	(4,258)	(4,258)	
Total - Transport				(20,000)	(20,000)	0	(4,258)	(4,258)	
Economic Services									
				(18,865)	(18,865)	0	(18,161)	(18,161)	
				(5,000)	(5,000)	0	0	0	
				(50,000)	(50,000)	0	0	0	
				(18,918)	(18,918)	0	0	0	
				(30,000)	(30,000)	0	(21,400)	(21,400)	
				0	(36,500)	0	0	0	
				(50,000)	(50,000)	0	0	0	
Total - Economic Services				(172,783)	(209,283)	0	(39,561)	(39,561)	
Total - Infrastructure - Other				(687,604)	(724,104)	(49,998)	(88,055)	(38,057)	



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			
				\$	\$	\$	\$	\$	
Infrastructure - Parks & Ovals									
Recreation And Culture									
	Wilson Park - Fencing	4110370	570	PC615	0	0	0	(507)	(507)
	Wilson Park - Youth Precinct Redevelopment	4110370	570	PC615A	(150,000)	(150,000)	0	(4,845)	(4,845)
	Frost Park - Dam Extension (Community Water Supply Program)	4110370	570	PC608A1	(113,000)	(113,000)	0	0	0
	Narrikup Playground	4110370	570	PC653	(25,337)	(25,337)	0	(474)	(474)
Total - Recreation And Culture					(288,337)	(288,337)	0	(5,826)	(5,826)
Total - Infrastructure - Parks & Ovals					(288,337)	(288,337)	0	(5,826)	(5,826)
Grand Total					(7,616,898)	(7,680,198)	(447,011)	(328,958)	118,053

Summary by Balance Sheet Category

Land Held For Resale (Current)	340	0	0	0	0	0	0	0
Land Held For Resale (Non Current)	507	0	0	0	0	0	0	0
Land - Freehold	508	(150,000)	(150,000)	0	0	0	0	0
Buildings - Specialised	512	(297,350)	(297,350)	(2,748)	(547)	2,201		
Buildings - Non Specialised	514	(509,899)	(509,899)	(354,210)	(194,957)	159,253		
Furniture & Equipment	520	(23,000)	(23,000)	0	0	0		
Plant & Equipment	530	(1,178,415)	(1,205,215)	(40,055)	(34,500)	5,555		
Infrastructure - Roads	540	(4,207,056)	(4,207,056)	0	(4,888)	(4,888)		
Infrastructure - Drainage	550	(250,326)	(250,326)	0	0	0		
Infrastructure - Bridges	555	0	0	0	0	0		
Infrastructure - Footpaths and Cycleways	560	(311,260)	(311,260)	0	(185)	(185)		
Infrastructure - Parks & Ovals	570	(288,337)	(288,337)	0	(5,826)	(5,826)		
Infrastructure - Airports	575	0	0	0	0	0		
Infrastructure - Sewerage	580	0	0	0	0	0		
Infrastructure - Other	590	(687,604)	(724,104)	(49,998)	(88,055)	(38,057)		
Intangible Assets - PPE	644	0	0	0	0	0		
		(7,903,248)	(7,966,548)	(447,011)	(328,958)	118,053		

(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	0	196,648	196,648	625,465	428,817	428,817	2,043	33,582	33,582
Health													
Loan 97 - Plantagenet Medical Centre	340,036	0	0	0	0	40,718	40,718	340,036	299,318	299,318	1,099	4,024	4,024
Recreation and Culture													
Loan 94 - Sounness Park Development	43,646	0	0	0	0	43,646	43,646	43,646	0	0	177	1,261	1,261
Loan 99 - Swimming Pool Refurbishment	500,000	0	0	0	0	42,195	42,195	500,000	457,805	457,805	-1,820	18,030	18,030
Loan - GScore Trails Project	0	0	350,000	350,000	0	0	0	0	350,000	350,000	0	0	0
Economic Services													
Loan 95 - Saleyards Roof	108,106	0	0	0	0	25,949	25,949	108,106	82,157	82,157	60	2,745	2,745
	1,617,253	0	350,000	350,000	0	349,157	349,157	1,617,253	1,618,096	1,618,096	1,558	59,641	59,641
Self supporting loans													
Health													
Loan 96 - Plantagenet Village Homes	347,912	0	0	0	20,423	41,015	41,015	327,490	306,898	306,898	2,477	5,606	5,606
Recreation and Culture													
Loan 98 - Mount Barker Golf Club - Bowls	35,103	0	0	0	0	23,379	23,379	35,103	11,724	11,724	126	115	115
Loan 100 - Mount Barker Golf Club - Green A	70,000	0	0	0	0	8,880	8,880	70,000	61,120	61,120	-28	2,983	2,983
	453,015	0	0	0	20,423	73,274	73,274	432,593	379,742	379,742	2,575	8,704	8,704
Total	2,070,268	0	350,000	350,000	20,423	422,431	422,431	2,049,846	1,997,838	1,997,838	4,133	68,345	68,345
Current loan borrowings	422,294							471,871					
Non-current loan borrowings	1,647,974							1,577,974					
	2,070,268							2,049,846					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2022	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	3,160	12,600	12,600	49,471	40,031	40,031	129	600	600
	59,065	0	0	0	4,760	12,600	12,600	54,305	46,465	46,465	150	906	906
Total	59,065	0	0	0	4,760	12,600	12,600	54,305	46,465	46,465	150	906	906
Current financing borrowings	22,258							17,499					
Non-current financing borrowings	36,806							36,806					
	59,065							54,305					

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

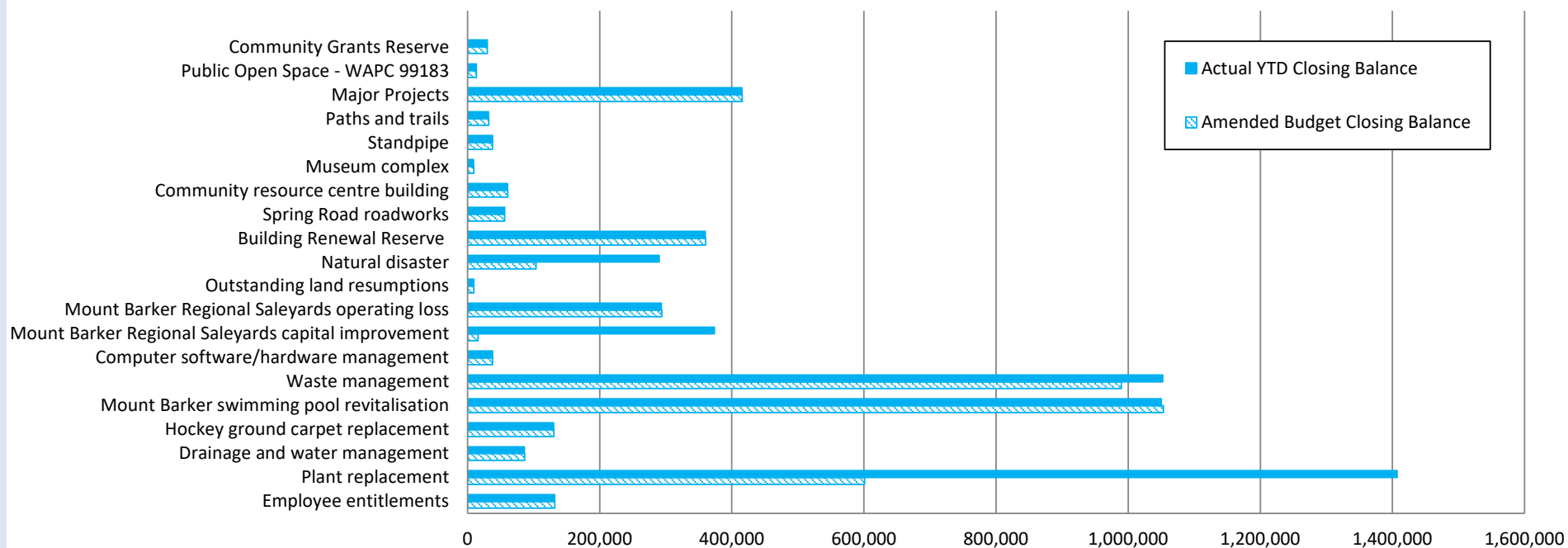
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	81,816	309	23	50,000	50,000	0	0	132,125	131,839
Plant replacement	856,220	6,460	909	550,000	550,000	(811,515)	0	601,165	1,407,129
Drainage and water management	85,960	300	63	0	0	0	0	86,260	86,023
Hockey ground carpet replacement	112,247	405	69	18,000	18,000	0	0	130,652	130,316
Mount Barker swimming pool revitalisation	849,785	3,646	232	200,000	200,000	0	0	1,053,431	1,050,016
Waste management	840,725	3,081	470	210,900	210,900	(65,000)	0	989,706	1,052,095
Computer software/hardware management	37,763	132	28	0	0	0	0	37,895	37,790
Mount Barker Regional Saleyards capital improvement	294,549	1,964	315	78,673	78,673	(359,310)	0	15,876	373,537
Mount Barker Regional Saleyards operating loss	292,961	1,023	214	0	0	0	0	293,984	293,175
Outstanding land resumptions	9,448	33	7	0	0	0	0	9,481	9,455
Natural disaster	195,907	684	143	94,000	94,000	(187,000)	0	103,591	290,050
Building Renewal Reserve	167,693	646	63	192,020	192,020	0	0	360,359	359,776
Spring Road roadworks	56,140	196	41	0	0	0	0	56,336	56,181
Community resource centre building	50,544	184	30	10,000	10,000	0	0	60,728	60,574
Museum complex	9,175	32	7	0	0	0	0	9,207	9,181
Standpipe	27,762	104	13	10,000	10,000	0	0	37,866	37,775
Paths and trails	31,834	111	23	0	0	0	0	31,945	31,857
Major Projects	35,132	630	132	380,000	380,000	0	0	415,762	415,264
Public Open Space - WAPC 99183	13,186	46	10	0	0	0	0	13,232	13,195
Community Grants Reserve	0	0	0	30,000	30,000	0	0	30,000	30,000
	4,048,845	19,986	2,789	1,823,593	1,823,593	(1,422,825)	0	4,469,599	5,875,227

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 Sep 2022
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	82,365	305,700	(314,404)	145,305
- non-operating	13	(264,503)	177,293	(39,918)	776,242
Total unspent grants, contributions and reimbursements		(182,139)	482,993	(354,322)	921,546
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		(182,139)	482,993	(354,322)	921,546
Other Liabilities					
Fees & Charges in Advance (Mainly refuse charges not allocated)		14,522	500,693	0	515,214
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					2,468,982
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 SEPTEMBER 2022

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Sep 2022	Current Liability 30 Sep 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	82,148	82,148	41,074	40,627
Grants Commission - Roads (WALGGC)	0	0	0	0	0	158,189	158,189	79,095	78,235
Law, order, public safety									
DFES - ESL BFB Operating Grant	23,679	52,118	(56,114)	19,682	19,682	208,171	208,171	52,043	56,114
DFES - ESL SES Operating Grant	0	4,050	(1,494)	2,557	2,557	21,973	21,973	5,493	1,494
DFES - Mitigation Activity Fund Grant	0	0	0	0	0	182,410	182,410	0	0
Recreation and culture									
DLGSC - Every Club Grant	6,945	0	0	6,945	6,945	0	0	0	0
State Library of WA - Children Book Week Grant	0	0	0	0	0	0	0	0	1,030
State Library - Better Beginnings Family Literacy Grant	14,055	0	0	14,055	14,055	0	0	0	0
Scitech - National Science Week	2,264	0	(2,264)	0	0	0	0	0	2,264
State Library of WA - Service WA App	3,000	0	0	3,000	3,000	0	0	0	0
Aust Sports Commission - Speedway Club Super Sedan Race	6,300	0	0	6,300	6,300	0	0	0	0
Mount Barker Recreation Centre - Change Facility (LRCIP3)	30,000	0	0	30,000	30,000	75,000	75,000	0	0
Signage - Mt Barker Hill (LRCIP3)	10,000	0	0	10,000	10,000	20,000	20,000	5,004	0
Demolish swimming pool buildings - Stage 1B (LRCIP3)	50,000	0	0	50,000	50,000	100,000	100,000	0	0
Transport									
Direct Grant (MRWA)	0	249,532	(249,532)	0	0	235,000	235,000	235,000	249,532
Economic services									
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0	26,702	26,702	6,675	0
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	7,000	0	(5,000)	2,000	2,000	0	0	0	5,000
	153,243	305,700	(314,404)	144,539	144,539	1,109,593	1,109,593	424,384	434,295
Operating Contributions									
Recreation and culture									
Get Online Week - Contributions Income	766	0	0	766	766	766	766	0	0
State Library of WA - Library Priority Allocation	0	0	0	0	0	4,000	4,000	999	0
Grant Income - Hearing Voices Of Plantagenet	0	0	0	0	0	1,860	1,860	468	0
Grant Income - 3D For Me	0	0	0	0	0	1,410	1,410	357	0
Transport									
DFES - Storm Damage Recoup	0	0	0	0	0	1,643,179	1,643,179	410,794	0
Economic services									
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0	19,447	19,447	4,860	0
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	72,000	72,000	7,567	4,770
	766	0	0	766	766	1,742,662	1,742,662	425,045	4,770
TOTALS	154,009	305,700	(314,404)	145,305	145,305	2,852,254	2,852,254	849,429	439,065

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue				
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	YTD	
	1 Jul 2022	in	Reduction	30 Sep 2022	Liability	Budget	Annual	YTD	Actual	
	\$	Liability	(As revenue)	\$	\$	\$	\$	\$	\$	
Non-Operating Grants and Subsidies										
Governance										
LRCIP3 Grant - Council Chamber audio equipment	11,500	0	0	11,500	11,500	23,000	23,000	5,748	0	
Law, order, public safety										
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	0	7,000	7,000	1,749	0	
Mount Barker SES - 2 Bay Facility and Amenities		0	0	0	0	286,350	286,350	0	0	
Community amenities										
LRCIP2 Grant - Kendenup Town Hall Toilets	0	0	0	0	0	15,043	15,043	0	0	
Recreation and culture										
CSRFF Grant - Swimming Pool Facility Refurbishment	0	0	0	0	0	0	0	0	0	
Drought DCP Grant - Swimming Pool Facility Refurbishment	0	0	0	0	0	0	0	0	0	
LRCIP2 Grant - Albany Highway Infill Drain	0	0	0	0	0	0	0	0	0	
LRCIP3 - Demolish Swimming retaining wall - Stage 1B	50,000	0	(37,188)	12,812	12,812	100,000	100,000	0	37,188	
O'Neill Road Trail - Stage 1A (LRCIP3)	17,550	0	(915)	16,636	16,636	35,100	35,100	0	915	
Community Water Supply Program - Frost Park Dam	7,538	0	0	7,538	7,538	75,371	75,371	0	0	
Transport										
RTR Grant Funding - Hassell Avenue	0	0	0	0	0	26,997	26,997	10,797	0	
RTR Grant Funding - Corbould Street	0	0	0	0	0	4,898	4,898	1,958	0	
RTR Grant Funding - Lloyd Street	0	0	0	0	0	6,695	6,695	2,677	0	
RTR Grant Funding - First Avenue	0	0	0	0	0	11,151	11,151	4,459	0	
RTR Grant Funding - Oatlands Road	0	0	0	0	0	20,290	20,290	8,115	0	
RTR Grant Funding - Pardelup Road	0	0	0	0	0	4,451	4,451	1,780	0	
RTR Grant Funding - Scott Road	14,206	0	0	14,206	14,206	0	0	0	0	
RRG Grant Funding - Boyup Road	0	0	0	0	0	19,946	19,946	7,978	0	
RRG Grant Funding - Sturdee Road	0	0	0	0	0	28,728	28,728	11,490	0	
LRCIP2 Grant - Mead St	0	0	0	0	0	0	0	0	0	
Commodity Route Funding - Chillinup Road	0	177,293	0	177,293	177,293	59,889	59,889	23,956	0	
Regional Road Safety Grant - Woogenellup Road	104,108	0	0	104,108	104,108	434,945	434,945	0	0	
LRCIP Grant - Drainage - Takalarup Road - SLK 11.48	9,000	0	0	9,000	9,000	18,000	18,000	0	0	
LRCIP Grant - Drainage - Syred Road - SLK 9.49	10,000	0	0	10,000	10,000	20,000	20,000	0	0	
LRCIP Grant - Drainage - Woogenellup Road - SLK 34.62	10,000	0	0	10,000	10,000	20,000	20,000	0	0	
LRCIP Grant - Drainage - St Werburghs Road - SLK 4.21	8,000	0	0	8,000	8,000	16,000	16,000	0	0	
LRCIP Grant - Drainage - Yellanup Road - SLK 9.48 & 23.36	19,000	0	0	19,000	19,000	38,000	38,000	0	0	
LRCIP3 Grant - Mead Street reconstruction	100,000	0	(916)	99,084	99,084	200,000	200,000	0	916	
LRCIP3 Grant - Lowood Road reconstruction SLK 0.04 - 0.53	117,250	0	(900)	116,350	116,350	234,500	234,500	0	900	
LRCIP3 Grant - Woodlands Road SLK 5.72 - 9.38	57,714	0	0	57,714	57,714	115,422	115,422	0	0	
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	12,375	0	0	12,375	12,375	24,750	24,750	0	0	
LRCIP3 Grant - Footpath Renewal - Ormond Rd	28,930	0	0	28,930	28,930	57,860	57,860	0	0	
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	13,565	0	0	13,565	13,565	27,130	27,130	0	0	
LRCIP3 Grant - Footpath Renewal - Narpund / Osborne Rd	4,865	0	0	4,865	4,865	9,730	9,730	0	0	

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Sep 2022	Current Liability 30 Sep 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
LRCIP3 Grant - Footpath Renewal - Ingoldby St	18,265	0	0	18,265	18,265	36,530	36,530	0	0
RRG Grant Funding - Carbarup Road SLK 5.87 - 13.8	0	0	0	0	0	253,333	253,333	101,333	0
RTR Grant Funding - Todd Rd SLK 0 - 3.31	0	0	0	0	0	42,000	42,000	16,800	0
RTR Grant Funding - Narrikup Rd SLK 3.65 - 7.3	0	0	0	0	0	133,859	133,859	53,543	0
RTR Grant Funding - Pavlovich Rd SLK 0 - 4.75	0	0	0	0	0	188,100	188,100	75,240	0
RTR Grant Funding - Harvey Rd SLK 1.2 - 4.8	0	0	0	0	0	194,400	194,400	77,760	0
CRF - Palmdale Rd SLK 4.32 - 8.42	0	0	0	0	0	123,333	123,333	0	0
Hassell Street shared path - Grant Income (WABN)	0	0	0	0	0	24,700	24,700	0	0
LRCIP3 Grant - Quangellup Road Seal	0	0	0	0	0	280,000	280,000	0	0
LRCIP3 Grant - Nindiup Road Seal	0	0	0	0	0	200,000	200,000	0	0
LRCIP3 Grant - Ferry Road Seal	0	0	0	0	0	100,000	100,000	0	0
Economic services									
LRCIP2 Grant - Mount Barker Hill Carpark & Bus Bay	0	0	0	0	0	0	0	0	0
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	0	0	0	0	0	0	0	0	0
Drought DCP Grant - Mount Barker Infrastructure	0	0	0	0	0	0	0	0	0
Lighting of Public Open Spaces & Heritage Buildings	25,000	0	0	25,000	25,000	50,000	50,000	0	0
	638,866	177,293	(39,918)	776,242	776,242	3,567,501	3,567,501	405,383	39,918
Total Non-operating grants, subsidies and contributions	638,866	177,293	(39,918)	776,242	776,242	3,567,501	3,567,501	405,383	39,918

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 30 Sep 2022
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Construction Training Fund (CTF)	0	1,720	(1,600)	120
Building Services Levy (BSL)	2,311	2,829	(2,895)	2,245
Keys, Hall and Equipment Bonds	6,740	2,500	(1,500)	7,740
Infrastructure & Crossover Bonds	33,500	3,000	(11,000)	25,500
Planning Bonds	20,500	0	0	20,500
Department of Transport	14,352	347,194	(347,376)	14,170
Sub-Total	77,403	357,242	(364,370)	70,275
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
Sub-Total	494,160	0	0	494,160
	571,563	357,242	(364,370)	564,435

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	\$	%				
Law, Order and Public Safety	(14,810)	(19%)	▼	\$	Timing	CESM salary reimbursement under YTD budget
Recreation and Culture	(17,897)	(30%)	▼	\$	Permanent	Rec Centre income under YTD budget (\$18k)
Transport	(393,771)	(59%)	▼	\$	Timing	No storm damage reimbursement income received to date
Economic Services	(34,841)	(25%)	▼	\$	Timing	Various accounts slightly under budget on income (incl Saleyards \$20k, Standpipe income \$14k)
Other Property and Services	(19,949)	(55%)	▼	\$	Permanent	Various accounts slightly under budget on income (incl Admin Reimbursements \$6k, Fuel Tax Credit \$10k)
Expenditure from operating activities						
General Purpose Funding	(31,617)	(43%)	▼	\$	Timing	Above budget on admin allocation (\$51k). Calculations to be reviewed
Transport	850,806	35%	▲	\$	Timing	Below budget on storm damage expenditure (\$494k) and municipal road maintenance (145k)
Economic Services	118,684	24%	▲	\$	Timing	Below budget on Saleyards exp (\$83k) and economic development projects (\$21k), standpipes (\$9k). Later corrections to depreciation will reduce these differences
Other Property and Services	180,314	61%	▲	\$	Timing	Various differences in expenditure to budget, such as overheads and plant operating cost allocation
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(364,598)	(90%)	▼	\$	Timing	DFES storm damage recoup under YTD budget
Land and Buildings	161,454	45%	▲	\$	Timing	Under expenditure - Completion of Pool and Saleyards amenities building
Financing Activities						
Repayment of Debentures	57,558	74%	▲	\$	Timing	Timing, most payments due in June and December
Advances to Community Groups	70,000	100%	▲	\$	Permanent	Payment to Mt Barker Gfold Club accrued into 2021/22
Self-Supporting Loan Principal	(11,773)	(37%)	▼	\$	Timing	Timing, most receipts due in June and December

SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 SEPTEMBER 2022

NOTE 16
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		Budget Adoption		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			0	0
4120330		PLANT - Plant & Equipment (Capital)	27/09/2022	Capital Expenses			(26,800)	(26,800)
2120213		Road Maintenance Outside BUA	27/09/2022	Operating Expenses		26,800		0
4130490	OC802J	Saleyards – Soft Floor Mats	27/09/2022	Capital Expenses			(36,500)	(36,500)
5130481		Transfer from Saleyards Capital Improvements Reserve	27/09/2022	Capital Revenue		36,500		0