

Council

MONTHLY FINANCIAL STATEMENTS

SEPTEMBER 2026

Meeting Date: 27 October 2026

Number of Pages: 26



# Shire of **Plantagenet**

Mount Barker • Kendenup • Narrikup  
Porongurup • Rocky Gully

## **MONTHLY FINANCIAL REPORT**

**For the Period Ended 30 September 2026**

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**SHIRE OF PLANTAGENET**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 September 2026  
Prepared by: Anthony Middleton  
Reviewed by: Anthony Middleton - Executive Manager -  
Corporate & Community

**BASIS OF PREPARATION**

**REPORT PURPOSE**

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

**BASIS OF ACCOUNTING**

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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

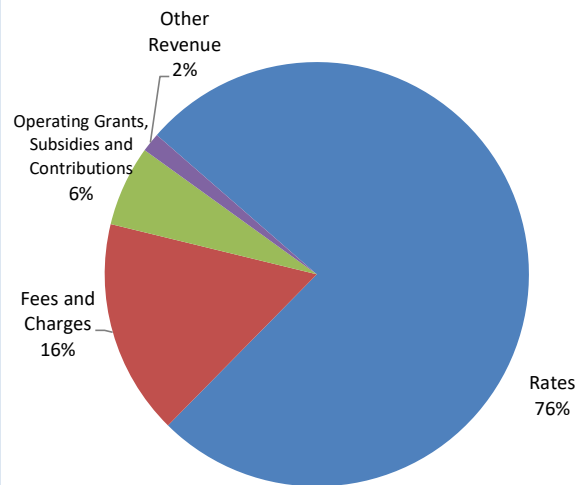
**CRITICAL ACCOUNTING ESTIMATES**

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

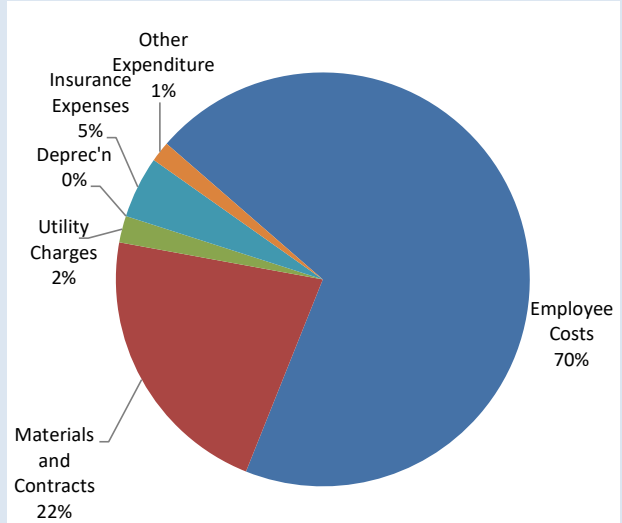
**ROUNDING OFF FIGURES**

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

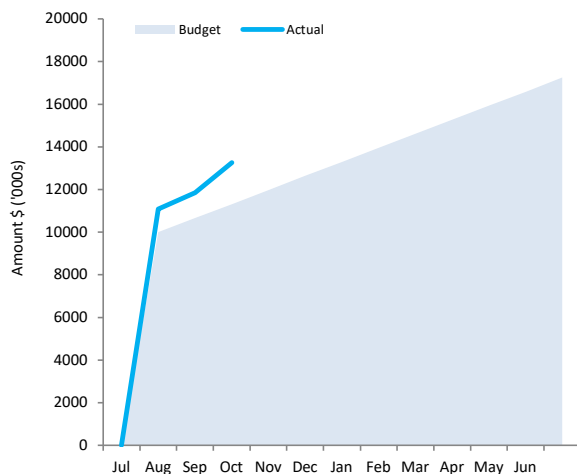
OPERATING REVENUE



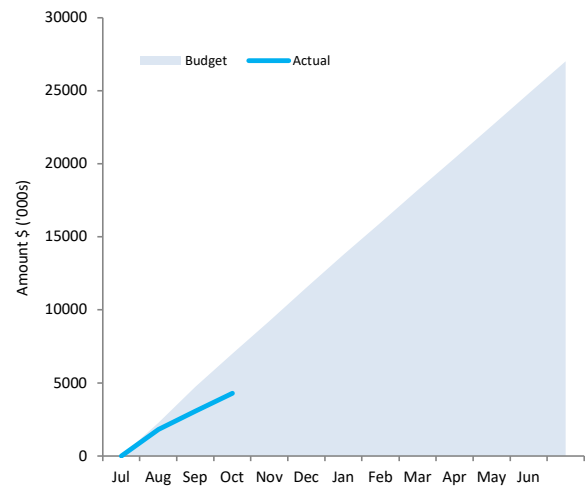
OPERATING EXPENSES



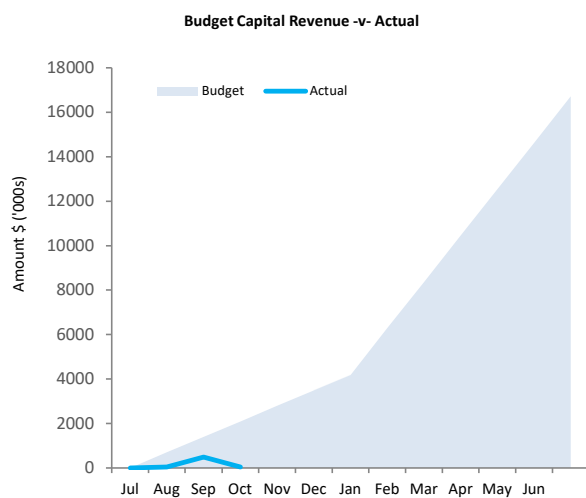
Budget Operating Revenues -v- Actual



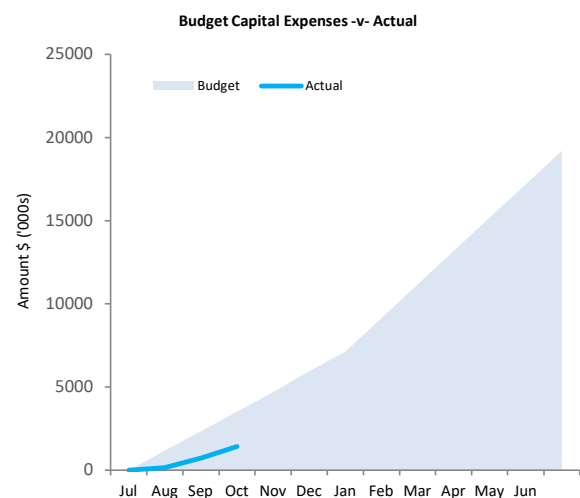
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**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 2026**

**BY NATURE**

|                                                    | Note | Adopted<br>Annual Budget | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. %<br>(b)-(a)/(a) | Var.<br>▲▼ | Significant<br>Var.<br>S |
|----------------------------------------------------|------|--------------------------|----------------------|----------------------|-----------------------|------------|--------------------------|
|                                                    |      | \$                       | \$                   | \$                   | %                     |            |                          |
| <b>Opening Funding Surplus (Deficit)</b>           |      | 2,299,263                | 2,299,263            | 2,251,194            | (2%)                  |            |                          |
| <b>Revenue from operating activities</b>           |      |                          |                      |                      |                       |            |                          |
| Rates                                              |      | 9,228,137                | 9,215,427            | 9,215,082            | (0%)                  | ▼          |                          |
| Operating Grants, Subsidies and Contributions      |      | 3,240,979                | 686,039              | 744,608              | 9%                    | ▲          |                          |
| Fees and Charges                                   |      | 3,589,405                | 1,993,675            | 1,989,354            | (0%)                  | ▼          |                          |
| Interest Earnings                                  |      | 450,632                  | 235,860              | 40,607               | (83%)                 | ▼          | S                        |
| Other Revenue                                      |      | 607,970                  | 56,184               | 175,790              | 213%                  | ▲          |                          |
| Profit on Disposal of Assets                       | 4    | 131,893                  | 5,535                | 30,639               | 454%                  | ▲          |                          |
| Gain FV Valuation of Assets                        |      | 0                        | 0                    | 0                    |                       |            |                          |
|                                                    |      | <b>17,249,015</b>        | <b>12,192,720</b>    | <b>12,196,080</b>    |                       |            |                          |
| <b>Expenditure from operating activities</b>       |      |                          |                      |                      |                       |            |                          |
| Employee Costs                                     |      | (10,079,272)             | (1,938,180)          | (2,985,077)          | (54%)                 | ▼          | S                        |
| Materials and Contracts                            |      | (3,485,950)              | (1,656,960)          | (934,158)            | 44%                   | ▲          |                          |
| Utility Charges                                    |      | (399,800)                | (99,903)             | (89,293)             | 11%                   | ▲          |                          |
| Depreciation on Non-Current Assets                 |      | (11,764,988)             | (2,941,212)          | 0                    | 100%                  | ▲          |                          |
| Interest Expenses                                  |      | (52,518)                 | (13,122)             | 914                  | 107%                  | ▲          |                          |
| Insurance Expenses                                 |      | (363,963)                | (116,775)            | (206,828)            | (77%)                 | ▼          | S                        |
| Other Expenditure                                  |      | (810,290)                | (202,503)            | (68,922)             | 66%                   | ▲          |                          |
| Loss on Disposal of Assets                         | 4    | (51,036)                 | (12,753)             | 0                    | 100%                  | ▲          |                          |
| Loss FV Valuation of Assets                        |      | 0                        | 0                    | 0                    |                       |            |                          |
|                                                    |      | <b>(27,007,817)</b>      | <b>(6,981,408)</b>   | <b>(4,283,366)</b>   |                       |            |                          |
| <b>Operating activities excluded from budget</b>   |      |                          |                      |                      |                       |            |                          |
| Add back Depreciation                              |      | 11,764,988               | 2,941,212            | 0                    | (100%)                |            |                          |
| Adjust (Profit)/Loss on Asset Disposal             | 4    | (80,857)                 | 7,218                | (30,639)             | (524%)                |            |                          |
| <b>Amount attributable to operating activities</b> |      | <b>1,925,329</b>         | <b>8,159,742</b>     | <b>7,880,711</b>     |                       |            |                          |
| <b>Investing activities</b>                        |      |                          |                      |                      |                       |            |                          |
| Non-Operating Grants, Subsidies and Contributions  |      | 4,803,083                | 1,200,777            | 1,034,055            | (14%)                 | ▼          | S                        |
| Proceeds from Disposal of Assets                   | 4    | 396,646                  | 0                    | 33,529               |                       | ▲          |                          |
| Land and Buildings                                 | 3    | (8,571,529)              | (1,504,806)          | (428,643)            | 72%                   | ▲          |                          |
| Plant and Equipment                                | 3    | (1,734,675)              | (433,665)            | (229,327)            | 47%                   | ▲          |                          |
| Furniture and Equipment                            | 3    | (237,617)                | (78,903)             | (41,483)             | 47%                   | ▲          |                          |
| Infrastructure Assets - Roads                      | 3    | (3,813,392)              | (953,334)            | (198,316)            | 79%                   | ▲          |                          |
| Infrastructure Assets - Drainage                   | 3    | (231,280)                | (198,532)            | (261,073)            | (32%)                 | ▼          | S                        |
| Infrastructure Assets - Footpaths                  | 3    | (141,126)                | (35,280)             | (5,318)              | 85%                   | ▲          |                          |
| Infrastructure Assets - Parks and Ovals            | 3    | (2,983,158)              | (45,783)             | (92,816)             | (103%)                | ▼          | S                        |
| Infrastructure Assets - Other                      | 3    | (1,342,395)              | (321,243)            | (83,665)             | 74%                   | ▲          |                          |
| <b>Amount attributable to investing activities</b> |      | <b>(13,855,442)</b>      | <b>(2,370,769)</b>   | <b>(273,057)</b>     |                       |            |                          |
| <b>Financing Activities</b>                        |      |                          |                      |                      |                       |            |                          |
| Proceeds from New Debentures                       |      | 6,504,365                | 0                    | 0                    |                       |            |                          |
| Repayment of Debentures                            | 6    | (146,151)                | (36,540)             | (21,819)             | 40%                   | ▲          |                          |
| Repayment of Lease Financing                       | 6    | (56,096)                 | 0                    | (2,189)              |                       | ▼          |                          |
| Advances to Community Groups                       |      | 0                        | 0                    | 0                    |                       |            |                          |
| Proceeds from Advances                             |      | 54,224                   | 0                    | 0                    |                       |            |                          |
| Transfer from Reserves                             | 5    | 4,956,739                | 1,239,183            | 0                    | (100%)                | ▼          | S                        |
| Transfer to Reserves                               | 5    | (1,682,231)              | (420,669)            | (54,968)             | 87%                   | ▲          |                          |
| <b>Amount attributable to financing activities</b> |      | <b>9,630,850</b>         | <b>781,974</b>       | <b>(57,157)</b>      |                       |            |                          |
| <b>Closing Funding Surplus (Deficit)</b>           |      | <b>0</b>                 | <b>8,870,210</b>     | <b>9,801,691</b>     |                       |            |                          |

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

Refer to Note 1 for an explanation of the reasons for the variance.

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

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

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

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

**SHIRE OF PLANTAGENET**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

**BY PROGRAM**

|                                                    | Note | Adopted<br>Annual Budget | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. %<br>(b)-(a)/(a) | Var.<br>▲▼ | Significant<br>Var.<br>S |
|----------------------------------------------------|------|--------------------------|----------------------|----------------------|-----------------------|------------|--------------------------|
|                                                    |      | \$                       | \$                   | \$                   | %                     |            |                          |
| <b>Opening Funding Surplus(Deficit)</b>            | 1    | 2,299,263                | 2,299,263            | 2,251,194            | (2%)                  | ▼          |                          |
| <b>Revenue from operating activities</b>           |      |                          |                      |                      |                       |            |                          |
| Governance                                         |      | 850                      | 207                  | 0                    | (100%)                | ▼          |                          |
| General Purpose Funding - Rates                    |      | 9,228,137                | 9,211,191            | 9,214,183            | 0%                    | ▲          |                          |
| General Purpose Funding - Other                    |      | 987,540                  | 251,109              | 253,571              | 1%                    | ▲          |                          |
| Law, Order and Public Safety                       |      | 578,696                  | 144,666              | 77,867               | (46%)                 | ▼          | S                        |
| Health                                             |      | 76,830                   | 19,200               | 29,763               | 55%                   | ▲          |                          |
| Education and Welfare                              |      | 25,530                   | 6,381                | 2,092                | (67%)                 | ▼          |                          |
| Housing                                            |      | 15,500                   | 3,876                | 3,914                | 1%                    | ▲          |                          |
| Community Amenities                                |      | 1,968,325                | 1,656,197            | 1,750,191            | 6%                    | ▲          |                          |
| Recreation and Culture                             |      | 706,773                  | 176,688              | 181,114              | 3%                    | ▲          |                          |
| Transport                                          |      | 2,281,213                | 407,077              | 391,201              | (4%)                  | ▼          |                          |
| Economic Services                                  |      | 1,200,390                | 271,329              | 166,311              | (39%)                 | ▼          | S                        |
| Other Property and Services                        |      | 179,232                  | 44,799               | 125,874              | 181%                  | ▲          |                          |
|                                                    |      | <b>17,249,016</b>        | <b>12,192,720</b>    | <b>12,196,080</b>    |                       |            |                          |
| <b>Expenditure from operating activities</b>       |      |                          |                      |                      |                       |            |                          |
| Governance                                         |      | (1,380,611)              | (369,864)            | (469,290)            | (27%)                 | ▼          | S                        |
| General Purpose Funding                            |      | (409,131)                | (102,261)            | (111,290)            | (9%)                  | ▼          |                          |
| Law, Order and Public Safety                       |      | (1,399,689)              | (375,702)            | (322,018)            | 14%                   | ▲          |                          |
| Health                                             |      | (275,702)                | (72,030)             | (75,451)             | (5%)                  | ▼          |                          |
| Education and Welfare                              |      | (227,911)                | (56,961)             | (46,714)             | 18%                   | ▲          |                          |
| Housing                                            |      | (15,499)                 | (3,849)              | (10,731)             | (179%)                | ▼          |                          |
| Community Amenities                                |      | (2,503,237)              | (634,368)            | (661,462)            | (4%)                  | ▼          |                          |
| Recreation and Culture                             |      | (4,514,316)              | (1,147,332)          | (960,507)            | 16%                   | ▲          |                          |
| Transport                                          |      | (13,838,286)             | (3,460,743)          | (1,238,853)          | 64%                   | ▲          |                          |
| Economic Services                                  |      | (2,339,324)              | (591,633)            | (402,821)            | 32%                   | ▲          |                          |
| Other Property and Services                        |      | (104,111)                | (166,665)            | 15,773               |                       | ▲          |                          |
|                                                    |      | <b>(27,007,817)</b>      | <b>(6,981,408)</b>   | <b>(4,283,366)</b>   |                       |            |                          |
| <b>Operating activities excluded from budget</b>   |      |                          |                      |                      |                       |            |                          |
| Add back Depreciation                              |      | 11,764,988               | 2,941,212            | 0                    |                       |            |                          |
| Adjust (Profit)/Loss on Asset Disposal             | 4    | (80,857)                 | 7,218                | (30,639)             |                       |            |                          |
| <b>Amount attributable to operating activities</b> |      | <b>1,925,330</b>         | <b>8,159,742</b>     | <b>7,880,711</b>     |                       |            |                          |
| <b>Investing Activities</b>                        |      |                          |                      |                      |                       |            |                          |
| Non-operating Grants, Subsidies and Contributions  |      | 4,803,083                | 1,200,777            | 1,034,055            | (14%)                 | ▼          | S                        |
| Proceeds from Disposal of Assets                   | 4    | 396,646                  | 0                    | 33,529               |                       | ▲          |                          |
| Land and Buildings                                 | 3    | (8,571,529)              | (1,504,806)          | (428,643)            | 72%                   | ▲          |                          |
| Plant and Equipment                                | 3    | (1,734,675)              | (433,665)            | (229,327)            | 47%                   | ▲          |                          |
| Furniture and Equipment                            | 3    | (237,617)                | (78,903)             | (41,483)             | 47%                   | ▲          |                          |
| Infrastructure Assets - Roads                      | 3    | (3,813,392)              | (953,334)            | (198,316)            | 79%                   | ▲          |                          |
| Infrastructure Assets - Drainage                   | 3    | (231,280)                | (198,532)            | (261,073)            | (32%)                 | ▼          | S                        |
| Infrastructure Assets - Footpaths                  | 3    | (141,126)                | (35,280)             | (5,318)              | 85%                   | ▲          |                          |
| Infrastructure Assets - Parks and Ovals            | 3    | (2,983,158)              | (45,783)             | (92,816)             | (103%)                | ▼          | S                        |
| Infrastructure Assets - Other                      | 3    | (1,342,395)              | (321,243)            | (83,665)             | 74%                   | ▲          |                          |
| <b>Amount attributable to investing activities</b> |      | <b>(13,855,442)</b>      | <b>(2,370,769)</b>   | <b>(273,057)</b>     |                       |            |                          |
| <b>Financing Activities</b>                        |      |                          |                      |                      |                       |            |                          |
| Proceeds from New Debentures                       | 6    | 6,504,365                | 0                    | 0                    |                       |            |                          |
| Repayment of Debentures                            | 6    | (146,151)                | (36,540)             | (21,819)             | 40%                   | ▲          |                          |
| Repayment of Lease Financing                       | 6    | (56,096)                 | 0                    | (2,189)              |                       | ▼          |                          |
| Advances to Community Groups                       |      | 0                        | 0                    | 0                    |                       |            |                          |
| Proceeds from Advances                             |      | 54,224                   | 0                    | 0                    |                       |            |                          |
| Transfer from Reserves                             | 5    | 4,956,739                | 1,239,183            | 0                    | (100%)                | ▼          | S                        |
| Transfer to Reserves                               | 5    | (1,682,231)              | (420,669)            | (54,968)             | 87%                   | ▲          |                          |
| <b>Amount attributable to financing activities</b> |      | <b>9,630,850</b>         | <b>781,974</b>       | <b>(57,157)</b>      |                       |            |                          |
| <b>Closing Funding Surplus(Deficit)</b>            | 1    |                          | <b>8,870,210</b>     | <b>9,801,691</b>     |                       |            |                          |

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 1 for an explanation of the reasons for the variance.

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

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

# SHIRE OF PLANTAGENET

## REPRESENTATION OF CLOSING FUNDING SURPLUS/(DEFICIT)

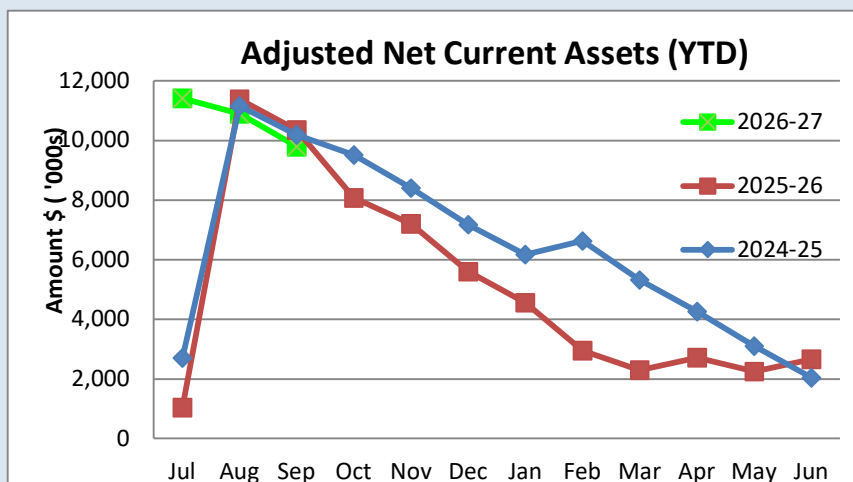
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

## ADJUSTED NET CURRENT ASSETS

| Adjusted Net Current Assets                                                                    | Note | Last Years<br>Closing<br>30/06/2026 | This Time Last<br>Year<br>30/09/2025 | Year to Date<br>Actual<br>30/09/2026 |
|------------------------------------------------------------------------------------------------|------|-------------------------------------|--------------------------------------|--------------------------------------|
|                                                                                                |      | \$                                  | \$                                   | \$                                   |
| <b>Current Assets</b>                                                                          |      |                                     |                                      |                                      |
| Cash Unrestricted                                                                              |      | 1,366,097                           | 7,004,500                            | 6,288,180                            |
| Cash Restricted - Reserves                                                                     | 5    | 8,107,769                           | 6,652,260                            | 8,162,737                            |
| Cash Restricted - Bonds & Deposits/Trust                                                       |      | 227,094                             | 159,210                              | 202,774                              |
| Receivables - Rates                                                                            | 2    | 461,187                             | 3,458,744                            | 3,579,857                            |
| Receivables - Other                                                                            | 2    | 973,295                             | 489,954                              | 537,073                              |
| Other Assets Other Than Inventories (SSL)                                                      |      | 228,863                             | 206,240                              | 261,268                              |
| Inventories (Fuel & Stock)                                                                     |      | 300,273                             | 181,747                              | 676,219                              |
|                                                                                                |      | 11,664,578                          | 18,152,656                           | 19,708,108                           |
| <b>Less: Current Liabilities</b>                                                               |      |                                     |                                      |                                      |
| Payables                                                                                       |      | (864,840)                           | (769,820)                            | (950,600)                            |
| Contract Liabilities                                                                           |      | (65,283)                            | (92,317)                             | (65,283)                             |
| Bonds & Deposits                                                                               |      | (147,075)                           | (130,334)                            | (292,781)                            |
| Trust Liabilities (Contras Trust Component Above)                                              |      | (174,193)                           | (132,804)                            | (348,387)                            |
| Loan and Lease Liability                                                                       | 6    | (145,521)                           | (159,644)                            | (267,035)                            |
| Provisions                                                                                     |      | (1,117,604)                         | (1,124,990)                          | (1,105,283)                          |
|                                                                                                |      | (2,514,517)                         | (2,409,909)                          | (3,029,369)                          |
| Less: Cash Reserves                                                                            | 5    | (8,107,769)                         | (5,651,979)                          | (8,162,737)                          |
| Add Back: Component of Leave Liability not<br>Required to be funded (Excluded Purchased Leave) |      | 1,117,604                           | 1,124,990                            | 1,105,283                            |
| Add Back: Loan and Lease Liability                                                             |      | 145,521                             | 159,644                              | 267,035                              |
| Less : Loan Receivable - clubs/institutions                                                    |      | (54,224)                            | (31,601)                             | (86,629)                             |
| Less : Imbalance in Trust Movements                                                            |      | 0                                   | 0                                    | 0                                    |
| <b>Net Current Funding Position</b>                                                            |      | <b>2,251,194</b>                    | <b>11,343,800</b>                    | <b>9,801,691</b>                     |

### KEY INFORMATION

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



**This Year YTD**

**Surplus(Deficit)**

**\$9.8 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$11.34 M**

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

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

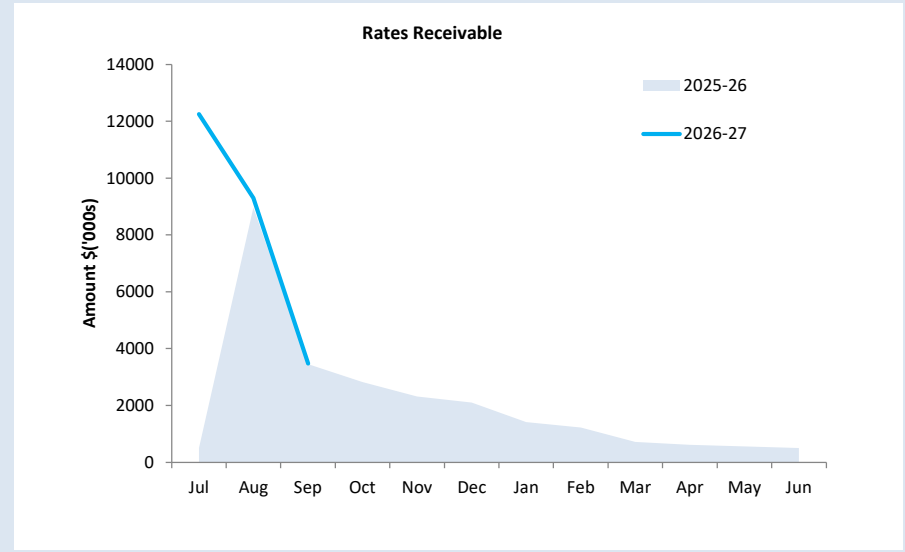
| Reporting Program                                 | Var. \$     | Var. % | Var.<br>▲▼ | Significant<br>Var.<br>S | Timing/<br>Permanent | Explanation of Variance                                                                                  |
|---------------------------------------------------|-------------|--------|------------|--------------------------|----------------------|----------------------------------------------------------------------------------------------------------|
| <b>Revenue from operating activities</b>          | \$          | %      |            |                          |                      |                                                                                                          |
| Law, Order and Public Safety                      | (66,799)    | (46%)  | ▼          | S                        | Timing               | Fire reimbursements have not yet been received.                                                          |
| Economic Services                                 | (105,018)   | (39%)  | ▼          | S                        | Timing               | Saleyards Fees at 15% of budget.                                                                         |
| <b>Expenditure from operating activities</b>      |             |        |            |                          |                      |                                                                                                          |
| Governance                                        | (99,426)    | (27%)  | ▼          | S                        | Timing               | Admin Overheads have over-allocated into this area and will even out through the year.                   |
| <b>Investing Activities</b>                       |             |        |            |                          |                      |                                                                                                          |
| Non-operating Grants, Subsidies and Contributions | (166,722)   | (14%)  | ▼          | S                        | Timing               | Receipt of grant funds occur on reaching capital milestones - the corresponding expenditure is also low. |
| Infrastructure Assets - Drainage                  | (62,541)    | (32%)  | ▼          | S                        | Permanent            | Eulup-Manurup Road Bridge is \$73,000 over budget estimates.                                             |
| Infrastructure Assets - Parks and Ovals           | (47,033)    | (103%) | ▼          | S                        | Timing               | Project implementation is ahead of monthly budgets.                                                      |
| <b>Financing Activities</b>                       |             |        |            |                          |                      |                                                                                                          |
| Transfer from Reserves                            | (1,239,183) | (100%) | ▼          | S                        | Timing               | Transfers for Reserve accounts are aligned to project completion and investment maturity.                |

OPERATING ACTIVITIES  
NOTE 2  
RECEIVABLES

| Receivables - Rates & Rubbish  | 30 June 2026   | 30 Sep 26        |
|--------------------------------|----------------|------------------|
|                                | \$             | \$               |
| Opening Arrears Previous Years | 706,539        | 681,448          |
| Levied this year               | 9,586,479      | 10,710,776       |
| Less Collections to date       | (9,611,571)    | (7,812,366)      |
| Equals Current Outstanding     | 681,448        | 3,579,857        |
| <b>Net Rates Collectable</b>   | <b>681,448</b> | <b>3,579,857</b> |
| % Collected                    | 93.38%         | 68.58%           |

KEY INFORMATION

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

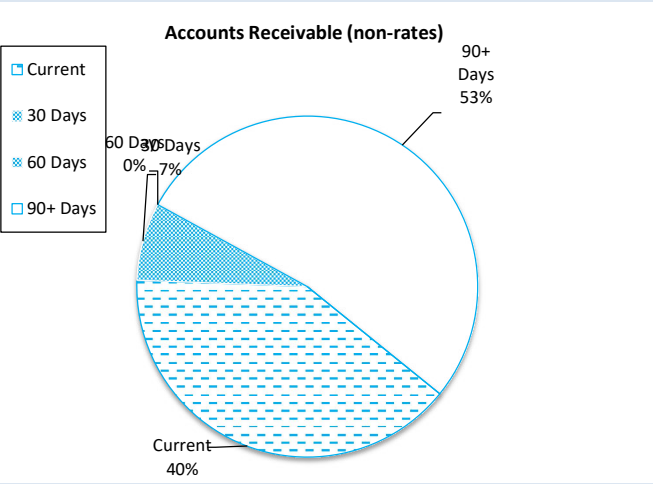


| Collected | Rates Due   |
|-----------|-------------|
| 69%       | \$3,579,857 |

| Receivables - General                              | Current | 30 Days | 60 Days | 90+ Days | Total          |
|----------------------------------------------------|---------|---------|---------|----------|----------------|
|                                                    | \$      | \$      | \$      | \$       | \$             |
| Receivables - General                              | 85,585  | 15,841  | 22      | 113,717  | 215,165        |
| Percentage                                         | 40%     | 7%      | 0%      | 53%      |                |
| <b>Balance per Trial Balance</b>                   |         |         |         |          |                |
| Sundry Debtors                                     |         |         |         |          | 215,165        |
| Receivables - Other                                |         |         |         |          | 321,908        |
| <b>Total Receivables General Outstanding</b>       |         |         |         |          | <b>537,073</b> |
| Amounts shown above include GST (where applicable) |         |         |         |          |                |

SIGNIFICANT ACCOUNTING POLICIES

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

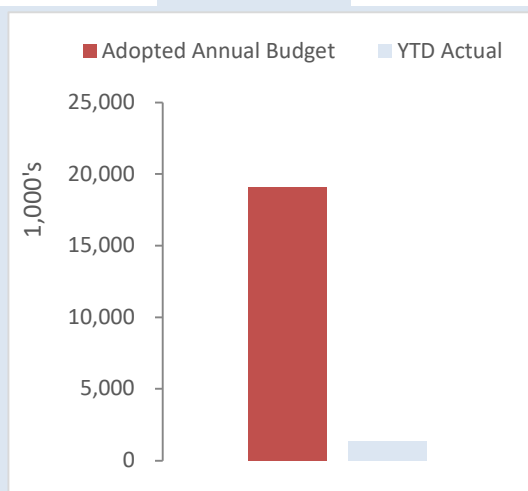


|                     |
|---------------------|
| <b>Debtors Due</b>  |
| <b>\$537,073</b>    |
| <b>Over 30 Days</b> |
| <b>60%</b>          |
| <b>Over 90 Days</b> |
| <b>53%</b>          |

| Capital Acquisitions                        | Adopted Annual Budget | YTD Budget       | YTD Actual Total | YTD Budget Variance |
|---------------------------------------------|-----------------------|------------------|------------------|---------------------|
|                                             | \$                    | \$               | \$               | \$                  |
| Land Held for Resale                        | 0                     | 0                | 0                | 0                   |
| Land and Buildings                          | 8,571,529             | 1,504,806        | 428,643          | (1,076,163)         |
| Plant and Equipment                         | 1,734,675             | 433,665          | 229,327          | (204,338)           |
| Furniture and Equipment                     | 237,617               | 78,903           | 41,483           | (37,420)            |
| Infrastructure Assets - Roads               | 3,813,392             | 953,334          | 198,316          | (755,018)           |
| Infrastructure Assets - Drainage            | 231,280               | 198,532          | 261,073          | 62,541              |
| Infrastructure Assets - Footpaths           | 141,126               | 35,280           | 5,318            | (29,962)            |
| Infrastructure Assets - Parks and Ovals     | 2,983,158             | 45,783           | 92,816           | 47,033              |
| Infrastructure Assets - Other               | 1,342,395             | 321,243          | 83,665           | (237,578)           |
| Intangible Assets - PPE                     | 0                     | 0                | 0                | 0                   |
| <b>Capital Expenditure Totals</b>           | <b>19,055,171</b>     | <b>3,571,546</b> | <b>1,340,641</b> | <b>(2,230,905)</b>  |
| <b>Capital acquisitions funded by:</b>      |                       |                  |                  |                     |
|                                             | \$                    | \$               | \$               | \$                  |
| Capital Grants and Contributions            | 4,803,083             | 1,200,777        | 1,034,055        | (166,722)           |
| Borrowings                                  | 6,504,365             | 0                | 0                | 0                   |
| Other (Disposals & C/Fwd)                   | 396,646               | 0                | 33,529           | 33,529              |
| Council contribution - Cash Backed Reserves |                       |                  |                  |                     |
| Various Reserves                            | 4,956,739             | 1,239,183        | 0                | (1,239,183)         |
| Council contribution - operations           | <b>2,394,338</b>      | <b>1,131,586</b> | <b>273,057</b>   | <b>(858,529)</b>    |
| <b>Capital Funding Total</b>                | <b>19,055,171</b>     | <b>3,571,546</b> | <b>1,340,641</b> | <b>(2,230,905)</b>  |

**SIGNIFICANT ACCOUNTING POLICIES**

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



| Acquisitions  | Annual Budget    | YTD Actual      | % Spent    |
|---------------|------------------|-----------------|------------|
|               | <b>\$19.06 M</b> | <b>\$1.34 M</b> | <b>7%</b>  |
| Capital Grant | Annual Budget    | YTD Actual      | % Received |
|               | <b>\$4.8 M</b>   | <b>\$1.03 M</b> | <b>22%</b> |

## INVESTING ACTIVITIES

### NOTE 3

## CAPITAL ACQUISITIONS

A vertical scale of completion indicators. At the top is a small blue bar icon next to '0%'. Below it are four blue bar icons of increasing height next to '40%', '60%', '80%', and '100%'. At the bottom is a red bar icon next to 'Over 100%'. A large blue bracket on the right side groups the '0%' through '100%' indicators together.

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.

| Level of completion indicator, please see table at the top of this note for further detail. |                                                                     |       |         |     |         |        | Adopted         |            |           |             |
|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------|---------|-----|---------|--------|-----------------|------------|-----------|-------------|
|                                                                                             |                                                                     |       |         |     |         |        | Annual          | YTD Budget | Total YTD | % of Annual |
| Assets                                                                                      |                                                                     |       |         |     |         |        | Budget Original |            |           | Budget      |
|                                                                                             |                                                                     |       |         |     |         |        | \$              | \$         | \$        | \$          |
| Recreation And Culture                                                                      |                                                                     |       |         |     |         |        |                 |            |           |             |
|            | Narrikup Hall (& Garage) - Building (Capital)                       | EMIA  | 4110114 | 514 | Upgrade | BC604  | (279,079)       | (139,539)  | (72,026)  | 26%         |
|            | Kendenup Hall - Building (Capital)                                  | BMO   | 4110114 | 514 | Upgrade | BC603  | 0               | 0          | (4,989)   |             |
|            | Plantagenet District Hall - Building (Capital)                      | EMCCS | 4110112 | 512 | Renewal | BC600D | (47,554)        | (11,886)   | (420)     | 1%          |
|            | Porongurup Hall and Toilet Upgrade                                  | EMCCS | 4110112 | 512 | Renewal | BC605  | (627,101)       | (313,551)  | (201,913) | 32%         |
|            | Woogenellup Hall - Building (Capital)                               | BMO   | 4110214 | 514 | Renewal | BC606  | 0               | 0          | (1,742)   |             |
|            | One Lowood - Library - Building (Capital)                           | EMCCS | 4110514 | 514 | Renewal | BC618  | 0               | 0          | (9,207)   |             |
|            | Sounness Park Buildings - Building (Capital)                        | BMO   | 4110314 | 514 | Upgrade | BC609  | (30,000)        | (7,500)    | 0         | 0%          |
|            | One Lowood - Main Building - Building (Capital)                     | EMCCS | 4110714 | 514 | Upgrade | BC621  | (100,000)       | (24,999)   | (17,957)  | 18%         |
|            | Mitchell House - Arts Centre - Building (Capital)                   | BMO   | 4110714 | 514 | Renewal | BC622  | (38,614)        | (9,651)    | 0         | 0%          |
| Total - Recreation And Culture                                                              |                                                                     |       |         |     |         |        | (1,122,347)     | (507,126)  | (308,255) | 27%         |
| Economic Services                                                                           |                                                                     |       |         |     |         |        |                 |            |           |             |
|            | Saleyards - Purpose Built Pump Shed                                 | SM    | 4130414 | 514 | New     | BC802C | (12,500)        | (3,123)    | 0         | 0%          |
| Total - Economic Services                                                                   |                                                                     |       |         |     |         |        | (12,500)        | (3,123)    | 0         | 0%          |
| Other Property & Services                                                                   |                                                                     |       |         |     |         |        |                 |            |           |             |
|            | Administration Building (Replace vinyl in Committee Room & Kitchen) | BMO   | 4140312 | 512 | Renewal | BC100D | (21,600)        | (5,400)    | 0         | 0%          |
|           | Replacement Building Store (Shire Depot)                            | BMO   | 4140214 | 514 | Renewal | BC700A | 0               | 0          | (17,187)  |             |
|          | Total - Other Property & Services                                   |       |         |     |         |        | (21,600)        | (5,400)    | (17,187)  | 80%         |
|          | Total - Buildings                                                   |       |         |     |         |        | (6,169,152)     | (899,214)  | (417,611) | 7%          |
| Plant & Equipment                                                                           |                                                                     |       |         |     |         |        |                 |            |           |             |
| Governance                                                                                  |                                                                     |       |         |     |         |        |                 |            |           |             |
|          | ADMIN - Plant & Equipment (Capital)                                 | EMIA  | 4140230 | 530 | New     |        | (80,000)        | (19,998)   | 0         | 0%          |
| Total - Governance                                                                          |                                                                     |       |         |     |         |        | (80,000)        | (19,998)   | 0         | 0%          |
| Other Law, Order & Public Safety                                                            |                                                                     |       |         |     |         |        |                 |            |           |             |
|          | ANIMAL - Plant & Equipment (Capital)                                | EMIA  | 4050230 | 530 | New     |        | (110,000)       | (27,498)   | (19,855)  | 18%         |
| Total - Other Law, Order & Public Safety                                                    |                                                                     |       |         |     |         |        | (110,000)       | (27,498)   | (19,855)  | 18%         |
| Community Amenities                                                                         |                                                                     |       |         |     |         |        |                 |            |           |             |
|          | PLAN - Plant & Equipment (Capital)                                  | EMIA  | 4100630 | 530 | New     |        | (43,150)        | (10,788)   | 0         | 0%          |
| Total - Community Amenities                                                                 |                                                                     |       |         |     |         |        | (43,150)        | (10,788)   | 0         | 0%          |

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

|                                                                                                                                       |       |         |     |         |        |  | Adopted            |                  |                  |             |
|---------------------------------------------------------------------------------------------------------------------------------------|-------|---------|-----|---------|--------|--|--------------------|------------------|------------------|-------------|
|                                                                                                                                       |       |         |     |         |        |  | Annual             | YTD Budget       | Total YTD        | % of Annual |
| Assets                                                                                                                                |       |         |     |         |        |  | Budget Original    |                  |                  | Budget      |
|                                                                                                                                       |       |         |     |         |        |  | \$                 | \$               | \$               | \$          |
| <b>Transport</b>                                                                                                                      |       |         |     |         |        |  |                    |                  |                  |             |
|  PLANT - Plant & Equipment (Capital)                 | EMIA  | 4120330 | 530 | New     |        |  | (998,052)          | (249,513)        | (165,800)        | 17%         |
| <b>Total - Transport</b>                                                                                                              |       |         |     |         |        |  | <b>(998,052)</b>   | <b>(249,513)</b> | <b>(165,800)</b> | <b>17%</b>  |
| <b>Other Property &amp; Services</b>                                                                                                  |       |         |     |         |        |  |                    |                  |                  |             |
|  PWO - Plant & Equipment (Capital)                   | EMIA  | 4140330 | 530 | New     |        |  | (503,473)          | (125,868)        | (43,672)         | 9%          |
| <b>Total - Other Property &amp; Services</b>                                                                                          |       |         |     |         |        |  | <b>(503,473)</b>   | <b>(125,868)</b> | <b>(43,672)</b>  | <b>9%</b>   |
| <b>Total - Plant &amp; Equipment</b>                                                                                                  |       |         |     |         |        |  | <b>(1,734,675)</b> | <b>(433,665)</b> | <b>(229,327)</b> | <b>13%</b>  |
| <b>Furniture &amp; Equipment</b>                                                                                                      |       |         |     |         |        |  |                    |                  |                  |             |
| <b>Governance</b>                                                                                                                     |       |         |     |         |        |  |                    |                  |                  |             |
|  Administration Office Refit                         | CEO   | 4140220 | 520 | New     | PE100A |  | (150,000)          | (75,000)         |                  | 0%          |
|  Administration Office Refit                         | CEO   | 4140220 | 520 | New     |        |  |                    |                  | (41,483)         | 20%         |
|  Administration Centre CCTV Installation             | EMCCS | 4100120 | 520 | New     | PE100B |  | (57,000)           | 0                | 0                | 0%          |
| <b>Total - Governance</b>                                                                                                             |       |         |     |         |        |  | <b>(207,000)</b>   | <b>(75,000)</b>  | <b>(41,483)</b>  | <b>10%</b>  |
| <b>Recreation &amp; Culture</b>                                                                                                       |       |         |     |         |        |  |                    |                  |                  |             |
|  LIBRARY - Furniture & Equipment (Capital)           | EMCCS | 4110520 | 520 | New     |        |  | (15,617)           | (3,903)          | 0                | 0%          |
| <b>Total - Recreation &amp; Culture</b>                                                                                               |       |         |     |         |        |  | <b>(15,617)</b>    | <b>(3,903)</b>   | <b>0</b>         | <b>0%</b>   |
| <b>Other Property &amp; Services</b>                                                                                                  |       |         |     |         |        |  |                    |                  |                  |             |
|  Shire Depot ICT - Video Conferencing Installation | EMCCS | 4140320 | 520 | New     |        |  | (15,000)           | 0                | 0                | 0%          |
| <b>Total - Other Property &amp; Services</b>                                                                                          |       |         |     |         |        |  | <b>(15,000)</b>    | <b>0</b>         | <b>0</b>         | <b>0%</b>   |
| <b>Total - Furniture &amp; Equipment</b>                                                                                              |       |         |     |         |        |  | <b>(237,617)</b>   | <b>(78,903)</b>  | <b>(41,483)</b>  | <b>9%</b>   |
| <b>Infrastructure - Roads</b>                                                                                                         |       |         |     |         |        |  |                    |                  |                  |             |
| <b>Transport</b>                                                                                                                      |       |         |     |         |        |  |                    |                  |                  |             |
|  Carbarup Road (OBUA Sealed) (BS)                  | EMIA  | 4120138 | 540 | Upgrade | BS032  |  | (206,957)          | (51,738)         | (18,023)         | 9%          |
|  Ormond Road (BUA Sealed) (BS)                     | MO    | 4120138 | 540 | Upgrade | BS028A |  | (60,623)           | (15,153)         | (32,209)         | 53%         |
|  Lowood Road north - Median Islands                | MO    | 4120138 | 540 | Renewal | RC001A |  | (11,142)           | (2,787)          | 0                | 0%          |
|  Rocky Gully Heavy Vehicle Rest Area               | EMIA  | 4120138 | 540 | New     | OF515  |  | (174,113)          | (43,527)         | (785)            | 0%          |
|  Lake Matilda Road (OBUA Gravel) - Capital         | EMIA  | 4120138 | 540 | Renewal | RC047B |  | (470,688)          | (117,672)        | 0                | 0%          |
|  Nindiup Road (OBUA Gravel) - Capital              | EMIA  | 4120138 | 540 | Renewal | RC259  |  | (55,752)           | (13,938)         | 0                | 0%          |
|  Woogenellup Road (OBUA Sealed) (RRG)              | EMIA  | 4120138 | 540 | Renewal | RRG003 |  | (441,331)          | (110,331)        | 0                | 0%          |
|  Ferry Road (OBUA Gravel) - Capital                | EMIA  | 4120138 | 540 | Renewal | RC297  |  | (69,552)           | (17,388)         | 0                | 0%          |

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

INVESTING ACTIVITIES  
NOTE 3  
CAPITAL ACQUISITIONS

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

|                                                                                                                                                      |                     |                |                        |                    |            | Adopted                |            | Total YTD | % of Annual Budget |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|------------------------|--------------------|------------|------------------------|------------|-----------|--------------------|
|                                                                                                                                                      |                     |                |                        |                    |            | Annual Budget Original | YTD Budget |           |                    |
| Assets                                                                                                                                               | Responsible Manager | Account Number | Balance Sheet Category | Asset Invest. Type | Job Number |                        |            |           |                    |
|                                                                                                                                                      |                     |                |                        |                    |            | \$                     | \$         | \$        | \$                 |
|  Beverley Road (OBUA Sealed) (R2R)                                  | EMIA                | 4120138        | 540                    | Upgrade            | R2R006     | (207,200)              | (51,798)   | (1,491)   | 1%                 |
|  Hambley Street (BUA Sealed) (R2R)                                  | EMIA                | 4120138        | 540                    | Upgrade            | R2R335     | (138,260)              | (34,566)   | 0         | 0%                 |
|  Woodlands Road SLK 5.72 to 9.38 Upgrade drainage (LRCIP3)          | EMIA                | 4120138        | 540                    | Upgrade            | OF027B     | (629,920)              | (157,479)  | 0         | 0%                 |
|  Lowood Road (BUA Sealed) - Capital                                 | EMIA                | 4120138        | 540                    | Upgrade            | RC001      | (20,055)               | (5,013)    | 0         | 0%                 |
|  Lowood Road (BUA Sealed) (R2R)                                     | EMIA                | 4120138        | 540                    | Upgrade            | R2R001     | 0                      | 0          | (145,658) |                    |
|  Third Avenue (BUA Gravel) (R2R)                                    | EMIA                | 4120139        | 540                    | Upgrade            | R2R237     | (112,660)              | (28,164)   | 0         | 0%                 |
|  Takalarup Rd Floodway - SLK 11.97 (Safer Roads Funding)            | EMIA                | 4120139        | 540                    | Upgrade            | SLRIP033   | (548,082)              | (137,019)  | 0         | 0%                 |
|  Poorarecup Road (OBUA Sealed) (RRG)                                | EMIA                | 4120139        | 540                    | Upgrade            | RRG142A    | (236,306)              | (59,076)   | 0         | 0%                 |
|  Beattie Road (OBUA Gravel) (R2R)                                   | MO                  | 4120139        | 540                    | Renewal            | R2R075B    | 0                      | 0          | (150)     |                    |
|  Takalarup Road (OBUA Gravel) - Capital                             | MO                  | 4120142        | 540                    | Renewal            | RC033B     | (249,278)              | (62,319)   | 0         | 0%                 |
|  Newman Road (OBUA Formed) - Capital                                | EMIA                | 4120143        | 540                    | Upgrade            | RC267      | (39,297)               | (9,822)    | 0         | 0%                 |
|  Carbarup Road (OBUA)                                               | MO                  | 4120149        | 540                    | Upgrade            | RRG032     | (142,176)              | (35,544)   | 0         | 0%                 |
| Total - Transport                                                                                                                                    |                     |                |                        |                    |            | (3,813,392)            | (953,334)  | (198,316) | 5%                 |
|  Total - Infrastructure - Roads                                     |                     |                |                        |                    |            | (3,813,392)            | (953,334)  | (198,316) | 5%                 |
| Infrastructure - Drainage                                                                                                                            |                     |                |                        |                    |            |                        |            |           |                    |
| Transport                                                                                                                                            |                     |                |                        |                    |            |                        |            |           |                    |
|  Eulup-Manurup Road (OBUA Sealed) - Drainage Capital              | EMIA                | 4120166        | 550                    | Upgrade            | DC061      | (187,618)              | (187,618)  | (260,903) | 139%               |
|  Osborne Road (BUA Sealed) - Drainage Capital                     | MO                  | 4120165        | 550                    | New                | DC041      | (43,662)               | (10,914)   | (170)     | 0%                 |
| Total - Transport                                                                                                                                    |                     |                |                        |                    |            | (231,280)              | (198,532)  | (261,073) | 113%               |
|  Total - Infrastructure - Drainage                                |                     |                |                        |                    |            | (231,280)              | (198,532)  | (261,073) | 113%               |
| Infrastructure - Footpaths                                                                                                                           |                     |                |                        |                    |            |                        |            |           |                    |
| Transport                                                                                                                                            |                     |                |                        |                    |            |                        |            |           |                    |
|  Narpund Road (BUA Sealed) - Footpath Capital                     | MO                  | 4120170        | 560                    | Renewal            | FC044      | (5,225)                | (1,305)    | (1,809)   | 35%                |
|  Ingoldby Street (BUA Sealed) - Footpath Capital                  | MO                  | 4120170        | 560                    | Renewal            | FC052      | (4,625)                | (1,155)    | (1,809)   | 39%                |
|  Hambley Street (BUA Sealed) - Footpath Capital                   | MO                  | 4120170        | 560                    | New                | FC335      | (50,000)               | (12,501)   | 0         | 0%                 |
|  Albany Hwy - Footpath CAPITAL (Wayfinding Path - C/Park to Town) | MO                  | 4120170        | 560                    | New                | FC640      | (30,558)               | (7,641)    | (1,699)   | 6%                 |
|  Government Dam Walking Trail                                     | MO                  | 4120170        | 560                    | New                | FC647      | (50,717)               | (12,678)   | 0         | 0%                 |
| Total - Transport                                                                                                                                    |                     |                |                        |                    |            | (141,126)              | (35,280)   | (5,318)   | 4%                 |
|  Total - Infrastructure - Footpaths                               |                     |                |                        |                    |            | (141,126)              | (35,280)   | (5,318)   | 4%                 |

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

| Assets                                                                                                                                               | Responsible Manager | Account Number | Balance Sheet Category | Asset Invest. Type | Job Number | Adopted                | YTD Budget       | Total YTD       | % of Annual Budget |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|------------------------|--------------------|------------|------------------------|------------------|-----------------|--------------------|
|                                                                                                                                                      |                     |                |                        |                    |            | Annual Budget Original |                  |                 |                    |
|                                                                                                                                                      |                     |                |                        |                    |            | \$                     | \$               | \$              | \$                 |
| <b>Infrastructure - Other</b>                                                                                                                        |                     |                |                        |                    |            |                        |                  |                 |                    |
| <b>Other Law, Order &amp; Public Services</b>                                                                                                        |                     |                |                        |                    |            |                        |                  |                 |                    |
|  Narrikup BFB - 200,000Lt Water Tank Installation (CWSP DWER Grant) | MO                  | 4050190        | 590                    | Upgrade            | OC205      | (6,261)                | (1,563)          | (1,431)         | 23%                |
| <b>Total - Other Law, Order &amp; Public Services</b>                                                                                                |                     |                |                        |                    |            | <b>(6,261)</b>         | <b>(1,563)</b>   | <b>(1,431)</b>  | <b>23%</b>         |
| <b>Community Amenities</b>                                                                                                                           |                     |                |                        |                    |            |                        |                  |                 |                    |
|  Kendenup Refuse Site Infrastructure                                | EMIA                | 4100190        | 590                    | Upgrade            | OC502      | (10,000)               | (2,499)          | 0               | 0%                 |
|  O'Neill Road Refuse Site Infrastructure                            | EMIA                | 4100790        | 590                    | New                | OC500      | (531,708)              | (132,927)        | (64,342)        | 12%                |
|  O'Neill Waste Facility - Tipping Bay                               | EMIA                | 4100790        | 590                    | New                | OC500B     | (499,862)              | (124,965)        | (9,286)         | 2%                 |
|  Rocky Gully Cemetery Infrastructure                                | MO                  | 4100790        | 590                    | Upgrade            | OC508      | (9,200)                | (2,298)          | 0               | 0%                 |
|  Kendenup Cemetery Infrastructure - Signage                         | MO                  | 4100790        | 590                    | Upgrade            | OC507      | (22,548)               | (5,637)          | (1,345)         | 6%                 |
|  Mount Barker Cemetery (West) Infrastructure - Plinth Installation  | MO                  | 4100790        | 590                    | New                | OC506B     | (8,944)                | (2,235)          | 0               | 0%                 |
|  Bus Shelter - Albany Highway - Kendenup Turnoff                    | EMIA                | 4100790        | 590                    | New                | OC640F     | 0                      | 0                | (433)           |                    |
|  Kendenup Place Plan Implementation                                 | MCRS                | 4100790        | 590                    | New                | OC507A     | (10,000)               | (2,499)          | 0               | 0%                 |
|  Narrikup Place Plan Implementation                                 | MCRS                | 4100790        | 590                    | New                | OC654      | (6,745)                | (1,686)          | 0               | 0%                 |
|  Rocky Gully Place Plan Implementation                              | MCRS                | 4100790        | 590                    | New                | OC515      | (18,576)               | (4,644)          | 0               | 0%                 |
| <b>Total - Community Amenities</b>                                                                                                                   |                     |                |                        |                    |            | <b>(1,117,584)</b>     | <b>(279,390)</b> | <b>(75,406)</b> | <b>7%</b>          |
| <b>Recreation &amp; Culture</b>                                                                                                                      |                     |                |                        |                    |            |                        |                  |                 |                    |
|  Wilson Park Infrastructure                                        | EMIA                | 4110390        | 590                    | New                | OC615      | (57,373)               | 0                | 0               | 0%                 |
|  Memorial/RSL Park Infrastructure                                 | MCRS                | 4110390        | 590                    | New                | OC651      | 0                      | 0                | (1,727)         |                    |
|  Kendenup Hall & Park Infrastructure                              | MO                  | 4110390        | 590                    | New                | OC603      | 0                      | 0                | (2,287)         |                    |
|  Swimming Pool - Redevelopment (Construction)                     | EMCCS               | 4110290        | 590                    | Renewal            | OC607D     | 0                      | 0                | (2,814)         |                    |
| <b>Total - Recreation &amp; Culture</b>                                                                                                              |                     |                |                        |                    |            | <b>(57,373)</b>        | <b>0</b>         | <b>(6,828)</b>  | <b>12%</b>         |
| <b>Transport</b>                                                                                                                                     |                     |                |                        |                    |            |                        |                  |                 |                    |
|  PWO - Infrastructure Other (Capital)                             | EMIA                | 4140390        | 590                    | New                |            | (6,885)                | (1,719)          | 0               | 0%                 |
| <b>Total - Transport</b>                                                                                                                             |                     |                |                        |                    |            | <b>(6,885)</b>         | <b>(1,719)</b>   | <b>0</b>        | <b>0%</b>          |
| <b>Economic Services</b>                                                                                                                             |                     |                |                        |                    |            |                        |                  |                 |                    |
|  Saleyards - Soft Floor Mats                                      | SM                  | 4130490        | 590                    | Renewal            | OC802J     | (134,056)              | (33,513)         | 0               | 0%                 |
|  Saleyards - Renew 10 metre light pole at receivals               | SM                  | 4130490        | 590                    | Renewal            | OC802L     | (20,236)               | (5,058)          | 0               | 0%                 |
| <b>Total - Economic Services</b>                                                                                                                     |                     |                |                        |                    |            | <b>(154,292)</b>       | <b>(38,571)</b>  | <b>0</b>        | <b>0%</b>          |
| <b>Total - Infrastructure - Other</b>                                                                                                                |                     |                |                        |                    |            | <b>(1,342,395)</b>     | <b>(321,243)</b> | <b>(83,665)</b> | <b>6%</b>          |

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

| Assets                                                                                                                                                | Responsible Manager | Account Number | Balance Sheet Category | Asset Invest. Type | Job Number | Adopted                |                    | Total YTD          | % of Annual Budget |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|------------------------|--------------------|------------|------------------------|--------------------|--------------------|--------------------|
|                                                                                                                                                       |                     |                |                        |                    |            | Annual Budget Original | YTD Budget         |                    |                    |
|                                                                                                                                                       |                     |                |                        |                    |            | \$                     | \$                 | \$                 | \$                 |
| <b>Infrastructure - Parks &amp; Ovals</b>                                                                                                             |                     |                |                        |                    |            |                        |                    |                    |                    |
| <b>Community Amenities</b>                                                                                                                            |                     |                |                        |                    |            |                        |                    |                    |                    |
|  Mount Barker Cemetery (West) Infrastructure Parks & Ovals           | MO                  | 4100770        | 570                    | Renewal            | PC506      | (8,134)                | (2,031)            | (5,450)            | 67%                |
| <b>Total - Community Amenities</b>                                                                                                                    |                     |                |                        |                    |            | <b>(8,134)</b>         | <b>(2,031)</b>     | <b>(5,450)</b>     | <b>67%</b>         |
| <b>Recreation And Culture</b>                                                                                                                         |                     |                |                        |                    |            |                        |                    |                    |                    |
|  Wilson Park - Youth Precinct Redevelopment                          | EMCCS               | 4110370        | 570                    | New                | PC615A     | (2,842,519)            | 0                  | (31,276)           | 1%                 |
|  Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park) | EMIA                | 4110370        | 570                    | Renewal            | PC608A     | 0                      | 0                  | (2,611)            |                    |
|  Sounness Park - Water Tank Installation                             | EMIA                | 4110370        | 570                    | New                | PC609G     | (42,505)               | (21,252)           | (48,943)           | 115%               |
|  Sounness Park - Football                                            | MO                  | 4110370        | 570                    | Renewal            | PC609B     | 0                      | 0                  | (821)              |                    |
|  Sounness Park - Entrance Revitalisation                             | EMIA                | 4110370        | 570                    | Renewal            | OC609B     | 0                      | 0                  | (3,715)            |                    |
|  Sounness Park - General                                             | EMIA                | 4110370        | 570                    | Renewal            | PC609A     | (90,000)               | (22,500)           | 0                  | 0%                 |
| <b>Total - Recreation And Culture</b>                                                                                                                 |                     |                |                        |                    |            | <b>(2,975,024)</b>     | <b>(43,752)</b>    | <b>(87,367)</b>    | <b>3%</b>          |
| <b>Total - Infrastructure - Parks &amp; Ovals</b>                                                                                                     |                     |                |                        |                    |            | <b>(2,983,158)</b>     | <b>(45,783)</b>    | <b>(92,816)</b>    | <b>3%</b>          |
| <b>Grand Total</b>                                                                                                                                    |                     |                |                        |                    |            | <b>(19,055,171)</b>    | <b>(3,571,546)</b> | <b>(1,340,641)</b> | <b>7%</b>          |

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

INVESTING ACTIVITIES  
NOTE 3  
CAPITAL ACQUISITIONS

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

| Assets                                                | Responsible Manager | Account Number | Balance Sheet Category | Asset Invest. Type | Job Number | Adopted                |                    | Total YTD          | % of Annual Budget |
|-------------------------------------------------------|---------------------|----------------|------------------------|--------------------|------------|------------------------|--------------------|--------------------|--------------------|
|                                                       |                     |                |                        |                    |            | Annual Budget Original | YTD Budget         |                    |                    |
|                                                       |                     |                |                        |                    |            | \$                     | \$                 | \$                 | \$                 |
| <b>Summary by Balance Sheet Category</b>              |                     |                |                        |                    |            |                        |                    |                    |                    |
| Land - Freehold                                       |                     |                | 508                    |                    |            | (2,402,377)            | (605,592)          | (11,032)           |                    |
| Buildings - Specialised                               |                     |                | 512                    |                    |            | (4,054,688)            | (330,837)          | (202,534)          | 5%                 |
| Buildings - Non Specialised                           |                     |                | 514                    |                    |            | (2,114,463)            | (568,377)          | (215,077)          | 10%                |
| Furniture & Equipment                                 |                     |                | 520                    |                    |            | (237,617)              | (78,903)           | (41,483)           | 9%                 |
| Plant & Equipment                                     |                     |                | 530                    |                    |            | (1,734,675)            | (433,665)          | (229,327)          | 13%                |
| Infrastructure - Roads                                |                     |                | 540                    |                    |            | (3,813,392)            | (953,334)          | (198,316)          | 5%                 |
| Infrastructure - Drainage                             |                     |                | 550                    |                    |            | (231,280)              | (198,532)          | (261,073)          | 113%               |
| Infrastructure - Footpaths and Cycleways              |                     |                | 560                    |                    |            | (141,126)              | (35,280)           | (5,318)            | 4%                 |
| Infrastructure - Parks & Ovals                        |                     |                | 570                    |                    |            | (2,983,158)            | (45,783)           | (92,816)           | 3%                 |
| Infrastructure - Other                                |                     |                | 590                    |                    |            | (1,342,395)            | (321,243)          | (83,665)           | 6%                 |
|                                                       |                     |                |                        |                    |            | <b>(19,055,171)</b>    | <b>(3,571,546)</b> | <b>(1,340,641)</b> | <b>7%</b>          |
| <b>Summary by Asset Investment Type</b>               |                     |                |                        |                    |            |                        |                    |                    |                    |
| At No Cost                                            |                     |                |                        | No Cost            |            | 0                      | 0                  | 0                  |                    |
| Asset Renewal                                         |                     |                |                        | Renewal            |            | (2,294,889)            | (730,485)          | (249,850)          | 11%                |
| New Asset                                             |                     |                |                        | New                |            | (8,033,230)            | (1,288,443)        | (534,759)          | 6%                 |
| Upgrading Asset                                       |                     |                |                        | Upgrade            |            | (8,727,052)            | (1,552,618)        | (556,032)          | 6%                 |
|                                                       |                     |                |                        |                    |            | <b>(19,055,171)</b>    | <b>(3,571,546)</b> | <b>(1,340,641)</b> | <b>7%</b>          |
| <b>Summary by Responsible Manager</b>                 |                     |                |                        |                    |            |                        |                    |                    |                    |
| Chief Executive Officer                               | CEO                 |                |                        |                    |            | (150,000)              | (75,000)           | (41,483)           | 12%                |
| Executive Manager - Corporate & Community Services    | EMCCS               |                |                        |                    |            | (3,844,790)            | (364,338)          | (274,620)          | 7%                 |
| - Manager Community & Recreation Services             | MCRS                |                |                        |                    |            | (35,322)               | (8,829)            | (1,727)            | 5%                 |
| Executive Manager - Infrastructure & Assets           | EMIA                |                |                        |                    |            | (9,172,254)            | (2,499,808)        | (875,883)          | 10%                |
| - Manager of Operations                               | MO                  |                |                        |                    |            | (703,094)              | (175,761)          | (49,181)           | 7%                 |
| - Building Maintenance Officer                        | BMO                 |                |                        |                    |            | (90,214)               | (22,551)           | (23,919)           | 27%                |
| Executive Manager - Development & Regulatory Services | EMDRS               |                |                        |                    |            | 0                      | 0                  | (200)              |                    |
| - Saleyards Manager                                   | SM                  |                |                        |                    |            | (166,792)              | (41,694)           | 0                  | 0%                 |
| - Community Emergency Services Manager                | CESM                |                |                        |                    |            | (4,892,705)            | (383,565)          | (73,628)           | 2%                 |
|                                                       |                     |                |                        |                    |            | <b>(19,055,171)</b>    | <b>(3,571,546)</b> | <b>(1,340,641)</b> | <b>7%</b>          |

## SHIRE OF PLANTAGENET

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2026

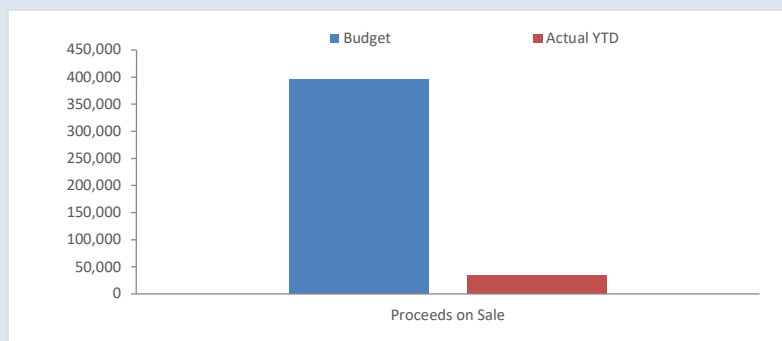
## OPERATING ACTIVITIES

## NOTE 4

## DISPOSAL OF ASSETS

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

## KEY INFORMATION



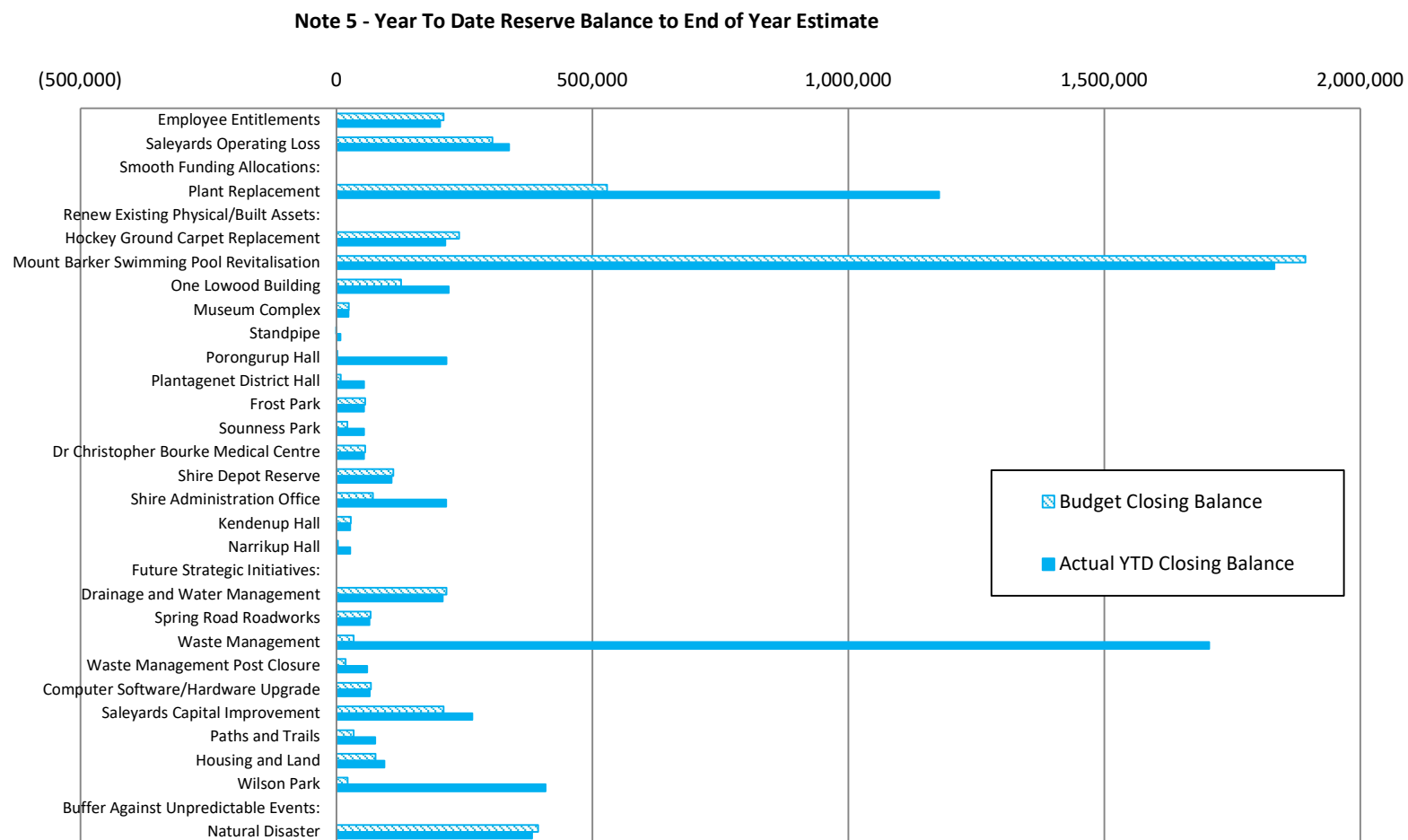
| Proceeds on Sale |                 |           |
|------------------|-----------------|-----------|
| Budget           | YTD Actual      | %         |
| <b>\$396,646</b> | <b>\$33,529</b> | <b>8%</b> |

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

OPERATING ACTIVITIES  
NOTE 5  
CASH BACKED RESERVES

| Reserve Name                                 | Opening Balance  | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|----------------------------------------------|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
|                                              | \$               | \$                     | \$                     | \$                      | \$                      | \$                       | \$                       | \$                     | \$                         |
| <b>Statutory Obligation:</b>                 |                  |                        |                        |                         |                         |                          |                          |                        |                            |
| Public Open Space - WAPC 99183               | 15,092           | 604                    | 102                    | 0                       | 0                       | 0                        | 0                        | 15,696                 | 15,194                     |
| <b>Offset Liabilities:</b>                   |                  |                        |                        |                         |                         |                          |                          |                        |                            |
| Employee Entitlements                        | 201,183          | 8,047                  | 1,364                  | 0                       | 0                       | 0                        | 0                        | 209,230                | 202,547                    |
| Saleyards Operating Loss                     | 335,310          | 13,412                 | 2,273                  | 0                       | 0                       | (44,163)                 | 0                        | 304,559                | 337,583                    |
| <b>Smooth Funding Allocations:</b>           |                  |                        |                        |                         |                         |                          |                          |                        |                            |
| Plant Replacement                            | 1,169,326        | 46,773                 | 7,928                  | 598,600                 | 0                       | (1,285,988)              | 0                        | 528,711                | 1,177,254                  |
| <b>Renew Existing Physical/Built Assets:</b> |                  |                        |                        |                         |                         |                          |                          |                        |                            |
| Hockey Ground Carpet Replacement             | 211,228          | 8,449                  | 1,432                  | 20,000                  | 0                       | 0                        | 0                        | 239,677                | 212,660                    |
| Mount Barker Swimming Pool Revitalisation    | 1,820,024        | 72,801                 | 12,339                 | 0                       | 0                       | 0                        | 0                        | 1,892,825              | 1,832,364                  |
| One Lowood Building                          | 217,664          | 8,707                  | 1,476                  | 0                       | 0                       | (100,000)                | 0                        | 126,371                | 219,139                    |
| Museum Complex                               | 23,349           | 934                    | 158                    | 0                       | 0                       | 0                        | 0                        | 24,283                 | 23,507                     |
| Standpipe                                    | 7,468            | 299                    | 51                     | 0                       | 0                       | (7,768)                  | 0                        | (1)                    | 7,519                      |
| Porongurup Hall                              | 213,166          | 8,527                  | 1,445                  | 0                       | 0                       | (220,000)                | 0                        | 1,693                  | 214,611                    |
| Plantagenet District Hall                    | 53,953           | 2,158                  | 366                    | 0                       | 0                       | (47,554)                 | 0                        | 8,557                  | 54,318                     |
| Frost Park                                   | 53,953           | 2,158                  | 366                    | 0                       | 0                       | 0                        | 0                        | 56,111                 | 54,318                     |
| Sounness Park                                | 53,953           | 2,158                  | 366                    | 0                       | 0                       | (35,000)                 | 0                        | 21,111                 | 54,318                     |
| Dr Christopher Bourke Medical Centre         | 53,953           | 2,158                  | 366                    | 0                       | 0                       | 0                        | 0                        | 56,111                 | 54,318                     |
| Shire Depot Reserve                          | 106,847          | 4,274                  | 724                    | 0                       | 0                       | 0                        | 0                        | 111,121                | 107,572                    |
| Shire Administration Office                  | 212,637          | 8,505                  | 1,442                  | 0                       | 0                       | (150,000)                | 0                        | 71,142                 | 214,078                    |
| Kendenup Hall                                | 26,712           | 1,068                  | 181                    | 0                       | 0                       | 0                        | 0                        | 27,780                 | 26,893                     |
| Narrikup Hall                                | 26,712           | 1,068                  | 181                    | 0                       | 0                       | (25,000)                 | 0                        | 2,780                  | 26,893                     |
| <b>Future Strategic Initiatives:</b>         |                  |                        |                        |                         |                         |                          |                          |                        |                            |
| Drainage and Water Management                | 206,485          | 8,259                  | 1,400                  | 0                       | 0                       | 0                        | 0                        | 214,744                | 207,885                    |
| Spring Road Roadworks                        | 64,255           | 2,570                  | 436                    | 0                       | 0                       | 0                        | 0                        | 66,825                 | 64,691                     |
| Waste Management                             | 1,693,141        | 67,726                 | 11,479                 | 31,878                  | 0                       | (1,759,475)              | 0                        | 33,270                 | 1,704,620                  |
| Waste Management Post Closure                | 59,861           | 2,394                  | 406                    | 605,682                 | 0                       | (650,000)                | 0                        | 17,937                 | 60,266                     |
| Computer Software/Hardware Upgrade           | 64,842           | 2,595                  | 440                    | 0                       | 0                       | 0                        | 0                        | 67,437                 | 65,281                     |
| Saleyards Capital Improvement                | 263,602          | 10,544                 | 1,787                  | 101,760                 | 0                       | (166,792)                | 0                        | 209,114                | 265,389                    |
| Paths and Trails                             | 75,416           | 3,017                  | 511                    | 0                       | 0                       | (45,000)                 | 0                        | 33,433                 | 75,927                     |
| Housing and Land                             | 92,776           | 3,711                  | 629                    | 0                       | 0                       | (20,000)                 | 0                        | 76,487                 | 93,405                     |
| Wilson Park                                  | 405,789          | 16,232                 | 2,751                  | 0                       | 0                       | (400,000)                | 0                        | 22,021                 | 408,540                    |
| <b>Buffer Against Unpredictable Events:</b>  |                  |                        |                        |                         |                         |                          |                          |                        |                            |
| Natural Disaster                             | 379,076          | 15,163                 | 2,570                  | 0                       | 0                       | 0                        | 0                        | 394,239                | 381,646                    |
|                                              | <b>8,107,769</b> | <b>324,311</b>         | <b>54,968</b>          | <b>1,357,920</b>        | <b>0</b>                | <b>(4,956,740)</b>       | <b>0</b>                 | <b>4,833,260</b>       | <b>8,162,737</b>           |

Cash Backed Reserve (Continued)



**Cash Backed Reserves - Definitions**

**Reserve name**

**Meet Statutory Obligations:**

Public Open Space - WAPC 99183

**Offset Liabilities:**

Employee Entitlement Reserve

Saleyards Operating Loss Reserve

**Smooth Funding Allocations:**

Plant Replacement Reserve

**Renew Existing Physical/Built Assets:**

Hockey Ground Carpet Replacement

Mount Barker Swimming Pool Revitalisation Reserve

One Lowood Building Reserve

Museum Complex Reserve

Standpipe Reserve

Porongurup Hall Reserve

Plantagenet District Hall Reserve

Frost Park Reserve

Sounness Park Reserve

Dr Christopher Bourke Medical Centre Reserve

Shire Depot Reserve

Shire Administration Office Reserve

Kendenup Hall Reserve

Narrikup Hall Reserve

**Future Strategic Initiatives:**

Drainage And Water Management Reserve

Spring Road Roadworks Reserve

Waste Management Reserve

**Purpose of the reserve**

To hold the cash in lieu of open space contribution held against the subdivision in WAPC reference 99183 until approval is granted to use those funds, pursuant to Section 6.11 of the Local Government Act 1995

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

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

To fund the purchase of vehicles, plant and machinery

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

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

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

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

To fund the repair, renewal and upgrade of water standpipes

For the asset renewal and upgrade of the Porongurup Hall

For the asset renewal and upgrade of the Plantagenet District Hall

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

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

For the asset renewal and upgrade of the Dr Christopher Bourke Medical Centre

For the asset renewal and upgrade of the Shire Depot

For the asset renewal and upgrade of the Shire Administration Office

For the asset renewal and upgrade of the Kendenup Hall

For the asset renewal and upgrade of the Narrikup Hall

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

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

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

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

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

FINANCING ACTIVITIES  
NOTE 6

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

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

All debenture repayments were financed by general purpose revenue.

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