

Council

MONTHLY FINANCIALS REPORT – JUNE 2026

Meeting Date: 28 July 2026

Number of Pages: 24

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

FOR THE PERIOD ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 20 July 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

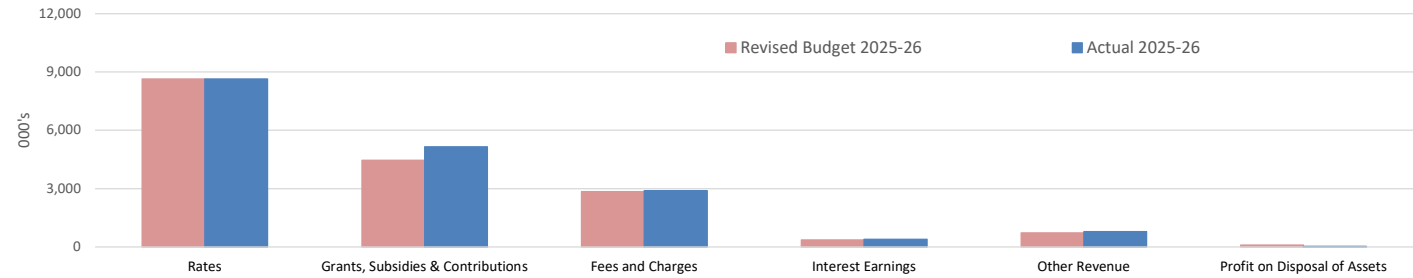
The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

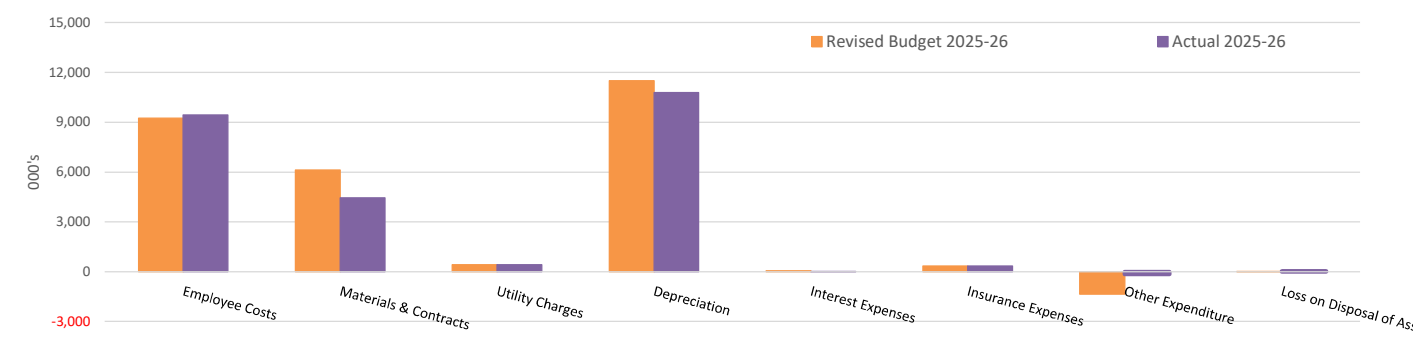
The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

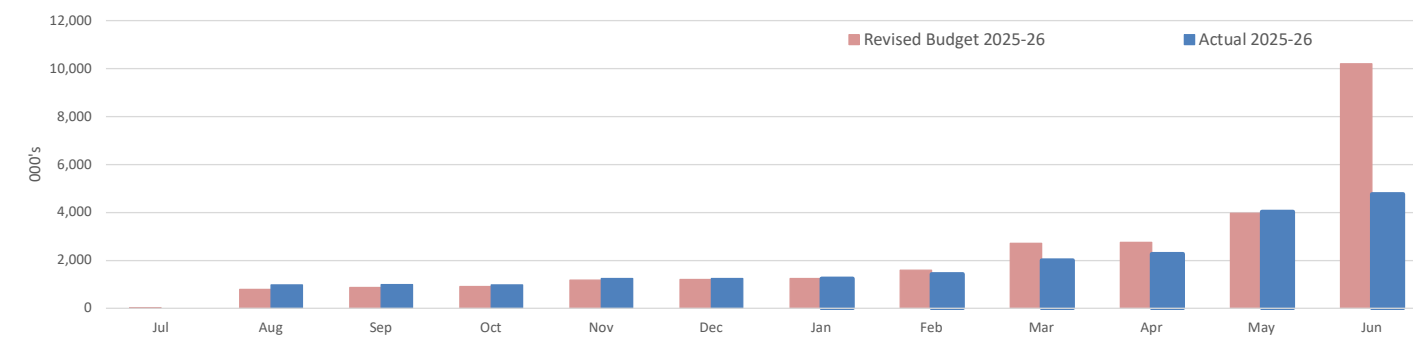
Operating Revenue



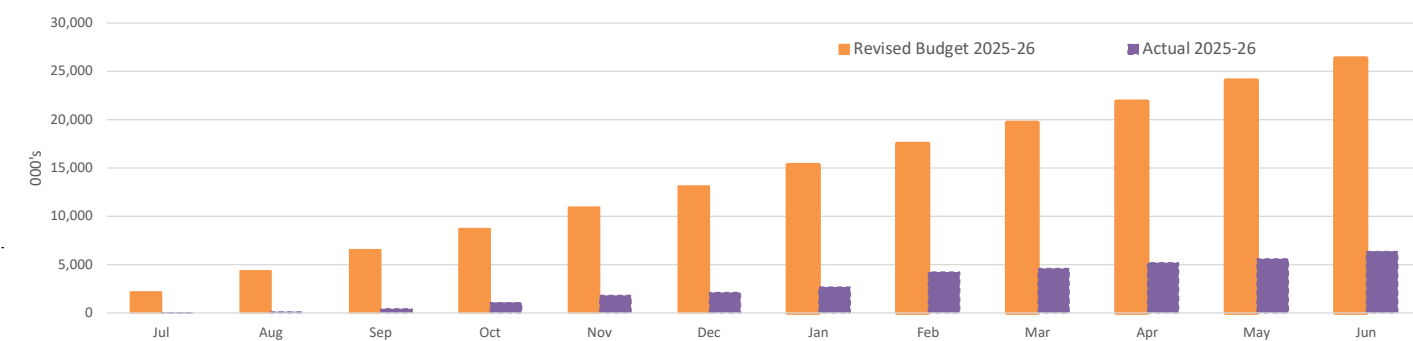
Operating Expenses



Capital Revenue



Capital Expenditure



SHIRE OF PLANTAGENET
KEY TERMS AND DESCRIPTIONS - NATURE & TYPE
FOR THE PERIOD ENDED 30 JUNE 2026

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, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. 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 REVENUE

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated 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.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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 and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY BY NATURE & TYPE
FOR THE PERIOD ENDED 30 JUNE 2026

	Adopted Budget Estimates	Revised Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.	Significant Variance S
Note	(a) \$	(b) \$	(c) \$	(d) \$	(d) - (c) \$	((d) - (c))/(c) %		
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	8,628,400	8,633,400	8,633,400	8,635,649	2,249	0%		
Rates excluding general rates	4,715	4,715	4,715	4,715	0	0%		
Grants, subsidies and contributions	4,660,110	4,470,730	4,470,730	5,152,728	681,998	15%	▲	S
Fees and charges	2,770,652	2,853,047	2,853,047	2,906,369	53,322	2%		
Interest revenue	360,200	360,200	360,200	388,454	28,254	8%		
Other revenue	770,991	721,691	721,691	785,257	63,566	9%		
Profit on asset disposals	107,986	91,337	91,337	30,304	(61,033)	(67%)	▼	S
	17,303,054	17,135,120	17,135,120	17,903,476	768,356	4%		
Expenditure from operating activities								
Employee costs	(8,242,185)	(9,249,435)	(9,249,435)	(9,425,189)	(175,754)	(2%)		
Materials and contracts	(6,162,296)	(6,111,994)	(6,111,994)	(4,457,026)	1,654,968	27%	▲	S
Utility charges	(439,124)	(410,126)	(410,126)	(405,636)	4,490	1%		
Depreciation	(16,414,342)	(11,509,062)	(11,509,062)	(10,796,929)	712,133	6%		
Finance costs	(56,551)	(56,551)	(56,551)	(21,076)	35,475	63%	▲	S
Insurance	(621,849)	(334,595)	(334,595)	(341,467)	(6,872)	(2%)		
Other expenditure	553,913	1,346,266	1,346,266	153,508	(1,192,758)	(89%)	▼	S
Loss on asset disposals	(42,225)	(21,246)	(21,246)	(39,906)	(18,660)	(88%)		
	(31,424,659)	(26,346,743)	(26,346,743)	(25,333,721)	1,013,022	4%		
Non cash amounts excluded from operating activities	16,269,064	11,437,690	11,437,690	10,185,172	(1,252,518)	(11%)	▼	S
Amount attributable to operating activities	2,147,459	2,226,067	2,226,067	2,754,927	528,860	24%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	9,428,424	10,200,136	10,200,136	4,769,745	(5,430,391)	(53%)	▼	S
Proceeds from disposal of assets	327,500	291,680	291,680	153,034	(138,646)	(48%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	53,062	53,062	53,062	53,062	0	0%		
	9,808,986	10,544,878	10,544,878	4,975,841	(5,569,037)	(53%)		
Outflows from investing activities								
Acquisition of property, plant and equipment	(4,782,427)	(5,563,497)	(5,563,497)	(1,189,788)	4,373,709	79%	▲	S
Acquisition of infrastructure	(16,118,839)	(17,212,364)	(17,212,364)	(5,185,452)	12,026,912	70%	▲	S
	(20,901,266)	(22,775,861)	(22,775,861)	(6,375,240)	16,400,621	72%		
Amount attributable to investing activities	(11,092,280)	(12,230,983)	(12,230,983)	(1,399,399)	10,831,584	89%		
FINANCING ACTIVITIES								
Inflows from financing activities								
Leases liabilities recognised	286,105	286,105	286,105	0	(286,105)	(100%)	▼	S
Proceeds from new borrowings	5,100,000	5,100,000	5,100,000	0	(5,100,000)	(100%)	▼	S
Transfer from reserves	2,865,623	3,876,478	3,876,478	555,722	(3,320,756)	(86%)	▼	S
	8,251,728	9,262,583	9,262,583	555,722	(8,706,861)	(94%)		
Outflows from financing activities								
Payments for principal portion of lease liabilities	(13,066)	(13,066)	(13,066)	(11,966)	1,100	8%		
Repayment of borrowings	(170,493)	(170,493)	(170,493)	(170,493)	0	0%		
Transfer to reserves	(1,162,945)	(1,454,893)	(1,454,893)	(2,101,446)	(646,553)	(44%)	▼	S
	(1,346,504)	(1,638,452)	(1,638,452)	(2,283,905)	(645,453)	(39%)		
Non-cash amounts excluded from financing activities	(286,105)	(286,105)	(286,105)	0	286,105	100%	▲	
Amount attributable to financing activities	6,619,119	7,338,026	7,338,026	(1,728,183)	(9,066,209)	(124%)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	2,325,702	2,666,890	2,666,890	2,669,226	2,336	0%		
Amount attributable to operating activities	2,147,459	2,226,067	2,226,067	2,754,927	528,860	24%	▲	
Amount attributable to investing activities	(11,092,280)	(12,230,983)	(12,230,983)	(1,399,399)	10,831,584	89%	▲	
Amount attributable to financing activities	6,619,119	7,338,026	7,338,026	(1,728,183)	(9,066,209)	(124%)	▼	
Surplus or deficit after imposition of general rates	0	0	0	2,296,571	2,296,571	0%		

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF PLANTAGENET
KEY TERMS AND DESCRIPTIONS - PROGRAM
FOR THE PERIOD ENDED 30 JUNE 2026

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

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 30 JUNE 2026

	Note	Adopted Budget Estimates	Revised Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Significant Var. S
		(a)	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$		\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		700	2,800	2,800	3,539	739	26%	▲
General Purpose Funding - Rates		8,638,115	8,628,400	8,638,115	8,640,364	2,249	0%	▲
General Purpose Funding - Other		1,936,029	1,712,998	1,703,283	4,009,241	2,305,958	135%	▲ S
Law, Order and Public Safety		562,456	557,022	557,022	410,137	(146,885)	(26%)	▼ S
Health		76,800	77,800	77,800	79,891	2,091	3%	▲
Education and Welfare		19,870	20,870	20,870	5,939	(14,931)	(72%)	▼
Housing		14,500	15,500	15,500	14,926	(574)	(4%)	▼
Community Amenities		1,448,942	1,526,537	1,526,537	1,465,553	(60,984)	(4%)	▼
Recreation and Culture		655,374	661,374	661,374	713,480	52,106	8%	▲
Transport		2,532,066	2,501,562	2,501,562	1,001,795	(1,499,767)	(60%)	▼ S
Economic Services		1,127,500	1,123,200	1,123,200	1,167,771	44,571	4%	▲
Other Property and Services		290,702	307,057	307,057	390,841	83,784	27%	▲ S
		17,303,055	17,135,120	17,135,120	17,903,477	768,354	4%	
Expenditure from operating activities								
Governance		(1,294,236)	(1,306,397)	(1,306,397)	(1,312,704)	(6,307)	(0%)	▼
General Purpose Funding		(390,043)	(393,607)	(393,607)	(364,614)	28,993	7%	▲
Law, Order and Public Safety		(1,299,114)	(1,286,088)	(1,286,088)	(1,190,747)	95,341	7%	▲
Health		(297,001)	(286,321)	(286,321)	(260,899)	25,422	9%	▲
Education and Welfare		(187,238)	(189,530)	(189,530)	(142,415)	47,115	25%	▲ S
Housing		(61,162)	(59,138)	(59,138)	(60,593)	(1,455)	(2%)	▼
Community Amenities		(2,304,551)	(2,334,165)	(2,334,165)	(2,581,422)	(247,257)	(11%)	▼ S
Recreation and Culture		(4,575,548)	(4,607,392)	(4,607,392)	(4,247,236)	360,156	8%	▲
Transport		(18,635,066)	(13,422,280)	(13,422,280)	(12,180,808)	1,241,472	9%	▲
Economic Services		(2,150,811)	(2,233,736)	(2,233,736)	(2,219,495)	14,241	1%	▲
Other Property and Services		(229,889)	(228,089)	(228,089)	(772,789)	(544,700)	(239%)	▼ S
		(31,424,660)	(26,346,742)	(26,346,742)	(25,333,722)	1,013,021	4%	
Non-cash amounts excluded from operating activities		16,269,064	11,437,690	11,437,690	10,185,172	(1,252,518)	(11%)	▼ S
Amount attributable to operating activities		2,147,459	2,226,068	2,226,068	2,754,927	528,859	24%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		9,428,424	10,200,136	10,200,136	4,769,745	(5,430,391)	(53%)	▼ S
Proceeds from disposal of assets	4	327,500	291,680	291,680	153,034	(138,646)	(48%)	▼ S
Proceeds from financial assets at amortised cost - self supporting loans		53,062	53,062	53,062	53,062	0	0%	
		9,808,986	10,544,878	10,544,878	4,975,841	(5,569,037)	(53%)	
Outflows from investing activities								
Payments for property, plant and equipment	3	(4,782,427)	(5,520,347)	(5,563,497)	(1,189,788)	4,373,709	79%	▲ S
Payments for construction of infrastructure	3	(16,118,839)	(17,212,364)	(17,212,364)	(5,185,452)	12,026,912	70%	▲ S
		(20,901,266)	(22,732,711)	(22,775,861)	(6,375,240)	16,400,621	72%	
Amount attributable to investing activities		(11,092,280)	(12,187,833)	(12,230,983)	(1,399,399)	10,831,584	89%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Leases liabilities recognised	6	286,105	286,105	286,105	0	(286,105)	(100%)	▼ S
Proceeds from new debentures	6	5,100,000	5,100,000	5,100,000	0	(5,100,000)	(100%)	▼ S
Transfer from reserves	5	2,865,623	3,833,328	3,876,478	555,722	(3,320,756)	(86%)	▼ S
		8,251,728	9,219,433	9,262,583	555,722	(8,420,756)	(94%)	
Outflows from financing activities								
Repayment of borrowings	6	(13,066)	(170,493)	(170,493)	(170,493)	0	0%	
Payments for principal portion of lease liabilities	6	(170,493)	(13,066)	(13,066)	(11,966)	1,100	8%	▲
Transfer to reserves	5	(1,162,945)	(1,454,893)	(1,454,893)	(2,101,446)	(646,553)	(44%)	▼ S
		(1,346,504)	(1,638,452)	(1,638,452)	(2,283,905)	(645,453)	(39%)	
Non-cash amounts excluded from financing activities		(286,105)	(286,105)	(286,105)	0	0		
Amount attributable to financing activities		6,619,119	7,294,876	7,338,026	(1,728,183)	(9,066,209)	(124%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		2,325,702	2,666,890	2,666,890	2,669,226	2,336	0%	▲
Amount attributable to operating activities		2,147,459	2,226,068	2,226,068	2,754,927	528,859	24%	▲
Amount attributable to investing activities		(11,092,280)	(12,187,833)	(12,230,983)	(1,399,399)	10,831,584	89%	▲
Amount attributable to financing activities		6,619,119	7,294,876	7,338,026	(1,728,183)	(9,066,209)	(124%)	▼
Surplus or deficit after imposition of general rates		0	0	0	2,296,571	2,296,570	0%	▲

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 2025/26 year is \$20,000 and 10%.

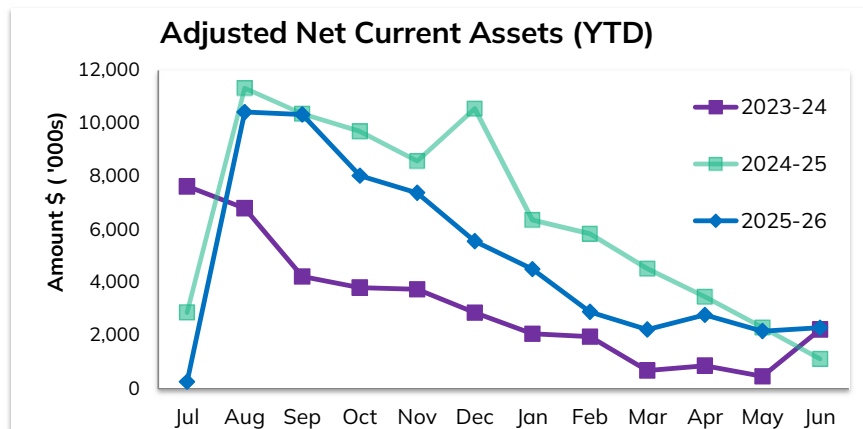
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF PLANTAGENET
ADJUSTED NET CURRENT ASSETS
FOR THE PERIOD ENDED 30 JUNE 2026

		Last Years Closing 30/06/2025	This Time Last Year 30/06/2025	Year to Date Actual 30/06/2026
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted		2,615,535	2,615,535	1,366,097
Cash Restricted - Reserves	5	6,562,049	6,562,049	8,107,769
Cash Restricted - Bonds & Deposits/Trust		58,462	58,462	52,901
Receivables - Rates	2	531,767	531,767	506,677
Receivables - Other	2	465,587	465,863	1,081,143
Other Assets Other Than Inventories (SSL)		841,302	226,605	228,863
Inventories (Fuel & Stock)		100,753	100,753	300,273
		11,175,455	10,561,034	11,643,724
Less: Current Liabilities				
Payables		(1,647,238)	(1,646,141)	(972,796)
Contract Liabilities		(92,317)	(92,317)	(65,283)
Bonds & Deposits		(151,564)	(151,564)	(147,075)
Loan and Lease Liability	6	(182,183)	(182,183)	(145,521)
Provisions		(1,127,912)	(1,127,912)	(1,117,604)
		(3,201,214)	(3,200,117)	(2,448,280)
Unadjusted Net Current Assets		7,974,241	7,360,917	9,195,444
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves		(6,562,049)	(6,562,049)	(8,107,773)
Less: Current financial assets - Self Supporting Loans		(53,062)	(53,062)	(54,224)
Add Back: Current portion of lease liabilities		11,689	11,689	(277)
Add Back: Current Loan Liability		170,495	170,493	145,798
Add Back: Employee benefit provisions held in reserve		1,127,912	1,127,912	1,117,604
Adjusted Net Current Assets		2,669,226	2,055,900	2,296,571

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)
\$2.3 M

Last Year YTD
Surplus(Deficit)
\$2.06 M

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2026

	Actual 30 June 2025 \$	Actual as at 30 June 2026 \$
CURRENT ASSETS		
Cash and cash equivalents	2,673,997	1,418,998
Trade and other receivables	997,354	1,587,820
Other financial assets	6,615,111	8,161,993
Inventories	100,753	300,273
Contract assets	788,241	174,639
TOTAL CURRENT ASSETS	11,175,456	11,643,723
NON-CURRENT ASSETS		
Trade and other receivables	187,739	187,739
Other financial assets	316,545	262,322
Property, plant and equipment	51,150,779	50,529,392
Infrastructure	384,723,261	380,766,610
Right-of-use assets	29,018	20,597
TOTAL NON-CURRENT ASSETS	436,407,342	431,766,659
TOTAL ASSETS	447,582,798	443,410,382
CURRENT LIABILITIES		
Trade and other payables	1,614,102	902,766
Contract liabilities	92,317	65,283
Other liabilities	184,699	217,105
Lease liabilities	11,689	(277)
Borrowings	170,494	145,798
Employee related provisions	1,127,912	1,117,604
TOTAL CURRENT LIABILITIES	3,201,214	2,448,280
NON-CURRENT LIABILITIES		
Lease liabilities	2,190	2,190
Borrowings	708,054	562,256
Employee related provisions	142,093	142,093
TOTAL NON-CURRENT LIABILITIES	852,337	706,539
TOTAL LIABILITIES	4,053,551	3,154,819
NET ASSETS	443,529,246	440,255,563
EQUITY		
Retained surplus	39,997,567	35,178,160
Reserve accounts	6,562,048	8,107,773
Revaluation surplus	396,969,630	396,969,630
TOTAL EQUITY	443,529,246	440,255,563

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

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

1 EXPLANATION OF MATERIAL VARIANCES

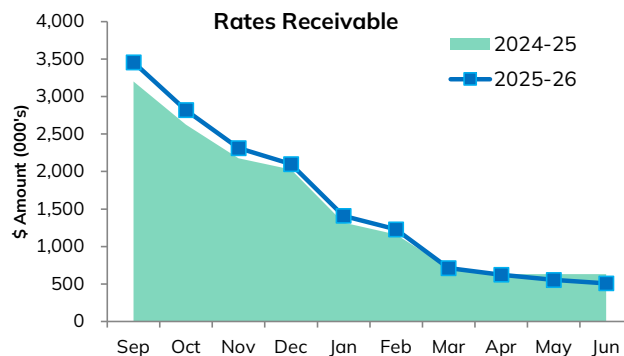
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$20,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent
	\$	%			
Revenue from operating activities					
General Purpose Funding - Other	2,305,958	135.38%	▲	S	Timing
Prepayment of 2026/2027 Financial Assistance Grants of \$2.3m					
Law, Order and Public Safety	(146,885)	(26.37%)	▼	S	Timing
No grant revenue has been received for the Fire Mitigation Activity Fund (Budget \$130,000)					
Transport	(1,499,767)	(59.95%)	▼	S	Timing
The majority (\$1.45m) of flood damage revenue has not been received as the repair work has not yet been undertaken.					
Other Property and Services	83,784	27.29%	▲	S	Permanent
Over annual budget due to higher than anticipated workers compensation reimbursements (difficult to budget). Income offset by expenditure.					
Expenditure from operating activities					
Community Amenities	(247,257)	(10.59%)	▼	S	Permanent
Waste Management expenditure over-budget by \$395,000, due to staff costs and increase in the cost of recycling.					
Transport	1,241,472	9.25%			Permanent
Road maintenance expenditure over budget by \$1.2m.					
Other Property and Services	(544,700)	(238.81%)		S	Timing
Over budget due to administration overhead allocation not being done yet. Reconciliation and balancing adjustment will correct at year end.					
Inflows from investing activities					
Proceeds from capital grants, subsidies and contributions	(5,430,391)	(53.24%)	▼	S	Timing
Under budget due to grants being paid upon project milestones and projects not yet substantially commenced (e.g. Pool)					
Proceeds from disposal of assets	(138,646)	(47.53%)	▼	S	Timing
Under budget due to the proceeds from the sale of plant not yet occurred.					
Acquisition of property, plant and equipment	4,373,709	78.61%	▲	S	Timing
Under anticipated budget as many projects not completed.					
Acquisition of infrastructure	12,026,912	69.87%	▲	S	Timing
Under anticipated budget as many projects not completed (e.g. pool).					
Inflows from financing activities					
Leases liabilities recognised	(286,105)	(100.00%)	▼	S	Timing
Gym equipment tender closes 22 July.					
Proceeds from new borrowings	(5,100,000)	(100.00%)	▼	S	Timing
Loan funds are linked to the completion of projects which have not occurred.					
Transfer from reserves	(3,320,756)	(85.66%)	▼	S	Timing
Reserve transfers are linked to the completion of projects which have not occurred.					
Outflows from financing activities					
Transfer to reserves	(646,553)	(44.44%)	▼	S	Permanent
Council resolution from June meeting for Pool & Wilson Park					

2 RECEIVABLES

Rates receivable	30 June 2025	30 Jun 2026
	\$	\$
Opening arrears previous year	696,869	531,767
Levied this year	8,188,800	8,640,364
Less - collections to date	(8,353,902)	(8,665,454)
Gross rates collectable	531,767	506,677
Net rates collectable	531,767	506,677
% Collected	94.0%	94.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,028)	833,376	12,531	2,579	21,880	868,338
Percentage	(0.2%)	96.0%	1.4%	0.3%	2.5%	
Balance per trial balance						
Trade receivables						868,338
GST receivable						204,413
Receivables for employee related provisions						10,829
Allowance for impairment of receivables not relating to contracts with customers						(2,437)
Total receivables general outstanding						1,081,143

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the shire measures them subsequently at amortised cost using the effective interest rate method.

3 CAPITAL ACQUISITIONS

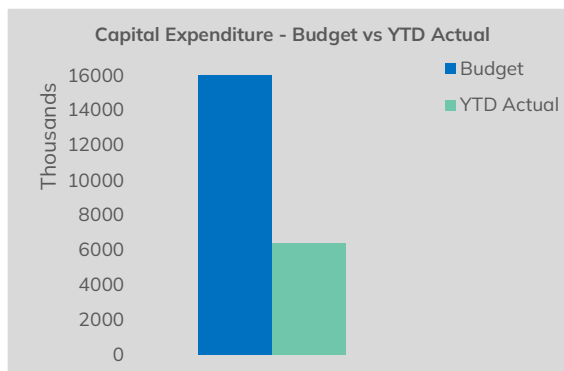
Capital acquisitions

Land
Buildings - non specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Acquisition of property, plant and equipment

Infrastructure - roads
Infrastructure - drainage
Infrastructure - footpaths
Infrastructure - parks & ovals
Infrastructure - other
Acquisition of infrastructure

Total capital acquisitions

	Adopted Budget	Revised Budget	YTD Actual	YTD Variance	% Spent
	\$	\$	\$	\$	
Land	80,000	1,080,000	32,752	(1,047,248)	3%
Buildings - non specialised	2,247,257	2,273,823	227,935	(2,045,888)	10%
Buildings - specialised	1,104,170	1,131,139	337,077	(794,062)	30%
Furniture and equipment	150,000	180,000	96,454	(83,546)	54%
Plant and equipment	1,201,000	898,535	495,571	(402,964)	55%
Acquisition of property, plant and equipment	4,782,427	5,563,497	1,189,788	(4,373,709)	
Infrastructure - roads	3,925,059	3,819,945	2,998,747	(821,198)	79%
Infrastructure - drainage	1,538,088	1,538,088	1,272,388	(265,700)	83%
Infrastructure - footpaths	23,290	23,290	13,439	(9,851)	58%
Infrastructure - parks & ovals	1,881,119	3,033,511	241,816	(2,791,695)	8%
Infrastructure - other	8,751,283	8,797,530	659,062	(8,138,468)	7%
Acquisition of infrastructure	16,118,839	17,212,364	5,185,452	(12,026,912)	
Total capital acquisitions	20,901,266	22,775,861	6,375,240	(16,400,621)	



Acquisitions	Capital Grant
Annual Budget	Annual Budget
\$20.9 M	\$10.2 M
YTD Actual	YTD Actual
\$6.38 M	\$4.77 M
% Spent	% Received
30.5%	46.8%

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

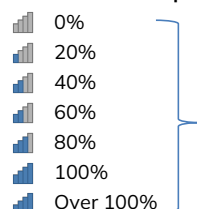
SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

 Level of completion indicator - please see table for further detail

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Number	Job Number	Project Description	Responsible Manager	Adopted	Revised	YTD Actual	% Spent
				Budget	Budget		
				\$	\$	\$	%
Land - Freehold							
 4090109		STF HOUSE - Land (Subdivision - Martin Street)	EMDRS	80,000	80,000	15,129	19%
 4100108	LC500	O'Neill Road Waste Facility Expansion	EMIA	0	1,000,000	17,623	2%
				80,000	1,080,000	32,752	3%
Buildings - Specialised							
 4050612		ESL SES - Buildings Specialised (Capital)	CESM	286,350	286,350	12,311	4%
 4110112	BC600	Plantagenet District Hall - Main Hall Rising Damp Rectification	BMO	57,471	64,708	68,598	106%
 4110112	BC600D	Plantagenet District Hall - Building (Capital)	BMO	47,554	47,554	0	0%
 4110112	BC605	Porongurup Hall and Toilet Upgrade	BMO	500,000	500,000	102,899	21%
 4110112	BC606	Woogenellup Hall - Building (Capital)	BMO	55,286	55,286	15,335	28%
 4110312	BC623A	Mount Barker Hill Ablutions	EMIA	124,408	144,141	137,934	96%
 4110312	BC100	Administration Building - Lighting Upgrade	BMO	11,500	11,500	0	0%
 4110312	BC100D	Administration Building - Replace Vinyl	BMO	21,600	21,600	0	0%
				1,104,170	1,131,139	337,077	30%
Buildings - Non Specialised							
 4050514	BC208A	New Rocky Gully BFB Shed	EMIA	767,985	767,985	1,279	0%
 4050514	BC210A	New Woogenellup BFB Shed	EMIA	766,286	766,286	1,387	0%
 4080714	BC401	Kendenup Mens Shed - Project Development	EMCCS	10,000	10,000	2,786	28%
 4100114	BC502	Kendenup Transfer Station Buildings - Building (Capital)	EMIA	65,000	85,000	26,948	32%
 4110114	BC603	Kendenup Hall - Building (Capital)	BMO	67,600	67,600	29,308	43%
 4110114	BC604	Narrikup Hall (& Garage) - Building (Capital)	BMO	229,986	229,986	2,376	1%
 4110114	BC604A	Narrikup Hall (& Garage) - Building Renewal (Capital)	BMO	28,900	28,900	0	0%
 4110314	BC609	Sounness Park Buildings - Building (Capital)	BMO	30,000	30,000	0	0%
 4110614	BC619	Mount Barker Historic Museum Buildings - Building (Capital)	BMO	15,000	15,000	4,345	29%
 4110714	BC621	Mount Barker Community Centre - Main Building - Building (Capital)	BMO	100,000	100,000	70,840	71%
 4110714	BC622	Mitchell House - Arts Centre - Building (Capital)	BMO	40,000	40,000	1,386	3%

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

 Level of completion indicator - please see table for further detail

	4130414	BC802	SALEYARDS - Roof Extension (Between Buildings)	BMO	21,395	21,395	11,711	55%
	4130414	BC802B	SALEYARDS - New Storage Hay Shed	SM	15,105	15,105	0	0%
	4140214	BC700A	Replacement Building Store (Shire Depot)	BMO	90,000	90,000	69,001	77%
	4100114	BC500	O'Neill Road Waste Facility - Site Office	EMIA	0	6,566	6,566	100%
					2,247,257	2,273,823	227,935	10%
Furniture & Equipment								
	4140220		Administration Office - Furniture Fitout	EMDRS	150,000	150,000	26,428	18%
	4100120		CCTV Installation Stage 1 - O'Neill Road Waste Facility	EMIA	0	30,000	26,328	88%
	4110520		One Lowood Furniture & Equipment (Part of Building Upgrade)	EMCCS	0	0	43,698	0%
					150,000	180,000	96,454	54%
Plant & Equipment								
	4100630		New Light Vehicle - Council Resolution 072/26 23 June 26	EMIA	0	43,150	0	0%
	4120330		PL02 - Cat 12M Grader (Carryover)	EMIA	463,000	0	0	0%
	4120330		PL015 - Kubota Tractor - 24/25 budget	EMIA	0	112,300	112,273	100%
	4120330		PL006 - Cat 287B Skid Steer	EMIA	90,000	120,000	119,950	100%
	4120330		5T Excavator	EMIA	132,000	104,000	104,000	100%
	4120330		PL06 - Isuzu CXZ GIGA 455 Water Truck	EMIA	225,000	225,000	0	0%
	4120330		PL6286 - Evertrans Plant Trailer (Small Float)	EMIA	55,000	55,000	0	0%
	4120330		Grapple Rake	EMIA	7,800	7,030	7,025	100%
	4140330		PL12645 - Isuzu Dmax Dual Cab Ute	EMIA	60,000	60,000	0	0%
	4140330		PL11962 - Renault Kangoo Caddy Van	EMIA	42,000	34,185	34,185	100%
	4140330		PL12644 -Holden Colorado 4x4 Single Cab	EMIA	60,000	60,000	0	0%
	4140330		Smooth Drum Roller	EMIA	22,000	22,050	22,045	100%
	4140330		Billy Goat	EMIA	4,200	4,200	0	0%
	4140330		Waste Oil Tank	EMIA	0	12,620	12,614	100%
	4140330		2026 GWM Lux Cannon 4x4 Dual Cab Utility (Pool Vehicle)	EMIA	0	0	44,811	0%
	4140230		PL017 - Hyundai i30	EMIA	40,000	39,000	38,668	99%
					1,201,000	898,535	495,571	55%

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

 Level of completion indicator - please see table for further detail

Infrastructure - Roads									
	4120138	RC088	Jackson Street (BUA Sealed) - Reseal SLK 0.00 - 0.430	EMIA	37,423	57,423	52,566	92%	
	4120138	RC044	Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	EMIA	0	0	0	0%	
	4120139	RC221	Thomas Street (BUA Gravel) - Construct & Seal SLK 0.0 - 0.3	MWS	74,444	74,444	81,631	110%	
	4120139	RC240	Sixth Avenue (BUA Gravel) - Construct & Seal SLK 970 - 1190	EMIA	49,993	29,520	32,323	109%	
	4120139	RC241B	Seventh Avenue (BUA Gravel) - Construct & Seal	MWS	29,520	29,520	29,663	100%	
	4120141	RC033A	Takalarup Road - Sealed (Council) - Reseal SLK 0.05 - 2.8	EMIA	140,799	140,799	115,456	82%	
	4120141	RC017	Settlement Road (OBUA Sealed) - Stabilise & Seal SLK 16.14 & 18.31	EMIA	18,821	18,821	11,324	60%	
	4120141	RC077A	Jutland Road (OBUA Sealed) - Reseal SLK - 0.00 - 0.27	EMIA	13,041	11,041	13,400	121%	
	4120142	RC114B	O'Neill Road (OBUA Gravel) - Gravel Resheet SLK 6.11 - 6.76	MWS	44,108	33,108	33,124	100%	
	4120143	RC187	Elliott Road (OBUA Formed) - Gravel Construction	MWS	47,095	47,095	50,081	106%	
	4120143	RC267	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (C/O)	EMIA	68,131	63,131	59,580	94%	
	4120143	BS032	Carbarup-Moorilup-Collins Roads Intersection Realignment (State Blackspot)	EMIA	0	206,957	0	0%	
	4120144	R2R324	Beech Road (BUA Sealed) (R2R) - Reconstruct & Widen SLK 0.34 - 0.94	EMIA	76,482	76,482	69,977	91%	
	4120144	R2R001	Lowood Road (BUA Sealed) - Stabilisation SLK 0.565 - 1.26	MWS	112,500	112,500	12,041	11%	
	4120145	R2R003	Woogenellup Road (OBUA Sealed) (R2R)	EMIA	88,390	150,332	150,547	100%	
	4120145	R2R027A	Woodlands Road (OBUA Sealed) (R2R) - Reseal SLK 0.0 - 5.70	MWS	271,083	271,083	232,977	86%	
	4120146	R2R045B	Boyup Road (OBUA Sealed) (R2R) - Resheet SLK 20.15 - 22.53	MWS	154,700	154,700	90,128	58%	
	4120146	R2R050	Turpin Road (OBUA Gravel) (R2R) - Resheet SLK 10.00 - 14.95	EMIA	193,092	193,092	161,536	84%	
	4120147	R2R248	Ross Road (OBUA Formed) (R2R) - Resheet SLK 0.1 - 170	MWS	37,540	0	0	0%	
	4120149	RRG009A	Nornalup Road (OBUA Sealed) (RRG) - Reseal SLK 0.0 - 8.18	MWS	452,691	452,691	435,809	96%	
	4120149	RRG017	Settlement Rd Slk 0.0 to 3.65 Reseal & Various Rutting Stabilization's (OBUA)	MWS	210,995	210,995	186,395	88%	
	4120149	RRG032	Carbarup Rd Slk 9.11 to 9.79 & 11.01 to 12.3 Upgrade (OBUA)	MWS	112,812	112,812	86,201	76%	
	4120149	RRG032A2	Carbarup Road SLK 12.90 - 14.0 Widen & Reseal (RRG)	EMIA	308,038	308,038	284,524	92%	
	4120149	RRG013A	Martagallup Road SLK 5.0 to 10.65 Reseal	EMIA	0	0	0	0%	
	4120152	BS028A	Ormond Road (BUA Sealed) (BS) - Traffic Calming	MWS	199,861	199,861	139,238	70%	
	4120161	OF515	Rocky Gully Heavy Vehicle Rest Area (HVRA Funding)	EMIA	0	182,000	7,887	4%	
	4120162	CRF007	Yellanup Rd SLK 19.51 to 24.0 Upgrade to Type 5 Standard Rd (OBUA)	MWS	364,000	364,000	377,602	104%	
	4120162	CRF014	Mallawillup Rd - Reseal SLK 0.00 - 5.0 (CR Funding)	MWS	319,500	319,500	284,737	89%	
	4120162	SLRIP033	Takalarup Rd Floodway - SLK 11.97 (Safer Roads Funding)	EMIA	500,000	0	0	0%	
					3,925,059	3,819,945	2,998,747	79%	

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

 Level of completion indicator - please see table for further detail

Infrastructure - Drainage								
	4120166	DC008	Spencer Road (OBUA Sealed) - Drainage Capital	EMIA	54,238	54,238	70,804	131%
	4120165	DC041	Osborne St Sub-Surface Drainage (BUA)	MWS	60,000	60,000	16,338	27%
	4120166	DC061	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	EMIA	1,300,000	1,300,000	1,065,563	82%
	4120166	DC083	Sanders Road (OBUA Gravel) - Drainage Culvert Installation SLK 5.20	EMIA	40,000	40,000	16,669	42%
	4120166	DC083A	Sanders Road (OBUA Gravel) - Drainage Construction & Seal SLK 5.20 - 5.30	EMIA	83,850	83,850	103,013	123%
					1,538,088	1,538,088	1,272,388	83%
Infrastructure - Footpath								
	4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	MWS	13,450	13,450	8,825	66%
	4120170	FC044	Narpund Rd SLK 0.00 to 0.5 Cycle Lane Construction (C/O)	MWS	9,840	9,840	4,615	47%
					23,290	23,290	13,439	58%
Infrastructure - Parks & Ovals								
	4100770	PC506	Mount Barker West Cemetery Improvements - Revitalisation (retaining wall, retic)	MWS	32,173	32,173	24,039	75%
	4110370	PC603	Kendenup Hall Park - Reticulation & Landscaping	EMIA	42,994	42,994	45,808	107%
	4110370	PC609G	Sounness Park - Water Tank Installation	EMIA	120,000	120,000	67,402	56%
	4110370	PC615A	Wilson Park - Youth Precinct Redevelopment	MCRS	1,600,000	2,752,392	7,481	0%
	4110370	PC800	Mount Barker Railway Station Infrastructure P&O - Reticulation Install	MWS	5,967	5,967	3,234	54%
	4100790	OC609B	Sounness Park - Entrance Revitalisation	BMO	79,985	79,985	71,872	90%
	4110370	PC608A	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	MWS	0	0	13,641	0%
	4110370	PC609A	Sounness Park - General	MCRS	0	0	5,074	0%
	4110370	PC609B	Sounness Park - General	MCRS	0	0	3,263	0%
	4110370	PC609C	Sounness Park - Cricket/Soccer	MCRS	0	0	0	0%
					1,881,119	3,033,511	241,816	8%
Infrastructure - Other								
	4050190	OC208A	Rocky Gully Water Tank	EMIA	55,425	70,500	70,624	100%
	4100790	OC200	Denbarker BFB - 110,000Lt Water Tank Installation	MWS	0	5,000	2,704	54%
	4100790	OC205	Narrikup BFB - 200,000Lt Water Tank Installation	MWS	0	10,000	3,739	37%
	4100790	OC502	Kendenup Refuse Site Infrastructure	MWS	10,000	10,000	0	0%
	4100790	OC505	Mount Barker East Cemetery Improvements (C/O)	MWS	24,100	24,100	0	0%
	4100790	OC506	Mount Barker West Cemetery Improvements (C/O)	MWS	23,251	23,251	0	0%
	4100790	OC506B	Mount Barker West Cemetery Improvements - Plinth Installation	MWS	10,000	10,000	1,056	11%
	4100790	OC507	Kendenup Cemetery improvements (C/O)	MWS	23,052	23,052	504	2%
	4100790	OC508	Rocky Gully Cemetery Infrastructure	MWS	9,200	9,200	0	0%
	4100790	OC640F	Bus Shelter - Albany Highway - Kendenup Turnoff	BMO	12,550	12,550	4,371	35%
	4100790	OC515	Rocky Gully Place Plan Implementation	MCRS	10,000	10,000	1,424	14%

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

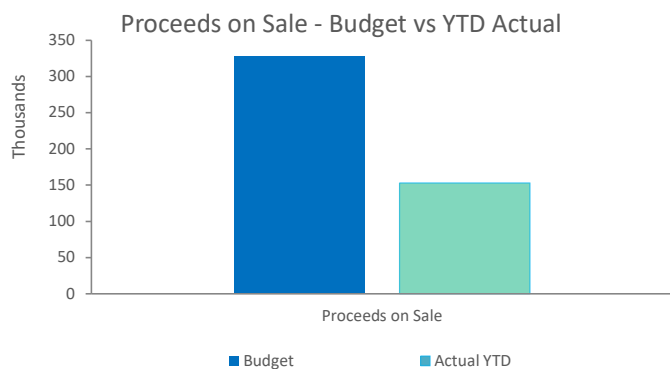
3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

 Level of completion indicator - please see table for further detail

	4110390	OC654	Narrikup Place Plan Implementation	MCRS	10,000	10,000	3,255	33%
	4110390	OC651	Memorial Park Upgrade / RSL Project	MCRS	40,614	50,614	53,142	105%
	4110390	OC603	Kendenup Hall Park - Picket Fencing	MWS	25,000	25,000	27,782	111%
	4110290	OC607D	Swimming Pool - Stage 1B Construction (excl CSRFF)	EMCCS	8,400,000	8,400,000	410,789	5%
	4110390	OC623F	Mount Barker Hill Infrastructure - Shelter	EMCCS	48,091	48,091	6,148	13%
	4130490	OC802B	SALEYARDS - Bitumen Repairs	MWS	50,000	50,000	20,451	41%
	4110290	OC607G	Swimming Pool - Water Fountain	MCRS	0	6,172	6,172	100%
	4110290	OC607F	Swimming Pool - Car Park Extension	MCRS	0	0	1,087	0%
	4130890		Standpipe Upgrades	EMIA	0	0	45,815	0%
					8,751,283	8,797,530	659,062	7%
					20,901,266	22,775,861	6,375,240	28%

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Adopted Budget				Revised Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment													
Transport													
10949	2013 CAT 12M Grader	116,996	150,000	33,004	0	113,223	96,780	0	(16,443)	113,223	96,780	0	(16,443)
10310	2013 Bomag Waste Compactor 772 RB-2	37,422	0	0	(37,422)	0	0	0	0	0	0	0	0
10314	2005 CAT 287B Skid Steer	8,164	30,000	21,836	0	8,164	30,000	21,836	0	0	0	0	0
10745	2008 Isuzu CXZ GIGA 455 Water Truck	37,398	65,000	27,602	0	37,398	65,000	27,602	0	0	0	0	0
10849	1997 Evertrans Plant Trailer (Small Float)	2,601	10,000	7,399	0	2,601	10,000	7,399	0	0	0	0	0
12165	Garwood Bonne SE6T Trailer Broom	0	0	0	0	0	0	0	0	31,648	8,185	0	(23,463)
		202,581	255,000	89,841	-37,422	161,386	201,780	56,837	-16,443	144,871	104,965	0	-39,906
Other Property & Services													
10576	2007 Kubota Tractor	0	0	0	0	2,657	18,322	15,665	0	2,657	18,322	15,665	0
12167	2022 Isuzu Dmax Dual Cab (Works Sign Ute)	26,976	22,500	0	(4,476)	26,976	22,500	0	(4,476)	0	0	0	0
12147	2021 Renault Kangoo Maxi Van (Cleaner)	12,827	12,500	0	(327)	12,827	12,500	0	(327)	9,754	15,669	5,915	0
11198	2021 Holden Colorado 4x4 Single Dual Cab (Works)	12,389	22,500	10,111	0	12,389	22,500	10,111	0	0	0	0	0
11196	2020 Hyundai I30 Hatchback (Admin Pool Car)	6,966	15,000	8,034	0	5,354	14,078	8,724	0	5,354	14,078	8,724	0
		59,158	72,500	18,145	-4,803	60,203	89,900	34,500	-4,803	17,765	48,069	30,304	0
		261,739	327,500	107,986	(42,225)	221,589	291,680	91,337	(21,246)	162,636	153,034	30,304	(39,906)



Proceeds on Sale		
Budget	YTD Actual	%
\$291,680	\$153,034	52%

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

5 RESERVE ACCOUNTS

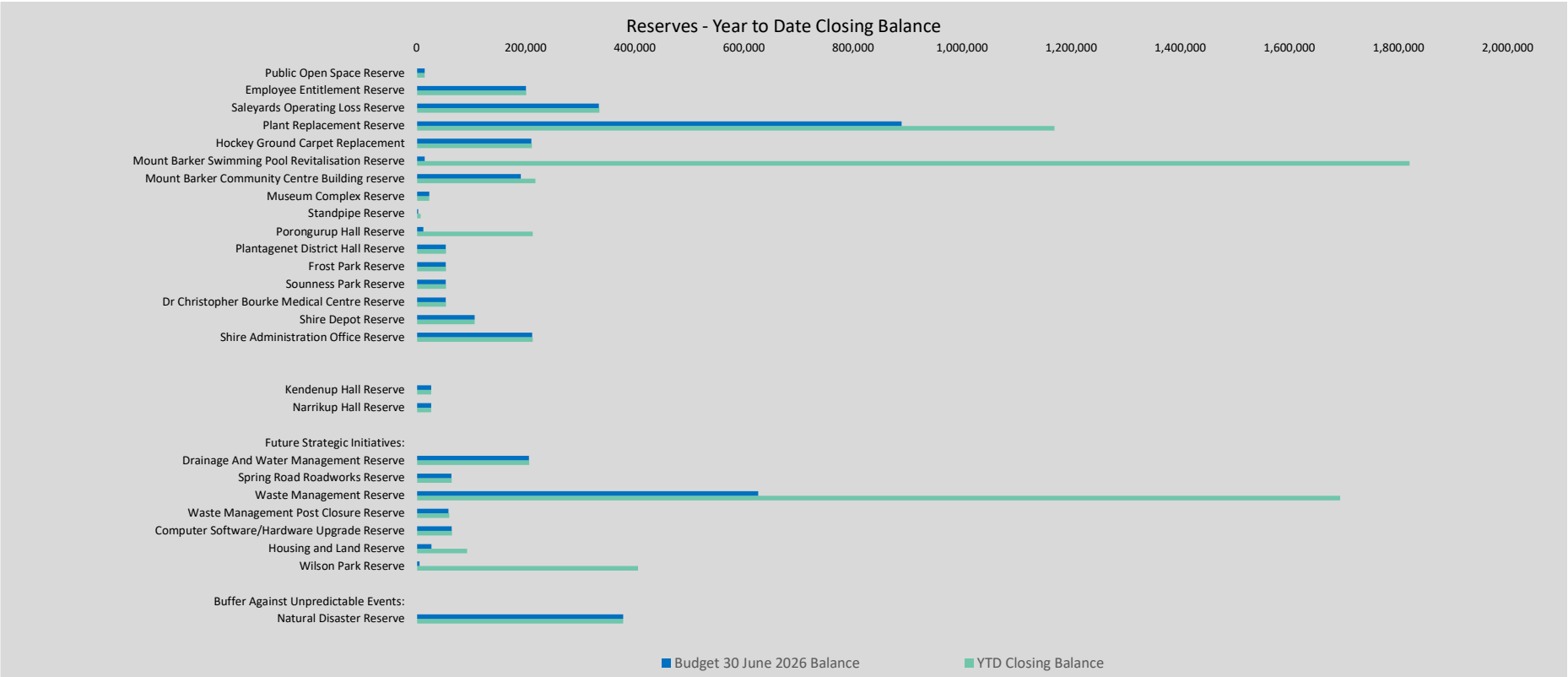
Reserve account name	Adopted Budget					Revised Budget					Actual				
	Interest					Interest					Interest				
	Opening Balance	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Meet Statutory Obligations:															
Public Open Space Reserve	14,508	532	0	0	15,040	14,508	532	0	0	15,040	14,508	583	0	0	15,091
Offset Liabilities:															
Employee Entitlement Reserve	193,406	7,089	0	0	200,495	193,406	7,089	0	0	200,495	193,406	7,777	0	0	201,183
Saleyards Operating Loss Reserve	322,347	11,816	0	0	334,163	322,348	11,816	0	0	334,164	322,348	12,961	0	0	335,310
Smooth Funding Allocations:															
Plant Replacement Reserve	875,497	32,091	588,390	(546,000)	949,978	875,501	32,091	588,390	(606,855)	889,127	875,501	47,974	588,390	(342,538)	1,169,327
Renew Existing Physical/Built Assets:															
Hockey Ground Carpet Replacement	183,418	6,723	20,000	0	210,141	183,418	6,723	20,000	0	210,141	183,418	7,809	20,000	0	211,228
Mount Barker Swimming Pool Revitalisation Reserve	1,509,330	55,325		(1,550,000)	14,655	1,509,336	55,325		(1,550,000)	14,661	1,509,336	60,688	250,000	0	1,820,024
Mount Barker Community Centre Building reserve	280,707	10,289	0	(100,000)	190,996	280,708	10,289	0	(100,000)	190,997	280,708	11,287	0	(74,332)	217,664
Museum Complex Reserve	22,446	823	0	0	23,269	22,446	823	0	0	23,269	22,446	903	0	0	23,349
Standpipe Reserve	51,224	1,878	0	0	53,102	51,224	1,878	0	(50,000)	3,102	51,224	2,060	0	(45,815)	7,469
Porongurup Hall Reserve	204,925	7,512	0	(200,000)	12,437	204,926	7,512	0	(200,000)	12,438	204,926	8,240	0	0	213,166
Plantagenet District Hall Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Frost Park Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Sounness Park Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Dr Christopher Bourke Medical Centre Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Shire Depot Reserve	102,717	3,765	0	0	106,482	102,717	3,765	0	0	106,482	102,717	4,130	0	0	106,847
Shire Administration Office Reserve	204,416	7,493	0	0	211,909	204,417	7,493	0	0	211,910	204,417	8,219	0	0	212,636

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2026

5 RESERVE ACCOUNTS

Reserve account name	Adopted Budget					Revised Budget					Actual				
	Interest					Interest					Interest				
	Opening Balance	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Kendenup Hall Reserve	25,679	941	0	0	26,620	25,679	941	0	0	26,620	25,679	1,033	0	0	26,713
Narrikup Hall Reserve	25,679	941	0	0	26,620	25,679	941	0	0	26,620	25,679	1,033	0	0	26,713
Future Strategic Initiatives:															
Drainage And Water Management Reserve	198,503	7,276	0	(100,000)	105,779	198,504	7,276	0	0	205,780	198,504	7,982	0	0	206,486
Spring Road Roadworks Reserve	61,771	2,264	0	0	64,035	61,771	2,264	0	0	64,035	61,771	2,484	0	0	64,255
Waste Management Reserve	1,456,025	53,371	192,019	(75,000)	1,626,415	1,456,032	53,371	192,019	(1,075,000)	626,422	1,456,032	62,713	192,019	(17,623)	1,693,140
Waste Management Post Closure Reserve	10,396	381	48,005	0	58,782	10,396	381	48,005	0	58,782	10,396	1,460	48,005	0	59,861
Computer Software/Hardware Upgrade Reserve	62,335	2,285	0	0	64,620	62,335	2,285	0	0	64,620	62,335	2,506	0	0	64,842
Saleyards Capital Improvements Reserve	195,272	7,158	73,999	(114,623)	161,806	195,273	7,158	65,949	(114,623)	153,757	195,273	7,852	120,762	(60,285)	263,603
Paths And Trails Reserve	72,500	2,657	0	0	75,157	72,501	2,657	0	0	75,158	72,501	2,915	0	0	75,416
Housing and Land Reserve	103,734	3,802	0	(80,000)	27,536	103,734	3,802	0	(80,000)	27,536	103,734	4,171	0	(15,129)	92,776
Wilson Park Reserve	101,700	3,728	0	(100,000)	5,428	101,700	3,728	0	(100,000)	5,428	101,700	4,089	300,000	0	405,789
Buffer Against Unpredictable Events:															
Natural Disaster Reserve	76,019	2,786	0	0	78,805	76,019	2,786	300,000	0	378,805	76,019	3,057	300,000	0	379,077
	6,562,022	240,532	922,413	(2,865,623)	4,859,341	6,562,046	240,530	1,214,363	(3,876,478)	4,140,460	6,562,046	282,270	1,819,176	(555,722)	8,107,773

5 RESERVE ACCOUNTS



6 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Plantagenet Medical Centre	97	216,383	0	0	(42,230)	(42,230)	174,153	174,153	(2,493)	(2,511)
Swimming Pool Refurbishment	99	368,651	0	2,900,000	(47,077)	(47,078)	321,574	3,221,573	(12,934)	(13,148)
Wilson Park (stage 1)		0	0	700,000	0	0	0	700,000	0	0
Saleyards Roof	95	28,122	0	0	(28,123)	(28,123)	-1	-1	(479)	(1,315)
		613,156	0	3,600,000	(117,431)	(117,431)	495,725	4,095,725	(15,906)	(16,974)
Self supporting loans										
DFES - Bush Fire Brigade Sheds		0	0	1,500,000	0	0	0	1,500,000	0	0
Plantagent Village Homes		222,807	0	0	(43,100)	(43,100)	179,707	179,707	(3,315)	(3,520)
Mount Barker Golf Club - Green A		42,586	0	0	(9,962)	(9,962)	32,624	32,624	(1,759)	(964)
		265,393	0	1,500,000	(53,062)	(53,062)	212,331	1,712,331	(5,074)	(4,484)
Total		878,549	0	5,100,000	(170,493)	(170,493)	708,056	5,808,056	(20,980)	(21,458)
Current borrowings		170,493					145,798			
Non-current borrowings		708,056					562,258			
		878,549					708,056			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

The shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

6 BORROWINGS CONTINUED - LEASE LIABILITIES

Movement in carrying amounts

Information on leases		New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Vehicle	3	15,258	0		(11,966)	(13,066)	3,292	2,192	(96)	(93)
Gym Equipment		0	0	286,105	0	0	0	286,105	0	(35,000)
Total		15,258	0	286,105	(11,966)	(13,066)	3,292	288,297	(96)	(35,093)
Current lease liabilities		11,689					-277			
Non-current lease liabilities		2,190					2,190			
		13,879					1,913			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.