

Council

FINANCIAL STATEMENTS – FEBRUARY 2023

Financial Statements

Meeting Date: 28 March 2023

Number of Pages: 33



SHIRE OF PLANTAGENET

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 28 February 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**SHIRE OF PLANTAGENET
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

KEY INFORMATION

Items of Significance

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

	Job / Acc Number	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects						
STF HOUSE - Land (Capital)	4090109	0%	150,000	50,000	0	(50,000)
Plantagenet District Hall - Building (Capital) - Safemaster roof safety system	BC600C	0%	25,000	24,996	0	(24,996)
Woogenellup Hall - Building (Capital)	BC606	114%	48,400	48,400	55,233	6,833
Mount Barker Swimming Pool Buildings - Building (Capital)	BC607	46%	181,359	181,350	83,638	(97,712)
Community Resource Centre - Library - Building (Capital)	BC618	104%	32,761	32,761	33,998	1,237
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	96%	162,378	162,376	156,330	(6,046)
SAN - Plant & Equipment (Capital)	4100130	86%	40,055	40,055	34,500	(5,555)
PLANT - Plant & Equipment (Capital)	4120330	70%	823,130	261,566	575,087	313,521
PWO - Plant & Equipment (Capital)	4140330	47%	222,330	174,110	103,806	(70,304)
Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	OF003A	0%	434,945	265,313	0	(265,313)
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	OF001A	109%	234,500	143,045	256,723	113,678
Mead Street reconstruction (LRCIP3)	OF328A	100%	24,624	24,624	24,624	(0)
Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	OF027B	0%	115,392	70,371	0	(70,371)
Carbarup Rd - SLK 5.87 - 13.8 (RRG)	RRG032A	100%	380,000	380,000	380,231	231
Spencer Road Re-seal (SLK 16.66 to 19.08) (RRG)	RRG008A	13%	95,000	31,666	12,548	(19,118)
Siding Rd SLK 0.21 to 0.55 (RRG)	RRG331B	Unbudgeted	0	0	7,795	7,795
Todd Rd SLK 0 - 3.3 - Gravel (R2R)	R2R073B	3%	49,839	30,389	1,690	(28,699)
Narrakup Rd - Gravel SLK 3.65 - 7.3 (R2R)	R2R148B	55%	133,859	81,641	73,357	(8,284)
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	R2R140B	14%	203,306	111,143	28,202	(82,941)
Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	R2R060B	51%	194,400	118,569	98,397	(20,172)
Palmdale Rd SLK 4.32 - 8.42 (CRF)	OF035B	103%	185,000	185,000	190,643	5,644
Knight Road SLK 2.5 - 8.99 (LRCIP3)	OF054B	1%	150,000	50,000	909	(49,091)
Yellanup Road - SLK 19.51 - 24 (Council)	RC007B	0%	116,667	71,154	0	(71,154)
Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	RC202A	26%	44,840	27,341	11,640	(15,701)
Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	RC202B	35%	20,808	12,680	7,202	(5,478)
First Avenue SLK 1.2 - 1.39 - Sealed (Council)	RC235A	109%	25,490	15,537	27,721	12,184
Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	RC272A	81%	66,590	40,606	53,687	13,081
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	RC033A	0%	114,240	69,673	86	(69,587)
Chorkerup Road SLK 5.02 - 8.61 - Gravel (Council)	RC018B	43%	258,480	157,658	111,454	(46,204)
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	RC066B	6%	181,750	110,855	11,112	(99,743)
Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	RC057B	58%	164,000	100,028	95,042	(4,986)
Lowood Road (BUA) - Drainage Capital	DC001	0%	35,779	21,816	0	(21,816)
Narpund Road (BUA) - Drainage Capital	DC044	0%	52,547	32,052	0	(32,052)
Hassell Street (Oatlands Rd to Athelton St) - New shared path	FC039B	0%	65,210	21,736	0	(21,736)
O'Neill Road Trail - Stage 1A (LRCIP3)	OFTR114C	126%	35,100	11,698	44,387	32,689
Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	GE607C	69%	190,516	190,516	131,015	(59,501)
Lighting of Public Open Spaces & Buildings (incl ChristmasTree etc) (LRCIP3)	OFTOU03	103%	55,000	55,000	56,815	(1,815)
Wilson Park - Youth Precinct Redevelopment	PC615A	0%	150,000	0	0	0
Frost Park - Dam Extension (Community Water Supply Program)	PC608A1	0%	113,000	37,666	0	37,666
Grants, Subsidies and Contributions						
Operating Grants, Subsidies and Contributions		31%	3,023,104	2,052,760	923,274	(1,129,486)
Non-operating Grants, Subsidies and Contributions		7%	3,937,192	1,323,370	280,941	(1,042,429)
		17%	6,960,296	3,376,130	1,204,215	(2,171,915)
Rates Levied		100%	7,439,995	7,439,995	7,445,394	5,399

% Compares current ytd actuals to annual budget

Financial Position		Current Year	
		Prior Year 28 February 2022	28 February 2023
Adjusted Net Current Assets	63%	\$ 4,557,070	\$ 2,866,829
Cash and Equivalent - Unrestricted	83%	\$ 4,007,227	\$ 3,308,776
Cash and Equivalent - Restricted	141%	\$ 4,287,300	\$ 6,054,718
Receivables - Rates	118%	\$ 816,658	\$ 966,668
Receivables - Other	30%	\$ 1,432,414	\$ 428,676
Payables	254%	\$ 415,539	\$ 1,054,347

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2023
Prepared by: Vanessa Hillman (SFO)
Reviewed by: John Fathers (DCEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

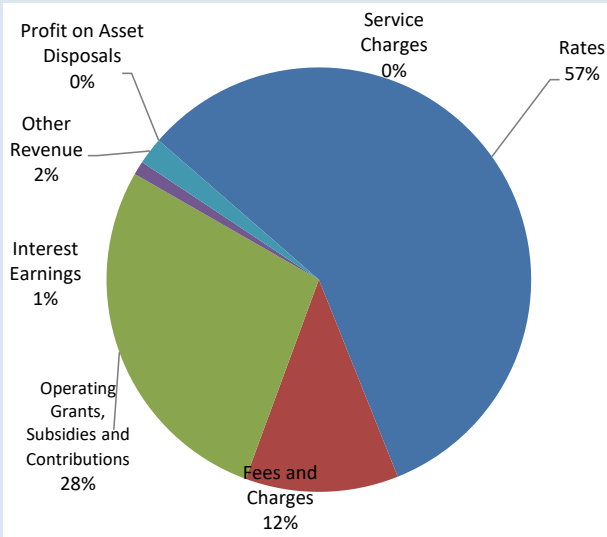
CRITICAL ACCOUNTING ESTIMATES

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

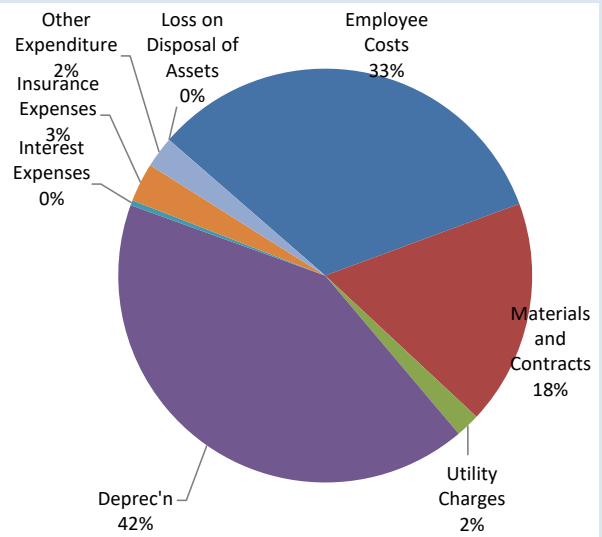
ROUNDING OFF FIGURES

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

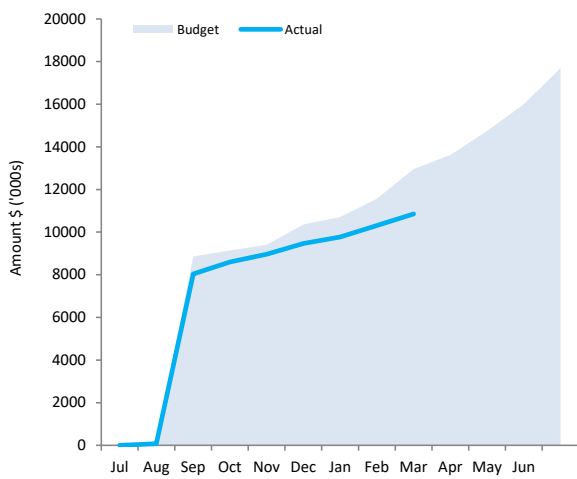
OPERATING REVENUE



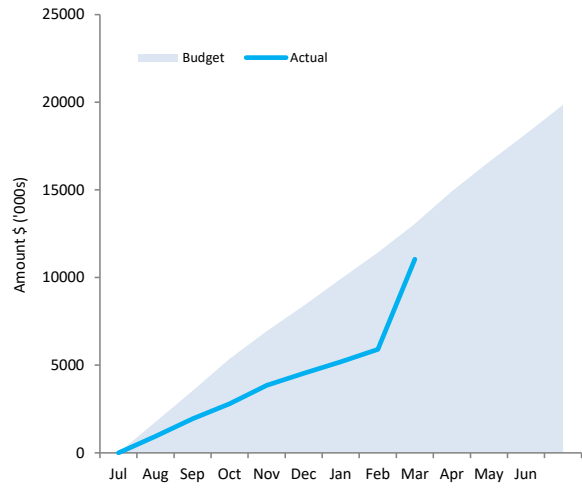
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

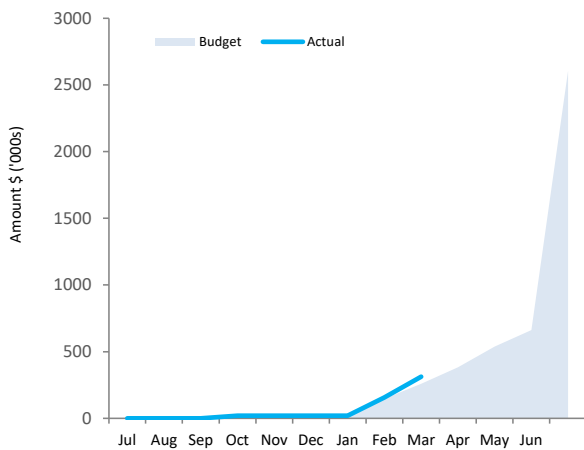


Budget Operating Expenses -v- YTD Actual



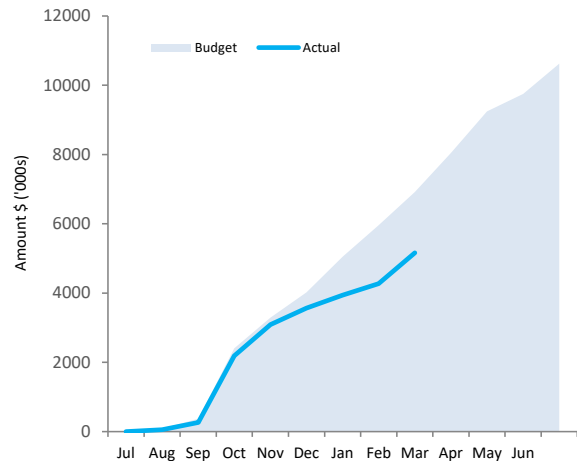
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



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

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

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	3,314,742	3,580,751	3,580,751	3,580,751	0	0%		
Revenue from operating activities									
Governance		100	100	56	184	128	228%	▲	
General Purpose Funding - Rates	6	7,439,995	7,439,995	7,439,995	7,445,394	5,399	0%	▲	
General Purpose Funding - Other		373,377	450,877	391,509	528,650	137,141	35%	▲	\$
Law, Order and Public Safety		508,773	808,773	308,530	241,498	(67,032)	(22%)	▼	\$
Health		130,020	130,020	91,165	100,973	9,808	11%	▲	
Education and Welfare		30,806	31,656	19,594	21,382	1,788	9%	▲	
Housing		19,200	19,200	12,800	10,407	(2,393)	(19%)	▼	
Community Amenities		1,075,075	1,075,075	772,665	718,729	(53,936)	(7%)	▼	
Recreation and Culture		541,670	410,551	275,865	241,556	(34,309)	(12%)	▼	\$
Transport		2,002,233	2,008,049	1,546,994	323,940	(1,223,054)	(79%)	▼	\$
Economic Services		998,100	998,100	677,483	604,332	(73,151)	(11%)	▼	\$
Other Property and Services		390,632	384,816	96,512	42,616	(53,896)	(56%)	▼	\$
		13,509,981	13,757,212	11,633,168	10,279,662				
Expenditure from operating activities									
Governance		(1,084,001)	(1,061,501)	(714,509)	(688,221)	26,288	4%	▲	
General Purpose Funding		(287,041)	(287,041)	(191,537)	(127,008)	64,529	34%	▲	\$
Law, Order and Public Safety		(1,046,695)	(1,369,808)	(843,934)	(700,109)	143,825	17%	▲	\$
Health		(273,189)	(253,922)	(168,867)	(155,803)	13,064	8%	▲	
Education and Welfare		(174,325)	(199,240)	(144,870)	(126,717)	18,153	13%	▲	\$
Housing		(34,641)	(62,682)	(41,664)	(40,971)	693	2%	▲	
Community Amenities		(1,549,674)	(1,599,024)	(1,066,428)	(948,757)	117,671	11%	▲	\$
Recreation and Culture		(3,417,265)	(3,602,267)	(2,338,770)	(2,308,905)	29,865	1%	▲	
Transport		(8,803,374)	(9,083,334)	(5,969,963)	(4,537,627)	1,432,336	24%	▲	\$
Economic Services		(1,807,827)	(1,742,317)	(1,174,954)	(911,292)	263,662	22%	▲	\$
Other Property and Services		(569,200)	(594,740)	(416,081)	(499,055)	(82,974)	(20%)	▼	\$
		(19,047,231)	(19,855,875)	(13,071,577)	(11,044,463)				
Operating activities excluded from budget									
Add back Depreciation		6,293,585	6,812,518	4,541,672	4,603,452	61,780	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(234,402)	3,188	0	(3,188)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0			
Amount attributable to operating activities		569,361	570,723	3,106,450	3,838,651				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,606,212	3,937,192	1,323,370	280,941	(1,042,429)	(79%)	▼	\$
Proceeds from Disposal of Assets	7	741,000	721,000	227,998	291,867	63,869	28%	▲	\$
Land and Buildings	8	(670,899)	(997,644)	(549,104)	(340,530)	208,574	38%	▲	\$
Plant and Equipment	8	(1,178,415)	(1,205,215)	(518,963)	(743,973)	(225,010)	(43%)	▼	\$
Furniture and Equipment	8	(23,000)	(58,000)	(58,000)	(29,882)	28,118	48%	▲	\$
Infrastructure Assets - Roads	8	(4,207,058)	(4,055,000)	(2,589,279)	(1,446,154)	1,143,125	44%	▲	\$
Infrastructure Assets - Drainage	8	(250,326)	(276,916)	(109,988)	0	109,988	100%	▲	\$
Infrastructure Assets - Footpaths	8	(311,260)	(351,952)	(176,022)	(34,940)	141,082	80%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	(46,110)	(474)	45,636	99%	▲	\$
Infrastructure Assets - Other	8	(687,604)	(915,490)	(641,459)	(340,878)	300,581	47%	▲	\$
Intangible Assets - PPE	8	0	0	0	0	0			
Amount attributable to investing activities		(3,269,687)	(3,490,362)	(3,137,557)	(2,364,023)				
Financing Activities									
Proceeds from New Debentures	9	350,000	350,000	0	0	0			
Repayment of Debentures	9	(422,294)	(439,058)	(219,526)	(209,044)	10,481	5%	▲	
Repayment of Lease Financing	9	(20,594)	(12,600)	(8,400)	(10,045)	(1,645)	(20%)	▼	
Advances to Community Groups		(70,000)	0	0	0	0			
Self-Supporting Loan Principal		(0)	64,394	32,196	36,425	4,229	13%	▲	
Transfer from Reserves	10	1,386,325	1,470,825	0	0	0			
Transfer to Reserves	10	(1,837,853)	(2,023,593)	(2,003,593)	(2,005,873)	(2,280)	(0%)	▼	
Amount attributable to financing activities		(614,416)	(590,032)	(2,199,323)	(2,188,537)				
Closing Funding Surplus(Deficit)	1	0	71,081	1,350,322	2,866,842				

KEY INFORMATION

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

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

SHIRE OF PLANTAGENET

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	3,314,742	3,580,751	3,580,751	3,580,751	0	0%		
Revenue from operating activities									
Rates	6	7,439,995	7,439,995	7,439,995	7,445,394	5,399	0%	▲	
Operating Grants, Subsidies and Contributions	12	2,828,984	3,023,104	2,052,760	923,274	(1,129,486)	(55%)	▼	S
Fees and Charges		2,361,732	2,361,732	1,664,023	1,510,088	(153,934)	(9%)	▼	
Interest Earnings		70,540	153,761	108,211	136,240	28,029	26%	▲	S
Other Revenue		517,655	511,934	357,351	264,666	(92,685)	(26%)	▼	S
Profit on Disposal of Assets	7	300,733	266,686	10,828	0	(10,828)	(100%)	▼	S
		13,519,639	13,757,212	11,633,168	10,279,662				
Expenditure from operating activities									
Employee Costs		(5,936,898)	(5,924,998)	(3,946,279)	(3,641,882)	304,397	8%	▲	
Materials and Contracts		(5,572,868)	(5,855,025)	(3,684,081)	(1,942,257)	1,741,824	47%	▲	S
Utility Charges		(395,952)	(395,952)	(263,624)	(209,432)	54,192	21%	▲	S
Depreciation on Non-Current Assets		(6,293,585)	(6,812,518)	(4,541,672)	(4,603,452)	(61,780)	(1%)	▼	
Interest Expenses		(69,251)	(69,251)	(34,769)	(43,859)	(9,090)	(26%)	▼	
Insurance Expenses		(341,010)	(341,010)	(303,992)	(335,147)	(31,155)	(10%)	▼	S
Other Expenditure		(424,838)	(424,838)	(283,144)	(268,435)	14,709	5%	▲	
Loss on Disposal of Assets	7	(22,489)	(32,284)	(14,016)	0	14,016	100%	▲	S
		(19,056,890)	(19,855,875)	(13,071,577)	(11,044,463)				
Operating activities excluded from budget									
Add back Depreciation		6,293,585	6,812,518	4,541,672	4,603,452	61,780	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(234,402)	3,188	0	(3,188)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0			
Amount attributable to operating activities		569,361	570,723	3,106,450	3,838,651				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,606,212	3,937,192	1,323,370	280,941	(1,042,429)	(79%)	▼	S
Proceeds from Disposal of Assets	7	741,000	721,000	227,998	291,867	63,869	28%	▲	S
Land and Buildings	8	(670,899)	(997,644)	(549,104)	(340,530)	208,574	38%	▲	S
Plant and Equipment	8	(1,178,415)	(1,205,215)	(518,963)	(743,973)	(225,010)	(43%)	▼	S
Furniture and Equipment	8	(23,000)	(58,000)	(58,000)	(29,882)	28,118	48%	▲	S
Infrastructure Assets - Roads	8	(4,207,058)	(4,055,000)	(2,589,279)	(1,446,154)	1,143,125	44%	▲	S
Infrastructure Assets - Drainage	8	(250,326)	(276,916)	(109,988)	0	109,988	100%	▲	S
Infrastructure Assets - Footpaths	8	(311,260)	(351,952)	(176,022)	(34,940)	141,082	80%	▲	S
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	(46,110)	(474)	45,636	99%	▲	S
Infrastructure Assets - Other	8	(687,604)	(915,490)	(641,459)	(340,878)	300,581	47%	▲	S
Intangible Assets - PPE	8	0	0	0	0	0			
Amount attributable to investing activities		(3,269,687)	(3,490,362)	(3,137,557)	(2,364,023)				
Financing Activities									
Proceeds from New Debentures		350,000	350,000	0	0	0			
Repayment of Debentures	9	(422,294)	(439,058)	(219,526)	(209,044)	10,481	5%	▲	
Repayment of Lease Financing	9	(20,594)	(12,600)	(8,400)	(10,045)	(1,645)	(20%)	▼	
Advances to Community Groups		(70,000)	0	0	0	0			
Self-Supporting Loan Principal	9	(0)	64,394	32,196	36,425	4,229	13%	▲	
Transfer from Reserves	10	1,386,325	1,470,825	0	0	0			
Transfer to Reserves	10	(1,837,853)	(2,023,593)	(2,003,593)	(2,005,873)	(2,280)	(0%)	▼	
Amount attributable to financing activities		(614,416)	(590,032)	(2,199,323)	(2,188,537)				
Closing Funding Surplus (Deficit)	1	(0)	71,081	1,350,322	2,866,842				

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

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

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

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

ADJUSTED NET CURRENT ASSETS

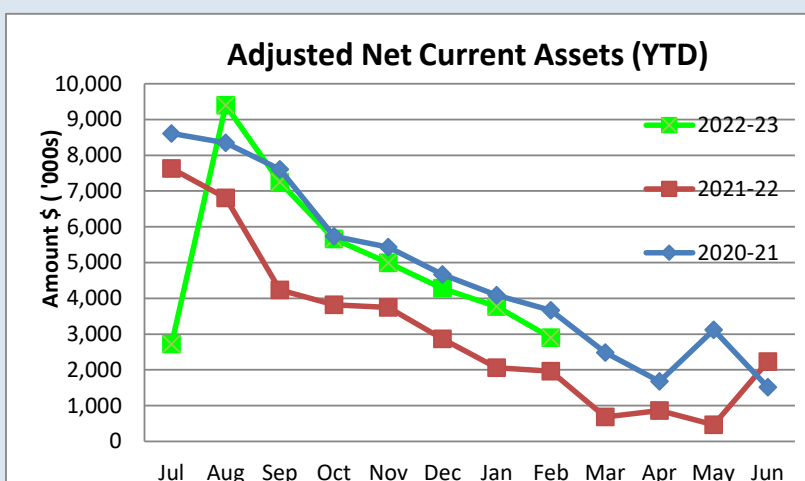
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 28/02/2022	Year to Date Actual 28/02/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	4,154,254	4,007,227	3,308,776
Cash Restricted - Reserves	2	4,048,845	4,287,300	6,054,718
Cash Restricted - Bonds & Deposits/Trust	2	524,445	522,208	645,525
Receivables - Rates	3	336,785	816,658	966,668
Receivables - Other	3	336,955	1,432,414	428,676
Other Assets Other Than Inventories	4	74,841	33,786	36,712
Inventories	4	64,259	83,121	102,821
		9,540,384	11,182,714	11,543,896
Less: Current Liabilities				
Payables	5	(472,178)	(415,539)	(1,054,347)
Contract Liabilities	11	(792,875)	(1,315,604)	(837,944)
Bonds & Deposits	14	(77,403)	(82,011)	(198,151)
Trust Liabilities (Contras Trust Component Above)	14	(494,160)	(490,371)	(494,160)
Loan Liability	9	(422,294)	(180,281)	(283,250)
Lease Liability	9	(22,258)	(6,335)	(12,213)
Provisions	11	(1,032,221)	(913,744)	(1,032,221)
		(3,313,390)	(3,403,885)	(3,912,286)
Less: Cash Reserves	10	(4,048,845)	(4,287,300)	(6,054,718)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,031,187	912,709	1,031,187
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan Liability		422,294	180,281	283,250
Add Back: Lease Liability		22,258	6,335	12,213
Less : Loan Receivable - clubs/institutions		(73,137)	(33,786)	(36,712)
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		3,580,751	4,557,070	2,866,829

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$2.87 M

Last Year YTD

Surplus(Deficit)

\$4.56 M

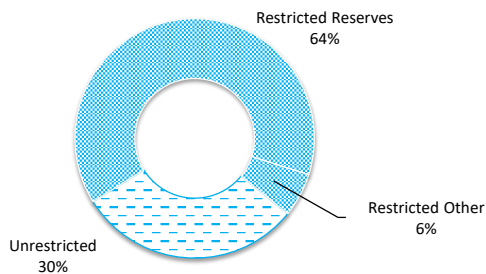
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Narpyn Manurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Middle Ward BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Narrikup BFB	0			0	Cash on Hand	Nil	On Hand
Petty Cash - Forest Hill BFB	52			52	Cash on Hand	Nil	On Hand
Petty Cash - Perillup BFB	0			0	Cash on Hand	Nil	On Hand
Petty Cash - South Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	1,307,524			1,307,524	Bendigo	Nil	Ongoing
Reserve Cash at Bank		1,185,478		1,185,478	Bendigo	Variable	Ongoing
Transport Cash at Bank			151,365	151,365	Bendigo	Nil	Ongoing
Trust Cash at Bank			494,160	494,160	Bendigo	Nil	Ongoing
Term Deposits							
Municipal Investment Cash at Bank	0			0			
Municipal - Term Deposit 4223350	500,000			500,000	Bendigo	3.80%	13/04/2023
Municipal - Term Deposit 36577207	500,000			500,000	CBA	3.71%	19/03/2023
Municipal - Term Deposit 36577207	1,000,000			1,000,000	CBA	3.71%	24/03/2023
Reserve - Term Deposit 150294262		410,108		410,108	Bendigo	2.50%	10/05/2023
Reserve - Term Deposit 4206480		501,458		501,458	Bendigo	3.80%	28/04/2023
Reserve - Term Deposit 4206460		501,458		501,458	Bendigo	3.80%	28/04/2023
Reserve - Term Deposit 4206462		501,458		501,458	Bendigo	3.80%	28/04/2023
Reserve - Term Deposit 4191768		500,436		500,436	Bendigo	3.80%	14/04/2023
Reserve - Term Deposit 4136273		1,500,000		1,500,000	Bendigo	3.80%	20/03/2023
Reserve - Term Deposit 36577207		1,013,684		1,013,684	CBA	4.26%	30/06/2023
Reserve - Term Deposit 4191766		500,436		500,436	Bendigo	3.80%	14/04/2023
Reserve - Term Deposit 4102096		351,768		351,768	Bendigo	3.30%	13/02/2023
Investments							
Total	3,308,776	6,966,284	645,525	10,920,585			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Unrestricted	Restricted
\$10.92 M	\$3.31 M	\$7.61 M

Receivables - Rates & Rubbish	30 June 2022	28 Feb 23
	\$	\$
Opening Arrears Previous Years	460,418	341,032
Levied this year	7,845,789	8,046,543
Less Collections to date	(7,965,176)	(7,281,819)
Equals Current Outstanding	341,032	1,105,756
Net Rates Collectable	341,032	1,105,756
% Collected	95.89%	86.82%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	166,794	91,171	9,342	38,918	306,226
Percentage	54%	30%	3%	13%	
Balance per Trial Balance					
Sundry Debtors					0
Receivables - Other					428,676
Total Receivables General Outstanding					428,676

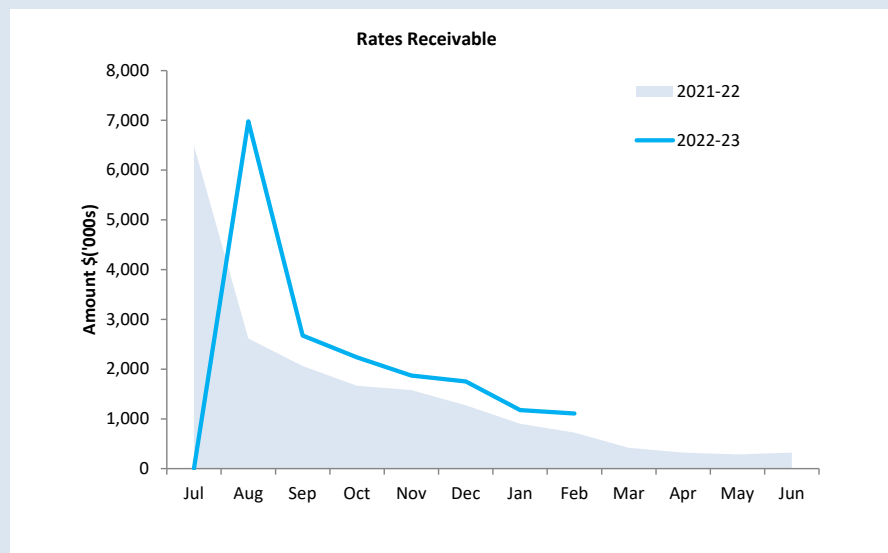
Amounts shown above include GST (where applicable)

KEY INFORMATION

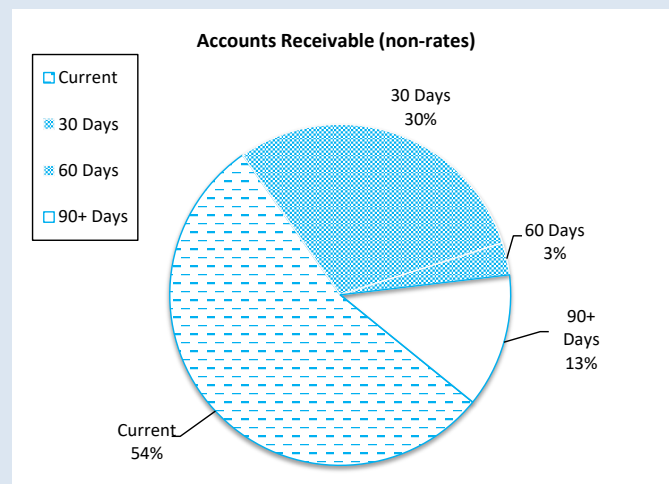
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Collected	Rates Due
87%	\$1,105,756



Debtors Due
\$428,676
Over 30 Days
46%
Over 90 Days
13%

	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 28 Feb 2023
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	73,137	0	(36,425)	36,712
Inventory				
Fuel and stock on hand	64,259	38,562	0	102,821
Total Other Current assets				139,533

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

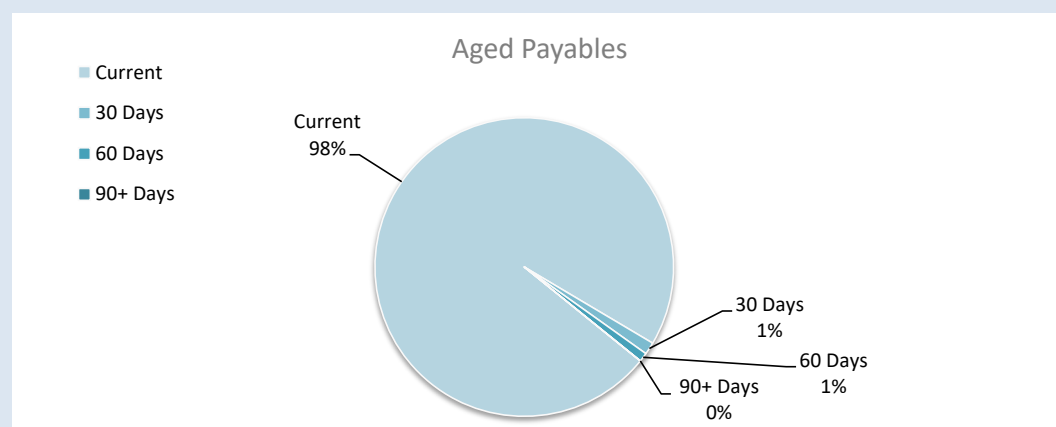
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	276,602	3,772	2,750	(22)	283,103
Percentage	97.7%	1.3%	1%	0%	
Balance per Trial Balance					
Sundry creditors - General					328,442
Other creditors					21,769
Accruals/Income in Advance					91,594
Other accruals/payables					336,623
Total Payables General Outstanding					811,282

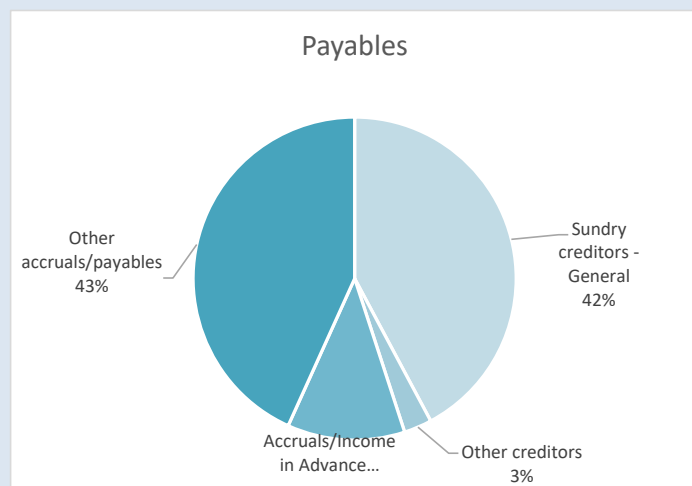
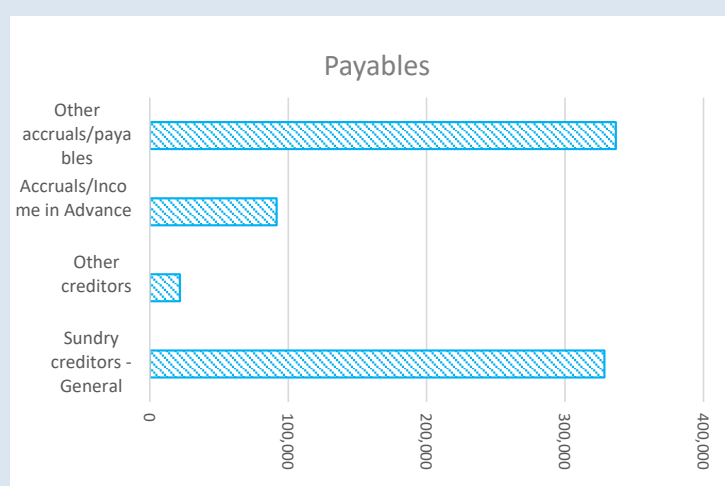
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$811,282
Over 30 Days
2%
Over 90 Days
0%



SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES

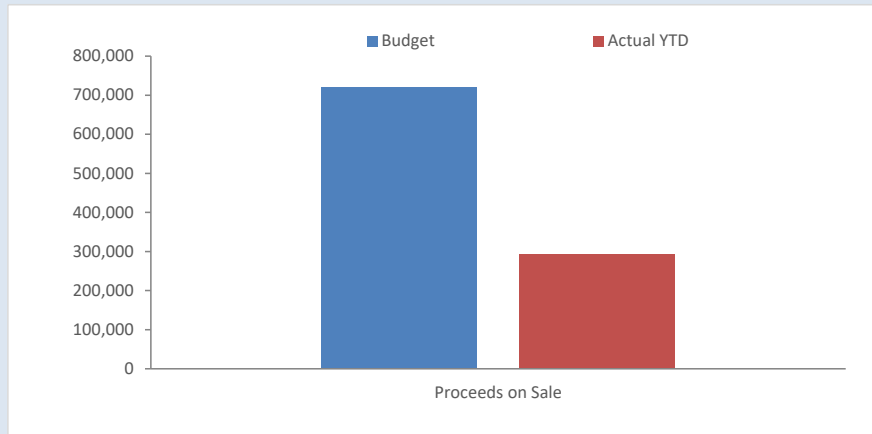
NOTE 6

RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
Rural Townsite	0.108627	191	2,025,491	220,023	0	0	220,023	220,023	168	0	220,191
Mount Barker Townsite	0.108627	747	10,081,713	1,095,146	0	0	1,095,146	1,095,548	1,791	333	1,097,672
Strata Title	0.108627	4	45,760	4,971	0	0	4,971	4,971	0	0	4,971
Rural GRV	0.108627	44	1,243,648	135,094	0	0	135,094	135,094	0	0	135,094
Unimproved valuations											
Rural	0.006867	1,073	665,716,000	4,571,471	0	0	4,571,471	4,569,344	0	(13,000)	4,556,343
Mining	0.006867	0	0	0	0	0	0	0	0	0	0
Sub-Totals		2,059	679,112,612	6,026,705	0	0	6,026,705	6,024,979	1,958	(12,667)	6,014,270
Minimum Payment	\$										
Gross rental valuations											
Rural Townsite	970	347	938,903	336,590	0	0	336,590	336,590	0	0	336,590
Mount Barker Townsite	970	294	1,794,796	285,180	0	0	285,180	285,180	0	0	285,180
Strata Title	970	87	186,786	84,390	0	0	84,390	84,390	0	0	84,390
Rural GRV	970	31	185,731	30,070	0	0	30,070	30,070	0	0	30,070
Unimproved valuations											
Rural	970	681	71,105,800	660,570	0	0	660,570	660,570	343	12,968	673,881
Mining	970	17	254,124	16,490	0	0	16,490	16,490	4,244	279	21,013
Sub-Totals		1,457	74,466,140	1,413,290	0	0	1,413,290	1,413,290	4,587	13,247	1,431,124
		3,516	753,578,752	7,439,995	0	0	7,439,995	7,438,269	6,545	580	7,445,394
Discounts							0				0
Concession							0				0
Amount from General Rates							7,439,995				7,445,394
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							0				0
Total Rates							7,439,995				7,445,394

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Sale of several vacant freehold land parcels	240,000	480,000	240,000		155,503			
	Plant and Equipment								
11187	Rg Colorado 4X4 - PI12802 - Ranger	20,415	17,000		(3,415)				
10446	Caterpillar 12H Motor Grader - Rego PI03	122,694	110,000		(12,694)	136,364			
10866	Isuzu Npr 250/300 Crew - PI012	14,130	35,000	20,870					
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8L Td	26,795	17,000		(9,795)				
10856	Isuzu Npr 300 Medium Tipper Truck PI011	19,184	25,000	5,816					
11183	Vehicle - Pool Car - Volkswagen Tiguan 162Tsi Highline Dsg	0	0						
11188	Volkswagen Tiguan 132 Tsi Comfortline Dsg Ad13Qt/19	20,000	20,000						
11185	Holden Rg Colorado- PI12801- Building Maintenance Officer	23,380	17,000		(6,380)				
		486,598	721,000	266,686	(32,284)	0	291,867	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$721,000	\$291,867	40%

INVESTING ACTIVITIES

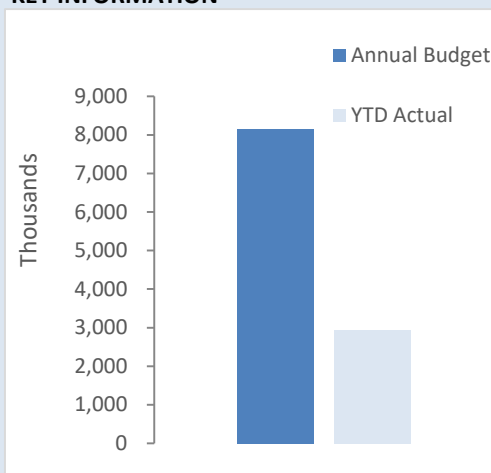
NOTE 8

CAPITAL ACQUISITIONS

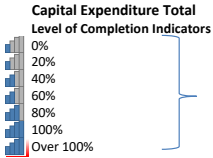
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	957,249	549,104	997,644	340,530	(208,574)
Plant and Equipment	1,205,215	518,963	1,205,215	743,973	225,010
Furniture and Equipment	23,000	58,000	58,000	29,882	(28,118)
Infrastructure Assets - Roads	4,207,056	2,589,279	4,055,000	1,446,154	(1,143,125)
Infrastructure Assets - Drainage	250,326	109,988	276,916	0	(109,988)
Infrastructure Assets - Footpaths	311,260	176,022	351,952	34,940	(141,082)
Infrastructure Assets - Parks and Ovals	288,337	46,110	288,337	474	(45,636)
Infrastructure Assets - Other	732,604	641,459	915,490	340,878	(300,581)
Intangible Assets - PPE	0	0	0	0	0
Capital Expenditure Totals	7,975,048	4,688,925	8,148,554	2,936,831	(1,752,094)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,629,611	1,323,370	3,937,192	280,941	(1,042,429)
Borrowings	350,000	0	350,000	0	0
Other (Disposals & C/Fwd)	741,000	227,998	721,000	291,867	63,869
Council contribution - Cash Backed Reserves					
Various Reserves	1,470,825	0	1,422,825	0	0
Council contribution - operations	1,783,611	3,137,557	1,717,537	2,364,023	(773,534)
Capital Funding Total	7,975,048	4,688,925	8,148,554	2,936,831	(1,752,094)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

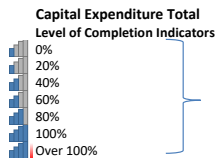
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$8.15 M	\$2.94 M	36%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.94 M	\$0.28 M	7%



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

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

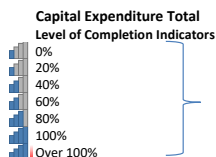
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over	
				Annual Budget Original	Annual Budget Revised	YTD Budget			
				\$	\$	\$	\$	\$	
Land									
Housing									
	4090109	508		(150,000)	(150,000)	(50,000)	0	50,000	
Total - Housing				(150,000)	(150,000)	(50,000)	0	50,000	
Total - Land									
				(150,000)	(150,000)	(50,000)	0	50,000	
Buildings									
Other Law, Order & Public Safety									
	4050612	512		(286,350)	(286,350)	0	0	0	
Total - Other Law, Order & Public Safety				(286,350)	(286,350)	0	0	0	
Community Amenities									
	4100714	514	BC510	0	(5,693)	(5,693)	(5,693)	(0)	
	4110112	512	BC600B	0	(6,202)	(6,202)	(5,638)	564	
Total - Community Amenities				0	(11,895)	(11,895)	(11,331)	564	
Recreation And Culture									
	4110114	514	BC600C	(25,000)	(25,000)	(24,996)	0	24,996	
	4110214	514	BC606	(48,400)	(48,400)	(48,400)	(55,233)	(6,833)	
	4110214	514	BC607	(181,359)	(181,359)	(181,350)	(83,638)	97,712	
	4110314	514	BC608A	(15,000)	(15,000)	(14,998)	0	14,998	
	4110514	514	BC618	(32,761)	(32,761)	(32,761)	(33,998)	(1,237)	
	4110614	514	BC619	(10,000)	(10,000)	(3,334)	0	3,334	
	4110312	512	BC609A	0	(28,500)	0	0	0	
Total - Recreation And Culture				(312,521)	(341,021)	(305,839)	(172,869)	132,970	
Economic Services									
	4130414	514	BC802	(162,378)	(162,378)	(162,376)	(156,330)	6,046	
Total - Economic Services				(162,378)	(162,378)	(162,376)	(156,330)	6,046	
Other Property & Services									
	4040212	512	BC100D	(11,000)	(11,000)	(7,328)	0	7,328	
	4140214	514	BC700A	(35,000)	(35,000)	(11,666)	0	11,666	
Total - Other Property & Services				(46,000)	(46,000)	(18,994)	0	18,994	
Total - Buildings				(520,899)	(561,294)	(499,104)	(340,530)	158,574	



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

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

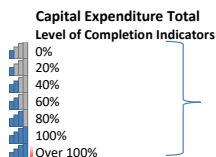
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
Plant & Equipment								
Other Law, Order & Public Safety								
	ANIMAL - Plant & Equipment (Capital)	4050230	530	(45,000)	(45,000)	(15,000)	0	15,000
	OLOPS - Plant & Equipment (Capital)	4050330	530	0	0	0	(25,256)	(25,256)
	ESL BFB - Plant & Equipment (Capital)	4050530	530	(7,000)	(7,000)	(2,332)	0	2,332
	Total - Other Law, Order & Public Safety			(52,000)	(52,000)	(17,332)	(25,256)	(7,924)
Community Amenities								
	SAN - Plant & Equipment (Capital)	4100130	530	(40,055)	(40,055)	(40,055)	(34,500)	5,555
	Total - Community Amenities			(40,055)	(40,055)	(40,055)	(34,500)	5,555
Recreation & Culture								
	SWIM AREAS - Plant & Equipment (Capital)	4110230	530	(5,000)	(5,000)	(5,000)	(5,324)	(324)
	REC - Plant & Equipment (Capital)	4110330	530	(45,000)	(45,000)	(15,000)	0	15,000
	Total - Recreation & Culture			(50,000)	(50,000)	(20,000)	(5,324)	14,676
Transport								
	PLANT - Plant & Equipment (Capital)	4120330	530	(823,130)	(823,130)	(261,566)	(575,087)	(313,521)
	Total - Transport			(823,130)	(823,130)	(261,566)	(575,087)	(313,521)
Economic Services								
	SALEYARDS - Plant & Equipment	4130430	530	(11,700)	(11,700)	(3,900)	0	3,900
	OTH ECON - Plant & Equipment (Capital)	4130830	530	(6,000)	(6,000)	(2,000)	0	2,000
	Total - Economic Services			(17,700)	(17,700)	(5,900)	0	5,900
Other Property & Services								
	PWO - Plant & Equipment (Capital)	4140330	530	(222,330)	(222,330)	(174,110)	(103,806)	70,304
	Total - Other Property & Services			(222,330)	(222,330)	(174,110)	(103,806)	70,304
	Total - Plant & Equipment			(1,205,215)	(1,205,215)	(518,963)	(743,973)	(225,010)
Furniture & Equipment								
Other Property & Services								
	ADMIN - Furniture & Equipment (Capital)	4140220	520	(23,000)	(58,000)	(58,000)	(29,882)	28,118
	Total - Other Property & Services			(23,000)	(58,000)	(58,000)	(29,882)	28,118
	Total - Furniture & Equipment			(23,000)	(58,000)	(58,000)	(29,882)	28,118



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

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

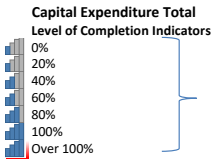
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over	
				Annual Budget Original	Annual Budget Revised	YTD Budget			
				\$	\$	\$	\$	\$	
Infrastructure - Roads									
Transport									
	4120139	540	RC235B	(24,576)	0	0	(145)	(145)	
	4120139	540	RC236	(12,414)	0	0	0	0	
	4120138	540	RC044	(19,452)	(19,452)	(11,856)	0	11,856	
	4120141	540	RC032	(36,947)	(36,947)	(22,530)	(856)	21,674	
	4120142	540	RC033B	(41,780)	(41,780)	(25,474)	0	25,474	
	4120142	540	RC036	(46,846)	0	0	0	0	
	4120162	540	OF003A	(434,945)	(434,945)	(265,313)	0	265,313	
	4120138	540	RC000A	(150,000)	0	0	0	0	
	4120161	540	OF001A	(234,500)	(234,500)	(143,045)	(256,723)	(113,678)	
	4120138	540	OF328A	(200,000)	(24,624)	(24,624)	(24,624)	0	
	4120163	540	OF027B	(115,442)	(115,392)	(70,371)	0	70,371	
	4120162	540	OF062A	(280,000)	(280,000)	(170,800)	0	170,800	
	4120162	540	OF259A	(200,000)	(200,000)	(122,000)	0	122,000	
	4120162	540	OF297A	(100,000)	(100,000)	(61,000)	0	61,000	
	4120163	540	RRG032A	(380,000)	(380,000)	(380,000)	(380,231)	(231)	
	4120149	540	RRG008A	0	(95,000)	(31,666)	(12,548)	19,118	
	4120150	540	RRG331B	0	0	0	(7,795)	(7,795)	
	4120149	540	RRG045A1	0	(115,000)	(38,332)	(10,172)	28,160	
	4120146	540	R2R073B	(49,839)	(49,839)	(30,389)	(1,690)	28,699	
	4120146	540	R2R148B	(133,859)	(133,859)	(81,641)	(73,357)	8,284	
	4120146	540	R2R140B	(188,100)	(203,306)	(111,143)	(28,202)	82,941	
	4120146	540	R2R060B	(194,400)	(194,400)	(118,569)	(98,397)	20,172	
	4120138	540	OF035B	(185,000)	(185,000)	(185,000)	(190,643)	(5,644)	
	4120163	540	OF054B	0	(150,000)	(50,000)	(909)	49,091	
	4120142	540	RC007B	(116,667)	(116,667)	(71,154)	0	71,154	
	4120138	540	RC202A	(44,840)	(44,840)	(27,341)	(11,640)	15,701	
	4120138	540	RC204A	(6,325)	(6,325)	(3,856)	(7,601)	(3,745)	
	4120139	540	RC202B	(20,808)	(20,808)	(12,680)	(7,202)	5,478	
	4120138	540	RC235A	(25,490)	(25,490)	(15,537)	(27,721)	(12,184)	
	4120138	540	RC052A	(9,752)	(9,752)	(5,946)	(10,598)	(4,652)	
	4120138	540	RC028A	(4,600)	(4,600)	(2,806)	(5,813)	(3,007)	
	4120138	540	RC272A	(66,590)	(66,590)	(40,606)	(53,687)	(13,081)	
	4120138	540	RC096A	(8,160)	(8,160)	(4,963)	(7,286)	(2,323)	
	4120141	540	RC033A	(114,240)	(114,240)	(69,673)	(86)	69,587	
	4120142	540	RC054B	(150,000)	0	0	0	0	
	4120141	540	RC120A	(7,254)	(7,254)	(4,423)	(10,620)	(6,197)	
	4120142	540	RC018B	(258,480)	(258,480)	(157,658)	(111,454)	46,204	
	4120142	540	RC066B	(181,750)	(181,750)	(110,855)	(11,112)	99,743	
	4120142	540	RC057B	(164,000)	(164,000)	(100,028)	(95,042)	4,986	
	4120138	540	RC001A	0	(18,000)	(18,000)	0	18,000	
	4120138	540	RC272B	0	(14,000)	0	0	0	
	Total - Transport			(4,207,056)	(4,055,000)	(2,589,279)	(1,446,154)	1,143,125	
Total - Infrastructure - Roads				(4,207,056)	(4,055,000)	(2,589,279)	(1,446,154)	1,143,125	
Infrastructure - Drainage									
Transport									
	4120165	550	DC000	(50,000)	0	0	0	0	
	4120165	550	DC001	(35,779)	(35,779)	(21,816)	0	21,816	
	4120165	550	DC044	(52,547)	(52,547)	(32,052)	0	32,052	
	4120166	550	OFDC007A	(38,000)	(43,315)	(23,180)	0	23,180	
	4120166	550	DC260A	0	(65,000)	0	0	0	
	4120166	550	OFDC033B	(18,000)	(26,135)	(10,980)	0	10,980	
	4120166	550	OFDC034B	(20,000)	(28,375)	(12,200)	0	12,200	
	4120166	550	OFDC055A	(20,000)	0	0	0	0	
	4120166	550	OFDC112A	(16,000)	(25,765)	(9,760)	0	9,760	
	Total - Transport			(250,326)	(276,916)	(109,988)	0	109,988	
Total - Infrastructure - Drainage				(250,326)	(276,916)	(109,988)	0	109,988	



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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
Infrastructure - Footpaths								
Transport								
				(24,750)	(22,127)	(12,475)	(14)	12,462
				(57,860)	(55,428)	(32,861)	0	32,861
				(27,130)	(30,388)	(19,809)	0	19,809
				(9,730)	(17,261)	(5,754)	0	5,754
				(36,530)	(30,832)	(16,587)	0	16,587
				0	(34,860)	(34,860)	(34,861)	(1)
				(5,000)	(5,000)	(1,666)	0	1,666
				(2,200)	(2,200)	(732)	0	732
				(2,200)	(2,200)	(732)	0	732
				(2,200)	(2,200)	(732)	0	732
				(2,200)	(2,200)	(732)	0	732
				(2,400)	(2,400)	(800)	0	800
				(6,500)	(6,500)	(2,166)	0	2,166
				(2,500)	(2,500)	(832)	0	832
				(11,750)	(11,750)	(3,916)	0	3,916
				(21,000)	(39,586)	(13,196)	0	13,196
				(18,100)	0	0	0	0
				(14,000)	(19,310)	(6,436)	(66)	6,370
				(65,210)	(65,210)	(21,736)	0	21,736
				(311,260)	(351,952)	(176,022)	(34,940)	141,082
				(311,260)	(351,952)	(176,022)	(34,940)	141,082
Infrastructure - Other								
Community Amenities								
				(4,500)	(1,482)	(494)	0	494
				(5,222)	(6,109)	(6,109)	(6,109)	(0)
				(9,722)	(7,591)	(6,603)	(6,109)	494
Recreation & Culture								
				0	(52,000)	(52,000)	(15,428)	36,572
				(350,000)	(350,000)	(35,000)	0	
				(35,100)	(35,100)	(11,698)	(44,387)	(32,689)
				(150,000)	(190,516)	(190,516)	(131,015)	59,501
				0	(46,000)	0	0	0
				(535,100)	(673,616)	(289,214)	(190,830)	63,384
Transport								
				(20,000)	(20,000)	(12,190)	(11,735)	455
				(20,000)	(20,000)	(12,190)	(11,735)	455
Economic Services								
				(18,865)	(18,865)	(18,865)	(18,161)	704
				(5,000)	(5,000)	(3,050)	0	3,050
				(50,000)	(50,000)	0	0	0
				(18,918)	(18,918)	(11,537)	0	11,537
				(30,000)	(30,000)	(30,000)	(21,400)	8,600
				0	(36,500)	(36,500)	(35,827)	673
				(45,000)	(55,000)	(55,000)	(56,815)	(1,815)
				(167,783)	(214,283)	(154,952)	(132,203)	22,749
				(732,604)	(915,490)	(462,959)	(340,878)	87,081



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

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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
Infrastructure - Parks & Ovals								
Recreation And Culture								
	4110370	570	PC615A	(150,000)	(150,000)	0	0	0
	4110370	570	PC608A1	(113,000)	(113,000)	(37,666)	0	37,666
	4110370	570	PC653	(25,337)	(25,337)	(8,444)	(474)	7,970
Total - Recreation And Culture				(288,337)	(288,337)	(46,110)	(474)	45,636
Total - Infrastructure - Parks & Ovals				(288,337)	(288,337)	(46,110)	(474)	45,636
Grand Total				(7,688,698)	(7,862,204)	(4,510,425)	(2,936,831)	1,538,594

Summary by Balance Sheet Category

Land Held For Resale - Current	340	0	0	0	0	0	0	
Land Held For Resale - Non Current	507	0	0	0	0	0	0	
Land - Freehold	508	(150,000)	(150,000)	(50,000)	0	50,000		
Buildings - Specialised	512	(297,350)	(332,052)	(13,530)	(5,638)	7,892		
Buildings - Non Specialised	514	(509,899)	(515,592)	(485,574)	(334,892)	150,682		
Furniture & Equipment	520	(23,000)	(58,000)	(58,000)	(29,882)	28,118		
Plant & Equipment	530	(1,205,215)	(1,205,215)	(518,963)	(743,973)	(225,010)		
Infrastructure - Roads	540	(4,207,056)	(4,055,000)	(2,589,279)	(1,446,154)	1,143,125		
Infrastructure - Drainage	550	(250,326)	(276,916)	(109,988)	0	109,988		
Infrastructure - Bridges	555	0	0	0	0	0		
Infrastructure - Footpaths and Cycleways	560	(311,260)	(351,952)	(176,022)	(34,940)	141,082		
Infrastructure - Parks & Ovals	570	(288,337)	(288,337)	(46,110)	(474)	45,636		
Infrastructure - Airports	575	0	0	0	0	0		
Infrastructure - Sewerage	580	0	0	0	0	0		
Infrastructure - Other	590	(732,604)	(915,490)	(462,959)	(340,878)	87,081		
Intangible Assets - PPE	644	0	0	0	0	0		
				(7,975,048)	(8,148,554)	(4,510,425)	(2,936,831)	1,538,594

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 90 - New Administration centre	625,465	0	0	0	96,914	196,648	196,648	528,551	428,817	428,817	22,944	33,582	33,582
Health													
Loan 97 - Plantagenet Medical Centre	340,036	0	0	0	20,297	40,718	40,718	319,739	299,318	299,318	4,368	4,024	4,024
Recreation and Culture													
Loan 94 - Sounness Park Development	43,646	0	0	0	21,616	43,646	43,646	22,031	0	0	1,242	1,261	1,261
Loan 99 - Swimming Pool Refurbishment	500,000	0	0	0	20,905	42,195	42,195	479,095	457,805	457,805	9,133	18,030	18,030
Loan - GSCore Trails Project	0	0	350,000	350,000	0	16,627	16,627	0	333,373	333,373	0	0	0
Economic Services													
Loan 95 - Saleyards Roof	108,106	0	0	0	12,888	25,949	25,949	95,218	82,157	82,157	1,890	2,745	2,745
Total	1,617,253	0	350,000	350,000	172,619	365,784	365,784	1,444,634	1,601,469	1,601,469	39,576	59,641	59,641
Self supporting loans													
Health													
Loan 96 - Plantagenet Village Homes	347,912	0	0	0	20,423	41,015	41,015	327,490	306,898	306,898	3,664	5,606	5,606
Recreation and Culture													
Loan 98 - Mount Barker Golf Club - Bowls	35,103	0	0	0	11,678	23,379	23,379	23,425	11,724	11,724	306	115	115
Loan 100 - Mount Barker Golf Club - Green A	70,000	0	0	0	4,324	8,880	8,880	65,676	61,120	61,120	-34	2,983	2,983
Total	453,015	0	0	0	36,425	73,274	73,274	416,590	379,742	379,742	3,936	8,704	8,704
Total	2,070,268	0	350,000	350,000	209,044	439,058	439,058	1,861,224	1,981,211	1,981,211	43,512	68,345	68,345
Current loan borrowings	422,294							283,250					
Non-current loan borrowings	1,647,974							1,577,974					
	2,070,268							1,861,224					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2022	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Lease 2 - Photocopiers	6,434	0	0	0	1,600	0	0	4,834	6,434	6,434	20	306	306
Law, Order & Public Safety													
Lease 3 - CESM Vehicle	52,631	0	0	0	8,445	12,600	12,600	44,186	40,031	40,031	327	600	600
Total	59,065	0	0	0	10,045	12,600	12,600	49,020	46,465	46,465	347	906	906
Current financing borrowings	22,258							12,213					
Non-current financing borrowings	36,806							36,806					
	59,065							49,020					

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

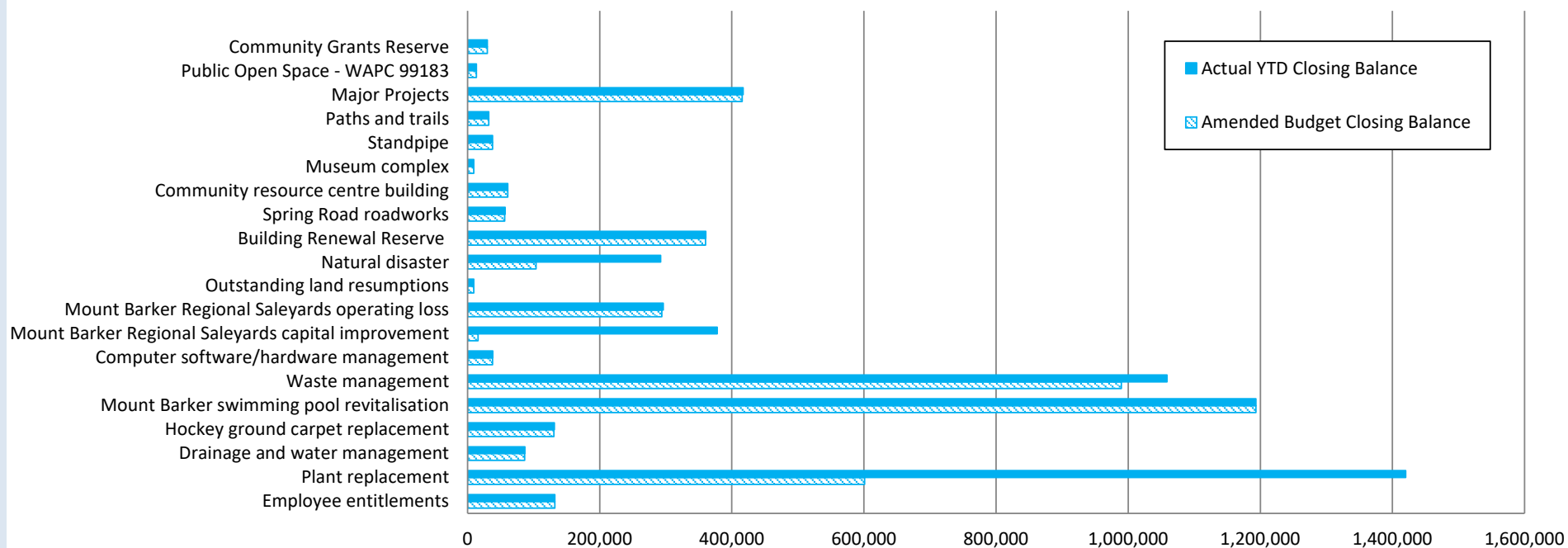
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	81,816	309	352	50,000	50,000	0	0	132,125	132,168
Plant replacement	856,220	6,460	13,775	550,000	550,000	(811,515)	0	601,165	1,419,995
Drainage and water management	85,960	300	952	0	0	0	0	86,260	86,912
Hockey ground carpet replacement	112,247	405	1,044	18,000	18,000	0	0	130,652	131,290
Mount Barker swimming pool revitalisation	849,785	3,646	3,512	340,000	340,000	0	0	1,193,431	1,193,297
Waste management	840,725	3,081	7,121	210,900	210,900	(65,000)	0	989,706	1,058,746
Computer software/hardware management	37,763	132	418	0	0	0	0	37,895	38,181
Mount Barker Regional Saleyards capital improvement	294,549	1,964	4,775	78,673	78,673	(359,310)	0	15,876	377,997
Mount Barker Regional Saleyards operating loss	292,961	1,023	3,244	0	0	0	0	293,984	296,204
Outstanding land resumptions	9,448	33	105	0	0	0	0	9,481	9,552
Natural disaster	195,907	684	2,169	94,000	94,000	(187,000)	0	103,591	292,076
Building Renewal Reserve	167,693	646	949	192,020	192,020	0	0	360,359	360,662
Spring Road roadworks	56,140	196	622	0	0	0	0	56,336	56,761
Community resource centre building	50,544	184	449	10,000	10,000	0	0	60,728	60,993
Museum complex	9,175	32	102	0	0	0	0	9,207	9,276
Standpipe	27,762	104	197	10,000	10,000	0	0	37,866	37,959
Paths and trails	31,834	111	352	0	0	0	0	31,945	32,187
Major Projects	35,132	630	1,997	380,000	380,000	0	0	415,762	417,130
Public Open Space - WAPC 99183	13,186	46	146	0	0	0	0	13,232	13,332
Community Grants Reserve	0	0	0	30,000	30,000	0	0	30,000	30,000
	4,048,845	19,986	42,280	1,963,593	1,963,593	(1,422,825)	0	4,609,599	6,054,718

Cash Backed Reserve (Continued)

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



Other Current Liabilities	Note	Opening Balance 1 Jul 2022 \$	Liability Increase \$	Liability Reduction \$	Closing Balance 28 Feb 2023 \$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	154,009	585,902	(486,206)	253,704
- non-operating	13	638,866	226,314	(280,941)	584,239
Total unspent grants, contributions and reimbursements		792,875	812,216	(767,147)	837,944
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		792,875	812,216	(767,147)	837,944
Other Liabilities					
Fees & Charges in Advance (Mainly refuse charges not allocated)		14,522	593,290	(364,746)	243,066
Provisions					
Annual leave		539,096	0	0	539,096
Long service leave		493,125	0	0	493,125
Total Provisions		1,032,221	0	0	1,032,221
Total Other Current Liabilities					2,113,231
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 28 Feb 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	158,189	158,189	158,189	197,096
Grants Commission - Roads (WALGGC)	0	0	0	0	82,148	82,148	82,148	159,488
Law, order, public safety								
DFES - ESL BFB Operating Grant	23,679	156,353	(168,941)	11,091	208,171	208,171	156,129	168,941
DFES - ESL SES Operating Grant	0	15,999	(11,229)	4,770	21,973	21,973	16,479	17,142
DFES - Mitigation Activity Fund Grant	0	0	0	0	182,410	182,410	60,802	0
Dep't of Communities - Volunteering WA grant (SES)	0	5,000	(3,227)	1,773	0	5,000	5,000	3,227
DFES - Mitigation Activity Fund Grant (MAF2022-23 R2)	0	147,500	0	147,500	0	295,000	0	0
Education and welfare								
Council on the Aging - Seniors Week Grant	0	850	(850)	0	0	850	0	850
Developmental Disability WA - International Day of People with Disability 2022	0	1,000	(957)	43	0	0	0	957
Recreation and culture								
DLGSC - Every Club Grant	6,945	0	(6,000)	945	0	0	0	6,000
State Library of WA - Children Book Week Grant	0	1,030	(1,030)	0	0	0	0	1,030
State Library - Better Beginnings Family Literacy Grant	14,055	0	0	14,055	0	0	0	0
Scitech - National Science Week	2,264	0	(2,264)	0	0	0	0	2,264
State Library of WA - Service WA App	3,000	0	0	3,000	0	0	0	0
Aust Sports Commission - Speedway Club Super Sedan Race	6,300	0	(6,300)	0	0	0	0	6,300
Mount Barker Recreation Centre - Change Facility (LRCIP3)	30,000	0	(22,130)	7,870	75,000	65,000	21,666	22,130
Signage - Mt Barker Hill (LRCIP3)	10,000	0	0	10,000	20,000	0	0	0
Demolish swimming pool buildings - Stage 1B (LRCIP3)	50,000	0	0	50,000	100,000	0	0	0
Transport								
Direct Grant (MRWA)	0	254,900	(254,900)	0	235,000	235,000	235,000	254,900
Economic services								
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	26,702	26,702	17,800	36,210
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	7,000	0	(7,000)	0	0	0	0	7,000
	153,243	582,632	(484,828)	251,047	1,109,593	1,280,443	753,213	883,535
Operating Contributions								
Education and welfare								
Mt Barker Community Garden - launch disability awareness documentary	0	0	0	0	0	0	0	957
Recreation and culture								
Get Online Week - Contributions Income	766	0	0	766	766	766	254	0
State Library of WA - Library Priority Allocation		0	0	0	4,000	4,000	2,664	0
Grant Income - Hearing Voices Of Plantagenet		1,860	(1,378)	482	1,860	1,860	1,248	1,378
Grant Income - 3D For Me		1,410	0	1,410	1,410	1,410	952	0
Transport								
DFES - Storm Damage Recoup	0	0	0	0	1,643,179	1,643,179	1,232,382	0
Economic services								
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	19,447	19,447	12,960	0
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	72,000	72,000	49,087	38,360
	766	3,270	(1,378)	2,658	1,742,662	1,742,662	1,299,547	40,695
TOTALS	154,009	585,902	(486,206)	253,704	2,852,254	3,023,104	2,052,760	924,230

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Inspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 28 Feb 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies								
Governance								
LRCIP3 Grant - Council Chamber audio equipment	11,500	0	0	11,500	23,000	23,000	23,000	0
Law, order, public safety								
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	7,000	7,000	4,664	0
Mount Barker SES - 2 Bay Facility and Amenities	0	0	0	0	286,350	286,350	0	0
Community amenities								
LRCIP2 Grant - Kendenup Town Hall Toilets	0	0	0	0	15,043	15,043	5,014	0
Recreation and culture								
CSRFF Grant - Swimming Pool Facility Refurbishment	0	0	0	0	0	0	0	0
Drought DCP Grant - Swimming Pool Facility Refurbishment	0	0	0	0	0	0	0	0
LRCIP2 Grant - Albany Highway Infill Drain	0	0	0	0	0	0	0	0
LRCIP3 - Swimming Pool retaining wall - Stage 1B	50,000	0	(50,000)	0	150,000	190,516	90,516	50,000
LRCIP3 - Swimming Pool footpath and paving	0	0	0	0	0	70,000	23,334	0
O'Neill Road Trail - Stage 1A (LRCIP3)	17,550	0	(17,550)	0	35,100	35,100	11,700	17,550
Community Water Supply Program - Frost Park Dam	7,538	0	0	7,538	75,371	75,371	25,122	0
Transport								
RTR Grant Funding - Hassell Avenue	0	0	0	0	26,997	26,997	10,797	0
RTR Grant Funding - Corbould Street	0	0	0	0	4,898	4,898	1,958	0
RTR Grant Funding - Lloyd Street	0	0	0	0	6,695	6,695	2,677	0
RTR Grant Funding - First Avenue	0	0	0	0	11,151	11,151	4,459	0
RTR Grant Funding - Oatlands Road	0	0	0	0	20,290	20,290	8,115	0
RTR Grant Funding - Pardelup Road	0	0	0	0	4,451	4,451	1,780	0
RTR Grant Funding - Scott Road	14,206	0	0	14,206	0	0	0	0
RRG Grant Funding - Boyup Road	0	0	0	0	19,946	19,946	7,978	0
RRG Grant Funding - Sturdee Road	0	0	0	0	28,728	28,728	11,490	0
LRCIP2 Grant - Mead St	0	0	0	0	0	0	0	0
Commodity Route Funding - Chillinup Road	0	177,293	0	177,293	59,889	97,814	19,869	0
Regional Road Safety Grant - Woogenellup Road	104,108	0	0	104,108	434,945	434,945	144,980	0
LRCIP Grant - Drainage - Takalarup Road - SLK 11.48	9,000	0	0	9,000	18,000	26,135	14,135	0
LRCIP Grant - Drainage - Syred Road - SLK 9.49	10,000	0	0	10,000	20,000	28,375	15,041	0
LRCIP Grant - Drainage - Woogenellup Road - SLK 34.62	10,000	0	0	10,000	20,000	0	0	0
LRCIP Grant - Drainage - St Werburghs Road - SLK 4.21	8,000	0	0	8,000	16,000	25,765	15,097	0
LRCIP Grant - Drainage - Yellanup Road - SLK 9.48 & 23.36	19,000	0	0	19,000	38,000	43,315	17,981	0
LRCIP3 Grant - Mead Street reconstruction	100,000	0	(24,652)	75,348	200,000	24,624	0	24,652
LRCIP3 Grant - Lowood Road reconstruction SLK 0.04 - 0.53	117,250	0	(117,250)	0	234,500	234,500	78,166	117,250
LRCIP3 Grant - Woodlands Road SLK 5.72 - 9.38	57,714	0	0	57,714	115,422	115,392	38,444	0

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Inspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 28 Feb 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
		\$	\$	\$	\$	\$	\$	\$
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	12,375	0	(14)	12,362	24,750	24,750	8,250	14
LRCIP3 Grant - Footpath Renewal - Ormond Rd	28,930	0	0	28,930	57,860	57,860	19,286	0
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	13,565	0	0	13,565	27,130	27,130	9,042	0
LRCIP3 Grant - Footpath Renewal - Narpund / Osborne Rd	4,865	0	0	4,865	9,730	9,730	3,242	0
LRCIP3 Grant - Footpath Renewal - Ingoldby St	18,265	0	0	18,265	36,530	36,530	12,176	0
RRG Grant Funding - Carbarup Road SLK 5.87 - 13.8	0	0	0	0	253,333	253,333	101,333	0
RRG Grant Funding - Boyup Road Reseal SLK 9.18 - 13.90	0	0	0	0	0	76,667	30,710	0
RRG Grant Funding - Spencer Road Reseal SL 16.66 - 19.08	0	0	0	0	0	63,333	25,333	0
RTR Grant Funding - Todd Rd SLK 0 - 3.31	0	4,236	(1,690)	2,546	42,000	42,000	16,800	1,690
RTR Grant Funding - Narrikup Rd SLK 3.65 - 7.3	0	11,610	(11,610)	0	133,859	133,859	53,543	11,610
RTR Grant Funding - Pavlovich Rd SLK 0 - 4.75	0	16,314	(16,314)	0	203,306	203,306	75,240	16,314
RTR Grant Funding - Harvey Rd SLK 1.2 - 4.8	0	16,861	(16,861)	0	194,400	194,400	77,760	16,861
CRF - Palmdale Rd SLK 4.32 - 8.42	0	0	0	0	123,333	123,333	41,110	0
Hassell Street shared path - Grant Income (WABN)	0	0	0	0	24,700	24,700	8,232	0
LRCIP3 Grant - Knights Road SLK 2.5 - 8.99	0	0	0	0	0	140,000	46,666	0
LRCIP3 Grant - Quangellup Road Seal	0	0	0	0	280,000	280,000	93,332	0
LRCIP3 Grant - Nindiup Road Seal	0	0	0	0	200,000	200,000	66,666	0
LRCIP3 Grant - Ferry Road Seal	0	0	0	0	100,000	100,000	33,332	0
Swimming Pool footpath and paving - Grant Income (LRCIP3)	0	0	0	0	34,860	34,860	0	0
Economic services								
LRCIP2 Grant - Mount Barker Hill Carpark & Bus Bay	0	0	0	0	0	0	0	0
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	0	0	0	0	0	0	0	0
Drought DCP Grant - Mount Barker Infrastructure	0	0	0	0	0	0	0	0
Lighting of Public Open Spaces & Heritage Buildings	25,000	0	(25,000)	0	50,000	55,000	25,000	25,000
	638,866	226,314	(280,941)	584,239	3,667,567	3,937,192	1,323,370	280,941
Total Non-operating grants, subsidies and contributions	638,866	226,314	(280,941)	584,239	3,667,567	3,937,192	1,323,370	280,941

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 28 Feb 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Building Services Levy (BSL)	6,740	8,550	(5,550)	9,740
Infrastructure & Crossover Bonds	33,500	11,000	(16,500)	28,000
Planning Bonds	20,500	500	0	21,000
Department of Transport	14,352	970,709	(849,628)	135,433
Sub-Total	75,092	990,759	(871,678)	194,173
Trust Funds				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	74,940	0	0	74,940
Bonds - Other	330,290	0	0	330,290
Sub-Total	494,160	0	0	494,160
	569,252	990,759	(871,678)	688,333

EXPLANATION OF SIGNIFICANT VARIANCES

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

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

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
Revenue from operating activities	\$	%				
General Purpose Funding - Other	137,141	35%	▲	\$	Timing	Income over budget - Commonwealth FAGs received prior to budget prediction (\$117k). Municipal interest in excess of budget (\$21k)
Law, Order and Public Safety	(67,032)	(22%)	▼	\$	Timing	CESM salary reimbursement done after budget prediction (\$15k) Fire Mitigation grant not yet received (\$60k).
Recreation and Culture	(34,309)	(12%)	▼	\$	Timing	Income under budget - LRCIP grant not yet rec'd for Retaining wall (\$40k). Pool fees under budget (\$8k). Community water supply grant not rec'd (\$25k). Rec Ctr Recoup for ablution Block (not complete \$40k)
Transport	(1,223,054)	(79%)	▼	\$	Timing	No storm damage reimbursement income received to date
Economic Services	(73,151)	(11%)	▼	\$	Timing	Various accounts slightly under budget on income (LRCIP grant income \$25k, Saleyards \$60k, Standpipe income \$24k)
Other Property and Services	(53,896)	(56%)	▼	\$	Permanent	Various accounts slightly under budget on income (incl Admin Reimbursements 12k, Grants \$23k Fuel Tax Credit \$14k, workers comp \$16k)
Expenditure from operating activities						
General Purpose Funding	64,529	34%	▲	\$	Permanent	Below budget on Employee costs (\$21k), debt collection (\$20k) and valuation expenses (\$19k)
Law, Order and Public Safety	143,825	17%	▲	\$	Permanent	Below budget on grant funded fire mitigation expenses (\$100k) and employee costs (\$15k)
Education and Welfare	18,153	13%	▲	\$	Permanent	Below budget on youth precinct consultancy (\$10k)
Community Amenities	117,671	11%	▲	\$	Timing	Below budget on Refuse site operations (\$48k) and consultancy (\$28k), Depreciation (\$16k)
Transport	1,432,336	24%	▲	\$	Timing	Below budget on storm damage expenditure (\$1m) and municipal road maintenance (440k)
Economic Services	263,662	22%	▲	\$	Timing	Below budget on Noxious weed control (\$21k), Building Control (\$30k), Saleyards exp (\$82k of which \$12k is dep'n) and economic development salaries and projects (\$100k), standpipes (\$18k).
Other Property and Services	(82,974)	(20%)	▼	\$	Timing	Various differences in expenditure to budget, such as overheads and plant operating cost allocation
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,042,429)	(79%)	▼	\$	Timing	Under income - Various grant funded projects which cannot be recognised until expenditure incurred
Proceeds from Disposal of Assets	63,869	28%	▲	\$	Timing	Asset register cannot be rolled forward
Land and Buildings	208,574	38%	▲	\$	Timing	Under expenditure - Completion of various building items as shown in Capital Acquisitions
Plant and Equipment	(225,010)	(43%)	▼	\$	Timing	Minor under expenditure on overall YTD budget. Some plant items on order.
Furniture and Equipment	28,118	48%	▲	\$	Timing	New servers on order. To be finalised by EOY.
Infrastructure Assets - Roads	1,143,125	44%	▲	\$	Timing	Under expenditure on overall YTD budget projection for road construction
Infrastructure Assets - Footpaths	141,082	80%	▲	\$	Timing	Under expenditure on overall YTD budget projection for footpath projects. Projects now under way
Infrastructure Assets - Parks and Ovals	45,636	99%	▲	\$	Timing	Under expenditure - Narrikup Playground and Frost Park Dam carried out later than budget prediction
Financing Activities						

SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 16
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		Budget Adoption		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus/(Deficit)		33,329	0	33,329
4120330		PLANT - Plant & Equipment (Capital)	27/09/2022	Capital Expenses			(26,800)	6,529
2120213		Road Maintenance Outside BUA	27/09/2022	Operating Expenses		26,800		33,329
4130490	OC802J	Saleyards – Soft Floor Mats	27/09/2022	Capital Expenses			(36,500)	(3,171)
5130481		Transfer from Saleyards Capital Improvements Reserve	27/09/2022	Capital Revenue		36,500		33,329
4120139	RC235B	First Avenue (SLK 0.00 - 0.45)	25/10/2022	Capital Expenses		24,576		57,905
4120139	RC236	Second Avenue (SLK 0.74 - 1.17)	25/10/2022	Capital Expenses		12,414		70,319
4120142	RC036	Stirling School Road (SLK 0.00 to 8.72)	25/10/2022	Capital Expenses		46,846		117,165
4120149	RRG045A1	Boypup Road Reseal (SLK 9.18 to 13.90)	25/10/2022	Capital Expenses			(115,000)	2,165
4120149	RRG008A	Spencer Road Re-seal (SLK 16.66 to 19.08)	25/10/2022	Capital Expenses			(95,000)	(92,835)
3120110	GIRRG045A1	Boypup Road Reseal (SLK 9.18 to 13.90)	25/10/2022	Capital Revenue		76,667		(16,168)
3120110	GIRRG008A	Spencer Road Re-seal (SLK 16.66 to 19.08)	25/10/2022	Capital Revenue		63,333		47,165
4120146	R2R140B	Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	25/10/2022	Capital Expenses			(15,206)	31,959
3120110	GIR2R140B	R2R - Pavlovich Rd SLK 0 - 4.75 - Grant Income	25/10/2022	Capital Revenue		15,206		47,165
2080653	GEAGED01	Grant expenditure - Senior's Week (Council on the Aging)	25/10/2022	Operating Expenses			(850)	46,315
3080610	GIAGED01	Grant Income - Senior's Week (Council on The Aging)	25/10/2022	Operating Revenue		850		47,165
2040223		OTH GOV - LGIS Risk Expenditure	25/10/2022	Operating Expenses		22,500		69,665
2140200		ADMIN - Employee Costs	25/10/2022	Operating Expenses			(14,900)	54,765
4110112	BC600B	Plantagenet District Hall - Building (Capital) - Switchboard	25/10/2022	Capital Expenses			(6,202)	48,563
4120170	OFFC019	Footpath Renewal - Mount Barker Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		2,623		51,186
4120170	OFFC028	Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		2,432		53,618
4120170	OFFC031	Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses			(3,258)	50,360
4120170	OFFC044	Footpath Renewal - Narput / Osborne Road, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses			(7,531)	42,829
4120170	OFFC052	Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	25/10/2022	Capital Expenses		5,698		48,527
4120170	FC087A	Parsons Street (Deane St - Fellowes St) - Pathway renewal (south) and Verge	25/10/2022	Capital Expenses			(18,586)	29,941
4120170	FC040A	Deane Street (Ormond St - Oatlands Rd) - Path renewal / verge treatment	25/10/2022	Capital Expenses		18,100		48,041
4120170	FC071A	Monst Street (Montem St - House #27) - Reseal pathway	25/10/2022	Capital Expenses			(5,310)	42,731
2110890	GERC614A	Mount Barker Recreation Centre - Change Facility (LRCIP3)	25/10/2022	Operating Expenses			(20,000)	22,731
2110290	GE607B	Demolish swimming pool buildings - Stage 1B (LRCIP3)	25/10/2022	Operating Expenses		100,000		122,731
4120161	OF328A	Mead Street reconstruction (LRCIP3)	25/10/2022	Capital Expenses		160,000		282,731
4110290	GE607C	Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	25/10/2022	Capital Expenses			(50,000)	232,731
4120170	OFFC328	Swimming pool footpath and paving (LRCIP3)	25/10/2022	Capital Expenses			(70,000)	162,731
4120163	OF027B	Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	25/10/2022	Capital Expenses		50		162,781
4130290	OFTOU03	Lighting of Public Open Spaces & Buildings (LRCIP3)	25/10/2022	Capital Expenses		5,000		167,781
4120163	OF054B	Knights Road SLK 2.5 - 8.99 (LRCIP3)	25/10/2022	Capital Expenses			(150,000)	17,781
4120142	RC054B	Knights Road SLK 2.5 - 8.99	25/10/2022	Capital Expenses		150,000		167,781
4110290	OC607B	Demolish swimming pool buildings - Stage 1B (Municipal)	25/10/2022	Capital Expenses			(140,000)	27,781
3110810	GIRC614A	LRCIP Grant Income - Mount Barker Recreation Centre - Change Facility	25/10/2022	Operating Revenue			(5,000)	22,781
3110210	GI607B	LRCIP Grant Income - Demolish swimming pool buildings - Stage 1B	25/10/2022	Operating Revenue			(100,000)	(77,219)
3120113	GIOF328A	LRCIP Grant Income - Mead Street reconstruction	25/10/2022	Capital Revenue			(160,000)	(237,219)
3110210	GI607C	LRCIP Grant Income - Swimming pool retaining wall and earthworks - Stage	25/10/2022	Capital Revenue		50,000		(187,219)
3120113	GIOF328B	LRCIP Grant Income - Swimming pool footpath and paving	25/10/2022	Capital Revenue		70,000		(117,219)
3120113	GIOF027B	LRCIP Grant Income - Woodlands Road SLK 5.72 - 9.38	25/10/2022	Capital Revenue			(30)	(117,249)
3130210	GIOFTOU03	LRCIP Grant Income - Lighting of Public Open Spaces & Buildings	25/10/2022	Capital Revenue			(5,000)	(122,249)
3120113	GIOF054B	LRCIP Grant Income - Knights Road SLK 2.5 - 8.99	25/10/2022	Capital Revenue		140,000		17,751
2120391		PLANT - Loss on Disposal of Assets	25/10/2022	Operating Expenses	(6,380)			17,751
2140291		ADMIN - Loss on Disposal of Assets	25/10/2022	Operating Expenses	6,380			17,751
3120390		PLANT - Profit on Disposal of Assets	25/10/2022	Operating Revenue	5,816			17,751
4110390	OC609A	Sounness Park - Seal carpark and construct pathway adj Hockey Pitch	25/10/2022	Capital Expenses			(26,000)	(8,249)
2140252		ADMIN - Consultants	21/02/2023	Operating Expenses			(25,000)	(33,249)
3030246		GEN PUR - Interest Earned - Municipal Funds	21/02/2023	Operating Revenue		32,500		(749)
3030245		GEN PUR - Interest Earned - Reserve Funds	21/02/2023	Operating Revenue		45,000		44,251
4030281		GEN PUR - Transfer Interest to Reserve	21/02/2023	Capital Expenses			(45,000)	(749)
5140281		ADMIN - Transfers from Reserve	21/02/2023	Capital Revenue		28,000		27,251
4140231		ADMIN - Furniture & Equipment (Capital)	21/02/2023	Capital Expenses			(28,000)	(749)
2050112	GEFIR02	Mitigation Activity Fund Grant MAF2022-23 R2 - expenditure	21/02/2023	Operating Expenses			(295,000)	(295,749)
3050110	GIFIR02	Mitigation Activity Fund Grant MAF2022-23 R2 - grant	21/02/2023	Operating Revenue		295,000		(749)
2050112	GEFIR05	Volunteering WA grant (SES) - expenditure	21/02/2023	Operating Expenses			(5,000)	(5,749)
3050110	GIFIR05	Volunteering WA grant (SES) - grant income	21/02/2023	Operating Revenue		5,000		(749)
2100152		SAN - Consultants	21/02/2023	Operating Expenses			(15,000)	(15,749)
4100790	OC506	Mount Barker Cemetery (West) Infrastructure - Signage	21/02/2023	Capital Expenses		3,018		(12,731)
4100790	OC507	Kendup Cemetery Infrastructure - Signage	21/02/2023	Capital Expenses			(887)	(13,618)
4110312	BC609A	Sounness Park Changerooms - Limestone Wall	21/02/2023	Capital Expenses			(28,500)	(42,118)
4110712	BC510	Kendup Hall - Toilets - Building (Capital)	21/02/2023	Capital Expenses			(5,693)	(47,811)
4110389		REC - Self Supporting Loan Advances to Community Group	21/02/2023	Capital Expenses		70,000		22,189
2110290	OC607B	Demolish Swimming Pool Buildings - Stage 1B (Municipal)	21/02/2023	Operating Expenses		140,000		162,189
4110281		Transfer to Mt Barker Swimming Pool Revitalisation Reserve	21/02/2023	Capital Expenses			(140,000)	22,189
4120165	DC000	Drainage Construction General (Budgeting Only)	21/02/2023	Capital Expenses		50,000		72,189
4120166	DC260A	Rocky Gully-Frankland Road SLK5.66 - Repair Culvert	21/02/2023	Capital Expenses			(65,000)	7,189
4120140	RC000A	Road Construction - Streetscape Improvements Placeholder	21/02/2023	Capital Expenses		150,000		157,189
4120140	RC001A	Lowood Road North - Medians and Streetscaping	21/02/2023	Capital Expenses			(18,000)	139,189
2120211	STR001	Lowood Road North Streetscape - Tree Planting, Irrigation & Mulching	21/02/2023	Capital Expenses			(11,000)	128,189
4110790	OC646A	Centenary Park - Carpark Seal, Planter Boxes and Replace Bollards	21/02/2023	Capital Expenses			(46,000)	82,189
4120140	RC272B	Langton Road - Flush Kerbing	21/02/2023	Capital Expenses			(14,000)	68,189
2120211	STR272	Langton Road Streetscape - Tree Planting	21/02/2023	Operating Expenses			(61,000)	7,189
4120161	OF328A	Mead Street reconstruction (LRCIP3)	21/02/2023	Capital Expenses		15,376		22,565
3120113	GIOF328A	LRCIP Grant Income - Mead Street reconstruction	25/10/2022	Capital Revenue			15,376	37,941
4110290	GE607C	Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	21/02/2023	Capital Expenses			(40,516)	(17,951)
3110210	GI607C	LRCIP Grant Income - Swimming pool retaining wall and earthworks - Stage	21/02/2023	Capital Revenue		40,516		22,565
4120170	OFFC328	Swimming pool footpath and paving (LRCIP3)	21/02/2023	Capital Expenses		35,140		17,189
4130290	OFTOU03	Lighting of Public Open Spaces & Buildings (LRCIP3)	21/02/2023	Capital Expenses			(10,000)	7,189
3130210	GIOFTOU03	LRCIP Grant Income - Lighting of Public Open Spaces & Buildings	25/10/2022	Capital Revenue		10,000		17,189
4120166	OFDC007A	Drainage - Yellanup Road - SLK 9.48 & 23.36 (LRCIP3)	21/02/2023	Capital Expenses			(5,315)	1,874
4120166	OFDC033B	Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	21/02/2023	Capital Expenses			(8,135)	(6,261)
4120166	OFDC034B	Drainage - Syred Road - SLK 9.49 (LRCIP3)	21/02/2023	Capital Expenses			(8,375)	(14,636)
4120166	OFDC055A	Drainage - Woogenellup Road - SLK 34.62 (LRCIP3)	21/02/2023	Capital Expenses		20,000		5,364
4120166	OFDC112A	Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	21/02/2023	Capital Expenses			(9,765)	(4,401)
3120113	GIOFDC007A	Grant Income - Drainage - Yellanup Road - SLK 9.48 & 23.36 (LRCIP3)	21/02/2023	Capital Revenue		5,315		10,679
3120113	GIOFDC033B	Grant Income - Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	21/02/2023	Capital Revenue		8,135		18,814
3120113	GIOFDC034B	Grant Income - Drainage - Syred Road - SLK 9.49 (LRCIP3)	21/02/2023	Capital Revenue		8,375		27,189
3120113	GIOFDC055A	Grant Income - Drainage - Woogenellup Road - SLK 34.62 (LRCIP3)	21/02/2023	Capital Revenue			(20,000)	7,189
3120113	GIOFDC112A	Grant Income - Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	21/02/2023	Capital Revenue		9,765		5,364
2130250	GETOU04	Signage - Mt Barker Hill (LRCIP3)	21/02/2023	Operating Expenses		20,000		15,599
3130210	GITOU04	Grant Income - Signage - Mt Barker Hill (LRCIP3)	21/02/2023	Operating Revenue			(20,000)	(9,321)
2110890	GERC614A	Mount Barker Recreation Centre - Change Facility (LRCIP3)	21/02/2023	Operating Expenses			(5,000)	10,599
3110810	GIRC614A	LRCIP Grant Income - Mount Barker Recreation Centre - Change Facility	21/02/2023	Operating Revenue		10,000		20,599
4140231		ADMIN - Furniture & Equipment (Audio Equipment)	21/02/2023	Capital Expenses			(7,000)	3,599
5140350		PWO - Proceeds on Disposal of Assets	21/02/2023	Capital Revenue			(20,000)	(16,401)
5120381		PLANT - Transfers from Reserve	21/02/2023	Capital Revenue		20,000		3,599
3140290		ADMIN - Profit on Disposal of Assets	21/02/2023	Operating Revenue	(5,816)			3,599
2050192		FIRE - Depreciation	21/02/2023	Operating Expenses	(14,956)			3,599
2050392		OLOPS - Depreciation	21/02/2023	Operating Expenses	(8,156)			3,599
2070692		PREV OTH - Depreciation	21/02/2023	Operating Expenses	19,267			3,599
2080292		OTHER ED - Depreciation	21/02/2023	Operating Expenses	(4,553)			3,599
2080392		FAMILIES - Depreciation	21/02/2023	Operating Expenses	(7,616)			3,599
2080792		WELFARE - Depreciation	21/02/2023	Operating Expenses	(11,896)			3,599

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

KEY INFORMATION