

Council

## FINANCIAL STATEMENTS – APRIL 2023

Financial Statements

Meeting Date: 30 May 2023

Number of Pages: 33



## **SHIRE OF PLANTAGENET**

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

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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Items of Significance

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

	Job / Acc Number	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>						
STF HOUSE - Land (Capital)	4090109	2%	150,000	100,000	2,454	(97,546)
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	823,130	575,087	(248,043)
PWO - Plant & Equipment (Capital)	4140330	52%	222,330	222,330	116,056	(106,274)
Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	OF003A	95%	434,945	400,145	412,000	11,855
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	OF001A	110%	234,500	215,740	258,244	42,504
Mead Street reconstruction (LRCIP3)	OF328A	100%	24,624	24,624	24,624	(0)
Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	OF027B	1%	115,392	106,157	877	(105,280)
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	132%	95,000	63,332	125,657	62,325
Siding Rd SLK 0.21 to 0.55 (R2R)	R2R331B	100%	7,800	6,510	7,795	1,285
Todd Rd SLK 0 - 3.3 - Gravel (R2R)	R2R073B	6%	49,839	45,833	2,991	(42,842)
Narrakup Rd - Gravel SLK 3.65 - 7.3 (R2R)	R2R148B	99%	69,059	57,550	68,707	11,157
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	R2R140B	99%	140,306	116,920	138,333	21,413
Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	R2R060B	69%	148,100	123,410	102,219	(21,191)
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	90%	150,000	100,000	135,290	35,290
Yellanup Road - SLK 19.51 - 24 (Council)	RC007B	0%	116,667	107,317	0	(107,317)
Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	RC202A	57%	44,840	41,236	25,626	(15,610)
Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	RC202B	137%	20,808	19,124	28,534	9,410
First Avenue SLK 1.2 - 1.39 - Sealed (Council)	RC235A	215%	25,490	23,435	54,887	31,452
Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	RC272A	81%	66,590	61,242	53,687	(7,555)
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	RC033A	0%	114,240	105,083	86	(104,997)
Chorkerup Road SLK 5.02 - 11.98 - Gravel & Culvert (Council)	RC018B	45%	258,480	237,781	116,524	(121,257)
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	RC066B	6%	181,750	167,193	11,309	(155,884)
Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	RC057B	58%	164,000	150,863	95,462	(55,401)
Lowood Road (BUA) - Drainage Capital	DC001	0%	35,779	32,905	0	(32,905)
Narpund Road (BUA) - Drainage Capital	DC044	0%	52,547	48,341	0	(48,341)
Hassell Street (Oatlands Rd to Athelton St) - New shared path	FC039B	11%	65,210	43,472	6,851	(36,621)
O'Neill Road Trail - Stage 1A (LRCIP3)	OFTR114C	143%	35,100	23,396	50,328	26,932
Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	GE607C	81%	190,516	190,516	153,715	(36,801)
Lighting of Public Open Spaces & Buildings (incl ChristmasTree etc) (LRCIP3)	OFTOU03	99%	55,000	55,000	54,474	526
Wilson Park - Youth Precinct Redevelopment	PC615A	0%	150,000	0	0	0
Frost Park - Dam Extension (Community Water Supply Program)	PC608A1	0%	113,000	75,332	0	75,332
<b>Grants, Subsidies and Contributions</b>						
Operating Grants, Subsidies and Contributions		34%	3,028,104	2,259,463	1,015,105	(1,244,358)
Non-operating Grants, Subsidies and Contributions		24%	3,899,892	2,460,914	925,293	(1,535,621)
		28%	6,927,996	4,720,377	1,940,399	(2,779,978)
Rates Levied		100%	7,439,995	7,439,995	7,446,583	6,588
% Compares current ytd actuals to annual budget						

Financial Position		Prior Year 30 April 2022	Current Year 30 April 2023
Adjusted Net Current Assets	36%	\$ 3,877,497	\$ 1,380,724
Cash and Equivalent - Unrestricted	38%	\$ 4,470,299	\$ 1,676,628
Cash and Equivalent - Restricted	142%	\$ 4,287,401	\$ 6,104,749
Receivables - Rates	123%	\$ 450,040	\$ 551,426
Receivables - Other	149%	\$ 503,793	\$ 752,920
Payables	194%	\$ 268,454	\$ 520,410

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

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

#### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 April 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 POLICIES**

##### **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.

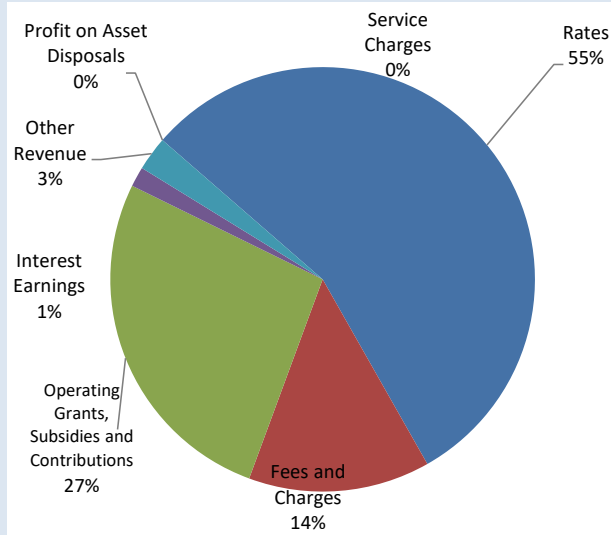
##### **ROUNDING OFF FIGURES**

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

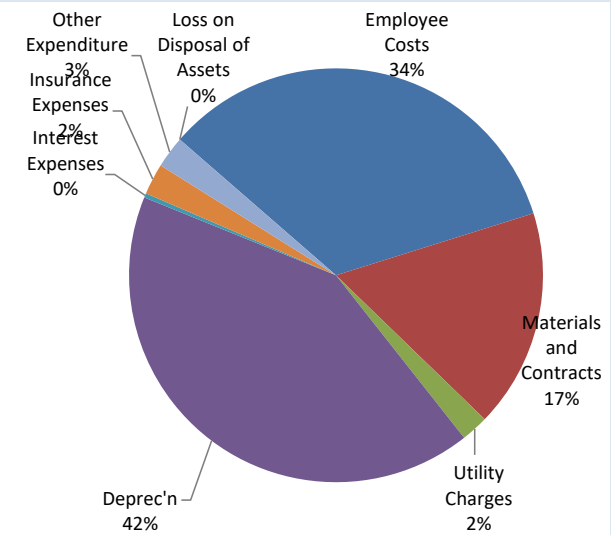
**SHIRE OF PLANTAGENET**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 APRIL 2023**

**SUMMARY GRAPHS**

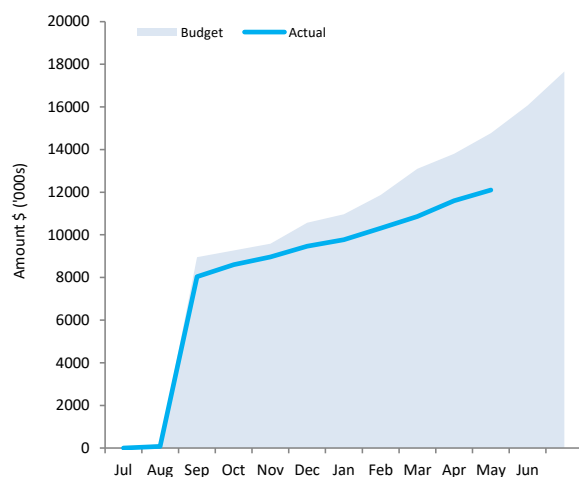
**OPERATING REVENUE**



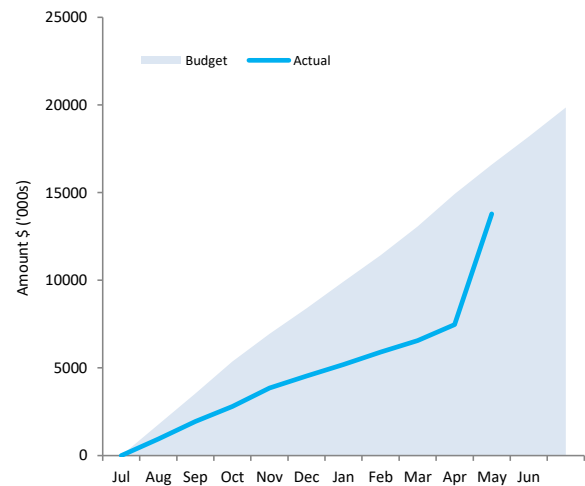
**OPERATING EXPENSES**



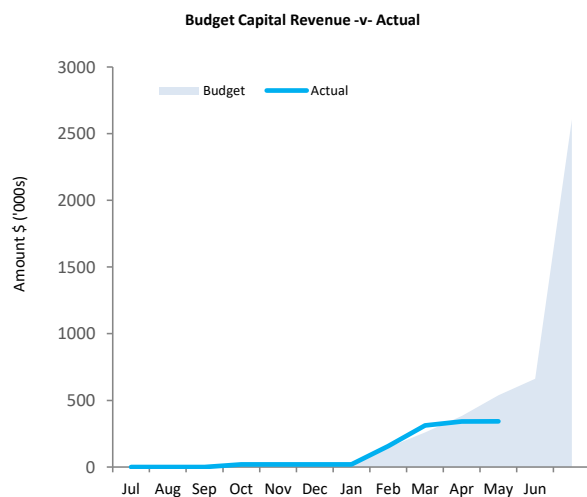
**Budget Operating Revenues -v- Actual**



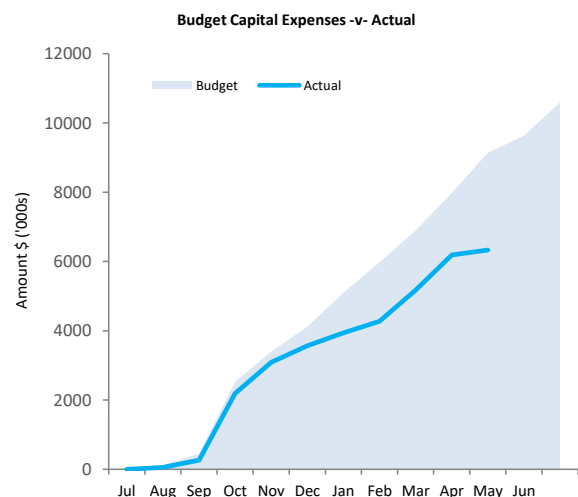
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

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

**SHIRE OF PLANTAGENET  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 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. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	3,314,742	3,580,751	3,580,751	3,580,751	0	0%		
<b>Revenue from operating activities</b>									
Governance		100	100	70	312	242	346%	▲	
General Purpose Funding - Rates	6	7,439,995	7,439,995	7,439,995	7,446,583	6,588	0%	▲	
General Purpose Funding - Other		373,377	450,877	421,177	609,125	187,948	45%	▲	\$
Law, Order and Public Safety		508,773	808,773	480,695	337,824	(142,871)	(30%)	▼	\$
Health		130,020	130,020	110,587	123,470	12,883	12%	▲	\$
Education and Welfare		30,806	31,656	27,444	29,745	2,301	8%	▲	
Housing		19,200	19,200	16,000	12,907	(3,093)	(19%)	▼	
Community Amenities		1,075,075	1,075,075	923,849	864,600	(59,249)	(6%)	▼	
Recreation and Culture		541,670	415,551	352,550	290,044	(62,506)	(18%)	▼	\$
Transport		2,002,233	2,008,049	1,572,114	348,130	(1,223,984)	(78%)	▼	\$
Economic Services		998,100	998,100	850,018	763,760	(86,258)	(10%)	▼	\$
Other Property and Services		390,632	384,816	120,640	48,914	(71,726)	(59%)	▼	\$
		<b>13,509,981</b>	<b>13,762,212</b>	<b>12,315,139</b>	<b>10,875,413</b>				
<b>Expenditure from operating activities</b>									
Governance		(1,084,001)	(1,061,501)	(880,839)	(888,001)	(7,162)	(1%)	▼	
General Purpose Funding		(287,041)	(287,041)	(240,750)	(165,961)	74,789	31%	▲	\$
Law, Order and Public Safety		(1,046,695)	(1,369,808)	(1,114,342)	(840,737)	273,605	25%	▲	\$
Health		(273,189)	(253,922)	(214,748)	(211,343)	3,405	2%	▲	
Education and Welfare		(174,325)	(199,240)	(173,402)	(167,958)	5,444	3%	▲	
Housing		(34,641)	(62,682)	(52,080)	(55,120)	(3,040)	(6%)	▼	
Community Amenities		(1,549,674)	(1,599,024)	(1,339,004)	(1,253,338)	85,666	6%	▲	
Recreation and Culture		(3,417,265)	(3,602,267)	(2,989,103)	(2,893,903)	95,200	3%	▲	
Transport		(8,803,374)	(9,083,334)	(7,546,941)	(5,618,883)	1,928,058	26%	▲	\$
Economic Services		(1,807,827)	(1,742,317)	(1,469,726)	(1,217,429)	252,297	17%	▲	\$
Other Property and Services		(569,200)	(594,740)	(575,615)	(473,695)	101,920	18%	▲	\$
		<b>(19,047,231)</b>	<b>(19,855,875)</b>	<b>(16,596,550)</b>	<b>(13,786,368)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		6,293,585	6,812,518	5,677,090	5,757,515	80,425	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(234,402)	4,390	0	(4,390)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0			
<b>Amount attributable to operating activities</b>		<b>569,361</b>	<b>575,723</b>	<b>1,400,068</b>	<b>2,846,560</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,606,212	3,899,892	2,460,914	925,293	(1,535,621)	(62%)	▼	\$
Proceeds from Disposal of Assets	7	741,000	721,000	473,996	301,815	(172,181)	(36%)	▼	\$
Land and Buildings	8	(670,899)	(997,644)	(644,436)	(342,984)	301,453	47%	▲	\$
Plant and Equipment	8	(1,178,415)	(1,205,215)	(1,166,979)	(756,223)	410,756	35%	▲	\$
Furniture and Equipment	8	(23,000)	(58,000)	(58,000)	(57,652)	348	1%	▲	
Infrastructure Assets - Roads	8	(4,207,058)	(4,048,700)	(3,593,795)	(2,418,454)	1,175,341	33%	▲	\$
Infrastructure Assets - Drainage	8	(250,326)	(276,916)	(230,886)	(2,129)	228,757	99%	▲	\$
Infrastructure Assets - Footpaths	8	(311,260)	(351,952)	(280,792)	(45,622)	235,170	84%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	(92,220)	(799)	91,421	99%	▲	\$
Infrastructure Assets - Other	8	(687,604)	(889,490)	(795,760)	(409,315)	386,445	49%	▲	\$
Intangible Assets - PPE	8	0	0	0	0	0			
<b>Amount attributable to investing activities</b>		<b>(3,269,687)</b>	<b>(3,495,362)</b>	<b>(3,927,958)</b>	<b>(2,806,070)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	350,000	350,000	0	0	0			
Repayment of Debentures	9	(422,294)	(439,058)	(248,346)	(229,467)	18,879	8%	▲	
Repayment of Lease Financing	9	(20,594)	(12,600)	(10,500)	(12,164)	(1,664)	(16%)	▼	
Advances to Community Groups		(70,000)	0	0	0	0			
Self-Supporting Loan Principal		(0)	64,394	64,392	57,017	(7,375)	(11%)	▼	
Transfer from Reserves	10	1,386,325	1,470,825	0	0	0			
Transfer to Reserves	10	(1,837,853)	(2,023,593)	(2,013,593)	(2,055,903)	(42,310)	(2%)	▼	
<b>Amount attributable to financing activities</b>		<b>(614,416)</b>	<b>(590,032)</b>	<b>(2,208,047)</b>	<b>(2,240,517)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>0</b>	<b>71,081</b>	<b>(1,155,185)</b>	<b>1,380,724</b>				

**KEY INFORMATION**

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

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

## SHIRE OF PLANTAGENET

### KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 APRIL 2023

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### PROFIT ON ASSET DISPOSAL

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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



SHIRE OF PLANTAGENET  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 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
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	1	3,314,742	3,580,751	3,580,751	3,580,751	0	0%		
<b>Revenue from operating activities</b>									
Rates	6	7,439,995	7,439,995	7,439,995	7,446,583	6,588	0%	▲	
Operating Grants, Subsidies and Contributions	12	2,828,984	3,028,104	2,259,463	1,015,105	(1,244,358)	(55%)	▼	S
Fees and Charges		2,361,732	2,361,732	2,029,930	1,859,547	(170,383)	(8%)	▼	
Interest Earnings		70,540	153,761	132,408	204,339	71,931	54%	▲	S
Other Revenue		517,655	511,934	434,591	349,749	(84,842)	(20%)	▼	S
Profit on Disposal of Assets	7	300,733	266,686	18,752	0	(18,752)	(100%)	▼	S
		<b>13,519,639</b>	<b>13,762,212</b>	<b>12,315,139</b>	<b>10,875,323</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(5,936,898)	(5,924,998)	(5,028,922)	(4,655,931)	372,991	7%	▲	
Materials and Contracts		(5,572,868)	(5,855,025)	(4,809,301)	(2,354,969)	2,454,332	51%	▲	S
Utility Charges		(395,952)	(395,952)	(329,530)	(294,113)	35,417	11%	▲	S
Depreciation on Non-Current Assets		(6,293,585)	(6,812,518)	(5,677,090)	(5,757,515)	(80,425)	(1%)	▼	
Interest Expenses		(69,251)	(69,251)	(52,297)	(46,821)	5,476	10%	▲	
Insurance Expenses		(341,010)	(341,010)	(322,338)	(335,147)	(12,809)	(4%)	▼	
Other Expenditure		(424,838)	(424,838)	(353,930)	(341,782)	12,148	3%	▲	
Loss on Disposal of Assets	7	(22,489)	(32,284)	(23,142)	0	23,142	100%	▲	S
		<b>(19,056,890)</b>	<b>(19,855,875)</b>	<b>(16,596,550)</b>	<b>(13,786,278)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		6,293,585	6,812,518	5,677,090	5,757,515	80,425	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(234,402)	4,390	0	(4,390)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0			
<b>Amount attributable to operating activities</b>		<b>569,361</b>	<b>575,723</b>	<b>1,400,068</b>	<b>2,846,560</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,606,212	3,899,892	2,460,914	925,293	(1,535,621)	(62%)	▼	S
Proceeds from Disposal of Assets	7	741,000	721,000	473,996	301,815	(172,181)	(36%)	▼	S
Land and Buildings	8	(670,899)	(997,644)	(644,436)	(342,984)	301,453	47%	▲	S
Plant and Equipment	8	(1,178,415)	(1,205,215)	(1,166,979)	(756,223)	410,756	35%	▲	S
Furniture and Equipment	8	(23,000)	(58,000)	(58,000)	(57,652)	348	1%	▲	
Infrastructure Assets - Roads	8	(4,207,058)	(4,048,700)	(3,593,795)	(2,418,454)	1,175,341	33%	▲	S
Infrastructure Assets - Drainage	8	(250,326)	(276,916)	(230,886)	(2,129)	228,757	99%	▲	S
Infrastructure Assets - Footpaths	8	(311,260)	(351,952)	(280,792)	(45,622)	235,170	84%	▲	S
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	(92,220)	(799)	91,421	99%	▲	S
Infrastructure Assets - Other	8	(687,604)	(889,490)	(795,760)	(409,315)	386,445	49%	▲	S
Intangible Assets - PPE	8	0	0	0	0	0			
<b>Amount attributable to investing activities</b>		<b>(3,269,687)</b>	<b>(3,495,362)</b>	<b>(3,927,958)</b>	<b>(2,806,070)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		350,000	350,000	0	0	0			
Repayment of Debentures	9	(422,294)	(439,058)	(248,346)	(229,467)	18,879	8%	▲	
Repayment of Lease Financing	9	(20,594)	(12,600)	(10,500)	(12,164)	(1,664)	(16%)	▼	
Advances to Community Groups		(70,000)	0	0	0	0			
Self-Supporting Loan Principal	9	(0)	64,394	64,392	57,017	(7,375)	(11%)	▼	
Transfer from Reserves	10	1,386,325	1,470,825	0	0	0			
Transfer to Reserves	10	(1,837,853)	(2,023,593)	(2,013,593)	(2,055,903)	(42,310)	(2%)	▼	
<b>Amount attributable to financing activities</b>		<b>(614,416)</b>	<b>(590,032)</b>	<b>(2,208,047)</b>	<b>(2,240,517)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>(0)</b>	<b>71,081</b>	<b>(1,155,185)</b>	<b>1,380,724</b>				

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

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

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

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

## ADJUSTED NET CURRENT ASSETS

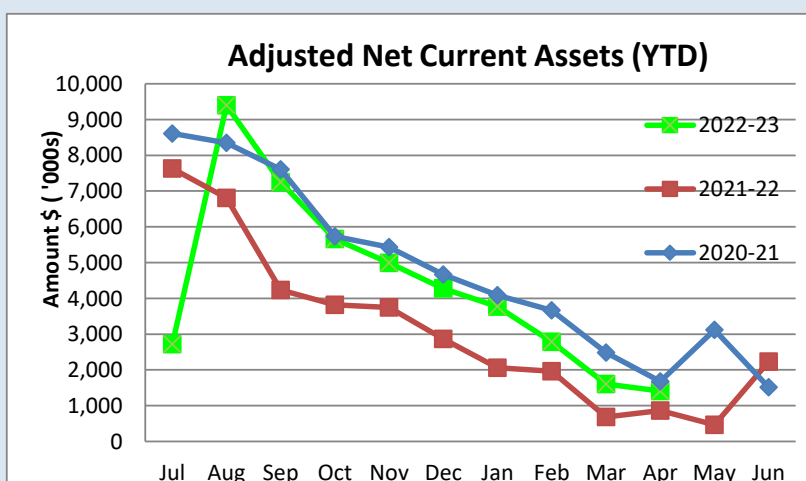
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 30/04/2022	Year to Date Actual 30/04/2023
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	4,154,254	4,470,299	1,676,628
Cash Restricted - Reserves	2	4,048,845	4,287,401	6,104,749
Cash Restricted - Bonds & Deposits/Trust	2	524,445	516,934	570,257
Receivables - Rates	3	336,785	450,040	551,426
Receivables - Other	3	336,955	503,793	752,920
Other Assets Other Than Inventories	4	74,841	13,531	16,120
Inventories	4	64,259	145,747	85,451
		9,540,384	10,387,747	9,757,552
<b>Less: Current Liabilities</b>				
Payables	5	(472,178)	(268,454)	(520,410)
Contract Liabilities	11	(792,875)	(861,334)	(1,115,591)
Bonds & Deposits	14	(77,403)	(88,124)	(124,763)
Trust Liabilities (Contras Trust Component Above)	14	(494,160)	(490,371)	(494,160)
Loan Liability	9	(422,294)	(160,027)	(262,827)
Lease Liability	9	(22,258)	(2,646)	(10,095)
Provisions	11	(1,032,221)	(913,744)	(1,032,221)
		(3,313,390)	(2,784,700)	(3,560,067)
Less: Cash Reserves	10	(4,048,845)	(4,787,401)	(6,104,749)
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	160,027	262,827
Add Back: Lease Liability		22,258	2,646	10,095
Less : Loan Receivable - clubs/institutions		(73,137)	(13,531)	(16,120)
Less : Imbalance in Trust Movements		0	0	0
<b>Net Current Funding Position</b>		<b>3,580,751</b>	<b>3,877,497</b>	<b>1,380,724</b>

## 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)****\$1.38 M****Last Year YTD****Surplus(Deficit)****\$3.88 M**

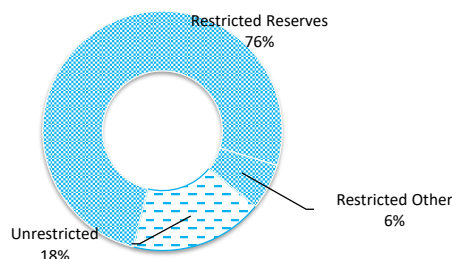
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			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
<b>At Call Deposits</b>							
Municipal Cash at Bank	1,175,377			1,175,377	Bendigo	Nil	Ongoing
Reserve Cash at Bank		1,235,509		1,235,509	Bendigo	Variable	Ongoing
Transport Cash at Bank			76,097	76,097	Bendigo	Nil	Ongoing
Trust Cash at Bank			494,160	494,160	Bendigo	Nil	Ongoing
<b>Term Deposits</b>							
Municipal Investment Cash at Bank	0			0			
Municipal - Term Deposit 4223350	500,000			500,000	Bendigo	3.75%	15/05/2023
Reserve - Term Deposit 150294262		410,108		410,108	Bendigo	2.50%	10/05/2023
Reserve - Term Deposit 4357914		501,458		501,458	Bendigo	4.05%	27/06/2023
Reserve - Term Deposit 4357864		501,458		501,458	Bendigo	4.05%	27/06/2023
Reserve - Term Deposit 4357865		501,458		501,458	Bendigo	4.05%	27/06/2023
Reserve - Term Deposit 4343034		500,436		500,436	Bendigo	4.30%	14/08/2023
Reserve - Term Deposit 4316327		1,500,000		1,500,000	Bendigo	4.00%	19/06/2023
Reserve - Term Deposit 36577207		1,013,684		1,013,684	CBA	4.26%	30/06/2023
Reserve - Term Deposit 4343032		500,436		500,436	Bendigo	4.30%	14/08/2023
Reserve - Term Deposit 4374425		351,768		351,768	Bendigo	4.05%	15/06/2023
<b>Investments</b>							
<b>Total</b>	<b>1,676,628</b>	<b>7,016,315</b>	<b>570,257</b>	<b>9,263,200</b>			

**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
\$9.26 M	\$1.68 M	\$7.59 M

# SHIRE OF PLANTAGENET

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2023

## OPERATING ACTIVITIES

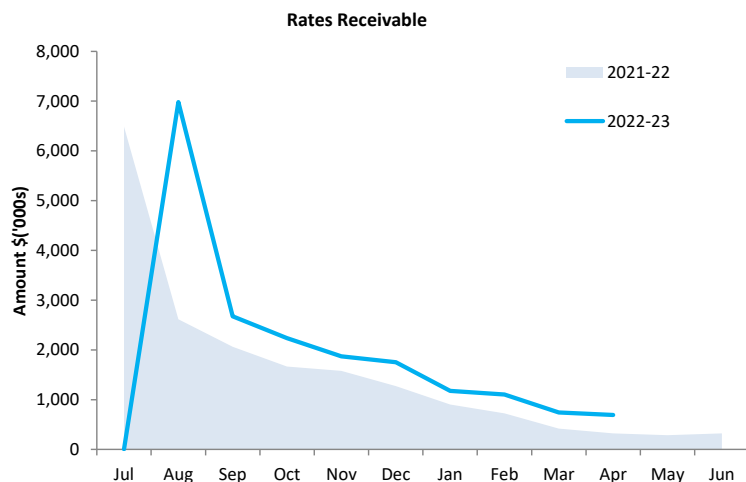
### NOTE 3

### RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	30 Apr 23
	\$	\$
Opening Arrears Previous Years	460,418	341,032
Levied this year	7,845,789	8,159,318
Less Collections to date	(7,965,176)	(7,809,835)
Equals Current Outstanding	341,032	690,514
<b>Net Rates Collectable</b>	<b>341,032</b>	<b>690,514</b>
% Collected	95.89%	91.88%

#### KEY INFORMATION

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



**Collected**

**92%**

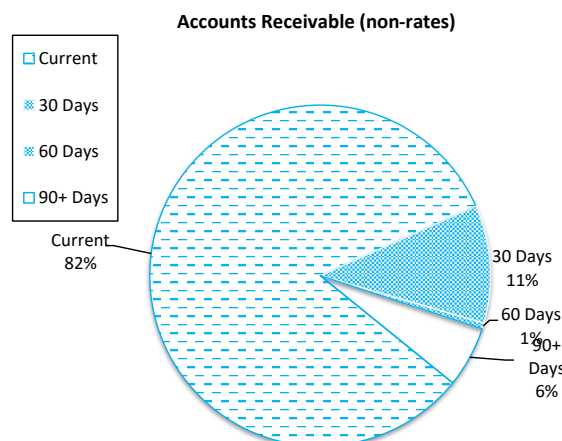
**Rates Due**

**\$690,514**

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	406,779	55,176	2,730	28,497	493,182
Percentage	82%	11%	1%	6%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					0
Receivables - Other					752,920
<b>Total Receivables General Outstanding</b>					<b>752,920</b>
Amounts shown above include GST (where applicable)					

#### SIGNIFICANT ACCOUNTING POLICIES

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



**Debtors Due**

**\$752,920**

**Over 30 Days**

**18%**

**Over 90 Days**

**6%**

	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 30 Apr 2023
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	73,137	0	(57,017)	16,120
<b>Inventory</b>				
Fuel and stock on hand	64,259	21,192	0	85,451
<b>Total Other Current assets</b>				<b>101,571</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### 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.

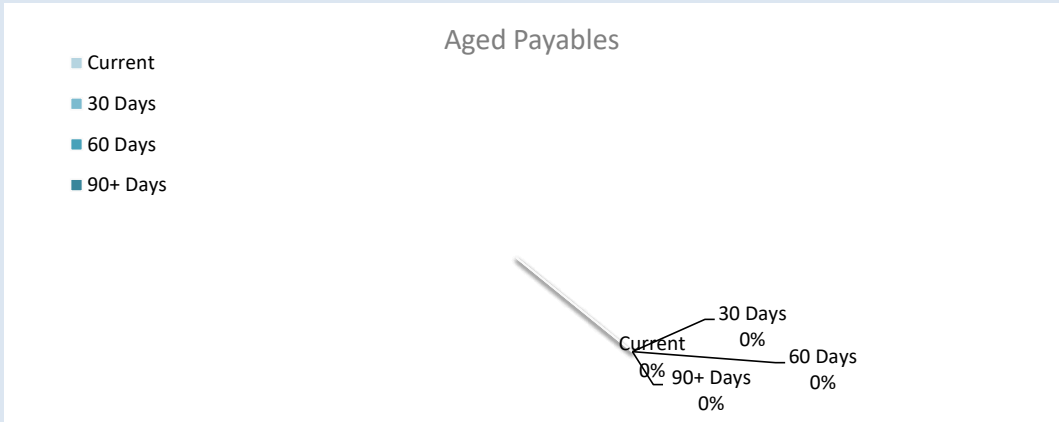
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

##### CONTRACT ASSETS

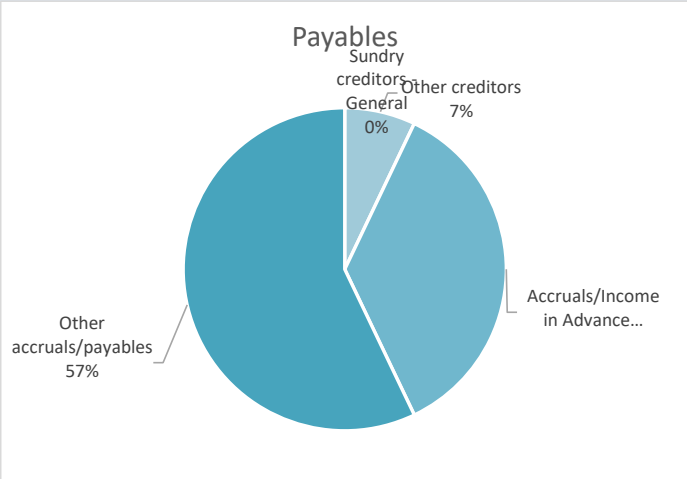
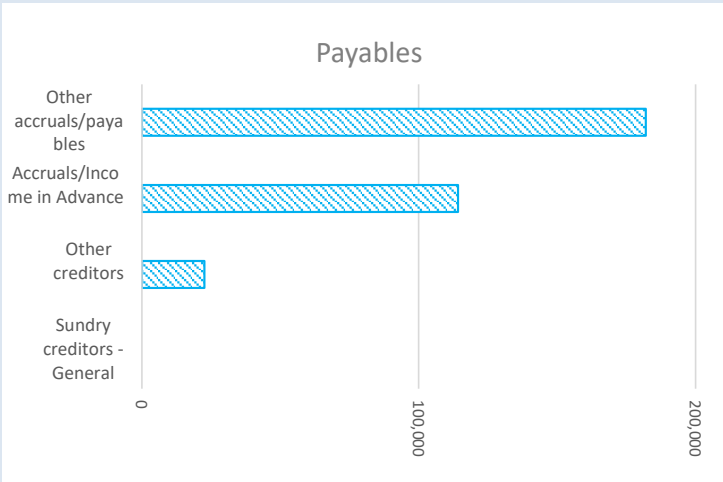
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					0
Other creditors					22,592
Accruals/Income in Advance					114,237
Other accruals/payables					182,050
<b>Total Payables General Outstanding</b>					<b>387,746</b>
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
<b>\$387,746</b>
Over 30 Days
<b>0%</b>
Over 90 Days
<b>0%</b>



## SHIRE OF PLANTAGENET

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2023

## OPERATING ACTIVITIES

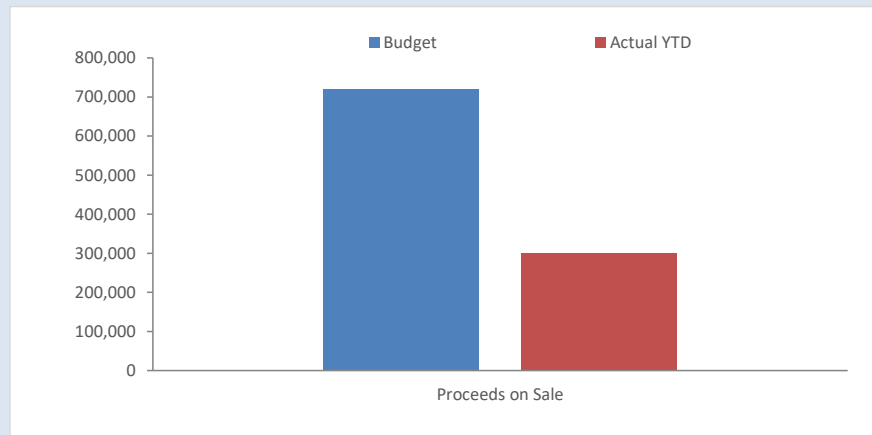
## NOTE 6

## 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
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
Rural Townsite	0.108627	191	2,025,491	220,023	0	0	220,023	220,023	1,762	0	221,785
Mount Barker Townsite	0.108627	747	10,081,713	1,095,146	0	0	1,095,146	1,095,548	1,859	333	1,097,740
Strata Title	0.108627	4	45,760	4,971	0	0	4,971	4,971	0	0	4,971
Rural GRV	0.108627	44	1,243,648	135,094	0	0	135,094	135,094	7	0	135,101
<b>Unimproved valuations</b>											
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
<b>Sub-Totals</b>		<b>2,059</b>	<b>679,112,612</b>	<b>6,026,705</b>	<b>0</b>	<b>0</b>	<b>6,026,705</b>	<b>6,024,979</b>	<b>3,628</b>	<b>(12,667)</b>	<b>6,015,940</b>
<b>Minimum Payment</b>	<b>Minimum</b>										
	<b>\$</b>										
<b>Gross rental valuations</b>											
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
<b>Unimproved valuations</b>											
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	3,763	279	20,532
<b>Sub-Totals</b>		<b>1,457</b>	<b>74,466,140</b>	<b>1,413,290</b>	<b>0</b>	<b>0</b>	<b>1,413,290</b>	<b>1,413,290</b>	<b>4,106</b>	<b>13,247</b>	<b>1,430,643</b>
		<b>3,516</b>	<b>753,578,752</b>	<b>7,439,995</b>	<b>0</b>	<b>0</b>	<b>7,439,995</b>	<b>7,438,269</b>	<b>7,734</b>	<b>580</b>	<b>7,446,583</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>7,439,995</b>				<b>7,446,583</b>
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							0				0
<b>Total Rates</b>							<b>7,439,995</b>				<b>7,446,583</b>

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
	Sale of several vacant freehold land parcels	240,000	480,000	240,000			165,451		
	<b>Plant and Equipment</b>								
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)				
		<b>486,598</b>	<b>721,000</b>	<b>266,686</b>	<b>(32,284)</b>	<b>0</b>	<b>301,815</b>	<b>0</b>	<b>0</b>

## KEY INFORMATION



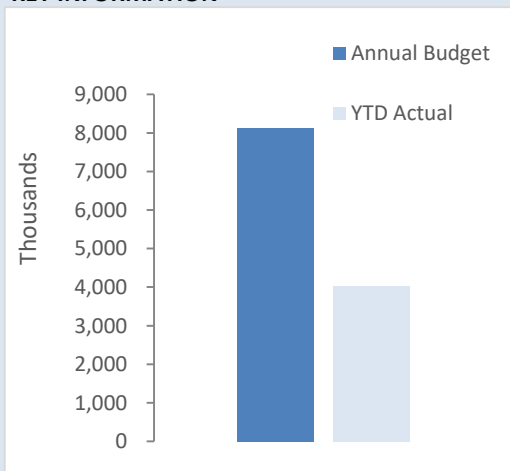
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$721,000</b>	<b>\$301,815</b>	<b>42%</b>



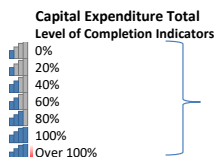
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	957,249	644,436	997,644	342,984	(301,453)
Plant and Equipment	1,205,215	1,166,979	1,205,215	756,223	(410,756)
Furniture and Equipment	23,000	58,000	58,000	57,652	(348)
Infrastructure Assets - Roads	4,207,056	3,593,795	4,048,700	2,418,454	(1,175,341)
Infrastructure Assets - Drainage	250,326	230,886	276,916	2,129	(228,757)
Infrastructure Assets - Footpaths	311,260	280,792	351,952	45,622	(235,170)
Infrastructure Assets - Parks and Ovals	288,337	92,220	288,337	799	(91,421)
Infrastructure Assets - Other	732,604	795,760	889,490	409,315	(386,445)
Intangible Assets - PPE	0	0	0	0	0
<b>Capital Expenditure Totals</b>	<b>7,975,048</b>	<b>6,862,868</b>	<b>8,116,254</b>	<b>4,033,178</b>	<b>(2,829,690)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,629,611	2,460,914	3,899,892	925,293	(1,535,621)
Borrowings	350,000	0	350,000	0	0
Other (Disposals & C/Fwd)	741,000	473,996	721,000	301,815	(172,181)
Council contribution - Cash Backed Reserves					
Various Reserves	1,470,825	0	1,422,825	0	0
Council contribution - operations	<b>1,783,611</b>	<b>3,927,958</b>	<b>1,722,537</b>	<b>2,806,070</b>	<b>(1,121,888)</b>
<b>Capital Funding Total</b>	<b>7,975,048</b>	<b>6,862,868</b>	<b>8,116,254</b>	<b>4,033,178</b>	<b>(2,829,690)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

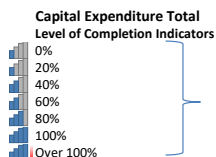
Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$8.12 M</b>	<b>\$4.03 M</b>	<b>50%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.9 M</b>	<b>\$0.93 M</b>	<b>24%</b>



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		
				\$	\$	\$	\$	\$
<b>Land</b>								
<b>Housing</b>								
STF HOUSE - Land (Capital)	4090109	508		(150,000)	(150,000)	(100,000)	(2,454)	97,546
<b>Total - Housing</b>				<b>(150,000)</b>	<b>(150,000)</b>	<b>(100,000)</b>	<b>(2,454)</b>	<b>97,546</b>
<b>Total - Land</b>				<b>(150,000)</b>	<b>(150,000)</b>	<b>(100,000)</b>	<b>(2,454)</b>	<b>97,546</b>
<b>Buildings</b>								
<b>Other Law, Order &amp; Public Safety</b>								
ESL SES - Buildings Specialised (Capital)	4050612	512		(286,350)	(286,350)	0	0	0
<b>Total - Other Law, Order &amp; Public Safety</b>				<b>(286,350)</b>	<b>(286,350)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Community Amenities</b>								
Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	0	(5,693)	(5,693)	(5,693)	(0)
Plantagenet District Hall - Building (Capital) - Switchboard	4110112	512	BC600B	0	(6,202)	(6,202)	(5,638)	564
<b>Total - Community Amenities</b>				<b>0</b>	<b>(11,895)</b>	<b>(11,895)</b>	<b>(11,331)</b>	<b>564</b>
<b>Recreation And Culture</b>								
Plantagenet District Hall - Building (Capital) - Safemaster roof safety system	4110114	514	BC600C	(25,000)	(25,000)	(24,996)	0	24,996
Woogenellup Hall - Building (Capital)	4110214	514	BC606	(48,400)	(48,400)	(48,400)	(55,233)	(6,833)
Mount Barker Swimming Pool Buildings - Building (Capital)	4110214	514	BC607	(181,359)	(181,359)	(181,350)	(83,638)	97,712
Frost Park Buildings - Tote Room Ceiling	4110314	514	BC608A	(15,000)	(15,000)	(14,998)	0	14,998
Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(32,761)	(32,761)	(32,761)	(33,998)	(1,237)
Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	(6,668)	0	6,668
Sounness Park Changerooms - Limestone Wall	4110312	512	BC609A	0	(28,500)	(28,500)	0	28,500
Mount Barker Hill Infrastructure - Ablutions (SCA)	4110312	590	BC623A	0	0	0	0	0
<b>Total - Recreation And Culture</b>				<b>(312,521)</b>	<b>(341,021)</b>	<b>(337,673)</b>	<b>(172,869)</b>	<b>164,804</b>
<b>Economic Services</b>								
Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(162,378)	(162,378)	(162,376)	(156,330)	6,046
<b>Total - Economic Services</b>				<b>(162,378)</b>	<b>(162,378)</b>	<b>(162,376)</b>	<b>(156,330)</b>	<b>6,046</b>
<b>Other Property &amp; Services</b>								
Administration Building (Replace vinyl in Committee Room & Kithcen)	4040212	512	BC100D	(11,000)	(11,000)	(9,160)	0	9,160
Replacement Building Store (Shire Depot)	4140214	514	BC700A	(35,000)	(35,000)	(23,332)	0	23,332
<b>Total - Other Property &amp; Services</b>				<b>(46,000)</b>	<b>(46,000)</b>	<b>(32,492)</b>	<b>0</b>	<b>32,492</b>
<b>Total - Buildings</b>				<b>(520,899)</b>	<b>(561,294)</b>	<b>(544,436)</b>	<b>(340,530)</b>	<b>203,906</b>



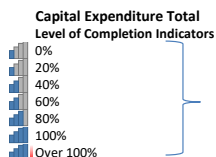
Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

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		
				\$	\$	\$	\$	\$
<b>Plant &amp; Equipment</b>								
<b>Other Law, Order &amp; Public Safety</b>								
ANIMAL - Plant & Equipment (Capital)	4050230	530		(45,000)	(45,000)	(30,000)	0	30,000
OLOPS - Plant & Equipment (Capital)	4050330	530		0	0	0	(25,256)	(25,256)
ESL BFB - Plant & Equipment (Capital)	4050530	530		(7,000)	(7,000)	(4,664)	0	4,664
<b>Total - Other Law, Order &amp; Public Safety</b>				<b>(52,000)</b>	<b>(52,000)</b>	<b>(34,664)</b>	<b>(25,256)</b>	<b>9,408</b>
<b>Community Amenities</b>								
SAN - Plant & Equipment (Capital)	4100130	530		(40,055)	(40,055)	(40,055)	(34,500)	5,555
<b>Total - Community Amenities</b>				<b>(40,055)</b>	<b>(40,055)</b>	<b>(40,055)</b>	<b>(34,500)</b>	<b>5,555</b>
<b>Recreation &amp; Culture</b>								
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)	(30,000)	0	30,000
<b>Total - Recreation &amp; Culture</b>				<b>(50,000)</b>	<b>(50,000)</b>	<b>(35,000)</b>	<b>(5,324)</b>	<b>29,676</b>
<b>Transport</b>								
PLANT - Plant & Equipment (Capital)	4120330	530		(823,130)	(823,130)	(823,130)	(575,087)	248,043
<b>Total - Transport</b>				<b>(823,130)</b>	<b>(823,130)</b>	<b>(823,130)</b>	<b>(575,087)</b>	<b>248,043</b>
<b>Economic Services</b>								
SALEYARDS - Plant & Equipment	4130430	530		(11,700)	(11,700)	(7,800)	0	7,800
OTH ECON - Plant & Equipment (Capital)	4130830	530		(6,000)	(6,000)	(4,000)	0	4,000
<b>Total - Economic Services</b>				<b>(17,700)</b>	<b>(17,700)</b>	<b>(11,800)</b>	<b>0</b>	<b>11,800</b>
<b>Other Property &amp; Services</b>								
PWO - Plant & Equipment (Capital)	4140330	530		(222,330)	(222,330)	(222,330)	(116,056)	106,274
<b>Total - Other Property &amp; Services</b>				<b>(222,330)</b>	<b>(222,330)</b>	<b>(222,330)</b>	<b>(116,056)</b>	<b>106,274</b>
<b>Total - Plant &amp; Equipment</b>				<b>(1,205,215)</b>	<b>(1,205,215)</b>	<b>(1,166,979)</b>	<b>(756,223)</b>	<b>410,756</b>
<b>Furniture &amp; Equipment</b>								
<b>Other Property &amp; Services</b>								
ADMIN - Furniture & Equipment (Capital)	4140220	520		(23,000)	(58,000)	(58,000)	(57,652)	348
<b>Total - Other Property &amp; Services</b>				<b>(23,000)</b>	<b>(58,000)</b>	<b>(58,000)</b>	<b>(57,652)</b>	<b>348</b>
<b>Total - Furniture &amp; Equipment</b>				<b>(23,000)</b>	<b>(58,000)</b>	<b>(58,000)</b>	<b>(57,652)</b>	<b>348</b>

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

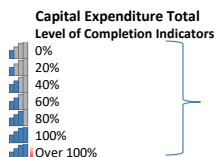
**INVESTING ACTIVITIES**  
**NOTE 8**  
**CAPITAL ACQUISITIONS**



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.

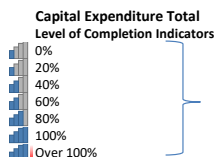
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
First Avenue (BUA Gravel) - Capital	4120139	540	RC235B	(24,576)	0	0	0	0
Second Avenue (BUA Gravel) - Capital	4120139	540	RC236	(12,414)	0	0	0	0
Narpund Road (BUA) - Capital	4120138	540	RC044	(19,452)	(19,452)	(17,881)	0	17,881
Carbarup Road (OBUA Sealed) - Capital	4120141	540	RC032	(36,947)	(36,947)	(33,981)	(856)	33,125
Takalarup Road (OBUA Gravel) - Capital	4120142	540	RC033B	(41,780)	(41,780)	(38,420)	0	38,420
Stirling School Road (OBUA Gravel) - Capital	4120142	540	RC036	(46,846)	0	0	0	0
Wooenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	4120162	540	OF003A	(434,945)	(434,945)	(400,145)	(412,000)	(11,855)
Road Construction - Streetscape Improvements Placeholder (Budgeting Only)	4120138	540	RC000A	(150,000)	0	0	0	0
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	4120161	540	OF001A	(234,500)	(234,500)	(215,740)	(258,244)	(42,504)
Mead Street reconstruction (LRCIP3)	4120138	540	OF328A	(200,000)	(24,624)	(24,624)	(24,624)	0
Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	4120163	540	OF027B	(115,442)	(115,392)	(106,157)	(877)	105,280
Quangellup Road -Seal SLK 4.785 - 8.24 (LRCIP4)	4120162	540	OF062A	(280,000)	(280,000)	(257,600)	0	257,600
Nindiup Road - Seal Full length (LRCIP4)	4120162	540	OF259A	(200,000)	(200,000)	(184,000)	0	184,000
Ferry Road - Seal part (LRCIP4)	4120162	540	OF297A	(100,000)	(100,000)	(92,000)	0	92,000
Carbarup Rd - SLK 5.87 - 13.8 (RRG)	4120163	540	RRG032A	(380,000)	(380,000)	(380,000)	(380,231)	(231)
Spencer Road Re-seal (SLK 16.66 to 19.08) (RRG)	4120149	540	RRG008A	0	(95,000)	(63,332)	(125,657)	(62,325)
Siding Rd SLK 0.21 to 0.55 (R2R)	4120150	540	R2R331B	0	(7,800)	(6,510)	(7,795)	(1,285)
Boyup Road Reseal (SLK 9.18 to 13.90)	4120149	540	RRG045A1	0	(115,000)	(76,664)	(85,697)	(9,033)
Todd Rd SLK 0 - 3.3 - Gravel (R2R)	4120146	540	R2R073B	(49,839)	(49,839)	(45,833)	(2,991)	42,842
Narrikup Rd - Gravel SLK 3.65 - 7.3 (R2R)	4120146	540	R2R148B	(133,859)	(69,059)	(57,550)	(68,707)	(11,157)
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	4120146	540	R2R140B	(188,100)	(140,306)	(116,920)	(138,333)	(21,413)
Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	4120146	540	R2R060B	(194,400)	(148,100)	(123,410)	(102,219)	21,191
Palmdale Rd SLK 4.32 - 8.42 (CRF)	4120138	540	OF035B	(185,000)	(185,000)	(185,000)	(190,643)	(5,644)
Knight Road SLK 2.5 - 8.99 (LRCIP3)	4120163	540	OF054B	0	(150,000)	(100,000)	(135,290)	(35,290)
Yellanup Road - SLK 19.51 - 24 (Council)	4120142	540	RC007B	(116,667)	(116,667)	(107,317)	0	107,317
Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	4120138	540	RC202A	(44,840)	(44,840)	(41,236)	(25,626)	15,610
Bateman Street SLK 0 - 0.25 - Sealed (Council)	4120138	540	RC204A	(6,325)	(6,325)	(5,816)	(7,601)	(1,785)
Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	4120139	540	RC202B	(20,808)	(20,808)	(19,124)	(28,534)	(9,410)
First Avenue SLK 1.2 - 1.39 - Sealed (Council)	4120138	540	RC235A	(25,490)	(25,490)	(23,435)	(54,887)	(31,452)
Ingoldby Street SLK 0.95 - 1.35 - Sealed (Council)	4120138	540	RC052A	(9,752)	(9,752)	(8,968)	(10,598)	(1,630)
Ormond Road SLK 1.24 - 1.49 - Sealed (Council)	4120138	540	RC028A	(4,600)	(4,600)	(4,232)	(5,813)	(1,581)
Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	4120138	540	RC272A	(66,590)	(66,590)	(61,242)	(53,687)	7,555
Warburton Road SLK 1.9 - 2.1 - Sealed (Council)	4120138	540	RC096A	(8,160)	(8,160)	(7,487)	(7,286)	201
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	4120141	540	RC033A	(114,240)	(114,240)	(105,083)	(86)	104,997
Knight Rd SLK 2.5 - 8.99 - Gravel (Council)	4120142	540	RC054B	(150,000)	0	0	0	0
Surrey Downs Road SLK 0 - 0.13 - Sealed (Council)	4120141	540	RC120A	(7,254)	(7,254)	(6,671)	(10,620)	(3,949)
Chorkerup Road SLK 5.02 - 11.98 - Gravel & Culvert (Council)	4120142	540	RC018B	(258,480)	(258,480)	(237,781)	(116,524)	121,257
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	4120142	540	RC066B	(181,750)	(181,750)	(167,193)	(11,309)	155,884
Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	4120142	540	RC057B	(164,000)	(164,000)	(150,863)	(95,462)	55,401
Lowood Road north - Median Islands	4120138	540	RC001A	0	(18,000)	(18,000)	0	18,000
Langton Road - Flush Kerbing	4120138	540	RC272B	0	(14,000)	(14,000)	0	14,000
Sixth Avenue - Reconstruction	4120139	540	RC240B	0	0	0	(11,867)	(11,867)
<b>Total - Transport</b>				<b>(4,207,056)</b>	<b>(3,888,700)</b>	<b>(3,504,215)</b>	<b>(2,374,066)</b>	<b>1,130,149</b>
<b>Total - Infrastructure - Roads</b>				<b>(4,207,056)</b>	<b>(3,888,700)</b>	<b>(3,504,215)</b>	<b>(2,374,066)</b>	<b>1,130,149</b>



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




















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				Annual Budget Original	Annual Budget Revised	YTD Budget		
				\$	\$	\$	\$	\$
<b>Infrastructure - Drainage</b>								
<b>Transport</b>								
Drainage Construction General (Budgeting Only)	4120165	550	DC000	(50,000)	0	0	0	0
Lowood Road (BUA) - Drainage Capital	4120165	550	DC001	(35,779)	(35,779)	(32,905)	0	32,905
Narpund Road (BUA) - Drainage Capital	4120165	550	DC044	(52,547)	(52,547)	(48,341)	0	48,341
Drainage - Yellandup Road - SLK 23.36 (LRCIP3)	4120166	550	OFDC007A	(38,000)	(43,315)	(34,960)	0	34,960
Rocky Gully-Frankland Road SLK5.66 - Repair Culvert	4120166	550	DC260A	0	(65,000)	(65,000)	(2,129)	62,871
Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	4120166	550	OFDC033B	(18,000)	(26,135)	(16,560)	0	16,560
Drainage - Syred Road - SLK 9.49 (LRCIP3)	4120166	550	OFDC034B	(20,000)	(28,375)	(18,400)	0	18,400
Drainage - Woogenellup Road - SLK 34.62 (LRCIP3)	4120166	550	OFDC055A	(20,000)	0	0	0	0
Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	4120166	550	OFDC112A	(16,000)	(25,765)	(14,720)	0	14,720
<b>Total - Transport</b>				<b>(250,326)</b>	<b>(276,916)</b>	<b>(230,886)</b>	<b>(2,129)</b>	<b>228,757</b>
<b>Total - Infrastructure - Drainage</b>				<b>(250,326)</b>	<b>(276,916)</b>	<b>(230,886)</b>	<b>(2,129)</b>	<b>228,757</b>
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
Footpath Renewal - Mount Barker Road, Mount Barker (LRCIP3)	4120170	560	OFFC019	(24,750)	(22,127)	(20,147)	(497)	19,650
Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	4120170	560	OFFC028	(57,860)	(55,428)	(50,797)	(494)	50,303
Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	4120170	560	OFFC031	(27,130)	(30,388)	(28,218)	(880)	27,338
Footpath Renewal - Narpund / Osborne Road, Mount Barker (LRCIP3)	4120170	560	OFFC044	(9,730)	(17,261)	(11,508)	(178)	11,330
Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	4120170	560	OFFC052	(36,530)	(30,832)	(27,910)	(1,273)	26,637
Mead Street Footpath Upgrade (LRCIP3)	4120170	560	OFFC328	0	(34,860)	(34,860)	(35,106)	(246)
Montem Street (Menston St to Marmion St) - Verge treatment	4120170	560	FC029A	(5,000)	(5,000)	(3,332)	0	3,332
Margaret Street (Menston St to 12 Margaret) - Verge treatment	4120170	560	FC092A	(2,200)	(2,200)	(1,464)	0	1,464
Mount Barker Road (Marion St to Montem St) - Verge treatment	4120170	560	FC019A	(2,200)	(2,200)	(1,464)	0	1,464
Narpund Road (Hassell St to Lot 569) - Verge treatment	4120170	560	FC044A	(2,200)	(2,200)	(1,464)	0	1,464
Eaton Avenue (Langton St to Marion St) - Verge treatment	4120170	560	FC070A	(2,200)	(2,200)	(1,464)	0	1,464
Lord Street (Muir St to Langton Rd) - Verge treatment	4120170	560	FC023A	(2,400)	(2,400)	(1,600)	0	1,600
Hassell Street (Nunnarup St to Booth Street) - Verge treatment	4120170	560	FC039A	(6,500)	(6,500)	(4,332)	0	4,332
Bonnyup Street (full length) - Verge treatment	4120170	560	FC217A	(2,500)	(2,500)	(1,664)	0	1,664
Langton Road (Eaton Ave to Lot 212) - Verge treatment	4120170	560	FC272A	(11,750)	(11,750)	(7,832)	0	7,832
Parsons Street (Deane St - Fellowes St) - Pathway renewal (south) and Verge treatment (north)	4120170	560	FC087A	(21,000)	(39,586)	(26,392)	0	26,392
Deane Street (Ormond St - Oatlands Rd) - Path renewal / verge treatment	4120170	560	FC040A	(18,100)	0	0	0	0
Menston Street (Montem St - House #27) - Reseal pathway	4120170	560	FC071A	(14,000)	(19,310)	(12,872)	(342)	12,530
Hassell Street (Oatlands Rd to Athelton St) - New shared path	4120170	560	FC039B	(65,210)	(65,210)	(43,472)	(6,851)	36,621
<b>Total - Transport</b>				<b>(311,260)</b>	<b>(351,952)</b>	<b>(280,792)</b>	<b>(45,622)</b>	<b>235,170</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(311,260)</b>	<b>(351,952)</b>	<b>(280,792)</b>	<b>(45,622)</b>	<b>235,170</b>



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		
				\$	\$	\$	\$	\$
<b>Infrastructure - Other</b>								
<b>Community Amenities</b>								
 Mount Barker Cemetery (West) Infrastructure - Signage	4100790	590	OC506	(4,500)	(1,482)	(988)	0	988
 Kendenup Cemetery Infrastructure - Signage	4100790	590	OC507	(5,222)	(6,109)	(6,109)	(6,109)	(0)
<b>Total - Community Amenities</b>				<b>(9,722)</b>	<b>(7,591)</b>	<b>(7,097)</b>	<b>(6,109)</b>	<b>988</b>
<b>Recreation &amp; Culture</b>								
 Sounness Park - Seal carpark and construct pathway adj Hockey Pitch	4110390	590	OC609A	0	(26,000)	(26,000)	(19,873)	6,127
 Mount Barker Hill Infrastructure - Carpark (SCA)	4110390	590	OC623B	(350,000)	(350,000)	(35,000)	0	
 O'Neill Road Trail - Stage 1A (LRCP3)	4110390	590	OFTR114C	(35,100)	(35,100)	(23,396)	(50,328)	(26,932)
 Swimming pool retaining wall and earthworks - Stage 1B (LRCP3)	4110290	590	GE607C	(150,000)	(190,516)	(190,516)	(153,715)	36,801
 Centenary Park - Carpark Seal and Replace Bollards	4110790	590	OC646A	0	(46,000)	(46,000)	(33,924)	12,076
 Mount Barker Hill Infrastructure - Shelter (SCA)	4110390	590	OC623F	0	0	0	0	
<b>Total - Recreation &amp; Culture</b>				<b>(535,100)</b>	<b>(647,616)</b>	<b>(320,912)</b>	<b>(257,839)</b>	<b>28,073</b>
<b>Transport</b>								
 Shire Depot Infrastructure	4120190	590	OC700	(20,000)	(20,000)	(18,386)	(15,506)	2,880
<b>Total - Transport</b>				<b>(20,000)</b>	<b>(20,000)</b>	<b>(18,386)</b>	<b>(15,506)</b>	<b>2,880</b>
<b>Economic Services</b>								
 SALEYARDS - Outloading Ramp Bugle Modification	4130490	590	OC802A	(18,865)	(18,865)	(18,865)	(18,161)	704
 SALEYARDS - Bitumen Repairs	4130490	590	OC802B	(5,000)	(5,000)	(4,600)	0	4,600
 SALEYARDS - Waste Water Treatment System Modifications	4130490	590	OC802C	(50,000)	(50,000)	0	0	0
 SALEYARDS - Replace Aleis panel scanners	4130490	590	OC802F	(18,918)	(18,918)	(17,400)	0	17,400
 Saleyards - Three pens adjacent to ramp 7	4130490	590	OC802H	(30,000)	(30,000)	(30,000)	(21,400)	8,600
 Saleyards - Soft Floor Mats	4130490	590	OC802J	0	(36,500)	(36,500)	(35,827)	673
 Lighting of Public Open Spaces & Buildings (incl ChristmasTree etc) (LRCP3)	4130290	590	OFTOU03	(45,000)	(55,000)	(55,000)	(54,474)	526
<b>Total - Economic Services</b>				<b>(167,783)</b>	<b>(214,283)</b>	<b>(162,365)</b>	<b>(129,862)</b>	<b>32,503</b>
<b>Total - Infrastructure - Other</b>				<b>(732,604)</b>	<b>(889,490)</b>	<b>(508,760)</b>	<b>(409,315)</b>	<b>64,445</b>
<b>Infrastructure - Parks &amp; Ovals</b>								
<b>Recreation And Culture</b>								
 Wilson Park - Youth Precinct Redevelopment	4110370	570	PC615A	(150,000)	(150,000)	0	0	0
 Frost Park - Dam Extension (Community Water Supply Program)	4110370	570	PC608A1	(113,000)	(113,000)	(75,332)	0	75,332
 Narrikup Playground	4110370	570	PC653	(25,337)	(25,337)	(16,888)	(799)	16,089
<b>Total - Recreation And Culture</b>				<b>(288,337)</b>	<b>(288,337)</b>	<b>(92,220)</b>	<b>(799)</b>	<b>91,421</b>
<b>Total - Infrastructure - Parks &amp; Ovals</b>				<b>(288,337)</b>	<b>(288,337)</b>	<b>(92,220)</b>	<b>(799)</b>	<b>91,421</b>
<b>Grand Total</b>				<b>(7,688,698)</b>	<b>(7,669,904)</b>	<b>(6,486,288)</b>	<b>(3,988,790)</b>	<b>2,462,498</b>
<b>Summary by Balance Sheet Category</b>								
Land - Freehold	508			(150,000)	(150,000)	(100,000)	(2,454)	97,546
Buildings - Specialised	512			(297,350)	(332,052)	(43,862)	(5,638)	38,224
Buildings - Non Specialised	514			(509,899)	(515,592)	(500,574)	(334,892)	165,682
Furniture & Equipment	520			(23,000)	(58,000)	(58,000)	(57,652)	348
Plant & Equipment	530			(1,205,215)	(1,205,215)	(1,166,979)	(756,223)	410,756
Infrastructure - Roads	540			(4,207,056)	(3,888,700)	(3,504,215)	(2,374,066)	1,130,149
Infrastructure - Drainage	550			(250,326)	(276,916)	(230,886)	(2,129)	228,757
Infrastructure - Footpaths and Cycleways	560			(311,260)	(351,952)	(280,792)	(45,622)	235,170
Infrastructure - Parks & Ovals	570			(288,337)	(288,337)	(92,220)	(799)	91,421
Infrastructure - Other	590			(732,604)	(889,490)	(508,760)	(409,315)	64,445
				<b>(7,975,048)</b>	<b>(7,956,254)</b>	<b>(6,486,288)</b>	<b>(3,988,790)</b>	<b>2,462,498</b>

(a) Information on Loan Debture Borrowings

Particulars/Purpose	01 Jul 2022	New Loans		Principal Repayments		Principal Outstanding		Interest & Guarantee Fee Repayments	
		Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
<b>Governance</b>		\$	\$	\$	\$	\$	\$	\$	\$
Loan 90 - New Administration centre	625,465	0	0	96,914	196,648	528,551	428,817	22,944	33,582
<b>Health</b>									
Loan 97 - Plantagenet Medical Centre	340,036	0	0	20,297	40,718	319,739	299,318	4,368	4,024
<b>Recreation and Culture</b>									
Loan 94 - Sunniness Park Development	43,646	0	0	21,616	43,646	22,031	0	1,242	1,261
Loan 99 - Swimming Pool Refurbishment	500,000	0	0	20,905	42,195	479,095	457,805	9,133	18,030
Loan - GScore Trails Project	0	0	350,000	0	16,627	0	333,373	0	0
<b>Economic Services</b>									
Loan 95 - Saleyards Roof	108,106	0	0	12,888	25,949	95,218	82,157	1,890	2,745
	1,617,253	0	350,000	172,619	365,784	1,444,634	1,601,469	39,576	59,641
<b>Self supporting loans</b>									
<b>Health</b>									
Loan 96 - Plantagenet Village Homes	347,912	0	0	40,845	41,015	307,067	306,898	6,552	5,606
<b>Recreation and Culture</b>									
Loan 98 - Mount Barker Golf Club - Bowls	35,103	0	0	11,678	23,379	23,425	11,724	306	115
Loan 100 - Mount Barker Golf Club - Green A	70,000	0	0	4,324	8,880	65,676	61,120	-34	2,983
	453,015	0	0	56,848	73,274	396,168	379,742	6,824	8,704
<b>Total</b>	2,070,268	0	350,000	229,467	439,058	1,840,801	1,981,211	46,400	68,345
Current loan borrowings	422,294					262,827			
Non-current loan borrowings	1,647,974					1,577,974			
	2,070,268					1,840,801			

All debture 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	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
<b>Governance</b>		\$	\$	\$	\$	\$	\$	\$	\$
Lease 2 - Photocopiers	6,434	0	0	1,600	0	4,834	6,434	20	306
<b>Law, Order &amp; Public Safety</b>									
Lease 3 - CESM Vehicle	52,631	0	0	10,564	12,600	42,067	40,031	402	600
	59,065	0	0	12,164	12,600	46,901	46,465	422	906
<b>Total</b>	59,065	0	0	12,164	12,600	46,901	46,465	422	906
Current financing borrowings	22,258					10,095			
Non-current financing borrowings	36,806					36,806			
	59,065					46,901			

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

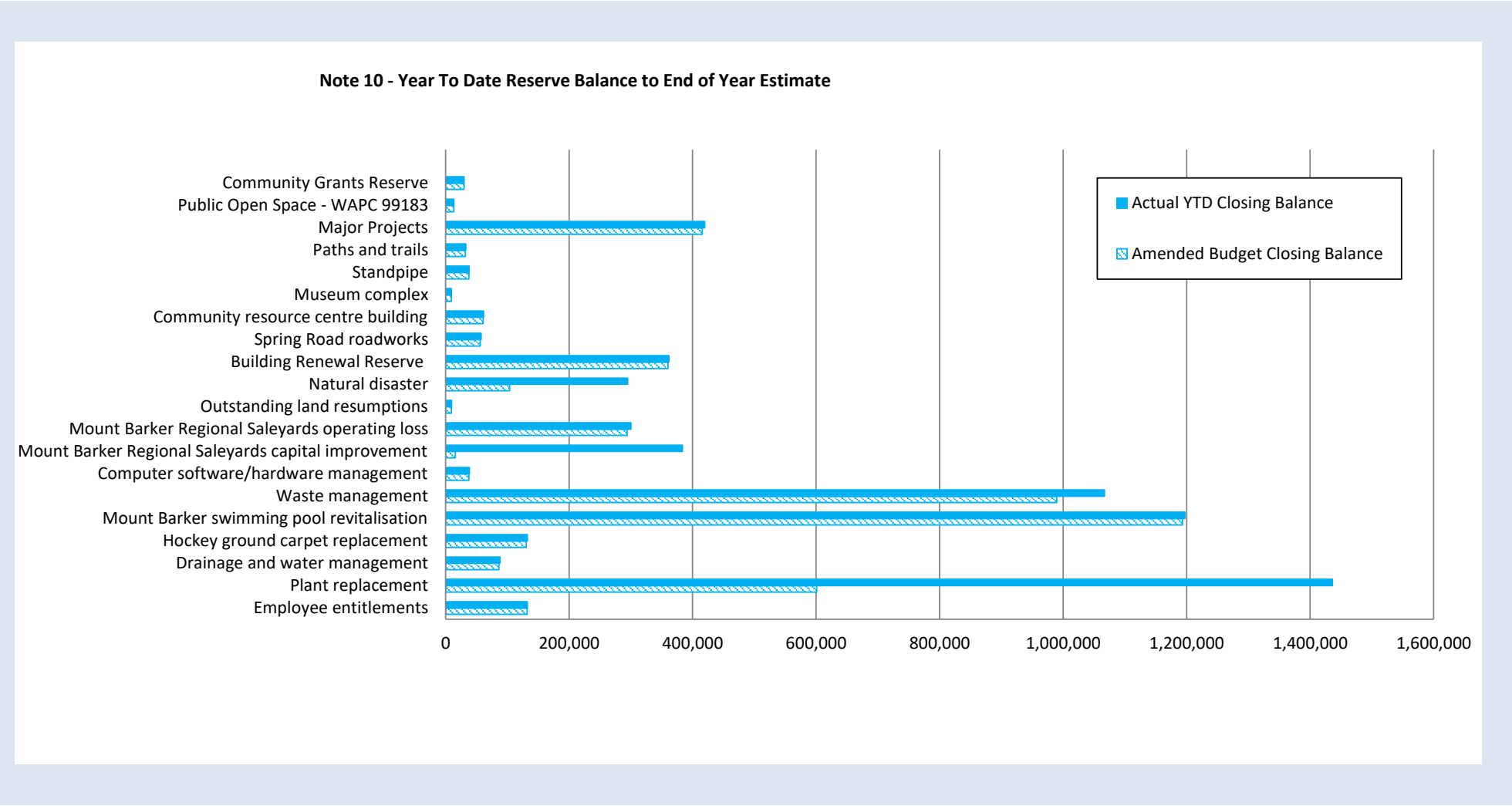
OPERATING ACTIVITIES  
NOTE 10  
CASH BACKED RESERVES

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	769	50,000	50,000	0	0	132,125	132,585
Plant replacement	856,220	6,460	30,076	550,000	550,000	(811,515)	0	601,165	1,436,296
Drainage and water management	85,960	300	2,078	0	0	0	0	86,260	88,038
Hockey ground carpet replacement	112,247	405	2,278	18,000	18,000	0	0	130,652	132,525
Mount Barker swimming pool revitalisation	849,785	3,646	7,668	340,000	340,000	0	0	1,193,431	1,197,453
Waste management	840,725	3,081	15,548	210,900	210,900	(65,000)	0	989,706	1,067,173
Computer software/hardware management	37,763	132	913	0	0	0	0	37,895	38,676
Mount Barker Regional Saleyards capital improvement	294,549	1,964	10,426	78,673	78,673	(359,310)	0	15,876	383,648
Mount Barker Regional Saleyards operating loss	292,961	1,023	7,082	0	0	0	0	293,984	300,043
Outstanding land resumptions	9,448	33	228	0	0	0	0	9,481	9,676
Natural disaster	195,907	684	4,736	94,000	94,000	(187,000)	0	103,591	294,643
Building Renewal Reserve	167,693	646	2,072	192,020	192,020	0	0	360,359	361,785
Spring Road roadworks	56,140	196	1,357	0	0	0	0	56,336	57,497
Community resource centre building	50,544	184	980	10,000	10,000	0	0	60,728	61,524
Museum complex	9,175	32	222	0	0	0	0	9,207	9,396
Standpipe	27,762	104	429	10,000	10,000	0	0	37,866	38,192
Paths and trails	31,834	111	770	0	0	0	0	31,945	32,604
Major Projects	35,132	630	4,360	380,000	380,000	0	0	415,762	419,493
Public Open Space - WAPC 99183	13,186	46	319	0	0	0	0	13,232	13,504
Community Grants Reserve	0	0	0	30,000	30,000	0	0	30,000	30,000
	<b>4,048,845</b>	<b>19,986</b>	<b>92,310</b>	<b>1,963,593</b>	<b>1,963,593</b>	<b>(1,422,825)</b>	<b>0</b>	<b>4,609,599</b>	<b>6,104,749</b>



Cash Backed Reserve (Continued)



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

**OPERATING ACTIVITIES**  
**NOTE 11**  
**OTHER CURRENT LIABILITIES**

Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 30 Apr 2023
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	154,009	803,195	(557,787)	399,417
- non-operating	13	638,866	1,002,601	(925,656)	716,174
<b>Total unspent grants, contributions and reimbursements</b>		<b>792,875</b>	<b>1,805,796</b>	<b>(1,483,443)</b>	<b>1,115,591</b>
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		<b>792,875</b>	<b>1,805,796</b>	<b>(1,483,443)</b>	<b>1,115,591</b>
<b>Other Liabilities</b>					
Fees & Charges in Advance (Mainly refuse charges not allocated)		14,522	597,569	(369,162)	187,304
<b>Provisions</b>					
Annual leave		539,096	0	0	539,096
Long service leave		493,125	0	0	493,125
<b>Total Provisions</b>		<b>1,032,221</b>	<b>0</b>	<b>0</b>	<b>1,032,221</b>
<b>Total Other Current Liabilities</b>					<b>2,335,116</b>
<b>Amounts shown above include GST (where applicable)</b>					

**KEY INFORMATION**

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

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

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Apr 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>								
<b>General purpose funding</b>								
Grants Commission - General (WALGGC)	0	0	0	0	158,189	158,189	158,189	234,704
Grants Commission - Roads (WALGGC)	0	0	0	0	82,148	82,148	82,148	121,881
<b>Law, order, public safety</b>								
DFES - ESL BFB Operating Grant	23,679	208,471	(178,988)	53,161	208,171	208,171	156,129	178,988
DFES - ESL SES Operating Grant	0	21,973	(15,604)	6,369	21,973	21,973	16,479	21,517
DFES - Mitigation Activity Fund Grant	0	159,201	(48,806)	110,395	182,410	182,410	121,604	48,806
Dep't of Communities - Volunteering WA grant (SES)	0	5,000	(3,227)	1,773	0	5,000	5,000	3,227
DFES - Mitigation Activity Fund Grant (MAF2022-23 R2)	0	147,500	0	147,500	0	295,000	98,333	0
<b>Education and welfare</b>								
Council on the Aging - Seniors Week Grant	0	850	(850)	0	0	850	850	850
Developmental Disability WA - International Day of People with Disability 2022	0	1,000	(957)	43	0	0	0	957
<b>Recreation and culture</b>								
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	(30,000)	0	65,000	70,000	46,668	30,000
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
<b>Transport</b>								
Direct Grant (MRWA)	0	254,900	(254,900)	0	235,000	235,000	235,000	254,900
<b>Economic services</b>								
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	26,702	26,702	22,250	36,210
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	7,000	0	(7,000)	0	0	0	0	7,000
	<b>153,243</b>	<b>799,925</b>	<b>(555,927)</b>	<b>397,241</b>	<b>1,099,593</b>	<b>1,285,443</b>	<b>942,650</b>	<b>954,634</b>
<b>Operating Contributions</b>								
<b>Recreation and culture</b>								
Get Online Week - Contributions Income	766	0	0	766	766	766	508	0
State Library of WA - Library Priority Allocation		0	0	0	4,000	4,000	3,330	0
Grant Income - Hearing Voices Of Plantagenet		1,860	(1,860)	0	1,860	1,860	1,560	1,860
Grant Income - 3D For Me		1,410	0	1,410	1,410	1,410	1,190	0
<b>Transport</b>								
DFES - Storm Damage Recoup	0	0	0	0	1,643,179	1,643,179	1,232,382	0
<b>Economic services</b>								
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	19,447	19,447	16,200	0
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	72,000	72,000	61,643	58,611
	<b>766</b>	<b>3,270</b>	<b>(1,860)</b>	<b>2,176</b>	<b>1,742,662</b>	<b>1,742,662</b>	<b>1,316,813</b>	<b>60,471</b>
<b>TOTALS</b>	<b>154,009</b>	<b>803,195</b>	<b>(557,787)</b>	<b>399,417</b>	<b>2,842,254</b>	<b>3,028,104</b>	<b>2,259,463</b>	<b>1,015,105</b>

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

**NOTE 13**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Inspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Apr 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>								
<b>Governance</b>								
LRCIP3 Grant - Council Chamber audio equipment	11,500	0	0	11,500	23,000	23,000	23,000	0
<b>Law, order, public safety</b>								
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	7,000	7,000	5,830	0
Mount Barker SES - 2 Bay Facility and Amenities	0	0	0	0	286,350	286,350	0	0
<b>Community amenities</b>								
LRCIP2 Grant - Kendenup Town Hall Toilets	0	0	0	0	15,043	15,043	10,028	0
<b>Recreation and culture</b>								
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	46,668	0
O'Neill Road Trail - Stage 1A (LRCIP3)	17,550	0	(17,550)	0	35,100	35,100	23,400	17,550
Community Water Supply Program - Frost Park Dam	7,538	15,074	0	22,612	75,371	75,371	50,244	0
<b>Transport</b>								
RTR Grant Funding - Hassell Avenue	0	0	0	0	26,997	26,997	21,594	0
RTR Grant Funding - Corbould Street	0	0	0	0	4,898	4,898	3,916	0
RTR Grant Funding - Lloyd Street	0	0	0	0	6,695	6,695	5,354	0
RTR Grant Funding - First Avenue	0	0	0	0	11,151	11,151	8,918	0
RTR Grant Funding - Oatlands Road	0	0	0	0	20,290	20,290	16,230	0
RTR Grant Funding - Pardelup Road	0	0	0	0	4,451	4,451	3,560	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	15,956	0
RRG Grant Funding - Sturdee Road	0	0	0	0	28,728	28,728	22,980	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	66,814	43,825	0
Regional Road Safety Grant - Woogenellup Road	104,108	307,892	(412,000)	0	434,945	434,945	289,960	412,000
LRCIP Grant - Drainage - Takalarup Road - SLK 11.48	9,000	0	0	9,000	18,000	26,135	20,135	0
LRCIP Grant - Drainage - Syred Road - SLK 9.49	10,000	0	0	10,000	20,000	28,375	21,707	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	20,429	0
LRCIP Grant - Drainage - Yellanup Road - SLK 9.48 & 23.36	19,000	0	0	19,000	38,000	43,315	30,647	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	156,332	117,250
LRCIP3 Grant - Woodlands Road SLK 5.72 - 9.38	57,714	0	(877)	57,200	115,422	115,392	76,918	514

## SHIRE OF PLANTAGENET

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2023

NOTE 13

## NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Inspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Apr 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	12,375	0	(497)	11,878	24,750	24,750	16,500	497
LRCIP3 Grant - Footpath Renewal - Ormond Rd	28,930	0	(494)	28,436	57,860	57,860	38,572	494
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	13,565	0	(880)	12,685	27,130	27,130	18,084	880
LRCIP3 Grant - Footpath Renewal - Narpund / Osborne Rd	4,865	0	(178)	4,687	9,730	9,730	6,484	178
LRCIP3 Grant - Footpath Renewal - Ingoldby St	18,265	0	(1,273)	16,992	36,530	36,530	24,352	1,273
RRG Grant Funding - Carbarup Road SLK 5.87 - 13.8	0	0	0	0	253,333	253,333	202,666	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	28,609	(2,991)	25,618	42,000	42,000	33,600	2,991
RTR Grant Funding - Narrikup Rd SLK 3.65 - 7.3	0	24,610	(24,610)	0	133,859	69,059	57,560	24,610
RTR Grant Funding - Pavlovich Rd SLK 0 - 4.75	0	218,249	(138,333)	79,916	203,306	140,306	116,930	138,333
RTR Grant Funding - Harvey Rd SLK 1.2 - 4.8	0	210,874	(102,219)	108,655	194,400	148,100	123,430	102,219
CRF - Palmdale Rd SLK 4.32 - 8.42	0	0	0	0	123,333	123,333	82,220	0
Hassell Street shared path - Grant Income (WABN)	0	20,000	(6,851)	13,149	24,700	24,700	16,464	6,851
LRCIP3 Grant - Knights Road SLK 2.5 - 8.99	0	0	0	0	0	140,000	93,332	0
LRCIP3 Grant - Quangellup Road Seal	0	0	0	0	280,000	280,000	186,664	0
LRCIP3 Grant - Nindiup Road Seal	0	0	0	0	200,000	200,000	133,332	0
LRCIP3 Grant - Ferry Road Seal	0	0	0	0	100,000	100,000	66,664	0
Swimming Pool footpath and paving - Grant Income (LRCIP3)	0	0	0	0	34,860	34,860	0	0
<b>Economic services</b>								
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	40,000	25,000
	<b>638,866</b>	<b>1,002,601</b>	<b>(925,656)</b>	<b>716,174</b>	<b>3,667,567</b>	<b>3,732,092</b>	<b>2,321,044</b>	<b>925,293</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>638,866</b>	<b>1,002,601</b>	<b>(925,656)</b>	<b>716,174</b>	<b>3,667,567</b>	<b>3,732,092</b>	<b>2,321,044</b>	<b>925,293</b>

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



































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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 30 Apr 2023
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Construction Training Fund (CTF)	0	5,892	(5,156)	735
Building Services Levy (BSL)	2,311	10,914	(7,552)	5,673
Crossover Bonds	0	0	0	0
Developer Bonds	0	0	0	0
Keys, Hall and Equipment Bonds	6,740	10,750	(9,300)	8,190
Infrastructure & Crossover Bonds	33,500	12,000	(16,500)	29,000
Planning Bonds	20,500	500	0	21,000
Other Bonds	0	0	0	0
Department of Transport	14,352	1,320,101	(1,274,289)	60,165
Rehabilitation Bonds	0	0	0	0
Roadworks Bonds	0	0	0	0
Unclaimed Monies	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Transportable Buildings Bonds	0	0	0	0
<b>Sub-Total</b>	<b>77,403</b>	<b>1,360,157</b>	<b>(1,312,797)</b>	<b>124,763</b>
<b>Trust Funds</b>				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	74,940	0	0	74,940
Bonds - Other	330,290	0	0	330,290
Unclaimed Monies	0	0	0	0
<b>Sub-Total</b>	<b>494,160</b>	<b>0</b>	<b>0</b>	<b>494,160</b>
	<b>571,563</b>	<b>1,360,157</b>	<b>(1,312,797)</b>	<b>618,923</b>

## 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. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
General Purpose Funding - Other	187,948	45%			Timing	Income over budget - Commonealth FAGs received prior to budget prediction (\$116k). Municipal interest in excess of budget (\$65k)
Law, Order and Public Safety	(142,871)	(30%)			Timing	Fire Mitigation grant not yet received (\$180k).
Health	12,883	12%			Permanent	Health Fees over budget (\$7k), 3 % Medical Centre Lease Fee increase in November (5k)
Recreation and Culture	(62,506)	(18%)			Timing	Income under budget - Pool fees under budget (\$6k) and Rec.Centre Recoup for ablution Block (not complete \$45k)
Transport	(1,223,984)	(78%)			Timing	No storm damage reimbursement income received to date
Economic Services	(86,258)	(10%)			Timing	Various accounts slightly under budget on income (Saleyards \$75k & Standpipe income \$8k)
Other Property and Services	(71,726)	(59%)			Permanent	Various accounts slightly under budget on income (incl Admin Reimbursements \$14k, Grants \$23k Fuel Tax Credit \$16k, workers comp \$24k)
<b>Expenditure from operating activities</b>						
General Purpose Funding	74,789	31%			Permanent	Below budget on Employee costs (\$30k), debt collection (\$20k) and valuation expenses (\$22k)
Law, Order and Public Safety	273,605	25%			Timing	Below budget on grant funded fire mitigation expenses (\$218k) and employee costs (\$28k)
Transport	1,928,058	26%			Timing	Below budget on storm damage expenditure (\$1.6m) and municipal road maintenance (\$40k)
Economic Services	252,297	17%			Timing	Below budget on Noxious weed control (\$26k), Saleyards exp (\$81k of which \$14k is dep'n), tourism and area promotion (\$15k) and economic development salaries and projects (\$132k)
Other Property and Services	101,920	18%			Timing	Various differences in expenditure to budget, such as overheads and plant operating cost allocation
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(1,535,621)	(62%)			Timing	Under income - Various grant funded projects which cannot be recognised until expenditure incurred
Proceeds from Disposal of Assets	(172,181)	(36%)			Timing	Asset register cannot be rolled forward
Land and Buildings	301,453	47%			Timing	Under expenditure - Completion of various building items as shown in Capital Acquisitions
Plant and Equipment	410,756	35%			Timing	Minor under expenditure on overall YTD budget. Some plant items on order.
Infrastructure Assets - Roads	1,175,341	33%			Timing	Under expenditure on overall YTD budget projection for road construction
Infrastructure Assets - Footpaths	235,170	84%			Timing	Under expenditure on overall YTD budget projection for footpath projects. Projects now under way
Infrastructure Assets - Parks and Ovals	91,421	99%			Timing	Under expenditure - Narrikup Playground and Frost Park Dam carried out later than budget prediction

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 - Narpund / 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 - Fellows 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	Menston 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	GEFI0R2	Mitigation Activity Fund Grant MAF2022-23 R2 - expenditure	21/02/2023	Operating Expenses			(295,000)	(295,749)
3050110	GIFI0R2	Mitigation Activity Fund Grant MAF2022-23 R2 - grant	21/02/2023	Operating Revenue		295,000		(749)
2050112	GEFI0R5	Volunteering WA grant (SES) - expenditure	21/02/2023	Operating Expenses			(5,000)	(5,749)
3050110	GIFI0R5	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	Kendenupp 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	Kendenupp 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 - Yellanus 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	GIOFD007A	Grant Income - Drainage - Yellanus Road - SLK 9.48 & 23.36 (LRCIP3)	21/02/2023	Capital Expenses		5,315		10,679
3120113	GIOFD033B	Grant Income - Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	21/02/2023	Capital Expenses		8,135		18,814
3120113	GIOFD034B	Grant Income - Drainage - Syred Road - SLK 9.49 (LRCIP3)	21/02/2023	Capital Expenses		8,375		27,189
3120113	GIOFD055A	Grant Income - Drainage - Woogenellup Road - SLK 34.62 (LRCIP3)	21/02/2023	Capital Expenses			(20,000)	7,189
3120113	GIOFD034B	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	GITU004	Grant Income - Signage - Mt Barker Hill (LRCIP3)	21/02/2023	Operating Expenses			(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								