

# FINANCIAL STATEMENTS – JUNE 2022

Financial Statements – June 2022

Meeting Date: 2 August 2022

Number of Pages: 31



## SHIRE OF PLANTAGENET

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Items of Significance**

The material variance adopted by the Shire for the 2021/22 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	Job / Acc Number	% Collected		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
		Completed	/				
<b>Significant Projects</b>							
Dr Christopher Bourke Medical Centre - Building (Capital)	BC300	39%		38,341	38,341	14,837	(23,503)
STF HOUSE - Land (Capital)	4090109	0%		150,000	150,000	0	(150,000)
103 Martin Street, Mount Barker - CEO House - Building (Capital)	BC402	107%		135,140	135,140	145,240	10,101
Kendenup Hall - Toilets - Building (Capital)	BC510	100%		150,000	150,000	150,043	43
Plantagenet District Hall - Building (Capital) - External Lighting	BC600A	100%		6,650	6,650	6,646	(4)
Mount Barker Swimming Pool Buildings - Building (Capital)	BC607	93%		1,286,267	1,286,267	1,190,751	(95,516)
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	28%		224,880	224,880	62,502	(162,378)
O'Neill Road (OBUA Formed) Trail	OC114C	95%		10,000	10,000	9,521	(479)
Wilson Park Infrastructure - Infill Drain	OC615	86%		15,000	15,000	12,835	(2,165)
Mount Barker Hill Infrastructure - Boardwalk (DCF)	OC623	100%		138,200	138,200	138,188	(12)
Mount Barker Hill Infrastructure (SCA)	OC623B	0%		744,000	744,000	0	(744,000)
Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	OC623D	100%		7,000	7,000	7,000	0
Albany Hwy Inf - Mural Wall (LRCIP)	OC640B	100%		83,604	83,604	83,557	(47)
Albany Hwy Inf - Visitor Carpark (LRCIP)	OC640C	99%		159,000	159,000	156,645	(2,355)
SALEYARDS - Replace Aleis panel scanners	OC802F	84%		116,000	116,000	97,082	(18,918)
<b>Grants, Subsidies and Contributions</b>							
Operating Grants, Subsidies and Contributions		100%		4,035,036	4,035,036	4,030,169	(4,867)
Non-operating Grants, Subsidies and Contributions		89%		4,962,759	4,962,759	4,398,635	(564,123)
		94%		8,997,795	8,997,795	8,428,804	(568,991)
Rates Levied		100%		7,081,160	7,081,160	7,085,709	4,549

% Compares current ytd actuals to annual budget

### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 June 2022  
Prepared by: Vanessa Hillman (SFO)  
Reviewed by: John Fathers (DCEO)

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

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

#### **BASIS OF ACCOUNTING**

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

#### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

### **SIGNIFICANT ACCOUNTING POLICES**

#### **GOODS AND SERVICES TAX**

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

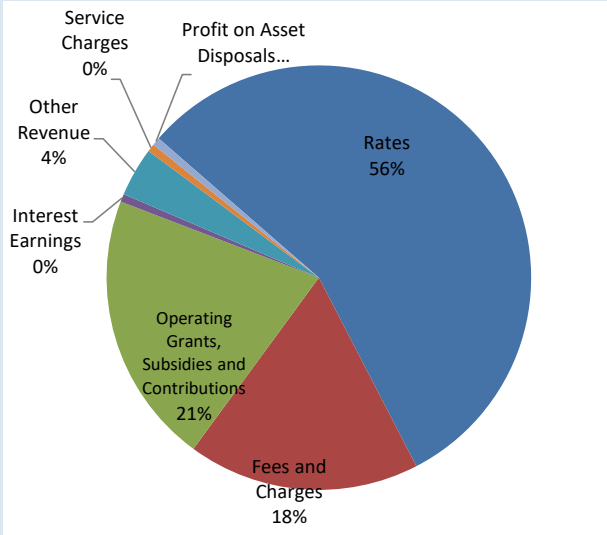
#### **CRITICAL ACCOUNTING ESTIMATES**

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

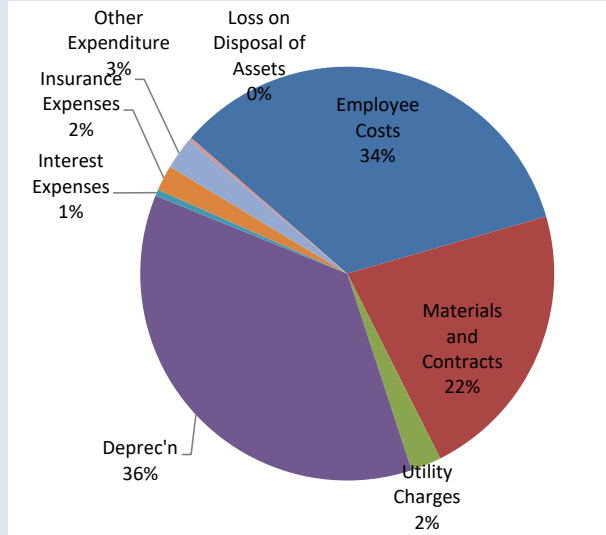
#### **ROUNDING OFF FIGURES**

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

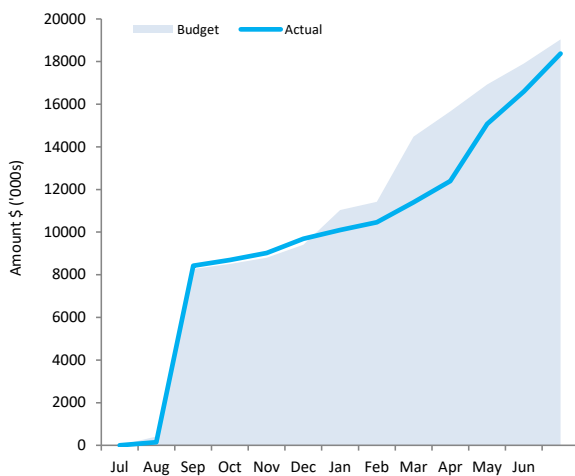
**OPERATING REVENUE**



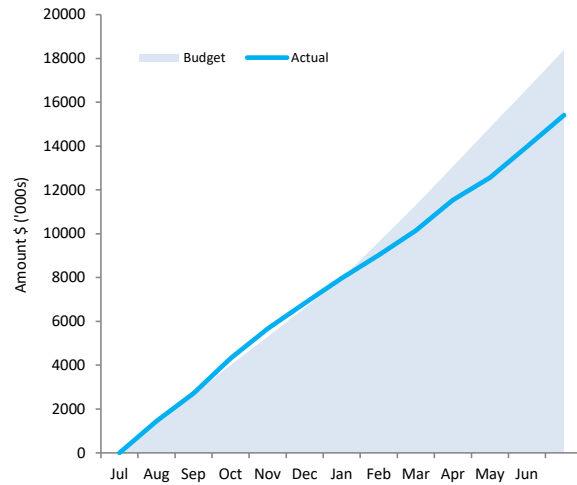
**OPERATING EXPENSES**



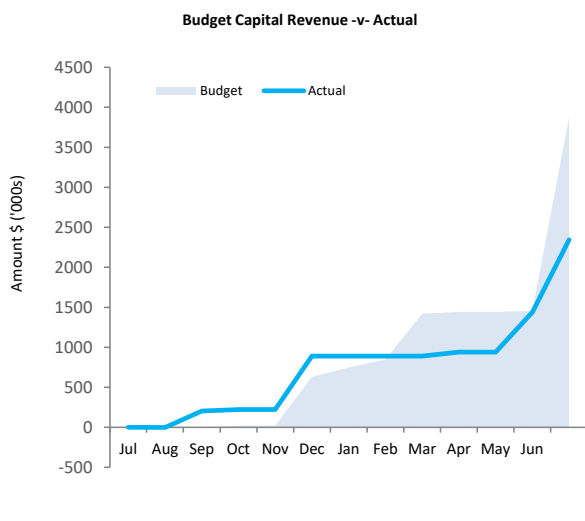
**Budget Operating Revenues -v- Actual**



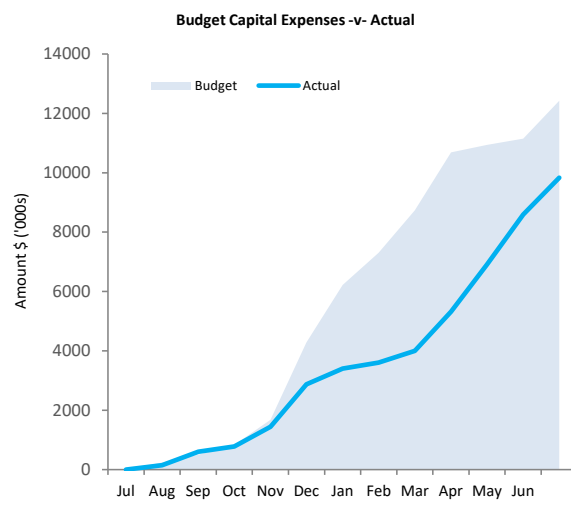
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
<p><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to fund the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To ensure a safer community in which to live.</p>	Supervision of various local laws, fire prevention, emergency services and animal control.
<p><b>HEALTH</b></p> <p>To provide an operational framework for good community health.</p>	Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.
<p><b>EDUCATION AND WELFARE</b></p> <p>To support the needs of the community in education and welfare.</p>	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
<p><b>HOUSING</b></p> <p>Provide adequate housing to attract and retain staff.</p>	Maintenance of council owned staff housing.
<p><b>COMMUNITY AMENITIES</b></p> <p>Provide services required by the community.</p>	Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, rest centres, storm water drainage and FM radio retransmitter.
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.</p>	Maintenance of the swimming pool, recreation centre, library, parks, gardens and reserves.
<p><b>TRANSPORT</b></p> <p>To provide effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote the Shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control overheads and operating accounts.</p>	Private works operations, plant repairs and operations and engineering costs.

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

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. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	2,351,376	2,627,322	2,627,322	2,627,322	0	0%		
<b>Revenue from operating activities</b>									
Governance		0	0	0	147	147		▲	
General Purpose Funding - Rates	6	7,009,522	7,081,160	7,085,660	7,085,709	49	0%	▲	
General Purpose Funding - Other		1,052,360	1,320,184	1,315,684	3,240,666	1,924,982	146%	▲	S
Law, Order and Public Safety		660,812	660,812	660,812	500,456	(160,356)	(24%)	▼	S
Health		112,232	112,232	112,232	135,466	23,234	21%	▲	S
Education and Welfare		30,311	31,311	31,311	32,568	1,256	4%	▲	
Housing		21,320	21,320	21,320	19,679	(1,641)	(8%)	▼	
Community Amenities		997,200	997,200	997,200	1,040,609	43,409	4%	▲	
Recreation and Culture		234,706	234,706	234,706	275,957	41,251	18%	▲	S
Transport		783,026	2,256,171	2,256,171	474,508	(1,781,663)	(79%)	▼	S
Economic Services		1,118,845	1,133,845	1,133,845	989,099	(144,746)	(13%)	▼	S
Other Property and Services		304,060	229,060	229,060	181,424	(47,636)	(21%)	▼	S
		<b>12,324,394</b>	<b>14,078,001</b>	<b>14,078,001</b>	<b>13,976,288</b>				
<b>Expenditure from operating activities</b>									
Governance		(1,115,047)	(1,095,047)	(1,095,047)	(1,018,171)	76,876	7%	▲	
General Purpose Funding		(425,152)	(425,152)	(425,152)	(272,859)	152,292	36%	▲	S
Law, Order and Public Safety		(1,491,866)	(1,491,866)	(1,491,866)	(1,191,819)	300,046	20%	▲	S
Health		(290,200)	(290,200)	(290,200)	(266,538)	23,662	8%	▲	
Education and Welfare		(123,541)	(148,541)	(148,541)	(112,463)	36,077	24%	▲	S
Housing		(50,000)	(50,000)	(50,000)	(45,859)	4,141	8%	▲	
Community Amenities		(1,457,779)	(1,457,779)	(1,457,779)	(1,378,903)	78,877	5%	▲	
Recreation and Culture		(3,028,950)	(3,028,949)	(3,028,949)	(2,893,195)	135,754	4%	▲	
Transport		(6,100,631)	(8,260,631)	(8,260,631)	(6,432,891)	1,827,740	22%	▲	S
Economic Services		(1,836,074)	(1,848,020)	(1,848,020)	(1,662,024)	185,996	10%	▲	S
Other Property and Services		(304,310)	(298,660)	(298,660)	(137,694)	160,966	54%	▲	S
		<b>(16,223,549)</b>	<b>(18,394,845)</b>	<b>(18,394,845)</b>	<b>(15,412,416)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		5,405,106	5,405,106	5,405,106	5,576,929	171,823	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	3,413	13,588	13,588	(38,530)	(52,118)	(384%)	▼	S
<b>Amount attributable to operating activities</b>		<b>1,509,365</b>	<b>1,101,851</b>	<b>1,101,851</b>	<b>4,102,271</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,293,969	4,962,759	4,962,759	4,398,635	(564,123)	(11%)	▼	S
Proceeds from Disposal of Assets	7	325,000	290,000	290,000	239,607	(50,393)	(17%)	▼	S
Land and Buildings	8	(2,371,748)	(2,189,313)	(2,189,313)	(1,673,013)	516,300	24%	▲	S
Plant and Equipment	8	(1,074,000)	(978,000)	(978,000)	(991,595)	(13,595)	(1%)	▼	
Furniture and Equipment	8	0	(8,000)	(8,000)	(7,966)	34	0%	▲	
Infrastructure Assets - Roads	8	(3,423,118)	(5,111,507)	(5,111,507)	(4,128,742)	982,765	19%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(138,547)	(221)	138,326	100%	▲	S
Infrastructure Assets - Footpaths	8	(152,340)	(190,243)	(190,243)	(168,048)	22,195	12%	▲	S
Infrastructure Assets - Parks and Ovals	8	(77,987)	(81,558)	(81,558)	(54,996)	26,562	33%	▲	S
Infrastructure Assets - Other	8	(1,551,488)	(1,553,545)	(1,553,545)	(692,921)	860,624	55%	▲	S
Intangible Assets - PPE	8	(51,119)	(51,119)	(51,119)	(54,678)	(3,559)	(7%)	▼	
<b>Amount attributable to investing activities</b>		<b>(5,221,378)</b>	<b>(5,049,073)</b>	<b>(5,049,073)</b>	<b>(3,133,938)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	1,244,000	1,244,000	1,244,000	570,000	(674,000)	(54%)	▼	S
Repayment of Debentures	9	(404,634)	(404,634)	(404,634)	(356,819)	47,815	12%	▲	S
Repayment of Lease Financing	9	(23,024)	(23,024)	(23,024)	(21,015)	2,009	9%	▲	
Self-Supporting Loan Principal		63,630	63,630	63,630	61,754	(1,876)	(3%)	▼	
Transfer from Reserves	10	2,199,254	2,276,254	2,276,254	1,495,610	(780,644)	(34%)	▼	S
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(1,746,325)	(1,737,080)	9,246	1%	▲	
<b>Amount attributable to financing activities</b>		<b>1,483,446</b>	<b>1,409,900</b>	<b>1,409,900</b>	<b>12,449</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>122,809</b>	<b>90,000</b>	<b>90,000</b>	<b>3,608,104</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 2021/22 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 JUNE 2022

### NATURE OR TYPE DESCRIPTIONS

#### REVENUE

##### RATES

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

##### PROFIT ON ASSET DISPOSAL

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

##### FEES AND CHARGES

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

##### SERVICE CHARGES

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

##### INTEREST EARNINGS

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

##### OTHER REVENUE / INCOME

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

#### EXPENSES

##### EMPLOYEE COSTS

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

##### MATERIALS AND CONTRACTS

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

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

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	1	2,351,376	2,627,322	2,627,322	<b>2,627,322</b>	0	0%		
<b>Revenue from operating activities</b>									
Rates	6	7,009,522	7,081,160	7,081,160	<b>7,085,709</b>	4,549	0%	▲	
Operating Grants, Subsidies and Contributions	12	2,267,892	4,035,036	4,035,036	<b>4,030,169</b>	(4,867)	(0%)	▼	
Fees and Charges		2,338,505	2,311,505	2,311,505	<b>2,234,255</b>	(77,250)	(3%)	▼	
Interest Earnings		75,485	75,485	75,485	<b>75,884</b>	400	1%	▲	
Other Revenue		586,691	538,691	538,691	<b>473,579</b>	(65,111)	(12%)	▼	S
Profit on Disposal of Assets	7	46,300	36,125	36,125	<b>76,692</b>	40,567	112%	▲	S
		<b>12,324,394</b>	<b>14,078,001</b>	<b>14,078,001</b>	<b>13,976,288</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(5,264,200)	(5,262,496)	(5,262,496)	<b>(5,264,865)</b>	(2,369)	(0%)	▼	
Materials and Contracts		(4,495,940)	(6,662,940)	(6,662,940)	<b>(3,395,186)</b>	3,267,754	49%	▲	S
Utility Charges		(292,419)	(293,419)	(293,419)	<b>(367,299)</b>	(73,879)	(25%)	▼	S
Depreciation on Non-Current Assets		(5,405,106)	(5,405,106)	(5,405,106)	<b>(5,576,929)</b>	(171,823)	(3%)	▼	
Interest Expenses		(78,471)	(78,471)	(78,471)	<b>(76,944)</b>	1,527	2%	▲	
Insurance Expenses		(264,990)	(269,990)	(269,990)	<b>(307,810)</b>	(37,820)	(14%)	▼	S
Other Expenditure		(372,709)	(372,709)	(372,709)	<b>(385,222)</b>	(12,513)	(3%)	▼	
Loss on Disposal of Assets	7	(49,713)	(49,713)	(49,713)	<b>(38,162)</b>	11,551	23%	▲	S
		<b>(16,223,549)</b>	<b>(18,394,845)</b>	<b>(18,394,845)</b>	<b>(15,412,416)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		5,405,106	5,405,106	5,405,106	<b>5,576,929</b>	171,823	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	3,413	13,588	13,588	<b>(38,530)</b>	(52,118)	(384%)	▼	S
<b>Amount attributable to operating activities</b>		<b>1,509,365</b>	<b>1,101,851</b>	<b>1,101,851</b>	<b>4,102,271</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,293,969	4,962,759	4,962,759	<b>4,398,635</b>	(564,123)	(11%)	▼	S
Proceeds from Disposal of Assets	7	325,000	290,000	290,000	<b>239,607</b>	(50,393)	(17%)	▼	S
Land and Buildings	8	(2,371,748)	(2,189,313)	(2,189,313)	<b>(1,673,013)</b>	516,300	24%	▲	S
Plant and Equipment	8	(1,074,000)	(978,000)	(978,000)	<b>(991,595)</b>	(13,595)	(1%)	▼	
Furniture and Equipment	8	0	(8,000)	(8,000)	<b>(7,966)</b>	34	0%	▲	
Infrastructure Assets - Roads	8	(3,423,118)	(5,111,507)	(5,111,507)	<b>(4,128,742)</b>	982,765	19%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(138,547)	<b>(221)</b>	138,326	100%	▲	S
Infrastructure Assets - Footpaths	8	(152,340)	(190,243)	(190,243)	<b>(168,048)</b>	22,195	12%	▲	S
Infrastructure Assets - Parks and Ovals	8	(77,987)	(81,558)	(81,558)	<b>(54,996)</b>	26,562	33%	▲	S
Infrastructure Assets - Other	8	(1,551,488)	(1,553,545)	(1,553,545)	<b>(692,921)</b>	860,624	55%	▲	S
Intangible Assets - PPE	8	(51,119)	(51,119)	(51,119)	<b>(54,678)</b>	(3,559)	(7%)	▼	
<b>Amount attributable to investing activities</b>		<b>(5,221,378)</b>	<b>(5,049,073)</b>	<b>(5,049,073)</b>	<b>(3,133,938)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	1,244,000	1,244,000	1,244,000	<b>570,000</b>	(674,000)	(54%)	▼	S
Repayment of Debentures	9	(404,634)	(404,634)	(404,634)	<b>(356,819)</b>	47,815	12%	▲	S
Repayment of Lease Financing	9	(23,024)	(23,024)	(23,024)	<b>(21,015)</b>	2,009	9%	▲	
Self-Supporting Loan Principal	9	63,630	63,630	63,630	<b>61,754</b>	(1,876)	(3%)	▼	
Transfer from Reserves	10	2,199,254	2,276,254	2,276,254	<b>1,495,610</b>	(780,644)	(34%)	▼	S
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(1,746,325)	<b>(1,737,080)</b>	9,246	1%	▲	
<b>Amount attributable to financing activities</b>		<b>1,483,446</b>	<b>1,409,900</b>	<b>1,409,900</b>	<b>12,449</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>122,809</b>	<b>90,000</b>	<b>90,000</b>	<b>3,608,104</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 2021/22 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

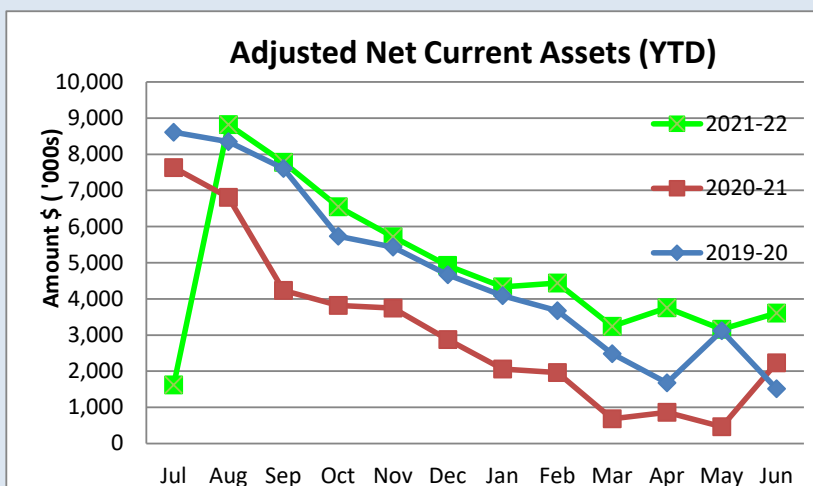
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 30/06/2021	Year to Date Actual 30/06/2022
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	3,336,216	3,336,216	4,155,729
Cash Restricted - Reserves	2	3,807,376	3,807,376	4,045,975
Cash Restricted - Bonds & Deposits/Trust	2	506,235	506,235	569,489
Receivables - Rates	3	340,901	340,901	352,387
Receivables - Other	3	423,578	423,578	390,091
Other Assets Other Than Inventories	4	69,132	69,132	1,876
Inventories	4	56,002	56,002	130,478
		8,539,439	8,539,439	9,646,025
<b>Less: Current Liabilities</b>				
Payables	5	(476,124)	(476,124)	(483,449)
Contract Liabilities	11	(996,615)	(996,615)	(886,801)
Bonds & Deposits	14	(78,067)	(78,067)	(126,302)
Trust Liabilities (Contras Trust Component Above)	14	(490,306)	(490,306)	(489,613)
Loan Liability	9	(356,919)	(356,919)	(100)
Lease Liability	9	(9,490)	(9,490)	1,051
Provisions	11	(912,709)	(912,709)	(913,744)
		(3,320,230)	(3,320,230)	(2,898,957)
Less: Cash Reserves	10	(3,807,376)	(3,807,376)	(4,048,845)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		912,709	912,709	912,709
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan Liability		356,919	356,919	100
Add Back: Lease Liability		9,490	9,490	(1,051)
Less : Loan Receivable - clubs/institutions		(63,630)	(63,630)	(1,876)
Less : Imbalance in Trust Movements		0	0	0
<b>Net Current Funding Position</b>		<b>2,627,322</b>	<b>2,627,322</b>	<b>3,608,104</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)

**\$3.61 M**

Last Year YTD

Surplus(Deficit)

**\$2.63 M**

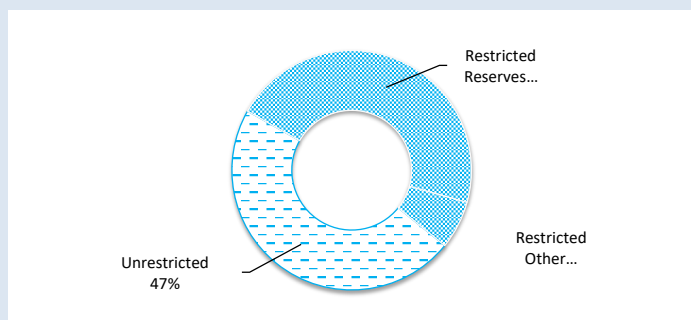
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Narpyr Manurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Middle Ward BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Narrikup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Forest Hill BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Perillup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Denbarker BFB	200			200	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	2,650,919			2,650,919	Bendigo	Nil	Ongoing
Reserve Cash at Bank		(722,961)		(722,961)	Bendigo	Variable	Ongoing
Transport Cash at Bank			79,183	79,183	Bendigo	Nil	Ongoing
Trust Cash at Bank			490,306	490,306	Bendigo	Nil	Ongoing
<b>Term Deposits</b>							
Municipal Investment Cash at Bank	0			0	Various	Various	Various
Municipal - Term Deposit Investment 11	500,903			500,903	NAB	0.75%	19/09/2022
Municipal - Term Deposit Investment 12	500,903			500,903	NAB	0.75%	19/09/2022
Municipal - Term Deposit Investment 13	500,903			500,903	NAB	0.75%	19/09/2022
Reserve - Term Deposit Investment 1		409,901		409,901	Bendigo	0.20%	10/08/2022
Reserve - Term Deposit Investment 2		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit Investment 3		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit Investment 4		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit Investment 5		500,436		500,436	Bendigo	2.70%	14/11/2022
Reserve - Term Deposit Investment 6		500,597		500,597	CBA	0.17%	21/07/2022
Reserve - Term Deposit Investment 7		501,423		501,423	CBA	1.03%	22/07/2022
Reserve - Term Deposit Investment 8		500,436		500,436	Bendigo	2.70%	14/11/2022
Reserve - Term Deposit Investment 9		351,768		351,768	Bendigo	1.10%	15/08/2022
Reserve - Term Deposit Investment 10		500,000		500,000	Bendigo	2.00%	14/09/2022
<b>Investments</b>							
<b>Total</b>	<b>4,155,729</b>	<b>4,045,975</b>	<b>569,489</b>	<b>8,771,192</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
\$8.77 M	\$4.16 M	\$4.62 M

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	30 Jun 22
	\$	\$
Opening Arrears Previous Years	452,663	324,197
Levied this year	6,805,419	7,845,789
Less Collections to date	(6,933,885)	(7,698,082)
Equals Current Outstanding	324,197	471,904
<b>Net Rates Collectable</b>	<b>324,197</b>	<b>471,904</b>
% Collected	95.53%	94.22%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	139,212	47,460	3,849	34,475	224,997
Percentage	62%	21%	2%	15%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					233,332
Receivables - Other					156,760
<b>Total Receivables General Outstanding</b>					<b>390,091</b>

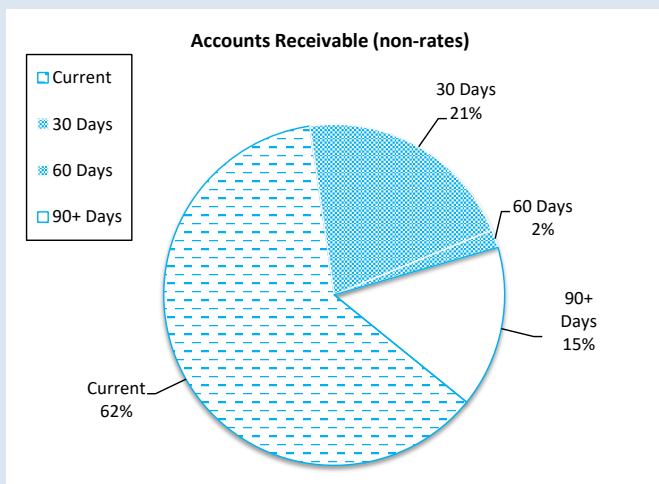
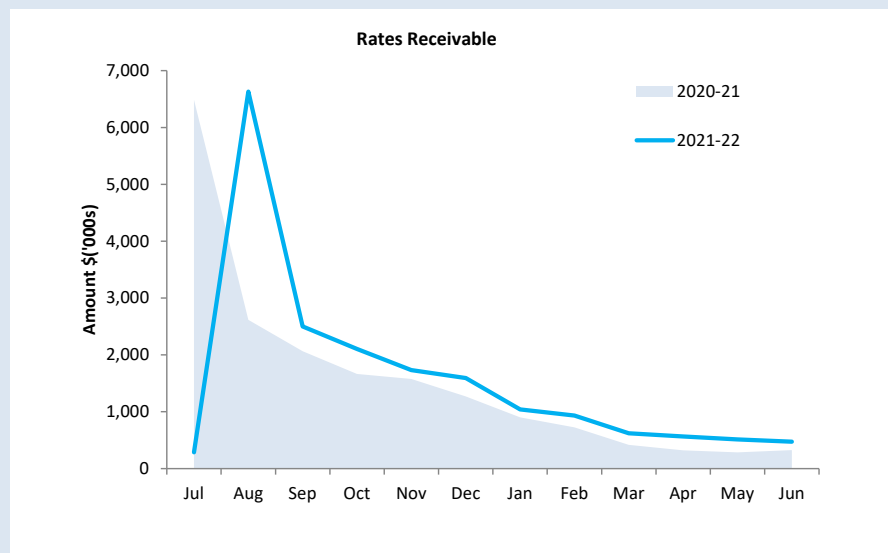
Amounts shown above include GST (where applicable)

KEY INFORMATION

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

SIGNIFICANT ACCOUNTING POLICIES

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



<b>Debtors Due</b>
<b>\$390,091</b>
<b>Over 30 Days</b>
<b>38%</b>
<b>Over 90 Days</b>
<b>15%</b>

Collected	Rates Due
<b>94%</b>	<b>\$471,904</b>

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 30 Jun 2022
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	63,630	0	(61,754)	1,876
<b>Inventory</b>				
Fuel and stock on hand	56,002	74,477	0	130,478
<b>Total Other Current assets</b>				<b>132,354</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**

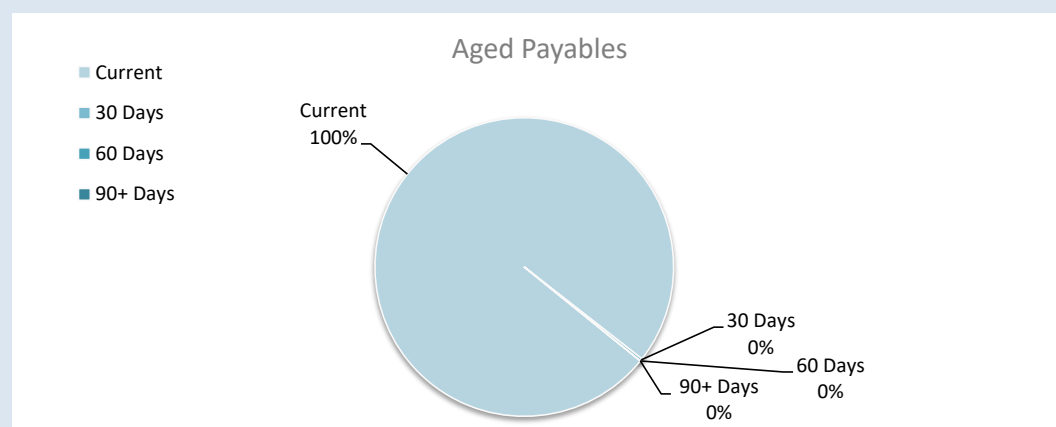
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	136,828	(388)	0	0	136,440
Percentage	100.3%	-0.3%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					139,459
Other creditors					(5,202)
Accruals/Income in Advance					253,608
Other accruals/payables					11,486
<b>Total Payables General Outstanding</b>					<b>464,196</b>

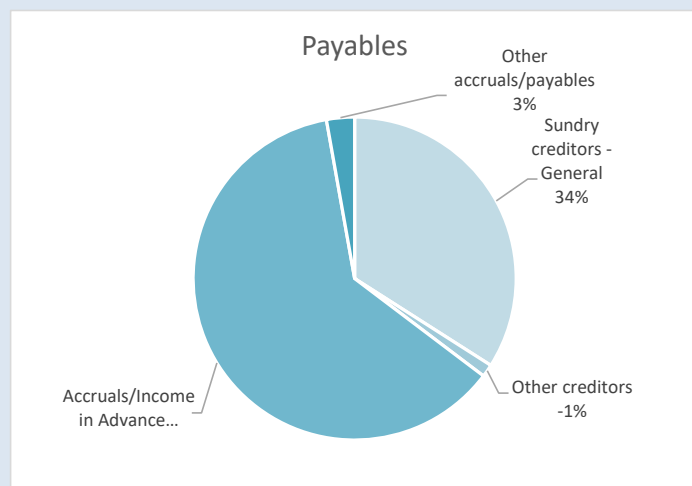
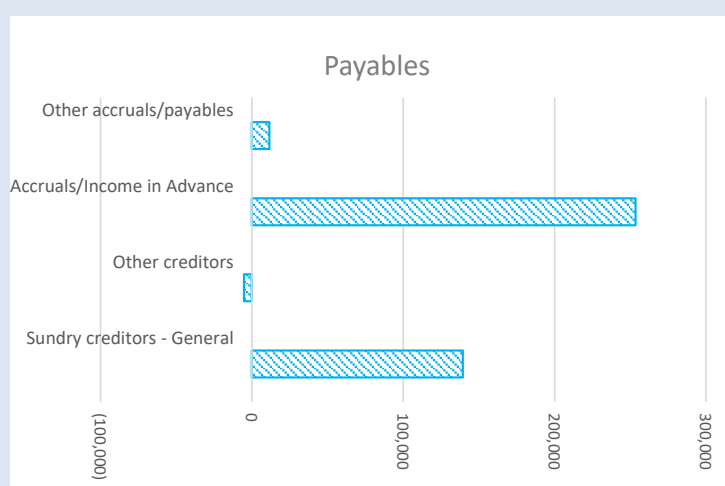
Amounts shown above include GST (where applicable)

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.



<b>Creditors Due</b>
<b>\$464,196</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>



## SHIRE OF PLANTAGENET

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2022

## OPERATING ACTIVITIES

## NOTE 6

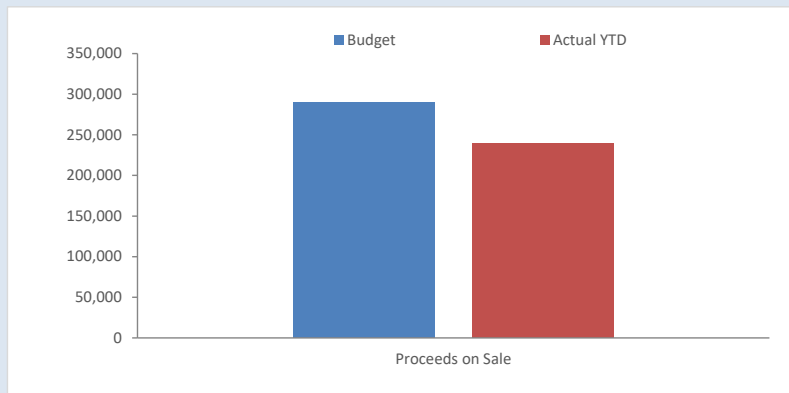
## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
Rural Townsite	0.103793	188	1,994,811	207,047	0	0	207,047	207,047	536	106	207,690
Mount Barker Townsite	0.103793	742	10,007,977	1,037,461	0	0	1,037,461	1,038,758	1,131	213	1,040,102
Strata Title	0.103793	3	34,840	3,616	0	0	3,616	3,616	208	0	3,825
Rural GRV	0.103793	44	1,243,648	128,137	0	0	128,137	129,082	0	0	129,082
<b>Unimproved valuations</b>											
Rural	0.007626	1,067	571,577,000	4,361,988	0	0	4,361,988	4,358,846	9,899	1,756	4,370,502
Mining	0.007626	0	0	0	0	0	0	0	4,587	698	5,285
<b>Sub-Totals</b>		<b>2,044</b>	<b>584,858,276</b>	<b>5,738,249</b>	<b>0</b>	<b>0</b>	<b>5,738,249</b>	<b>5,737,349</b>	<b>16,362</b>	<b>2,773</b>	<b>5,756,484</b>
<b>Minimum Payment</b>											
	\$										
<b>Gross rental valuations</b>											
Rural Townsite	925	345	929,981	319,125	0	0	319,125	319,125	0	0	319,125
Mount Barker Townsite	925	298	1,809,146	273,800	0	0	273,800	275,650	0	0	275,650
Strata Title	925	88	188,086	81,400	0	0	81,400	81,400	0	0	81,400
Rural GRV	925	30	177,723	28,675	0	0	28,675	27,750	0	0	27,750
<b>Unimproved valuations</b>											
Rural	925	665	59,920,400	614,200	0	0	614,200	615,125	0	0	615,125
Mining	925	11	72,431	6,475	0	0	6,475	10,175	0	0	10,175
<b>Sub-Totals</b>		<b>1,437</b>	<b>63,097,767</b>	<b>1,323,675</b>	<b>0</b>	<b>0</b>	<b>1,323,675</b>	<b>1,329,225</b>	<b>0</b>	<b>0</b>	<b>1,329,225</b>
		<b>3,481</b>	<b>647,956,043</b>	<b>7,061,924</b>	<b>0</b>	<b>0</b>	<b>7,061,924</b>	<b>7,066,574</b>	<b>16,362</b>	<b>2,773</b>	<b>7,085,709</b>
Discounts							0				0
Concession							(52,402)				0
<b>Amount from General Rates</b>							<b>7,009,522</b>				<b>7,085,709</b>
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							71,638				0
<b>Total Rates</b>							<b>7,081,160</b>				<b>7,085,709</b>



Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	
<b>Plant and Equipment</b>									
11151	Isuzu D-Max Crew Cab 4X4	19,500	12,000		(7,500)	13,490	29,078	15,588	
11169	Holden Rg Colorado 4X4 Crew Cab PI12645 - Gardeners	23,333	17,000		(6,333)	21,420	27,033	5,612	
11166	Holden Rg Colorado 4X4	23,333	17,000		(6,333)	21,420	26,851	5,430	
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8L Td	25,715	17,000		(8,715)	23,325	24,305	980	
10329	Heavy Vehicle - Caterpillar 924G Loader	45,375	50,000	4,625		42,147	65,929	23,783	
10446	Caterpillar 12H Motor Grader - Rego PI03	132,000	120,000		(12,000)	0	0		
10866	Isuzu Npr 250/300 Crew - PI012	0	0	0		0	0		
10713	Heavy Vehicle - Isuzu - White - Manual (Transferred From Works To Saleyards Aug 2020)	11,000	35,000	24,000		0	0		
10865	Schwarze Se6T Sweeper Unit	3,750	5,000	1,250		0	0		
11181	Hustler Fastrak Sdx48 Mower And Cacher	13,332	4,500		(8,832)	12,887	7,304		(5,584)
10557	Mitsubishi Triton 2Wd 2.5L Cdi 4A/T Glx S/C - PI11993 - Head Gardener	0	0			3,854	18,757	14,903	
11195	Vehicle - Holden Colorado Rg Single Cab Traffic Controller Ute	0	0			28,086	36,777	8,691	
11086	Kubota T2380 Ride On Mower - Mt Barker Regional Saleyards - Lot 3 (32416) Albany Hwy, Mt I	0	0			344	2,000	1,657	
12147	Renault Kangoo Maxi 1.5L Diesel Auto - Cleaner	6,250	12,500	6,250		0	0		
10578	Equipment - Tow Road Broom - Model Tb2000E Sewell & Serial No. 6T9T27Wa170Aak146	0	0			1,525	1,573	48	
10776	Heavy Vehicle - Isuzu 2.4 Fss550 Fire Truck - 2009 - Forest Hill Bush Fire Brigade - PI11597	0	0			32,578	0		(32,578)
		0	0			0	0		
		<b>303,588</b>	<b>290,000</b>	<b>36,125</b>	<b>(49,713)</b>	<b>201,077</b>	<b>239,607</b>	<b>76,692</b>	<b>(38,162)</b>

## KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$290,000</b>	<b>\$239,607</b>	<b>83%</b>

## INVESTING ACTIVITIES

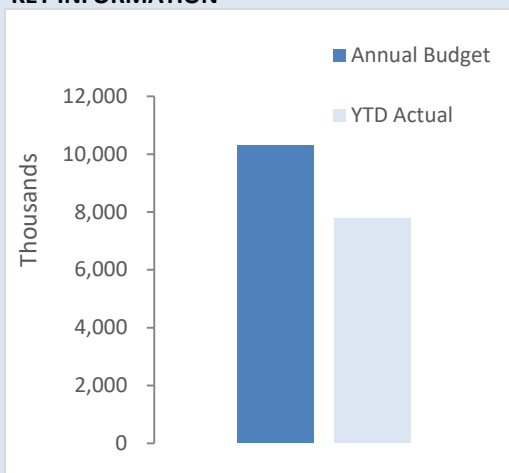
### NOTE 8

### CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,371,748	2,189,313	2,189,313	1,673,013	(516,300)
Plant and Equipment	1,074,000	978,000	978,000	991,595	13,595
Furniture and Equipment	0	8,000	8,000	7,966	(34)
Infrastructure Assets - Roads	3,423,118	5,111,507	5,111,507	4,128,742	(982,765)
Infrastructure Assets - Drainage	138,547	138,547	138,547	221	(138,326)
Infrastructure Assets - Footpaths	152,340	190,243	190,243	168,048	(22,195)
Infrastructure Assets - Parks and Ovals	77,987	81,558	81,558	54,996	(26,562)
Infrastructure Assets - Other	1,551,488	1,553,545	1,553,545	692,921	(860,624)
Intangible Assets - PPE	51,119	51,119	51,119	54,678	3,559
<b>Capital Expenditure Totals</b>	<b>8,840,347</b>	<b>10,301,832</b>	<b>10,301,832</b>	<b>7,772,180</b>	<b>(2,529,652)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,293,969	4,962,759	4,962,759	4,398,635	(564,123)
Borrowings	1,244,000	1,244,000	1,244,000	570,000	(674,000)
Other (Disposals & C/Fwd)	325,000	290,000	290,000	239,607	(50,393)
Council contribution - Cash Backed Reserves					
Various Reserves	2,276,254	2,276,254	2,276,254	1,495,610	(780,644)
Council contribution - operations	1,701,124	1,528,819	1,528,819	1,068,328	(460,492)
<b>Capital Funding Total</b>	<b>8,840,347</b>	<b>10,301,832</b>	<b>10,301,832</b>	<b>7,772,180</b>	<b>(2,529,652)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

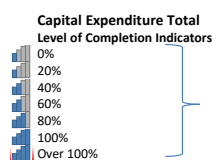
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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**

<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$10.3 M</b>	<b>\$7.77 M</b>	<b>75%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$4.96 M</b>	<b>\$4.4 M</b>	<b>89%</b>

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

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

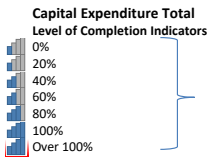


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget	YTD Budget		
				\$	\$	\$	\$	\$	
<b>Land</b>									
<b>Housing</b>									
0.00	STF HOUSE - Land (Capital)	4090109	508	(150,000)	(150,000)	(150,000)	0	150,000	
	<b>Total - Housing</b>			<b>(150,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>150,000</b>	
0.00	<b>Total - Land</b>			<b>(150,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>150,000</b>	
<b>Buildings</b>									
<b>Health</b>									
0.39	Dr Christopher Bourke Medical Centre - Building (Capital)	4070612	512	BC300	(38,341)	(38,341)	(38,341)	(14,837)	23,503
	<b>Total - Health</b>				<b>(38,341)</b>	<b>(38,341)</b>	<b>(38,341)</b>	<b>(14,837)</b>	<b>23,503</b>
<b>Housing</b>									
1.07	103 Martin Street, Mount Barker - CEO House - Building (Capital)	4090114	514	BC402	(135,140)	(135,140)	(135,140)	(145,240)	(10,101)
	<b>Total - Housing</b>				<b>(135,140)</b>	<b>(135,140)</b>	<b>(135,140)</b>	<b>(145,240)</b>	<b>(10,101)</b>
<b>Community Amenities</b>									
1.00	Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	(150,000)	(150,000)	(150,000)	(150,043)	(43)
0.97	Rocky Gully - Public Toilets (Muir Highway) - Building (Capital)	4100714	514	BC515	(10,000)	(10,000)	(10,000)	(9,691)	309
	<b>Total - Community Amenities</b>				<b>(160,000)</b>	<b>(160,000)</b>	<b>(160,000)</b>	<b>(159,734)</b>	<b>266</b>
<b>Recreation And Culture</b>									
1.00	Plantagenet District Hall - Building (Capital) - External Lighting	4110214	514	BC600A	0	(6,650)	(6,650)	(6,646)	4
0.00	Plantagenet District Hall - Building (Capital) - Switchboard	4110214	514	BC600B	(7,100)	(7,100)	(7,100)	0	7,100
1.00	Woogenellup Hall - Building (Capital)	4110214	514	BC606	0	0	0	(86)	(86)
0.93	Mount Barker Swimming Pool Buildings - Building (Capital) - CSRF	4110214	514	BC607	(1,475,352)	(1,286,267)	(1,286,267)	(1,190,751)	95,516
0.66	Frost Park Buildings - Building (Capital)	4110314	512	BC608	(91,645)	(91,645)	(91,645)	(60,688)	30,957
0.06	Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(22,761)	(22,761)	(22,761)	(1,440)	21,321
0.00	Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	(10,000)	(39)	9,960
	<b>Total - Recreation And Culture</b>				<b>(1,606,858)</b>	<b>(1,424,423)</b>	<b>(1,424,423)</b>	<b>(1,259,651)</b>	<b>164,772</b>
<b>Economic Services</b>									
0.98	Marmion Street - Building / Cleaners Store - Building (Capital)	4130314	514	BC801	(7,500)	(7,500)	(7,500)	(7,350)	150
0.28	Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(224,880)	(224,880)	(224,880)	(62,502)	162,378
	<b>Total - Economic Services</b>				<b>(232,380)</b>	<b>(232,380)</b>	<b>(232,380)</b>	<b>(69,852)</b>	<b>162,528</b>
<b>Other Property &amp; Services</b>									
0.00	Administration Building (Painting façade walls / timber)	4140212	512	BC100A	(5,030)	(5,030)	(5,030)	0	5,030
0.86	Administration Building (Roof safety system)	4140212	512	BC100B	(14,000)	(14,000)	(14,000)	(12,095)	1,905
0.39	Administration Building (Replace roof sheets)	4140212	512	BC100C	(30,000)	(30,000)	(30,000)	(11,604)	18,396
0.48	<b>Total - Other Property &amp; Services</b>				<b>(49,030)</b>	<b>(49,030)</b>	<b>(49,030)</b>	<b>(23,699)</b>	<b>25,331</b>
0.82	<b>Total - Buildings</b>				<b>(2,221,748)</b>	<b>(2,039,313)</b>	<b>(2,039,313)</b>	<b>(1,673,013)</b>	<b>366,300</b>
<b>Plant &amp; Equipment</b>									
<b>Other Law, Order &amp; Public Safety</b>									
0.45	OLOPS - Plant & Equipment (Capital)	4050330	530		0	(49,000)	(49,000)	(21,830)	27,171
1.00	ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	(423,419)	(423,419)
	<b>Total - Other Law, Order &amp; Public Safety</b>				<b>0</b>	<b>(49,000)</b>	<b>(49,000)</b>	<b>(445,249)</b>	<b>(396,249)</b>
<b>Community Amenities</b>									
0.00	SAN - Plant & Equipment (Capital)	4100130	530		(34,000)	(34,000)	(34,000)	0	34,000
	<b>Total - Community Amenities</b>				<b>(34,000)</b>	<b>(34,000)</b>	<b>(34,000)</b>	<b>0</b>	<b>34,000</b>
<b>Recreation &amp; Culture</b>									
0.76	SWIM AREAS - Plant & Equipment (Capital)	4110230	530		(17,000)	(17,000)	(17,000)	(12,999)	4,001
	<b>Total - Recreation &amp; Culture</b>				<b>(17,000)</b>	<b>(17,000)</b>	<b>(17,000)</b>	<b>(12,999)</b>	<b>4,001</b>
<b>Transport</b>									
0.53	PLANT - Plant & Equipment (Capital)	4120330	530		(862,500)	(717,500)	(717,500)	(379,952)	337,548
	<b>Total - Transport</b>				<b>(862,500)</b>	<b>(717,500)</b>	<b>(717,500)</b>	<b>(379,952)</b>	<b>337,548</b>
<b>Economic Services</b>									
0.40	SALEYARDS - Plant & Equipment	4130430	530		(19,500)	(19,500)	(19,500)	(7,800)	11,700
0.00	OTH ECON - Plant & Equipment (Capital)	4130830	530		(6,000)	(6,000)	(6,000)	0	6,000
	<b>Total - Economic Services</b>				<b>(25,500)</b>	<b>(25,500)</b>	<b>(25,500)</b>	<b>(7,800)</b>	<b>17,700</b>
<b>Other Property &amp; Services</b>									
1.08	PWO - Plant & Equipment (Capital)	4140330	530		(135,000)	(135,000)	(135,000)	(145,595)	(10,595)
	<b>Total - Other Property &amp; Services</b>				<b>(135,000)</b>	<b>(135,000)</b>	<b>(135,000)</b>	<b>(145,595)</b>	<b>(10,595)</b>
1.01	<b>Total - Plant &amp; Equipment</b>				<b>(1,074,000)</b>	<b>(978,000)</b>	<b>(978,000)</b>	<b>(991,595)</b>	<b>(13,595)</b>
<b>Furniture &amp; Equipment</b>									
<b>Recreation &amp; Culture</b>									
1.00	REC CENTRE - Security Access and CCTV Upgrade	4110831	520	OC614	0	(8,000)	(8,000)	(7,966)	34

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

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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

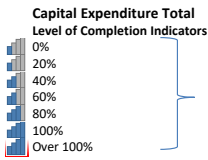
% of  
Completion

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	YTD Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$	
<b>Total - Recreation &amp; Culture</b>				<b>0</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(7,966)</b>	<b>34</b>	
1.00	<b>Total - Furniture &amp; Equipment</b>			<b>0</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(7,966)</b>	<b>34</b>	
<b>Infrastructure - Roads</b>									
<b>Transport</b>									
0.55	First Avenue (BUA Gravel) - Capital	4120139	540	RC235B	(54,250)	(54,250)	(54,250)	(29,674)	24,576
0.87	Second Avenue (BUA Gravel) - Capital	4120139	540	RC236	(95,000)	(95,000)	(95,000)	(82,586)	12,414
0.00	Road Construction General (Budgeting Only)	4120140	540	RC000	(25,000)	(25,000)	(25,000)	0	25,000
0.03	Narpund Road (BUA) - Capital	4120140	540	RC044	(20,000)	(20,000)	(20,000)	(548)	19,452
0.70	Parsons Street (BUA) - Capital	4120140	540	RC087	(13,620)	(13,620)	(13,620)	(9,522)	4,098
0.75	Fellows Street (BUA) - Capital	4120140	540	RC216	(9,080)	(9,080)	(9,080)	(6,817)	2,263
0.52	Bonnyup Street (BUA) - Capital	4120140	540	RC217	(10,140)	(10,140)	(10,140)	(5,287)	4,853
0.00	Langton Road (BUA) - Capital	4120140	540	RC272	(50,822)	(50,822)	(50,822)	0	50,822
0.55	Carbarup Road (OBUA Sealed) - Capital	4120141	540	RC032	(81,760)	(81,760)	(81,760)	(44,813)	36,947
0.73	Takalarup Road (OBUA Gravel) - Capital	4120142	540	RC033B	(156,000)	(156,000)	(156,000)	(114,220)	41,780
0.73	Stirling School Road (OBUA Gravel) - Capital	4120142	540	RC036	(174,000)	(174,000)	(174,000)	(127,154)	46,846
0.91	Washpool Road (OBUA Gravel) - Capital	4120142	540	RC056	(189,000)	(189,000)	(189,000)	(172,617)	16,383
0.95	Kwornicup Road (OBUA Gravel) - Capital	4120142	540	RC064	(43,944)	(43,944)	(43,944)	(41,872)	2,072
0.93	Beattie Road (OBUA Gravel) - Capital	4120142	540	RC075B	(24,609)	(24,609)	(24,609)	(22,983)	1,626
0.78	Fisher Road (OBUA Gravel) - Capital	4120142	540	RC079	(78,800)	(78,800)	(78,800)	(61,280)	17,520
0.99	Mill Road (OBUA Gravel) - Capital	4120142	540	RC100A	(24,051)	(24,051)	(24,051)	(23,865)	186
0.00	Hay River Road (OBUA Gravel) - Capital	4120142	540	RC113A	(100,000)	(100,000)	(100,000)	0	100,000
0.84	Narrrikup Road (OBUA Gravel) - Capital	4120142	540	RC148	(136,000)	(136,000)	(136,000)	(114,821)	21,179
0.65	Hobbs Road (OBUA Gravel) - Capital	4120142	540	RC176	(85,000)	(85,000)	(85,000)	(55,305)	29,695
1.11	Hassell Avenue (BUA) (R2R)	4120144	540	R2R005A	(77,950)	(77,950)	(77,950)	(86,643)	(8,693)
0.87	First Avenue (BUA) (R2R)	4120144	540	R2R235B	(87,670)	(87,670)	(87,670)	(76,519)	11,151
0.66	Oatlands Road (BUA) (R2R)	4120144	540	R2R261	(59,400)	(59,400)	(59,400)	(39,110)	20,290
1.22	Lloyd Street (BUA) (R2R)	4120144	540	R2R286	(23,390)	(23,390)	(23,390)	(28,644)	(5,254)
0.98	Pardelup Road (OBUA Sealed) (R2R)	4120145	540	R2R111A	(294,400)	(294,400)	(294,400)	(289,949)	4,451
1.16	Scott Road (OBUA Gravel) (R2R)	4120146	540	R2R300	(78,292)	(78,292)	(78,292)	(90,929)	(12,637)
0.79	Corbould Street (OBUA Formed) (R2R)	4120147	540	R2R287	(23,390)	(23,390)	(23,390)	(18,492)	4,898
1.01	Woogenellup Road (OBUA Sealed) (RRG)	4120149	540	RRG003	(271,425)	(271,425)	(271,425)	(273,031)	(1,606)
0.76	Sturdee Road (OBUA Sealed) (RRG)	4120149	540	RRG015	(181,534)	(181,534)	(181,534)	(138,442)	43,092
0.88	Boyup Road (OBUA Sealed) (RRG)	4120149	540	RRG045A	(243,343)	(243,343)	(243,343)	(213,424)	29,919
1.00	Mead Street - Swimming Pool Upgrade (BUA)	4120161	540	OF328	(234,000)	0	0	(1,005)	(1,005)
1.14	ROADC - Chillinup Road (CR Funding)	4120162	540	CRF016	(359,009)	(359,009)	(359,009)	(409,543)	(50,534)
0.00	ROADC - Palmdale Road (CR Funding)	4120162	540	CRF035A	(34,389)	(34,389)	(34,389)	0	34,389
0.74	Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Cap	4120162	540	OF003A	0	(1,654,189)	(1,654,189)	(1,219,244)	434,945
1.01	Pardelup Road (OBUA Sealed) (Corrective Services)	4120162	540	OF111A	(83,850)	(83,850)	(83,850)	(84,271)	(421)
0.87	First Avenue (BUA) (LRCIP2)	4120161	540	OF235A	0	(47,000)	(47,000)	(40,947)	6,053
0.96	Fourth Avenue (BUA) (LRCIP2)	4120161	540	OF238A	0	(36,000)	(36,000)	(34,607)	1,393
0.99	Oatlands Rd (Deane St to Martin St) (BUA) (LRCIP2)	4120161	540	OF261A	0	(117,000)	(117,000)	(115,762)	1,238
0.66	Pennifold Ave (BUA) (LRCIP2)	4120161	540	OF094A	0	(39,700)	(39,700)	(26,245)	13,455
1.00	Martin Street (BUA Sealed) (LRCIP2)	4120161	540	OF095A	0	(28,500)	(28,500)	(28,570)	(70)
<b>Total - Transport</b>					<b>(3,423,118)</b>	<b>(5,111,507)</b>	<b>(5,111,507)</b>	<b>(4,128,742)</b>	<b>982,765</b>
0.81	<b>Total - Infrastructure - Roads</b>				<b>(3,423,118)</b>	<b>(5,111,507)</b>	<b>(5,111,507)</b>	<b>(4,128,742)</b>	<b>982,765</b>
<b>Infrastructure - Drainage</b>									
<b>Transport</b>									
0.00	Drainage Construction General (Budgeting Only)	4120165	550	DC000	(50,000)	(50,000)	(50,000)	0	50,000
0.01	Lowood Road (BUA) - Drainage Capital	4120165	550	DC001	(36,000)	(36,000)	(36,000)	(221)	35,779
0.00	Narpund Road (BUA) - Drainage Capital	4120165	550	DC044	(52,547)	(52,547)	(52,547)	0	52,547
<b>Total - Transport</b>					<b>(138,547)</b>	<b>(138,547)</b>	<b>(138,547)</b>	<b>(221)</b>	<b>138,326</b>
0.00	<b>Total - Infrastructure - Drainage</b>				<b>(138,547)</b>	<b>(138,547)</b>	<b>(138,547)</b>	<b>(221)</b>	<b>138,326</b>
<b>Infrastructure - Footpaths</b>									
<b>Transport</b>									
0.00	Footpath Construction General (Budgeting Only)	4120170	560	FC000	(70,000)	(70,000)	(70,000)	0	70,000
1.00	Memorial Road Footpath (LRCIP2)	4120170	560	OFFC317	0	(7,500)	(7,500)	(7,525)	(25)
1.26	Mount Barker Hill Infrastructure - Pathway (DCF)	4120170	560	OC623C	(82,340)	(96,443)	(96,443)	(121,857)	(25,414)
2.37	Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	4120170	560	OC623E	0	(16,300)	(16,300)	(38,667)	(22,367)
<b>Total - Transport</b>					<b>(152,340)</b>	<b>(190,243)</b>	<b>(190,243)</b>	<b>(168,048)</b>	<b>22,195</b>
0.88	<b>Total - Infrastructure - Footpaths</b>				<b>(152,340)</b>	<b>(190,243)</b>	<b>(190,243)</b>	<b>(168,048)</b>	<b>22,195</b>

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

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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

% of  
Completion

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	Annual Budget	YTD Budget	YTD Budget		
				\$	\$	\$	\$	\$	
<b>Infrastructure - Other</b>									
<b>Other Law, Order &amp; Public Services</b>									
1.22	Kendenup BFB - Water Tank	4050190	590	OC202A	0	(16,418)	(16,418)	(20,074)	(3,656)
1.12	Porongurup BFB - Water Tank	4050190	590	OC207A	0	(13,183)	(13,183)	(14,804)	(1,621)
<b>Total - Other Law, Order &amp; Public Services</b>					<b>0</b>	<b>(29,601)</b>	<b>(29,601)</b>	<b>(34,878)</b>	<b>(5,277)</b>
<b>Community Amenities</b>									
0.20	O'Neill Road Refuse Site Infrastructure	4100190	590	OC500	(5,160)	(5,160)	(5,160)	(1,033)	4,127
0.55	Mount Barker Cemetery (West) Infrastructure - Signage	4100790	590	OC506	(10,000)	(10,000)	(10,000)	(5,500)	4,500
0.48	Kendenup Cemetery Infrastructure - Signage	4100790	590	OC507	(10,000)	(10,000)	(10,000)	(4,778)	5,222
<b>Total - Community Amenities</b>					<b>(25,160)</b>	<b>(25,160)</b>	<b>(25,160)</b>	<b>(11,311)</b>	<b>13,849</b>
<b>Recreation &amp; Culture</b>									
0.95	O'Neill Road (OBUA Formed) Trail	4110390	590	OC114C	(10,000)	(10,000)	(10,000)	(9,521)	479
1.00	Mount Barker Swimming Pool Infrastructure	4110390	590	OC607	0	0	0	(1,093)	(1,093)
0.86	Wilson Park Infrastructure - Infill Drain	4110390	590	OC615	0	(15,000)	(15,000)	(12,835)	2,165
1.00	Mount Barker Hill Infrastructure - Boardwalk (DCF)	4110390	590	OC623	(138,200)	(138,200)	(138,200)	(138,188)	12
1.00	Mount Barker Hill - Carpark	4110390	590	OC623A	(57,000)	0	0	0	0
0.00	Mount Barker Hill Infrastructure (SCA)	4110390	590	OC623B	(744,000)	(744,000)	(744,000)	0	744,000
1.00	Mount Barker Hill Infrastructure -Interpretive Signage (DCF)	4110390	590	OC623D	(7,000)	(7,000)	(7,000)	(7,000)	0
<b>Total - Recreation &amp; Culture</b>					<b>(956,200)</b>	<b>(914,200)</b>	<b>(914,200)</b>	<b>(168,636)</b>	<b>745,564</b>
<b>Transport</b>									
1.20	Shire Depot Infrastructure	4120190	590	OC700	0	(16,402)	(16,402)	(19,655)	(3,253)
<b>Total - Transport</b>					<b>0</b>	<b>(16,402)</b>	<b>(16,402)</b>	<b>(19,655)</b>	<b>(3,253)</b>
<b>Economic Services</b>									
1.00	Albany Hwy Inf - Mural Wall (LRCIP)	4130290	590	OC640B	(200,000)	(83,604)	(83,604)	(83,557)	47
0.99	Albany Hwy Inf - Visitor Carpark (LRCIP)	4130290	590	OC640C	(106,550)	(159,000)	(159,000)	(156,645)	2,355
0.71	Albany Hwy Inf - Signage (LRCIP)	4130290	590	OC640D	0	(37,000)	(37,000)	(26,382)	10,618
2.10	Albany Hwy Inf - Fencing (LRCIP)	4130290	590	OC640E	0	(25,000)	(25,000)	(52,411)	(27,411)
0.00	SALEYARDS - Outloading Ramp Bugle Modification	4130490	590	OC802A	(18,865)	(18,865)	(18,865)	0	18,865
0.54	SALEYARDS - Bitumen Repairs	4130490	590	OC802B	(12,713)	(12,713)	(12,713)	(6,850)	5,863
0.00	SALEYARDS - Waste Water Treatment System Modifications	4130490	590	OC802C	(50,000)	(50,000)	(50,000)	0	50,000
0.94	SALEYARDS - Additional Water Tank - wash down	4130490	590	OC802E	(25,000)	(25,000)	(25,000)	(23,575)	1,425
0.84	SALEYARDS - Replace Aleis panel scanners	4130490	590	OC802F	(116,000)	(116,000)	(116,000)	(97,082)	18,918
0.00	Saleyards - Three pens adjacent to ramp 7	4130490	590	OC802H	(30,000)	(30,000)	(30,000)	0	30,000
1.09	Saleyards - Upgrade pump shed controller	4130490	590	OC802I	(11,000)	(11,000)	(11,000)	(11,939)	(939)
<b>Total - Economic Services</b>					<b>(570,128)</b>	<b>(568,182)</b>	<b>(568,182)</b>	<b>(458,440)</b>	<b>109,742</b>
<b>Total - Infrastructure - Other</b>					<b>(1,551,488)</b>	<b>(1,553,545)</b>	<b>(1,553,545)</b>	<b>(692,921)</b>	<b>860,624</b>
<b>Infrastructure - Parks &amp; Ovals</b>									
<b>Recreation And Culture</b>									
6.66	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Pa	4110370	570	PC608A	(16,987)	(558)	(558)	(3,717)	(3,159)
1.11	Sounness Park - Playground Shadecloth (LRCIP2)	4110370	570	PC609F	0	(4,500)	(4,500)	(5,000)	(500)
0.83	Wilson Park - Fencing	4110370	570	PC615	(20,000)	(20,000)	(20,000)	(16,616)	3,384
0.90	Bonnypark Park - Playground Shadecloth (LRCIP2)	4110370	570	PC644A	0	(15,500)	(15,500)	(14,000)	1,500
0.38	Narrikup Playground	4110370	570	PC653	(41,000)	(41,000)	(41,000)	(15,663)	25,337
<b>Total - Recreation And Culture</b>					<b>(77,987)</b>	<b>(81,558)</b>	<b>(81,558)</b>	<b>(54,996)</b>	<b>26,562</b>
<b>Total - Infrastructure - Parks &amp; Ovals</b>					<b>(77,987)</b>	<b>(81,558)</b>	<b>(81,558)</b>	<b>(54,996)</b>	<b>26,562</b>
<b>Intangible Assets - PPE</b>									
<b>Other Property &amp; Services</b>									
1.07	ADMIN - Intangible Assets (Capital)	4140235	644		(51,119)	(51,119)	(51,119)	(54,678)	(3,559)
<b>Total - Other Property &amp; Services</b>					<b>(51,119)</b>	<b>(51,119)</b>	<b>(51,119)</b>	<b>(54,678)</b>	<b>(3,559)</b>
<b>Total - Intangible Assets - PPE</b>					<b>(51,119)</b>	<b>(51,119)</b>	<b>(51,119)</b>	<b>(54,678)</b>	<b>(3,559)</b>
<b>Grand Total</b>					<b>(8,789,228)</b>	<b>(10,250,713)</b>	<b>(10,250,713)</b>	<b>(7,717,502)</b>	<b>2,533,211</b>

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2021	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Loan 90 - New Administration centre	811,149	0	0	0	185,684	185,684	185,684	625,465	625,465	625,465	51,284	51,251	51,251
<b>Health</b>													
Loan 97 - Plantagenet Medical Centre	380,261	0	0	0	40,225	40,225	40,225	340,036	340,036	340,036	8,614	4,516	4,516
<b>Recreation and Culture</b>													
Loan 94 - Sounness Park Development	85,664	0	0	0	42,017	42,017	42,017	43,646	43,646	43,646	3,654	3,860	3,860
Loan 99 - Swimming Pool Refurbishment	0	500,000	500,000	500,000	0	47,815	47,815	500,000	452,185	452,185	0	8,072	8,072
Loan - GScore Trails Project	0	0	744,000	744,000	0	0	0	0	744,000	744,000	0	0	0
<b>Economic Services</b>													
Loan 95 - Saleyards Roof	133,368	0	0	0	25,262	25,262	25,262	108,106	108,106	108,106	4,387	3,432	3,432
<b>Total</b>	1,410,442	500,000	1,244,000	1,244,000	293,189	341,004	341,004	1,617,253	2,313,438	2,313,438	67,939	71,130	71,130
<b>Self supporting loans</b>													
<b>Health</b>													
Loan 96 - Plantagenet Village Homes	388,255	0	0	0	40,342	40,342	40,342	347,912	347,912	347,912	7,609	6,278	6,278
<b>Recreation and Culture</b>													
Loan 98 - Mount Barker Golf Club - Bowls	58,390	0	0	0	23,288	23,288	23,288	35,103	35,103	35,103	629	206	206
Loan 100 - Mount Barker Golf Club - Green A	0	70,000	0	0	0	0	0	70,000	0	0	0	0	0
<b>Total</b>	446,645	70,000	0	0	63,630	63,630	63,630	453,015	383,015	383,015	8,238	6,485	6,485
<b>Total</b>	1,857,088	570,000	1,244,000	1,244,000	356,819	404,634	404,634	2,070,268	2,696,453	2,696,453	76,177	77,615	77,615
Current loan borrowings	356,919							100					
Non-current loan borrowings	1,500,168							2,070,168					
	1,857,088							2,070,268					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2021	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Lease 2 - Photocopiers	15,924	0	0	0	9,490	9,490	9,490	6,434	6,434	6,434	230	230	230
<b>Law, Order &amp; Public Safety</b>													
Lease 3 - CESM Vehicle	0	64,156	70,800	70,800	11,525	13,534	13,534	52,631	57,266	57,266	537	626	626
<b>Total</b>	15,924	64,156	70,800	70,800	21,015	23,024	23,024	59,065	63,700	63,700	767	856	856
<b>Total</b>	15,924	64,156	70,800	70,800	21,015	23,024	23,024	59,065	63,700	63,700	767	856	856
Current financing borrowings	9,490							-1,051					
Non-current financing borrowings	6,434							60,116					
	15,924							59,065					

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

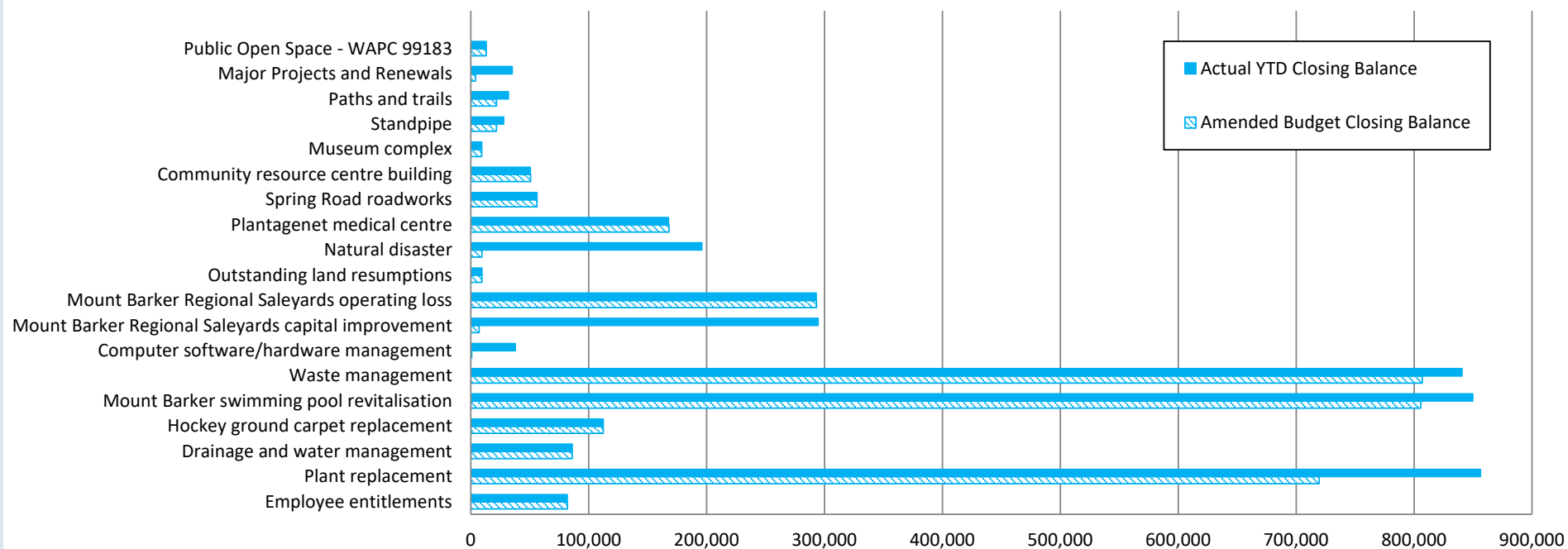
OPERATING ACTIVITIES  
NOTE 10  
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	31,721	323	95	50,000	50,000	0	0	82,044	81,816
Plant replacement	1,240,493	6,460	3,667	500,000	500,000	(1,027,500)	(887,940)	719,453	856,220
Drainage and water management	85,707	300	253	0	0	0	0	86,007	85,960
Hockey ground carpet replacement	93,969	405	278	18,000	18,000	0	0	112,374	112,247
Mount Barker swimming pool revitalisation	316,270	3,646	935	600,000	600,000	(114,140)	(67,420)	805,776	849,785
Waste management	641,268	3,081	1,895	197,562	197,562	(35,000)	0	806,911	840,725
Computer software/hardware management	37,652	132	111	0	0	(37,000)	0	784	37,763
Mount Barker Regional Saleyards capital improvement	430,025	1,964	1,271	108,263	108,263	(533,220)	(245,010)	7,032	294,549
Mount Barker Regional Saleyards operating loss	292,097	1,023	863	0	0	0	0	293,120	292,961
Outstanding land resumptions	9,420	33	28	0	0	0	0	9,453	9,448
Natural disaster	195,329	684	577	150,500	150,000	(337,000)	(150,000)	9,513	195,907
Plantagenet medical centre	85,441	646	253	82,000	82,000	0	0	168,087	167,693
Spring Road roadworks	55,974	196	165	0	0	0	0	56,170	56,140
Community resource centre building	40,425	184	119	10,000	10,000	0	0	50,609	50,544
Museum complex	9,148	32	27	0	0	0	0	9,180	9,175
Standpipe	17,710	104	52	10,000	10,000	(6,000)	0	21,814	27,762
Paths and trails	31,740	111	94	0	0	(10,000)	0	21,851	31,834
Major Projects and Renewals	179,841	630	532	0	0	(176,394)	(145,240)	4,077	35,132
Public Open Space - WAPC 99183	13,147	46	39	0	0	0	0	13,193	13,186
	<b>3,807,376</b>	<b>20,000</b>	<b>11,255</b>	<b>1,726,325</b>	<b>1,725,825</b>	<b>(2,276,254)</b>	<b>(1,495,610)</b>	<b>3,277,447</b>	<b>4,048,845</b>

Cash Backed Reserve (Continued)

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





Other Current Liabilities	Note	Opening Balance 1 Jul 2021 \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 Jun 2022 \$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	150,959	580,229	(676,495)	54,692
- non-operating	13	845,656	2,908,235	(3,532,335)	221,556
<b>Total unspent grants, contributions and reimbursements</b>		<b>996,615</b>	<b>3,488,464</b>	<b>(4,208,830)</b>	<b>276,248</b>
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		<b>996,615</b>	<b>3,488,464</b>	<b>(4,208,830)</b>	<b>276,248</b>
<b>Provisions</b>					
Annual leave		510,829	1,035	0	511,864
Long service leave		401,881	0	0	401,881
<b>Total Provisions</b>		<b>912,709</b>	<b>1,035</b>	<b>0</b>	<b>913,744</b>
<b>Total Other Current Liabilities</b>					<b>1,189,992</b>
Amounts shown above include GST (where applicable)					

## KEY INFORMATION

### PROVISIONS

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

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

### EMPLOYEE BENEFITS

#### Short-term employee benefits

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

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

#### Other long-term employee benefits

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

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

### CONTRACT LIABILITIES

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

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

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2022	Current Liability 30 Jun 2022	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	0	454,105	714,227	714,227	1,822,518
Grants Commission - Roads (WALGGC)	0	0	0	0	0	455,655	463,357	463,357	1,290,168
<b>Law, order, public safety</b>									
DFES - ESL BFB Operating Grant	50,257	143,593	(170,171)	23,679	23,679	193,332	193,332	193,332	172,972
DFES - ESL SES Operating Grant	4,657	13,972	(18,629)	0	0	18,629	18,629	18,629	18,629
DFES - Mitigation Activity Fund Grant	0	165,580	(165,580)	0	0	365,390	365,390	365,390	182,980
Western Power Grant - Forest Hill Bush Fire Brigade	0	1,184	0	1,184	1,184	0	0	0	0
<b>Recreation and culture</b>									
DLGSC - Every Club Grant	7,730	0	(7,730)	0	0	0	0	0	15,460
State Library of WA - Children Book Week Grant	0	755	(755)	0	0	1,000	1,000	1,000	755
State Library of WA - Library Priority Allocation	0	0	0	0	0	0	0	0	4,184
Children's Week - Grant Income	0	1,000	(1,000)	0	0	0	0	0	4,000
State Library - Better Beginnings Family Literacy Grant	0	0	0	0	0	0	0	0	14,055
Scitech - National Science Week	0	2,264	0	2,264	2,264	0	0	0	0
Aust Sports Commission - Speedway Club Super Sedan Race	0	6,300	0	6,300	6,300	0	0	0	0
<b>Transport</b>									
Direct Grant (MRWA)	0	231,080	(231,080)	0	0	231,080	231,080	231,080	231,080
<b>Economic services</b>									
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0		0	0	26,500
DPIRD Grant - Noxious Weed Control	58,805	0	(58,805)	0	0	58,805	58,805	58,805	58,805
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	9,000	0	(2,000)	7,000	7,000	4,000	4,000	4,000	2,000
LRCIP2 Grant - Bannercondas	0.00	13,500	0	13,500	13,500	0	15,000	15,000	0
Drought DCP Grant - Adverse Adverts Plan	20,510	0	(20,510)	0	0	0	0	0	23,010
	<b>150,959</b>	<b>579,229</b>	<b>(676,261)</b>	<b>53,926</b>	<b>53,926</b>	<b>1,781,996</b>	<b>2,064,820</b>	<b>2,064,820</b>	<b>3,867,117</b>
<b>Operating Contributions</b>									
<b>Education and welfare</b>									
Mt Barker Community Garden - launch disability awareness documentary	0	0	0	0	0	0	1,000	1,000	0
<b>Recreation and culture</b>									
Get Online Week - Contributions Income	0	1,000	(234)	766	766	0	0	0	234
COVID Digital Certificate Library Support	0	0	0	0	0	0	0	0	942
<b>Transport</b>									
DFES - Storm Damage Recoup	0	0	0	0	0	417,896	1,901,216	1,901,216	71,037
<b>Economic services</b>									
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0		0	0	19,300
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	68,000	68,000	68,000	71,539
	<b>0</b>	<b>1,000</b>	<b>(234)</b>	<b>766</b>	<b>766</b>	<b>485,896</b>	<b>1,970,216</b>	<b>1,970,216</b>	<b>163,052</b>
<b>TOTALS</b>	<b>150,959</b>	<b>580,229</b>	<b>(676,495)</b>	<b>54,692</b>	<b>54,692</b>	<b>2,267,892</b>	<b>4,035,036</b>	<b>4,035,036</b>	<b>4,030,169</b>

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

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2022	Current Liability 30 Jun 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>									
<b>Law, order, public safety</b>									
DFES Grant - (WA Recovery Plan) Water Tanks	0	34,878	(34,878)	0	0	0	29,601	29,601	458,298
LRCIP2 Grant - Two speed signs and one VMB	0	44,100	0	44,100	44,100	0	49,000	49,000	0
<b>Community amenities</b>									
LRCIP2 Grant - Kendenup Town Hall Toilets	75,650	59,350	(135,000)	0	0	150,000	150,000	150,000	135,000
<b>Recreation and culture</b>									
CSRFF Grant - Swimming Pool Facility Refurbishment	93,546	0	(93,546)	0	0	374,183	374,183	374,183	374,183
Drought DCP Grant - Swimming Pool Facility Refurbishment	149,854	0	(149,854)	0	0	209,854	209,854	209,854	209,854
LRCIP2 Grant - Shade Structure - Sounness Park	0	4,050	(4,050)	0	0	0	4,500	4,500	4,050
LRCIP2 Grant - Shade Structure - Bonnyup Park	0	13,950	(13,950)	0	0	0	15,500	15,500	13,950
LRCIP2 Grant - Albany Highway Infill Drain	51,334	(37,834)	(12,835)	665	665	100,000	15,000	15,000	12,835
<b>Transport</b>									
RTR Grant Funding - Hassell Avenue	26,997	23,956	(50,953)	0	0	77,950	77,950	77,950	50,953
RTR Grant Funding - Corbould Street	8,099	17,448	(18,492)	7,054	7,054	23,390	23,390	23,390	18,492
RTR Grant Funding - Lloyd Street	8,099	8,596	(16,695)	0	0	23,390	23,390	23,390	16,695
RTR Grant Funding - First Avenue	35,097	56,723	(76,519)	15,301	15,301	87,670	87,670	87,670	76,519
RTR Grant Funding - Oatlands Road	0	59,400	(39,110)	20,290	20,290	59,400	59,400	59,400	39,110
RTR Grant Funding - Pardelup Road	0	294,400	(289,949)	4,451	4,451	294,400	294,400	294,400	289,949
RTR Grant Funding - Scott Road	0	105,677	(90,929)	14,748	14,748	78,292	78,292	78,292	90,929
RRG Grant Funding - Boyup Road	0	142,283	(142,283)	0	0	162,229	162,229	162,229	142,283
RRG Grant Funding - Woogenellup Road	0	180,950	(180,950)	0	0	180,950	180,950	180,950	180,950
RRG Grant Funding - Sturdee Road	0	92,295	(92,295)	0	0	121,023	121,023	121,023	92,295
RRG Grant Funding - Spencer Road	0	0	0	0	0	51,759	51,759	51,759	51,759
RRG Grant Funding - Settlement Road	0	0	0	0	0	24,688	24,688	24,688	12,985
Corrective Services - Pardelup Rd	0	83,850	(83,850)	0	0	83,850	83,850	83,850	83,850
LRCIP2 Grant - Mead St	116,178	(116,178)	0	0	0	234,000	0	0	0
LRCIP2 Grant - Oatlands Road	0	104,722	(104,722)	0	0	0	117,000	117,000	104,722
LRCIP2 Grant - Martin Street	0	25,650	(25,650)	0	0	0	28,500	28,500	25,650
LRCIP2 Grant - First Avenue	0	42,300	(40,947)	1,353	1,353	0	47,000	47,000	40,947
LRCIP2 Grant - Fourth Avenue	0	32,400	(32,400)	0	0	0	36,000	36,000	32,400
LRCIP2 Grant - Penniford Ave	0	35,730	(26,245)	9,485	9,485	0	39,700	39,700	26,245
Commodity Route Funding - Chillinup Road	0	95,736	(95,736)	0	0	319,373	319,373	319,373	95,736
Regional Road Safety Grant - Woogenellup Road	0	1,323,352	(1,219,244)	104,108	104,108	0	1,654,189	1,654,189	1,219,244
LRCIP2 Grant - Memorial Road Footpath	0	6,750	(6,750)	0	0	0	7,500	7,500	6,750
LRCIP2 Grant - Asphalt Mount Barker Hill Pathway	0	14,670	(14,670)	0	0	0	16,300	16,300	14,670
<b>Economic services</b>									
LRCIP2 Grant - Mount Barker Hill Carpark & Bus Bay	27,018	(27,018)	0	0	0	57,000	0	0	0
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	34,081	0	(34,081)	0	0	296,550	33,450	33,450	34,081
LRCIP1 Grant - Albany Highway Mural Wall	0	59,046	(59,046)	0	0	0	83,500	83,500	59,046
LRCIP1 Grant - Albany Highway Visitor Carpark	0	110,314	(110,314)	0	0	0	156,000	156,000	110,314
LRCIP1 Grant - Albany Highway Signage	0	16,689	(16,689)	0	0	0	23,600	23,600	16,689
Drought DCP Grant - Mount Barker Infrastructure	219,703	0	(219,703)	0	0	257,204	257,204	257,204	257,203
	<b>845,656</b>	<b>2,908,235</b>	<b>(3,532,335)</b>	<b>221,556</b>	<b>221,556</b>	<b>3,267,155</b>	<b>4,935,945</b>	<b>4,935,945</b>	<b>4,398,635</b>
<b>Non-Operating Contributions</b>									
<b>Recreation and culture</b>									
Public Open Space Funding	0	0	0	0	0	26,814	26,814	26,814	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,814</b>	<b>26,814</b>	<b>26,814</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>845,656</b>	<b>2,908,235</b>	<b>(3,532,335)</b>	<b>221,556</b>	<b>221,556</b>	<b>3,293,969</b>	<b>4,962,759</b>	<b>4,962,759</b>	<b>4,398,635</b>

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

**NOTE 14**  
**BONDS & DEPOSITS AND TRUST FUNDS**

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

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

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 30 Jun 2022
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Construction Training Fund (CTF)	608	9,593	(10,201)	0
Building Services Levy (BSL)	3,597	16,368	(17,653)	2,311
Keys, Hall and Equipment Bonds	6,433	10,450	(10,143)	6,740
Infrastructure & Crossover Bonds	32,500	15,500	(14,500)	33,500
Planning Bonds	19,000	1,500	0	20,500
Department of Transport	15,929	1,516,242	(1,468,920)	63,251
<b>Sub-Total</b>	<b>78,067</b>	<b>1,570,212</b>	<b>(1,521,978)</b>	<b>126,302</b>
<b>Trust Funds</b>				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	70,392	0	0	70,392
Bonds - Other	330,983	130	(823)	330,290
<b>Sub-Total</b>	<b>490,306</b>	<b>130</b>	<b>(823)</b>	<b>489,613</b>
	<b>568,373</b>	<b>1,570,342</b>	<b>(1,522,801)</b>	<b>615,914</b>

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 2021/22 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
<b>Revenue from operating activities</b>	\$	%				
General Purpose Funding - Other	1,924,982	146%	▲	\$	Timing	Early receipt of 50% of 2022/2023 Commonwealth FAGS
Law, Order and Public Safety	(160,356)	(24%)	▼	\$	Timing	Bulk of DFES fire mitigation grant not yet received
Health	23,234	21%	▲	\$	Permanent	Medical Centre lease charge increased
Recreation and Culture	41,251	18%	▲	\$	Permanent	Rec Centre fees approx \$40k over budget
Transport	(1,781,663)	(79%)	▼	\$	Timing	Under income, storm damage contributions behind prediction
Economic Services	(144,746)	(13%)	▼	\$	Permanent	Standpipe income significantly under budget; similarly expenditure is also under budget. Saleyards income also under budget due to lower than expected throughput
Other Property and Services	(47,636)	(21%)	▼	\$	Permanent	Under income - General and Workers Comp reimbursements
<b>Expenditure from operating activities</b>						
General Purpose Funding	152,292	36%	▲	\$	Permanent	Admin Allocation reviewed and reduced for this program
Law, Order and Public Safety	300,046	20%	▲	\$	Timing	Fire mitigation work behind predicted YTD amount (\$75k);
Education and Welfare	36,077	24%	▲	\$	Timing	Under Exp - Youth precinct and services
Transport	1,827,740	22%	▲	\$	Timing	Storm damage rectification works less than predicted at this stage
Economic Services	185,996	10%	▲	\$	Timing	Under Exp - noxious weed control project, admin allocation (review), employee costs in building control (budget inc filling principal building surveyor position), saleyards facility maintenance, and standpipe operations
Other Property and Services	160,966	54%	▲	\$	Timing	Under Exp - Public Works Overheads employee costs
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(564,123)	(11%)	▼	\$	Timing	Under income - RTR \$62k. Regional Road Safety Grant for Woogenellup Road is \$435k under budget
Proceeds from Disposal of Assets	(50,393)	(17%)	▼	\$	Timing	Under income - Not yet sold grader and some plant as budgeted
Land and Buildings	516,300	24%	▲	\$	Timing	Under Exp - Staff housing, Saleyards building
Infrastructure Assets - Roads	982,765	19%	▲	\$	Timing	Under Exp - timing on some road construction projects (also some savings)
Infrastructure Assets - Footpaths	22,195	12%	▲	\$	Timing	Under Exp - timing on project delivery
Infrastructure Assets - Parks and Ovals	26,562	33%	▲	\$	Timing	Under Exp - timing on delivery of Narrikup Playground (C/fwd)
<b>Financing Activities</b>						
Proceeds from New Debentures	(674,000)	(54%)	▼	\$	Timing	Possible loan Mt Barker Hill contribution c/fwd and to be reduced
Repayment of Debentures	47,815	12%	▲	\$	Permanent	Pool loan not taken out until late in year, no repayments this year
Transfer from Reserves	(780,644)	(34%)	▼	\$	Timing	Reimbursement of Shire contribution towards completed storm damage event AGRN 858 (March 2019). Lower than predicted values on plant, pool and saleyards transfers

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

NOTE 16  
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			275,946	275,946
4110214	BC607	Swimming Pool Facility Refurbishment	28/09/2021	Capital Expenses		189,085		465,031
4110314	BC608	Frost Park - Pavilion Upgrade	28/09/2021	Capital Expenses		20,243		485,274
4110370	PC608A	Water Transfer - Lot 81 Dam to Sounness Park	28/09/2021	Capital Expenses		5,680		490,954
4050190	OC202A	Kendenup BFB - Water Tank	28/09/2021	Capital Expenses			(16,418)	474,536
4050190	OC207A	Porongurup BFB - Water Tank	28/09/2021	Capital Expenses			(13,183)	461,353
3050515		ESL BFB - Capital Grant	28/09/2021	Capital Revenue		29,601		490,954
3030210		GEN PUR - Financial Assistance Grant - General	28/09/2021	Operating Revenue		260,122		751,076
3030211		GEN PUR - Financial Assistance Grant - Roads	28/09/2021	Operating Revenue		7,702		758,778
4120181		ROADC - Transfers to Reserve	28/09/2021	Capital Expenses			(150,500)	608,278
3120201		ROADM - Road Contribution Income	28/09/2021	Operating Revenue			(95,083)	513,195
2110300		REC - Employee Costs	28/09/2021	Operating Expenses		206,056		719,251
2110304		REC - Training & Conferences	28/09/2021	Operating Expenses		4,000		723,251
2110307		REC - Protective Clothing	28/09/2021	Operating Expenses		1,500		724,751
2110308		REC - Other Employee Costs	28/09/2021	Operating Expenses		6,579		731,330
2110320		REC - Communication Expenses	28/09/2021	Operating Expenses		2,500		733,830
2110321		REC - Information Technology	28/09/2021	Operating Expenses		4,500		738,330
2110386		REC - Expensed Minor Asset Purchases	28/09/2021	Operating Expenses		10,000		748,330
2110387		REC - Other Expenses	28/09/2021	Operating Expenses		30,000		778,330
2110388		REC - Building Operations	28/09/2021	Operating Expenses		15,000		793,330
2110389		REC - Other Rec Facilities Building Maintenance	28/09/2021	Operating Expenses		10,000		803,330
2110392		REC - Depreciation	28/09/2021	Operating Expenses		9,000		812,330
2110399		REC - Administration Allocated	28/09/2021	Operating Expenses		60,000		872,330
3110320		REC - Fees & Charges (Rec Centre)	28/09/2021	Operating Revenue			(110,000)	762,330
2110800		REC CENTRE - Employee Costs	28/09/2021	Operating Expenses			(206,056)	556,274
2110803		REC CENTRE - Uniforms	28/09/2021	Operating Expenses			(1,500)	554,774
2110804		REC CENTRE - Training & Development	28/09/2021	Operating Expenses			(4,000)	550,774
2110808		REC CENTRE - Other Employee Expenses	28/09/2021	Operating Expenses			(6,579)	544,195
2110820		REC CENTRE - Communication Expenses	28/09/2021	Operating Expenses			(2,500)	541,695
2110821		REC CENTRE - Information Technology	28/09/2021	Operating Expenses			(4,500)	537,195
2110825		REC CENTRE - Programs & Events	28/09/2021	Operating Expenses			(10,000)	527,195
2110886		REC CENTRE - Expensed Minor Asset Purchases	28/09/2021	Operating Expenses			(10,000)	517,195
2110887		REC CENTRE - Other Expenses	28/09/2021	Operating Expenses			(20,000)	497,195
2110888		REC CENTRE - Building Operations	28/09/2021	Operating Expenses			(15,000)	482,195
2110889		REC CENTRE - Building Maintenance	28/09/2021	Operating Expenses			(10,000)	472,195
2110892		REC CENTRE - Depreciation	28/09/2021	Operating Expenses			(9,000)	463,195
2110899		REC CENTRE - Administration Allocated	28/09/2021	Operating Expenses			(60,000)	403,195
3110801		REC CENTRE - Reimbursements	28/09/2021	Operating Revenue		20,000		423,195
3110819		REC CENTRE - Kiosk Income	28/09/2021	Operating Revenue		7,000		430,195

3110820		REC CENTRE - Fees & Charges	28/09/2021	Operating Revenue	76,000		506,195	
3110835		REC CENTRE - Other Income	28/09/2021	Operating Revenue	7,000		513,195	
4110390	OC615	Albany Highway - Infill Drain	28/09/2021	Capital Expenses		(100,000)	413,195	
4030181		Transfer interest to Public Open Space Reserve	28/09/2021	Operating Expenses		(46)	413,149	
4110114	BC600A	Plantagenet District Hall - Lighting	26/10/2021	Capital Expenses		(6,650)	406,499	
4110831	OC614	Mount Barker Rec.Centre - Security Access and CCTV Upg	26/10/2021	Capital Expenses		(8,000)	398,499	
2080711		WELFARE - DAIP	26/10/2021	Operating Expenses		(5,000)	393,499	
3080710		WELFARE - Grants	26/10/2021	Operating Revenue		1,000	394,499	
4130290		TOUR - Infrastructure Other	26/10/2021	Capital Expenses		306,550	701,049	
4130290	OC640B	Albany Hwy Inf - Mural Wall (LRCIP)	26/10/2021	Capital Expenses		(83,604)	617,445	
4130290	OC640C	Albany Hwy Inf - Visitor Carpark (LRCIP)	26/10/2021	Capital Expenses		(159,000)	458,445	
4130290	OC640D	Albany Hwy Inf - Signage (LRCIP)	26/10/2021	Capital Expenses		(37,000)	421,445	
4130290	OC640E	Albany Hwy Inf - Fencing (LRCIP)	26/10/2021	Capital Expenses		(25,000)	396,445	
2130250	OP640A	Albany Hwy - Tree Planting (LRCIP)	26/10/2021	Operating Expenses		(1,946)	394,499	
4110390	OC623	Mount Barker Hill Infrastructure - Boardwalk (DCF)	26/10/2021	Capital Expenses		109,664	504,163	
4110390	OC623A	Mount Barker Hill - Carpark (LRCIP2 & municipal)	26/10/2021	Capital Expenses		(90,000)	414,163	
4110390	OC623C	Mount Barker Hill Infrastructure - Pathway (DCF)	26/10/2021	Capital Expenses		(14,103)	400,060	
3120113	GI003A	Regional Road Safety Grant - Woogenellup Road	26/10/2021	Capital Revenue	1,654,189		2,054,249	
4120162	OF003A	Woogenellup Road Shoulder Reconstruction (RRSP)	26/10/2021	Capital Expenses		(1,654,190)	400,059	
3030130		RATES - Rates Levied - Synergy	22/02/2022	Operating Revenue	71,638		471,697	
4110114	BC600B	Plantagenet District Hall - Main Hall - Switchboard	22/02/2022	Capital Expenses		(7,100)	464,597	
2120220		Road Maintenance Outside BUA - Sealed - Flood Damage	22/02/2022	Operating Expenses		(108,000)	356,597	
2120221		Road Maintenance Outside BUA - Gravel - Flood Damage	22/02/2022	Operating Expenses		(2,052,000)	(1,695,403)	
5120181		Transfer from Natural Disaster Reserve	22/02/2022	Capital Revenue	187,000		(1,508,403)	
3120201		ROADM - Road Contribution Income	22/02/2022	Operating Revenue	1,578,403		70,000	
2040251		OTH GOV - Consultancy - Strategic	22/02/2022	Operating Expenses	20,000		90,000	
2080712		WELFARE - Youth Services	22/02/2022	Operating Expenses		(20,000)	70,000	
2130352		BUILD - Consultants	22/02/2022	Operating Expenses	5,000		75,000	
4110370	PC608A	Water Transfer - Lot 81 Dam to Sounness Park	22/02/2022	Capital Expenses	16,402		91,402	
4120190	OC700	Shire Depot Infrastructure	22/02/2022	Capital Expenses		(16,402)	75,000	
3140301		PWO - Other Reimbursements	22/02/2022	Operating Revenue		(75,000)	(0)	
4120330		PLANT - Plant & Equipment	22/02/2022	Capital Expenses	145,000		145,000	
5120350		PLANT - Proceeds on Disposal of Assets	22/02/2022	Capital Revenue		(35,000)	110,000	
5120351		PLANT - Realisation on Disposal of Assets	22/02/2022	Capital Revenue	(35,000)		110,000	
3120390		PLANT - Profit on Disposal of Assets	22/02/2022	Capital Revenue	(10,175)		110,000	
5120381		PLANT - Transfers from Reserve	22/02/2022	Capital Revenue		(110,000)	(0)	
4120161	OF328	Mead Street - Swimming Pool Upgrade	22/03/2022	Capital Expenses	234,000		234,000	
4110390	OC615	Wilson Park Infrastructure - Infill Drain	22/03/2022	Capital Expenses	85,000		319,000	
4110390	OC623A	Mount Barker Hill - Carpark	22/03/2022	Capital Expenses	147,000		466,000	
4120170	OFFC317	Memorial Road Footpath (LRCIP2)	22/03/2022	Capital Expenses		(7,500)	458,500	
4120170	OC623E	Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	22/03/2022	Capital Expenses		(16,300)	442,200	
4120161	OF261A	Oatlands Rd (Deane St to Martin St) (BUA) (LRCIP2)	22/03/2022	Capital Expenses		(117,000)	325,200	
4120161	OF095A	Martin Street (BUA) (LRCIP2)	22/03/2022	Capital Expenses		(28,500)	296,700	
2130250	OP001A	Main Street Bannercondas and Banner Flags (LRCIP2)	22/03/2022	Operating Expenses		(15,000)	310,200	
4110370	PC609F	Sounness Park - Playground Shadecloth (LRCIP2)	22/03/2022	Capital Expenses		(4,500)	305,700	
4110370	PC644A	Bonnyup Park - Playground Shadecloth (LRCIP2)	22/03/2022	Capital Expenses		(15,500)	290,200	
4050330		Flashing Speed signs	22/03/2022	Capital Expenses		(49,000)	241,200	
4120161	OF235A	First Avenue (BUA) (LRCIP2)	22/03/2022	Capital Expenses		(47,000)	194,200	
4120161	OF238A	Fourth Avenue (BUA) (LRCIP2)	22/03/2022	Capital Expenses		(36,000)	158,200	
4120161	OF094A	Penniford Avenue (BUA) (LRCIP2)	22/03/2022	Capital Expenses		(39,700)	118,500	
					(45,175)	5,125,200	(5,035,200)	90,000