

Council

FINANCIAL STATEMENTS – FEBRUARY 2022

Financial Statements

Meeting Date: 22 March 2022

Number of Pages: 32



SHIRE OF PLANTAGENET

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 28 February 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	/				
Significant Projects							
Dr Christopher Bourke Medical Centre - Building (Capital)	BC300	35%		38,341	38,340	13,317	(25,023)
STF HOUSE - Land (Capital)	4090109	0%		150,000	150,000	0	(150,000)
103 Martin Street, Mount Barker - CEO House - Building (Capital)	BC402	104%		135,140	135,138	140,369	5,231
Kendenup Hall - Toilets - Building (Capital)	BC510	15%		150,000	150,000	22,449	(127,551)
Plantagenet District Hall - Building (Capital) - External Lighting	BC600A	0%		6,650	6,650	0	(6,650)
Mount Barker Swimming Pool Buildings - Building (Capital)	BC607	44%		1,286,267	857,512	566,413	(291,099)
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	20%		224,880	224,880	46,093	(178,787)
O'Neill Road (OBUA Formed) Trail	OC114C	60%		10,000	7,500	5,980	(1,520)
Wilson Park Infrastructure - Infill Drain	OC615	0%		33,000	0	0	0
Mount Barker Hill Infrastructure - Boardwalk (DCF)	OC623	100%		138,200	138,198	138,188	(10)
Mount Barker Hill Infrastructure (SCA)	OC623B	0%		744,000	0	0	0
Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	OC623D	0%		7,000	7,000	0	(7,000)
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 Alies panel scanners	OC802F	0%		116,000	116,000	0	(116,000)
Grants, Subsidies and Contributions							
Operating Grants, Subsidies and Contributions		43%		4,020,036	1,683,218	1,734,971	51,753
Non-operating Grants, Subsidies and Contributions		15%		4,977,759	3,960,037	767,274	(3,192,763)
		28%		8,997,795	5,643,255	2,502,245	(3,141,010)
Rates Levied		100%		7,081,180	7,081,180	7,082,684	1,504

% Compares current ytd actuals to annual budget

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2022
Prepared by: Diana Marsh (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.

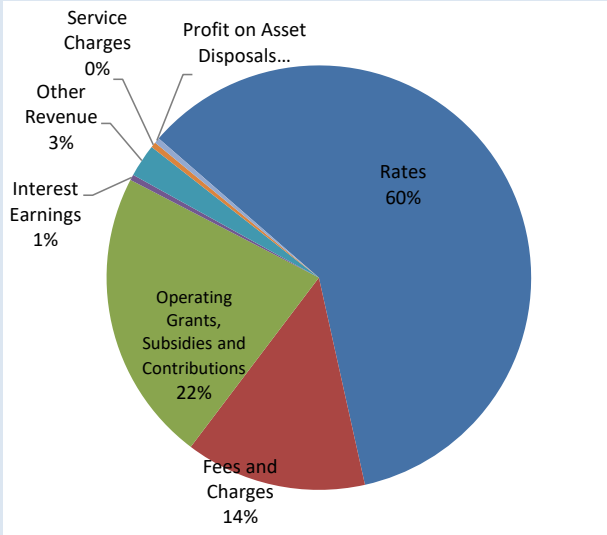
CRITICAL ACCOUNTING ESTIMATES

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.

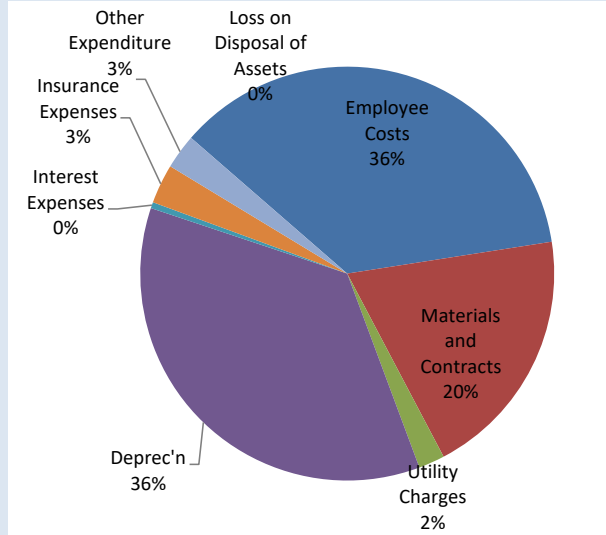
ROUNDING OFF FIGURES

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

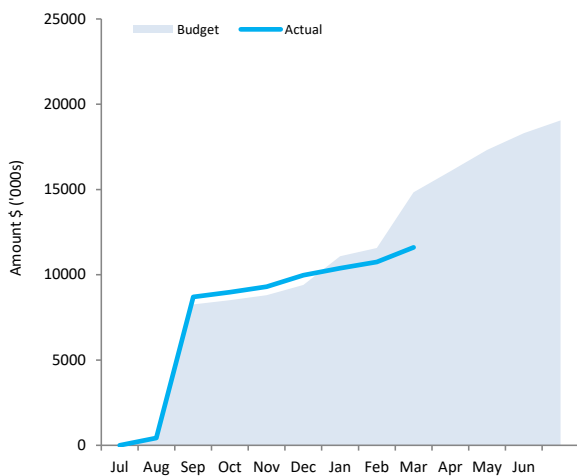
OPERATING REVENUE



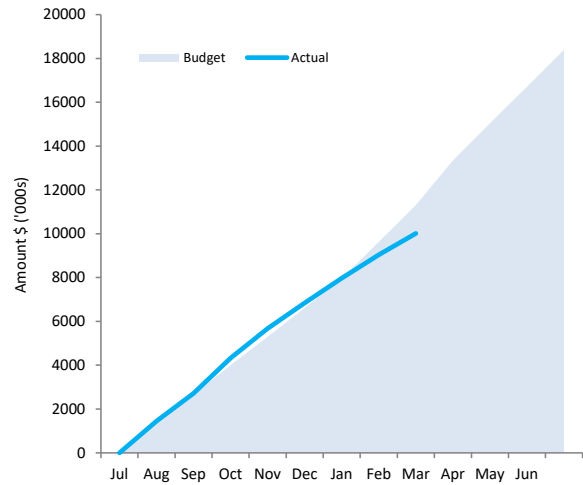
OPERATING EXPENSES



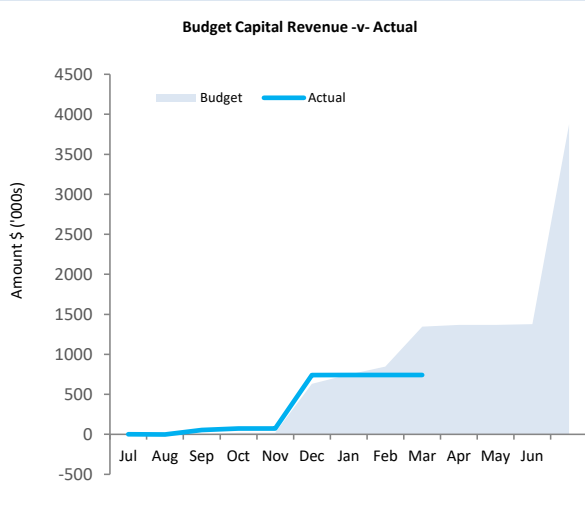
Budget Operating Revenues -v- Actual



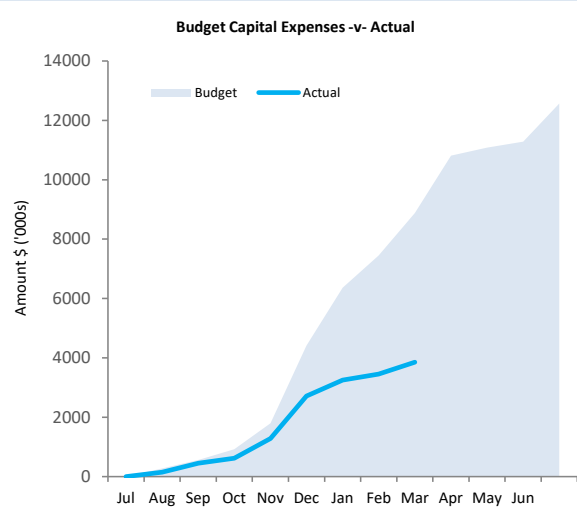
Budget Operating Expenses -v- YTD Actual



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.

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to fund the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To ensure a safer community in which to live.</p>	Supervision of various local laws, fire prevention, emergency services and animal control.
<p>HEALTH</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>EDUCATION AND WELFARE</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>HOUSING</p> <p>Provide adequate housing to attract and retain staff.</p>	Maintenance of council owned staff housing.
<p>COMMUNITY AMENITIES</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>RECREATION AND CULTURE</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>TRANSPORT</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>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
<p>OTHER PROPERTY AND SERVICES</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 28 FEBRUARY 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
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	2,351,376	2,627,322	2,627,322	2,627,322	0	0%		
Revenue from operating activities									
Governance		0	0	0	97	97		▲	
General Purpose Funding - Rates	6	7,009,522	7,081,180	7,084,180	7,082,684	(1,496)	(0%)	▼	
General Purpose Funding - Other		1,052,360	1,320,184	975,236	973,804	(1,432)	(0%)	▼	
Law, Order and Public Safety		660,812	660,812	154,624	206,659	52,035	34%	▲	S
Health		112,232	112,232	83,674	85,050	1,376	2%	▲	
Education and Welfare		30,311	31,311	21,200	17,774	(3,426)	(16%)	▼	
Housing		21,320	21,320	14,216	13,536	(680)	(5%)	▼	
Community Amenities		997,200	997,200	730,618	745,342	14,724	2%	▲	
Recreation and Culture		234,706	234,706	155,784	169,896	14,112	9%	▲	
Transport		783,026	2,266,346	687,841	709,118	21,277	3%	▲	
Economic Services		1,118,845	1,118,845	809,101	723,374	(85,727)	(11%)	▼	S
Other Property and Services		304,060	229,060	152,696	111,049	(41,647)	(27%)	▼	S
		12,324,394	14,073,196	10,869,170	10,838,384				
Expenditure from operating activities									
Governance		(1,115,047)	(1,095,047)	(735,433)	(736,382)	(949)	(0%)	▼	
General Purpose Funding		(425,152)	(425,152)	(262,056)	(244,064)	17,992	7%	▲	
Law, Order and Public Safety		(1,491,866)	(1,491,866)	(750,792)	(661,889)	88,903	12%	▲	S
Health		(290,200)	(290,200)	(194,932)	(197,772)	(2,840)	(1%)	▼	
Education and Welfare		(123,541)	(148,541)	(102,774)	(60,554)	42,220	41%	▲	S
Housing		(50,000)	(50,000)	(33,336)	(33,693)	(357)	(1%)	▼	
Community Amenities		(1,457,779)	(1,457,779)	(971,736)	(870,343)	101,393	10%	▲	S
Recreation and Culture		(3,028,950)	(3,028,949)	(2,015,036)	(1,920,758)	94,278	5%	▲	
Transport		(6,100,631)	(8,260,631)	(4,801,101)	(4,217,992)	583,109	12%	▲	S
Economic Services		(1,836,074)	(1,848,020)	(1,241,856)	(1,062,841)	179,015	14%	▲	S
Other Property and Services		(304,310)	(304,310)	(202,696)	(7,533)	195,163	96%	▲	S
		(16,223,549)	(18,400,494)	(11,311,748)	(10,013,821)				
Operating activities excluded from budget									
Add back Depreciation		5,405,106	5,405,106	3,603,216	3,584,387	(18,829)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	3,413	13,588	3,003	(49,033)	(52,036)	(1733%)	▼	S
Amount attributable to operating activities		1,509,365	1,091,396	3,163,641	4,359,917				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,293,969	4,977,759	3,960,037	767,274	(3,192,763)	(81%)	▼	S
Proceeds from Disposal of Assets	7	325,000	290,000	215,000	123,463	(91,537)	(43%)	▼	S
Land and Buildings	8	(2,496,779)	(2,280,958)	(1,830,606)	(866,342)	964,264	53%	▲	S
Plant and Equipment	8	(1,074,000)	(977,000)	(477,912)	(310,303)	167,609	35%	▲	S
Furniture and Equipment	8	(51,119)	(59,119)	(59,119)	(62,645)	(3,526)	(6%)	▼	
Infrastructure Assets - Roads	8	(3,423,118)	(5,074,664)	(4,219,053)	(715,589)	3,503,464	83%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(107,696)	(221)	107,475	100%	▲	S
Infrastructure Assets - Footpaths	8	(152,340)	(194,443)	(143,091)	(95,792)	47,299	33%	▲	S
Infrastructure Assets - Parks and Ovals	8	(72,307)	(96,585)	(20,583)	(29,714)	(9,131)	(44%)	▼	
Infrastructure Assets - Other	8	(1,551,488)	(1,571,545)	(740,323)	(503,797)	236,525	32%	▲	S
Amount attributable to investing activities		(5,340,729)	(5,125,102)	(3,423,345)	(1,693,666)				
Financing Activities									
Proceeds from New Debentures	9	1,244,000	1,244,000	500,000	0	(500,000)	(100%)	▼	S
Repayment of Debentures	9	(404,634)	(404,634)	(178,409)	(176,638)	1,771	1%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(15,336)	(13,629)	1,707	11%	▲	
Self-Supporting Loan Principal		63,630	63,630	31,815	29,844	(1,971)	(6%)	▼	
Transfer from Reserves	10	2,199,254	2,351,254	600,000	600,000	0	0%		
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(1,089,161)	(1,079,297)	9,864	1%	▲	
Amount attributable to financing activities		1,483,446	1,484,900	(151,091)	(639,720)				
Closing Funding Surplus(Deficit)	1	3,458	78,516	2,216,527	4,653,853				

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 28 FEBRUARY 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 28 FEBRUARY 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
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	2,351,376	2,627,322	2,627,322	2,627,322	0	0%		
Revenue from operating activities									
Rates	6	7,009,522	7,081,180	7,081,180	7,082,684	1,504	0%	▲	
Operating Grants, Subsidies and Contributions	12	2,267,892	4,020,036	1,683,218	1,734,971	51,753	3%	▲	
Fees and Charges		2,338,505	2,311,505	1,671,236	1,625,350	(45,886)	(3%)	▼	
Interest Earnings		75,485	75,485	50,312	50,712	400	1%	▲	
Other Revenue		586,691	538,691	339,014	295,634	(43,380)	(13%)	▼	S
Profit on Disposal of Assets	7	46,300	36,125	44,210	49,033	4,823	11%	▲	
		12,324,394	14,063,021	10,869,170	10,838,384				
Expenditure from operating activities									
Employee Costs		(5,629,590)	(5,633,536)	(3,512,546)	(3,619,942)	(107,396)	(3%)	▼	
Materials and Contracts		(4,130,550)	(6,297,550)	(3,491,114)	(1,977,867)	1,513,247	43%	▲	S
Utility Charges		(292,419)	(293,419)	(195,608)	(204,570)	(8,962)	(5%)	▼	
Depreciation on Non-Current Assets		(5,405,106)	(5,405,106)	(3,603,216)	(3,584,387)	18,829	1%	▲	
Interest Expenses		(78,471)	(78,471)	(43,263)	(47,542)	(4,279)	(10%)	▼	
Insurance Expenses		(264,990)	(269,990)	(191,692)	(307,810)	(116,118)	(61%)	▼	S
Other Expenditure		(372,709)	(372,709)	(227,096)	(271,703)	(44,607)	(20%)	▼	S
Loss on Disposal of Assets	7	(49,713)	(49,713)	(47,213)	0	47,213	100%	▲	S
		(16,223,549)	(18,400,494)	(11,311,748)	(10,013,821)				
Operating activities excluded from budget									
Add back Depreciation		5,405,106	5,405,106	3,603,216	3,584,387	(18,829)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	3,413	13,588	3,003	(49,033)	(52,036)	(1733%)	▼	S
Amount attributable to operating activities		1,509,365	1,081,221	3,163,641	4,359,917				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,293,969	4,977,759	3,960,037	767,274	(3,192,763)	(81%)	▼	S
Proceeds from Disposal of Assets	7	325,000	290,000	215,000	123,463	(91,537)	(43%)	▼	S
Land and Buildings	8	(2,496,779)	(2,280,958)	(1,830,606)	(866,342)	964,264	53%	▲	S
Plant and Equipment	8	(1,074,000)	(977,000)	(477,912)	(310,303)	167,609	35%	▲	S
Furniture and Equipment	8	(51,119)	(59,119)	(59,119)	(62,645)	(3,526)	(6%)	▼	
Infrastructure Assets - Roads	8	(3,423,118)	(5,074,664)	(4,219,053)	(715,589)	3,503,464	83%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(107,696)	(221)	107,475	100%	▲	S
Infrastructure Assets - Footpaths	8	(152,340)	(194,443)	(143,091)	(95,792)	47,299	33%	▲	S
Infrastructure Assets - Parks and Ovals	8	(72,307)	(96,585)	(20,583)	(29,714)	(9,131)	(44%)	▼	
Infrastructure Assets - Other	8	(1,551,488)	(1,571,545)	(740,323)	(503,797)	236,525	32%	▲	S
Amount attributable to investing activities		(5,340,729)	(5,125,102)	(3,423,345)	(1,693,666)				
Financing Activities									
Proceeds from New Debentures		1,244,000	1,244,000	500,000	0	(500,000)	(100%)	▼	S
Repayment of Debentures	9	(404,634)	(404,634)	(178,409)	(176,638)	1,771	1%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(15,336)	(13,629)	1,707	11%	▲	
Self-Supporting Loan Principal	9	63,630	63,630	31,815	29,844	(1,971)	(6%)	▼	
Transfer from Reserves	10	2,199,254	2,351,254	600,000	600,000	0	0%		
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(1,089,161)	(1,079,297)	9,864	1%	▲	
Amount attributable to financing activities		1,483,446	1,484,900	(151,091)	(639,720)				
Closing Funding Surplus (Deficit)	1	3,458	68,341	2,216,527	4,653,853				

▲▼ 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

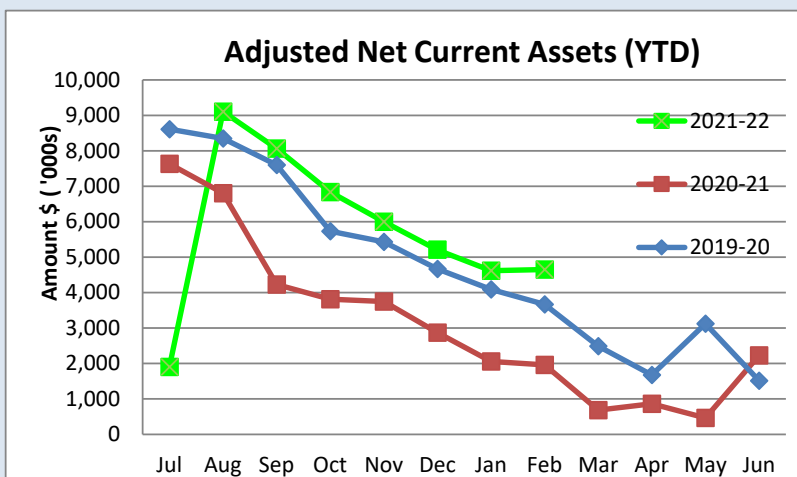
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 28/02/2021	Year to Date Actual 28/02/2022
		\$	\$	\$
Current Assets			(Comparative information not available in Synergysoft)	
Cash Unrestricted	2	3,336,216	2,454,700	4,006,524
Cash Restricted - Reserves	2	3,807,376	4,831,555	4,286,673
Cash Restricted - Bonds & Deposits/Trust	2	506,235	341,356	522,208
Receivables - Rates	3	340,901	741,877	812,648
Receivables - Other	3	423,578	522,139	1,765,551
Other Assets Other Than Inventories	4	69,132	39,682	33,786
Inventories	4	56,002	88,920	89,455
		8,539,439	9,020,229	11,516,846
Less: Current Liabilities				
Payables	5	(476,124)	(400,964)	(585,109)
Contract Liabilities	11	(996,615)	(1,441,549)	(1,384,071)
Bonds & Deposits	14	(78,067)	(128,489)	(81,949)
Trust Liabilities (Contras Trust Component Above)	14	(490,306)	0	(490,371)
Loan Liability	9	(356,919)	(410,066)	(180,281)
Lease Liability	9	(9,490)	0	(6,335)
Provisions	11	(912,709)	(944,645)	(913,744)
		(3,320,230)	(3,325,713)	(3,641,860)
Less: Cash Reserves	10	(3,807,376)	(4,831,555)	(4,286,673)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		912,709	944,645	912,709
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan Liability		356,919	410,066	180,281
Add Back: Lease Liability		9,490	0	6,335
Less : Loan Receivable - clubs/institutions		(63,630)	39,682	(33,786)
Less : Imbalance in Trust Movements		0	0	0
Other			(291,963)	
Net Current Funding Position		2,627,322	1,965,391	4,653,853

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)****\$4.65 M****Last Year YTD****Surplus(Deficit)****\$1.97 M**

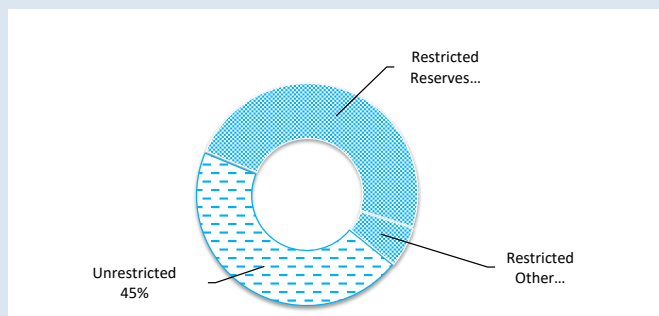
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	0			0	Cash on Hand	Nil	On Hand
Petty Cash - Swimming Pool	0			0	Cash on Hand	Nil	On Hand
Petty Cash - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Kendenup BFB	200			200	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	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Porongurup 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 - Rocky Gully 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
Petty Cash - Woogenellup BFB	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	1,002,793			1,002,793	Bendigo	Nil	Ongoing
Reserve Cash at Bank		22,336		22,336	Bendigo	Variable	Ongoing
Transport Cash at Bank			31,903	31,903	Bendigo	Nil	Ongoing
Trust Cash at Bank			490,306	490,306	Bendigo	Nil	Ongoing
Term Deposits							
Municipal Investment Cash at Bank	(811)			(811)	Various	Various	Various
Municipal - Term Deposit Investment 1	500,500			500,500	CBA	0.25%	25/03/2022
Municipal - Term Deposit Investment 2	500,000			500,000	CBA	0.25%	26/04/2022
Municipal - Term Deposit Investment 10	500,395			500,395	Bendigo	0.15%	26/04/2022
Municipal - Term Deposit Investment 11	500,249			500,249	NAB	0.22%	23/03/2022
Municipal - Term Deposit Investment 12	500,249			500,249	NAB	0.22%	23/03/2022
Municipal - Term Deposit Investment 13	500,249			500,249	NAB	0.22%	23/03/2022
Reserve - Term Deposit Investment 1		409,698.26		409,698	Bendigo	0.10%	10/02/2022
Reserve - Term Deposit Investment 2		500,465.11		500,465	Bendigo	0.40%	26/05/2022
Reserve - Term Deposit Investment 3		500,465.11		500,465	Bendigo	0.40%	26/05/2022
Reserve - Term Deposit Investment 4		500,465.11		500,465	Bendigo	0.40%	26/05/2022
Reserve - Term Deposit Investment 5		500,436.40		500,436	Bendigo	0.35%	17/06/2022
Reserve - Term Deposit Investment 6		500,172.60		500,173	CBA	0.17%	15/03/2022
Reserve - Term Deposit Investment 7		501,126.77		501,127	CBA	0.18%	22/04/2022
Reserve - Term Deposit Investment 8		500,436.40		500,436	Bendigo	0.35%	17/06/2022
Reserve - Term Deposit Investment 9		351,071.63		351,072	Bendigo	0.40%	17/05/2022
Investments							
Total	4,006,524	4,286,673	522,208	8,815,406			

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
\$8.82 M	\$4.29 M

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	28 Feb 22
	\$	\$
Opening Arrears Previous Years	452,663	324,197
Levied this year	6,805,419	7,653,820
Less Collections to date	(6,933,885)	(7,045,852)
Equals Current Outstanding	324,197	932,165
Net Rates Collectable	324,197	932,165
% Collected	95.53%	88.32%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	459,063	76,936	76,565	27,161	639,724
Percentage	72%	12%	12%	4%	
Balance per Trial Balance					
Sundry Debtors					1,422,705
Receivables - Other					342,846
Total Receivables General Outstanding					1,765,551

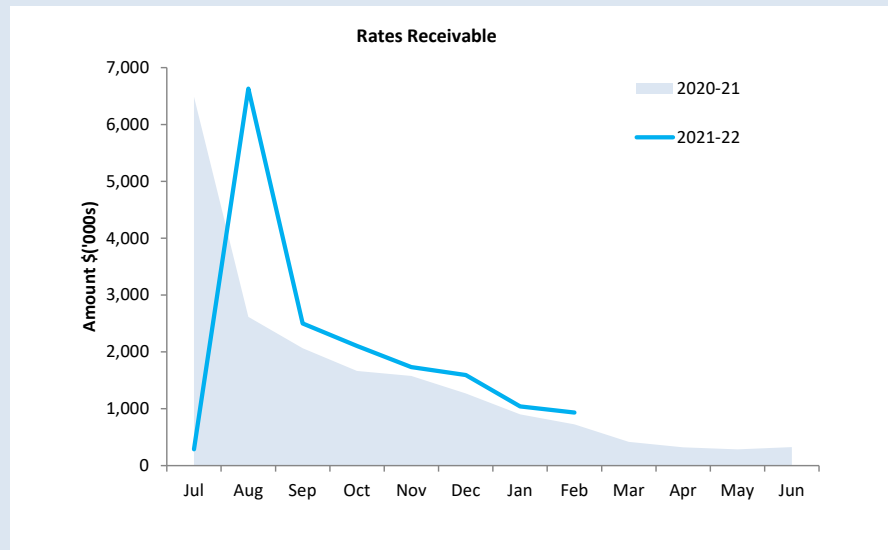
Amounts shown above include GST (where applicable)

KEY INFORMATION

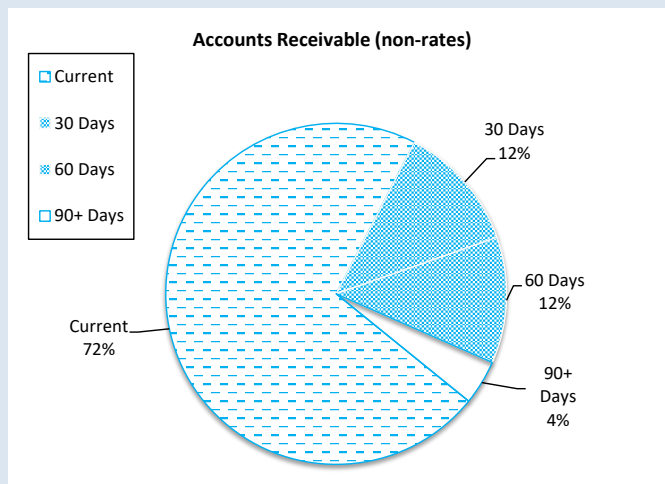
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Collected	Rates Due
88%	\$932,165



Debtors Due
\$1,765,551
Over 30 Days
28%
Over 90 Days
4%

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 28 Feb 2022
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	63,630	0	(29,844)	33,786
Inventory				
Fuel and stock on hand	56,002	33,454	0	89,455
Total Other Current assets				123,241
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

CONTRACT ASSETS

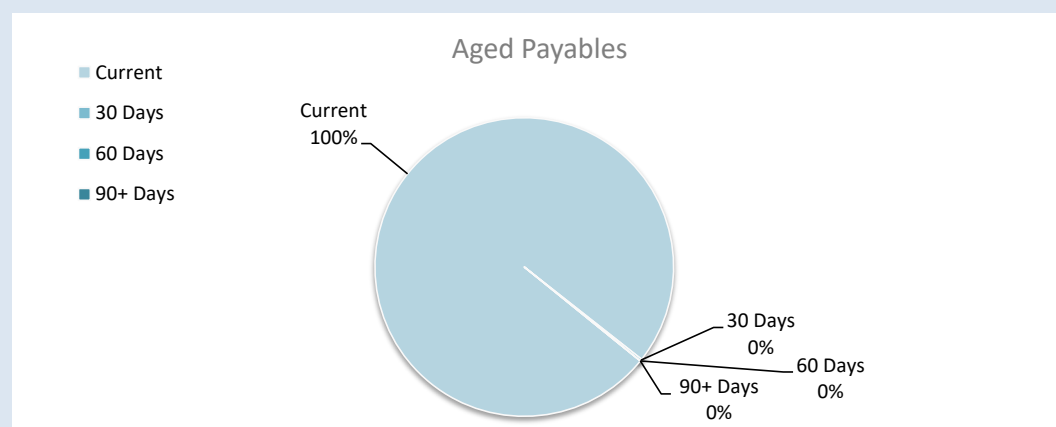
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	101,396	(228)	0	0	101,169
Percentage	100.2%	-0.2%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					101,169
Other creditors					27,139
Accruals/Income in Advance					216,120
Other accruals/payables					26,769
Total Payables General Outstanding					385,037

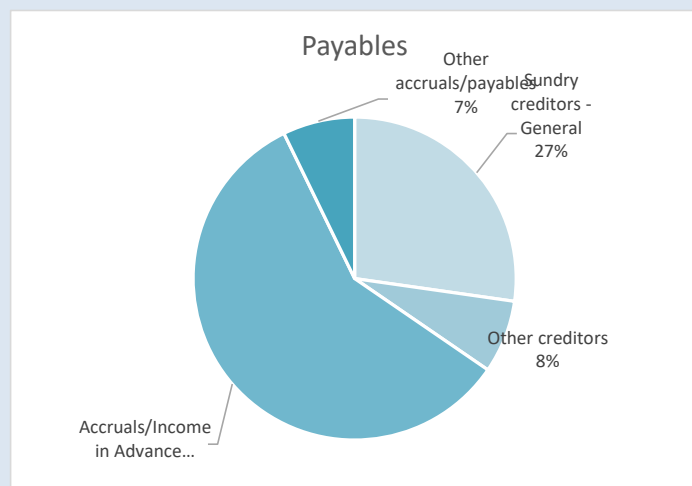
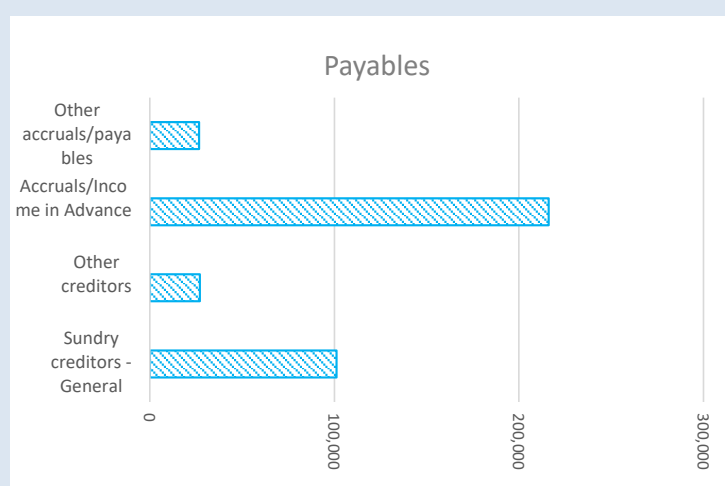
Amounts shown above include GST (where applicable)

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
\$385,037
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 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
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
Rural Townsite	0.103793	188	1,994,811	207,047	0	0	207,047	207,047	(925)	106	206,229
Mount Barker Townsite	0.103793	742	10,007,977	1,037,461	0	0	1,037,461	1,038,758	(443)	213	1,038,528
Strata Title	0.103793	3	34,840	3,616	0	0	3,616	3,616	0	0	3,616
Rural GRV	0.103793	44	1,243,648	128,137	0	0	128,137	129,082	0	0	129,082
Unimproved valuations											
Rural	0.007626	1,067	571,577,000	4,361,988	0	0	4,361,988	4,358,846	9,438	1,756	4,370,040
Mining	0.007626	0	0	0	0	0	0	0	5,266	698	5,964
Sub-Totals		2,044	584,858,276	5,738,249	0	0	5,738,249	5,737,349	13,336	2,773	5,753,459
Minimum Payment											
	\$										
Gross rental valuations											
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
Unimproved valuations											
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
Sub-Totals		1,437	63,097,767	1,323,675	0	0	1,323,675	1,329,225	0	0	1,329,225
		3,481	647,956,043	7,061,924	0	0	7,061,924	7,066,574	13,336	2,773	7,082,684
Discounts							0				0
Concession							(52,402)				0
Amount from General Rates							7,009,522				7,082,684
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							71,658				0
Total Rates							7,081,180				7,082,684

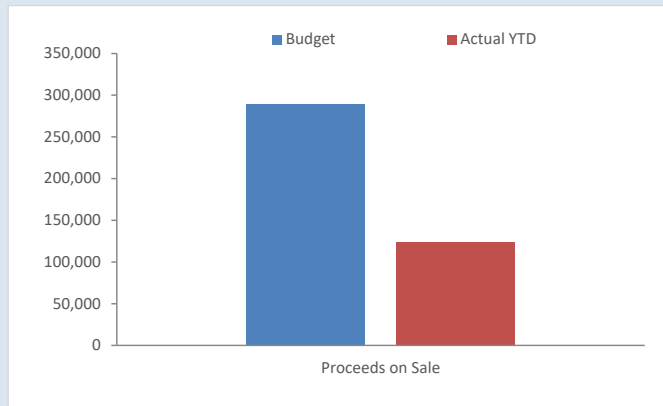
SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
11151	Isuzu D-Max Crew Cab 4X4	19,500	12,000		(7,500)	0	0		
11169	Holden Rg Colorado 4X4 Crew Cab PI12645 - G:	23,333	17,000		(6,333)	0	0		
11166	Holden Rg Colorado 4X4	23,333	17,000		(6,333)	0	0		
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8l	25,715	17,000		(8,715)	0	0		
10329	Heavy Vehicle - Caterpillar 924G Loader	45,375	50,000	4,625.00		42,147	65,929	23,783	
10446	Caterpillar 12H Motor Grader - Rego PI03	132,000	120,000		(12,000)	0	0		
10713	Heavy Vehicle - Isuzu - White - Manual (Transf	11,000	35,000	24,000.00		0	0		
10865	Schwarze Se6T Sweeper Unit	3,750	5,000	1,250.00		0	0		
11181	Hustler Fastrak Sdx48 Mower And Cacher	13,332	4,500		(8,832)	0	0		
10557	Mitsubishi Triton 2Wd 2.5L Cdi 4A/T Glx S/C - F	0	0			3,854	18,757	14,903	
11195	Vehicle - Holden Colorado Rg Single Cab Traffic	0	0			28,086	36,777	8,691	
11086	Kubota T2380 Ride On Mower - Mt Barker Reg	0	0			344	2,000	1,657	
12147	Renault Kangoo Maxi 1.5L Diesel Auto - Cleane	6,250	12,500	6,250.00		0	0		
		0	0			0	0		
		0	0			0	0		
		0	0			0	0		
		0	0			0	0		
		303,588	290,000	36,125	(49,713)	74,430	123,463	49,033	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$290,000	\$123,463	43%

INVESTING ACTIVITIES

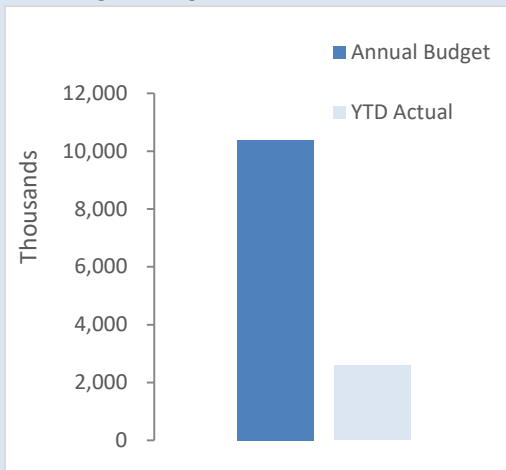
NOTE 8

CAPITAL ACQUISITIONS

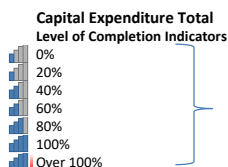
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,496,779	1,830,606	2,280,958	866,342	(964,264)
Plant and Equipment	1,074,000	477,912	977,000	310,303	(167,609)
Furniture and Equipment	51,119	59,119	59,119	62,645	3,526
Infrastructure Assets - Roads	3,423,118	4,219,053	5,074,664	715,589	(3,503,464)
Infrastructure Assets - Drainage	138,547	107,696	138,547	221	(107,475)
Infrastructure Assets - Footpaths	152,340	143,091	194,443	95,792	(47,299)
Infrastructure Assets - Parks and Ovals	72,307	20,583	96,585	29,714	9,131
Infrastructure Assets - Other	1,551,488	740,323	1,571,545	503,797	(236,525)
Capital Expenditure Totals	8,959,698	7,598,382	10,392,861	2,584,403	(5,013,979)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,293,969	3,960,037	4,977,759	767,274	(3,192,763)
Borrowings	1,244,000	500,000	1,244,000	0	(500,000)
Other (Disposals & C/Fwd)	325,000	215,000	290,000	123,463	(91,537)
Council contribution - Cash Backed Reserves					
Various Reserves	2,351,254	600,000	2,351,254	600,000	0
Council contribution - operations	1,745,475	2,323,345	1,529,848	1,093,666	(1,229,679)
Capital Funding Total	8,959,698	7,598,382	10,392,861	2,584,403	(5,013,979)

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

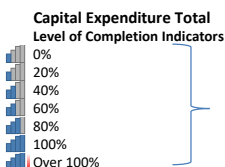
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$10.39 M	\$2.58 M	25%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.98 M	\$0.77 M	15%



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.

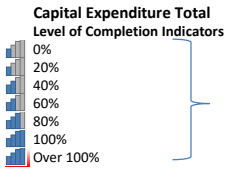
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over	
				Annual Budget	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	
Land									
Housing									
	STF HOUSE - Land (Capital)	4090109	508	(150,000)	(150,000)	(150,000)	0	150,000	
Total - Housing				(150,000)	(150,000)	(150,000)	0	150,000	
Total - Land				(150,000)	(150,000)	(150,000)	0	150,000	
Buildings									
Health									
	Dr Christopher Bourke Medical Centre - Building (Capital)	4070612	512	BC300	(38,341)	(38,341)	(38,340)	(13,317)	25,023
Total - Health					(38,341)	(38,341)	(38,340)	(13,317)	25,023
Housing									
	103 Martin Street, Mount Barker - CEO House - Building (Capital)	4090114	514	BC402	(135,140)	(135,140)	(135,138)	(140,369)	(5,231)
Total - Housing					(135,140)	(135,140)	(135,138)	(140,369)	(5,231)
Community Amenities									
	Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	(150,000)	(150,000)	(150,000)	(22,449)	127,551
	Rocky Gully - Public Toilets (Muir Highway) - Building (Capital)	4100714	514	BC515	(10,000)	(10,000)	(6,664)	(4,878)	1,786
Total - Community Amenities					(160,000)	(160,000)	(156,664)	(27,327)	129,337
Recreation And Culture									
	Plantagenet District Hall - Building (Capital) - External Lighting	4110214	514	BC600A	0	(6,650)	(6,650)	0	6,650
	Plantagenet District Hall - Building (Capital) - Switchboard	4110214	514	BC600B	0	(7,100)	0	0	0
	Mount Barker Swimming Pool Buildings - Building (Capital) - CSRF	4110214	514	BC607	(1,475,352)	(1,286,267)	(857,512)	(566,413)	291,099
	Frost Park Buildings - Building (Capital)	4110314	514	BC608	(111,888)	(91,645)	(91,644)	(60,688)	30,956
	Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(22,761)	(22,761)	(19,118)	0	19,118
	Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	(6,664)	(39)	6,625
Total - Recreation And Culture					(1,620,001)	(1,424,423)	(981,588)	(627,140)	354,448
Economic Services									
	Marmion Street - Building / Cleaners Store - Building (Capital)	4130314	514	BC801	(7,500)	(7,500)	(5,000)	0	5,000
	Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(224,880)	(224,880)	(224,880)	(46,093)	178,787
Total - Economic Services					(232,380)	(232,380)	(229,880)	(46,093)	183,787
Other Property & Services									
	Administration Building (Painting façade walls / timber)	4140212	512	BC100A	(5,030)	(5,030)	(3,352)	0	3,352
	Administration Building (Roof safety system)	4140212	512	BC100B	(14,000)	(14,000)	(14,000)	(12,095)	1,905
	Administration Building (Replace roof sheets)	4140212	512	BC100C	(30,000)	(30,000)	(30,000)	0	30,000
Total - Other Property & Services					(49,030)	(49,030)	(47,352)	(12,095)	35,257
Total - Buildings					(2,234,891)	(2,039,313)	(1,588,962)	(866,342)	722,620
Plant & Equipment									
Other Law, Order & Public Safety									
	OLOPS - Plant & Equipment (Capital)	4050330	530		0	(48,000)	0	0	0
Total - Other Law, Order & Public Safety					0	(48,000)	0	0	0
Community Amenities									
	SAN - Plant & Equipment (Capital)	4100130	530		(34,000)	(34,000)	(22,664)	0	22,664
Total - Community Amenities					(34,000)	(34,000)	(22,664)	0	22,664
Recreation & Culture									
	SWIM AREAS - Plant & Equipment (Capital)	4110230	530		(17,000)	(17,000)	(16,998)	(12,999)	3,999
Total - Recreation & Culture					(17,000)	(17,000)	(16,998)	(12,999)	3,999
Transport									
	PLANT - Plant & Equipment (Capital)	4120330	530		(862,500)	(717,500)	(286,250)	(289,504)	(3,254)
Total - Transport					(862,500)	(717,500)	(286,250)	(289,504)	(3,254)
Economic Services									
	SALEYARDS - Plant & Equipment	4130430	530		(19,500)	(19,500)	(13,000)	(7,800)	5,200
	OTH ECON - Plant & Equipment (Capital)	4130830	530		(6,000)	(6,000)	(4,000)	0	4,000
Total - Economic Services					(25,500)	(25,500)	(17,000)	(7,800)	9,200
Other Property & Services									
	PWO - Plant & Equipment (Capital)	4140330	530		(135,000)	(135,000)	(135,000)	0	135,000
Total - Other Property & Services					(135,000)	(135,000)	(135,000)	0	135,000
Total - Plant & Equipment					(1,074,000)	(977,000)	(477,912)	(310,303)	167,609
Furniture & Equipment									
Recreation & Culture									
	REC CENTRE - Security Access and CCTV Upgrade	4110831	520	OC614	0	(8,000)	(8,000)	(7,966)	34
Total - Recreation & Culture					0	(8,000)	(8,000)	(7,966)	34



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	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	
Other Property & Services									
	ADMIN - Furniture & Equipment (Capital)	4140231	520	(51,119)	(51,119)	(51,119)	(54,678)	(3,559)	
Total - Other Property & Services				(51,119)	(51,119)	(51,119)	(54,678)	(3,559)	
Total - Furniture & Equipment				(51,119)	(59,119)	(59,119)	(62,645)	(3,526)	
Infrastructure - Roads									
Transport									
	First Avenue (BUA Gravel) - Capital	4120139	540	RC235B	(54,250)	(54,250)	(45,576)	(10,619)	34,957
	Second Avenue (BUA Gravel) - Capital	4120139	540	RC236	(95,000)	(95,000)	(79,803)	(73,221)	6,582
	Road Construction General (Budgeting Only)	4120140	540	RC000	(25,000)	(25,000)	(16,656)	0	16,656
	Narpund Road (BUA) - Capital	4120140	540	RC044	(20,000)	(20,000)	(16,801)	(337)	16,464
	Parsons Street (BUA) - Capital	4120140	540	RC087	(13,620)	(13,620)	(9,276)	(1,625)	7,651
	Fellows Street (BUA) - Capital	4120140	540	RC216	(9,080)	(9,080)	(6,183)	(1,616)	4,567
	Bonnyup Street (BUA) - Capital	4120140	540	RC217	(10,140)	(10,140)	(8,518)	(1,091)	7,427
	Langton Road (BUA) - Capital	4120140	540	RC272	(50,822)	(50,822)	(42,688)	0	42,688
	Carbarup Road (OBUA Sealed) - Capital	4120141	540	RC032	(81,760)	(81,760)	(68,678)	(13,310)	55,368
	Takalarup Road (OBUA Gravel) - Capital	4120142	540	RC033B	(156,000)	(156,000)	(131,040)	(245)	130,795
	Stirling School Road (OBUA Gravel) - Capital	4120142	540	RC036	(174,000)	(174,000)	(146,160)	(23,960)	122,200
	Washpool Road (OBUA Gravel) - Capital	4120142	540	RC056	(189,000)	(189,000)	(158,760)	(76,392)	82,368
	Kwornicup Road (OBUA Gravel) - Capital	4120142	540	RC064	(43,944)	(43,944)	(43,942)	(41,872)	2,070
	Beattie Road (OBUA Gravel) - Capital	4120142	540	RC075B	(24,609)	(24,609)	(24,607)	(22,983)	1,624
	Fisher Road (OBUA Gravel) - Capital	4120142	540	RC079	(78,800)	(78,800)	(66,193)	(60,831)	5,362
	Mill Road (OBUA Gravel) - Capital	4120142	540	RC100A	(24,051)	(24,051)	(24,049)	(23,865)	184
	Hay River Road (OBUA Gravel) - Capital	4120142	540	RC113A	(100,000)	(100,000)	(84,000)	0	84,000
	Narrakup Road (OBUA Gravel) - Capital	4120142	540	RC148	(136,000)	(136,000)	(114,240)	(1,714)	112,526
	Hobbs Road (OBUA Gravel) - Capital	4120142	540	RC176	(85,000)	(85,000)	(71,401)	(54,498)	16,903
	Hassell Avenue (BUA) (R2R)	4120144	540	R2R005A	(77,950)	(77,950)	(77,945)	(68,765)	9,180
	First Avenue (BUA) (R2R)	4120144	540	R2R235B	(87,670)	(87,670)	(73,642)	(50,893)	22,749
	Oatlands Road (BUA) (R2R)	4120144	540	R2R261	(59,400)	(59,400)	(49,896)	(659)	49,237
	Lloyd Street (BUA) (R2R)	4120144	540	R2R286	(23,390)	(23,390)	(19,646)	(18,071)	1,575
	Pardelup Road (OBUA Sealed) (R2R)	4120145	540	R2R111A	(294,400)	(294,400)	(247,296)	(17,897)	229,399
	Scott Road (OBUA Gravel) (R2R)	4120146	540	R2R300	(78,292)	(78,292)	(78,289)	(24,035)	54,254
	Corbould Street (OBUA Formed) (R2R)	4120147	540	R2R287	(23,390)	(23,390)	(19,646)	(13,934)	5,712
	Woogenellup Road (OBUA Sealed) (RRG)	4120149	540	RRG003	(271,425)	(271,425)	(90,476)	(1,900)	88,576
	Sturdee Road (OBUA Sealed) (RRG)	4120149	540	RRG015	(181,534)	(181,534)	(152,486)	(55,724)	96,762
	Boyup Road (OBUA Sealed) (RRG)	4120149	540	RRG045A	(243,343)	(243,343)	(204,411)	(41,749)	162,662
	Mead Street - Swimming Pool Upgrade (BUA)	4120161	540	OF328	(234,000)	0	0	0	0
	ROADC - Chillinup Road (CR Funding)	4120162	540	CRF016	(359,009)	(359,009)	(297,741)	(11,802)	285,939
	ROADC - Palmdale Road (CR Funding)	4120162	540	CRF035A	(34,389)	(34,389)	(24,387)	0	24,387
	Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Cap	4120162	540	OF003A	0	(1,654,189)	(1,654,189)	(1,223)	1,652,966
	Pardelup Road (OBUA Sealed) (CRF)	4120162	540	OF111A	(83,850)	(83,850)	(70,431)	(755)	69,676
	First Avenue (BUA) (LRCIP2)	4120161	540	OF235A	0	(39,295)	0	0	0
	Fourth Avenue (BUA) (LRCIP2)	4120161	540	OF238A	0	(42,062)	0	0	0
	Oatlands Rd (Deane St to Martin St) (BUA) (LRCIP2)	4120161	540	OF261A	0	(150,000)	0	0	0
Total - Transport					(3,423,118)	(5,074,664)	(4,219,053)	(715,589)	3,503,464
Total - Infrastructure - Roads					(3,423,118)	(5,074,664)	(4,219,053)	(715,589)	3,503,464
Infrastructure - Drainage									
Transport									
	Drainage Construction General (Budgeting Only)	4120165	550	DC000	(50,000)	(50,000)	(33,320)	0	33,320
	Lowood Road (BUA) - Drainage Capital	4120165	550	DC001	(36,000)	(36,000)	(30,236)	(221)	30,015
	Narpund Road (BUA) - Drainage Capital	4120165	550	DC044	(52,547)	(52,547)	(44,140)	0	44,140
Total - Transport					(138,547)	(138,547)	(107,696)	(221)	107,475
Total - Infrastructure - Drainage					(138,547)	(138,547)	(107,696)	(221)	107,475
Infrastructure - Footpaths									
Transport									
	Footpath Construction General (Budgeting Only)	4120170	560	FC000	(70,000)	(70,000)	(46,648)	0	46,648
	Memorial Road Footpath (LRCIP2)	4120170	560	OFFC317	0	(10,000)	0	0	0
	Mount Barker Hill Infrastructure - Pathway (DCF)	4120170	560	OC623C	(82,340)	(96,443)	(96,443)	(95,792)	651
	Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	4120170	560	OC623E	0	(18,000)	0	0	0
Total - Transport					(152,340)	(194,443)	(143,091)	(95,792)	47,299
Total - Infrastructure - Footpaths					(152,340)	(194,443)	(143,091)	(95,792)	47,299



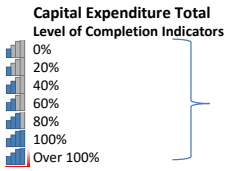
Percentage YTD Actual to Annual Budget
 Expenditure over budget highlighted in red.

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	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	
Infrastructure - Other									
Other Law, Order & Public Services									
	Kendenup BFB - Water Tank	4050190	590	OC202A	0	(16,418)	(16,418)	0	16,418
	Porongurup BFB - Water Tank	4050190	590	OC207A	0	(13,183)	(13,183)	0	13,183
Total - Other Law, Order & Public Services					0	(29,601)	(29,601)	0	29,601
Community Amenities									
	O'Neill Road Refuse Site Infrastructure	4100190	590	OC500	(5,160)	(5,160)	(3,440)	(1,033)	2,407
	Mount Barker Cemetery (West) Infrastructure - Signage	4100790	590	OC506	(10,000)	(10,000)	(10,000)	0	10,000
	Kendenup Cemetery Infrastructure - Signage	4100790	590	OC507	(10,000)	(10,000)	(10,000)	(136)	9,864
Total - Community Amenities					(25,160)	(25,160)	(23,440)	(1,169)	22,271
Recreation & Culture									
	O'Neill Road (OBUA Formed) Trail	4110390	590	OC114C	(10,000)	(10,000)	(7,500)	(5,980)	1,520
	Wilson Park Infrastructure - Infill Drain	4110390	590	OC615	0	(33,000)	0	0	0
	Mount Barker Hill Infrastructure - Boardwalk (DCF)	4110390	590	OC623	(138,200)	(138,200)	(138,198)	(138,188)	10
	Mount Barker Hill - Carpark	4110390	590	OC623A	(57,000)	0	0	0	0
	Mount Barker Hill Infrastructure (SCA)	4110390	590	OC623B	(744,000)	(744,000)	0	0	0
	Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	4110390	590	OC623D	(7,000)	(7,000)	(7,000)	0	7,000
Total - Recreation & Culture					(956,200)	(932,200)	(152,698)	(144,168)	8,530
Transport									
	Shire Depot Infrastructure	4120190	590	OC700	0	(16,402)	(16,402)	(19,655)	(3,253)
Total - Transport					0	(16,402)	(16,402)	(19,655)	(3,253)
Economic Services									
	Albany Hwy Inf - Mural Wall (LRCIP)	4130290	590	OC640B	(200,000)	(83,604)	(83,604)	(83,557)	47
	Albany Hwy Inf - Visitor Carpark (LRCIP)	4130290	590	OC640C	(106,550)	(159,000)	(159,000)	(156,645)	2,355
	Albany Hwy Inf - Signage (LRCIP)	4130290	590	OC640D	0	(37,000)	(37,000)	(23,606)	13,394
	Albany Hwy Inf - Fencing (LRCIP)	4130290	590	OC640E	0	(25,000)	(25,000)	(39,485)	(14,485)
	SALEYARDS - Outloading Ramp Bugle Modification	4130490	590	OC802A	(18,865)	(18,865)	(18,865)	0	18,865
	SALEYARDS - Bitumen Repairs	4130490	590	OC802B	(12,713)	(12,713)	(12,713)	0	12,713
	SALEYARDS - Waste Water Treatment System Modifications	4130490	590	OC802C	(50,000)	(50,000)	0	0	0
	SALEYARDS - Additional Water Tank - wash down	4130490	590	OC802E	(25,000)	(25,000)	(25,000)	(23,575)	1,425
	SALEYARDS - Replace Alias panel scanners	4130490	590	OC802F	(116,000)	(116,000)	(116,000)	0	116,000
	Saleyards - Three pens adjacent to ramp 7	4130490	590	OC802H	(30,000)	(30,000)	(30,000)	0	30,000
	Saleyards - Upgrade pump shed controller	4130490	590	OC802I	(11,000)	(11,000)	(11,000)	(11,939)	(939)
Total - Economic Services					(570,128)	(568,182)	(518,182)	(338,805)	179,376
Total - Infrastructure - Other					(1,551,488)	(1,571,545)	(740,323)	(503,797)	236,525
Infrastructure - Parks & Ovals									
Recreation And Culture									
	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Pa	4110370	570	PC608A	(11,307)	(585)	(585)	(3,717)	(3,132)
	Sounness Park - Playground Shadecloth (LRCIP2)	4110370	570	PC609F	0	(5,000)	0	0	0
	Wilson Park - Fencing	4110370	570	PC615	(20,000)	(20,000)	(19,998)	(16,616)	3,382
	Bonnyup Park - Playground Shadecloth (LRCIP2)	4110370	570	PC644A	0	(30,000)	0	0	0
	Narrikup Playground	4110370	570	PC653	(41,000)	(41,000)	0	(9,381)	(9,381)
Total - Recreation And Culture					(72,307)	(96,585)	(20,583)	(29,714)	(9,131)
Total - Infrastructure - Parks & Ovals					(72,307)	(96,585)	(20,583)	(29,714)	(9,131)
Grand Total					(8,847,810)	(10,301,216)	(7,506,738)	(2,584,403)	4,922,335

Summary by Balance Sheet Category

Land Held For Resale (Current)	340	0	0	0	0	0	0
Land Held For Resale (Non Current)	507	0	0	0	0	0	0
Land - Freehold	508	(150,000)	(150,000)	(150,000)	0	150,000	
Buildings - Specialised	512	(87,371)	(87,371)	(85,692)	(25,412)	60,280	
Buildings - Non Specialised	514	(2,147,521)	(1,951,942)	(1,503,270)	(840,930)	662,340	
Furniture & Equipment	520	(51,119)	(59,119)	(59,119)	(62,645)	(3,526)	
Plant & Equipment	530	(1,074,000)	(977,000)	(477,912)	(310,303)	167,609	
Infrastructure - Roads	540	(3,423,118)	(5,074,664)	(4,219,053)	(715,589)	3,503,464	
Infrastructure - Drainage	550	(138,547)	(138,547)	(107,696)	(221)	107,475	
Infrastructure - Bridges	555	0	0	0	0	0	
Infrastructure - Footpaths and Cycleways	560	(152,340)	(194,443)	(143,091)	(95,792)	47,299	
Infrastructure - Parks & Ovals	570	(72,307)	(96,585)	(20,583)	(29,714)	(9,131)	



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	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
Infrastructure - Airports	575			0	0	0	0	0
Infrastructure - Sewerage	580			0	0	0	0	0
Infrastructure - Other	590			(1,551,488)	(1,571,545)	(740,323)	(503,797)	236,525
				(8,847,810)	(10,301,216)	(7,506,738)	(2,584,403)	4,922,335

(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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 90 - New Administration centre	811,149	0	0	0	91,511	185,684	185,684	719,639	625,465	625,465	30,342	51,251	51,251
Health													
Loan 97 - Plantagenet Medical Centre	380,261	0	0	0	20,052	40,225	40,225	360,209	340,036	340,036	6,417	4,516	4,516
Recreation and Culture													
Loan 94 - Sounness Park Development	85,664	0	0	0	20,809	42,017	42,017	64,855	43,646	43,646	2,409	3,860	3,860
Loan 99 - Swimming Pool Refurbishment	0	0	500,000	500,000	0	47,815	47,815	0	452,185	452,185	0	8,072	8,072
Loan 100 - GScore Trails Project	0	0	744,000	744,000	0	0	0	0	744,000	744,000	0	0	0
Economic Services													
Loan 95 - Saleyards Roof	133,368	0	0	0	12,547	25,262	25,262	120,822	108,106	108,106	2,756	3,432	3,432
Total	1,410,442	0	1,244,000	1,244,000	144,918	341,004	341,004	1,265,525	2,313,438	2,313,438	41,925	71,130	71,130
Self supporting loans													
Health													
Loan 96 - Plantagenet Village Homes	388,255	0	0	0	20,088	40,342	40,342	368,167	347,912	347,912	4,553	6,278	6,278
Recreation and Culture													
Loan 98 - Mount Barker Golf Club - Bowls	58,390	0	0	0	11,632	23,288	23,288	46,758	35,103	35,103	537	206	206
Total	446,645	0	0	0	31,720	63,630	63,630	414,925	383,015	383,015	5,090	6,485	6,485
Total	1,857,088	0	1,244,000	1,244,000	176,638	404,634	404,634	1,680,450	2,696,453	2,696,453	47,015	77,615	77,615
Current loan borrowings	356,919							180,281					
Non-current loan borrowings	1,500,168							1,500,168					
	1,857,088							1,680,450					

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Lease 2 - Photocopiers	15,924	0	0	0	6,306	9,490	9,490	9,618	6,434	6,434	174	230	230
Law, Order & Public Safety													
Lease 3 - CESM Vehicle	0	64,156	70,800	70,800	7,323	13,534	13,534	56,833	57,266	57,266	353	626	626
Total	15,924	64,156	70,800	70,800	13,629	23,024	23,024	66,451	63,700	63,700	527	856	856
Current financing borrowings	9,490							6,335					
Non-current financing borrowings	6,434							60,116					
	15,924							66,451					

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

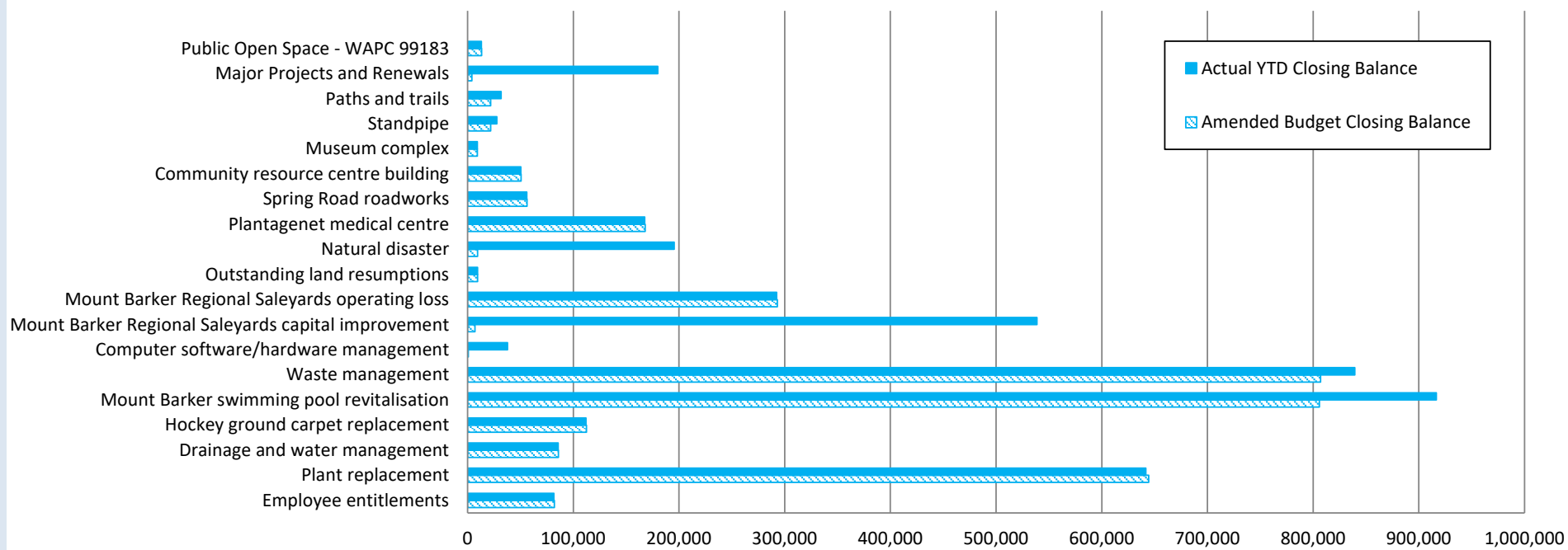
Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	31,721	323	30	50,000	50,000	0	0	82,044	81,751
Plant replacement	1,240,493	6,460	1,131	500,000	0	(1,102,500)	(600,000)	644,453	641,624
Drainage and water management	85,707	300	78	0	0	0	0	86,007	85,785
Hockey ground carpet replacement	93,969	405	86	18,000	18,000	0	0	112,374	112,055
Mount Barker swimming pool revitalisation	316,270	3,646	288	600,000	600,000	(114,140)	0	805,776	916,558
Waste management	641,268	3,081	585	197,562	197,562	(35,000)	0	806,911	839,414
Computer software/hardware management	37,652	132	34	0	0	(37,000)	0	784	37,686
Mount Barker Regional Saleyards capital improvement	430,025	1,964	392	108,263	108,263	(533,220)	0	7,032	538,680
Mount Barker Regional Saleyards operating loss	292,097	1,023	266	0	0	0	0	293,120	292,364
Outstanding land resumptions	9,420	33	9	0	0	0	0	9,453	9,429
Natural disaster	195,329	684	178	150,500	0	(337,000)	0	9,513	195,508
Plantagenet medical centre	85,441	646	78	82,000	82,000	0	0	168,087	167,518
Spring Road roadworks	55,974	196	51	0	0	0	0	56,170	56,025
Community resource centre building	40,425	184	37	10,000	10,000	0	0	50,609	50,462
Museum complex	9,148	32	8	0	0	0	0	9,180	9,156
Standpipe	17,710	104	16	10,000	10,000	(6,000)	0	21,814	27,726
Paths and trails	31,740	111	29	0	0	(10,000)	0	21,851	31,769
Major Projects and Renewals	179,841	630	164	0	0	(176,394)	0	4,077	180,005
Public Open Space - WAPC 99183	13,147	46	12	0	0	0	0	13,193	13,159
	3,807,376	20,000	3,472	1,726,325	1,075,825	(2,351,254)	(600,000)	3,202,447	4,286,673

KEY INFORMATION

1,746,325

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 28 Feb 2022
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	150,959	523,979	(443,746)	231,192
- non-operating	13	845,656	1,009,753	(702,530)	1,152,878
Total unspent grants, contributions and reimbursements		996,615	1,533,732	(1,146,276)	1,384,070
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		996,615	1,533,732	(1,146,276)	1,384,070
Provisions					
Annual leave		510,829	1,035	0	511,864
Long service leave		401,881	0	0	401,881
Total Provisions		912,709	1,035	0	913,744
Total Other Current Liabilities					2,297,814
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT LIABILITIES

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

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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 28 Feb 2022	Current Liability 28 Feb 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	454,105	714,227	535,670	535,670
Grants Commission - Roads (WALGGC)	0	0	0	0	0	455,655	463,357	347,518	347,518
Law, order, public safety									
DFES - ESL BFB Operating Grant	50,257	96,665	(124,360)	22,562	22,562	193,332	193,332	96,666	125,757
DFES - ESL SES Operating Grant	4,657	9,315	(6,152)	7,820	7,820	18,629	18,629	12,416	6,152
DFES - Mitigation Activity Fund Grant	0	182,980	(850)	182,130	182,130	365,390	365,390	0	850
Western Power Grant - Forest Hill Bush Fire Brigade	0	1,184	0	1,184	1,184	0	0	0	0
Recreation and culture									
Racing & Wagering WA - Every Club Grant	7,730	0	0	7,730	7,730	0	0	0	0
Transport									
Direct Grant (MRWA)	0	231,080	(231,080)	0	0	231,080	231,080	231,080	231,080
Economic services									
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	0	9,000	9,000	4,000	4,000	0	0
Drought DCP Grant - Adverse Advents Plan	20,510	0	(20,510)	0	0	0	0	0	20,510
	150,959	521,224	(441,757)	230,426	230,426	1,780,996	2,048,820	1,282,155	1,326,342
Operating Contributions									
Education and welfare									
Mt Barker Community Garden - launch disability awareness documentary	0	0	0	0	0	0	1,000	1,000	0
Recreation and culture									
State Library of WA - Children Book Week Grant	0	755	(755)	0	0	1,000	1,000	672	755
Get Online Week - Contributions Income	0	1,000	(234)	766	766	0	0	0	234
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	1,000
Transport									
DFES - Storm Damage Recoup	0	0	0	0	0	417,896	1,901,216	354,055	354,055
Economic services									
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	68,000	68,000	45,336	47,459
	0	2,755	(1,989)	766	766	486,896	1,971,216	401,063	407,687
TOTALS	150,959	523,979	(443,746)	231,192	231,192	2,267,892	4,020,036	1,683,218	1,734,029

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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 28 Feb 2022	Current Liability 28 Feb 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Law, order, public safety									
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	0	0	29,601	29,601	0
Community amenities									
LRCIP2 Grant - Kendenup Town Hall Toilets	75,650	0	(22,449)	53,201	53,201	150,000	150,000	150,000	22,449
Recreation and culture									
CSRFF Grant - Swimming Pool Facility Refurbishment	93,546	0	(93,546)	0	0	374,183	374,183	374,183	93,546
Drought DCP Grant - Swimming Pool Facility Refurbishment	149,854	0	(149,854)	0	0	209,854	209,854	209,854	149,854
LRCIP2 Grant - Albany Highway Infill Drain	51,334	0	0	51,334	51,334	100,000	100,000	100,000	0
Transport									
RTR Grant Funding - Hassell Avenue	26,997	23,003	(50,000)	0	0	77,950	77,950	51,976	50,000
RTR Grant Funding - Corbould Street	8,099	6,901	(9,872)	5,128	5,128	23,390	23,390	15,600	9,872
RTR Grant Funding - Lloyd Street	8,099	6,901	(14,298)	702	702	23,390	23,390	15,600	14,298
RTR Grant Funding - First Avenue	35,097	29,903	(45,377)	19,623	19,623	87,670	87,670	58,456	45,377
RTR Grant Funding - Oatlands Road	0	0	0	0	0	59,400	59,400	30,000	0
RTR Grant Funding - Pardelup Road	0	0	0	0	0	294,400	294,400	150,000	0
RTR Grant Funding - Scott Road	0	0	0	0	0	78,292	78,292	40,000	0
RRG Grant Funding - Boyup Road	0	64,892	(29,073)	35,819	35,819	162,229	162,229	108,160	29,073
RRG Grant Funding - Woogenellup Road	0	72,380	(803)	71,577	71,577	180,950	180,950	50,000	803
RRG Grant Funding - Sturdee Road	0	48,361	(32,618)	15,743	15,743	121,023	121,023	80,688	32,618
RRG Grant Funding - Spencer Road	0	0	0	0	0	51,759	51,759	34,512	51,759
RRG Grant Funding - Settlement Road	0	0	0	0	0	24,688	24,688	16,464	12,985
Corrective Services - Pardelup Rd	0	0	0	0	0	83,850	83,850	0	0
LRCIP2 Grant - Mead St	116,178	0	(4,311)	111,867	111,867	234,000	234,000	180,000	4,311
Commodity Route Funding - Chillinup Road	0	95,736	0	95,736	95,736	319,373	319,373	0	0
Regional Road Safety Grant - Woogenellup Road	0	661,676	(550)	661,126	661,126	0	1,654,189	1,654,189	550
Economic services									
LRCIP2 Grant - Mount Barker Hill Carpark & Bus Bay	27,018	0	(474)	26,544	26,544	57,000	57,000	57,000	474
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	34,081	0	(33,182)	899	899	296,550	296,550	296,550	33,182
Drought DCP Grant - Mount Barker Infrastructure	219,703	0	(216,123)	3,580	3,580	257,204	257,204	257,204	216,123
	845,656	1,009,753	(702,530)	1,152,878	1,152,878	3,267,155	4,950,945	3,960,037	767,274
Non-Operating Contributions									
Recreation and culture									
Public Open Space Funding	0	0	0	0	0	26,814	26,814	0	0
	0	0	0	0	0	26,814	26,814	0	0
Total Non-operating grants, subsidies and contributions	845,656	1,009,753	(702,530)	1,152,878	1,152,878	3,293,969	4,977,759	3,960,037	767,274

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 28 Feb 2022
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Construction Training Fund (CTF)	608	5,052	(4,217)	1,443
Building Services Levy (BSL)	3,597	9,123	(8,324)	4,395
Keys, Hall and Equipment Bonds	6,433	7,200	(6,493)	7,140
Infrastructure & Crossover Bonds	32,500	7,500	(7,000)	33,000
Planning Bonds	19,000	1,000	0	20,000
Department of Transport	15,929	971,957	(971,915)	15,971
Sub-Total	78,067	1,002,392	(998,510)	81,949
Trust Funds				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	70,392	0	0	70,392
Bonds - Other	330,983	65	0	331,048
Sub-Total	490,306	65	0	490,371
	568,373	1,002,457	(998,510)	572,320

KEY INFORMATION

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. \$		
Revenue from operating activities	\$	%				
Law, Order and Public Safety	52,035	34%	▲	\$	Timing	BFB operating grant and reimbursements received before predicted
Economic Services	(85,727)	(11%)	▼	\$	Permanent	Standpipe income significantly under budget; similarly expenditure is also under budget
Other Property and Services	(41,647)	(27%)	▼	\$	Timing	Under income - Public Works Overheads reimbursements
Expenditure from operating activities						
Law, Order and Public Safety	88,903	12%	▲	\$	Permanent	Under exp on depreciation - to be confirmed
Education and Welfare	42,220	41%	▲	\$	Timing	Under Exp - Youth precinct and services
Community Amenities	101,393	10%	▲	\$	Timing	Under Exp - Sanitation (refuse site operations) and TP salaries
Transport	583,109	12%	▲	\$	Timing	Under exp - capital roads program has commenced
Economic Services	179,015	14%	▲	\$	Timing	Under Exp - employee costs in building control (budget inc filling principal building surveyor position), saleyards facility maintenance, and standpipe operations
Other Property and Services	195,163	96%	▲	\$	Timing	Under Exp - Public Works Overheads employee costs and leave expenses
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(3,192,763)	(81%)	▼	\$	Timing	Under income - Mainly commonwealth funded infrastructure projects which have taken time to come to fruition
Proceeds from Disposal of Assets	(91,537)	(43%)	▼	\$	Timing	Under income - budgeted sale of plant
Land and Buildings	964,264	53%	▲	\$	Timing	Under Exp - Kendenup Toilets, Swimming Pool, Saleyards building (construction to start April 2022)
Plant and Equipment	167,609	35%	▲	\$	Timing	Under Exp - budgeted plant purchases
Infrastructure Assets - Roads	3,503,464	83%	▲	\$	Timing	Under Exp - timing on road construction projects
Infrastructure Assets - Footpaths	47,299	33%	▲	\$	Timing	Under Exp - timing on project delivery
Infrastructure Assets - Other	236,525	32%	▲	\$	Timing	Under Exp - timing on saleyards panel scanners, BFB water tanks & cemetery signage
Financing Activities						
Proceeds from New Debentures	(500,000)	(100%)	▼	\$	Timing	Dependent on loan being drawn down

SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 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
					\$	\$	\$	\$
		Budget Adoption		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 Souness 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		(110,000)	35,000	
5120351		PLANT - Realisation on Disposal of Assets	22/02/2022	Capital Revenue	(110,000)		35,000	
5120381		PLANT - Transfers from Reserve	22/02/2022	Capital Revenue		(35,000)	(0)	
4120161	OF328	Mead Street - Swimming Pool Upgrade	22/2/2022 (Workshop)	Capital Expenses	234,000		234,000	
4110390	OC615	Wilson Park Infrastructure - Infill Drain	22/2/2022 (Workshop)	Capital Expenses	67,000		301,000	
4110390	OC623A	Mount Barker Hill - Carpark	22/2/2022 (Workshop)	Capital Expenses	147,000		448,000	
4120170	OFFC317	Memorial Road Footpath (LRCIP2)	22/2/2022 (Workshop)	Capital Expenses		(10,000)	438,000	
4120170	OC623E	Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	22/2/2022 (Workshop)	Capital Expenses		(18,000)	420,000	
4120161	OF261A	Oatlands Rd (Deane St to Martin St) (BUA) (LRCIP2)	22/2/2022 (Workshop)	Capital Expenses		(150,000)	270,000	
2130250	OP001A	Main Street Bannercondas and Banner Flags (LRCIP2)	22/2/2022 (Workshop)	Operating Expenses		(15,000)	255,000	
4110370	PC609F	Sounness Park - Playground Shadecloth (LRCIP2)	22/2/2022 (Workshop)	Capital Expenses		(5,000)	250,000	
4110370	PC644A	Bonnyup Park - Playground Shadecloth (LRCIP2)	22/2/2022 (Workshop)	Capital Expenses		(30,000)	220,000	
4050330		Flashing Speed signs	22/2/2022 (Workshop)	Capital Expenses		(48,000)	172,000	
4120161	OF235A	First Avenue (BUA) (LRCIP2)	22/2/2022 (Workshop)	Capital Expenses		(39,295)	132,705	
4120161	OF238A	Fourth Avenue (BUA) (LRCIP2)	22/2/2022 (Workshop)	Capital Expenses		(42,062)	90,643	
					(110,000)	5,107,200	(5,016,557)	90,643

KEY INFORMATION