

Council

FINANCIAL STATEMENTS – SEPTEMBER 2021

Financial Statements

Meeting Date: 26 October 2021

Number of Pages: 31



## SHIRE OF PLANTAGENET

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 September 2021

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 / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>						
STF HOUSE - Land (Capital)	4090109	0%	150,000	0	0	0
103 Martin Street, Mount Barker - CEO House - Building (Capital)	BC402	9%	135,140	33,783	12,585	21,198
Kendenu Hall - Toilets - Building (Capital)	BC510	2%	150,000	0	3,200	(3,200)
Mount Barker Swimming Pool Buildings - Building (Capital)	BC607	22%	1,286,267	321,567	284,982	36,585
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	0%	224,880	0	0	0
Wilson Park Infrastructure - Infill Drain	OC615	0%	100,000	0	0	0
Mount Barker Hill Infrastructure - Boardwalk (DCF)	OC623	56%	247,864	247,864	138,188	109,676
Mount Barker Hill - Carpark (LRCIP)	OC623A	1%	57,000	14,250	474	13,776
Mount Barker Hill Infrastructure (SCA)	OC623B	0%	744,000	0	0	0
Mount Barker Hill Infrastructure - Pathway (DCF)	OC623C	0%	82,340	0	0	0
Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	OC623D	0%	7,000	1,749	0	1,749
Albany Hwy Inf - Mural Wall (LRCIP)	OC640B	0%	200,000	200,000	0	200,000
Albany Hwy Inf - Visitor Carpark (LRCIP)	OC640C	0%	106,550	106,550	0	106,550
SALEYARDS - Replace Alies panel scanners	OC802F	0%	116,000	116,000	0	116,000
<b>Grants, Subsidies and Contributions</b>						
Operating Grants, Subsidies and Contributions		22%	2,440,633	557,772	540,062	(17,710)
Non-operating Grants, Subsidies and Contributions		2%	3,323,570	940,210	64,744	(875,466)
		10%	5,764,203	1,497,982	604,806	(893,176)
Rates Levied		101%	7,009,522	7,009,522	7,074,734	65,212

% Compares current ytd actuals to annual budget



**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 September 2021  
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**

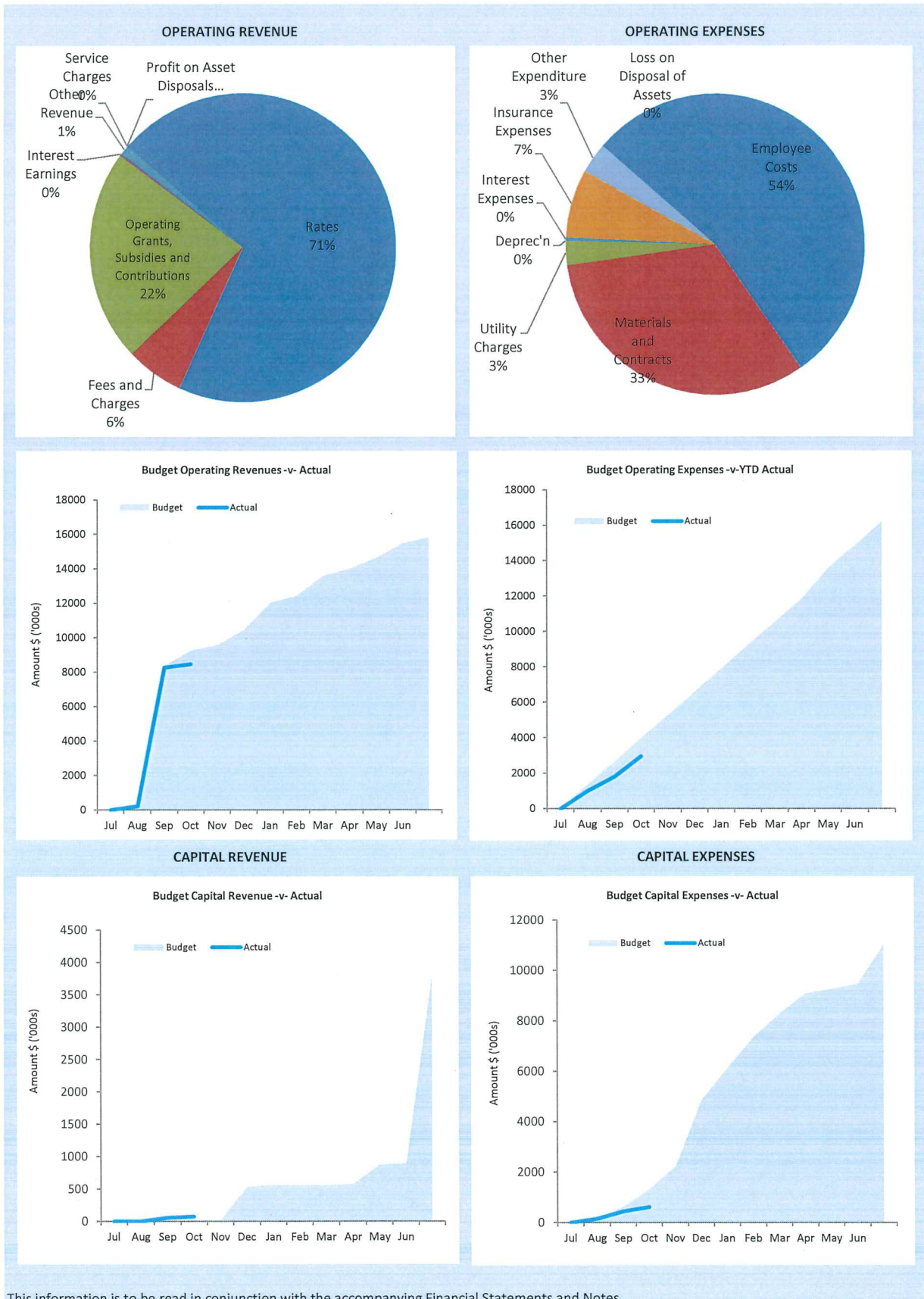
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, 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.



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**

**GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to fund the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To ensure a safer community in which to live.

Supervision of various local laws, fire prevention, emergency services and animal control.

**HEALTH**

To provide an operational framework for good community health.

Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.

**EDUCATION AND WELFARE**

To support the needs of the community in education and welfare.

Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.

**HOUSING**

Provide adequate housing to attract and retain staff.

Maintenance of council owned staff housing.

**COMMUNITY AMENITIES**

Provide services required by the community.

Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, rest centres, storm water drainage and FM radio retransmitter.

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.

Maintenance of the swimming pool, recreation centre, library, parks, gardens and reserves.

**TRANSPORT**

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.

**ECONOMIC SERVICES**

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.

**OTHER PROPERTY AND SERVICES**

To monitor and control overheads and operating accounts.

Private works operations, plant repairs and operations and engineering costs.



SHIRE OF PLANTAGENET  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	1	2,351,376	2,232,724	2,232,724	2,232,724	0	0%	
<b>Revenue from operating activities</b>								
Governance		0	0	0	30	30		▲
General Purpose Funding - Rates	6	7,009,522	7,009,522	7,010,647	7,074,734	64,087	1%	▲
General Purpose Funding - Other		1,052,360	1,320,184	328,914	340,157	11,243	3%	▲
Law, Order and Public Safety		660,812	660,812	25,513	6,851	(18,662)	(73%)	▼
Health		112,232	112,232	36,308	41,936	5,628	15%	▲
Education and Welfare		30,311	30,311	7,575	10,515	2,940	39%	▲
Housing		21,320	21,320	5,331	5,740	409	8%	▲
Community Amenities		997,200	997,200	397,455	404,408	6,953	2%	▲
Recreation and Culture		234,706	234,706	39,916	36,691	(3,225)	(8%)	▼
Transport		783,026	687,943	273,978	254,322	(19,656)	(7%)	▼
Economic Services		1,118,845	1,118,845	131,908	119,718	(12,190)	(9%)	▼
Other Property and Services		304,060	304,060	76,011	53,016	(22,995)	(30%)	▼
		<b>12,324,394</b>	<b>12,497,135</b>	<b>8,333,556</b>	<b>8,348,119</b>			
<b>Expenditure from operating activities</b>								
Governance		(1,115,047)	(1,115,047)	(289,928)	(266,787)	23,141	8%	▲
General Purpose Funding		(425,152)	(425,152)	(106,269)	(88,738)	17,531	16%	▲
Law, Order and Public Safety		(1,491,866)	(1,491,866)	(281,547)	(227,560)	53,987	19%	▲
Health		(290,200)	(290,200)	(73,664)	(62,880)	10,784	15%	▲
Education and Welfare		(123,541)	(123,541)	(32,449)	(19,755)	12,694	39%	▲
Housing		(50,000)	(50,000)	(12,501)	(3,302)	9,199	74%	▲
Community Amenities		(1,457,779)	(1,457,779)	(364,401)	(303,338)	61,063	17%	▲
Recreation and Culture		(3,028,950)	(3,028,949)	(727,582)	(552,393)	175,190	24%	▲
Transport		(6,100,631)	(6,100,631)	(1,525,134)	(1,033,842)	491,292	32%	▲
Economic Services		(1,836,074)	(1,836,074)	(524,984)	(386,686)	138,298	26%	▲
Other Property and Services		(304,310)	(304,310)	(76,011)	(15,513)	60,498	80%	▲
		<b>(16,223,549)</b>	<b>(16,223,548)</b>	<b>(4,014,470)</b>	<b>(2,960,791)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		5,405,106	5,405,106	1,351,206	0	(1,351,206)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	7	3,413	3,413	855	0	(855)	(100%)	▼
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
<b>Amount attributable to operating activities</b>		<b>1,509,365</b>	<b>1,682,106</b>	<b>5,671,147</b>	<b>5,387,327</b>			
<b>Investing Activities</b>								
Non-operating Grants, Subsidies and Contributions	13	3,293,969	3,323,570	940,210	64,744	(875,466)	(93%)	▼
Proceeds from Disposal of Assets	7	325,000	325,000	0	55,534	55,534		▲
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(2,384,891)	(2,175,563)	(409,976)	(392,711)	17,265	4%	▲
Plant and Equipment	8	(1,074,000)	(1,074,000)	(19,122)	(446)	18,676	98%	▲
Furniture and Equipment	8	(51,119)	(51,119)	(45,000)	(44,698)	302	1%	▲
Infrastructure Assets - Roads	8	(3,423,118)	(3,423,118)	(23,412)	(15,475)	7,937	34%	▲
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(12,495)	(2,551)	9,944	80%	▲
Infrastructure Assets - Footpaths	8	(70,000)	(70,000)	(17,493)	(756)	16,737	96%	▲
Infrastructure Assets - Parks and Ovals	8	(77,987)	(72,307)	(18,069)	(1,251)	16,818	93%	▲
Infrastructure Assets - Other	8	(1,743,492)	(1,873,093)	(744,797)	(139,894)	604,903	81%	▲
<b>Amount attributable to investing activities</b>		<b>(5,344,185)</b>	<b>(5,229,177)</b>	<b>(350,154)</b>	<b>(477,503)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures	9	1,244,000	1,244,000	0	0	0		
Repayment of Debentures	9	(404,634)	(404,634)	(20,171)	(20,088)	83	0%	▲
Repayment of Lease Financing	9	(23,024)	(23,024)	(5,751)	(2,193)	3,558	62%	▲
Advances to Community Groups		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		63,630	63,630	20,171	20,088	(83)	(0%)	▼
Transfer to Restricted Cash - Other		0	0	0	0	0		
Transfer from Restricted Cash - Other		0	0	0	0	0		
Transfer from Reserves	10	2,199,254	2,199,254	0	0	0		
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(5,001)	0	5,001	100%	▲
<b>Amount attributable to financing activities</b>		<b>1,483,446</b>	<b>1,332,900</b>	<b>(10,752)</b>	<b>(2,193)</b>			
<b>Closing Funding Surplus(Deficit)</b>	1	<b>2</b>	<b>18,554</b>	<b>7,542,965</b>	<b>7,140,355</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 SEPTEMBER 2021

### 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 CHARGEES

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 SEPTEMBER 2021

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	2,232,724	2,232,724	2,232,724	0	0%		
<b>Revenue from operating activities</b>									
Rates	6	7,009,522	7,009,522	7,009,522	7,074,734	65,212	1%	▲	
Operating Grants, Subsidies and Contributions	12	2,267,892	2,440,633	557,772	540,062	(17,710)	(3%)	▼	
Fees and Charges		2,338,505	2,311,505	583,665	609,269	25,604	4%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		75,485	75,485	18,867	30,785	11,918	63%	▲	S
Other Revenue		586,691	613,691	152,159	93,268	(58,891)	(39%)	▼	S
Profit on Disposal of Assets	7	46,300	46,300	11,571	0	(11,571)	(100%)	▼	S
Gain FV Valuation of Assets		0	0	0	0	0			
		<b>12,324,394</b>	<b>12,497,135</b>	<b>8,333,556</b>	<b>8,348,119</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(5,629,590)	(5,631,590)	(1,316,475)	(1,594,478)	(278,003)	(21%)	▼	S
Materials and Contracts		(4,130,550)	(4,122,550)	(1,065,583)	(963,040)	102,543	10%	▲	
Utility Charges		(292,419)	(293,419)	(73,353)	(77,686)	(4,333)	(6%)	▼	
Depreciation on Non-Current Assets		(5,405,106)	(5,405,106)	(1,351,206)	0	1,351,206	100%	▲	S
Interest Expenses		(78,471)	(78,471)	(8,446)	(10,594)	(2,148)	(25%)	▼	
Insurance Expenses		(264,990)	(269,990)	(93,822)	(217,310)	(123,488)	(132%)	▼	S
Other Expenditure		(372,709)	(372,709)	(93,159)	(97,682)	(4,523)	(5%)	▼	
Loss on Disposal of Assets	7	(49,713)	(49,713)	(12,426)	0	12,426	100%	▲	S
Loss FV Valuation of Assets		0	0	0	0	0			
		<b>(16,223,549)</b>	<b>(16,223,548)</b>	<b>(4,014,470)</b>	<b>(2,960,791)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		5,405,106	5,405,106	1,351,206	0	(1,351,206)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	3,413	3,413	855	0	(855)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>1,509,365</b>	<b>1,682,106</b>	<b>5,671,147</b>	<b>5,387,327</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,293,969	3,323,570	940,210	64,744	(875,466)	(93%)	▼	S
Proceeds from Disposal of Assets	7	325,000	325,000	0	55,534	55,534		▲	S
Land Held for Resale		0	0	0	0	0			
Land and Buildings	8	(2,384,891)	(2,175,563)	(409,976)	(392,711)	17,265	4%	▲	
Plant and Equipment	8	(1,074,000)	(1,074,000)	(19,122)	(446)	18,676	98%	▲	S
Furniture and Equipment	8	(51,119)	(51,119)	(45,000)	(44,698)	302	1%	▲	
Infrastructure Assets - Roads	8	(3,423,118)	(3,423,118)	(23,412)	(15,475)	7,937	34%	▲	
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(12,495)	(2,551)	9,944	80%	▲	
Infrastructure Assets - Footpaths	8	(70,000)	(70,000)	(17,493)	(756)	16,737	96%	▲	S
Infrastructure Assets - Parks and Ovals	8	(77,987)	(72,307)	(18,069)	(1,251)	16,818	93%	▲	S
Infrastructure Assets - Other	8	(1,743,492)	(1,873,093)	(744,797)	(139,894)	604,903	81%	▲	S
<b>Amount attributable to investing activities</b>		<b>(5,344,185)</b>	<b>(5,229,177)</b>	<b>(350,154)</b>	<b>(477,503)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,244,000	1,244,000	0	0	0			
Repayment of Debentures	9	(404,634)	(404,634)	(20,171)	(20,088)	83	0%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(5,751)	(2,193)	3,558	62%	▲	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	63,630	63,630	20,171	20,088	(83)	(0%)	▼	
Transfer from Reserves	10	2,199,254	2,199,254	0	0	0			
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(5,001)	0	5,001	100%	▲	
<b>Amount attributable to financing activities</b>		<b>1,483,446</b>	<b>1,332,900</b>	<b>(10,752)</b>	<b>(2,193)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>2</b>	<b>18,554</b>	<b>7,542,965</b>	<b>7,140,355</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

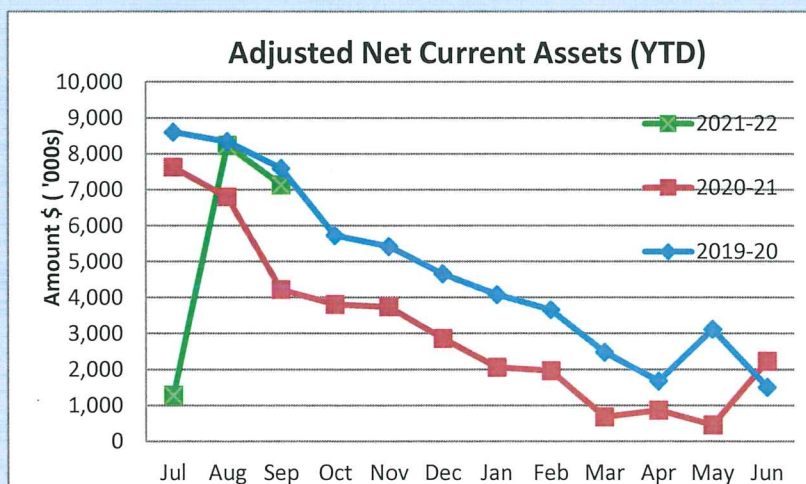
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021 \$	This Time Last Year 30/09/2020 \$	Year to Date Actual 30/09/2021 \$
<b>Current Assets</b>				
Cash Unrestricted	2	3,336,216	3,319,096	7,112,747
Cash Restricted - Reserves	2	3,807,376	4,824,845	3,807,376
Cash Restricted - Bonds & Deposits/Trust	2	506,235	341,356	856,090
Receivables - Rates	3	340,901	2,063,833	2,379,691
Receivables - Other	3	129,371	71,837	388,013
Other Assets Other Than Inventories	4	66,390	39,681	46,303
Inventories	4	56,002	57,394	68,184
		8,242,490	10,718,042	14,658,405
<b>Less: Current Liabilities</b>				
Payables	5	(481,224)	(445,260)	(1,575,397)
Contract Liabilities	11	(1,108,335)	(835,097)	(1,291,315)
Bonds & Deposits	14	(58,897)	(65,878)	(310,276)
Trust Liabilities (Contras Trust Component Above)	14	(490,306)	0	(491,306)
Loan Liability	9	(356,919)	(410,066)	(336,831)
Lease Liability	9	(9,490)	0	(7,297)
Provisions	11	(912,709)	(944,645)	(911,547)
		(3,417,880)	(2,700,946)	(4,923,969)
Less: Cash Reserves	10	(3,807,376)	(4,824,845)	(3,807,376)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		912,709	944,645	912,709
Add Back: Loan Liability		356,919	410,066	336,831
Add Back: Lease Liability		9,490	0	7,297
Less : Loan Receivable - clubs/institutions		(63,630)	39,681	(43,542)
Less : Unspent borrowings / Add Bonds			(354,839)	
<b>Net Current Funding Position</b>		<b>2,232,724</b>	<b>4,231,804</b>	<b>7,140,355</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)

**\$7.14 M**

Last Year YTD

Surplus(Deficit)

**\$4.23 M**



**OPERATING ACTIVITIES**  
**NOTE 2**  
**CASH AND FINANCIAL ASSETS**

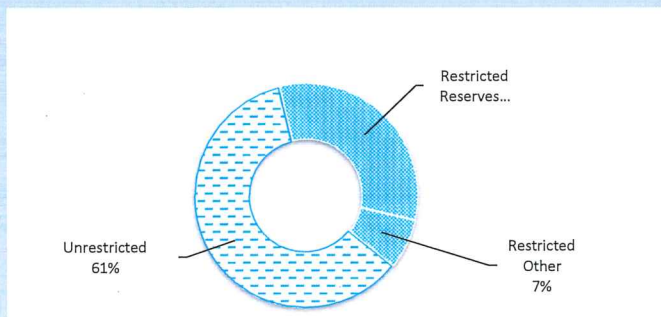
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Swimming Pool	200			200	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
<b>At Call Deposits</b>							
Municipal Cash at Bank	5,609,447			5,609,447	Bendigo	Nil	Ongoing
Reserve Cash at Bank		22,637		22,637	Bendigo	Variable	Ongoing
Transport Cash at Bank			365,785	365,785	Bendigo	Nil	Ongoing
Trust Cash at Bank			490,306	490,306	Bendigo	Nil	Ongoing
<b>Term Deposits</b>							
Municipal - Term Deposit Investment 1	500,000			500,000	CBA	0.24%	21/01/2022
Municipal - Term Deposit Investment 2	500,000			500,000	CBA	0.24%	21/01/2022
Municipal - Term Deposit Investment 3	500,000			500,000	CBA	0.21%	26/11/2021
Reserve - Term Deposit Investment 1		284,738		284,738	Bendigo	0.10%	10/11/2021
Reserve - Term Deposit Investment 2		500,000		500,000	Bendigo	0.25%	26/11/2021
Reserve - Term Deposit Investment 3		500,000		500,000	Bendigo	0.25%	26/11/2021
Reserve - Term Deposit Investment 4		500,000		500,000	Bendigo	0.25%	26/11/2021
Reserve - Term Deposit Investment 5		500,000		500,000	Bendigo	0.20%	18/10/2021
Reserve - Term Deposit Investment 6		500,000		500,000	CBA	0.22%	23/12/2021
Reserve - Term Deposit Investment 7		500,000		500,000	CBA	0.14%	13/12/2021
Reserve - Term Deposit Investment 8		500,000		500,000	Bendigo	0.20%	18/10/2021
<b>Investments</b>							
<b>Total</b>	<b>7,112,747</b>	<b>3,807,376</b>	<b>856,090</b>	<b>11,776,214</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
<b>\$11.78 M</b>	<b>\$3.81 M</b>



SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2021

OPERATING ACTIVITIES  
 NOTE 3  
 RECEIVABLES

	30 June 2021	30 Sep 21
Receivables - Rates & Rubbish	\$	\$
Opening Arrears Previous Years	452,663	324,197
Levied this year	6,805,419	7,410,980
Less Collections to date	(6,933,885)	(5,235,969)
Equals Current Outstanding	324,197	2,499,208
<b>Net Rates Collectable</b>	<b>324,197</b>	<b>2,499,208</b>
% Collected	95.53%	67.69%

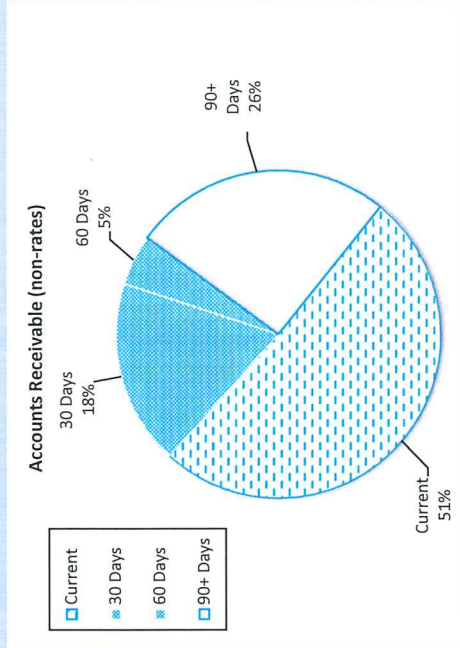
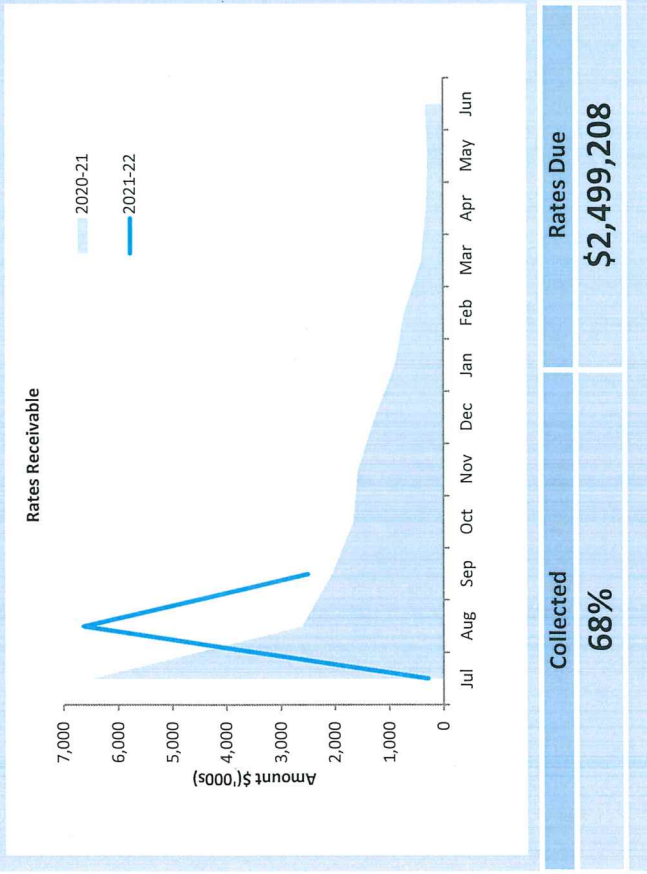
	Current	30 Days	60 Days	90+ Days	Total
Receivables - General	\$	\$	\$	\$	\$
Receivables - General	71,436	25,689	7,060	36,211	140,396
Percentage	51%	18%	5%	26%	
<b>Balance per Trial Balance</b>					
Sundry Debtors	140,396				140,396
Receivables - Other	247,617				247,617
<b>Total Receivables General Outstanding</b>					<b>388,013</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.



Debtors Due	<b>\$388,013</b>
Over 30 Days	<b>49%</b>
Over 90 Days	<b>26%</b>

Other Current Assets	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2021
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	63,630	0	(20,088)	43,542
<b>Inventory</b>				
Fuel and stock on hand	56,002	12,183	0	68,184
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	2,761	0	0	2,761
<b>Total Other Current assets</b>				<b>114,487</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.

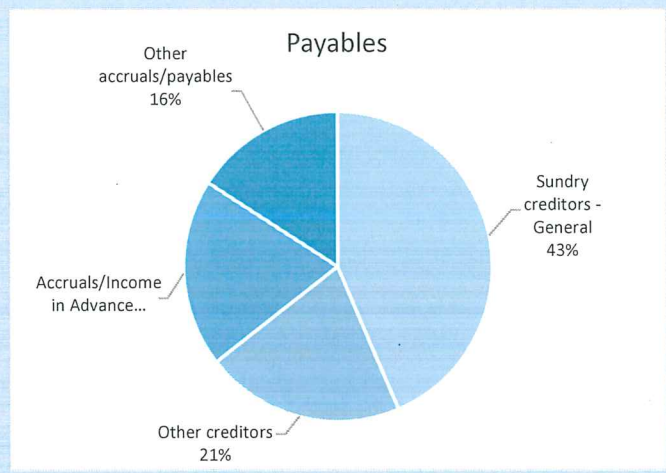
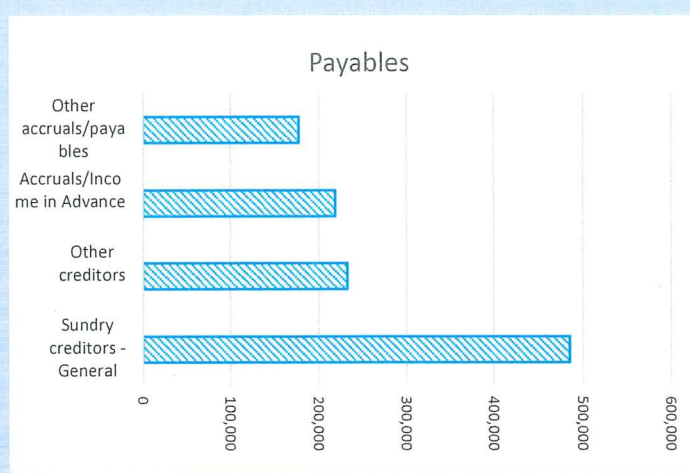
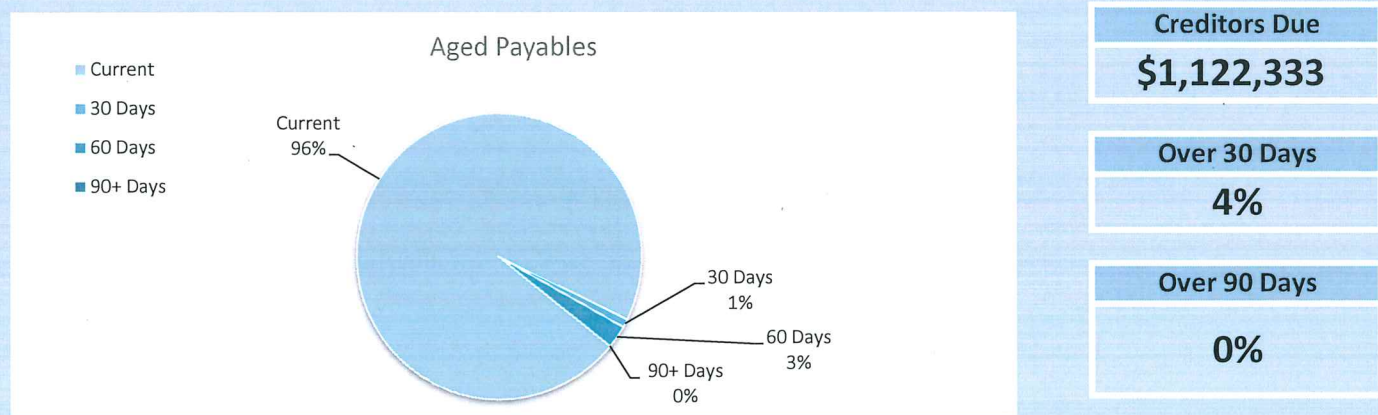


Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	452,175	4,359	12,100	0	468,634
Percentage	96.5%	0.9%	2.6%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					485,172
Other creditors					232,476
Accruals/Income in Advance					218,586
Other accruals/payables					177,051
<b>Total Payables General Outstanding</b>					<b>1,122,333</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.



SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2021

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

RATE TYPE	Rate in \$	Number of Properties	Budget				YTD Actual				
			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	(925)	106	206,229
Mount Barker Townsite	0.103793	742	10,007,977	1,037,461	0	0	1,037,461	1,038,758	0	213	1,038,971
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
<b>Unimproved valuations</b>											
Rural	0.007626	1,067	571,577,000	4,361,988	0	0	4,361,988	4,358,846	2,605	698	4,362,148
Mining	0.007626	0	0	0	0	0	0	0	4,625	838	5,463
<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>6,305</b>	<b>1,855</b>	<b>5,745,509</b>
<b>Minimum Payment</b>											
<b>\$</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>
Discounts		<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>6,305</b>	<b>1,855</b>	<b>7,074,734</b>
Concession											
<b>Amount from General Rates</b>											
Ex-Gratia Rates							(52,402)				0
Movement in Excess Rates											0
Specified Area Rates											0
<b>Total Rates</b>							<b>7,009,522</b>				<b>7,074,734</b>

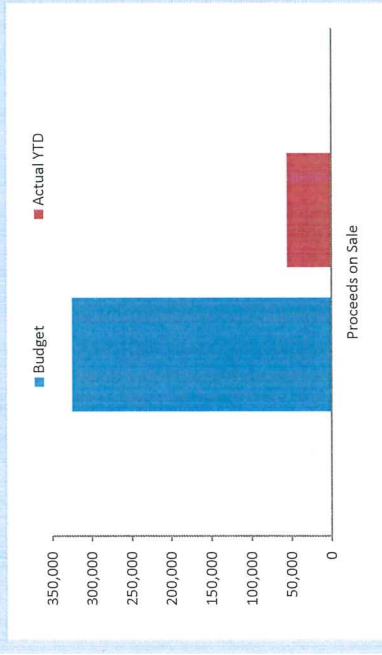
SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

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)
	<b>Plant and Equipment</b>						
11151	Isuzu D-Max Crew Cab 4X4	19,500	12,000	(7,500)	0	0	0
11169	Holden Rg Colorado 4X4 Crew Cab P112645 - G	23,333	17,000	(6,333)	0	0	0
11166	Holden Rg Colorado 4X4	23,333	17,000	(6,333)	0	0	0
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8l	25,715	17,000	(8,715)	0	0	0
10329	Heavy Vehicle - Caterpillar 924G Loader	45,375	50,000	4,625.00	0	0	0
10446	Caterpillar 12H Motor Grader - Rego P103	132,000	120,000	(12,000)	0	0	0
10866	Isuzu Npr 250/300 Crew - P1012	24,825	35,000	10,175.00	0	0	0
10713	Heavy Vehicle - Isuzu - White - Manual (Transf	11,000	35,000	24,000.00	0	0	0
10865	Swarze Se6T Sweeper Unit	3,750	5,000	1,250.00	0	0	0
11181	Hustler Fastrak Sdx48 Mower And Cacher	13,332	4,500	(8,832)	0	0	0
10557	Mitsubishi Triton 2Wd 2.5L Cdi 4A/T Glx S/C - F	0	0	0	0	18,757	0
11195	Vehicle - Holden Colorado Rg Single Cab Traffic	6,250	12,500	6,250.00	0	36,777	0
10965	Volkswagen Caddy Van Tdi250	0	0	0	0	0	0
		0	0	0	0	0	0
		328,413	325,000	46,300	0	55,534	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$325,000	\$55,534	17%



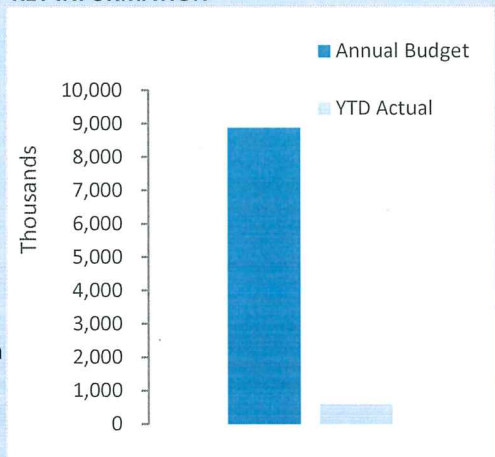
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,384,891	409,976	2,175,563	392,711	(17,265)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,074,000	19,122	1,074,000	446	(18,676)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	51,119	45,000	51,119	44,698	(302)
Infrastructure Assets - Roads	3,423,118	23,412	3,423,118	15,475	(7,937)
Infrastructure Assets - Drainage	138,547	12,495	138,547	2,551	(9,944)
Infrastructure Assets - Footpaths	70,000	17,493	70,000	756	(16,737)
Infrastructure Assets - Parks and Ovals	77,987	18,069	72,307	1,251	(16,818)
Infrastructure Assets - Other	1,743,492	744,797	1,873,093	139,894	(604,903)
<b>Capital Expenditure Totals</b>	<b>8,963,154</b>	<b>1,290,364</b>	<b>8,877,746</b>	<b>597,781</b>	<b>(692,583)</b>

**Capital acquisitions funded by:**

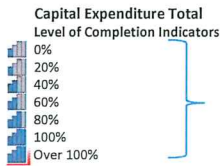
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,293,969	940,210	3,323,570	64,744	(875,466)
Borrowings	1,244,000	0	1,244,000	0	0
Other (Disposals & C/Fwd)	325,000	0	325,000	55,534	55,534
Council contribution - Cash Backed Reserves					
Various Reserves	2,199,254	0	2,199,254	0	0
Council contribution - operations	<b>1,900,931</b>	<b>350,154</b>	<b>1,785,923</b>	<b>477,503</b>	<b>127,349</b>
<b>Capital Funding Total</b>	<b>8,963,154</b>	<b>1,290,364</b>	<b>8,877,746</b>	<b>597,781</b>	<b>(692,583)</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**

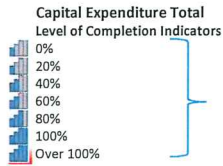
<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$8.88 M</b>	<b>\$0.6 M</b>	<b>7%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$3.32 M</b>	<b>\$0.06 M</b>	<b>2%</b>



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

		Adopted			Amended		Total YTD	Variance (Under)/Over
Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget		
					\$	\$	\$	\$
<b>Land</b>								
<b>Housing</b>								
	STF HOUSE - Land (Capital)	4090109	508	(150,000)	(150,000)	0	0	0
<b>Total - Housing</b>				<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Land</b>				<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>								
<b>Health</b>								
	Dr Christopher Bourke Medical Centre - Building (Capital)	4070614	514	BC300	(38,341)	(38,341)	(9,585)	(11,747)
	PREV OTH - Buildings Specialised (Capital)	4070612	512		0	0	0	(860)
<b>Total - Health</b>				<b>(38,341)</b>	<b>(38,341)</b>	<b>(9,585)</b>	<b>(12,607)</b>	<b>(3,022)</b>
<b>Housing</b>								
	103 Martin Street, Mount Barker - CEO House - Building (Capital)	4090114	514	BC402	(135,140)	(135,140)	(33,783)	(12,585)
<b>Total - Housing</b>				<b>(135,140)</b>	<b>(135,140)</b>	<b>(33,783)</b>	<b>(12,585)</b>	<b>21,198</b>
<b>Community Amenities</b>								
	Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	(150,000)	(150,000)	0	(3,200)
	Rocky Gully - Public Toilets (Muir Highway) - Building (Capital)	4100714	514	BC515	(10,000)	(10,000)	(2,499)	(1,299)
<b>Total - Community Amenities</b>				<b>(160,000)</b>	<b>(160,000)</b>	<b>(2,499)</b>	<b>(4,499)</b>	<b>(2,000)</b>
<b>Recreation And Culture</b>								
	Mount Barker Swimming Pool Buildings - Building (Capital)	4110214	514	BC607	(1,475,352)	(1,286,267)	(321,567)	(284,982)
	Frost Park Buildings - Building (Capital)	4110314	514	BC608	(111,888)	(91,645)	(22,911)	(53,699)
	Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(22,761)	(22,761)	0	0
	Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	(2,499)	0
<b>Total - Recreation And Culture</b>				<b>(1,620,001)</b>	<b>(1,410,673)</b>	<b>(346,977)</b>	<b>(338,681)</b>	<b>8,296</b>
<b>Economic Services</b>								
	Marmion Street - Building / Cleaners Store - Building (Capital)	4130314	514	BC801	(7,500)	(7,500)	(1,875)	0
	Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(224,880)	(224,880)	0	0
<b>Total - Economic Services</b>				<b>(232,380)</b>	<b>(232,380)</b>	<b>(1,875)</b>	<b>0</b>	<b>1,875</b>
<b>Other Property &amp; Services</b>								
	Administration Building (Painting façade walls / timber)	4140212	512	BC100A	(5,030)	(5,030)	(1,257)	0
	Administration Building (Roof safety system)	4140212	512	BC100B	(14,000)	(14,000)	(14,000)	(12,095)
	Administration Building (Replace roof sheets)	4140212	512	BC100C	(30,000)	(30,000)	0	0
<b>Total - Other Property &amp; Services</b>				<b>(49,030)</b>	<b>(49,030)</b>	<b>(15,257)</b>	<b>(12,095)</b>	<b>3,162</b>
<b>Total - Buildings</b>				<b>(2,234,891)</b>	<b>(2,025,563)</b>	<b>(409,976)</b>	<b>(380,467)</b>	<b>29,509</b>
<b>Plant &amp; Equipment</b>								
<b>Community Amenities</b>								
	SAN - Plant & Equipment (Capital)	4100130	530		(34,000)	(34,000)	(8,499)	0
<b>Total - Community Amenities</b>				<b>(34,000)</b>	<b>(34,000)</b>	<b>(8,499)</b>	<b>0</b>	<b>8,499</b>
<b>Recreation &amp; Culture</b>								
	SWIM AREAS - Plant & Equipment (Capital)	4110230	530		(17,000)	(17,000)	(4,248)	0
	LIBRARY - Plant & Equipment (Capital)	4110530	530		0	0	0	(291)
<b>Total - Recreation &amp; Culture</b>				<b>(17,000)</b>	<b>(17,000)</b>	<b>(4,248)</b>	<b>(291)</b>	<b>3,957</b>
<b>Transport</b>								
	PLANT - Plant & Equipment (Capital)	4120330	530		(862,500)	(862,500)	0	0
<b>Total - Transport</b>				<b>(862,500)</b>	<b>(862,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Economic Services</b>								
	SALEYARDS - Plant & Equipment	4130430	530		(19,500)	(19,500)	(4,875)	(155)
	OTH ECON - Plant & Equipment (Capital)	4130830	530		(6,000)	(6,000)	(1,500)	0
<b>Total - Economic Services</b>				<b>(25,500)</b>	<b>(25,500)</b>	<b>(6,375)</b>	<b>(155)</b>	<b>6,220</b>
<b>Other Property &amp; Services</b>								
	PWO - Plant & Equipment (Capital)	4140330	530		(135,000)	(135,000)	0	0
<b>Total - Other Property &amp; Services</b>				<b>(135,000)</b>	<b>(135,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Plant &amp; Equipment</b>				<b>(1,074,000)</b>	<b>(1,074,000)</b>	<b>(19,122)</b>	<b>(446)</b>	<b>18,676</b>
<b>Furniture &amp; Equipment</b>								
<b>Other Property &amp; Services</b>								
	ADMIN - Furniture & Equipment (Capital)	4140231	520		(51,119)	(51,119)	(45,000)	(44,698)
<b>Total - Other Property &amp; Services</b>				<b>(51,119)</b>	<b>(51,119)</b>	<b>(45,000)</b>	<b>(44,698)</b>	<b>302</b>
<b>Total - Furniture &amp; Equipment</b>				<b>(51,119)</b>	<b>(51,119)</b>	<b>(45,000)</b>	<b>(44,698)</b>	<b>302</b>



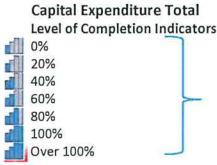


Percentage YTD Actual to Annual Budget  
 Expenditure over budget highlighted in red.

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
	4120139	540	RC235B	(54,250)	(54,250)	0	0	0
	4120139	540	RC236	(95,000)	(95,000)	0	0	0
	4120140	540	RC000	(25,000)	(25,000)	(6,246)	0	6,246
	4120140	540	RC044	(20,000)	(20,000)	0	0	0
	4120140	540	RC087	(13,620)	(13,620)	(3,093)	0	3,093
	4120140	540	RC216	(9,080)	(9,080)	(2,061)	0	2,061
	4120140	540	RC217	(10,140)	(10,140)	0	0	0
	4120140	540	RC272	(50,822)	(50,822)	0	0	0
	4120141	540	RC032	(81,760)	(81,760)	0	0	0
	4120142	540	RC014B	0	0	0	(2,250)	(2,250)
	4120142	540	RC033B	(156,000)	(156,000)	0	0	0
	4120142	540	RC036	(174,000)	(174,000)	0	(11,394)	(11,394)
	4120142	540	RC056	(189,000)	(189,000)	0	0	0
	4120142	540	RC064	(43,944)	(43,944)	0	0	0
	4120142	540	RC075B	(24,609)	(24,609)	0	0	0
	4120142	540	RC079	(78,800)	(78,800)	0	0	0
	4120142	540	RC100A	(24,051)	(24,051)	0	0	0
	4120142	540	RC113A	(100,000)	(100,000)	0	0	0
	4120142	540	RC148	(136,000)	(136,000)	0	0	0
	4120142	540	RC176	(85,000)	(85,000)	0	0	0
	4120144	540	R2R005A	(77,950)	(77,950)	0	(191)	(191)
	4120144	540	R2R235B	(87,670)	(87,670)	0	(103)	(103)
	4120144	540	R2R261	(59,400)	(59,400)	0	(266)	(266)
	4120144	540	R2R286	(23,390)	(23,390)	0	(88)	(88)
	4120145	540	R2R111A	(294,400)	(294,400)	0	(465)	(465)
	4120146	540	R2R037	(78,292)	(78,292)	0	0	0
	4120147	540	R2R287	(23,390)	(23,390)	0	(157)	(157)
	4120149	540	RRG003	(271,425)	(271,425)	0	0	0
	4120149	540	RRG015	(181,534)	(181,534)	0	0	0
	4120149	540	RRG045A	(243,343)	(243,343)	0	0	0
	4120152	540	BS001	0	0	0	(569)	(569)
	4120159	540	RFD187	0	0	0	7	7
	4120161	540	OF328	(234,000)	(234,000)	0	0	0
	4120162	540	CRF016	(359,009)	(359,009)	(5,520)	0	5,520
	4120162	540	CRF035A	(34,389)	(34,389)	(6,492)	0	6,492
	4120162	540	OF111A	(83,850)	(83,850)	0	0	0
	<b>Total - Transport</b>			<b>(3,423,118)</b>	<b>(3,423,118)</b>	<b>(23,412)</b>	<b>(15,475)</b>	<b>7,937</b>
	<b>Total - Infrastructure - Roads</b>			<b>(3,423,118)</b>	<b>(3,423,118)</b>	<b>(23,412)</b>	<b>(15,475)</b>	<b>7,937</b>
<b>Infrastructure - Drainage</b>								
<b>Transport</b>								
	4120165	550	DC000	(50,000)	(50,000)	(12,495)	0	12,495
	4120165	550	DC001	(36,000)	(36,000)	0	0	0
	4120165	550	DC044	(52,547)	(52,547)	0	0	0
	4120166	550	DC077	0	0	0	(121)	(121)
	<b>Total - Transport</b>			<b>(138,547)</b>	<b>(138,547)</b>	<b>(12,495)</b>	<b>(121)</b>	<b>12,374</b>
	<b>Total - Infrastructure - Drainage</b>			<b>(138,547)</b>	<b>(138,547)</b>	<b>(12,495)</b>	<b>(121)</b>	<b>12,374</b>
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
	4120170	560	FC000	(70,000)	(70,000)	(17,493)	0	17,493
	4120170	560	FC040	0	0	0	(523)	(523)
	4120170	560	FC041	0	0	0	(233)	(233)
	<b>Total - Transport</b>			<b>(70,000)</b>	<b>(70,000)</b>	<b>(17,493)</b>	<b>(756)</b>	<b>16,737</b>
	<b>Total - Infrastructure - Footpaths</b>			<b>(70,000)</b>	<b>(70,000)</b>	<b>(17,493)</b>	<b>(756)</b>	<b>16,737</b>
<b>Infrastructure - Other</b>								
<b>Other Law, Order &amp; Public Services</b>								
	4050190	590	OC202A	0	(16,418)	(16,418)	0	16,418
	4050190	590	OC207A	0	(13,183)	(13,183)	0	13,183





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			
				\$	\$	\$	\$	\$	
<b>Total - Other Law, Order &amp; Public Services</b>				0	(29,601)	(29,601)	0	29,601	
<b>Community Amenities</b>									
	O'Neill Road Refuse Site Infrastructure	4100190	590	OC500	(5,160)	(5,160)	(1,290)	(1,033)	257
	Mount Barker Cemetery (West) Infrastructure - Signage	4100790	590	OC506	(10,000)	(10,000)	0	0	0
	Kendenup Cemetery Infrastructure - Signage	4100790	590	OC507	(10,000)	(10,000)	0	(136)	(136)
<b>Total - Community Amenities</b>					(25,160)	(25,160)	(1,290)	(1,169)	121
<b>Recreation &amp; Culture</b>									
	O'Neill Road (OBUA Formed) Trail	4110390	590	OC114C	(10,000)	(10,000)	(2,493)	0	2,493
	Wilson Park Infrastructure - Infill Drain	4110390	590	OC615	0	(100,000)	0	0	0
	Mount Barker Hill Infrastructure - Boardwalk (DCF)	4110390	590	OC623	(247,864)	(247,864)	(247,864)	(138,188)	109,676
	Mount Barker Hill - Carpark (LRCIP)	4110390	590	OC623A	(57,000)	(57,000)	(14,250)	(474)	13,776
	Mount Barker Hill Infrastructure (SCA)	4110390	590	OC623B	(744,000)	(744,000)	0	0	0
	Mount Barker Hill Infrastructure - Pathway (DCF)	4110390	590	OC623C	(82,340)	(82,340)	0	0	0
	Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	4110390	590	OC623D	(7,000)	(7,000)	(1,749)	0	1,749
<b>Total - Recreation &amp; Culture</b>					(1,148,204)	(1,248,204)	(266,356)	(138,662)	127,694
<b>Economic Services</b>									
	Albany Hwy Inf - Mural Wall (LRCIP)	4130290	590	OC640B	(200,000)	(200,000)	(200,000)	0	200,000
	Albany Hwy Inf - Visitor Carpark (LRCIP)	4130290	590	OC640C	(106,550)	(106,550)	(106,550)	0	106,550
	SALEYARDS - Outloading Ramp Bugle Modification	4130490	590	OC802A	(18,865)	(18,865)	0	0	0
	SALEYARDS - Bitumen Repairs	4130490	590	OC802B	(12,713)	(12,713)	0	0	0
	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)	0	25,000
	SALEYARDS - Replace Allies 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)	0	0	0
	Saleyards - Upgrade pump shed controller	4130490	590	OC802I	(11,000)	(11,000)	0	0	0
<b>Total - Economic Services</b>					(570,128)	(570,128)	(447,550)	0	447,550
<b>Total - Infrastructure - Other</b>					(1,743,492)	(1,873,093)	(744,797)	(139,831)	604,966
<b>Infrastructure - Parks &amp; Ovals</b>									
<b>Recreation And Culture</b>									
	Shire Office Grounds	4110370	570	PC100	0	0	0	(389)	(389)
	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Par	4110370	570	PC608A	(16,987)	(11,307)	(2,823)	(46)	2,777
	Sounness Park - Hockey	4110370	570	PC609E	0	0	0	(100)	(100)
	Wilson Park - Fencing	4110370	570	PC615	(20,000)	(20,000)	(4,998)	(613)	4,385
	Narrikup Playground	4110370	570	PC653	(41,000)	(41,000)	(10,248)	(165)	10,083
<b>Total - Recreation And Culture</b>					(77,987)	(72,307)	(18,069)	(1,313)	16,756
<b>Total - Infrastructure - Parks &amp; Ovals</b>					(77,987)	(72,307)	(18,069)	(1,313)	16,756
<b>Grand Total</b>					(8,963,154)	(8,877,746)	(1,290,364)	(583,108)	707,256
<b>Summary by Balance Sheet Category</b>									
	Land Held For Resale (Current)	340			0	0	0	0	0
	Land Held For Resale (Non Current)	507			0	0	0	0	0
	Land - Freehold	508			(150,000)	(150,000)	0	0	0
	Buildings - Specialised	512			(49,030)	(49,030)	(15,257)	(12,955)	2,302
	Buildings - Non Specialised	514			(2,185,861)	(1,976,533)	(394,719)	(367,512)	27,207
	Furniture & Equipment	520			(51,119)	(51,119)	(45,000)	(44,698)	302
	Plant & Equipment	530			(1,074,000)	(1,074,000)	(19,122)	(446)	18,676
	Infrastructure - Roads	540			(3,423,118)	(3,423,118)	(23,412)	(15,475)	7,937
	Infrastructure - Drainage	550			(138,547)	(138,547)	(12,495)	(121)	12,374
	Infrastructure - Bridges	555			0	0	0	0	0
	Infrastructure - Footpaths and Cycleways	560			(70,000)	(70,000)	(17,493)	(756)	16,737
	Infrastructure - Parks & Ovals	570			(77,987)	(72,307)	(18,069)	(1,313)	16,756
	Infrastructure - Airports	575			0	0	0	0	0
	Infrastructure - Sewerage	580			0	0	0	0	0
	Infrastructure - Other	590			(1,743,492)	(1,873,093)	(744,797)	(139,831)	604,966
					(8,963,154)	(8,877,746)	(1,290,364)	(583,108)	707,256

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2021

FINANCING ACTIVITIES  
 NOTE 9  
 LOAN DEBTURE BORROWINGS AND FINANCING

(a) Information on Loan Debiture Borrowings

Particulars/Purpose	New Loans		Principal Repayments		Principal Outstanding		Interest & Guarantee Fee	
	01 Jul 2021	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual
<b>Governance</b>								
Loan 90 - New Administration centre	811,149	0	0	185,684	811,149	625,465	625,465	3,475
<b>Health</b>								
Loan 97 - Plantagenet Medical Centre	380,261	0	0	40,225	380,261	340,036	340,036	2,761
<b>Recreation and Culture</b>								
Loan 94 - Sounness Park Development	85,664	0	0	42,017	85,664	43,646	43,646	410
Loan 99 - Swimming Pool Refurbishment	0	0	500,000	47,815	0	452,185	452,185	0
Loan 100 - GScore Trails Project	0	0	744,000	0	0	744,000	744,000	0
<b>Economic Services</b>								
Loan 95 - Saleyards Roof	133,368	0	0	25,262	133,368	108,106	108,106	485
<b>Total</b>	1,410,442	0	1,244,000	341,004	1,410,442	2,313,438	2,313,438	7,142
<b>Self supporting loans</b>								
<b>Health</b>								
Loan 96 - Plantagenet Village Homes	388,255	0	0	40,342	388,167	347,912	347,912	3,223
<b>Recreation and Culture</b>								
Loan 98 - Mount Barker Golf Club - Bowls	58,390	0	0	23,288	58,390	35,103	35,103	230
	445,645	0	0	63,630	426,557	383,015	383,015	3,452
<b>Total</b>	1,857,088	0	1,244,000	404,634	1,857,000	2,696,453	2,696,453	10,594
Current loan borrowings	356,919				336,831			
Non-current loan borrowings	1,500,168				1,500,168			
	1,857,088				1,837,000			

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	New Financing		Lease Financing Principal		Lease Financing Interest	
	01 Jul 2021	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget
<b>Governance</b>						
Lease 2 - Photocopier	15,924	0	0	9,490	15,924	6,434
<b>Law, Order &amp; Public Safety</b>						
Lease 3 - CESM Vehicle	0	0	70,800	13,534	-2,193	57,266
	15,924	0	70,800	23,024	13,731	63,700
<b>Total</b>	15,924	0	70,800	23,024	13,731	63,700
Current financing borrowings	9,490				7,297	
Non-current financing borrowings	6,434				6,434	
	15,924				13,731	



SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2021

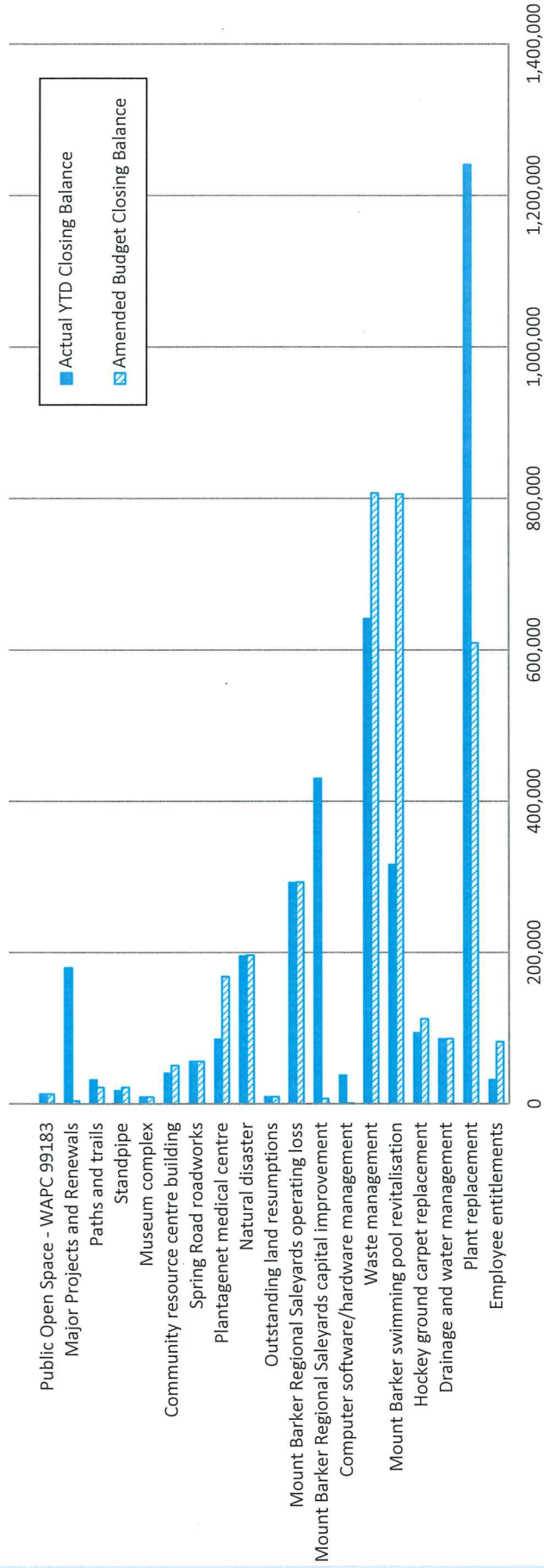
OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESEVES

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
Cash Backed Reserve									
Employee entitlements	\$ 31,721	\$ 323	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 82,044	\$ 31,721
Plant replacement	1,240,493	6,460	0	500,000	0	(1,137,500)	0	609,453	1,240,493
Drainage and water management	85,707	300	0	0	0	0	0	86,007	85,707
Hockey ground carpet replacement	93,969	405	0	18,000	0	0	0	112,374	93,969
Mount Barker swimming pool revitalisation	316,270	3,646	0	600,000	0	(114,140)	0	805,776	316,270
Waste management	641,268	3,081	0	197,562	0	(35,000)	0	806,911	641,268
Computer software/hardware management	37,652	132	0	0	0	(37,000)	0	784	37,652
Mount Barker Regional Saleyards capital improvement	430,025	1,964	0	108,263	0	(533,220)	0	7,032	430,025
Mount Barker Regional Saleyards operating loss	292,097	1,023	0	0	0	0	0	293,120	292,097
Outstanding land resumptions	9,420	33	0	0	0	0	0	9,453	9,420
Natural disaster	195,329	684	0	150,500	0	(150,000)	0	196,513	195,329
Plantagenet medical centre	85,441	646	0	82,000	0	0	0	168,087	85,441
Spring Road roadworks	55,974	196	0	0	0	0	0	56,170	55,974
Community resource centre building	40,425	184	0	10,000	0	0	0	50,609	40,425
Museum complex	9,148	32	0	0	0	0	0	9,180	9,148
Standpipe	17,710	104	0	10,000	0	(6,000)	0	21,814	17,710
Paths and trails	31,740	111	0	0	0	(10,000)	0	21,851	31,740
Major Projects and Renewals	179,841	630	0	0	0	(176,394)	0	4,077	179,841
Public Open Space - WAPC 99183	13,147	46	0	0	0	0	0	13,193	13,147
	<b>3,807,376</b>	<b>20,000</b>	<b>0</b>	<b>1,726,325</b>	<b>0</b>	<b>(2,199,254)</b>	<b>0</b>	<b>3,354,447</b>	<b>3,807,376</b>

**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 30 Sep 2021
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	149,035	0	0	149,035
- non-operating	13	959,299	0	0	959,299
<b>Total unspent grants, contributions and reimbursements</b>		<b>1,108,335</b>	<b>0</b>	<b>0</b>	<b>1,108,335</b>
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		<b>1,108,335</b>	<b>0</b>	<b>0</b>	<b>1,108,335</b>
<b>Provisions</b>					
Annual leave		510,829	0	(1,162)	509,667
Long service leave		401,881	0	0	401,881
<b>Total Provisions</b>		<b>912,709</b>	<b>0</b>	<b>(1,162)</b>	<b>911,547</b>
<b>Total Other Current Liabilities</b>					<b>2,019,882</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 SEPTEMBER 2021

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 Sep 2021	Current Liability 30 Sep 2021	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	178,557	178,557
Grants Commission - Roads (WALGGC)	0	0	0	0	0	455,655	463,357	115,839	115,839
<b>Law, order, public safety</b>									
DFES - ESL BFB Operating Grant	48,333	0	0	48,333	48,333	193,332	193,332	0	1,397
DFES - ESL SES Operating Grant	4,657	0	0	4,657	4,657	18,629	18,629	4,656	0
DFES - Mitigation Activity Fund Grant	0	0	0	0	0	365,390	365,390	0	0
<b>Recreation and culture</b>									
State Library of WA - Children Book Week Grant	0	0	0	0	0	0	0	0	4,184
Racing & Wagering WA - Every Club Grant	7,730	0	0	7,730	7,730	0	0	0	0
Direct Grant (MRWA)	0	0	0	0	0	231,080	231,080	231,080	231,080
<b>Economic services</b>									
DPIRD Grant - Noxious Weed Control	58,805	0	0	58,805	58,805	58,805	58,805	0	0
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	9,000	0	0	9,000	9,000	4,000	4,000	999	0
Drought DCP Grant - Adverse Adverts Plan	20,510	0	0	20,510	20,510	0	0	0	0
	<b>149,035</b>	<b>0</b>	<b>0</b>	<b>149,035</b>	<b>149,035</b>	<b>1,780,996</b>	<b>2,048,820</b>	<b>531,131</b>	<b>531,057</b>
<b>Operating Contributions</b>									
<b>Recreation and culture</b>									
Library miscellaneous contributions	0	0	0	0	0	1,000	1,000	249	1,755
DFES - Storm Damage Recoup	0	0	0	0	0	417,896	322,813	9,391	0
<b>Economic services</b>									
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	68,000	68,000	17,001	7,250
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486,896</b>	<b>391,813</b>	<b>26,641</b>	<b>9,005</b>
<b>TOTALS</b>	<b>149,035</b>	<b>0</b>	<b>0</b>	<b>149,035</b>	<b>149,035</b>	<b>2,267,892</b>	<b>2,440,633</b>	<b>557,772</b>	<b>540,062</b>



SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2021

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 Sep 2021	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	0	0	0	0	29,601	0	0
<b>Recreation and culture</b>								
LRCIP Grant - Kendenup Town Hall Toilets	150,000	0	0	150,000	150,000	150,000	0	0
CSRFF Grant - Swimming Pool Facility Refurbishment	93,546	0	0	93,546	374,183	374,183	0	0
Drought DCP Grant - Swimming Pool Facility Refurbishment	263,498	0	0	263,498	209,854	209,854	0	0
LRCIP Grant - Albany Highway Infill Drain	0	0	0	0	100,000	100,000	0	0
<b>Transport</b>								
RTR Grant Funding	78,292	0	0	78,292	644,492	644,492	161,123	0
RRG Grant Funding	0	0	0	0	540,648	540,648	135,162	64,744
Corrective Services - Pardelup Rd	0	0	0	0	83,850	83,850	83,850	0
LRCIP Grant - Mead St	120,179	0	0	120,179	234,000	234,000	234,000	0
Commodity Route Funding	0	0	0	0	319,373	319,373	319,373	0
<b>Economic services</b>								
LRCIP Grant - Mount Barker Hill Carpark & Bus Bay	0	0	0	0	57,000	57,000	0	0
LRCIP Grant - Albany Highway Infrastructure	34,081	0	0	34,081	296,550	296,550	0	0
LRCIP Grant - Mount Barker Infrastructure - Boardwalk	219,704	0	0	219,704	257,204	257,204	0	0
	<b>959,299</b>	<b>0</b>	<b>0</b>	<b>959,299</b>	<b>3,267,155</b>	<b>3,296,756</b>	<b>933,508</b>	<b>64,744</b>
<b>Non-Operating Contributions</b>								
<b>Recreation and culture</b>								
Public Open Space Funding	0	0	0	0	26,814	26,814	6,702	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,814</b>	<b>26,814</b>	<b>6,702</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>959,299</b>	<b>0</b>	<b>0</b>	<b>959,299</b>	<b>3,293,969</b>	<b>3,323,570</b>	<b>940,210</b>	<b>64,744</b>

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2021

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 Sep 2021
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Construction Training Fund (CTF)	0.00	2,632.09	(608.37)	2,023.72
Building Services Levy (BSL)	964.14	4,296.69	(964.14)	4,296.69
Crossover Bonds	7,500.46	0.00	0.00	7,500.46
Developer Bonds	17,000.00	0.00	0.00	17,000.00
Keys, Hall and Equipment Bonds	33,432.66	3,050.00	(2,142.66)	34,340.00
Construction Bonds	0.00	3,500.00	(3,000.00)	500.00
Planning Bonds	0.00	500.00	0.00	500.00
Other Bonds	0.00	0.00	0.00	0.00
Department of Transport	0.00	349,845.63	(106,290.45)	243,555.18
Rehabilitation Bonds	0.00	0.00	0.00	0.00
Roadworks Bonds	0.00	0.00	0.00	0.00
Unclaimed Monies	0.00	0.00	0.00	0.00
Councillor Nomination Fees	0.00	560.00	0.00	560.00
Transportable Buildings Bonds	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>58,897.26</b>	<b>364,384.41</b>	<b>(113,005.62)</b>	<b>310,276.05</b>
<b>Trust Funds</b>				
Contribution - Public Open Space	88,930.08	0.00	0.00	88,930.08
Feral Pig Eradication Committee	70,392.03	0.00	0.00	70,392.03
Bonds - Other	330,983.48	1,000.00	0.00	331,983.48
Unclaimed Monies	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>490,305.59</b>	<b>1,000.00</b>	<b>0.00</b>	<b>491,305.59</b>
	<b>549,202.85</b>	<b>365,384.41</b>	<b>(113,005.62)</b>	<b>801,581.64</b>

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. \$		
<b>Revenue from operating activities</b>	\$	%				
Law, Order and Public Safety	(18,662)	(73%)	▼	\$	Timing	Under Income - BFB grant income not yet received
Other Property and Services	(22,995)	(30%)	▼	\$	Permanent	Under Income - Reimbursements on Workers Compensation
<b>Expenditure from operating activities</b>						
General Purpose Funding	17,531	16%	▲	\$	Timing	Under Exp - Debt recovery and valuation expenses
Law, Order and Public Safety	53,987	19%	▲	\$	Timing	Under Exp - Depreciation not run yet
Health	10,784	15%	▲	\$	Timing	Under Exp - Depreciation not run yet
Education and Welfare	12,694	39%	▲	\$	Timing	Under Exp - Depreciation & Youth precinct and services
Community Amenities	61,063	17%	▲	\$	Timing	Under Exp - Depreciation and waste management costs
Recreation and Culture	175,190	24%	▲	\$	Timing	Under Exp - Depreciation not run yet
Transport	491,292	32%	▲	\$	Timing	Under Exp - Depreciation not run yet
Economic Services	138,298	26%	▲	\$	Timing	Under Exp - Depreciation not run yet
Other Property and Services	60,498	80%	▲	\$	Timing	Under Exp - Depreciation not run yet
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(875,466)	(93%)	▼	\$	Timing	Under income - Mainly commonwealth funded infrastructure projects which have taken time to come to fruition
Proceeds from Disposal of Assets	55,534		▲	\$	Timing	Over income - Insurance payouts on vehicles
Plant and Equipment	18,676	98%	▲	\$	Timing	Under Exp - budgeted plant purchases not yet carried out
Infrastructure Assets - Footpaths	16,737	96%	▲	\$	Timing	Under Exp - timing on project delivery
Infrastructure Assets - Parks and Ovals	16,818	93%	▲	\$	Timing	Under Exp - timing on project delivery
Infrastructure Assets - Other	604,903	81%	▲	\$	Timing	Under Exp - Mainly commonwealth funded infrastructure projects which have taken time to come to fruition

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 SEPTEMBER 2021

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>								
		Opening surplus adjustment		Closing Surplus/(Deficit)	\$	\$	\$	0
4110214	BC607	Swimming Pool Facility Refurbishment	28/09/2021	Operating Surplus(Deficit)			(118,652)	(118,652)
4110314	BC608	Frost Park - Pavillion Upgrade	28/09/2021	Capital Expenses	189,085			70,433
4110370	PC608A	Water Transfer - Lot 81 Dam to Sounness Park	28/09/2021	Capital Expenses	20,243			90,676
4050190	OC202A	Kendenup BFB - Water Tank	28/09/2021	Capital Expenses	5,680		(16,418)	96,356
4050190	OC207A	Porongurup BFB - Water Tank	28/09/2021	Capital Expenses			(13,183)	79,938
3050515		ESL BFB - Capital Grant	28/09/2021	Capital Revenue	29,601			66,755
3030210		GEN PUR - Financial Assistance Grant - General	28/09/2021	Operating Revenue	260,122			356,478
3030211		GEN PUR - Financial Assistance Grant - Roads	28/09/2021	Operating Revenue	7,702			364,180
4120181		ROADC - Transfers to Reserve	28/09/2021	Capital Expenses			(150,500)	213,680
3120201		ROADM - Road Contribution Income	28/09/2021	Operating Revenue			(95,083)	118,597
2110300		REC - Employee Costs	28/09/2021	Operating Expenses	206,056			324,653
2110304		REC - Training & Conferences	28/09/2021	Operating Expenses	4,000			328,653
2110307		REC - Protective Clothing	28/09/2021	Operating Expenses	1,500			330,153
2110308		REC - Other Employee Costs	28/09/2021	Operating Expenses	6,579			336,732
2110320		REC - Communication Expenses	28/09/2021	Operating Expenses	2,500			339,232
2110321		REC - Information Technology	28/09/2021	Operating Expenses	4,500			343,732
2110386		REC - Expensed Minor Asset Purchases	28/09/2021	Operating Expenses	10,000			353,732
2110387		REC - Other Expenses	28/09/2021	Operating Expenses	30,000			383,732
2110388		REC - Building Operations	28/09/2021	Operating Expenses	15,000			398,732
2110389		REC - Other Rec Facilities Building Maintenance	28/09/2021	Operating Expenses	10,000			408,732
2110392		REC - Depreciation	28/09/2021	Operating Expenses	9,000			417,732
2110399		REC - Administration Allocated	28/09/2021	Operating Expenses	60,000			477,732
3110320		REC - Fees & Charges (Rec Centre)	28/09/2021	Operating Revenue			(110,000)	367,732
2110800		REC CENTRE - Employee Costs	28/09/2021	Operating Expenses			(206,056)	161,676
2110803		REC CENTRE - Uniforms	28/09/2021	Operating Expenses			(1,500)	160,176
2110804		REC CENTRE - Training & Development	28/09/2021	Operating Expenses			(4,000)	156,176
2110808		REC CENTRE - Other Employee Expenses	28/09/2021	Operating Expenses			(6,579)	149,597
2110820		REC CENTRE - Communication Expenses	28/09/2021	Operating Expenses			(2,500)	147,097
2110821		REC CENTRE - Information Technology	28/09/2021	Operating Expenses			(4,500)	142,597
2110825		REC CENTRE - Programs & Events	28/09/2021	Operating Expenses			(10,000)	132,597
2110886		REC CENTRE - Expensed Minor Asset Purchases	28/09/2021	Operating Expenses			(10,000)	122,597
2110887		REC CENTRE - Other Expenses	28/09/2021	Operating Expenses			(20,000)	102,597
2110888		REC CENTRE - Building Operations	28/09/2021	Operating Expenses			(15,000)	87,597
2110889		REC CENTRE - Building Maintenance	28/09/2021	Operating Expenses			(10,000)	77,597
2110892		REC CENTRE - Depreciation	28/09/2021	Operating Expenses			(9,000)	68,597
2110899		REC CENTRE - Administration Allocated	28/09/2021	Operating Expenses			(60,000)	8,597
3110801		REC CENTRE - Reimbursements	28/09/2021	Operating Revenue	20,000			28,597

3110819									
3110820	REC CENTRE - Kiosk Income	28/09/2021	Operating Revenue	7,000					35,597
3110835	REC CENTRE - Fees & Charges	28/09/2021	Operating Revenue	76,000					111,597
4110390	REC CENTRE - Other Income	28/09/2021	Operating Revenue	7,000					118,597
4030181	Albany Highway - Infill Drain	28/09/2021	Capital Expenses		(100,000)				18,597
	Transfer interest to Public Open Space Reserve	28/09/2021	Operating Expenses		(46)				18,551
				0	981,568		(963,017)		18,551

KEY INFORMATION