

Council

## FINANCIAL STATEMENTS – AUGUST 2022

Financial Statements

Meeting Date: 27 September 2022

Number of Pages: 31



## **SHIRE OF PLANTAGENET**

### **MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 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 2022/23 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	Job / Acc Number	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>						
STF HOUSE - Land (Capital)	4090109	0%	150,000	0	0	0
Mount Barker Swimming Pool Buildings - Building (Capital) - CSRFF funded	BC607	0%	181,359	60,450	0	(60,450)
Community Resource Centre - Library - Building (Capital)	BC618	103%	32,761	5,460	33,625	28,165
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	51%	162,378	162,376	82,915	(79,461)
SAN - Plant & Equipment (Capital)	4100130	86%	40,055	40,055	34,500	(5,555)
PLANT - Plant & Equipment (Capital)	4120330	0%	796,330	0	0	0
PWO - Plant & Equipment (Capital)	4140330	0%	222,330	0	0	0
Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRSP)	OF003A	0%	434,945	0	0	0
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	OF001A	0%	234,500	0	0	0
Mead Street reconstruction (LRCIP3)	OF328A	0%	200,000	0	916	916
Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	OF027B	0%	115,442	0	0	0
Quangellup Road - Seal SLK 4.785 - 8.24 (LRCIP3-Ext)	OF062A	0%	280,000	0	0	0
Nindrup Road - Seal Full length (LRCIP3-Ext)	OF259A	0%	200,000	0	0	0
Ferry Road - Seal part (LRCIP3-Ext)	OF297A	0%	100,000	0	0	0
Carbarup Rd - SLK 5.87 - 13.8 (RRG)	RRG032A	0%	380,000	0	0	0
Todd Rd SLK 0 - 3.3 - Gravel (R2R)	R2R073B	0%	49,839	0	0	0
Narrikup Rd - Gravel SLK 3.65 - 7.3 (R2R)	R2R148B	0%	133,859	0	0	0
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	R2R140B	0%	188,100	0	0	0
Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	R2R060B	0%	194,400	0	0	0
Palmdale Rd SLK 4.32 - 8.42 (CRF)	OF035B	0%	185,000	0	0	0
Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	RC202A	0%	44,840	0	0	0
Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	RC202B	0%	20,808	0	0	0
First Avenue SLK 1.2 - 1.39 - Sealed (Council)	RC235A	0%	25,490	0	0	0
Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	RC272A	0%	66,590	0	0	0
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	RC033A	0%	114,240	0	0	0
Chorkerup Road SLK 5.02 - 8.61 - Gravel (Council)	RC018B	0%	258,480	0	0	0
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	RC066B	0%	181,750	0	0	0
Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	RC057B	0%	164,000	0	0	0
Lqwood Road (BUA) - Drainage Capital	DC001	0%	35,779	0	0	0
Narpund Road (BUA) - Drainage Capital	DC044	0%	52,547	0	0	0
Footpath Renewal - Mount Barker Road, Mount Barker (LRCIP3)	OFFC019	0%	24,750	0	0	0
Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	OFFC028	0%	57,860	0	0	0
Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	OFFC031	0%	27,130	0	0	0
Footpath Renewal - Narpund / Osborne Road, Mount Barker (LRCIP3)	OFFC044	0%	9,730	0	0	0
Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	OFFC052	0%	36,530	0	0	0
Langton Road (Eaton Ave to Lot 212) - Verge treatment	FC272A	0%	11,750	0	0	0
Parsons Street (Deane St - Fellows St) - Pathway renewal (south) and Verge treat	FC087A	0%	21,000	0	0	0
Deane Street (Ormond St - Oatlands Rd) - Path renewal / verge treatment	FC040A	0%	18,100	0	0	0
Menston Street (Montem St - House #27) - Reseal pathway	FC071A	0%	14,000	0	0	0
Hassell Street (Oatlands Rd to Athelton St) - New shared path	FC039B	0%	65,210	0	0	0
Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	GE607C	0%	100,000	33,332	0	(33,332)
Lighting of Public Open Spaces & Buildings (LRCIP3)		0%	50,000	0	0	0
Wilson Park - Fencing		Unbudgeted	0	0	507	(507)
Frost Park - Dam Extension (Community Water Supply Program)		0%	113,000	0	0	0
<b>Grants, Subsidies and Contributions</b>						
Operating Grants, Subsidies and Contributions		6%	2,828,984	837,006	174,848	(662,158)
Non-operating Grants, Subsidies and Contributions		0%	3,606,212	8,330	867	(7,463)
		3%	6,435,197	845,336	175,715	(669,621)
Rates Levied		100%	7,439,995	7,439,995	7,424,589	(15,406)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 August 2021	Current Year 31 August 2022
Adjusted Net Current Assets	105%	\$ 8,943,652	\$ 9,397,102
Cash and Equivalent - Unrestricted	107%	\$ 3,945,975	\$ 4,239,072
Cash and Equivalent - Restricted	106%	\$ 3,808,348	\$ 4,048,888
Receivables - Rates	105%	\$ 6,515,033	\$ 6,842,164
Receivables - Other	180%	\$ 237,799	\$ 427,784
Payables	123%	\$ 1,047,827	\$ 1,289,950

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

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



**SHIRE OF PLANTAGENET**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 AUGUST 2022**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 August 2022  
Prepared by: Vanessa Hillman (SFO)  
Reviewed by: John Fathers (DCEO)

**BASIS OF PREPARATION**

**REPORT PURPOSE**

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

**BASIS OF ACCOUNTING**

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**GOODS AND SERVICES TAX**

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

**CRITICAL ACCOUNTING ESTIMATES**

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

**ROUNDING OFF FIGURES**

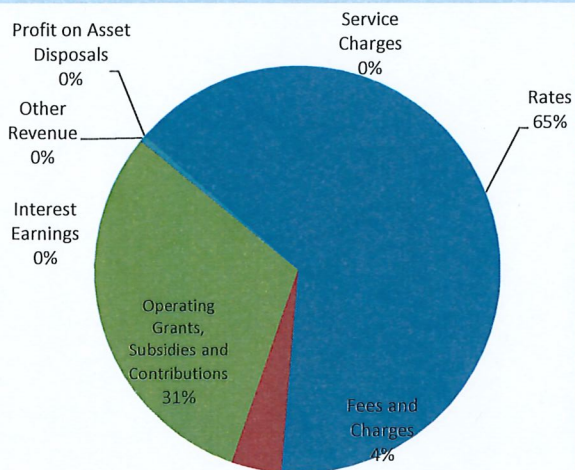
All figures shown in this statement are rounded to the nearest dollar.



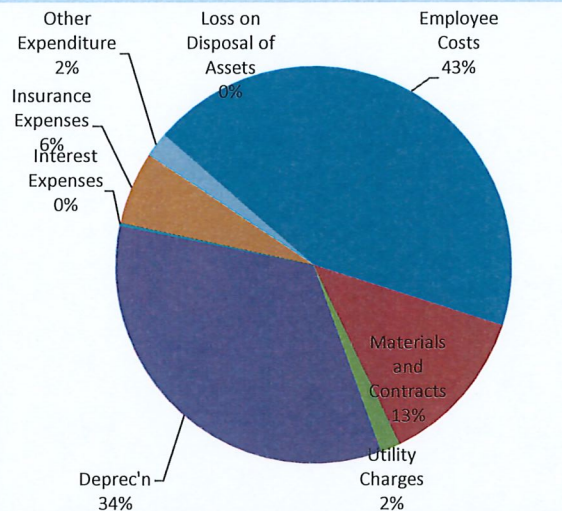
SHIRE OF PLANTAGENET  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 AUGUST 2022

SUMMARY GRAPHS

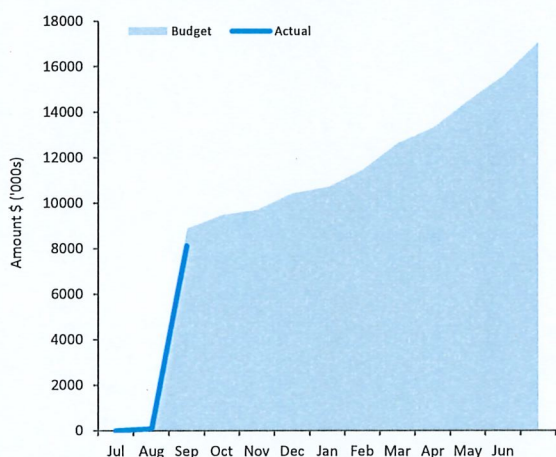
OPERATING REVENUE



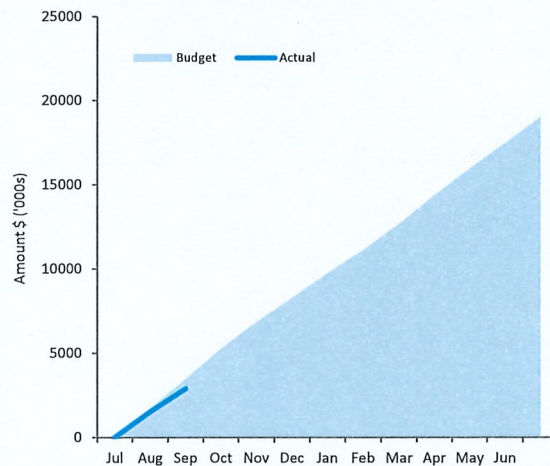
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

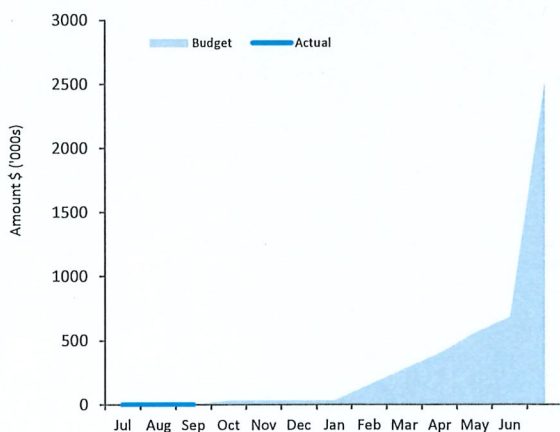


Budget Operating Expenses -v- YTD Actual



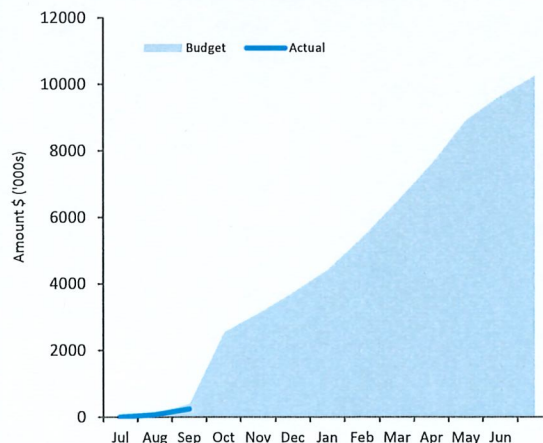
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



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

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

	ACTIVITIES
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to fund the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b> To ensure a safer community in which to live.	Supervision of various local laws, fire prevention, emergency services and animal control.
<b>HEALTH</b> 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.
<b>EDUCATION AND WELFARE</b> To support the needs of the community in education and welfare.	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
<b>HOUSING</b> Provide adequate housing to attract and retain staff.	Maintenance of council owned staff housing.
<b>COMMUNITY AMENITIES</b> 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.
<b>RECREATION AND CULTURE</b> 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.
<b>TRANSPORT</b> 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.
<b>ECONOMIC SERVICES</b> To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
<b>OTHER PROPERTY AND SERVICES</b> 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 31 AUGUST 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. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	3,314,742	3,314,742	3,314,742	3,498,918	184,176	6%	▲	
<b>Revenue from operating activities</b>									
Governance		100	100	14	20	6	43%	▲	
General Purpose Funding - Rates	6	7,439,995	7,439,995	7,439,995	7,424,589	(15,406)	(0%)	▼	
General Purpose Funding - Other		373,377	373,377	142,335	131,647	(10,688)	(8%)	▼	
Law, Order and Public Safety		508,773	508,773	70,566	55,799	(14,767)	(21%)	▼	\$
Health		130,020	130,020	32,899	36,539	3,640	11%	▲	
Education and Welfare		30,806	30,806	4,198	4,200	2	0%	▲	
Housing		19,200	19,200	3,200	4,000	800	25%	▲	
Community Amenities		1,075,075	1,075,075	354,922	348,364	(6,558)	(2%)	▼	
Recreation and Culture		541,670	541,670	47,438	17,144	(30,294)	(64%)	▼	\$
Transport		2,002,233	2,002,233	663,958	17,673	(646,285)	(97%)	▼	\$
Economic Services		998,100	998,100	82,170	67,429	(14,741)	(18%)	▼	\$
Other Property and Services		390,632	390,632	24,128	11,492	(12,636)	(52%)	▼	\$
		13,509,981	13,509,981	8,865,823	8,118,896				
<b>Expenditure from operating activities</b>									
Governance		(1,084,001)	(1,084,001)	(205,546)	(232,528)	(26,982)	(13%)	▼	\$
General Purpose Funding		(287,041)	(287,041)	(49,560)	(72,038)	(22,478)	(45%)	▼	\$
Law, Order and Public Safety		(1,046,695)	(1,046,695)	(212,119)	(216,181)	(4,062)	(2%)	▼	
Health		(273,189)	(273,189)	(47,560)	(55,980)	(8,420)	(18%)	▼	
Education and Welfare		(174,325)	(174,325)	(21,432)	(16,935)	4,497	21%	▲	
Housing		(34,641)	(34,641)	(5,742)	(2,601)	3,141	55%	▲	
Community Amenities		(1,549,674)	(1,549,674)	(265,486)	(267,495)	(2,009)	(1%)	▼	
Recreation and Culture		(3,417,267)	(3,417,267)	(567,211)	(561,017)	6,194	1%	▲	
Transport		(8,803,374)	(8,803,374)	(1,607,088)	(1,107,814)	499,274	31%	▲	\$
Economic Services		(1,807,827)	(1,807,827)	(325,653)	(275,974)	49,679	15%	▲	\$
Other Property and Services		(569,200)	(569,200)	(188,120)	(86,437)	101,683	54%	▲	\$
		(19,047,233)	(19,047,233)	(3,495,517)	(2,895,000)				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		6,293,585	6,293,585	1,048,910	975,880	(73,030)	(7%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(278,244)	662	0	(662)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0			
Amount attributable to operating activities		569,360	569,360	6,419,878	6,199,777				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,606,212	3,606,212	8,330	867	(7,463)	(90%)	▼	
Proceeds from Disposal of Assets	7	741,000	741,000	0	0	0			
Land and Buildings	8	(670,899)	(670,899)	(312,982)	(169,651)	143,331	46%	▲	\$
Plant and Equipment	8	(1,178,415)	(1,178,415)	(40,055)	(36,920)	3,135	8%	▲	
Furniture and Equipment	8	(23,000)	(23,000)	0	0	0			
Infrastructure Assets - Roads	8	(4,207,056)	(4,207,056)	0	(916)	(916)		▼	
Infrastructure Assets - Drainage	8	(250,326)	(250,326)	0	0	0			
Infrastructure Assets - Footpaths	8	(311,260)	(311,260)	0	(1,703)	(1,703)		▼	
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	0	(981)	(981)		▼	
Infrastructure Assets - Other	8	(687,604)	(687,604)	(33,332)	(18,540)	14,792	44%	▲	\$
Intangible Assets - PPE	8	0	0	0	0	0			
Amount attributable to investing activities		(3,269,685)	(3,269,685)	(378,039)	(227,844)				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	350,000	350,000	0	0	0			
Repayment of Debentures	9	(422,294)	(422,294)	0	0	0			
Repayment of Lease Financing	9	(20,594)	(20,594)	(2,100)	(3,706)	(1,606)	(76%)	▼	
Advances to Community Groups		(70,000)	(70,000)	(70,000)	(70,000)	0	0%		
Self-Supporting Loan Principal		(0)	(0)	0	0	0			
Transfer from Reserves	10	1,386,325	1,386,325	0	0	0			
Transfer to Reserves	10	(1,837,854)	(1,837,854)	(2,500)	(43)	2,457	98%	▲	
Amount attributable to financing activities		(614,417)	(614,417)	(74,600)	(73,749)				
Closing Funding Surplus(Deficit)	1	(0)	(0)	9,281,981	9,397,102				

KEY INFORMATION

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

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

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

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



## SHIRE OF PLANTAGENET

### KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 AUGUST 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 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 31 AUGUST 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. \$
Opening Funding Surplus (Deficit)	1	\$ 3,314,742	\$ 3,314,742	\$ 3,314,742	\$ 3,498,918	\$ 184,176	% 6%		
Revenue from operating activities									
Rates	6	7,439,995	7,439,995	7,439,995	7,424,589	(15,406)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	2,828,984	2,828,984	837,006	174,848	(662,158)	(79%)	▼	\$
Fees and Charges		2,361,732	2,361,732	491,021	458,167	(32,854)	(7%)	▼	
Interest Earnings		70,540	70,540	11,754	5,211	(6,543)	(56%)	▼	
Other Revenue		517,655	517,655	85,245	55,215	(30,030)	(35%)	▼	\$
Profit on Disposal of Assets	7	300,733	300,733	968	0	(968)	(100%)	▼	
		13,519,639	13,519,639	8,865,989	8,118,029				
Expenditure from operating activities									
Employee Costs		(5,936,899)	(5,936,899)	(1,133,649)	(1,259,889)	(126,240)	(11%)	▼	\$
Materials and Contracts		(5,572,868)	(5,572,868)	(1,041,002)	(374,152)	666,850	64%	▲	\$
Utility Charges		(395,952)	(395,952)	(65,906)	(46,864)	19,042	29%	▲	\$
Depreciation on Non-Current Assets		(6,293,585)	(6,293,585)	(1,048,910)	(975,880)	73,030	7%	▲	
Interest Expenses		(69,251)	(69,251)	(150)	(6,809)	(6,659)	(4439%)	▼	
Insurance Expenses		(341,010)	(341,010)	(133,650)	(171,346)	(37,696)	(28%)	▼	\$
Other Expenditure		(424,838)	(424,838)	(70,786)	(59,192)	11,594	16%	▲	\$
Loss on Disposal of Assets	7	(22,489)	(22,489)	(1,630)	0	1,630	100%	▲	
		(19,056,891)	(19,056,891)	(3,495,683)	(2,894,133)				
Operating activities excluded from budget									
Add back Depreciation		6,293,585	6,293,585	1,048,910	975,880	(73,030)	(7%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(278,244)	(278,244)	662	0	(662)	(100%)	▼	
Movement in Employee Benefit Provisions		91,271	91,271	0	0	0			
Amount attributable to operating activities		569,360	569,360	6,419,878	6,199,777				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,606,212	3,606,212	8,330	867	(7,463)	(90%)	▼	
Proceeds from Disposal of Assets	7	741,000	741,000	0	0	0			
Land and Buildings	8	(670,899)	(670,899)	(312,982)	(169,651)	143,331	46%	▲	\$
Plant and Equipment	8	(1,178,415)	(1,178,415)	(40,055)	(36,920)	3,135	8%	▲	
Furniture and Equipment	8	(23,000)	(23,000)	0	0	0			
Infrastructure Assets - Roads	8	(4,207,056)	(4,207,056)	0	(916)	(916)		▼	
Infrastructure Assets - Drainage	8	(250,326)	(250,326)	0	0	0			
Infrastructure Assets - Footpaths	8	(311,260)	(311,260)	0	(1,703)	(1,703)		▼	
Infrastructure Assets - Parks and Ovals	8	(288,337)	(288,337)	0	(981)	(981)		▼	
Infrastructure Assets - Other	8	(687,604)	(687,604)	(33,332)	(18,540)	14,792	44%	▲	\$
Intangible Assets - PPE	8	0	0	0	0	0			
Amount attributable to investing activities		(3,269,685)	(3,269,685)	(378,039)	(227,844)				
Financing Activities									
Proceeds from New Debentures		350,000	350,000	0	0	0			
Repayment of Debentures	9	(422,294)	(422,294)	0	0	0			
Repayment of Lease Financing	9	(20,594)	(20,594)	(2,100)	(3,706)	(1,606)	(76%)	▼	
Advances to Community Groups		(70,000)	(70,000)	(70,000)	(70,000)	0	0%		
Self-Supporting Loan Principal	9	(0)	(0)	0	0	0			
Transfer from Reserves	10	1,386,325	1,386,325	0	0	0			
Transfer to Reserves	10	(1,837,854)	(1,837,854)	(2,500)	(43)	2,457	98%	▲	
Amount attributable to financing activities		(614,417)	(614,417)	(74,600)	(73,749)				
Closing Funding Surplus (Deficit)	1	(0)	(0)	9,281,981	9,397,102				

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

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

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

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



## ADJUSTED NET CURRENT ASSETS

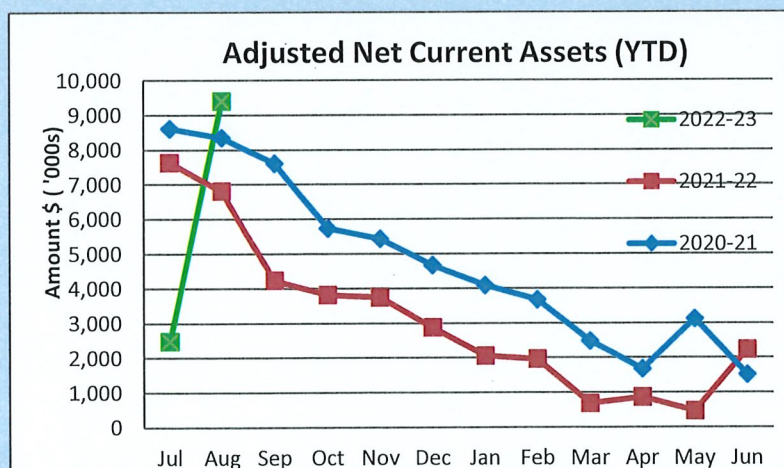
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022 \$	This Time Last Year 31/08/2021 \$	Year to Date Actual 31/08/2022 \$
<b>Current Assets</b>				
Cash Unrestricted	2	4,154,254	3,945,975	4,239,072
Cash Restricted - Reserves	2	4,048,845	3,808,348	4,048,888
Cash Restricted - Bonds & Deposits/Trust	2	524,445	518,274	621,213
Receivables - Rates	3	336,785	6,515,033	6,842,164
Receivables - Other	3	340,618	237,799	427,784
Other Assets Other Than Inventories	4	74,841	65,506	74,841
Inventories	4	64,259	66,021	103,519
		9,544,047	15,156,954	16,357,480
<b>Less: Current Liabilities</b>				
Payables	5	(472,178)	(1,047,827)	(1,289,950)
Contract Liabilities	11	(878,372)	(720,668)	(881,443)
Bonds & Deposits	14	(77,403)	(79,992)	(171,765)
Trust Liabilities (Contras Trust Component Above)	14	(494,160)	(491,306)	(494,160)
Loan Liability	9	(422,294)	(356,919)	(422,294)
Lease Liability	9	(22,258)	(19,964)	(18,552)
Provisions	11	(1,032,221)	(912,365)	(1,032,221)
		(3,398,886)	(3,629,041)	(4,310,386)
<b>Less: Cash Reserves</b>	10	(4,048,845)	(3,808,348)	(4,048,888)
<b>Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)</b>		1,031,187	912,709	1,031,187
<b>Add Back: Movement in Leave Reserve</b>		0	0	0
<b>Add Back: Loan Liability</b>		422,294	356,919	422,294
<b>Add Back: Lease Liability</b>		22,258	19,964	18,552
<b>Less : Loan Receivable - clubs/institutions</b>		(73,137)	(65,506)	(73,137)
<b>Less : Imbalance in Trust Movements</b>		0	0	0
<b>Net Current Funding Position</b>		<b>3,498,918</b>	<b>8,943,652</b>	<b>9,397,102</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)

**\$9.4 M**

Last Year YTD

Surplus(Deficit)

**\$8.94 M**



OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

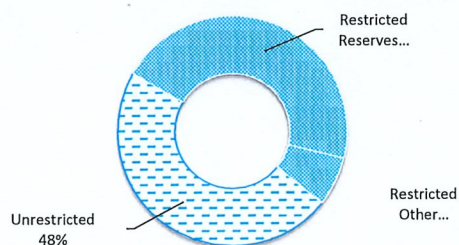
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Narpyn Manurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Middle Ward BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Narrikup BFB	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 - South Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Cash at Bank	1,988,852			1,988,852	Bendigo	Nil	Ongoing
Reserve Cash at Bank		24,082		24,082	Bendigo	Variable	Ongoing
Transport Cash at Bank			127,053	127,053	Bendigo	Nil	Ongoing
Trust Cash at Bank			494,160	494,160	Bendigo	Nil	Ongoing
<b>Term Deposits</b>							
Municipal - Term Deposit Investment 1	500,000			500,000	Bendigo	2.00%	14/09/2022
Municipal - Term Deposit Investment 2	245,610			245,610	Bendigo	2.80%	28/11/2022
Municipal - Term Deposit Investment 11	500,903			500,903	NAB	0.75%	19/09/2022
Municipal - Term Deposit Investment 12	500,903			500,903	NAB	0.75%	19/09/2022
Municipal - Term Deposit Investment 13	500,903			500,903	NAB	0.75%	19/09/2022
Reserve - Term Deposit Investment 1		410,108		410,108	Bendigo	2.50%	10/05/2023
Reserve - Term Deposit Investment 2		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit Investment 3		255,848		255,848	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit Investment 4		501,458		501,458	Bendigo	2.80%	28/11/2022
Reserve - Term Deposit Investment 5		500,436		500,436	Bendigo	2.70%	14/11/2022
Reserve - Term Deposit Investment 6		1,003,294		1,003,294	CBA	3.15%	30/12/2022
Reserve - Term Deposit Investment 8		500,436		500,436	Bendigo	2.70%	14/11/2022
Reserve - Term Deposit Investment 9		351,768		351,768	Bendigo	1.10%	15/08/2022
<b>Investments</b>							
<b>Total</b>	<b>4,239,072</b>	<b>4,048,888</b>	<b>621,213</b>	<b>8,909,173</b>			

## SIGNIFICANT ACCOUNTING POLICIES

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

## KEY INFORMATION

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



Total Cash	Unrestricted	Restricted
\$8.91 M	\$4.24 M	\$4.67 M



## OPERATING ACTIVITIES

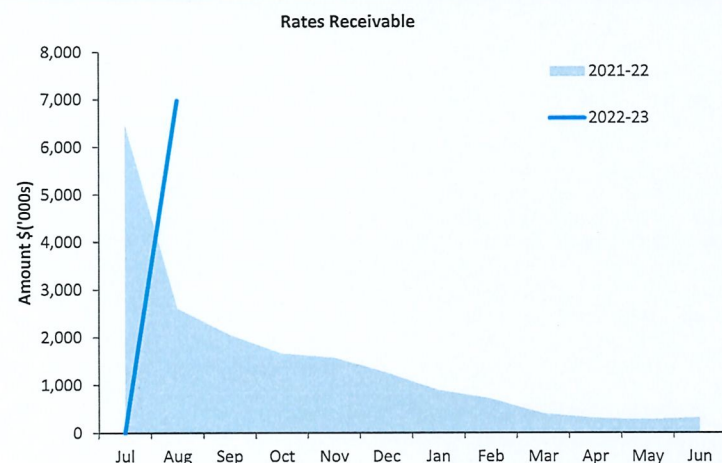
## NOTE 3

## RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	31 Aug 22
	\$	\$
Opening Arrears Previous Years	460,418	341,032
Levied this year	7,845,789	7,736,508
Less Collections to date	(7,965,176)	(1,096,287)
Equals Current Outstanding	341,032	6,981,253
<b>Net Rates Collectable</b>	<b>341,032</b>	<b>6,981,253</b>
% Collected	95.89%	13.57%

## KEY INFORMATION

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



Collected

14%

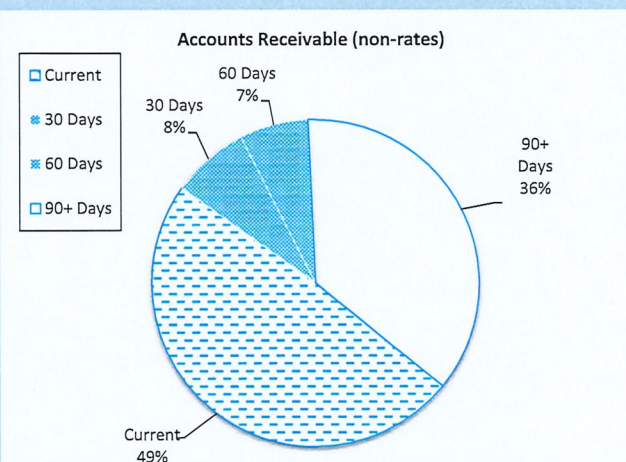
Rates Due

\$6,981,253

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	59,577	9,314	8,216	44,331	121,438
Percentage	49%	8%	7%	37%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					145,665
Receivables - Other					282,119
<b>Total Receivables General Outstanding</b>					<b>427,784</b>
Amounts shown above include GST (where applicable)					

## SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due

\$427,784

Over 30 Days

51%

Over 90 Days

37%



	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 31 Aug 2022
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	73,137	0	0	73,137
<b>Inventory</b>				
Fuel and stock on hand	64,259	39,260	0	103,519
<b>Total Other Current assets</b>				<b>178,360</b>
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.

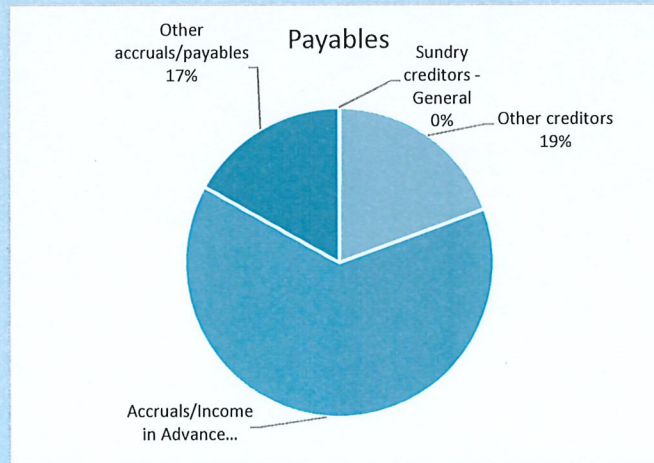
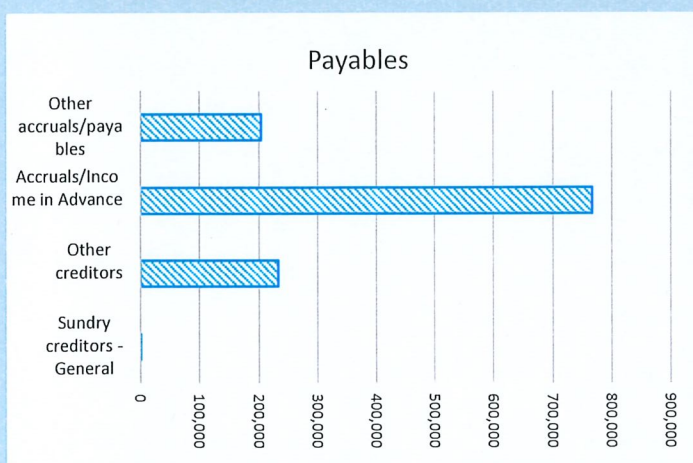
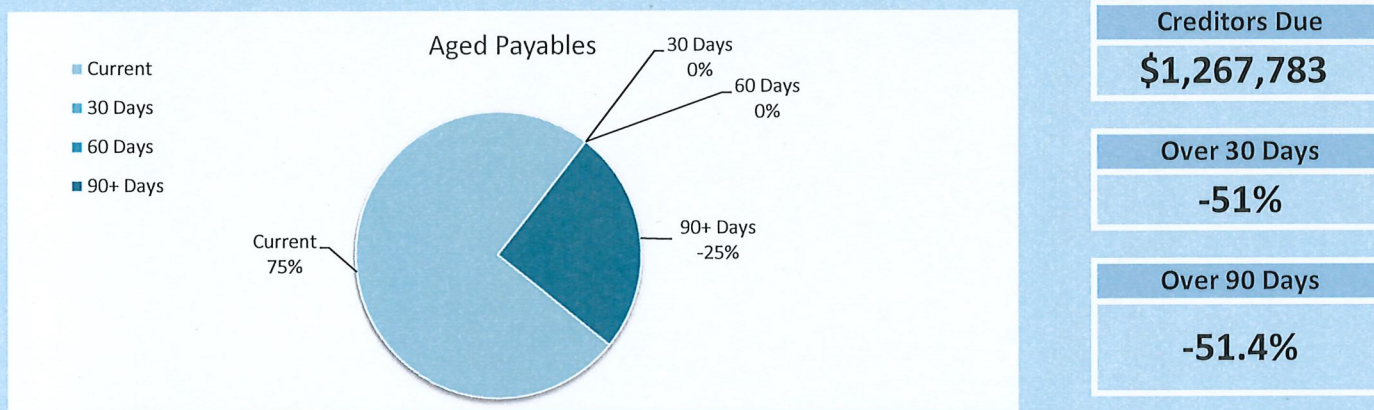
**OPERATING ACTIVITIES**  
**NOTE 5**  
**Payables**

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	1,144	0	0	(388)	756
Percentage	151.4%	0%	0%	-51.4%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					756
Other creditors					232,674
Accruals/Income in Advance					766,957
Other accruals/payables					202,812
<b>Total Payables General Outstanding</b>					<b>1,267,783</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.





## OPERATING ACTIVITIES

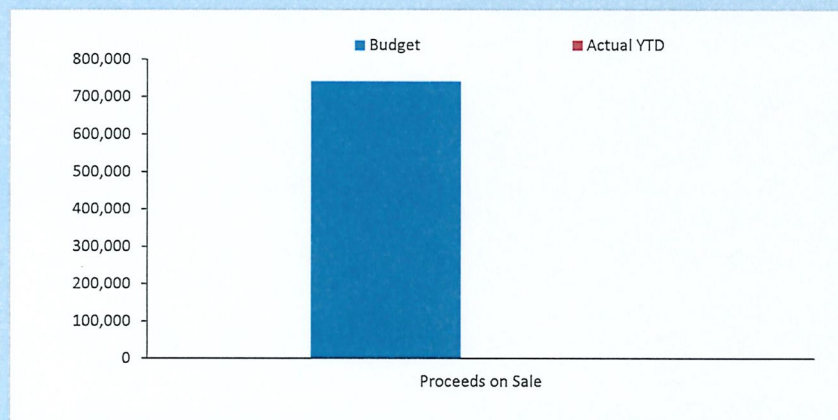
## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
Rural Townsite	0.108627	191	2,025,491	220,023	0	0	220,023	220,023	0	0	220,023
Mount Barker Townsite	0.108627	747	10,081,713	1,095,146	0	0	1,095,146	1,095,548	(679)	(13,000)	1,081,868
Strata Title	0.108627	4	45,760	4,971	0	0	4,971	4,971	0	0	4,971
Rural GRV	0.108627	44	1,243,648	135,094	0	0	135,094	135,094	0	0	135,094
<b>Unimproved valuations</b>											
Rural	0.006867	1,073	665,716,000	4,571,471	0	0	4,571,471	4,569,344	0	0	4,569,344
Mining	0.006867	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>2,059</b>	<b>679,112,612</b>	<b>6,026,705</b>	<b>0</b>	<b>0</b>	<b>6,026,705</b>	<b>6,024,979</b>	<b>(679)</b>	<b>(13,000)</b>	<b>6,011,299</b>
<b>Minimum Payment</b>											
	\$										
<b>Gross rental valuations</b>											
Rural Townsite	970	347	938,903	336,590	0	0	336,590	336,590	0	0	336,590
Mount Barker Townsite	970	294	1,794,796	285,180	0	0	285,180	285,180	0	0	285,180
Strata Title	970	87	186,786	84,390	0	0	84,390	84,390	0	0	84,390
Rural GRV	970	31	185,731	30,070	0	0	30,070	30,070	0	0	30,070
<b>Unimproved valuations</b>											
Rural	970	681	71,105,800	660,570	0	0	660,570	660,570	0	0	660,570
Mining	970	17	254,124	16,490	0	0	16,490	16,490	0	0	16,490
<b>Sub-Totals</b>		<b>1,457</b>	<b>74,466,140</b>	<b>1,413,290</b>	<b>0</b>	<b>0</b>	<b>1,413,290</b>	<b>1,413,290</b>	<b>0</b>	<b>0</b>	<b>1,413,290</b>
		<b>3,516</b>	<b>753,578,752</b>	<b>7,439,995</b>	<b>0</b>	<b>0</b>	<b>7,439,995</b>	<b>7,438,269</b>	<b>(679)</b>	<b>(13,000)</b>	<b>7,424,589</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>7,439,995</b>				<b>7,424,589</b>
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							0				0
<b>Total Rates</b>							<b>7,439,995</b>				<b>7,424,589</b>

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
	Sale of several vacant freehold land parcels	240,000	480,000	240,000					
	<b>Plant and Equipment</b>								
11187	Rg Colorado 4X4 - PI12802 - Ranger	20,415	17,000		(3,415)				
10446	Caterpillar 12H Motor Grader - Rego PI03	122,694	110,000		(12,694)				
10866	Isuzu Npr 250/300 Crew - PI012	22,083	35,000	12,917					
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8L Td	20,415	17,000		(3,415)				
10856	Isuzu Npr 300 Medium Tipper Truck PI011	22,863	25,000	2,137					
11183	Vehicle - Chief Executive Officer - Volkswagen Tiguan 162Tsi Highline Dsg	14,184	20,000	5,816					
11188	Volkswagen Tiguan 132 Tsi Comfortline Dsg Ad13Qt/19	22,965	20,000		(2,965)				
11185	Holden Rg Colorado- PI12801- Building Maintenance Officer	20,415	17,000		(3,415)				
		506,034	741,000	260,870	(25,904)	0	0	0	0

## KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$741,000	\$0	0%



## SHIRE OF PLANTAGENET

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2022

## INVESTING ACTIVITIES

## NOTE 8

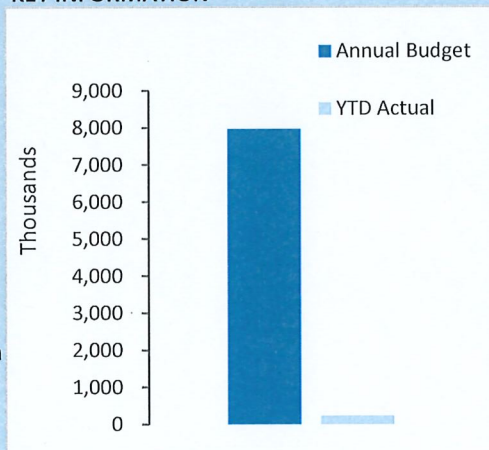
## CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,020,649	312,982	1,020,649	169,651	(143,331)
Plant and Equipment	1,178,415	40,055	1,178,415	36,920	(3,135)
Furniture and Equipment	23,000	0	23,000	0	0
Infrastructure Assets - Roads	4,207,056	0	4,207,056	916	916
Infrastructure Assets - Drainage	250,326	0	250,326	0	0
Infrastructure Assets - Footpaths	311,260	0	311,260	1,703	1,703
Infrastructure Assets - Parks and Ovals	288,337	0	288,337	981	981
Infrastructure Assets - Other	687,604	33,332	687,604	18,540	(14,792)
Intangible Assets - PPE	0	0	0	0	0
<b>Capital Expenditure Totals</b>	<b>7,966,648</b>	<b>386,369</b>	<b>7,966,648</b>	<b>228,710</b>	<b>(157,659)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,606,212	8,330	3,606,212	867	(7,463)
Borrowings	350,000	0	350,000	0	0
Other (Disposals & C/Fwd)	741,000	0	741,000	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	1,386,325	0	1,386,325	0	0
Council contribution - operations	<b>1,883,110</b>	<b>378,039</b>	<b>1,883,110</b>	<b>227,844</b>	<b>(150,196)</b>
<b>Capital Funding Total</b>	<b>7,966,648</b>	<b>386,369</b>	<b>7,966,648</b>	<b>228,710</b>	<b>(157,659)</b>

## SIGNIFICANT ACCOUNTING POLICIES

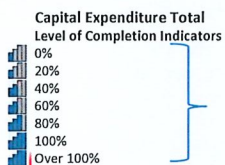
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

## KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$7.97 M</b>	<b>\$.23 M</b>	<b>3%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.61 M</b>	<b>\$. M</b>	<b>0%</b>



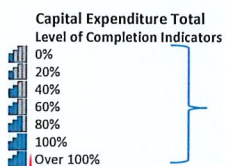


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

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	YTD Budget	Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised			
				\$	\$	\$	\$	\$
<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>Other Law, Order &amp; Public Safety</b>								
ESL SES - Buildings Specialised (Capital)	4050612	512		(286,350)	(286,350)	0	0	0
<b>Total - Other Law, Order &amp; Public Safety</b>				<b>(286,350)</b>	<b>(286,350)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Community Amenities</b>								
Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	0	0	0	(2,725)	(2,725)
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,725)</b>	<b>(2,725)</b>
<b>Recreation And Culture</b>								
Plantagenet District Hall - Building (Capital) - Safemaster roof safety syste	4110114	514	BC600C	(25,000)	(25,000)	(8,332)	0	8,332
Woogenellup Hall - Building (Capital)	4110214	514	BC606	(48,400)	(48,400)	(48,400)	(50,385)	(1,985)
Mount Barker Swimming Pool Buildings - Building (Capital) - CSRFF funde	4110214	514	BC607	(181,359)	(181,359)	(60,450)	0	60,450
Frost Park Buildings - Tote Room Ceiling	4110314	514	BC608A	(15,000)	(15,000)	(5,000)	0	5,000
Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(32,761)	(32,761)	(5,460)	(33,625)	(28,165)
Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	0	0	0
<b>Total - Recreation And Culture</b>				<b>(312,521)</b>	<b>(312,521)</b>	<b>(127,642)</b>	<b>(84,010)</b>	<b>43,632</b>
<b>Economic Services</b>								
Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(162,378)	(162,378)	(162,376)	(82,915)	79,461
<b>Total - Economic Services</b>				<b>(162,378)</b>	<b>(162,378)</b>	<b>(162,376)</b>	<b>(82,915)</b>	<b>79,461</b>
<b>Other Property &amp; Services</b>								
Administration Building (Replace vinyl in Committee Room & Kithcen)	4040212	512	BC100D	(11,000)	(11,000)	(1,832)	0	1,832
Replacement Building Store (Shire Depot)	4140214	514	BC700A	(35,000)	(35,000)	0	0	0
<b>Total - Other Property &amp; Services</b>				<b>(46,000)</b>	<b>(46,000)</b>	<b>(1,832)</b>	<b>0</b>	<b>1,832</b>
<b>Total - Buildings</b>				<b>(520,899)</b>	<b>(520,899)</b>	<b>(291,850)</b>	<b>(169,651)</b>	<b>122,199</b>





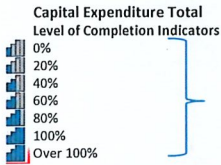
Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended	YTD Budget	Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised			
				\$	\$	\$	\$	\$
<b>Plant &amp; Equipment</b>								
Other Law, Order & Public Safety								
ANIMAL - Plant & Equipment (Capital)	4050230	530		(45,000)	(45,000)	0	0	0
OLOPS - Plant & Equipment (Capital)	4050330	530		0	0	0	(2,420)	(2,420)
ESL BFB - Plant & Equipment (Capital)	4050530	530		(7,000)	(7,000)	0	0	0
Total - Other Law, Order & Public Safety				(52,000)	(52,000)	0	(2,420)	(2,420)
Community Amenities								
SAN - Plant & Equipment (Capital)	4100130	530		(40,055)	(40,055)	(40,055)	(34,500)	5,555
Total - Community Amenities				(40,055)	(40,055)	(40,055)	(34,500)	5,555
Recreation & Culture								
SWIM AREAS - Plant & Equipment (Capital)	4110230	530		(5,000)	(5,000)	0	0	0
REC - Plant & Equipment (Capital)	4110330	530		(45,000)	(45,000)	0	0	0
Total - Recreation & Culture				(50,000)	(50,000)	0	0	0
Transport								
PLANT - Plant & Equipment (Capital)	4120330	530		(796,330)	(796,330)	0	0	0
Total - Transport				(796,330)	(796,330)	0	0	0
Economic Services								
SALEYARDS - Plant & Equipment	4130430	530		(11,700)	(11,700)	0	0	0
OTH ECON - Plant & Equipment (Capital)	4130830	530		(6,000)	(6,000)	0	0	0
Total - Economic Services				(17,700)	(17,700)	0	0	0
Other Property & Services								
PWO - Plant & Equipment (Capital)	4140330	530		(222,330)	(222,330)	0	0	0
Total - Other Property & Services				(222,330)	(222,330)	0	0	0
Total - Plant & Equipment				(1,178,415)	(1,178,415)	(40,055)	(36,920)	3,135
<b>Furniture &amp; Equipment</b>								
Other Property & Services								
ADMIN - Furniture & Equipment (Capital)	4140231	520		(23,000)	(23,000)	0	0	0
Total - Other Property & Services				(23,000)	(23,000)	0	0	0
Total - Furniture & Equipment				(23,000)	(23,000)	0	0	0

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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

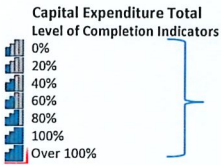
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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended	YTD Budget	Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised			
				\$	\$	\$	\$	\$
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
First Avenue (BUA Gravel) - Capital	4120139	540	RC235B	(24,576)	(24,576)	0	0	0
Second Avenue (BUA Gravel) - Capital	4120139	540	RC236	(12,414)	(12,414)	0	0	0
Narpund Road (BUA) - Capital	4120140	540	RC044	(19,452)	(19,452)	0	0	0
Carbarup Road (OBUA Sealed) - Capital	4120141	540	RC032	(36,947)	(36,947)	0	0	0
Takalarup Road (OBUA Gravel) - Capital	4120142	540	RC033B	(41,780)	(41,780)	0	0	0
Stirling School Road (OBUA Gravel) - Capital	4120142	540	RC036	(46,846)	(46,846)	0	0	0
Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Capital (RRS	4120162	540	OF003A	(434,945)	(434,945)	0	0	0
Road Construction - Streetscape Improvements Placeholder (Budgeting O	4120140	540	RC000A	(150,000)	(150,000)	0	0	0
Lowood Road reconstruction - SL:K0.04 - 0.53 (LRCIP3)	4120161	540	OF001A	(234,500)	(234,500)	0	0	0
Mead Street reconstruction (LRCIP3)	4120140	540	OF328A	(200,000)	(200,000)	0	(916)	(916)
Woodlands Road SLK 5.72 - 9.38 (LRCIP3)	4120163	540	OF027B	(115,442)	(115,442)	0	0	0
Quangellup Road - Seal SLK 4.785 - 8.24 (LRCIP3-Ext)	4120162	540	OF062A	(280,000)	(280,000)	0	0	0
Nindrup Road - Seal Full length (LRCIP3-Ext)	4120162	540	OF259A	(200,000)	(200,000)	0	0	0
Ferry Road - Seal part (LRCIP3-Ext)	4120162	540	OF297A	(100,000)	(100,000)	0	0	0
Carbarup Rd - SLK 5.87 - 13.8 (RRG)	4120163	540	RRG032A	(380,000)	(380,000)	0	0	0
Todd Rd SLK 0 - 3.3 - Gravel (R2R)	4120146	540	R2R073B	(49,839)	(49,839)	0	0	0
Narrakup Rd - Gravel SLK 3.65 - 7.3 (R2R)	4120146	540	R2R148B	(133,859)	(133,859)	0	0	0
Pavlovich Rd SLK 0 - 4.75 - Gravel (R2R)	4120146	540	R2R140B	(188,100)	(188,100)	0	0	0
Harvey Rd SLK 1.2 - 4.8 - Gravel (RTR)	4120146	540	R2R060B	(194,400)	(194,400)	0	0	0
Palmdale Rd SLK 4.32 - 8.42 (CRF)	4120140	540	OF035B	(185,000)	(185,000)	0	0	0
Yellanup Road - SLK 19.51 - 24 - Gravel (Council)	4120142	540	RC007B	(116,667)	(116,667)	0	0	0
Arbour Street SLK 0.24 - 0.49 - Sealed (Council)	4120140	540	RC202A	(44,840)	(44,840)	0	0	0
Bateman Street SLK 0 - 0.25 - Sealed (Council)	4120140	540	RC204A	(6,325)	(6,325)	0	0	0
Arbour Street SLK 0.77 - 1.22 - Gravel (Council)	4120139	540	RC202B	(20,808)	(20,808)	0	0	0
First Avenue SLK 1.2 - 1.39 - Sealed (Council)	4120140	540	RC235A	(25,490)	(25,490)	0	0	0
Ingoldby Street SLK 0.95 - 1.35 - Sealed (Council)	4120140	540	RC052A	(9,752)	(9,752)	0	0	0
Ormond Road SLK 1.24 - 1.49 - Sealed (Council)	4120140	540	RC028A	(4,600)	(4,600)	0	0	0
Langton Rd SLK 0.82 - 2.35 - Sealed (Council)	4120140	540	RC272A	(66,590)	(66,590)	0	0	0
Warburton Road SLK 1.9 - 2.1 - Sealed (Council)	4120140	540	RC096A	(8,160)	(8,160)	0	0	0
Takalarup Road SLK 0 - 2.8 - Sealed (Council)	4120141	540	RC033A	(114,240)	(114,240)	0	0	0
Knights Rd SLK 2.5 - 8.99 - Gravel (Council)	4120142	540	RC054B	(150,000)	(150,000)	0	0	0
Surrey Downs Road SLK 0 - 0.13 - Sealed (Council)	4120141	540	RC120A	(7,254)	(7,254)	0	0	0
Chorkerup Road SLK 5.02 - 8.61 - Gravel (Council)	4120142	540	RC018B	(258,480)	(258,480)	0	0	0
The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	4120142	540	RC066B	(181,750)	(181,750)	0	0	0
Healy Rd SLK 2.26 - 5.91 - Gravel (Council)	4120142	540	RC057B	(164,000)	(164,000)	0	0	0
<b>Total - Transport</b>				<b>(4,207,056)</b>	<b>(4,207,056)</b>	<b>0</b>	<b>(916)</b>	<b>(916)</b>
<b>Total - Infrastructure - Roads</b>				<b>(4,207,056)</b>	<b>(4,207,056)</b>	<b>0</b>	<b>(916)</b>	<b>(916)</b>
<b>Infrastructure - Drainage</b>								
<b>Transport</b>								
Drainage Construction General (Budgeting Only)	4120165	550	DC000	(50,000)	(50,000)	0	0	0
Lowood Road (BUA) - Drainage Capital	4120165	550	DC001	(35,779)	(35,779)	0	0	0
Narpund Road (BUA) - Drainage Capital	4120165	550	DC044	(52,547)	(52,547)	0	0	0
Drainage - Yellanup Road - SLK 9.48 & 23.36 (LRCIP3)	4120166	550	OFDC007A	(38,000)	(38,000)	0	0	0
Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	4120166	550	OFDC033B	(18,000)	(18,000)	0	0	0
Drainage - Syred Road - SLK 9.49 (LRCIP3)	4120166	550	OFDC034B	(20,000)	(20,000)	0	0	0
Drainage - Woogenellup Road - SLK 34.62 (LRCIP3)	4120166	550	OFDC055A	(20,000)	(20,000)	0	0	0
Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	4120166	550	OFDC112A	(16,000)	(16,000)	0	0	0
<b>Total - Transport</b>				<b>(250,326)</b>	<b>(250,326)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Infrastructure - Drainage</b>				<b>(250,326)</b>	<b>(250,326)</b>	<b>0</b>	<b>0</b>	<b>0</b>



SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022

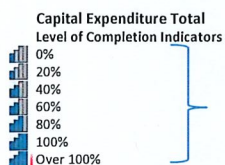
INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended	YTD Budget	Total YTD	Variance (Under)/Over
				Annual Budget Original	Annual Budget Revised			
				\$	\$	\$	\$	\$
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
Footpath Renewal - Mount Barker Road, Mount Barker (LRCIP3)	4120170	560	OFFC019	(24,750)	(24,750)	0	0	0
Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	4120170	560	OFFC028	(57,860)	(57,860)	0	0	0
Footpath Renewal - Nunarrup Street, Mount Barker (LRCIP3)	4120170	560	OFFC031	(27,130)	(27,130)	0	0	0
Footpath Renewal - Narpund / Osborne Road, Mount Barker (LRCIP3)	4120170	560	OFFC044	(9,730)	(9,730)	0	0	0
Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	4120170	560	OFFC052	(36,530)	(36,530)	0	0	0
Memorial Road Footpath (LRCIP2)	4120170	560	OFFC317	0	0	0	(391)	(391)
Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	4120170	560	OC623E	0	0	0	(1,313)	(1,313)
Montem Street (Menston St to Marmion St) - Verge treatment	4120170	560	FC029A	(5,000)	(5,000)	0	0	0
Margaret Street (Menston St to 12 Margaret) - Verge treatment	4120170	560	FC092A	(2,200)	(2,200)	0	0	0
Mount Barker Road (Marion St to Montem St) - Verge treatment	4120170	560	FC019A	(2,200)	(2,200)	0	0	0
Narpund Road (Hassell St to Lot 569) - Verge treatment	4120170	560	FC044A	(2,200)	(2,200)	0	0	0
Eaton Avenue (Langton St to Marion St) - Verge treatment	4120170	560	FC070A	(2,200)	(2,200)	0	0	0
Lord Street (Muir St to Langton Rd) - Verge treatment	4120170	560	FC023A	(2,400)	(2,400)	0	0	0
Hassell Street (Nunarrup St to Booth Street) - Verge treatment	4120170	560	FC039A	(6,500)	(6,500)	0	0	0
Bonnyup Street (full length) - Verge treatment	4120170	560	FC217A	(2,500)	(2,500)	0	0	0
Langton Road (Eaton Ave to Lot 212) - Verge treatment	4120170	560	FC272A	(11,750)	(11,750)	0	0	0
Parsons Street (Deane St - Fellowes St) - Pathway renewal (south) and Verge treatment (north)	4120170	560	FC087A	(21,000)	(21,000)	0	0	0
Deane Street (Ormond St - Oatlands Rd) - Path renewal / verge treatment	4120170	560	FC040A	(18,100)	(18,100)	0	0	0
Menston Street (Montem St - House #27) - Reseal pathway	4120170	560	FC071A	(14,000)	(14,000)	0	0	0
Hassell Street (Oatlands Rd to Athelton St) - New shared path	4120170	560	FC039B	(65,210)	(65,210)	0	0	0
<b>Total - Transport</b>				<b>(311,260)</b>	<b>(311,260)</b>	<b>0</b>	<b>(1,703)</b>	<b>(1,703)</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(311,260)</b>	<b>(311,260)</b>	<b>0</b>	<b>(1,703)</b>	<b>(1,703)</b>
<b>Infrastructure - Other</b>								
<b>Community Amenities</b>								
Mount Barker Cemetery (West) Infrastructure - Signage	4100790	590	OC506	(4,500)	(4,500)	0	0	0
Kendenup Cemetery Infrastructure - Signage	4100790	590	OC507	(5,222)	(5,222)	0	(181)	(181)
<b>Total - Community Amenities</b>				<b>(9,722)</b>	<b>(9,722)</b>	<b>0</b>	<b>(181)</b>	<b>(181)</b>
<b>Recreation &amp; Culture</b>								
Mount Barker Hill Infrastructure (SCA)	4110390	590	OC623B	(350,000)	(350,000)	0	0	0
O'Neill Road (OBUA Formed) Trail	4110390	590	OC114C	0	0	0	(198)	(198)
O'Neill Road Trail - Stage 1A (LRCIP3)	4110390	590	OFTR114C	(35,100)	(35,100)	0	0	0
Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	4110290	590	GE607C	(100,000)	(100,000)	(33,332)	0	33,332
<b>Total - Recreation &amp; Culture</b>				<b>(485,100)</b>	<b>(485,100)</b>	<b>(33,332)</b>	<b>(198)</b>	<b>33,134</b>
<b>Transport</b>								
Shire Depot Infrastructure	4120190	590	OC700	(20,000)	(20,000)	0	0	0
<b>Total - Transport</b>				<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Economic Services</b>								
SALEYARDS - Outloading Ramp Bugle Modification	4130490	590	OC802A	(18,865)	(18,865)	0	(18,161)	(18,161)
SALEYARDS - Bitumen Repairs	4130490	590	OC802B	(5,000)	(5,000)	0	0	0
SALEYARDS - Waste Water Treatment System Modifications	4130490	590	OC802C	(50,000)	(50,000)	0	0	0
SALEYARDS - Replace Aleis panel scanners	4130490	590	OC802F	(18,918)	(18,918)	0	0	0
Saleyards - Three pens adjacent to ramp 7	4130490	590	OC802H	(30,000)	(30,000)	0	0	0
Lighting of Public Open Spaces & Buildings (LRCIP3)	4130290	590	OFTOU03	(50,000)	(50,000)	0	0	0
<b>Total - Economic Services</b>				<b>(172,783)</b>	<b>(172,783)</b>	<b>0</b>	<b>(18,161)</b>	<b>(18,161)</b>
<b>Total - Infrastructure - Other</b>				<b>(687,604)</b>	<b>(687,604)</b>	<b>(33,332)</b>	<b>(18,540)</b>	<b>14,792</b>



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				\$	\$	\$	\$	\$
<b>Infrastructure - Parks &amp; Ovals</b>								
<b>Recreation And Culture</b>								
Wilson Park - Fencing	4110370	570	PC615	0	0	0	(507)	(507)
Wilson Park - Youth Precinct Redevelopment	4110370	570	PC615A	(150,000)	(150,000)	0	0	0
Frost Park - Dam Extension (Community Water Supply Program)	4110370	570	PC608A1	(113,000)	(113,000)	0	0	0
Narrikup Playground	4110370	570	PC653	(25,337)	(25,337)	0	(474)	(474)
<b>Total - Recreation And Culture</b>				<b>(288,337)</b>	<b>(288,337)</b>	<b>0</b>	<b>(981)</b>	<b>(981)</b>
<b>Total - Infrastructure - Parks &amp; Ovals</b>				<b>(288,337)</b>	<b>(288,337)</b>	<b>0</b>	<b>(981)</b>	<b>(981)</b>
<b>Grand Total</b>				<b>(7,616,898)</b>	<b>(7,616,898)</b>	<b>(365,237)</b>	<b>(228,710)</b>	<b>136,527</b>

Summary by Balance Sheet Category

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	(297,350)	(297,350)	(1,832)	0	1,832
Buildings - Non Specialised	514	(509,899)	(509,899)	(290,018)	(169,651)	120,367
Furniture & Equipment	520	(23,000)	(23,000)	0	0	0
Plant & Equipment	530	(1,178,415)	(1,178,415)	(40,055)	(36,920)	3,135
Infrastructure - Roads	540	(4,207,056)	(4,207,056)	0	(916)	(916)
Infrastructure - Drainage	550	(250,326)	(250,326)	0	0	0
Infrastructure - Bridges	555	0	0	0	0	0
Infrastructure - Footpaths and Cycleways	560	(311,260)	(311,260)	0	(1,703)	(1,703)
Infrastructure - Parks & Ovals	570	(288,337)	(288,337)	0	(981)	(981)
Infrastructure - Airports	575	0	0	0	0	0
Infrastructure - Sewerage	580	0	0	0	0	0
Infrastructure - Other	590	(687,604)	(687,604)	(33,332)	(18,540)	14,792
Intangible Assets - PPE	644	0	0	0	0	0
		<b>(7,903,248)</b>	<b>(7,903,248)</b>	<b>(365,237)</b>	<b>(228,710)</b>	<b>136,527</b>



(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Loan 90 - New Administration centre	625,465	0	0	0	0	196,648	196,648	625,465	428,817	428,817	2,938	33,582	33,582
<b>Health</b>													
Loan 97 - Plantagenet Medical Centre	340,036	0	0	0	0	40,717	40,717	340,036	299,318	299,318	1,246	4,024	4,024
<b>Recreation and Culture</b>													
Loan 94 - Sounness Park Development	43,646	0	0	0	0	43,646	43,646	43,646	0	0	287	1,261	1,261
Loan 99 - Swimming Pool Refurbishment	500,000	0	0	0	0	42,195	42,195	500,000	457,805	457,805	432	18,030	18,030
Loan - GScore Trails Project	0	0	350,000	350,000	0	0	0	0	350,000	350,000	0	0	0
<b>Economic Services</b>													
Loan 95 - Saleyards Roof	108,106	0	0	0	0	25,949	25,949	108,106	82,157	82,157	409	2,745	2,745
	1,617,253	0	350,000	350,000	0	349,157	349,157	1,617,253	1,618,096	1,618,096	5,311	59,641	59,641
<b>Self supporting loans</b>													
<b>Health</b>													
Loan 96 - Plantagenet Village Homes	347,912	0	0	0	0	41,015	41,015	347,912	306,898	306,898	1,237	5,606	5,606
<b>Recreation and Culture</b>													
Loan 98 - Mount Barker Golf Club - Bowls	35,103	0	0	0	0	23,379	23,379	35,103	11,724	11,724	149	115	115
Loan 100 - Mount Barker Golf Club - Green A	70,000	0	0	0	0	8,880	8,880	70,000	61,120	61,120	5	2,983	2,983
	453,015	0	0	0	0	73,274	73,274	453,015	379,742	379,742	1,391	8,704	8,704
<b>Total</b>	<b>2,070,268</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>	<b>0</b>	<b>422,431</b>	<b>422,431</b>	<b>2,070,268</b>	<b>1,997,838</b>	<b>1,997,838</b>	<b>6,702</b>	<b>68,345</b>	<b>68,345</b>
Current loan borrowings	422,294							422,294					
Non-current loan borrowings	1,647,974							1,647,974					
	2,070,268							2,070,268					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2022	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Lease 2 - Photocopiers	6,434	0	0	0	1,600	0	0	4,834	6,434	6,434	20	306	306
<b>Law, Order &amp; Public Safety</b>													
Lease 3 - CESM Vehicle	52,631	0	0	0	2,106	12,600	12,600	50,525	40,031	40,031	87	600	600
	59,065	0	0	0	3,706	12,600	12,600	55,359	46,465	46,465	107	906	906
<b>Total</b>	<b>59,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,706</b>	<b>12,600</b>	<b>12,600</b>	<b>55,359</b>	<b>46,465</b>	<b>46,465</b>	<b>107</b>	<b>906</b>	<b>906</b>
Current financing borrowings	22,258							18,552					
Non-current financing borrowings	36,806							36,806					
	59,065							55,359					

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022

OPERATING ACTIVITIES  
NOTE 10  
CASH BACKED RESERVES

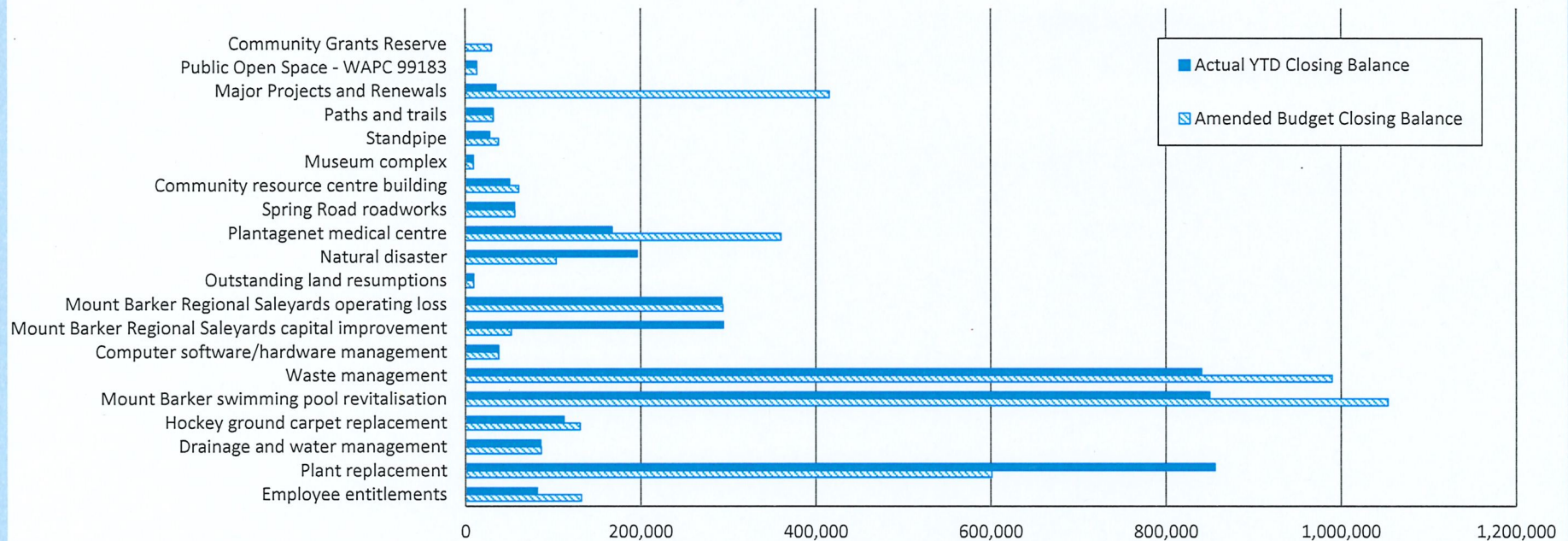
Cash Backed Reserve

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	81,816	309	0	50,000	0	0	0	132,125	81,816
Plant replacement	856,220	6,460	14	550,000	0	(811,515)	0	601,165	856,234
Drainage and water management	85,960	300	1	0	0	0	0	86,260	85,961
Hockey ground carpet replacement	112,247	405	1	18,000	0	0	0	130,652	112,248
Mount Barker swimming pool revitalisation	849,785	3,646	4	200,000	0	0	0	1,053,431	849,788
Waste management	840,725	3,081	7	210,900	0	(65,000)	0	989,706	840,732
Computer software/hardware management	37,763	132	0	0	0	0	0	37,895	37,763
Mount Barker Regional Saleyards capital improvement	294,549	1,964	5	78,673	0	(322,810)	0	52,376	294,554
Mount Barker Regional Saleyards operating loss	292,961	1,023	3	0	0	0	0	293,984	292,964
Outstanding land resumptions	9,448	33	0	0	0	0	0	9,481	9,448
Natural disaster	195,907	684	2	94,000	0	(187,000)	0	103,591	195,909
Plantagenet medical centre	167,693	646	1	192,020	0	0	0	360,359	167,694
Spring Road roadworks	56,140	196	1	0	0	0	0	56,336	56,140
Community resource centre building	50,544	184	0	10,000	0	0	0	60,728	50,545
Museum complex	9,175	32	0	0	0	0	0	9,207	9,175
Standpipe	27,762	104	0	10,000	0	0	0	37,866	27,762
Paths and trails	31,834	111	0	0	0	0	0	31,945	31,834
Major Projects and Renewals	35,132	630	2	380,000	0	0	0	415,762	35,135
Public Open Space - WAPC 99183	13,186	46	0	0	0	0	0	13,232	13,186
Community Grants Reserve	0	0	0	30,000	0	0	0	30,000	0
	4,048,845	19,986	43	1,823,593	0	(1,386,325)	0	4,506,099	4,048,888



Cash Backed Reserve (Continued)

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





Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 31 Aug 2022
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	83,062	56,168	(53,096)	171,276
- non-operating	13	(125,665)	0	0	710,167
<b>Total unspent grants, contributions and reimbursements</b>		<b>(42,603)</b>	<b>56,168</b>	<b>(53,096)</b>	<b>881,443</b>
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		<b>(42,603)</b>	<b>56,168</b>	<b>(53,096)</b>	<b>881,443</b>
<b>Provisions</b>					
Annual leave		539,096	0	0	539,096
Long service leave		493,125	0	0	493,125
<b>Total Provisions</b>		<b>1,032,221</b>	<b>0</b>	<b>0</b>	<b>1,032,221</b>
<b>Total Other Current Liabilities</b>					<b>1,913,664</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 31 AUGUST 2022

## NOTE 12

## OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability						Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2022	Current Liability 31 Aug 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>										
<b>General purpose funding</b>										
Grants Commission - General (WALGGC)	0	0	0	0	0	0	82,148	82,148	41,074	40,627
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	158,189	158,189	79,095	78,235
<b>Law, order, public safety</b>										
DFES - ESL BFB Operating Grant	(26,578)	23,679	52,118	(51,603)	24,194	24,194	208,171	208,171	52,043	51,603
DFES - ESL SES Operating Grant	(4,657)	0	4,050	(1,494)	2,557	2,557	21,973	21,973	5,493	1,494
DFES - Mitigation Activity Fund Grant	0	0	0	0	0	0	182,410	182,410	0	0
Western Power Grant - Forest Hill Bush Fire Brigade	103	103	0	0	103	103	0	0	0	0
DLGSC - Every Club Grant	(7,730)	0	0	0	0	0	0	0	0	0
State Library of WA - Children Book Week Grant	1	1	0	0	1	1	0	0	0	0
State Library of WA - Library Priority Allocation	0	0	0	0	0	0	4,000	4,000	666	0
State Library - Better Beginnings Family Literacy Grant	14,055	14,055	0	0	14,055	14,055	0	0	0	0
Scitech - National Science Week	2,264	2,264	0	0	2,264	2,264	0	0	0	0
State Library of WA - Service WA App	3,000	3,000	0	0	3,000	3,000	0	0	0	0
Aust Sports Commission - Speedway Club Super Sedan Race	6,300	6,300	0	0	6,300	6,300	0	0	0	0
Dep't of Water - Community Water Supply Program - Frost Park Dam Extension	7,538	7,538	0	0	7,538	7,538	75,371	75,371	0	0
Mount Barker Recreation Centre - Change Facility (LRCIP3)	30,000	30,000	0	0	30,000	30,000	75,000	75,000	0	0
Signage - Mt Barker Hill (LRCIP3)	10,000	10,000	0	0	10,000	10,000	20,000	20,000	3,332	0
Demolish swimming pool buildings - Stage 1B (LRCIP3)	50,000	50,000	0	0	50,000	50,000	100,000	100,000	0	0
<b>Transport</b>										
Direct Grant (MRWA)	0	0	0	0	0	0	235,000	235,000	235,000	0
<b>Economic services</b>										
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0	0	26,702	26,702	4,450	0
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	(2,000)	7,000	0	0	7,000	7,000	0	0	0	0
LRCIP2 Grant - Bannercondas	0	13,500	0	0	13,500	13,500	0	0	0	0
	82,295	167,439	56,168	(53,096)	170,510	170,510	1,188,964	1,188,964	421,153	171,958
<b>Operating Contributions</b>										
<b>Recreation and culture</b>										
Get Online Week - Contributions Income	766	766	0	0	766	766	766	766	0	0
State Library of WA - Children Book Week Grant	1	0	0	0	(1)	(1)	0	0	0	0
State Library of WA - Library Priority Allocation	0	0	0	0	0	0	4,000	4,000	666	0
Grant Income - Hearing Voices Of Plantagenet	0	0	0	0	0	0	1,860	1,860	312	0
Grant Income - 3D For Me	0	0	0	0	0	0	1,410	1,410	238	0
<b>Transport</b>										
DFES - Storm Damage Recoup	0	0	0	0	0	0	1,643,179	1,643,179	410,794	0
<b>Economic services</b>										
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0	0	19,447	19,447	3,240	0
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	0	72,000	72,000	4,435	2,890
	767	766	0	0	765	765	1,742,662	1,742,662	419,685	2,890
<b>TOTALS</b>	83,062	168,205	56,168	(53,096)	171,276	171,276	2,931,625	2,931,625	840,838	174,848



SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 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 2022	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2022	Current Liability 31 Aug 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>										
<b>Governance</b>										
LRCIP3 Grant - Council Chamber audio equipment	11,500	11,500	0	0	11,500	11,500	23,000	23,000	3,832	0
<b>Law, order, public safety</b>										
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	0	0	7,000	7,000	1,166	0
LRCIP2 Grant - Two speed signs and one VMB	19,851	19,851	0	0	19,851	19,851	0	0	0	0
Mount Barker SES - 2 Bay Facility and Amenities	0		0	0	0	0	286,350	286,350	0	0
<b>Community amenities</b>										
LRCIP2 Grant - Kendenup Town Hall Toilets	(75,650)	0	0	0	0	0	15,043	15,043	0	0
<b>Recreation and culture</b>										
CSRFF Grant - Swimming Pool Facility Refurbishment	(93,546)	0	0	0	0	0	0	0	0	0
Drought DCP Grant - Swimming Pool Facility Refurbishment	(149,854)	0	0	0	0	0	0	0	0	0
LRCIP2 Grant - Albany Highway Infill Drain	(50,669)	665	0	0	665	665	0	0	0	0
Swimming pool retaining wall - Stage 1B (LRCIP3)	50,000	50,000	0	0	50,000	50,000	100,000	100,000	0	0
O'Neill Road Trail - Stage 1A (LRCIP3)	17,550	17,550	0	0	17,550	17,550	35,100	35,100	0	0
LRCIP3 - Demolish Swimming retaining wall - Stage 1B	50,000		0	0	0	0	100,000	100,000	0	0
Community Water Supply Program - Frost Park Dam	7,538		0	0	0	0	75,371	75,371	0	0
<b>Transport</b>										
RTR Grant Funding - Hassell Avenue	(26,997)	0	0	0	0	0	26,997	26,997	0	0
RTR Grant Funding - Corbould Street	(1,045)	7,054	0	0	7,054	7,054	4,898	4,898	0	0
RTR Grant Funding - Lloyd Street	(8,099)	0	0	0	0	0	6,695	6,695	0	0
RTR Grant Funding - First Avenue	(19,796)	15,301	0	0	15,301	15,301	11,151	11,151	0	0
RTR Grant Funding - Oatlands Road	20,290	20,290	0	0	20,290	20,290	20,290	20,290	0	0
RTR Grant Funding - Pardelup Road	4,451	4,451	0	0	4,451	4,451	4,451	4,451	0	0
RTR Grant Funding - Scott Road	14,748	14,748	0	0	14,748	14,748	0	0	0	0
RRG Grant Funding - Boyup Road	0	0	0	0	0	0	19,946	19,946	0	0
RRG Grant Funding - Sturdee Road	0	0	0	0	0	0	28,728	28,728	0	0
LRCIP2 Grant - Mead St	(116,178)	0	0	0	0	0	0	0	0	0
LRCIP2 Grant - First Avenue	1,199	1,199	0	0	1,199	1,199	0	0	0	0
LRCIP2 Grant - Penniford Ave	9,485	9,485	0	0	9,485	9,485	0	0	0	0
Commodity Route Funding - Chillinup Road	0	0	0	0	0	0	59,889	59,889	0	0
Regional Road Safety Grant - Woogenellup Road	104,108	104,108	0	0	104,108	104,108	434,945	434,945	0	0
LRCIP Grant - Drainage - Takalarup Road - SLK 11.48	9,000	9,000	0	0	9,000	9,000	18,000	18,000	0	0
LRCIP Grant - Drainage - Syred Road - SLK 9.49	10,000	10,000	0	0	10,000	10,000	20,000	20,000	0	0
LRCIP Grant - Drainage - Woogenellup Road - SLK 34.62	10,000	10,000	0	0	10,000	10,000	20,000	20,000	0	0
LRCIP Grant - Drainage - St Werburghs Road - SLK 4.21	8,000	8,000	0	0	8,000	8,000	16,000	16,000	0	0
LRCIP Grant - Drainage - Yellanup Road - SLK 9.48 & 23.36	19,000	19,000	0	0	19,000	19,000	38,000	38,000	0	0
LRCIP3 Grant - Mead Street reconstruction	100,000	100,000	0	0	100,000	100,000	200,000	200,000	0	0
LRCIP3 Grant - Lowood Road reconstruction SLK 0.04 - 0.53	117,250	117,250	0	0	117,250	117,250	234,500	234,500	0	0
LRCIP3 Grant - Woodlands Road SLK 5.72 - 9.38	0	57,714	0	0	57,714	57,714	115,422	115,422	0	0
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	12,375	12,375	0	0	12,375	12,375	24,750	24,750	0	0
LRCIP3 Grant - Footpath Renewal - Ormond Rd	28,930	28,930	0	0	28,930	28,930	57,860	57,860	0	0
LRCIP3 Grant - Footpath Renewal - Mount Barker Rd	13,565	13,565	0	0	13,565	13,565	27,130	27,130	0	0



SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 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 2022	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2022	Current Liability 31 Aug 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$
LRCIP3 Grant - Footpath Renewal - Narpund / Osborne Rd	4,865	4,865	0	0	4,865	4,865	9,730	9,730	0	0
LRCIP3 Grant - Footpath Renewal - Ingoldby St	18,265	18,265	0	0	18,265	18,265	36,530	36,530	0	0
RRG Grant Funding - Carbarup Road SLK 5.87 - 13.8	0		0	0	0	0	253,333	253,333	0	0
RTR Grant Funding - Todd Rd SLK 0 - 3.31	0		0	0	0	0	42,000	42,000	0	0
RTR Grant Funding - Narrikup Rd SLK 3.65 - 7.3	0		0	0	0	0	133,859	133,859	0	0
RTR Grant Funding - Pavlovich Rd SLK 0 - 4.75	0		0	0	0	0	188,100	188,100	0	0
RTR Grant Funding - Harvey Rd SLK 1.2 - 4.8	0		0	0	0	0	194,400	194,400	0	0
CRF - Palmdale Rd SLK 4.32 - 8.42	0		0	0	0	0	123,333	123,333	0	0
Hassell Street shared path - Grant Income (WABN)	0		0	0	0	0	24,700	24,700	0	0
LRCIP3 Grant - Quangellup Road Seal	0		0	0	0	0	280,000	280,000	0	0
LRCIP3 Grant - Nindiup Road Seal	0		0	0	0	0	200,000	200,000	0	0
LRCIP3 Grant - Ferry Road Seal	0		0	0	0	0	100,000	100,000	0	0
<b>Economic services</b>										
LRCIP2 Grant - Mount Barker Hill Carpark & Bus Bay	(27,018)	0	0	0	0	0	0	0	0	0
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	(34,081)	0	0	0	0	0	0	0	0	0
Drought DCP Grant - Mount Barker Infrastructure	(219,703)	0	0	0	0	0	0	0	0	0
Lighting of Public Open Spaces & Heritage Buildings	25,000	25,000	0	0	25,000	25,000	50,000	50,000	0	0
LRCIP3 Grant - Signage - Mt Barker Hill	10,000		0	0	0	0	20,000	20,000	3,332	0
	(125,665)	710,167	0	0	710,167	710,167	3,687,501	3,687,501	8,330	0
<b>Total Non-operating grants, subsidies and contributions</b>	<b>(125,665)</b>	<b>710,167</b>	<b>0</b>	<b>0</b>	<b>710,167</b>	<b>710,167</b>	<b>3,687,501</b>	<b>3,687,501</b>	<b>8,330</b>	<b>0</b>

## SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022

## NOTE 13

## BONDS &amp; DEPOSITS AND TRUST FUNDS

























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

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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 31 Aug 2022
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Construction Training Fund (CTF)	0	1,600	0	1,600
Building Services Levy (BSL)	2,311	2,295	0	4,605
Keys, Hall and Equipment Bonds	6,740	2,200	(1,500)	7,440
Infrastructure & Crossover Bonds	33,500	1,000	(8,000)	26,500
Planning Bonds	20,500	0	0	20,500
Department of Transport	14,352	238,202	(141,434)	111,120
<b>Sub-Total</b>	<b>77,403</b>	<b>245,296</b>	<b>(150,934)</b>	<b>171,765</b>
<b>Trust Funds</b>				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	74,940	0	0	74,940
Bonds - Other	330,290	0	0	330,290
<b>Sub-Total</b>	<b>494,160</b>	<b>0</b>	<b>0</b>	<b>494,160</b>
	<b>571,563</b>	<b>245,296</b>	<b>(150,934)</b>	<b>665,925</b>



The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.  
The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
Law, Order and Public Safety	(14,767)	(21%)			Timing	CESM salary reimbursement under TYD budget
Recreation and Culture	(30,294)	(64%)			Permanent	Halls reimbursements under YTD budget (\$9K), Rec Centre income under YTD budget (\$18k)
Transport	(646,285)	(97%)			Timing	No storm damage reimbursement income received to date; MRD tied grant not allocated
Economic Services	(14,741)	(18%)			Timing	Various accounts slightly under budget on income (incl Saleyards \$11k, Standpipe income \$11k)
Other Property and Services	(12,636)	(52%)			Permanent	Various accounts slightly under budget on income (incl Admin Reimbursements \$4k, Fuel Tax Credit \$8k)
<b>Expenditure from operating activities</b>						
Governance	(26,982)	(13%)			Timing	Above budget on admin allocation (\$27k)
General Purpose Funding	(22,478)	(45%)			Timing	Above budget on admin allocation (\$35k)
Transport	499,274	31%			Timing	Below budget on storm damage expenditure (\$338k) and municipal road maintenance (\$63k)
Economic Services	49,679	15%			Timing	Below budget on Saleyards exp (\$14k) and economic development projects (\$21k)
Other Property and Services	101,683	54%			Timing	Various differences in expenditure to budget, such as plant operation cost under allocation
<b>Investing Activities</b>						
Land and Buildings	143,331	46%			Timing	Under expenditure - Completion of Pool and Saleyards amenities building
<b>Financing Activities</b>						