

Council

FINANCIAL STATEMENTS – MAY 2022

Financial Statements

Meeting Date: 28 June 2022

Number of Pages: 30



SHIRE OF PLANTAGENET

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 May 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Items of Significance

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

	Job / Acc Number	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects						
Dr Christopher Bourke Medical Centre - Building (Capital)	BC300	39%	38,341	38,340	14,837	(23,503)
STF HOUSE - Land (Capital)	4090109	0%	150,000	150,000	0	(150,000)
103 Martin Street, Mount Barker - CEO House - Building (Capital)	BC402	107%	135,140	135,138	145,240	10,102
Kendenup Hall - Toilets - Building (Capital)	BC510	15%	150,000	150,000	22,859	(127,141)
Plantagenet District Hall - Building (Capital) - External Lighting	BC600A	100%	6,650	6,650	6,646	(4)
Mount Barker Swimming Pool Buildings - Building (Capital)	BC607	90%	1,286,267	1,179,079	1,153,634	(25,445)
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	21%	224,880	224,880	46,173	(178,707)
O'Neill Road (OBUA Formed) Trail	OC114C	95%	10,000	9,998	9,521	(477)
Wilson Park Infrastructure - Infill Drain	OC615	86%	15,000	15,000	12,835	(2,165)
Mount Barker Hill Infrastructure - Boardwalk (DCF)	OC623	100%	138,200	138,198	138,188	(10)
Mount Barker Hill Infrastructure (SCA)	OC623B	0%	744,000	744,000	0	(744,000)
Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	OC623D	100%	7,000	7,000	7,000	0
Albany Hwy Inf - Mural Wall (LRCIP)	OC640B	100%	83,604	83,604	83,557	(47)
Albany Hwy Inf - Visitor Carpark (LRCIP)	OC640C	99%	159,000	159,000	156,645	(2,355)
SALEYARDS - Replace Aleis panel scanners	OC802F	84%	116,000	116,000	97,082	(18,918)
Grants, Subsidies and Contributions						
Operating Grants, Subsidies and Contributions		106%	4,035,036	3,573,616	4,263,269	689,653
Non-operating Grants, Subsidies and Contributions		50%	4,962,759	4,512,348	2,468,521	(2,043,827)
		75%	8,997,795	8,085,964	6,731,790	(1,354,174)
Rates Levied		100%	7,081,160	7,081,160	7,085,978	4,818

% Compares current ytd actuals to annual budget

PREPARATION TIMING AND REVIEW

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

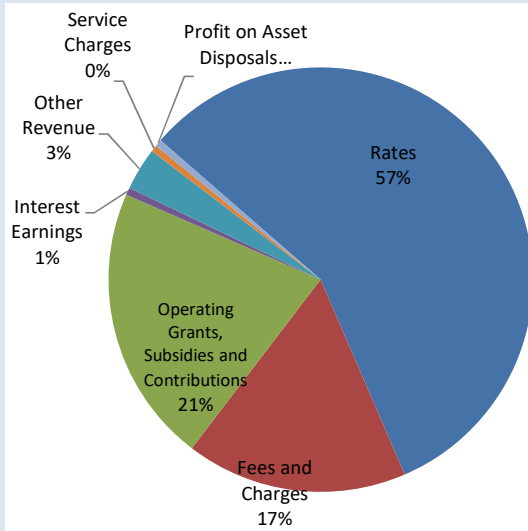
CRITICAL ACCOUNTING ESTIMATES

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

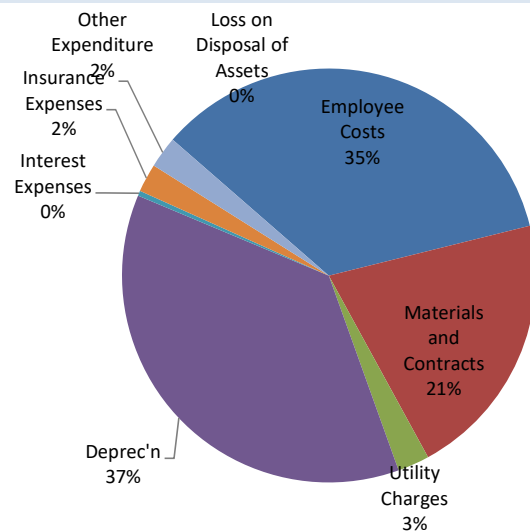
ROUNDING OFF FIGURES

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

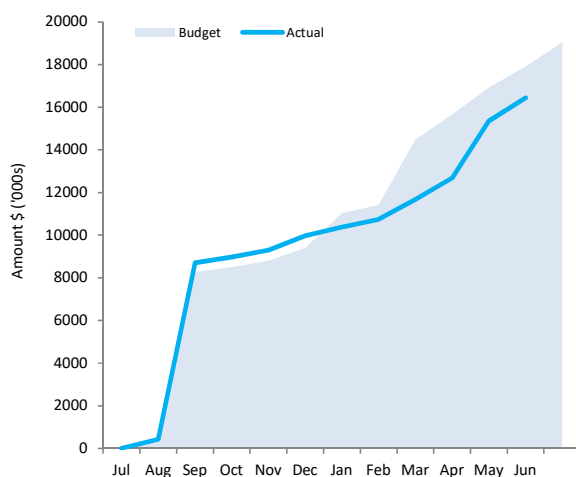
OPERATING REVENUE



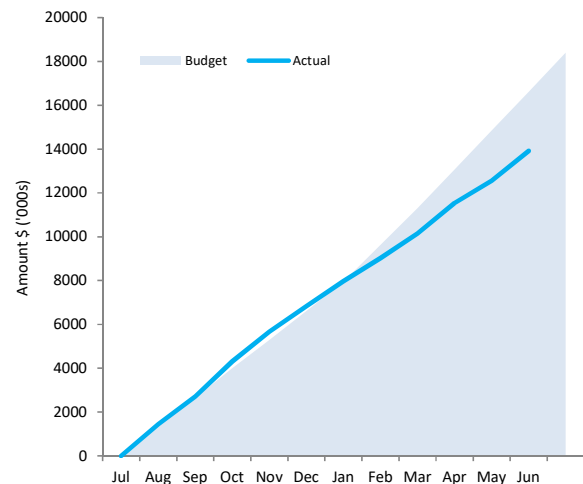
OPERATING EXPENSES



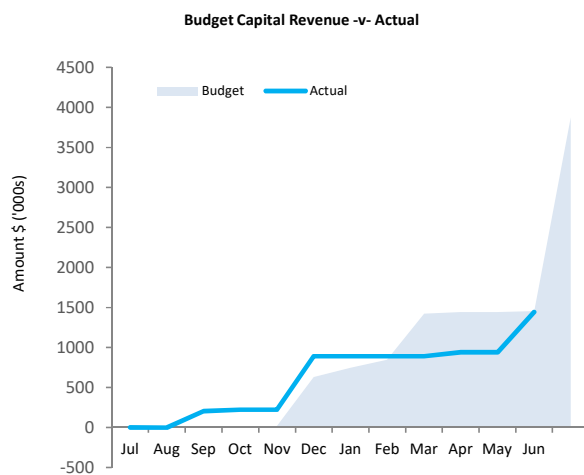
Budget Operating Revenues -v- Actual



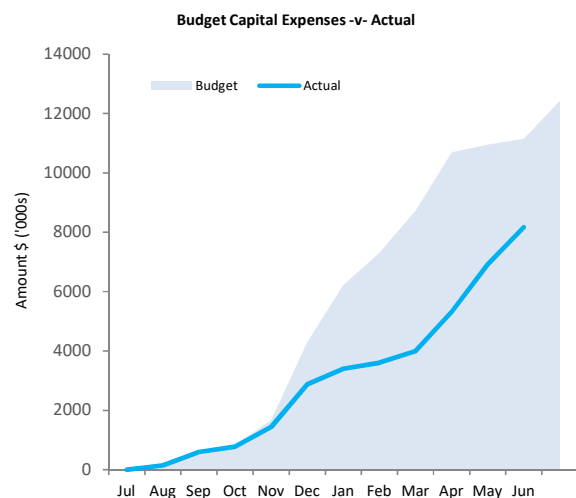
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

	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 31 MAY 2022**

STATUTORY REPORTING PROGRAMS

		Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	2,351,376	2,627,322	2,627,322	2,627,322	0	0%		
Revenue from operating activities									
Governance		0	0	0	127	127		▲	
General Purpose Funding - Rates	6	7,009,522	7,081,160	7,085,285	7,085,978	693	0%	▲	
General Purpose Funding - Other		1,052,360	1,320,184	1,304,150	3,230,844	1,926,694	148%	▲	\$
Law, Order and Public Safety		660,812	660,812	593,860	438,075	(155,785)	(26%)	▼	\$
Health		112,232	112,232	110,982	121,906	10,924	10%	▲	
Education and Welfare		30,311	31,311	28,775	30,468	1,693	6%	▲	
Housing		21,320	21,320	19,547	18,079	(1,468)	(8%)	▼	
Community Amenities		997,200	997,200	930,514	965,629	35,115	4%	▲	
Recreation and Culture		234,706	234,706	204,703	240,139	35,436	17%	▲	\$
Transport		783,026	2,256,171	1,861,532	738,694	(1,122,838)	(60%)	▼	\$
Economic Services		1,118,845	1,133,845	1,046,015	941,210	(104,805)	(10%)	▼	\$
Other Property and Services		304,060	229,060	209,957	164,373	(45,584)	(22%)	▼	\$
		12,324,394	14,078,001	13,395,320	13,975,522				
Expenditure from operating activities									
Governance		(1,115,047)	(1,095,047)	(985,861)	(925,134)	60,727	6%	▲	
General Purpose Funding		(425,152)	(425,152)	(392,327)	(214,332)	177,995	45%	▲	\$
Law, Order and Public Safety		(1,491,866)	(1,491,866)	(1,306,382)	(1,061,351)	245,031	19%	▲	\$
Health		(290,200)	(290,200)	(266,338)	(242,944)	23,394	9%	▲	
Education and Welfare		(123,541)	(148,541)	(137,085)	(104,181)	32,904	24%	▲	\$
Housing		(50,000)	(50,000)	(45,837)	(42,871)	2,966	6%	▲	
Community Amenities		(1,457,779)	(1,457,779)	(1,336,137)	(1,247,777)	88,360	7%	▲	
Recreation and Culture		(3,028,950)	(3,028,949)	(2,769,227)	(2,650,990)	118,237	4%	▲	
Transport		(6,100,631)	(8,260,631)	(7,395,684)	(5,857,628)	1,538,056	21%	▲	\$
Economic Services		(1,836,074)	(1,848,020)	(1,700,031)	(1,515,691)	184,341	11%	▲	\$
Other Property and Services		(304,310)	(298,660)	(273,537)	(54,166)	219,371	80%	▲	\$
		(16,223,549)	(18,394,845)	(16,608,445)	(13,917,065)				
Operating activities excluded from budget									
Add back Depreciation		5,405,106	5,405,106	4,954,422	5,120,499	166,077	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	3,413	13,588	13,493	(64,621)	(78,114)	(579%)	▼	\$
Amount attributable to operating activities		1,509,365	1,101,851	1,754,790	5,114,336				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,293,969	4,962,759	4,512,348	2,468,521	(2,043,827)	(45%)	▼	\$
Proceeds from Disposal of Assets	7	325,000	290,000	290,000	152,541	(137,459)	(47%)	▼	\$
Land and Buildings	8	(2,378,398)	(2,196,413)	(2,086,501)	(1,490,943)	595,558	29%	▲	\$
Plant and Equipment	8	(1,074,000)	(978,000)	(757,411)	(517,996)	239,415	32%	▲	\$
Furniture and Equipment	8	0	(8,000)	(8,000)	(7,966)	34	0%	▲	
Infrastructure Assets - Roads	8	(3,423,118)	(5,111,507)	(5,058,357)	(3,313,831)	1,744,526	34%	▲	\$
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(134,358)	(221)	134,137	100%	▲	\$
Infrastructure Assets - Footpaths	8	(152,340)	(190,243)	(184,384)	(121,642)	62,742	34%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(77,987)	(81,558)	(81,556)	(54,344)	27,212	33%	▲	\$
Infrastructure Assets - Other	8	(1,551,488)	(1,553,545)	(1,503,111)	(684,316)	818,795	54%	▲	\$
Intangible Assets - PPE	8	(51,119)	(51,119)	(46,860)	(54,678)	(7,818)	(17%)	▼	
Amount attributable to investing activities		(5,228,028)	(5,056,173)	(5,058,189)	(3,624,874)				
Financing Activities									
Proceeds from New Debentures	9	1,244,000	1,244,000	500,000	500,000	0	0%		
Repayment of Debentures	9	(404,634)	(404,634)	(222,855)	(221,263)	1,592	1%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(21,087)	(19,166)	1,921	9%	▲	
Self-Supporting Loan Principal		63,630	63,630	63,630	61,754	(1,876)	(3%)	▼	
Transfer from Reserves	10	2,199,254	2,276,254	600,000	750,000	150,000	25%	▲	\$
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(1,094,162)	(1,733,701)	(639,539)	(58%)	▼	\$
Amount attributable to financing activities		1,483,446	1,409,900	(174,474)	(662,377)				
Closing Funding Surplus(Deficit)	1	116,159	82,900	(850,552)	3,454,407				

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 31 MAY 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	2,351,376	2,627,322	2,627,322	2,627,322	0	0%		
Revenue from operating activities									
Rates	6	7,009,522	7,081,160	7,081,160	7,085,978	4,818	0%	▲	
Operating Grants, Subsidies and Contributions	12	2,267,892	4,035,036	3,573,616	4,263,269	689,653	19%	▲	S
Fees and Charges		2,338,505	2,311,505	2,168,347	2,092,037	(76,310)	(4%)	▼	
Interest Earnings		75,485	75,485	69,179	68,094	(1,085)	(2%)	▼	
Other Revenue		586,691	538,691	467,423	401,523	(65,900)	(14%)	▼	S
Profit on Disposal of Assets	7	46,300	36,125	35,595	64,621	29,026	82%	▲	S
		12,324,394	14,078,001	13,395,320	13,975,522				
Expenditure from operating activities									
Employee Costs		(5,264,200)	(5,262,496)	(4,823,851)	(4,836,453)	(12,602)	(0%)	▼	
Materials and Contracts		(4,495,940)	(6,662,940)	(5,873,071)	(2,909,114)	2,963,956	50%	▲	S
Utility Charges		(292,419)	(293,419)	(268,961)	(345,473)	(76,512)	(28%)	▼	S
Depreciation on Non-Current Assets		(5,405,106)	(5,405,106)	(4,954,422)	(5,120,499)	(166,077)	(3%)	▼	
Interest Expenses		(78,471)	(78,471)	(44,382)	(52,503)	(8,121)	(18%)	▼	
Insurance Expenses		(264,990)	(269,990)	(250,414)	(307,810)	(57,396)	(23%)	▼	S
Other Expenditure		(372,709)	(372,709)	(344,257)	(345,213)	(956)	(0%)	▼	
Loss on Disposal of Assets	7	(49,713)	(49,713)	(49,088)	0	49,088	100%	▲	S
		(16,223,549)	(18,394,845)	(16,608,445)	(13,917,065)				
Operating activities excluded from budget									
Add back Depreciation		5,405,106	5,405,106	4,954,422	5,120,499	166,077	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	3,413	13,588	13,493	(64,621)	(78,114)	(579%)	▼	S
Amount attributable to operating activities		1,509,365	1,101,851	1,754,790	5,114,336				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,293,969	4,962,759	4,512,348	2,468,521	(2,043,827)	(45%)	▼	S
Proceeds from Disposal of Assets	7	325,000	290,000	290,000	152,541	(137,459)	(47%)	▼	S
Land and Buildings	8	(2,378,398)	(2,196,413)	(2,086,501)	(1,490,943)	595,558	29%	▲	S
Plant and Equipment	8	(1,074,000)	(978,000)	(757,411)	(517,996)	239,415	32%	▲	S
Furniture and Equipment	8	0	(8,000)	(8,000)	(7,966)	34	0%	▲	
Infrastructure Assets - Roads	8	(3,423,118)	(5,111,507)	(5,058,357)	(3,313,831)	1,744,526	34%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(134,358)	(221)	134,137	100%	▲	S
Infrastructure Assets - Footpaths	8	(152,340)	(190,243)	(184,384)	(121,642)	62,742	34%	▲	S
Infrastructure Assets - Parks and Ovals	8	(77,987)	(81,558)	(81,556)	(54,344)	27,212	33%	▲	S
Infrastructure Assets - Other	8	(1,551,488)	(1,553,545)	(1,503,111)	(684,316)	818,795	54%	▲	S
Intangible Assets - PPE	8	(51,119)	(51,119)	(46,860)	(54,678)	(7,818)	(17%)	▼	
Amount attributable to investing activities		(5,228,028)	(5,056,173)	(5,058,189)	(3,624,874)				
Financing Activities									
Proceeds from New Debentures		1,244,000	1,244,000	500,000	500,000	0	0%		
Repayment of Debentures	9	(404,634)	(404,634)	(222,855)	(221,263)	1,592	1%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(21,087)	(19,166)	1,921	9%	▲	
Self-Supporting Loan Principal	9	63,630	63,630	63,630	61,754	(1,876)	(3%)	▼	
Transfer from Reserves	10	2,199,254	2,276,254	600,000	750,000	150,000	25%	▲	S
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(1,094,162)	(1,733,701)	(639,539)	(58%)	▼	S
Amount attributable to financing activities		1,483,446	1,409,900	(174,474)	(662,377)				
Closing Funding Surplus (Deficit)	1	116,159	82,900	(850,552)	3,454,407				

▲ ▼ 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

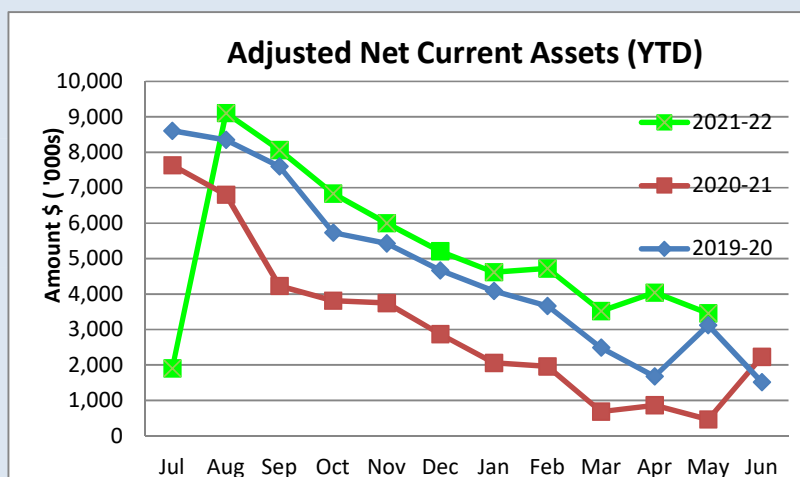
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/05/2021	Year to Date Actual 31/05/2022
		\$	\$	\$
Current Assets			(Comparative information not available in Synergysoft)	
Cash Unrestricted	2	3,336,216	1,147,352	4,151,706
Cash Restricted - Reserves	2	3,807,376	3,863,019	4,791,077
Cash Restricted - Bonds & Deposits/Trust	2	506,235	140,006	517,488
Receivables - Rates	3	340,901	298,440	393,755
Receivables - Other	3	423,578	231,753	956,289
Other Assets Other Than Inventories	4	69,132	39,681	1,876
Inventories	4	56,002	56,002	189,162
		8,539,439	5,776,253	11,001,353
Less: Current Liabilities				
Payables	5	(476,124)	(297,205)	(1,198,279)
Contract Liabilities	11	(996,615)	(1,111,084)	(973,724)
Bonds & Deposits	14	(78,067)	0	(91,342)
Trust Liabilities (Contras Trust Component Above)	14	(490,306)	0	(489,613)
Loan Liability	9	(356,919)	(319,795)	(135,656)
Lease Liability	9	(9,490)	0	(798)
Provisions	11	(912,709)	(1,004,553)	(913,744)
		(3,320,230)	(2,732,637)	(3,803,157)
Less: Cash Reserves	10	(3,807,376)	(3,863,019)	(4,791,077)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		912,709	1,004,553	912,709
Add Back: Movement in Leave Reserve		0	0	0
Add Back: Loan Liability		356,919	319,795	135,656
Add Back: Lease Liability		9,490	0	798
Less : Loan Receivable - clubs/institutions		(63,630)	(39,681)	(1,876)
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		2,627,322	465,264	3,454,407

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

**This Year YTD****Surplus(Deficit)****\$3.45 M****Last Year YTD****Surplus(Deficit)****\$.47 M**

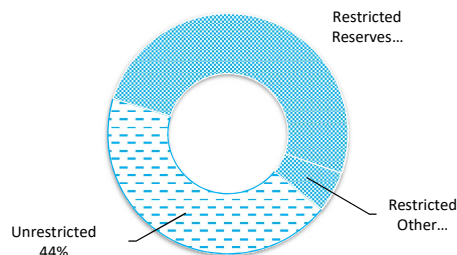
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	0			0	Cash on Hand	Nil	On Hand
Petty Cash - Swimming Pool	0			0	Cash on Hand	Nil	On Hand
Petty Cash - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Kendenup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Narpyr Manurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Middle Ward BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Narrikup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Forest Hill BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Perillup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Rocky Gully BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Denbarker BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - South Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Woogenellup BFB	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	2,647,244			2,647,244	Bendigo	Nil	Ongoing
Reserve Cash at Bank		22,647		22,647	Bendigo	Variable	Ongoing
Transport Cash at Bank			27,182	27,182	Bendigo	Nil	Ongoing
Trust Cash at Bank			490,306	490,306	Bendigo	Nil	Ongoing
Term Deposits							
Municipal Investment Cash at Bank	0			0	Various	Various	Various
Municipal - Term Deposit Investment 11	500,521			500,521	NAB	0.22%	23/06/2022
Municipal - Term Deposit Investment 12	500,521			500,521	NAB	0.22%	23/06/2022
Municipal - Term Deposit Investment 13	500,521			500,521	NAB	0.22%	23/06/2022
Reserve - Term Deposit Investment 1		409,901		409,901	Bendigo	0.10%	10/08/2022
Reserve - Term Deposit Investment 2		501,458		501,458	Bendigo	0.40%	27/06/2022
Reserve - Term Deposit Investment 3		501,458		501,458	Bendigo	0.40%	27/06/2022
Reserve - Term Deposit Investment 4		501,458		501,458	Bendigo	0.40%	27/06/2022
Reserve - Term Deposit Investment 5		500,436		500,436	Bendigo	0.35%	17/06/2022
Reserve - Term Deposit Investment 6		500,387		500,387	CBA	0.17%	14/06/2022
Reserve - Term Deposit Investment 7		501,127		501,127	CBA	0.18%	22/07/2022
Reserve - Term Deposit Investment 8		500,436		500,436	Bendigo	0.35%	17/06/2022
Reserve - Term Deposit Investment 9		351,768		351,768	Bendigo	0.40%	15/08/2022
Reserve - Term Deposit Investment 10		500,000		500,000	Bendigo	0.50%	16/06/2022
Investments							
Total	4,151,706	4,791,077	517,488	9,460,271			

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
\$9.46 M	\$4.79 M

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES

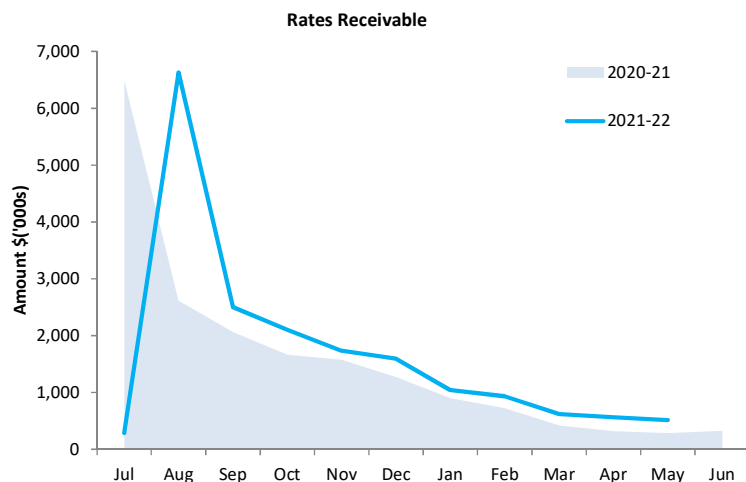
NOTE 3

RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 May 22
	\$	\$
Opening Arrears Previous Years	452,663	324,197
Levied this year	6,805,419	7,799,283
Less Collections to date	(6,481,222)	(7,610,208)
Equals Current Outstanding	324,197	513,272
Net Rates Collectable	324,197	513,272
% Collected	89.30%	93.68%

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

94%

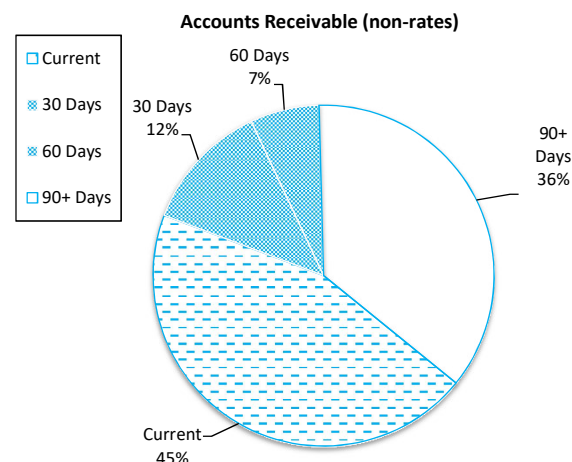
Rates Due

\$513,272

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	40,350	11,029	5,871	32,575	89,825
Percentage	45%	12%	7%	36%	
Balance per Trial Balance					
Sundry Debtors					501,846
Receivables - Other					454,442
Total Receivables General Outstanding					956,289
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

\$956,289

Over 30 Days

55%

Over 90 Days

36%

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 May 2022
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	63,630	0	(61,754)	1,876
Inventory				
Fuel and stock on hand	56,002	133,160	0	189,162
Total Other Current assets				191,038
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.

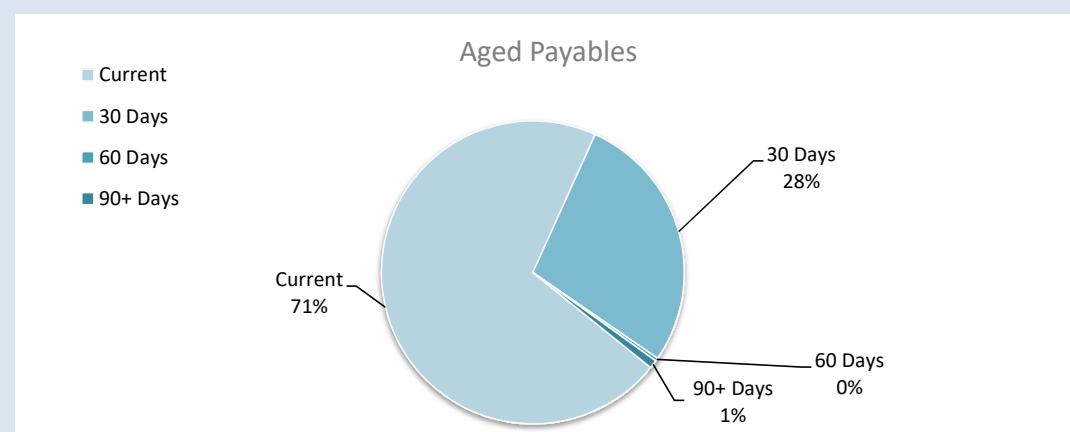
SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES
NOTE 5
Payables

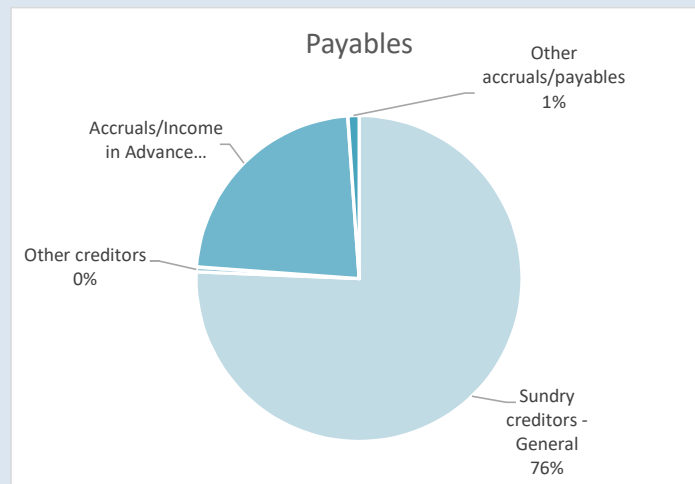
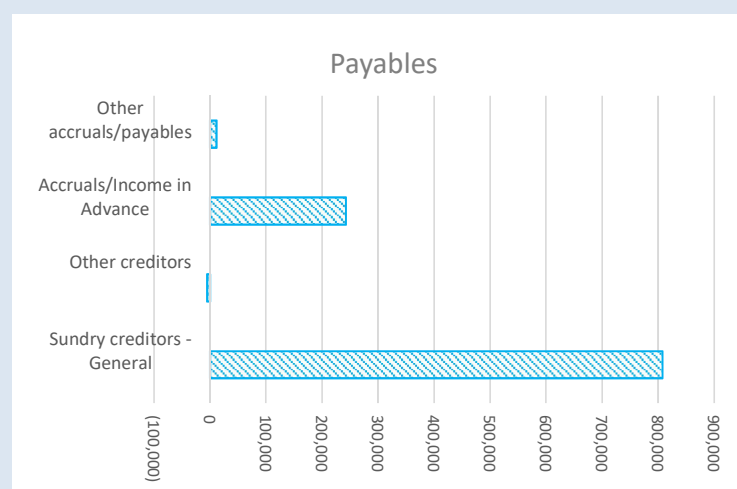
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	572,693	224,833	2,817	7,263	807,606
Percentage	70.9%	27.8%	0.3%	0.9%	
Balance per Trial Balance					
Sundry creditors - General					807,606
Other creditors					(5,202)
Accruals/Income in Advance					242,817
Other accruals/payables					11,860
Total Payables General Outstanding					1,135,530
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$1,135,530
Over 30 Days
29%
Over 90 Days
0.9%



SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES

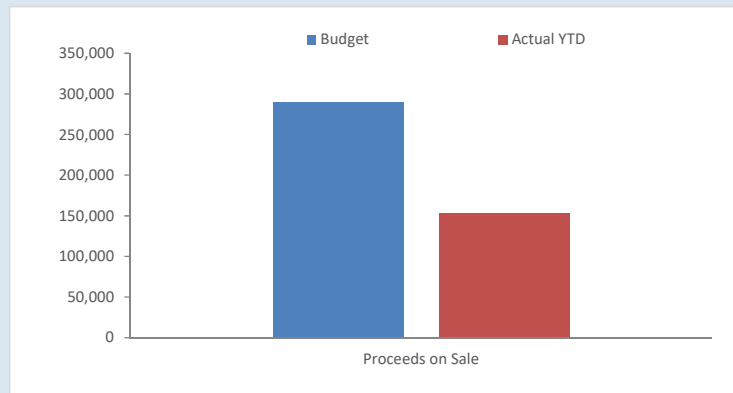
NOTE 6

RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
Rural Townsite	0.103793	188	1,994,811	207,047	0	0	207,047	207,047	536	106	207,690
Mount Barker Townsite	0.103793	742	10,007,977	1,037,461	0	0	1,037,461	1,038,758	1,131	213	1,040,102
Strata Title	0.103793	3	34,840	3,616	0	0	3,616	3,616	208	0	3,825
Rural GRV	0.103793	44	1,243,648	128,137	0	0	128,137	129,082	0	0	129,082
Unimproved valuations											
Rural	0.007626	1,067	571,577,000	4,361,988	0	0	4,361,988	4,358,846	9,899	1,756	4,370,502
Mining	0.007626	0	0	0	0	0	0	0	4,856	698	5,553
Sub-Totals		2,044	584,858,276	5,738,249	0	0	5,738,249	5,737,349	16,630	2,773	5,756,753
Minimum Payment											
	\$										
Gross rental valuations											
Rural Townsite	925	345	929,981	319,125	0	0	319,125	319,125	0	0	319,125
Mount Barker Townsite	925	298	1,809,146	273,800	0	0	273,800	275,650	0	0	275,650
Strata Title	925	88	188,086	81,400	0	0	81,400	81,400	0	0	81,400
Rural GRV	925	30	177,723	28,675	0	0	28,675	27,750	0	0	27,750
Unimproved valuations											
Rural	925	665	59,920,400	614,200	0	0	614,200	615,125	0	0	615,125
Mining	925	11	72,431	6,475	0	0	6,475	10,175	0	0	10,175
Sub-Totals		1,437	63,097,767	1,323,675	0	0	1,323,675	1,329,225	0	0	1,329,225
		3,481	647,956,043	7,061,924	0	0	7,061,924	7,066,574	16,630	2,773	7,085,978
Discounts							0				0
Concession							(52,402)				0
Amount from General Rates							7,009,522				7,085,978
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Budget Review							71,638				0
Total Rates							7,081,160				7,085,978

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
11151	Isuzu D-Max Crew Cab 4X4	19,500	12,000		(7,500)	13,490	29,078	15,588	
11169	Holden Rg Colorado 4X4 Crew Cab PI12645 - Gardeners	23,333	17,000		(6,333)	0	0		
11166	Holden Rg Colorado 4X4	23,333	17,000		(6,333)	0	0		
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8L Td	25,715	17,000		(8,715)	0	0		
10329	Heavy Vehicle - Caterpillar 924G Loader	45,375	50,000	4,625		42,147	65,929	23,783	
10446	Caterpillar 12H Motor Grader - Rego PI03	132,000	120,000		(12,000)	0	0		
10866	Isuzu Npr 250/300 Crew - PI012	0	0	0		0	0		
10713	Heavy Vehicle - Isuzu - White - Manual (Transferred From Works To Saleyards Aug 2021)	11,000	35,000	24,000		0	0		
10865	Schwarze Se6T Sweeper Unit	3,750	5,000	1,250		0	0		
11181	Hustler Fastrak Sdx48 Mower And Cacher	13,332	4,500		(8,832)	0	0		
10557	Mitsubishi Triton 2Wd 2.5L Cdi 4A/T Glx S/C - PI11993 - Head Gardener	0	0			3,854	18,757	14,903	
11195	Vehicle - Holden Colorado Rg Single Cab Traffic Controller Ute	0	0			28,086	36,777	8,691	
11086	Kubota T2380 Ride On Mower - Mt Barker Regional Saleyards - Lot 3 (32416) Albany H	0	0			344	2,000	1,657	
12147	Renault Kangoo Maxi 1.5L Diesel Auto - Cleaner	6,250	12,500	6,250		0	0		
		0	0			0	0		
		0	0			0	0		
		0	0			0	0		
		0	0			0	0		
		303,588	290,000	36,125	(49,713)	87,921	152,541	64,621	0

KEY INFORMATION



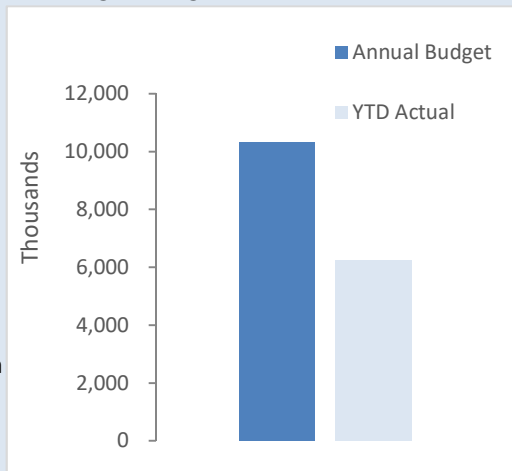
Proceeds on Sale		
Budget	YTD Actual	%
\$290,000	\$152,541	53%

Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,378,398	2,086,501	2,196,413	1,490,943	(595,558)
Plant and Equipment	1,074,000	757,411	978,000	517,996	(239,415)
Furniture and Equipment	0	8,000	8,000	7,966	(34)
Infrastructure Assets - Roads	3,423,118	5,058,357	5,111,507	3,313,831	(1,744,526)
Infrastructure Assets - Drainage	138,547	134,358	138,547	221	(134,137)
Infrastructure Assets - Footpaths	152,340	184,384	190,243	121,642	(62,742)
Infrastructure Assets - Parks and Ovals	77,987	81,556	81,558	54,344	(27,212)
Infrastructure Assets - Other	1,551,488	1,503,111	1,553,545	684,316	(818,795)
Intangible Assets - PPE	51,119	46,860	51,119	54,678	7,818
Capital Expenditure Totals	8,846,997	9,860,538	10,308,932	6,245,937	(3,614,601)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,293,969	4,512,348	4,962,759	2,468,521	(2,043,827)
Borrowings	1,244,000	500,000	1,244,000	500,000	0
Other (Disposals & C/Fwd)	325,000	290,000	290,000	152,541	(137,459)
Council contribution - Cash Backed Reserves					
Various Reserves	2,276,254	600,000	2,276,254	750,000	150,000
Council contribution - operations	1,707,774	3,958,189	1,535,919	2,374,874	(1,583,315)
Capital Funding Total	8,846,997	9,860,538	10,308,932	6,245,937	(3,614,601)

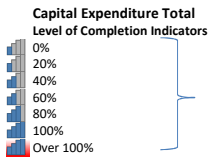
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$10.31 M	\$6.25 M	61%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.96 M	\$2.47 M	50%



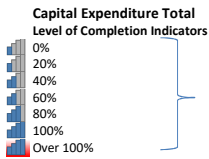
Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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

Level of completion indicator, please see table at the top of this note for further detail.					Adopted	Amended			
Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
				\$	\$	\$	\$	\$	
Land									
Housing									
0.00	STF HOUSE - Land (Capital)	4090109	508	(150,000)	(150,000)	(150,000)	0	150,000	
Total - Housing				(150,000)	(150,000)	(150,000)	0	150,000	
0.00	Total - Land			(150,000)	(150,000)	(150,000)	0	150,000	
Buildings									
Health									
0.39	Dr Christopher Bourke Medical Centre - Building (Capital)	4070612	512	BC300	(38,341)	(38,341)	(38,340)	(14,837)	23,503
Total - Health				(38,341)	(38,341)	(38,340)	(14,837)	23,503	
Housing									
1.07	103 Martin Street, Mount Barker - CEO House - Building (Capital)	4090114	514	BC402	(135,140)	(135,140)	(135,138)	(145,240)	(10,102)
Total - Housing				(135,140)	(135,140)	(135,138)	(145,240)	(10,102)	
Community Amenities									
0.15	Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	(150,000)	(150,000)	(150,000)	(22,859)	127,141
0.97	Rocky Gully - Public Toilets (Muir Highway) - Building (Capital)	4100714	514	BC515	(10,000)	(10,000)	(9,163)	(9,691)	(528)
Total - Community Amenities				(160,000)	(160,000)	(159,163)	(32,550)	126,613	
Recreation And Culture									
1.00	Plantagenet District Hall - Building (Capital) - External Lighting	4110214	514	BC600A	0	(6,650)	(6,650)	(6,646)	4
0.00	Plantagenet District Hall - Building (Capital) - Switchboard	4110214	514	BC600B	0	(7,100)	(7,100)	0	7,100
1.00	Woogenellup Hall - Building (Capital)	4110214	514	BC606	0	0	0	(86)	(86)
0.90	Mount Barker Swimming Pool Buildings - Building (Capital) - CSRF	4110214	514	BC607	(1,475,352)	(1,286,267)	(1,179,079)	(1,153,634)	25,445
0.66	Frost Park Buildings - Building (Capital)	4110314	512	BC608	(91,645)	(91,645)	(91,644)	(60,688)	30,956
0.00	Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(22,761)	(22,761)	(22,760)	0	22,760
0.00	Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	(9,163)	(39)	9,124
Total - Recreation And Culture				(1,599,758)	(1,424,423)	(1,316,396)	(1,221,094)	95,302	
Economic Services									
0.98	Marmion Street - Building / Cleaners Store - Building (Capital)	4130314	514	BC801	(7,500)	(7,500)	(6,875)	(7,350)	(475)
0.21	Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(224,880)	(224,880)	(224,880)	(46,173)	178,707
Total - Economic Services				(232,380)	(232,380)	(231,755)	(53,523)	178,232	
Other Property & Services									
0.00	Administration Building (Painting façade walls / timber)	4140212	512	BC100A	(5,030)	(5,030)	(4,609)	0	4,609
0.86	Administration Building (Roof safety system)	4140212	512	BC100B	(14,000)	(14,000)	(14,000)	(12,095)	1,905
0.39	Administration Building (Replace roof sheets)	4140212	512	BC100C	(30,000)	(30,000)	(30,000)	(11,604)	18,396
0.48	Total - Other Property & Services			(49,030)	(49,030)	(48,609)	(23,699)	24,910	
0.73	Total - Buildings			(2,214,648)	(2,039,313)	(1,929,401)	(1,490,943)	438,458	
Plant & Equipment									
Other Law, Order & Public Safety									
0.00	OLOPS - Plant & Equipment (Capital)	4050330	530		0	(49,000)	(49,000)	0	49,000
Total - Other Law, Order & Public Safety				0	(49,000)	(49,000)	0	49,000	
Community Amenities									
0.00	SAN - Plant & Equipment (Capital)	4100130	530		(34,000)	(34,000)	(31,163)	0	31,163
Total - Community Amenities				(34,000)	(34,000)	(31,163)	0	31,163	
Recreation & Culture									
0.76	SWIM AREAS - Plant & Equipment (Capital)	4110230	530		(17,000)	(17,000)	(16,998)	(12,999)	3,999
Total - Recreation & Culture				(17,000)	(17,000)	(16,998)	(12,999)	3,999	
Transport									
0.49	PLANT - Plant & Equipment (Capital)	4120330	530		(862,500)	(717,500)	(501,875)	(351,602)	150,273
Total - Transport				(862,500)	(717,500)	(501,875)	(351,602)	150,273	
Economic Services									
0.40	SALEYARDS - Plant & Equipment	4130430	530		(19,500)	(19,500)	(17,875)	(7,800)	10,075
0.00	OTH ECON - Plant & Equipment (Capital)	4130830	530		(6,000)	(6,000)	(5,500)	0	5,500
Total - Economic Services				(25,500)	(25,500)	(23,375)	(7,800)	15,575	
Other Property & Services									
1.08	PWO - Plant & Equipment (Capital)	4140330	530		(135,000)	(135,000)	(135,000)	(145,595)	(10,595)
Total - Other Property & Services				(135,000)	(135,000)	(135,000)	(145,595)	(10,595)	
0.53	Total - Plant & Equipment			(1,074,000)	(978,000)	(757,411)	(517,996)	239,415	
Furniture & Equipment									
Recreation & Culture									
1.00	REC CENTRE - Security Access and CCTV Upgrade	4110831	520	OC614	0	(8,000)	(8,000)	(7,966)	34
Total - Recreation & Culture				0	(8,000)	(8,000)	(7,966)	34	

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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

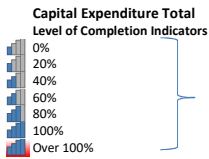
% of
Completion

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

	Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Variance (Under)/Over
					Annual Budget	Annual Budget	YTD Budget	Total YTD	
					\$	\$	\$	\$	\$
1.00	Total - Furniture & Equipment				0	(8,000)	(8,000)	(7,966)	34
	Infrastructure - Roads								
	Transport								
0.55	First Avenue (BUA Gravel) - Capital	4120139	540	RC235B	(54,250)	(54,250)	(54,250)	(29,674)	24,576
0.87	Second Avenue (BUA Gravel) - Capital	4120139	540	RC236	(95,000)	(95,000)	(95,000)	(82,586)	12,414
0.00	Road Construction General (Budgeting Only)	4120140	540	RC000	(25,000)	(25,000)	(22,902)	0	22,902
0.02	Narpund Road (BUA) - Capital	4120140	540	RC044	(20,000)	(20,000)	(19,999)	(337)	19,662
0.70	Parsons Street (BUA) - Capital	4120140	540	RC087	(13,620)	(13,620)	(12,565)	(9,522)	3,043
0.75	Fellows Street (BUA) - Capital	4120140	540	RC216	(9,080)	(9,080)	(8,374)	(6,817)	1,557
0.52	Bonnyup Street (BUA) - Capital	4120140	540	RC217	(10,140)	(10,140)	(10,139)	(5,287)	4,852
0.00	Langton Road (BUA) - Capital	4120140	540	RC272	(50,822)	(50,822)	(50,818)	0	50,818
0.26	Carbarup Road (OBUA Sealed) - Capital	4120141	540	RC032	(81,760)	(81,760)	(81,760)	(20,953)	60,807
0.73	Takalarup Road (OBUA Gravel) - Capital	4120142	540	RC033B	(156,000)	(156,000)	(155,999)	(114,220)	41,779
0.73	Stirling School Road (OBUA Gravel) - Capital	4120142	540	RC036	(174,000)	(174,000)	(173,999)	(126,839)	47,160
0.91	Washpool Road (OBUA Gravel) - Capital	4120142	540	RC056	(189,000)	(189,000)	(188,999)	(172,030)	16,968
0.95	Kwornicup Road (OBUA Gravel) - Capital	4120142	540	RC064	(43,944)	(43,944)	(43,942)	(41,872)	2,070
0.93	Beattie Road (OBUA Gravel) - Capital	4120142	540	RC075B	(24,609)	(24,609)	(24,607)	(22,983)	1,624
0.78	Fisher Road (OBUA Gravel) - Capital	4120142	540	RC079	(78,800)	(78,800)	(78,799)	(61,158)	17,641
0.99	Mill Road (OBUA Gravel) - Capital	4120142	540	RC100A	(24,051)	(24,051)	(24,049)	(23,865)	184
0.00	Hay River Road (OBUA Gravel) - Capital	4120142	540	RC113A	(100,000)	(100,000)	(99,999)	0	99,999
0.70	Narrrikup Road (OBUA Gravel) - Capital	4120142	540	RC148	(136,000)	(136,000)	(136,000)	(95,368)	40,632
0.65	Hobbs Road (OBUA Gravel) - Capital	4120142	540	RC176	(85,000)	(85,000)	(85,000)	(55,305)	29,695
1.11	Hassell Avenue (BUA) (R2R)	4120144	540	R2R005A	(77,950)	(77,950)	(77,945)	(86,643)	(8,698)
0.87	First Avenue (BUA) (R2R)	4120144	540	R2R235B	(87,670)	(87,670)	(87,668)	(76,519)	11,149
0.65	Oatlands Road (BUA) (R2R)	4120144	540	R2R261	(59,400)	(59,400)	(59,398)	(38,330)	21,068
1.22	Lloyd Street (BUA) (R2R)	4120144	540	R2R286	(23,390)	(23,390)	(23,386)	(28,644)	(5,258)
0.39	Pardelup Road (OBUA Sealed) (R2R)	4120145	540	R2R111A	(294,400)	(294,400)	(294,398)	(113,623)	180,775
1.16	Scott Road (OBUA Gravel) (R2R)	4120146	540	R2R300	(78,292)	(78,292)	(78,289)	(90,614)	(12,325)
0.79	Corbould Street (OBUA Formed) (R2R)	4120147	540	R2R287	(23,390)	(23,390)	(23,386)	(18,492)	4,893
0.51	Woogenellup Road (OBUA Sealed) (RRG)	4120149	540	RRG003	(271,425)	(271,425)	(226,190)	(137,466)	88,724
0.76	Sturdee Road (OBUA Sealed) (RRG)	4120149	540	RRG015	(181,534)	(181,534)	(181,531)	(138,442)	43,090
0.88	Boyup Road (OBUA Sealed) (RRG)	4120149	540	RRG045A	(243,343)	(243,343)	(243,342)	(213,424)	29,918
1.00	Mead Street - Swimming Pool Upgrade (BUA)	4120161	540	OF328	(234,000)	0	0	(233)	(233)
1.14	ROADC - Chillinup Road (CR Funding)	4120162	540	CRF016	(359,009)	(359,009)	(357,166)	(409,543)	(52,377)
0.00	ROADC - Palmdale Road (CR Funding)	4120162	540	CRF035A	(34,389)	(34,389)	(32,223)	0	32,223
0.46	Woogenellup Road Shoulder Reconditioning (OBUA Sealed) - Cap	4120162	540	OF003A	0	(1,654,189)	(1,654,189)	(763,015)	891,174
1.01	Pardelup Road (OBUA Sealed) (Corrective Services)	4120162	540	OF111A	(83,850)	(83,850)	(83,846)	(84,271)	(426)
0.87	First Avenue (BUA) (LRCIP2)	4120161	540	OF235A	0	(47,000)	(47,000)	(40,825)	6,175
0.95	Fourth Avenue (BUA) (LRCIP2)	4120161	540	OF238A	0	(36,000)	(36,000)	(34,352)	1,648
0.99	Oatlands Rd (Deane St to Martin St) (BUA) (LRCIP2)	4120161	540	OF261A	0	(117,000)	(117,000)	(115,762)	1,238
0.66	Pennifold Ave (BUA) (LRCIP2)	4120161	540	OF094A	0	(39,700)	(39,700)	(26,245)	13,455
1.00	Martin Street (BUA Sealed) (LRCIP2)	4120161	540	OF095A	0	(28,500)	(28,500)	(28,570)	(70)
	Total - Transport				(3,423,118)	(5,111,507)	(5,058,357)	(3,313,831)	1,744,526
0.65	Total - Infrastructure - Roads				(3,423,118)	(5,111,507)	(5,058,357)	(3,313,831)	1,744,526
	Infrastructure - Drainage								
	Transport								
0.00	Drainage Construction General (Budgeting Only)	4120165	550	DC000	(50,000)	(50,000)	(45,815)	0	45,815
0.01	Lowood Road (BUA) - Drainage Capital	4120165	550	DC001	(36,000)	(36,000)	(35,996)	(221)	35,775
0.00	Narpund Road (BUA) - Drainage Capital	4120165	550	DC044	(52,547)	(52,547)	(52,547)	0	52,547
	Total - Transport				(138,547)	(138,547)	(134,358)	(221)	134,137
0.00	Total - Infrastructure - Drainage				(138,547)	(138,547)	(134,358)	(221)	134,137
	Infrastructure - Footpaths								
	Transport								
0.00	Footpath Construction General (Budgeting Only)	4120170	560	FC000	(70,000)	(70,000)	(64,141)	0	64,141
0.00	Memorial Road Footpath (LRCIP2)	4120170	560	OFFC317	0	(7,500)	(7,500)	0	7,500
1.26	Mount Barker Hill Infrastructure - Pathway (DCF)	4120170	560	OC623C	(82,340)	(96,443)	(96,443)	(121,214)	(24,771)
0.03	Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	4120170	560	OC623E	0	(16,300)	(16,300)	(428)	15,872
	Total - Transport				(152,340)	(190,243)	(184,384)	(121,642)	62,742
0.64	Total - Infrastructure - Footpaths				(152,340)	(190,243)	(184,384)	(121,642)	62,742
	Infrastructure - Other								

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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

% of
Completion

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	\$
Other Law, Order & Public Services									
1.22	Kendenup BFB - Water Tank	4050190	590	OC202A	0	(16,418)	(16,418)	(20,074)	(3,656)
1.12	Porongurup BFB - Water Tank	4050190	590	OC207A	0	(13,183)	(13,183)	(14,804)	(1,621)
	Total - Other Law, Order & Public Services				0	(29,601)	(29,601)	(34,878)	(5,277)
Community Amenities									
0.20	O'Neill Road Refuse Site Infrastructure	4100190	590	OC500	(5,160)	(5,160)	(4,730)	(1,033)	3,697
0.27	Mount Barker Cemetery (West) Infrastructure - Signage	4100790	590	OC506	(10,000)	(10,000)	(10,000)	(2,720)	7,280
0.01	Kendenup Cemetery Infrastructure - Signage	4100790	590	OC507	(10,000)	(10,000)	(10,000)	(136)	9,864
	Total - Community Amenities				(25,160)	(25,160)	(24,730)	(3,889)	20,841
Recreation & Culture									
0.95	O'Neill Road (OBUA Formed) Trail	4110390	590	OC114C	(10,000)	(10,000)	(9,998)	(9,521)	477
0.86	Wilson Park Infrastructure - Infill Drain	4110390	590	OC615	0	(15,000)	(15,000)	(12,835)	2,165
1.00	Mount Barker Hill Infrastructure - Boardwalk (DCF)	4110390	590	OC623	(138,200)	(138,200)	(138,198)	(138,188)	10
1.00	Mount Barker Hill - Carpark	4110390	590	OC623A	(57,000)	0	0	0	0
0.00	Mount Barker Hill Infrastructure (SCA)	4110390	590	OC623B	(744,000)	(744,000)	(744,000)	0	744,000
1.00	Mount Barker Hill Infrastructure -Interpretive Signage (DCF)	4110390	590	OC623D	(7,000)	(7,000)	(7,000)	(7,000)	0
	Total - Recreation & Culture				(956,200)	(914,200)	(914,196)	(167,544)	746,652
Transport									
1.20	Shire Depot Infrastructure	4120190	590	OC700	0	(16,402)	(16,402)	(19,655)	(3,253)
	Total - Transport				0	(16,402)	(16,402)	(19,655)	(3,253)
Economic Services									
1.00	Albany Hwy Inf - Mural Wall (LRCIP)	4130290	590	OC640B	(200,000)	(83,604)	(83,604)	(83,557)	47
0.99	Albany Hwy Inf - Visitor Carpark (LRCIP)	4130290	590	OC640C	(106,550)	(159,000)	(159,000)	(156,645)	2,355
0.71	Albany Hwy Inf - Signage (LRCIP)	4130290	590	OC640D	0	(37,000)	(37,000)	(26,382)	10,618
2.09	Albany Hwy Inf - Fencing (LRCIP)	4130290	590	OC640E	0	(25,000)	(25,000)	(52,373)	(27,373)
0.00	SALEYARDS - Outloading Ramp Bugle Modification	4130490	590	OC802A	(18,865)	(18,865)	(18,865)	0	18,865
0.53	SALEYARDS - Bitumen Repairs	4130490	590	OC802B	(12,713)	(12,713)	(12,713)	(6,798)	5,915
0.00	SALEYARDS - Waste Water Treatment System Modifications	4130490	590	OC802C	(50,000)	(50,000)	0	0	0
0.94	SALEYARDS - Additional Water Tank - wash down	4130490	590	OC802E	(25,000)	(25,000)	(25,000)	(23,575)	1,425
0.84	SALEYARDS - Replace Aleis panel scanners	4130490	590	OC802F	(116,000)	(116,000)	(116,000)	(97,082)	18,918
0.00	Saleyards - Three pens adjacent to ramp 7	4130490	590	OC802H	(30,000)	(30,000)	(30,000)	0	30,000
1.09	Saleyards - Upgrade pump shed controller	4130490	590	OC802I	(11,000)	(11,000)	(11,000)	(11,939)	(939)
	Total - Economic Services				(570,128)	(568,182)	(518,182)	(458,350)	59,832
0.44	Total - Infrastructure - Other				(1,551,488)	(1,553,545)	(1,503,111)	(684,316)	818,795
Infrastructure - Parks & Ovals									
Recreation And Culture									
6.66	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Pa	4110370	570	PC608A	(16,987)	(558)	(558)	(3,717)	(3,159)
1.11	Sounness Park - Playground Shadecloth (LRCIP2)	4110370	570	PC609F	0	(4,500)	(4,500)	(5,000)	(500)
0.83	Wilson Park - Fencing	4110370	570	PC615	(20,000)	(20,000)	(19,998)	(16,616)	3,382
0.90	Bonnyup Park - Playground Shadecloth (LRCIP2)	4110370	570	PC644A	0	(15,500)	(15,500)	(14,000)	1,500
0.37	Narrikup Playground	4110370	570	PC653	(41,000)	(41,000)	(41,000)	(15,011)	25,989
	Total - Recreation And Culture				(77,987)	(81,558)	(81,556)	(54,344)	27,212
0.67	Total - Infrastructure - Parks & Ovals				(77,987)	(81,558)	(81,556)	(54,344)	27,212
Intangible Assets - PPE									
Other Property & Services									
1.07	ADMIN - Intangible Assets (Capital)	4140235	644		(51,119)	(51,119)	(46,860)	(54,678)	(7,818)
	Total - Other Property & Services				(51,119)	(51,119)	(46,860)	(54,678)	(7,818)
1.07	Total - Intangible Assets - PPE				(51,119)	(51,119)	(46,860)	(54,678)	(7,818)
0.60	Grand Total				(8,782,128)	(10,250,713)	(9,806,578)	(6,191,258)	3,615,319

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2021	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 90 - New Administration centre	811,149	0	0	0	91,511	185,684	185,684	719,639	625,465	625,465	30,342	51,251	51,251
Health													
Loan 97 - Plantagenet Medical Centre	380,261	0	0	0	20,052	40,225	40,225	360,209	340,036	340,036	6,417	4,516	4,516
Recreation and Culture													
Loan 94 - Sounness Park Development	85,664	0	0	0	20,809	42,017	42,017	64,855	43,646	43,646	2,409	3,860	3,860
Loan 99 - Swimming Pool Refurbishment	0	500,000	500,000	500,000	0	47,815	47,815	500,000	452,185	452,185	0	8,072	8,072
Loan 100 - GScore Trails Project	0	0	744,000	744,000	0	0	0	0	744,000	744,000	0	0	0
Economic Services													
Loan 95 - Saleyards Roof	133,368	0	0	0	25,262	25,262	25,262	108,106	108,106	108,106	4,387	3,432	3,432
Total	1,410,442	500,000	1,244,000	1,244,000	157,634	341,004	341,004	1,752,809	2,313,438	2,313,438	43,556	71,130	71,130
Self supporting loans													
Health													
Loan 96 - Plantagenet Village Homes	388,255	0	0	0	40,342	40,342	40,342	347,912	347,912	347,912	7,609	6,278	6,278
Recreation and Culture													
Loan 98 - Mount Barker Golf Club - Bowls	58,390	0	0	0	23,288	23,288	23,288	35,103	35,103	35,103	629	206	206
Total	446,645	0	0	0	63,630	63,630	63,630	383,015	383,015	383,015	8,238	6,485	6,485
Total	1,857,088	500,000	1,244,000	1,244,000	221,263	404,634	404,634	2,135,824	2,696,453	2,696,453	51,793	77,615	77,615
Current loan borrowings	356,919							135,656					
Non-current loan borrowings	1,500,168							2,000,168					
	1,857,088							2,135,824					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2021	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Lease 2 - Photocopiers	15,924	0	0	0	8,692	9,490	9,490	7,232	6,434	6,434	218	230	230
Law, Order & Public Safety													
Lease 3 - CESM Vehicle	0	64,156	70,800	70,800	10,474	13,534	13,534	53,682	57,266	57,266	491	626	626
Total	15,924	64,156	70,800	70,800	19,166	23,024	23,024	60,914	63,700	63,700	710	856	856
Total	15,924	64,156	70,800	70,800	19,166	23,024	23,024	60,914	63,700	63,700	710	856	856
Current financing borrowings	9,490							798					
Non-current financing borrowings	6,434							60,116					
	15,924							60,914					

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

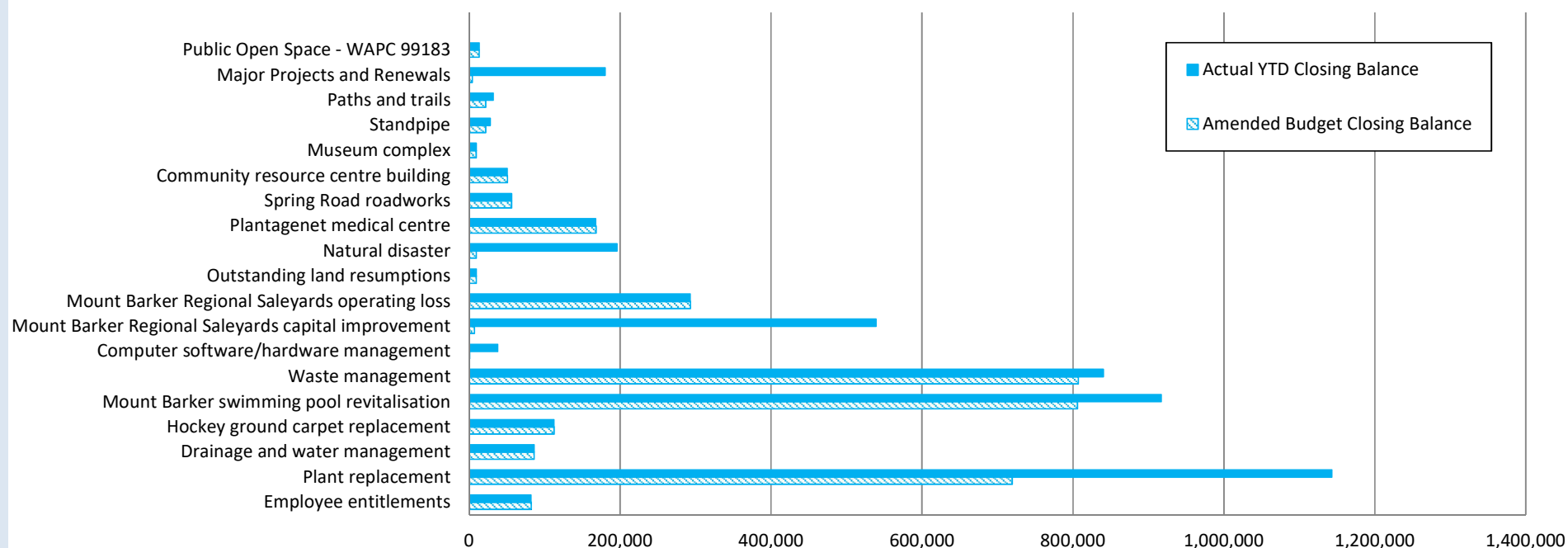
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	31,721	323	67	50,000	50,000	0	0	82,044	81,788
Plant replacement	1,240,493	6,460	2,566	500,000	500,000	(1,027,500)	(600,000)	719,453	1,143,059
Drainage and water management	85,707	300	177	0	0	0	0	86,007	85,884
Hockey ground carpet replacement	93,969	405	194	18,000	18,000	0	0	112,374	112,163
Mount Barker swimming pool revitalisation	316,270	3,646	654	600,000	600,000	(114,140)	0	805,776	916,924
Waste management	641,268	3,081	1,326	197,562	197,562	(35,000)	0	806,911	840,156
Computer software/hardware management	37,652	132	78	0	0	(37,000)	0	784	37,729
Mount Barker Regional Saleyards capital improvement	430,025	1,964	889	108,263	108,263	(533,220)	0	7,032	539,177
Mount Barker Regional Saleyards operating loss	292,097	1,023	604	0	0	0	0	293,120	292,701
Outstanding land resumptions	9,420	33	19	0	0	0	0	9,453	9,439
Natural disaster	195,329	684	404	150,500	150,000	(337,000)	(150,000)	9,513	195,733
Plantagenet medical centre	85,441	646	177	82,000	82,000	0	0	168,087	167,617
Spring Road roadworks	55,974	196	116	0	0	0	0	56,170	56,090
Community resource centre building	40,425	184	84	10,000	10,000	0	0	50,609	50,508
Museum complex	9,148	32	19	0	0	0	0	9,180	9,167
Standpipe	17,710	104	37	10,000	10,000	(6,000)	0	21,814	27,746
Paths and trails	31,740	111	66	0	0	(10,000)	0	21,851	31,806
Major Projects and Renewals	179,841	630	372	0	0	(176,394)	0	4,077	180,213
Public Open Space - WAPC 99183	13,147	46	27	0	0	0	0	13,193	13,174
	3,807,376	20,000	7,876	1,726,325	1,725,825	(2,276,254)	(750,000)	3,277,447	4,791,077

Cash Backed Reserve (Continued)

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



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

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2021	Liability Increase	Liability Reduction	Closing Balance 31 May 2022
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	150,959	568,189	(642,592)	76,554
- non-operating	13	845,656	2,163,161	(2,119,186)	889,630
Total unspent grants, contributions and reimbursements		996,615	2,731,350	(2,761,778)	966,185
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		996,615	2,731,350	(2,761,778)	966,185
Provisions					
Annual leave		510,829	1,035	0	511,864
Long service leave		401,881	0	0	401,881
Total Provisions		912,709	1,035	0	913,744
Total Other Current Liabilities					1,879,929
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 MAY 2022

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2022	Current Liability 31 May 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	454,105	714,227	714,227	1,822,518
Grants Commission - Roads (WALGGC)	0	0	0	0	0	455,655	463,357	463,357	1,290,168
Law, order, public safety									
DFES - ESL BFB Operating Grant	50,257	143,593	(148,639)	45,211	45,211	193,332	193,332	144,999	151,440
DFES - ESL SES Operating Grant	4,657	13,972	(8,259)	10,370	10,370	18,629	18,629	17,072	8,259
DFES - Mitigation Activity Fund Grant	0	165,580	(165,580)	0	0	365,390	365,390	365,390	182,980
Western Power Grant - Forest Hill Bush Fire Brigade	0	1,184	0	1,184	1,184	0	0	0	0
Recreation and culture									
DLGSC - Every Club Grant	7,730	0	(7,730)	0	0	0	0	0	15,460
State Library of WA - Children Book Week Grant	0	755	(755)	0	0	1,000	1,000	924	755
State Library of WA - Library Priority Allocation	0	0	0	0	0	0	0	0	4,184
Children's Week - Grant Income	0	1,000	(1,000)	0	0	0	0	0	4,000
State Library - Better Beginnings Family Literacy Grant	0	0	0	(1)	(1)	0	0	0	0
Scitech - National Science Week	0	2,264	0	2,264	2,264	0	0	0	0
Transport									
Direct Grant (MRWA)	0	231,080	(231,080)	0	0	231,080	231,080	231,080	231,080
Economic services									
Grants - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0		0	0	26,500
DPIRD Grant - Noxious Weed Control	58,805	0	(58,805)	0	0	58,805	58,805	58,805	58,805
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	9,000	0	0	9,000	9,000	4,000	4,000	0	0
LRCIP2 Grant - Bannercondas	0.00	7,760	0	7,760	7,760	0	15,000	0	0
Drought DCP Grant - Adverse Advents Plan	20,510	0	(20,510)	0	0	0	0	0	23,010
	150,959	567,189	(642,358)	75,788	75,788	1,781,996	2,064,820	1,995,854	3,819,159
Operating Contributions									
Education and welfare									
Mt Barker Community Garden - launch disability awareness documentary	0	0	0	0	0	0	1,000	1,000	0
Recreation and culture									
Get Online Week - Contributions Income	0	1,000	(234)	766	766	0	0	0	234
COVID Digital Certificate Library Support	0	0	0	0	0	0	0	0	942
Transport									
DFES - Storm Damage Recoup	0	0	0	0	0	417,896	1,901,216	1,514,425	354,055
Economic services									
Contributions - Feral Pig Control Lake Muir, Denbarker and Northcliffe	0	0	0	0	0		0	0	19,300
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	68,000	68,000	62,337	69,579
	0	1,000	(234)	766	766	485,896	1,970,216	1,577,762	444,110
TOTALS	150,959	568,189	(642,592)	76,554	76,554	2,267,892	4,035,036	3,573,616	4,263,269

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

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2022	Current Liability 31 May 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Law, order, public safety									
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	0	0	29,601	29,601	0
LRCIP2 Grant - Two speed signs and one VMB	0	25,350	0	25,350	25,350	0	49,000	0	0
Community amenities									
LRCIP2 Grant - Kendenup Town Hall Toilets	75,650	0	(22,859)	52,791	52,791	150,000	150,000	150,000	22,859
Recreation and culture									
CSRFF Grant - Swimming Pool Facility Refurbishment	93,546	0	(93,546)	0	0	374,183	374,183	374,183	280,637
Drought DCP Grant - Swimming Pool Facility Refurbishment	149,854	0	(149,854)	0	0	209,854	209,854	209,854	209,854
LRCIP2 Grant - Shade Structure - Sounness Park	0	2,330	(2,330)	0	0	0	4,500	0	2,330
LRCIP2 Grant - Shade Structure - Bonnyup Park	0	8,020	(8,020)	0	0	0	15,500	0	8,020
LRCIP2 Grant - Albany Highway Infill Drain	51,334	(51,334)	0	0	0	100,000	15,000	0	0
Transport									
RTR Grant Funding - Hassell Avenue	26,997	23,956	(50,953)	0	0	77,950	77,950	71,467	50,953
RTR Grant Funding - Corbould Street	8,099	17,448	(18,492)	7,054	7,054	23,390	23,390	21,450	18,492
RTR Grant Funding - Lloyd Street	8,099	8,596	(16,695)	0	0	23,390	23,390	21,450	16,695
RTR Grant Funding - First Avenue	35,097	56,723	(76,519)	15,301	15,301	87,670	87,670	80,377	76,519
RTR Grant Funding - Oatlands Road	0	59,400	(38,330)	21,070	21,070	59,400	59,400	59,400	38,330
RTR Grant Funding - Pardelup Road	0	294,400	(113,623)	180,777	180,777	294,400	294,400	294,400	113,623
RTR Grant Funding - Scott Road	0	105,677	(90,614)	15,063	15,063	78,292	78,292	78,292	90,614
RRG Grant Funding - Boyup Road	0	64,892	(64,892)	0	0	162,229	162,229	148,720	64,892
RRG Grant Funding - Woogenellup Road	0	72,380	(72,380)	0	0	180,950	180,950	180,950	72,380
RRG Grant Funding - Sturdee Road	0	48,361	(48,361)	0	0	121,023	121,023	110,946	48,361
RRG Grant Funding - Spencer Road	0	0	0	0	0	51,759	51,759	47,454	51,759
RRG Grant Funding - Settlement Road	0	0	0	0	0	24,688	24,688	22,638	12,985
Corrective Services - Pardelup Rd	0	0	0	0	0	83,850	83,850	83,850	0
LRCIP2 Grant - Mead St	116,178	(116,178)	0	0	0	234,000	0	0	0
LRCIP2 Grant - Oatlands Road	0	60,530	(60,530)	0	0	0	117,000	0	60,530
LRCIP2 Grant - Martin Street	0	14,745	(14,745)	0	0	0	28,500	0	14,745
LRCIP2 Grant - First Avenue	0	24,315	(24,315)	0	0	0	47,000	0	24,315
LRCIP2 Grant - Fourth Avenue	0	18,625	(18,625)	0	0	0	36,000	0	18,625
LRCIP2 Grant - Penniford Ave	0	20,540	(20,540)	0	0	0	39,700	0	20,540
Commodity Route Funding - Chillinup Road	0	95,736	(95,736)	0	0	319,373	319,373	319,373	95,736
Regional Road Safety Grant - Woogenellup Road	0	1,323,352	(763,015)	560,337	560,337	0	1,654,189	1,654,189	763,015
LRCIP2 Grant - Memorial Road Footpath	0	3,880	0	3,880	3,880	0	7,500	0	0
LRCIP2 Grant - Asphalt Mount Barker Hill Pathway	0	8,435	(428)	8,007	8,007	0	16,300	0	428
Economic services									
LRCIP2 Grant - Mount Barker Hill Carpark & Bus Bay	27,018	(27,018)	0	0	0	57,000	0	0	0
LRCIP1 Grant - Albany Highway Tree Planting/Fencing	34,081	0	(34,081)	0	0	296,550	33,450	33,450	34,081
Drought DCP Grant - Mount Barker Infrastructure	219,703	0	(219,703)	0	0	257,204	257,204	257,204	257,203
	845,656	2,163,161	(2,119,186)	889,630	889,630	3,267,155	4,935,945	4,512,348	2,468,521
Non-Operating Contributions									
Recreation and culture									
Public Open Space Funding	0	0	0	0	0	26,814	26,814	0	0
	0	0	0	0	0	26,814	26,814	0	0
Total Non-operating grants, subsidies and contributions	845,656	2,163,161	(2,119,186)	889,630	889,630	3,293,969	4,962,759	4,512,348	2,468,521

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 31 May 2022
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Construction Training Fund (CTF)	608	8,323	(4,217)	4,714
Building Services Levy (BSL)	3,597	14,866	(8,324)	10,138
Keys, Hall and Equipment Bonds	6,433	9,650	(8,843)	7,240
Infrastructure & Crossover Bonds	32,500	15,500	(10,500)	37,500
Planning Bonds	19,000	1,500	0	20,500
Department of Transport	15,929	1,380,328	(1,385,007)	11,250
Sub-Total	78,067	1,430,727	(1,417,452)	91,342
Trust Funds				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	70,392	0	0	70,392
Bonds - Other	330,983	130	(823)	330,290
Sub-Total	490,306	130	(823)	489,613
	568,373	1,430,857	(1,418,275)	580,955

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. %	Var. 	Significant Var.  	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	1,926,694	148%		 S	Timing	Early receipt of 50% of 2022/2023 Commonwealth FAGS
Law, Order and Public Safety	(155,785)	(26%)		 S	Timing	Bulk of DFES fire mitigation grant not yet received
Recreation and Culture	35,436	17%		 S	Timing	CSRFF grant for pool not yet fully received as per budget
Transport	(1,122,838)	(60%)		 S	Timing	Under income, storm damage contributions behind prediction
Economic Services	(104,805)	(10%)		 S	Permanent	Standpipe income significantly under budget; similarly expenditure is also under budget
Other Property and Services	(45,584)	(22%)		 S	Permanent	Under income - General and Workers Comp reimbursements
Expenditure from operating activities						
General Purpose Funding	177,995	45%		 S	Permanent	Admin Allocation reviewed and reduced for this program
Law, Order and Public Safety	245,031	19%		 S	Permanent	Fire mitigation work behind predicted YTD amount
Education and Welfare	32,904	24%		 S	Timing	Under Exp - Youth precinct and services
Transport	1,538,056	21%		 S	Timing	Storm damage rectification works less than predicted at this stage
Economic Services	184,341	11%		 S	Timing	Under Exp - noxious weed control project, admin allocation (review), employee costs in building control (budget inc filling principal building surveyor position), saleyards facility maintenance, and standpipe operations
Other Property and Services	219,371	80%		 S	Timing	Under Exp - Public Works Overheads employee costs
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(2,043,827)	(45%)		 S	Timing	Under income - Mainly commonwealth funded infrastructure projects which have taken time to come to fruition. RTR \$150k. Regional Road Safety Grant for Woogenellup Road is \$891k under budget
Proceeds from Disposal of Assets	(137,459)	(47%)		 S	Timing	Under income - Not yet sold grader and five vehicles as budgeted
Land and Buildings	595,558	29%		 S	Timing	Under Exp - Kendenup Toilets, staff housing, Saleyards building
Plant and Equipment	239,415	32%		 S	Timing	Under Exp - budgeted plant purchases
Infrastructure Assets - Roads	1,744,526	34%		 S	Timing	Under Exp - timing on road construction projects
Infrastructure Assets - Footpaths	62,742	34%		 S	Timing	Under Exp - timing on project delivery
Infrastructure Assets - Parks and Ovals	27,212	33%		 S	Timing	Under Exp - timing on delivery of Narrikup Playground
Intangible Assets - PPE	(7,818)	(17%)		 S	Timing	Under Exp - timing on budgeted Saleyards infrastructure & Mt Barker Hill infrastructure (Loan Funded)
Financing Activities						
Transfer from Reserves	150,000	25%		 S	Timing	Reimbursement of Shire contribution towards completed storm damage event AGRN 858 (March 2019)
Transfer to Reserves	(639,539)	(58%)		 S	Timing	Transfer to reserve to cover Shire contribution towards AGRN 973 (June 2021) storm damage. Approved in August 2021 budget review

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

NOTE 16
BUDGET AMENDMENTS

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

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