

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

FOR THE PERIOD ENDED 30 APRIL 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 May 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

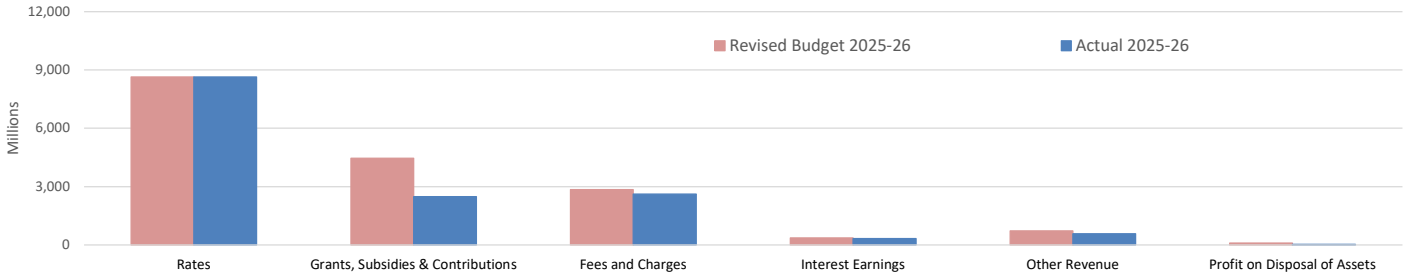
The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

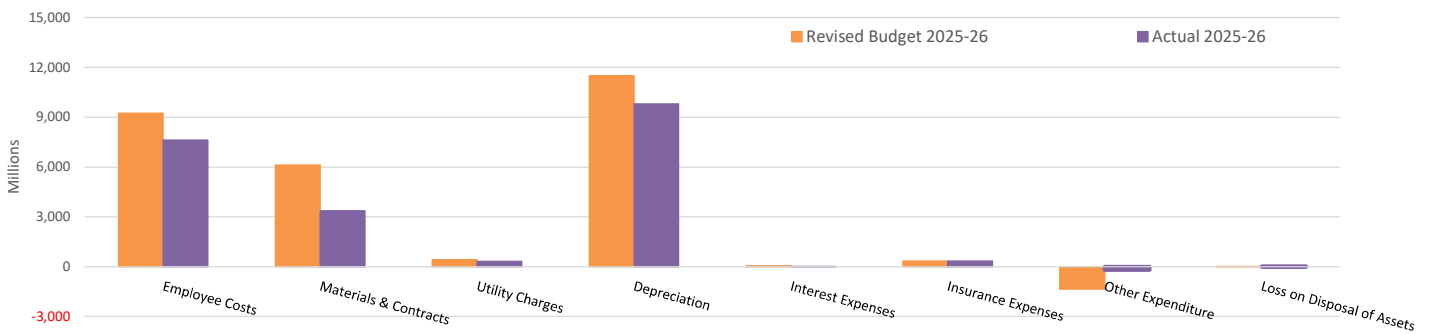
The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

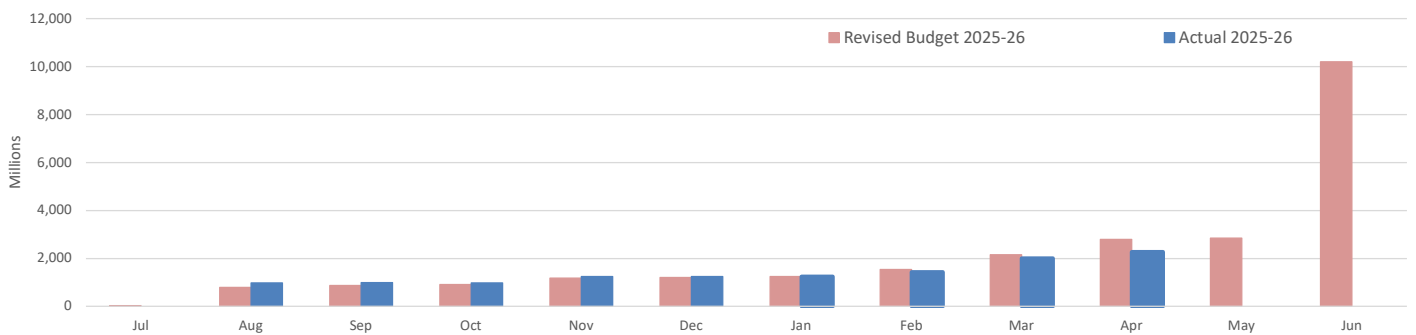
Operating Revenue



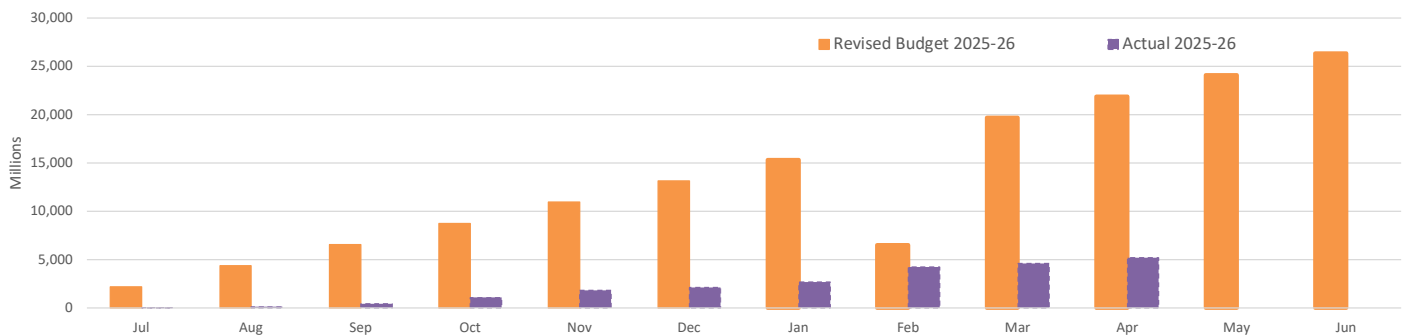
Operating Expenses



Capital Revenue



Capital Expenditure



SHIRE OF PLANTAGENET
KEY TERMS AND DESCRIPTIONS - NATURE & TYPE
FOR THE PERIOD ENDED 30 APRIL 2026

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, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. 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 REVENUE

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated 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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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 and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY BY NATURE & TYPE
FOR THE PERIOD ENDED 30 APRIL 2026

	Adopted Budget Estimates	Revised Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.	Significant Variance S
Note	(a)	(b)	(c)	(d)	(d) - (c)	((d) - (c))/(c)		
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	8,628,400	8,633,400	8,632,565	8,638,494	5,929	0%		
Rates excluding general rates	4,715	4,715	4,715	4,715	0	0%		
Grants, subsidies and contributions	4,660,110	4,470,730	2,415,644	2,482,275	66,631	3%		
Fees and charges	2,770,652	2,853,047	2,539,842	2,606,569	66,727	3%		
Interest revenue	360,200	360,200	293,560	328,403	34,843	12%	▲	S
Other revenue	770,991	721,691	576,240	569,001	(7,239)	(1%)		
Profit on asset disposals	107,986	91,337	24,389	30,304	5,915	24%		
	17,303,054	17,135,120	14,486,955	14,659,761	172,806	1%		
Expenditure from operating activities								
Employee costs	(8,242,185)	(9,249,435)	(7,706,970)	(7,633,482)	73,488	1%		
Materials and contracts	(6,162,296)	(6,111,994)	(5,067,360)	(3,368,785)	1,698,575	34%	▲	S
Utility charges	(439,124)	(410,126)	(341,500)	(322,449)	19,051	6%		
Depreciation	(16,414,342)	(11,509,062)	(9,590,790)	(9,797,502)	(206,712)	(2%)		
Finance costs	(56,551)	(56,551)	(17,940)	(10,089)	7,851	44%		
Insurance	(621,849)	(334,595)	(278,590)	(335,880)	(57,290)	(21%)	▼	S
Other expenditure	553,913	1,346,266	1,122,580	198,660	(923,920)	(82%)	▼	S
Loss on asset disposals	(42,225)	(21,246)	(17,700)	(16,443)	1,257	7%		
	(31,424,659)	(26,346,743)	(21,898,270)	(21,285,970)	612,300	3%		
Non cash amounts excluded from operating activities	16,269,064	11,437,690	9,584,101	9,168,268	(415,833)	(4%)		
Amount attributable to operating activities	2,147,459	2,226,067	2,172,786	2,542,059	369,273	17%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	9,711,995	10,200,136	2,791,370	2,270,013	(521,357)	(19%)	▼	S
Proceeds from disposal of assets	327,500	291,680	141,680	144,849	3,169	2%		
Proceeds from financial assets at amortised cost - self supporting loans	53,062	53,062	48,027	48,027	0	0%		
	10,092,557	10,544,878	2,981,077	2,462,889	(518,188)	(17%)		
Outflows from investing activities								
Acquisition of property, plant and equipment	(4,789,663)	(5,520,347)	(1,406,867)	(864,985)	541,882	39%	▲	S
Acquisition of infrastructure	(16,507,796)	(17,212,364)	(5,443,572)	(4,340,856)	1,102,716	20%	▲	S
	(21,297,459)	(22,732,711)	(6,850,439)	(5,205,842)	1,644,597	24%		
Amount attributable to investing activities	(11,204,902)	(12,187,833)	(3,869,362)	(2,742,953)	1,126,409	29%		
FINANCING ACTIVITIES								
Inflows from financing activities								
Leases liabilities recognised	286,105	286,105	0	0	0	0%		
Proceeds from new borrowings	5,100,000	5,100,000	0	0	0	0%		
Transfer from reserves	2,865,623	3,833,328	0	0	0	0%		
	8,251,728	9,219,433	0	0	0	0%		
Outflows from financing activities								
Payments for principal portion of lease liabilities	(13,066)	(13,066)	(9,781)	(9,781)	0	0%		
Repayment of borrowings	(170,493)	(170,493)	(106,369)	(106,369)	0	0%		
Transfer to reserves	(1,162,943)	(1,454,893)	0	(1,073,216)	(1,073,216)	0%		
	(1,346,502)	(1,638,452)	(116,150)	(1,189,366)	(1,073,216)	(924%)		
Non-cash amounts excluded from financing activities	(286,105)	(286,105)	0	0	0	0%		
Amount attributable to financing activities	6,619,121	7,294,876	(116,150)	(1,189,366)	(1,073,216)	(924%)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	2,325,702	2,666,890	2,666,890	2,666,890	0	0%		
Amount attributable to operating activities	2,147,459	2,226,067	2,172,786	2,542,059	369,273	17%	▲	
Amount attributable to investing activities	(11,204,902)	(12,187,833)	(3,869,362)	(2,742,953)	1,126,409	29%	▲	
Amount attributable to financing activities	6,619,121	7,294,876	(116,150)	(1,189,366)	(1,073,216)	(924%)	▼	
Surplus or deficit after imposition of general rates	(112,621)	0	854,165	1,276,630	422,465	49%	▲	

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 1 for an explanation of the reasons for the variance.

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

**SHIRE OF PLANTAGENET
KEY TERMS AND DESCRIPTIONS - PROGRAM
FOR THE PERIOD ENDED 30 APRIL 2026**

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

ACTIVITIES	
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to fund the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To ensure a safer community in which to live.</p>	<p>Fire prevention, emergency services, animal control and administration of local laws.</p>
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	<p>Inspection of food outlets and their control, noise control, pest control, inspection of abattoir.</p>
<p>EDUCATION AND WELFARE</p> <p>To support the needs of the community in education and welfare.</p>	<p>Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.</p>
<p>HOUSING</p> <p>Provide adequate housing to attract and retain staff.</p>	<p>Provision and maintenance of council owned staff housing.</p>
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	<p>Rubbish collection services, cemeteries, public toilets, operation of refuse sites and town planning administration.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.</p>	<p>Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).</p>
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, pathways, cleaning and lighting of streets and depot maintenance.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control, noxious weeds and standpipes.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control overheads and operating accounts.</p>	<p>Private works, public works and plant overhead allocations.</p>

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 30 APRIL 2026

Note	Adopted	Revised	YTD	YTD Actual	Variance*	Variance*	Significant Var. S
	Budget	Budget	Budget		\$	%	
	Estimates	Estimates	Estimates		(c) - (b)	((c) - (b))/(b)	
	(a)	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance	700	2,800	2,660	3,015	355	13%	▲
General Purpose Funding - Rates	8,638,115	8,628,400	8,637,280	8,643,209	5,929	0%	▲
General Purpose Funding - Other	1,936,029	1,712,998	1,310,398	1,334,388	23,990	2%	▲
Law, Order and Public Safety	562,456	557,022	412,006	416,770	4,764	1%	▲
Health	76,800	77,800	64,800	68,146	3,346	5%	▲
Education and Welfare	19,870	20,870	17,710	5,939	(11,771)	(66%)	▼
Housing	14,500	15,500	12,910	12,426	(484)	(4%)	▼
Community Amenities	1,448,942	1,526,537	1,398,917	1,369,565	(29,352)	(2%)	▼
Recreation and Culture	655,374	661,374	534,820	602,630	67,810	13%	▲
Transport	2,532,066	2,501,562	924,665	984,232	59,567	6%	▲
Economic Services	1,127,500	1,123,200	919,310	928,936	9,626	1%	▲
Other Property and Services	290,702	307,057	253,138	290,505	37,367	15%	▲
	17,303,055	17,135,120	14,488,615	14,659,761	171,144	1%	
Expenditure from operating activities							
Governance	(1,294,236)	(1,306,397)	(1,088,530)	(1,195,006)	(106,476)	(10%)	▼
General Purpose Funding	(390,043)	(393,607)	(303,610)	(298,603)	5,007	2%	▲
Law, Order and Public Safety	(1,299,114)	(1,286,088)	(1,071,510)	(1,016,699)	54,811	5%	▲
Health	(297,001)	(286,321)	(238,510)	(227,513)	10,997	5%	▲
Education and Welfare	(187,238)	(189,530)	(157,870)	(127,040)	30,830	20%	▲
Housing	(61,162)	(59,138)	(49,210)	(51,112)	(1,902)	(4%)	▼
Community Amenities	(2,304,551)	(2,334,165)	(1,944,320)	(2,061,347)	(117,027)	(6%)	▼
Recreation and Culture	(4,575,548)	(4,607,392)	(3,810,540)	(3,695,542)	114,998	3%	▲
Transport	(18,635,066)	(13,422,280)	(11,185,010)	(10,518,211)	666,799	6%	▲
Economic Services	(2,150,811)	(2,233,736)	(1,861,090)	(1,914,681)	(53,591)	(3%)	▼
Other Property and Services	(229,889)	(228,089)	(189,730)	(180,216)	9,514	5%	▲
	(31,424,660)	(26,346,742)	(21,899,930)	(21,285,970)	613,960	3%	
Non-cash amounts excluded from operating activities	16,269,064	11,437,690	9,584,101	9,168,268	(415,833)	(4%)	▼
Amount attributable to operating activities	2,147,459	2,226,068	2,172,786	2,542,059	369,273	17%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	9,711,995	10,200,136	2,791,370	2,270,013	(521,357)	(19%)	▼
Proceeds from disposal of assets	327,500	291,680	141,680	144,849	3,169	2%	▲
Proceeds from financial assets at amortised cost - self supporting loans	53,062	53,062	48,027	48,027	0	0%	
	10,092,557	10,544,878	2,981,077	2,462,889	(518,188)	(17%)	
Outflows from investing activities							
Payments for property, plant and equipment	(4,782,426)	(5,520,347)	(1,406,867)	(864,985)	541,882	39%	▲
Payments for construction of infrastructure	(16,507,796)	(17,212,364)	(5,443,572)	(4,340,856)	1,102,716	20%	▲
	(21,290,222)	(22,732,711)	(6,850,439)	(5,205,842)	1,644,597	24%	
Amount attributable to investing activities	(11,197,665)	(12,187,833)	(3,869,362)	(2,742,953)	1,126,409	29%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Leases liabilities recognised	286,105	286,105	0	0	0	0%	
Proceeds from new debentures	5,100,000	5,100,000	0	0	0	0%	
Transfer from reserves	2,865,623	3,833,328	0	0	0	0%	
	8,251,728	9,219,433	0	0	0	0%	
Outflows from financing activities							
Repayment of borrowings	(170,493)	(170,493)	(106,369)	(106,369)	0	0%	
Payments for principal portion of lease liabilities	(13,066)	(13,066)	(9,781)	(9,781)	0	0%	
Transfer to reserves	(1,162,943)	(1,454,893)	0	(1,073,216)	(1,073,216)	0%	▼
	(1,346,502)	(1,638,452)	(116,150)	(1,189,366)	(1,073,216)	(924%)	
Non-cash amounts excluded from financing activities	(286,105)	(286,105)	0	0	0	0%	
Amount attributable to financing activities	6,619,121	7,294,876	(116,150)	(1,189,366)	(1,073,216)	(924%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2,325,702	2,666,890	2,666,890	2,666,890	0	0%	▲
Amount attributable to operating activities	2,147,459	2,226,068	2,172,786	2,542,059	369,273	17%	▲
Amount attributable to investing activities	(11,197,665)	(12,187,833)	(3,869,362)	(2,742,953)	1,126,409	29%	▲
Amount attributable to financing activities	6,619,121	7,294,876	(116,150)	(1,189,366)	(1,073,216)	(924%)	▼
Surplus or deficit after imposition of general rates	(105,383)	1	854,165	1,276,630	422,464	49%	▲

KEY INFORMATION

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

Refer to Note 1 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2025/26 year is \$20,000 and 10%.

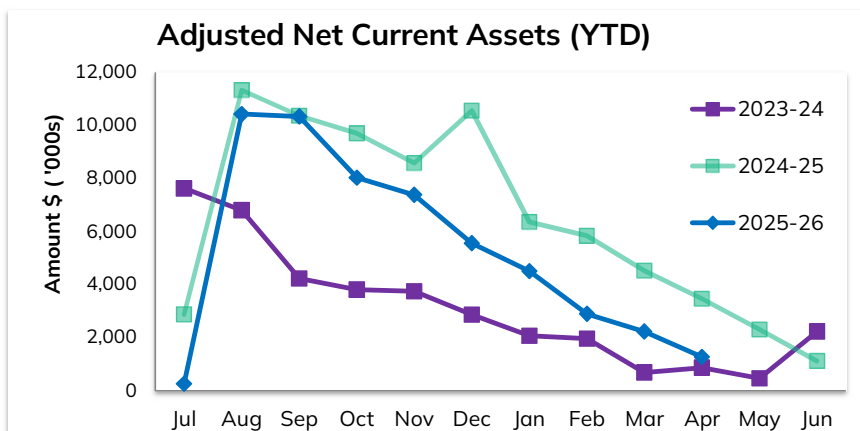
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF PLANTAGENET
ADJUSTED NET CURRENT ASSETS
FOR THE PERIOD ENDED 30 APRIL 2026**

		Last Years Closing 30/06/2025	This Time Last Year 30/04/2025	Year to Date Actual 30/04/2026
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted		2,615,535	3,446,499	158,492
Cash Restricted - Reserves	5	6,562,049	7,086,752	7,635,265
Cash Restricted - Bonds & Deposits/Trust		58,462	32,057	27,806
Receivables - Rates	2	529,431	636,555	620,061
Receivables - Other	2	465,587	522,344	245,881
Other Assets Other Than Inventories (SSL)		841,302	185,711	179,674
Inventories (Fuel & Stock)		100,753	46,871	457,786
		<u>11,173,119</u>	<u>11,956,789</u>	<u>9,324,966</u>
Less: Current Liabilities				
Payables		(1,647,238)	(358,771)	(192,394)
Contract Liabilities		(92,317)	(92,317)	(92,317)
Bonds & Deposits		(151,564)	(137,934)	(123,324)
Loan and Lease Liability	6	(182,183)	(176,164)	(66,032)
Provisions		(1,127,912)	(1,002,464)	(1,122,927)
		<u>(3,201,214)</u>	<u>(1,767,650)</u>	<u>(1,596,994)</u>
Unadjusted Net Current Assets		7,971,905	10,189,139	7,727,972
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves		(6,562,049)	(7,086,752)	(7,635,265)
Less: Current financial assets - Self Supporting Loans		(53,062)	(4,821)	(5,035)
Add Back: Current portion of lease liabilities		11,689	1,876	1,908
Add Back: Current Loan Liability		170,495	174,288	64,124
Add Back: Employee benefit provisions held in reserve		1,127,912	1,002,464	1,122,927
Adjusted Net Current Assets		2,666,890	4,276,194	1,276,630

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 Statement of Financial Activity.



This Year YTD
Surplus(Deficit)
\$1.28 M

Last Year YTD
Surplus(Deficit)
\$4.28 M

**SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 APRIL 2026**

	Actual 30 June 2025	Actual as at 30 April 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,673,997	186,297
Trade and other receivables	995,018	865,942
Other financial assets	6,615,111	7,640,300
Inventories	100,753	457,786
Contract assets	788,240	174,639
Other assets	0	0
TOTAL CURRENT ASSETS	11,173,119	9,324,964
NON-CURRENT ASSETS		
Trade and other receivables	187,739	187,739
Other financial assets	316,545	316,545
Property, plant and equipment	51,150,779	50,389,280
Infrastructure	384,723,261	380,766,975
Right-of-use assets	29,018	21,376
TOTAL NON-CURRENT ASSETS	436,407,342	431,681,916
TOTAL ASSETS	447,580,461	441,006,880
CURRENT LIABILITIES		
Trade and other payables	1,614,102	137,378
Contract liabilities	92,317	92,317
Other liabilities	184,699	178,339
Lease liabilities	11,689	1,908
Borrowings	170,494	64,124
Employee related provisions	1,127,912	1,122,927
TOTAL CURRENT LIABILITIES	3,201,214	1,596,994
NON-CURRENT LIABILITIES		
Lease liabilities	2,190	2,190
Borrowings	708,054	708,054
Employee related provisions	142,093	142,093
TOTAL NON-CURRENT LIABILITIES	852,337	852,337
TOTAL LIABILITIES	4,053,551	2,449,331
NET ASSETS	443,526,909	438,557,549
EQUITY		
Retained surplus	39,735,835	33,952,655
Reserve accounts	6,562,048	7,635,264
Revaluation surplus	397,229,026	396,969,630
TOTAL EQUITY	443,526,909	438,557,549

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

**SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 APRIL 2026**

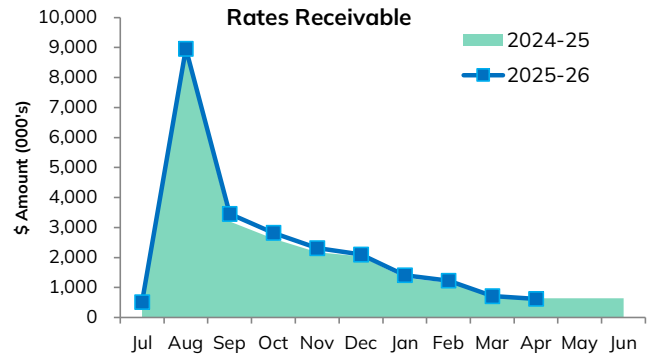
1 EXPLANATION OF MATERIAL VARIANCES

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 actual materially.
 The material variance adopted by Council for the 2025-26 year is \$20,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent
	\$	%			
Revenue from operating activities					
Recreation and Culture					
Over anticipated year to date budget specifically in operating grant revenue due to incorrect allocation of Changing Places grant funding. Will be corrected for May.	67,810	12.68%	▲	S	
Other Property and Services					
Over annual budget due to higher than anticipated workers compensation reimbursements. Income offset by expenditure.	37,367	14.76%	▲	S	Permanent
Expenditure from operating activities					
Education and Welfare					
Under anticipated YTD budget across program specifically youth services expense and other welfare projects & programs.	30,830	19.53%		S	Timing
Inflows from investing activities					
Acquisition of property, plant and equipment					
Under anticipated year to date budget specifically: - Martin Street Subdivision. - Buildings - Admin Office Refit -Timing of the Water Truck purchase	541,882	38.52%	▲	S	Timing
Acquisition of infrastructure					
Under anticipated YTD budget specifically: - Infrastructure Roads, Drainage, & Footpaths: Under anticipated year to date expenditure across many projects specifically Carburup Road \$138k, Rocky Gully Heavy Vehicle Rest Area \$116k, Eulup Manarup Road \$328k - Infrastructure Other: Due to projects budgeted to be completed or commenced - Cemetery Upgrades \$44k, Mt Barker Hill Shelter \$35k, RSL Park \$12k, Narrikup Place Plan \$10k, Saleyards Bitumen Repairs \$21k - Infrastructure Parks & Ovals: Under anticipated year to date expenditure - Mt Barker Cemetery Retaining Wall \$21k. Kendenup Hall Park Reticulation \$42k, Souness Park Water Tank \$42k	1,102,716	20.26%	▲	S	Timing

2 RECEIVABLES

Rates receivable	30 June 2025	30 Apr 2026
	\$	\$
Opening arrears previous year	696,869	529,431
Levied this year	8,188,800	8,643,209
Less - collections to date	(8,356,238)	(8,552,579)
Gross rates collectable	529,431	620,061
Net rates collectable	529,431	620,061
% Collected	94.0%	93.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,204)	100,015	16,567	25,380	22,113	161,871
Percentage	(1.4%)	61.8%	10.2%	15.7%	13.7%	
Balance per trial balance						
Trade receivables						161,871
GST receivable						75,618
Receivables for employee related provisions						10,829
Allowance for impairment of receivables not relating to contracts with customers						(2,437)
Total receivables general outstanding						245,881

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

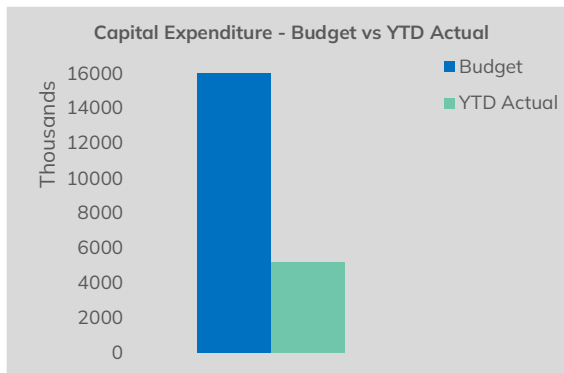
Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the shire measures them subsequently at amortised cost using the effective interest rate method.

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Revised Budget	YTD Actual	YTD Variance	% Spent
	\$	\$	\$	\$	
Land	80,000	1,080,000	13,187	(1,066,813)	1%
Buildings - non specialised	2,247,257	2,273,823	130,158	(2,143,665)	6%
Buildings - specialised	1,111,406	1,131,139	208,614	(922,525)	18%
Furniture and equipment	150,000	180,000	62,266	(117,734)	35%
Plant and equipment	1,201,000	855,385	450,760	(404,625)	53%
Acquisition of property, plant and equipment	4,789,663	5,520,347	864,985	(4,655,362)	
Infrastructure - roads	4,314,016	3,819,945	2,899,424	(920,521)	76%
Infrastructure - drainage	1,538,088	1,538,088	711,580	(826,508)	46%
Infrastructure - footpaths	23,290	23,290	13,439	(9,851)	58%
Infrastructure - parks & ovals	1,881,119	3,033,511	126,125	(2,907,386)	4%
Infrastructure - other	8,751,283	8,797,530	590,288	(8,207,242)	7%
Acquisition of infrastructure	16,507,796	17,212,364	4,340,856	(12,871,508)	
Total capital acquisitions	21,297,459	22,732,711	5,205,842	(17,526,869)	

Capital Acquisitions Funded By:

Capital grants and contributions:	Adopted Budget	Revised Budget	YTD Actual	YTD Variance	% Received
Regional Road Group	648,815	648,815	784,613	135,798	121%
Roads to Recovery	1,763,961	1,763,961	613,601	(1,150,360)	35%
Commodity Route Funding	213,000	213,000	165,144	(47,856)	78%
Blackspot Funding	337,832	337,832	55,188	(282,644)	16%
Roads to Recovery - Bridge Maintenance Projects	1,196,000	560,000	0	(1,196,000)	0%
Main Roads Funding - Bridge Maintenance Projects	0	636,000	0	0	
Local Roads & Community Infrastructure Program	370,846	370,846	390,785	19,939	105%
DFES LGGS Funding	286,350	286,350	0	(286,350)	0%
Other Grant Funding	5,383,332	5,383,332	260,682	(5,122,650)	5%
Lease liabilities	286,105	286,105	0	(286,105)	0%
Borrowings	5,100,000	5,100,000	0	(5,100,000)	0%
Other (disposals & C/Fwd)	327,500	291,680	144,849	(182,651)	44%
Reserve accounts:				0	
Plant Replacement Reserve	873,500	563,705	0	(873,500)	0%
Drainage And Water Management Reserve	100,000	0	0	(100,000)	0%
Mount Barker Swimming Pool Revitalisation Reserve	1,550,000	1,550,000	0	(1,550,000)	0%
Saleyards Capital Improvements Reserve	86,500	86,500	0	(86,500)	0%
Mount Barker Community Centre Building reserve	100,000	100,000	0	(100,000)	0%
Porongurup Hall Reserve	200,000	200,000	0	(200,000)	0%
Housing and Land Reserve	80,000	80,000	0	(80,000)	0%
Wilson Park Reserve	100,000	100,000	0	(100,000)	0%
Waste Management Post Closure Reserve	75,000	1,075,000	0	(75,000)	0%
Standpipe Reserve	0	50,000	0	0	
Contribution - operations	2,218,718	3,049,585	2,790,980	572,262	126%
Capital funding total	21,297,459	22,732,711	5,205,842	(16,091,617)	



Acquisitions	Capital Grant
Annual Budget	Annual Budget
\$21.3 M	\$10.2 M
YTD Actual	YTD Actual
\$5.21 M	\$2.27 M
% Spent	% Received
24.4%	22.3%

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

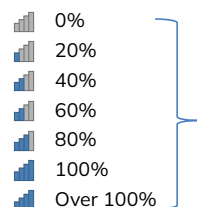
Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
 Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Number	Job Number	Project Description	Responsible Manager	Adopted Budget	Revised Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$
Land - Freehold							
0.16 4090109		STF HOUSE - Land (Subdivision - Martin Street)	EMDRS	80,000	80,000	13,187	66,813
0.00 4100108	LC500	O'Neill Road Waste Facility Expansion	EMIA	0	1,000,000	0	1,000,000
				80,000	1,080,000	13,187	1,066,813
Buildings - Specialised							
0.04 4050612		ESL SES - Buildings Specialised (Capital)	CESM	286,350	286,350	12,311	274,039
0.03 4110112	BC600	Plantagenet District Hall - Main Hall Rising Damp Rectification	BMO	64,708	64,708	2,215	62,493
0.00 4110112	BC600D	Plantagenet District Hall - Building (Capital)	BMO	47,554	47,554	0	47,554
0.09 4110112	BC605	Porongurup Hall and Toilet Upgrade	BMO	500,000	500,000	43,719	456,281
0.26 4110112	BC606	Woogenellup Hall - Building (Capital)	BMO	55,286	55,286	14,300	40,986
1.09 4110312	BC623A	Mount Barker Hill Ablutions	EMIA	124,408	144,141	136,069	8,072
0.00 4110312	BC100	Administration Building - Lighting Upgrade	BMO	11,500	11,500	0	11,500
0.00 4110312	BC100D	Administration Building - Replace Vinyl	BMO	21,600	21,600	0	21,600
				1,111,406	1,131,139	208,614	922,525
Buildings - Non Specialised							
0.00 4050514	BC208A	New Rocky Gully BFB Shed	EMIA	767,985	767,985	212	767,773
0.00 4050514	BC210A	New Woogenellup BFB Shed	EMIA	766,286	766,286	1,387	764,899
0.28 4080714	BC401	Kendenu Mens Shed - Project Development	EMCCS	10,000	10,000	2,786	7,214
0.09 4100114	BC502	Kendenu Transfer Station Buildings - Building (Capital)	EMIA	65,000	85,000	5,993	79,007
0.34 4110114	BC603	Kendenu Hall - Building (Capital)	BMO	67,600	67,600	22,720	44,880
0.00 4110114	BC604	Narrakup Hall (& Garage) - Building (Capital)	BMO	229,986	229,986	675	229,311
0.00 4110114	BC604A	Narrakup Hall (& Garage) - Building Renewal (Capital)	BMO	28,900	28,900	0	28,900
0.00 4110314	BC609	Sounness Park Buildings - Building (Capital)	BMO	30,000	30,000	0	30,000
0.29 4110614	BC619	Mount Barker Historic Museum Buildings - Building (Capital)	BMO	15,000	15,000	4,345	10,655
0.41 4110714	BC621	Mount Barker Community Centre - Main Building - Building (Capital)	BMO	100,000	100,000	41,169	58,831
0.03 4110714	BC622	Mitchell House - Arts Centre - Building (Capital)	BMO	40,000	40,000	1,386	38,614
0.55 4130414	BC802	SALEYARDS - Roof Extension (Between Buildings)	BMO	21,395	21,395	11,711	9,684
0.00 4130414	BC802B	SALEYARDS - New Storage Hay Shed	SM	15,105	15,105	0	15,105
0.35 4140214	BC700A	Replacement Building Store (Shire Depot)	BMO	90,000	90,000	31,207	58,793

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

0.00	4100114	BC500	O'Neill Road Waste Facility - Site Office	EMIA	0	6,566	6,566	(0)
					2,247,257	2,273,823	130,158	2,143,665
			Furniture & Equipment					
0.18	4140220		Administration Office - Furniture Fitout	EMDRS	150,000	150,000	26,428	123,572
0.00	4100120		CCTV Installation Stage 1 - O'Neill Road Waste Facility	EMIA	0	30,000	26,328	3,672
0.00	4110520		Mount Barker Community Centre Furniture & Equipment (Part of Building Upgrade)	EMIA	0	0	9,510	(9,510)
					150,000	180,000	62,266	(9,510)
			Plant & Equipment					
0.00	4120330		PL02 - Cat 12M Grader (Carryover)	EMIA	463,000	0	0	0
0.00	4120330		PL015 - Kubota Tractor - 24/25 budget	EMIA	0	112,300	112,273	27
1.33	4120330		PL006 - Cat 287B Skid Steer	EMIA	90,000	120,000	119,950	50
1.00	4120330		5T Excavator	EMIA	132,000	104,000	104,000	0
0.00	4120330		PL06 - Isuzu CXZ GIGA 455 Water Truck	EMIA	225,000	225,000	0	225,000
0.00	4120330		PL6286 - Evertrans Plant Trailer (Small Float)	EMIA	55,000	55,000	0	55,000
0.00	4140330		PL12645 - Isuzu Dmax Dual Cab Ute	EMIA	60,000	60,000	0	60,000
1.00	4140330		PL11962 - Renault Kangoo Caddy Van	EMIA	42,000	34,185	34,185	0
0.00	4140330		PL12644 -Holden Colorado 4x4 Single Cab	EMIA	60,000	60,000	0	60,000
1.00	4140330		Smooth Drum Roller	EMIA	22,000	22,050	22,045	5
0.90	4140330		Grapple Rake	EMIA	7,800	7,030	7,025	5
0.00	4140330		Billy Goat	EMIA	4,200	4,200	0	4,200
0.97	4140230		PL017 - Hyundai i30	EMIA	40,000	39,000	38,668	332
0.00	4140230		Waste Oil Tank	EMIA	0	12,620	12,614	6
					1,201,000	855,385	450,760	404,625
			Infrastructure - Roads					
1.41	4120138	RC088	Jackson Street (BUA Sealed) - Reseal SLK 0.00 - 0.430	EMIA	37,423	57,423	52,587	4,836
0.00	4120138	RC044	Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	EMIA	0	0	143	(143)
1.09	4120139	RC221	Thomas Street (BUA Gravel) - Construct & Seal SLK 0.0 - 0.3	MWS	74,444	74,444	81,082	(6,638)
0.64	4120139	RC240	Sixth Avenue (BUA Gravel) - Construct & Seal SLK 970 - 1190	EMIA	49,993	29,520	31,746	(2,226)
1.00	4120139	RC241B	Seventh Avenue (BUA Gravel) - Construct & Seal	MWS	29,520	29,520	29,663	(143)
0.82	4120141	RC033A	Takalarup Road - Sealed (Council) - Reseal SLK 0.05 - 2.8	EMIA	140,799	140,799	115,456	25,343
0.56	4120141	RC017	Settlement Road (OBUA Sealed) - Stabilise & Seal SLK 16.14 & 18.31	EMIA	18,821	18,821	10,492	8,329
1.03	4120141	RC077A	Jutland Road (OBUA Sealed) - Reseal SLK - 0.00 - 0.27	EMIA	13,041	11,041	13,400	(2,359)
0.75	4120142	RC114B	O'Neill Road (OBUA Gravel) - Gravel Resheet SLK 6.11 - 6.76	MWS	44,108	33,108	33,124	(16)
1.06	4120143	RC187	Elliott Road (OBUA Formed) - Gravel Construction	MWS	47,095	47,095	50,081	(2,986)
0.88	4120143	RC267	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (C/O)	EMIA	68,131	63,131	59,880	3,251
0.00	4120143	BS032	Carbarup-Moorilup-Collins Roads Intersection Realignment (State Blackspot)	EMIA	206,957	206,957	0	206,957
0.91	4120144	R2R324	Beech Road (BUA Sealed) (R2R) - Reconstruct & Widen SLK 0.34 - 0.94	EMIA	76,482	76,482	69,977	6,505
0.02	4120144	R2R001	Lowood Road (BUA Sealed) - Stabilisation SLK 0.565 - 1.26	MWS	112,500	112,500	1,929	110,571
1.70	4120145	R2R003	Woogenellup Road (OBUA Sealed) (R2R)	EMIA	88,390	150,332	150,547	(215)
0.86	4120145	R2R027A	Woodlands Road (OBUA Sealed) (R2R) - Reseal SLK 0.0 - 5.70	MWS	271,083	271,083	232,977	38,106
0.58	4120146	R2R045B	Boyup Road (OBUA Sealed) (R2R) - Resheet SLK 20.15 - 22.53	MWS	154,700	154,700	90,128	64,572
0.74	4120146	R2R050	Turpin Road (OBUA Gravel) (R2R) - Resheet SLK 10.00 - 14.95	EMIA	193,092	193,092	142,888	50,204
0.00	4120147	R2R248	Ross Road (OBUA Formed) (R2R) - Resheet SLK 0.1 - 170	MWS	37,540	0	0	0

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

0.96	4120149	RRG009A	Nornalup Road (OBUA Sealed) (RRG) - Reseal SLK 0.0 - 8.18	MWS	452,691	452,691	435,809	16,882
0.88	4120149	RRG017	Settlement Rd Slk 0.0 to 3.65 Reseal & Various Rutting Stabilization's (OBUA)	MWS	210,995	210,995	186,395	24,600
0.76	4120149	RRG032	Carbarup Rd Slk 9.11 to 9.79 & 11.01 to 12.3 Upgrade (OBUA)	MWS	112,812	112,812	86,201	26,611
0.78	4120149	RRG032A2	Carbarup Road SLK 12.90 - 14.0 Widen & Reseal (RRG)	EMIA	308,038	308,038	239,484	68,554
0.00	4120149	RRG013A	Martagallup Road SLK 5.0 to 10.65 Reseal	EMIA	0	0	3,238	(3,238)
0.58	4120152	BS028A	Ormond Road (BUA Sealed) (BS) - Traffic Calming	MWS	199,861	199,861	115,210	84,651
0.04	4120161	OF515	Rocky Gully Heavy Vehicle Rest Area (HVRA Funding)	EMIA	182,000	182,000	7,887	174,113
1.04	4120162	CRF007	Yellanup Rd SLK 19.51 to 24.0 Upgrade to Type 5 Standard Rd (OBUA)	MWS	364,000	364,000	377,602	(13,602)
0.88	4120162	CRF014	Mallawillup Rd - Reseal SLK 0.00 - 5.0 (CR Funding)	MWS	319,500	319,500	281,499	38,001
0.00	4120162	SLRIP033	Takalarup Rd Floodway - SLK 11.97 (Safer Roads Funding)	EMIA	500,000	0	0	0
					4,314,016	3,819,945	2,899,424	920,521
			Infrastructure - Drainage					
1.28	4120166	DC008	Spencer Road (OBUA Sealed) - Drainage Capital	EMIA	54,238	54,238	69,627	(15,389)
0.02	4120165	DC041	Osborne St Sub-Surface Drainage (BUA)	MWS	60,000	60,000	1,438	58,562
0.42	4120166	DC061	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	EMIA	1,300,000	1,300,000	539,660	760,340
0.15	4120166	DC083	Sanders Road (OBUA Gravel) - Drainage Culvert Installation SLK 5.20	EMIA	40,000	40,000	5,867	34,133
1.13	4120166	DC083A	Sanders Road (OBUA Gravel) - Drainage Construction & Seal SLK 5.20 - 5.30	EMIA	83,850	83,850	94,988	(11,138)
					1,538,088	1,538,088	711,580	826,508
			Infrastructure - Footpath					
0.66	4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	MWS	13,450	13,450	8,824	4,626
0.47	4120170	FC044	Narpund Rd SLK 0.00 to 0.5 Cycle Lane Construction (C/O)	MWS	9,840	9,840	4,615	5,225
					23,290	23,290	13,439	9,851
			Infrastructure - Parks & Ovals					
0.00	4100770	PC506	Mount Barker West Cemetery Improvements - Revitalisation (retaining wall, retic)	MWS	32,173	32,173	85	32,088
0.01	4110370	PC603	Kendenu Hall Park - Reticulation & Landscaping	EMIA	42,994	42,994	297	42,697
0.31	4110370	PC609G	Sounness Park - Water Tank Installation	EMIA	120,000	120,000	37,514	82,486
0.00	4110370	PC615A	Wilson Park - Youth Precinct Redevelopment	MCRS	1,600,000	2,752,392	7,333	2,745,059
0.54	4110370	PC800	Mount Barker Railway Station Infrastructure P&O - Reticulation Install	MWS	5,967	5,967	3,234	2,733
0.69	4100790	OC609B	Sounness Park - Entrance Revitalisation	BMO	79,985	79,985	55,495	24,490
0.00	4110370	PC608A	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	MWS	0	0	13,027	(13,027)
0.00	4110370	PC609A	Sounness Park - General	MCRS	0	0	5,015	(5,015)
0.00	4110370	PC609B	Sounness Park - General	MCRS	0	0	3,263	(3,263)
0.00	4110370	PC609C	Sounness Park - Cricket/Soccer	MCRS	0	0	861	(861)
					1,881,119	3,033,511	126,125	2,907,386
			Infrastructure - Other					
1.27	4050190	OC208A	Rocky Gully Water Tank	EMIA	55,425	70,500	70,624	(124)
0.00	4100790	OC200	Denbarker BFB - 110,000Lt Water Tank Installation	MWS	0	5,000	2,574	2,426
0.00	4100790	OC205	Narrakup BFB - 200,000Lt Water Tank Installation	MWS	0	10,000	0	10,000
0.00	4100790	OC502	Kendenu Refuse Site Infrastructure	MWS	10,000	10,000	0	10,000
0.00	4100790	OC505	Mount Barker East Cemetery Improvements (C/O)	MWS	24,100	24,100	0	24,100
0.00	4100790	OC506	Mount Barker West Cemetery Improvements (C/O)	MWS	23,251	23,251	0	23,251
0.00	4100790	OC506B	Mount Barker West Cemetery Improvements - Plinth Installation	MWS	10,000	10,000	0	10,000

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 APRIL 2026

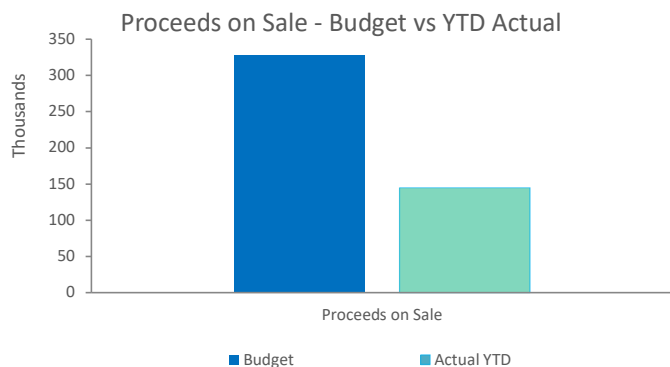
INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

0.00 4100790	OC507	Kendenup Cemetery improvements (C/O)	MWS	23,052	23,052	0	23,052
0.00 4100790	OC508	Rocky Gully Cemetery Infrastructure	MWS	9,200	9,200	0	9,200
0.02 4100790	OC640F	Bus Shelter - Albany Highway - Kendenup Turnoff	BMO	12,550	12,550	236	12,314
0.14 4100790	OC515	Rocky Gully Place Plan Implementation	MCRS	10,000	10,000	1,424	8,576
0.00 4110390	OC654	Narrikup Place Plan Implementation	MCRS	10,000	10,000	0	10,000
0.53 4110390	OC651	Memorial Park Upgrade / RSL Project	MCRS	40,614	50,614	21,702	28,912
1.10 4110390	OC603	Kendenup Hall Park - Picket Fencing	MWS	25,000	25,000	27,503	(2,503)
0.05 4110290	OC607D	Swimming Pool - Stage 1B Construction (excl CSRFF)	EMCCS	8,400,000	8,400,000	410,789	7,989,211
0.10 4110390	OC623F	Mount Barker Hill Infrastructure - Shelter	EMCCS	48,091	48,091	5,000	43,091
0.41 4130490	OC802B	SALEYARDS - Bitumen Repairs	MWS	50,000	50,000	20,451	29,549
0.00 4110290	OC607G	Swimming Pool - Water Fountain	MCRS	0	6,172	6,172	(0)
0.00 4110290	OC607F	Swimming Pool - Car Park Extension	MCRS	0	0	1,087	(1,087)
0.00 4130890		Standpipe Upgrades	EMIA	0	0	22,726	(22,726)
				8,751,283	8,797,530	590,288	8,229,968
				21,297,459	22,732,711	5,205,842	17,422,351

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Adopted Budget				Revised Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	<i>Transport</i>												
10949	2013 CAT 12M Grader	116,996	150,000	33,004	0	113,223	96,780	0	(16,443)	113,223	96,780	0	(16,443)
10310	2013 Bomag Waste Compactor 772 RB-2	37,422	0	0	(37,422)	0	0	0	0	0	0	0	0
10314	2005 CAT 287B Skid Steer	8,164	30,000	21,836	0	8,164	30,000	21,836	0	0	0	0	0
10745	2008 Isuzu CXZ GIGA 455 Water Truck	37,398	65,000	27,602	0	37,398	65,000	27,602	0	0	0	0	0
10849	1997 Evertrans Plant Trailer (Small Float)	2,601	10,000	7,399	0	2,601	10,000	7,399	0	0	0	0	0
		202,581	255,000	89,841	-37,422	161,386	201,780	56,837	-16,443	113,223	96,780	0	-16,443
	Other Property & Services												
10576	2007 Kubota Tractor	0	0	0	0	2,657	18,322	15,665	0	2,657	18,322	15,665	0
12167	2022 Isuzu Dmax Dual Cab (Works Sign Ute)	26,976	22,500	0	(4,476)	26,976	22,500	0	(4,476)	0	0	0	0
12147	2021 Renault Kangoo Maxi Van (Cleaner)	12,827	12,500	0	(327)	12,827	12,500	0	(327)	9,754	15,669	5,915	0
11198	2021 Holden Colorado 4x4 Single Dual Cab (Works)	12,389	22,500	10,111	0	12,389	22,500	10,111	0	0	0	0	0
11196	2020 Hyundai i30 Hatchback (Admin Pool Car)	6,966	15,000	8,034	0	5,354	14,078	8,724	0	5,354	14,078	8,724	0
		59,158	72,500	18,145	-4,803	60,203	89,900	34,500	-4,803	17,765	48,069	30,304	0
		261,739	327,500	107,986	(42,225)	221,589	291,680	91,337	(21,246)	130,988	144,849	30,304	(16,443)



Proceeds on Sale		
Budget	YTD Actual	%
\$291,680	\$144,849	50%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 APRIL 2026

5 RESERVE ACCOUNTS

Reserve account name	Adopted Budget					Revised Budget					Actual				
	Opening Balance	Interest			Closing Balance	Opening Balance	Interest			Closing Balance	Opening Balance	Interest			Closing Balance
		In (+)	In (+)	Out (-)			In (+)	In (+)	Out (-)			In (+)	In (+)	Out (-)	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Meet Statutory Obligations:															
Public Open Space Reserve	14,508	532	0	0	15,040	14,508	532	0	0	15,040	14,508	471	0	0	14,979
Offset Liabilities:															
Employee Entitlement Reserve	193,406	7,089	0	0	200,495	193,406	7,089	0	0	200,495	193,406	6,274	0	0	199,680
Saleyards Operating Loss Reserve	322,347	11,816	0	0	334,163	322,348	11,816	0	0	334,164	322,348	10,457	0	0	332,806
Smooth Funding Allocations:															
Plant Replacement Reserve	875,497	32,091	588,390	(546,000)	949,978	875,501	32,091	588,390	(563,705)	932,277	875,501	36,680	588,390	0	1,500,571
Renew Existing Physical/Built Assets:															
Hockey Ground Carpet Replacement	183,418	6,723	20,000	0	210,141	183,418	6,723	20,000	0	210,141	183,418	6,231	20,000	0	209,650
Mount Barker Swimming Pool Revitalisation Reserve	1,509,330	55,325		(1,550,000)	14,655	1,509,336	55,325		(1,550,000)	14,661	1,509,336	48,961	0	0	1,558,297
Mount Barker Community Centre Building reserve	280,707	10,289	0	(100,000)	190,996	280,708	10,289	0	(100,000)	190,997	280,708	9,106	0	0	289,815
Museum Complex Reserve	22,446	823	0	0	23,269	22,446	823	0	0	23,269	22,446	728	0	0	23,174
Standpipe Reserve	51,224	1,878	0	0	53,102	51,224	1,878	0	(50,000)	3,102	51,224	1,662	0	0	52,886
Porongurup Hall Reserve	204,925	7,512	0	(200,000)	12,437	204,926	7,512	0	(200,000)	12,438	204,926	6,647	0	0	211,573
Plantagenet District Hall Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	1,682	0	0	53,549
Frost Park Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	1,682	0	0	53,549
Sounness Park Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	1,682	0	0	53,549
Dr Christopher Bourke Medical Centre Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	1,682	0	0	53,549
Shire Depot Reserve	102,717	3,765	0	0	106,482	102,717	3,765	0	0	106,482	102,717	3,332	0	0	106,049
Shire Administration Office Reserve	204,416	7,493	0	0	211,909	204,417	7,493	0	0	211,910	204,417	6,631	0	0	211,048

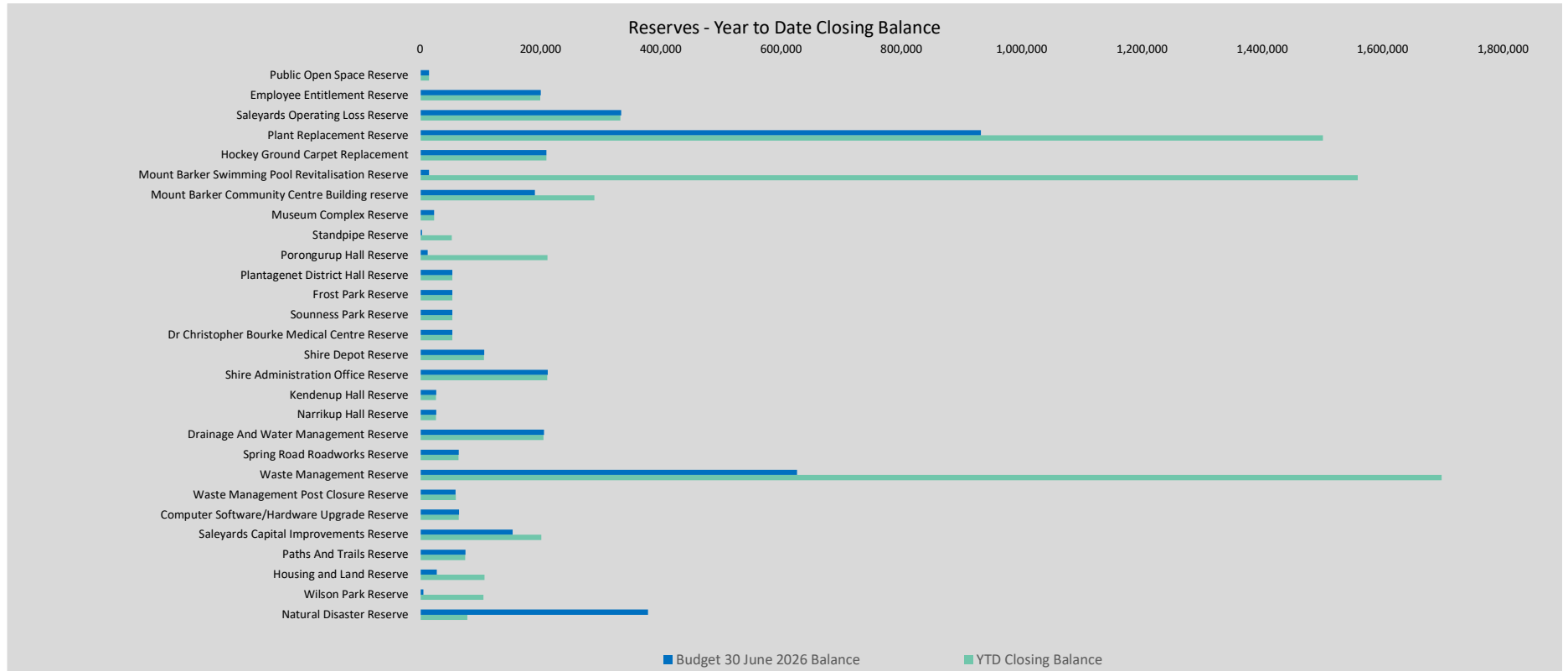
SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 APRIL 2026

5 RESERVE ACCOUNTS

Kendenup Hall Reserve	25,679	941	0	0	26,620	25,679	941	0	0	26,620	25,679	833	0	0	26,513
Narrikup Hall Reserve	25,679	941	0	0	26,620	25,679	941	0	0	26,620	25,679	833	0	0	26,513
Future Strategic Initiatives:															
Drainage And Water Management Reserve	198,503	7,276	0	(100,000)	105,779	198,504	7,276	0	0	205,780	198,504	6,439	0	0	204,943
Spring Road Roadworks Reserve	61,771	2,264	0	0	64,035	61,771	2,264	0	0	64,035	61,771	2,004	0	0	63,775
Waste Management Reserve	1,456,025	53,371	192,019	(75,000)	1,626,415	1,456,032	53,371	192,019	(1,075,000)	626,422	1,456,032	49,934	192,019	0	1,697,984
Waste Management Post Closure Reserve	10,396	381	48,005	0	58,782	10,396	381	48,005	0	58,782	10,396	1,013	48,005	0	59,414
Computer Software/Hardware Upgrade Reserve	62,335	2,285	0	0	64,620	62,335	2,285	0	0	64,620	62,335	2,022	0	0	64,358
Saleyards Capital Improvements Reserve	195,272	7,158	73,999	(114,623)	161,806	195,273	7,158	65,949	(114,623)	153,757	195,273	6,334	0	0	201,608
Paths And Trails Reserve	72,500	2,657	0	0	75,157	72,501	2,657	0	0	75,158	72,501	2,352	0	0	74,853
Housing and Land Reserve	103,734	3,802	0	(80,000)	27,536	103,734	3,802	0	(80,000)	27,536	103,734	3,365	0	0	107,099
Wilson Park Reserve	101,700	3,728	0	(100,000)	5,428	101,700	3,728	0	(100,000)	5,428	101,700	3,299	0	0	104,999
Buffer Against Unpredictable Events:															
Natural Disaster Reserve	76,019	2,786	0	0	78,805	76,019	2,786	300,000	0	378,805	76,019	2,466	0	0	78,486
	6,562,022	240,530	922,413	(2,865,623)	4,859,341	6,562,046	240,530	1,214,363	(3,833,328)	4,183,610	6,562,046	224,802	848,414	0	7,635,265

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 APRIL 2026

5 RESERVE ACCOUNTS



6 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Plantagenet Medical Centre	97	216,383	0	0	(21,051)	(42,230)	195,332	174,153	(1,226)	(2,511)
Swimming Pool Refurbishment	99	368,651	0	2,900,000	(23,324)	(47,078)	345,327	3,221,573	(5,115)	(13,148)
Wilson Park (stage 1)		0	0	700,000	0	0	0	700,000	0	0
Saleyards Roof	95	28,122	0	0	(13,967)	(28,123)	14,155	-1	(288)	(1,315)
Plantagenet Village Homes	96	222,807	0	0	(43,100)	(43,100)	179,707	179,707	(2,456)	(3,520)
Mount Barker Golf Club - Green A	100	42,586	0	0	(4,927)	(9,962)	37,659	32,624	(916)	(964)
		613,156	0	3,600,000	(58,342)	(117,431)	554,814	4,095,725	(6,628)	(16,974)
Self supporting loans										
DFES - Bush Fire Brigade Sheds		0	0	1,500,000	0	0	0	1,500,000	0	0
Plantagenet Village Homes		222,807	0	0	(43,100)	(43,100)	179,707	179,707	(2,456)	(3,520)
Mount Barker Golf Club - Green A		42,586	0	0	(4,927)	(9,962)	37,659	32,624	(916)	(964)
		265,393	0	1,500,000	(48,027)	(53,062)	217,366	1,712,331	(3,372)	(4,484)
Total		878,549	0	5,100,000	(106,369)	(170,493)	772,180	5,808,056	(10,000)	(21,458)
Current borrowings		170,493					64,124			
Non-current borrowings		708,056					708,056			
		878,549					772,180			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

The shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

6 BORROWINGS CONTINUED - LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
CESM Vehicle	3	15,258	0		(9,781)	(13,066)	5,477	2,192	(88)	(93)
Gym Equipment		0	0	286,105	0	0	0	286,105	0	(35,000)
Total		15,258	0	286,105	(9,781)	(13,066)	5,477	288,297	(88)	(35,093)
Current lease liabilities		11,689					1,908			
Non-current lease liabilities		2,190					2,190			
		13,879					4,098			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 APRIL 2026

7 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						(112,621)
Carbarup-Moorilup-Collins Roads Intersection Realignment	158/25	Capital expenses			(206,957)	(319,578)
State Blackspot Funding (Carbarup-Moorilup-Collins Intersection)	158/25	Capital revenue		137,971		(181,607)
Rocky Gully Layby Extension	158/25	Capital expenses			(182,000)	(363,607)
Heavy Vehicle Rest Area Funding Tranche 6 (Rocky Gully Layby)	158/25	Capital revenue		145,600		(218,007)
				283,571	(388,957)	(218,007)

8 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Adopted Budget	Revised Annual	YTD Revenue
	Revenue	Budget	Actual
	\$	\$	\$
Grants and subsidies			
<i>General Purpose Funding</i>			
Financial Assistance Grants - General	842,859	679,099	509,324
Financial Assistance Grants - Roads	648,870	580,184	435,138
<i>Governance</i>			
Australia Day Council Funding	0	2,000	2,000
<i>Law Order & Public Safety</i>			
Fire Prevention Contributions and Donations	0	2,066	2,066
CWSM Water Facility Grant - Rocky Gully Water Tank	0	0	38,709
Bushfire Mitigation Activity Funding	130,000	130,000	0
Other Law Order & Public Safety Funding	3,000	0	0
DFES Bushfire Brigade Operating Grant	250,000	250,000	260,000
DFES Bushfire Brigade Other Grant - Ipads	16,956	16,956	0
DFES State Emergency Service Operating Grant	20,000	20,000	10,000
<i>Education & Welfare</i>			
Seniors Week Grant	1,000	1,000	0
International Day of People with Disability	0	1,000	1,000
<i>Community Amenities</i>			
Housing Strategy Funding	175,000	175,000	123,000
<i>Recreation & Culture</i>			
Library Grant Income - Various Minor Grants	1,500	7,500	6,405
Regional Library Services Funding	4,000	4,000	0
DPIRD Community Resource Centre Operating Grant	145,000	145,000	130,842
Other Culture - Minor Grant Funding	1,200	1,200	0
Recreation Contributions - Various	13,000	13,000	0
Recreation Contributions - Various	0	0	63,603
Services Australia Centrelink Operating Contribution	52,000	52,000	40,526
Every Club Contribution	11,300	11,300	0
Recreation Centre Dept Education Contributions	0	35,000	(19,880)
<i>Transport</i>			
DRFAWA Natural Disaster Funding	2,000,000	2,000,000	550,118
MRWA Direct Grant	324,425	324,425	324,425
<i>Economic Services</i>			
Saleyards Contributions - Various	0	0	5,000
Saleyards Contributions - Various	20,000	20,000	0
TOTALS	4,660,110	4,470,730	2,482,275

9 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Budget Revenue	Revised Budget	YTD Actual
	\$	\$	\$
Law Order & Public Safety			
CWSM Water Facility Grant - Rocky Gully Water Tank	38,709	38,709	0
DFES Capital Grant - SES Building	286,350	286,350	0
Community Amenities			
Other Community Amenities Grant	15,043	15,043	0
Recreation & Culture			
Halls	60,000	60,000	0
Porongurup Hall & Toilet Upgrade	150,000	150,000	150,000
CSRFF Grant - Swimming Pool	2,750,000	2,750,000	0
Bendigo Bank Grant - Swimming Pool	500,000	500,000	0
Department of Water & Environmental Regulation - Kendenup Water Tank C/O	20,303	20,303	0
Wilson Park Youth Precinct	508,000	1,495,226	0
RSL Memorial Park Upgrade	10,000	20,000	10,000
Local Roads & Community Infrastructure Program - Pwakkenbak	370,846	370,846	390,785
Recreation Grants - Other Programs	23,423	23,423	35,514
Transport			
Regional Road Group	648,815	648,815	784,613
Roads to Recovery	1,763,961	1,763,961	613,601
National Blackspot	199,861	337,832	55,188
Commodity Route Funding	213,000	213,000	165,144
Safer Roads Funding - Takalarup Road	405,085	0	0
Main Roads - Eulup Manarup Bridge	1,300,000	1,196,000	0
LRCIP Phase 4 - Quangellup Road - Seal	6,082	6,082	6,082
Heavy Vehicle Rest Area Funding - Rocky Gully Layby	0	145,600	0
Grant Income - Drainage - Yellanup Road - Slk 9.48 & 23.36 LRCIP3	8,427	8,427	3,100
Grant Income - Drainage - Syred Road - Slk 9.49 LRCIP3	5,521	5,521	0
Grant Income - Drainage - St Werburghs Road - Slk 4.21 LRCIP3	5,013	5,013	0
LRCIP Phase 3 - Mount Barker Road Footpath	12,375	12,375	0
LRCIP Phase 3 - Ormond Road Footpath	28,930	28,930	7,186
LRCIP Phase 3 - Nunarrup Street Footpath	13,565	13,565	12,332
LRCIP Phase 3 - Narpund / Osborne Rd Footpath	4,865	4,865	4,423
LRCIP Phase 3 - Ingoldby Street Footpath	35,250	35,250	32,045
Contribution - Timber Industry	45,000	45,000	0
TOTALS	9,428,424	10,200,136	2,270,014

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL # JOB #

SCHEDULE 03 - GENERAL PURPOSE FUNDING
RATES

OPERATING EXPENDITURE

2030100	RATES - Employee Costs
2030103	RATES - Uniforms
2030104	RATES - Training & Development
2030108	RATES - Other Employee Expenses
2030109	RATES - Travel & Accommodation
2030112	RATES - Valuation Expenses
2030113	RATES - Title/Company Searches
2030114	RATES - Debt Collection Expenses
2030115	RATES - Printing and Stationery
2030116	RATES - Postage and Freight
2030118	RATES - Rates Write Off
2030187	RATES - Other Expenses
2030199	RATES - Administration Allocated

OPERATING REVENUE

3030120	RATES - Instalment Admin Fee Received
3030121	RATES - Account Enquiry Charges
3030122	RATES - Reimbursement of Debt Collection Costs (ex GST)
3030130	RATES - Rates Levied
3030131	RATES - Interim Rates Levied
3030140	RATES - Ex-Gratia Rates (CBH, etc.)
3030145	RATES - Penalty Interest - Rate Debtors
3030146	RATES - Instalment Interest Received
3030147	RATES - Pensioner Deferred Interest Received

OTHER GENERAL PURPOSE FUNDING

OPERATING EXPENDITURE

2030211	GEN PUR - Bank Fees & Charges
2030214	GEN PUR - Rounding
2030299	GEN PUR - Administration Allocated

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
EMCCS	83,000	83,000	69,160	71,430	(2,270)	-3%
EMCCS	550	550	450	0	450	100%
EMCCS	2,000	2,000	1,660	3,922	(2,262)	-136%
EMCCS	4,898	4,520	3,760	4,516	(756)	-20%
EMCCS	0	500	410	337	73	18%
EMCCS	34,000	34,000	4,000	2,012	1,988	50%
EMCCS	270	270	220	0	220	100%
EMCCS	55,000	55,000	45,830	42,491	3,339	7%
EMCCS	3,000	3,000	2,500	9,143	(6,643)	-266%
EMCCS	0	3,800	3,160	3,767	(607)	-19%
EMCCS	50	50	40	30	10	26%
EMCCS	600	600	500	628	(128)	-26%
EMCCS	176,601	176,255	146,870	134,775	12,095	8%
	359,969	363,545	278,560	273,051	5,509	
EMCCS	13,000	15,000	14,275	12,188	(2,088)	-15%
EMCCS	19,000	9,000	7,500	12,142	4,642	62%
EMCCS	55,000	55,000	45,830	38,203	(7,627)	-17%
EMCCS	8,628,400	8,628,400	8,628,400	8,627,009	(1,391)	0%
EMCCS	0	5,000	4,165	11,484	7,319	176%
EMCCS	4,715	4,715	4,715	4,715	0	0%
EMCCS	35,000	35,000	29,160	33,263	4,103	14%
EMCCS	24,000	24,000	23,400	26,815	3,415	15%
EMCCS	1,200	1,200	1,000	0	(1,000)	-100%
	8,780,315	8,777,315	8,758,445	8,765,819	7,374	
EMCCS	24,000	24,000	20,000	20,735	(735)	-4%
EMCCS	2	2	0	(1)	1	0%
EMCCS	6,072	6,060	5,050	4,819	231	5%
	30,074	30,062	25,050	25,552	(502)	

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OPERATING REVENUE

3030209	GEN PUR - Financial Assistance Grant - General
3030210	GEN PUR - Financial Assistance Grant - Roads
3030221	GEN PUR - Charges - Sale of Electoral Rolls, Minutes, Local Laws
3030235	GEN PUR - Other Income
3030245	GEN PUR - Interest Earned - Reserve Funds
3030246	GEN PUR - Interest Earned - Municipal Funds

SCHEDULE 04 - GOVERNANCE

OTHER GOVERNANCE

OPERATING EXPENDITURE

2040204	OTH GOV - Training & Development
2040209	OTH GOV - Travel and Accommodation
2040211	OTH GOV - Civic Functions, Refreshments & Receptions
2040215	OTH GOV - Printing and Stationery
2040216	OTH GOV - Postage and Freight
2040221	OTH GOV - Information Technology
2040222	OTH GOV - Security
2040223	OTH GOV - LGIS Risk Expenditure
2040240	OTH GOV - Advertising & Promotion
2040241	OTH GOV - Subscriptions & Memberships
2040251	OTH GOV - Consultancy - Strategic
2040252	OTH GOV - Other Consultancy
2040265	OTH GOV - Maintenance/Operations
2040270	OTH GOV - Loan 90 Interest Repayments
2040285	OTH GOV - Legal Expenses
2040286	OTH GOV - Expensed Minor Asset Purchases
2040287	OTH GOV - Other Expenses
2040299	OTH GOV - Administration Allocated

OPERATING REVENUE

3040210	OTH GOV - Grant Funding - Council
3040220	OTH GOV - Fees & Charges
3040235	OTH GOV - Other Income

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD		
					Variance	Variance	
					\$	%	
	\$	\$	\$	\$	\$	%	
EMCCS	842,859	679,099	509,325	509,324	(1)	0%	▲
EMCCS	648,870	580,184	435,138	435,138	0	0%	▲
EMCCS	100	200	170	264	94	55%	
EMCCS	2,000	4,600	4,600	4,582	(18)	0%	
EMCCS	240,000	240,000	200,000	224,803	24,803	12%	▲
EMCCS	60,000	60,000	40,000	37,667	(2,333)	-6%	
	1,793,829	1,564,083	1,189,233	1,211,778	22,545		
CEO	8,000	8,000	6,650	7,121	(471)	-7%	
CEO	3,000	3,000	2,500	1,451	1,049	42%	
CEO	16,968	16,968	14,140	13,557	583	4%	
EMCCS	500	500	410	298	112	27%	
EMCCS	200	200	160	0	160	100%	
ICT	1,300	0	0	0	0	0%	
EMCCS	1,000	0	0	0	0	0%	
CEO	12,000	12,000	10,000	8,500	1,500	15%	
EMCCS	1,000	1,000	830	333	497	60%	
CEO	6,000	35,000	29,160	32,507	(3,347)	-11%	▲
CEO	15,000	0	0	0	0	0%	
EMCCS	3,000	3,000	2,500	42	2,458	98%	
EMCCS	6,000	6,000	5,000	0	5,000	100%	
EMCCS	0	0	0	1,093	(1,093)	0%	
EMCCS	10,000	10,000	8,330	0	8,330	100%	
EMCCS	5,000	5,000	4,160	0	4,160	100%	
EMCCS	1,000	1,000	830	363	467	56%	
EMCCS	681,304	679,970	566,640	663,010	(96,370)	-17%	▲
	771,272	781,638	651,310	728,274	(76,964)		
EMCCS	0	2,000	2,000	2,000	0	0%	
EMCCS	100	200	170	167	(3)	-2%	
EMCCS	100	100	80	848	768	960%	
	200	2,300	2,250	3,015	765		

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MEMBERS OF COUNCIL

OPERATING EXPENDITURE

2040100	MEMBERS - Employee Costs
2040104	MEMBERS - Training & Development
2040109	MEMBERS - Members Travel and Accommodation
2040111	MEMBERS - Mayors/Presidents Allowance
2040112	MEMBERS - Deputy Mayors/Presidents Allowance
2040113	MEMBERS - Members Sitting Fees
2040114	MEMBERS - Communications Allowance
2040115	MEMBERS - Printing and Stationery
2040116	MEMBERS - Election Expenses
2040117	MEMBERS - Other Allowances (Childcare, Travel)
2040120	MEMBERS - Communication Expenses
2040129	MEMBERS - Donations to Community Groups (Community Grant Program)
2040130	MEMBERS - Insurance Expenses (Other than Buildings)
2040140	MEMBERS - Advertising & Promotion
2040185	MEMBERS - Legal Expenses
2040187	MEMBERS - Other Expenses
2040192	MEMBERS - Depreciation
2040199	MEMBERS - Administration Allocated

OPERATING REVENUE

3040101	MEMBERS - Reimbursements
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SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY

FIRE PREVENTION

OPERATING EXPENDITURE

2050100	FIRE - Employee Costs
2050103	FIRE - Uniforms
2050104	FIRE - Training & Development
2050108	FIRE - Other Employee Expenses
2050109	FIRE - Travel & Accommodation
2050110	FIRE - Motor Vehicle Expenses
2050112	FIRE - Fire Prevention/Burning/Control (recoverable)
	GEFIR01 Dfes Mitigation Activity Fund - Grant Expenditure
	FIR04 Bushfire Risk Mitigation Co-Ordinator
2050113	FIRE - Fire Prevention and Planning
2050114	FIRE - Firebreak Installations (recoverable)
2050115	FIRE - Printing and Stationery
2050130	FIRE - Insurance Expenses (Other than Buildings)
2050140	FIRE - Advertising & Promotion

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
CEO	2,000	0	0	0	0	0%
CEO	25,000	25,000	20,830	14,771	6,059	29%
CEO	7,000	7,000	5,830	6,702	(872)	-15%
CEO	35,180	35,180	29,310	29,317	(7)	0%
CEO	8,795	8,795	7,320	7,329	(9)	0%
CEO	148,807	148,807	124,000	124,006	(6)	0%
CEO	18,000	18,000	15,000	15,000	(0)	0%
CEO	500	6,300	5,250	5,764	(514)	-10%
CEO	35,000	35,000	29,160	34,761	(5,601)	-19%
CEO	0	250	200	138	63	31%
CEO	1,100	1,100	910	708	202	22%
CEO	500	0	0	0	0	0%
EMCCS	4,200	2,000	1,660	1,837	(177)	-11%
CEO	2,300	2,300	1,910	2,435	(525)	-27%
EMCCS	0	900	750	900	(150)	-20%
EMCCS	500	500	410	404	6	1%
EMCCS	1,500	1,500	1,250	6,482	(5,232)	-419%
EMCCS	232,582	232,127	193,430	216,177	(22,747)	-12%
	522,964	524,759	437,220	466,732	(29,512)	
EMCCS	500	500	410	0	(410)	-100%
	500	500	410	0	(410)	
EMDRS	150,000	150,000	125,000	163,089	(38,089)	-30%
EMDRS	775	775	640	61	579	91%
EMDRS	1,000	1,000	830	3,012	(2,182)	-263%
EMDRS	5,000	9,790	8,150	9,786	(1,636)	-20%
EMDRS	0	0	0	168	(168)	0%
EMDRS	18,000	18,000	14,990	10,745	4,245	28%
EMDRS				0	0	0%
EMDRS	100,000	100,000	83,330	9,500	73,830	89%
EMDRS	65,686	65,686	54,730	5,807	48,923	89%
EMDRS	40,000	40,000	33,330	33,293	37	0%
EMDRS	15,000	15,000	12,500	1,450	11,050	88%
EMDRS	3,000	3,000	2,500	2,578	(78)	-3%
EMCCS	9,050	0	0	0	0	0%
EMDRS	2,000	2,000	1,660	450	1,210	73%

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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
							\$	%
2050165		EMDRS	1,000	1,000	830	0	830	100%
2050175		EMDRS	93	93	80	88	(8)	-10%
2050186		EMDRS	1,500	1,500	1,250	1,450	(200)	-16%
2050187		EMDRS	5,000	5,000	4,160	10,399	(6,239)	-150%
2050192		EMCCS	230,000	230,000	191,660	222,084	(30,424)	-16%
2050199		EMCCS	76,589	76,439	63,690	69,622	(5,932)	-9%
OPERATING REVENUE			723,693	719,283	599,330	543,581	55,749	
3050100		EMDRS	0	2,066	2,066	0	(2,066)	-100%
3050101		EMDRS	110,000	110,000	82,500	83,986	1,486	2%
3050110		EMDRS				0	0	0%
	GIFIR01 Dfes - Mitigation Activity Fund Grant	EMDRS	130,000	130,000	65,000	0	(65,000)	-100%
	GIFIR10 Rocky Gully Water Tank Water Grant	EMDRS	38,709	38,709	38,709	38,709	0	0%
3050120		EMDRS	3,000	3,000	2,500	0	(2,500)	-100%
3050135		EMDRS	4,400	400	330	2,076	1,746	529%
3050140		EMDRS	2,000	2,000	1,660	1,981	321	19%
			288,109	286,175	192,765	126,752	(66,013)	
ANIMAL CONTROL								
OPERATING EXPENDITURE								
2050200		EMDRS	130,000	130,000	108,330	109,416	(1,086)	-1%
2050203		EMDRS	1,100	1,100	910	24	886	97%
2050204		EMDRS	2,000	2,000	1,660	325	1,335	80%
2050207		EMDRS	1,000	1,000	830	0	830	100%
2050208		EMDRS	17,205	10,000	8,330	8,442	(112)	-1%
2050210		EMDRS	7,000	7,000	5,830	2,886	2,944	51%
2050212		EMDRS	200	200	160	45	115	72%
2050215		EMDRS	750	750	620	485	135	22%
2050221		ICT	1,500	1,500	1,250	1,921	(671)	-54%
2050285		EMDRS	2,000	2,000	1,660	0	1,660	100%
2050286		EMDRS	1,000	1,000	830	580	250	30%
2050287		EMDRS	1,500	1,500	1,250	2,491	(1,241)	-99%
2050288		EMDRS	2,000	2,000	1,660	468	1,192	72%
2050289		EMDRS	1,000	1,000	830	197	633	76%
2050292		EMCCS	8,000	8,000	6,660	6,551	109	2%
2050299		EMCCS	37,358	37,285	31,070	29,802	1,268	4%
			213,613	206,335	171,880	163,633	8,247	
OPERATING REVENUE								
3050220		EMDRS	4,000	2,000	1,670	1,911	241	14%
3050221		EMDRS	15,000	15,000	12,500	11,826	(674)	-5%
3050240		EMDRS	2,000	2,000	1,660	2,962	1,302	78%
			21,000	19,000	15,830	16,699	869	

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OTHER LAW, ORDER & PUBLIC SAFETY

OPERATING EXPENDITURE

2050300	OLOPS - Employee Costs
2050311	OLOPS - CCTV Maintenance
2050330	OLOPS - Insurance Expenses (Other than Buildings)
2050353	OLOPS - Impounded Vehicle Expenses
2050354	OLOPS - Fines Enforcement Charges
2050355	OLOPS - Graffiti Removal
2050386	OLOPS - Expensed Minor Asset Purchases
2050387	OLOPS - Other Expenses
2050392	OLOPS - Depreciation
2050399	OLOPS - Administration Allocated

OPERATING REVENUE

3050311	OLOPS - Grants (ex GST)
3050320	OLOPS - Fees & Charges
3050323	OLOPS - Reimbursement of Debt Collection Costs (inc GST)
3050335	OLOPS - Other Income
3050340	OLOPS - Impounded Vehicle Fees

EMERGENCY SERVICES LEVY - BUSH FIRE BRIGADE

OPERATING EXPENDITURE

2050507	ESL BFB - L5 Clothing & Accessories
2050530	ESL BFB - L8 Insurance Expenses
2050565	ESL BFB - L2 Maintenance Plant & Equipment
2050566	ESL BFB - L3 Maintenance Vehicles/Trailers/Boats
2050569	ESL BFB - L9 Plant & Equipment \$1,500 to \$5,000 per item
2050586	ESL BFB - L1 Plant & Equipment < \$1,500 per item
2050587	ESL BFB - L7 Other Goods and Services
2050588	ESL BFB - L6 Utilities, Rates & Taxes
2050589	ESL BFB - L4 Maintenance Land & Buildings

OPERATING REVENUE

3050510	ESL BFB - Operating Grant
3050516	ESL BFB - Other Grants

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
EMDRS	25,238	25,238	21,030	24,990	(3,960)	-19%
EMDRS	5,000	5,000	4,160	13,041	(8,881)	-213%
EMDRS	1,315	0	0	0	0	0%
EMDRS	2,500	2,500	2,080	2,136	(56)	-3%
EMDRS	700	700	580	531	49	8%
EMDRS	500	500	410	0	410	100%
EMDRS	1,000	1,000	830	0	830	100%
EMDRS	5,000	5,000	4,160	2,440	1,720	41%
EMCCS	21,797	21,797	18,160	18,388	(228)	-1%
EMCCS	11,802	11,779	9,810	9,653	157	2%
	74,852	73,514	61,220	71,179	(9,959)	
EMDRS	3,000	0	0	0	0	0%
EMDRS	600	600	500	588	88	18%
EMDRS	0	0	0	600	600	0%
EMDRS	1,000	1,000	830	1,113	283	34%
EMDRS	500	2,000	1,670	1,018	(652)	-39%
	5,100	3,600	3,000	3,319	319	
CESM	45,000	45,000	37,500	33,352	4,148	11%
CESM	96,000	96,000	80,000	98,567	(18,567)	-23%
CESM	3,000	3,000	2,500	6,390	(3,890)	-156%
CESM	85,000	85,000	70,830	63,420	7,410	10%
CESM	16,956	16,956	14,130	0	14,130	100%
CESM	1,000	1,000	830	2,020	(1,190)	-143%
CESM	8,000	8,000	6,660	4,923	1,737	26%
CESM	7,000	7,000	5,830	6,991	(1,161)	-20%
CESM	5,000	5,000	4,160	12,252	(8,092)	-195%
	266,956	266,956	222,440	227,916	(5,476)	
CESM	250,000	250,000	208,330	260,000	51,670	25%
CESM	16,956	16,956	14,130	0	(14,130)	-100%
	266,956	266,956	222,460	260,000	37,540	

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EMERGENCY SERVICES LEVY - STATE EMERGENCY SERVICES

OPERATING EXPENDITURE

2050630	ESL SES - L8 Insurances
2050665	ESL SES - L2 Maintenance Plant & Equipment
2050666	ESL SES - L3 Maintenance Vehicles/Trailers/Boats
2050686	ESL SES - L1 Plant & Equipment <\$1,500 per item
2050687	ESL SES - L7 Other Goods and Services
2050688	ESL SES - L6 Utilities, Rates & Taxes
2050689	ESL SES - L4 Maintenance Land & Buildings

OPERATING REVENUE

3050610	ESL SES - Operating Grant
3050615	ESL SES - Capital Grant

SCHEDULE 07 - HEALTH

PREVENTATIVE SERVICES - INSPECTION/ADMIN

OPERATING EXPENDITURE

2070400	HEALTH - Employee Costs
2070403	HEALTH - Uniforms
2070404	HEALTH - Training & Development
2070405	HEALTH - Recruitment
2070408	HEALTH - Other Employee Expenses
2070409	HEALTH - Travel & Accommodation
2070412	HEALTH - Analytical Expenses
2070415	HEALTH - Printing and Stationery
2070416	HEALTH - Postage and Freight
2070420	HEALTH - Communication Expenses
2070421	HEALTH - Information Technology
2070430	HEALTH - Insurance Expenses (Other than Buildings)
2070450	HEALTH - Contract Services
2070485	HEALTH - Legal Expenses
2070486	HEALTH - Expensed Minor Asset Purchases
2070487	HEALTH - Other Expenses
2070499	HEALTH - Administration Allocated

OPERATING REVENUE

3070420	HEALTH - Health Regulatory Fees & Charges
3070421	HEALTH - Health Regulatory Licenses
3070435	HEALTH - Other Income
3070440	HEALTH - Health Regulatory Fines & Penalties

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
CESM	5,200	5,200	4,330	4,365	(35)	-1%
CESM	3,000	3,000	2,500	843	1,657	66%
CESM	6,500	6,500	5,410	787	4,623	85%
CESM	400	400	330	1,014	(684)	-207%
CESM	1,700	1,700	1,410	402	1,008	72%
CESM	2,200	2,200	1,830	2,908	(1,078)	-59%
CESM	1,000	1,000	830	70	760	92%
	20,000	20,000	16,640	10,390	6,250	
CESM	20,000	20,000	16,660	10,000	(6,660)	-40%
CESM	286,350	286,350	0	0	0	0%
	306,350	306,350	16,660	10,000	(6,660)	
EMDRS	146,740	146,740	122,280	102,879	19,401	16%
EMDRS	550	550	450	108	342	76%
EMDRS	2,000	2,000	1,660	1,330	330	20%
EMDRS	0	0	0	415	(415)	0%
EMDRS	5,500	7,290	6,070	7,368	(1,298)	-21%
EMDRS	1,000	1,000	830	1,493	(663)	-80%
EMDRS	1,500	1,500	1,250	1,229	21	2%
EMDRS	500	500	410	489	(79)	-19%
EMDRS	0	0	0	91	(91)	0%
EMDRS	0	720	600	492	108	18%
ICT	0	0	0	312	(312)	0%
EMDRS	7,436	0	0	0	0	0%
EMDRS	5,000	5,000	4,160	0	4,160	100%
EMDRS	1,500	1,500	1,250	0	1,250	100%
EMDRS	0	0	0	215	(215)	0%
EMDRS	2,000	2,000	1,660	216	1,444	87%
EMCCS	51,318	51,218	42,680	54,742	(12,062)	-28%
	225,044	220,018	183,300	171,379	11,921	
EMDRS	20,000	20,000	16,660	17,911	1,251	8%
EMDRS	500	500	410	0	(410)	-100%
EMDRS	7,000	7,000	5,830	5,962	132	2%
EMDRS	500	500	410	3,674	3,264	796%
	28,000	28,000	23,310	27,546	4,236	

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PREVENTATIVE SERVICES - OTHER

OPERATING EXPENDITURE

2070665	PREV OTH - Maintenance/Operations
	W300 Dr Christopher Bourke Medical Centre
2070670	PREV OTH - Loan 97 Interest Repayments
2070688	PREV OTH - Building Operations
	BO300 Dr Christopher Bourke Medical Centre - Building Operations
	BO301 Kendenup First Responders - Shed - Building Operations
2070689	PREV OTH - Building Maintenance
	BM300 Dr Christopher Bourke Medical Centre - Building Maintenance
	BM301 Kendenup First Responders - Shed - Building Maintenance
2070692	PREV OTH - Depreciation
2070699	PREV OTH - Administration Allocated

OPERATING REVENUE

3070600	PREV OTH - Contributions & Donations
3070601	PREV OTH - Reimbursements
3070620	PREV OTH - Fees & Charges

SCHEDULE 08 - EDUCATION & WELFARE

OTHER EDUCATION

OPERATING EXPENDITURE

2080292	OTHER ED - Depreciation
2080299	OTHER ED - Administration Allocated

OPERATING REVENUE

CARE OF FAMILIES AND CHILDREN

OPERATING EXPENDITURE

2080365	FAMILIES - Maintenance/Operations
2080388	FAMILIES - Building Operations
	BO400 Mount Barker Child Care Centre - Building Operations
2080389	FAMILIES - Building Maintenance
	BM400 Mount Barker Child Care Centre - Building Maintenance
2080392	FAMILIES - Depreciation
2080399	FAMILIES - Administration Allocated

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
EMIA				0	0	0%
EMIA	6,500	2,500	2,070	738	1,332	64%
EMCCS	2,511	2,511	2,090	2,044	46	2%
EMIA				0	0	0%
EMIA	5,000	4,485	3,730	4,675	(945)	-25%
EMIA	100	90	70	91	(21)	-30%
BMO				0	0	0%
BMO	2,000	1,000	830	343	487	59%
BMO	100	0	0	0	0	0%
EMCCS	40,787	40,787	33,980	35,142	(1,162)	-3%
EMCCS	14,959	14,930	12,440	13,102	(662)	-5%
	71,957	66,303	55,210	56,134	(924)	
EMCCS	500	500	410	0	(410)	-100%
EMCCS	300	300	250	0	(250)	-100%
EMCCS	48,000	49,000	40,830	40,600	(230)	-1%
	48,800	49,800	41,490	40,600	(890)	
EMCCS	4,516	4,516	3,760	3,761	(1)	0%
EMCCS	2,107	2,103	1,750	1,403	347	20%
	6,623	6,619	5,510	5,164	346	
	0	0	0	0	0	
EMIA				0	0	0%
EMIA				0	0	0%
EMIA	2,400	2,400	2,000	2,881	(881)	-44%
BMO				0	0	0%
BMO	3,000	1,000	830	0	830	100%
EMCCS	17,868	17,868	14,880	15,083	(203)	-1%
EMCCS	10,745	10,724	8,930	6,746	2,184	24%
	34,013	31,992	26,640	24,711	1,929	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL #	JOB #	
OPERATING REVENUE		
3080301		FAMILIES - Reimbursements
3080320		FAMILIES - Fees & Charges
AGED & DISABLED - OTHER		
OPERATING EXPENDITURE		
2080653		AGED OTHER - Events
	AGED000	Aged Programs - General Expenditure
	GEAGED01	Grant Expenditure - Senior'S Week (Council On The Aging)
2080670		AGED OTHER - Loan 96 Interest Repayments
2080699		AGED OTHER - Administration Allocated
OPERATING REVENUE		
3080610		AGED OTHER - Grant Funding
	GIAGED01	Grant Income - Senior'S Week (Council On The Aging)
3080630		AGED OTHER - Self Supporting Loan Interest Received
OTHER WELFARE		
OPERATING EXPENDITURE		
2080711		WELFARE - Disability Access Inclusion Plan (DAIP)
2080712		WELFARE - Youth Services
2080718		WELFARE - Grant Funding Expense
	GEWELF02	Grant Expenditure - Dlgsc Wa Creative Learning Funding
2080752		WELFARE - Consultants
2080746		WELFARE - Projects, Programs & Activities
	WELF00	Welfare - Projects (Shire Funded)
	GEWELF01	Grant Expenditure - International Day Of People With Disability
2080788		WELFARE - Building Operations
	BO401	Men'S Shed Buildings - Building Operations
2080789		WELFARE - Building Maintenance
	BM401	Men'S Shed Buildings - Building Maintenance
2080792		WELFARE - Depreciation
2080799		WELFARE - Administration Allocated

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
EMCCS	250	250	200	0	(200)	-100%
EMCCS	15,000	15,000	12,500	10	(12,490)	-100%
	15,250	15,250	12,700	10	(12,690)	
EMCCS				0	0	0%
MCRS	5,500	9,500	7,910	436	7,474	94%
EMCCS	1,000	0	0	328	(328)	0%
EMCCS	3,520	3,520	2,930	3,261	(331)	-11%
EMCCS	45,435	45,346	37,780	35,540	2,240	6%
	55,455	58,366	48,620	39,565	9,055	
EMCCS				0	0	0%
EMCCS	1,000	1,000	1,000	0	(1,000)	-100%
EMCCS	3,520	3,520	2,930	4,919	1,989	68%
	4,520	4,520	3,930	4,919	989	
EMCCS	1,000	1,000	830	0	830	100%
MCRS	15,000	15,000	12,500	3,312	9,188	74%
EMCCS				0	0	0%
EMCCS	0	0	0	2,248	(2,248)	0%
EMCCS	3,000	3,000	2,500	0	2,500	100%
EMCCS				92	4,078	98%
MCRS	2,000	2,000	1,660	0	1,660	100%
EMCCS	0	0	0	744	(744)	0%
EMCCS				0	0	0%
EMCCS	2,000	2,000	1,660	1,236	424	26%
BMO				0	0	0%
BMO	500	5,000	4,160	2,207	1,953	47%
EMCCS	11,799	11,799	9,830	10,308	(478)	-5%
EMCCS	47,848	47,754	39,790	37,455	2,335	6%
	83,147	92,553	77,100	57,601	19,499	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL # JOB #

OPERATING REVENUE

3080710	WELFARE - Grants
	GIWELF01 Grant Income - International Day Of People With Disability
3080720	WELFARE - Fees & Charges
3080735	WELFARE - Other Income

SCHEDULE 09 - HOUSING

STAFF HOUSING

OPERATING EXPENDITURE

2090165	STF HOUSE - Maintenance/Operations
	W402 103 Martin Street, Mount Barker - Ceo House Grounds
	W403 105 Martin Street Mount Barker - Staff House Grounds
	W404 Shire Depot Staff House Grounds
2090188	STF HOUSE - Building Operations
	BO402 103 Martin Street, Mount Barker - Ceo House - Building Operations
	BO403 105 Martin Street, Mount Barker - Staff House - Building Operations
	BO404 Shire Depot Staff House - Building Operations
2090189	STF HOUSE - Building Maintenance
	BM402 103 Martin Street, Mount Barker - Ceo House - Building Maintenance
	BM403 105 Martin Street, Mount Barker - Staff House - Building Maintenance
	BM404 Shire Depot Staff House - Building Maintenance
2090192	STF HOUSE - Depreciation
2090198	STF HOUSE - Staff Housing Costs Recovered
2090199	STF HOUSE - Administration Allocated

OPERATING REVENUE

3090101	STF HOUSE - Staff Rental Reimbursements
3090120	STF HOUSE - Fees & Charges

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
EMCCS				0	0	0%
EMCCS	0	1,000	1,000	1,000	0	0%
EMCCS	0	0	0	10	10	0%
EMCCS	100	100	80	0	(80)	-100%
	100	1,100	1,080	1,010	(70)	
EMIA				0	0	0%
EMIA	8,000	8,000	6,660	9,137	(2,477)	-37%
EMIA	1,000	1,000	830	2,962	(2,132)	-257%
EMIA	3,000	1,000	820	418	402	49%
EMIA				0	0	0%
EMIA	4,000	3,540	2,940	3,760	(820)	-28%
EMIA	1,000	1,375	1,140	1,957	(817)	-72%
EMIA	1,500	1,275	1,050	1,114	(64)	-6%
BMO				0	0	0%
BMO	5,000	9,000	7,500	8,272	(772)	-10%
BMO	5,000	4,000	3,330	2,250	1,080	32%
BMO	2,000	0	0	250	(250)	0%
EMCCS	37,103	37,103	30,910	30,902	8	0%
EMCCS	(18,500)	(19,190)	(15,990)	(17,604)	1,614	-10%
EMCCS	12,059	12,035	10,020	7,693	2,327	23%
	61,162	59,138	49,210	51,112	(1,902)	
EMIA	14,500	15,500	12,910	12,426	(484)	-4%
EMIA	0	0	0	0	0	0%
	14,500	15,500	12,910	12,426	(484)	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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GL # JOB #

SCHEDULE 10 - COMMUNITY AMENITIES

SANITATION - GENERAL

OPERATING EXPENDITURE

GL #	JOB #	Description	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
				\$	\$	\$	\$	Variance	Variance
								\$	%
2100100		SAN - Employee Costs	EMIA	297,016	297,016	247,510	227,285	20,225	8%
2100103		SAN - Uniforms	EMIA	550	550	450	483	(33)	-7%
2100104		SAN - Training & Development	EMIA	2,000	5,000	4,160	3,485	675	16%
2100105		SAN - Recruitment	EMIA	0	0	0	273	(273)	0%
2100107		SAN - Protective Clothing	EMIA	3,000	3,000	2,500	3,072	(572)	-23%
2100108		SAN - Other Employee Expenses	EMIA	5,000	17,600	14,660	17,673	(3,013)	-21%
2100111		SAN - Waste Collection	EMIA	106,000	106,000	88,330	81,146	7,184	8%
2100112		SAN - Waste Disposal	EMIA	11,000	6,000	5,000	2,055	2,945	59%
2100113		SAN - Waste Recycling	EMIA	175,000	175,000	145,830	172,743	(26,913)	-18%
2100115		SAN - Printing and Stationery	EMIA	2,000	2,000	1,660	2,327	(667)	-40%
2100117		SAN - General Tip Maintenance	EMIA	27,000	7,000	5,830	4,617	1,213	21%
2100118		SAN - Purchase of Bins (Sulo and Other)	EMIA	500	5,800	4,830	5,786	(956)	-20%
2100120		SAN - Communication Expenses	EMIA	10,000	15,000	12,500	3,742	8,758	70%
2100121		SAN - Information Technology	ICT	0	8,000	6,660	11,145	(4,485)	-67%
2100130		SAN - Insurance Expenses (Other than Buildings)	EMCCS	17,433	0	0	0	0	0%
2100140		SAN - Advertising & Promotion	EMIA	500	500	410	1,247	(837)	-204%
2100152		SAN - Consultants	EMIA	20,000	70,000	58,330	90,374	(32,044)	-55%
2100165		SAN - Maintenance/Operations	EMIA				(1,037)	1,037	0%
		W500 O'Neill Road Refuse Site	EMIA	145,000	144,985	120,810	273,887	(153,077)	-127%
		W501 Kamballup Transfer Station	EMIA	4,000	4,000	3,320	4,539	(1,219)	-37%
		W502 Kendenup Refuse Site	EMIA	35,000	35,000	29,150	46,896	(17,746)	-61%
		W503 Porongurup Transfer Station	EMIA	3,000	6,000	4,990	8,861	(3,871)	-78%
		W503A Porongurup Trf Station - Capping, Ripping & Mounding	EMIA	0	0	0	171		
		W504 Rocky Gully Tip Site	EMIA	4,000	1,000	820	1,467	(647)	-79%
2100186		SAN - Expensed Minor Asset Purchases	EMIA	2,000	1,000	830	0	830	100%
2100187		SAN - Other Expenses	EMIA	1,000	1,000	830	8,907	(8,077)	-973%
2100188		SAN - Building Operations	EMIA				0	0	0%
		BO500 O'Neill Road Refuse Disposal Facility Buildings - Building Operations	EMIA	1,200	1,721	1,410	1,853	(443)	-31%
		BO501 Kamballup Transfer Station Buildings - Building Operations	EMIA	400	441	350	61	289	83%
		BO502 Kendenup Transfer Station Buildings - Building Operations	EMIA	400	435	340	81	259	76%
		BO503 Porongurup Transfer Station Buildings - Building Operations	EMIA	400	400	320	409	(89)	-28%
		BO504 Rocky Gully Transfer Station Buildings - Building Operations	EMIA	400	400	320	48	272	85%

SHIRE OF PLANTAGENET
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GL #	JOB #	
2100189		SAN - Building Maintenance
		BM500 O'Neill Road Refuse Disposal Facility Buildings - Building Maintenance
		BM501 Kamballup Transfer Station Buildings - Building Maintenance
		BM502 Kendenup Transfer Station Buildings - Building Maintenance
		BM503 Porongorup Transfer Station Buildings - Building Maintenance
		BM504 Rocky Gully Transfer Station Buildings - Building Maintenance
2100192		SAN - Depreciation
2100199		SAN - Administration Allocated

OPERATING REVENUE

3100120	SAN - Domestic Refuse Collection Charges
3100130	SAN - Waste Management Fee
3100131	SAN - Domestic Tipping Fees
3100135	SAN - Other Income

SANITATION - OTHER

OPERATING EXPENDITURE

2100205	SAN OTH - Recruitment
2100211	SAN OTH - Waste Collection
2100214	SAN OTH - Purchase of Street Bins
2100265	SAN OTH - Maintenance/Operations
	W520 Mount Barker - Public Bins And Rubbish Pickups
	W521 Kendenup - Public Bins And Rubbish Pickups
	W522 Narrikup - Public Bins And Rubbish Pickups
	W523 Porongorup - Public Bins And Rubbish Pickups
	W524 Rocky Gully - Public Bins And Rubbish Pickups
2100287	SAN OTH - Other Expenses
2100292	SAN OTH - Depreciation
2100299	SAN OTH - Administration Allocated

OPERATING REVENUE

3100200	SAN OTH - Commercial Collection Charges
3100220	SAN OTH - Fees & Charges
3100231	SAN OTH - Commercial Tipping Fees
3100321	SEW - Septic Tank Application/Inspection Fees
3100235	SAN OTH - Other Income

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
BMO				0	0	0%
BMO	2,000	9,500	7,910	11,639	(3,729)	-47%
BMO	500	500	400	42	358	90%
BMO	500	500	400	511	(111)	-28%
BMO	500	500	400	42	358	90%
BMO	500	500	400	0	400	100%
EMCCS	37,000	37,000	30,830	35,121	(4,291)	-14%
EMCCS	130,054	129,799	108,160	114,401	(6,241)	-6%
	1,044,853	1,093,147	910,650	1,135,352	(224,532)	
EMCCS	568,509	564,668	564,668	566,454	1,786	0%
EMCCS	240,024	240,759	240,759	240,905	146	0%
EMIA	500	500	410	1,456	1,046	255%
EMIA	10,000	15,000	12,500	5,041	(7,459)	-60%
	819,033	820,927	818,337	813,856	(4,481)	
EMIA	0	2,000	1,660	1,508	152	9%
EMIA	62,000	62,000	51,660	38,172	13,488	26%
EMIA	26,000	6,000	5,000	0	5,000	100%
EMIA				0	0	0%
EMIA	48,000	48,000	39,980	51,284	(11,304)	-28%
EMIA	500	500	410	418	(8)	-2%
EMIA	500	500	410	0	410	100%
EMIA	500	500	410	0	410	100%
EMIA	500	500	410	274	136	33%
EMIA	500	17,500	14,580	2,900	11,680	80%
EMCCS	5,000	5,000	4,160	5,895	(1,735)	-42%
EMCCS	12,881	12,856	10,710	18,879	(8,169)	-76%
	156,381	155,356	129,390	119,331	10,059	
EMCCS	158,610	158,610	158,610	155,045	(3,565)	-2%
EMIA	35,000	35,000	29,160	13,865	(15,295)	-52%
EMIA	140,000	140,000	116,660	120,273	3,613	3%
EMIA	13,000	13,000	10,830	11,468	638	6%
EMIA	0	60,000	50,000	59,552	9,552	19%
	346,610	406,610	365,260	360,203	(5,057)	

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GL # JOB #

TOWN PLANNING & REGIONAL DEVELOPMENT

OPERATING EXPENDITURE

2100600	PLAN - Employee Costs
2100603	PLAN - Uniforms
2100604	PLAN - Training & Development
2100605	PLAN - Recruitment
2100608	PLAN - Other Employee Expenses
2100609	PLAN - Travel & Accommodation
2100610	PLAN - Motor Vehicle Expenses
2100615	PLAN - Printing and Stationery
2100616	PLAN - Postage and Freight
2100621	PLAN - Information Technology
	ICT1006 Plan Ict Hardware
	ICT1006A Plan Ict Annual Software Licensing
2100630	PLAN - Insurance Expenses (Other than Buildings)
2100640	PLAN - Advertising & Promotion
2100641	PLAN - Subscriptions & Memberships
2100652	PLAN - Consultants
2100685	PLAN - Legal Expenses
2100687	PLAN - Other Expenses
2100699	PLAN - Administration Allocated

OPERATING REVENUE

3100601	PLAN - Reimbursements
3100610	PLAN - Grants
3100620	PLAN - Planning Application Fees
3100622	PLAN - Orders & Requisitions
3100623	PLAN - Fees & Charges
3100635	PLAN - Other Income
3100640	PLAN - Fines & Penalties

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD		
					Variance	Variance	
					\$	%	
EMDRS	550,000	470,000	391,660	341,639	50,021	13%	▲
EMDRS	500	500	410	30	380	93%	
EMDRS	4,000	4,000	3,330	4,284	(954)	-29%	
EMDRS	0	0	0	1,030	(1,030)	0%	
EMDRS	10,000	15,100	12,580	15,058	(2,478)	-20%	
EMDRS	0	0	0	168	(168)	0%	
EMDRS	16,000	16,000	13,330	17,308	(3,978)	-30%	
EMDRS	0	1,000	830	745	85	10%	
EMDRS	0	0	0	170	(170)	0%	
ICT				0	0	0%	
ICT	0	1,000	830	803	27	3%	
ICT	0	5,000	4,160	4,385	(225)	-5%	
EMDRS	14,691	0	0	0	0	0%	
EMDRS	4,000	4,000	3,330	1,553	1,777	53%	
EMDRS	1,000	1,000	830	0	830	100%	
EMDRS	50,000	120,000	100,000	51,546	48,454	48%	
EMDRS	5,000	5,000	4,160	0	4,160	100%	
EMDRS	0	250	200	243	(43)	-22%	
EMCCS	153,025	152,725	127,270	139,985	(12,715)	-10%	
	808,216	795,575	662,920	578,948	83,972		
EMDRS	0	0	0	165	165	0%	
EMDRS	175,000	175,000	112,000	123,000	11,000	10%	▲
EMDRS	40,000	40,000	33,330	29,559	(3,771)	-11%	
EMDRS	2,000	12,000	10,000	7,982	(2,018)	-20%	
EMDRS	1,000	1,000	830	742	(88)	-11%	
EMDRS	300	6,000	5,000	4,472	(528)	-11%	
EMDRS	0	0	0	460	460	0%	
	218,300	234,000	161,160	166,378	5,218		

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GL # JOB #

OTHER COMMUNITY AMENITIES

OPERATING EXPENDITURE

GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
2100721		ICT	3,000	3,000	2,500	480	2,020	81%
2100766		EMIA				0	0	0%
	BM505	Mount Barker Cemetery East Buildings - Building Maintenance	500	500	410	234	176	43%
	BM506	Mount Barker Cemetery West Pavilion - Building Maintenance	2,000	2,000	1,650	431	1,219	74%
	BO505	Mount Barker Cemetery East Buildings - Building Operations	1,000	1,000	820	747	73	9%
	BO506	Mount Barker Cemetery West Pavilion - Building Operations	3,000	3,000	2,480	2,833	(353)	-14%
	W505	Mount Barker Cemetery (East)	25,000	25,000	20,820	26,140	(5,320)	-26%
	W506	Mount Barker Cemetery (West)	60,000	48,000	39,990	36,172	3,818	10%
	W507	Kendenup Cemetery	15,000	22,000	18,320	22,145	(3,825)	-21%
	W508	Rocky Gully Cemetery	8,000	8,000	6,650	4,575	2,075	31%
2100767		EMIA				0	0	0%
	W515	Rocky Gully - Muir Hwy Roadside	2,500	1,500	1,230	1,185	45	4%
	W517	Mount Barker Visitor Centre Dump Point	1,000	1,000	830	507	323	39%
2100752		EMCCS	12,000	12,000	10,000	450	9,550	96%
2100788		EMIA				0	(0)	0%
	BO509	Shire Administration Office - Public Toilets - Building Operations	7,000	7,116	5,920	6,701	(781)	-13%
	BO510	Kendenup Hall - Toilets - Building Operations	6,400	6,217	5,170	5,361	(191)	-4%
	BO511	Porongurup Hall - Toilets - Building Operations	500	514	410	14	396	97%
	BO512	Wooenellup Hall - Toilets - Building Operations	500	614	490	114	376	77%
	BO513	Mount Barker Railway Station - Toilet Block - Building Operations	7,000	6,825	5,670	6,415	(745)	-13%
	BO514	Wilson Park - Toilet Block - Building Operations	9,000	8,865	7,380	7,523	(143)	-2%
	BO515	Rocky Gully - Public Toilets (Muir Highway) - Building Operations	7,000	6,772	5,630	1,724	3,906	69%
	BO516	Rocky Gully Hall Site - Toilets - Building Operations	2,000	1,600	1,320	644	676	51%
	BO517	Pwakkenback Toilets - Building Operations	0	2,000	1,660	823	837	50%
2100789		BMO				0	0	0%
	BM509	Shire Administration Office - Public Toilets - Building Maintenance	1,000	1,000	820	2,894	(2,074)	-253%
	BM510	Kendenup Hall - Toilets - Building Maintenance	2,000	2,000	1,650	2,317	(667)	-40%
	BM511	Porongurup Hall - Toilets - Building Maintenance	500	500	400	0	400	100%
	BM512	Wooenellup Hall - Toilets - Building Maintenance	500	500	400	0	400	100%
	BM513	Mount Barker Railway Station - Toilet Block - Building Maintenance	750	750	610	2,632	(2,022)	-332%
	BM514	Wilson Park - Toilet Block - Building Maintenance	500	500	400	1,528	(1,128)	-282%
	BM515	Rocky Gully - Public Toilets (Muir Highway) - Building Maintenance	2,000	2,000	1,660	689	971	58%
	BM516	Rocky Gully Hall Site - Toilets - Building Maintenance	500	500	400	0	400	100%
	BM517	Pwakkenbak Trail Toilets - Building Maintenance	0	0	0	1,245	(1,245)	0%
2100792		EMCCS	45,000	45,000	37,500	39,971	(2,471)	-7%
2100799		EMCCS	69,951	69,814	58,170	51,222	6,948	12%
			295,101	290,087	241,360	227,717	13,643	

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GL # JOB #

OPERATING REVENUE

3100710	COM AMEN - Grants
3100720	COM AMEN - Cemetery Fees (Burial)

SCHEDULE 11 - RECREATION & CULTURE
PUBLIC HALLS AND CIVIC CENTRES

OPERATING EXPENDITURE

2110165	HALLS - Maintenance/Operations
	W600 Plantagenet District Hall Grounds
	W604A Narrikup Hall Grounds
	W605 Porongurup Hall Grounds
	W606 Woogenellup Hall Grounds
	W616 Rocky Gully Hall Site Grounds
2110188	HALLS - Town Halls and Public Bldg Operations
	BO600 Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Operations
	BO601 Plantagenet District Hall - Lesser Hall (Eps) - Building Operations
	BO602 Plantagenet District Hall - Former Hacc Building (Pl News) - Building Operations
	BO603 Kendenup Hall - Building Operations
	BO604 Narrikup Hall (& Garage) - Building Operations
	BO605 Porongurup Hall - Building Operations
	BO606 Woogenellup Hall - Building Operations
2110189	HALLS - Town Halls and Public Bldg Maintenance
	BM600 Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Maintenance
	BM601 Plantagenet District Hall - Lesser Hall (Eps) - Building Maintenance
	BM602 Plantagenet District Hall - Former Hacc Building (Pl News) - Building Maintenance
	BM603 Kendenup Hall - Building Maintenance
	BM604 Narrikup Hall (& Garage) - Building Maintenance
	BM605 Porongurup Hall - Building Maintenance
	BM606 Woogenellup Hall - Building Maintenance
2110192	HALLS - Depreciation
2110199	HALLS - Administration Allocated

OPERATING REVENUE

3110100	HALLS - Contributions & Donations
3110101	HALLS - Reimbursements
3110110	HALLS - Grants
	GI605A Grant - Porongurup Hall And Toilet Upgrade
3110121	HALLS - Local Hall Hire
3110125	HALLS - Lease/Rental Income

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
EMIA				0	0	0%
EMCCS	65,000	65,000	54,160	29,128	(25,032)	-46%
	80,043	80,043	54,160	29,128	(25,032)	
EMIA				0	0	0%
EMIA	15,000	15,000	12,490	13,800	(1,310)	-10%
EMIA	9,000	9,000	7,480	5,131	2,349	31%
EMIA	1,000	1,000	820	443	377	46%
EMIA	1,000	1,000	820	0	820	100%
EMIA	2,500	2,500	2,070	1,424	646	31%
EMIA				0	0	0%
EMIA	14,000	15,282	12,720	12,012	708	6%
EMIA	1,000	1,000	830	225	605	73%
EMIA	1,000	1,537	1,270	1,271	(1)	0%
EMIA	4,000	3,956	3,290	3,770	(480)	-15%
EMIA	10,000	7,525	6,260	9,168	(2,908)	-46%
EMIA	1,000	622	510	489	21	4%
EMIA	1,500	1,524	1,260	1,193	67	5%
BMO				0	0	0%
BMO	4,000	4,000	3,330	2,865	465	14%
BMO	1,500	1,500	1,240	4,689	(3,449)	-278%
BMO	2,000	0	0	1,403	(1,403)	0%
BMO	6,000	500	410	851	(441)	-107%
BMO	3,500	2,000	1,660	647	1,013	61%
BMO	6,000	6,000	5,000	3,557	1,443	29%
BMO	1,000	1,000	830	0	830	100%
EMCCS	185,000	185,000	154,160	158,697	(4,537)	-3%
EMCCS	72,492	72,350	60,290	49,177	11,113	18%
	342,492	332,296	276,740	270,812	5,928	
EMIA	60,000	60,000	0	0	0	0%
EMIA	2,700	2,700	2,250	2,798	548	24%
EMIA				0	0	0%
EMIA	150,000	150,000	0	150,000	150,000	0%
EMIA	1,200	1,200	1,000	1,699	699	70%
EMIA	10	10	0	20	20	0%
	213,910	213,910	3,250	154,517	151,267	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL # JOB #

SWIMMING AREAS AND BEACHES

OPERATING EXPENDITURE

GL #	JOB #	Description	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
								Variance	Variance
				\$	\$	\$	\$	\$	%
2110200		SWIM AREAS - Employee Costs	MCRS	207,240	207,240	172,700	203,133	(30,433)	-18%
2110203		SWIM AREAS - Uniforms	MCRS	2,500	2,500	2,080	1,018	1,062	51%
2110204		SWIM AREAS - Training & Conferences	MCRS	6,800	6,800	5,660	1,444	4,216	74%
2110207		SWIM AREAS - Protective Clothing	MCRS	0	0	0	46	(46)	0%
2110208		SWIM AREAS - Other Employee Expenses	MCRS	4,000	13,600	11,330	13,667	(2,337)	-21%
2110209		SWIM AREAS - Travel & Accommodation	MCRS	1,000	1,000	830	2,316	(1,486)	-179%
2110215		SWIM AREAS - Printing and Stationery	MCRS	200	200	160	1,529	(1,369)	-855%
2110216		SWIM AREAS - Postage and Freight	MCRS	500	500	410	755	(345)	-84%
2110221		SWIM AREAS - Information Technology	ICT				0	0	0%
		ICT607 Swim Areas Ict Hardware	ICT	1,000	1,000	830	0	830	100%
		ICT607A Swim Areas Ict Annual Software Licensing	ICT	500	500	410	19	391	95%
		ICT607B Swim Areas Ict Support	ICT	500	500	410	0	410	100%
		ICT607C Swim Areas Ict Other Expenditure	ICT	500	500	410	0	410	100%
2110222		SWIM AREAS - Security	MCRS	5,500	5,500	4,580	0	4,580	100%
2110240		SWIM AREAS - Advertising & Promotion	MCRS	200	200	160	300	(140)	-88%
2110241		SWIM AREAS - Subscriptions & Memberships	MCRS	750	750	620	0	620	100%
2110251		SWIM AREAS - Kiosk Expenses	MCRS	26,000	26,000	21,660	19,448	2,212	10%
2110252		SWIM AREAS - Consultants	MCRS	10,000	10,000	8,330	0	8,330	100%
2110265		SWIM AREAS - Grounds Maintenance/Operations	MCRS				0	0	0%
		W607 Mount Barker Swimming Pool	MCRS	4,000	4,000	3,320	1,142	2,178	66%
2110270		SWIM AREAS - Loan 99 Interest Repayments	EMCCS	13,148	13,148	10,950	6,455	4,495	41%
2110286		SWIM AREAS - Expensed Minor Asset Purchases	MCRS	3,000	3,000	2,500	4,450	(1,950)	-78%
2110287		SWIM AREAS - Other Expenses	MCRS	3,000	3,000	2,500	823	1,677	67%
2110288		SWIM AREAS - Building Operations	MCRS				0	0	0%
		BO607 Mount Barker Swimming Pool Buildings - Building Operations	MCRS	65,000	65,000	54,150	63,351	(9,201)	-17%
2110289		SWIM AREAS - Building Maintenance	BMO				0	0	0%
		BM607 Mount Barker Swimming Pool Buildings - Building Maintenance	BMO	5,000	15,500	12,910	13,391	(481)	-4%
2110246		SWIM AREAS - Projects, Programs & Activities	MCRS				165	245	60%
2110292		SWIM AREAS - Depreciation	EMCCS	150,000	150,000	125,000	133,136	(8,136)	-7%
2110299		SWIM AREAS - Administration Allocated	EMCCS	122,496	122,256	101,880	91,924	9,956	10%
				633,334	653,194	544,200	558,511	(14,311)	

SHIRE OF PLANTAGENET
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GL # JOB #

OPERATING REVENUE

3110201	SWIM AREAS - Reimbursements
3110210	SWIM AREAS - Grants
	GI607E Swimming Pool - Stage 1B Construction (Csrff) - Grant Income
	GI607F Swimming Pool - Stage 1B Construction (Bendigo Bank) - Grant Income
3110220	SWIM AREAS - Admissions
3110221	SWIM AREAS - Kiosk Income
3110227	SWIM AREAS - Swimming Lesson Income
3110235	SWIM AREAS - Other Income

OTHER RECREATION AND SPORT

OPERATING EXPENDITURE

2110304	REC - Training & Conferences
2110308	REC - Other Employee Expenses
2110315	REC - Printing and Stationery
2110320	REC - Communication Expenses
2110330	REC - Insurance Expenses (Other than Buildings)
2110344	REC - Other Grant Expenditure
2110346	REC - Programs, Projects & Activities
2110350	REC - Contract Services
2110360	REC - Recreation Grounds Maintenance/Operations
	W611 Kendenup Community Grounds - General Grounds And Driveway
	W621 ***Dont Use*** Use W618 Community Centre Grounds
2110362	REC - Golf Clubs Maintenance/Operations
2110363	REC - Other Recreation Clubs Maintenance/Operations
	W610 ***Dont Use** Use W609D - Mount Barker Tennis Club
	W614 Works - Mount Barker Recreation Centre (Grounds, Driveway, Carpark)
	W624 Mount Barker Speedway
2110364	REC - Trails & Tracks Maintenance/Operations
	T114 Trail Maintenance - O'Neill Road Trail
	T623A Reveg Requirements For Pwakkenbak Mb Trails Clearing Permit
	T623 Trail And Pathway Maintenance - Mount Barker Hill
2110365	REC - Parks & Gardens Maintenance/Operations
	W603 Kendenup Hall Park
	W615 Wilson Park
	W646 Centenary Park
	W651 War Memorial (Rsl Park)
	W800 Mount Barker Railway Station

Resp.
Manager

	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
MCRS	0	0	0	4,016	4,016	0%
MCRS				0	0	0%
MCRS	2,750,000	2,750,000	0	0	0	0%
MCRS	500,000	500,000	0	0	0	0%
MCRS	70,000	70,000	58,330	48,517	(9,814)	-17%
MCRS	33,000	33,000	27,500	29,404	1,904	7%
MCRS	0	0	0	7,751	7,751	0%
MCRS	1,500	1,500	1,240	1,170	(70)	-6%
	3,354,500	3,354,500	87,070	90,856	3,786	
EMCCS	0	0	0	1,253	(1,253)	0%
EMCCS	10,000	500	410	334	76	19%
EMCCS	0	0	0	845	(845)	0%
EMCCS	2,500	2,500	2,080	0	2,080	100%
EMCCS	12,055	0	0	0	0	0%
EMCCS				0	0	0%
EMCCS	1,000	1,000	830	0	830	100%
EMCCS	45,060	45,060	37,550	29,880	7,670	20%
EMIA				0	0	0%
EMIA	13,000	7,000	5,830	11,288	(5,458)	-94%
EMIA	4,000	0	0	178	(178)	0%
EMIA	0	8,140	6,780	4,860	1,920	28%
EMIA				0	0	0%
EMIA	0	0	0	93	(93)	0%
EMIA	3,000	2,000	1,660	869	791	48%
EMIA	1,000	1,320	1,090	1,216	(126)	-12%
EMIA				0	9,580	100%
EMIA	4,000	4,000	3,320	1,113	2,207	66%
EMIA	30,000	30,000	25,000	112	24,888	100%
EMIA	10,000	5,000	4,160	2,265	1,895	46%
EMIA				811	(811)	0%
EMIA	5,000	2,000	1,650	6,455	(4,805)	-291%
EMIA	62,000	57,000	47,470	37,709	9,761	21%
EMIA	20,000	12,000	9,980	8,296	1,684	17%
EMIA	10,000	17,000	14,150	22,903	(8,753)	-62%
EMIA	30,000	25,000	20,820	21,941	(1,121)	-5%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
							\$	%
2110366	REC - Oval Maintenance/Operations	EMIA				2,643	(2,643)	0%
	W608A Frost Park - General	EMIA	35,000	34,500	28,740	42,086	(13,346)	-46%
	W608B Frost Park - Race Track	EMIA	2,000	2,000	1,650	563	1,087	66%
	W608C Frost Park - In Field	EMIA	45,000	44,500	37,080	47,008	(9,928)	-27%
	W609A Sounness Park - General	EMIA	80,000	79,500	66,240	59,845	6,395	10%
	W609B Sounness Park - Football	EMIA	60,000	60,160	50,130	51,551	(1,421)	-3%
	W609C Sounness Park - Cricket/Soccer	EMIA	50,000	49,500	41,240	39,230	2,010	5%
	W609D Sounness Park - Tennis	EMIA	8,000	8,440	7,030	8,816	(1,786)	-25%
	W609E Sounness Park - Hockey	EMIA	10,000	12,790	10,650	9,622	1,028	10%
	W612 Narrikup Sporting Oval	EMIA	13,000	12,500	10,410	11,736	(1,326)	-13%
	W613 Narrikup Combined Sports Club	EMIA	1,000	500	410	708	(298)	-73%
	W650 Kendenup Community Grounds - Oval Maintenance	EMIA	7,000	5,000	4,160	3,191	969	23%
2110367	REC - Sundry Dry Parks/Reserves Maintenance/Operations	EMIA				555	(555)	0%
	W623 Mount Barker Hill	EMIA	1,000	5,000	4,160	5,120	(960)	-23%
	W630 Kendenup Laneways	EMIA	15,000	15,000	12,490	16,643	(4,153)	-33%
	W640A Albany Hwy (Verges & Truck Bays)	EMIA	15,000	15,000	12,500	12,621	(121)	-1%
	W640B Albany Hwy (Medians & Roundabout)	EMIA	30,000	20,000	16,650	12,827	3,823	23%
	W640C Albany Hwy (Entry Statements)	EMIA	5,000	5,000	4,150	5,496	(1,346)	-32%
	W640D Albany Highway - Footpaths	EMIA	7,000	7,000	5,830	4,301	1,529	26%
	W640E Lowood Road - Garden Beds	EMIA	25,000	25,000	20,820	35,136	(14,316)	-69%
	W641 Archery Club Oval	EMIA	4,000	6,000	4,990	6,912	(1,922)	-39%
	W642 Apex Park	EMIA	2,000	2,000	1,660	1,795	(135)	-8%
	W642A Apex Park - Remediation Works	EMIA	2,000	2,000	1,660	14,018	(12,358)	-744%
	W644 Bonnyup Park	EMIA	12,000	10,000	8,330	6,296	2,034	24%
	W645 Bushland Reserves	EMIA	2,000	2,000	1,660	0	1,660	100%
	W647 Government Dam	EMIA	1,500	1,500	1,240	1,570	(330)	-27%
	W652 Mount Barker Community College Oval	EMIA	0	0	0	624	(624)	0%
	W654 Turner Park - Hannan Way Narrikup Park	EMIA	6,000	6,160	5,120	4,631	489	10%
	W655 Rocky Gully Recreation Ground	EMIA	4,000	4,000	3,310	1,148	2,162	65%
	W656 Other Reserves	EMIA	15,000	20,000	16,660	16,463	197	1%
	W657 Rotary Pull-In Bay	EMIA	10,000	4,000	3,320	1,650	1,670	50%
	W659 Viv Skinner Park	EMIA	3,000	3,000	2,480	4,474	(1,994)	-80%
	W660 Webster Street Park	EMIA	2,000	2,000	1,660	4,543	(2,883)	-174%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
							\$	%
2110368	REC - Playground Equipment Mtce	EMIA				0	0	0%
	W603A Kendenup Hall Playground	EMIA	2,000	1,000	820	4,723	(3,903)	-476%
	W604 Narrikup Hall Playground	EMIA	1,000	2,800	2,320	2,269	51	2%
	W609F Sounness Park - Playground	EMIA	1,000	500	410	0	410	100%
	W615A Wilson Park - Nature Playground	EMIA	8,000	7,650	6,360	7,725	(1,365)	-21%
	W615B Wilson Park - Skatepark And Basketball Court	EMIA	500	2,500	2,070	1,784	286	14%
	W643 Beau Johnson Playground Rocky Gully	EMIA	3,000	21,000	17,480	21,556	(4,076)	-23%
	W644A Bonnyup Park - Playground	EMIA	1,000	1,000	820	399	421	51%
	W648 Kendenup Nature Playground - Hassell Avenue	EMIA	3,000	1,000	820	1,514	(694)	-85%
	W648A Kendenup - Skatepark And Basketball Court - Hassell Avenue	EMIA	3,000	3,000	2,480	4,266	(1,786)	-72%
	W649 Kendenup Bulldozer	EMIA	2,000	1,000	820	1,554	(734)	-90%
	W653 Narrikup Playground	EMIA	500	500	410	1,458	(1,048)	-256%
2110371	REC - Loan100 Interest Repayments (Golf Club Green)	EMCCS	964	964	800	1,080	(280)	-35%
2110387	REC - Other Expenses	EMCCS	6,000	18,000	14,990	14,585	405	3%
2110388	REC - Building Operations	EMIA				0	0	0%
	BO608 Frost Park Buildings - Building Operations	EMIA	30,000	39,730	33,090	27,480	5,610	17%
	BO609 Sounness Park Buildings - Building Operations	EMIA	40,000	45,750	38,110	43,223	(5,113)	-13%
	BO610 Mount Barker Tennis Club Buildings - Building Operations	EMIA	1,000	1,080	890	753	137	15%
	BO611 Kendenup Community Grounds Buildings - Building Operations	EMIA	3,500	5,040	4,180	2,783	1,397	33%
	BO612 Narrikup Oval - Combined Sports Club Building - Building Operations	EMIA	1,000	6,000	4,990	4,921	69	1%
	BO613 Polocross Grounds Buildings - Building Operations	EMIA	1,000	0	0	0	0	0%
	BO615 Wilson Park Buildings - Building Operations	EMIA	700	261	210	1,461	(1,251)	-596%
	BO616 Rocky Gully Hall Site Buildings - Building Operations	EMIA	100	2,593	2,150	0	2,150	100%
	BO617 Kendenup Country Club Buildings - Building Operations	EMIA	2,000	0	0	2,493	(2,493)	0%
2110389	REC - Building Maintenance	BMO				0	0	0%
	BM608 Frost Park Buildings - Building Maintenance	BMO	21,730	12,000	9,990	7,664	2,326	23%
	BM609 Sounness Park Buildings - Building Maintenance	BMO	25,750	20,000	16,660	14,760	1,900	11%
	BM610 Mount Barker Tennis Club Buildings - Building Maintenance	BMO	10,000	5,000	4,150	2,368	1,782	43%
	BM611 Kendenup Community Grounds Buildings - Building Maintenance	BMO	2,000	1,000	830	603	227	27%
	BM612 Narrikup Oval - Combined Sports Club Building - Building Maintenance	BMO	1,000	1,000	830	1,195	(365)	-44%
	BM615 Wilson Park Buildings - Building Maintenance	BMO	500	1,500	1,240	1,341	(101)	-8%
2110392	REC - Depreciation	EMCCS	600,000	600,000	500,000	528,252	(28,252)	-6%
2110399	REC - Administration Allocated	EMCCS	217,324	198,400	165,330	176,892	(11,562)	-7%
			1,736,183	1,695,338	1,412,040	1,465,345	(53,305)	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL # JOB #

OPERATING REVENUE

3110300	REC - Contributions & Donations
3110301	REC - Reimbursements
3110310	REC - Grants
	GI611 Grant Income - Kendenup Community Grounds (Water Tanks)
	GI615A Wilson Park Infrastructure - Grant Income
	GI651 Grant Income - War Memorial (Rsl Park)
	iIOFTR114D Grant Income - Mount Barker Hill / Pwakkenbak (Lrcip4)
3110312	REC - Grants - Other Programs
3110320	REC - Fees & Charges
3110322	REC - Oval/Reserve Hire
3110325	REC - Sport Leases and Rentals
3110330	REC - Self Supporting Loan Interest Received (MB Bowls Club - Loan 100)
3110335	REC - Other Income

LIBRARY & COMMUNITY CENTRE

OPERATING EXPENDITURE

2110500	LIBRARY - Employee Costs
2110503	LIBRARY - Uniforms
2110504	LIBRARY - Training & Development
2110505	LIBRARY - Recruitment
2110508	LIBRARY - Other Employee Expenses
2110509	LIBRARY - Travel & Accommodation
2110511	LIBRARY - Office Equipment Maintenance
2110512	LIBRARY - Book Purchases
2110514	LIBRARY - Local History
2110515	LIBRARY - Printing and Stationery
2110516	LIBRARY - Postage and Freight
2110517	LIBRARY - Event Catering
2110520	LIBRARY - Communication Expenses
2110521	LIBRARY - Information Technology
	ICT618 Library Ict Hardware
	ICT618A Library Ict Annual Software Licensing
	ICT618B Library Ict Support
	ICT618C Library Ict Other Expenditure
	ICT618D Crc Ict Hardware
	ICT618E Crc Ict Annual Software Licensing
	ICT618F Crc Ict Support
	ICT618G Crc Ict Other Expenditure

Resp.
Manager

	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
EMCCS	13,000	13,000	10,830	0	(10,830)	-100%
EMCCS	10,000	10,000	8,330	12,642	4,312	52%
EMCCS				0	0	0%
EMCCS	20,303	20,303	16,910	0	(16,910)	-100%
EMCCS	508,000	1,495,226	0	63,603	63,603	0%
EMCCS	10,000	20,000	0	10,000	10,000	0%
EMCCS	370,846	370,846	370,846	390,785	19,939	5%
EMCCS	23,423	23,423	19,510	35,514	16,004	82%
EMCCS	4,500	4,500	3,750	1,200	(2,550)	-68%
EMCCS	6,500	6,500	5,410	3,380	(2,030)	-38%
EMCCS	0	0	0	60	60	0%
EMCCS	964	964	800	936	136	17%
EMCCS				85	85	0%
	967,536	1,964,762	436,386	518,205	81,819	
MCRS	370,348	370,348	308,620	321,135	(12,515)	-4%
MCRS	3,025	3,025	2,520	0	2,520	100%
MCRS	5,000	5,000	4,160	2,360	1,800	43%
MCRS	0	0	0	1,003	(1,003)	0%
MCRS	18,890	10,500	8,750	10,477	(1,727)	-20%
MCRS	1,000	1,000	830	1,367	(537)	-65%
MCRS	5,000	5,000	4,160	549	3,611	87%
MCRS	3,500	3,500	2,910	1,996	914	31%
MCRS	11,500	11,500	9,580	0	9,580	100%
MCRS	4,500	4,500	3,750	8,015	(4,265)	-114%
MCRS	5,000	5,000	4,160	4,557	(397)	-10%
MCRS	5,000	5,000	4,160	2,766	1,394	34%
MCRS	2,500	2,500	2,080	2,437	(357)	-17%
ICT	0	0	0	0	0	0%
ICT	3,000	3,000	2,500	0	2,500	100%
ICT	9,000	9,000	7,500	10,968	(3,468)	-46%
ICT	1,000	1,000	830	170	660	80%
ICT	1,000	1,000	830	599	231	28%
ICT	1,000	1,000	830	4,187	(3,357)	-404%
ICT	4,000	4,000	3,330	396	2,934	88%
ICT	500	500	410	1,675	(1,265)	-308%
ICT	500	500	410	27,677	(27,267)	-6651%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
							\$	%
2110525	LIBRARY - Programs & Events	MCRS				(289)	24,039	101%
	GELIB02 Children'S Book Week - Contributions Expenditure	MCRS	0	0	0	1,383	(1,383)	0%
	LIB000 Library Programs - General Expenditure	MCRS	0	0	0	13,207	(13,207)	0%
2110530	LIBRARY - Insurance Expenses (Other than Buildings)	MCRS	0	0	0	123	(123)	0%
2110540	LIBRARY - Advertising & Promotion	MCRS	1,500	1,500	1,250	834	416	33%
2110541	LIBRARY - Subscriptions & Memberships	MCRS	1,500	1,500	1,250	755	495	40%
2110560	LIBRARY - General Office Expenses	MCRS	3,000	3,000	2,500	1,180	1,320	53%
2110565	LIBRARY - Maintenance/Operations	MCRS				0	0	0%
	W618 One Lowood Grounds	MCRS	0	7,500	6,240	7,649	(1,409)	-23%
2110586	LIBRARY - Expensed Minor Asset Purchases	MCRS	10,000	10,000	8,330	5,740	2,590	31%
2110587	LIBRARY - Other Expenses	MCRS	11,000	11,000	9,160	5,790	3,370	37%
2110588	LIBRARY - Building Operations	MCRS				348	(348)	0%
	BO618 One Lowood - Building Operations	MCRS	60,000	59,155	49,290	40,972	8,318	17%
2110589	LIBRARY - Building Maintenance	BMO				0	0	0%
	BM618 One Lowood - Building Maintenance	BMO	10,000	7,000	5,820	28,919	(23,099)	-397%
2110592	LIBRARY - Depreciation	EMCCS	8,800	8,800	7,330	7,317	13	0%
2110599	LIBRARY - Administration Allocated	EMCCS	86,911	86,741	72,280	79,713	(7,433)	-10%
OPERATING REVENUE			676,474	671,569	559,520	595,974	(36,454)	
3110500	LIBRARY - Contributions & Donations	MCRS				5,455	35	1%
	GILIB02 Children'S Book Week - Contributions Income	MCRS	0	1,000	1,000	950	(50)	-5%
3110501	LIBRARY - Reimbursements	MCRS	0	0	0	4,503	4,503	0%
3110510	LIBRARY - Grant - Regional Library Services	MCRS	4,000	4,000	3,330	0	(3,330)	-100%
3110516	LIBRARY - Other Grants	MCRS				0		
	GILIB01 Children'S Week - Grant Income	MCRS	0	0	0	0	0	0%
	GICRC01 Dpird Crc Annual Operating Grant	MCRS	145,000	145,000	108,750	130,842	22,092	20%
	GICRC02 Crc - Centrelink Operating Contribution	MCRS	52,000	52,000	39,000	40,526	1,526	4%
3110520	LIBRARY - Fees & Charges	MCRS	50,000	50,000	41,660	86,365	44,705	107%
3110540	LIBRARY - Fines & Penalties	MCRS	0	0	0	55	55	0%
			252,500	258,500	199,160	268,696	69,536	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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GL # JOB #

HERITAGE

OPERATING EXPENDITURE

2110665	HERITAGE - Maintenance/Operations
	W619 Mount Barker Historic Museum Grounds
2110688	HERITAGE - Building Operations
	BO619 Mount Barker Historic Museum Buildings - Building Operations
	BO620 Mount Barker Railway Station - Ag Centre Building - Building Operations
2110689	HERITAGE - Building Maintenance
	BM619 Mount Barker Historic Museum Buildings - Building Maintenance
	BM620 Mount Barker Railway Station - Ag Centre Building - Building Maintenance
2110692	HERITAGE - Depreciation
2110699	HERITAGE - Administration Allocated

OPERATING REVENUE

3110601	HERITAGE - Reimbursements
3110620	HERITAGE - Fees & Charges
3110625	HERITAGE - Museum Lease Income

OTHER CULTURE

OPERATING EXPENDITURE

2110712	OTH CUL - ANZAC Day
2110714	OTH CUL - Christmas Lights
	W691 **Dont Use** Use W692 Christmas Lights
	W692 Christmas Tree & Christmas Lights/Decorations
2110717	OTH CUL - Community Activities
2110718	OTH CUL - Community Grants Scheme
2110723	OTH CUL - Artwork Storage
2110724	OTH CUL - Artwork Purchases
2110725	OTH CUL - Festival & Events
2110740	OTH CUL - Advertising & Promotion
2110743	OTH CUL - Other Festival Events
2110744	OTH CUL - Other Grant Expenditure
	GECUL01 Every Club - Contributions Expenditure
2110746	OTH CUL - Projects, Programs & Activities
2110752	OTH CUL - Consultants
2110765	OTH CUL - Maintenance/Operations
	W622 Mitchell House - Arts Centre Grounds
2110787	OTH CUL - Other Expenses

Resp.
Manager

	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
EMIA				0	0	0%
EMIA	22,000	24,000	20,000	24,800	(4,800)	-24%
EMIA				(5,277)	5,277	0%
EMIA	11,000	12,615	10,490	8,734	1,756	17%
EMIA	15,000	11,875	9,890	10,235	(345)	-3%
BMO				0	0	0%
BMO	18,000	18,000	15,000	2,376	12,624	84%
BMO	2,000	2,000	1,660	2,679	(1,019)	-61%
EMCCS	72,000	72,000	60,000	60,809	(809)	-1%
EMCCS	24,557	24,509	20,420	15,734	4,686	23%
	164,557	164,999	137,460	120,090	17,370	
EMCCS	0	0	0	2,851	2,851	0%
EMCCS	0	0	0	20	20	0%
EMCCS	0	0	0	10	10	0%
	0	0	0	2,881	2,881	
CEO	1,200	1,200	990	151	839	85%
CEO				0	0	0%
CEO	32,000	0	0	154	(154)	0%
CEO	4,000	36,000	29,990	14,409	15,581	52%
MCRS	10,000	10,000	8,330	5,894	2,436	29%
EMCCS	88,000	78,000	65,000	24,850	40,150	62%
MCRS	5,000	5,450	4,530	426	4,104	91%
EMCCS	1,000	1,000	830	0	830	100%
EMCCS	10,000	10,000	8,330	2,955	5,375	65%
MCRS	1,000	1,000	830	0	830	100%
EMCCS	10,000	10,000	8,330	4,063	4,267	51%
EMCCS				0	0	0%
EMCCS	11,300	11,300	9,410	4,116	5,294	56%
MCRS	17,000	17,000	14,160	5,300	8,860	63%
MCRS	30,000	45,000	37,500	900	36,600	98%
EMCCS				0	0	0%
EMCCS	2,000	2,000	1,660	269	1,391	84%
EMCCS	500	500	410	0	410	100%

SHIRE OF PLANTAGENET
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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
2110788	OTH CUL - Building Operations	EMCCS				0	0	0%
	BO621 **Dont Use** Use Bo618 - Community Centre - Main Building - Building Operations	EMCCS	0	0	0	463	(463)	0%
	BO622 Mitchell House - Arts Centre - Building Operations	EMCCS	1,500	3,045	2,530	1,690	840	33%
	BO624 Mount Barker Speedway Buildings - Building Operations	EMCCS	400	400	330	270	60	18%
	BO625 West Plantagenet Pony Club Buildings - Building Operations	EMCCS	100	244	200	144	56	28%
2110789	OTH CUL - Building Maintenance	BMO				0	0	0%
	BM622 Mitchell House - Arts Centre - Building Maintenance	BMO	2,000	2,000	1,660	0	1,660	100%
	BM624 Mount Barker Speedway Buildings - Building Maintenance	BMO	500	500	410	0	410	100%
2110792	OTH CUL - Depreciation	EMCCS	136,383	136,383	113,650	114,653	(1,003)	-1%
2110799	OTH CUL - Administration Allocated	EMCCS	133,334	133,073	110,890	86,873	24,017	22%
OPERATING REVENUE			497,217	504,095	419,970	267,579	152,391	
3110700	OTH CUL - Contributions & Donations	EMCCS	0	0	0	0		
	GICUL01 Every Club - Contributions Income	EMCCS	11,300	11,300	9,410	0	(9,410)	-100%
3110701	OTH CUL - Reimbursements	EMCCS	18,000	18,000	15,000	3,808	(11,192)	-75%
3110720	OTH CUL - Fees & Charges	EMCCS	200	200	160	183	23	14%
3110735	OTH CUL - Other Income	EMCCS	2,500	2,500	2,080	1,818	(262)	-13%
			32,000	32,000	26,650	5,809	(20,841)	
RECREATION CENTRE								
OPERATING EXPENDITURE								
2110800	REC CENTRE - Employee Costs	MCRS	219,884	219,884	183,230	192,009	(8,779)	-5%
2110803	REC CENTRE - Uniforms	MCRS	2,000	2,000	1,660	669	991	60%
2110804	REC CENTRE - Training & Development	MCRS	4,000	4,000	3,330	580	2,750	83%
2110805	REC CENTRE - Recruitment	MCRS	1,000	1,000	830	0	830	100%
2110808	REC CENTRE - Other Employee Expenses	MCRS	5,000	11,500	9,580	11,420	(1,840)	-19%
2110815	REC CENTRE - Printing and Stationery	MCRS	0	0	0	91	(91)	0%
2110820	REC CENTRE - Communication Expenses	MCRS	2,000	2,000	1,660	1,772	(112)	-7%
2110821	REC CENTRE - Information Technology	ICT	0	0	0	0	0	0%
	ICT614 Rec Centre Ict Hardware	ICT	2,000	2,000	1,660	495	1,165	70%
	ICT614A Rec Centre Ict Annual Software Licensing	ICT	1,000	1,000	830	19	811	98%
	ICT614B Rec Centre Ict Support	ICT	500	500	410	0	410	100%
	ICT614C Rec Centre Ict Other Expenditure	ICT	500	500	410	0	410	100%
2110825	REC CENTRE - Programs & Events	MCRS	16,500	16,500	13,750	12,957	793	6%
2110851	REC CENTRE - Kiosk Expenses	MCRS	5,000	5,000	4,160	4,537	(377)	-9%
2110875	REC CENTRE - Lease Interest Repayments	MCRS	35,000	35,000	0	0	0	0%
2110886	REC CENTRE - Expensed Minor Asset Purchases	MCRS	15,000	15,000	12,500	12,425	75	1%
2110887	REC CENTRE - Other Expenses	MCRS	12,500	12,500	10,410	4,383	6,027	58%
2110888	REC CENTRE - Building Operations	MCRS				0	0	0%
	BO614 Mount Barker Recreation Centre - Building Operations	MCRS	41,800	41,665	34,700	25,843	8,857	26%

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GL #	JOB #	
2110889		REC CENTRE - Building Maintenance
	BM614	Mount Barker Recreation Centre - Building Maintenance
2110890		REC CENTRE - Building Construction Projects (not capitalised)
	RC614C	Mount Barker Recreation Centre - Resurface Basketball Courts
2110892		REC CENTRE - Depreciation
2110899		REC CENTRE - Administration Allocated

OPERATING REVENUE

3110800	REC CENTRE - Contributions & Donations
3110801	REC CENTRE - Reimbursements
3110810	REC CENTRE - Grants
3110820	REC CENTRE - Fees & Charges
3110821	REC CENTRE - Kiosk Income
3110835	REC CENTRE - Other Income

SCHEDULE 12 - TRANSPORT

CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOTS

OPERATING EXPENDITURE

OPERATING REVENUE

3120110	ROADC - Regional Road Group Grants (MRWA)
3120111	ROADC - Roads to Recovery Grant
3120112	ROADC - Black Spot Grant
3120113	ROADC - Other Grants - Roads/Streets
	GICRF Capital Grant - Commodity Route Funding
	GIOF062A Grant Income - Quangellup Road - Seal (Lrcip4)
	IOFDC007A Grant Income - Drainage - Yellanup Road - Slk 9.48 & 23.36
	IOFDC033B Grant Income - Drainage - Takalarup Road - Slk 11.48
	IOFDC034B Grant Income - Drainage - Syred Road - Slk 9.49
	IOFDC112A Grant Income - Drainage - St Werburghs Road - Slk 4.21
3120114	ROADC - Other Grants - Footpaths
	GIOFFC019 Mount Barker Road Footpath - Grant Income (Lrcip3)
	GIOFFC028 Ormond Road Footpath - Grant Income (Lrcip3)
	GIOFFC031 Nunarrup Street Footpath - Grant Income (Lrcip3)
	GIOFFC044 Narpund / Osborne Rd Footpath - Grant Income (Lrcip3)
	GIOFFC052 Ingoldby Street Footpath - Grant Income (Lrcip3)
3120131	ROADC - Other Contributions & Donations - Roads/Streets

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
BMO				0	0	0%
BMO	10,000	10,000	8,320	7,943	377	5%
MCRS				32,597	12,803	28%
MCRS	20,000	20,000	16,660	0	16,660	100%
EMCCS	1,362	1,362	1,130	1,135	(5)	0%
EMCCS	130,245	129,990	108,320	108,356	(36)	0%
	525,291	585,901	458,950	417,231	41,719	
MCRS	35,000	35,000	29,170	(19,880)	(49,050)	-168%
MCRS	28,000	28,000	23,330	12,413	(10,917)	-47%
MCRS				0	0	0%
MCRS	155,000	155,000	129,160	145,741	16,581	13%
MCRS	8,000	8,000	6,660	7,306	646	10%
MCRS	1,500	1,500	1,250	2,385	1,135	91%
	227,500	227,500	189,570	147,965	(41,605)	
EMIA				784,613	135,798	21%
EMIA				613,601	1	0%
EMIA	199,861	337,832	170,000	55,188	(114,812)	-68%
EMIA				0	(598,000)	-100%
EMIA	213,000	213,000	177,500	165,144	(12,356)	-7%
EMIA	6,082	6,082	5,060	6,082	1,022	20%
EMIA	8,427	8,427	7,020	3,100	(3,920)	-56%
EMIA	405,085	0	0	0	0	0%
EMIA	5,521	5,521	4,600	0	(4,600)	-100%
EMIA	5,013	5,013	4,170	0	(4,170)	-100%
EMIA	0	0	0	0	0	0%
EMIA	12,375	12,375	10,310	0	(10,310)	-100%
EMIA	28,930	28,930	24,100	7,186	(16,914)	-70%
EMIA	13,565	13,565	11,300	12,332	1,032	9%
EMIA	4,865	4,865	4,050	4,423	373	9%
EMIA	35,250	35,250	29,370	32,045	2,675	9%
EMIA	45,000	45,000	37,500	0	(37,500)	-100%
	4,695,750	4,470,236	2,345,395	1,683,714	(661,681)	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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GL # JOB #

MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOTS

OPERATING EXPENDITURE

GL #	JOB #	Resp. Manager
2120209	ROADM - Bridge Maintenance - Built Up Areas	EMIA
	MB000 Bridge Maintenance General (Budgeting Only)	EMIA
2120210	ROADM - Bridge Maintenance - Outside BUA	EMIA
	MB061 Bridge Maintenance - Eulup-Manurup Road	EMIA
2120211	ROADM - Road Maintenance Built Up Area - Sealed - Council Funded	EMIA
2120212	ROADM - Road Maintenance Built Up Area - Gravel - Council Funded	EMIA
2120214	ROADM - Road Maintenance Outside BUA - Sealed - Council Funded	EMIA
2120215	ROADM - Road Maintenance Outside BUA - Gravel - Council Funded	EMIA
2120216	ROADM - Road Maintenance Outside BUA - Formed - Council Funded	EMIA
2120219	ROADM - Road Maintenance Built Up Area - Sealed - Flood Damage	EMIA
2120222	ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage	EMIA
2120223	ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage	EMIA
2120224	ROADM - Road Maintenance Outside BUA - Formed - Flood Damage	EMIA
2120220	ROADM - Road Maintenance Built Up Area - Gravel - Flood Damage	EMIA
2120231	ROADM - Street Sweeping/Cleaning	EMIA
2120232	ROADM - Crossover Council Contribution	EMIA
2120233	ROADM - Rural Road Numbering Program	EMIA
2120234	ROADM - Street Lighting	EMIA
2120235	ROADM - Traffic Signs/Equipment (Safety)	EMIA
2120252	ROADM - Consultants	EMIA
2120265	ROADM - Maintenance/Operations	EMIA
	W700 Shire Depot	EMIA
2120285	ROADM - Legal Expenses	EMIA
2120286	ROADM - Workshop/Depot Expensed Equipment	EMIA
2120287	ROADM - Other Expenses	EMIA
2120288	ROADM - Depot Building Operations	EMIA
	BO700 Shire Depot Buildings - Building Operations	EMIA
2120289	ROADM - Depot Building Maintenance	BMO
	BM700 Shire Depot Buildings - Building Maintenance	BMO
2120292	ROADM - Depreciation	EMCCS
2120299	ROADM - Administration Allocated	EMCCS

OPERATING REVENUE

3120201	ROADM - Road Contribution Income	EMIA
3120210	ROADM - Direct Road Grant (MRWA)	EMIA
3120220	ROADM - Sale of Minor Equipment and Scrap	EMIA
3120235	ROADM - Other Income	EMIA

Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD		
				Variance	Variance	
\$	\$	\$	\$	\$	%	
			0	0	0%	
8,000	8,000	6,660	0	0	0%	
2,000	2,000	1,660	5,312			
320,000	320,000	266,660	114,832	151,828	57%	▼
25,000	25,000	20,820	33,394	(12,574)	-60%	▼
510,000	510,000	424,990	565,122	(140,132)	-33%	▼
1,000,000	1,000,000	833,320	1,462,637	(629,317)	-76%	▼
150,000	150,000	124,980	173,221	(48,241)	-39%	▼
0	0	0	466	(466)	0%	
1,000,000	700,000	583,320	354	582,966	100%	▼
1,000,000	1,000,000	833,320	52,079	781,241	94%	▼
0	0	0	0	0	0%	
0	0	0	0	0	0%	
16,000	16,000	13,330	5,340	7,990	60%	
1,000	1,000	830	409	421	51%	
500	500	410	0	410	100%	
73,724	73,724	61,430	47,748	13,682	22%	
10,000	15,000	12,500	15,063	(2,563)	-21%	
50,000	65,000	54,160	80,609	(26,449)	-49%	
			962	(962)	0%	
179,000	159,000	132,480	117,240	15,240	12%	
4,000	0	0	0	0	0%	
10,000	10,000	8,330	7,851	479	6%	
45,000	49,000	40,830	46,523	(5,693)	-14%	▲
			0	(0)	0%	
17,100	16,760	13,950	18,553	(4,603)	-33%	
			0	0	0%	
2,500	21,000	17,490	22,446	(4,956)	-28%	
13,580,000	8,674,720	7,228,930	7,245,908	(16,978)	0%	▼
304,806	304,209	253,500	251,000	2,500	1%	▲
18,308,630	13,120,913	10,933,900	10,267,070	663,822		
2,000,000	2,000,000	500,000	550,118	50,118	10%	▼
324,425	324,425	324,425	324,425	0	0%	▲
1,000	1,000	830	0	(830)	-100%	
0	2,500	2,080	10,704	8,624	415%	
2,325,425	2,327,925	827,335	885,246	57,911		

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GL # JOB #

ROAD PLANT PURCHASES

OPERATING EXPENDITURE

2120391 PLANT - Loss on Disposal of Assets
 2120399 PLANT - Administration Allocated

OPERATING REVENUE

3120390 PLANT - Profit on Disposal of Assets

TRAFFIC CONTROL (VEHICLE LICENSING)

OPERATING EXPENDITURE

2120500 LICENSING - Employee Costs
 2120504 LICENSING - Training & Development
 2120508 LICENSING - Other Employee Expenses
 2120509 LICENSING - Travel & Accommodation
 2120516 LICENSING - Postage and Freight
 2120599 LICENSING - Administration Allocated

OPERATING REVENUE

3120502 LICENSING - Transport Licensing Commission
 3120535 LICENSING - Other Income

SCHEDULE 13 - ECONOMIC SERVICES

RURAL SERVICES

OPERATING EXPENDITURE

2130111 RURAL - Noxious Weed Control
 2130112 RURAL - Feral Pig Control
 2130187 RURAL - Other Expenses
 2130199 RURAL - Administration Allocated

OPERATING REVENUE

3130136 RURAL - Feral Pig Group Income

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
EMCCS	37,422	16,443	13,700	16,443	(2,743)	-20%
EMCCS	2,919	2,913	2,420	2,316	104	4%
	40,341	19,356	16,120	18,759	(2,639)	
EMCCS	89,841	56,837	0	0	0	0%
	89,841	56,837	0	0	0	
EMCCS	89,001	89,001	74,160	58,660	15,500	21%
EMCCS	2,000	2,000	1,660	406	1,254	76%
EMCCS	8,220	4,500	3,750	4,426	(676)	-18%
EMCCS	1,000	1,000	830	2,324	(1,494)	-180%
EMCCS	0	0	0	43	(43)	0%
EMCCS	185,874	185,510	154,590	166,524	(11,934)	-8%
	286,095	282,011	234,990	232,383	2,607	
EMCCS	115,000	115,000	95,830	98,076	2,246	2%
EMCCS	1,800	1,800	1,500	909	(591)	-39%
	116,800	116,800	97,330	98,985	1,655	
EMIA	2,000	0	0	0	0	0%
EMCCS	80,000	80,000	66,660	110,040	(43,380)	-65%
EMIA	1,000	0	0	0	0	0%
EMCCS	12,700	12,675	10,560	10,169	391	4%
	95,700	92,675	77,220	120,209	(42,989)	
EMCCS	80,000	80,000	50,000	19,837	(30,163)	-60%
	80,000	80,000	50,000	19,837	(30,163)	

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GL # JOB #

TOURISM AND AREA PROMOTION

OPERATING EXPENDITURE

2130211	TOUR - Visitor Centre Contribution	CEO
2130240	TOUR - Public Relations & Area Promotion	CEO
2130242	TOUR - Festivals & Events	CEO
	TOU000 Festivals & Events - In-Kind Contributions	CEO
2130246	TOUR - Projects, Programs & Activities	CEO
	OP001A Main Street Bannercondas And Banner Flags Purchases	CEO
2130252	TOUR - Consultants	CEO
2130265	TOUR - Maintenance/Operations	CEO
2130288	TOUR - Building Operations	CEO
	BO800 Mount Barker Railway Station - Tourist Bureau - Building Operations	CEO
2130289	TOUR - Building Maintenance	BMO
	BM800 Mount Barker Railway Station - Tourist Bureau - Building Maintenance	BMO
2130292	TOUR - Depreciation	EMCCS
2130299	TOUR - Administration Allocated	EMCCS

OPERATING REVENUE

3130210	TOUR - Grants	CEO
3130220	TOUR - Fees & Charges	CEO
3130235	TOUR - Other Income	CEO

BUILDING CONTROL

OPERATING EXPENDITURE

2130300	BUILD - Employee Costs	EMDRS
2130304	BUILD - Training & Development	EMDRS
2130308	BUILD - Other Employee Expenses	EMDRS
2130309	BUILD - Travel & Accommodation	EMDRS
2130315	BUILD - Printing and Stationery	EMDRS
2130320	BUILD - Communication Expenses	EMDRS
2130321	BUILD - Information Systems	ICT
2130350	BUILD - Contract Services	EMDRS
2130365	BUILD - Maintenance/Operations	BMO
	W801 Marmion Street - Building / Cleaners Store	BMO
2130385	BUILD - Legal Expenses	EMDRS
2130386	BUILD - Expensed Minor Asset Purchases	EMDRS
2130387	BUILD - Other Expenses	EMIA
2130388	BUILD - Building Operations	EMIA
	BO801 Marmion Street - Building / Cleaners Store - Building Operations	EMIA

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
	45,000	43,000	35,830	42,545	(6,715)	-19%
	30,000	30,000	24,990	11,675	13,315	53%
				0	0	0%
	2,000	2,000	1,660	222	1,438	87%
				0	0	0%
	5,000	5,000	4,160	0	4,160	100%
	10,000	10,000	8,330	0	8,330	100%
	2,344	2,344	1,940	321	1,619	83%
				0	0	0%
	5,000	4,460	3,710	3,051	659	18%
				0	0	0%
	3,000	3,000	2,490	2,558	(68)	-3%
	34,000	34,000	28,330	28,002	328	1%
	28,116	28,061	23,380	22,970	410	2%
	164,460	161,865	134,820	111,346	23,474	
				0	0	0%
	1,000	1,000	830	340	(490)	-59%
	0	0	0	197	197	0%
	1,000	1,000	830	537	(293)	
	49,198	129,198	107,660	108,851	(1,191)	-1%
	2,000	2,000	1,660	819	841	51%
	4,688	3,200	2,660	3,127	(467)	-18%
	1,000	1,000	830	883	(53)	-6%
	0	0	0	61	(61)	0%
	2,000	2,000	1,660	2,339	(679)	-41%
	0	0	0	1,947	(1,947)	0%
	20,000	20,000	16,660	4,500	12,160	73%
				0	0	0%
	1,000	1,000	830	670	160	19%
	2,000	2,000	1,660	934	726	44%
	7,000	7,000	5,830	86	5,744	99%
	1,000	1,000	820	131	689	84%
				0	0	0%
	4,810	4,810	3,990	4,404	(414)	-10%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
2130389	BUILD - Building Maintenance	BMO				0	0	0%
	BM801 Marmion Street - Building / Cleaners Store - Building Maintenance	BMO	500	500	410	0	410	100%
2130392	BUILD - Depreciation	EMCCS	500	500	410	350	60	15%
2130399	BUILD - Administration Allocated	EMCCS	110,056	109,840	91,530	99,734	(8,204)	-9%
OPERATING REVENUE			205,752	284,048	236,610	228,836	7,774	
3130302	BUILD - Commissions - BSL & CTF	EMDRS	1,000	1,000	830	728	(102)	-12%
3130320	BUILD - Fees & Charges (Licences)	EMDRS	40,000	35,000	29,170	34,414	5,244	18%
3130321	BUILD - Private Swimming Pool Inspection Fees	EMDRS	300	1,000	830	858	28	3%
			41,300	37,000	30,830	36,001	5,171	
SALEYARDS AND MARKETS								
OPERATING EXPENDITURE								
2130400	SALEYARDS - Employee Costs	EMDRS	406,195	406,195	338,490	321,226	17,264	5%
2130403	SALEYARDS - Uniforms	EMDRS	3,300	3,300	2,750	1,620	1,130	41%
2130404	SALEYARDS - Training & Development	EMDRS	5,000	5,000	4,160	0	4,160	100%
2130407	SALEYARDS - Protective Clothing	EMDRS	3,500	3,500	2,910	1,906	1,004	35%
2130408	SALEYARDS - Other Employee Expenses	EMDRS	15,000	21,900	18,250	21,824	(3,574)	-20%
2130409	SALEYARDS - Travel & Accommodation	EMDRS	3,000	3,000	2,500	1,921	579	23%
2130410	SALEYARDS - Motor Vehicle Expenses	EMDRS	8,500	8,500	7,080	4,448	2,632	37%
2130415	SALEYARDS - Printing and Stationery	EMDRS	3,000	3,000	2,500	1,056	1,444	58%
2130420	SALEYARDS - Communication Expenses	EMDRS	9,000	9,000	7,500	3,513	3,987	53%
2130421	SALEYARDS - Information Technology	ICT	0	0	0	10,478	(10,478)	0%
	ICT802 Saleyards Ict Hardware	ICT	2,000	2,000	1,660	0	1,660	100%
	ICT802A Saleyards Ict Annual Software Licensing	ICT	3,000	3,000	2,500	211	2,289	92%
	ICT802B Saleyards Ict Support	ICT	3,000	3,000	2,500	0	2,500	100%
	ICT802C Saleyards Ict Other Expenditure	ICT	1,000	1,000	830	0	830	100%
2130430	SALEYARDS - Insurance Expenses (Other than Buildings)	EMDRS	44,000	36,650	30,540	36,642	(6,102)	-20%
2130440	SALEYARDS - Advertising & Promotion	EMDRS	14,000	14,000	11,660	11,609	51	0%
2130441	SALEYARDS - Subscriptions & Memberships	EMDRS	3,500	3,500	2,910	300	2,610	90%
2130452	SALEYARDS - Consultants	EMDRS	20,000	20,000	16,660	8,085	8,575	51%
2130465	SALEYARDS - Maintenance/Operations	EMDRS				0	0	0%
	W802 Mount Barker Regional Saleyards Facility Maintenance/Operations	EMDRS	131,000	111,000	92,490	85,612	6,878	7%
2130470	SALEYARDS - Loan 95 Interest Repayments	EMCCS	1,315	1,315	1,090	422	668	61%
2130486	SALEYARDS - Expensed Minor Asset Purchases	EMDRS	7,000	15,500	12,910	4,622	8,288	64%
2130487	SALEYARDS - Other Expenses	EMDRS	13,000	13,000	10,830	15,323	(4,493)	-41%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL #	JOB #	
2130488		SALEYARDS - Building Operations
	BO802	Mount Barker Regional Saleyards Buildings - Building Operations (Use W802 - Not This)
2130489		SALEYARDS - Building Maintenance
	BM802	Mount Barker Regional Saleyards Buildings - Building Maintenance
2130492		SALEYARDS - Depreciation
2130499		SALEYARDS - Administration Allocated

OPERATING REVENUE

3130400	SALEYARDS - Contributions & Donations
3130420	SALEYARDS - Fees & Charges
3130435	SALEYARDS - Other Income

ECONOMIC DEVELOPMENT

OPERATING EXPENDITURE

2130600	ECON DEV - Employee Costs
2130603	ECON DEV - Uniforms
2130604	ECON DEV - Training & Development
2130608	ECON DEV - Other Employee Expenses
2130646	ECON DEV - Projects, Programs & Activities
2130652	ECON DEV - Consultants
2130699	ECON DEV - Administration Allocated

OPERATING REVENUE

3130620	ECON DEV - Fees & Charges
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OTHER ECONOMIC SERVICES

OPERATING EXPENDITURE

2130865	OTH ECON - Standpipe Maintenance/Operations
	W803 Kendenup Standpipe
	W804 Mitchell Street Standpipe
	W805 Marmion Street Standpipe
	W806 Narrikup Standpipe
	W807 Porongurup Standpipe
	W808 Other Water Hydrants Maintenance / Operations
2130866	OTH ECON - Communication Tower Maintenance/Operations
	W900 Mount Barker Hill Communications Tower
	W901 Mount Barrow Communications Tower
2130887	OTH ECON - Other Expenses
2130888	OTH ECON - Building Operations
	BO900 Mount Barker Hill - Communications Tower Radio Room - Building Operations

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
EMDRS				0	0%	
EMDRS	0	0	0	0	0%	
BMO				0	0%	
BMO	5,000	25,000	20,820	15,718	5,102	25%
EMCCS	630,000	630,000	525,000	544,299	(19,299)	-4%
EMCCS	103,691	103,488	86,240	120,972	(34,732)	-40%
	1,438,001	1,445,848	1,204,780	1,211,806	(7,026)	
EMDRS	20,000	20,000	16,660	0	(16,660)	-100%
EMDRS	850,000	850,000	708,330	792,033	83,703	12%
EMDRS	12,000	12,000	10,000	8,527	(1,473)	-15%
	882,000	882,000	734,990	800,560	65,570	
CEO	45,000	45,000	37,500	23,928	13,572	36%
CEO	550	550	450	0	450	100%
CEO	1,000	1,000	830	0	830	100%
CEO	2,358	2,358	1,960	2,121	(161)	-8%
CEO	2,000	2,000	1,660	0	1,660	100%
CEO	15,000	15,000	12,500	5,720	6,780	54%
EMCCS	49,483	49,386	41,150	50,651	(9,501)	-23%
	115,391	115,294	96,050	82,420	13,630	
CEO	1,000	1,000	830	0	(830)	-100%
	1,000	1,000	830	0	(830)	
EMIA				13,986	(13,986)	0%
EMIA	25,000	25,000	20,830	15,811	5,019	24%
EMIA	10,000	10,000	8,330	11,774	(3,444)	-41%
EMIA	40,000	40,000	33,330	50,091	(16,761)	-50%
EMIA	5,000	5,000	4,160	2,469	1,691	41%
EMIA	500	500	410	0	410	100%
EMIA	1,000	1,000	830	270	560	67%
EMIA				0	0	0%
EMIA	6,000	6,000	5,000	4,694	306	6%
EMIA	6,000	9,000	7,480	7,780	(300)	-4%
EMIA	5,000	5,000	4,160	4,038	122	3%
EMIA				0	0	0%
EMIA	1,000	530	440	529	(89)	-20%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL #	JOB #	
2130889		OTH ECON - Building Maintenance
	BM900	Mount Barker Hill - Communications Tower Radio Room - Building Maintenance
2130892		OTH ECON - Depreciation
2130792		PUB UTIL - Depreciation
2130899		OTH ECON - Administration Allocated

OPERATING REVENUE

3130720	PUB UTIL - Fees & Charges
3130821	OTH ECON - Standpipe Income
3130825	OTH ECON - Commercial Property Lease Income
3130834	OTH ECON - Other Fees & Charges

SCHEDULE 14 - OTHER PROPERTY & SERVICES

PRIVATE WORKS

OPERATING EXPENDITURE

2140187	PRIVATE - Other Expenses
	PW000 Private Works General
2140199	PRIVATE - Administration Allocated

OPERATING REVENUE

3140120	PRIVATE - Private Works Income
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GENERAL ADMINISTRATION OVERHEADS

OPERATING EXPENDITURE

2140200	ADMIN - Employee Costs
2140203	ADMIN - Uniforms
2140204	ADMIN - Training & Development
2140205	ADMIN - Recruitment
2140206	ADMIN - Fringe Benefits Tax (FBT)
2140207	ADMIN - Protective Clothing
2140208	ADMIN - Other Employee Expenses
2140209	ADMIN - Travel & Accommodation
2140210	ADMIN - Motor Vehicle Expenses
2140215	ADMIN - Printing and Stationery
2140216	ADMIN - Postage and Freight
2140220	ADMIN - Communication Expenses

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
BMO				0	0	0%
BMO	1,000	1,000	830	233	597	72%
EMCCS	15,000	15,000	12,500	12,318	182	1%
EMCCS	0	0	0	2,071	(2,071)	0%
EMCCS	16,007	15,976	13,310	34,000	(20,690)	-155%
	131,507	134,006	111,610	160,064	(48,454)	
EMIA	0	0	0	844	844	0%
EMIA	120,000	120,000	100,000	69,297	(30,703)	-31%
EMIA	1,200	1,200	1,000	1,610	610	61%
EMIA	1,000	1,000	830	250	(580)	-70%
	122,200	122,200	101,830	72,001	(29,829)	
EMIA				0	0	0%
EMIA	4,000	4,000	3,330	1,028		
EMIA	1,034	1,032	860	917	(57)	-7%
	5,034	5,032	4,190	1,945	(57)	
EMIA	8,000	8,000	6,660	1,464	(5,196)	-78%
	8,000	8,000	6,660	1,464	(5,196)	
CEO	2,350,000	2,350,000	1,958,330	2,161,506	(203,176)	-10%
CEO	4,000	4,000	3,330	181	3,149	95%
CEO	36,000	36,000	30,000	11,694	18,306	61%
CEO	4,000	4,000	3,330	4,189	(859)	-26%
CEO	20,000	20,000	16,660	19,280	(2,620)	-16%
CEO	2,000	2,000	1,660	0	1,660	100%
CEO	10,000	113,000	94,160	102,337	(8,177)	-9%
CEO	10,000	10,000	8,330	5,129	3,201	38%
CEO	37,000	37,000	30,830	32,562	(1,732)	-6%
EMCCS	60,000	60,000	50,000	41,381	8,619	17%
EMCCS	15,000	15,000	12,500	9,361	3,139	25%
EMCCS	32,000	32,000	26,660	10,214	16,446	62%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD		
							Variance	Variance	
							\$	%	
2140221	ADMIN - Information Technology	ICT	0	0	0	(20,137)	20,137	0%	
	ICT100 Admin Ict Hardware	ICT	70,000	70,000	58,330	94,123	(35,793)	-61%	
	ICT100A Admin Ict Annual Software Licensing	ICT	170,000	170,000	141,660	279,781	(138,121)	-98%	
	ICT100B Admin Ict Support	ICT	85,000	85,000	70,830	61,227	9,603	14%	
	ICT100C Admin Ict Other Expenditure	ICT	25,000	25,000	20,830	54,511	(33,681)	-162%	
2140222	ADMIN - Security	EMIA	5,000	5,000	4,160	2,519	1,641	39%	
2140226	ADMIN - Office Equipment Maintenance	EMCCS	2,000	2,000	1,660	884	776	47%	
2140227	ADMIN - Records Management	EMCCS	0	0	0	156	(156)	0%	
2140228	ADMIN - Title Searches	EMCCS	500	500	410	0	410	100%	
2140230	ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	EMCCS	157,759	37,000	30,830	36,974	(6,144)	-20%	▲
2140240	ADMIN - Advertising & Promotion	EMCCS	25,000	25,000	20,830	16,398	4,432	21%	
2140241	ADMIN - Subscriptions & Memberships	EMCCS	13,000	13,000	10,830	3,883	6,947	64%	
2140250	ADMIN - Contract Services	EMCCS	60,000	60,000	50,000	17,414	32,587	65%	
2140252	ADMIN - Consultants	EMCCS	150,000	150,000	125,000	24,707	100,293	80%	▼
2140265	ADMIN - Maintenance/Operations	EMIA				0	0	0%	
	W100 Shire Administration Office	EMIA	27,000	40,000	33,320	42,105	(8,785)	-26%	
2140282	ADMIN - Bad Debts Expense	EMCCS	1,000	1,000	830	0	830	100%	
2140283	ADMIN - Doubtful Debts Expense	EMCCS	200	200	160	0	160	100%	
2140284	ADMIN - Audit Fees	EMCCS	56,000	56,000	46,660	52,864	(6,204)	-13%	
2140285	ADMIN - Legal Expenses	EMCCS	10,000	10,000	8,330	12,316	(3,986)	-48%	
2140286	ADMIN - Expensed Minor Asset Purchases	EMCCS	5,000	5,000	4,160	1,762	2,398	58%	
2140287	ADMIN - Other Expenses	EMCCS	20,000	20,000	16,660	22,569	(5,909)	-35%	
2140288	ADMIN - Building Operations	EMIA				0	0	0%	
	BO100 Shire Administration Office - Building Operations	EMIA	65,000	61,810	51,490	66,181	(14,691)	-29%	
2140289	ADMIN - Building Maintenance	BMO				0	0	0%	
	BM100 Shire Administration Office - Building Maintenance	BMO	25,000	25,000	20,830	10,570	10,260	49%	
2140292	ADMIN - Depreciation	EMCCS	135,927	135,927	113,270	100,741	12,529	11%	▼
2140298	ADMIN - Admin Staff Housing Costs Allocated	EMCCS	18,500	19,190	15,990	16,719	(729)	-5%	
2140299	ADMIN - Administration Overheads Recovered	EMCCS	(3,706,886)	(3,699,627)	(3,083,020)	(3,262,362)	179,342	-6%	▲
			0	0	(160)	33,739	(33,899)		
OPERATING REVENUE									
3140201	ADMIN - Reimbursements	EMCCS	1,000	1,000	830	0	(830)	-100%	
3140220	ADMIN - Fees & Charges	EMCCS	500	500	410	585	175	43%	
3140235	ADMIN - Other Income	EMCCS	30,000	30,000	25,000	6,442	(18,558)	-74%	
3140290	ADMIN - Profit on Disposal of Assets	EMCCS	8,034	8,724	8,724	8,724	0	0%	
			39,534	40,224	34,964	15,751	(19,213)		

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL # JOB #

PUBLIC WORKS OVERHEADS

OPERATING EXPENDITURE

2140300	PWO - Employee Costs
2140303	PWO - Uniforms
2140304	PWO - Training & Development
2140305	PWO - Recruitment
2140307	PWO - Protective Clothing
2140308	PWO - Other Employee Expenses
2140309	PWO - Travel & Accommodation
2140310	PWO - Motor Vehicle Expenses
2140315	PWO - Printing and Stationery
2140316	PWO - Postage and Freight
2140320	PWO - Communication Expenses
2140321	PWO - Information Technology
	ICT321 Pwo Ict Hardware
	ICT321A Pwo Ict Annual Software Licensing
	ICT321B Pwo Ict Support
	ICT321C Pwo Ict Other Expenditure
2140322	PWO - Security
2140328	PWO - Supervision
2140329	PWO - Office Admin, Toolbox Meetings & OSH
2140340	PWO - Advertising & Promotion
2140341	PWO - Subscriptions & Memberships
2140352	PWO - Consultants
2140361	PWO - Engineering & Technical Support
2140362	PWO - Asset Management
2140365	PWO - Maintenance/Operations
2140374	PWO Bldg Mtce - Recruitment
2140378	PWO Bldg Mtce - Travel & Accommodation
2140380	PWO Bldg Mtce - Expendable Tools
2140386	PWO - Expensed Minor Asset Purchases
2140387	PWO - Other Expenses
2140391	PWO - Loss on Disposal of Assets
2140392	PWO - Depreciation
2140393	PWO - LESS Allocated to Works (PWO's)
2140398	PWO - Staff Housing Costs Allocated
2140399	PWO - Administration Allocated

Resp.
Manager

	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$		
EMIA	1,988,398	1,988,398	1,656,990	1,565,304	91,686	6%
EMIA	20,000	20,000	16,660	16,774	(114)	-1%
EMIA	55,000	80,000	66,660	73,579	(6,919)	-10%
EMIA	5,000	5,000	4,160	4,469	(309)	-7%
EMIA	8,000	8,000	6,660	8,613	(1,953)	-29%
EMIA	109,665	70,000	58,330	71,939	(13,609)	-23%
EMIA	3,000	3,000	2,500	5,178	(2,678)	-107%
EMIA	22,000	22,000	18,330	25,164	(6,834)	-37%
EMIA	2,500	2,500	2,080	3,014	(934)	-45%
EMIA	17,000	17,000	14,160	6,429	7,731	55%
EMIA	20,000	20,000	16,660	17,665	(1,005)	-6%
ICT	0	0	0	0	0	0%
ICT	10,000	10,000	8,330	2,258	6,072	73%
ICT	10,000	10,000	8,330	4,174	4,156	50%
ICT	15,000	15,000	12,500	0	12,500	100%
ICT	5,000	5,000	4,160	440	3,720	89%
EMIA	2,500	2,500	2,080	0	2,080	100%
EMIA	1,000	1,000	830	358	472	57%
EMIA	55,000	25,000	20,830	22,434	(1,604)	-8%
EMIA	3,000	15,000	12,500	10,652	1,848	15%
EMIA	0	0	0	(749)	749	0%
EMIA	10,000	30,000	25,000	28,357	(3,357)	-13%
EMIA	5,000	5,000	4,160	7,109	(2,949)	-71%
EMIA	5,000	1,000	830	0	830	100%
EMIA	5,000	2,000	1,660	143	1,517	91%
EMIA	0	0	0	495	(495)	0%
EMIA	0	0	0	652	(652)	0%
EMIA	2,000	2,000	1,660	1,375	285	17%
EMIA	6,000	10,000	8,330	10,871	(2,541)	-31%
EMIA	5,000	5,000	4,160	3,671	489	12%
EMIA	4,803	4,803	4,000	0	4,000	100%
EMCCS	75,000	75,000	62,500	66,674	(4,174)	-7%
EMCCS	(2,696,746)	(2,699,135)	(2,249,290)	(2,101,425)	(147,865)	7%
EMCCS	0	0	0	885	(885)	0%
EMIA	226,880	244,934	204,110	196,942	7,168	4%
	0	0	(130)	53,443	(53,573)	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 April 2026

GL # JOB #

OPERATING REVENUE

3140301	PWO - Reimbursements
3140335	PWO - Other Income
3140390	PWO - Profit on Disposal of Assets

PLANT OPERATING COSTS

OPERATING EXPENDITURE

2140400	POC - Internal Plant Repairs - Wages & O/Head
2140411	POC - External Parts & Repairs
2140412	POC - Fuels and Oils
2140413	POC - Tyres and Tubes
2140416	POC - Licences/Registrations
2140418	POC - Expendable Tools / Consumables
2140419	POC - Cutting Edges
2140430	POC - Insurance Expenses
2140492	POC - Depreciation
2140494	POC - LESS Plant Operation Costs Allocated to Works
2140499	POC - Administration Allocated

OPERATING REVENUE

3140401	POC - Reimbursements
3140410	POC - Fuel Tax Credits Grant Scheme

SALARIES AND WAGES

OPERATING EXPENDITURE

2140500	SAL - Gross Salaries and Wages
2140501	SAL - LESS Salaries and Wages Allocated
2140503	SAL - Workers Compensation Expense

OPERATING REVENUE

3140501	SAL - Reimbursement - Workers Compensation
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UNCLASSIFIED

OPERATING EXPENDITURE

2140760	UNCLASS - Unclassified Expenditure
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Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
					\$	%
	\$	\$	\$	\$	\$	%
EMIA	10,000	10,000	8,330	2,068	(6,262)	-75%
EMIA	0	0	0	1,169	1,169	0%
EMIA	10,111	25,776	15,665	21,580	5,915	38%
Jobs	0	0	0	0	0	0%
	20,111	35,776	23,995	24,817	822	
EMIA	215,000	215,000	179,160	143,099	36,061	20%
EMIA	190,000	190,000	158,330	130,129	28,201	18%
EMIA	300,000	300,000	250,000	183,853	66,147	26%
EMIA	28,000	28,000	23,330	33,880	(10,550)	-45%
EMIA	16,000	16,000	13,330	1,655	11,675	88%
EMIA	40,000	40,000	33,330	30,001	3,329	10%
EMIA	10,000	10,000	8,330	8,000	330	4%
EMIA	38,230	39,500	32,910	39,269	(6,359)	-19%
EMIA	330,000	330,000	275,000	363,452	(88,452)	-32%
EMIA	(1,237,503)	(1,238,365)	(1,031,980)	(938,733)	(93,247)	9%
EMIA	105,273	105,065	87,550	88,472	(922)	-1%
	35,000	35,200	29,290	83,076	(53,786)	
EMIA	200	200	160	455	295	184%
EMIA	35,000	35,000	29,160	33,470	4,310	15%
	35,200	35,200	29,320	33,924	4,604	
EMCCS	7,500,000	7,500,000	6,250,000	6,571,124	(321,124)	-5%
EMCCS	(7,500,000)	(7,500,000)	(6,250,000)	(6,822,097)	572,097	-9%
EMCCS	187,857	187,857	156,540	258,986	(102,446)	-65%
	187,857	187,857	156,540	8,013	148,527	
EMCCS	187,857	187,857	156,540	214,547	58,007	37%
	187,857	187,857	156,540	214,547	58,007	
EMIA	2,000	0	0	0	0	0%
	2,000	0	0	0	0	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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GL # JOB #

SUMMARY BY RESPONSIBLE AREA

OPERATING REVENUE

Chief Executive Officer
 Executive Manager - Corporate & Community Services
 - Manager Community & Recreation Services
 - Information Technology Officer
 Executive Manager - Infrastructure & Assets
 - Community Emergency Services Manager
 Executive Manager - Development & Regulatory Services

OPERATING EXPENDITURE

Chief Executive Officer
 Executive Manager - Corporate & Community Services
 - Manager Community & Recreation Services
 - Information Technology Officer
 Executive Manager - Infrastructure & Assets
 - Building Maintenance Officer
 Executive Manager - Development & Regulatory Services
 - Community Emergency Services Manager

Net Operating Result

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
						% of Total Budget
CEO	2,000	2,000	1,660	537		27%
EMCCS	13,189,224	13,922,385	11,829,605	11,894,700		85%
MCRS	3,834,500	3,840,500	475,800	507,517		13%
ICT	0	0	0	0		
EMIA	7,648,639	7,507,290	3,570,255	3,079,765		41%
CESM	573,306	573,306	239,120	270,000		47%
EMDRS	1,483,809	1,489,775	1,161,885	1,177,256		79%
	26,731,478	27,335,256	17,278,325	16,929,774		
CEO	3,020,602	3,138,612	2,615,300	2,745,242		87%
EMCCS	14,575,496	9,465,796	7,863,290	7,765,890		82%
MCRS	1,356,137	1,444,317	1,174,140	1,063,491		74%
ICT	431,300	444,000	369,870	554,264		
EMIA	9,319,980	9,074,887	7,562,210	7,120,029		78%
BMO	202,330	228,750	190,210	186,971		82%
EMDRS	2,221,860	2,261,425	1,884,170	1,611,778		71%
CESM	286,956	286,956	239,080	238,306		83%
	31,414,659	26,344,744	21,898,270	21,285,970		
	(4,683,181)	990,512	(4,619,945)	(4,356,196)		

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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GL # JOB #

SUMMARY BY PROGRAM

Revenue from operating activities

	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
Governance	700	2,800	2,660	3,015		108%
General Purpose Funding - Rates	8,628,400	8,628,400	8,628,400	8,627,009		100%
General Purpose Funding - Other	1,945,744	1,712,998	1,319,278	1,350,588		79%
Law, Order and Public Safety	887,515	882,081	450,715	416,770		47%
Health	76,800	77,800	64,800	68,146		88%
Education and Welfare	19,870	20,870	17,710	5,939		28%
Housing	14,500	15,500	12,910	12,426		80%
Community Amenities	1,463,985	1,541,580	1,398,917	1,369,565		89%
Recreation and Culture	5,047,946	6,051,172	942,086	1,188,929		20%
Transport	7,227,816	6,971,798	3,270,060	2,667,946		38%
Economic Services	1,127,500	1,123,200	919,310	928,936		83%
Other Property and Services	290,702	307,057	251,479	290,504		95%
	26,731,478	27,335,256	17,278,325	16,929,774		

Expenditure from operating activities

Governance	1,294,236	1,306,397	1,088,530	1,195,006		91%
General Purpose Funding	390,043	393,607	303,610	298,603		76%
Law, Order and Public Safety	1,299,114	1,286,088	1,071,510	1,016,699		79%
Health	297,001	286,321	238,510	227,513		79%
Education and Welfare	179,238	189,530	157,870	127,040		67%
Housing	61,162	59,138	49,210	51,112		86%
Community Amenities	2,304,551	2,334,165	1,944,320	2,061,347		88%
Recreation and Culture	4,575,548	4,607,392	3,810,374	3,695,542		80%
Transport	18,635,066	13,422,280	11,185,010	10,518,212		78%
Economic Services	2,150,811	2,233,736	1,861,090	1,914,681		86%
Other Property and Services	229,891	228,089	189,730	180,215		79%
	31,416,659	26,346,744	21,899,764	21,285,970		

Net Operating Result

(4,685,181) 988,512 (4,621,439) (4,356,196)

Capital Grant Revenue by Program:

Law, Order and Public Safety		325,059	325,059	0
Community Amenities		15,043	15,043	0
Recreation and Culture		4,392,572	5,389,798	586,299
Transport		4,695,750	4,470,236	1,683,714
		9,428,424	10,200,136	2,270,014

SHIRE OF PLANTAGENET
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GL # JOB #

SUMMARY BY NATURE

Revenue from operating activities

Rates
Operating Grants, Subsidies and Contributions
Fees and Charges
Interest Earnings
Other Revenue
Profit on Disposal of Assets

Capital Grants

Expenditure from operating activities

Employee Costs
Materials and Contracts
Utility Charges
Depreciation on Non-Current Assets
Interest Expenses
Insurance Expenses
Other Expenditure
Loss on Disposal of Assets

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
	8,633,115	8,638,115	8,637,280	8,643,208		100%
	4,660,110	4,470,730	2,415,644	2,482,275		56%
	2,770,652	2,853,047	2,539,842	2,606,569		91%
	360,200	360,200	293,560	328,402		91%
	770,991	721,691	576,240	569,001		79%
	107,986	91,337	24,389	30,304		33%
	17,303,054	17,135,120	14,486,955	14,659,760		
	9,428,424	10,200,136	2,791,370	2,270,014		
	26,731,478	27,335,256	17,278,325	16,929,774		
	8,242,185	9,249,435	7,706,970	7,633,482		83%
	6,154,296	6,111,994	5,067,360	3,368,785		55%
	439,124	410,126	341,500	322,449		79%
	16,414,342	11,509,062	9,590,790	9,797,503		85%
	56,551	56,551	17,940	10,089		18%
	621,849	334,595	278,590	335,880		100%
	(553,913)	(1,346,266)	(1,121,086)	(198,660)		15%
	42,225	21,246	17,700	16,443		77%
	31,416,659	26,346,744	21,899,764	21,285,970		
	(4,685,181)	988,512	(4,621,439)	(4,356,195)		