

MONTHLY FINANCIAL REPORT

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

FOR THE PERIOD ENDED 31 MAY 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 31 MAY 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 14 June 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.

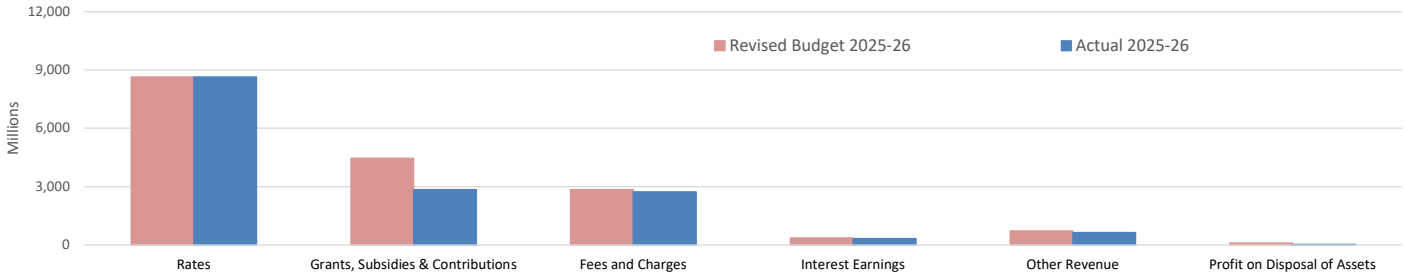
The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other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

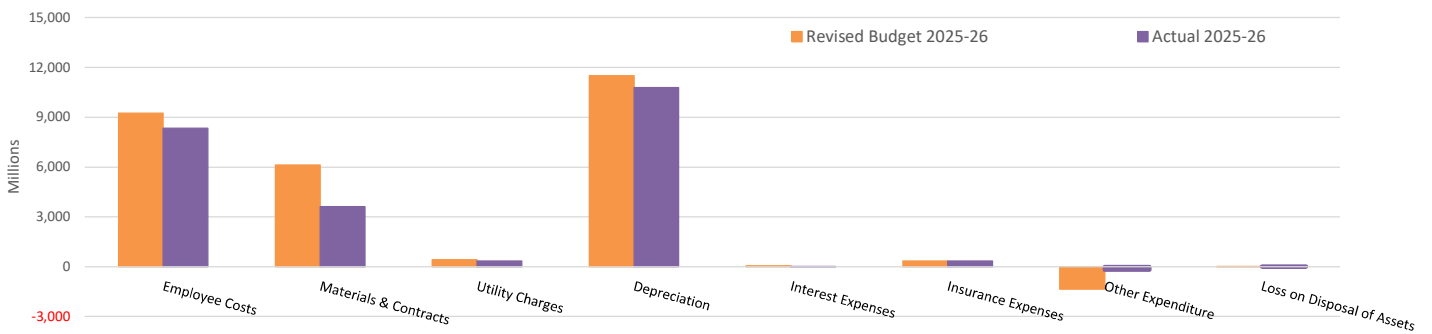
The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- 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

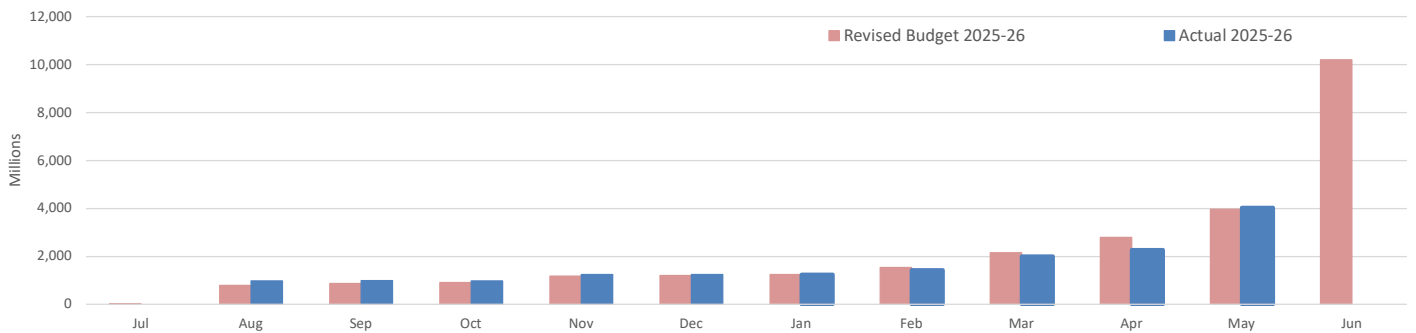
Operating Revenue



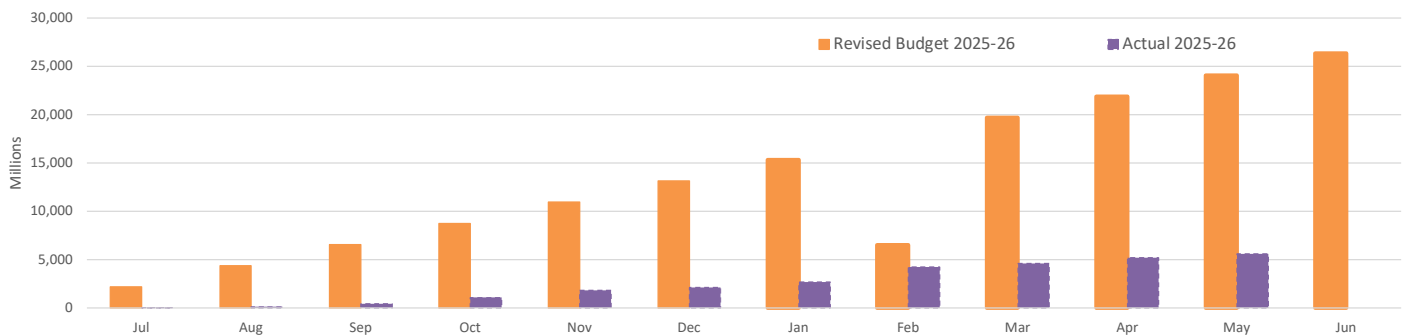
Operating Expenses



Capital Revenue



Capital Expenditure



SHIRE OF PLANTAGENET
KEY TERMS AND DESCRIPTIONS - NATURE & TYPE
FOR THE PERIOD ENDED 31 MAY 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 31 MAY 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	8,633,398	8,635,649	2,251	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	2,811,208	2,839,702	28,494	1%		
Fees and charges	2,770,652	2,853,047	2,696,350	2,728,712	32,362	1%		
Interest revenue	360,200	360,200	326,876	328,078	1,202	0%		
Other revenue	770,991	721,691	620,154	636,781	16,627	3%		
Profit on asset disposals	4	107,986	91,337	24,389	30,304	5,915	24%	
	17,303,054	17,135,120	15,117,090	15,203,941	86,851	1%		
Expenditure from operating activities								
Employee costs	(8,242,185)	(9,249,435)	(8,477,667)	(8,337,829)	139,838	2%		
Materials and contracts	(6,162,296)	(6,111,994)	(5,573,696)	(3,614,725)	1,958,971	35%	▲	S
Utility charges	(439,124)	(410,126)	(375,650)	(347,576)	28,074	7%		
Depreciation	(16,414,342)	(11,509,062)	(10,549,869)	(10,796,929)	(247,060)	(2%)		
Finance costs	6	(56,551)	(56,551)	(19,734)	(16,643)	3,091	16%	
Insurance	(621,849)	(334,595)	(306,449)	(340,180)	(33,731)	(11%)	▼	S
Other expenditure	553,913	1,346,266	1,234,838	206,267	(1,028,571)	(83%)	▼	S
Loss on asset disposals	4	(42,225)	(21,246)	(19,470)	(16,443)	3,027	16%	
	(31,424,659)	(26,346,743)	(24,087,697)	(23,264,058)	823,639	3%		
Non cash amounts excluded from operating activities	16,269,064	11,437,690	10,544,950	10,163,464	(381,486)	(4%)		
Amount attributable to operating activities	2,147,459	2,226,067	1,574,343	2,103,347	529,004	34%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	9,711,995	10,200,136	3,973,914	4,037,959	64,045	2%		
Proceeds from disposal of assets	4	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	4,163,621	4,230,835	67,214	2%		
Outflows from investing activities								
Acquisition of property, plant and equipment	3	(4,782,426)	(5,520,347)	(1,831,769)	(894,067)	937,702	51%	▲
Acquisition of infrastructure	3	(16,507,796)	(17,212,364)	(5,956,942)	(4,700,675)	1,256,267	21%	▲
	(21,290,222)	(22,732,711)	(7,788,711)	(5,594,742)	2,193,969	28%		
Amount attributable to investing activities	(11,197,665)	(12,187,833)	(3,625,090)	(1,363,907)	2,261,183	62%		
FINANCING ACTIVITIES								
Inflows from financing activities								
Leases liabilities recognised	6	286,105	286,105	0	0	0%		
Proceeds from new borrowings	6	5,100,000	5,100,000	0	0	0%		
Transfer from reserves	5	2,865,623	3,833,328	0	0	0%		
	8,251,728	9,219,433	0	0	0	0%		
Outflows from financing activities								
Payments for principal portion of lease liabilities	6	(13,066)	(13,066)	(10,873)	(10,873)	0	0%	
Repayment of borrowings	6	(170,493)	(170,493)	(144,279)	(144,279)	0	0%	
Transfer to reserves	5	(1,162,943)	(1,454,893)	0	(1,073,218)	(1,073,218)	0%	
	(1,346,502)	(1,638,452)	(155,152)	(1,228,370)	(1,073,218)	(692%)		
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	(155,152)	(1,228,370)	(1,073,218)	(692%)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	2,325,702	2,666,890	2,666,890	2,669,226	2,336	0%		
Amount attributable to operating activities	2,147,459	2,226,067	1,574,343	2,103,347	529,004	34%	▲	
Amount attributable to investing activities	(11,197,665)	(12,187,833)	(3,625,090)	(1,363,907)	2,261,183	62%	▲	
Amount attributable to financing activities	6,619,121	7,294,876	(155,152)	(1,228,370)	(1,073,218)	(692%)	▼	
Surplus or deficit after imposition of general rates	(105,384)	0	460,992	2,180,296	1,719,304	373%	▲	

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 31 MAY 2026**

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

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to fund the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To ensure a safer community in which to live.

Fire prevention, emergency services, animal control and administration of local laws.

HEALTH

To provide an operational framework for good community health.

Inspection of food outlets and their control, noise control, pest control, inspection of abattoir.

EDUCATION AND WELFARE

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

Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

HOUSING

Provide adequate housing to attract and retain staff.

Provision and maintenance of council owned staff housing.

COMMUNITY AMENITIES

Provide services required by the community.

Rubbish collection services, cemeteries, public toilets, operation of refuse sites and town planning administration.

RECREATION AND CULTURE

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

Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).

TRANSPORT

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, pathways, cleaning and lighting of streets and depot maintenance.

ECONOMIC SERVICES

To help promote the Shire and improve its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control overheads and operating accounts.

Private works, public works and plant overhead allocations.

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 31 MAY 2026

	Note	Adopted Budget Estimates	Revised Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Significant Var. S
		(a)	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		700	2,800	2,726	3,315	589	22%	▲
General Purpose Funding - Rates		8,638,115	8,628,400	8,638,113	8,640,364	2,251	0%	▲
General Purpose Funding - Other		1,936,029	1,712,998	1,664,239	1,651,394	(12,845)	(1%)	▼
Law, Order and Public Safety		562,456	557,022	438,250	418,911	(19,339)	(4%)	▼
Health		76,800	77,800	71,280	74,111	2,831	4%	▲
Education and Welfare		19,870	20,870	19,281	5,939	(13,342)	(69%)	▼
Housing		14,500	15,500	14,201	13,426	(775)	(5%)	▼
Community Amenities		1,448,942	1,526,537	1,431,205	1,391,989	(39,216)	(3%)	▼
Recreation and Culture		655,374	661,374	622,677	656,397	33,720	5%	▲
Transport		2,532,066	2,501,562	934,689	992,751	58,062	6%	▲
Economic Services		1,127,500	1,123,200	1,006,241	1,013,909	7,668	1%	▲
Other Property and Services		290,702	307,057	274,188	341,425	67,237	25%	▲ S
		17,303,055	17,135,120	15,117,091	15,203,931	86,838	1%	
Expenditure from operating activities								
Governance		(1,294,236)	(1,306,397)	(1,197,383)	(1,291,269)	(93,886)	(8%)	▼
General Purpose Funding		(390,043)	(393,607)	(333,571)	(320,876)	12,695	4%	▲
Law, Order and Public Safety		(1,299,114)	(1,286,088)	(1,178,661)	(1,114,404)	64,257	5%	▲
Health		(297,001)	(286,321)	(262,361)	(249,593)	12,768	5%	▲
Education and Welfare		(187,238)	(189,530)	(173,657)	(138,372)	35,285	20%	▲ S
Housing		(61,162)	(59,138)	(54,131)	(56,365)	(2,234)	(4%)	▼
Community Amenities		(2,304,551)	(2,334,165)	(2,138,752)	(2,245,972)	(107,220)	(5%)	▼
Recreation and Culture		(4,575,548)	(4,607,392)	(4,191,594)	(4,015,611)	175,983	4%	▲
Transport		(18,635,066)	(13,422,280)	(12,303,511)	(11,593,180)	710,331	6%	▲
Economic Services		(2,150,811)	(2,233,736)	(2,047,199)	(2,096,907)	(49,708)	(2%)	▼
Other Property and Services		(229,889)	(228,089)	(206,877)	(141,499)	65,378	32%	▲ S
		(31,424,660)	(26,346,742)	(24,087,697)	(23,264,048)	823,649	3%	
Non-cash amounts excluded from operating activities		16,269,064	11,437,690	10,544,950	10,163,464	(381,486)	(4%)	▼
Amount attributable to operating activities		2,147,459	2,226,068	1,574,344	2,103,347	529,003	34%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		9,711,995	10,200,136	3,973,914	4,037,959	64,045	2%	▲
Proceeds from disposal of assets	4	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	4,163,621	4,230,835	67,214	2%	
Outflows from investing activities								
Payments for property, plant and equipment	3	(4,782,426)	(5,520,347)	(1,831,769)	(894,067)	937,702	51%	▲ S
Payments for construction of infrastructure	3	(16,507,796)	(17,212,364)	(5,956,942)	(4,700,675)	1,256,267	21%	▲ S
		(21,290,222)	(22,732,711)	(7,788,711)	(5,594,742)	2,193,969	28%	
Amount attributable to investing activities		(11,197,665)	(12,187,833)	(3,625,090)	(1,363,907)	2,261,183	62%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Leases liabilities recognised	6	286,105	286,105	0	0	0	0%	
Proceeds from new debentures	6	5,100,000	5,100,000	0	0	0	0%	
Transfer from reserves	5	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	6	(170,493)	(170,493)	(144,279)	(144,279)	0	0%	
Payments for principal portion of lease liabilities	6	(13,066)	(13,066)	(10,873)	(10,873)	0	0%	
Transfer to reserves	5	(1,162,943)	(1,454,893)	0	(1,073,218)	(1,073,218)	0%	▼
		(1,346,502)	(1,638,452)	(155,152)	(1,228,370)	(1,073,218)	(692%)	
Non-cash amounts excluded from financing activities		(286,105)	(286,105)	0	0	0%		
Amount attributable to financing activities		6,619,121	7,294,876	(155,152)	(1,228,370)	(1,073,218)	(692%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		2,325,702	2,666,890	2,666,890	2,669,226	2,336	0%	▲
Amount attributable to operating activities		2,147,459	2,226,068	1,574,344	2,103,347	529,003	34%	▲
Amount attributable to investing activities		(11,197,665)	(12,187,833)	(3,625,090)	(1,363,907)	2,261,183	62%	▲
Amount attributable to financing activities		6,619,121	7,294,876	(155,152)	(1,228,370)	(1,073,218)	(692%)	▼
Surplus or deficit after imposition of general rates		(105,384)	1	460,992	2,180,296	1,719,303	373%	▲

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%.

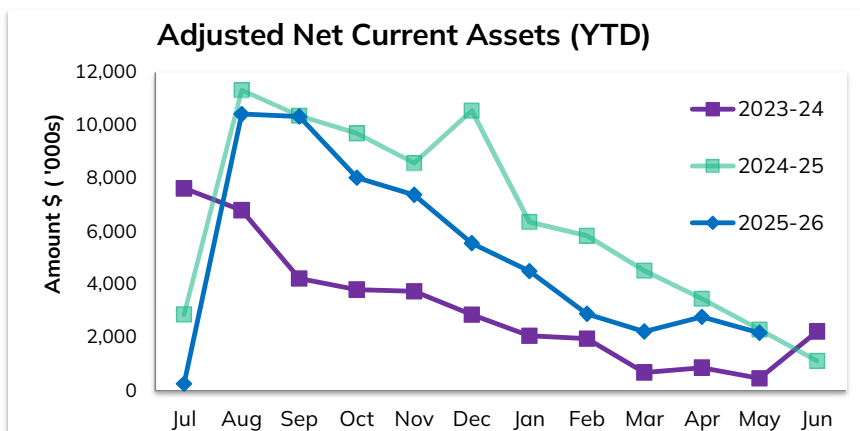
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF PLANTAGENET
ADJUSTED NET CURRENT ASSETS
FOR THE PERIOD ENDED 31 MAY 2026**

		Last Years Closing 30/06/2025	This Time Last Year 31/05/2025	Year to Date Actual 31/05/2026
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted		2,615,535	2,166,247	1,100,180
Cash Restricted - Reserves	5	6,562,049	6,602,241	7,635,267
Cash Restricted - Bonds & Deposits/Trust		58,462	20,196	28,387
Receivables - Rates	2	531,767	593,547	552,164
Receivables - Other	2	465,587	464,864	204,964
Other Assets Other Than Inventories (SSL)		841,302	185,711	179,674
Inventories (Fuel & Stock)		100,753	70,310	474,242
		<u>11,175,455</u>	<u>10,103,116</u>	<u>10,174,879</u>
Less: Current Liabilities				
Payables		(1,647,238)	(265,825)	(139,748)
Contract Liabilities		(92,317)	(92,317)	(92,317)
Bonds & Deposits		(151,564)	(124,062)	(122,214)
Loan and Lease Liability	6	(182,183)	(138,399)	(27,031)
Provisions		(1,127,912)	(1,002,464)	(1,118,730)
		<u>(3,201,214)</u>	<u>(1,623,068)</u>	<u>(1,500,040)</u>
Unadjusted Net Current Assets		7,974,241	8,480,048	8,674,839
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves		(6,562,049)	(6,602,241)	(7,635,267)
Less: Current financial assets - Self Supporting Loans		(53,062)	(4,821)	(5,035)
Add Back: Current portion of lease liabilities		11,689	794	816
Add Back: Current Loan Liability		170,495	137,605	26,215
Add Back: Employee benefit provisions held in reserve		1,127,912	1,002,464	1,118,730
Adjusted Net Current Assets		2,669,226	3,013,850	2,180,296

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)
\$2.18 M
Last Year YTD
Surplus(Deficit)
\$3.01 M

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026

	Actual 30 June 2025	Actual as at 31 May 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,673,997	1,128,567
Trade and other receivables	997,354	757,128
Other financial assets	6,615,111	7,640,302
Inventories	100,753	474,242
Contract assets	788,241	174,639
TOTAL CURRENT ASSETS	11,175,456	10,174,878
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	50,265,319
Infrastructure	384,723,261	380,281,212
Right-of-use assets	29,018	20,597
TOTAL NON-CURRENT ASSETS	436,407,342	431,071,413
TOTAL ASSETS	447,582,798	441,246,291
CURRENT LIABILITIES		
Trade and other payables	1,614,102	69,146
Contract liabilities	92,317	92,317
Other liabilities	184,699	192,816
Lease liabilities	11,689	816
Borrowings	170,494	26,215
Employee related provisions	1,127,912	1,118,730
TOTAL CURRENT LIABILITIES	3,201,214	1,500,041
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	2,352,378
NET ASSETS	443,529,246	438,893,913
EQUITY		
Retained surplus	39,997,567	34,289,021
Reserve accounts	6,562,048	7,635,266
Revaluation surplus	396,969,630	396,969,630
TOTAL EQUITY	443,529,246	438,893,917

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 31 MAY 2026**

1 EXPLANATION OF MATERIAL VARIANCES

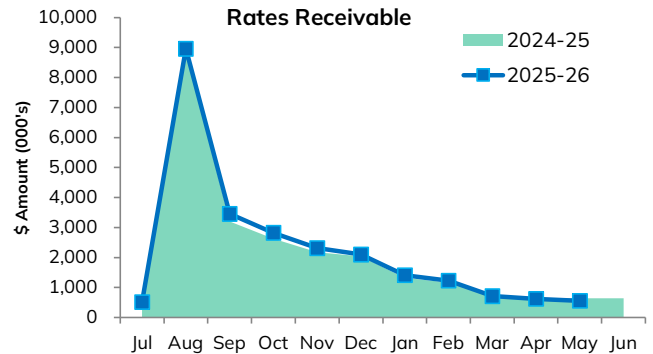
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

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					
Other Property and Services	67,237	24.52%	▲	S	Permanent
Over annual budget due to higher than anticipated workers compensation reimbursements. Income offset by expenditure.					
Expenditure from operating activities					
General Purpose Funding	12,695	3.81%	▲		Timing
Under anticipated budget due to valuation expense not yet received.					
Education and Welfare	35,285	20.32%		S	Timing
Under anticipated YTD budget across program specifically youth services expense, aged and disabled other events, and other welfare projects & programs.					
Other Property and Services	65,378	31.60%		S	
Under YTD budget due to administration and plant operation cost allocations. Reconciliation and balancing adjustment will correct at year end.					
Outflows from investing activities					
Payments for non-current land held for resale	0	0.00%			Timing
Payments for investment property	0	0.00%			Timing
Right of use assets recognised	0	0.00%			Timing
Acquisition of property, plant and equipment	937,702	51.19%	▲	S	Timing
Under anticipated year to date budget specifically:					
- Martin Street Subdivision.					
- Buildings					
- Admin Office Refit					
-Timing of the Water Truck purchase					
Acquisition of infrastructure	1,256,267	21.09%	▲	S	Timing
Under anticipated YTD budget specifically:					
- Infrastructure Roads, Drainage, & Footpaths: Under anticipated year to date expenditure across many projects specifically Carburup Road \$172k & 69k, Rocky Gully Heavy Vehicle Rest Area \$144k, Eulup Manarup Road \$314k, Lowood Road \$82k, Boyup Road \$65k					
- Infrastructure Other: Due to projects budgeted to be completed or commenced - Cemetery Upgrades \$53k, Mt Barker Hill Shelter \$39k, Saleyards Bitumen Repairs \$25k					
- Infrastructure Parks & Ovals: Under anticipated year to date expenditure - Mt Barker Cemetery Retaining Wall \$23k. Kendenup Hall Park Reticulation \$42k, Souness Park Water Tank \$33k					

2 RECEIVABLES

Rates receivable	30 June 2025	31 May 2026
	\$	\$
Opening arrears previous year	696,869	531,767
Levied this year	8,188,800	8,640,364
Less - collections to date	(8,353,902)	(8,619,967)
Gross rates collectable	531,767	552,164
Net rates collectable	531,767	552,164
% Collected	94.0%	94.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,832)	98,712	6,096	2,080	27,670	132,726
Percentage	(1.4%)	74.4%	4.6%	1.6%	20.8%	
Balance per trial balance						
Trade receivables						132,726
GST receivable						63,846
Receivables for employee related provisions						10,829
Allowance for impairment of receivables not relating to contracts with customers						(2,437)
Total receivables general outstanding						204,964

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.

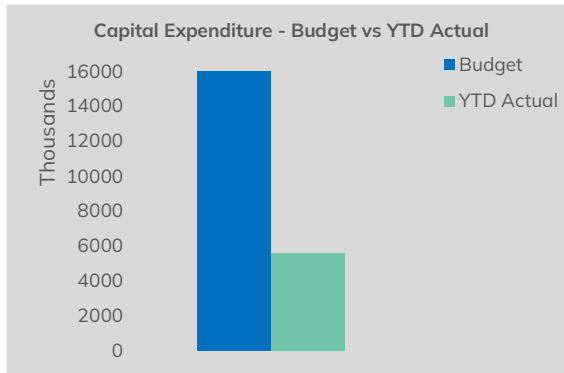
Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the shire measures them subsequently at amortised cost using the effective interest rate method.

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Revised Budget	YTD Actual	YTD Variance	% Spent
	\$	\$	\$	\$	
Land	80,000	1,080,000	22,402	(1,057,598)	2%
Buildings - non specialised	2,247,257	2,273,823	148,764	(2,125,059)	7%
Buildings - specialised	1,104,169	1,131,139	209,876	(921,263)	19%
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	4,782,426	5,520,347	894,067	(4,626,280)	
Infrastructure - roads	4,314,016	3,819,945	2,928,412	(891,533)	77%
Infrastructure - drainage	1,538,088	1,538,088	964,227	(573,861)	63%
Infrastructure - footpaths	23,290	23,290	13,439	(9,851)	58%
Infrastructure - parks & ovals	1,881,119	3,033,511	167,996	(2,865,515)	6%
Infrastructure - other	8,751,283	8,797,530	626,601	(8,170,929)	7%
Acquisition of infrastructure	16,507,796	17,212,364	4,700,675	(12,511,689)	
Total capital acquisitions	21,290,222	22,732,711	5,594,742	(17,137,969)	

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	1,764,802	841	100%
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	560,000	(636,000)	47%
Main Roads Funding - Bridge Maintenance Projects	0	636,000	0	0	
Local Roads & Community Infrastructure Program	370,846	370,846	375,742	4,896	101%
DFES LGGS Funding	286,350	286,350	0	(286,350)	0%
Other Grant Funding	5,383,332	5,383,332	332,470	(5,050,862)	6%
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	2,211,481	3,049,585	1,411,934	(799,547)	64%
Capital funding total	21,290,222	22,732,711	5,594,742	(15,695,480)	



Acquisitions	Capital Grant
Annual Budget	Annual Budget
\$21.29 M	\$10.2 M
YTD Actual	YTD Actual
\$5.59 M	\$4.04 M
% Spent	% Received
26.3%	39.6%

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.

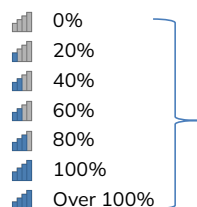
Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the shire includes the cost of all materials used in construction, direct labour on the project 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	Revised	YTD Actual	Variance (Under)/Over
				Budget	Budget		
				\$	\$	\$	\$
Land - Freehold							
0.19 4090109		STF HOUSE - Land (Subdivision - Martin Street)	EMDRS	80,000	80,000	15,129	64,871
0.00 4100108	LC500	O'Neill Road Waste Facility Expansion	EMIA	0	1,000,000	7,273	992,727
				80,000	1,080,000	22,402	1,057,598
Buildings - Specialised							
0.04 4050612		ESL SES - Buildings Specialised (Capital)	CESM	286,350	286,350	12,311	274,039
0.04 4110112	BC600	Plantagenet District Hall - Main Hall Rising Damp Rectification	BMO	57,471	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
0.00 4110512	BC618	Mount Barker Community Centre - Main Building - Building (Capital)	BMO	0	0	1,262	(1,262)
				1,104,169	1,131,139	209,876	921,263
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	22,798	44,802
0.00 4110114	BC604	Narrakup Hall (& Garage) - Building (Capital)	BMO	229,986	229,986	931	229,055
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
0.59 4110714	BC621	Mount Barker Community Centre - Main Building - Building (Capital)	BMO	100,000	100,000	59,441	40,559
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

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

0.35	4140214	BC700A	Replacement Building Store (Shire Depot)	BMO	90,000	90,000	31,207	58,793
0.00	4100114	BC500	O'Neill Road Waste Facility - Site Office	EMIA	0	6,566	6,566	(0)
					2,247,257	2,273,823	148,764	2,125,059
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)	EMCCS	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								
1.40	4120138	RC088	Jackson Street (BUA Sealed) - Reseal SLK 0.00 - 0.430	EMIA	37,423	57,423	52,566	4,857
	4120138	RC044	Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	EMIA	0	0	0	0
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
0.60	4120141	RC017	Settlement Road (OBUA Sealed) - Stabilise & Seal SLK 16.14 & 18.31	EMIA	18,821	18,821	11,324	7,497
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)
0.87	4120143	RC267	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (C/O)	EMIA	68,131	63,131	59,580	3,551
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
0.11	4120144	R2R001	Lowood Road (BUA Sealed) - Stabilisation SLK 0.565 - 1.26	MWS	112,500	112,500	11,876	100,624
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
0.84	4120146	R2R050	Turpin Road (OBUA Gravel) (R2R) - Resheet SLK 10.00 - 14.95	EMIA	193,092	193,092	161,536	31,556

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

0.00	4120147	R2R248	Ross Road (OBUA Formed) (R2R) - Resheet SLK 0.1 - 170	MWS	37,540	0	0	0
0.96	4120149	RRG009A	Normalup 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
	4120149	RRG013A	Martagallup Road SLK 5.0 to 10.65 Reseal	EMIA	0	0	0	0
0.58	4120152	BS028A	Ormond Road (BUA Sealed) (BS) - Traffic Calming	MWS	199,861	199,861	115,234	84,627
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)
0.89	4120162	CRF014	Mallawillup Rd - Reseal SLK 0.00 - 5.0 (CR Funding)	MWS	319,500	319,500	284,737	34,763
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	2,928,412	891,533
			Infrastructure - Drainage					
1.28	4120166	DC008	Spencer Road (OBUA Sealed) - Drainage Capital	EMIA	54,238	54,238	69,674	(15,436)
0.22	4120165	DC041	Osborne St Sub-Surface Drainage (BUA)	MWS	60,000	60,000	13,475	46,525
0.59	4120166	DC061	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	EMIA	1,300,000	1,300,000	769,421	530,579
0.42	4120166	DC083	Sanders Road (OBUA Gravel) - Drainage Culvert Installation SLK 5.20	EMIA	40,000	40,000	16,669	23,331
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	964,227	573,861
			Infrastructure - Footpath					
0.66	4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	MWS	13,450	13,450	8,825	4,625
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					
0.12	4100770	PC506	Mount Barker West Cemetery Improvements - Revitalisation (retaining wall, retic)	MWS	32,173	32,173	3,893	28,280
0.03	4110370	PC603	Kendenup Hall Park - Reticulation & Landscaping	EMIA	42,994	42,994	1,279	41,715
0.56	4110370	PC609G	Sounness Park - Water Tank Installation	EMIA	120,000	120,000	67,402	52,598
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
0.79	4100790	OC609B	Sounness Park - Entrance Revitalisation	BMO	79,985	79,985	63,453	16,532
0.00	4110370	PC608A	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	MWS	0	0	13,065	(13,065)
0.00	4110370	PC609A	Sounness Park - General	MCRS	0	0	5,074	(5,074)
0.00	4110370	PC609B	Sounness Park - General	MCRS	0	0	3,263	(3,263)
	4110370	PC609C	Sounness Park - Cricket/Soccer	MCRS	0	0	0	0
					1,881,119	3,033,511	167,996	2,865,515
			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	Kendenup 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

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MAY 2026

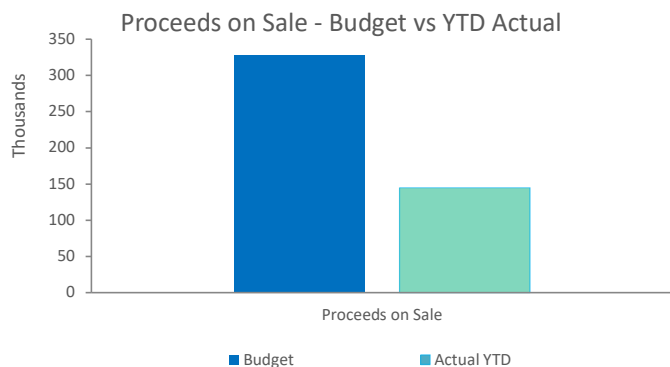
INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

0.08 4100790	OC506B	Mount Barker West Cemetery Improvements - Plinth Installation	MWS	10,000	10,000	834	9,166
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
0.11 4100790	OC640F	Bus Shelter - Albany Highway - Kendenup Turnoff	BMO	12,550	12,550	1,355	11,195
0.14 4100790	OC515	Rocky Gully Place Plan Implementation	MCRS	10,000	10,000	1,424	8,576
0.33 4110390	OC654	Narrikup Place Plan Implementation	MCRS	10,000	10,000	3,255	6,745
1.30 4110390	OC651	Memorial Park Upgrade / RSL Project	MCRS	40,614	50,614	52,595	(1,981)
1.11 4110390	OC603	Kendenup Hall Park - Picket Fencing	MWS	25,000	25,000	27,716	(2,716)
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	626,601	8,193,655
				21,290,222	22,732,711	5,594,742	17,033,451
				0			

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												
	Transport												
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 31 MAY 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
		Transfers In (+)	Transfers In (+)	Transfers Out (-)			Transfers In (+)	Transfers In (+)	Transfers Out (-)			Transfers In (+)	Transfers In (+)	Transfers 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	36,681	588,390	0	1,500,572
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	6,648	0	0	211,574
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

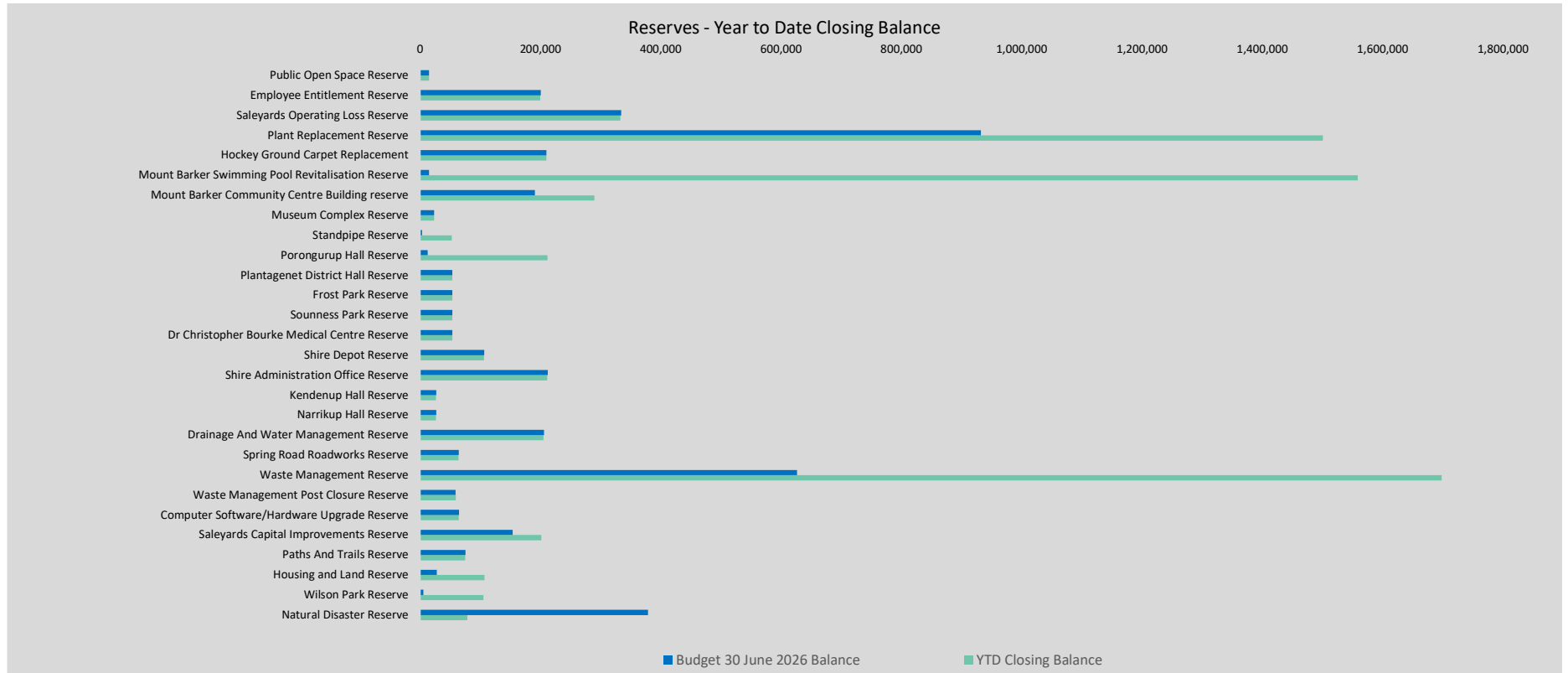
SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MAY 2026

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	224,804	848,414	0	7,635,267

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MAY 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	(47,077)	(47,078)	321,574	3,221,573	(11,474)	(13,148)
Wilson Park (stage 1)		0	0	700,000	0	0	0	700,000	0	0
Saleyards Roof	95	28,122	0	0	(28,123)	(28,123)	-1	-1	(479)	(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	(96,252)	(117,431)	516,904	4,095,725	(13,179)	(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	(144,279)	(170,493)	734,270	5,808,056	(16,551)	(21,458)
Current borrowings		170,493					26,215			
Non-current borrowings		708,056					708,055			
		878,549					734,270			

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		(10,873)	(13,066)	4,385	2,192	(92)	(93)
Gym Equipment		0	0	286,105	0	0	0	286,105	0	(35,000)
Total		15,258	0	286,105	(10,873)	(13,066)	4,385	288,297	(92)	(35,093)
Current lease liabilities		11,689					816			
Non-current lease liabilities		2,190					2,190			
		13,879					3,006			

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 31 MAY 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						(105,384)
Carbarup-Moorilup-Collins Roads Intersection Realignment	158/25	Capital expenses			(206,957)	(312,341)
State Blackspot Funding (Carbarup-Moorilup-Collins Intersection)	158/25	Capital revenue		137,971		(174,370)
Rocky Gully Layby Extension	158/25	Capital expenses			(182,000)	(356,370)
Heavy Vehicle Rest Area Funding Tranche 6 (Rocky Gully Layby)	158/25	Capital revenue		145,600		(210,770)
				283,571	(388,957)	(210,770)

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	679,099
Financial Assistance Grants - Roads	648,870	580,184	580,184
<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	44,597
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	30,000
Saleyards Contributions - Various	20,000	20,000	0
TOTALS	4,660,110	4,470,730	2,826,167

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
### Water Corporation - Rocky Gully Water Tank Contribution	0	0	1,800
Community Amenities			
Other Community Amenities Grant	15,043	15,043	15,043
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	13,535
Wilson Park Youth Precinct	508,000	1,495,226	0
RSL Memorial Park Upgrade	10,000	20,000	20,000
Local Roads & Community Infrastructure Program - Pwakkenbak	370,846	370,846	375,742
Recreation Grants - Other Programs	23,423	23,423	26,423
Transport			
Regional Road Group	648,815	648,815	784,613
Roads to Recovery	1,763,961	1,763,961	1,764,802
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	5,085
Main Roads - Eulup Manarup Bridge	1,300,000	1,196,000	560,000
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	8,117
Grant Income - Drainage - Syred Road - Slk 9.49 LRCIP3	5,521	5,521	5,521
Grant Income - Drainage - St Werburghs Road - Slk 4.21 LRCIP3	5,013	5,013	5,013
LRCIP Phase 3 - Mount Barker Road Footpath	12,375	12,375	12,375
LRCIP Phase 3 - Ormond Road Footpath	28,930	28,930	28,211
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	4,051,495

SHIRE OF PLANTAGENET
Detailed Operating Accounts
31 May 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	76,076	76,394	(318)	0%
EMCCS	550	550	495	0	495	100%
EMCCS	2,000	2,000	1,826	3,922	(2,096)	-115%
EMCCS	4,898	4,520	4,136	4,516	(380)	-9%
EMCCS	0	500	451	337	114	25%
EMCCS	34,000	34,000	4,000	2,079	1,921	48%
EMCCS	270	270	242	0	242	100%
EMCCS	55,000	55,000	50,413	44,586	5,827	12%
EMCCS	3,000	3,000	2,750	9,143	(6,393)	-232%
EMCCS	0	3,800	3,476	3,767	(291)	-8%
EMCCS	50	50	44	30	14	33%
EMCCS	600	600	550	628	(78)	-14%
EMCCS	176,601	176,255	161,557	146,588	14,969	9%
	359,969	363,545	306,016	291,991	14,025	
EMCCS	13,000	15,000	14,630	12,188	(2,443)	-17%
EMCCS	19,000	9,000	8,250	13,851	5,601	68%
EMCCS	55,000	55,000	50,413	38,790	(11,623)	-23%
EMCCS	8,628,400	8,628,400	8,628,400	8,624,164	(4,236)	0%
EMCCS	0	5,000	4,998	11,484	6,486	130%
EMCCS	4,715	4,715	4,715	4,715	0	0%
EMCCS	35,000	35,000	32,076	32,936	860	3%
EMCCS	24,000	24,000	23,700	26,815	3,115	13%
EMCCS	1,200	1,200	1,100	0	(1,100)	-100%
	8,780,315	8,777,315	8,768,282	8,764,943	(3,339)	
EMCCS	24,000	24,000	22,000	21,294	706	3%
EMCCS	2	2	0	(1)	1	0%
EMCCS	6,072	6,060	5,555	5,264	291	5%
	30,074	30,062	27,555	26,557	998	

SHIRE OF PLANTAGENET
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GL # JOB #

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	679,099	679,099	0	0%	▲
EMCCS	648,870	580,184	580,184	580,184	0	0%	▲
EMCCS	100	200	187	282	95	51%	
EMCCS	2,000	4,600	4,600	4,779	179	4%	
EMCCS	240,000	240,000	220,000	224,805	4,805	2%	▲
EMCCS	60,000	60,000	50,000	37,667	(12,333)	-25%	
	1,793,829	1,564,083	1,534,070	1,526,816	(7,254)		
CEO	8,000	8,000	7,315	7,121	194	3%	
CEO	3,000	3,000	2,750	1,451	1,299	47%	
CEO	16,968	16,968	15,554	14,120	1,434	9%	
EMCCS	500	500	451	298	153	34%	
EMCCS	200	200	176	0	176	100%	
ICT	1,300	0	0	0	0	0%	
EMCCS	1,000	0	0	0	0	0%	
CEO	12,000	12,000	11,000	8,500	2,500	23%	
EMCCS	1,000	1,000	913	333	580	64%	
CEO	6,000	35,000	32,076	32,507	(431)	-1%	▲
CEO	15,000	0	0	0	0	0%	
EMCCS	3,000	3,000	2,750	42	2,708	98%	
EMCCS	6,000	6,000	5,500	0	5,500	100%	
EMCCS	0	0	0	1,093	(1,093)	0%	
EMCCS	10,000	10,000	9,163	0	9,163	100%	
EMCCS	5,000	5,000	4,576	0	4,576	100%	
EMCCS	1,000	1,000	913	363	550	60%	
EMCCS	681,304	679,970	623,304	721,125	(97,821)	-16%	▲
	771,272	781,638	716,441	786,953	(70,512)		
EMCCS	0	2,000	2,000	2,000	0	0%	
EMCCS	100	200	187	167	(20)	-11%	
EMCCS	100	100	88	1,148	1,060	1205%	
	200	2,300	2,275	3,315	1,040		

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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	22,913	14,771	8,142	36%
CEO	7,000	7,000	6,413	6,702	(289)	-5%
CEO	35,180	35,180	32,241	32,248	(7)	0%
CEO	8,795	8,795	8,052	8,062	(10)	0%
CEO	148,807	148,807	136,400	136,406	(6)	0%
CEO	18,000	18,000	16,500	16,500	(0)	0%
CEO	500	6,300	5,775	5,764	11	0%
CEO	35,000	35,000	32,076	34,761	(2,685)	-8%
CEO	0	250	220	138	83	38%
CEO	1,100	1,100	1,001	617	384	38%
CEO	500	0	0	500	(500)	0%
EMCCS	4,200	2,000	1,826	1,837	(11)	-1%
CEO	2,300	2,300	2,101	2,435	(334)	-16%
EMCCS	0	900	825	900	(75)	-9%
EMCCS	500	500	451	404	47	10%
EMCCS	1,500	1,500	1,375	7,143	(5,768)	-419%
EMCCS	232,582	232,127	212,773	235,126	(22,353)	-11%
	522,964	524,759	480,942	504,316	(23,374)	
EMCCS	500	500	451	0	(451)	-100%
	500	500	451	0	(451)	
EMDRS	150,000	150,000	137,500	138,648	(1,148)	-1%
EMDRS	775	775	704	61	643	91%
EMDRS	1,000	1,000	913	3,012	(2,099)	-230%
EMDRS	5,000	9,790	8,965	9,786	(821)	-9%
EMDRS	0	0	0	437	(437)	0%
EMDRS	18,000	18,000	16,489	11,524	4,965	30%
EMDRS				0	0	0%
EMDRS	100,000	100,000	91,663	9,500	82,163	90%
EMDRS	65,686	65,686	60,203	56,745	3,458	6%
EMDRS	40,000	40,000	36,663	35,662	1,001	3%
EMDRS	15,000	15,000	13,750	1,450	12,300	89%
EMDRS	3,000	3,000	2,750	2,578	172	6%
EMCCS	9,050	0	0	0	0	0%
EMDRS	2,000	2,000	1,826	450	1,376	75%

SHIRE OF PLANTAGENET
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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	913	0	913	100%
2050175		EMDRS	93	93	88	92	(4)	-5%
2050186		EMDRS	1,500	1,500	1,375	1,450	(75)	-5%
2050187		EMDRS	5,000	5,000	4,576	11,054	(6,478)	-142%
2050192		EMCCS	230,000	230,000	210,826	244,730	(33,904)	-16%
2050199		EMCCS	76,589	76,439	70,059	75,725	(5,666)	-8%
OPERATING REVENUE			723,693	719,283	659,263	602,904	56,359	
3050100		EMDRS	0	2,066	2,066	3,866	1,800	87%
3050101		EMDRS	110,000	110,000	82,500	83,986	1,486	2%
3050110		EMDRS				0	0	0%
	GIFIR01	EMDRS	130,000	130,000	65,000	0	(65,000)	-100%
	GIFIR10	EMDRS	38,709	38,709	38,709	38,709	0	0%
3050120		EMDRS	3,000	3,000	2,750	0	(2,750)	-100%
3050135		EMDRS	4,400	400	363	10	(353)	-97%
3050140		EMDRS	2,000	2,000	1,826	1,981	155	8%
			288,109	286,175	193,214	128,552	(64,662)	
ANIMAL CONTROL								
OPERATING EXPENDITURE								
2050200		EMDRS	130,000	130,000	119,163	121,654	(2,491)	-2%
2050203		EMDRS	1,100	1,100	1,001	24	977	98%
2050204		EMDRS	2,000	2,000	1,826	325	1,501	82%
2050207		EMDRS	1,000	1,000	913	0	913	100%
2050208		EMDRS	17,205	10,000	9,163	8,442	721	8%
2050210		EMDRS	7,000	7,000	6,413	2,886	3,527	55%
2050212		EMDRS	200	200	176	45	131	74%
2050215		EMDRS	750	750	682	485	197	29%
2050221		ICT	1,500	1,500	1,375	1,921	(546)	-40%
2050285		EMDRS	2,000	2,000	1,826	0	1,826	100%
2050286		EMDRS	1,000	1,000	913	1,771	(858)	-94%
2050287		EMDRS	1,500	1,500	1,375	1,349	26	2%
2050288		EMDRS	2,000	2,000	1,826	468	1,358	74%
2050289		EMDRS	1,000	1,000	913	197	716	78%
2050292		EMCCS	8,000	8,000	7,326	7,219	107	1%
2050299		EMCCS	37,358	37,285	34,177	32,414	1,763	5%
			213,613	206,335	189,068	179,201	9,867	
OPERATING REVENUE								
3050220		EMDRS	4,000	2,000	1,837	2,612	775	42%
3050221		EMDRS	15,000	15,000	13,750	12,622	(1,128)	-8%
3050240		EMDRS	2,000	2,000	1,826	3,509	1,683	92%
			21,000	19,000	17,413	18,742	1,329	

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GL # JOB #

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

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
CESM	5,200	5,200	4,763	4,365	398	8%
CESM	3,000	3,000	2,750	843	1,907	69%
CESM	6,500	6,500	5,951	1,138	4,813	81%
CESM	400	400	363	1,656	(1,293)	-356%
CESM	1,700	1,700	1,551	701	850	55%
CESM	2,200	2,200	2,013	4,068	(2,055)	-102%
CESM	1,000	1,000	913	70	843	92%
	20,000	20,000	18,304	12,842	5,462	
CESM	20,000	20,000	18,326	10,000	(8,326)	-45%
CESM	286,350	286,350	0	0	0	0%
	306,350	306,350	18,326	10,000	(8,326)	
EMDRS	146,740	146,740	134,508	113,129	21,379	16%
EMDRS	550	550	495	108	387	78%
EMDRS	2,000	2,000	1,826	1,330	496	27%
EMDRS	0	0	0	415	(415)	0%
EMDRS	5,500	7,290	6,677	7,368	(691)	-10%
EMDRS	1,000	1,000	913	2,237	(1,324)	-145%
EMDRS	1,500	1,500	1,375	1,229	146	11%
EMDRS	500	500	451	489	(38)	-8%
EMDRS	0	0	0	91	(91)	0%
EMDRS	0	720	660	623	37	6%
ICT	0	0	0	312	(312)	0%
EMDRS	7,436	0	0	0	0	0%
EMDRS	5,000	5,000	4,576	0	4,576	100%
EMDRS	1,500	1,500	1,375	0	1,375	100%
EMDRS	0	0	0	215	(215)	0%
EMDRS	2,000	2,000	1,826	216	1,610	88%
EMCCS	51,318	51,218	46,948	59,541	(12,593)	-27%
	225,044	220,018	201,630	187,302	14,328	

SHIRE OF PLANTAGENET
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GL #	JOB #	
OPERATING REVENUE		
3070420		HEALTH - Health Regulatory Fees & Charges
3070421		HEALTH - Health Regulatory Licenses
3070435		HEALTH - Other Income
3070440		HEALTH - Health Regulatory Fines & Penalties

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

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
EMDRS	20,000	20,000	18,326	18,021	(305)	-2%
EMDRS	500	500	451	0	(451)	-100%
EMDRS	7,000	7,000	6,413	6,153	(261)	-4%
EMDRS	500	500	451	5,218	4,767	1057%
	28,000	28,000	25,641	29,391	3,750	
EMIA				0	0	0%
EMIA	6,500	2,500	2,277	1,404	873	38%
EMCCS	2,511	2,511	2,299	2,802	(503)	-22%
EMIA				0	0	0%
EMIA	5,000	4,485	4,103	4,675	(572)	-14%
EMIA	100	90	77	91	(14)	-18%
BMO				0	0	0%
BMO	2,000	1,000	913	343	570	62%
BMO	100	0	0	0	0	0%
EMCCS	40,787	40,787	37,378	38,726	(1,348)	-4%
EMCCS	14,959	14,930	13,684	14,250	(566)	-4%
	71,957	66,303	60,731	62,291	(1,560)	
EMCCS	500	500	451	0	(451)	-100%
EMCCS	300	300	275	0	(275)	-100%
EMCCS	48,000	49,000	44,913	44,720	(193)	0%
	48,800	49,800	45,639	44,720	(919)	
EMCCS	4,516	4,516	4,136	4,145	(9)	0%
EMCCS	2,107	2,103	1,925	1,526	399	21%
	6,623	6,619	6,061	5,671	390	
	0	0	0	0	0	

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GL # JOB #

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

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

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
				0	0	0%
EMIA				0	0	0%
EMIA	2,400	2,400	2,200	2,881	(681)	-31%
BMO				0	0	0%
BMO	3,000	1,000	913	0	913	100%
EMCCS	17,868	17,868	16,368	16,621	(253)	-2%
EMCCS	10,745	10,724	9,823	7,338	2,485	25%
	34,013	31,992	29,304	26,840	2,464	
EMCCS	250	250	220	0	(220)	-100%
EMCCS	15,000	15,000	13,750	10	(13,740)	-100%
	15,250	15,250	13,970	10	(13,960)	
EMCCS				0	0	0%
MCRS	5,500	9,500	8,701	436	8,265	95%
EMCCS	1,000	0	0	328	(328)	0%
EMCCS	3,520	3,520	3,223	4,004	(781)	-24%
EMCCS	45,435	45,346	41,558	38,655	2,903	7%
	55,455	58,366	53,482	43,423	10,059	
EMCCS				0	0	0%
EMCCS	1,000	1,000	1,000	0	(1,000)	-100%
EMCCS	3,520	3,520	3,223	4,919	1,696	53%
	4,520	4,520	4,223	4,919	696	
EMCCS	1,000	1,000	913	0	913	100%
MCRS	15,000	15,000	13,750	3,812	9,938	72%
EMCCS				0	0	0%
EMCCS	0	0	0	2,248	(2,248)	0%
EMCCS	3,000	3,000	2,750	0	2,750	100%
EMCCS				0	4,587	100%
MCRS	2,000	2,000	1,826	92	1,734	95%
EMCCS	0	0	0	744	(744)	0%

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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
2080788	WELFARE - Building Operations	EMCCS				0	0	0%
	BO401 Men'S Shed Buildings - Building Operations	EMCCS	2,000	2,000	1,826	1,239	587	32%
2080789	WELFARE - Building Maintenance	BMO				0	0	0%
	BM401 Men'S Shed Buildings - Building Maintenance	BMO	500	5,000	4,576	2,207	2,369	52%
2080792	WELFARE - Depreciation	EMCCS	11,799	11,799	10,813	11,359	(546)	-5%
2080799	WELFARE - Administration Allocated	EMCCS	47,848	47,754	43,769	40,738	3,031	7%
			83,147	92,553	84,810	62,438	22,372	
OPERATING REVENUE								
3080710	WELFARE - Grants	EMCCS				0	0	0%
	GIWELF01 Grant Income - International Day Of People With Disability	EMCCS	0	1,000	1,000	1,000	0	0%
3080720	WELFARE - Fees & Charges	EMCCS	0	0	0	10	10	0%
3080735	WELFARE - Other Income	EMCCS	100	100	88	0	(88)	-100%
			100	1,100	1,088	1,010	(78)	
SCHEDULE 09 - HOUSING								
STAFF HOUSING								
OPERATING EXPENDITURE								
2090165	STF HOUSE - Maintenance/Operations	EMIA				0	0	0%
	W402 103 Martin Street, Mount Barker - Ceo House Grounds	EMIA	8,000	8,000	7,326	10,340	(3,014)	-41%
	W403 105 Martin Street Mount Barker - Staff House Grounds	EMIA	1,000	1,000	913	3,156	(2,243)	-246%
	W404 Shire Depot Staff House Grounds	EMIA	3,000	1,000	902	449	453	50%
2090188	STF HOUSE - Building Operations	EMIA				0	0	0%
	BO402 103 Martin Street, Mount Barker - Ceo House - Building Operations	EMIA	4,000	3,540	3,234	3,958	(724)	-22%
	BO403 105 Martin Street, Mount Barker - Staff House - Building Operations	EMIA	1,000	1,375	1,254	1,957	(703)	-56%
	BO404 Shire Depot Staff House - Building Operations	EMIA	1,500	1,275	1,155	1,114	41	4%
2090189	STF HOUSE - Building Maintenance	BMO				0	0	0%
	BM402 103 Martin Street, Mount Barker - Ceo House - Building Maintenance	BMO	5,000	9,000	8,250	8,272	(22)	0%
	BM403 105 Martin Street, Mount Barker - Staff House - Building Maintenance	BMO	5,000	4,000	3,663	2,250	1,413	39%
	BM404 Shire Depot Staff House - Building Maintenance	BMO	2,000	0	0	250	(250)	0%
2090192	STF HOUSE - Depreciation	EMCCS	37,103	37,103	34,001	34,053	(52)	0%
2090198	STF HOUSE - Staff Housing Costs Recovered	EMCCS	(18,500)	(19,190)	(17,589)	(17,802)	213	-1%
2090199	STF HOUSE - Administration Allocated	EMCCS	12,059	12,035	11,022	8,367	2,655	24%
			61,162	59,138	54,131	56,365	(2,234)	
OPERATING REVENUE								
3090101	STF HOUSE - Staff Rental Reimbursements	EMIA	14,500	15,500	14,201	13,426	(775)	-5%
3090120	STF HOUSE - Fees & Charges	EMIA	0	0	0	0	0	0%
			14,500	15,500	14,201	13,426	(775)	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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GL # JOB #

SCHEDULE 10 - COMMUNITY AMENITIES

SANITATION - GENERAL

OPERATING EXPENDITURE

GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
2100100		EMIA	297,016	297,016	272,261	246,681	25,580	9%
2100103		EMIA	550	550	495	483	12	2%
2100104		EMIA	2,000	5,000	4,576	3,665	911	20%
2100105		EMIA	0	0	0	273	(273)	0%
2100107		EMIA	3,000	3,000	2,750	3,072	(322)	-12%
2100108		EMIA	5,000	17,600	16,126	17,673	(1,547)	-10%
2100111		EMIA	106,000	106,000	97,163	89,794	7,369	8%
2100112		EMIA	11,000	6,000	5,500	2,055	3,445	63%
2100113		EMIA	175,000	175,000	160,413	189,827	(29,414)	-18%
2100115		EMIA	2,000	2,000	1,826	2,327	(501)	-27%
2100117		EMIA	27,000	7,000	6,413	4,695	1,718	27%
2100118		EMIA	500	5,800	5,313	5,786	(473)	-9%
2100120		EMIA	10,000	15,000	13,750	4,992	8,758	64%
2100121		ICT	0	8,000	7,326	11,240	(3,914)	-53%
2100130		EMCCS	17,433	0	0	0	0	0%
2100140		EMIA	500	500	451	1,247	(796)	-177%
2100152		EMIA	20,000	70,000	64,163	90,374	(26,211)	-41%
2100165		EMIA				(1,385)	1,385	0%
	W500	EMIA	145,000	144,985	132,891	306,937	(174,046)	-131%
	W501	EMIA	4,000	4,000	3,652	4,886	(1,234)	-34%
	W502	EMIA	35,000	35,000	32,065	55,490	(23,425)	-73%
	W503	EMIA	3,000	6,000	5,489	9,531	(4,042)	-74%
	W504	EMIA	4,000	1,000	902	2,456	(1,554)	-172%
2100186		EMIA	2,000	1,000	913	0	913	100%
2100187		EMIA	1,000	1,000	913	8,907	(7,994)	-876%
2100188		EMIA				0	0	0%
	BO500	EMIA	1,200	1,721	1,551	1,889	(338)	-22%
	BO501	EMIA	400	441	385	61	324	84%
	BO502	EMIA	400	435	374	81	293	78%
	BO503	EMIA	400	400	352	409	(57)	-16%
	BO504	EMIA	400	400	352	48	304	86%

SHIRE OF PLANTAGENET
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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
2100189	SAN - Building Maintenance	BMO				0	0	0%
	BM500 O'Neill Road Refuse Disposal Facility Buildings - Building Maintenance	BMO	2,000	9,500	8,701	11,639	(2,938)	-34%
	BM501 Kamballup Transfer Station Buildings - Building Maintenance	BMO	500	500	440	42	398	90%
	BM502 Kendenup Transfer Station Buildings - Building Maintenance	BMO	500	500	440	511	(71)	-16%
	BM503 Porongurup Transfer Station Buildings - Building Maintenance	BMO	500	500	440	42	398	90%
	BM504 Rocky Gully Transfer Station Buildings - Building Maintenance	BMO	500	500	440	0	440	100%
2100192	SAN - Depreciation	EMCCS	37,000	37,000	33,913	38,702	(4,789)	-14%
2100199	SAN - Administration Allocated	EMCCS	130,054	129,799	118,976	124,429	(5,453)	-5%
OPERATING REVENUE			1,044,853	1,093,147	1,001,715	1,238,859	(237,144)	
3100120	SAN - Domestic Refuse Collection Charges	EMCCS	568,509	564,668	564,668	566,525	1,857	0%
3100130	SAN - Waste Management Fee	EMCCS	240,024	240,759	240,759	240,746	(13)	0%
3100131	SAN - Domestic Tipping Fees	EMIA	500	500	451	1,479	1,028	228%
3100135	SAN - Other Income	EMIA	10,000	15,000	13,750	5,041	(8,709)	-63%
			819,033	820,927	819,628	813,790	(5,838)	
SANITATION - OTHER								
OPERATING EXPENDITURE								
2100205	SAN OTH - Recruitment	EMIA	0	2,000	1,826	1,508	318	17%
2100211	SAN OTH - Waste Collection	EMIA	62,000	62,000	56,826	42,382	14,444	25%
2100214	SAN OTH - Purchase of Street Bins	EMIA	26,000	6,000	5,500	0	5,500	100%
2100265	SAN OTH - Maintenance/Operations	EMIA				0	0	0%
	W520 Mount Barker - Public Bins And Rubbish Pickups	EMIA	48,000	48,000	43,978	57,657	(13,679)	-31%
	W521 Kendenup - Public Bins And Rubbish Pickups	EMIA	500	500	451	418	33	7%
	W522 Narrikup - Public Bins And Rubbish Pickups	EMIA	500	500	451	163	288	64%
	W523 Porongorup - Public Bins And Rubbish Pickups	EMIA	500	500	451	0	451	100%
	W524 Rocky Gully - Public Bins And Rubbish Pickups	EMIA	500	500	451	274	177	39%
2100287	SAN OTH - Other Expenses	EMIA	500	17,500	16,038	2,900	13,138	82%
2100292	SAN OTH - Depreciation	EMCCS	5,000	5,000	4,576	6,497	(1,921)	-42%
2100299	SAN OTH - Administration Allocated	EMCCS	12,881	12,856	11,781	20,534	(8,753)	-74%
			156,381	155,356	142,329	132,333	9,996	
OPERATING REVENUE								
3100200	SAN OTH - Commercial Collection Charges	EMCCS	158,610	158,610	158,610	155,045	(3,565)	-2%
3100220	SAN OTH - Fees & Charges	EMIA	35,000	35,000	32,076	15,177	(16,899)	-53%
3100231	SAN OTH - Commercial Tipping Fees	EMIA	140,000	140,000	128,326	135,275	6,949	5%
3100321	SEW - Septic Tank Application/Inspection Fees	EMIA	13,000	13,000	11,913	12,112	199	2%
3100235	SAN OTH - Other Income	EMIA	0	60,000	55,000	58,494	3,494	6%
			346,610	406,610	385,925	376,103	(9,821)	

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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
	ICT1006B Plan Ict Support
	ICT1006C Plan Ict Other Expenditure
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	430,826	361,082	69,744	16%	▲
EMDRS	500	500	451	30	421	93%	
EMDRS	4,000	4,000	3,663	4,345	(682)	-19%	
EMDRS	0	0	0	1,030	(1,030)	0%	
EMDRS	10,000	15,100	13,838	15,058	(1,220)	-9%	
EMDRS	0	0	0	1,678	(1,678)	0%	
EMDRS	16,000	16,000	14,663	19,131	(4,468)	-30%	
EMDRS	0	1,000	913	745	168	18%	
EMDRS	0	0	0	170	(170)	0%	
ICT				0	0	0%	
ICT	0	1,000	913	803	110	12%	
ICT	0	5,000	4,576	4,434	142	3%	
ICT	0	0	0	780	(780)	0%	
ICT	0	0	0	2,150	(2,150)	0%	
EMDRS	14,691	0	0	0	0	0%	
EMDRS	4,000	4,000	3,663	1,553	2,110	58%	
EMDRS	1,000	1,000	913	0	913	100%	
EMDRS	50,000	120,000	110,000	51,546	58,454	53%	
EMDRS	5,000	5,000	4,576	0	4,576	100%	
EMDRS	0	250	220	243	(23)	-11%	
EMCCS	153,025	152,725	139,997	152,255	(12,258)	-9%	
	808,216	795,575	729,212	617,032	112,180		
EMDRS	0	0	0	165	165	0%	
EMDRS	175,000	175,000	112,000	123,000	11,000	10%	▲
EMDRS	40,000	40,000	36,663	31,889	(4,774)	-13%	
EMDRS	2,000	12,000	11,000	7,982	(3,018)	-27%	
EMDRS	1,000	1,000	913	742	(171)	-19%	
EMDRS	300	6,000	5,500	4,472	(1,028)	-19%	
EMDRS	0	0	0	460	460	0%	
	218,300	234,000	166,076	168,709	2,633		

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
			\$	\$	\$	\$	\$	%
OTHER COMMUNITY AMENITIES								
OPERATING EXPENDITURE								
2100721		ICT	3,000	3,000	2,750	4,151	(1,401)	-51%
2100766		EMIA				0	0	0%
	BM505	BMO	500	500	451	273	178	39%
	BM506	BMO	2,000	2,000	1,815	1,306	509	28%
	BO505	EMIA	1,000	1,000	902	819	83	9%
	BO506	EMIA	3,000	3,000	2,728	3,032	(304)	-11%
	W505	EMIA	25,000	25,000	22,902	32,802	(9,900)	-43%
	W506	EMIA	60,000	48,000	43,989	40,219	3,770	9%
	W507	EMIA	15,000	22,000	20,152	22,216	(2,064)	-10%
	W508	EMIA	8,000	8,000	7,315	4,575	2,740	37%
2100767		EMIA				0	0	0%
	W515	EMIA	2,500	1,500	1,353	1,185	168	12%
	W517	EMIA	1,000	1,000	913	507	406	44%
2100752		EMCCS	12,000	12,000	11,000	4,520	6,480	59%
2100788		EMIA				0	(0)	0%
	BO509	EMIA	7,000	7,116	6,512	7,062	(550)	-8%
	BO510	EMIA	6,400	6,217	5,687	5,722	(35)	-1%
	BO511	EMIA	500	514	451	14	437	97%
	BO512	EMIA	500	614	539	114	425	79%
	BO513	EMIA	7,000	6,825	6,237	6,776	(539)	-9%
	BO514	EMIA	9,000	8,865	8,118	7,883	235	3%
	BO515	EMIA	7,000	6,772	6,193	1,724	4,469	72%
	BO516	EMIA	2,000	1,600	1,452	644	808	56%
	BO517	EMIA	0	2,000	1,826	895	931	51%
2100789		BMO				0	0	0%
	BM509	BMO	1,000	1,000	902	2,933	(2,031)	-225%
	BM510	BMO	2,000	2,000	1,815	2,372	(557)	-31%
	BM511	BMO	500	500	440	0	440	100%
	BM512	BMO	500	500	440	0	440	100%
	BM513	BMO	750	750	671	2,687	(2,016)	-300%
	BM514	BMO	500	500	440	1,546	(1,106)	-251%
	BM515	BMO	2,000	2,000	1,826	689	1,137	62%
	BM516	BMO	500	500	440	0	440	100%
	BM517	BMO	0	0	0	1,323	(1,323)	0%
2100792		EMCCS	45,000	45,000	41,250	44,047	(2,797)	-7%
2100799		EMCCS	69,951	69,814	63,987	55,712	8,275	13%
			295,101	290,087	265,496	257,748	7,748	

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GL #	JOB #	
OPERATING REVENUE		
3100710		COM AMEN - Grants
	GI510	Capital Grant - Lrcip - Kendenup Town Hall Toilets
3100720		COM AMEN - Cemetery Fees (Burial)

SCHEDULE 11 - RECREATION & CULTURE
PUBLIC HALLS AND CIVIC CENTRES

OPERATING EXPENDITURE

2110165	HALLS - Maintenance/Operations	EMIA
	W600 Plantagenet District Hall Grounds	EMIA
	W604A Narrikup Hall Grounds	EMIA
	W605 Porongurup Hall Grounds	EMIA
	W606 Woogenellup Hall Grounds	EMIA
	W616 Rocky Gully Hall Site Grounds	EMIA
2110188	HALLS - Town Halls and Public Bldg Operations	EMIA
	BO600 Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Operations	EMIA
	BO601 Plantagenet District Hall - Lesser Hall (Eps) - Building Operations	EMIA
	BO602 Plantagenet District Hall - Former Hacc Building (Pl News) - Building Operations	EMIA
	BO603 Kendenup Hall - Building Operations	EMIA
	BO604 Narrikup Hall (& Garage) - Building Operations	EMIA
	BO605 Porongurup Hall - Building Operations	EMIA
	BO606 Woogenellup Hall - Building Operations	EMIA
2110189	HALLS - Town Halls and Public Bldg Maintenance	BMO
	BM600 Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Maintenance	BMO
	BM601 Plantagenet District Hall - Lesser Hall (Eps) - Building Maintenance	BMO
	BM602 Plantagenet District Hall - Former Hacc Building (Pl News) - Building Maintenance	BMO
	BM603 Kendenup Hall - Building Maintenance	BMO
	BM604 Narrikup Hall (& Garage) - Building Maintenance	BMO
	BM605 Porongurup Hall - Building Maintenance	BMO
	BM606 Woogenellup Hall - Building Maintenance	BMO
2110192	HALLS - Depreciation	EMCCS
2110199	HALLS - Administration Allocated	EMCCS
OPERATING REVENUE		
3110100	HALLS - Contributions & Donations	EMIA
3110101	HALLS - Reimbursements	EMIA
3110110	HALLS - Grants	EMIA
	GI605A Grant - Porongurup Hall And Toilet Upgrade	EMIA
3110121	HALLS - Local Hall Hire	EMIA
3110125	HALLS - Lease/Rental Income	EMIA

Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
					Variance	Variance
	\$	\$	\$	\$	\$	%
EMIA				0	0	0%
EMIA	0	0	0	15,043		
EMCCS	65,000	65,000	59,576	33,387	(26,189)	-44%
	80,043	80,043	59,576	48,430	(26,189)	
EMIA				0	0	0%
EMIA	15,000	15,000	13,739	13,911	(172)	-1%
EMIA	9,000	9,000	8,228	9,088	(860)	-10%
EMIA	1,000	1,000	902	443	459	51%
EMIA	1,000	1,000	902	0	902	100%
EMIA	2,500	2,500	2,277	1,424	853	37%
EMIA				0	0	0%
EMIA	14,000	15,282	13,992	12,516	1,476	11%
EMIA	1,000	1,000	913	225	688	75%
EMIA	1,000	1,537	1,397	1,271	126	9%
EMIA	4,000	3,956	3,619	3,901	(282)	-8%
EMIA	10,000	7,525	6,886	9,601	(2,715)	-39%
EMIA	1,000	622	561	489	72	13%
EMIA	1,500	1,524	1,386	1,193	193	14%
BMO				0	0	0%
BMO	4,000	4,000	3,663	2,865	798	22%
BMO	1,500	1,500	1,364	4,964	(3,600)	-264%
BMO	2,000	0	0	1,881	(1,881)	0%
BMO	6,000	500	451	1,251	(800)	-177%
BMO	3,500	2,000	1,826	1,215	611	33%
BMO	6,000	6,000	5,500	3,557	1,943	35%
BMO	1,000	1,000	913	0	913	100%
EMCCS	185,000	185,000	169,576	174,880	(5,304)	-3%
EMCCS	72,492	72,350	66,319	53,487	12,832	19%
	342,492	332,296	304,414	298,163	6,251	
EMIA	60,000	60,000	0	0	0	0%
EMIA	2,700	2,700	2,475	2,798	323	13%
EMIA				0	0	0%
EMIA	150,000	150,000	0	150,000	150,000	0%
EMIA	1,200	1,200	1,100	1,681	581	53%
EMIA	10	10	0	20	20	0%
	213,910	213,910	3,575	154,499	150,924	

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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	189,970	217,340	(27,370)	-14%
2110203		SWIM AREAS - Uniforms	MCRS	2,500	2,500	2,288	1,121	1,167	51%
2110204		SWIM AREAS - Training & Conferences	MCRS	6,800	6,800	6,226	1,444	4,782	77%
2110207		SWIM AREAS - Protective Clothing	MCRS	0	0	0	46	(46)	0%
2110208		SWIM AREAS - Other Employee Expenses	MCRS	4,000	13,600	12,463	13,754	(1,291)	-10%
2110209		SWIM AREAS - Travel & Accommodation	MCRS	1,000	1,000	913	2,316	(1,403)	-154%
2110215		SWIM AREAS - Printing and Stationery	MCRS	200	200	176	1,529	(1,353)	-768%
2110216		SWIM AREAS - Postage and Freight	MCRS	500	500	451	755	(304)	-67%
2110221		SWIM AREAS - Information Technology	ICT				0	0	0%
		ICT607 Swim Areas Ict Hardware	ICT	1,000	1,000	913	0	913	100%
		ICT607A Swim Areas Ict Annual Software Licensing	ICT	500	500	451	19	432	96%
		ICT607B Swim Areas Ict Support	ICT	500	500	451	0	451	100%
		ICT607C Swim Areas Ict Other Expenditure	ICT	500	500	451	0	451	100%
2110222		SWIM AREAS - Security	MCRS	5,500	5,500	5,038	369	4,669	93%
2110240		SWIM AREAS - Advertising & Promotion	MCRS	200	200	176	300	(124)	-70%
2110241		SWIM AREAS - Subscriptions & Memberships	MCRS	750	750	682	0	682	100%
2110251		SWIM AREAS - Kiosk Expenses	MCRS	26,000	26,000	23,826	19,448	4,378	18%
2110252		SWIM AREAS - Consultants	MCRS	10,000	10,000	9,163	0	9,163	100%
2110265		SWIM AREAS - Grounds Maintenance/Operations	MCRS				0	0	0%
		W607 Mount Barker Swimming Pool	MCRS	4,000	4,000	3,652	1,142	2,510	69%
2110270		SWIM AREAS - Loan 99 Interest Repayments	EMCCS	13,148	13,148	12,045	14,095	(2,050)	-17%
2110286		SWIM AREAS - Expensed Minor Asset Purchases	MCRS	3,000	3,000	2,750	4,450	(1,700)	-62%
2110287		SWIM AREAS - Other Expenses	MCRS	3,000	3,000	2,750	995	1,755	64%
2110288		SWIM AREAS - Building Operations	MCRS				0	0	0%
		BO607 Mount Barker Swimming Pool Buildings - Building Operations	MCRS	65,000	65,000	59,565	66,064	(6,499)	-11%
2110289		SWIM AREAS - Building Maintenance	BMO				0	0	0%
		BM607 Mount Barker Swimming Pool Buildings - Building Maintenance	BMO	5,000	15,500	14,201	26,429	(12,228)	-86%
2110246		SWIM AREAS - Projects, Programs & Activities	MCRS				451	(0)	0%
2110292		SWIM AREAS - Depreciation	EMCCS	150,000	150,000	137,500	146,712	(9,212)	-7%
2110299		SWIM AREAS - Administration Allocated	EMCCS	122,496	122,256	112,068	99,981	12,087	11%
				633,334	653,194	598,620	618,759	(20,139)	

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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
				\$	\$	\$	%	
OPERATING REVENUE								
3110201	SWIM AREAS - Reimbursements	MCRS	0	0	0	4,016	4,016	0%
3110210	SWIM AREAS - Grants	MCRS				0	0	0%
	GI607E Swimming Pool - Stage 1B Construction (Csrf) - Grant Income	MCRS	2,750,000	2,750,000	0	0	0	0%
	GI607F Swimming Pool - Stage 1B Construction (Bendigo Bank) - Grant Income	MCRS	500,000	500,000	0	0	0	0%
3110220	SWIM AREAS - Admissions	MCRS	70,000	70,000	64,163	48,517	(15,647)	-24%
3110221	SWIM AREAS - Kiosk Income	MCRS	33,000	33,000	30,250	29,404	(846)	-3%
3110227	SWIM AREAS - Swimming Lesson Income	MCRS	0	0	0	7,751	7,751	0%
3110235	SWIM AREAS - Other Income	MCRS	1,500	1,500	1,364	1,170	(194)	-14%
			3,354,500	3,354,500	95,777	90,856	(4,921)	
OTHER RECREATION AND SPORT								
OPERATING EXPENDITURE								
2110308	REC - Other Employee Expenses	EMCCS	10,000	500	451	0	451	100%
2110320	REC - Communication Expenses	EMCCS	2,500	2,500	2,288	376	1,912	84%
2110330	REC - Insurance Expenses (Other than Buildings)	EMCCS	12,055	0	0	0	0	0%
2110344	REC - Other Grant Expenditure	EMCCS				0	0	0%
2110346	REC - Programs, Projects & Activities	EMCCS	1,000	1,000	913	0	913	100%
2110350	REC - Contract Services	EMCCS	45,060	45,060	41,305	29,880	11,425	28%
2110360	REC - Recreation Grounds Maintenance/Operations	EMIA				0	0	0%
	W611 Kendenup Community Grounds - General Grounds And Driveway	EMIA	13,000	7,000	6,413	11,288	(4,875)	-76%
	W621 ***Dont Use*** Use W618 Community Centre Grounds	EMIA	4,000	0	0	178	(178)	0%
2110362	REC - Golf Clubs Maintenance/Operations	EMIA	0	8,140	7,458	4,860	2,598	35%
2110363	REC - Other Recreation Clubs Maintenance/Operations	EMIA				0	0	0%
	W610 ***Dont Use** Use W609D - Mount Barker Tennis Club	EMIA	0	0	0	93	(93)	0%
	W614 Works - Mount Barker Recreation Centre (Grounds, Driveway, Carpark)	EMIA	3,000	2,000	1,826	1,249	577	32%
	W624 Mount Barker Speedway	EMIA	1,000	1,320	1,199	1,216	(17)	-1%
2110364	REC - Trails & Tracks Maintenance/Operations	EMIA				0	10,538	100%
	T114 Trail Maintenance - O'Neill Road Trail	EMIA	4,000	4,000	3,652	1,113	2,539	70%
	T623A Reveg Requirements For Pwackenbak Mb Trails Clearing Permit	EMIA	30,000	30,000	27,500	172	27,328	99%
	T623 Trail And Pathway Maintenance - Mount Barker Hill	EMIA	10,000	5,000	4,576	2,265	2,311	51%
2110365	REC - Parks & Gardens Maintenance/Operations	EMIA				811	(811)	0%
	W603 Kendenup Hall Park	EMIA	5,000	2,000	1,815	9,928	(8,113)	-447%
	W615 Wilson Park	EMIA	62,000	57,000	52,217	39,531	12,686	24%
	W646 Centenary Park	EMIA	20,000	12,000	10,978	8,583	2,395	22%
	W651 War Memorial (Rsl Park)	EMIA	10,000	17,000	15,565	26,995	(11,430)	-73%
	W800 Mount Barker Railway Station	EMIA	30,000	25,000	22,902	22,584	318	1%

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							Variance	Variance
			\$	\$	\$	\$	\$	%
2110366	REC - Oval Maintenance/Operations	EMIA				2,643	(2,643)	0%
	W608A Frost Park - General	EMIA	35,000	34,500	31,614	42,925	(11,311)	-36%
	W608B Frost Park - Race Track	EMIA	2,000	2,000	1,815	563	1,252	69%
	W608C Frost Park - In Field	EMIA	45,000	44,500	40,788	49,134	(8,346)	-20%
	W609A Sounness Park - General	EMIA	80,000	79,500	72,864	62,780	10,084	14%
	W609B Sounness Park - Football	EMIA	60,000	60,160	55,143	54,734	409	1%
	W609C Sounness Park - Cricket/Soccer	EMIA	50,000	49,500	45,364	41,912	3,452	8%
	W609D Sounness Park - Tennis	EMIA	8,000	8,440	7,733	9,556	(1,823)	-24%
	W609E Sounness Park - Hockey	EMIA	10,000	12,790	11,715	9,783	1,932	16%
	W612 Narrikup Sporting Oval	EMIA	13,000	12,500	11,451	11,736	(285)	-2%
	W613 Narrikup Combined Sports Club	EMIA	1,000	500	451	708	(257)	-57%
	W650 Kendenup Community Grounds - Oval Maintenance	EMIA	7,000	5,000	4,576	3,191	1,385	30%
2110367	REC - Sundry Dry Parks/Reserves Maintenance/Operations	EMIA				555	(555)	0%
	W623 Mount Barker Hill	EMIA	1,000	5,000	4,576	5,817	(1,241)	-27%
	W630 Kendenup Laneways	EMIA	15,000	15,000	13,739	20,766	(7,027)	-51%
	W640A Albany Hwy (Verges & Truck Bays)	EMIA	15,000	15,000	13,750	12,621	1,129	8%
	W640B Albany Hwy (Medians & Roundabout)	EMIA	30,000	20,000	18,315	13,205	5,110	28%
	W640C Albany Hwy (Entry Statements)	EMIA	5,000	5,000	4,565	5,840	(1,275)	-28%
	W640D Albany Highway - Footpaths	EMIA	7,000	7,000	6,413	4,438	1,975	31%
	W640E Lowood Road - Garden Beds	EMIA	25,000	25,000	22,902	37,456	(14,554)	-64%
	W641 Archery Club Oval	EMIA	4,000	6,000	5,489	7,406	(1,917)	-35%
	W642 Apex Park	EMIA	2,000	2,000	1,826	1,795	31	2%
	W642A Apex Park - Remediation Works	EMIA	2,000	2,000	1,826	14,018	(12,192)	-668%
	W644 Bonnyup Park	EMIA	12,000	10,000	9,163	6,462	2,701	29%
	W645 Bushland Reserves	EMIA	2,000	2,000	1,826	0	1,826	100%
	W647 Government Dam	EMIA	1,500	1,500	1,364	1,587	(223)	-16%
	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	5,632	4,631	1,001	18%
	W655 Rocky Gully Recreation Ground	EMIA	4,000	4,000	3,641	1,148	2,493	68%
	W656 Other Reserves	EMIA	15,000	20,000	18,326	19,454	(1,128)	-6%
	W657 Rotary Pull-In Bay	EMIA	10,000	4,000	3,652	1,650	2,002	55%
	W659 Viv Skinner Park	EMIA	3,000	3,000	2,728	5,077	(2,349)	-86%
	W660 Webster Street Park	EMIA	2,000	2,000	1,826	4,543	(2,717)	-149%

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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	902	4,936	(4,034)	-447%
	W604 Narrikup Hall Playground	EMIA	1,000	2,800	2,552	2,269	283	11%
	W609F Sounness Park - Playground	EMIA	1,000	500	451	0	451	100%
	W615A Wilson Park - Nature Playground	EMIA	8,000	7,650	6,996	9,076	(2,080)	-30%
	W615B Wilson Park - Skatepark And Basketball Court	EMIA	500	2,500	2,277	1,800	477	21%
	W643 Beau Johnson Playground Rocky Gully	EMIA	3,000	21,000	19,228	22,266	(3,038)	-16%
	W644A Bonnyup Park - Playground	EMIA	1,000	1,000	902	676	226	25%
	W648 Kendenup Nature Playground - Hassell Avenue	EMIA	3,000	1,000	902	1,938	(1,036)	-115%
	W648A Kendenup - Skatepark And Basketball Court - Hassell Avenue	EMIA	3,000	3,000	2,728	4,266	(1,538)	-56%
	W649 Kendenup Bulldozer	EMIA	2,000	1,000	902	1,688	(786)	-87%
	W653 Narrikup Playground	EMIA	500	500	451	1,458	(1,007)	-223%
2110371	REC - Loan100 Interest Repayments (Golf Club Green)	EMCCS	964	964	880	1,230	(350)	-40%
2110387	REC - Other Expenses	EMCCS	6,000	18,000	16,489	14,585	1,904	12%
2110388	REC - Building Operations	EMIA				0	0	0%
	BO608 Frost Park Buildings - Building Operations	EMIA	30,000	39,730	36,399	28,344	8,055	22%
	BO609 Sounness Park Buildings - Building Operations	EMIA	40,000	45,750	41,921	46,049	(4,128)	-10%
	BO610 Mount Barker Tennis Club Buildings - Building Operations	EMIA	1,000	1,080	979	753	226	23%
	BO611 Kendenup Community Grounds Buildings - Building Operations	EMIA	3,500	5,040	4,598	2,783	1,815	39%
	BO612 Narrikup Oval - Combined Sports Club Building - Building Operations	EMIA	1,000	6,000	5,489	4,993	496	9%
	BO613 Polocross Grounds Buildings - Building Operations	EMIA	1,000	0	0	0	0	0%
	BO615 Wilson Park Buildings - Building Operations	EMIA	700	261	231	1,605	(1,374)	-595%
	BO616 Rocky Gully Hall Site Buildings - Building Operations	EMIA	100	2,593	2,365	0	2,365	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	10,989	7,821	3,168	29%
	BM609 Sounness Park Buildings - Building Maintenance	BMO	25,750	20,000	18,326	14,951	3,376	18%
	BM610 Mount Barker Tennis Club Buildings - Building Maintenance	BMO	10,000	5,000	4,565	2,368	2,197	48%
	BM611 Kendenup Community Grounds Buildings - Building Maintenance	BMO	2,000	1,000	913	603	310	34%
	BM612 Narrikup Oval - Combined Sports Club Building - Building Maintenance	BMO	1,000	1,000	913	1,195	(282)	-31%
	BM615 Wilson Park Buildings - Building Maintenance	BMO	500	1,500	1,364	1,341	23	2%
2110392	REC - Depreciation	EMCCS	600,000	600,000	550,000	582,007	(32,007)	-6%
2110399	REC - Administration Allocated	EMCCS	217,324	198,400	181,863	192,397	(10,534)	-6%
			1,736,183	1,695,338	1,553,244	1,575,774	(22,530)	

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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
OPERATING REVENUE								
3110300	REC - Contributions & Donations	EMCCS	13,000	13,000	11,913	0	(11,913)	-100%
3110301	REC - Reimbursements	EMCCS	10,000	10,000	9,163	14,997	5,834	64%
3110310	REC - Grants	EMCCS				0	0	0%
	GI611 Grant Income - Kendenup Community Grounds (Water Tanks)	EMCCS	20,303	20,303	18,601	13,535	(5,066)	-27%
	GI615A Wilson Park Infrastructure - Grant Income	EMCCS	508,000	1,495,226	0	63,603	63,603	0%
	GI651 Grant Income - War Memorial (Rsl Park)	EMCCS	10,000	20,000	20,000	20,000	0	0%
	IOFTR114D Grant Income - Mount Barker Hill / Pwakkenbak (Lrcip4)	EMCCS	370,846	370,846	370,846	375,742	4,896	1%
3110312	REC - Grants - Other Programs	EMCCS	23,423	23,423	21,461	26,423	4,962	23%
3110320	REC - Fees & Charges	EMCCS	4,500	4,500	4,125	1,745	(2,380)	-58%
3110322	REC - Oval/Reserve Hire	EMCCS	6,500	6,500	5,951	7,483	1,532	26%
3110325	REC - Sport Leases and Rentals	EMCCS	0	0	0	60	60	0%
3110330	REC - Self Supporting Loan Interest Received (MB Bowls Club - Loan 100)	EMCCS	964	964	880	936	56	6%
3110335	REC - Other Income	EMCCS				85	85	0%
			967,536	1,964,762	462,940	524,610	61,670	
LIBRARY & COMMUNITY CENTRE								
OPERATING EXPENDITURE								
2110500	LIBRARY - Employee Costs	MCRS	370,348	370,348	339,482	352,625	(13,143)	-4%
2110503	LIBRARY - Uniforms	MCRS	3,025	3,025	2,772	0	2,772	100%
2110504	LIBRARY - Training & Development	MCRS	5,000	5,000	4,576	2,360	2,216	48%
2110505	LIBRARY - Recruitment	MCRS	0	0	0	1,003	(1,003)	0%
2110508	LIBRARY - Other Employee Expenses	MCRS	18,890	10,500	9,625	10,477	(852)	-9%
2110509	LIBRARY - Travel & Accommodation	MCRS	1,000	1,000	913	1,367	(454)	-50%
2110511	LIBRARY - Office Equipment Maintenance	MCRS	5,000	5,000	4,576	1,318	3,258	71%
2110512	LIBRARY - Book Purchases	MCRS	3,500	3,500	3,201	2,101	1,100	34%
2110514	LIBRARY - Local History	MCRS	11,500	11,500	10,538	0	10,538	100%
2110515	LIBRARY - Printing and Stationery	MCRS	4,500	4,500	4,125	8,270	(4,145)	-100%
2110516	LIBRARY - Postage and Freight	MCRS	5,000	5,000	4,576	5,052	(476)	-10%
2110517	LIBRARY - Event Catering	MCRS	5,000	5,000	4,576	2,766	1,810	40%
2110520	LIBRARY - Communication Expenses	MCRS	2,500	2,500	2,288	2,554	(266)	-12%
2110521	LIBRARY - Information Technology	ICT	0	0	0	0	0	0%
	ICT618 Library Ict Hardware	ICT	3,000	3,000	2,750	0	2,750	100%
	ICT618A Library Ict Annual Software Licensing	ICT	9,000	9,000	8,250	10,968	(2,718)	-33%
	ICT618B Library Ict Support	ICT	1,000	1,000	913	170	743	81%
	ICT618C Library Ict Other Expenditure	ICT	1,000	1,000	913	599	314	34%
	ICT618D Crc Ict Hardware	ICT	1,000	1,000	913	4,187	(3,274)	-359%
	ICT618E Crc Ict Annual Software Licensing	ICT	4,000	4,000	3,663	522	3,141	86%
	ICT618F Crc Ict Support	ICT	500	500	451	1,675	(1,224)	-271%
	ICT618G Crc Ict Other Expenditure	ICT	500	500	451	29,146	(28,695)	-6362%

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							Variance	Variance
			\$	\$	\$	\$	\$	%
2110525	LIBRARY - Programs & Events	MCRS				(289)	26,414	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	13,397	(13,397)	0%
2110530	LIBRARY - Insurance Expenses (Other than Buildings)	MCRS	0	0	0	123	(123)	0%
2110540	LIBRARY - Advertising & Promotion	MCRS	1,500	1,500	1,375	1,009	366	27%
2110541	LIBRARY - Subscriptions & Memberships	MCRS	1,500	1,500	1,375	755	620	45%
2110560	LIBRARY - General Office Expenses	MCRS	3,000	3,000	2,750	1,425	1,325	48%
2110565	LIBRARY - Maintenance/Operations	MCRS				0	0	0%
	W618 One Lowood Grounds	MCRS	0	7,500	6,864	7,649	(785)	-11%
2110586	LIBRARY - Expensed Minor Asset Purchases	MCRS	10,000	10,000	9,163	5,740	3,423	37%
2110587	LIBRARY - Other Expenses	MCRS	11,000	11,000	10,076	6,255	3,821	38%
2110588	LIBRARY - Building Operations	MCRS				348	(348)	0%
	BO618 One Lowood - Building Operations	MCRS	60,000	59,155	54,219	43,166	11,053	20%
2110589	LIBRARY - Building Maintenance	BMO				0	0	0%
	BM618 One Lowood - Building Maintenance	BMO	10,000	7,000	6,402	33,857	(27,455)	-429%
2110592	LIBRARY - Depreciation	EMCCS	8,800	8,800	8,063	8,063	(0)	0%
2110599	LIBRARY - Administration Allocated	EMCCS	86,911	86,741	79,508	86,700	(7,192)	-9%
			676,474	671,569	615,472	646,740	(31,268)	
OPERATING REVENUE								
3110500	LIBRARY - Contributions & Donations	MCRS				5,455	(507)	-9%
	GILIB02 Children'S Book Week - Contributions Income	MCRS	0	1,000	1,000	950	(50)	-5%
3110501	LIBRARY - Reimbursements	MCRS	0	0	0	4,948	4,948	0%
3110510	LIBRARY - Grant - Regional Library Services	MCRS	4,000	4,000	3,663	0	(3,663)	-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	145,000	130,842	(14,158)	-10%
	GICRC02 Crc - Centrelink Operating Contribution	MCRS	52,000	52,000	52,000	44,597	(7,403)	-14%
3110520	LIBRARY - Fees & Charges	MCRS	50,000	50,000	45,826	95,003	49,177	107%
3110540	LIBRARY - Fines & Penalties	MCRS	0	0	0	55	55	0%
			252,500	258,500	253,451	281,850	28,399	

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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
				\$	\$	\$	\$	%
HERITAGE								
OPERATING EXPENDITURE								
2110665	HERITAGE - Maintenance/Operations	EMIA				0	0	0%
	W619 Mount Barker Historic Museum Grounds	EMIA	22,000	24,000	22,000	24,800	(2,800)	-13%
2110688	HERITAGE - Building Operations	EMIA				(5,277)	5,277	0%
	BO619 Mount Barker Historic Museum Buildings - Building Operations	EMIA	11,000	12,615	11,539	9,520	2,019	17%
	BO620 Mount Barker Railway Station - Ag Centre Building - Building Operations	EMIA	15,000	11,875	10,879	14,250	(3,371)	-31%
2110689	HERITAGE - Building Maintenance	BMO				0	0	0%
	BM619 Mount Barker Historic Museum Buildings - Building Maintenance	BMO	18,000	18,000	16,500	2,376	14,124	86%
	BM620 Mount Barker Railway Station - Ag Centre Building - Building Maintenance	BMO	2,000	2,000	1,826	2,679	(853)	-47%
2110692	HERITAGE - Depreciation	EMCCS	72,000	72,000	66,000	67,010	(1,010)	-2%
2110699	HERITAGE - Administration Allocated	EMCCS	24,557	24,509	22,462	17,114	5,348	24%
			164,557	164,999	151,206	132,472	18,734	
OPERATING REVENUE								
3110601	HERITAGE - Reimbursements	EMCCS	0	0	0	2,941	2,941	0%
3110620	HERITAGE - Fees & Charges	EMCCS	0	0	0	20	20	0%
3110625	HERITAGE - Museum Lease Income	EMCCS	0	0	0	10	10	0%
			0	0	0	2,971	2,971	
OTHER CULTURE								
OPERATING EXPENDITURE								
2110712	OTH CUL - ANZAC Day	CEO	1,200	1,200	1,089	1,415	(326)	-30%
2110714	OTH CUL - Christmas Lights	CEO				0	0	0%
	W691 **Dont Use** Use W692 Christmas Lights	CEO	32,000	0	0	154	(154)	0%
	W692 Christmas Tree & Christmas Lights/Decorations	CEO	4,000	36,000	32,989	14,409	18,580	56%
2110717	OTH CUL - Community Activities	MCRS	10,000	10,000	9,163	5,894	3,269	36%
2110718	OTH CUL - Community Grants Scheme	EMCCS	88,000	78,000	71,500	27,570	43,930	61%
2110723	OTH CUL - Artwork Storage	MCRS	5,000	5,450	4,983	426	4,557	91%
2110724	OTH CUL - Artwork Purchases	EMCCS	1,000	1,000	913	0	913	100%
2110725	OTH CUL - Festival & Events	EMCCS	10,000	10,000	9,163	2,955	6,208	68%
2110740	OTH CUL - Advertising & Promotion	MCRS	1,000	1,000	913	0	913	100%
2110743	OTH CUL - Other Festival Events	EMCCS	10,000	10,000	9,163	4,063	5,100	56%
2110744	OTH CUL - Other Grant Expenditure	EMCCS				0	0	0%
	GECUL01 Every Club - Contributions Expenditure	EMCCS	11,300	11,300	10,351	4,116	6,235	60%
2110746	OTH CUL - Projects, Programs & Activities	MCRS	17,000	17,000	15,576	5,628	9,948	64%
2110752	OTH CUL - Consultants	MCRS	30,000	45,000	41,250	900	40,350	98%
2110765	OTH CUL - Maintenance/Operations	EMCCS				0	0	0%
	W622 Mitchell House - Arts Centre Grounds	EMCCS	2,000	2,000	1,826	269	1,557	85%
2110787	OTH CUL - Other Expenses	EMCCS	500	500	451	0	451	100%

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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	2,783	1,690	1,093	39%
	BO624 Mount Barker Speedway Buildings - Building Operations	EMCCS	400	400	363	270	93	25%
	BO625 West Plantagenet Pony Club Buildings - Building Operations	EMCCS	100	244	220	144	76	35%
2110789	OTH CUL - Building Maintenance	BMO				0	0	0%
	BM622 Mitchell House - Arts Centre - Building Maintenance	BMO	2,000	2,000	1,826	0	1,826	100%
	BM624 Mount Barker Speedway Buildings - Building Maintenance	BMO	500	500	451	0	451	100%
2110792	OTH CUL - Depreciation	EMCCS	136,383	136,383	125,015	126,345	(1,330)	-1%
2110799	OTH CUL - Administration Allocated	EMCCS	133,334	133,073	121,979	94,488	27,491	23%
OPERATING REVENUE			497,217	504,095	461,967	291,197	170,770	
3110700	OTH CUL - Contributions & Donations	EMCCS	0	0	0	0		
	GICUL01 Every Club - Contributions Income	EMCCS	11,300	11,300	10,351	0	(10,351)	-100%
3110701	OTH CUL - Reimbursements	EMCCS	18,000	18,000	16,500	3,808	(12,692)	-77%
3110720	OTH CUL - Fees & Charges	EMCCS	200	200	176	183	7	4%
3110735	OTH CUL - Other Income	EMCCS	2,500	2,500	2,288	1,818	(470)	-21%
			32,000	32,000	29,315	5,809	(23,506)	
RECREATION CENTRE								
OPERATING EXPENDITURE								
2110800	REC CENTRE - Employee Costs	MCRS	219,884	219,884	201,553	209,024	(7,471)	-4%
2110803	REC CENTRE - Uniforms	MCRS	2,000	2,000	1,826	862	964	53%
2110804	REC CENTRE - Training & Development	MCRS	4,000	4,000	3,663	669	2,994	82%
2110805	REC CENTRE - Recruitment	MCRS	1,000	1,000	913	0	913	100%
2110808	REC CENTRE - Other Employee Expenses	MCRS	5,000	11,500	10,538	11,754	(1,216)	-12%
2110815	REC CENTRE - Printing and Stationery	MCRS	0	0	0	936	(936)	0%
2110820	REC CENTRE - Communication Expenses	MCRS	2,000	2,000	1,826	2,083	(257)	-14%
2110821	REC CENTRE - Information Technology	ICT	0	0	0	0	0	0%
	ICT614 Rec Centre Ict Hardware	ICT	2,000	2,000	1,826	495	1,331	73%
	ICT614A Rec Centre Ict Annual Software Licensing	ICT	1,000	1,000	913	19	894	98%
	ICT614B Rec Centre Ict Support	ICT	500	500	451	0	451	100%
	ICT614C Rec Centre Ict Other Expenditure	ICT	500	500	451	0	451	100%
2110825	REC CENTRE - Programs & Events	MCRS	16,500	16,500	15,125	14,117	1,008	7%
2110851	REC CENTRE - Kiosk Expenses	MCRS	5,000	5,000	4,576	4,537	39	1%
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	13,750	12,787	963	7%
2110887	REC CENTRE - Other Expenses	MCRS	12,500	12,500	11,451	5,470	5,981	52%
2110888	REC CENTRE - Building Operations	MCRS				0	0	0%
	BO614 Mount Barker Recreation Centre - Building Operations	MCRS	41,800	41,665	38,170	26,511	11,659	31%

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							Variance	Variance
			\$	\$	\$	\$	\$	%
2110889	REC CENTRE - Building Maintenance	BMO				0	0	0%
	BM614 Mount Barker Recreation Centre - Building Maintenance	BMO	10,000	10,000	9,152	9,383	(231)	-3%
2110890	REC CENTRE - Building Construction Projects (not capitalised)	MCRS				33,906	16,034	32%
	RC614C Mount Barker Recreation Centre - Resurface Basketball Courts	MCRS	20,000	20,000	18,326	0	18,326	100%
2110892	REC CENTRE - Depreciation	EMCCS	1,362	1,362	1,243	1,250	(7)	-1%
2110899	REC CENTRE - Administration Allocated	EMCCS	130,245	129,990	119,152	117,854	1,298	1%
			525,291	585,901	504,845	451,657	53,188	
OPERATING REVENUE								
3110800	REC CENTRE - Contributions & Donations	MCRS	35,000	35,000	32,087	(19,880)	(51,967)	-162%
3110801	REC CENTRE - Reimbursements	MCRS	28,000	28,000	25,663	15,888	(9,775)	-38%
3110810	REC CENTRE - Grants	MCRS				0	0	0%
3110820	REC CENTRE - Fees & Charges	MCRS	155,000	155,000	142,076	160,885	18,809	13%
3110821	REC CENTRE - Kiosk Income	MCRS	8,000	8,000	7,326	8,021	695	9%
3110835	REC CENTRE - Other Income	MCRS	1,500	1,500	1,375	3,053	1,678	122%
			227,500	227,500	208,527	167,967	(40,560)	
SCHEDULE 12 - TRANSPORT								
CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOTS								
OPERATING EXPENDITURE								
OPERATING REVENUE								
3120110	ROADC - Regional Road Group Grants (MRWA)	EMIA				784,613	135,798	21%
3120111	ROADC - Roads to Recovery Grant	EMIA				2,324,802	1,711,202	279%
3120112	ROADC - Black Spot Grant	EMIA	199,861	337,832	170,000	55,188	(114,812)	-68%
3120113	ROADC - Other Grants - Roads/Streets	EMIA				0	(598,000)	-100%
	GICRF Capital Grant - Commodity Route Funding	EMIA	213,000	213,000	195,250	165,144	(30,106)	-15%
	GIOF062A Grant Income - Quangellup Road - Seal (Lrcip4)	EMIA	6,082	6,082	5,566	6,082	516	9%
	iIOFDC007A Grant Income - Drainage - Yellanup Road - Slk 9.48 & 23.36	EMIA	8,427	8,427	7,722	8,117	395	5%
	iIOFDC033B Grant Income - Drainage - Takalarup Road - Slk 11.48	EMIA	405,085	0	0	5,085	5,085	0%
	iIOFDC034B Grant Income - Drainage - Syred Road - Slk 9.49	EMIA	5,521	5,521	5,060	5,521	461	9%
	iIOFDC112A Grant Income - Drainage - St Werburghs Road - Slk 4.21	EMIA	5,013	5,013	4,587	5,013	426	9%
3120114	ROADC - Other Grants - Footpaths	EMIA	0	0	0	0	0	0%
	GIOFFC019 Mount Barker Road Footpath - Grant Income (Lrcip3)	EMIA	12,375	12,375	11,341	12,375	1,034	9%
	GIOFFC028 Ormond Road Footpath - Grant Income (Lrcip3)	EMIA	28,930	28,930	26,510	28,211	1,701	6%
	GIOFFC031 Nunarrup Street Footpath - Grant Income (Lrcip3)	EMIA	13,565	13,565	12,430	12,332	(98)	-1%
	GIOFFC044 Narpund / Osborne Rd Footpath - Grant Income (Lrcip3)	EMIA	4,865	4,865	4,455	4,423	(32)	-1%
	GIOFFC052 Ingoldby Street Footpath - Grant Income (Lrcip3)	EMIA	35,250	35,250	32,307	32,045	(262)	-1%
3120131	ROADC - Other Contributions & Donations - Roads/Streets	EMIA	45,000	45,000	41,250	0	(41,250)	-100%
			4,695,750	4,470,236	2,376,893	3,448,951	1,072,058	

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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD		
							Variance	Variance	
			\$	\$	\$	\$	\$	%	
MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOTS									
OPERATING EXPENDITURE									
2120209	ROADM - Bridge Maintenance - Built Up Areas	EMIA				0	0	0%	
	MB000 Bridge Maintenance General (Budgeting Only)	EMIA	8,000	8,000	7,326	0			
2120210	ROADM - Bridge Maintenance - Outside BUA	EMIA				0	0	0%	
	MB061 Bridge Maintenance - Eulup-Manurup Road	EMIA	2,000	2,000	1,826	7,791			
2120211	ROADM - Road Maintenance Built Up Area - Sealed - Council Funded	EMIA	320,000	320,000	293,326	153,268	140,058	48%	▼
2120212	ROADM - Road Maintenance Built Up Area - Gravel - Council Funded	EMIA	25,000	25,000	22,902	34,701	(11,799)	-52%	▼
2120214	ROADM - Road Maintenance Outside BUA - Sealed - Council Funded	EMIA	510,000	510,000	467,489	604,360	(136,871)	-29%	▼
2120215	ROADM - Road Maintenance Outside BUA - Gravel - Council Funded	EMIA	1,000,000	1,000,000	916,652	1,584,201	(667,549)	-73%	▼
2120216	ROADM - Road Maintenance Outside BUA - Formed - Council Funded	EMIA	150,000	150,000	137,478	213,680	(76,202)	-55%	▼
2120219	ROADM - Road Maintenance Built Up Area - Sealed - Flood Damage	EMIA	0	0	0	466	(466)	0%	
2120222	ROADM - Road Maintenance Outside BUA - Sealed - Flood Damage	EMIA	1,000,000	700,000	641,652	354	641,298	100%	▼
2120223	ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage	EMIA	1,000,000	1,000,000	916,652	55,643	861,009	94%	▼
2120224	ROADM - Road Maintenance Outside BUA - Formed - Flood Damage	EMIA	0	0	0	0	0	0%	
2120220	ROADM - Road Maintenance Built Up Area - Gravel - Flood Damage	EMIA	0	0	0	0	0	0%	
2120231	ROADM - Street Sweeping/Cleaning	EMIA	16,000	16,000	14,663	5,340	9,323	64%	
2120232	ROADM - Crossover Council Contribution	EMIA	1,000	1,000	913	409	504	55%	
2120233	ROADM - Rural Road Numbering Program	EMIA	500	500	451	0	451	100%	
2120234	ROADM - Street Lighting	EMIA	73,724	73,724	67,573	53,218	14,355	21%	
2120235	ROADM - Traffic Signs/Equipment (Safety)	EMIA	10,000	15,000	13,750	15,086	(1,336)	-10%	
2120252	ROADM - Consultants	EMIA	50,000	65,000	59,576	99,399	(39,823)	-67%	
2120265	ROADM - Maintenance/Operations	EMIA				962	(962)	0%	
	W700 Shire Depot	EMIA	179,000	159,000	145,728	135,941	9,787	7%	
2120285	ROADM - Legal Expenses	EMIA	4,000	0	0	0	0	0%	
2120286	ROADM - Workshop/Depot Expensed Equipment	EMIA	10,000	10,000	9,163	7,851	1,312	14%	
2120287	ROADM - Other Expenses	EMIA	45,000	49,000	44,913	46,523	(1,610)	-4%	▲
2120288	ROADM - Depot Building Operations	EMIA				0	(0)	0%	
	BO700 Shire Depot Buildings - Building Operations	EMIA	17,100	16,760	15,345	18,842	(3,497)	-23%	
2120289	ROADM - Depot Building Maintenance	BMO				0	0	0%	
	BM700 Shire Depot Buildings - Building Maintenance	BMO	2,500	21,000	19,239	24,028	(4,789)	-25%	
2120292	ROADM - Depreciation	EMCCS	13,580,000	8,674,720	7,951,823	7,985,567	(33,744)	0%	▼
2120299	ROADM - Administration Allocated	EMCCS	304,806	304,209	278,850	273,001	5,849	2%	▲
			18,308,630	13,120,913	12,027,290	11,320,632	705,297		
OPERATING REVENUE									
3120201	ROADM - Road Contribution Income	EMIA	2,000,000	2,000,000	500,000	550,118	50,118	10%	▼
3120210	ROADM - Direct Road Grant (MRWA)	EMIA	324,425	324,425	324,425	324,425	0	0%	▲
3120220	ROADM - Sale of Minor Equipment and Scrap	EMIA	1,000	1,000	913	0	(913)	-100%	
3120235	ROADM - Other Income	EMIA	0	2,500	2,288	10,704	8,416	368%	
			2,325,425	2,327,925	827,626	885,246	57,620		

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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	15,070	16,443	(1,373)	-9%
EMCCS	2,919	2,913	2,662	2,519	143	5%
	40,341	19,356	17,732	18,962	(1,230)	
EMCCS	89,841	56,837	0	0	0	0%
	89,841	56,837	0	0	0	
EMCCS	89,001	89,001	81,576	65,267	16,309	20%
EMCCS	2,000	2,000	1,826	406	1,420	78%
EMCCS	8,220	4,500	4,125	4,426	(301)	-7%
EMCCS	1,000	1,000	913	2,324	(1,411)	-155%
EMCCS	0	0	0	43	(43)	0%
EMCCS	185,874	185,510	170,049	181,120	(11,071)	-7%
	286,095	282,011	258,489	253,586	4,903	
EMCCS	115,000	115,000	105,413	106,550	1,137	1%
EMCCS	1,800	1,800	1,650	954	(696)	-42%
	116,800	116,800	107,063	107,504	441	
EMIA	2,000	0	0	0	0	0%
EMCCS	80,000	80,000	73,326	120,221	(46,895)	-64%
EMIA	1,000	0	0	0	0	0%
EMCCS	12,700	12,675	11,616	11,060	556	5%
	95,700	92,675	84,942	131,282	(46,340)	
EMCCS	80,000	80,000	50,000	44,837	(5,163)	-10%
	80,000	80,000	50,000	44,837	(5,163)	

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GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
TOURISM AND AREA PROMOTION								
OPERATING EXPENDITURE								
2130211		CEO	45,000	43,000	39,413	42,545	(3,132)	-8%
2130240		CEO	30,000	30,000	27,489	14,811	12,678	46%
2130242		CEO				0	0	0%
	TOU000		2,000	2,000	1,826	222	1,604	88%
2130246		CEO				0	0	0%
	OP001A		5,000	5,000	4,576	0	4,576	100%
2130252		CEO	10,000	10,000	9,163	0	9,163	100%
2130265		CEO	2,344	2,344	2,134	321	1,813	85%
2130288		CEO				0	0	0%
	BO800		5,000	4,460	4,081	3,051	1,030	25%
2130289		BMO				0	0	0%
	BM800		3,000	3,000	2,739	2,558	181	7%
2130292		EMCCS	34,000	34,000	31,163	30,858	305	1%
2130299		EMCCS	28,116	28,061	25,718	24,984	734	3%
			164,460	161,865	148,302	119,351	28,951	
OPERATING REVENUE								
3130210		CEO				0	0	0%
3130220		CEO	1,000	1,000	913	768	(145)	-16%
			1,000	1,000	913	768	(145)	
BUILDING CONTROL								
OPERATING EXPENDITURE								
2130300		EMDRS	49,198	129,198	118,426	118,695	(269)	0%
2130304		EMDRS	2,000	2,000	1,826	819	1,007	55%
2130308		EMDRS	4,688	3,200	2,926	3,127	(201)	-7%
2130309		EMDRS	1,000	1,000	913	883	30	3%
2130315		EMDRS	0	0	0	61	(61)	0%
2130320		EMDRS	2,000	2,000	1,826	2,921	(1,095)	-60%
2130321		ICT	0	0	0	1,947	(1,947)	0%
2130350		EMDRS	20,000	20,000	18,326	4,500	13,826	75%
2130365		BMO				0	0	0%
	W801		1,000	1,000	913	706	207	23%
2130385		EMDRS	2,000	2,000	1,826	934	892	49%
2130386		EMDRS	7,000	7,000	6,413	86	6,327	99%
2130387		EMIA	1,000	1,000	902	131	771	85%
2130388		EMIA				0	0	0%
	BO801		4,810	4,810	4,389	4,728	(339)	-8%

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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	451	426	25	6%
2130392	BUILD - Depreciation	EMCCS	500	500	451	385	66	15%
2130399	BUILD - Administration Allocated	EMCCS	110,056	109,840	100,683	108,476	(7,793)	-8%
			205,752	284,048	260,271	248,825	11,446	
OPERATING REVENUE								
3130302	BUILD - Commissions - BSL & CTF	EMDRS	1,000	1,000	913	858	(55)	-6%
3130320	BUILD - Fees & Charges (Licences)	EMDRS	40,000	35,000	32,087	38,015	5,928	18%
3130321	BUILD - Private Swimming Pool Inspection Fees	EMDRS	300	1,000	913	858	(55)	-6%
			41,300	37,000	33,913	39,731	5,818	
SALEYARDS AND MARKETS								
OPERATING EXPENDITURE								
2130400	SALEYARDS - Employee Costs	EMDRS	406,195	406,195	372,339	350,061	22,278	6%
2130403	SALEYARDS - Uniforms	EMDRS	3,300	3,300	3,025	1,620	1,405	46%
2130404	SALEYARDS - Training & Development	EMDRS	5,000	5,000	4,576	0	4,576	100%
2130407	SALEYARDS - Protective Clothing	EMDRS	3,500	3,500	3,201	1,906	1,295	40%
2130408	SALEYARDS - Other Employee Expenses	EMDRS	15,000	21,900	20,075	21,824	(1,749)	-9%
2130409	SALEYARDS - Travel & Accommodation	EMDRS	3,000	3,000	2,750	3,163	(413)	-15%
2130410	SALEYARDS - Motor Vehicle Expenses	EMDRS	8,500	8,500	7,788	4,473	3,315	43%
2130415	SALEYARDS - Printing and Stationery	EMDRS	3,000	3,000	2,750	1,062	1,688	61%
2130420	SALEYARDS - Communication Expenses	EMDRS	9,000	9,000	8,250	4,277	3,973	48%
2130421	SALEYARDS - Information Technology	ICT	0	0	0	0	0	0%
	ICT802 Saleyards Ict Hardware	ICT	2,000	2,000	1,826	0	1,826	100%
	ICT802A Saleyards Ict Annual Software Licensing	ICT	3,000	3,000	2,750	11,417	(8,667)	-315%
	ICT802B Saleyards Ict Support	ICT	3,000	3,000	2,750	0	2,750	100%
	ICT802C Saleyards Ict Other Expenditure	ICT	1,000	1,000	913	5,695	(4,782)	-524%
2130430	SALEYARDS - Insurance Expenses (Other than Buildings)	EMDRS	44,000	36,650	33,594	36,642	(3,048)	-9%
2130440	SALEYARDS - Advertising & Promotion	EMDRS	14,000	14,000	12,826	12,509	317	2%
2130441	SALEYARDS - Subscriptions & Memberships	EMDRS	3,500	3,500	3,201	3,084	117	4%
2130452	SALEYARDS - Consultants	EMDRS	20,000	20,000	18,326	8,085	10,241	56%
2130465	SALEYARDS - Maintenance/Operations	EMDRS				0	0	0%
	W802 Mount Barker Regional Saleyards Facility Maintenance/Operations	EMDRS	131,000	111,000	101,739	110,251	(8,512)	-8%
2130470	SALEYARDS - Loan 95 Interest Repayments	EMCCS	1,315	1,315	1,199	701	498	42%
2130486	SALEYARDS - Expensed Minor Asset Purchases	EMDRS	7,000	15,500	14,201	4,622	9,579	67%
2130487	SALEYARDS - Other Expenses	EMDRS	13,000	13,000	11,913	6,403	5,510	46%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
31 May 2026

GL #	JOB #	Resp. Manager	Adopted Budget	Revised Annual Budget	YTD Budget	YTD Actual	YTD	
							Variance	Variance
			\$	\$	\$	\$	\$	%
2130488	SALEYARDS - Building Operations	EMDRS				0	0	0%
	BO802 Mount Barker Regional Saleyards Buildings - Building Operations (Use W802 - Not This)	EMDRS	0	0	0	0	0	0%
2130489	SALEYARDS - Building Maintenance	BMO				0	0	0%
	BM802 Mount Barker Regional Saleyards Buildings - Building Maintenance	BMO	5,000	25,000	22,902	19,265	3,637	16%
2130492	SALEYARDS - Depreciation	EMCCS	630,000	630,000	577,500	599,713	(22,213)	-4%
2130499	SALEYARDS - Administration Allocated	EMCCS	103,691	103,488	94,864	131,575	(36,711)	-39%
OPERATING REVENUE			1,438,001	1,445,848	1,325,258	1,338,348	(13,090)	
3130400	SALEYARDS - Contributions & Donations	EMDRS	20,000	20,000	18,326	0	(18,326)	-100%
3130420	SALEYARDS - Fees & Charges	EMDRS	850,000	850,000	779,163	843,076	63,913	8%
3130435	SALEYARDS - Other Income	EMDRS	12,000	12,000	11,000	9,094	(1,906)	-17%
			882,000	882,000	808,489	852,170	43,681	
ECONOMIC DEVELOPMENT								
OPERATING EXPENDITURE								
2130600	ECON DEV - Employee Costs	CEO	45,000	45,000	41,250	27,225	14,025	34%
2130603	ECON DEV - Uniforms	CEO	550	550	495	0	495	100%
2130604	ECON DEV - Training & Development	CEO	1,000	1,000	913	0	913	100%
2130608	ECON DEV - Other Employee Expenses	CEO	2,358	2,358	2,156	2,121	35	2%
2130646	ECON DEV - Projects, Programs & Activities	CEO	2,000	2,000	1,826	0	1,826	100%
2130652	ECON DEV - Consultants	CEO	15,000	15,000	13,750	5,720	8,030	58%
2130699	ECON DEV - Administration Allocated	EMCCS	49,483	49,386	45,265	55,091	(9,826)	-22%
			115,391	115,294	105,655	90,157	15,498	
OPERATING REVENUE								
3130620	ECON DEV - Fees & Charges	CEO	1,000	1,000	913	0	(913)	-100%
			1,000	1,000	913	0	(913)	
OTHER ECONOMIC SERVICES								
OPERATING EXPENDITURE								
2130865	OTH ECON - Standpipe Maintenance/Operations	EMIA				13,986	(13,986)	0%
	W803 Kendenup Standpipe	EMIA	25,000	25,000	22,913	15,811	7,102	31%
	W804 Mitchell Street Standpipe	EMIA	10,000	10,000	9,163	13,180	(4,017)	-44%
	W805 Marmion Street Standpipe	EMIA	40,000	40,000	36,663	50,145	(13,482)	-37%
	W806 Narrikup Standpipe	EMIA	5,000	5,000	4,576	2,487	2,089	46%
	W807 Porongurup Standpipe	EMIA	500	500	451	0	451	100%
	W808 Other Water Hydrants Maintenance / Operations	EMIA	1,000	1,000	913	270	643	70%
2130866	OTH ECON - Communication Tower Maintenance/Operations	EMIA				0	0	0%
	W900 Mount Barker Hill Communications Tower	EMIA	6,000	6,000	5,500	4,790	710	13%
	W901 Mount Barrow Communications Tower	EMIA	6,000	9,000	8,228	10,638	(2,410)	-29%
2130887	OTH ECON - Other Expenses	EMIA	5,000	5,000	4,576	4,038	538	12%
2130888	OTH ECON - Building Operations	EMIA				0	0	0%
	BO900 Mount Barker Hill - Communications Tower Radio Room - Building Operations	EMIA	1,000	530	484	529	(45)	-9%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
31 May 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	913	233	680	74%
EMCCS	15,000	15,000	13,750	13,574	176	1%
EMCCS	0	0	0	2,282	(2,282)	0%
EMCCS	16,007	15,976	14,641	36,981	(22,340)	-153%
	131,507	134,006	122,771	168,945	(46,174)	
EMIA	0	0	0	1,114	1,114	0%
EMIA	120,000	120,000	110,000	73,178	(36,822)	-33%
EMIA	1,200	1,200	1,100	1,860	760	69%
EMIA	1,000	1,000	913	250	(663)	-73%
	122,200	122,200	112,013	76,403	(35,610)	
EMIA				0	0	0%
EMIA	4,000	4,000	3,663	1,028		
EMIA	1,034	1,032	946	997	(51)	-5%
	5,034	5,032	4,609	2,025	(51)	
EMIA	8,000	8,000	7,326	1,464	(5,862)	-80%
	8,000	8,000	7,326	1,464	(5,862)	
CEO	2,350,000	2,350,000	2,154,163	2,363,850	(209,687)	-10%
CEO	4,000	4,000	3,663	(116)	3,779	103%
CEO	36,000	36,000	33,000	13,247	19,753	60%
CEO	4,000	4,000	3,663	4,462	(799)	-22%
CEO	20,000	20,000	18,326	19,280	(954)	-5%
CEO	2,000	2,000	1,826	0	1,826	100%
CEO	10,000	113,000	103,576	103,037	539	1%
CEO	10,000	10,000	9,163	7,001	2,162	24%
CEO	37,000	37,000	33,913	35,838	(1,925)	-6%
EMCCS	60,000	60,000	55,000	44,448	10,552	19%
EMCCS	15,000	15,000	13,750	9,646	4,104	30%
EMCCS	32,000	32,000	29,326	12,263	17,063	58%

SHIRE OF PLANTAGENET
Detailed Operating Accounts
31 May 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	64,163	100,347	(36,184)	-56%	
	ICT100A Admin Ict Annual Software Licensing	ICT	170,000	170,000	155,826	290,463	(134,637)	-86%	
	ICT100B Admin Ict Support	ICT	85,000	85,000	77,913	68,157	9,756	13%	
	ICT100C Admin Ict Other Expenditure	ICT	25,000	25,000	22,913	58,731	(35,818)	-156%	
2140222	ADMIN - Security	EMIA	5,000	5,000	4,576	2,519	2,057	45%	
2140226	ADMIN - Office Equipment Maintenance	EMCCS	2,000	2,000	1,826	884	942	52%	
2140227	ADMIN - Records Management	EMCCS	0	0	0	3,101	(3,101)	0%	
2140228	ADMIN - Title Searches	EMCCS	500	500	451	0	451	100%	
2140230	ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	EMCCS	157,759	37,000	33,913	36,974	(3,061)	-9%	▲
2140240	ADMIN - Advertising & Promotion	EMCCS	25,000	25,000	22,913	16,398	6,515	28%	
2140241	ADMIN - Subscriptions & Memberships	EMCCS	13,000	13,000	11,913	3,883	8,030	67%	
2140250	ADMIN - Contract Services	EMCCS	60,000	60,000	55,000	17,414	37,587	68%	
2140252	ADMIN - Consultants	EMCCS	150,000	150,000	137,500	36,752	100,748	73%	▼
2140265	ADMIN - Maintenance/Operations	EMIA				0	0	0%	
	W100 Shire Administration Office	EMIA	27,000	40,000	36,652	46,213	(9,561)	-26%	
2140282	ADMIN - Bad Debts Expense	EMCCS	1,000	1,000	913	0	913	100%	
2140283	ADMIN - Doubtful Debts Expense	EMCCS	200	200	176	0	176	100%	
2140284	ADMIN - Audit Fees	EMCCS	56,000	56,000	51,326	52,864	(1,538)	-3%	
2140285	ADMIN - Legal Expenses	EMCCS	10,000	10,000	9,163	16,656	(7,493)	-82%	
2140286	ADMIN - Expensed Minor Asset Purchases	EMCCS	5,000	5,000	4,576	1,762	2,814	61%	
2140287	ADMIN - Other Expenses	EMCCS	20,000	20,000	18,326	22,922	(4,596)	-25%	
2140288	ADMIN - Building Operations	EMIA				0	0	0%	
	BO100 Shire Administration Office - Building Operations	EMIA	65,000	61,810	56,639	73,353	(16,714)	-30%	
2140289	ADMIN - Building Maintenance	BMO				0	0	0%	
	BM100 Shire Administration Office - Building Maintenance	BMO	25,000	25,000	22,913	10,996	11,917	52%	
2140292	ADMIN - Depreciation	EMCCS	135,927	135,927	124,597	111,126	13,471	11%	▼
2140298	ADMIN - Admin Staff Housing Costs Allocated	EMCCS	18,500	19,190	17,589	16,917	672	4%	
2140299	ADMIN - Administration Overheads Recovered	EMCCS	(3,706,886)	(3,699,627)	(3,391,322)	(3,548,319)	156,997	-5%	▲
			0	0	(176)	32,928	(33,104)		
OPERATING REVENUE									
3140201	ADMIN - Reimbursements	EMCCS	1,000	1,000	913	3	(910)	-100%	
3140220	ADMIN - Fees & Charges	EMCCS	500	500	451	585	134	30%	
3140235	ADMIN - Other Income	EMCCS	30,000	30,000	27,500	6,005	(21,495)	-78%	
3140290	ADMIN - Profit on Disposal of Assets	EMCCS	8,034	8,724	8,724	8,724	0	0%	
			39,534	40,224	37,588	15,317	(22,271)		

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	
				\$	\$	\$	\$	%	
PUBLIC WORKS OVERHEADS									
OPERATING EXPENDITURE									
2140300		EMIA	1,988,398	1,988,398	1,822,689	1,716,522	106,167	6%	
2140303		EMIA	20,000	20,000	18,326	16,774	1,552	8%	
2140304		EMIA	55,000	80,000	73,326	81,013	(7,687)	-10%	▲
2140305		EMIA	5,000	5,000	4,576	4,469	107	2%	
2140307		EMIA	8,000	8,000	7,326	8,613	(1,287)	-18%	
2140308		EMIA	109,665	70,000	64,163	71,939	(7,776)	-12%	
2140309		EMIA	3,000	3,000	2,750	5,178	(2,428)	-88%	
2140310		EMIA	22,000	22,000	20,163	26,637	(6,474)	-32%	
2140315		EMIA	2,500	2,500	2,288	3,135	(847)	-37%	
2140316		EMIA	17,000	17,000	15,576	6,429	9,147	59%	
2140320		EMIA	20,000	20,000	18,326	20,151	(1,825)	-10%	
2140321		ICT	0	0	0	697	(697)	0%	
	ICT321 Pwo Ict Hardware	ICT	10,000	10,000	9,163	4,106	5,057	55%	
	ICT321A Pwo Ict Annual Software Licensing	ICT	10,000	10,000	9,163	4,174	4,989	54%	
	ICT321B Pwo Ict Support	ICT	15,000	15,000	13,750	0	13,750	100%	
	ICT321C Pwo Ict Other Expenditure	ICT	5,000	5,000	4,576	527	4,049	88%	
2140322		EMIA	2,500	2,500	2,288	0	2,288	100%	
2140328		EMIA	1,000	1,000	913	358	555	61%	
2140329		EMIA	55,000	25,000	22,913	26,286	(3,373)	-15%	
2140340		EMIA	3,000	15,000	13,750	10,652	3,098	23%	
2140341		EMIA	0	0	0	(749)	749	0%	
2140352		EMIA	10,000	30,000	27,500	29,944	(2,444)	-9%	
2140361		EMIA	5,000	5,000	4,576	9,175	(4,599)	-100%	
2140362		EMIA	5,000	1,000	913	0	913	100%	
2140365		EMIA	5,000	2,000	1,826	205	1,621	89%	
2140374		EMIA	0	0	0	768	(768)	0%	
2140378		EMIA	0	0	0	652	(652)	0%	
2140380		EMIA	2,000	2,000	1,826	1,705	121	7%	
2140386		EMIA	6,000	10,000	9,163	10,871	(1,708)	-19%	
2140387		EMIA	5,000	5,000	4,576	3,910	666	15%	
2140391		EMIA	4,803	4,803	4,400	0	4,400	100%	
2140392		EMCCS	75,000	75,000	68,750	73,683	(4,933)	-7%	
2140393		EMCCS	(2,696,746)	(2,699,135)	(2,474,219)	(2,335,676)	(138,543)	6%	
2140398		EMCCS	0	0	0	885	(885)	0%	
2140399		EMIA	226,880	244,934	224,521	214,205	10,316	5%	▲
			0	0	(143)	17,238	(17,381)		

SHIRE OF PLANTAGENET
Detailed Operating Accounts
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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	9,163	2,256	(6,907)	-75%	
EMIA	0	0	0	4,484	4,484	0%	
EMIA	10,111	25,776	15,665	22,039	6,374	41%	
Jobs	0	0	0	0	0	0%	
	20,111	35,776	24,828	28,778	3,950		
EMIA	215,000	215,000	197,076	157,237	39,839	20%	
EMIA	190,000	190,000	174,163	144,540	29,623	17%	
EMIA	300,000	300,000	275,000	184,866	90,134	33%	▼
EMIA	28,000	28,000	25,663	34,820	(9,157)	-36%	
EMIA	16,000	16,000	14,663	1,655	13,008	89%	
EMIA	40,000	40,000	36,663	31,492	5,171	14%	
EMIA	10,000	10,000	9,163	9,603	(440)	-5%	
EMIA	38,230	39,500	36,201	39,269	(3,068)	-8%	
EMIA	330,000	330,000	302,500	399,969	(97,469)	-32%	▼
EMIA	(1,237,503)	(1,238,365)	(1,135,178)	(1,045,983)	(89,195)	8%	▼
EMIA	105,273	105,065	96,305	96,226	79	0%	
	35,000	35,200	32,219	53,694	(21,475)		
EMIA	200	200	176	455	279	158%	
EMIA	35,000	35,000	32,076	33,470	1,394	4%	
	35,200	35,200	32,252	33,924	1,672		
EMCCS	7,500,000	7,500,000	6,875,000	7,219,549	(344,549)	-5%	
EMCCS	(7,500,000)	(7,500,000)	(6,875,000)	(7,470,522)	595,522	-9%	▲
EMCCS	187,857	187,857	172,194	286,587	(114,393)	-66%	
	187,857	187,857	172,194	35,613	136,581		
EMCCS	187,857	187,857	172,194	261,947	89,753	52%	
	187,857	187,857	172,194	261,947	89,753		
EMIA	2,000	0	0	0	0	0%	
	2,000	0	0	0	0		

SHIRE OF PLANTAGENET
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GL # JOB #

OPERATING REVENUE

STOCK

OPERATING EXPENDITURE

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
	\$	\$	\$	\$	\$	%
	0	0	0	0	0	
	0	0	0	0	0	
						% of Total Budget
CEO	2,000	2,000	1,826	768		38%
EMCCS	13,189,224	13,922,385	12,252,711	12,304,430		88%
MCRS	3,834,500	3,840,500	557,755	540,673		14%
ICT	0	0	0	0		
EMIA	7,648,639	7,507,290	3,640,230	4,885,314		65%
CESM	573,306	573,306	263,032	270,000		47%
EMDRS	1,483,809	1,489,775	1,248,046	1,240,713		83%
	26,731,478	27,335,256	17,963,600	19,241,897		
CEO	3,020,602	3,138,612	2,876,830	2,981,196		95%
EMCCS	14,575,496	9,465,796	8,649,219	8,560,845		90%
MCRS	1,356,137	1,444,317	1,291,554	1,142,220		79%
ICT	431,300	444,000	406,857	599,715		
EMIA	9,321,980	9,076,887	8,318,431	7,753,565		85%
BMO	202,330	228,750	209,231	215,633		94%
EMDRS	2,221,860	2,261,425	2,072,587	1,753,131		78%
CESM	286,956	286,956	262,988	254,568		89%
	31,416,659	26,346,744	24,087,697	23,260,871		
	(4,685,181)	988,512	(6,124,097)	(4,018,974)		

SHIRE OF PLANTAGENET
Detailed Operating Accounts
31 May 2026

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	2,726	3,315		118%
General Purpose Funding - Rates	8,628,400	8,628,400	8,628,400	8,624,164		100%
General Purpose Funding - Other	1,945,744	1,712,998	1,673,952	1,667,594		97%
Law, Order and Public Safety	887,515	882,081	476,959	420,711		48%
Health	76,800	77,800	71,280	74,111		95%
Education and Welfare	19,870	20,870	19,281	5,939		28%
Housing	14,500	15,500	14,201	13,426		87%
Community Amenities	1,463,985	1,541,580	1,431,205	1,407,032		91%
Recreation and Culture	5,047,946	6,051,172	1,053,585	1,228,562		20%
Transport	7,227,816	6,971,798	3,311,582	4,441,702		64%
Economic Services	1,127,500	1,123,200	1,006,241	1,013,909		90%
Other Property and Services	290,702	307,057	274,188	341,431		111%
	26,731,478	27,335,256	17,963,600	19,241,897		

Expenditure from operating activities

Governance	1,294,236	1,306,397	1,197,383	1,291,269		99%
General Purpose Funding	390,043	393,607	333,571	318,547		81%
Law, Order and Public Safety	1,299,114	1,286,088	1,178,661	1,114,404	0	87%
Health	297,001	286,321	262,361	249,593		87%
Education and Welfare	179,238	189,530	173,657	138,372		73%
Housing	61,162	59,138	54,131	56,365		95%
Community Amenities	2,304,551	2,334,165	2,138,752	2,245,972		96%
Recreation and Culture	4,575,548	4,607,392	4,189,768	4,014,763		87%
Transport	18,635,066	13,422,280	12,303,511	11,593,181		86%
Economic Services	2,150,811	2,233,736	2,047,199	2,096,907		94%
Other Property and Services	229,891	228,089	208,703	141,499		62%
	31,416,659	26,346,744	24,087,697	23,260,871		

Net Operating Result

(4,685,181) 988,512 (6,124,097) (4,018,974)

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
Detailed Operating Accounts
31 May 2026

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	8,638,113	8,640,364		100%
	4,660,110	4,470,730	2,811,208	2,841,502		64%
	2,770,652	2,853,047	2,696,350	2,728,711		96%
	360,200	360,200	326,876	328,078		91%
	770,991	721,691	620,154	636,320		88%
	107,986	91,337	24,389	30,763		34%
	17,303,054	17,135,120	15,117,090	15,205,738		
	9,428,424	10,200,136	2,846,510	4,036,160		
	26,731,478	27,335,256	17,963,600	19,241,897		
	8,242,185	9,249,435	8,477,667	8,337,827		90%
	6,154,296	6,111,994	5,573,696	3,611,540		59%
	439,124	410,126	375,650	347,575		85%
	16,414,342	11,509,062	10,549,869	10,796,931		94%
	56,551	56,551	19,734	16,643		29%
	621,849	334,595	306,449	340,180		102%
	(553,913)	(1,346,266)	(1,234,838)	(206,267)		15%
	42,225	21,246	19,470	16,443		77%
	31,416,659	26,346,744	24,087,697	23,260,871		
	(4,685,181)	988,512	(6,124,097)	(4,018,973)		