MONTHLY FINANCIAL REPORT

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

FOR THE PERIOD ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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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 20 July 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.

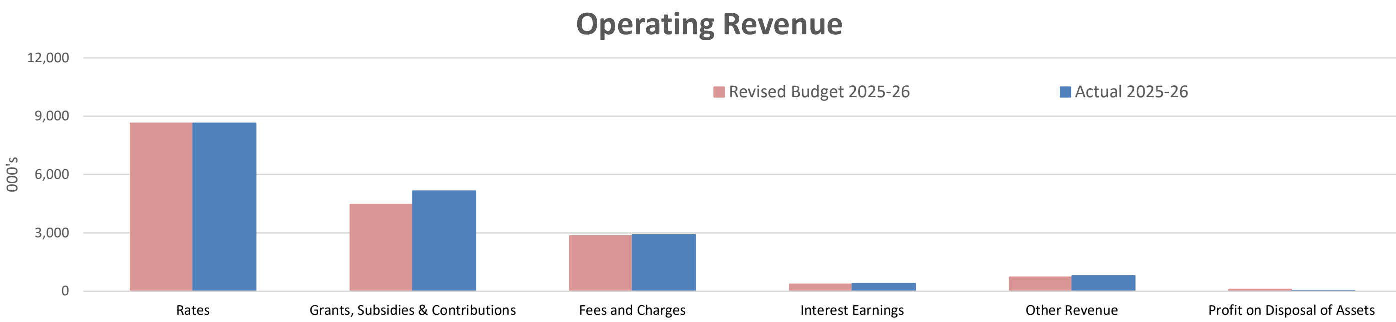
MATERIAL ACCOUNTING POLICES
Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

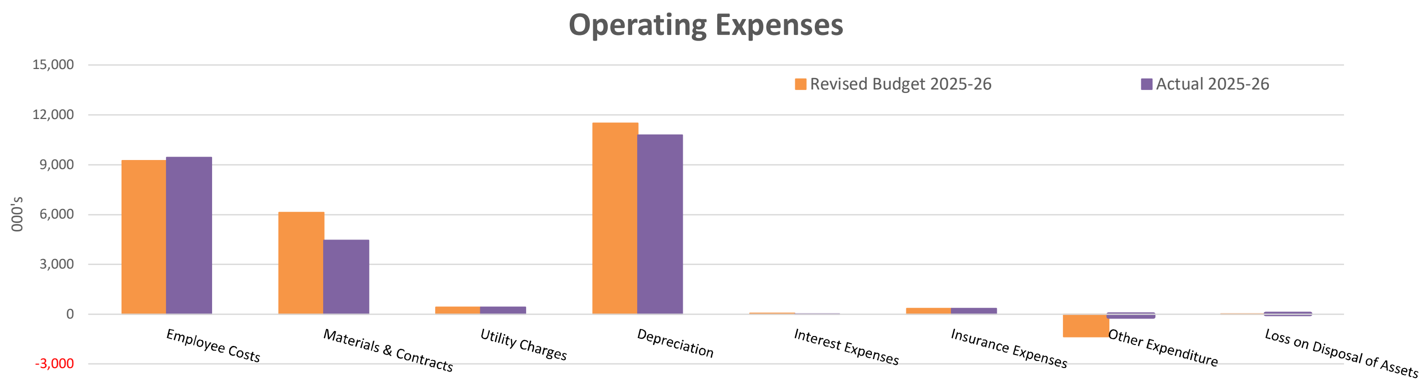
Critical accounting estimates and judgements
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

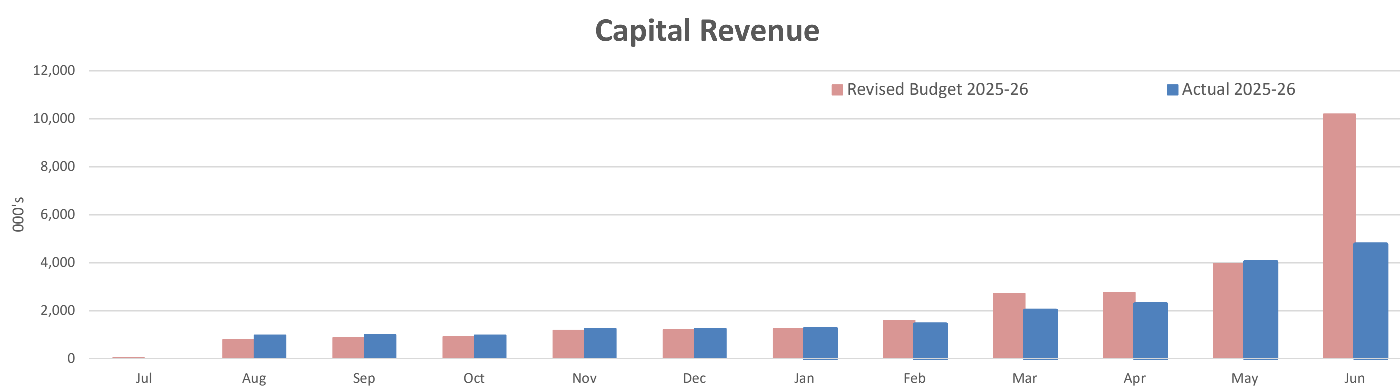
The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other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

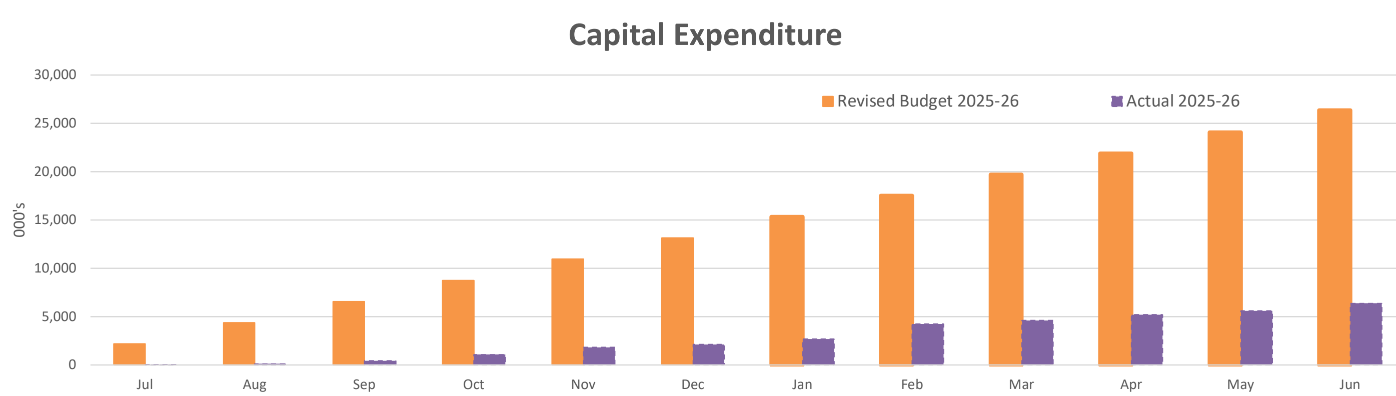
As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

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
12,000
9,000
6,000
3,000
0
000's
Revised Budget 2025-26
Actual 2025-26
Rates
Grants, Subsidies & Contributions
Fees and Charges
Interest Earnings
Other Revenue
Profit on Disposal of Assets


Operating Expenses
15,000
12,000
9,000
6,000
3,000
0
-3,000
000's
Revised Budget 2025-26
Actual 2025-26
Employee Costs
Materials & Contracts
Utility Charges
Depreciation
Interest Expenses
Insurance Expenses
Other Expenditure
Loss on Disposal of Assets


Capital Revenue
12,000
10,000
8,000
6,000
4,000
2,000
0
000's
Revised Budget 2025-26
Actual 2025-26
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun


Capital Expenditure
30,000
25,000
20,000
15,000
10,000
5,000
0
000's
Revised Budget 2025-26
Actual 2025-26
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun

REVENUE

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

OTHER REVENUE / INCOME
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

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

	Note	Adopted Budget Estimates (a)	Revised Budget Estimates (b)	YTD Budget Estimates (c)	YTD Actual (d)	Variance* $ (d) - (c)	Variance* % ((d) - (c))/(c)	Var.	Significant Variance S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
General rates		8,628,400	8,633,400	8,633,400	**8,635,649**	2,249	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	4,470,730	**5,152,728**	681,998	15%	▲	S
Fees and charges		2,770,652	2,853,047	2,853,047	**2,906,369**	53,322	2%		
Interest revenue		360,200	360,200	360,200	**388,454**	28,254	8%		
Other revenue		770,991	721,691	721,691	**785,257**	63,566	9%		
Profit on asset disposals	4	107,986	91,337	91,337	**30,304**	(61,033)	(67%)	▼	S
		17,303,054	**17,135,120**	**17,135,120**	**17,903,476**	**768,356**	4%		
Expenditure from operating activities									
Employee costs		(8,242,185)	(9,249,435)	(9,249,435)	**(9,425,189)**	(175,754)	(2%)		
Materials and contracts		(6,162,296)	(6,111,994)	(6,111,994)	**(4,457,026)**	1,654,968	27%	▲	S
Utility charges		(439,124)	(410,126)	(410,126)	**(405,636)**	4,490	1%		
Depreciation		(16,414,342)	(11,509,062)	(11,509,062)	**(10,796,929)**	712,133	6%		
Finance costs	6	(56,551)	(56,551)	(56,551)	**(21,076)**	35,475	63%	▲	S
Insurance		(621,849)	(334,595)	(334,595)	**(341,467)**	(6,872)	(2%)		
Other expenditure		553,913	1,346,266	1,346,266	**153,508**	(1,192,758)	(89%)	▼	S
Loss on asset disposals	4	(42,225)	(21,246)	(21,246)	**(39,906)**	(18,660)	(88%)		
		(31,424,659)	**(26,346,743)**	**(26,346,743)**	**(25,333,721)**	**1,013,022**	4%		
Non cash amounts excluded from operating activities		16,269,064	11,437,690	11,437,690	**10,185,172**	(1,252,518)	(11%)	▼	S
Amount attributable to operating activities		**2,147,459**	**2,226,067**	**2,226,067**	**2,754,927**	**528,860**	24%		
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions		9,428,424	10,200,136	10,200,136	**4,769,745**	(5,430,391)	(53%)	▼	S
Proceeds from disposal of assets	4	327,500	291,680	291,680	**153,034**	(138,646)	(48%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans		53,062	53,062	53,062	**53,062**	0	0%		
		9,808,986	**10,544,878**	**10,544,878**	**4,975,841**	**(5,569,037)**	(53%)		
Outflows from investing activities									
Acquisition of property, plant and equipment	3	(4,782,427)	(5,563,497)	(5,563,497)	**(1,189,788)**	4,373,709	79%	▲	S
Acquisition of infrastructure	3	(16,118,839)	(17,212,364)	(17,212,364)	**(5,185,452)**	12,026,912	70%	▲	S
		(20,901,266)	**(22,775,861)**	**(22,775,861)**	**(6,375,240)**	**16,400,621**	72%		
Amount attributable to investing activities		**(11,092,280)**	**(12,230,983)**	**(12,230,983)**	**(1,399,399)**	**10,831,584**	89%		
FINANCING ACTIVITIES									
Inflows from financing activities									
Leases liabilities recognised	6	286,105	286,105	286,105	**0**	(286,105)	(100%)	▼	S
Proceeds from new borrowings	6	5,100,000	5,100,000	5,100,000	**0**	(5,100,000)	(100%)	▼	S
Transfer from reserves	5	2,865,623	3,876,478	3,876,478	**555,722**	(3,320,756)	(86%)	▼	S
		8,251,728	**9,262,583**	**9,262,583**	**555,722**	**(8,706,861)**	(94%)		
Outflows from financing activities									
Payments for principal portion of lease liabilities	6	(13,066)	(13,066)	(13,066)	**(11,966)**	1,100	8%		
Repayment of borrowings	6	(170,493)	(170,493)	(170,493)	**(170,493)**	0	0%		
Transfer to reserves	5	(1,162,945)	(1,454,893)	(1,454,893)	**(2,101,446)**	(646,553)	(44%)	▼	S
		(1,346,504)	**(1,638,452)**	**(1,638,452)**	**(2,283,905)**	**(645,453)**	(39%)		
Non-cash amounts excluded from financing activities		(286,105)	(286,105)	(286,105)	**0**	286,105	100%	▲	
Amount attributable to financing activities		**6,619,119**	**7,338,026**	**7,338,026**	**(1,728,183)**	**(9,066,209)**	(124%)		
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	2,226,067	**2,754,927**	528,860	24%	▲	
Amount attributable to investing activities		(11,092,280)	(12,230,983)	(12,230,983)	**(1,399,399)**	10,831,584	89%	▲	
Amount attributable to financing activities		6,619,119	7,338,026	7,338,026	**(1,728,183)**	(9,066,209)	(124%)	▼	
Surplus or deficit after imposition of general rates		**0**	**0**	**0**	**2,296,571**	**2,296,571**	0%		

KEY INFORMATION
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 1 for an explanation of the reasons for the variance.

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

SHIRE OF PLANTAGENET
KEY TERMS AND DESCRIPTIONS - PROGRAM
FOR THE PERIOD ENDED 30 JUNE 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 PURPOSEFUNDING	
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 maintenace 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 30 JUNE 2026

	Note	Adopted Budget Estimates (a) $	Revised Budget Estimates (a)	YTD Budget Estimates (b) $	YTD Actual (c) $	Variance* $ (c) - (b) $	Variance* % ((c) - (b))/(b) %	Var.	Significant Var. S
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		700	2,800	2,800	**3,539**	739	26%	▲	
General Purpose Funding - Rates		8,638,115	8,628,400	8,638,115	**8,640,364**	2,249	0%	▲	
General Purpose Funding - Other		1,936,029	1,712,998	1,703,283	**4,009,241**	2,305,958	135%	▲	S
Law, Order and Public Safety		562,456	557,022	557,022	**410,137**	(146,885)	(26%)	▼	S
Health		76,800	77,800	77,800	**79,891**	2,091	3%	▲	
Education and Welfare		19,870	20,870	20,870	**5,939**	(14,931)	(72%)	▼	
Housing		14,500	15,500	15,500	**14,926**	(574)	(4%)	▼	
Community Amenities		1,448,942	1,526,537	1,526,537	**1,465,553**	(60,984)	(4%)	▼	
Recreation and Culture		655,374	661,374	661,374	**713,480**	52,106	8%	▲	
Transport		2,532,066	2,501,562	2,501,562	**1,001,795**	(1,499,767)	(60%)	▼	S
Economic Services		1,127,500	1,123,200	1,123,200	**1,167,771**	44,571	4%	▲	
Other Property and Services		290,702	307,057	307,057	**390,841**	83,784	27%	▲	S
		17,303,055	**17,135,120**	**17,135,120**	**17,903,477**	768,354	4%		
Expenditure from operating activities									
Governance		(1,294,236)	(1,306,397)	(1,306,397)	**(1,312,704)**	(6,307)	(0%)	▼	
General Purpose Funding		(390,043)	(393,607)	(393,607)	**(364,614)**	28,993	7%	▲	
Law, Order and Public Safety		(1,299,114)	(1,286,088)	(1,286,088)	**(1,190,747)**	95,341	7%	▲	
Health		(297,001)	(286,321)	(286,321)	**(260,899)**	25,422	9%	▲	
Education and Welfare		(187,238)	(189,530)	(189,530)	**(142,415)**	47,115	25%	▲	S
Housing		(61,162)	(59,138)	(59,138)	**(60,593)**	(1,455)	(2%)	▼	
Community Amenities		(2,304,551)	(2,334,165)	(2,334,165)	**(2,581,422)**	(247,257)	(11%)	▼	S
Recreation and Culture		(4,575,548)	(4,607,392)	(4,607,392)	**(4,247,236)**	360,156	8%	▲	
Transport		(18,635,066)	(13,422,280)	(13,422,280)	**(12,180,808)**	1,241,472	9%	▲	
Economic Services		(2,150,811)	(2,233,736)	(2,233,736)	**(2,219,495)**	14,241	1%	▲	
Other Property and Services		(229,889)	(228,089)	(228,089)	**(772,789)**	(544,700)	(239%)	▼	S
		(31,424,660)	**(26,346,742)**	**(26,346,742)**	**(25,333,722)**	1,013,021	4%		
Non-cash amounts excluded from operating activities		16,269,064	11,437,690	11,437,690	10,185,172	(1,252,518)	(11%)	▼	S
Amount attributable to operating activities		**2,147,459**	**2,226,068**	**2,226,068**	**2,754,927**	528,859	24%		
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions		9,428,424	10,200,136	10,200,136	4,769,745	(5,430,391)	(53%)	▼	S
Proceeds from disposal of assets	4	327,500	291,680	291,680	153,034	(138,646)	(48%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans		53,062	53,062	53,062	53,062	0	0%		
		9,808,986	**10,544,878**	**10,544,878**	**4,975,841**	(5,569,037)	(53%)		
Outflows from investing activities									
Payments for property, plant and equipment	3	(4,782,427)	(5,520,347)	(5,563,497)	(1,189,788)	4,373,709	79%	▲	S
Payments for construction of infrastructure	3	(16,118,839)	(17,212,364)	(17,212,364)	(5,185,452)	12,026,912	70%	▲	S
		(20,901,266)	**(22,732,711)**	**(22,775,861)**	**(6,375,240)**	16,400,621	72%		
Amount attributable to investing activities		**(11,092,280)**	**(12,187,833)**	**(12,230,983)**	**(1,399,399)**	10,831,584	89%		
FINANCING ACTIVITIES									
Inflows from financing activities									
Leases liabilities recognised	6	286,105	286,105	286,105	0	(286,105)	(100%)	▼	S
Proceeds from new debentures	6	5,100,000	5,100,000	5,100,000	0	(5,100,000)	(100%)	▼	S
Transfer from reserves	5	2,865,623	3,833,328	3,876,478	555,722	(3,320,756)	(86%)	▼	S
		8,251,728	**9,219,433**	**9,262,583**	**555,722**	(8,420,756)	(94%)		
Outflows from financing activities									
Repayment of borrowings	6	(13,066)	(170,493)	(170,493)	(170,493)	0	0%		
Payments for principal portion of lease liabilities	6	(170,493)	(13,066)	(13,066)	(11,966)	1,100	8%	▲	
Transfer to reserves	5	(1,162,945)	(1,454,893)	(1,454,893)	(2,101,446)	(646,553)	(44%)	▼	S
		(1,346,504)	**(1,638,452)**	**(1,638,452)**	**(2,283,905)**	(645,453)	(39%)		
Non-cash amounts excluded from financing activities		(286,105)	(286,105)	(286,105)	0	0			
Amount attributable to financing activities		**6,619,119**	**7,294,876**	**7,338,026**	**(1,728,183)**	(9,066,209)	(124%)		
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	2,226,068	2,754,927	528,859	24%	▲	
Amount attributable to investing activities		(11,092,280)	(12,187,833)	(12,230,983)	(1,399,399)	10,831,584	89%	▲	
Amount attributable to financing activities		6,619,119	7,294,876	7,338,026	(1,728,183)	(9,066,209)	(124%)	▼	
Surplus or deficit after imposition of general rates		**0**	**0**	**0**	**2,296,571**	2,296,570	0%	▲	

KEY INFORMATION

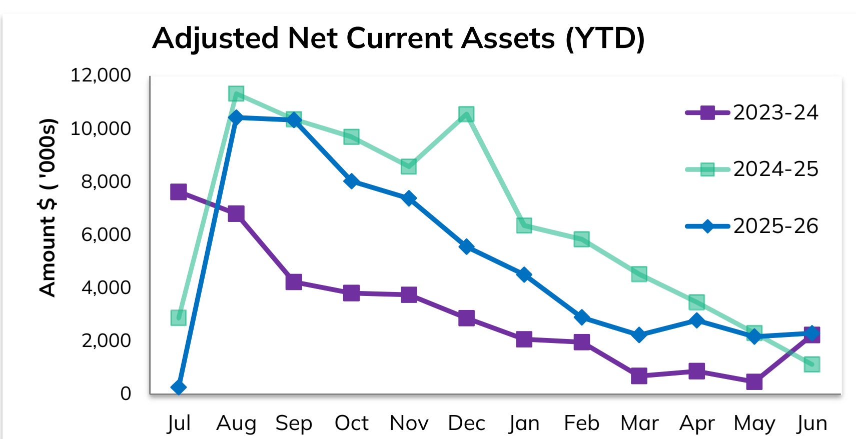
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 1 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2025/26 year is $20,000 and 10%.
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

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

Adjusted Net Current Assets		Last Years Closing 30/06/2025	This Time Last Year 30/06/2025	Year to Date Actual 30/06/2026
		$	$	$
Current Assets				
Cash Unrestricted		2,615,535	2,615,535	1,366,097
Cash Restricted - Reserves	5	6,562,049	6,562,049	8,107,769
Cash Restricted - Bonds & Deposits/Trust		58,462	58,462	52,901
Receivables - Rates	2	531,767	531,767	506,677
Receivables - Other	2	465,587	465,863	1,081,143
Other Assets Other Than Inventories (SSL)		841,302	226,605	228,863
Inventories (Fuel & Stock)		100,753	100,753	300,273
		11,175,455	10,561,034	11,643,724
Less: Current Liabilities				
Payables		(1,647,238)	(1,646,141)	(972,796)
Contract Liabilities		(92,317)	(92,317)	(65,283)
Bonds & Deposits		(151,564)	(151,564)	(147,075)
Loan and Lease Liability	6	(182,183)	(182,183)	(145,521)
Provisions		(1,127,912)	(1,127,912)	(1,117,604)
		(3,201,214)	(3,200,117)	(2,448,280)
Unadjusted Net Current Assets		**7,974,241**	**7,360,917**	**9,195,444**
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves		(6,562,049)	(6,562,049)	(8,107,773)
Less: Current financial assets - Self Supporting Loans		(53,062)	(53,062)	(54,224)
Add Back: Current portion of lease liabilities		11,689	11,689	(277)
Add Back: Current Loan Liability		170,495	170,493	145,798
Add Back: Employee benefit provisions held in reserve		1,127,912	1,127,912	1,117,604
Adjusted Net Current Assets		**2,669,226**	**2,055,900**	**2,296,571**

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)
$2.3 M

Last Year YTD
Surplus(Deficit)
$2.06 M

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

	Actual 30 June 2025	Actual as at 30 June 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	2,673,997	1,418,998
Trade and other receivables	997,354	1,587,820
Other financial assets	6,615,111	8,161,993
Inventories	100,753	300,273
Contract assets	788,241	174,639
TOTAL CURRENT ASSETS	11,175,456	11,643,723
NON-CURRENT ASSETS		
Trade and other receivables	187,739	187,739
Other financial assets	316,545	262,322
Property, plant and equipment	51,150,779	50,529,392
Infrastructure	384,723,261	380,766,610
Right-of-use assets	29,018	20,597
TOTAL NON-CURRENT ASSETS	436,407,342	431,766,659
TOTAL ASSETS	447,582,798	443,410,382
CURRENT LIABILITIES		
Trade and other payables	1,614,102	902,766
Contract liabilities	92,317	65,283
Other liabilities	184,699	217,105
Lease liabilities	11,689	(277)
Borrowings	170,494	145,798
Employee related provisions	1,127,912	1,117,604
TOTAL CURRENT LIABILITIES	3,201,214	2,448,280
NON-CURRENT LIABILITIES		
Lease liabilities	2,190	2,190
Borrowings	708,054	562,256
Employee related provisions	142,093	142,093
TOTAL NON-CURRENT LIABILITIES	852,337	706,539
TOTAL LIABILITIES	4,053,551	3,154,819
NET ASSETS	**443,529,246**	**440,255,563**
EQUITY		
Retained surplus	39,997,567	35,178,160
Reserve accounts	6,562,048	8,107,773
Revaluation surplus	396,969,630	396,969,630
TOTAL EQUITY	**443,529,246**	**440,255,563**

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

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

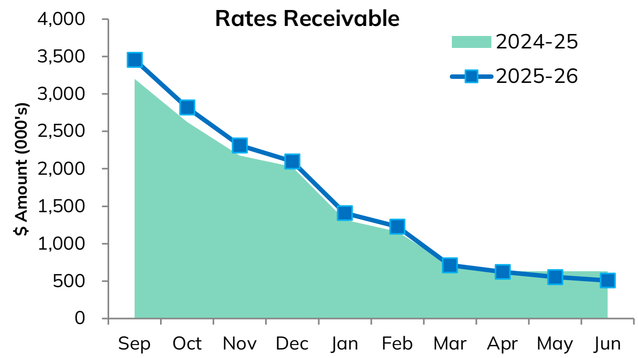
1 EXPLANATION OF MATERIAL VARIANCES

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					
General Purpose Funding - Other Prepayment of 2026/2027 Financial Assistance Grants of $2.3m	2,305,958	135.38%	▲	S	Timing
Law, Order and Public Safety No grant revenue has been received for the Fire Mitigation Activity Fund (Budget $130,000)	(146,885)	(26.37%)	▼	S	Timing
Transport The majority ($1.45m) of flood damage revenue has not been received as the repair work has not yet been undertaken.	(1,499,767)	(59.95%)	▼	S	Timing
Other Property and Services Over annual budget due to higher than anticipated workers compensation reimbursements (difficult to budget). Income offset by expenditure.	83,784	27.29%	▲	S	Permanent
Expenditure from operating activities					
Community Amenities Waste Management expenditure over-budget by $395,000, due to staff costs and increase in the cost of recycling.	(247,257)	(10.59%)	▼	S	Permanent
Transport Road maintenance expenditure over budget by $1.2m.	1,241,472	9.25%			Permanent
Other Property and Services Over budget due to administration overhead allocation not being done yet. Reconciliation and balancing adjustment will correct at year end.	(544,700)	(238.81%)		S	Timing
Inflows from investing activities					
Proceeds from capital grants, subsidies and contributions Under budget due to grants being paid upon project milestones and projects not yet substantially commenced (e.g. Pool)	(5,430,391)	(53.24%)	▼	S	Timing
Proceeds from disposal of assets Under budget due to the proceeds from the sale of plant not yet occurred.	(138,646)	(47.53%)	▼	S	Timing
Acquisition of property, plant and equipment Under anticipated budget as many projects not completed.	4,373,709	78.61%	▲	S	Timing
Acquisition of infrastructure Under anticipated budget as many projects not completed (e.g. pool).	12,026,912	69.87%	▲	S	Timing
Inflows from financing activities					
Leases liabilities recognised Gym equipment tender closes 22 July.	(286,105)	(100.00%)	▼	S	Timing
Proceeds from new borrowings Loan funds are linked to the completion of projects which have not occurred.	(5,100,000)	(100.00%)	▼	S	Timing
Transfer from reserves Reserve transfers are linked to the completion of projects which have not occurred.	(3,320,756)	(85.66%)	▼	S	Timing
Outflows from financing activities					
Transfer to reserves Council resolution from June meeting for Pool & Wilson Park	(646,553)	(44.44%)	▼	S	Permanent

2 RECEIVABLES

Rates receivable	30 June 2025	30 Jun 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)	(8,665,454)
Gross rates collectable	**531,767**	**506,677**
Net rates collectable	**531,767**	**506,677**
% Collected	94.0%	94.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(2,028)	833,376	12,531	2,579	21,880	868,338
Percentage	(0.2%)	96.0%	1.4%	0.3%	2.5%	
Balance per trial balance						
Trade receivables						868,338
GST receivable						204,413
Receivables for employee related provisions						10,829
Allowance for impairment of receivables not relating to contracts with customers						(2,437)
Total receivables general outstanding						**1,081,143**

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.

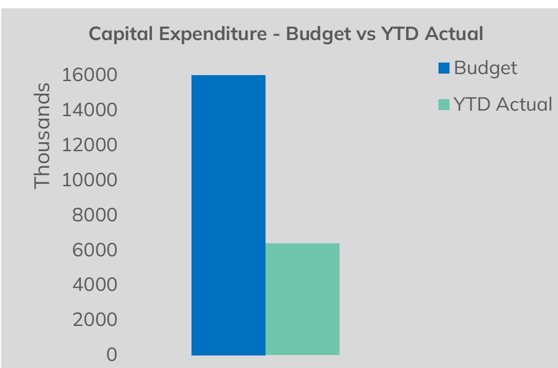
Classification and subsequent measurement

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	32,752	(1,047,248)	3%
Buildings - non specialised	2,247,257	2,273,823	227,935	(2,045,888)	10%
Buildings - specialised	1,104,170	1,131,139	337,077	(794,062)	30%
Furniture and equipment	150,000	180,000	96,454	(83,546)	54%
Plant and equipment	1,201,000	898,535	495,571	(402,964)	55%
Acquisition of property, plant and equipment	**4,782,427**	**5,563,497**	**1,189,788**	**(4,373,709)**	
Infrastructure - roads	3,925,059	3,819,945	2,998,747	(821,198)	79%
Infrastructure - drainage	1,538,088	1,538,088	1,272,388	(265,700)	83%
Infrastructure - footpaths	23,290	23,290	13,439	(9,851)	58%
Infrastructure - parks & ovals	1,881,119	3,033,511	241,816	(2,791,695)	8%
Infrastructure - other	8,751,283	8,797,530	659,062	(8,138,468)	7%
Acquisition of infrastructure	**16,118,839**	**17,212,364**	**5,185,452**	**(12,026,912)**	
Total capital acquisitions	**20,901,266**	**22,775,861**	**6,375,240**	**(16,400,621)**	



Acquisitions	Capital Grant
Annual Budget	Annual Budget
$20.9 M	**$10.2 M**
YTD Actual	YTD Actual
$6.38 M	**$4.77 M**
% Spent	% Received
30.5%	**46.8%**

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.

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

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Level of completion indicator - please see table for further detail

Capital expenditure total
Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

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

Account Number	Job Number	Project Description	Responsible Manager	Adopted Budget	Revised Budget	YTD Actual	% Spent
				$	$	$	%
Land - Freehold							
4090109		STF HOUSE - Land (Subdivision - Martin Street)	EMDRS	80,000	80,000	15,129	19%
4100108	LC500	O'Neill Road Waste Facility Expansion	EMIA	0	1,000,000	17,623	2%
				80,000	**1,080,000**	**32,752**	**3%**
Buildings - Specialised							
4050612		ESL SES - Buildings Specialised (Capital)	CESM	286,350	286,350	12,311	4%
4110112	BC600	Plantagenet District Hall - Main Hall Rising Damp Rectification	BMO	57,471	64,708	68,598	106%
4110112	BC600D	Plantagenet District Hall - Building (Capital)	BMO	47,554	47,554	0	0%
4110112	BC605	Porongurup Hall and Toilet Upgrade	BMO	500,000	500,000	102,899	21%
4110112	BC606	Woogenellup Hall - Building (Capital)	BMO	55,286	55,286	15,335	28%
4110312	BC623A	Mount Barker Hill Ablutions	EMIA	124,408	144,141	137,934	96%
4110312	BC100	Administration Building - Lighting Upgrade	BMO	11,500	11,500	0	0%
4110312	BC100D	Administration Building - Replace Vinyl	BMO	21,600	21,600	0	0%
				1,104,170	**1,131,139**	**337,077**	**30%**
Buildings - Non Specialised							
4050514	BC208A	New Rocky Gully BFB Shed	EMIA	767,985	767,985	1,279	0%
4050514	BC210A	New Woogenellup BFB Shed	EMIA	766,286	766,286	1,387	0%
4080714	BC401	Kendenup Mens Shed - Project Development	EMCCS	10,000	10,000	2,786	28%
4100114	BC502	Kendenup Transfer Station Buildings - Building (Capital)	EMIA	65,000	85,000	26,948	32%
4110114	BC603	Kendenup Hall - Building (Capital)	BMO	67,600	67,600	29,308	43%
4110114	BC604	Narrikup Hall (& Garage) - Building (Capital)	BMO	229,986	229,986	2,376	1%
4110114	BC604A	Narrikup Hall (& Garage) - Building Renewal (Capital)	BMO	28,900	28,900	0	0%
4110314	BC609	Sounness Park Buildings - Building (Capital)	BMO	30,000	30,000	0	0%
4110614	BC619	Mount Barker Historic Museum Buildings - Building (Capital)	BMO	15,000	15,000	4,345	29%
4110714	BC621	Mount Barker Community Centre - Main Building - Building (Capital)	BMO	100,000	100,000	70,840	71%
4110714	BC622	Mitchell House - Arts Centre - Building (Capital)	BMO	40,000	40,000	1,386	3%

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Level of completion indicator - please see table for further detail

4130414	BC802	SALEYARDS - Roof Extension (Between Buildings)	BMO	21,395	21,395	11,711	55%
4130414	BC802B	SALEYARDS - New Storage Hay Shed	SM	15,105	15,105	0	0%
4140214	BC700A	Replacement Building Store (Shire Depot)	BMO	90,000	90,000	69,001	77%
4100114	BC500	O'Neill Road Waste Facility - Site Office	EMIA	0	6,566	6,566	100%
				2,247,257	**2,273,823**	**227,935**	**10%**
Furniture & Equipment							
4140220		Administration Office - Furniture Fitout	EMDRS	150,000	150,000	26,428	18%
4100120		CCTV Installation Stage 1 - O'Neill Road Waste Facility	EMIA	0	30,000	26,328	88%
4110520		One Lowood Furniture & Equipment (Part of Building Upgrade)	EMCCS	0	0	43,698	0%
				150,000	**180,000**	**96,454**	**54%**
Plant & Equipment							
4100630		New Light Vehicle - Council Resolution 072/26 23 June 26	EMIA	0	43,150	0	0%
4120330		PL02 - Cat 12M Grader (Carryover)	EMIA	463,000	0	0	0%
4120330		PL015 - Kubota Tractor - 24/25 budget	EMIA	0	112,300	112,273	100%
4120330		PL006 - Cat 287B Skid Steer	EMIA	90,000	120,000	119,950	100%
4120330		5T Excavator	EMIA	132,000	104,000	104,000	100%
4120330		PL06 - Isuzu CXZ GIGA 455 Water Truck	EMIA	225,000	225,000	0	0%
4120330		PL6286 - Evertrans Plant Trailer (Small Float)	EMIA	55,000	55,000	0	0%
4120330		Grapple Rake	EMIA	7,800	7,030	7,025	100%
4140330		PL12645 - Isuzu Dmax Dual Cab Ute	EMIA	60,000	60,000	0	0%
4140330		PL11962 - Renault Kangoo Caddy Van	EMIA	42,000	34,185	34,185	100%
4140330		PL12644 -Holden Colorado 4x4 Single Cab	EMIA	60,000	60,000	0	0%
4140330		Smooth Drum Roller	EMIA	22,000	22,050	22,045	100%
4140330		Billy Goat	EMIA	4,200	4,200	0	0%
4140330		Waste Oil Tank	EMIA	0	12,620	12,614	100%
4140330		2026 GWM Lux Cannon 4x4 Dual Cab Utility (Pool Vehicle)	EMIA	0	0	44,811	0%
4140230		PL017 - Hyundai i30	EMIA	40,000	39,000	38,668	99%
				1,201,000	**898,535**	**495,571**	**55%**

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Level of completion indicator - please see table for further detail

Infrastructure - Roads							
4120138	RC088	Jackson Street (BUA Sealed) - Reseal SLK 0.00 - 0.430	EMIA	37,423	57,423	52,566	92%
4120138	RC044	Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	EMIA	0	0	0	0%
4120139	RC221	Thomas Street (BUA Gravel) - Construct & Seal SLK 0.0 - 0.3	MWS	74,444	74,444	81,631	110%
4120139	RC240	Sixth Avenue (BUA Gravel) - Construct & Seal SLK 970 - 1190	EMIA	49,993	29,520	32,323	109%
4120139	RC241B	Seventh Avenue (BUA Gravel) - Construct & Seal	MWS	29,520	29,520	29,663	100%
4120141	RC033A	Takalarup Road - Sealed (Council) - Reseal SLK 0.05 - 2.8	EMIA	140,799	140,799	115,456	82%
4120141	RC017	Settlement Road (OBUA Sealed) - Stabilise & Seal SLK 16.14 & 18.31	EMIA	18,821	18,821	11,324	60%
4120141	RC077A	Jutland Road (OBUA Sealed) - Reseal SLK - 0.00 - 0.27	EMIA	13,041	11,041	13,400	121%
4120142	RC114B	O'Neill Road (OBUA Gravel) - Gravel Resheet SLK 6.11 - 6.76	MWS	44,108	33,108	33,124	100%
4120143	RC187	Elliott Road (OBUA Formed) - Gravel Construction	MWS	47,095	47,095	50,081	106%
4120143	RC267	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (C/O)	EMIA	68,131	63,131	59,580	94%
4120143	BS032	Carbarup-Moorilup-Collins Roads Intersection Realignment (State Blackspot)	EMIA	0	206,957	0	0%
4120144	R2R324	Beech Road (BUA Sealed) (R2R) - Reconstruct & Widen SLK 0.34 - 0.94	EMIA	76,482	76,482	69,977	91%
4120144	R2R001	Lowood Road (BUA Sealed) - Stabilisation SLK 0.565 - 1.26	MWS	112,500	112,500	12,041	11%
4120145	R2R003	Woogenellup Road (OBUA Sealed) (R2R)	EMIA	88,390	150,332	150,547	100%
4120145	R2R027A	Woodlands Road (OBUA Sealed) (R2R) - Reseal SLK 0.0 - 5.70	MWS	271,083	271,083	232,977	86%
4120146	R2R045B	Boyup Road (OBUA Sealed) (R2R) - Resheet SLK 20.15 - 22.53	MWS	154,700	154,700	90,128	58%
4120146	R2R050	Turpin Road (OBUA Gravel) (R2R) - Resheet SLK 10.00 - 14.95	EMIA	193,092	193,092	161,536	84%
4120147	R2R248	Ross Road (OBUA Formed) (R2R) - Resheet SLK 0.1 - 170	MWS	37,540	0	0	0%
4120149	RRG009A	Nornalup Road (OBUA Sealed) (RRG) - Reseal SLK 0.0 - 8.18	MWS	452,691	452,691	435,809	96%
4120149	RRG017	Settlement Rd Slk 0.0 to 3.65 Reseal & Various Rutting Stabilization's (OBUA)	MWS	210,995	210,995	186,395	88%
4120149	RRG032	Carbarup Rd Slk 9.11 to 9.79 & 11.01 to 12.3 Upgrade (OBUA)	MWS	112,812	112,812	86,201	76%
4120149	RRG032A2	Carbarup Road SLK 12.90 - 14.0 Widen & Reseal (RRG)	EMIA	308,038	308,038	284,524	92%
4120149	RRG013A	Martagallup Road SLK 5.0 to 10.65 Reseal	EMIA	0	0	0	0%
4120152	BS028A	Ormond Road (BUA Sealed) (BS) - Traffic Calming	MWS	199,861	199,861	139,238	70%
4120161	OF515	Rocky Gully Heavy Vehicle Rest Area (HVRA Funding)	EMIA	0	182,000	7,887	4%
4120162	CRF007	Yellanup Rd SLK 19.51 to 24.0 Upgrade to Type 5 Standard Rd (OBUA)	MWS	364,000	364,000	377,602	104%
4120162	CRF014	Mallawillup Rd - Reseal SLK 0.00 - 5.0 (CR Funding)	MWS	319,500	319,500	284,737	89%
4120162	SLRIP033	Takalarup Rd Floodway - SLK 11.97 (Safer Roads Funding)	EMIA	500,000	0	0	0%
				3,925,059	**3,819,945**	**2,998,747**	**79%**

3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Level of completion indicator - please see table for further detail

Infrastructure - Drainage							
4120166	DC008	Spencer Road (OBUA Sealed) - Drainage Capital	EMIA	54,238	54,238	70,804	131%
4120165	DC041	Osborne St Sub-Surface Drainage (BUA)	MWS	60,000	60,000	16,338	27%
4120166	DC061	Eulup-Manurup Road (OBUA Sealed) - Drainage Capital	EMIA	1,300,000	1,300,000	1,065,563	82%
4120166	DC083	Sanders Road (OBUA Gravel) - Drainage Culvert Installation SLK 5.20	EMIA	40,000	40,000	16,669	42%
4120166	DC083A	Sanders Road (OBUA Gravel) - Drainage Construction & Seal SLK 5.20 - 5.30	EMIA	83,850	83,850	103,013	123%
				1,538,088	**1,538,088**	**1,272,388**	**83%**
Infrastructure - Foothpath							
4120170	FC052	Ingoldby Street SLK 0.00 to 0.63 Cycle Lane Construction (C/O)	MWS	13,450	13,450	8,825	66%
4120170	FC044	Narpund Rd SLK 0.00 to 0.5 Cycle Lane Construction (C/O)	MWS	9,840	9,840	4,615	47%
				23,290	**23,290**	**13,439**	**58%**
Infrastructure - Parks & Ovals							
4100770	PC506	Mount Barker West Cemetery Improvements - Revitalisation (retaining wall, retic)	MWS	32,173	32,173	24,039	75%
4110370	PC603	Kendenup Hall Park - Reticulation & Landscaping	EMIA	42,994	42,994	45,808	107%
4110370	PC609G	Sounness Park - Water Tank Installation	EMIA	120,000	120,000	67,402	56%
4110370	PC615A	Wilson Park - Youth Precinct Redevelopment	MCRS	1,600,000	2,752,392	7,481	0%
4110370	PC800	Mount Barker Railway Station Infrastructure P&O - Reticulation Install	MWS	5,967	5,967	3,234	54%
4100790	OC609B	Sounness Park - Entrace Revitalisation	BMO	79,985	79,985	71,872	90%
4110370	PC608A	Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	MWS	0	0	13,641	0%
4110370	PC609A	Sounness Park - General	MCRS	0	0	5,074	0%
4110370	PC609B	Sounness Park - General	MCRS	0	0	3,263	0%
4110370	PC609C	Sounness Park - Cricket/Soccer	MCRS	0	0	0	0%
				1,881,119	**3,033,511**	**241,816**	**8%**
Infrastructure - Other							
4050190	OC208A	Rocky Gully Water Tank	EMIA	55,425	70,500	70,624	100%
4100790	OC200	Denbarker BFB - 110,000Lt Water Tank Installation	MWS	0	5,000	2,704	54%
4100790	OC205	Narrikup BFB - 200,000Lt Water Tank Installation	MWS	0	10,000	3,739	37%
4100790	OC502	Kendenup Refuse Site Infrastructure	MWS	10,000	10,000	0	0%
4100790	OC505	Mount Barker East Cemetery Improvements (C/O)	MWS	24,100	24,100	0	0%
4100790	OC506	Mount Barker West Cemetery Improvements (C/O)	MWS	23,251	23,251	0	0%
4100790	OC506B	Mount Barker West Cemetery Improvements - Plinth Installation	MWS	10,000	10,000	1,056	11%
4100790	OC507	Kendenup Cemetery improvements (C/O)	MWS	23,052	23,052	504	2%
4100790	OC508	Rocky Gully Cemetery Infrastructure	MWS	9,200	9,200	0	0%
4100790	OC640F	Bus Shelter - Albany Highway - Kendenup Turnoff	BMO	12,550	12,550	4,371	35%
4100790	OC515	Rocky Gully Place Plan Implementation	MCRS	10,000	10,000	1,424	14%

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

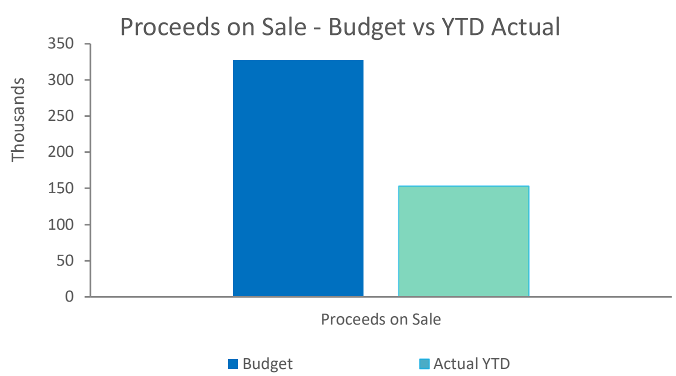
3 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Level of completion indicator - please see table for further detail

4110390	OC654	Narrikup Place Plan Implementation	MCRS	10,000	10,000	3,255	33%
4110390	OC651	Memorial Park Upgrade / RSL Project	MCRS	40,614	50,614	53,142	105%
4110390	OC603	Kendenup Hall Park - Picket Fencing	MWS	25,000	25,000	27,782	111%
4110290	OC607D	Swimming Pool - Stage 1B Construction (excl CSRFF)	EMCCS	8,400,000	8,400,000	410,789	5%
4110390	OC623F	Mount Barker Hill Infrastructure - Shelter	EMCCS	48,091	48,091	6,148	13%
4130490	OC802B	SALEYARDS - Bitumen Repairs	MWS	50,000	50,000	20,451	41%
4110290	OC607G	Swimming Pool - Water Fountain	MCRS	0	6,172	6,172	100%
4110290	OC607F	Swimming Pool - Car Park Extension	MCRS	0	0	1,087	0%
4130890		Standpipe Upgrades	EMIA	0	0	45,815	0%
				8,751,283	**8,797,530**	**659,062**	**7%**
				20,901,266	**22,775,861**	**6,375,240**	**28%**

4 DISPOSAL OF ASSETS

		Adopted Budget				Revised Budget				YTD Actual			
Asset Ref.	Asset description	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
12165	Garwood Bonne SE6T Trailer Broom	0	0	0	0	0	0	0	0	31,648	8,185	0	(23,463)
		202,581	255,000	89,841	-37,422	161,386	201,780	56,837	-16,443	144,871	104,965	0	-39,906
	Other Property & Services									0	0	0	0
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)**	**162,636**	**153,034**	**30,304**	**(39,906)**



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$291,680	$153,034	52%

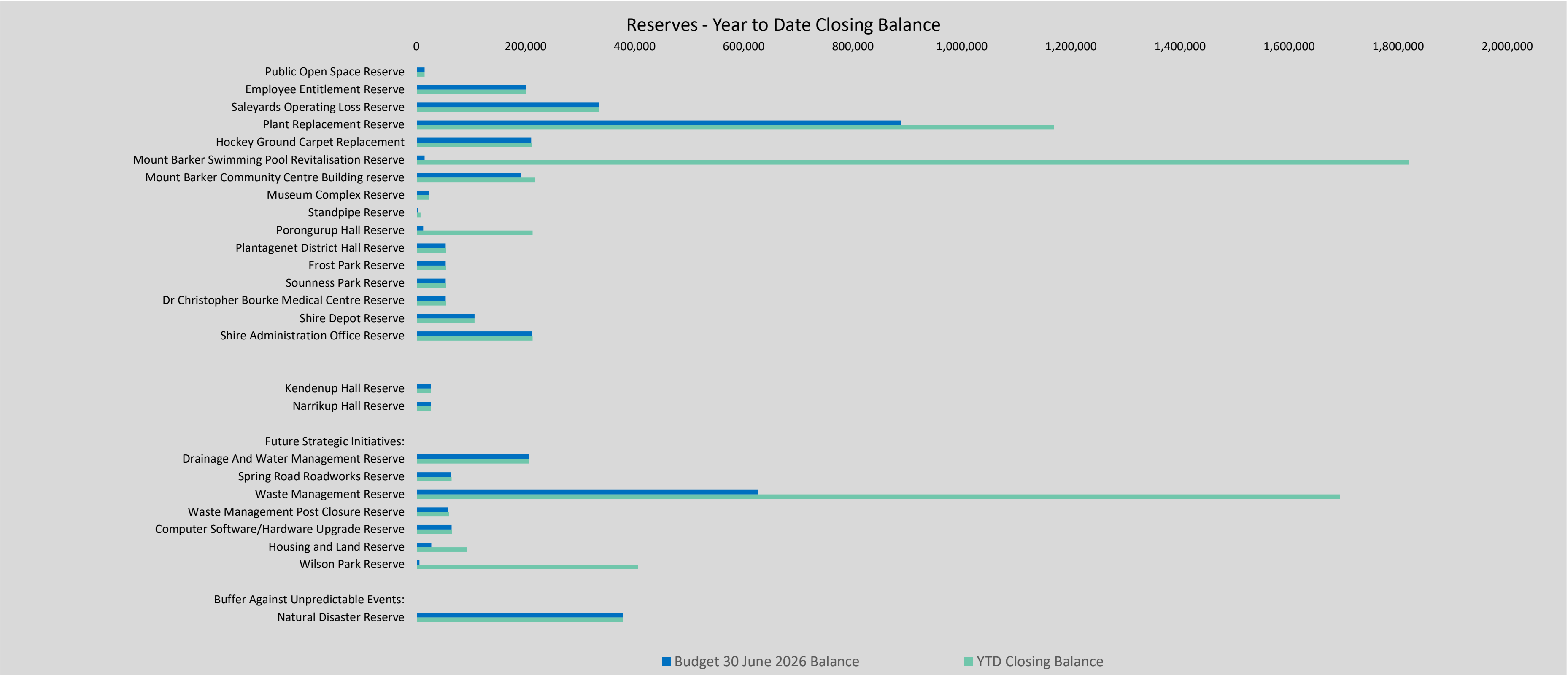
5 RESERVE ACCOUNTS

	Adopted Budget					Revised Budget					Actual				
Reserve account name	**Opening Balance**	**Interest Transfers In (+)**	**Transfers In (+)**	**Transfers Out (-)**	**Closing Balance**	**Opening Balance**	**Interest Transfers In (+)**	**Transfers In (+)**	**Transfers Out (-)**	**Closing Balance**	**Opening Balance**	**Interest Transfers In (+)**	**Transfers In (+)**	**Transfers Out (-)**	**Closing Balance**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Meet Statutory Obligations:															
Public Open Space Reserve	14,508	532	0	0	15,040	14,508	532	0	0	15,040	14,508	583	0	0	15,091
Offset Liabilities:															
Employee Entitlement Reserve	193,406	7,089	0	0	200,495	193,406	7,089	0	0	200,495	193,406	7,777	0	0	201,183
Saleyards Operating Loss Reserve	322,347	11,816	0	0	334,163	322,348	11,816	0	0	334,164	322,348	12,961	0	0	335,310
Smooth Funding Allocations:															
Plant Replacement Reserve	875,497	32,091	588,390	(546,000)	949,978	875,501	32,091	588,390	(606,855)	889,127	875,501	47,974	588,390	(342,538)	1,169,327
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	7,809	20,000	0	211,228
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	60,688	250,000	0	1,820,024
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	11,287	0	(74,332)	217,664
Museum Complex Reserve	22,446	823	0	0	23,269	22,446	823	0	0	23,269	22,446	903	0	0	23,349
Standpipe Reserve	51,224	1,878	0	0	53,102	51,224	1,878	0	(50,000)	3,102	51,224	2,060	0	(45,815)	7,469
Porongurup Hall Reserve	204,925	7,512	0	(200,000)	12,437	204,926	7,512	0	(200,000)	12,438	204,926	8,240	0	0	213,166
Plantagenet District Hall Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Frost Park Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Sounness Park Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Dr Christopher Bourke Medical Centre Reserve	51,867	1,901	0	0	53,768	51,867	1,901	0	0	53,768	51,867	2,086	0	0	53,953
Shire Depot Reserve	102,717	3,765	0	0	106,482	102,717	3,765	0	0	106,482	102,717	4,130	0	0	106,847
Shire Administration Office Reserve	204,416	7,493	0	0	211,909	204,417	7,493	0	0	211,910	204,417	8,219	0	0	212,636

5 RESERVE ACCOUNTS

	Adopted Budget					Revised Budget					Actual				
Reserve account name	**Opening Balance**	**Interest Transfers In (+)**	**Transfers In (+)**	**Transfers Out (-)**	**Closing Balance**	**Opening Balance**	**Interest Transfers In (+)**	**Transfers In (+)**	**Transfers Out (-)**	**Closing Balance**	**Opening Balance**	**Interest Transfers In (+)**	**Transfers In (+)**	**Transfers Out (-)**	**Closing Balance**
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Kendenup Hall Reserve	25,679	941	0	0	26,620	25,679	941	0	0	26,620	25,679	1,033	0	0	26,713
Narrikup Hall Reserve	25,679	941	0	0	26,620	25,679	941	0	0	26,620	25,679	1,033	0	0	26,713
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	7,982	0	0	206,486
Spring Road Roadworks Reserve	61,771	2,264	0	0	64,035	61,771	2,264	0	0	64,035	61,771	2,484	0	0	64,255
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	62,713	192,019	(17,623)	1,693,140
Waste Management Post Closure Reserve	10,396	381	48,005	0	58,782	10,396	381	48,005	0	58,782	10,396	1,460	48,005	0	59,861
Computer Software/Hardware Upgrade Reserve	62,335	2,285	0	0	64,620	62,335	2,285	0	0	64,620	62,335	2,506	0	0	64,842
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	7,852	120,762	(60,285)	263,603
Paths And Trails Reserve	72,500	2,657	0	0	75,157	72,501	2,657	0	0	75,158	72,501	2,915	0	0	75,416
Housing and Land Reserve	103,734	3,802	0	(80,000)	27,536	103,734	3,802	0	(80,000)	27,536	103,734	4,171	0	(15,129)	92,776
Wilson Park Reserve	101,700	3,728	0	(100,000)	5,428	101,700	3,728	0	(100,000)	5,428	101,700	4,089	300,000	0	405,789
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	3,057	300,000	0	379,077
	6,562,022	**240,532**	**922,413**	**(2,865,623)**	**4,859,341**	**6,562,046**	**240,530**	**1,214,363**	**(3,876,478)**	**4,140,460**	**6,562,046**	**282,270**	**1,819,176**	**(555,722)**	**8,107,773**

5 RESERVE ACCOUNTS



6 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2025**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	$	$	$	$	$	$	$	$
Plantagenet Medical Centre	97	216,383	0	0	(42,230)	(42,230)	174,153	174,153	(2,493)	(2,511)
Swimming Pool Refurbishment	99	368,651	0	2,900,000	(47,077)	(47,078)	321,574	3,221,573	(12,934)	(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)
		613,156	0	3,600,000	(117,431)	(117,431)	495,725	4,095,725	(15,906)	(16,974)
Self supporting loans										
DFES - Bush Fire Brigade Sheds		0	0	1,500,000	0	0	0	1,500,000	0	0
Plantagent Village Homes		222,807	0	0	(43,100)	(43,100)	179,707	179,707	(3,315)	(3,520)
Mount Barker Golf Club - Green A		42,586	0	0	(9,962)	(9,962)	32,624	32,624	(1,759)	(964)
		265,393	0	1,500,000	(53,062)	(53,062)	212,331	1,712,331	(5,074)	(4,484)
Total		**878,549**	**0**	**5,100,000**	**(170,493)**	**(170,493)**	**708,056**	**5,808,056**	**(20,980)**	**(21,458)**
Current borrowings		170,493					145,798			
Non-current borrowings		708,056					562,258			
		878,549					**708,056**			

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			New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Lease No.**	**1 July 2025**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
CESM Vehicle	3	15,258	0		(11,966)	(13,066)	3,292	2,192	(96)	(93)
Gym Equipment		0	0	286,105	0	0	0	286,105	0	(35,000)
Total		**15,258**	**0**	**286,105**	**(11,966)**	**(13,066)**	**3,292**	**288,297**	**(96)**	**(35,093)**
Current lease liabilities		11,689					-277			
Non-current lease liabilities		2,190					2,190			
		13,879					**1,913**			

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.

7 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Adopted Budget Revenue	Revised Annual Budget	YTD Revenue Actual
	$	$	$
Grants and subsidies			
General Purpose Funding			
Financial Assistance Grants - General	842,859	679,099	1,859,993
Financial Assistance Grants - Roads	648,870	580,184	1,695,364
Governance			
Australia Day Council Funding	0	2,000	2,000
Law Order & Public Safety			
Fire Prevention Contributions and Donations	0	2,066	2,066
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	250,000
DFES Bushfire Brigade Other Grant - Ipads	16,956	16,956	0
DFES State Emergency Service Operating Grant	20,000	20,000	20,000
Education & Welfare			
Seniors Week Grant	1,000	1,000	0
International Day of People with Disability	0	1,000	1,000
Community Amenities			
Housing Strategy Funding	175,000	175,000	123,000
Recreation & Culture			
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	133,842
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	48,669
Every Club Contribution	11,300	11,300	0
Recreation Centre Dept Education Contributions	0	35,000	(19,880)
Transport			
DRFAWA Natural Disaster Funding	2,000,000	2,000,000	550,118
MRWA Direct Grant	324,425	324,425	324,425
Economic Services			
Feral Pig Grant Income	0	0	77,409
Feral Pig Grant Transfer Net Loss	0	0	1,180
Saleyards Contributions - Various	20,000	20,000	0
TOTALS	**4,660,110**	**4,470,730**	**5,139,193**

8 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	38,709
	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	634,699
	Roads to Recovery	1,763,961	1,763,961	1,764,802
	National Blackspot	199,861	337,832	135,132
	Commodity Route Funding	213,000	213,000	265,157
	Grant Income - Woodlands Road Slk 5.72 - 9.38 (Lrcip3)	0	0	27,034
	Safer Roads Funding - Takalarup Road	405,085	0	5,085
	Main Roads - Eulup Manarup Bridge	1,300,000	1,196,000	1,196,000
	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**	**4,783,281**

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 June 2026

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
SCHEDULE 03 - GENERAL PURPOSE FUNDING									
RATES									
OPERATING EXPENDITURE									
2030100		RATES - Employee Costs	EMCCS	83,000	83,000	83,000	83,334	(334)	0%
2030103		RATES - Uniforms	EMCCS	550	550	550	0	550	100%
2030104		RATES - Training & Development	EMCCS	2,000	2,000	2,000	4,522	(2,522)	-126%
2030105		RATES - Recruitment	EMCCS	0	0	0	545	(545)	0%
2030108		RATES - Other Employee Expenses	EMCCS	4,898	4,520	4,520	4,516	4	0%
2030109		RATES - Travel & Accommodation	EMCCS	0	500	500	337	163	33%
2030112		RATES - Valuation Expenses	EMCCS	34,000	34,000	34,000	35,253	(1,253)	-4%
2030113		RATES - Title/Company Searches	EMCCS	270	270	270	0	270	100%
2030114		RATES - Debt Collection Expenses	EMCCS	55,000	55,000	55,000	45,222	9,778	18%
2030115		RATES - Printing and Stationery	EMCCS	3,000	3,000	3,000	9,201	(6,201)	-207%
2030116		RATES - Postage and Freight	EMCCS	0	3,800	3,800	3,767	33	1%
2030118		RATES - Rates Write Off	EMCCS	50	50	50	30	20	40%
2030187		RATES - Other Expenses	EMCCS	600	600	600	628	(28)	-5%
2030199		RATES - Administration Allocated	EMCCS	176,601	176,255	176,255	146,588	29,667	17%
				359,969	**363,545**	**363,545**	**333,942**	**29,603**	
OPERATING REVENUE									
3030120		RATES - Instalment Admin Fee Received	EMCCS	13,000	15,000	15,000	12,188	(2,813)	-19%
3030121		RATES - Account Enquiry Charges	EMCCS	19,000	9,000	9,000	15,502	6,502	72%
3030122		RATES - Reimbursement of Debt Collection Costs (ex GST)	EMCCS	55,000	55,000	55,000	39,272	(15,728)	-29%
3030130		RATES - Rates Levied	EMCCS	8,628,400	8,628,400	8,628,400	8,624,164	(4,236)	0%
3030131		RATES - Interim Rates Levied	EMCCS	0	5,000	5,000	11,484	6,484	130%
3030135		RATES - Other Income	EMCCS	0	0	0	91	91	0%
3030140		RATES - Ex-Gratia Rates (CBH, etc.)	EMCCS	4,715	4,715	4,715	4,715	0	0%
3030145		RATES - Penalty Interest - Rate Debtors	EMCCS	35,000	35,000	35,000	35,021	21	0%
3030146		RATES - Instalment Interest Received	EMCCS	24,000	24,000	24,000	26,815	2,815	12%
3030147		RATES - Pensioner Deferred Interest Received	EMCCS	1,200	1,200	1,200	0	(1,200)	-100%
				8,780,315	**8,777,315**	**8,777,315**	**8,769,252**	**(8,063)**	
OTHER GENERAL PURPOSE FUNDING									
OPERATING EXPENDITURE									
2030211		GEN PUR - Bank Fees & Charges	EMCCS	24,000	24,000	24,000	25,410	(1,410)	-6%
2030214		GEN PUR - Rounding	EMCCS	2	2	2	(1)	3	142%
2030299		GEN PUR - Administration Allocated	EMCCS	6,072	6,060	6,060	5,264	796	13%
				30,074	**30,062**	**30,062**	**30,672**	**(610)**	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 June 2026

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
OPERATING REVENUE										
3030209		GEN PUR - Financial Assistance Grant - General	EMCCS	842,859	679,099	679,099	1,859,993	1,180,894	174%	▲
3030210		GEN PUR - Financial Assistance Grant - Roads	EMCCS	648,870	580,184	580,184	1,695,364	1,115,180	192%	▲
3030221		GEN PUR - Charges - Sale of Electoral Rolls, Minutes, Local Laws	EMCCS	100	200	200	282	82	41%	
3030235		GEN PUR - Other Income	EMCCS	2,000	4,600	4,600	4,779	179	4%	
3030245		GEN PUR - Interest Earned - Reserve Funds	EMCCS	240,000	240,000	240,000	282,268	42,268	18%	▲
3030246		GEN PUR - Interest Earned - Municipal Funds	EMCCS	60,000	60,000	60,000	37,667	(22,333)	-37%	
				1,793,829	**1,564,083**	**1,564,083**	**3,880,353**	**2,316,270**		

SCHEDULE 04 - GOVERNANCE
OTHER GOVERNANCE

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
OPERATING EXPENDITURE										
2040204		OTH GOV - Training & Development	CEO	8,000	8,000	8,000	7,121	879	11%	
2040209		OTH GOV - Travel and Accommodation	CEO	3,000	3,000	3,000	1,451	1,549	52%	
2040211		OTH GOV - Civic Functions, Refreshments & Receptions	CEO	16,968	16,968	16,968	14,920	2,049	12%	
2040215		OTH GOV - Printing and Stationery	EMCCS	500	500	500	298	202	40%	
2040216		OTH GOV - Postage and Freight	EMCCS	200	200	200	0	200	100%	
2040221		OTH GOV - Information Technology	ICT	1,300	0	0	0	0	0%	
2040222		OTH GOV - Security	EMCCS	1,000	0	0	0	0	0%	
2040223		OTH GOV - LGIS Risk Expenditure	CEO	12,000	12,000	12,000	8,500	3,500	29%	
2040240		OTH GOV - Advertising & Promotion	EMCCS	1,000	1,000	1,000	333	667	67%	
2040241		OTH GOV - Subscriptions & Memberships	CEO	6,000	35,000	35,000	32,507	2,493	7%	▲
2040251		OTH GOV - Consultancy - Strategic	CEO	15,000	0	0	2,000	(2,000)	0%	
2040252		OTH GOV - Other Consultancy	EMCCS	3,000	3,000	3,000	42	2,958	99%	
2040265		OTH GOV - Maintenance/Operations	EMCCS	6,000	6,000	6,000	0	6,000	100%	
2040270		OTH GOV - Loan 90 Interest Repayments	EMCCS	0	0	0	1,093	(1,093)	0%	
2040285		OTH GOV - Legal Expenses	EMCCS	10,000	10,000	10,000	0	10,000	100%	
2040286		OTH GOV - Expensed Minor Asset Purchases	EMCCS	5,000	5,000	5,000	0	5,000	100%	
2040287		OTH GOV - Other Expenses	EMCCS	1,000	1,000	1,000	363	637	64%	
2040299		OTH GOV - Administration Allocated	EMCCS	681,304	679,970	679,970	721,125	(41,155)	-6%	▲
				771,272	**781,638**	**781,638**	**789,752**	**(8,114)**		
OPERATING REVENUE										
3040210		OTH GOV - Grant Funding - Council	EMCCS	0	2,000	2,000	2,000	0	0%	
3040220		OTH GOV - Fees & Charges	EMCCS	100	200	200	167	(33)	-16%	
3040235		OTH GOV - Other Income	EMCCS	100	100	100	1,148	1,048	1048%	
				200	**2,300**	**2,300**	**3,315**	**1,015**		

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 June 2026

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
MEMBERS OF COUNCIL										
OPERATING EXPENDITURE										
2040100		MEMBERS - Employee Costs	CEO	2,000	0	0	0	0	0%	
2040104		MEMBERS - Training & Development	CEO	25,000	25,000	25,000	14,771	10,229	41%	
2040109		MEMBERS - Members Travel and Accommodation	CEO	7,000	7,000	7,000	6,702	298	4%	
2040111		MEMBERS - Mayors/Presidents Allowance	CEO	35,180	35,180	35,180	35,180	(0)	0%	
2040112		MEMBERS - Deputy Mayors/Presidents Allowance	CEO	8,795	8,795	8,795	8,795	(0)	0%	
2040113		MEMBERS - Members Sitting Fees	CEO	148,807	148,807	148,807	148,807	(0)	0%	
2040114		MEMBERS - Communications Allowance	CEO	18,000	18,000	18,000	18,000	(0)	0%	
2040115		MEMBERS - Printing and Stationery	CEO	500	6,300	6,300	5,885	415	7%	
2040116		MEMBERS - Election Expenses	CEO	35,000	35,000	35,000	34,761	239	1%	
2040117		MEMBERS - Other Allowances (Childcare, Travel)	CEO	0	250	250	138	113	45%	
2040120		MEMBERS - Communication Expenses	ICT	1,100	1,100	1,100	617	483	44%	
2040129		MEMBERS - Donations to Community Groups (Community Grant Program)	CEO	500	0	0	1,450	(1,450)	0%	
2040130		MEMBERS - Insurance Expenses (Other than Buildings)	EMCCS	4,200	2,000	2,000	1,837	163	8%	
2040140		MEMBERS - Advertising & Promotion	CEO	2,300	2,300	2,300	2,435	(135)	-6%	
2040185		MEMBERS - Legal Expenses	EMCCS	0	900	900	900	0	0%	
2040187		MEMBERS - Other Expenses	EMCCS	500	500	500	404	96	19%	
2040192		MEMBERS - Depreciation	EMCCS	1,500	1,500	1,500	7,143	(5,643)	-376%	
2040199		MEMBERS - Administration Allocated	EMCCS	232,582	232,127	232,127	235,126	(2,999)	-1%	▲
				522,964	**524,759**	**524,759**	**522,952**	**1,807**		
OPERATING REVENUE										
3040101		MEMBERS - Reimbursements	EMCCS	500	500	500	224	(276)	-55%	
				500	**500**	**500**	**224**	**(276)**		
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY										
FIRE PREVENTION										
OPERATING EXPENDITURE										
2050100		FIRE - Employee Costs	EMDRS	150,000	150,000	150,000	149,786	214	0%	
2050103		FIRE - Uniforms	EMDRS	775	775	775	61	714	92%	
2050104		FIRE - Training & Development	EMDRS	1,000	1,000	1,000	3,012	(2,012)	-201%	
2050108		FIRE - Other Employee Expenses	EMDRS	5,000	9,790	9,790	9,786	4	0%	
2050109		FIRE - Travel & Accommodation	EMDRS	0	0	0	437	(437)	0%	
2050110		FIRE - Motor Vehicle Expenses	EMDRS	18,000	18,000	18,000	11,524	6,476	36%	
2050112		FIRE - Fire Prevention/Burning/Control (recoverable)	EMDRS				0	0	0%	
	GEFIR01	Dfes Mitigation Activity Fund - Grant Expenditure	EMDRS	100,000	100,000	100,000	9,500	90,500	91%	
	FIR04	Bushfire Risk Mitigation Co-Ordinator	EMDRS	65,686	65,686	65,686	60,272	5,414	8%	
2050113		FIRE - Fire Prevention and Planning	EMDRS	40,000	40,000	40,000	35,662	4,338	11%	
2050114		FIRE - Firebreak Installations (recoverable)	EMDRS	15,000	15,000	15,000	1,450	13,550	90%	
2050115		FIRE - Printing and Stationery	EMDRS	3,000	3,000	3,000	2,578	422	14%	
2050130		FIRE - Insurance Expenses (Other than Buildings)	EMCCS	9,050	0	0	0	0	0%	
2050140		FIRE - Advertising & Promotion	EMDRS	2,000	2,000	2,000	1,275	725	36%	

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
2050165		FIRE - Maintenance/Operations	EMDRS	1,000	1,000	1,000	0	1,000	100%	
2050175		FIRE - Lease Interest Repayments	EMDRS	93	93	93	96	(3)	-3%	
2050186		FIRE - Expensed Minor Asset Purchases	EMDRS	1,500	1,500	1,500	7,131	(5,631)	-375%	
2050187		FIRE - Other Expenses	EMDRS	5,000	5,000	5,000	2,073	2,928	59%	
2050192		FIRE - Depreciation	EMCCS	230,000	230,000	230,000	244,730	(14,730)	-6%	▼
2050199		FIRE - Administration Allocated	EMCCS	76,589	76,439	76,439	75,725	714	1%	
				723,693	**719,283**	**719,283**	**618,725**	**100,559**		
OPERATING REVENUE										
3050100		FIRE - Contributions & Donations	EMDRS	0	2,066	2,066	3,866	1,800	87%	
3050101		FIRE - Reimbursements	EMDRS	110,000	110,000	110,000	112,311	2,311	2%	
3050110		FIRE - Grants	EMDRS				0	0	0%	
	GIFIR01	Dfes - Mitigation Activity Fund Grant	EMDRS	130,000	130,000	130,000	0	(130,000)	-100%	
	GIFIR10	Rocky Gully Water Tank Water Grant	EMDRS	38,709	38,709	38,709	38,709	0	0%	
3050120		FIRE - Charges - Fire Prevention	EMDRS	3,000	3,000	3,000	0	(3,000)	-100%	
3050135		FIRE - Other Income	EMDRS	4,400	400	400	10	(390)	-98%	
3050140		FIRE - Fines & Penalties	EMDRS	2,000	2,000	2,000	2,760	760	38%	
				288,109	**286,175**	**286,175**	**157,656**	**(128,519)**		
ANIMAL CONTROL										
OPERATING EXPENDITURE										
2050200		ANIMAL - Employee Costs	EMDRS	130,000	130,000	130,000	133,166	(3,166)	-2%	
2050203		ANIMAL - Uniforms	EMDRS	1,100	1,100	1,100	35	1,065	97%	
2050204		ANIMAL - Training & Development	EMDRS	2,000	2,000	2,000	325	1,675	84%	
2050207		ANIMAL - Protective Clothing	EMDRS	1,000	1,000	1,000	0	1,000	100%	
2050208		ANIMAL - Other Employee Expenses	EMDRS	17,205	10,000	10,000	8,442	1,558	16%	
2050210		ANIMAL - Motor Vehicle Expenses	EMDRS	7,000	7,000	7,000	2,886	4,114	59%	
2050212		ANIMAL - Animal Destruction	EMDRS	200	200	200	105	95	47%	
2050215		ANIMAL - Printing and Stationery	EMDRS	750	750	750	501	249	33%	
2050221		ANIMAL - Information Technology	ICT	1,500	1,500	1,500	1,921	(421)	-28%	
2050250		ANIMAL - Contract Services	EMDRS	0	0	0	21,321	(21,321)	0%	
2050285		ANIMAL - Legal Expenses	EMDRS	2,000	2,000	2,000	0	2,000	100%	
2050286		ANIMAL - Expensed Minor Asset Purchases	EMDRS	1,000	1,000	1,000	1,771	(771)	-77%	
2050287		ANIMAL - Other Expenses	EMDRS	1,500	1,500	1,500	2,018	(518)	-35%	
2050288		ANIMAL - Animal Pound Operations	EMDRS	2,000	2,000	2,000	1,647	353	18%	
2050289		ANIMAL - Animal Pound Maintenance	EMDRS	1,000	1,000	1,000	1,109	(109)	-11%	
2050292		ANIMAL - Depreciation	EMCCS	8,000	8,000	8,000	7,219	781	10%	
2050299		ANIMAL - Administration Allocated	EMCCS	37,358	37,285	37,285	32,414	4,871	13%	
				213,613	**206,335**	**206,335**	**214,882**	**(8,547)**		

SHIRE OF PLANTAGENET
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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OPERATING REVENUE									
3050220		ANIMAL - Pound Fees	EMDRS	4,000	2,000	2,000	2,805	805	40%
3050221		ANIMAL - Animal Registration Fees	EMDRS	15,000	15,000	15,000	13,062	(1,938)	-13%
3050240		ANIMAL - Fines & Penalties	EMDRS	2,000	2,000	2,000	3,674	1,674	84%
				21,000	**19,000**	**19,000**	**19,541**	**541**	
OTHER LAW, ORDER & PUBLIC SAFETY									
OPERATING EXPENDITURE									
2050300		OLOPS - Employee Costs	EMDRS	25,238	25,238	25,238	29,378	(4,140)	-16%
2050305		OLOPS - Recruitment	EMDRS	0	0	0	340	(340)	0%
2050311		OLOPS - CCTV Maintenance	ICT	5,000	5,000	5,000	13,892	(8,892)	-178%
2050330		OLOPS - Insurance Expenses (Other than Buildings)	EMDRS	1,315	0	0	0	0	0%
2050353		OLOPS - Impounded Vehicle Expenses	EMDRS	2,500	2,500	2,500	2,627	(127)	-5%
2050354		OLOPS - Fines Enforcement Charges	EMDRS	700	700	700	531	169	24%
2050355		OLOPS - Graffiti Removal	EMDRS	500	500	500	0	500	100%
2050385		OLOPS - Legal Expenses	EMDRS	0	0	0	677	(677)	0%
2050386		OLOPS - Expensed Minor Asset Purchases	EMDRS	1,000	1,000	1,000	0	1,000	100%
2050387		OLOPS - Other Expenses	EMDRS	5,000	5,000	5,000	2,498	2,502	50%
2050392		OLOPS - Depreciation	EMCCS	21,797	21,797	21,797	20,263	1,535	7%
2050399		OLOPS - Administration Allocated	EMCCS	11,802	11,779	11,779	10,499	1,280	11%
				74,852	**73,514**	**73,514**	**80,705**	**(7,191)**	
OPERATING REVENUE									
3050311		OLOPS - Grants (ex GST)	EMDRS	3,000	0	0	0	0	0%
3050320		OLOPS - Fees & Charges	EMDRS	600	600	600	718	118	20%
3050323		OLOPS - Reimbursement of Debt Collection Costs (inc GST)	EMDRS	0	0	0	600	600	0%
3050335		OLOPS - Other Income	EMDRS	1,000	1,000	1,000	1,113	113	11%
3050340		OLOPS - Impounded Vehicle Fees	EMDRS	500	2,000	2,000	1,018	(982)	-49%
				5,100	**3,600**	**3,600**	**3,449**	**(151)**	
EMERGENCY SERVICES LEVY - BUSH FIRE BRIGADE									
OPERATING EXPENDITURE									
2050507		ESL BFB - L5 Clothing & Accessories	CESM	45,000	45,000	45,000	33,701	11,299	25%
2050530		ESL BFB - L8 Insurance Expenses	CESM	96,000	96,000	96,000	102,867	(6,867)	-7%
2050565		ESL BFB - L2 Maintenance Plant & Equipment	CESM	3,000	3,000	3,000	6,390	(3,390)	-113%
2050566		ESL BFB - L3 Maintenance Vehicles/Trailers/Boats	CESM	85,000	85,000	85,000	86,366	(1,366)	-2%
2050569		ESL BFB - L9 Plant & Equipment $1,500 to $5,000 per item	CESM	16,956	16,956	16,956	0	16,956	100%
2050586		ESL BFB - L1 Plant & Equipment < $1,500 per item	CESM	1,000	1,000	1,000	2,175	(1,175)	-118%
2050587		ESL BFB - L7 Other Goods and Services	CESM	8,000	8,000	8,000	5,820	2,180	27%
2050588		ESL BFB - L6 Utilities, Rates & Taxes	CESM	7,000	7,000	7,000	8,890	(1,890)	-27%
2050589		ESL BFB - L4 Maintenance Land & Buildings	CESM	5,000	5,000	5,000	12,252	(7,252)	-145%
				266,956	**266,956**	**266,956**	**258,459**	**8,497**	

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
OPERATING REVENUE										
3050510		ESL BFB - Operating Grant	CESM	250,000	250,000	250,000	250,000	0	0%	▲
3050516		ESL BFB - Other Grants	CESM	16,956	16,956	16,956	0	(16,956)	-100%	
				266,956	**266,956**	**266,956**	**250,000**	**(16,956)**		
EMERGENCY SERVICES LEVY - STATE EMERGENCY SERVICES										
OPERATING EXPENDITURE										
2050630		ESL SES - L8 Insurances	CESM	5,200	5,200	5,200	4,365	835	16%	
2050665		ESL SES - L2 Maintenance Plant & Equipment	CESM	3,000	3,000	3,000	1,887	1,113	37%	
2050666		ESL SES - L3 Maintenance Vehicles/Trailers/Boats	CESM	6,500	6,500	6,500	3,175	3,325	51%	
2050686		ESL SES - L1 Plant & Equipment <$1,500 per item	CESM	400	400	400	2,306	(1,906)	-477%	
2050687		ESL SES - L7 Other Goods and Services	CESM	1,700	1,700	1,700	732	968	57%	
2050688		ESL SES - L6 Utilities, Rates & Taxes	CESM	2,200	2,200	2,200	5,440	(3,240)	-147%	
2050689		ESL SES - L4 Maintenance Land & Buildings	CESM	1,000	1,000	1,000	70	930	93%	
				20,000	**20,000**	**20,000**	**17,977**	**2,023**		
OPERATING REVENUE										
3050610		ESL SES - Operating Grant	CESM	20,000	20,000	20,000	20,000	0	0%	
3050615		ESL SES - Capital Grant	CESM	286,350	286,350	286,350	0	(286,350)	-100%	▼
				306,350	**306,350**	**306,350**	**20,000**	**(286,350)**		
SCHEDULE 07 - HEALTH										
PREVENTATIVE SERVICES - INSPECTION/ADMIN										
OPERATING EXPENDITURE										
2070400		HEALTH - Employee Costs	EMDRS	146,740	146,740	146,740	123,102	23,638	16%	
2070403		HEALTH - Uniforms	EMDRS	550	550	550	108	442	80%	
2070404		HEALTH - Training & Development	EMDRS	2,000	2,000	2,000	1,330	670	34%	
2070405		HEALTH - Recruitment	EMDRS	0	0	0	415	(415)	0%	
2070408		HEALTH - Other Employee Expenses	EMDRS	5,500	7,290	7,290	7,368	(78)	-1%	
2070409		HEALTH - Travel & Accommodation	EMDRS	1,000	1,000	1,000	2,237	(1,237)	-124%	
2070412		HEALTH - Analytical Expenses	EMDRS	1,500	1,500	1,500	1,229	271	18%	
2070415		HEALTH - Printing and Stationery	EMDRS	500	500	500	489	11	2%	
2070416		HEALTH - Postage and Freight	EMDRS	0	0	0	91	(91)	0%	
2070420		HEALTH - Communication Expenses	ICT	0	720	720	688	32	4%	
2070421		HEALTH - Information Technology	ICT	0	0	0	312	(312)	0%	
2070430		HEALTH - Insurance Expenses (Other than Buildings)	EMDRS	7,436	0	0	0	0	0%	
2070450		HEALTH - Contract Services	EMDRS	5,000	5,000	5,000	0	5,000	100%	
2070485		HEALTH - Legal Expenses	EMDRS	1,500	1,500	1,500	0	1,500	100%	
2070486		HEALTH - Expensed Minor Asset Purchases	EMDRS	0	0	0	215	(215)	0%	
2070487		HEALTH - Other Expenses	EMDRS	2,000	2,000	2,000	216	1,784	89%	
2070499		HEALTH - Administration Allocated	EMCCS	51,318	51,218	51,218	59,541	(8,323)	-16%	
				225,044	**220,018**	**220,018**	**197,341**	**22,677**		

SHIRE OF PLANTAGENET
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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OPERATING REVENUE									
3070420		HEALTH - Health Regulatory Fees & Charges	EMDRS	20,000	20,000	20,000	18,021	(1,979)	-10%
3070421		HEALTH - Health Regulatory Licenses	EMDRS	500	500	500	0	(500)	-100%
3070435		HEALTH - Other Income	EMDRS	7,000	7,000	7,000	6,469	(531)	-8%
3070440		HEALTH - Health Regulatory Fines & Penalties	EMDRS	500	500	500	6,561	6,061	1212%
				28,000	**28,000**	**28,000**	**31,051**	**3,051**	
PREVENTATIVE SERVICES - OTHER									
OPERATING EXPENDITURE									
2070665		PREV OTH - Maintenance/Operations	EMIA				0	0	0%
	W300	Dr Christopher Bourke Medical Centre	EMIA	6,500	2,500	2,500	1,404	1,096	44%
2070670		PREV OTH - Loan 97 Interest Repayments	EMCCS	2,511	2,511	2,511	4,069	(1,558)	-62%
2070688		PREV OTH - Building Operations	EMIA				0	0	0%
	BO300	Dr Christopher Bourke Medical Centre - Building Operations	EMIA	5,000	4,485	4,485	4,675	(190)	-4%
	BO301	Kendenup First Responders - Shed - Building Operations	EMIA	100	90	90	91	(1)	-1%
2070689		PREV OTH - Building Maintenance	BMO				0	0	0%
	BM300	Dr Christopher Bourke Medical Centre - Building Maintenance	BMO	2,000	1,000	1,000	343	657	66%
	BM301	Kendenup First Responders - Shed - Building Maintenance	BMO	100	0	0	0	0	0%
2070692		PREV OTH - Depreciation	EMCCS	40,787	40,787	40,787	38,726	2,061	5%
2070699		PREV OTH - Administration Allocated	EMCCS	14,959	14,930	14,930	14,250	680	5%
				71,957	**66,303**	**66,303**	**63,558**	**2,745**	
OPERATING REVENUE									
3070600		PREV OTH - Contributions & Donations	EMCCS	500	500	500	0	(500)	-100%
3070601		PREV OTH - Reimbursements	EMCCS	300	300	300	0	(300)	-100%
3070620		PREV OTH - Fees & Charges	EMCCS	48,000	49,000	49,000	48,840	(160)	0%
				48,800	**49,800**	**49,800**	**48,840**	**(960)**	
SCHEDULE 08 - EDUCATION & WELFARE									
OTHER EDUCATION									
OPERATING EXPENDITURE									
2080292		OTHER ED - Depreciation	EMCCS	4,516	4,516	4,516	4,145	371	8%
2080299		OTHER ED - Administration Allocated	EMCCS	2,107	2,103	2,103	1,526	577	27%
				6,623	**6,619**	**6,619**	**5,671**	**948**	
OPERATING REVENUE									
				0	**0**	**0**	**0**	**0**	

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 $	YTD Variance %
CARE OF FAMILIES AND CHILDREN									
OPERATING EXPENDITURE									
2080365		FAMILIES - Maintenance/Operations	EMIA				0	0	0%
2080388		FAMILIES - Building Operations	EMIA				0	0	0%
	BO400	Mount Barker Child Care Centre - Building Operations	EMIA	2,400	2,400	2,400	2,881	(481)	-20%
2080389		FAMILIES - Building Maintenance	BMO				0	0	0%
	BM400	Mount Barker Child Care Centre - Building Maintenance	BMO	3,000	1,000	1,000	0	1,000	100%
2080392		FAMILIES - Depreciation	EMCCS	17,868	17,868	17,868	16,621	1,247	7%
2080399		FAMILIES - Administration Allocated	EMCCS	10,745	10,724	10,724	7,338	3,386	32%
				34,013	**31,992**	**31,992**	**26,840**	**5,152**	
OPERATING REVENUE									
3080301		FAMILIES - Reimbursements	EMCCS	250	250	250	0	(250)	-100%
3080320		FAMILIES - Fees & Charges	EMCCS	15,000	15,000	15,000	10	(14,990)	-100%
				15,250	**15,250**	**15,250**	**10**	**(15,240)**	
AGED & DISABLED - OTHER									
OPERATING EXPENDITURE									
2080653		AGED OTHER - Events	EMCCS				200	(200)	0%
	AGED000	Aged Programs - General Expenditure	MCRS	5,500	9,500	9,500	436	9,064	95%
	GEAGED01	Grant Expenditure - Senior'S Week (Council On The Aging)	EMCCS	1,000	0	0	328	(328)	0%
2080670		AGED OTHER - Loan 96 Interest Repayments	EMCCS	3,520	3,520	3,520	4,862	(1,342)	-38%
2080699		AGED OTHER - Administration Allocated	EMCCS	45,435	45,346	45,346	38,655	6,691	15%
				55,455	**58,366**	**58,366**	**44,482**	**13,884**	
OPERATING REVENUE									
3080610		AGED OTHER - Grant Funding	EMCCS				0	0	0%
	GIAGED01	Grant Income - Senior'S Week (Council On The Aging)	EMCCS	1,000	1,000	1,000	0	(1,000)	-100%
3080630		AGED OTHER - Self Supporting Loan Interest Received	EMCCS	3,520	3,520	3,520	4,919	1,399	40%
				4,520	**4,520**	**4,520**	**4,919**	**399**	
OTHER WELFARE									
OPERATING EXPENDITURE									
2080711		WELFARE - Disability Access Inclusion Plan (DAIP)	EMCCS	1,000	1,000	1,000	1,000	0	0%
2080712		WELFARE - Youth Services	MCRS	15,000	15,000	15,000	4,217	10,783	72%
2080718		WELFARE - Grant Funding Expense	EMCCS				0	0	0%
	GEWELF02	Grant Expenditure - Dlgsc Wa Creative Learning Funding	EMCCS	0	0	0	2,248	(2,248)	0%
2080752		WELFARE - Consultants	EMCCS	3,000	3,000	3,000	0	3,000	100%
2080746		WELFARE - Projects, Programs & Activities	EMCCS				1,565	3,435	69%
	WELF00	Welfare - Projects (Shire Funded)	MCRS	2,000	2,000	2,000	92	1,908	95%
	GEWELF01	Grant Expenditure - International Day Of People With Disability	EMCCS	0	0	0	744	(744)	0%

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
2080788		WELFARE - Building Operations	EMCCS				0	0	0%
	BO401	Men'S Shed Buildings - Building Operations	EMCCS	2,000	2,000	2,000	1,239	761	38%
2080789		WELFARE - Building Maintenance	BMO				0	0	0%
	BM401	Men'S Shed Buildings - Building Maintenance	BMO	500	5,000	5,000	2,222	2,778	56%
2080792		WELFARE - Depreciation	EMCCS	11,799	11,799	11,799	11,359	440	4%
2080799		WELFARE - Administration Allocated	EMCCS	47,848	47,754	47,754	40,738	7,016	15%
				83,147	**92,553**	**92,553**	**65,423**	**27,130**	
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	100	0	(100)	-100%
				100	**1,100**	**1,100**	**1,010**	**(90)**	
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	8,000	11,174	(3,174)	-40%
	W403	105 Martin Street Mount Barker - Staff House Grounds	EMIA	1,000	1,000	1,000	3,156	(2,156)	-216%
	W404	Shire Depot Staff House Grounds	EMIA	3,000	1,000	1,000	672	328	33%
2090186		STF HOUSE - Expensed Minor Asset Purchases	EMIA	0	0	0	1,495	(1,495)	0%
2090188		STF HOUSE - Building Operations	EMIA				0	0	0%
	BO402	103 Martin Street, Mount Barker - Ceo House - Building Operations	EMIA	4,000	3,540	3,540	4,459	(919)	-26%
	BO403	105 Martin Street, Mount Barker - Staff House - Building Operations	EMIA	1,000	1,375	1,375	1,957	(582)	-42%
	BO404	Shire Depot Staff House - Building Operations	EMIA	1,500	1,275	1,275	1,114	161	13%
2090189		STF HOUSE - Building Maintenance	BMO				0	0	0%
	BM402	103 Martin Street, Mount Barker - Ceo House - Building Maintenance	BMO	5,000	9,000	9,000	8,882	118	1%
	BM403	105 Martin Street, Mount Barker - Staff House - Building Maintenance	BMO	5,000	4,000	4,000	2,816	1,184	30%
	BM404	Shire Depot Staff House - Building Maintenance	BMO	2,000	0	0	250	(250)	0%
2090192		STF HOUSE - Depreciation	EMCCS	37,103	37,103	37,103	34,053	3,050	8%
2090198		STF HOUSE - Staff Housing Costs Recovered	EMCCS	(18,500)	(19,190)	(19,190)	(17,802)	(1,388)	7%
2090199		STF HOUSE - Administration Allocated	EMCCS	12,059	12,035	12,035	8,367	3,668	30%
				61,162	**59,138**	**59,138**	**60,593**	**(1,455)**	
OPERATING REVENUE									
3090101		STF HOUSE - Staff Rental Reimbursements	EMIA	14,500	15,500	15,500	14,926	(574)	-4%
3090120		STF HOUSE - Fees & Charges	EMIA	0	0	0	0	0	0%
				14,500	**15,500**	**15,500**	**14,926**	**(574)**	

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
SCHEDULE 10 - COMMUNITY AMENITIES										
SANITATION - GENERAL										
OPERATING EXPENDITURE										
2100100		SAN - Employee Costs	EMIA	297,016	297,016	297,016	336,133	(39,117)	-13%	
2100103		SAN - Uniforms	EMIA	550	550	550	483	67	12%	
2100104		SAN - Training & Development	EMIA	2,000	5,000	5,000	3,665	1,335	27%	
2100105		SAN - Recruitment	EMIA	0	0	0	768	(768)	0%	
2100107		SAN - Protective Clothing	EMIA	3,000	3,000	3,000	3,272	(272)	-9%	
2100108		SAN - Other Employee Expenses	EMIA	5,000	17,600	17,600	17,673	(73)	0%	
2100111		SAN - Waste Collection	EMIA	106,000	106,000	106,000	118,214	(12,214)	-12%	
2100112		SAN - Waste Disposal	EMIA	11,000	6,000	6,000	2,055	3,945	66%	
2100113		SAN - Waste Recycling	EMIA	175,000	175,000	175,000	271,792	(96,792)	-55%	▼
2100115		SAN - Printing and Stationery	EMIA	2,000	2,000	2,000	2,431	(431)	-22%	
2100117		SAN - General Tip Maintenance	EMIA	27,000	7,000	7,000	4,695	2,305	33%	
2100118		SAN - Purchase of Bins (Sulo and Other)	EMIA	500	5,800	5,800	5,786	14	0%	
2100120		SAN - Communication Expenses	ICT	10,000	15,000	15,000	5,813	9,187	61%	
2100121		SAN - Information Technology	ICT	0	8,000	8,000	13,422	(5,422)	-68%	
2100130		SAN - Insurance Expenses (Other than Buildings)	EMCCS	17,433	0	0	0	0	0%	
2100140		SAN - Advertising & Promotion	EMIA	500	500	500	1,247	(747)	-149%	
2100152		SAN - Consultants	EMIA	20,000	70,000	70,000	94,349	(24,349)	-35%	▲
2100165		SAN - Maintenance/Operations	EMIA				(1,385)	1,385	0%	
	W500	O'Neill Road Refuse Site	EMIA	145,000	144,985	144,985	319,792	(174,807)	-121%	
	W501	Kamballup Transfer Station	EMIA	4,000	4,000	4,000	5,090	(1,090)	-27%	
	W502	Kendenup Refuse Site	EMIA	35,000	35,000	35,000	80,916	(45,916)	-131%	
	W503	Porongurup Transfer Station	EMIA	3,000	6,000	6,000	11,451	(5,451)	-91%	
	W504	Rocky Gully Tip Site	EMIA	4,000	1,000	1,000	4,438	(3,438)	-344%	
2100186		SAN - Expensed Minor Asset Purchases	EMIA	2,000	1,000	1,000	0	1,000	100%	
2100187		SAN - Other Expenses	EMIA	1,000	1,000	1,000	8,907	(7,907)	-791%	
2100188		SAN - Building Operations	EMIA				0	0	0%	
	BO500	O'Neill Road Refuse Disposal Facility Buildings - Building Operations	EMIA	1,200	1,721	1,721	1,943	(222)	-13%	
	BO501	Kamballup Transfer Station Buildings - Building Operations	EMIA	400	441	441	61	380	86%	
	BO502	Kendenup Transfer Station Buildings - Building Operations	EMIA	400	435	435	81	354	81%	
	BO503	Porongurup Transfer Station Buildings - Building Operations	EMIA	400	400	400	409	(9)	-2%	
	BO504	Rocky Gully Transfer Station Buildings - Building Operations	EMIA	400	400	400	48	352	88%	

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
2100189		SAN - Building Maintenance	BMO				0	0	0%
	BM500	O'Neill Road Refuse Disposal Facility Buildings - Building Maintenance	BMO	2,000	9,500	9,500	11,676	(2,176)	-23%
	BM501	Kamballup Transfer Station Buildings - Building Maintenance	BMO	500	500	500	42	458	92%
	BM502	Kendenup Transfer Station Buildings - Building Maintenance	BMO	500	500	500	511	(11)	-2%
	BM503	Porongurup Transfer Station Buildings - Building Maintenance	BMO	500	500	500	42	458	92%
	BM504	Rocky Gully Transfer Station Buildings - Building Maintenance	BMO	500	500	500	0	500	100%
2100192		SAN - Depreciation	EMCCS	37,000	37,000	37,000	38,702	(1,702)	-5%
2100199		SAN - Administration Allocated	EMCCS	130,054	129,799	129,799	124,429	5,370	4%
				1,044,853	**1,093,147**	**1,093,147**	**1,488,951**	**(395,804)**	
OPERATING REVENUE									
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	500	1,638	1,138	228%
3100135		SAN - Other Income	EMIA	10,000	15,000	15,000	5,513	(9,487)	-63%
				819,033	**820,927**	**820,927**	**814,421**	**(6,506)**	

SANITATION - OTHER

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OPERATING EXPENDITURE									
2100205		SAN OTH - Recruitment	EMIA	0	2,000	2,000	1,508	492	25%
2100211		SAN OTH - Waste Collection	EMIA	62,000	62,000	62,000	56,980	5,020	8%
2100214		SAN OTH - Purchase of Street Bins	EMIA	26,000	6,000	6,000	0	6,000	100%
2100265		SAN OTH - Maintenance/Operations	EMIA				0	0	0%
	W520	Mount Barker - Public Bins And Rubbish Pickups	EMIA	48,000	48,000	48,000	62,406	(14,406)	-30%
	W521	Kendenup - Public Bins And Rubbish Pickups	EMIA	500	500	500	418	82	16%
	W522	Narrikup - Public Bins And Rubbish Pickups	EMIA	500	500	500	163	337	67%
	W523	Porongorup - Public Bins And Rubbish Pickups	EMIA	500	500	500	0	500	100%
	W524	Rocky Gully - Public Bins And Rubbish Pickups	EMIA	500	500	500	274	226	45%
2100287		SAN OTH - Other Expenses	EMIA	500	17,500	17,500	10,219	7,281	42%
2100292		SAN OTH - Depreciation	EMCCS	5,000	5,000	5,000	6,497	(1,497)	-30%
2100299		SAN OTH - Administration Allocated	EMCCS	12,881	12,856	12,856	20,534	(7,678)	-60%
				156,381	**155,356**	**155,356**	**158,998**	**(3,642)**	
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	35,000	16,120	(18,880)	-54%
3100231		SAN OTH - Commercial Tipping Fees	EMIA	140,000	140,000	140,000	168,490	28,490	20%
3100321		SEW - Septic Tank Application/Inspection Fees	EMIA	13,000	13,000	13,000	12,326	(674)	-5%
3100235		SAN OTH - Other Income	EMIA	0	60,000	60,000	60,619	619	1%
				346,610	**406,610**	**406,610**	**412,599**	**5,990**	

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Detailed Operating Accounts
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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
TOWN PLANNING & REGIONAL DEVELOPMENT										
OPERATING EXPENDITURE										
2100600		PLAN - Employee Costs	EMDRS	550,000	470,000	470,000	381,252	88,748	19%	▲
2100603		PLAN - Uniforms	EMDRS	500	500	500	30	470	94%	
2100604		PLAN - Training & Development	EMDRS	4,000	4,000	4,000	4,345	(345)	-9%	
2100605		PLAN - Recruitment	EMDRS	0	0	0	1,455	(1,455)	0%	
2100608		PLAN - Other Employee Expenses	EMDRS	10,000	15,100	15,100	22,788	(7,688)	-51%	
2100609		PLAN - Travel & Accommodation	EMDRS	0	0	0	1,678	(1,678)	0%	
2100610		PLAN - Motor Vehicle Expenses	EMDRS	16,000	16,000	16,000	19,131	(3,131)	-20%	
2100615		PLAN - Printing and Stationery	EMDRS	0	1,000	1,000	780	220	22%	
2100616		PLAN - Postage and Freight	EMDRS	0	0	0	170	(170)	0%	
2100621		PLAN - Information Technology	ICT				0	0	0%	
	ICT1006	Plan Ict Hardware	ICT	0	1,000	1,000	803	197	20%	
	ICT1006A	Plan Ict Annual Software Licensing	ICT	0	5,000	5,000	4,504	496	10%	
	ICT1006B	Plan Ict Support	ICT	0	0	0	780	(780)	0%	
	ICT1006C	Plan Ict Other Expenditure	ICT	0	0	0	5,375	(5,375)	0%	
2100630		PLAN - Insurance Expenses (Other than Buildings)	EMDRS	14,691	0	0	0	0	0%	
2100640		PLAN - Advertising & Promotion	EMDRS	4,000	4,000	4,000	1,643	2,357	59%	
2100641		PLAN - Subscriptions & Memberships	EMDRS	1,000	1,000	1,000	0	1,000	100%	
2100652		PLAN - Consultants	EMDRS	50,000	120,000	120,000	51,546	68,454	57%	
2100685		PLAN - Legal Expenses	EMDRS	5,000	5,000	5,000	986	4,014	80%	
2100687		PLAN - Other Expenses	EMDRS	0	250	250	243	7	3%	
2100699		PLAN - Administration Allocated	EMCCS	153,025	152,725	152,725	152,255	470	0%	
				808,216	**795,575**	**795,575**	**649,763**	**145,812**		
OPERATING REVENUE										
3100601		PLAN - Reimbursements	EMDRS	0	0	0	165	165	0%	
3100610		PLAN - Grants	EMDRS	175,000	175,000	175,000	123,000	(52,000)	-30%	▲
3100620		PLAN - Planning Application Fees	EMDRS	40,000	40,000	40,000	55,442	15,442	39%	
3100622		PLAN - Orders & Requisitions	EMDRS	2,000	12,000	12,000	7,982	(4,018)	-33%	
3100623		PLAN - Fees & Charges	EMDRS	1,000	1,000	1,000	2,273	1,273	127%	
3100635		PLAN - Other Income	EMDRS	300	6,000	6,000	4,472	(1,528)	-25%	
3100640		PLAN - Fines & Penalties	EMDRS	0	0	0	660	660	0%	
				218,300	**234,000**	**234,000**	**193,993**	**(40,007)**		

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OTHER COMMUNITY AMENITIES									
OPERATING EXPENDITURE									
2100721		COM AMEN - Information Technology	ICT	3,000	3,000	3,000	4,151	(1,151)	-38%
2100766		COM AMEN - Cemetery Maintenance/Operations	EMIA				1,548	(1,548)	0%
	BM505	Mount Barker Cemetery East Buildings - Building Maintenance	BMO	500	500	500	364	136	27%
	BM506	Mount Barker Cemetery West Pavilion - Building Maintenance	BMO	2,000	2,000	2,000	1,593	407	20%
	BO505	Mount Barker Cemetery East Buildings - Building Operations	EMIA	1,000	1,000	1,000	891	109	11%
	BO506	Mount Barker Cemetery West Pavilion - Building Operations	EMIA	3,000	3,000	3,000	3,318	(318)	-11%
	W505	Mount Barker Cemetery (East)	EMIA	25,000	25,000	25,000	33,443	(8,443)	-34%
	W506	Mount Barker Cemetery (West)	EMIA	60,000	48,000	48,000	44,782	3,218	7%
	W507	Kendenup Cemetery	EMIA	15,000	22,000	22,000	28,444	(6,444)	-29%
	W508	Rocky Gully Cemetery	EMIA	8,000	8,000	8,000	4,501	3,499	44%
2100767		COM AMEN - Other Community Amenity Maintenance	EMIA				0	0	0%
	W515	Rocky Gully - Muir Hwy Roadside	EMIA	2,500	1,500	1,500	1,309	191	13%
	W517	Mount Barker Visitor Centre Dump Point	EMIA	1,000	1,000	1,000	507	493	49%
2100752		COM AMEN - Consultants	EMCCS	12,000	12,000	12,000	8,396	3,604	30%
2100787		COM AMEN - Other Expenses	EMIA	0	0	0	1,800	(1,800)	0%
2100788		COM AMEN - Public Conveniences Operations	EMIA				0	(0)	0%
	BO509	Shire Administration Office - Public Toilets - Building Operations	EMIA	7,000	7,116	7,116	8,002	(886)	-12%
	BO510	Kendenup Hall - Toilets - Building Operations	EMIA	6,400	6,217	6,217	6,463	(246)	-4%
	BO511	Porongurup Hall - Toilets - Building Operations	EMIA	500	514	514	14	500	97%
	BO512	Woogenellup Hall - Toilets - Building Operations	EMIA	500	614	614	114	500	81%
	BO513	Mount Barker Railway Station - Toilet Block - Building Operations	EMIA	7,000	6,825	6,825	7,716	(891)	-13%
	BO514	Wilson Park - Toilet Block - Building Operations	EMIA	9,000	8,865	8,865	8,824	41	0%
	BO515	Rocky Gully - Public Toilets (Muir Highway) - Building Operations	EMIA	7,000	6,772	6,772	2,028	4,744	70%
	BO516	Rocky Gully Hall Site - Toilets - Building Operations	EMIA	2,000	1,600	1,600	846	754	47%
	BO517	Pwakkenback Toilets - Building Operations	EMIA	0	2,000	2,000	1,062	938	47%
2100789		COM AMEN - Public Conveniences Maintenance	BMO				0	0	0%
	BM509	Shire Administration Office - Public Toilets - Building Maintenance	BMO	1,000	1,000	1,000	3,191	(2,191)	-219%
	BM510	Kendenup Hall - Toilets - Building Maintenance	BMO	2,000	2,000	2,000	2,602	(602)	-30%
	BM511	Porongurup Hall - Toilets - Building Maintenance	BMO	500	500	500	0	500	100%
	BM512	Woogenellup Hall - Toilets - Building Maintenance	BMO	500	500	500	0	500	100%
	BM513	Mount Barker Railway Station - Toilet Block - Building Maintenance	BMO	750	750	750	2,951	(2,201)	-293%
	BM514	Wilson Park - Toilet Block - Building Maintenance	BMO	500	500	500	1,610	(1,110)	-222%
	BM515	Rocky Gully - Public Toilets (Muir Highway) - Building Maintenance	BMO	2,000	2,000	2,000	1,755	245	12%
	BM516	Rocky Gully Hall Site - Toilets - Building Maintenance	BMO	500	500	500	0	500	100%
	BM517	Pwakkenbak Trail Toilets - Building Maintenance	BMO	0	0	0	1,725	(1,725)	0%
2100792		COM AMEN - Depreciation	EMCCS	45,000	45,000	45,000	44,047	953	2%
2100799		COM AMEN - Administration Allocated	EMCCS	69,951	69,814	69,814	55,712	14,102	20%
				295,101	**290,087**	**290,087**	**283,710**	**6,377**	

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 $	YTD Variance %	
OPERATING REVENUE										
3100710		COM AMEN - Grants	EMIA				0	0	0%	
	GI510	Capital Grant - Lrcip - Kendenup Town Hall Toilets	EMIA	15,043	15,043	15,043	15,043			
3100720		COM AMEN - Cemetery Fees (Burial)	EMCCS	65,000	65,000	65,000	44,539	(20,461)	-31%	
				80,043	**80,043**	**80,043**	**59,582**	**(20,461)**		

SCHEDULE 11 - RECREATION & CULTURE
PUBLIC HALLS AND CIVIC CENTRES

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
OPERATING EXPENDITURE										
2110165		HALLS - Maintenance/Operations	EMIA				(786)	786	0%	
	W600	Plantagenet District Hall Grounds	EMIA	15,000	15,000	15,000	15,787	(787)	-5%	
	W604A	Narrikup Hall Grounds	EMIA	9,000	9,000	9,000	24,689	(15,689)	-174%	
	W605	Porongurup Hall Grounds	EMIA	1,000	1,000	1,000	443	557	56%	
	W606	Woogenellup Hall Grounds	EMIA	1,000	1,000	1,000	0	1,000	100%	
	W616	Rocky Gully Hall Site Grounds	EMIA	2,500	2,500	2,500	1,424	1,076	43%	
2110188		HALLS - Town Halls and Public Bldg Operations	EMIA				0	0	0%	
	BO600	Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Operations	EMIA	14,000	15,282	15,282	13,365	1,917	13%	
	BO601	Plantagenet District Hall - Lesser Hall (Eps) - Building Operations	EMIA	1,000	1,000	1,000	225	775	78%	
	BO602	Plantagenet District Hall - Former Hacc Building (Pl News) - Building Operations	EMIA	1,000	1,537	1,537	1,271	266	17%	
	BO603	Kendenup Hall - Building Operations	EMIA	4,000	3,956	3,956	4,056	(100)	-3%	
	BO604	Narrikup Hall (& Garage) - Building Operations	EMIA	10,000	7,525	7,525	10,528	(3,003)	-40%	
	BO605	Porongurup Hall - Building Operations	EMIA	1,000	622	622	489	133	21%	
	BO606	Woogenellup Hall - Building Operations	EMIA	1,500	1,524	1,524	2,480	(956)	-63%	
2110189		HALLS - Town Halls and Public Bldg Maintenance	BMO				0	0	0%	
	BM600	Plantagenet District Hall - Main Hall (Plantagenet Players) - Building Maintenance	BMO	4,000	4,000	4,000	2,865	1,135	28%	
	BM601	Plantagenet District Hall - Lesser Hall (Eps) - Building Maintenance	BMO	1,500	1,500	1,500	5,447	(3,947)	-263%	
	BM602	Plantagenet District Hall - Former Hacc Building (Pl News) - Building Maintenance	BMO	2,000	0	0	3,848	(3,848)	0%	
	BM603	Kendenup Hall - Building Maintenance	BMO	6,000	500	500	1,643	(1,143)	-229%	
	BM604	Narrikup Hall (& Garage) - Building Maintenance	BMO	3,500	2,000	2,000	2,468	(468)	-23%	
	BM605	Porongurup Hall - Building Maintenance	BMO	6,000	6,000	6,000	3,557	2,443	41%	
	BM606	Woogenellup Hall - Building Maintenance	BMO	1,000	1,000	1,000	0	1,000	100%	
2110192		HALLS - Depreciation	EMCCS	185,000	185,000	185,000	174,880	10,120	5%	▼
2110199		HALLS - Administration Allocated	EMCCS	72,492	72,350	72,350	53,487	18,863	26%	
				342,492	**332,296**	**332,296**	**322,165**	**10,131**		
OPERATING REVENUE										
3110100		HALLS - Contributions & Donations	EMIA	60,000	60,000	60,000	0	(60,000)	-100%	
3110101		HALLS - Reimbursements	EMIA	2,700	2,700	2,700	3,660	960	36%	
3110110		HALLS - Grants	EMIA				0	0	0%	▲
	GI605A	Grant - Porongurup Hall And Toilet Upgrade	EMIA	150,000	150,000	150,000	150,000	0	0%	
3110121		HALLS - Local Hall Hire	EMIA	1,200	1,200	1,200	1,681	481	40%	
3110125		HALLS - Lease/Rental Income	EMIA	10	10	10	20	10	100%	
				213,910	**213,910**	**213,910**	**155,361**	**(58,549)**		

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
SWIMMING AREAS AND BEACHES										
OPERATING EXPENDITURE										
2110200		SWIM AREAS - Employee Costs	MCRS	207,240	207,240	207,240	231,282	(24,042)	-12%	
2110203		SWIM AREAS - Uniforms	MCRS	2,500	2,500	2,500	1,121	1,379	55%	
2110204		SWIM AREAS - Training & Conferences	MCRS	6,800	6,800	6,800	1,444	5,356	79%	
2110207		SWIM AREAS - Protective Clothing	MCRS	0	0	0	46	(46)	0%	
2110208		SWIM AREAS - Other Employee Expenses	MCRS	4,000	13,600	13,600	13,754	(154)	-1%	
2110209		SWIM AREAS - Travel & Accommodation	MCRS	1,000	1,000	1,000	2,316	(1,316)	-132%	
2110215		SWIM AREAS - Printing and Stationery	MCRS	200	200	200	1,541	(1,341)	-670%	
2110216		SWIM AREAS - Postage and Freight	MCRS	500	500	500	884	(384)	-77%	
2110221		SWIM AREAS - Information Technology	ICT				0	0	0%	
	ICT607	Swim Areas Ict Hardware	ICT	1,000	1,000	1,000	0	1,000	100%	
	ICT607A	Swim Areas Ict Annual Software Licensing	ICT	500	500	500	375	125	25%	
	ICT607B	Swim Areas Ict Support	ICT	500	500	500	0	500	100%	
	ICT607C	Swim Areas Ict Other Expenditure	ICT	500	500	500	31	469	94%	
2110222		SWIM AREAS - Security	MCRS	5,500	5,500	5,500	1,212	4,288	78%	
2110240		SWIM AREAS - Advertising & Promotion	MCRS	200	200	200	300	(100)	-50%	
2110241		SWIM AREAS - Subscriptions & Memberships	MCRS	750	750	750	0	750	100%	
2110251		SWIM AREAS - Kiosk Expenses	MCRS	26,000	26,000	26,000	19,448	6,552	25%	
2110252		SWIM AREAS - Consultants	MCRS	10,000	10,000	10,000	0	10,000	100%	
2110265		SWIM AREAS - Grounds Maintenance/Operations	MCRS				0	0	0%	
	W607	Mount Barker Swimming Pool	MCRS	4,000	4,000	4,000	1,142	2,858	71%	
2110270		SWIM AREAS - Loan 99 Interest Repayments	EMCCS	13,148	13,148	13,148	15,555	(2,407)	-18%	
2110286		SWIM AREAS - Expensed Minor Asset Purchases	MCRS	3,000	3,000	3,000	4,450	(1,450)	-48%	
2110287		SWIM AREAS - Other Expenses	MCRS	3,000	3,000	3,000	995	2,005	67%	
2110288		SWIM AREAS - Building Operations	MCRS				0	0	0%	
	BO607	Mount Barker Swimming Pool Buildings - Building Operations	MCRS	65,000	65,000	65,000	72,254	(7,254)	-11%	
2110289		SWIM AREAS - Building Maintenance	BMO				0	0	0%	
	BM607	Mount Barker Swimming Pool Buildings - Building Maintenance	BMO	5,000	15,500	15,500	26,509	(11,009)	-71%	
2110246		SWIM AREAS - Projects, Programs & Activties	MCRS				451	49	10%	
2110292		SWIM AREAS - Depreciation	EMCCS	150,000	150,000	150,000	146,712	3,288	2%	▼
2110299		SWIM AREAS - Administration Allocated	EMCCS	122,496	122,256	122,256	99,981	22,275	18%	
				633,334	**653,194**	**653,194**	**641,802**	**11,392**		

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD 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 (Csrff) - Grant Income	MCRS	2,750,000	2,750,000	2,750,000	0	(2,750,000)	-100%
	GI607F	Swimming Pool - Stage 1B Construction (Bendigo Bank) - Grant Income	MCRS	500,000	500,000	500,000	0	(500,000)	-100%
3110220		SWIM AREAS - Admissions	MCRS	70,000	70,000	70,000	48,680	(21,320)	-30%
3110221		SWIM AREAS - Kiosk Income	MCRS	33,000	33,000	33,000	29,404	(3,596)	-11%
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	1,500	1,170	(330)	-22%
				3,354,500	**3,354,500**	**3,354,500**	**91,020**	**(3,263,480)**	

OTHER RECREATION AND SPORT

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OPERATING EXPENDITURE									
2110308		REC - Other Employee Expenses	EMCCS	10,000	500	500	0	500	100%
2110320		REC - Communication Expenses	ICT	2,500	2,500	2,500	547	1,953	78%
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	1,000	0	1,000	100%
2110350		REC - Contract Services	EMCCS	45,060	45,060	45,060	29,880	15,180	34%
2110352		REC - Consultants	EMCCS	0	0	0	6,500	(6,500)	0%
2110360		REC - Recreation Grounds Maintenance/Operations	EMIA				0	0	0%
	W611	Kendenup Community Grounds - General Grounds And Driveway	EMIA	13,000	7,000	7,000	11,914	(4,914)	-70%
	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	8,140	4,860	3,280	40%
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	2,000	1,249	751	38%
	W624	Mount Barker Speedway	EMIA	1,000	1,320	1,320	1,216	104	8%
2110364		REC - Trails & Tracks Maintenance/Operations	EMIA				0	11,500	100%
	T114	Trail Maintenance - O'Neill Road Trail	EMIA	4,000	4,000	4,000	1,140	2,860	71%
	T623A	Reveg Requirements For Pwakkenbak Mb Trails Clearing Permit	EMIA	30,000	30,000	30,000	268	29,732	99%
	T623	Trail And Pathway Maintenance - Mount Barker Hill	EMIA	10,000	5,000	5,000	2,265	2,735	55%
2110365		REC - Parks & Gardens Maintenance/Operations	EMIA				811	(811)	0%
	W603	Kendenup Hall Park	EMIA	5,000	2,000	2,000	12,290	(10,290)	-515%
	W615	Wilson Park	EMIA	62,000	57,000	57,000	44,035	12,965	23%
	W646	Centenary Park	EMIA	20,000	12,000	12,000	12,164	(164)	-1%
	W651	War Memorial (Rsl Park)	EMIA	10,000	17,000	17,000	28,474	(11,474)	-67%
	W800	Mount Barker Railway Station	EMIA	30,000	25,000	25,000	25,656	(656)	-3%

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 $	YTD Variance %
2110366		REC - Oval Maintenance/Operations	EMIA				2,643	(2,643)	0%
	W608A	Frost Park - General	EMIA	35,000	34,500	34,500	46,094	(11,594)	-34%
	W608B	Frost Park - Race Track	EMIA	2,000	2,000	2,000	563	1,437	72%
	W608C	Frost Park - In Field	EMIA	45,000	44,500	44,500	52,501	(8,001)	-18%
	W609A	Sounness Park - General	EMIA	80,000	79,500	79,500	67,706	11,794	15%
	W609B	Sounness Park - Football	EMIA	60,000	60,160	60,160	57,597	2,563	4%
	W609C	Sounness Park - Cricket/Soccer	EMIA	50,000	49,500	49,500	43,501	5,999	12%
	W609D	Sounness Park - Tennis	EMIA	8,000	8,440	8,440	9,678	(1,238)	-15%
	W609E	Sounness Park - Hockey	EMIA	10,000	12,790	12,790	10,131	2,659	21%
	W612	Narrikup Sporting Oval	EMIA	13,000	12,500	12,500	17,651	(5,151)	-41%
	W613	Narrikup Combined Sports Club	EMIA	1,000	500	500	708	(208)	-42%
	W650	Kendenup Community Grounds - Oval Maintenance	EMIA	7,000	5,000	5,000	4,362	638	13%
2110367		REC - Sundry Dry Parks/Reserves Maintenance/Operations	EMIA				555	(555)	0%
	W623	Mount Barker Hill	EMIA	1,000	5,000	5,000	6,333	(1,333)	-27%
	W630	Kendenup Laneways	EMIA	15,000	15,000	15,000	22,249	(7,249)	-48%
	W640A	Albany Hwy (Verges & Truck Bays)	EMIA	15,000	15,000	15,000	13,160	1,840	12%
	W640B	Albany Hwy (Medians & Roundabout)	EMIA	30,000	20,000	20,000	14,686	5,314	27%
	W640C	Albany Hwy (Entry Statements)	EMIA	5,000	5,000	5,000	6,086	(1,086)	-22%
	W640D	Albany Highway - Footpaths	EMIA	7,000	7,000	7,000	4,438	2,562	37%
	W640E	Lowood Road - Garden Beds	EMIA	25,000	25,000	25,000	40,958	(15,958)	-64%
	W641	Archery Club Oval	EMIA	4,000	6,000	6,000	7,406	(1,406)	-23%
	W642	Apex Park	EMIA	2,000	2,000	2,000	2,056	(56)	-3%
	W642A	Apex Park - Remediation Works	EMIA	2,000	2,000	2,000	14,018	(12,018)	-601%
	W644	Bonnyup Park	EMIA	12,000	10,000	10,000	8,530	1,470	15%
	W645	Bushland Reserves	EMIA	2,000	2,000	2,000	0	2,000	100%
	W647	Government Dam	EMIA	1,500	1,500	1,500	4,280	(2,780)	-185%
	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	6,160	5,895	265	4%
	W655	Rocky Gully Recreation Ground	EMIA	4,000	4,000	4,000	1,329	2,671	67%
	W656	Other Reserves	EMIA	15,000	20,000	20,000	22,573	(2,573)	-13%
	W657	Rotary Pull-In Bay	EMIA	10,000	4,000	4,000	1,650	2,350	59%
	W659	Viv Skinner Park	EMIA	3,000	3,000	3,000	6,033	(3,033)	-101%
	W660	Webster Street Park	EMIA	2,000	2,000	2,000	4,837	(2,837)	-142%

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
2110368		REC - Playground Equipment Mtce	EMIA				0	0	0%	
	W603A	Kendenup Hall Playground	EMIA	2,000	1,000	1,000	5,696	(4,696)	-470%	
	W604	Narrikup Hall Playground	EMIA	1,000	2,800	2,800	2,269	531	19%	
	W609F	Sounness Park - Playground	EMIA	1,000	500	500	0	500	100%	
	W615A	Wilson Park - Nature Playground	EMIA	8,000	7,650	7,650	9,425	(1,775)	-23%	
	W615B	Wilson Park - Skatepark And Basketball Court	EMIA	500	2,500	2,500	1,911	589	24%	
	W643	Beau Johnson Playground Rocky Gully	EMIA	3,000	21,000	21,000	22,897	(1,897)	-9%	
	W644A	Bonnyup Park - Playground	EMIA	1,000	1,000	1,000	676	324	32%	
	W648	Kendenup Nature Playground - Hassell Avenue	EMIA	3,000	1,000	1,000	1,938	(938)	-94%	
	W648A	Kendenup - Skatepark And Basketball Court - Hassell Avenue	EMIA	3,000	3,000	3,000	4,266	(1,266)	-42%	
	W649	Kendenup Bulldozer	EMIA	2,000	1,000	1,000	2,139	(1,139)	-114%	
	W653	Narrikup Playground	EMIA	500	500	500	1,458	(958)	-192%	
2110371		REC - Loan100 Interest Repayments (Golf Club Green)	EMCCS	964	964	964	2,074	(1,110)	-115%	
2110387		REC - Other Expenses	EMCCS	6,000	18,000	18,000	14,585	3,415	19%	
2110388		REC - Building Operations	EMIA				0	0	0%	
	BO608	Frost Park Buildings - Building Operations	EMIA	30,000	39,730	39,730	30,365	9,365	24%	
	BO609	Sounness Park Buildings - Building Operations	EMIA	40,000	45,750	45,750	54,169	(8,419)	-18%	
	BO610	Mount Barker Tennis Club Buildings - Building Operations	EMIA	1,000	1,080	1,080	753	327	30%	
	BO611	Kendenup Community Grounds Buildings - Building Operations	EMIA	3,500	5,040	5,040	2,783	2,257	45%	
	BO612	Narrikup Oval - Combined Sports Club Building - Building Operations	EMIA	1,000	6,000	6,000	5,065	935	16%	
	BO613	Polocross Grounds Buildings - Building Operations	EMIA	1,000	0	0	0	0	0%	
	BO615	Wilson Park Buildings - Building Operations	EMIA	700	261	261	1,695	(1,434)	-550%	
	BO616	Rocky Gully Hall Site Buildings - Building Operations	EMIA	100	2,593	2,593	0	2,593	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	12,000	7,857	4,143	35%	
	BM609	Sounness Park Buildings - Building Maintenance	BMO	25,750	20,000	20,000	15,832	4,168	21%	
	BM610	Mount Barker Tennis Club Buildings - Building Maintenance	BMO	10,000	5,000	5,000	2,368	2,632	53%	
	BM611	Kendenup Community Grounds Buildings - Building Maintenance	BMO	2,000	1,000	1,000	2,273	(1,273)	-127%	
	BM612	Narrikup Oval - Combined Sports Club Building - Building Maintenance	BMO	1,000	1,000	1,000	1,195	(195)	-20%	
	BM615	Wilson Park Buildings - Building Maintenance	BMO	500	1,500	1,500	1,414	86	6%	
2110392		REC - Depreciation	EMCCS	600,000	600,000	600,000	582,007	17,993	3%	▼
2110399		REC - Administration Allocated	EMCCS	217,324	198,400	198,400	192,397	6,003	3%	
				1,736,183	**1,695,338**	**1,695,338**	**1,657,346**	**38,963**		

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OPERATING REVENUE									
3110300		REC - Contributions & Donations	EMCCS	13,000	13,000	13,000	0	(13,000)	-100%
3110301		REC - Reimbursements	EMCCS	10,000	10,000	10,000	17,610	7,610	76%
3110310		REC - Grants	EMCCS				0	0	0%
	GI611	Grant Income - Kendenup Community Grounds (Water Tanks)	EMCCS	20,303	20,303	20,303	13,535	(6,768)	-33%
	GI615A	Wilson Park Infrastructure - Grant Income	EMCCS	508,000	1,495,226	1,495,226	63,603	(1,431,624)	-96%
	GI651	Grant Income - War Memorial (Rsl Park)	EMCCS	10,000	20,000	20,000	20,000	0	0%
	GIOFTR114D	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	23,423	26,423	3,000	13%
3110320		REC - Fees & Charges	EMCCS	4,500	4,500	4,500	2,373	(2,127)	-47%
3110322		REC - Oval/Reserve Hire	EMCCS	6,500	6,500	6,500	7,483	983	15%
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	964	1,764	800	83%
3110335		REC - Other Income	EMCCS				85	85	0%
				967,536	**1,964,762**	**1,964,762**	**528,678**	**(1,436,084)**	

LIBRARY & COMMUNITY CENTRE

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OPERATING EXPENDITURE									
2110500		LIBRARY - Employee Costs	MCRS	370,348	370,348	370,348	384,816	(14,468)	-4%
2110503		LIBRARY - Uniforms	MCRS	3,025	3,025	3,025	0	3,025	100%
2110504		LIBRARY - Training & Development	MCRS	5,000	5,000	5,000	2,360	2,640	53%
2110505		LIBRARY - Recruitment	MCRS	0	0	0	1,003	(1,003)	0%
2110508		LIBRARY - Other Employee Expenses	MCRS	18,890	10,500	10,500	10,477	23	0%
2110509		LIBRARY - Travel & Accommodation	MCRS	1,000	1,000	1,000	1,367	(367)	-37%
2110511		LIBRARY - Office Equipment Maintenance	MCRS	5,000	5,000	5,000	1,385	3,615	72%
2110512		LIBRARY - Book Purchases	MCRS	3,500	3,500	3,500	3,525	(25)	-1%
2110514		LIBRARY - Local History	MCRS	11,500	11,500	11,500	0	11,500	100%
2110515		LIBRARY - Printing and Stationery	MCRS	4,500	4,500	4,500	10,349	(5,849)	-130%
2110516		LIBRARY - Postage and Freight	MCRS	5,000	5,000	5,000	5,599	(599)	-12%
2110517		LIBRARY - Event Catering	MCRS	5,000	5,000	5,000	3,542	1,458	29%
2110520		LIBRARY - Communication Expenses	ICT	2,500	2,500	2,500	2,786	(286)	-11%
2110521		LIBRARY - Information Technology	ICT	0	0	0	32	(32)	0%
	ICT618	Library Ict Hardware	ICT	3,000	3,000	3,000	3,298	(298)	-10%
	ICT618A	Library Ict Annual Software Licensing	ICT	9,000	9,000	9,000	11,786	(2,786)	-31%
	ICT618B	Library Ict Support	ICT	1,000	1,000	1,000	526	474	47%
	ICT618C	Library Ict Other Expenditure	ICT	1,000	1,000	1,000	1,144	(144)	-14%
	ICT618D	Crc Ict Hardware	ICT	1,000	1,000	1,000	4,187	(3,187)	-319%
	ICT618E	Crc Ict Annual Software Licensing	ICT	4,000	4,000	4,000	648	3,352	84%
	ICT618F	Crc Ict Support	ICT	500	500	500	1,675	(1,175)	-235%
	ICT618G	Crc Ict Other Expenditure	ICT	500	500	500	30,185	(29,685)	-5937%

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 $	YTD Variance %
2110525		LIBRARY - Programs & Events	MCRS				(133)	28,633	100%
	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	13,923	(13,923)	0%
2110530		LIBRARY - Insurance Expenses (Other than Buildings)	MCRS	0	0	0	123	(123)	0%
2110540		LIBRARY - Advertising & Promotion	MCRS	1,500	1,500	1,500	1,359	141	9%
2110541		LIBRARY - Subscriptions & Memberships	MCRS	1,500	1,500	1,500	755	745	50%
2110560		LIBRARY - General Office Expenses	MCRS	3,000	3,000	3,000	1,429	1,571	52%
2110565		LIBRARY - Maintenance/Operations	MCRS				0	0	0%
	W618	One Lowood Grounds	MCRS	0	7,500	7,500	9,036	(1,536)	-20%
2110586		LIBRARY - Expensed Minor Asset Purchases	MCRS	10,000	10,000	10,000	8,032	1,968	20%
2110587		LIBRARY - Other Expenses	MCRS	11,000	11,000	11,000	7,486	3,514	32%
2110588		LIBRARY - Building Operations	MCRS				348	(348)	0%
	BO618	One Lowood - Building Operations	MCRS	60,000	59,155	59,155	47,695	11,460	19%
2110589		LIBRARY - Building Maintenance	BMO				0	0	0%
	BM618	One Lowood - Building Maintenance	BMO	10,000	7,000	7,000	41,372	(34,372)	-491%
2110592		LIBRARY - Depreciation	EMCCS	8,800	8,800	8,800	8,063	737	8%
2110599		LIBRARY - Administration Allocated	EMCCS	86,911	86,741	86,741	86,700	41	0%
				676,474	**671,569**	**671,569**	**708,261**	**(36,692)**	
OPERATING REVENUE									
3110500		LIBRARY - Contributions & Donations	MCRS				5,455	(1,045)	-16%
	GILIB02	Children'S Book Week - Contributions Income	MCRS	0	1,000	1,000	950	(50)	-5%
3110501		LIBRARY - Reimbursements	MCRS	0	0	0	5,567	5,567	0%
3110510		LIBRARY - Grant - Regional Library Services	MCRS	4,000	4,000	4,000	0	(4,000)	-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	133,842	(11,158)	-8%
	GICRC02	Crc - Centrelink Operating Contribution	MCRS	52,000	52,000	52,000	48,669	(3,331)	-6%
3110520		LIBRARY - Fees & Charges	MCRS	50,000	50,000	50,000	102,602	52,602	105%
3110540		LIBRARY - Fines & Penalties	MCRS	0	0	0	55	55	0%
				252,500	**258,500**	**258,500**	**297,139**	**38,639**	

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Detailed Operating Accounts
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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
HERITAGE									
OPERATING EXPENDITURE									
2110665		HERITAGE - Maintenance/Operations	EMIA				0	0	0%
	W619	Mount Barker Historic Museum Grounds	EMIA	22,000	24,000	24,000	24,900	(900)	-4%
2110688		HERITAGE - Building Operations	EMIA				(5,277)	5,277	0%
	BO619	Mount Barker Historic Museum Buildings - Building Operations	EMIA	11,000	12,615	12,615	10,139	2,476	20%
	BO620	Mount Barker Railway Station - Ag Centre Building - Building Operations	EMIA	15,000	11,875	11,875	14,592	(2,717)	-23%
2110689		HERITAGE - Building Maintenance	BMO				0	0	0%
	BM619	Mount Barker Historic Museum Buildings - Building Maintenance	BMO	18,000	18,000	18,000	2,376	15,624	87%
	BM620	Mount Barker Railway Station - Ag Centre Building - Building Maintenance	BMO	2,000	2,000	2,000	2,679	(679)	-34%
2110692		HERITAGE - Depreciation	EMCCS	72,000	72,000	72,000	67,010	4,990	7%
2110699		HERITAGE - Administration Allocated	EMCCS	24,557	24,509	24,509	17,114	7,395	30%
				164,557	**164,999**	**164,999**	**133,532**	**31,467**	
OPERATING REVENUE									
3110601		HERITAGE - Reimbursements	EMCCS	0	0	0	3,537	3,537	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**	**3,567**	**3,567**	
OTHER CULTURE									
OPERATING EXPENDITURE									
2110712		OTH CUL - ANZAC Day	CEO	1,200	1,200	1,200	1,415	(215)	-18%
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	36,000	14,409	21,591	60%
2110717		OTH CUL - Community Activities	MCRS	10,000	10,000	10,000	5,894	4,106	41%
2110718		OTH CUL - Community Grants Scheme	EMCCS	88,000	78,000	78,000	37,570	40,430	52%
2110723		OTH CUL - Artwork Storage	MCRS	5,000	5,450	5,450	671	4,779	88%
2110724		OTH CUL - Artwork Purchases	EMCCS	1,000	1,000	1,000	0	1,000	100%
2110725		OTH CUL - Festival & Events	EMCCS	10,000	10,000	10,000	2,955	7,045	70%
2110740		OTH CUL - Advertising & Promotion	MCRS	1,000	1,000	1,000	0	1,000	100%
2110743		OTH CUL - Other Festival Events	EMCCS	10,000	10,000	10,000	4,063	5,937	59%
2110744		OTH CUL - Other Grant Expenditure	EMCCS				0	0	0%
	GECUL01	Every Club - Contributions Expenditure	EMCCS	11,300	11,300	11,300	4,116	7,184	64%
2110746		OTH CUL - Projects, Programs & Activities	MCRS	17,000	17,000	17,000	5,671	11,329	67%
2110752		OTH CUL - Consultants	MCRS	30,000	45,000	45,000	6,118	38,882	86%
2110765		OTH CUL - Maintenance/Operations	EMCCS				0	0	0%
	W622	Mitchell House - Arts Centre Grounds	EMCCS	2,000	2,000	2,000	269	1,731	87%
2110787		OTH CUL - Other Expenses	EMCCS	500	500	500	0	500	100%

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Detailed Operating Accounts
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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD 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	494	(494)	0%	
	BO622	Mitchell House - Arts Centre - Building Operations	EMCCS	1,500	3,045	3,045	1,690	1,355	44%	
	BO624	Mount Barker Speedway Buildings - Building Operations	EMCCS	400	400	400	270	130	32%	
	BO625	West Plantagenet Pony Club Buildings - Building Operations	EMCCS	100	244	244	144	100	41%	
2110789		OTH CUL - Building Maintenance	BMO				0	0	0%	▼
	BM622	Mitchell House - Arts Centre - Building Maintenance	BMO	2,000	2,000	2,000	0	2,000	100%	
	BM624	Mount Barker Speedway Buildings - Building Maintenance	BMO	500	500	500	0	500	100%	
2110792		OTH CUL - Depreciation	EMCCS	136,383	136,383	136,383	126,345	10,038	7%	▼
2110799		OTH CUL - Administration Allocated	EMCCS	133,334	133,073	133,073	94,488	38,585	29%	
				497,217	**504,095**	**504,095**	**306,736**	**197,359**		
OPERATING REVENUE										
3110700		OTH CUL - Contributions & Donations	EMCCS	0	0	0	0			
	GICUL01	Every Club - Contributions Income	EMCCS	11,300	11,300	11,300	0	(11,300)	-100%	
3110701		OTH CUL - Reimbursements	EMCCS	18,000	18,000	18,000	3,830	(14,170)	-79%	
3110720		OTH CUL - Fees & Charges	EMCCS	200	200	200	183	(17)	-9%	
3110735		OTH CUL - Other Income	EMCCS	2,500	2,500	2,500	1,818	(682)	-27%	
				32,000	**32,000**	**32,000**	**5,831**	**(26,169)**		

RECREATION CENTRE

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OPERATING EXPENDITURE									
2110800		REC CENTRE - Employee Costs	MCRS	219,884	219,884	219,884	227,695	(7,812)	-4%
2110803		REC CENTRE - Uniforms	MCRS	2,000	2,000	2,000	862	1,138	57%
2110804		REC CENTRE - Training & Development	MCRS	4,000	4,000	4,000	669	3,331	83%
2110805		REC CENTRE - Recruitment	MCRS	1,000	1,000	1,000	0	1,000	100%
2110808		REC CENTRE - Other Employee Expenses	MCRS	5,000	11,500	11,500	11,754	(254)	-2%
2110815		REC CENTRE - Printing and Stationery	MCRS	0	0	0	1,106	(1,106)	0%
2110820		REC CENTRE - Communication Expenses	ICT	2,000	2,000	2,000	2,197	(197)	-10%
2110821		REC CENTRE - Information Technology	ICT	0	0	0	0	0	0%
	ICT614	Rec Centre Ict Hardware	ICT	2,000	2,000	2,000	495	1,505	75%
	ICT614A	Rec Centre Ict Annual Software Licensing	ICT	1,000	1,000	1,000	278	722	72%
	ICT614B	Rec Centre Ict Support	ICT	500	500	500	0	500	100%
	ICT614C	Rec Centre Ict Other Expenditure	ICT	500	500	500	0	500	100%
2110825		REC CENTRE - Programs & Events	MCRS	16,500	16,500	16,500	15,570	930	6%
2110851		REC CENTRE - Kiosk Expenses	MCRS	5,000	5,000	5,000	5,454	(454)	-9%
2110875		REC CENTRE - Lease Interest Repayments	MCRS	35,000	35,000	35,000	0	35,000	100%
2110886		REC CENTRE - Expensed Minor Asset Purchases	MCRS	15,000	15,000	15,000	12,787	2,213	15%
2110887		REC CENTRE - Other Expenses	MCRS	12,500	12,500	12,500	7,084	5,416	43%
2110888		REC CENTRE - Building Operations	MCRS				91	(91)	0%
	BO614	Mount Barker Recreation Centre - Building Operations	MCRS	41,800	41,665	41,665	28,566	13,099	31%

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
2110889		REC CENTRE - Building Maintenance	BMO				0	0	0%
	BM614	Mount Barker Recreation Centre - Building Maintenance	BMO	10,000	10,000	10,000	9,747	253	3%
2110890		REC CENTRE - Building Construction Projects (not capitalised)	MCRS				33,934	20,566	38%
	RC614C	Mount Barker Recreation Centre - Resurface Basketball Courts	MCRS	20,000	20,000	20,000	0	20,000	100%
2110892		REC CENTRE - Depreciation	EMCCS	1,362	1,362	1,362	1,250	112	8%
2110899		REC CENTRE - Administration Allocated	EMCCS	130,245	129,990	129,990	117,854	12,136	9%
				525,291	**585,901**	**585,901**	**477,394**	**108,507**	
OPERATING REVENUE									
3110800		REC CENTRE - Contributions & Donations	MCRS	35,000	35,000	35,000	(19,880)	(54,880)	-157%
3110801		REC CENTRE - Reimbursements	MCRS	28,000	28,000	28,000	36,826	8,826	32%
3110810		REC CENTRE - Grants	MCRS				0	0	0%
3110820		REC CENTRE - Fees & Charges	MCRS	155,000	155,000	155,000	175,413	20,413	13%
3110821		REC CENTRE - Kiosk Income	MCRS	8,000	8,000	8,000	8,637	637	8%
3110835		REC CENTRE - Other Income	MCRS	1,500	1,500	1,500	3,053	1,553	104%
				227,500	**227,500**	**227,500**	**204,049**	**(23,451)**	

SCHEDULE 12 - TRANSPORT
CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOTS

OPERATING EXPENDITURE

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
OPERATING REVENUE									
3120110		ROADC - Regional Road Group Grants (MRWA)	EMIA				634,699	(14,116)	-2%
3120111		ROADC - Roads to Recovery Grant	EMIA				1,764,802	841	0%
3120112		ROADC - Black Spot Grant	EMIA	199,861	337,832	337,832	135,132	(202,700)	-60%
3120113		ROADC - Other Grants - Roads/Streets	EMIA				1,196,000	(145,600)	-11%
	GICRF	Capital Grant - Commodity Route Funding	EMIA	213,000	213,000	213,000	265,157	52,157	24%
	GIOF062A	Grant Income - Quangellup Road - Seal (Lrcip4)	EMIA	6,082	6,082	6,082	6,082	0	0%
	IOFDC007A	Grant Income - Drainage - Yellanup Road - Slk 9.48 & 23.36	EMIA	8,427	8,427	8,427	8,117	(310)	-4%
	IOFDC033B	Grant Income - Drainage - Takalarup Road - Slk 11.48	EMIA	405,085	0	0	5,085	5,085	0%
	IOFDC034B	Grant Income - Drainage - Syred Road - Slk 9.49	EMIA	5,521	5,521	5,521	5,521	0	0%
	IOFDC112A	Grant Income - Drainage - St Werburghs Road - Slk 4.21	EMIA	5,013	5,013	5,013	5,013	0	0%
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	12,375	12,375	0	0%
	GIOFFC028	Ormond Road Footpath - Grant Income (Lrcip3)	EMIA	28,930	28,930	28,930	28,211	(719)	-2%
	GIOFFC031	Nunarrup Street Footpath - Grant Income (Lrcip3)	EMIA	13,565	13,565	13,565	12,332	(1,233)	-9%
	GIOFFC044	Narpund / Osborne Rd Footpath - Grant Income (Lrcip3)	EMIA	4,865	4,865	4,865	4,423	(442)	-9%
	GIOFFC052	Ingoldby Street Footpath - Grant Income (Lrcip3)	EMIA	35,250	35,250	35,250	32,045	(3,205)	-9%
3120131		ROADC - Other Contributions & Donations - Roads/Streets	EMIA	45,000	45,000	45,000	0	(45,000)	-100%
				4,695,750	**4,470,236**	**4,470,236**	**4,142,028**	**(355,242)**	

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Detailed Operating Accounts
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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD 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	8,000	0			
2120210		ROADM - Bridge Maintenance - Outside BUA	EMIA				(0)	0	0%	
	MB061	Bridge Maintenance - Eulup-Manurup Road	EMIA	2,000	2,000	2,000	8,877			
2120211		ROADM - Road Maintenance Built Up Area - Sealed - Council Funded	EMIA	320,000	320,000	320,000	436,273	(116,273)	-36%	▼
2120212		ROADM - Road Maintenance Built Up Area - Gravel - Council Funded	EMIA	25,000	25,000	25,000	37,002	(12,002)	-48%	▼
2120214		ROADM - Road Maintenance Outside BUA - Sealed - Council Funded	EMIA	510,000	510,000	510,000	655,066	(145,066)	-28%	▼
2120215		ROADM - Road Maintenance Outside BUA - Gravel - Council Funded	EMIA	1,000,000	1,000,000	1,000,000	1,743,565	(743,565)	-74%	▼
2120216		ROADM - Road Maintenance Outside BUA - Formed - Council Funded	EMIA	150,000	150,000	150,000	229,488	(79,488)	-53%	▼
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	700,000	354	699,646	100%	▼
2120223		ROADM - Road Maintenance Outside BUA - Gravel - Flood Damage	EMIA	1,000,000	1,000,000	1,000,000	58,033	941,967	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	16,000	11,504	4,496	28%	
2120232		ROADM - Crossover Council Contribution	EMIA	1,000	1,000	1,000	409	591	59%	
2120233		ROADM - Rural Road Numbering Program	EMIA	500	500	500	0	500	100%	
2120234		ROADM - Street Lighting	EMIA	73,724	73,724	73,724	65,105	8,619	12%	
2120235		ROADM - Traffic Signs/Equipment (Safety)	EMIA	10,000	15,000	15,000	15,347	(347)	-2%	
2120252		ROADM - Consultants	EMIA	50,000	65,000	65,000	100,574	(35,574)	-55%	
2120265		ROADM - Maintenance/Operations	EMIA				962	(962)	0%	
	W700	Shire Depot	EMIA	179,000	159,000	159,000	152,877	6,123	4%	
2120285		ROADM - Legal Expenses	EMIA	4,000	0	0	0	0	0%	
2120286		ROADM - Workshop/Depot Expensed Equipment	EMIA	10,000	10,000	10,000	7,851	2,149	21%	
2120287		ROADM - Other Expenses	EMIA	45,000	49,000	49,000	46,523	2,477	5%	▲
2120288		ROADM - Depot Building Operations	EMIA				0	(0)	0%	
	BO700	Shire Depot Buildings - Building Operations	EMIA	17,100	16,760	16,760	20,908	(4,148)	-25%	
2120289		ROADM - Depot Building Maintenance	BMO				0	0	0%	
	BM700	Shire Depot Buildings - Building Maintenance	BMO	2,500	21,000	21,000	29,489	(8,489)	-40%	
2120292		ROADM - Depreciation	EMCCS	13,580,000	8,674,720	8,674,720	7,985,567	689,153	8%	▼
2120299		ROADM - Administration Allocated	EMCCS	304,806	304,209	304,209	273,001	31,208	10%	▲
				18,308,630	**13,120,913**	**13,120,913**	**11,879,239**	**1,240,551**		
OPERATING REVENUE										
3120201		ROADM - Road Contribution Income	EMIA	2,000,000	2,000,000	2,000,000	550,118	(1,449,882)	-72%	▼
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	1,000	0	(1,000)	-100%	
3120235		ROADM - Other Income	EMIA	0	2,500	2,500	10,704	8,204	328%	
				2,325,425	**2,327,925**	**2,327,925**	**885,246**	**(1,442,679)**		

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 $	YTD Variance %
ROAD PLANT PURCHASES								
OPERATING EXPENDITURE								
2120391	PLANT - Loss on Disposal of Assets	EMCCS	37,422	16,443	16,443	39,906	(23,463)	-143%
2120399	PLANT - Administration Allocated	EMCCS	2,919	2,913	2,913	2,519	394	14%
			40,341	**19,356**	**19,356**	**42,426**	**(23,070)**	
OPERATING REVENUE								
3120390	PLANT - Profit on Disposal of Assets	EMCCS	89,841	56,837	56,837	0	(56,837)	-100%
			89,841	**56,837**	**56,837**	**0**	**(56,837)**	
TRAFFIC CONTROL (VEHICLE LICENSING)								
OPERATING EXPENDITURE								
2120500	LICENSING - Employee Costs	EMCCS	89,001	89,001	89,001	70,823	18,178	20%
2120504	LICENSING - Training & Development	EMCCS	2,000	2,000	2,000	406	1,594	80%
2120508	LICENSING - Other Employee Expenses	EMCCS	8,220	4,500	4,500	4,426	74	2%
2120509	LICENSING - Travel & Accommodation	EMCCS	1,000	1,000	1,000	2,324	(1,324)	-132%
2120516	LICENSING - Postage and Freight	EMCCS	0	0	0	43	(43)	0%
2120599	LICENSING - Administration Allocated	EMCCS	185,874	185,510	185,510	181,120	4,390	2%
			286,095	**282,011**	**282,011**	**259,142**	**22,869**	
OPERATING REVENUE								
3120502	LICENSING - Transport Licensing Commission	EMCCS	115,000	115,000	115,000	115,548	548	0%
3120535	LICENSING - Other Income	EMCCS	1,800	1,800	1,800	1,000	(800)	-44%
			116,800	**116,800**	**116,800**	**116,548**	**(252)**	
SCHEDULE 13 - ECONOMIC SERVICES								
RURAL SERVICES								
OPERATING EXPENDITURE								
2130111	RURAL - Noxious Weed Control	EMIA	2,000	0	0	0	0	0%
2130112	RURAL - Feral Pig Control	EMCCS	80,000	80,000	80,000	109,376	(29,376)	-37%
2130113	RURAL - Feral Pig Control - Transfer to (Net Profit)	EMIA	0	0	0	42,737	(42,737)	0%
2130187	RURAL - Other Expenses	EMIA	1,000	0	0	0	0	0%
2130199	RURAL - Administration Allocated	EMCCS	12,700	12,675	12,675	11,060	1,615	13%
			95,700	**92,675**	**92,675**	**163,173**	**(70,498)**	
OPERATING REVENUE								
3130136	RURAL - Feral Pig Group Income	EMCCS	80,000	80,000	80,000	126,731	46,731	58%
3130137	RURAL - Feral Pig Group - Transfer From (Net Loss)	EMIA	0	0	0	1,180	1,180	0%
			80,000	**80,000**	**80,000**	**127,911**	**47,911**	

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
TOURISM AND AREA PROMOTION									
OPERATING EXPENDITURE									
2130211		TOUR - Visitor Centre Contribution	CEO	45,000	43,000	43,000	42,545	455	1%
2130240		TOUR - Public Relations & Area Promotion	CEO	30,000	30,000	30,000	14,811	15,189	51%
2130242		TOUR - Festivals & Events	CEO				0	0	0%
	TOU000	Fesitivals & Events - In-Kind Contributions	CEO	2,000	2,000	2,000	222	1,778	89%
2130246		TOUR - Projects, Programs & Activities	CEO				0	0	0%
	OP001A	Main Street Bannercondas And Banner Flags Purchases	CEO	5,000	5,000	5,000	0	5,000	100%
2130252		TOUR - Consultants	CEO	10,000	10,000	10,000	0	10,000	100%
2130265		TOUR - Maintenance/Operations	CEO	2,344	2,344	2,344	321	2,023	86%
2130288		TOUR - Building Operations	CEO				0	0	0%
	BO800	Mount Barker Railway Station - Tourist Bureau - Building Operations	CEO	5,000	4,460	4,460	3,051	1,409	32%
2130289		TOUR - Building Maintenance	BMO				0	0	0%
	BM800	Mount Barker Railway Station - Tourist Bureau - Building Maintenance	BMO	3,000	3,000	3,000	2,619	381	13%
2130292		TOUR - Depreciation	EMCCS	34,000	34,000	34,000	30,858	3,142	9%
2130299		TOUR - Administration Allocated	EMCCS	28,116	28,061	28,061	24,984	3,077	11%
				164,460	**161,865**	**161,865**	**119,592**	**42,274**	
OPERATING REVENUE									
3130210		TOUR - Grants	CEO				0	0	0%
3130220		TOUR - Fees & Charges	CEO	1,000	1,000	1,000	768	(232)	-23%
				1,000	**1,000**	**1,000**	**768**	**(232)**	
BUILDING CONTROL									
OPERATING EXPENDITURE									
2130300		BUILD - Employee Costs	EMDRS	49,198	129,198	129,198	128,972	226	0%
2130304		BUILD - Training & Development	EMDRS	2,000	2,000	2,000	819	1,181	59%
2130308		BUILD - Other Employee Expenses	EMDRS	4,688	3,200	3,200	3,127	73	2%
2130309		BUILD - Travel & Accommodation	EMDRS	1,000	1,000	1,000	883	117	12%
2130315		BUILD - Printing and Stationery	EMDRS	0	0	0	61	(61)	0%
2130320		BUILD - Communication Expenses	ICT	2,000	2,000	2,000	3,321	(1,321)	-66%
2130321		BUILD - Information Systems	ICT	0	0	0	1,947	(1,947)	0%
2130350		BUILD - Contract Services	EMDRS	20,000	20,000	20,000	4,500	15,500	78%
2130365		BUILD - Maintenance/Operations	BMO				0	0	0%
	W801	Marmion Street - Building / Cleaners Store	BMO	1,000	1,000	1,000	1,554	(554)	-55%
2130385		BUILD - Legal Expenses	EMDRS	2,000	2,000	2,000	934	1,066	53%
2130386		BUILD - Expensed Minor Asset Purchases	EMDRS	7,000	7,000	7,000	86	6,914	99%
2130387		BUILD - Other Expenses	EMIA	1,000	1,000	1,000	131	869	87%
2130388		BUILD - Building Operations	EMIA				0	0	0%
	BO801	Marmion Street - Building / Cleaners Store - Building Operations	EMIA	4,810	4,810	4,810	5,053	(243)	-5%

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
2130389		BUILD - Building Maintenance	BMO				0	0	0%
	BM801	Marmion Street - Building / Cleaners Store - Building Maintenance	BMO	500	500	500	426	74	15%
2130392		BUILD - Depreciation	EMCCS	500	500	500	385	115	23%
2130399		BUILD - Administration Allocated	EMCCS	110,056	109,840	109,840	108,476	1,364	1%
				205,752	**284,048**	**284,048**	**260,675**	**23,373**	
OPERATING REVENUE									
3130302		BUILD - Commissions - BSL & CTF	EMDRS	1,000	1,000	1,000	858	(142)	-14%
3130320		BUILD - Fees & Charges (Licences)	EMDRS	40,000	35,000	35,000	41,606	6,606	19%
3130321		BUILD - Private Swimming Pool Inspection Fees	EMDRS	300	1,000	1,000	858	(142)	-14%
				41,300	**37,000**	**37,000**	**43,323**	**6,323**	
SALEYARDS AND MARKETS									
OPERATING EXPENDITURE									
2130400		SALEYARDS - Employee Costs	EMDRS	406,195	406,195	406,195	376,466	29,729	7%
2130403		SALEYARDS - Uniforms	EMDRS	3,300	3,300	3,300	3,112	188	6%
2130404		SALEYARDS - Training & Development	EMDRS	5,000	5,000	5,000	820	4,180	84%
2130407		SALEYARDS - Protective Clothing	EMDRS	3,500	3,500	3,500	2,209	1,291	37%
2130408		SALEYARDS - Other Employee Expenses	EMDRS	15,000	21,900	21,900	21,824	76	0%
2130409		SALEYARDS - Travel & Accommodation	EMDRS	3,000	3,000	3,000	5,874	(2,874)	-96%
2130410		SALEYARDS - Motor Vehicle Expenses	EMDRS	8,500	8,500	8,500	4,473	4,027	47%
2130415		SALEYARDS - Printing and Stationery	EMDRS	3,000	3,000	3,000	1,089	1,911	64%
2130420		SALEYARDS - Communication Expenses	ICT	9,000	9,000	9,000	4,575	4,425	49%
2130421		SALEYARDS - Information Technology	ICT	0	0	0	0	0	0%
	ICT802	Saleyards Ict Hardware	ICT	2,000	2,000	2,000	100	1,900	95%
	ICT802A	Saleyards Ict Annual Software Licensing	ICT	3,000	3,000	3,000	12,419	(9,419)	-314%
	ICT802B	Saleyards Ict Support	ICT	3,000	3,000	3,000	0	3,000	100%
	ICT802C	Saleyards Ict Other Expenditure	ICT	1,000	1,000	1,000	5,772	(4,772)	-477%
2130430		SALEYARDS - Insurance Expenses (Other than Buildings)	EMDRS	44,000	36,650	36,650	36,642	8	0%
2130440		SALEYARDS - Advertising & Promotion	EMDRS	14,000	14,000	14,000	13,409	591	4%
2130441		SALEYARDS - Subscriptions & Memberships	EMDRS	3,500	3,500	3,500	3,084	416	12%
2130452		SALEYARDS - Consultants	EMDRS	20,000	20,000	20,000	8,085	11,915	60%
2130465		SALEYARDS - Maintenance/Operations	EMDRS				0	0	0%
	W802	Mount Barker Regional Saleyards Facility Maintenance/Operations	EMDRS	131,000	111,000	111,000	127,892	(16,892)	-15%
2130470		SALEYARDS - Loan 95 Interest Repayments	EMCCS	1,315	1,315	1,315	701	614	47%
2130486		SALEYARDS - Expensed Minor Asset Purchases	EMDRS	7,000	15,500	15,500	4,622	10,878	70%
2130487		SALEYARDS - Other Expenses	EMDRS	13,000	13,000	13,000	6,403	6,597	51%

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD 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	25,000	19,320	5,680	23%	
2130492		SALEYARDS - Depreciation	EMCCS	630,000	630,000	630,000	599,713	30,287	5%	▼
2130499		SALEYARDS - Administration Allocated	EMCCS	103,691	103,488	103,488	131,575	(28,087)	-27%	
				1,438,001	**1,445,848**	**1,445,848**	**1,390,182**	**55,666**		
OPERATING REVENUE										
3130400		SALEYARDS - Contributions & Donations	EMDRS	20,000	20,000	20,000	0	(20,000)	-100%	
3130420		SALEYARDS - Fees & Charges	EMDRS	850,000	850,000	850,000	899,019	49,019	6%	▼
3130435		SALEYARDS - Other Income	EMDRS	12,000	12,000	12,000	9,500	(2,500)	-21%	
				882,000	**882,000**	**882,000**	**908,519**	**26,519**		
ECONOMIC DEVELOPMENT										
OPERATING EXPENDITURE										
2130600		ECON DEV - Employee Costs	CEO	45,000	45,000	45,000	30,655	14,345	32%	
2130603		ECON DEV - Uniforms	CEO	550	550	550	0	550	100%	
2130604		ECON DEV - Training & Development	CEO	1,000	1,000	1,000	0	1,000	100%	
2130608		ECON DEV - Other Employee Expenses	CEO	2,358	2,358	2,358	2,121	237	10%	
2130646		ECON DEV - Projects, Programs & Activities	CEO	2,000	2,000	2,000	0	2,000	100%	
2130652		ECON DEV - Consultants	CEO	15,000	15,000	15,000	5,720	9,280	62%	
2130699		ECON DEV - Administration Allocated	EMCCS	49,483	49,386	49,386	55,091	(5,705)	-12%	
				115,391	**115,294**	**115,294**	**93,587**	**21,707**		
OPERATING REVENUE										
3130620		ECON DEV - Fees & Charges	CEO	1,000	1,000	1,000	0	(1,000)	-100%	
				1,000	**1,000**	**1,000**	**0**	**(1,000)**		
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	25,000	19,396	5,604	22%	
	W804	Mitchell Street Standpipe	EMIA	10,000	10,000	10,000	17,393	(7,393)	-74%	
	W805	Marmion Street Standpipe	EMIA	40,000	40,000	40,000	58,270	(18,270)	-46%	
	W806	Narrikup Standpipe	EMIA	5,000	5,000	5,000	4,055	945	19%	
	W807	Porongurup Standpipe	EMIA	500	500	500	0	500	100%	
	W808	Other Water Hydrants Maintenance / Operations	EMIA	1,000	1,000	1,000	270	730	73%	
2130866		OTH ECON - Communication Tower Maintenance/Operations	EMIA				0	0	0%	
	W900	Mount Barker Hill Communications Tower	EMIA	6,000	6,000	6,000	5,400	600	10%	
	W901	Mount Barrow Communications Tower	EMIA	6,000	9,000	9,000	13,779	(4,779)	-53%	
2130887		OTH ECON - Other Expenses	EMIA	5,000	5,000	5,000	6,138	(1,138)	-23%	
2130888		OTH ECON - Building Operations	EMIA				0	0	0%	
	BO900	Mount Barker Hill - Communications Tower Radio Room - Building Operations	EMIA	1,000	530	530	529	1	0%	

GL #	JOB #	Description	Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
2130889		OTH ECON - Building Maintenance	BMO				0	0	0%	
	BM900	Mount Barker Hill - Communications Tower Radio Room - Building Maintenance	BMO	1,000	1,000	1,000	233	767	77%	
2130892		OTH ECON - Depreciation	EMCCS	15,000	15,000	15,000	13,574	1,426	10%	
2130792		PUB UTIL - Depreciation	EMCCS	0	0	0	2,282	(2,282)	0%	
2130899		OTH ECON - Administration Allocated	EMCCS	16,007	15,976	15,976	36,981	(21,005)	-131%	
				131,507	**134,006**	**134,006**	**192,286**	**(58,280)**		
OPERATING REVENUE										
3130720		PUB UTIL - Fees & Charges	EMIA	0	0	0	1,114	1,114	0%	
3130821		OTH ECON - Standpipe Income	EMIA	120,000	120,000	120,000	83,753	(36,247)	-30%	
3130825		OTH ECON - Commercial Property Lease Income	EMIA	1,200	1,200	1,200	2,110	910	76%	
3130834		OTH ECON - Other Fees & Charges	EMIA	1,000	1,000	1,000	273	(727)	-73%	
				122,200	**122,200**	**122,200**	**87,250**	**(34,950)**		

SCHEDULE 14 - OTHER PROPERTY & SERVICES

PRIVATE WORKS

GL #	JOB #	Description	Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
OPERATING EXPENDITURE										
2140187		PRIVATE - Other Expenses	EMIA				0	0	0%	
	PW000	Private Works General	EMIA	4,000	4,000	4,000	1,028			
2140199		PRIVATE - Administration Allocated	EMIA	1,034	1,032	1,032	997	35	3%	
				5,034	**5,032**	**5,032**	**2,025**	**35**		
OPERATING REVENUE										
3140120		PRIVATE - Private Works Income	EMIA	8,000	8,000	8,000	1,464	(6,536)	-82%	
				8,000	**8,000**	**8,000**	**1,464**	**(6,536)**		

GENERAL ADMINISTRATION OVERHEADS

GL #	JOB #	Description	Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
OPERATING EXPENDITURE										
2140200		ADMIN - Employee Costs	CEO	2,350,000	2,350,000	2,350,000	2,706,176	(356,176)	-15%	▲
2140203		ADMIN - Uniforms	CEO	4,000	4,000	4,000	2,011	1,989	50%	
2140204		ADMIN - Training & Development	CEO	36,000	36,000	36,000	19,309	16,691	46%	
2140205		ADMIN - Recruitment	CEO	4,000	4,000	4,000	23,808	(19,808)	-495%	
2140206		ADMIN - Fringe Benefits Tax (FBT)	CEO	20,000	20,000	20,000	19,280	720	4%	
2140207		ADMIN - Protective Clothing	CEO	2,000	2,000	2,000	0	2,000	100%	
2140208		ADMIN - Other Employee Expenses	CEO	10,000	113,000	113,000	230,630	(117,630)	-104%	
2140209		ADMIN - Travel & Accommodation	CEO	10,000	10,000	10,000	8,361	1,639	16%	
2140210		ADMIN - Motor Vehicle Expenses	CEO	37,000	37,000	37,000	35,887	1,113	3%	
2140215		ADMIN - Printing and Stationery	EMCCS	60,000	60,000	60,000	49,342	10,658	18%	
2140216		ADMIN - Postage and Freight	EMCCS	15,000	15,000	15,000	9,895	5,105	34%	
2140220		ADMIN - Communication Expenses	ICT	32,000	32,000	32,000	13,595	18,405	58%	

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GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
2140221		ADMIN - Information Technology	ICT	0	0	0	(20,024)	20,024	0%	
	ICT100	Admin Ict Hardware	ICT	70,000	70,000	70,000	101,798	(31,798)	-45%	
	ICT100A	Admin Ict Annual Software Licensing	ICT	170,000	170,000	170,000	349,007	(179,007)	-105%	
	ICT100B	Admin Ict Support	ICT	85,000	85,000	85,000	75,105	9,895	12%	
	ICT100C	Admin Ict Other Expenditure	ICT	25,000	25,000	25,000	81,038	(56,038)	-224%	
2140222		ADMIN - Security	EMIA	5,000	5,000	5,000	2,519	2,481	50%	
2140226		ADMIN - Office Equipment Maintenance	EMCCS	2,000	2,000	2,000	884	1,116	56%	
2140227		ADMIN - Records Management	EMCCS	0	0	0	3,910	(3,910)	0%	
2140228		ADMIN - Title Searches	EMCCS	500	500	500	0	500	100%	
2140230		ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	EMCCS	157,759	37,000	37,000	36,974	26	0%	▲
2140240		ADMIN - Advertising & Promotion	EMCCS	25,000	25,000	25,000	16,398	8,602	34%	
2140241		ADMIN - Subscriptions & Memberships	EMCCS	13,000	13,000	13,000	4,232	8,768	67%	
2140250		ADMIN - Contract Services	EMCCS	60,000	60,000	60,000	17,414	42,587	71%	
2140252		ADMIN - Consultants	EMCCS	150,000	150,000	150,000	37,112	112,888	75%	▼
2140265		ADMIN - Maintenance/Operations	EMIA				0	0	0%	
	W100	Shire Administration Office	EMIA	27,000	40,000	40,000	47,512	(7,512)	-19%	
2140282		ADMIN - Bad Debts Expense	EMCCS	1,000	1,000	1,000	11,530	(10,530)	-1053%	
2140283		ADMIN - Doubtful Debts Expense	EMCCS	200	200	200	0	200	100%	
2140284		ADMIN - Audit Fees	EMCCS	56,000	56,000	56,000	52,864	3,136	6%	
2140285		ADMIN - Legal Expenses	EMCCS	10,000	10,000	10,000	18,704	(8,704)	-87%	
2140286		ADMIN - Expensed Minor Asset Purchases	EMCCS	5,000	5,000	5,000	4,680	320	6%	
2140287		ADMIN - Other Expenses	EMCCS	20,000	20,000	20,000	24,230	(4,230)	-21%	
2140288		ADMIN - Building Operations	EMIA				0	0	0%	
	BO100	Shire Administration Office - Building Operations	EMIA	65,000	61,810	61,810	80,246	(18,436)	-30%	
2140289		ADMIN - Building Maintenance	BMO				0	0	0%	
	BM100	Shire Administration Office - Building Maintenance	BMO	25,000	25,000	25,000	11,647	13,353	53%	
2140292		ADMIN - Depreciation	EMCCS	135,927	135,927	135,927	111,126	24,801	18%	▼
2140298		ADMIN - Admin Staff Housing Costs Allocated	EMCCS	18,500	19,190	19,190	16,917	2,273	12%	
2140299		ADMIN - Administration Overheads Recovered	EMCCS	(3,706,886)	(3,699,627)	(3,699,627)	(3,548,319)	(151,308)	4%	▲
				0	**0**	**0**	**655,795**	**(655,795)**		
OPERATING REVENUE										
3140201		ADMIN - Reimbursements	EMCCS	1,000	1,000	1,000	1,618	618	62%	
3140220		ADMIN - Fees & Charges	EMCCS	500	500	500	585	85	17%	
3140235		ADMIN - Other Income	EMCCS	30,000	30,000	30,000	8,555	(21,445)	-71%	
3140290		ADMIN - Profit on Disposal of Assets	EMCCS	8,034	8,724	8,724	8,724	0	0%	
				39,534	**40,224**	**40,224**	**19,482**	**(20,742)**		

PUBLIC WORKS OVERHEADS

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
OPERATING EXPENDITURE										
2140300		PWO - Employee Costs	EMIA	1,988,398	1,988,398	1,988,398	1,881,905	106,493	5%	
2140303		PWO - Uniforms	EMIA	20,000	20,000	20,000	21,164	(1,164)	-6%	
2140304		PWO - Training & Development	EMIA	55,000	80,000	80,000	86,590	(6,590)	-8%	▲
2140305		PWO - Recruitment	EMIA	5,000	5,000	5,000	5,427	(427)	-9%	
2140307		PWO - Protective Clothing	EMIA	8,000	8,000	8,000	9,906	(1,906)	-24%	
2140308		PWO - Other Employee Expenses	EMIA	109,665	70,000	70,000	71,979	(1,979)	-3%	
2140309		PWO - Travel & Accommodation	EMIA	3,000	3,000	3,000	5,634	(2,634)	-88%	
2140310		PWO - Motor Vehicle Expenses	EMIA	22,000	22,000	22,000	26,637	(4,637)	-21%	
2140315		PWO - Printing and Stationery	EMIA	2,500	2,500	2,500	3,372	(872)	-35%	
2140316		PWO - Postage and Freight	EMIA	17,000	17,000	17,000	6,429	10,571	62%	
2140320		PWO - Communication Expenses	ICT	20,000	20,000	20,000	23,587	(3,587)	-18%	
2140321		PWO - Information Technology	ICT	0	0	0	697	(697)	0%	
	ICT321	Pwo Ict Hardware	ICT	10,000	10,000	10,000	4,106	5,894	59%	
	ICT321A	Pwo Ict Annual Software Licensing	ICT	10,000	10,000	10,000	4,174	5,826	58%	
	ICT321B	Pwo Ict Support	ICT	15,000	15,000	15,000	0	15,000	100%	
	ICT321C	Pwo Ict Other Expenditure	ICT	5,000	5,000	5,000	527	4,473	89%	
2140322		PWO - Security	EMIA	2,500	2,500	2,500	0	2,500	100%	
2140328		PWO - Supervision	EMIA	1,000	1,000	1,000	358	642	64%	
2140329		PWO - Office Admin, Toolbox Meetings & OSH	EMIA	55,000	25,000	25,000	28,586	(3,586)	-14%	
2140340		PWO - Advertising & Promotion	EMIA	3,000	15,000	15,000	10,962	4,038	27%	
2140341		PWO - Subscriptions & Memberships	EMIA	0	0	0	(749)	749	0%	
2140352		PWO - Consultants	EMIA	10,000	30,000	30,000	29,944	56	0%	
2140361		PWO - Engineering & Technical Support	EMIA	5,000	5,000	5,000	9,175	(4,175)	-83%	
2140362		PWO - Asset Management	EMIA	5,000	1,000	1,000	0	1,000	100%	
2140365		PWO - Maintenance/Operations	EMIA	5,000	2,000	2,000	205	1,795	90%	
2140374		PWO Bldg Mtce - Recruitment	EMIA	0	0	0	768	(768)	0%	
2140378		PWO Bldg Mtce - Travel & Accommodation	EMIA	0	0	0	652	(652)	0%	
2140380		PWO Bldg Mtce - Expendable Tools	EMIA	2,000	2,000	2,000	2,108	(108)	-5%	
2140386		PWO - Expensed Minor Asset Purchases	EMIA	6,000	10,000	10,000	11,339	(1,339)	-13%	
2140387		PWO - Other Expenses	EMIA	5,000	5,000	5,000	4,788	212	4%	
2140391		PWO - Loss on Disposal of Assets	EMIA	4,803	4,803	4,803	0	4,803	100%	
2140392		PWO - Depreciation	EMCCS	75,000	75,000	75,000	73,683	1,317	2%	
2140393		PWO - LESS Allocated to Works (PWO's)	EMCCS	(2,696,746)	(2,699,135)	(2,699,135)	(2,560,253)	(138,882)	5%	
2140398		PWO - Staff Housing Costs Allocated	EMCCS	0	0	0	885	(885)	0%	
2140399		PWO - Administration Allocated	EMIA	226,880	244,934	244,934	214,205	30,729	13%	▲
				0	**0**	**0**	**(21,210)**	**21,211**		

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 June 2026

GL #	JOB #	Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %	
OPERATING REVENUE									
3140301	PWO - Reimbursements	EMIA	10,000	10,000	10,000	2,444	(7,556)	-76%	
3140335	PWO - Other Income	EMIA	0	0	0	5,401	5,401	0%	
3140390	PWO - Profit on Disposal of Assets	EMIA	10,111	25,776	25,776	21,580	(4,196)	-16%	
		Jobs	0	0	0	0	0	0%	
			20,111	**35,776**	**35,776**	**29,425**	**(6,351)**		
PLANT OPERATING COSTS									
OPERATING EXPENDITURE									
2140400	POC - Internal Plant Repairs - Wages & O/Head	EMIA	215,000	215,000	215,000	170,652	44,348	21%	
2140411	POC - External Parts & Repairs	EMIA	190,000	190,000	190,000	178,614	11,386	6%	
2140412	POC - Fuels and Oils	EMIA	300,000	300,000	300,000	186,039	113,961	38%	▼
2140413	POC - Tyres and Tubes	EMIA	28,000	28,000	28,000	37,712	(9,712)	-35%	
2140416	POC - Licences/Registrations	EMIA	16,000	16,000	16,000	20,742	(4,742)	-30%	
2140418	POC - Expendable Tools / Consumables	EMIA	40,000	40,000	40,000	35,135	4,865	12%	
2140419	POC - Cutting Edges	EMIA	10,000	10,000	10,000	9,603	397	4%	
2140430	POC - Insurance Expenses	EMIA	38,230	39,500	39,500	39,269	231	1%	
2140492	POC - Depreciation	EMIA	330,000	330,000	330,000	399,969	(69,969)	-21%	▼
2140494	POC - LESS Plant Operation Costs Allocated to Works	EMIA	(1,237,503)	(1,238,365)	(1,238,365)	(1,117,587)	(120,778)	10%	▼
2140499	POC - Administration Allocated	EMIA	105,273	105,065	105,065	96,226	8,839	8%	
			35,000	**35,200**	**35,200**	**56,374**	**(21,174)**		
OPERATING REVENUE									
3140401	POC - Reimbursements	EMIA	200	200	200	455	255	127%	
3140410	POC - Fuel Tax Credits Grant Scheme	EMIA	35,000	35,000	35,000	33,470	(1,530)	-4%	
			35,200	**35,200**	**35,200**	**33,924**	**(1,276)**		
SALARIES AND WAGES									
OPERATING EXPENDITURE									
2140500	SAL - Gross Salaries and Wages	EMCCS	7,500,000	7,500,000	7,500,000	7,939,757	(439,757)	-6%	
2140501	SAL - LESS Salaries and Wages Allocated	EMCCS	(7,500,000)	(7,500,000)	(7,500,000)	(8,190,731)	690,731	-9%	▲
2140503	SAL - Workers Compensation Expense	EMCCS	187,857	187,857	187,857	320,917	(133,060)	-71%	
			187,857	**187,857**	**187,857**	**69,944**	**117,913**		
OPERATING REVENUE									
3140501	SAL - Reimbursement - Workers Compensation	EMCCS	187,857	187,857	187,857	294,696	106,839	57%	
			187,857	**187,857**	**187,857**	**294,696**	**106,839**		
UNCLASSIFIED									
OPERATING EXPENDITURE									
2140760	UNCLASS - Unclassified Expenditure	EMIA	2,000	0	0	9,862	(9,862)	0%	
			2,000	**0**	**0**	**9,862**	**(9,862)**		

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 June 2026

GL #	JOB #		Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
		OPERATING REVENUE							
				0	**0**	**0**	**11,849**	**11,849**	
		STOCK							
		OPERATING EXPENDITURE							
				0	**0**	**0**	**0**	**0**	

SUMMARY BY RESPONSIBLE AREA

	Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	% of Total Budget
OPERATING REVENUE						
Chief Executive Officer	CEO	2,000	2,000	2,000	768	38%
Executive Manager - Corporate & Community Services	EMCCS	13,189,224	13,922,385	13,922,385	14,810,311	106%
- Manager Community & Recreation Services	MCRS	3,834,500	3,840,500	3,840,500	592,207	15%
- Information Technology Officer	ICT	0	0	0	0	0%
Executive Manager - Infrastructure & Assets	EMIA	7,648,639	7,507,290	7,507,290	5,642,403	75%
- Community Emergency Services Manager	CESM	573,306	573,306	573,306	270,000	47%
Executive Manager - Development & Regulatory Services	EMDRS	1,483,809	1,489,775	1,489,775	1,357,532	91%
		26,731,478	**27,335,256**	**27,335,256**	**22,673,222**	
OPERATING EXPENDITURE						
Chief Executive Officer	CEO	3,019,502	3,137,512	3,137,512	3,504,487	112%
Executive Manager - Corporate & Community Services	EMCCS	14,540,996	9,431,296	9,431,296	8,467,768	90%
- Manager Community & Recreation Services	MCRS	1,351,637	1,439,817	1,439,817	1,243,670	86%
- Information Technology Officer	ICT	517,400	535,820	535,820	774,212	144%
Executive Manager - Infrastructure & Assets	EMIA	9,291,980	9,041,887	9,041,887	8,938,982	99%
- Building Maintenance Officer	BMO	202,330	228,750	228,750	242,284	106%
Executive Manager - Development & Regulatory Services	EMDRS	2,205,860	2,244,705	2,244,705	1,885,882	84%
- Community Emergency Services Manager	CESM	286,956	286,956	286,956	276,436	96%
		31,416,659	**26,346,744**	**26,346,744**	**25,333,722**	
Net Operating Result		**(4,685,181)**	**988,512**	**988,512**	**(2,660,501)**	

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 June 2026

GL # JOB #	Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
SUMMARY BY PROGRAM							
Revenue from operating activities							
Governance		700	2,800	2,800	3,539		126%
General Purpose Funding - Rates		8,628,400	8,628,400	8,628,400	8,624,255		100%
General Purpose Funding - Other		1,945,744	1,712,998	1,712,998	4,025,350		235%
Law, Order and Public Safety		887,515	882,081	882,081	450,646		51%
Health		76,800	77,800	77,800	79,891		103%
Education and Welfare		19,870	20,870	20,870	5,939		28%
Housing		14,500	15,500	15,500	14,926		96%
Community Amenities		1,463,985	1,541,580	1,541,580	1,480,596		96%
Recreation and Culture		5,047,946	6,051,172	6,051,172	1,285,645		21%
Transport		7,227,816	6,971,798	6,971,798	5,143,823		74%
Economic Services		1,127,500	1,123,200	1,123,200	1,167,771		104%
Other Property and Services		290,702	307,057	307,057	390,841		127%
		26,731,478	**27,335,256**	**27,335,256**	**22,673,222**		
Expenditure from operating activities							
Governance		1,294,236	1,306,397	1,306,397	1,312,704		100%
General Purpose Funding		390,043	393,607	393,607	364,615		93%
Law, Order and Public Safety		1,299,114	1,286,088	1,286,088	1,190,747		93%
Health		297,001	286,321	286,321	260,899		91%
Education and Welfare		179,238	189,530	189,530	142,415		75%
Housing		61,162	59,138	59,138	60,593		102%
Community Amenities		2,304,551	2,334,165	2,334,165	2,581,422		111%
Recreation and Culture		4,575,548	4,607,392	4,607,392	4,247,236		92%
Transport		18,635,066	13,422,280	13,422,280	12,180,807		91%
Economic Services		2,150,811	2,233,736	2,233,736	2,219,495		99%
Other Property and Services		229,891	228,089	228,089	772,789		339%
		31,416,659	**26,346,744**	**26,346,744**	**25,333,722**		
Net Operating Result		**(4,685,181)**	**988,512**	**988,512**	**(2,660,501)**		
Capital Grant Revenue by Program:							
Law, Order and Public Safety			325,059	325,059	0		
Community Amenities			15,043	15,043	15,043		
Recreation and Culture			4,392,572	5,389,798	585,700		
Transport			4,695,750	4,470,236	4,114,994		
			9,428,424	**10,200,136**	**4,715,738**		

SHIRE OF PLANTAGENET
Detailed Operating Accounts
30 June 2026

GL #	JOB #	Resp. Manager	Adopted Budget $	Revised Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $	YTD Variance %
SUMMARY BY NATURE								
Revenue from operating activities								
Rates			8,633,115	8,638,115	8,638,115	8,640,364		100%
Operating Grants, Subsidies andContributions			4,660,110	4,470,730	4,470,730	5,140,993		115%
Fees and Charges			2,770,652	2,853,047	2,853,047	2,906,365		102%
Interest Earnings			360,200	360,200	360,200	388,454		108%
Other Revenue			770,991	721,691	721,691	785,261		109%
Profit on Disposal of Assets			107,986	91,337	91,337	30,304		33%
			17,303,054	**17,135,120**	**17,135,120**	**17,891,741**		
Capital Grants			9,428,424	10,200,136	10,200,136	4,781,481		
			26,731,478	**27,335,256**	**27,335,256**	**22,673,222**		
Expenditure from operating activities								
Employee Costs			8,242,185	9,249,435	9,249,435	9,425,194		102%
Materials and Contracts			6,154,296	6,111,994	6,111,994	4,457,025		73%
Utility Charges			439,124	410,126	410,126	405,633		99%
Depreciation on Non-Current Assets			16,414,342	11,509,062	11,509,062	10,796,931		94%
Interest Expenses			56,551	56,551	56,551	21,076		37%
Insurance Expenses			621,849	334,595	334,595	341,466		102%
Other Expenditure			(553,913)	(1,346,266)	(1,346,266)	(153,508)		11%
Loss on Disposal of Assets			42,225	21,246	21,246	39,906		188%
			31,416,659	**26,346,744**	**26,346,744**	**25,333,722**		
			(4,685,181)	**988,512**	**988,512**	**(2,660,501)**		