

Council

FINANCIAL STATEMENT – NOVEMBER 2024

Monthly Financial Report – November 2024

Meeting Date: 17 December 2024

Number of Pages: 26



## MONTHLY FINANCIAL REPORT

For the Period Ended 30 November 2024

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**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 November 2024  
Prepared by: Kylie Caley - Manager of Finance  
Reviewed by: Anthony Middleton - Executive Manager -  
Corporate & Community

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 & 35. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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

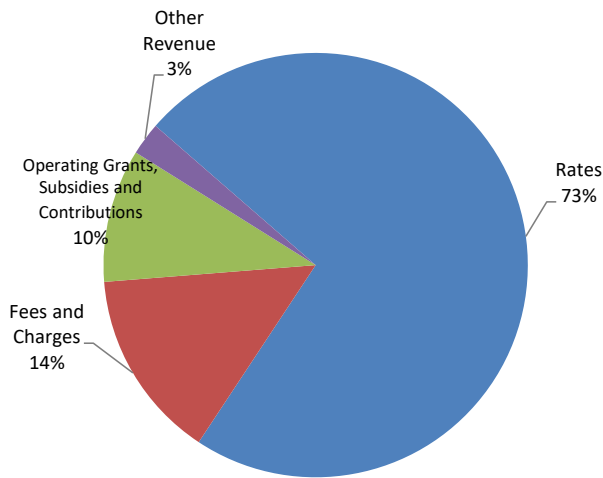
**CRITICAL ACCOUNTING ESTIMATES**

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

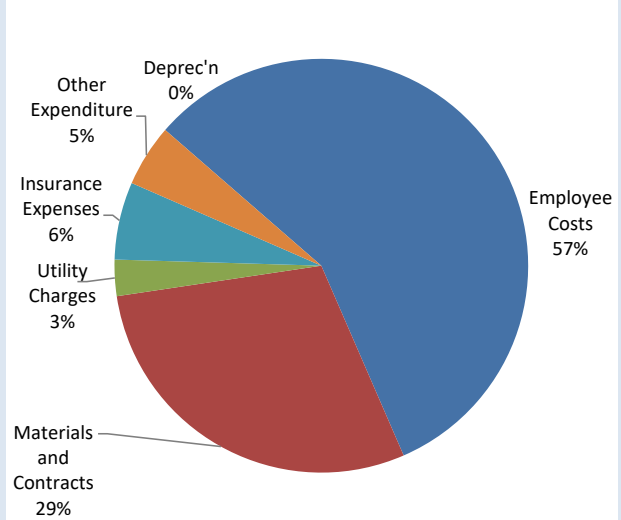
**ROUNDING OFF FIGURES**

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

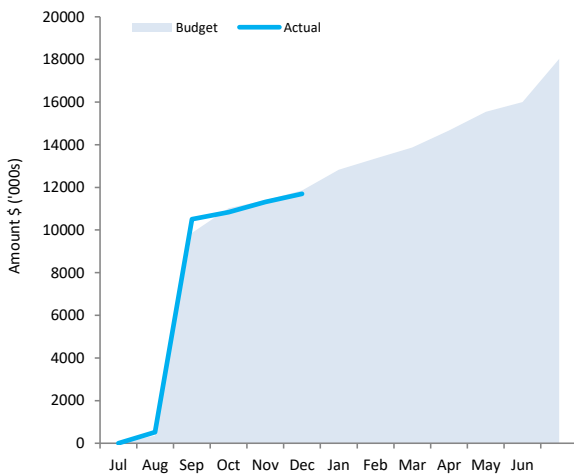
OPERATING REVENUE



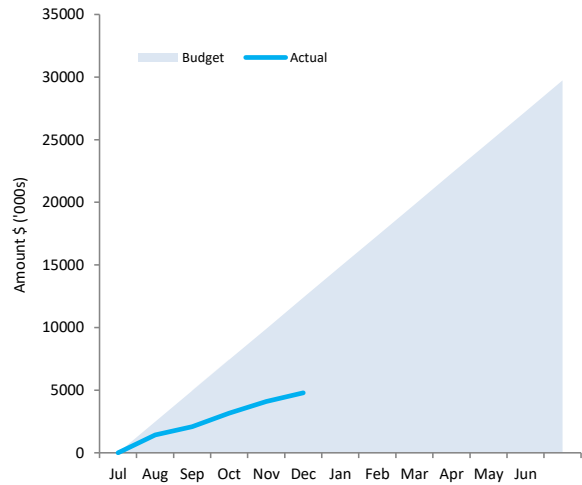
OPERATING EXPENSES



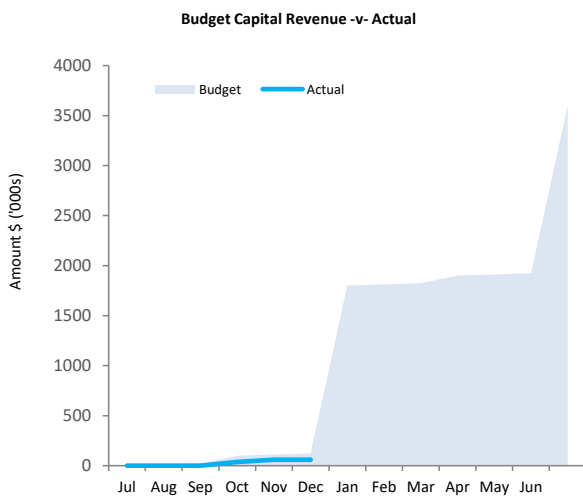
Budget Operating Revenues -v- Actual



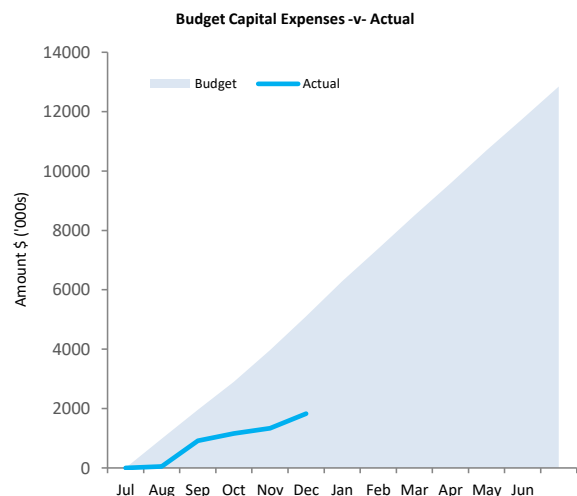
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**PROFIT ON ASSET DISPOSAL**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**SHIRE OF PLANTAGENET**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**BY NATURE**

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>		4,301,519	4,301,519	4,301,519	4,460,129	4%		
<b>Revenue from operating activities</b>								
Rates		8,194,310	8,194,310	8,192,067	8,187,598	(0)%	▼	
Operating Grants, Subsidies and Contributions		1,446,752	1,446,752	460,157	1,141,614	148%	▲	
Fees and Charges		2,512,338	2,512,338	1,443,764	1,622,748	12%	▲	
Service Charges		0	0	0	0			
Interest Earnings		352,178	352,178	106,234	69,799	(34)%	▼	S
Other Revenue		657,715	657,715	288,170	279,176	(3)%	▼	
Profit on Disposal of Assets	4	104,000	104,000	43,330	0	(100)%	▼	S
Gain FV Valuation of Assets		0	0	0	0			
		<b>13,267,292</b>	<b>13,267,292</b>	<b>10,533,722</b>	<b>11,300,935</b>			
<b>Expenditure from operating activities</b>								
Employee Costs		(6,714,754)	(6,714,754)	(2,797,405)	(2,726,854)	3%	▲	
Materials and Contracts		(5,662,406)	(5,662,406)	(2,358,580)	(1,392,709)	41%	▲	
Utility Charges		(359,000)	(359,000)	(149,415)	(135,327)	9%	▲	
Depreciation on Non-Current Assets		(16,199,647)	(16,199,647)	(6,749,805)	0	100%	▲	
Interest Expenses		(35,694)	(35,694)	(10,755)	(12,567)	(17)%	▼	
Insurance Expenses		(350,799)	(350,799)	(146,020)	(289,691)	(98)%	▼	S
Other Expenditure		(388,314)	(388,314)	(161,470)	(231,555)	(43)%	▼	S
Loss on Disposal of Assets	4	(28,500)	(28,500)	(11,875)	0	100%	▲	
Loss FV Valuation of Assets		0	0	0	0			
		<b>(29,739,114)</b>	<b>(29,739,114)</b>	<b>(12,385,325)</b>	<b>(4,788,702)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		16,199,647	16,199,647	6,749,805	0	(100)%		
Adjust (Profit)/Loss on Asset Disposal	4	(75,500)	(75,500)	(31,455)	0	(100)%		
Movement in Leave Reserve (Added Back)		0	0	0	(764)			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	(2,671)			
Rounding Adjustments		(3,838)	(3,838)	0	34		▲	
Movement Due to Changes in Accounting Standards		0	0	0	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0			
Loss on Asset Revaluation		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>(351,513)</b>	<b>(351,513)</b>	<b>4,866,747</b>	<b>6,508,832</b>			
<b>Investing activities</b>								
Non-Operating Grants, Subsidies and Contributions		4,411,197	4,411,197	1,223,796	357,599	(71)%	▼	S
Proceeds from Disposal of Assets	4	350,000	350,000	101,250	38,566	(62)%	▼	S
Land Held for Resale	8	0	0	0	0			
Land and Buildings	3	(2,518,989)	(2,518,989)	(1,072,895)	(93,886)	91%	▲	
Plant and Equipment	3	(2,053,800)	(2,053,800)	(855,735)	(8,835)	99%	▲	
Furniture and Equipment	3	(119,655)	(119,655)	(49,845)	(29,620)	41%	▲	
Infrastructure Assets - Roads	3	(3,005,554)	(3,005,554)	(1,063,886)	(483,782)	55%	▲	
Infrastructure Assets - Drainage	3	(60,000)	(60,000)	(25,000)	(1,516)	94%	▲	
Infrastructure Assets - Footpaths	3	(93,565)	(93,565)	(38,980)	(1,790)	95%	▲	
Infrastructure Assets - Parks and Ovals	3	(599,942)	(599,942)	(249,970)	(186,260)	25%	▲	
Infrastructure Assets - Other	3	(4,250,487)	(4,250,487)	(1,771,000)	(101,913)	94%	▲	
Intangible Assets - PPE	3	0	0	0	0			
Adjustment to Investing Activities - Restricted Cash		0	0	0	0			
<b>Amount attributable to investing activities</b>		<b>(7,940,794)</b>	<b>(7,940,794)</b>	<b>(3,802,265)</b>	<b>(511,436)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures		3,200,000	3,200,000	0	0			
Repayment of Debentures	6	(386,978)	(386,978)	(34,707)	(57,195)	(65)%	▼	S
Repayment of Lease Financing	6	(14,228)	(14,228)	(5,930)	(6,441)	(9)%	▼	
Advances to Community Groups		0	0	0	0			
Proceeds from Advances		0	0	0	0			
Self-Supporting Loan Principal	6	51,931	51,931	21,640	21,109	(2)%	▼	
Transfer to Restricted Cash - Other		0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0			
Transfer from Reserves	5	2,347,102	2,347,102	0	0			
Transfer to Reserves	5	(1,207,040)	(1,207,040)	(60,745)	(862,952)	(1321)%	▼	S
<b>Amount attributable to financing activities</b>		<b>3,990,787</b>	<b>3,990,787</b>	<b>(79,742)</b>	<b>(905,478)</b>			
<b>Closing Funding Surplus (Deficit)</b>		<b>(0)</b>	<b>(0)</b>	<b>5,286,259</b>	<b>9,552,047</b>			

▲ ▼ 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 2024/25 year is \$20,000 and 10%.

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

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

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

SHIRE OF PLANTAGENET  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

BY PROGRAM

Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
<b>Opening Funding Surplus(Deficit)</b>	1	\$ 4,301,519	\$ 4,301,519	\$ 4,301,519	\$ 4,460,129	158,610	4%	▲
<b>Revenue from operating activities</b>								
Governance		200	200	80	10	(70)	(88%)	▼
General Purpose Funding - Rates		8,194,310	8,190,472	8,190,472	8,187,598	(2,874)	(0%)	▼
General Purpose Funding - Other		863,116	866,954	250,946	275,153	24,207	10%	▲
Law, Order and Public Safety		606,044	606,044	252,530	206,457	(46,073)	(18%)	▼
Health		65,700	65,700	27,360	42,922	15,562	57%	▲
Education and Welfare		33,753	33,753	14,060	14,700	640	5%	▲
Housing		14,000	14,000	5,830	6,113	283	5%	▲
Community Amenities		1,377,562	1,377,561	1,040,025	1,044,862	4,837	0%	▲
Recreation and Culture		332,462	332,462	119,880	216,134	96,254	80%	▲
Transport		382,144	382,145	159,220	711,991	552,771	347%	▲
Economic Services		1,051,500	1,051,500	314,794	422,214	107,420	34%	▲
Other Property and Services		346,500	346,500	158,525	172,780	14,255	9%	▲
		<b>13,267,291</b>	<b>13,267,291</b>	<b>10,533,722</b>	<b>11,300,934</b>			
<b>Expenditure from operating activities</b>								
Governance		(1,198,802)	(1,198,802)	(495,410)	(510,849)	15,439	(3%)	▲
General Purpose Funding		(433,065)	(433,065)	(180,415)	(120,654)	(59,761)	33%	▼
Law, Order and Public Safety		(1,119,718)	(1,119,718)	(466,420)	(338,070)	(128,350)	28%	▼
Health		(287,143)	(287,143)	(118,345)	(85,168)	(33,177)	28%	▼
Education and Welfare		(190,211)	(190,211)	(79,656)	(53,414)	(26,242)	33%	▼
Housing		(60,044)	(60,044)	(24,975)	(7,519)	(17,456)	70%	▼
Community Amenities		(2,073,313)	(2,073,313)	(863,510)	(598,591)	(264,919)	31%	▼
Recreation and Culture		(3,995,317)	(3,995,317)	(1,664,499)	(1,063,798)	(600,702)	36%	▼
Transport		(17,946,506)	(17,946,506)	(7,477,600)	(1,313,667)	(6,163,933)	82%	▼
Economic Services		(2,223,058)	(2,223,058)	(926,334)	(572,116)	(354,219)	38%	▼
Other Property and Services		(211,938)	(211,938)	(88,160)	(124,856)	36,696	(42%)	▲
		<b>(29,739,115)</b>	<b>(29,739,115)</b>	<b>(12,385,325)</b>	<b>(4,788,702)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		16,199,647	16,199,647	6,749,805	0			
Adjust (Profit)/Loss on Asset Disposal	4	(75,500)	(75,500)	(31,455)	0			
Movement in Leave Reserve (Added Back)		0	0	0	(764)			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	(2,671)			
Rounding Adjustments		(3,838)	(3,838)	0	34			
Movement Due to Changes in Accounting Standards		0	0	0	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0			
Loss on Asset Revaluation		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
		<b>(351,515)</b>	<b>(351,515)</b>	<b>4,866,747</b>	<b>6,508,831</b>			
<b>Investing Activities</b>								
Non-operating Grants, Subsidies and Contributions		4,411,197	4,411,197	1,223,796	357,599	(866,197)	(71%)	▼
Proceeds from Disposal of Assets	4	350,000	350,000	101,250	38,566	(62,684)	(62%)	▼
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	3	(2,518,989)	(2,518,989)	(1,072,895)	(93,886)	979,009	91%	▲
Plant and Equipment	3	(2,053,800)	(2,053,800)	(855,735)	(8,835)	846,900	99%	▲
Furniture and Equipment	3	(119,655)	(119,655)	(49,845)	(29,620)	20,225	41%	▲
Infrastructure Assets - Roads	3	(3,005,554)	(3,005,554)	(1,063,886)	(483,782)	580,104	55%	▲
Infrastructure Assets - Drainage	3	(60,000)	(60,000)	(25,000)	(1,516)	23,484	94%	▲
Infrastructure Assets - Footpaths	3	(93,565)	(93,565)	(38,980)	(1,790)	37,190	95%	▲
Infrastructure Assets - Parks and Ovals	3	(599,942)	(599,942)	(249,970)	(186,260)	63,710	25%	▲
Infrastructure Assets - Other	3	(4,250,487)	(4,250,487)	(1,771,000)	(101,913)	1,669,087	94%	▲
Intangible Assets - PPE	3	0	0	0	0	0		
Adjustment to Investing Activities - Restricted Cash		0	0	0	0			
		<b>(7,940,795)</b>	<b>(7,940,795)</b>	<b>(3,802,265)</b>	<b>(511,436)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures	6	3,200,000	3,200,000	0	0	0		
Repayment of Debentures	6	(386,978)	(386,978)	(34,707)	(57,195)	(22,488)	(65%)	▼
Repayment of Lease Financing	6	(14,228)	(14,228)	(5,930)	(6,441)	(511)	(9%)	▼
Advances to Community Groups		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal	6	51,931	51,931	21,640	21,109	(531)	(2%)	▼
Transfer to Restricted Cash - Other		0	0	0	0	0		
Transfer from Restricted Cash - Other		0	0	0	0	0		
Transfer from Reserves	5	2,347,102	2,347,102	0	0	0		
Transfer to Reserves	5	(1,207,040)	(1,207,040)	(60,745)	(862,952)	(802,207)	(1321%)	▼
		<b>3,990,787</b>	<b>3,990,787</b>	<b>(79,742)</b>	<b>(905,478)</b>			
<b>Closing Funding Surplus(Deficit)</b>		<b>(4)</b>	<b>(4)</b>	<b>5,286,259</b>	<b>9,552,046</b>			

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 2024/25 year is \$20,000 and 10%.

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



SHIRE OF PLANTAGENET

REPRESENTATION OF CLOSING FUNDING SURPLUS/(DEFICIT)

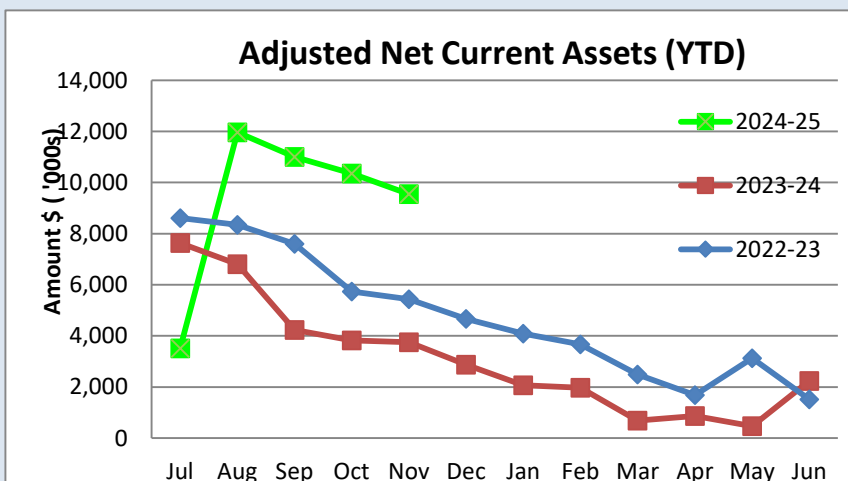
FOR THE PERIOD ENDED 30 NOVEMBER 2024

ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 30/11/2023	Year to Date Actual 30/11/2024
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted		3,539,452	6,911,204	7,151,620
Cash Restricted - Reserves	5	6,116,408	5,081,402	6,979,359
Cash Restricted - Bonds & Deposits/Trust		15,932	25,777	704,226
Receivables - Rates	2	537,996	1,886,666	2,177,972
Receivables - Other	2	778,404	401,825	541,450
Other Assets Other Than Inventories (SSL)		260,033	63,610	238,923
Inventories (Fuel & Stock)		67,333	131,738	177,430
		<u>11,315,557</u>	<u>14,502,222</u>	<u>17,970,982</u>
<b>Less: Current Liabilities</b>				
Payables		(482,931)	(359,360)	(511,192)
Contract Liabilities		(109,270)	(693,886)	(111,513)
Bonds & Deposits		(94,888)	(412,155)	(785,285)
Trust Liabilities (Contras Trust Component Above)		0	0	0
Loan and Lease Liability	6	(399,915)	(322,528)	(336,279)
Provisions		(1,005,136)	(860,583)	(1,002,464)
		<u>(2,092,140)</u>	<u>(2,648,513)</u>	<u>(2,746,733)</u>
Less: Cash Reserves	5	(6,116,408)	(5,081,771)	(6,979,359)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		1,005,136	860,583	1,002,464
Add Back: Movement in Leave Reserve		0	0	(764)
Add Back: Loan and Lease Liability		399,915	322,528	336,279
Less : Loan Receivable - clubs/institutions		(51,932)	(30,068)	(30,823)
Less : Imbalance in Trust Movements		0	0	0
<b>Net Current Funding Position</b>		<b>4,460,129</b>	<b>7,924,981</b>	<b>9,552,046</b>

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)  
\$9.55 M**

**Last Year YTD  
Surplus(Deficit)  
\$7.92 M**

**SHIRE OF PLANTAGENET**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2024**

	Note	Actual 30 June 2024	YTD Actual \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		9,671,793	14,835,206
Trade and other receivables	2	1,316,399	2,697,046
Other financial assets		-	-
Inventories		67,333	177,430
Other assets		260,033	238,923
Assets classified as held for sale		-	-
<b>TOTAL CURRENT ASSETS</b>		<b>11,315,557</b>	<b>17,948,605</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	2	171,840	171,840
Other financial assets		371,946	371,946
Inventories		-	-
Investment in associate		-	-
Property, plant and equipment	3 & 4	50,537,803	50,670,144
Infrastructure	3 & 4	395,911,051	396,686,311
Right-of-use assets		38,192	38,192
Investment property		-	-
Intangible assets		274,336	274,336
<b>TOTAL NON-CURRENT ASSETS</b>		<b>447,305,167</b>	<b>448,212,768</b>
<b>TOTAL ASSETS</b>		<b>458,620,724</b>	<b>466,161,373</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		577,819	1,274,100
Other liabilities		109,270	111,513
Lease liabilities	6	12,937	6,496
Borrowings	6	386,978	329,783
Employee related provisions		1,005,136	1,002,464
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,092,140</b>	<b>2,724,357</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	6	15,256	15,256
Borrowings	6	878,548	878,548
Employee related provisions		127,475	127,475
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,021,279</b>	<b>1,021,279</b>
<b>TOTAL LIABILITIES</b>		<b>3,113,419</b>	<b>3,745,636</b>
<b>NET ASSETS</b>		<b>455,507,305</b>	<b>462,415,737</b>
Retained surplus		52,136,871	58,182,317
Reserve accounts	5	6,116,408	6,979,359
Revaluation surplus		397,254,026	397,254,060
<b>TOTAL EQUITY</b>		<b>455,507,305</b>	<b>462,415,737</b>

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

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.  
The material variance adopted by Council for the 2024/25 year is \$20,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Law, Order and Public Safety	(46,073)	(18%)	▼	S	Timing	Grant funding not received as anticipated. The budgeted projects funded by these grants have not commenced and receipt of grant funds only occurs when funding milestones/requirements are met.
Non-operating Grants, Subsidies and Contributions	(866,197)	(71%)	▼	S	Timing	Receipt of grant funds occur on reaching capital milestones, and many budgeted projects (e.g. pool) has not progressed (no corresponding expenditure).
Proceeds from Disposal of Assets	(62,684)	(62%)	▼	S	Timing	Trade-in of vehicles occurs when new vehicles are purchased.

Receivables - Rates & Rubbish	30 June 2024	30 Nov 24
	\$	\$
Opening Arrears Previous Years	600,437	696,869
Levied this year	8,718,868	9,108,319
Less Collections to date	(8,622,436)	(7,468,342)
Equals Current Outstanding	696,869	2,336,845
<b>Net Rates Collectable</b>	<b>696,869</b>	<b>2,336,845</b>
% Collected	92.52%	76.17%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	196,352	203,096	20,169	51,882	471,499
Percentage	42%	43%	4%	11%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					471,499
Receivables - Other					69,952
<b>Total Receivables General Outstanding</b>					<b>541,450</b>

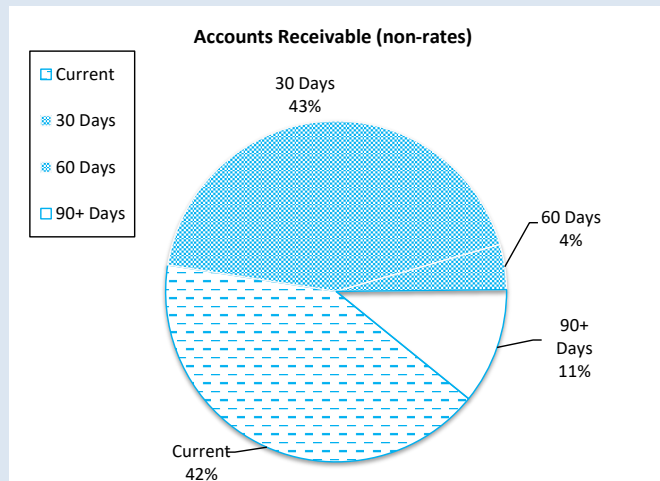
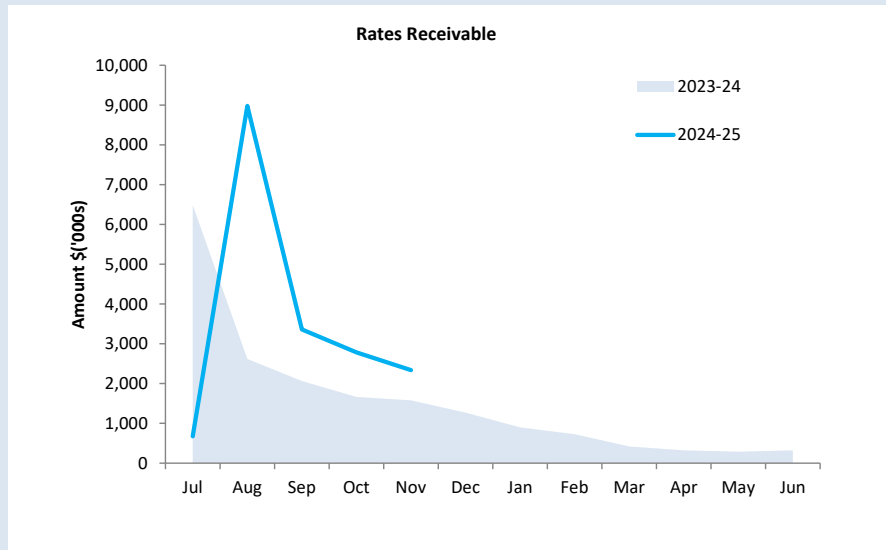
Amounts shown above include GST (where applicable)

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.

SIGNIFICANT ACCOUNTING POLICIES

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



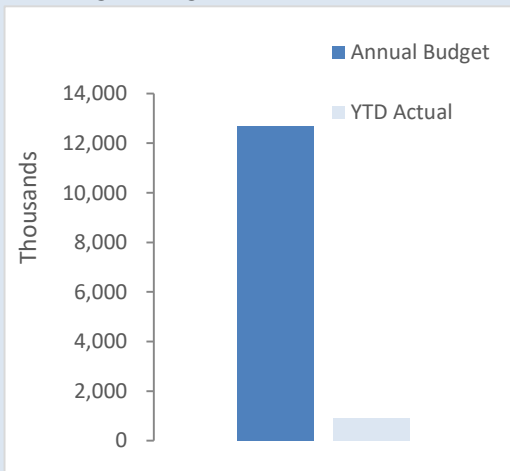
<b>Debtors Due</b>
<b>\$541,450</b>
<b>Over 30 Days</b>
<b>58%</b>
<b>Over 90 Days</b>
<b>11%</b>

Collected	Rates Due
<b>76%</b>	<b>\$2,336,845</b>

Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,518,989	1,072,895	2,518,989	93,886	(979,009)
Plant and Equipment	2,053,800	855,735	2,053,800	8,835	(846,900)
Furniture and Equipment	119,655	49,845	119,655	29,620	(20,225)
Infrastructure Assets - Roads	3,005,554	1,063,886	3,005,554	483,782	(580,104)
Infrastructure Assets - Drainage	60,000	25,000	60,000	1,516	(23,484)
Infrastructure Assets - Footpaths	93,565	38,980	93,565	1,790	(37,190)
Infrastructure Assets - Parks and Ovals	599,942	249,970	599,942	186,260	(63,710)
Infrastructure Assets - Other	4,250,487	1,771,000	4,250,487	101,913	(1,669,087)
Intangible Assets - PPE	0	0	0	0	0
<b>Capital Expenditure Totals</b>	<b>12,701,991</b>	<b>5,127,311</b>	<b>12,701,991</b>	<b>907,601</b>	<b>(4,219,710)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	4,411,197	1,223,796	4,411,197	357,599	(866,197)
Borrowings	3,200,000	0	3,200,000	0	0
Other (Disposals & C/Fwd)	350,000	101,250	350,000	38,566	(62,684)
Council contribution - Cash Backed Reserves					
Various Reserves	2,347,102	0	2,347,102	0	0
Council contribution - operations	<b>2,393,692</b>	<b>3,802,265</b>	<b>2,393,692</b>	<b>511,436</b>	<b>(3,290,829)</b>
<b>Capital Funding Total</b>	<b>12,701,991</b>	<b>5,127,311</b>	<b>12,701,991</b>	<b>907,601</b>	<b>(4,219,710)</b>

**SIGNIFICANT ACCOUNTING POLICIES**


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













**KEY INFORMATION**

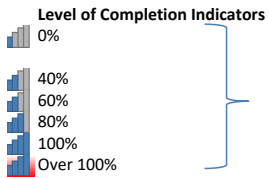
<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$12.7 M</b>	<b>\$.91 M</b>	<b>7%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$4.41 M</b>	<b>\$.36 M</b>	<b>8%</b>

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES  
NOTE 3  
CAPITAL ACQUISITIONS


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












Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
						Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.		Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.		
<b>Land</b>										
<b>Housing</b>										
<b>Total - Housing</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Total - Land</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Buildings</b>										
<b>Governance</b>										
	Administration Building (Replace vinyl in Committee Room & Kitchen)	BMO	4140212	512	Renewal	BC100D	(18,000)	(18,000)	(7,500)	0 0%
	Shire Administration Office - Building (Capital)	BMO	4140212	512	Renewal	BC100	(12,000)	(12,000)	(5,000)	(500) 4%
<b>Total - Governance</b>							<b>(30,000)</b>	<b>(30,000)</b>	<b>(12,500)</b>	<b>(500) 2%</b>
<b>Other Law, Order &amp; Public Safety</b>										
	ESL SES - Buildings Specialised (Capital)	CESM	4050612	512	Upgrade		(286,350)	(286,350)	(119,310)	0 0%
	New Rocky Gully BFB Shed	CESM	4050514	514	New	BC208A	(772,500)	(772,500)	(321,875)	0 0%
	New Woogenellup BFB Shed	CESM	4050514	514	New	BC210A	(772,500)	(772,500)	(321,875)	0 0%
<b>Total - Other Law, Order &amp; Public Safety</b>							<b>(1,831,350)</b>	<b>(1,831,350)</b>	<b>(763,060)</b>	<b>0 0%</b>
<b>Education &amp; Welfare</b>										
	SENIORS - Buildings Specialised (Capital)	BMO	4080412	512	Renewal		(40,000)	(40,000)	(40,000)	(34,766) 87%
<b>Total - Education &amp; Welfare</b>							<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(34,766) 87%</b>
<b>Housing</b>										
	STF HOUSE - Buildings Non Specialised (Capital)	BMO	4090114	514	Renewal		(30,000)	(30,000)	(12,500)	0 0%
<b>Total - Housing</b>							<b>(30,000)</b>	<b>(30,000)</b>	<b>(12,500)</b>	<b>0 0%</b>
<b>Recreation And Culture</b>										
	Frost Park Buildings - Tote Room Ceiling	BMO	4110312	512	Renewal	BC608A	(15,000)	(15,000)	(6,250)	0 0%
	Mount Barker Historic Museum Buildings - Building (Capital)	BMO	4110614	514	Upgrade	BC619	(30,000)	(30,000)	(12,500)	0 0%
	Sounness Park Changerooms - Limestone Wall	EMIA	4110312	512	New	BC609A	(48,144)	(48,144)	(20,060)	(33,954) 71%
	Mount Barker Hill Infrastructure - Ablutions	EMCCS	4110312	512	New	BC623A	(220,000)	(220,000)	(91,665)	(1,370) 1%
	Porongurup Hall and Toilet Upgrade	BMO	4110112	512	Renewal	BC605	(62,495)	(62,495)	(26,035)	(1,901) 3%
<b>Total - Recreation And Culture</b>							<b>(375,639)</b>	<b>(375,639)</b>	<b>(156,510)</b>	<b>(37,225) 10%</b>



SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024


INVESTING ACTIVITIES  
NOTE 3  
CAPITAL ACQUISITIONS
























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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
<b>Economic Services</b>										
 Mount Barker Regional Saleyards Buildings - Building (Capital)	BMO	4130414	514	Upgrade	BC802	(22,000)	(22,000)	(9,165)	(21,395)	97%
 SALEYARDS - New Hay Storage Shed	SM	4130414	514	New	BC802B	(40,000)	(40,000)	(16,665)	0	0%
<b>Total - Economic Services</b>						<b>(62,000)</b>	<b>(62,000)</b>	<b>(25,830)</b>	<b>(21,395)</b>	<b>35%</b>
<b>Other Property &amp; Services</b>										
 Replacement Building Store (Shire Depot)	BMO	4140214	514	New	BC700A	(140,000)	(140,000)	(58,330)	0	0%
 Shire Depot - Carpenter's Workshop - Replace Roof	BMO	4140214	514	Renewal	BC700B	(10,000)	(10,000)	(4,165)	0	0%
<b>Total - Other Property &amp; Services</b>						<b>(150,000)</b>	<b>(150,000)</b>	<b>(62,495)</b>	<b>0</b>	<b>0%</b>
<b>Total - Buildings</b>						<b>(2,518,989)</b>	<b>(2,518,989)</b>	<b>(1,072,895)</b>	<b>(93,886)</b>	<b>4%</b>
<b>Plant &amp; Equipment</b>										
<b>Governance</b>										
 ADMIN - Plant & Equipment (Capital)	EMIA	4140230	530	New		(38,000)	(38,000)	(15,830)	0	0%
<b>Total - Governance</b>						<b>(38,000)</b>	<b>(38,000)</b>	<b>(15,830)</b>	<b>0</b>	<b>0%</b>
<b>Other Law, Order &amp; Public Safety</b>										
 ESL BFB - Plant & Equipment (Capital)	EMIA	4050530	530	New		(811,300)	(811,300)	(338,040)	0	0%
<b>Total - Other Law, Order &amp; Public Safety</b>						<b>(811,300)</b>	<b>(811,300)</b>	<b>(338,040)</b>	<b>0</b>	<b>0%</b>
<b>Community Amenities</b>										
 SAN - Plant & Equipment (Capital)	EMIA	4100130	530	New		(20,000)	(20,000)	(8,330)	0	0%
 PLAN - Plant & Equipment (Capital)	EMIA	4100630	530	New		(60,000)	(60,000)	(25,000)	0	0%
<b>Total - Community Amenities</b>						<b>(80,000)</b>	<b>(80,000)</b>	<b>(33,330)</b>	<b>0</b>	<b>0%</b>
<b>Recreation &amp; Culture</b>										
<b>Transport</b>										
 PLANT - Plant & Equipment (Capital)	EMIA	4120330	530	New		(1,070,000)	(1,070,000)	(445,830)	(8,835)	1%
<b>Total - Transport</b>						<b>(1,070,000)</b>	<b>(1,070,000)</b>	<b>(445,830)</b>	<b>(8,835)</b>	<b>1%</b>
<b>Economic Services</b>										
 OTH ECON - Plant & Equipment (Capital)	BMO	4130830	530	New		(30,500)	(30,500)	(12,705)	0	0%
<b>Total - Economic Services</b>						<b>(30,500)</b>	<b>(30,500)</b>	<b>(12,705)</b>	<b>0</b>	<b>0%</b>
<b>Other Property &amp; Services</b>										
 PWO - Plant & Equipment (Capital)	EMIA	4140330	530	New		(24,000)	(24,000)	(10,000)	0	0%
<b>Total - Other Property &amp; Services</b>						<b>(24,000)</b>	<b>(24,000)</b>	<b>(10,000)</b>	<b>0</b>	<b>0%</b>
<b>Total - Plant &amp; Equipment</b>						<b>(2,053,800)</b>	<b>(2,053,800)</b>	<b>(855,735)</b>	<b>(8,835)</b>	<b>0%</b>

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES  
NOTE 3  
CAPITAL ACQUISITIONS


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




























Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted		Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget			
						\$	\$	\$	\$	\$	
<b>Furniture &amp; Equipment</b>											
<b>Governance</b>											
 ADMIN - Furniture & Equipment (Capital)	CEO	4140220	520	New		(41,500)	(41,500)	(17,290)	(15,635)	38%	
<b>Total - Governance</b>						<b>(41,500)</b>	<b>(41,500)</b>	<b>(17,290)</b>	<b>(15,635)</b>	<b>38%</b>	
<b>Community Amenities</b>											
 SAN - Furniture & Equipment (Capital)	EMIA	4100120	520	New		(20,000)	(20,000)	(8,330)	0	0%	
<b>Total - Community Amenities</b>						<b>(20,000)</b>	<b>(20,000)</b>	<b>(8,330)</b>	<b>0</b>	<b>0%</b>	
<b>Recreation &amp; Culture</b>											
 HALLS - Furniture & Equipment (Capital)	BMO	4110120	520	New		(7,000)	(7,000)	(2,915)	(6,362)	91%	
 SWIM AREAS - Furniture & Equipment (Capital)	MCRS	4110220	520	New		(8,155)	(8,155)	(3,395)	(7,623)	93%	
 Mount Barker Rec Centre - Gym Equipment	MCRS	4110820	520	New	OC614B	(31,000)	(31,000)	(12,915)	0	0%	
 Mount Barker Rec Centre - Replacement Electronic Scoreboard	MCRS	4110820	520	New	OC614A	(12,000)	(12,000)	(5,000)	0	0%	
<b>Total - Recreation &amp; Culture</b>						<b>(58,155)</b>	<b>(58,155)</b>	<b>(24,225)</b>	<b>(13,985)</b>	<b>24%</b>	
<b>Other Property &amp; Services</b>											
<b>Total - Furniture &amp; Equipment</b>						<b>(119,655)</b>	<b>(119,655)</b>	<b>(49,845)</b>	<b>(29,620)</b>	<b>25%</b>	
<b>Infrastructure - Roads</b>											
<b>Transport</b>											
 Hassell Street (BUA Sealed) - Capital	EMIA	4120138	540	Upgrade	RC039	(25,000)	(25,000)	(10,415)	0	0%	
 Osborne Road (BUA Sealed) - Capital	EMIA	4120138	540	Upgrade	RC041	(25,000)	(25,000)	(10,415)	0	0%	
 Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	MO	4120138	540	Upgrade	RC044	(33,000)	(33,000)	(13,750)	(3,071)	9%	
 Beverley Road (OBUA Sealed) - Capital	MO	4120141	540	Renewal	RC006	(25,508)	(25,508)	(10,625)	0	0%	
 O'Neill Road (OBUA Sealed) - Capital	MO	4120141	540	Upgrade	RC114A	(198,900)	(198,900)	(82,875)	(88,471)	44%	
 Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	MO	4120142	540	Renewal	RC062B	0	0	0	(749)		
 Bunker Road (OBUA Gravel) - Capital	MO	4120142	540	Renewal	RC174	(167,825)	(167,825)	(69,925)	(92,754)	55%	
 Hughes Road (OBUA Gravel) - Capital	MO	4120142	540	Renewal	RC253	(30,115)	(30,115)	(12,545)	0	0%	
 Bridges Road (OBUA Gravel) - Capital	MO	4120142	540	Renewal	RC254	(6,822)	(6,822)	(2,840)	(5,718)	84%	
 Hawker Road (OBUA Formed) - Capital	MO	4120143	540	Renewal	RC182	(75,790)	(75,790)	(31,575)	(2,772)	4%	
 Haig Road (OBUA Formed) - Capital	MO	4120143	540	Renewal	RC255	(34,980)	(34,980)	(14,575)	(9,466)	27%	
 Newman Road (OBUA Formed) - Capital	EMIA	4120143	540	Upgrade	RC267	(135,850)	(135,850)	(56,600)	(485)	0%	
 Marmion Street (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R030A	(10,248)	(10,248)	(4,270)	0	0%	
 Bunker Street (BUA Sealed) (R2R)	MO	4120144	540	Upgrade	R2R090A	(8,560)	(8,560)	(3,565)	(896)	10%	
 Austin Street (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R093	(63,998)	(63,998)	(26,665)	0	0%	
 Martin Street (BUA) (R2R)	MO	4120144	540	Renewal	R2R095A	(8,564)	(8,564)	(3,565)	0	0%	
 Seventh Avenue (BUA Sealed) (R2R)	MO	4120144	540	Renewal	R2R241A	(7,564)	(7,564)	(3,150)	0	0%	



SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024


INVESTING ACTIVITIES  
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CAPITAL ACQUISITIONS






















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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
 Newman Street SLK 0.93 to 1.05 Renew drainage and shoulders and seal (R2R)	MO	4120144	540	Renewal	R2R245	(4,441)	(4,441)	(1,850)	(3,174)	71%
 Memorial Road - Resurface (R2R)	EMIA	4120144	540	Renewal	R2R317A	(53,892)	(53,892)	(22,450)	(121,033)	225%
 Woogenellup Road (OBUA Sealed) (R2R)	EMIA	4120145	540	Renewal	R2R003	(85,467)	(85,467)	(35,610)	0	0%
 Lake Matilda Road (OBUA)	MO	4120145	540	Upgrade	R2R047	(16,705)	(16,705)	(3,509)	0	0%
 Eulup-Manurup Road Reseal (OBUA)	MO	4120145	540	Renewal	R2R061	(219,780)	(219,780)	(46,154)	(270)	0%
 Jellicoe Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R078	(36,270)	(36,270)	(15,110)	(26,101)	72%
 Millinup Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R117	(167,245)	(167,245)	(69,685)	(10,320)	6%
 Jackson Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R024B	0	0	0	(520)	
 Smuts Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R250	(33,120)	(33,120)	(13,800)	(28,380)	86%
 Jutland Road (OBUA)	MO	4120149	540	Renewal	R2R077	(76,270)	(76,270)	(16,017)	(53,088)	70%
 Settlement Road (OBUA Sealed) (RRG)	MO	4120149	540	Renewal	RRG017	(314,763)	(314,763)	(131,150)	0	0%
 Carbarup Road (OBUA)	MO	4120149	540	Upgrade	RRG032	(390,357)	(390,357)	(81,975)	0	0%
 Memorial Road (BUA Sealed) (BS)	MO	4120152	540	Upgrade	BS317	0	0	0	(61)	
 ROADC - Yellanup Road (CR Funding)	MO	4120162	540	Upgrade	CRF007	(364,871)	(364,871)	(152,025)	0	0%
 Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	MO	4120162	540	Renewal	OF062A	0	0	0	(370)	
 Creek Road (OBUA Formed) - Capital	MO	4120162	540	Upgrade	RC284	(102,716)	(102,716)	(42,795)	(12,065)	12%
 Woogenellup Road North Gravel Resheet (OBUA)	MO	4120163	540	Renewal	CRF055	(208,385)	(208,385)	(43,761)	(24,018)	12%
<b>Total - Transport</b>						<b>(2,932,006)</b>	<b>(2,932,006)</b>	<b>(1,033,246)</b>	<b>(483,782)</b>	<b>17%</b>
 <b>Total - Infrastructure - Roads</b>						<b>(2,932,006)</b>	<b>(2,932,006)</b>	<b>(1,033,246)</b>	<b>(483,782)</b>	<b>17%</b>
<b>Infrastructure - Drainage</b>										
<b>Transport</b>										
 Ford Road SLK 0.68 New culvert and headwalls	EMIA	4120166	550	Renewal	DC156	0	0	0	(1,516)	
 Knights Road SLK 3.35 to 3.45 Floodway Upgrade - Municipal (OBUA)	MO	4120142	540	Upgrade	RC054A	(22,888)	(22,888)	(9,535)	0	0%
 Knight Rd SLK 4.15-4.25 Floodway Upgrade - Gravel (Council)	MO	4120142	540	Upgrade	RC054B	(22,768)	(22,768)	(9,485)	0	0%
 Knights Rd SLK 8.99 - 14.69 - Gravel Resheet (Council)	MO	4120142	540	Upgrade	RC054B2	(27,892)	(27,892)	(11,620)	0	0%
 Osborne Road (BUA Sealed) - Drainage Capital	MO	4120165	550	Upgrade	DC041	(60,000)	(60,000)	(25,000)	0	0%
<b>Total - Transport</b>						<b>(133,548)</b>	<b>(133,548)</b>	<b>(55,640)</b>	<b>(1,516)</b>	<b>1%</b>
 <b>Total - Infrastructure - Drainage</b>						<b>(133,548)</b>	<b>(133,548)</b>	<b>(55,640)</b>	<b>(1,516)</b>	<b>1%</b>
<b>Infrastructure - Footpaths</b>										
<b>Transport</b>										
 Pathway Renewal - Mount Barker Visitors Centre	MO	4120170	560	Renewal	FC800	(70,275)	(70,275)	(29,280)	(192)	0%
 Narpund Road (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC044	(9,840)	(9,840)	(4,100)	0	0%
 Ingoldby Street (BUA Sealed) - Footpath Capital	MO	4120170	560	Renewal	FC052	(13,450)	(13,450)	(5,600)	0	0%

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2024


INVESTING ACTIVITIES  
 NOTE 3  
 CAPITAL ACQUISITIONS













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


Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
 Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	EMIA	4120170	560	Renewal	OC623E	\$ 0	\$ 0	\$ 0	\$ (1,598)	\$
<b>Total - Transport</b>						<b>(93,565)</b>	<b>(93,565)</b>	<b>(38,980)</b>	<b>(1,790)</b>	<b>2%</b>
<b>Total - Infrastructure - Footpaths</b>						<b>(93,565)</b>	<b>(93,565)</b>	<b>(38,980)</b>	<b>(1,790)</b>	<b>2%</b>
<b>Infrastructure - Other</b>										
<b>Community Amenities</b>										
 Kendenup Refuse Site Infrastructure	EMIA	4100190	590	Upgrade	OC502	(10,000)	(10,000)	(4,165)	0	0%
 Mount Barker Cemetery (East) Infrastructure	MO	4100790	590	Upgrade	OC505	(24,100)	(24,100)	(10,040)	0	0%
 Mount Barker Cemetery (West) Infrastructure - Signage	MO	4100790	590	Upgrade	OC506	(30,300)	(30,300)	(12,625)	(7,049)	23%
 Rocky Gully Cemetery Infrastructure	MO	4100790	590	Upgrade	OC508	(9,200)	(9,200)	(3,830)	0	0%
 Kendenup Cemetery Infrastructure - Signage	MO	4100790	590	Upgrade	OC507	(23,100)	(23,100)	(9,625)	(48)	0%
 Electric Vehicle Charging Station	CEO	4100790	590	New	OC509A	(45,568)	(45,568)	(18,985)	(61,963)	136%
 Bus Shelter - Albany Highway - Kendenup Turnoff	BMO	4100790	590	New	OC640F	(12,550)	(12,550)	(5,225)	(42)	0%
 Bus Shelter - Austin St - Kendenup School	EMIA	4100790	590	New	OC093A	(12,500)	(12,500)	(5,205)	(5,819)	47%
 Rocky Gully - Muir Hwy Roadside Infrastructure	MCRS	4100790	590	New	OC515	(10,000)	(10,000)	(4,165)	(788)	8%
<b>Total - Community Amenities</b>						<b>(177,318)</b>	<b>(177,318)</b>	<b>(73,865)</b>	<b>(75,709)</b>	<b>43%</b>
<b>Recreation &amp; Culture</b>										
 Narrikup Sporting Oval Infrastructure	EMIA	4110390	590	Upgrade	OC612A	0	0	0	(2,440)	
 Kendenup Hall & Park Infrastructure	MO	4110390	590	New	OC603	(19,300)	(19,300)	(8,040)	(42)	0%
 Kendenup Hall Park - Upgrade Table & Seating	MO	4110390	590	Upgrade	OC603A	(10,680)	(10,680)	(4,450)	0	0%
 Kendenup Bulldozer Infrastructure	MO	4110390	590	Renewal	OC649	(20,968)	(20,968)	(8,735)	0	0%
 Mount Barker Hill Infrastructure - Shelter	EMCCS	4110390	590	New	OC623F	(35,500)	(35,500)	(14,790)	(4,150)	12%
 Mount Barker Hill Infrastructure - Carpark	EMIA	4110390	590	Upgrade	OC623B	(110,846)	(110,846)	(46,185)	(933)	1%
 Centenary Park - Carpark Seal and Replace Bollards	EMIA	4110790	590	Renewal	OC646A	(5,805)	(5,805)	(2,415)	0	0%
 Swimming Pool - Stage 1B Construction (excl CSRFF)	EMCCS	4110290	590	Renewal	OC607D	(2,900,000)	(2,900,000)	(1,208,330)	0	0%
 Swimming Pool - Stage 1B Construction (CSRFF)	EMCCS	4110290	590	Renewal	GE607E	(750,000)	(750,000)	(312,500)	0	0%
 Swimming Pool - Stage 1B Construction (Bendigo Bank)	EMCCS	4110290	590	Renewal	GE607F	(100,000)	(100,000)	(41,665)	0	0%
 LIBRARY - Infrastructure Other (Capital)	EMCCS	4110590	590	New		0	0	0	(128)	
<b>Total - Recreation &amp; Culture</b>						<b>(3,953,099)</b>	<b>(3,953,099)</b>	<b>(1,647,110)</b>	<b>(7,693)</b>	<b>0%</b>

SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES  
NOTE 3  
CAPITAL ACQUISITIONS

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

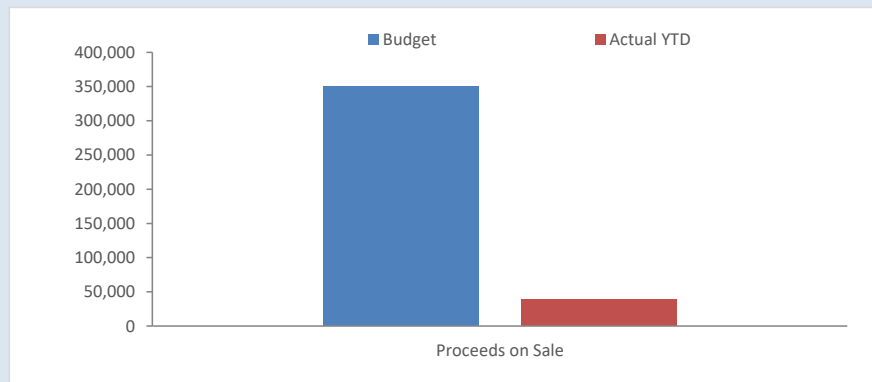
Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
<b>Economic Services</b>										
 SALEYARDS - Bitumen Repairs	SM	4130490	590	Upgrade	OC802B	(50,000)	(50,000)	(20,830)	0	0%
 Saleyards - Soft Floor Mats	SM	4130490	590	Renewal	OC802J	(60,000)	(60,000)	(25,000)	0	0%
 Albany Hwy Infrastructure - Train Mural Wall	EMIA	4130290	590	Renewal	OC640G	(10,070)	(10,070)	(4,195)	(18,174)	180%
 Mount Barrow Communications Tower	EMCCS	4130890	590	Renewal	OC901	0	0	0	(337)	
<b>Total - Economic Services</b>						<b>(120,070)</b>	<b>(120,070)</b>	<b>(50,025)</b>	<b>(18,511)</b>	<b>15%</b>
<b>Total - Infrastructure - Other</b>						<b>(4,250,487)</b>	<b>(4,250,487)</b>	<b>(1,771,000)</b>	<b>(101,913)</b>	<b>2%</b>
<b>Infrastructure - Parks &amp; Ovals</b>										
<b>Recreation And Culture</b>										
 Shire Office Grounds	EMIA	4110370	570	Renewal	PC100	0	0	0	(220)	
 Wilson Park - Youth Precinct Redevelopment	MCRS	4110370	570	New	PC615A	(150,000)	(150,000)	(62,500)	(49,213)	33%
 Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	EMIA	4110370	570	Renewal	PC608A	0	0	0	(2,068)	
 Kendenup Community Grounds	EMIA	4110370	590	New	PC650	(96,678)	(96,678)	(40,280)	(48,697)	50%
 Narrikup Playground	EMCCS	4110370	570	New	PC653	0	0	0	(918)	
 Sounness Park - Football	MO	4110370	570	Renewal	PC609B	(42,000)	(42,000)	(17,500)	(41,639)	99%
 Sounness Park - Cricket/Soccer	MO	4110370	570	Renewal	PC609C	(42,000)	(42,000)	(17,500)	(43,505)	104%
 Sounness Park - General	MCRS	4110370	570	Renewal	PC609A	(269,264)	(269,264)	(112,190)	0	0%
<b>Total - Recreation And Culture</b>						<b>(599,942)</b>	<b>(599,942)</b>	<b>(249,970)</b>	<b>(186,260)</b>	<b>31%</b>
<b>Total - Infrastructure - Parks &amp; Ovals</b>						<b>(599,942)</b>	<b>(599,942)</b>	<b>(249,970)</b>	<b>(186,260)</b>	<b>31%</b>
<b>Grand Total</b>						<b>(12,701,991)</b>	<b>(12,701,991)</b>	<b>(5,127,311)</b>	<b>(907,601)</b>	<b>7%</b>
<b>Summary by Balance Sheet Category</b>										
Land - Freehold			508			0	0	0	0	
Buildings - Specialised			512			(701,989)	(701,989)	(315,820)	(72,491)	10%
Buildings - Non Specialised			514			(1,817,000)	(1,817,000)	(757,075)	(21,395)	1%
Furniture & Equipment			520			(119,655)	(119,655)	(49,845)	(29,620)	25%
Plant & Equipment			530			(2,053,800)	(2,053,800)	(855,735)	(8,835)	0%
Infrastructure - Roads			540			(3,005,554)	(3,005,554)	(1,063,886)	(483,782)	16%
Infrastructure - Drainage			550			(60,000)	(60,000)	(25,000)	(1,516)	3%
Infrastructure - Footpaths and Cycleways			560			(93,565)	(93,565)	(38,980)	(1,790)	2%
Infrastructure - Parks & Ovals			570			(503,264)	(503,264)	(209,690)	(137,563)	27%
Infrastructure - Other			590			(4,347,165)	(4,347,165)	(1,811,280)	(150,610)	3%
						<b>(12,701,991)</b>	<b>(12,701,991)</b>	<b>(5,127,311)</b>	<b>(907,601)</b>	<b>7%</b>

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

Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
<b>Summary by Asset Investment Type</b>										
At No Cost				No Cost		0	0	0	0	
Asset Renewal				Renewal		(6,112,213)	(6,112,213)	(2,465,782)	(525,147)	9%
New Asset				New		(4,548,695)	(4,548,695)	(1,895,240)	(245,538)	5%
Upgrading Asset				Upgrade		(2,041,083)	(2,041,083)	(766,289)	(136,915)	7%
						<b>(12,701,991)</b>	<b>(12,701,991)</b>	<b>(5,127,311)</b>	<b>(907,601)</b>	<b>7%</b>
<b>Summary by Responsible Manager</b>										
Chief Executive Officer	CEO					(87,068)	(87,068)	(36,275)	(77,598)	89%
Executive Manager - Corporate & Community Services	EMCCS					(4,005,500)	(4,005,500)	(1,668,950)	(6,904)	0%
- Manager Community & Recreation Services	MCRS					(480,419)	(480,419)	(200,165)	(57,624)	12%
Executive Manager - Infrastructure & Assets	EMIA					(2,662,551)	(2,662,551)	(1,109,355)	(245,771)	9%
- Manager of Operations	MO					(3,055,558)	(3,055,558)	(1,084,721)	(454,739)	15%
- Building Maintenance Officer	BMO					(429,545)	(429,545)	(202,290)	(64,965)	15%
Executive Manager - Development & Regulatory Services	EMDRS					0	0	0	0	
- Saleyards Manager	SM					(150,000)	(150,000)	(62,495)	0	0%
- Community Emergency Services Manager	CESM					(1,831,350)	(1,831,350)	(763,060)	0	0%
						<b>(12,701,991)</b>	<b>(12,701,991)</b>	<b>(5,127,311)</b>	<b>(907,601)</b>	<b>7%</b>

Asset Number	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and Equipment</b>									
11197	Isuzu Dmax Dual Cab Ute (PWS)	19,000	22,500	3,500					
11201	Jeep Cherokee	26,000	40,000	14,000		22,715			
11192	Holden Colorado Ute (Mechanic)	12,000	22,500	10,500					
12166	Holden Colorado Ute (Ops Manager)	31,000	22,500		(8,500)	15,851			
12161	Isuzu Dmax Dual Cab Ute (AWS)	30,000	22,500		(7,500)				
11191	MUX Wagon (EMDRS)	11,000	22,500	11,500					
11183	VW Tiguan (Pool Car)	5,500	20,000	14,500					
10949	CAT 12M Grader	120,000	150,000	30,000					
10576	Kubota Tractor	5,000	25,000	20,000					
12164	Hustler HD Mower	15,000	2,500		(12,500)				
		<b>274,500</b>	<b>350,000</b>	<b>104,000</b>	<b>(28,500)</b>	<b>0</b>	<b>38,566</b>	<b>0</b>	<b>0</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$350,000</b>	<b>\$38,566</b>	<b>11%</b>

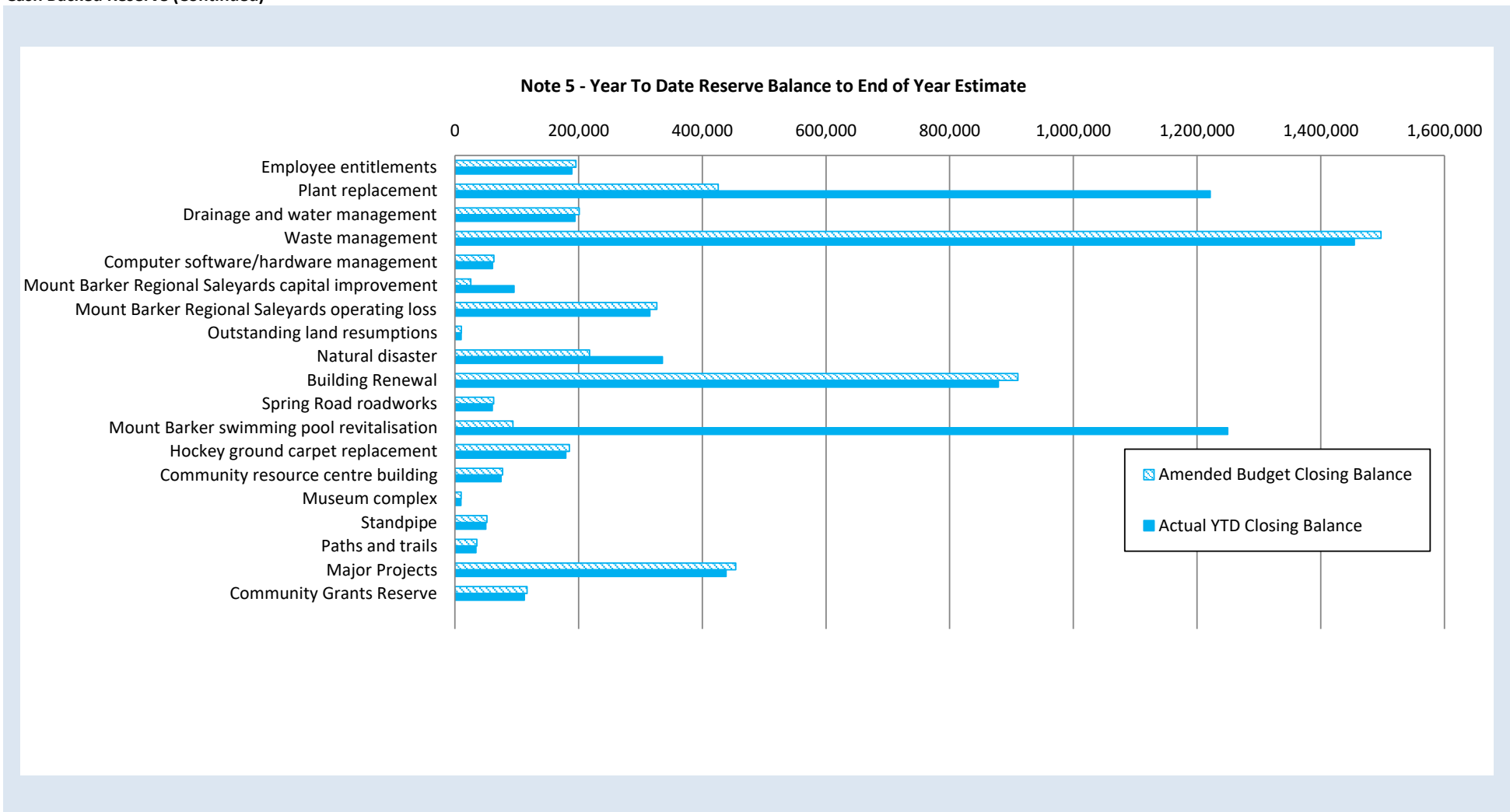
SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

OPERATING ACTIVITIES  
NOTE 5  
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Open Space - WAPC 99183	14,132	561	57	0	0	0	0	14,693	14,189
Employee entitlements	188,390	7,491	764	0	0	0	0	195,881	189,153
Plant replacement	633,752	25,147	2,569	585,111	585,111	(818,000)	0	426,010	1,221,432
Drainage and water management	193,355	7,704	784	0	0	0	0	201,059	194,139
Waste management	1,216,315	48,262	4,931	232,848	233,046	0	0	1,497,426	1,454,292
Computer software/hardware management	60,718	2,416	246	0	0	0	0	63,134	60,964
Mount Barker Regional Saleyards capital improvement	95,333	3,783	386	126,103	0	(199,379)	0	25,840	95,720
Mount Barker Regional Saleyards operating loss	313,987	12,459	1,273	0	0	0	0	326,446	315,260
Outstanding land resumptions	10,126	402	41	0	0	0	0	10,528	10,167
Natural disaster	334,401	13,305	1,356	0	0	(129,723)	0	217,983	335,757
Building Renewal	875,390	34,893	3,549	0	0	0	0	910,284	878,939
Spring Road roadworks	60,169	2,387	244	0	0	0	0	62,557	60,413
Mount Barker swimming pool revitalisation	1,244,643	49,387	5,045	0	0	(1,200,000)	0	94,030	1,249,688
Hockey ground carpet replacement	158,742	6,299	644	20,000	20,000	0	0	185,040	179,385
Community resource centre building	74,312	2,952	301	0	0	0	0	77,264	74,614
Museum complex	9,833	390	40	0	0	0	0	10,223	9,873
Standpipe	49,895	1,983	202	0	0	0	0	51,878	50,097
Paths and trails	34,119	1,354	138	0	0	0	0	35,473	34,257
Major Projects	436,712	17,329	1,770	0	0	0	0	454,041	438,482
Community Grants Reserve	112,083	4,473	454	0	0	0	0	116,557	112,538
	<b>6,116,408</b>	<b>242,978</b>	<b>24,795</b>	<b>964,062</b>	<b>838,157</b>	<b>(2,347,102)</b>	<b>0</b>	<b>4,976,345</b>	<b>6,979,359</b>

Cash Backed Reserve (Continued)



**Cash Backed Reserves - Definitions**

<b>Reserve name</b>	<b>Purpose of the reserve</b>
Public Open Space (WAPC 99183) reserve	To hold the cash in lieu of open space contribution held against the subdivision in WAPC reference 99183 until approval is granted to use those funds, pursuant to Section 6.11 of the Local Government Act 1995
Employee entitlements reserve	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and LSL
Plant replacement reserve	To fund the purchase of vehicles, plant and machinery
Drainage and water management reserve	To fund the purchase of land for drainage purposes and carry out major drainage works and projects identified in the Shire of Plantagenet Water Strategy 2020
Waste management reserve	To fund waste management infrastructure and major items of associated plant and equipment
Computer software/hardware upgrade reserve	To fund the upgrade of business system software and hardware with latest versions and additional functionality
Mount Barker Regional Saleyards capital improvements reserve	To fund capital works and purchases at the Mount Barker Regional Saleyards
Mount Barker Regional Saleyards operating loss reserve	To retain a proportion of Saleyards operating surpluses to fund operating deficits
Outstanding land resumptions reserve	To fund old / outstanding obligations for land resumptions associated with road realignments and the like
Natural disaster reserve	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
Building renewal reserve	To fund the renewal and refurbishment of Shire buildings
Spring Road roadworks reserve	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
Mount Barker swimming pool revitalisation reserve	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
Hockey ground carpet replacement	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
Community resource centre building reserve	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
Museum complex reserve	To fund the refurbishment of buildings at the Mount Barker Historical Museum complex
Standpipe reserve	To fund the repair, renewal and upgrade of water standpipes
Paths and trails reserve	To fund the development of new pathways, cycleway infrastructure and trails
Major Projects reserve	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and concept planning / working drawings for projects, to be determined by the Council
Community Grants reserve	To fund Council contributions towards leased Shire building and infrastructure improvements, funded via Shire community grants



SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

FINANCING ACTIVITIES  
NOTE 6

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2024	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Loan 90 - New Administration centre	220,557	0	0	0	0	220,557	220,557	220,557	(0)	-0	1,462	9,673	9,673
<b>Law Order and Public Safety</b>													
DFES - Bush Fire Brigade Sheds	0	0	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	0	0	0
<b>Health</b>													
Loan 97 - Plantagenet Medical Centre	258,103	0	0	0	0	41,720	41,720	258,103	216,383	216,383	1,812	3,021	3,021
<b>Recreation and Culture</b>													
Loan 99 - Swimming Pool Refurbishment	414,041	0	1,700,000	1,700,000	22,488	45,390	45,390	391,553	2,068,651	2,068,651	7,248	14,835	14,835
<b>Economic Services</b>													
Loan 95 - Saleyards Roof	55,501	0	0	0	13,598	27,379	27,379	41,903	28,122	28,122	798	1,315	1,315
<b>Self supporting loans</b>													
<b>Education &amp; Welfare</b>													
Loan 96 - Plantagenet Village Homes	265,200	0	0	0	21,109	42,393	42,393	244,091	222,807	222,807	935	4,227	4,227
<b>Recreation and Culture</b>													
Loan 100 - Mount Barker Golf Club - Green A	52,125	0	0	0	0	9,538	9,538	52,125	42,587	42,587	198	2,188	2,188
	317,325	0	0	0	21,109	51,932	51,932	296,216	265,393	265,393	1,132	6,415	6,415
<b>Total</b>	1,265,527	0	3,200,000	3,200,000	57,195	386,978	386,978	1,208,332	4,078,549	4,078,549	12,453	35,260	35,260

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2024	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, Order &amp; Public Safety</b>													
Lease 3 - CESHM Vehicle	35,364	0	0	0	6,441	14,228	14,228	28,923	21,136	21,136	139	434	434
	35,364	0	0	0	6,441	14,228	14,228	28,923	21,136	21,136	139	434	434
<b>Total</b>	35,364	0	0	0	6,441	14,228	14,228	28,923	21,136	21,136	139	434	434

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

**NOTE 7**  
**BUDGET AMENDMENTS**

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		Budget Adoption	6-Aug-24		\$	\$	\$	\$
								0
								0
								0
								0
								0
								0
								0
								0
								0