



MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 2024

TABLE OF CONTENTS

Summary Information & Graphs	2 - 3
Key Terms and Descriptions - Nature	4
Statement of Financial Activity by Nature	5
Key Terms and Descriptions - Program	6
Statement of Financial Activity by Program	7
Adjusted Net Current Assets	8
Statement of Financial Position	9
Note 1 Explanation of Material Variances	10
Note 2 Receivables	11
Note 3 Capital Acquisitions	12 - 20
Note 4 Disposal of Assets	21
Note 5 Reserves	22 - 24
Note 6 Borrowings	25
Note 7 Budget Amendments	26 - 27

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 June 2024
Prepared by: Anthony Middleton
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.

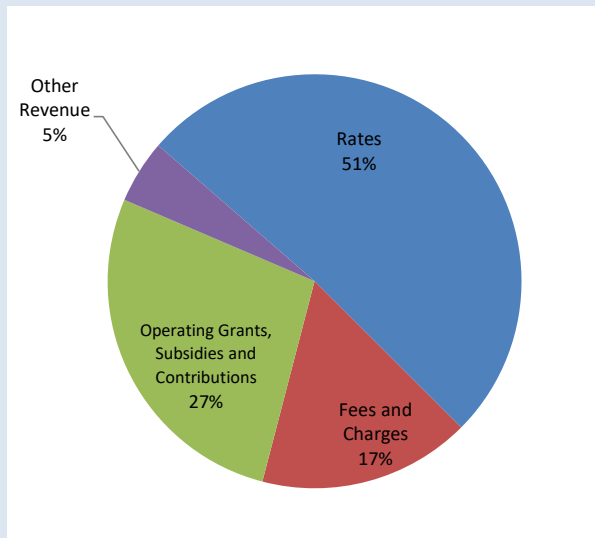
CRITICAL ACCOUNTING ESTIMATES

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.

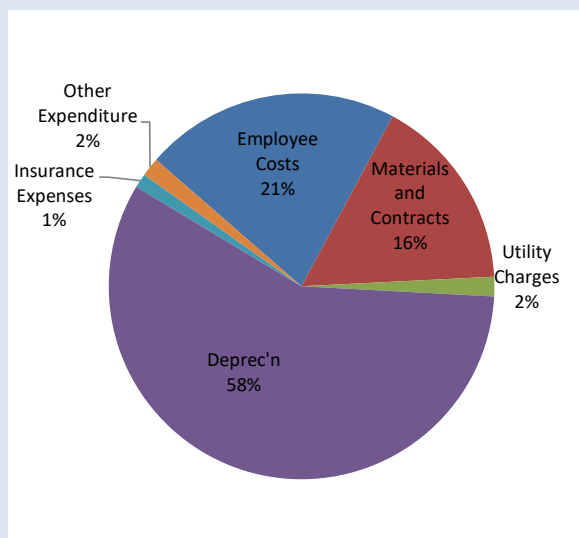
ROUNDING OFF FIGURES

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

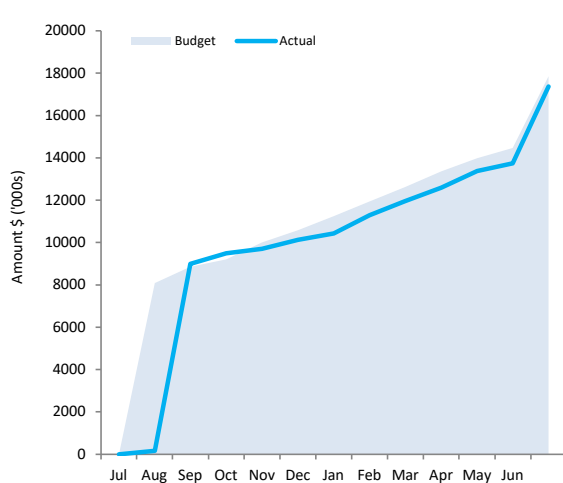
OPERATING REVENUE



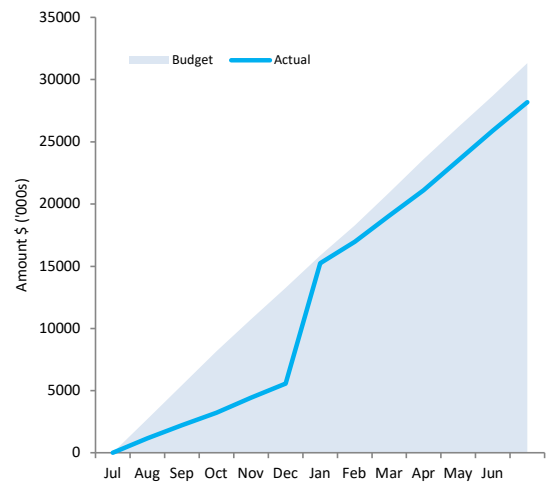
OPERATING EXPENSES



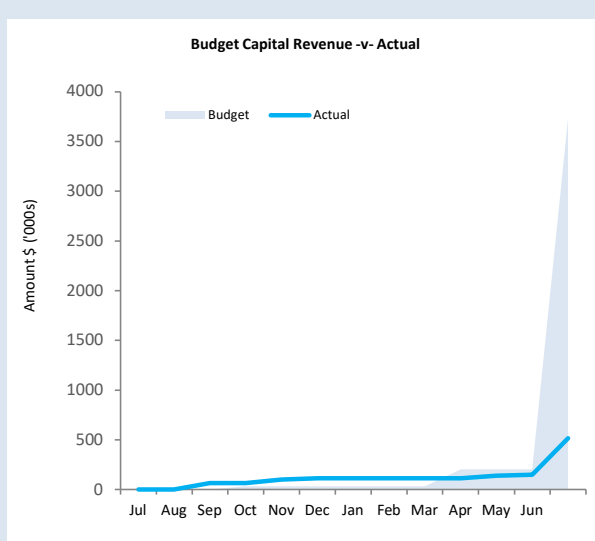
Budget Operating Revenues -v- Actual



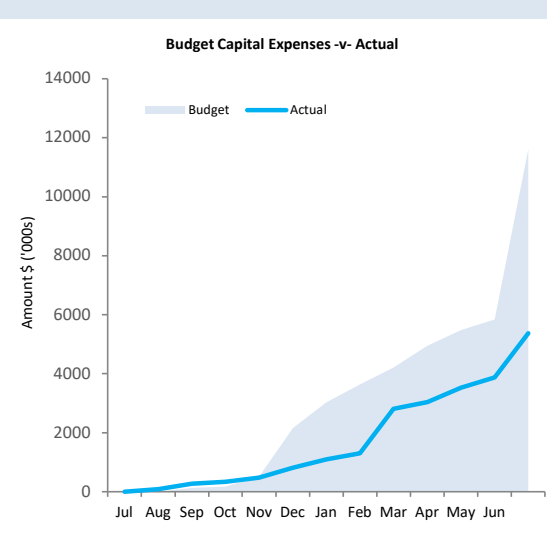
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

SHIRE OF PLANTAGENET

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 2024

NATURE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
Opening Funding Surplus (Deficit)	1	4,303,813	4,198,019	4,198,019	4,198,019	\$ 0	0%		
Revenue from operating activities									
Rates	6	7,818,093	7,818,093	7,818,093	7,841,647	23,554	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,660,525	2,564,264	2,564,264	4,045,640	1,481,377	58%	▲	
Fees and Charges		2,321,862	2,335,962	2,335,962	2,545,118	209,156	9%	▲	
Interest Earnings		242,450	251,189	251,189	176,819	(74,370)	(30%)	▼	S
Other Revenue		467,807	591,095	591,095	761,818	170,723	29%	▲	
Profit on Disposal of Assets	7	34,719	34,719	34,719	26,515	(8,204)	(24%)	▼	
		12,545,456	13,595,322	13,595,322	15,397,558				
Expenditure from operating activities									
Employee Costs		(6,602,711)	(6,713,356)	(6,713,356)	(6,034,588)	678,768	10%	▲	
Materials and Contracts		(5,888,273)	(6,016,161)	(6,016,161)	(4,600,599)	1,415,561	24%	▲	
Utility Charges		(565,521)	(565,270)	(565,270)	(463,376)	101,894	18%	▲	
Depreciation on Non-Current Assets		(6,812,464)	(17,198,364)	(17,198,364)	(16,253,747)	944,617	5%	▲	
Interest Expenses		(70,951)	(57,489)	(57,489)	(48,371)	9,118	16%	▲	
Insurance Expenses		(341,358)	(339,358)	(339,358)	(333,346)	6,012	2%	▲	
Other Expenditure		(401,268)	(423,858)	(423,858)	(440,765)	(16,907)	(4%)	▼	
Loss on Disposal of Assets	7	0	0	0	(3,714)	(3,714)		▼	
		(20,682,546)	(31,313,856)	(31,313,856)	(28,178,507)				
Operating activities excluded from budget									
Add back Depreciation		6,812,464	17,198,364	17,198,364	16,253,747	(944,617)	(5%)		
Adjust (Profit)/Loss on Asset Disposal	7	(34,719)	(34,719)	(34,719)	(22,801)	11,918	(34%)		
Movement in Leave Reserve (Added Back)		0	0	0	(3,161)	(3,161)			
Movement in Deferred Pensioner Rates/ESL		16,523	16,523	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	(40,390)	(40,390)			
Amount attributable to operating activities		(1,342,822)	(538,366)	(554,889)	3,406,446				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,152,939	4,251,284	4,251,284	1,971,494	(2,279,789)	(54%)	▼	S
Proceeds from Disposal of Assets	7	141,500	141,500	141,500	93,656	(47,844)	(34%)	▼	S
Land and Buildings	8	(2,568,439)	(1,030,127)	(1,030,127)	(81,866)	948,261	92%	▲	
Plant and Equipment	8	(337,296)	(1,141,596)	(1,141,596)	(270,034)	871,562	76%	▲	
Furniture and Equipment	8	(7,500)	(7,500)	(7,500)	0	7,500	100%	▲	
Infrastructure Assets - Roads	8	(2,223,355)	(2,993,356)	(2,993,356)	(2,794,103)	199,253	7%	▲	
Infrastructure Assets - Drainage	8	(434,813)	(335,887)	(335,887)	(323,341)	12,546	4%	▲	
Infrastructure Assets - Footpaths	8	(64,203)	(114,203)	(114,203)	(133,560)	(19,357)	(17%)	▼	S
Infrastructure Assets - Parks and Ovals	8	(174,538)	(210,538)	(210,538)	(67,197)	143,341	68%	▲	
Infrastructure Assets - Other	8	(4,086,405)	(4,062,501)	(4,062,501)	(84,917)	3,977,584	98%	▲	
Adjustment to Investing Activities - Restricted Cash		(20,741)	(20,741)	0	0				
Amount attributable to investing activities		(6,622,851)	(5,523,665)	(5,502,924)	(1,689,868)				
Financing Activities									
Proceeds from New Debentures		3,550,000	1,700,000	1,700,000	0	(1,700,000)	(100%)	▼	S
Repayment of Debentures	9	(412,002)	(382,448)	(382,448)	(251,269)	131,179	34%	▲	
Repayment of Lease Financing	9	(12,725)	(12,725)	(12,725)	(11,932)	793	6%	▲	
Self-Supporting Loan Principal	9	62,555	62,555	62,555	62,555	0	0%		
Transfer from Reserves	10	1,806,635	1,829,235	1,829,235	360,282	(1,468,953)	(80%)	▼	S
Transfer to Reserves	10	(1,332,604)	(1,332,604)	(1,332,604)	(1,368,640)	(36,036)	(3%)	▼	
Amount attributable to financing activities		3,661,859	1,864,012	1,864,012	(1,209,005)				
Closing Funding Surplus (Deficit)	1	(0)	0	4,218	4,705,592				

▲▼ 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 2023/24 year is \$10,000 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.

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	4,303,813	4,198,019	4,198,019	4,198,019	0	0%		
Revenue from operating activities									
Governance		200	200	200	140	(60)	(30%)	▼	
General Purpose Funding - Rates	6	7,818,093	7,818,093	7,818,093	7,841,647	23,554	0%	▲	
General Purpose Funding - Other		303,650	405,784	405,784	2,730,679	2,324,895	573%	▲	
Law, Order and Public Safety		772,175	1,583,780	1,583,780	682,014	(901,765)	(57%)	▼	\$
Health		58,000	67,100	67,100	74,482	7,382	11%	▲	
Education and Welfare		34,298	34,298	34,298	34,188	(110)	(0%)	▼	
Housing		13,000	13,000	13,000	13,716	716	6%	▲	
Community Amenities		1,129,886	1,134,886	1,134,886	1,139,704	4,818	0%	▲	
Recreation and Culture		366,403	366,403	366,403	389,353	22,950	6%	▲	
Transport		914,810	914,810	914,810	959,411	44,601	5%	▲	
Economic Services		973,239	973,239	973,239	1,167,400	194,161	20%	▲	
Other Property and Services		161,701	283,729	283,729	364,822	81,093	29%	▲	
		12,545,455	13,595,322	13,595,322	15,397,558				
Expenditure from operating activities									
Governance		(1,168,279)	(1,169,915)	(1,169,915)	(1,151,134)	18,781	2%	▲	
General Purpose Funding		(385,579)	(395,579)	(395,579)	(351,335)	44,244	11%	▲	
Law, Order and Public Safety		(1,314,251)	(1,324,290)	(1,324,290)	(1,289,865)	34,425	3%	▲	
Health		(333,515)	(336,516)	(336,516)	(292,681)	43,834	13%	▲	
Education and Welfare		(205,857)	(205,857)	(205,857)	(148,162)	57,695	28%	▲	
Housing		(65,357)	(65,357)	(65,357)	(56,990)	8,366	13%	▲	
Community Amenities		(1,735,977)	(1,761,476)	(1,761,476)	(1,650,592)	110,884	6%	▲	
Recreation and Culture		(3,919,012)	(3,983,912)	(3,983,912)	(3,618,616)	365,296	9%	▲	
Transport		(9,456,298)	(19,451,516)	(19,451,516)	(16,621,592)	2,829,924	15%	▲	
Economic Services		(1,877,841)	(2,180,711)	(2,180,711)	(2,115,185)	65,525	3%	▲	
Other Property and Services		(220,580)	(438,729)	(438,729)	(882,353)	(443,625)	(101%)	▼	\$
		(20,682,546)	(31,313,856)	(31,313,856)	(28,178,507)				
Operating activities excluded from budget									
Add back Depreciation		6,812,464	17,198,364	17,198,364	16,253,747				
Adjust (Profit)/Loss on Asset Disposal	7	(34,719)	(34,719)	(34,719)	(22,801)				
Movement in Leave Reserve (Added Back)		0	0	0	(3,161)				
Movement in Deferred Pensioner Rates/ESL		16,523	16,523	0	0				
Movement in Employee Benefit Provisions		0	0	0	(40,390)				
		(1,342,823)	(538,366)	(554,889)	3,406,446				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,152,939	4,251,284	4,251,284	1,971,494	(2,279,789)	(54%)	▼	\$
Proceeds from Disposal of Assets	7	141,500	141,500	141,500	93,656	(47,844)	(34%)	▼	\$
Land and Buildings	8	(2,568,439)	(1,030,127)	(1,030,127)	(81,866)	948,261	92%	▲	
Plant and Equipment	8	(337,296)	(1,141,596)	(1,141,596)	(270,034)	871,562	76%	▲	
Furniture and Equipment	8	(7,500)	(7,500)	(7,500)	0	7,500	100%	▲	
Infrastructure Assets - Roads	8	(2,223,355)	(2,993,356)	(2,993,356)	(2,794,103)	199,253	7%	▲	
Infrastructure Assets - Drainage	8	(434,813)	(335,887)	(335,887)	(323,341)	12,546	4%	▲	
Infrastructure Assets - Footpaths	8	(64,203)	(114,203)	(114,203)	(133,560)	(19,357)	(17%)	▼	\$
Infrastructure Assets - Parks and Ovals	8	(174,538)	(210,538)	(210,538)	(67,197)	143,341	68%	▲	
Infrastructure Assets - Other	8	(4,086,405)	(4,062,501)	(4,062,501)	(84,917)	3,977,584	98%	▲	
Intangible Assets - PPE	8	0	0	0	0	0			
Adjustment to Investing Activities - Restricted Cash		(20,741)	(20,741)	0	0				
		(6,622,851)	(5,523,665)	(5,502,924)	(1,689,868)				
Financing Activities									
Proceeds from New Debentures	9	3,550,000	1,700,000	1,700,000	0	(1,700,000)	(100%)	▼	\$
Repayment of Debentures	9	(412,002)	(382,448)	(382,448)	(251,269)	131,179	34%	▲	
Repayment of Lease Financing	9	(12,725)	(12,725)	(12,725)	(11,932)	793	6%	▲	
Self-Supporting Loan Principal		62,555	62,555	62,555	62,555	0	0%		
Transfer from Reserves	10	1,806,635	1,829,235	1,829,235	360,282	(1,468,953)	(80%)	▼	\$
Transfer to Reserves	10	(1,332,604)	(1,332,604)	(1,332,604)	(1,368,640)	(36,036)	(3%)	▼	
		3,661,859	1,864,012	1,864,012	(1,209,005)				
Closing Funding Surplus(Deficit)	1	0	0	4,218	4,705,592				

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 2023/24 year is \$10,000 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)

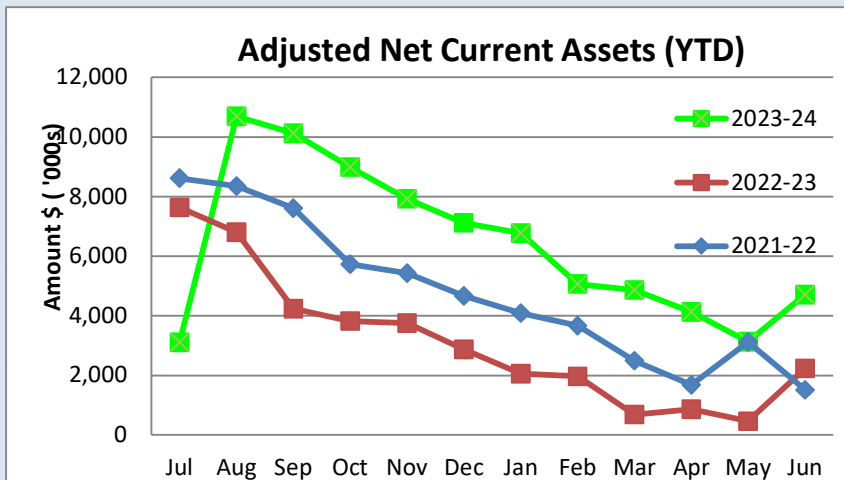
FOR THE PERIOD ENDED 30 JUNE 2024

ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 30/06/2023	Year to Date Actual 30/06/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted		4,610,985	4,610,985	4,049,008
Cash Restricted - Reserves	5	5,043,687	5,043,687	6,051,676
Cash Restricted - Bonds & Deposits/Trust		198,957	198,957	148,569
Receivables - Rates	2	441,563	441,563	537,996
Receivables - Other	2	268,040	268,040	887,589
Other Assets Other Than Inventories (SSL)		199,907	199,907	33,542
Inventories (Fuel & Stock)		68,954	68,954	94,305
		10,832,094	10,832,094	11,802,685
Less: Current Liabilities				
Payables		(591,641)	(591,641)	(350,135)
Contract Liabilities		(352,230)	(352,230)	(133,936)
Bonds & Deposits		(415,286)	(415,286)	(425,179)
Trust Liabilities (Contras Trust Component Above)		(168,675)	(168,675)	(132,636)
Loan and Lease Liability	6	(395,256)	(395,256)	(132,055)
Provisions		(900,973)	(900,973)	(860,583)
		(2,824,061)	(2,824,061)	(2,034,524)
Less: Cash Reserves	5	(5,043,687)	(5,043,687)	(6,052,045)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		900,973	900,973	860,583
Add Back: Movement in Leave Reserve		0	0	(3,161)
Add Back: Loan and Lease Liability		395,256	395,256	132,055
Less : Loan Receivable - clubs/institutions		(62,555)	(62,555)	0
Less : Imbalance in Trust Movements		0	0	0
Net Current Funding Position		4,198,019	4,198,019	4,705,592

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)
\$4.71 M**

**Last Year YTD
Surplus(Deficit)
\$4.2 M**

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

	Note	Actual 30 June 2023	YTD Actual \$
CURRENT ASSETS			
Cash and cash equivalents		8,936,888	10,116,617
Trade and other receivables	2	674,762	1,315,762
Other financial assets		480,331	-
Inventories		68,954	94,305
Other assets		137,352	33,542
Assets classified as held for sale		-	-
TOTAL CURRENT ASSETS		10,298,287	11,560,226
NON-CURRENT ASSETS			
Trade and other receivables	2	171,840	171,840
Other financial assets		423,877	423,877
Inventories		-	-
Investment in associate		-	-
Property, plant and equipment	3 & 4	51,829,445	50,555,476
Infrastructure	3 & 4	407,193,010	395,922,848
Right-of-use assets		47,366	38,192
Investment property		-	-
Intangible assets		290,613	274,336
TOTAL NON-CURRENT ASSETS		459,956,151	447,386,569
TOTAL ASSETS		470,254,438	458,946,795
CURRENT LIABILITIES			
Trade and other payables		641,794	665,491
Other liabilities		352,230	133,936
Lease liabilities	6	12,808	876
Borrowings	6	382,448	131,179
Employee related provisions		900,972	860,583
Other provisions		-	-
TOTAL CURRENT LIABILITIES		2,290,252	1,792,065
NON-CURRENT LIABILITIES			
Lease liabilities	6	28,193	28,193
Borrowings	6	1,265,526	1,265,526
Employee related provisions		140,365	140,365
TOTAL CURRENT LIABILITIES		1,434,084	1,434,084
TOTAL LIABILITIES		3,724,336	3,226,148
NET ASSETS		466,530,102	455,720,647
Retained surplus		64,232,388	52,414,575
Reserve accounts	5	5,043,687	6,052,045
Revaluation surplus		397,254,027	397,254,026
TOTAL EQUITY		466,530,102	455,720,647

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 2024

NOTE 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 budget materially.

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
Law, Order and Public Safety	(901,765)	(57%)	▼	S	Timing	2 new fire units budgeted have not arrived.
Expenditure from operating activities						
Other Property and Services	(443,625)	(101%)	▼	S	Timing	Admin and Plant Overhead allocations needs to be run following completion of all end of financial year transactions.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(2,279,789)	(54%)	▼	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	(47,844)	(34%)	▼	S	Timing	Trade-in of vehicles occurs when new vehicles are purchased.
Infrastructure Assets - Footpaths	(19,357)	(17%)	▼	S	Permanent	Installation of footpath program over budget estimates.

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2024

OPERATING ACTIVITIES

NOTE 2

RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	30 Jun 24
	\$	\$
Opening Arrears Previous Years	475,873	600,437
Levied this year	8,270,605	8,718,868
Less Collections to date	(8,146,042)	(8,622,436)
Equals Current Outstanding	600,437	696,869
Net Rates Collectable	600,437	696,869
% Collected	93.14%	92.52%

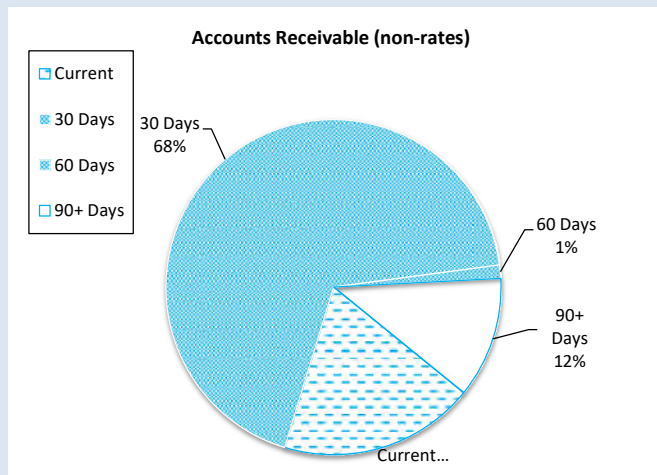
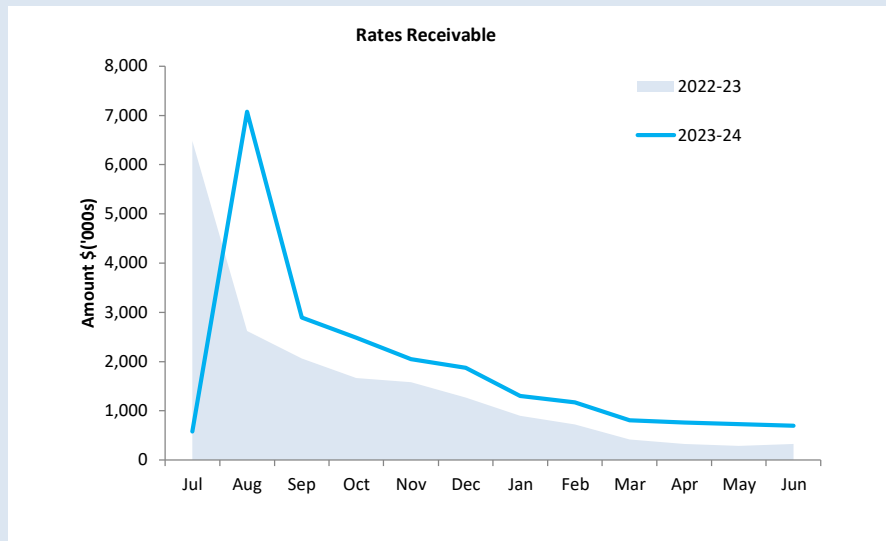
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	115,195	415,874	7,856	71,233	610,158
Percentage	19%	68%	1%	12%	
Balance per Trial Balance					
Sundry Debtors					671,274
Receivables - Other					216,315
Total Receivables General Outstanding					887,589
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.



Debtors Due
\$887,589
Over 30 Days
81%
Over 90 Days
12%

Collected	Rates Due
93%	\$696,869

INVESTING ACTIVITIES

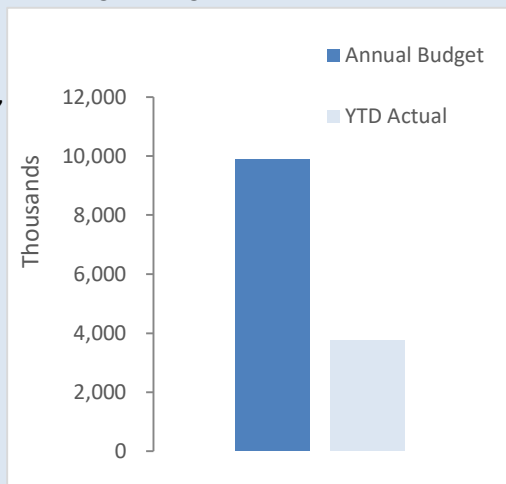
NOTE 3

CAPITAL ACQUISITIONS


Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,568,439	1,030,127	1,030,127	81,866	(948,261)
Plant and Equipment	337,296	1,141,596	1,141,596	270,034	(871,562)
Furniture and Equipment	7,500	7,500	7,500	0	(7,500)
Infrastructure Assets - Roads	2,223,355	2,993,356	2,993,356	2,794,103	(199,253)
Infrastructure Assets - Drainage	434,813	335,887	335,887	323,341	(12,546)
Infrastructure Assets - Footpaths	64,203	114,203	114,203	133,560	19,357
Infrastructure Assets - Parks and Ovals	210,538	210,538	210,538	67,197	(143,341)
Infrastructure Assets - Other	4,050,405	4,062,501	4,062,501	84,917	(3,977,584)
Intangible Assets - PPE	0	0	0	0	0
Capital Expenditure Totals	9,896,548	9,895,708	9,895,708	3,755,018	(6,140,689)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,182,939	4,251,284	4,251,284	1,971,494	(2,279,789)
Borrowings	3,550,000	1,700,000	1,700,000	0	(1,700,000)
Other (Disposals & C/Fwd)	141,500	141,500	141,500	93,656	(47,844)
Council contribution - Cash Backed Reserves					
Various Reserves	1,829,235	1,829,235	1,829,235	360,282	(1,468,953)
Council contribution - operations	1,192,875	1,973,689	1,973,689	1,329,586	(644,103)
Capital Funding Total	9,896,548	9,895,708	9,895,708	3,755,018	(6,140,689)















SIGNIFICANT ACCOUNTING POLICIES

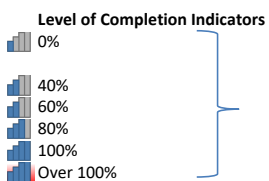
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$9.9 M	\$3.76 M	38%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.25 M	\$1.97 M	46%


 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 Revised Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
Land										
Housing										
										
	MDS	4090109	508	New		(147,546)	(147,546)	(147,546)	(2,000)	1%
Total - Housing						(147,546)	(147,546)	(147,546)	(2,000)	1%
	Total - Land					(147,546)	(147,546)	(147,546)	(2,000)	1%
Buildings										
Other Law, Order & Public Safety										
	CESM	4050612	512	Upgrade		(286,350)	(286,350)	(286,350)	0	0%
	CESM	4050514	514	New	BC208A	(772,500)	0	0	0	
	CESM	4050514	514	New	BC210A	(772,500)	0	0	0	
Total - Other Law, Order & Public Safety						(1,831,350)	(286,350)	(286,350)	0	0%
Community Amenities										
	MDS	4100712	512	Renewal	BC510	0	0	0	(3,961)	
Total - Community Amenities						0	0	0	(3,961)	
Recreation And Culture										
	MDS	4110112	512	Upgrade	BC600C	(25,000)	(25,000)	(25,000)	0	0%
	MDS	4110312	512	Renewal	BC608A	(15,000)	(15,000)	(15,000)	0	0%
	EMWS	4110312	512	New	BC609A	(28,144)	(28,144)	(28,144)	0	0%
	MDS	4110312	512	New	BC623A	(220,000)	(220,000)	(220,000)	0	0%
	MDS	4110112	512	Renewal	BC605	(120,000)	(120,000)	(120,000)	(57,505)	48%
	MDS	4110112	512	Upgrade	BC510A	(20,000)	(20,000)	(20,000)	(3,856)	19%
	MDS	4110112	512	Renewal	BC601	(50,000)	(50,000)	(50,000)	0	0%
Total - Recreation And Culture						(478,144)	(478,144)	(478,144)	(61,362)	13%
Economic Services										
	EMCCS	4130414	514	Renewal	BC802	(5,349)	(5,349)	(5,349)	(4,856)	91%
Total - Economic Services						(5,349)	(5,349)	(5,349)	(4,856)	91%









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

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

 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 Revised Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
Other Property & Services										
 Administration Building (Replace vinyl in Committee Room & Kitchen)	CEO	4140212	512	Renewal	BC100D	(11,000)	(11,000)	(11,000)	0	0%
 Replacement Building Store (Shire Depot)	EMWS	4140214	514	New	BC700A	(90,000)	(90,000)	(90,000)	(3,000)	3%
 Shire Depot - Carpenter's Workshop - Replace Roof	EMWS	4140214	514	Renewal	BC700B	(5,050)	(5,050)	(5,050)	0	0%
 Administration Building (Replace front door operator)	CEO	4140212	512	Renewal	BC100E	0	(6,688)	(6,688)	(6,688)	100%
Total - Other Property & Services						(106,050)	(112,738)	(112,738)	(9,688)	9%
 Total - Buildings						(2,420,893)	(882,581)	(882,581)	(79,866)	9%

































 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 Revised Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
Plant & Equipment										
Other Law, Order & Public Safety										
 ESL BFB - Plant & Equipment (Capital)	EMWS	4050530	530	New		(7,000)	(811,300)	(811,300)	0	0%
Total - Other Law, Order & Public Safety						(7,000)	(811,300)	(811,300)	0	0%
Recreation & Culture										
 REC - Plant & Equipment (Capital)	EMWS	4110330	530	New		(120,296)	(120,296)	(120,296)	(113,033)	94%
Total - Recreation & Culture						(120,296)	(120,296)	(120,296)	(113,033)	94%
Transport										
 PLANT - Plant & Equipment (Capital)	EMWS	4120330	530	New		(145,000)	(145,000)	(145,000)	(86,403)	60%
Total - Transport						(145,000)	(145,000)	(145,000)	(86,403)	60%
Economic Services										
 SALEYARDS - Plant & Equipment	EMWS	4130430	530	New		(65,000)	(65,000)	(65,000)	(70,598)	109%
Total - Economic Services						(65,000)	(65,000)	(65,000)	(70,598)	109%
Total - Plant & Equipment						(337,296)	(1,141,596)	(1,141,596)	(270,034)	24%
Furniture & Equipment										
Other Property & Services										
 ADMIN - Furniture & Equipment (Capital)	CEO	4140220	520	New		(7,500)	(7,500)	(7,500)	0	0%
Total - Other Property & Services						(7,500)	(7,500)	(7,500)	0	0%
Total - Furniture & Equipment						(7,500)	(7,500)	(7,500)	0	0%

SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 Revised Annual Budget	
						Annual Budget Original	Annual Budget Revised	YTD Budget			
						\$	\$	\$	\$	\$	
Infrastructure - Roads											
Transport											
	Lowood Road north - Median Islands	EMWS	4120138	540	Renewal	RC001A	(18,000)	0	0	0	
	Langton Road - Flush Kerbing	EMWS	4120138	540	Renewal	RC272B	(14,000)	0	0	0	
	Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	EMWS	4120138	540	Upgrade	RC044	(19,452)	(33,000)	(33,000)	0	0%
	Carbarup Road (OBUA Sealed) - Capital	EMWS	4120141	540	Renewal	RC032	(36,091)	(36,091)	(36,091)	(307)	1%
	Takalarup Road SLK 0 - 2.8 - Sealed (Council)	EMWS	4120141	540	Renewal	RC033A	(155,934)	(155,934)	(155,934)	(81,947)	53%
	Yellanup Road - SLK 19.51 - 24 (Council)	EMWS	4120142	540	Renewal	RC007B	(116,667)	0	0	0	
	Chorkerup Road SLK 5.02 - 11.98 - Gravel & Culvert (Council)	EMWS	4120142	540	Renewal	RC018B	(121,533)	(121,533)	(121,533)	(60,380)	50%
	Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	EMWS	4120142	540	Renewal	RC062B	0	(79,000)	(79,000)	(28)	0%
	The Springs Road SLK 1.19 - 6.38 - Gravel (Council)	EMWS	4120142	540	Renewal	RC066B	(94,818)	(94,818)	(94,818)	(88,353)	93%
	View Range Road SLK 3.75 to 8.15 Resheet Council	EMWS	4120142	540	Renewal	RC085B	0	(24,000)	(24,000)	(26,084)	109%
	Knights Rd SLK 8.99 - 14.69 - Gravel Resheet (Council)	EMWS	4120142	540	Renewal	RC054B2	(150,000)	(150,000)	(150,000)	(153,832)	103%
	Newman Road (OBUA Formed) - Capital	EMWS	4120143	540	Renewal	RC267	0	0	0	3,311	
	Mitchell Street - SLK 0.0 - 2.35 - Additional Width (R2R)	EMWS	4120144	540	Renewal	R2R263A	(79,128)	0	0	0	
	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (R2R)	EMWS	4120144	540	Upgrade	R2R267A	(134,784)	0	0	(6,617)	
	Memorial Road - Resurface (R2R)	EMWS	4120144	540	Renewal	R2R317A	(126,720)	(126,720)	(126,720)	(72,828)	57%
	Memorial Road (BUA Sealed) (R2R)	EMWS	4120144	540	Renewal	R2R317	0	0	0	(160)	
	Seventh Avenue SLK 0.73 to 0.93 Renew drainage and shoulders and seal (R2R)	EMWS	4120144	540	Renewal	R2R241B	0	(60,000)	(60,000)	(87,970)	147%
	Newman Street SLK 0.93 to 1.05 Renew drainage and shoulders and seal (R2R)	EMWS	4120144	540	Renewal	R2R245	0	(20,000)	(20,000)	(15,666)	78%
	Jackson Road (OBUA Gravel) (R2R)	EMWS	4120146	540	Renewal	R2R024B	0	(134,784)	(134,784)	(136,575)	101%
	Barrow Road - SLK3.75 - 13.46 - Gravel Overlay (R2R)	EMWS	4120146	540	Renewal	R2R053B	(255,000)	(255,000)	(255,000)	(233,461)	92%
	Red Gum Pass Road - SLK4.33 - 7.59 - Reseal (RRG)	EMWS	4120149	540	Renewal	RRG012A	(135,000)	(135,000)	(135,000)	(148,019)	110%
	Martagallup Road SLK 5.0 to 10.65 Reseal (RRG)	EMWS	4120149	540	Renewal	RRG013A	(158,490)	(379,738)	(379,738)	(321,175)	85%
	Carbarup Road SLK 9.11 to 9.79 and 11.08 to 12.30 Reseal (RRG)	EMWS	4120149	540	Renewal	RRG032A1	(352,688)	(352,688)	(352,688)	(405,858)	115%
	Palmdale Road - SLK 8.42 - 11.5 - Resheet (RRG)	EMWS	4120150	540	Renewal	RRG035B	(123,713)	(123,713)	(123,713)	(82,608)	67%
	Mead Street reconstruction (LRCIP3)	EMWS	4120161	540	Renewal	OF328A	0	0	0	(1,650)	
	Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	EMWS	4120162	540	Renewal	OF062A	0	(300,000)	(300,000)	(422,182)	141%
	Nindiup Road SLK 0 to 1.01 Renew drainage and shoulders and seal (LRCIP4)	EMWS	4120162	540	Renewal	OF259A	0	(112,000)	(112,000)	(173,863)	155%
	Ferry Road SLK 0 to 1.32 Renew drainage and shoulders and seal (LRCIP4)	EMWS	4120162	540	Renewal	OF297A	0	(168,000)	(168,000)	(173,371)	103%
	Chauvel Road SLK 0.49 to 2.23 Shoulder and edge renewal and reseal (LRCIP2)	EMWS	4120162	540	Renewal	OF076A	(76,910)	(76,910)	(76,910)	(73,753)	96%
	Woodlands Road SLK 5.72 to 9.38 Upgrade drainage (LRCIP3)	EMWS	4120163	540	Upgrade	OF027B	(54,427)	(54,427)	(54,427)	(30,644)	56%
	Munro Road (OBUA Formed) (CRF)	EMWS	4120164	540	Upgrade	OF256	0	0	0	(42)	
	Quangellup Road (OBUA Gravel) (CRF)	EMWS	4120163	540	Renewal	OF062B	0	0	0	(43)	




















SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 Revised Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
Total - Transport						(2,223,355)	(2,993,356)	(2,993,356)	(2,794,103)	93%
Total - Infrastructure - Roads						(2,223,355)	(2,993,356)	(2,993,356)	(2,794,103)	93%
Infrastructure - Drainage										
Transport										
 Drainage Construction General (Budgeting Only)	EMWS	4120165	550	Renewal	DC000	(170,000)	0	0	0	
 Lowood Road (BUA) - Drainage Capital	EMWS	4120165	550	Renewal	DC001	(35,779)	0	0	0	
 Narpund Road (BUA) - Drainage Capital	EMWS	4120165	550	Renewal	DC044	(52,547)	0	0	0	
 Quangellup Road SLK 7.65 New culvert and headwalls	EMWS	4120166	550	Renewal	DC062B	0	(5,000)	(5,000)	0	0%
 Jutland Road SLK 3.33 New culvert and headwalls	EMWS	4120166	550	Renewal	DC077	0	(29,500)	(29,500)	(25,234)	86%
 Costello Road SLK 0.60 to 0.80 Drainage improvements and resheet	EMWS	4120166	550	Renewal	DC084	0	(30,000)	(30,000)	(17,468)	58%
 Ford Road SLK 0.68 New culvert and headwalls	EMWS	4120166	550	Renewal	DC156	0	(39,900)	(39,900)	(36,697)	92%
 Rocky Gully Frankland Road SLK 5.66 Replace culvert and headwalls	EMWS	4120166	550	Renewal	DC260A	(52,897)	(52,897)	(52,897)	(62,830)	119%
 Pettit Rise SLK 0.67 New culvert and headwalls	EMWS	4120166	550	Renewal	DC299	0	(46,000)	(46,000)	(37,771)	82%
 Pettit Rise - Culvert Upgrade	EMWS	4120166	550	Renewal	DC299B	0	0	0	(17,262)	
 Stoney Creek Road SLK 0.64 New culvert	EMWS	4120166	550	Renewal	DC318	0	(9,000)	(9,000)	(357)	4%
 Drainage - Yellanup Road - SLK 23.36 (LRCIP3)	EMWS	4120166	550	Renewal	OFDC007A	(43,315)	(43,315)	(43,315)	(43,786)	101%
 Drainage - Takalarup Road - SLK 11.48 (LRCIP3)	EMWS	4120166	550	Renewal	OFDC033B	(26,135)	(26,135)	(26,135)	(26,608)	102%
 Drainage - Syred Road - SLK 9.49 (LRCIP3)	EMWS	4120166	550	Renewal	OFDC034B	(28,375)	(28,375)	(28,375)	(28,682)	101%
 Drainage - St Werburghs Road - SLK 4.21 (LRCIP3)	EMWS	4120166	550	Renewal	OFDC112A	(25,765)	(25,765)	(25,765)	(26,646)	103%
Total - Transport						(434,813)	(335,887)	(335,887)	(323,341)	96%
Total - Infrastructure - Drainage						(434,813)	(335,887)	(335,887)	(323,341)	96%
Infrastructure - Footpaths										
Transport										
 Footpath Renewal - Ormond Road, Mount Barker (LRCIP3)	EMWS	4120170	560	Renewal	OFFC028	0	0	0	(10,836)	
 Footpath Renewal - Ingoldby Street, Mount Barker (LRCIP3)	EMWS	4120170	560	Renewal	OFFC052	(29,552)	(29,552)	(29,552)	(36,023)	122%
 Mount Barker Hill Infrastructure - Pathway (DCF)	EMWS	4120170	560	Renewal	OC623C	0	0	0	(3,586)	
 Mount Barker Hill pathway - Asphalt Seal (LRCIP2)	EMWS	4120170	560	Renewal	OC623E	0	0	0	(5,442)	
 Booth Street Albany Hwy to Deane Street Footpath renewal	EMWS	4120170	560	Renewal	FC043	0	(50,000)	(50,000)	(53,340)	107%
 Menston Street (Montem St - House #27) - Reseal pathway	EMWS	4120170	560	Renewal	FC071A	(18,151)	(18,151)	(18,151)	(4,186)	23%
 Menston Street (Mondurup St - Margaret St) - 25mm asphalt	EMWS	4120170	560	Renewal	FC071B	(16,500)	(16,500)	(16,500)	(20,146)	122%
Total - Transport						(64,203)	(114,203)	(114,203)	(133,560)	117%
Total - Infrastructure - Footpaths						(64,203)	(114,203)	(114,203)	(133,560)	117%

 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 Revised Annual Budget	
						Annual Budget Original	Annual Budget Revised	YTD Budget			
						\$	\$	\$	\$	\$	
Infrastructure - Other											
Community Amenities											
	Bus Shelter - Albany Highway - Kendenup Turnoff	EMWS	4100790	590	New	OC640F	(20,000)	(20,000)	(20,000)	(176)	1%
	Electric Vehicle Charging Station (Project scope subject to Council)	MDS	4100790	590	New	OC509A	(22,000)	(22,000)	(22,000)	(980)	4%
Total - Community Amenities							(42,000)	(42,000)	(42,000)	(1,156)	3%
Recreation & Culture											
	Sounness Park Infrastructure	EMWS	4110390	590	Upgrade	OC609	0	0	0	(83)	
	Mount Barker Hill Infrastructure - Carpark	MDS	4110390	590	Upgrade	OC623B	(110,000)	(110,846)	(110,846)	0	0%
	O'Neill Road Trail - Stage 1A (LRCIP3)	MDS	4110390	590	New	OFTR114C	0	0	0	(1,864)	
	Swimming pool retaining wall and earthworks - Stage 1B (LRCIP3)	EMCCS	4110290	590	New	GE607C	0	0	0	(24,900)	
	Centenary Park - Carpark Seal and Replace Bollards	EMWS	4110790	590	Renewal	OC646A	(5,805)	(5,805)	(5,805)	0	0%
	Swimming Pool - 4 shade sails over tiered seating	EMCCS	4110290	590	New	OC607C	(15,000)	(15,000)	(15,000)	(16,000)	107%
	Swimming Pool - Stage 1B Construction (excl CSRFF)	EMCCS	4110290	590	Renewal	OC607D	(2,900,000)	(2,900,000)	(2,900,000)	0	0%
	Swimming Pool - Sealing of concrete verandahs, stairs & ramp	EMCCS	4110290	590	Upgrade	OC607E	0	(11,250)	(11,250)	0	0%
	Swimming Pool - Stage 1B Construction (CSRFF)	EMCCS	4110290	590	Renewal	GE607E	(750,000)	(750,000)	(750,000)	0	0%
	Swimming Pool - Stage 1B Construction (Bendigo Bank)	EMCCS	4110290	590	Renewal	GE607F	(100,000)	(100,000)	(100,000)	0	0%
	Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	MDS	4110390	590	New	OC623D	0	0	0	(375)	
	Mount Barker Hill Infrastructure - Shelter	MDS	4110390	590	New	OC623F	(40,000)	(40,000)	(40,000)	(4,500)	11%
Total - Recreation & Culture							(3,920,805)	(3,932,901)	(3,932,901)	(47,722)	1%
Economic Services											
	SALEYARDS - Bitumen Repairs	EMCCS	4130490	590	Renewal	OC802B	(15,000)	(15,000)	(15,000)	(16,014)	107%
	SALEYARDS - Painting of Galvanised Elements - Roof and Walkways	EMCCS	4130490	590	Renewal	OC802D	0	0	0	(95)	
	Saleyards - Cover for Sea Container	EMCCS	4130490	590	New	OC802K	(6,500)	(6,500)	(6,500)	0	0%
	Saleyards - Renew 10 metre light pole at receivals	EMCCS	4130490	590	Renewal	OC802L	(16,100)	(16,100)	(16,100)	0	0%
	Albany Hwy Infrastructure - Train Mural Wall (To be confirmed)	EMWS	4130290	590	Renewal	OC640G	(50,000)	(50,000)	(50,000)	(19,930)	40%
Total - Economic Services							(87,600)	(87,600)	(87,600)	(36,039)	41%
Total - Infrastructure - Other							(4,050,405)	(4,062,501)	(4,062,501)	(84,917)	2%

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

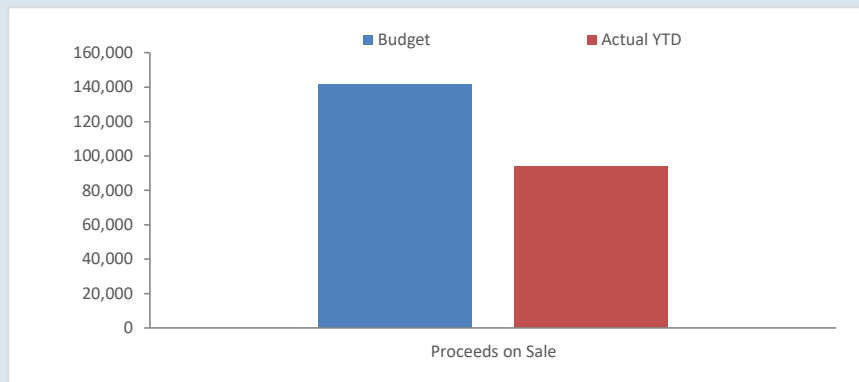
Assets	Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Adopted	Amended		Total YTD	% of Revised Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
Infrastructure - Parks & Ovals										
Recreation And Culture										
 Apex Park	EMWS	4110370	570	Renewal	PC642	0	0	0	(2,260)	
 Wilson Park - Youth Precinct Redevelopment	EMCCS	4110370	570	New	PC615A	(150,000)	(150,000)	(150,000)	0	0%
 Wilson Park Infrastructure - Exercise Equipment	EMCCS	4110370	570	New	OC615A	(36,000)	(36,000)	(36,000)	(28,775)	80%
 Frost Park - General (Water Transfer - Lot 81 Dam to Sounness Park)	EMWS	4110370	570	Renewal	PC608A	0	0	0	(360)	
 Narrikup Playground	EMCCS	4110370	570	New	PC653	(24,538)	(24,538)	(24,538)	(34,698)	141%
 Sounness Park - Football	EMWS	4110370	570	Renewal	PC609B	0	0	0	(1,105)	
Total - Recreation And Culture						(210,538)	(210,538)	(210,538)	(67,197)	32%
Total - Infrastructure - Parks & Ovals						(210,538)	(210,538)	(210,538)	(67,197)	32%
Grand Total						(9,896,548)	(9,895,708)	(9,895,708)	(3,755,018)	38%

 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 Revised Annual Budget
						Annual Budget Original	Annual Budget Revised	YTD Budget		
						\$	\$	\$	\$	\$
Summary by Balance Sheet Category										
Land - Freehold			508			(147,546)	(147,546)	(147,546)	(2,000)	1%
Buildings - Specialised			512			(775,494)	(782,182)	(782,182)	(72,010)	9%
Buildings - Non Specialised			514			(1,645,399)	(100,399)	(100,399)	(7,856)	8%
Furniture & Equipment			520			(7,500)	(7,500)	(7,500)	0	0%
Plant & Equipment			530			(337,296)	(1,141,596)	(1,141,596)	(270,034)	24%
Infrastructure - Roads			540			(2,223,355)	(2,993,356)	(2,993,356)	(2,794,103)	93%
Infrastructure - Drainage			550			(434,813)	(335,887)	(335,887)	(323,341)	96%
Infrastructure - Footpaths and Cycleways			560			(64,203)	(114,203)	(114,203)	(133,560)	117%
Infrastructure - Parks & Ovals			570			(210,538)	(210,538)	(210,538)	(67,197)	32%
Infrastructure - Other			590			(4,050,405)	(4,062,501)	(4,062,501)	(84,917)	2%
						(9,896,548)	(9,895,708)	(9,895,708)	(3,755,018)	38%
Summary by Asset Investment Type										
At No Cost				No Cost		0	0	0	0	
Asset Renewal				Renewal		(6,557,011)	(7,406,011)	(7,406,011)	(3,326,475)	45%
New Asset				New		(2,689,525)	(1,948,825)	(1,948,825)	(387,302)	20%
Upgrading Asset				Upgrade		(650,012)	(540,873)	(540,873)	(41,242)	8%
						(9,896,548)	(9,895,708)	(9,895,708)	(3,755,018)	38%
Summary by Responsible Manager										
Chief Executive Officer	CEO					(18,500)	(25,188)	(25,188)	(6,688)	27%
Executive Manager - Corporate & Community Services	EMCCS					(4,018,487)	(4,029,737)	(4,029,737)	(125,337)	3%
Executive Manager - Works & Services	EMWS					(3,258,665)	(4,784,041)	(4,784,041)	(3,547,952)	74%
- Community Emergency Services Manager	CESM					(1,831,350)	(286,350)	(286,350)	0	0%
Manager Development Services	MDS					(769,546)	(770,392)	(770,392)	(75,041)	10%
						(9,896,548)	(9,895,708)	(9,895,708)	(3,755,018)	38%

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
11063	Lot 2072 (Plan 5720) Jutland Road, Kendenup (Vacant Land)					12,000	14,000	2,000	
	Plant and Equipment								
11187	Rg Colorado 4X4 - PI12802 - Ranger	15,669	17,000	1,331		12,849	22,681	9,832	
10867	Toro GM 360 4WD mower with cab	6,107	12,000	5,893					
10866	Isuzu Npr 250/300 Crew - PI012	19,261	35,000	15,739		18,703	14,989		(3,714)
10856	Isuzu Npr 300 Medium Tipper Truck PI011	21,136	25,000	3,864					
11171	Holden Colorado dual cab ute (Saleyards Manager)	12,309	12,500	191					
11188	Volkswagen Tiguan 132 Tsi Comfortline Dsg Ad13Qt/19	16,630	23,000	6,370		14,455	15,215	760	
11185	Holden Rg Colorado- PI12801- Building Maintenance Officer	15,669	17,000	1,331		12,849	26,772	13,923	
		106,781	141,500	34,719	0	70,856	93,656	26,515	(3,714)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$141,500	\$93,656	66%

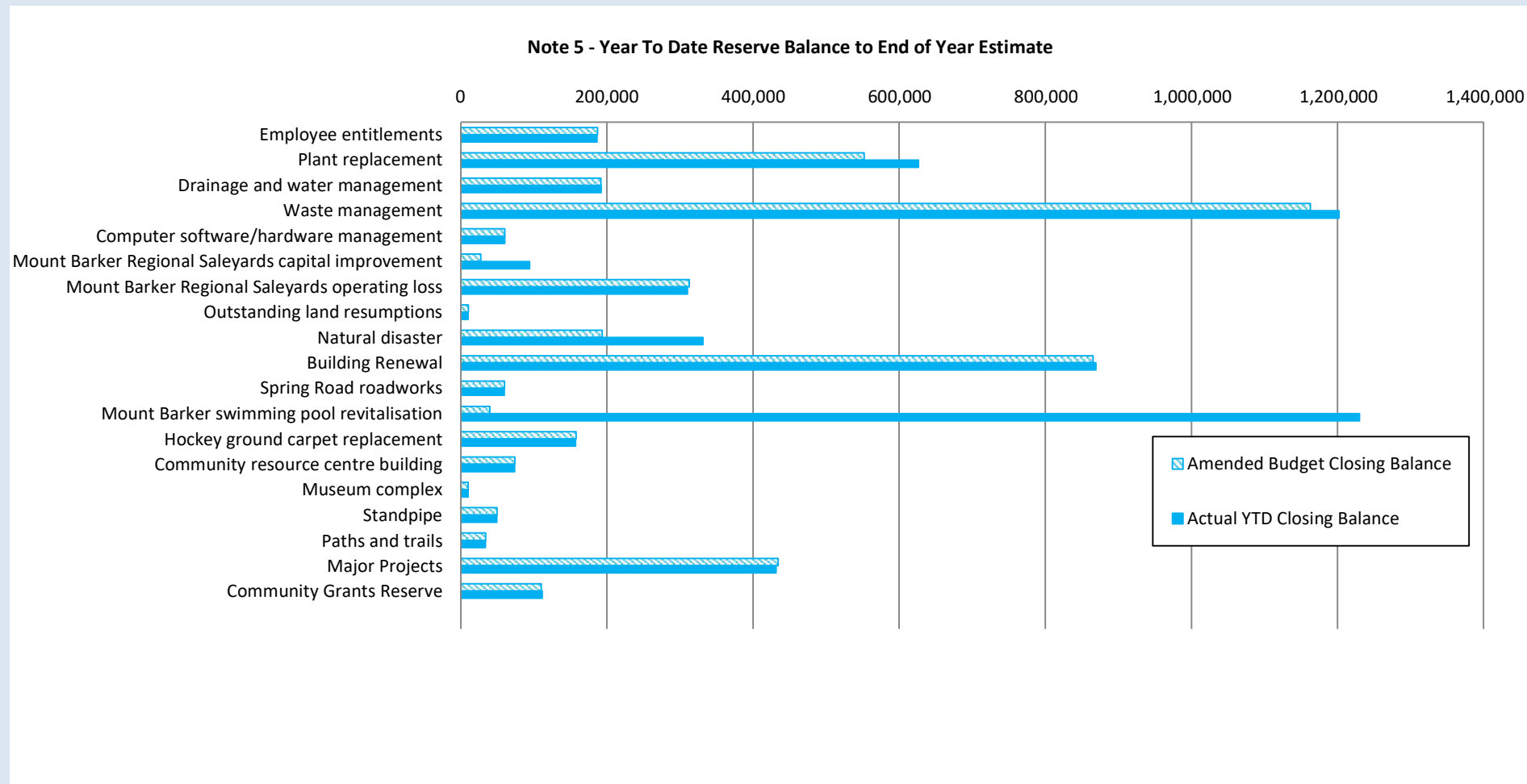
SHIRE OF PLANTAGENET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

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	13,686	370	281	0	0	0	0	14,056	13,967
Employee entitlements	133,430	3,786	3,161	50,000	50,000	0	0	187,216	186,592
Plant replacement	720,844	20,312	13,891	0	0	(188,796)	(108,373)	552,360	626,362
Drainage and water management	89,223	2,504	2,675	100,000	100,000	0	0	191,727	191,898
Waste management	1,003,285	28,318	22,093	224,576	225,320	(93,336)	(48,589)	1,162,843	1,202,109
Computer software/hardware management	39,196	1,100	973	20,000	20,000	0	0	60,296	60,170
Mount Barker Regional Saleyards capital improvement	74,413	3,537	1,681	71,675	136,277	(122,103)	(118,149)	27,522	94,222
Mount Barker Regional Saleyards operating loss	304,081	8,533	6,245	0	0	0	0	312,614	310,326
Outstanding land resumptions	9,806	275	201	0	0	0	0	10,081	10,008
Natural disaster	297,725	8,344	6,345	112,500	112,500	(225,000)	(85,171)	193,569	331,399
Building Renewal	364,080	7,944	11,633	493,404	493,404	0	0	865,428	869,117
Spring Road roadworks	58,271	1,635	1,197	0	0	0	0	59,906	59,467
Mount Barker swimming pool revitalisation	1,205,374	34,293	24,755	0	0	(1,200,000)	0	39,667	1,230,128
Hockey ground carpet replacement	133,971	3,775	2,920	20,000	20,000	0	0	157,746	156,890
Community resource centre building	62,165	1,753	1,361	10,000	10,000	0	0	73,918	73,525
Museum complex	9,523	267	196	0	0	0	0	9,790	9,718
Standpipe	38,518	1,089	875	10,000	10,000	0	0	49,607	49,393
Paths and trails	33,042	927	679	0	0	0	0	33,969	33,721
Major Projects	422,934	11,687	8,686	0	0	0	0	434,621	431,619
Community Grants Reserve	30,122	0	1,292	80,000	80,000	0	0	110,122	111,414
	5,043,687	140,449	111,139	1,192,155	1,257,501	(1,829,235)	(360,282)	4,547,056	6,052,045

Cash Backed Reserve (Continued)



Cash Backed Reserves - Definitions

Reserve name	Purpose of the reserve
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

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 90 - New Administration centre	428,817	0	0	0	102,637	208,260	208,260	326,180	220,557	220,557	16,337	27,489	27,489
Law Order and Public Safety													
DFES - Bush Fire Brigade Sheds	0	0	0	1,500,000	0	0	0	0	0	1,500,000	0	0	0
Health													
Loan 97 - Plantagenet Medical Centre	299,318	0	0	0	20,545	41,216	41,216	278,773	258,102	258,102	3,852	3,526	3,526
Recreation and Culture													
Loan 99 - Swimming Pool Refurbishment	457,805	0	1,700,000	1,700,000	43,764	43,764	43,764	414,041	2,114,041	2,114,041	17,641	16,461	16,461
Loan - GScore Trails Project	0	0	0	350,000	0	0	29,554	0	0	320,446	0	0	13,462
Economic Services													
Loan 95 - Saleyards Roof	82,157	0	0	0	26,655	26,655	26,655	55,502	55,502	55,502	2,373	2,040	2,040
	1,268,097	0	1,700,000	3,550,000	193,600	319,894	349,448	1,074,497	2,648,203	4,468,649	40,348	49,516	62,978
Self supporting loans													
Health													
Loan 96 - Plantagenet Village Homes	306,898	0	0	0	41,526	41,698	41,698	265,372	265,200	265,200	5,778	4,922	4,922
Recreation and Culture													
Loan 98 - Mount Barker Golf Club - Bowls	11,724	0	0	0	11,724	11,724	11,724	0	0	0	111	23	23
Loan 100 - Mount Barker Golf Club - Green A	61,255	0	0	0	4,419	9,132	9,132	56,836	52,123	52,123	1,790	2,594	2,594
	379,877	0	0	0	57,669	62,555	62,555	322,208	317,323	317,323	7,679	7,539	7,539
Total	1,647,974	0	1,700,000	3,550,000	251,269	382,448	412,002	1,396,705	2,965,526	4,785,972	48,028	57,055	70,517
Current loan borrowings	382,448							131,179					
Non-current loan borrowings	1,265,526							1,265,526					
	1,647,974							1,396,705					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2023	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Lease 2 - Photocopiers	0	0	0	0	0	0	0	0	0	0	0	0	0
Law, Order & Public Safety													
Lease 3 - CESM Vehicle	41,001	0	0	0	11,932	12,725	12,725	29,069	28,276	28,276	343	434	434
Recreation and Culture													
	0	0	0	0	0	0	0	0	0	0	0	0	0
	41,001	0	0	0	11,932	12,725	12,725	29,069	28,276	28,276	343	434	434
Total	41,001	0	0	0	11,932	12,725	12,725	29,069	28,276	28,276	343	434	434
Current financing borrowings	12,808							876					
Non-current financing borrowings	28,193							28,193					
	41,001							29,069					

SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 JUNE 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		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Closing Surplus/(Deficit)			(105,794)	(105,794)
		Opening surplus adjustment	# 141/23 - 22/08/2023	Opening Surplus(Deficit)		11,438	0	(94,356)
2050507		ESL BFB - L5 Clothing & Accessories	# 141/23 - 22/08/2023	Operating Expenses		1,000		(93,356)
2050530		ESL BFB - L8 Insurance Expenses	# 141/23 - 22/08/2023	Operating Expenses		2,000		(91,356)
2050566		ESL BFB - L3 Maintenance Vehicles/Trailers/Boats	# 141/23 - 22/08/2023	Operating Expenses		2,414		(88,942)
2050569		ESL BFB - L9 Plant & Equipment \$1,500 to \$5,000 per item	# 141/23 - 22/08/2023	Operating Expenses			(17,710)	(106,652)
2050586		ESL BFB - L1 Plant & Equipment < \$1,500 per item	# 141/23 - 22/08/2023	Operating Expenses		1,000		(105,652)
2050588		ESL BFB - L6 Utilities, Rates & Taxes	# 141/23 - 22/08/2023	Operating Expenses		1,000		(104,652)
2050589		ESL BFB - L4 Maintenance Land & Buildings	# 141/23 - 22/08/2023	Operating Expenses		2,000		(102,652)
3050510		ESL BFB - Operating Grant	# 141/23 - 22/08/2023	Operating Revenue		8,296		(94,356)
4050514	BC208A	New Rocky Gully BFB Shed	# 141/23 - 22/08/2023	Capital Expenses		772,500		678,144
4050514	BC210A	New Woogenellup BFB Shed	# 141/23 - 22/08/2023	Capital Expenses		772,500		1,450,644
5050555		ESL BFB - New Loan Borrowings	# 141/23 - 22/08/2023	Capital Revenue			(1,500,000)	(49,356)
4050530		ESL BFB - Plant & Equipment (Capital)	# 141/23 - 22/08/2023	Capital Expenses			(804,300)	(853,656)
3050515		ESL BFB - Capital Grant	# 141/23 - 22/08/2023	Operating Revenue		804,300		(49,356)
2050669		ESL SES - L9 Plant & Equipment \$1,500 to \$5,000 per item	# 141/23 - 22/08/2023	Operating Expenses		2,594		(46,762)
2050688		ESL SES - L6 Utilities, Rates & Taxes	# 141/23 - 22/08/2023	Operating Expenses			(100)	(46,862)
2050689		ESL SES - L4 Maintenance Land & Buildings	# 141/23 - 22/08/2023	Operating Expenses			(1,503)	(48,365)
3050610		ESL SES - Operating Grant	# 141/23 - 22/08/2023	Operating Revenue			(991)	(49,356)
3110300		REC - Contributions & Donations	# 141/23 - 22/08/2023	Operating Revenue			(30,000)	(79,356)
4140212	BC100E	Administration Building (Replace front door operator)	# 141/23 - 22/08/2023	Capital Expenses			(6,688)	(86,044)
2130240		TOUR - Public Relations & Area Promotion	# 153/23 - 26/09/2023	Operating Expenses		32,000		(54,044)
2130211		TOUR - Visitor Centre Contribution	# 153/23 - 26/09/2023	Operating Expenses			(12,830)	(66,874)
4110290	OC607E	Swimming Pool - Sealing of concrete verandahs, stairs & ramp	# 153/23 - 26/09/2023	Capital Expenses			(11,250)	(78,124)
4120149	RRG013A	Martagallup Road SLK 5.0 to 10.65 Reseal (RRG)	# 175/23 - 31/10/2023	Capital Expenses			(221,248)	(299,372)
3120110	GIRRG013A	Martagallup Road - Slk 5.0 - 10.65 - Reseal (Rrg) - Grant Income	# 175/23 - 31/10/2023	Operating Revenue		147,499		(151,873)
4120144	R2R263A	Mitchell Street - SLK 0.0 - 2.35 - Additional Width (R2R)	# 175/23 - 31/10/2023	Capital Expenses		79,128		(72,745)
4120144	R2R241B	Seventh Avenue SLK 0.73 to 0.93 Renew drainage and shoulders and seal (R2R)	# 175/23 - 31/10/2023	Capital Expenses			(60,000)	(132,745)
4120144	R2R245	Newman Street SLK 0.93 to 1.05 Renew drainage and shoulders and seal (R2R)	# 175/23 - 31/10/2023	Capital Expenses			(20,000)	(152,745)
4120142	RC007B	Yellanup Road - SLK 19.51 - 24 (Council)	# 175/23 - 31/10/2023	Capital Expenses		116,667		(36,078)
4120142	RC085B	View Range Road SLK 3.75 to 8.15 Resheet Council	# 175/23 - 31/10/2023	Capital Expenses			(24,000)	(60,078)
3120113	GIOF062A	Grant Income - Quangellup Road - Seal (LRCIP4)	# 175/23 - 31/10/2023	Operating Revenue		300,000		239,922
3120113	GIOF259A	Grant Income - Nindiup Road - Seal Full length (LRCIP4)	# 175/23 - 31/10/2023	Operating Revenue		112,000		351,922
3120113	GIOF297A	Grant Income - Ferry Road - Seal part (LRCIP4)	# 175/23 - 31/10/2023	Operating Revenue		168,000		519,922

SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 JUNE 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
					\$	\$	\$	\$
4120162	OF062A	Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	# 175/23 - 31/10/2023	Capital Expenses			(300,000)	219,922
4120142	RC062B	Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIP4)	# 175/23 - 31/10/2023	Capital Expenses			(79,000)	140,922
4120162	OF259A	Nindiup Road SLK 0 to 1.01 Renew drainage and shoulders and seal (LRCIP4)	# 175/23 - 31/10/2023	Capital Expenses			(112,000)	28,922
4120162	OF297A	Ferry Road SLK 0 to 1.32 Renew drainage and shoulders and seal (LRCIP4)	# 175/23 - 31/10/2023	Capital Expenses			(168,000)	(139,078)
4120138	RC272B	Langton Road - Flush Kerbing	# 175/23 - 31/10/2023	Capital Expenses		14,000		(125,078)
4120138	RC001A	Lowood Road north - Median Islands	# 175/23 - 31/10/2023	Capital Revenue		17,888		(107,190)
2120211	STR001	Lowood Road North Streetscape - Tree Planting, Mulching & Reticulation	# 175/23 - 31/10/2023	Operating Expenses		4,783		(102,407)
4120165	DC001	Lowood Road (BUA) - Drainage Capital	# 175/23 - 31/10/2023	Capital Expenses		35,779		(66,628)
4120165	DC044	Narpund Road (BUA) - Drainage Capital	# 175/23 - 31/10/2023	Capital Expenses		52,547		(14,081)
4120138	RC044	Narpund Road SLK 0 to 0.50 Upgrade drainage kerb and reseal	# 175/23 - 31/10/2023	Capital Expenses			(13,548)	(27,630)
4120165	DC000	Drainage Construction General (Budgeting Only)	# 175/23 - 31/10/2023	Capital Expenses		170,000		142,370
4120166	DC299	Pettit Rise SLK 0.67 New culvert and headwalls	# 175/23 - 31/10/2023	Capital Expenses			(46,000)	96,370
4120166	DC077	Jutland Road SLK 3.33 New culvert and headwalls	# 175/23 - 31/10/2023	Capital Expenses			(29,500)	66,870
4120166	DC156	Ford Road SLK 0.68 New culvert and headwalls	# 175/23 - 31/10/2023	Capital Expenses			(39,900)	26,970
4120166	DC084	Costello Road SLK 0.60 to 0.80 Drainage improvements and resheet	# 175/23 - 31/10/2023	Capital Expenses			(30,000)	(3,030)
4120166	DC318	Stoney Creek Road SLK 0.64 New culvert	# 175/23 - 31/10/2023	Capital Expenses			(9,000)	(12,030)
4120166	DC062B	Quangellup Road SLK 7.65 New culvert and headwalls	# 175/23 - 31/10/2023	Capital Expenses			(5,000)	(17,030)
4120170	FC043	Booth Street Albany Hwy to Deane Street Footpath renewal	# 175/23 - 31/10/2023	Capital Expenses			(50,000)	(67,030)
Various	Various	Mid-Year Budget Review	# 018/24 - 26/3/2024		(10,385,900)	814,024	(746,994)	0
4120146	R2R024B	Jackson Road (OBUA Gravel) (R2R)	# 030/24 - 23/4/2024	Capital Expenses			(134,784)	(134,784)
4120147	R2R267A	Newman Road - SLK 0.0 - 0.468 - Widen, Sheet & Construct (R2R)	# 030/24 - 23/4/2025	Capital Expenses		134,784		0